



**ANNUAL REVIEW ON THE WORKING OF**  
**TREASURIES IN MADHYA PRADESH**  
**2011-12**

**OFFICE OF THE ACCOUNTANT GENERAL (A&E)- I**  
**MADHYA PRADESH**

## **TABLE OF CONTENTS**

<b>Sl. No.</b>	<b>Contents</b>	<b>Page No.</b>
<b>(i)</b>	<b>Preface</b>	<b>1</b>
<b>(ii)</b>	<b>Highlights</b>	<b>2-3</b>
<b>(iii)</b>	<b>Part-1 : Introduction</b>	<b>4-6</b>
<b>(iv)</b>	<b>Part-2 : Defects noticed during compilation and verification of accounts</b>	<b>7-11</b>
<b>(v)</b>	<b>Part-3 : Defects and other irregularities noticed during inspection of treasures in 2011-12.</b>	<b>12-40</b>
<b>(vi)</b>	<b>Annexures</b>	<b>41-94</b>

## **PREFACE**

Treasuries are the principal organs of the Government accounting system, they play an important role in keeping watch over receipt of Government revenue and control over expenditure. The Government has devised codes, manuals and procedures for proper functioning of the Treasuries. The review on the working of Treasuries is prepared and published by my office, annually, to highlight the internal control of weakness, in the functioning of the Treasuries, which is responsible for deviations from rules and procedures, and result in lax financial management.

Based on the working of Treasuries, this Annual Review has three parts.

- (1) Part-I Organizational setup of Treasuries
- (2) Part-II Deficiencies noticed in Internal controls and other lapses during compilation and verification of accounts.
- (3) Part-III Observations and irregularities noticed during the inspection of Treasuries.

The objective behind the publication of this report is strengthening the controls so that any departure from rules and procedures can be trapped immediately to prevent any fraud, scam or financial loss.

I hope this report will, to that extent, help in improving Treasury administration. Suggestions to increase the utility of the review are welcome.



(Rajiv Pandey)  
Accountant General (A&E)-I, MP  
Gwalior

## **Highlights**

The highlights of the Annual Review on the working of Treasuries for the year, 2011-12 are as under.

- 1.** Delay in rendition of monthly accounts ranging from 01 to 16 days.

**(Para 2.4)**

- 2.** Difference between the RBD figures of Treasury cash account and that of Bank statements.

**(Para 2.9)**

- 3.** Minus balances under Personal Deposit Accounts.

**(Para 2.12)**

- 4.** Over payment of family pension by nationalized banks.

**(Para 3.3.3 B-1 & E)**

- 5.** Non-payment of GPF final authorities within the prescribed time limit.

**(Para 3.4.7-B)**

- 6.** Unadjusted amounts of drawals, drawn under Treasury rule 27.

**(Para 3.5.9)**

- 7.** Irregular drawals of funds to avoid the lapsing of budget allotment and deposit thereof in Personal Deposits/Bank accounts.

**(Para 3.5.10)**

- 8.** Non-recovery of 2% penalty charges on the balance in the bank accounts of Departmental Officers opened without the permission of Finance Department.

**(Para 3.5.12)**

- 9.** Excess expenditure against the budget allotment by Civil/Works departments.

**(Para 3.5.13)**

- 10.** Unutilised amount drawn during previous years deposited under the receipt head without budget provision.

**(Para 3.5.14)**

**11.** Splitting up of drawal amount to avoid the requirement of competent sanction of Finance Department.

**(Para 3.5.15)**

**12.** Non-lapsing of Revenue Deposit Amount unclaimed for more than three years.

**(Para 3.6.2)**

**13.** Non-closing of Personal Deposit Account opened by debit to Consolidated Fund.

**(Para 3.6.3-ii)**

**14.** Balance of Personal Deposit Accounts un-operated for more than three years not credited to Revenue Deposit.

**(Para 3.6.6)**

**15.** Difference in the figures of Personal Deposit account balances between the records of the Treasury and that of the Accountant General.

**(Para 3.6.18)**

**16.** Non-obtaining of necessary certificate of Strong room.

**(Para 3.8.1-i)**

**17.** Excess stock of stamps.

**(Para 3.9.2)**

**18.** Defects in Treasury Computer System.

**(Para 3.10.8)**

**Part - I**

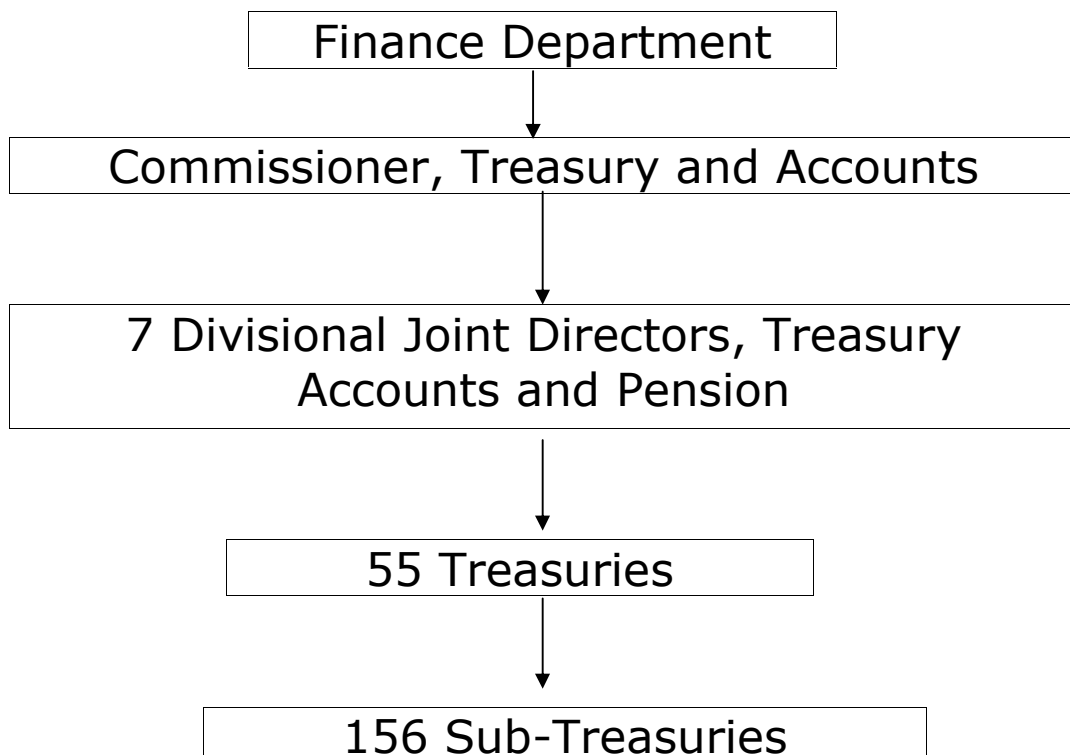
**INTRODUCTORY**

## **PART – I**

### **Introductory**

All the treasuries and sub-treasuries in the State of Madhya Pradesh function under the administrative control of the Commissioner, Treasury and Accounts, Bhopal. With a view to have effective control on the working of the treasuries, Divisional Joint Directors of Treasury, accounts and pension offices have been created who monitor the working of the treasuries of their respective divisions. Each treasury and sub-treasury remains under the charge of Treasury Officer and Sub-treasury Officer respectively. All the treasuries render the monthly accounts of the treasury itself and that of the sub-treasuries under its control to the Accountant General.

