



*Annual Review on the Working of Treasuries
Jharkhand
For the year 2011-2012*



*Office of the
Accountant General (A&E),
Jharkhand, Ranchi*

PREFACE

Treasury is the basic unit for recording transactions of the State Government. All revenue due to State Government and all payments on behalf of State Government are routed through Treasuries.

1. For smooth functioning of the Treasuries, the Jharkhand Government has devised Codes, Manual and Administrative procedures. Any deviation from these rules and procedure on the part of Treasury adversely affects the entire process of Financial Management and Accountability.

2. It has been our endeavour to provide quality accounts and one of the core objectives of computerization was to ensure better quality accounts. The computerized system will facilitate providing relevant accounting information to the State Government and MIS (Management Information System) to the user.

3. The Treasuries are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring regularity of financial transactions in accordance with the applicable laws, standard, rules and regulations relating to such accounts and transactions. With a view to monitor the Working of Treasuries, a review is conducted by my office annually to highlight the weakness/deficiencies of the functioning of the Treasuries and deviations from the rules and procedures which adversely affects the entire process of Financial Management and Accountability. The report thereof is sent to the State Government for remedial action.

4. The Annual Review on Working of Treasuries in Jharkhand for the year 2011-12 has been compiled in accordance with paragraph 20.17 of the C & AG Manual of Standing Orders (A&E), Volume-I. It consists of:

- Part 1 : Introductory.
- Part 2 : Defects noticed during compilation and verification of accounts.
- Part 3 : Defects and other irregularities noticed during inspection of treasuries.

5. I hope, this annual review will help as a guide for establishing a healthy system of Treasury administration in Jharkhand. Besides, remedial action would be taken to remove the deficiencies pointed out in this review report and Treasuries will establish themselves as healthy units of financial administration of the State Government.

(Manoj Sahay)

Accountant General(A&E) Jharkhand, Ranchi

Highlights

1. An amount of ₹ 4216 crore outstanding in AC Bills for which DC Bills have not been received for the last five years. **[Para 2.1.1]**

2. Pension claim to the tune of ₹ 2,31,209 was not reimbursed in full by Railway/ P&T due to non-submission/ incomplete submission of paid vouchers by the concerned treasuries to Railway/ P&T. **[Para 2.2]**

3. Non- maintenance of Pension related records **[Para 3.3.1]**

4. Excess Payment of Pension/ Family Pension amounting to ₹ 3,48,769. **[Para 3.3.3]**

5. Non-adherence to Internal Control Procedure in Treasury **[Para 3.8]**

6. I.T Audit Observation **[Para 3.9(B)]**

Part – 1

Introductory

Treasury is an important organ of the State through which financial administration is conducted by the Government. It is the channel through which the resources of the State are collected, disbursed and accounted for. The Treasuries and Sub-treasuries in the State of Jharkhand are functioning under the administrative control of the Finance Department. The Pr. Secretary (Finance) is Head of the Department and is responsible for proper functioning of treasuries.

1.1: Organizational Setup:-There are 26 District Treasury Offices and 6 Sub-Treasury Offices are functioning in Jharkhand State (**Annexure-1**). All these District Treasuries/Sub-Treasuries are Banking Treasuries. All these 26 District Treasuries and 06 Sub-Treasuries were inspected during 2011-12 (**Annexure-2**). The sanctioned strength and actual men in position in treasuries has been indicated in (**Annexure-3**)

Recommendation: - The men in position have been found much below the sanctioned strength (48%). The sanctioned strength needs to be reviewed to reassess the requirement of manpower commensurate with the need for volume and quality of work, keeping into consideration computerization of treasury works.

Part- 2

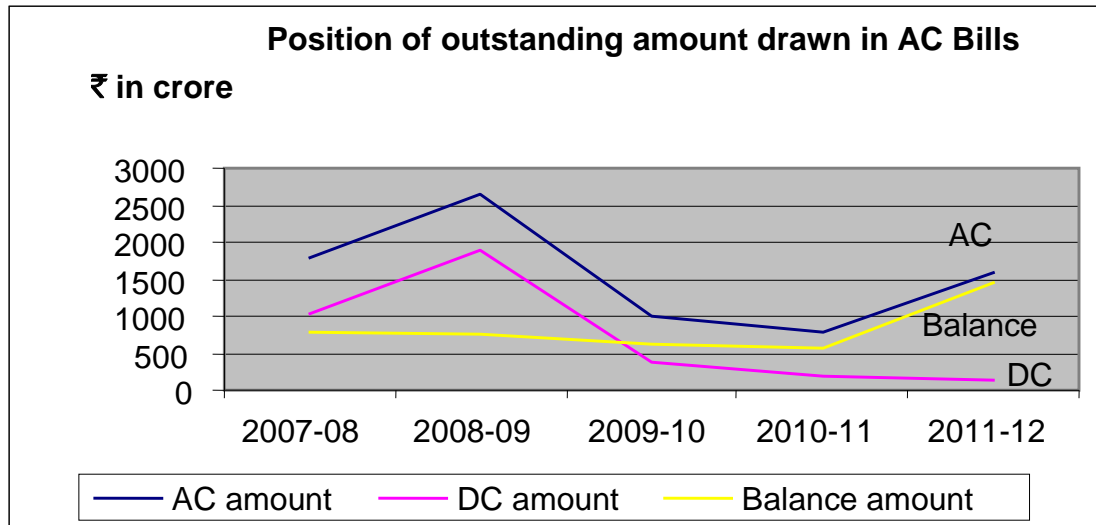
Defects noticed during compilation and verification of accounts

2.1 In preparation of Accounts

2.1.1 Keeping huge amount outstanding in AC Bills:- As compared to previous year, the drawal of money in AC Bills has witnessed an increase in 2011-2012. The current position of outstanding AC Bills for which Detailed Contingent (DC) bills are yet to be furnished is, however, still very significant. It is worth to mention that drawal of money in AC Bill reflects merely disbursement of money and does not represent expenditure actually made. Rule 319 and note below 322 of Jharkhand Treasury Code provides that Detailed Contingent bills shall be sent within 10th of the following month to the Controlling Officer who in turn will arrange to submit the same to Accountant General not later than the 25th of the month following the month to which they relate. A certificate to this effect needs to be attached to the first Abstract Contingency Bill presented for payment after 10th of each month. No Abstract Contingency Bill will be encashed after 10th of the month without this certificate. But it was noticed that against the amount of ₹ 1600 crore drawn in AC Bills during the year 2011-2012, DC Bills amount to ₹130 crore only have been submitted to the Accountant General Office upto 30 June 2012. This occurrence corroborates the fact that DDO's/ Controlling Officers and Treasury Officers are not following the requisite rule.

Non submission of DC Bills by the DDO's for amount drawn in AC Bills over long period entails breach of Financial Discipline and are susceptible to cases of fraud, misappropriation and embezzlement of Government money.

The amount outstanding in AC Bills for which Detailed Contingent Bills have not been received for the last five years stood at ₹ 4216 crore as on 30 June 2012 as indicated in the graph below:-



Recommendation:- It is the responsibility of Drawing and Disbursing Officers to ensure that DC Bills are submitted against the earlier AC Bills drawn, failing which further drawal of funds on AC Bills should not be permitted. District Treasury/ Sub-Treasury Officers should, therefore, be strict in observance of these instructions. Treasury Officers shall not allow drawal in next AC Bill if submission of DC Bill against earlier AC Bill is pending.

2.1.2 Classification on vouchers:- As per Rule 144 (v) and 210 read with Appendix 13 of Jharkhand Treasury Code, a voucher shall set forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. The classification in the budget shall be taken as a guide. In a number of cases, misclassifications have been noticed.

Recommendation: - Treasury Officer should exercise the necessary check and certify that the classification given on the vouchers has been found correct before authorizing payment of the bill.

2.1.3 DDO Code on Vouchers: - It has come to notice in some cases that DDO code is not appearing properly in clear term of 9 (nine) digit alpha-numerical code on the vouchers. In

some cases DDO code on the vouchers has become illegible due to overwriting or improper stamping. As a result thereof, this office is facing difficulties in working out DDO wise expenditure.

Recommendation: - The Treasury officers, at the time of passing order for payment against any bill, should ensure existence of legible 9 (nine) digits DDO code on vouchers and certify that the same is correct as per approved list of DDOs and also ensure that Schedule of Payments itself contain DDO code.

2.2 Outstanding Railway/ P&T Pension Claim: Pension payments to Railway/ P&T pensioners are made by treasuries in the first instance and the amount is then reimbursed from the concerned Railway/ P&T. The treasuries debit the expenditure under suspense account with the concerned Department and send the accounts to the office of Accountant General. Pension vouchers in respect of Railway/ P&T are directly sent by the treasury to the concerned Department. On the basis of treasury accounts, Accountant General Office prefers outward claims to the concerned Department for reimbursement of the pension amount. On receipt of the amount from the Railway/ P&T the amount held under suspense account with concerned Department are cleared in this office records. However, due to non-submission/incomplete submission of vouchers by treasuries to the concerned Railway/ P&T authorities, the amount of pension claimed has not been reimbursed in full. As long as the amount is not reimbursed, the debit continues to appear under the suspense head. The accumulated suspense under East Central Railway, Hazipur works out to ₹1,54,009 similarly the suspense amount under P&T works out to ₹ 77,200 as on 31.3.2012 as detailed in **Annexure - 4.**

Recommendation: - The Treasury Officers should ensure submission of vouchers in time in support of claims to the concerned Railways/ P&T. Photo copy of the vouchers may be sent to Accountant General Office for record and better liaisoning with the concerned authority.