### **Organisational Setup**



In the year 2011-12, there are 55 Treasuries and 156 Sub-Treasuries functioning in the State of Madhya Pradesh. All treasuries/sub-treasuries are functioning as banking treasuries/sub-treasuries. During the year 2011-12, all 55 treasuries and 156 sub-treasuries were inspected. (Annexure-I)

**Position of Treasury Staff**

Year	Sanctioned Strength	Working Strength	Accounts		Computer	
			Trained	Untrained	Trained	Untrained
2011-12	2085	1542	793	749	1133	409



**Part - 2**  
**Defects noticed during compilation and  
verification of accounts.**

## **PART – II**

### **Defects noticed during compilation and verification of Accounts**

#### **2.1 Irregularities noticed in the preparation of accounts**

After the bifurcation of Madhya Pradesh State, the details of pension apportionment among the states of undivided Madhya Pradesh, Chhattisgarh and Madhya Pradesh were required to be furnished in the monthly accounts.

Amongst the 55 treasuries of Madhya Pradesh State, treasury Chhattarpur, Damoh, Katni, Jabalpur City, Jabalpur District, Satna, Rewa, Sidhi, Neemuch, Mandasaur, Umaria, Anoopur have not furnished the requisite details of anticipatory pension, family pension, gratuity and leave encashment in their monthly accounts during 2011-12.

#### **2.2 Outstanding railway pension claims**

No such case was noticed during compilation.

#### **2.3 Vouchers wanting from Treasuries**

No such case was noticed during compilation.

#### **2.4 Delay in receipt of monthly accounts**

All the Treasury Officers of the treasuries of Madhya Pradesh are responsible for ensuring timely submission of monthly accounts to the Office of the Accountant General (A&E)-I, M.P., Gwalior.

The first list of account which consists of the transactions from 1<sup>st</sup> to 10<sup>th</sup> of the month is required to be received in the Office of the Accountant General (A&E)-I, MP, Gwalior on or before 13<sup>th</sup> of the month, while the second list of accounts comprising of the transactions from 11<sup>th</sup> to the last day of the month shall be received upto 5<sup>th</sup> of the succeeding month.

During 2011-12, out of total 660 accounts, 209 accounts were received late. There was a delay of 1 day to 16 days in the rendition of accounts, as detailed in Annexure-3.

## **2.5 Clearance of adverse balances under Deposit and Advances**

No such case was noticed during compilation.

## **2.6 Delay in receipt of wanting VDMS from Treasuries**

**2.6.1** As per procedure, one copy of verified date-wise monthly statement (VDMS) of receipts and payments shall be returned to the concerned bank by the treasury, and 02 copies of the statement need to be sent to the Accountant General by post so as to reach in his office by the 10<sup>th</sup> of the next month.

These statements are either not received or received late. With the result, the rectification of irregularities under Reserve Bank Deposits gets affected. Treasury-wise/Bank-wise details of wanting VDMS of transactions are given in Annexure-3.

## **2.7 Observations of IT Audit on compilation of Accounts in Treasury Offices and in rendition of accounts to Accountant General.**

**2.7.1** Partial computerization of urban treasury.

All treasuries and sub-treasuries have been computerized.

**2.7.2** Adding unauthorized classification to database and bills being passed with invalid head of account.

The classification of transactions in the schedules and challans put forth by treasuries is not as per budget estimates of the year 2011-12 (Part-II) of MP.

**2.7.3** Alteration memos not getting included in the accounts while generating main accounts.

No such point has been noticed during compilation and verification.

## **2.8 Checking of daily posting of accounts in treasuries.**

No such point has been noticed during compilation and verification.

## **2.9 Reserve Bank Deposits**

**2.9.1** During the verification of monthly accounts received from the treasuries, difference in the figures of VDMS submitted by the

banks has been noticed with the RBD figures mentioned by the treasuries in their monthly accounts. The settlement of difference is to be made by the concerned bank and the treasury. On detection of the differences, the VDMS were returned to the treasuries for rectification but the same are still awaited. The details of difference are given in the Annexure-4.

**2.9.2** Difference in the figures of RBD mentioned in the monthly account of treasuries with those given in the supporting RBD statement.

As per rule the figure of Reserve Bank Deposits in monthly accounts should be based on the figures of RBD statements. Difference, if any, need to be rectified before rendering monthly account to Accountant General.

Differences in figures of RBD mentioned by various treasuries in their monthly accounts with those given in the supporting RBD statement have been noticed during 2011-12 as per details given in Annexure-5.

**2.10 Daily receipts and payment scrolls from paying bank.**

As per para 2.6.

**2.11 Non-reconciliation of balances in PD accounts**

As per rule, the balances in the PD accounts being maintained at treasuries are to be reconciled with the balances in the books of Accountant General every year. Differences, if any, need to be rectified.

42 Treasuries, as given in Annexure-6, have not reconciled the balances of the PD accounts for the year ending 31.03.2012.

**2.12 Minus balances in Personal Deposit Accounts.**

Rules provide that there should be no minus balance under any PD Account. 113 PD Accounts being maintained in 48 treasuries, have minus balances as on 31.03.2012 as per the records of the Accountant General (Annexure-7).

### **2.13 Non-submission of plus-minus memoranda to Accountant General**

As per subsidiary rule 558 every treasury has to submit a statement of monthly transactions, i.e. (+)(-) memo in the form MPTC-69 to Accountant General with every Deposit Account every month.

During the compilation and verification of monthly accounts of the year 2011-12, it was noticed that 52 treasuries have not submitted the plus-minus (+)(-) memos, as detailed in Annexure-8.

**PART- 3**

**Defects and other irregularities noticed during  
inspection of the Treasuries and Sub-Treasuries during  
the year 2011-12**

### **PART – III**

#### **Defects and other irregularities noticed during inspection of the Treasuries and Sub-treasuries during the year 2011-12**

##### **3.1 Details of Treasuries and sub-treasuries inspected during the year 2011-12**

The inspection of Treasuries and sub-treasuries is conducted by the inspection parties of this office in accordance with the provisions contained in para 775 to 783 under Part-VI of CAG's MSO. The object of this inspection is to assist the Departmental authorities in establishing a system where treasuries work strictly in accordance with the prescribed rules. 55 treasuries and 156 sub-treasuries were inspected during the year 2011-12.

##### **3.2 Position of outstanding inspection/expenditure audit reports and paras**

<b>Details of outstanding Inspection Reports/paras</b>	<b>No. of Inspection/EAR</b>	<b>No. of paras</b>
OB as on 01.04.2011	136	572
Addition during the year	32	259
Total	168	831
Settlement during the year	23	216
CB as on 31.03.2012	145	615

Consequent upon rigorous pursuance with the Commissioner, Treasury and Accounts, Divisional Joint Directors Treasury, Accounts & Pension and Treasury Officers for the settlement of outstanding inspection reports/paras, 23 inspection reports/EAR with 216 paras were settled during the year 2011-12. 145 inspection reports/EAR with 615 paras are still outstanding as on 31.03.2012.

##### **3.2.1 Non-submission of first compliance reports by the Treasuries.**

After the inspection of Treasuries/Sub-Treasuries, inspection reports are dispatched with a request to ensure first compliance report within five weeks from the date of issue, in accordance with the provisions contained in subsidiary rules 43 and 44 of MPTC Vol.I. The internal audit wings of CTA and Joint Director Treasury, Accounts and

Pension offices should keep a watch over the settlement of outstanding paras.

Copies of all the inspection reports are issued to the Treasury Officers and higher officers for compliance within five weeks. As per the details given in Annexure-9, out of 55 treasuries 37 treasuries have not submitted the first compliance report even upto the date of next inspection. 15 compliance reports were received late. Consequent upon rigorous pursuance with the CTA/DJDTA&P and Treasury Officers for the settlement of outstanding Inspection Reports/paras, 23 Inspection reports/EAR with 216 paras were settled during the year 2011-12. 145 Inspection reports/EAR with 615 paras are still outstanding as on 31.03.2012.

### **3.3 Pension related issues**

#### **3.3.1 Excess/irregular/inadmissible pension paid, consequent upon implementing the Vth Pay Commission Report, excess payment of revised pension and value of commutation.**

No such point has been noticed during inspection.

#### **3.3.2 Pension undrawn for more than three years**

Treasuries are required to verify the live status of those pensioners who have not drawn their pension for more than three years. Appropriate action for the disposal of un-drawn pension should accordingly be taken.

Scrutiny of the records of 8 treasuries, as shown in Annexure-10, revealed that 37 pension payment orders are pending for payment for more than three years.

#### **3.3.3 IT Audit of pension packages**

##### **(a) First payment of PPO's not being monitored for excess/short payments.**

No such case has been noticed during treasury inspection.



- (b) Review of cases of pension payments not made within stipulated period.

Directorate, Treasury and Accounts have issued orders vide No.Try./Pension/PPO/141 dated 10.08.2000 that Treasury Officers should ensure that no excess/over payment of pension is being made by nationalized banks against the PPO sent to the banks by the treasuries. Treasury Officers are required to check 2% pension cases of the total cases in the District every month. If excess payment in % cases in any branch is noticed, then 100% cases of that bank branch needs to be checked. For this purpose, a register in prescribed format should be maintained in the treasury. 25 treasuries as stated in Annexure-11 have not conducted the necessary check of pension cases at the bank nor was any register, as required, found maintained in these treasuries.

- (c) Incomplete information and insufficient validation of pension package

No such case has been noticed during treasury inspection.

- (d) Payment of inadmissible pension arrears during the re-employment

No such case has been noticed during treasury inspection.

- (e) Payment of enhanced family pension beyond prescribed period

As per Rule 47 of MP Pension Rules the enhanced rate of family pension is admissible for 7 years after the death of the pensioner or upto the age of 67 years the pensioner would have attained had he remained alive (whichever is earlier). Thereafter, the normal rate of pension is payable to the family pensioner. Despite clear orders of the Directorate, Treasuries & Accounts for conducting check of pension cases at banks, the treasuries listed in Annexure-12, have not conducted the requisite check during 2011-12. Consequently, the banks continued to pay the enhanced rate of pension to the family

pensioners with the result excess payment of Rs.24.17 lacs was observed in test check.

(f) Un-disbursed pension beyond death of a pensioner not credited to Government Accounts

No such case has been noticed during treasury inspection.

(g) Non-verification of life certificates of pensioners.

No such case has been noticed during treasury inspection.

(h) On the death of pensioners/family pensioners, disbursers' portion of PPO was not sent to AG office

No such case has been noticed during treasury inspection.

(i) Incidence of incorrect revision of pension/family pension

No such case has been noticed during treasury inspection.

(j) Cases where no dues certificates were not obtained

No such case has been noticed during treasury inspection.

#### **3.3.4 Irregularities in the maintenance of Contributory Pension Scheme of the employees.**

As per the orders of MP Government, Finance Department, issued vide No.F-9/3/2003/Rule 4 dated 25.09.1996 and No.F-9/3/2008/Rule 4 dated 01.10.2009, recovery of pension contribution under Employees Pension Contributory Scheme shall be made every month from the pay bills of employees appointed on or after 01.01.2005. An equivalent portion/part of the pension will be contributed by the Government under the relevant head of account every month.

During the inspection(2011-12), an amount of Rs.131363065.00 was found recovered from the pay bills of employees at 13 treasuries shown in Annexure-13.But, against the equivalent part of Government contribution, an amount of Rs.4756250.00 only has been deposited, while an amount of Rs.83800614.00 is yet to be deposited.

### **3.4 General Provident Fund Functions**

#### **3.4.1 Irregularities noticed in the maintenance of GPF Accounts of class-IV employees**

Departmental Provident Fund of Class-IV employees in treasuries is maintained by the treasuries itself. Calculation of yearly interest, under rules, on the balance under DPF is the responsibility of the treasury. Annual closing of balance in accounts should also be carried out.

As per the details given in Annexure-14, difference in the deposit amount of DPF, calculation of excess interest on balance during annual closing, non-monitoring of sanction number, voucher No. and date (against temporary advance/part final withdrawal) etc. were noticed during the inspection of 2011-12.

#### **3.4.2. Sanctioning of advances from GPF Minus (-) balance accounts**

No such case has been noticed during treasury inspection.

#### **3.4.3. Data inconsistency in Class-IV GPF package**

No such case has been noticed during treasury inspection.

#### **3.4.4. Incomplete information in Class-IV package**

No such case has been noticed during treasury inspection.

#### **3.4.5. Over-payment of GPF final payment cases**

No such case has been noticed during treasury inspection.

#### **3.4.6. Fraudulent presentation of GPF final payment cases to Treasuries**

No such case has been noticed during treasury inspection.

#### **3.4.7 (a) Payment to wrong person**

No such case has been noticed during treasury inspection.

3.4.7.(b) Non-payment of GPF final authorities within the prescribed period of six months.