2.3 Delay in Receipt of Monthly Accounts: -

The accounts of the State Government compiled in Accountant General's Office are mainly based on the initial accounts rendered by Treasuries. Non-receipt of accounts within the prescribed due date i.e. within 5th of the following month in case of Treasury Accounts, causes:-

- (i) Delay in compilation of accounts;
- (ii) Leads to exclusion of accounts from the Monthly Civil Accounts;
- (iii) Results in incomplete information in the accounts compiled;
- (iv) Delay in preferring claims of the State Government;
- (v) Affect monetary settlement at an early date;
- (vi) Adversely affects certification of plan expenditure and
- (vii) Reconciliation of cash balance shown in the books of RBI.

As compared to previous year, the delay in rendition of Treasury Accounts has increased in 2011-12.

Delay in receipt of accounts from Treasuries in the financial year 2011-12 is shown in table below. Late submission of Treasury Accounts for seven days and more have been indicated in **Annexure -5**.

| Source of Accounts | Nos. of Accounts received late | Range of Delay | | | Average delay (In days) |
|---------------------------|--------------------------------|----------------|---------------------|----------|-------------------------|
| | | 1 to 15 days | >15 days to 30 days | >30 days | |
| Treasury/ Sub-Treasury | 199 | 199 | Nil | Nil | 3.87 |

Recommendation: - The Treasury officers should take all efforts to adhere to the time schedule for submission of accounts.

2.4 Clearance of adverse balance under Deposit and Advances: - The General Ledgers maintained by this office revealed that there is an outstanding adverse balance of ₹ 64.48 lakh at the end of March 2012 under various Deposit Heads of Account. Out of the above outstanding balances, ₹ 54.64 lakh pertains to the head "8443 Civil Deposits- 117 Deposit of Works done for public bodies or private individuals, ₹ 2.55 lakh pertains to "8448 Deposits of Local Funds- 105 State Transport Corporation Funds and ₹ 7.29 lakh 114- Jharkhand Area

Autonomous Council Fund". The adverse balances are mainly due to non-bifurcation of balances as on 14.11.2000 between the successor States Jharkhand and Bihar.

2.5 Miscellaneous Points: - A number of deficiencies were noticed in drawal of money viz. (i) different classifications are appearing on same vouchers (ii) nomenclature not matching with digital classification (iii) In case of transfer of money from Consolidated Fund to Public Account, the heads from and to which the fund has been transferred were not appearing on the Bill, (iv) Money transfer from service head (Payment) to Public Account (Receipts) could not be reconciled/ traced etc.

Recommendation:- The treasury officer should see, in case of drawal of money from Consolidated Fund of the State by way of transfer , the heads have been mentioned upto minor head on the vouchers as well as on the Challans. (ii) In case, the classification mentioned in allotment letter is not the same as in budget document, the allotment letter should be returned to Department for rectification. The treasury officer should conduct the above mentioned checks before entering allotment order in the data base and passing the bill and they should also emphasize use of printed Bill Forms.

2.6 Observations of I.T Audit on compilation of accounts in Treasury Offices and in rendition of accounts to A.G:-

All the District Treasuries and Sub-Treasuries in Jharkhand are computerized.

2.7 Checking of daily posting of Accounts in Treasuries

Not applicable as all Treasuries/ Sub-Treasuries are computerized.

2.8 Register of Reserve Bank Deposits

After computerization of all Treasuries/Sub-Treasuries in Jharkhand, the register is being maintained electronically.

Part-3

Defects and irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices during the year 2011-12

3.1. Details of Treasuries/Sub-Treasuries inspected during the year:-

Shown in Annexure-2.

3.2 Inspection Reports and Paras: - The primary object of inspection of the Treasuries by Office of the Accountant General (A&E), Jharkhand is to assist the departmental authorities in establishing a system where treasuries work strictly in accordance with the prescribed rules. Early rectification of irregularities pointed out by the Treasury Inspection parties would have, therefore, an impact on the efficient working of the system of treasuries and a qualitative improvement in accounts. Hence, there is need on the part of Treasury Officers and Sub-Treasury Officers to promptly respond to inspection reports. Thirty two (32) Inspection Reports, containing 470 Paras and 819 Sub-Paras, have been issued during the year 2011-12 as listed in **Annexure-6**.

During inspection of the treasuries, although pending paras are reviewed with reference of the replies furnished by the treasuries, the progress of clearance is very poor. Where replies were inadequate or incomplete, the paras were continued in the inspection reports. 253 Paras and 465 Sub-Paras were dropped during the year 2011-12 as listed in **Annexure-7**.

Recommendation: - **The treasury Officer should furnish reply complying with the rules and regulations, breaches of which have been pointed out in the Inspection Reports.**

3.3 Pension Related Issues

3.3.1 Pension Related Records: - Some Treasuries are not maintaining records in regard to Life Certificates, Non-Employment Certificates and Half yearly declaration of Family Pensioners whose pensions are terminable on their marriage or re-marriage in respect of pensioners who are drawing pensions from treasuries. Further, in the event of death of pensioner, both halves of Pension Payment Orders (Pensioner portion and Disburser portion), after payment of the arrears of pension shall be returned to the Accountant General with a report of the date of the death of the pensioner. The disburser's portion of the pensioners who

failed to draw pension for six years or for three years accordingly as the pensioners are classed as political pensions or other pensions, are required to be returned to the Accountant General along with half yearly statement of cases of failure to draw pensions.

Besides, the pensioners who are drawing pensions from bank, the Pension Disbursing Authority (Banks in these cases) are required to obtain these certificates from pensioners in prescribed forms. The treasuries are not obtaining information in this regard from their accredited banks in order to exercise necessary checks and control over drawal of pensions from banks. To what extent the aforesaid codal provision have been complied with by the banks could not be ascertained at treasury.

Deficiencies noticed in the course of Treasury Inspection have been indicated treasury-wise in **Annexure -8**.

3.3.2 Excess / Irregular/ Inadmissible Pension Paid: - Rule 334 to 389 of Jharkhand Treasury Code Volume I provide adequate guidelines to the Treasury Officers with regard to payment of pension and proper maintenance of records thereof. These guidelines were not followed properly as a result of which irregular/ excess payments were made during 2011-2012.

3.3.3 Excess Payment of Pension: - Excess Payment of Pension/ Family Pension amounting to ₹ 3,48,769 (Three Lac Forty Eight Thousand Seven Hundred and Sixty Nine) only were noticed by the treasury inspection parties as detailed in **Annexure-9** due to mistake in calculation and procedural lapses.

Recommendation:- In pension related matters, the deficiencies highlighted should immediately be attended and remedial measures should be taken under intimations to Accountant General's Office.

3.4 More than one G.P.F Account Number of D.D.Os.:- More than one G.P.F. Account Numbers were noticed against the same D.D.O's name during Treasury Inspection at Jamtara and Dumka Treasury as detailed in **Annexure -10**.

3.5 Gazetted Officer Salary Register: -

(i) Pay and allowances of Gazetted Officer: - As per Rule 187 of J.T.C. Volume- I, a register in T.C. Form 14A shall be maintained in each Treasury showing all the relevant

details of Gazetted Government Servants who are drawing pay and allowances or leave salary from the Treasury. The details of pay slips or leave salary certificates received from Accountant General and L.P.C received from the sister treasury should also be noted in the salary register. A specimen signature (duly attested by the Gazetted Officers) should also be obtained on the salary register as it is required in form 14A. The provision of the rule was not found to have been followed in many Treasuries as detailed in **Annexure – 11**.

(ii) Excess draws in respect of Special Allowances, Medical Allowances and House Rent Allowances amounting to ₹ 8,21,575 (Eight Lac Twenty One Thousand Five Hundred and Seventy Five) only were noticed during Treasury Inspection by the Treasury Inspection Parties as detailed in **Annexure -12**.

(iii) Less deduction of G.P.F.: - Minimum subscription of G.P.F. is 6% of Pay + Grade Pay as per G.P.F. Rule. The minimum subscription of G.P.F. by the Gazetted Officer was not found in many Treasuries as detailed in **Annexure – 13**.

(iv) Non Recovery of License fee/ Municipal Tax:- It was noticed that in some Treasuries, Gazetted Officials were allotted Government accommodation but no Standard License Fee were found to have been deducted from their monthly salary as detailed in **Annexure – 14**.

(v) Non deduction of Income Tax uniformly:- It was noticed that Income Tax deduction has not been made from the salary bills of Gazetted Officer uniformly on monthly basis as detailed in **Annexure- 15**.