As per the order of Finance Department, Government of Madhya Pradesh, issued vide No.F-5/4/2005/Rule 4 dated 29.06.2005, the unwanted delay in the payment of final payment of GPF authorities pertaining to retired Government employees, results in taking judicial shelter by these employees, where the DDOs and higher officers are made Respondents. Due to this unnecessary delay, extra labour, time and financial burden on Government gets involved. Moreover, the retired employees have to face financial hardships and bear the loss of interest.

During the inspection of various treasuries in the year 2011-12, it was found that 157 GPF final payment authorities amounting to Rs.19.77 lac issued by the Accountant General, were not paid within the prescribed validity period of six months (from the date of issue) by making contacts with the concerned DDOs. Revalidation process in some cases was also found awaited. The details are given in Annexure-15.

3.4.8. Misclassification of transactions under GPF

No such case has been noticed during treasury inspection.

3.4.9. Non-submission of schedules/challans in support of GPF/HBA/MCA

No such case has been noticed during treasury inspection.

3.4.10 Payment of GPF final authorities from DPF

No such case has been noticed during treasury inspection.

**3.5 Areas related to Bill and Accounts**

3.5.1. Irregular withdrawal of amount from compulsory saving scheme account by the Zilla Granthalaya Sanstha

No such point was noticed during inspection.

3.5.2. Non-submission of DC bills against AC bills

Apart from the expenditure of contingent nature where prior countersignature of Controlling Officer is required, the contingent bills can be presented at Treasuries in AC bill form MPTC-35 for payment, provided the detailed bills are submitted to the Controlling Officer for countersignature and sent to the Accountant General with monthly accounts.

Ban has been imposed by Madhya Pradesh, Finance Department on drawals through AC bills since 02.09.1999, but DD, NCC (Major head 2204) has been permitted to make drawals through AC bills upto 31.03.2013. During the year 2011-12 drawals to the tune of Rs.512350.00 under Major Head 2204 were made on AC bills, against which an amount of Rs.19805957.00 only has been adjusted through DC bills, which include DC bills of previous years also. While an amount of Rs.194507251.00 is still unadjusted for want of DC bills.

3.5.3 Non-deduction of income tax at source from pensioners.

No such case has been noticed during inspection.

3.5.4 In respect of TDS non-observation of instructions stipulated in Government order

No such case has been noticed during inspection.

3.5.5 Non-reconciliation of departmental expenditure/receipt figures with treasury figures.

Govt. of Madhya Pradesh, Finance Department vide its letter No.1889/1843/2001/C/4 dated 05.10.2001 issued instructions to all DDOs to ensure reconciliation of all the receipts deposited through challans in the bank with the treasury records every month. Similarly, orders for the reconciliation/confirmation of all the drawals during a month with the treasury records were issued, vide No.2570/3359/2000/C/4 dated 12.12.2000 by the Finance Department.

During the inspection of 34 treasuries and sub-treasuries, as shown in Annexure-16, the reconciliation of the departmental receipt and expenditure figures with treasury records was found awaited.

3.5.6 Omission in Plus & Minus memoranda under deposit heads resulted in minus balances

No such case was noticed during inspection.

3.5.7 Misclassification of transactions under DDR Heads

As per the provisions contained in subsidiary rule 501 of MPTC Vol.I the departmental receipts of the Forest Department should be remitted into the treasury under the head 8782. Likewise, the income tax deducted at source from the employees' Pay bills should initially be classified under the head 8658-112 in the accounts rendered to Accountant General.

During treasury inspection(2011-12) an amount of Rs.529093.00 of forest receipts and income tax receipts was found misclassified by five treasuries as shown in Annexure-17.

3.5.8 DDO-wise allotment letters not available with the Treasury Officers

DDO-wise budget allotment figures are available in the computer server of the treasury as well as in the Central server of the Commissioner, Treasury & Accounts. Expenditure against the allotment is also controlled by the server.

3.5.9 Irregular and unadjusted drawals under Treasury Rule 27

Rule 27 of MP Treasury Code Vol.I stipulates that the Collector may, in the case of unforeseen circumstances, authorize the Treasury Officer in writing for the payment of any nature except payment of pension. The Collector shall send the copy of his orders and the statement of the circumstances leading to such drawal to the Accountant General. Treasury Officer will also send the information of payment to the Accountant General. The powers in this regard should

be exercised in unforeseen circumstances only e.g. earthquakes, floods and like that. The non-budgeted drawals need to be adjusted within one month.

The drawal of Rs. 1.74 crore made under TR-27 in the treasuries listed in Annexure-18, were found unadjusted at the time of inspection in 2011-12.

3.5.10 Irregular drawal of funds to prevent lapse of Budget Grants.

As per the provisions of SR 284 of MPTC Vol.I, no drawal should be made from the treasury unless it is urgently required for disbursement. Advance drawal of funds in anticipation of demands or to prevent the budget grant from lapsing is a serious financial irregularity. The person responsible for such irregular drawal shall be liable for disciplinary action.

During the inspection of various treasuries in 2011-12, it was noticed that unspent budget grants of the year 2010-11 were drawn in advance by various DDOs from the treasuries in lumpsum and deposited in Personal Deposit Account or Bank Accounts to prevent the budget from lapsing and utilizing them in succeeding years. As the funds were to be utilized in the year 2011-12, as such, the advance drawal of funds without any necessity and deposit thereof in PDA/Bank Accounts lead to a serious financial irregularity. During the year an amount of Rs.757.49 crore were irregularly drawn and deposited in PDA/Bank Accounts. The details are given in Annexure-19.

3.5.11 Non-maintenance of two passbooks as per the instructions of RBI

In order to avoid the difference in the information of receipts and payments at RBI, orders for the maintenance of two passbooks at the treasury and Agency Bank level were issued by the RBI vide nos. DG BAG/AD/1377/31.4.008/2002-03/02.02.03 and BLNGADH 698/31.4.08/2002-03 dated 17.06.2003. The verification of receipt/payment

figures by the corresponding entries at Treasury/Agency Bank on side 'A' or 'B' of the pass books were to be ensured to avoid any difference.

34 treasuries/sub-treasuries, as detailed in Annexure-20, have not followed the instructions of RBI, as was noticed in the inspection of these treasuries/sub-treasuries during the year 2011-12.

3.5.12. Non-recovery of penalty charges @ 2% on the balances in the Bank Accounts opened without the approval of Finance Department

Finance Department, Govt. of Madhya Pradesh, vide its letters No.F-11-1/2009/Rule/4 dated 10.02.2009 and F-11/1/2009/Rule/4 dated 12.05.2009 issued orders to all the departmental officers to ensure that the Government money deposited in bank accounts opened without the permission of Finance Department be transferred to Government accounts and the bank accounts be closed upto 28.02.2009 failing which penalty charges @ 2% per month on the balances in the account will be imposed.

During the inspection of the treasuries mentioned in Annexure-21, the bank accounts of various DDOs opened without the permission of Finance Department were found alive even after 28.02.2009, and the penalty charges of Rs.3457665.00 @ 2% per month on the balance in these accounts were also found not recovered from the concerned defaulters.

3.5.13 Expenditure in excess of budget allotment by Works/civil departments.

As per Finance Department, Govt. of Madhya Pradesh letter No.263/R-190/4/B-1/107 dated 11.3.2007, the LOC system for the works departments was dispensed with from 01.04.2007 and budget was made available to the Controlling Officers through the Central Server of Commissioner, Treasury & Accounts Office. Controlling Officers re-allot this budget to the Executive Engineers and forward the hard as well as the soft copy of his orders to the Commissioner, Treasury & Accounts for DDO-wise budget entries in the Master Server



(Central Server) and endorsement to concerned treasuries. Controlling Officer will also fix the per month limit of drawal from the Treasury for the Executive Engineers, during re-allotment.

As per details given in Annexure-22, an expenditure of Rs.1.75 crore in excess of budget allotment was found incurred by various works DDOs during the year 2010-11.

3.5.14 Deposit of unspent money under the Receipt under the Receipt head without budget provision.

In order to have a check over the Government ex-chequer, budget provisions under receipt and payment heads are made every year by the Government, to accommodate the receipts and payments, as the case may be. Budget provision under the receipt Major Head-0250 Other Social Services, 102-Welfare of SC/ST/OBC for the year 2010-11 was almost nil, still an amount of Rs.0.96 crore was deposited by DDOs under this receipt head through challans at 02 treasuries mentioned in Annexure-23. This amount had actually been drawn in advance in lump sum during the previous years and deposited in accounts other than Government account. Consequent upon the amount having been remained unutilized, the money was deposited under the Major Head 0250-Other Social Service, as Government receipt in March 2011-12.

3.5.15 Splitting up of drawals to avoid the sanction of Finance Department

Finance Department, GOMP, vide its letter No.L17/219/R/N-7/4/2009/546 dated 28.04.2009 has reiterated that for every drawal of more than Rs.1.00 crore, from treasury, prior approval of Finance Department must be taken.

During the inspection of treasuries, mentioned in Annexure-24, it was noticed that an amount of Rs.18.84 crores were drawn by DDOs from 02 treasuries through 11 bills/vouchers to avoid the sanction of Finance Department.

### **3.6 Maintenance of Deposits**

#### **3.6.1. Non-submission of statement of Lapsed Deposits to AG office**

During the inspection (2011-12) statements of lapsed deposits were not submitted to AG office by 30 treasuries/sub-treasuries listed in Annexure-25.

#### **3.6.2. Non-lapsing of Revenue Deposit Amount unclaimed for more than 3 years.**

As per subsidiary rule 562 of MPTC Vol.I, deposits of less than Rs.25.00 unclaimed for a completed accounting year, deposits of less than Rs.25.00 remaining after partial repayment in a financial year, and all the balances under revenue deposit unclaimed for more than 03 years shall at the close of March each year, be credited to the Government by means of transfer entries in the Accountant General's office. Treasury Officers shall thus arrange to submit a list of such balances to AG immediately after 31<sup>st</sup> March in form MPTC-71.

During the inspection, it was noticed that revenue deposit amount of Rs.16.20 crores unclaimed for more than 03 accounting years was not lapsed to Govt. account by the treasuries/sub-treasuries mentioned in Annexure-25, during the year 2011-12.

#### **3.6.3. Cases of wrongful operation of Personal Deposit Accounts**

- (i) Opening of more than one Personal Deposit Accounts without permission from Finance Department.

As per the contents of Finance Department's letter No.F-1/2003 /Rule/4 dated 07.06.2003 below the subsidiary Rule 533 of MPTC Vol.I, prior approval of Finance Department, for opening of Personal Deposit account in treasury is essential. No department or any departmental officer is empowered to issue orders for opening of Personal Deposit Account in treasury at its own level.

During the inspection of treasuries listed in Annexure-26 more than one Personal Deposit Account were found operated without the

permission of Finance Department in favour of the Departmental Officers, listed therein.

- (ii) Non-closing of Personal Deposit Accounts opened by debit to Consolidated Fund at the end of the year.

Provisions of SR-543 of MPTC Vol.I, stipulate that the personal deposit account opened by debit to Consolidated fund should be closed at the end of the year by minus debiting the concerned service head of Consolidated fund. If necessary, the Personal Deposit account could be opened next year as per normal procedure.

During the inspection of treasuries, the Personal Deposit accounts wherein the funds from the Consolidated fund were deposited were not closed at the end of the financial year as per the provision of SR-543. Thereby an amount of Rs.87.75 crore, as shown in Annexure-27 was found blocked as on 31.03.2010.

3.6.4. Irregular operation of Personal Deposit accounts in Treasuries by Executive Engineers (Panchayati Raj) and Executive Engineers (Rural Water Supply)

No such point was noticed during inspection.

3.6.5. Adverse balances in Personal Deposit accounts

No such point was noticed during inspection.

3.6.6. List of Personal Deposit accounts not in operation for more than three years.

Subsidiary rule 543 of MPTC Vol.I provides that the balances in the Personal Deposit accounts unoperated for a continuous period of three years shall be credited to the Revenue Deposit by following the prescribed procedure. Treasury Officer should issue a notice demanding explanation within one month from the administrator of the account. If the administrator fails to do so, the Treasury Officer should reconcile the figures of the balance with AG's book and after

verification write a letter to the AG for crediting the balance in the Revenue Deposit.

During the inspection of records of personal deposit accounts at 41 treasuries/sub-treasuries listed in Annexure-28, it was noticed that despite there being no transaction in 291 Personal Deposit Accounts for more than three years, the balance of Rs.136.39 crore in these accounts were not transferred to Revenue Deposit Accounts as per the provisions of SR 543.

3.6.7 Non-receipt of certificates of acceptance of balances from Administrator of Personal Deposit Accounts

Provisions of SR 590 of MPTC Vol.I, provide that every Personal Deposit Account holder should furnish an annual balance certificate to AG. Differences, if any, should also be explained.

During the inspection of treasuries listed in Annexure-29, it was found that out of total 916 Personal Deposit Accounts, maintained in these treasuries, Annual Balance certificates from 63 account holders only were received. Balance certificate from 853 Personal Deposit account holders for the year 2011-12 are still awaited.

3.6.8 Unutilised amounts under Tenth Finance Commission/ Eleventh Finance Commission Grants

No such point was noticed during inspection.

3.6.9 Non-reallocation of Eleventh Finance Commission Grants under "Incentive Funds" for reallocation of funds by Centre to State

No such point was noticed during inspection.

3.6.10 Non-submission of Plus Minus Memorandum

No such point was noticed during inspection.