3.6 Non adjustment of Personnel claims:- Non adjustment of L.T.C. Advance, TA, Medical Advance, Technical Allowance and Advance Pay were noticed to the tune of ₹ 29,06,535 (Twenty Nine Lac Six thousand Five Hundred and Thirty Five) only in course of Treasury Inspection during 2011-12 as detailed in **Annexure – 16**.

3.7 Maintenance of Deposits: -

3.7.1 Non–receipt of Certificate of Acceptance of Balances from the Administrators of P.D. Accounts as detailed in **Annexure – 18**.

3.7.2. Non-submission of Plus-Minus Memorandum:- Under Rule 70 of the J.T.C. Volume I read with item 54 of Appendix IV of J.T.C. Volume II and Rule 600 of J.T.C. Volume I, Treasury Officers are required to submit Plus and Minus Memorandum in respect of Deposit Heads and all Local Funds accounts to the Accountant General by the scheduled date every month. It was noticed that some of the treasuries did not submit Plus and Minus Memorandum to this office. The list of treasuries of Jharkhand which have failed to send the Plus and Minus Memorandum in respect of Major Head -8443 Civil Deposit as is shown in **Annexure -17(a) to 17(h).**

3.8 Non-adherence to Internal Control Procedure in Treasury

The treasuries which render the accounts, on the basis of which the Finance Accounts are prepared, are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring regularity of financial transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions.

This essentially requires that the treasuries are organized and functioning in an appropriate manner, exercising necessary controls, appropriate checks and balances are in place and have the requisite internal control structure in place to ensure that the accounts are free from material misstatements and necessary financial discipline is being maintained.

On inspection of 26 Treasuries and 6 Sub-Treasuries in Jharkhand State in the year 2011-12 which are rendering accounts to the Accountant General, the following deficiencies were noticed: -

Verification of balances of Local Fund, periodical examination of deposits and cash, drafts and cheques forms by Collector, submission of list of Lapsed Deposits to Accountant General, quarterly verification of Deposit Register, maintenance of Gazetted Salary Registers, obtaining fitness certificate of Strong Room to ensure security from the Executive Engineer of Public Works as required under Jharkhand Treasury Code have not been performed in some treasuries. The name of Treasuries where such deficiencies have been noticed in maintenance of records has been indicated in **Annexure -18.**

3.9 (A) Maintenance of Stamps Accounts

1. Register of receipt, custody, distribution and sale of stamp not kept: -

The register was not found to have been maintained properly.

2. Retention of huge stock of Stamps far in excess of requirement:-Stamps of various kinds viz judicial and non-judicial are requisitioned from the Board of Revenue after assessing denomination wise requirement by the treasury. A proper account of procurement of stamps and issue thereof is to be maintained in the treasury.

Scrutiny of Stamp Account during 2011-12 in Bokaro, Chaibasa, Chatra, Deoghar, Dumka, Garhwa, Giridih, Gumla, Hazaribagh, Jamshepur, Jamtara, Khunti, Koderma, Latehar, Lohardaga, Pakur, Palamau, Ranchi, Sahebganj, Saraikela and Simdega treasuries revealed huge stock of judicial and non-judicial stamps are lying with those treasuries as detailed in **Annexure-19**.

3.9 (B) IT Audit Observations

1. There are 32 District Treasuries and Sub-Treasuries in Jharkhand. All Treasuries are connected with Web based Server Centrally located at Information Technology Department, Government of Jharkhand, Ranchi under the technical control of NIC, Ranchi. A package named "KUBER" is used in all District Treasuries and Sub- Treasuries.

2. No Standard mechanism has been developed/ in-built in the Treasury application software to ensure that all corrections are carried out in the database. However, all corrections are by design incorporated in the database as Central Database. Server and Client technology is operated.

3. There is no variation in data between STO database and DTO database. Heads of accounts are validated through master database.

4. Updation of DDO's in the system: - It has been noticed that provision for inserting of new DDO code in master data is available but there is no provision for deactivating the DDOs in the system, hence inactive DDO's code still remain in the master data. As a result fraudulent payment can take place at any time due to existence of inactive DDO code in the system.

In course of Treasury Inspection updation of DDO's code was not found in the following Treasuries/Sub-Treasuries: -

Khunti, Koderma, Chatra, Dhanbad, Giridih, Ramgarh, Hazaribagh, Tenughat, Dumka, Deoghar, Madhubpur, Jamtara, Ghatshila, Chakradharpur, Rajmahal, Sahebganj, Godda, Pakur and Maheshpur.

5. Shortcomings/Omission in the system: - It has been noticed that provision for Unique Bill number for Salary Bill is available in the system. However, the same provision is not available for other bill viz TA Bill, GIA, Contingency Bill etc.

6. Maintenance of Stock of I.T. Assets: - It was noticed that one Stock Register for I.T. Assets has been opened and only quantities of procurements have been maintained. However detailed description and specifications of the Computer Systems and peripherals were not found to have been maintained in Stock Register by the following Treasuries/Sub-Treasuries:

-

Khunti, Koderma, Chatra, Dhanbad, Giridih, Ramgarh, Hazaribagh, Tenughat, Dumka, Deoghar, Madhubpur, Jamtara, Ghatshila, Chakradharpur, Rajmahal, Sahebganj, Godda, Pakur and Maheshpur.

7. No standard backup policy has been devised.

8. No logical/physical security being implemented to safeguard the data/system.

9. There is no in-built provision in the software to generate report on non-reconciliation of Treasury Data with that of Departmental Data.

Annexure - 1

(Para 1.1 Organizational Setup)

| Sl. No. | Name of Treasury | Name of District with Headquarters | Name of Division | Sl. No. | Name of Sub-Treasury functioning under the District Treasury |
|---------|-------------------------------------|------------------------------------|--|---------|--|
| 1 | DUMKA | DUMKA | Santhal Pargana Division, Dumka | | |
| 2 | DEOGHAR | DEOGHAR | do | 1 | MADHUPUR |
| 3 | SAHEBGANJ | SAHEBGANJ | do | 2 | RAJMAHAL |
| 4 | GODDA | GODDA | do | | |
| 5 | PAKUR | PAKUR | do | 3 | MAHESHPUR |
| 6 | JAMTARA | JAMTARA | do | | |
| 7 | HAZARIBAGH | HAZARIBAGH | North Chotanagpur Division, Hazaribagh | | |
| 8 | CHATRA | CHATRA | do | | |
| 9 | GIRIDIH | GIRIDIH | do | | |
| 10 | DHANBAD | DHANBAD | do | | |
| 11 | BOKARO | BOKARO | do | 4 | TENUGHAT |
| 12 | KODERMA | KODERMA | do | | |
| 13 | RAMGARH | RAMGARH | do | | |
| 14 | RANCHI | RANCHI | South Chotanagpur Division, Ranchi | | |
| 15 | PROJECT BHAWAN SECRETARIAT TREASURY | RANCHI | do | | |
| 16 | LOHARDAGA | LOHARDAGA | do | | |
| 17 | GUMLA | GUMLA | do | | |
| 18 | DORANDA | RANCHI | do | | |
| 19 | SIMDEGA | SIMDEGA | do | | |
| 20 | WEST SINGHBHUM | CHAIBASA | Kolhan Division, Chaibasa | 5 | CHAKRADHARPUR |
| 21 | EAST SINGHBHUM | JAMSHEDPUR | do | 6 | GHATSHILA |
| 22 | SARAIKELA | SARAIKELA | do | | |
| 23 | KHUNTI | KHUNTI | do | | |
| 24 | PALAMAU | DALTONGANJ | Palamau Division, Medininagar | | |
| 25 | GARWAH | GARWAH | do | | |
| 26 | LATEHAR | LATEHAR | do | | |