3.6.11 Non-submission of Annual Certificate under Deposit heads

Provisions of SR 590 of MPTC Vol.I, provide that every Personal Deposit Account holder should furnish an annual balance certificate to AG. Differences, if any, should also be explained.

During the inspection of treasuries listed in Annexure-29, it was found that out of total 916 Personal Deposit Accounts, maintained in these treasuries, Annual Balance certificates from 63 account holders only were received. Balance certificate from 853 Personal Deposit account holders for the year 2011-12 are still awaited.

#### 3.6.12 Non-closure of inoperative PLA/PD Accounts

Subsidiary rule 543 of MPTC Vol.I provides that the balances in the Personal Deposit accounts unoperated for a continuous period of three years shall be credited to the Revenue Deposit by following the prescribed procedure. Treasury Officer should issue a notice demanding explanation within one month from the administrator of the account. If the administrator fails to do so, the Treasury Officer should reconcile the figures of the balance with AG's book and after verification write a letter to the AG for crediting the balance in the Revenue Deposit.

During the inspection of records of personal deposit accounts at 41 treasuries/sub-treasuries listed in Annexure-28, it was noticed that despite there being no transaction in 291 Personal Deposit Accounts for more than three years, the balance of Rs.136.39 crore in these accounts were not transferred to Revenue Deposit Accounts as per the provisions of SR 543.

#### 3.6.13 Certificate regarding verification of Revenue Deposit items

As per the provisions of SR 559 of MPTC Vol.I, a quarterly certificate must be recorded on the Register of Revenue Deposit by the Collector or any other nominated Officer that he has personally carefully examined the register, and the entries are made with utmost care and regularity.

During the inspection of 06 treasuries/sub-treasuries, mentioned in Annexure-30, the requisite certificates were not found indicated in the Revenue Deposit register maintained at these treasuries/sub-treasuries.

3.6.14 Difference in the figures of Civil Court Deposits between the Court and Treasury records.

Subsidiary Rule 582 of MPTC Vol.I, provides that the extract register of receipts and repayment together with the repayment vouchers should be sent to AG through the Officer-in-Charge of the treasury, who will certify to the agreement of the total receipts and repayment with the treasury figures before forwarding the registers to the AG. Any difference shall also be explained.

Difference of Rs.18.31 crores in the figures of Civil Court Deposits as per court records with the treasury/sub-treasury records were noticed during the inspection of treasuries, mentioned in Annexure-31.

3.6.15 Difference in the abalance shown in treasury plus minus memorandum with those given in annual certificates of Personal Deposit account holders

As per the provision of SR 590 of MPTC Vol.I, every Personal Deposit Account holder should furnish a certificate to the effect that the balance claimed by him is of a named account, to the AG every year. Difference, if any, between the balance and that shown in the Plus-minus memorandum for the month of March should be explained.

Difference of Rs.92.11 lac has been noticed in the balances of Personal Deposit Account Plus-minus memorandum of treasuries/sub-treasuries with the balance shown in annual certificate of PDA holders as given in Annexure-32.

3.6.16 Non-maintenance of details of Central share/State share/major Headwise schemewise classification in the deposits

Directorate, Treasury & Accounts MP, Bhopal, vide its letter No.MKL/KK/TRY/04/591 dated 2.3.2004 issued directions to all the Treasury Officers to ensure that full classification i.e. Central Share/

state share/scheme etc. is mentioned against each Deposit/drawal under Personal Deposit Accounts.

During the inspection of 37 treasuries/sub-treasuries detailed in Annexure-33, the requisite classification of deposits into and drawals from the balances of Personal deposit account was not found.

### 3.6.17 Unauthorised transactions under the Major Head 8443-800

As per the orders contained in Finance Department (GO MP) letter No.24/4/B-1/93 dated 07/01/1993, any kind of transaction i.e. the deposit into or withdrawal from the MH 8443-800 is to be made after seeking prior approval from the Finance Department.

During the inspection of treasuries listed in Annexure-34, it was noticed that an amount of Rs.389619.00 was deposited the MH 8443-800 without prior approval of Finance Department.

### 3.6.18 Difference in the balances of Personal Deposit Accounts between the treasury & the AG records.

As per the provisions of SR 558 of MPTC Vol.I every Treasury Officer is required to render the Plus-minus Memorandum of Personal Deposit Accounts to the AG with each monthly Account on the basis of which the treasury-wise PDA records are maintained in AG office, consequently there should not be any difference in the balances between the records of each other.

During the inspection of treasuries (2011-12) as listed in Annexure-35, a difference of Rs.72.93 crore was noticed in Personal Deposit Accounts of treasury and records of AG.

## **3.7 Handling of cheques**

### 3.7.1 Monthly statement of time-barred cheques not sent to AG office

As per the details given in Annexure-36, the payments of 213 cheques worth Rs.1.51 crore were found awaited on 31.3.2011 (Date of validity). These cheques remained unpaid upto 31.03.2011. But the statement of these time-barred cheques was not submitted to AG office.

3.7.2 Irregularities in cheques issued by cheque sections in treasuries

During the inspection of treasuries listed in Annexure-37, irregularities in Plus-minus memorandum of issued, cancelled and lapsed etc. cheques sent to AG with monthly accounts were noticed. In the Plus-minus memo, the closing balance of unpaid cheques and the corresponding amount of these cheques were shown as minus figures i.e. the number of cheques encashed were more than the number of cheques issued during the month.

In reply, the Treasury Officers have stated that the position has emerged owing to technical fault in computer system.

3.7.3. Report of uncashed cheques not prepared

No such point has come to notice during inspection.

3.7.4. Adjustment memo of uncashed cheques not sent to AG office.

No such point has come to notice during inspection.

3.7.5. Non-recovery of interest on the amount of Bank drafts/Bankers' cheques prepared against the drawals made between 25.03.2011 to 04.04.2012

No such case has come to notice during inspection.

3.7.6. Non-destruction of unused cheque books.

No such case has come to notice during inspection.

3.7.7. Un-encashed cheques were not lapsed.

Directorate, Treasury & Accounts letter No.CTA/FDP/Comp./04/3354 dated 28.03.2005 states that the validity of each cheque except the cheques related to GPF, GIS and pension, will remain one month or 31<sup>st</sup> March, whichever is earlier, from the date of issue of the cheque.



During the inspection of 04 treasuries stated in Annexure-36, it was noticed that 213 cheques worth Rs.1.51 crore were not lapsed despite their period of validity has already lapsed.

### **3.8. Security in Treasuries**

#### **3.8.1.(i) Non-obtaining of strong room fitness certificate on due Date**

As per the provisions of SR 90(2) of MPTC Vol.I, the existing strong room should be inspected annually by the Executive Engineer or by an experienced AE deputed for the purpose. The inspecting officer will issue a certificate of safety and it is the duty of the Treasury Officer to obtain such certificate annually.

During the inspection of treasuries/sub-treasuries listed in Annexure-38, it was noticed that the requisite certificates for the year 2011-12 were not obtained by the Treasury/Sub-treasury Officers of 26 treasuries/sub-treasuries.

#### **(ii) Non-obtaining of Beat chart of sentries of Strong room.**

Subsidiary rule 90(3) of MPTC Vol.I, states that a Beat chart prescribing/showing the position of sentries for the security of the strong room should be obtained from the District Superintendent of Police and displayed at a proper place in the strong room.

Beat chart of sentries was not found obtained and displayed by 17 treasuries/sub-treasuries as listed in Annexure-39.

#### **(iii) Non-refilling of fire extinguishers**

For the protection of strong room from fire, fire extinguishers should be properly refilled and placed at proper places in the strong room so as to overcome any kind of mishap. During the inspection of 30 treasuries/sub-treasuries mentioned in Annexure-40, the refilling of fire extinguishers was found awaited and the extinguishers were also not found in working condition.

(iv) Non-depositing of security amount by cashier/store clerk

As per the provision contained in SR 20, 21 & 22 of MPTC Vol.I, the cashier is responsible for any kind of monetary transaction in Treasury. Collector should ensure that sufficient security money has been deposited by the cashier to protect the Government from any kind of loss. Directorate, Treasury & Accounts vide letter No.P/2/12/87-98 dated 24.01.1997 revised the amounts of security deposits as Rs.3,000/- for store clerk and Rs.5000/- for Cashier. Cashier/store clerks of 28 Treasuries/Sub-Treasuries as listed in Annexure-41, have not deposited their respective security money. The irregularity has come to notice during the inspection of these treasuries/sub-treasuries.

3.8.2. Non-obtaining of Valuable Packets from Treasuries

Provisions of SR 47(ii) of MPTC Vol.I, stipulate that the sealed valuable packets deposited in the strong room of the treasury/sub-treasury shall be taken back by the depositor within 03 years from the date of their first deposit. If necessary, the packets could again be deposited in the strong room after examination with fresh seal. During the inspection of 43 treasuries/sub-treasuries as listed in Annexure-42, it was found that 14720 packets of valuables were lying in these treasuries/sub-treasuries, for more than 03 years from the date of their first deposit.

3.8.3. Non-obtaining of Departmental duplicate key packets lodged in the strong rooms of treasuries/sub-treasuries

As per SR 85 of MPTC Vol.I, the departmental duplicate key packets lodged by various departmental officers in the strong room of treasuries/sub-treasuries, should be taken back by the depositors for examination ever year in the month of April.

1276 packets of duplicate keys lodged in strong rooms of 47 treasuries/sub-treasuries, as detailed in Annexure-43, by various departmental Officers were lying in the strong rooms for more than 1

year from the date of first lodging, but the Treasury/sub-treasury Officers have not taken any action for the return of these packets as required under rules.

### **3.9 Maintenance of Stamp Accounts.**

#### **3.9.1. Improper maintenance of receipt, custody, distribution and sale of stamp registers.**

The registers were found maintained in all the treasuries/sub-treasuries, but the difference in balances of stamps as shown in manual register with those maintained in computer system were noticed in the inspection of treasuries/sub-treasuries, listed in Annexure-49. As a result of difference the actual position of stamps could not be ascertained.

#### **3.9.2 Retention of stock of stamps in excess of requirement.**

As per para 8 of the Directorate, Treasury & Accounts letter No.DTA/J-16/70-71/2394 dated 09.04.1971, treasuries/sub-treasuries should ensure to retain the stock of stamps in treasury/sub-treasury equal to the sale of 15 months & 3 months respectively.

During inspection, treasuries/sub-treasuries listed in Annexure-44, were found to have retained stock of stamps worth Rs.297.70 crore in excess of their requirement.

#### **3.9.3. Unwanted procurement of unused stamps**

Notification No.(40) B.4-13.07.02-five dated 15.11.2007 of Department of Commercial Tax, GOMP, received vide IG Registration and Superintendent of Stamps, MP, letter No.27/Stamp/2008 dated 03.01.2008 provides that the sale of non-judicial stamps not bearing the word "Madhya Pradesh" and serial no. on them be restricted.

As per the details given in Annexure-45, 15 treasuries/sub-treasuries have procured unwanted stock of unused Non-judicial and other stamps worth Rs.15.92 crore in strong rooms. No action for the disposal of unused stamps was found taken by the concerned treasuries/sub-treasuries.

3.9.4. Payment of Irregular Commission to unauthorized stamp vendors.

SR 435(A) of MPTC Vol.I provides that discount on stamps is allowed to certain classes of vendors under Rule 34 of MP Stamp Rules 1942 or Rule 12 of Rules, Regulation of the sale of stamps, under the Court Fee Act, 1870, and is given by deduction from the purchase money. The discount is given on a certificate from the Treasury Officer that the discount has been actually allowed to the parties to whom it was due, according to sanctioned rules.

During the examination of licenses of stamp vendors at the time of inspection of treasuries/sub-treasuries, listed in Annexure-46, it was found that the stamp vendors authorized to sell the Non-Judicial stamps only under Indian Stamps Act-1899, were supplied with the Judicial stamps also and irregular commission of Rs.1488620.00 also paid to them.

3.9.5.(i) Statement of commission/discount paid to stamp vendors not sent to Income Tax Commissioner

As per SR 171(F) of MPTC Vol.I, the Treasury Officer shall furnish to the Commissioner of Income Tax, a quarterly statement of payment of fee, commission etc. made to individuals by him. The names of the beneficiaries/recipients will be indicated in this statement.

During the inspection of the 15 treasuries/sub-treasuries, shown in Annexure-47, it was noticed that they have not sent the quarterly statement of Commission/discount paid to the Stamp vendors to the concerned Income Tax Commissioners.

(ii) Information regarding issue of Non-judicial stamps not sent to Registrar of stamps.

30 treasuries and sub-treasuries listed in Annexure-48 were found not to have sent the requisite information to the Registrar of Stamps during the year 2011-12, as per the procedure enunciated in

the letter no.Stamps/2004/560dated 15.06.2004 issued by the Directorate of Treasury and Accounts.

3.9.6 Difference in the figures of the Closing Balance of stamps as per Manual Register with reference to the balances in Computer system

The physical verification of stamps is carried out by the Collector and departmental higher authorities. Accordingly, a certificate regarding balance verified is endorsed on the manual stamp register. The balance of stamps sent to AG through computerized monthly account should reconcile with the balances given in manual stamp register. There should not be any difference between the two.

During the inspection of treasuries/sub-treasuries as listed in Annexure-49, difference of Rs.59.64 lacs has been noticed between the stamp balances as per manual register with reference to the balance as per Computer system.