Annexure - 2

(Para 1.1 Organizational Setup)
Details of Treasuries/ Sub-Treasuries Inspected by the Office of the
Accountant General (A&E), Jharkhand Ranchi during 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Date of Inspection | |
|--------|--|--------------------|----------|
| | | From | To |
| 1 | Secretariat Treasury, Project Bhawan, Ranchi | 18.04.11 | 27.04.11 |
| 2 | Garwah Treasury | 28.04.11 | 05.05.11 |
| 3 | Palamau Treasury | 06.05.11 | 13.05.11 |
| 4 | Latehar Treasury | 14.05.11 | 23.05.11 |
| 5 | Lohardaga Treasury | 24.05.11 | 31.05.11 |
| 6 | Gumla Treasury | 01.06.11 | 08.06.11 |
| 7 | Ranchi Treasury | 10.06.11 | 17.06.11 |
| 8 | Doranda Treasury | 18.06.11 | 25.06.11 |
| 9 | Simdega Treasury | 18.07.11 | 25.07.11 |
| 10 | Chaibasa Treasury | 26.07.11 | 02.08.11 |
| 11 | Saraikela Treasury | 03.08.11 | 10.08.11 |
| 12 | Jamshedpur Treasury | 11.08.11 | 19.08.11 |
| 13 | Bokaro Treasury | 20.08.11 | 29.08.11 |
| 14 | Khunti Treasury | 13.09.11 | 20.09.11 |
| 15 | Koderma Treasury | 21.09.11 | 29.09.11 |
| 16 | Chatra Treasury | 18.10.11 | 25.10.11 |
| 17 | Dhanbad Treasury | 29.11.11 | 07.12.11 |
| 18 | Giridih Treasury | 08.12.11 | 15.12.11 |
| 19 | Ramgarh Treasury | 05.12.11 | 13.12.11 |
| 20 | Hazaribagh Treasury | 14.12.11 | 21.12.11 |
| 21 | Tenughat Sub-Treasury | 22.12.11 | 24.12.11 |
| 22 | Dumka Treasury | 27.12.11 | 03.01.12 |
| 23 | Deoghar Treasury | 04.01.12 | 12.01.12 |
| 24 | Madhupur Sub-Treasury | 13.01.12 | 17.01.12 |
| 25 | Jamtara Treasury | 18.01.12 | 27.01.12 |
| 26 | Ghatshila Sub Treasury | 11.02.12 | 14.02.12 |
| 27 | Chakradharpur Sub- Treasury | 15.02.12 | 17.02.12 |
| 28 | Rajmahal Sub-Treasury | 23.02.12 | 25.02.12 |
| 29 | Sahebganj Treasury | 27.02.12 | 03.03.12 |
| 30 | Godda Treasury | 05.03.12 | 13.03.12 |
| 31 | Pakur Treasury | 15.03.12 | 21.03.12 |
| 32 | Maheshpur Sub-Treasury | 22.03.12 | 24.03.12 |

Annexure - 3

(Para No.1.1 Sanctioned strength vis-à-vis men in position)

| Sl. No. | Name of Tresury | Position of Staff | |
|--------------|-----------------|---------------------|-----------------|
| | | Sanctioned Strength | Men-in-Position |
| 1 | Bokaro | 14 | 9 |
| 2 | Chaibasa | 35 | 14 |
| 3 | Chakradharpur | 5 | 5 |
| 4 | Chatra | 12 | 6 |
| 5 | Deoghar | 14 | 9 |
| 6 | Dhanbad | 33 | 10 |
| 7 | Doranda | 21 | 10 |
| 8 | Dumka | 21 | 11 |
| 9 | Garwah | 14 | 6 |
| 10 | Ghatshila | 4 | 5 |
| 11 | Giridih | 18 | 13 |
| 12 | Godda | 17 | 12 |
| 13 | Gumla | 25 | 10 |
| 14 | Hazaribagh | 35 | 14 |
| 15 | Jamshedpur | 32 | 11 |
| 16 | Jamtara | 12 | 6 |
| 17 | Khunti | 8 | 5 |
| 18 | Koderma | 12 | 7 |
| 19 | Latehar | 9 | 6 |
| 20 | Lohardaga | 12 | 4 |
| 21 | Madhupur | 3 | 3 |
| 22 | Maheshpur | 5 | 3 |
| 23 | Pakur | 10 | 8 |
| 24 | Palamau | 23 | 8 |
| 25 | Project Bhawan | 18 | 7 |
| 26 | Rajmahal | 6 | 5 |
| 27 | Ramgarh | 4 | 4 |
| 28 | Ranchi | 73 | 19 |
| 29 | Sahibganj | 11 | 7 |
| 30 | Saraikela | 11 | 6 |
| 31 | Simdega | 11 | 8 |
| 32 | Tenughat | 8 | 5 |
| Total | | 536 | 256 |

Annexure - 4

(Para No.2.2 Outstanding Railway/ P&T Pension Claim)

**(A) Statement Showing Outstanding Railway Pension Claims
East Central Railway, Hazipur 2011-12**

| Sl.No. | Name of Treasury | Months of Claim | Amount (in ₹) |
|----------|------------------|-----------------|---------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> |
| 1 | Hazaribagh | Nov. -07 | 5136 |
| | | Dec.-07 | 2568 |
| | | Jan.-08 | 2568 |
| | | Feb.-08 | 4868 |
| | | Mar.-08 | 2798 |
| | | Apr.-08 | 2798 |
| | | Jan.-09 | 4160 |
| | | Mar.-09 | 8320 |
| | | Jan.-09 | 5210 |
| | | Oct.-09 | 8740 |
| | | Nov.-09 | 4370 |
| | | Dec.-09 | 4370 |
| | | Jan.-10 | 4370 |
| | | Feb.-10 | 4370 |
| | | Apr.-10 | 8740 |
| | | May.-10 | 4370 |
| | | Jul.-10 | 34853 |
| | | Aug.-10 | 4825 |
| | | Sep.-10 | 4825 |
| | | Nov.-10 | 9650 |
| | | Dec.-10 | 4825 |
| | | Jan.-11 | 6925 |
| | | Feb.-11 | 5175 |
| | | Mar.-11 | 5175 |
| | | Total | 154009 |

(B) Outstanding P&T claims

| Sl. No. | Name of Treasury | Months of claim | Amount (in ₹) |
|---------|------------------|-----------------|---------------|
| 1 | Dumka | Nov.-09 | 17480 |
| | | Dec.-09 | 13110 |
| | | Jan.-10 | 21850 |
| | | Feb.-10 | 13110 |
| 2 | Sahibganj | Mar.-11 | 11650 |
| | | Total | 77200 |

Annexure - 5

(Para No. 2.3 Delay in Receipt of Monthly Accounts)

Statement showing the delay (in days) in submission of Treasury Accounts for 2011-12

| Sl. No. | Name of Treasury | Month of Treasury Accounts | Delay (in days) |
|----------------|-------------------------|-----------------------------------|------------------------|
| 1 | Project Bhawan | November-11 | 11 |
| 2 | Garhwa | December-11 | 11 |
| 3 | Project Bhawan | December-11 | 12 |
| 4 | Palamau | December-11 | 13 |
| 5 | Garhwa | January-12 | 7 |
| 6 | Project Bhawan | January-12 | 7 |
| 7 | Garhwa | February-12 | 9 |
| 8 | Hazaribagh | February-12 | 8 |
| 9 | Saraikela | February-12 | 9 |
| 10 | Deoghar | March-12 | 8 |
| 11 | Godda | March-12 | 8 |
| 12 | Giridih | March-12 | 12 |
| 13 | Ranchi | March-12 | 14 |
| 14 | Saraikela | March-12 | 12 |
| 15 | Pakur | March-12 | 8 |
| 16 | Jamshedpur | March-12 | 7 |

Annexure - 6

(Para No.3.2 Inspection Reports and Paras)

Statement showing Paras/Sub-Paras issued in 2011-12

| Sl. No. | Name of Treasury/ Sub-Treasury | Year of Inspection | Date of Issue | No. of Paras | No. of Sub-Paras |
|----------|--------------------------------|--------------------|---------------|--------------|------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> |
| 1 | Bokaro | 2011-12 | | 15 | 24 |
| 2 | Chaibasa | 2011-12 | | 18 | 29 |
| 3 | Chakradharpur | 2011-12 | | 13 | 19 |
| 4 | Chatra | 2011-12 | | 14 | 26 |
| 5 | Deoghar | 2011-12 | | 24 | 32 |
| 6 | Dhanbad | 2011-12 | | 17 | 25 |
| 7 | Doranda | 2011-12 | | 6 | 17 |
| 8 | Dumka | 2011-12 | | 19 | 25 |
| 9 | Garwah | 2011-12 | | 13 | 19 |
| 10 | Ghatshila | 2011-12 | | 12 | 15 |
| 11 | Giridih | 2011-12 | | 20 | 28 |
| 12 | Godda | 2011-12 | | 20 | 30 |
| 13 | Gumla | 2011-12 | | 12 | 39 |
| 14 | Hazaribagh | 2011-12 | | 15 | 39 |
| 15 | Jamshedpur | 2011-12 | | 18 | 33 |
| 16 | Jamtara | 2011-12 | | 20 | 33 |
| 17 | Khunti | 2011-12 | | 16 | 20 |
| 18 | Koderma | 2011-12 | | 16 | 20 |
| 19 | Latehar | 2011-12 | | 13 | 25 |
| 20 | Lohardaga | 2011-12 | | 13 | 33 |
| 21 | Madhupur | 2011-12 | | 13 | 15 |
| 22 | Maheshpur | 2011-12 | | 11 | 16 |
| 23 | Pakur | 2011-12 | | 20 | 31 |
| 24 | Palamau | 2011-12 | | 11 | 23 |
| 25 | Project Bhawan | 2011-12 | | 7 | 13 |
| 26 | Rajmahal | 2011-12 | | 13 | 13 |
| 27 | Ramgarh | 2011-12 | | 11 | 30 |
| 28 | Ranchi | 2011-12 | | 11 | 28 |
| 29 | Sahibganj | 2011-12 | | 17 | 30 |
| 30 | Saraikela | 2011-12 | | 16 | 29 |
| 31 | Simdega | 2011-12 | | 16 | 36 |
| 32 | Tenughat | 2011-12 | | 10 | 24 |
| | | | Total | 470 | 819 |

Annexure - 7**(Para No.3.2 Inspection Reports and Paras)****Statement Showing Para/Sub-Para dropped during the year 2011-12**

| Sl. No. | Name of Treasury/ Sub-Treasury | Year | No. of Paras dropped | No. of Sub-Paras dropped |
|--------------|--------------------------------|---------|----------------------|--------------------------|
| 1 | Lohardaga | 2010-11 | 8 | 10 |
| 2 | Hazaribagh | 2010-11 | 10 | 19 |
| 3 | Bokaro | 2008-09 | 5 | 12 |
| | | 2009-10 | 1 | 11 |
| | | 2010-11 | 7 | 4 |
| 4 | Jamtara | 2010-11 | 3 | 19 |
| 5 | Gumla | 2010-11 | 11 | 17 |
| | | 2011-12 | 2 | 4 |
| 6 | Giridih | 2010-11 | 7 | 10 |
| 7 | Saraikela | 2009-10 | 1 | 1 |
| | | 2010-11 | 11 | 13 |
| 8 | Project Bhawan | 2010-11 | 3 | 3 |
| 9 | Chaibasa | 2009-10 | 5 | 13 |
| | | 2010-11 | 7 | 9 |
| 10 | Latehar | 2009-10 | 5 | 25 |
| 11 | Doranda | 2010-11 | 3 | 1 |
| 12 | Pakur | 2010-11 | 9 | 0 |
| 13 | Chatra | 2010-11 | 11 | 16 |
| | | 2011-12 | 0 | 2 |
| 14 | Khunti | 2010-11 | 5 | 0 |
| 15 | Deoghar | 2009-10 | 2 | 8 |
| 16 | Ghatshila | 2010-11 | 1 | 3 |
| 17 | Sahebganj | 2010-11 | 3 | 20 |
| 18 | Dhanbad | 2010-11 | 9 | 2 |
| 19 | Simdega | 2010-11 | 10 | 15 |
| | | 2011-12 | 1 | 0 |
| 20 | Ramgarh | 2010-11 | 9 | 24 |
| 21 | Koderma | 2010-11 | 0 | 0 |
| 22 | Jamshedpur | 2010-11 | 9 | 15 |
| 23 | Garwah | 2010-11 | 7 | 4 |
| 24 | Ranchi | 2010-11 | 3 | 7 |
| 25 | Godda | 2010-11 | 12 | 32 |
| 26 | Dumka | 2009-10 | 7 | 23 |
| | | 2010-11 | 11 | 26 |
| 27 | Palamau | 2009-10 | 6 | 23 |
| | | 2010-11 | 7 | 5 |
| | | 2011-12 | 4 | 9 |
| 28 | Madhupur | 2007-08 | 1 | 1 |
| | | 2009-10 | 4 | 0 |
| | | 2010-11 | 8 | 21 |
| 29 | Tenughat | 2010-11 | 10 | 20 |
| 30 | Maheshpur | 2010-11 | 4 | 3 |
| 31 | Rajmahal | 2009-10 | 0 | 1 |
| | | 2010-11 | 5 | 14 |
| 32 | Chakradharpur | 2010-11 | 6 | 0 |
| Total | | | 253 | 465 |

Annexure - 8

(Para No. 3.3.1 Pension Related Records)

Statement of Pension related issues

| Sl. No. | Name of Treasury/ Sub-Treasury | Submission of Marriage/ Re Marriage Certificate under rule 371 of JTC Volume I | Submission of non-drawal Pensioners statement to AG under rule 389 of JTC Vol.I | Submission of both half of the PPO after the death of pensioners to AG | Submission of life certificate under rule 386 of JTC Volume I | Submission of employment/re-employment certificate under Rule 372(i) of JTC Volume I | Part VI of PPO filled up | Part III of PPO filled up |
|---------|-----------------------------------|--|---|--|---|--|--------------------------|---------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 1 | Bokaro | √ | √ | √ | √ | √ | √ | √ |
| 2 | Chaibasa | √ | √ | x | √ | √ | √ | √ |
| 3 | Chakradharpur | √ | x | x | x | x | x | x |
| 4 | Chatra | √ | √ | √ | √ | √ | x | x |
| 5 | Deoghar | √ | x | √ | √ | √ | x | x |
| 6 | Dhanbad | x | x | x | √ | √ | x | x |
| 7 | Doranda | √ | √ | √ | √ | √ | √ | √ |
| 8 | Dumka | x | x | √ | √ | x | x | x |
| 9 | Garwah | √ | x | x | √ | √ | √ | √ |
| 10 | Ghatshila | √ | x | √ | √ | √ | x | x |
| 11 | Giridih | x | x | √ | √ | x | x | x |
| 12 | Godda | √ | √ | √ | √ | √ | √ | √ |
| 13 | Gumla | √ | √ | √ | √ | √ | √ | √ |
| 14 | Hazaribagh | √ | √ | √ | √ | √ | x | x |
| 15 | Jamshedpur | x | √ | √ | x | x | √ | √ |
| 16 | Jamtara | √ | x | √ | √ | √ | x | x |
| 17 | Khunti | x | x | x | √ | √ | x | x |
| 18 | Koderma | x | x | x | √ | √ | x | x |
| 19 | Latehar | √ | √ | √ | √ | √ | √ | √ |
| 20 | Lohardaga | √ | x | x | √ | √ | x | x |
| 21 | Madhupur | √ | √ | √ | √ | √ | x | x |
| 22 | Maheshpur | √ | √ | x | √ | √ | x | x |
| 23 | Pakur | √ | √ | x | x | x | x | x |
| 24 | Palamau | √ | √ | √ | √ | √ | √ | √ |
| 25 | Project Bhawan | √ | √ | √ | √ | √ | √ | √ |
| 26 | Rajmahal | √ | √ | √ | √ | √ | √ | √ |
| 27 | Ramgarh | √ | √ | √ | √ | √ | x | x |
| 28 | Ranchi | √ | x | √ | √ | √ | √ | √ |
| 29 | Sahibganj | √ | x | √ | √ | √ | x | x |
| 30 | Saraikela | √ | √ | √ | √ | √ | √ | √ |
| 31 | Simdega | x | x | x | x | √ | √ | √ |
| 32 | Tenughat | √ | √ | √ | √ | √ | x | √ |
| | | | Maintained | √ | | | | |
| | | | Not Maintained | x | | | | |

Annexure - 9

(Para No.3.3.3 Excess Payment of Pension) Statement showing the Excess Payment of Pension

| Sl. No. | Name of Treasury/ Sub-Treasury | Name of Pensioners | P.P.O. No. | Amount (in ₹) |
|---------|--------------------------------|----------------------------|-----------------|---------------|
| 1 | Chaibasa | Shri Loknath Lomga | SGH/SSW/204 | 352 |
| | | Shri Sanatan Sawaiya | SGH/EDN/24080 | 5243 |
| 2 | Chakradharpur | Shri Chaitnya Singh Bhumis | SGH/EDN/15171 | 14397 |
| 3 | Dumka | Shri Anirudh Pd. Sah | DMK/ACH/374 | 192345 |
| | | Shri Sadanand Raut | DMK/FMW/3273 | 34089 |
| 4 | Ghatshila | Shri Guhi Ram Giri | JSR/FMW/3593 | 1560 |
| | | Shri Rajendra Bhaduri | JSR/DAD/4545 | 2800 |
| 5 | Godda | Shri Dumka Murmu | NR/1451 | 4399 |
| 6 | Gumla | Shri Laxman Singh | JML/EDN.20101 | 2000 |
| 7 | Khunti | Shri Jura Munda | 277685 | 5585 |
| | | Shri Nehemious Barla | RNC/EDN/12917 | 8171 |
| | | Smt. Lalita Devi | 006077 | 4118 |
| | | Shri Hindu Hanse Munda | RNC/EDN/836 | 2368 |
| | | Shri Lalan Ram | KHN/SGH/049 | 10760 |
| 8 | Latehar | Smt. Rajmati Kunwar | S/56644 | 350 |
| | | Smt. Ashma Bibi | S/33725 | 350 |
| | | Smt. Sakuntala Devi | 143425 | 350 |
| | | Smt. Nishma Khatun | S/66583 | 350 |
| | | Smt. Dani Kerketta | S/010008 | 399 |
| | | Smt. Kulwanti Devi | 261347 | 400 |
| 9 | Pakur | Shri Anirudh Chakraborty | NR/1488 | 870 |
| 10 | Sahibganj | ShriKhithlesh Prasad | SBJ/STE/89 | 19570 |
| 11 | Ramgarh | Shri Sudhakar Mishra | RMG/EDN/25206 | 4526 |
| 12 | Simdega | Shri Alowis Minz | SDG/POL/2601 | 4868 |
| | | Shri Janamjay Ram | SDG/HRD/2881(P) | 21542 |
| | | Shri Agapit Ddungdung | SDG/EDN/24362 | 1815 |
| | | Shri Lliyazar Dang | SDG/EDN/24110 | 4105 |
| | | Shri Samuel Horo | SDG/EDN/15965 | 1087 |
| | | | Total | 348769 |

Annexure - 10

(Para No.3.4 More than one G.P.F Account Number of D.D.Os)

Statement showing More than One A/c of G.P.F.

| Sl. No. | Name of Treasury/Sub-Treasury | Name of DDOs | GPF A/c No. of DDOs |
|----------------|--------------------------------------|-----------------------------|--|
| 1 | Jamtara | Shri Salil Kumar Khan | DUM/EDN/3673 DUM/EDN/1463 |
| | | Shri Paresh Nath Mandal | DUM/EDN/987 DUM/EDN/1499 DUM/EDN/2042 |
| | | Shri Jagbandhu Karmakar | DUM/EDN/6605 DUM/EDN/1463 |
| | | Shri Dilip Kumar Mandal | DUM/EDN/1463 |
| | | Shri Deo Narayan Pandit | DUM/EDN/6352 |
| | | Shri Dilip Kumar Mandal | DUM/EDN/6352 |
| | | Shri Varun Kumar Mandal | DUM/EDN/1263 DUM/EDN/9250 DUM/EDN/6741 |
| | | Shri Bhim Prasad Jha (Rtd.) | DEO/EDN/2737 |
| | | Shri Mohan Pd. Sah | DEO/EDN/2737 BGP/EDN/5251 DUM/EDN/3550 |
| | Md. Tipu Sultan (Rtd.) | DUM/EDN/3550 | |
| 2 | Dumka | Shri Louis Toppo | BHR/COP/231 PAL/COP/40 BHR/COP/311 |
| | | Shri Madan Singh | BHR/BES/4242 BHR/BES/4224 |
| | | Dr. Om Prakash | BHR/BHS/9382 BHR/BHS/6118 BHR/BHS/9457 |
| | | Shri A.K. Roy | BHR/BAS/1901 BHR/BAS/1990 |

Annexure - 11

(Para - 3.5 (i) Pay and allowances of Gazetted Officer)

Deficiencies in Maintenance of Gazetted Officers Salary Register

| Sl. No. | Name of Treasury/ Sub - Treasury | Noting of Pay Slip as required under Rule 187 of JTC. | Noting of L.P.C. as required in form 14A |
|---------|----------------------------------|---|--|
| 1 | Bokaro | √ | √ |
| 2 | Chaibasa | x | x |
| 3 | Chakradharpur | x | x |
| 4 | Chatra | √ | √ |
| 5 | Deoghar | x | x |
| 6 | Dhanbad | x | x |
| 7 | Doranda | √ | √ |
| 8 | Dumka | x | x |
| 9 | Garwah | x | x |
| 10 | Ghatshila | x | x |
| 11 | Giridih | x | x |
| 12 | Godda | x | x |
| 13 | Gumla | x | x |
| 14 | Hazaribagh | x | x |
| 15 | Jamshedpur | x | x |
| 16 | Jamtara | x | x |
| 17 | Khunti | √ | √ |
| 18 | Koderma | √ | √ |
| 19 | Latehar | x | x |
| 20 | Lohardaga | x | x |
| 21 | Madhupur | x | x |
| 22 | Maheshpur | x | x |
| 23 | Pakur | x | x |
| 24 | Palamau | x | x |
| 25 | Project Bhawan | x | x |
| 26 | Rajmahal | x | x |
| 27 | Ramgarh | √ | √ |
| 28 | Ranchi | x | x |
| 29 | Sahibganj | x | x |
| 30 | Saraikela | √ | √ |
| 31 | Simdega | x | x |
| 32 | Tenughat | √ | √ |
| | Maintained | √ | |
| | Not Maintained | x | |

Annexure - 12

**[Para - 3.5(ii) drawal of excess allowances by Gazetted Officers
Statement showing the Drawals of excess Allowances by Gazetted Officers
without A.G's. Pay Slip.**

| Sl. No. | Name of Treasury/ Sub-Treasury | | Name of Officers | Nature of Drawals | Excess Amount (in ₹) |
|---------|-----------------------------------|---|-------------------------------|-------------------|----------------------|
| 1 | Deoghar | 1 | Dr. Shilwant Kumar Sahu | Special All. | 2000 |
| | | 2 | Shri Raman Nath Lal Das | HRA | 11284 |
| 2 | Dhanbad | 1 | Dr. Hira Lal Prasad | HRA | 82112 |
| | | | | TA | 16476 |
| 3 | Dumka | 1 | Dr. Subodh Narayan | Special All. | 3150 |
| | | 2 | Dr. Suresh Kumar | Special All. | 1400 |
| | | 3 | Dr. Devashish Rakshit | Special All. | 10500 |
| 4 | Giridih | 1 | Dr. Bimal Beg | Special All. | 2000 |
| | | 2 | Dr. Arvind Kumar | Pay | 10129 |
| | | 3 | Shri Satyendra Kumar Sinha | HRA | 10082 |
| | | 4 | Dr. Suman Biswas | HRA | 8514 |
| 5 | Jamtara | 1 | Dr. Dinesh Kumar Akhauri | Special All. | 2200 |
| | | 2 | Shri Prafullah Kumar | HRA | 61289 |
| | | 3 | Shri Vinod Kumar Tiwary | HRA | 44124 |
| | | 4 | Shri Vinod Kumar | HRA | 32222 |
| | | 5 | Shri Rajendra Pd. Rungta | Pay | 246030 |
| 6 | Khunti | 1 | Shri Sambhu Prasad Srivastava | HRA | 1890 |
| | | 2 | Shri Sudhir Kumar Sandilya | HRA | 13217 |
| 7 | Koderma | 1 | Smt. Poonam Kumari Jha | HRA | 5560 |
| | | 2 | Md. Shahid Akhter | HRA | 2153 |
| | | 3 | Syed Salim Fatmi | HRA | 3585 |
| | | 4 | Shri Rajesh Srivastava | HRA | 3585 |
| | | 5 | Shri Samsher Bahadur Singh | HRA | 22854 |
| | | 6 | Shri Sunil Oraon | HRA | 4620 |
| 8 | Ramgarh | 1 | Shri Roop Lal | HRA | 27550 |
| 9 | Sahibganj | 1 | Shri Pradeep Kumar Sukla | HRA | 64801 |
| | | 2 | Shri Jitendra Pd. Singh | HRA | 39910 |
| | | 3 | Shri Sanjay Kumar Upadhyay | HRA | 36586 |
| 10 | Simdega | 1 | Shri Shankar Kumar Maharaj | Pay | 51752 |
| | | | | Total | 821575 |

Annexure - 13

**(Para 3.5 (iii) Less deduction of
G.P.F.)**

Statement showing the Less Deduction of G.P.F.by the Gazetted Officers

| Sl. No. | Name of Treasury/ Sub-Treasury | | Name Officers | Period | Amount (in ₹) |
|----------------|---|---|----------------------------|---|--------------------------|
| 1 | Jamtara | 1 | Dr. Shankar Pd. Mandal | 04/10 to 06/11 | 13905 |
| | | | | 07/11 to 12/11 | 6006 |
| | | 2 | Dr. Alfred Murmu | 07/11 to 12/11 | 150 |
| | | 3 | Dr. Jagat Kumar Karfil | 04/10 to 02/11 | 396 |
| | | 4 | Dr. Anil Kumar Singh | 11/10 to 02/11 | 28 |
| July' 2011 | 67 | | | | |
| 2 | Jamshedpur | 1 | Shri Brajesh Bahadur Singh | 07/10 to 11/10 01/11, 03/11, 6/11 and 07/11 | 22935 |
| 3 | Maheshpur | 1 | Shri Gopal Thakur | 12/11 to 01/12 | 50 |
| | | | | Total | 43537 |

Annexure -14

(Para 3.5(iv) Non Recovery of License fee/ Municipal Tax)

Non Recovery of Licence Fee/Municipal Tax from Officers

| Sl. No. | Name of Treasury | Inspection Report | Sl. No. | Name of Officers | Period |
|---------|------------------|-------------------|---------|-------------------------------|-------------------|
| 1 | Bokaro | 2011-12 | 1 | Shri Nagendra Chowdhary | 08/10 to 07/11 |
| 2 | Jamtara | 2011-12 | 1 | Dr. Gulab Chandra Bhagat | 2010-11 |
| | | | 2 | Shri Umesh Kumar Rai | 2010-11 |
| | | | 3 | Shri Basudeo Pd. Singh | 2011-12 |
| 3 | Gumla | 2011-12 | 1 | Shri Sunni Alok Tigga | 2010-11 |
| | | | 2 | Shri Chnadra Sekhar Pandey | 2010-11 |
| | | | 3 | Shri Manoranjan Kavi | 2010-11 |
| 4 | Pakur | 2011-12 | 1 | Shri Dev Nandan Prasad | 03/10 to 02/12 |
| | | | 2 | Shri Raj Kishore Thakur | 03/11 to 01/12 |
| 5 | Sahibganj | 2011-12 | 1 | Shri Dev Nandan Ram | 03/11 to 01/12 |
| 6 | Jamshedpur | 2011-12 | 1 | Dr. Neelam Choudhary | 2010-11 & 2011-12 |
| | | | 2 | Dr. Bindeshwari Pd. Chowdhary | 2010-11 & 2011-12 |
| | | | 3 | Dr. Diwakar Hansda | 2010-11 & 2011-12 |
| | | | 4 | Dr. Vijay Narayan | 2010-11 & 2011-12 |
| | | | 5 | Dr. Lalan Choudhary | 2010-11 & 2011-12 |
| | | | 6 | Dr. Ajay Raj | 2010-11 & 2011-12 |
| | | | 7 | Dr. Deependra Kumar Sinha | 2010-11 & 2011-12 |
| | | | 8 | Dr. Naveen Kumar Sinha | 2010-11 & 2011-12 |
| | | | 9 | Dr. Karmela Kujur | 2010-11 & 2011-12 |

Annexure - 15

(Para 3.5(v) Non deduction of Income Tax uniformly)

Non deduction of Income Tax uniformly

| Sl. No. | Name of Treasury | Inspection Report | | Name of Officers | Period |
|----------------|-------------------------|--------------------------|--------------------------|---------------------------|----------------|
| 1 | Bokaro | 2011-12 | 1 | Shri Bansidhar Tiwary | 05/10 to 12/10 |
| | | | 2 | Shri Baldeo Raj | 03/11 to 07/11 |
| 2 | Lohardaga | 2011-12 | 1 | Shri Sidhshewar Singh | 04/10 to 02/11 |
| | | | 2 | Smt. Uma Mukherjee | 04/10 to 02/11 |
| 3 | Gumla | 2011-12 | 1 | Shri Sunni Alok Tigga | 04/10 to 02/11 |
| 4 | Pakur | 2011-12 | 1 | Shri Arvind Kumar | 04/10 to 01/11 |
| | | | | | 03/11 to 04/11 |
| 5 | Simdega | 2011-12 | 1 | Shri Sambhu Prasad | 03/10 to 06/10 |
| | | | | | 10/10 to 01/11 |
| | | | 2 | Smt. Sarita Kumari | 03/10 to 01/11 |
| | | | 3 | Shri Elisa Soreng | 03/10 to 09/10 |
| | | 4 | Shri Shyam Nandan Shashi | 03/10 to 10/10 | |
| 6 | Koderma | 2011-12 | 1 | Shri Jitendra Kumar Deo | 2011-12 |
| | | | 2 | Shri Kartik Pd. Tiwary | 2011-12 |
| | | | 3 | Shri Baban Ram | 2011-12 |
| | | | 4 | Shri Sanjiv Kumar Jha | 2011-12 |
| | | | 5 | Shri Ghyan Prakash Minz | 2011-12 |
| 7 | Garwah | 2011-12 | 1 | Shri Uday Narayan Tiwary | 2010-11 |
| | | | 2 | Shri Satya Narayan Tiwary | 2010-11 |
| | | | 3 | Dr. Ramesh Kumar | 2010-11 |
| | | | 4 | Shri Laxmi Nath Baraik | 2010-11 |
| 8 | Palamau | 2011-12 | 1 | Shri Satyapal | 2010-11 |
| | | | 2 | Shri Ashok Kumar | 2010-11 |
| | | | 3 | Shri Daya Ram | 2010-11 |
| 9 | Rajmahal | 2011-12 | 1 | Shri Awdhesh Kumar | 03/11 to 10/11 |
| 10 | Maheshpur | 2011-12 | 1 | Shri Pramod Kumar | 09/10 to 07/11 |

Annexure - 16

(Para 3.6 Non adjustment of Personnel claims)

Statement showing Non-Adjustment of Personnel Claims

| Sl. No. | Name of Treasury | Inspection Report | Sl. No. | Name of Officers | Nature of Claim | Amount (in ₹) |
|---------|------------------|-------------------|---------|---------------------------------------|-----------------|----------------|
| 1 | Bokaro | 2011-12 | 1 | Shri Kumar Dinesh | LTC Trans.TA | 25000 10000 |
| | | | 2 | Shri Sanjay Kumar Singh | Trans.TA | 40000 |
| | | | 3 | Shri Prabhat Kumar Sharma | Trans.TA | 30000 |
| | | | 4 | Shri Binod Kumar Sinha | Trans.TA | 15000 |
| 2 | Chaibasa | 2011-12 | 1 | Shri Jai Prakash Singh | Trans.TA | 25000 |
| | | | 2 | Shri Bhola Prasad | Trans.TA | 14000 |
| 3 | Chakradharpur | 2011-12 | 1 | Dr. Dinesh Kumar | Med. Advance | 1562 |
| 4 | Dhanbad | 2011-12 | 1 | Dr. Vijay Kumar | Tech. All. | 75 |
| | | | 2 | Dr. Arun Kumar Verma | Tech. All. | 75 |
| | | | 3 | Shri Ram Naresh Mishra | TA LTC | 15000 5000 |
| | | | 4 | Shri Rajendra Kumar Sinha | TA LTC | 25000 1500 |
| | | | 5 | Shri Sanjay Kumar No.2 | TA | 25000 |
| 5 | Dumka | 2011-12 | 1 | Shri Arun Kumar Singh | TA | 15000 |
| | | | 2 | Shri Anand Kumar Gupta | LTC | 10000 |
| 6 | Garwah | | 1 | Shri Sachindra Birua | TA | 5000 |
| 7 | Giridih | 2011-12 | 1 | Shri Anup Kumar Mathur | Trans. TA | 2273 |
| | | | 2 | Shri Indradeo Mishra | TA | 10000 |
| | | | 3 | Shri Raj Narayan Mishra | TA | 5000 |
| | | | 4 | Shri Kaushik Mishra | TA | 16000 |
| 8 | Godda | 2011-12 | 1 | Shri Satyaprakash Shri Ashok Kumar | TA | 10000 |
| | | | 2 | Chaturvedi | TA | 10000 |
| 9 | Hazaribagh | 2011-12 | 1 | Shri Rama Shankar Jha | TA | 40000 |
| | | | 2 | Ram Rudra Pd. Deo | TA | 60000 |
| 10 | Jamshedpur | 2011-12 | 1 | Shri Suraj Prakash Thakur | Trans. TA | 7000 |
| | | | 2 | Shri Kishore Kumar | Medical Adv. | 2080000 |
| 11 | Jamtara | 2011-12 | 1 | Shri Marting Porus Lakra | Medical Adv. | 6300 |
| 12 | Khunti | 2011-12 | 1 | Shri Vijay Shankar Singh | TA | 10000 |
| | | | 2 | Shri Uday Narayan Mishra | TA | 30000 |
| 13 | Koderma | 2011-12 | 1 | Dr. Gulam Mustafa | Medical Adv. | 48000 |
| 14 | Latehar | 2011-12 | 1 | Shri Vjay Pratap Singh | TA | 10000 |
| | | | 2 | Shri Arun Kumar | TA | 10000 |
| | | | 3 | Shri Prakash Chandra Agrwal | TA | 25000 |

Statement showing Non-Adjustment of Personnel Claims

| Sl. No. | Name of Treasury | Inspection Report | Sl. No. | Name of Officers | Nature of Claim | Amount (in ₹) |
|---------|------------------|-------------------|---------|----------------------------|-----------------|----------------|
| 15 | Pakur | | 1 | Shri Arun Kumar | Adv. Pay | 15750 |
| 16 | Palamau | | 1 | Shri Ram Narayan Singh | TA | 10000 |
| 17 | Project Bhawan | 2011-12 | 1 | Shri Prem Shankar | TA | 20000 |
| | | | 2 | Shri Santosh Kumar | LTC | 60000 |
| | | | 3 | Shri Bishnu Kumar | LTC | 95000 |
| 18 | Rajmahal | 2011-12 | 1 | Shri Virendra Kumar Tiwari | Trans.TA | 10000 |
| 19 | Ranchi | 2011-12 | 1 | Shri D.K. Pathak | TA | 15000 |
| 20 | Sahibganj | 2011-12 | 1 | Shri Kaushal Kishore Jha | TA | 10000 |
| 21 | Simdega | 2011-12 | 1 | Shri Ramjeet Yadav | Trans.TA | 20000 |
| | | | 2 | Shri Onkar Nath Choudhary | TA | 9000 |
| | | | | | Total | 2906535 |

Annexure-17(a)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting Treasureis/ Sub-Treasuries which have not sent Plus (+) and Minus (-) Momoranda under Major Head 8443 - Civil Deposit- Minor Head -"101- Revenue Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|--------|-------------------------------|-------------|
| 1 | Simdega | April-11 |
| 2 | Chaibasa | August-11 |
| 3 | Madhupur | November-11 |
| 4 | Lohardaga | December-11 |
| 5 | Khunti | March-12 |

Annexure-17(b)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting Treasureis/Sub-Treasuries which have not sent Plus (+) and Minus (-) Momoranda under Major Head 8443 - Civil Deposit- Minor Head -"102- Customs and Opium Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|--------|-------------------------------|-------------|
| 1 | Simdega | April-11 |
| 2 | Dhanbad | April-11 |
| 3 | Jamtara | February-12 |
| 4 | Garhwa | March-12 |
| 5 | Saraikela | March-12 |

Annexure-17(c)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting Treasureis/Sub-Treasuries which have not sent Plus (+) and Minus (-) Momoranda under Major Head 8443 - Civil Deposit- Minor Head -"103- Security Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|--------|-------------------------------|--|
| 1 | Jamtara | April-11 |
| 2 | Palamau | April 2011, February 2012 & March 2012 |
| 3 | Sahebganj | December 2011 & March 2012 |
| 4 | Latehar | January-12 |
| 5 | Chaibasa | March-12 |

Annexure-17(d)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting treasurers/Sub-Treasuries which have not sent Plus (+) and Minus (-) Memoranda under Major Head 8443 - Civil Deposit- Minor Head -"105-Criminal Courts Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|---------------|--------------------------------------|---|
| 1 | Chaibasa | July-11 |
| 2 | Khunti | July 2011, August 2011, September 2011, November 2011, January 2012 & February 2012 |

Annexure-17(e)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting treasurers/Sub-Treasuries which have not sent Plus (+) and Minus (-) Memoranda under Major Head 8443 - Civil Deposit- Minor Head -"108- Public Works Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|---------------|--------------------------------------|---|
| 1 | Saraikela | July-11 |
| 2 | Simdega | June 2011, July 2011, August 2011, October 2011, November 2011, January 2012 & March 2012 |

Annexure-17(f)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting treasurers/Sub-Treasuries which have not sent Plus (+) and Minus (-) Memoranda under Major Head 8443 - Civil Deposit- Minor Head -"111- Other Departmental Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|---------------|--------------------------------------|----------------------------|
| 1 | Chaibasa | February 2012 & March 2012 |
| 2 | Dhanbad | March-12 |

Annexure-17(g)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting treasurers/Sub-Treasuries which have not sent Plus (+) and Minus (-) Memoranda under Major Head 8443 - Civil Deposit- Minor Head - "800- Other Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|---------------|--------------------------------------|---|
| 1 | Jamtara | May 2011, June 2011 & July 2011 |
| 2 | Latehar | June-11 |
| 3 | Saraikela | October-11 |
| 4 | Giridih | November 2011, December 2011 & January 2012 |
| 5 | Ramgarh | November-11 |
| 6 | Lohardaga | December-11 |

Annexure-17(h)

(Para 3.7.2 Maintenance of Deposits)

The list of defaulting treasurers/Sub-Treasuries which have not sent Plus (+) and Minus (-) Memoranda under Major Head 8443 - Civil Deposit- Minor Head - "106- Personal Deposits" for the year 2011-12

| Sl.No. | Name of Treasury/Sub-Treasury | Month |
|---------------|--------------------------------------|--|
| 1 | Dhanbad | April 2011, May 2011, July 2011 & August 2011 |
| 2 | Jamshedpur | May 2011, June 2011, September 2011, January 2012 & February 2012 |
| 3 | Garhwa | June 2011, July 2011, August 2011, September 2011, October 2011, November 2011, December 2011, January 2012 & March 2012 |
| 4 | Dumka | August-11 |
| 5 | Ranchi | August-11 |
| 6 | Deoghar | December-11 |

Annexure - 18

(Para 3.7.1 and Para 3.8 Non-adherence to Internal Control Procedure in Treasury)

Deficiencies in maintenance of subsidiary register in treasury

| Sl. No. | Name of Treasury /Sub-Treasury | Maintenance of Gazetted Salary Register properly | Verification of P/L A/c Balances under Rule 579 of JTC Vol.I under intimation to AG | Submission of Lapsed Deposit statement to AG under Rule 552 of JTC Vol. I | Quarterly Verification of Deposit Register by Collector under Rule 47 of JTC Vol. I | Periodical inspection of treasury by the higher Departmental officer under Rule 43 of JTC | Obtaining of Certificate of fitness of Strong Room under Rule 121 of JTC Vol. I |
|---------|--------------------------------|--|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | Bokaro | x | √ | x | x | √ | √ |
| 2 | Chaibasa | x | x | x | x | √ | √ |
| 3 | Chakradharpur | √ | √ | √ | √ | x | NOT CONCERNED |
| 4 | Chatra | x | x | x | x | x | x |
| 5 | Deoghar | √ | x | x | x | √ | x |
| 6 | Dhanbad | √ | √ | x | x | x | x |
| 7 | Doranda | √ | x | x | x | x | NOT CONCERNED |
| 8 | Dumka | √ | x | x | x | x | x |
| 9 | Garwah | √ | x | x | √ | x | x |
| 10 | Ghatshila | √ | √ | x | x | x | NOT CONCERNED |
| 11 | Giridih | x | x | x | x | x | x |
| 12 | Godda | √ | x | √ | √ | √ | √ |
| 13 | Gumla | x | x | x | x | x | x |
| 14 | Hazaribagh | x | x | x | x | x | x |
| 15 | Jamshedpur | √ | x | x | x | x | √ |
| 16 | Jamtara | x | x | x | x | x | x |
| 17 | Khunti | √ | x | x | x | x | x |
| 18 | Koderma | √ | √ | x | x | x | x |
| 19 | Latehar | √ | x | x | x | x | x |
| 20 | Lohardaga | x | x | x | x | x | √ |
| 21 | Madhupur | √ | x | x | x | x | NOT CONCERNED |
| 22 | Maheshpur | √ | √ | √ | √ | x | NOT CONCERNED |
| 23 | Pakur | √ | x | x | x | x | x |
| 24 | Palamau | √ | x | x | x | x | x |
| 25 | Project Bhawan | x | x | NOT CONCERNED | NOT CONCERNED | x | NOT CONCERNED |
| 26 | Rajmahal | √ | x | x | x | x | NOT CONCERNED |
| 27 | Ramgarh | √ | √ | √ | x | x | NOT CONCERNED |
| 28 | Ranchi | √ | x | x | x | x | x |
| 29 | Sahibganj | √ | x | x | x | x | x |
| 30 | Saraikela | x | x | x | x | x | x |
| 31 | Simdega | √ | x | x | x | x | x |
| 32 | Tenughat | √ | x | x | x | √ | NOT CONCERNED |
| | | Maintained | √ | | | | |
| | | Not Maintained | x | | | | |

Annexure - 19

(Para - 3.9 (A) Maintenance of Stamps Accounts)

Statement Showing Treasury where huge stock of stamps are lying

| Sl. No. | Name of Treasury/ Sub-Treasury | SPL Adhesive Stamps (₹) | Revenue Stamps (₹) | Share transfer Stamps (₹) | Impressed Court fee Stamps (₹) | Advocate Welfare Stamps (₹) | Judicial Stamps (₹) | Court fee (₹) | National Stamps (₹) | Non-judicial Stamps (₹) | Insurance Stamps (₹) |
|---------|--------------------------------|-------------------------|--------------------|---------------------------|--------------------------------|-----------------------------|---------------------|---------------|---------------------|-------------------------|----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | Bokaro | | | | | | | 107904817 | | 511673259 | |
| 2 | Chaibasa | | | | | | | 46204952 | | 284876402 | |
| 3 | Chatra | | | | | | | 56884419 | | 102334855 | |
| 4 | Deoghar | | | | | | | 92784892 | | 26042854 | |
| 5 | Dhanbad | 9916860 | 520284 | 899000 | | 200000 | | 61755476 | 36458 | 484357263 | 1313080 |
| 6 | Dumka | | | | | | | 84277719 | | 73871484 | |
| 7 | Garwah | 608160 | 1283830 | | | 951100 | | 33893176 | | 72104034 | |
| 8 | Giridih | | | | | | | 63556218 | | 380818162 | |
| 9 | Godda | | | | | | 46411156 | | | 53107434 | |
| 10 | Gumla | 2837507 | 618641 | | | 40000 | 29875138 | | | 33709450 | |
| 11 | Hazaribagh | 6989050 | 1452160 | | | 636000 | | 13938016 | | 91170540 | 3672000 |
| 12 | Jamshedpur | | | | | | | 190454265 | | 586117544 | |
| 13 | Jamtara | | | | | | | 96398699 | | 112270529 | |
| 14 | Khunti | | | | | | | 6247365 | | 131794232 | |
| 15 | Koderma | 1362961 | 118040 | | | | 4219238 | | | 139383132 | |
| 16 | Latehar | 1301440 | 1266880 | | | 85600 | | 22583175 | | 226591934 | |
| 17 | Lohardaga | 1685600 | 763074 | | | 572600 | 19245886 | | | 85719045 | |
| 18 | Pakur | | 1024674 | | | 900 | 14473097 | | | 62835996 | |
| 19 | Palamau | 7005440 | 1004800 | | | 655000 | | 75964000 | | 34549550 | |
| 20 | Ranchi | 81507591 | 831536 | 1905950 | 36801530 | 262010 | 14893458 | | | 255424779 | 33460931 |
| 21 | Sahibganj | 6738457 | 934400 | | | | | 16676903 | | 161720237 | |
| 22 | Saraikela | | | | | | | 70668640 | | 370708018 | |
| 23 | Simdega | 16361451 | 2257280 | | | 41000 | | 34328841 | | 189834075 | |