3.9.7 Excess expenditure against the budget allotment received for the payment of "Commission to Stamp vendors" and "Freight charges on stamps" under Major Head 2030.

Finance Department, Government of Madhya Pradesh, vide letter No.F/14/2/82/D/4 dated 15.07.1996 has directed all the DDOs and Budget Controlling Officers to ensure that no expenditure is incurred in excess of allotment, as also required under the provisions of SR 284, 290 & 292 of MPTC Vol.I, and Rule 8 of MPFC Vol.I.

During the expenditure audit of 6 treasuries as listed in Annexure-50, excess expenditure of Rs.9246122.00 against the budget allotment for the payment of "Commission to Stamp Vendors" and "Freight charges on Stamps" under the MH 2030 was noticed to have been incurred during 2011-12.

**3.10 IT Audit observations**

3.10.1 No uniform package in use in Dist. Treasury Offices and sub treasury offices.

No such case has come to notice during inspection.

3.10.2 No mechanism to ensure that all the corrections are carried out in database.

No such case has come to notice during inspection.

3.10.3 Variation in data between STO database and DTO database with invalid heads of accounts.

No such case has been noticed during inspection.

3.10.4 Non-ensuring of the reliability of backups

No such case has been noticed during inspection.

3.10.5 Non-implementation of standard back up policy

No such case has been noticed during inspection.

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

No such case has been noticed during inspection.

3.10.7 Non-reconciliation of treasury data with the departmental data

During inspection, it has come to notice that 34 treasuries/sub-treasuries as listed in Annexure-16 are not adhering to the instructions issued by GOMP in this regard. GOMP, FD vide its letter No.1889/1843/2001/C/4 dated 05.10.2001 issued instructions to all the DDOs to ensure reconciliation of all the receipts deposited through challans in the bank with the treasury records every month.

3.10.8 Other shortcomings in treasury computer system noticed in information technology audit of treasuries/sub-treasuries

Computer system network of all the treasuries and sub-treasuries is directly linked with the master server of the Office of the Commissioner, Treasury and Accounts. On pointing out the shortcomings noticed in Computer system during IT audit of all the treasuries/sub-treasuries (as per para 3.1), the Treasury Officers/Sub-treasury Officers have replied that any correction or improvement in

Computer system is to be made by the Directorate, Treasury Accounts (CTA Office) in the master server, which will be reflected in Computer system of treasury/sub-treasury automatically. The main shortcomings noticed in 55 Treasuries and 156 Sub-treasuries are as under:

(1) Payment of commission to stamp vendors on account of sale of stamps is not deducted from the total budget provision allotted for the purpose under Major Head 2030; Consequently, no control can be exercised over expenditure. Therefore, provision should be made in the system for this purpose.

(2) No provision for the maintenance of stamp single lock registers in Computer system is available, as required under the provisions of SR 94 & 95 (a,b) of MPTC Vol.I.

(3) Budget allotment figures for the payment of commission to stamp vendors on account of sale of Judicial, Non-judicial stamps under the Major Head -2030 extinguishes at the end of the financial year. Therefore, provisions should be made in the Computer system for retrieving information related to budget provision and expenditure, after the closing of financial year.

(4) On passing a bill for payment in Treasury Bill Section, a sanction is generated in the bill module, with respect to such a bill, which should automatically get deleted after the payment of that bill is made by cheque Section to prevent double payment against such sanction. But unclaimed sanction orders particularly of non-budgeted items could be seen in system despite the payment of bills having already been made.

(5) In the cases of expenditure in excess of budget allotment, incurred by departmental DDOs, the system shows the figure "zero" under the excess expenditure column, which shows an irregularity in the system.

### **3.11 Irregularities regarding expenditure Audit etc.**

#### **3.11.1 Non-destruction of old records**

As per the provisions contained in SR 23-A of MPTC Vol.I, the old records as shown in Annexure-4A of MPTC Vol.II should be destroyed after their preservation time period mentioned there under. The list of records to be destroyed needs to be submitted to the Collector and action, as per the rules, taken after his approval.

During the Expenditure Audit of 38 treasuries/sub-treasuries, mentioned in Annexure-51, action as required under the rules for the destruction of records was not found taken.

#### **3.11.2 Unadjusted Tour Advances**

As per the provisions contained in SR 271 of MPTC Vol.I, the adjustment of the tour advance should be made soon after the journey is completed or within 03 months whichever is earlier.

It was noticed in the Expenditure Audit of 08 treasuries/sub-treasuries listed in Annexure-52, that tour advance in 99 cases amounting to Rs.129984.00 is outstanding, awaiting final adjustment.

#### **3.11.3 Non-recovery of telephone and other charges from Members of Legislative Assembly**

Telephone and other charges due from the Ms.L.A. amounting to Rs.9165.00 were not found recovered from their pay bills by 02 treasuries/sub-treasuries listed in Annexure-53, as per the rules.

#### **3.11.4 Irregularities in the maintenance of specimen signature guard file**

As per the provisions contained in SR 157 of MPTC Vol.I, and instructions contained in the Directorate, Treasury & Accounts letter No.DTA/TN.20/75-76/505 dated 07.01.1976, the list of DDOs should be shown in the first page of "Specimen Signature Guard File" in the prescribed format.

The procedure was not found adopted in 16 treasuries listed in Annexure-54, during inspection.



### 3.11.5 Non-verification of Dead Stock Register

As per the provisions contained in Rule 128 (4) of MPFC Vol.I, Register of Dead stock should be prepared in form MPTC-9, and items of dead stock mentioned in it be verified by the competent authority in the month of January every year, in addition to regular verification of items by the Store-in-charge.

Verification of dead stock items of Dead Stock Register was not found made in 13 treasuries/sub-treasuries listed in Annexure-55.

### 3.11.6 Irregularities in the maintenance of Service Books.

As per FR 74 and SR 29, Service Book of a person is prepared as soon as he joins any Government office. Every event of his service is recorded in the Service Book. Head of Office should also certify these entries. Certificate of service verification is also noted in this book.

Irregularities in the maintenance of Service Books maintained in 13 treasuries/sub-treasuries listed in Annexure-56, were noticed and communicated through Inspection Reports/Test Inspection note during the year 2011-12.

### 3.11.7 Irregularities noticed in the purchase items

As per rule 119 of MPFC Vol.I, financial sanction for the gross amount of purchase order should not be split-up to avoid the sanction of competent authority.

During the expenditure audit of 02 treasuries listed in Annexure 57, financial sanction for the gross amount of purchase order was split-up to avoid the sanction of competent authority. In this way, a total amount of Rs.12447.00 was divided into 14 bills to avoid competent sanction.

### 3.11.8 Irregular expenditure on the repairs of computers/Air-conditioners.

The powers for the repairs of ACs/computers have been entrusted to the Collectors vide item No.10 of Delegation of Finance Powers Book – Vol.II.

Irregular expenditure of Rs.40450.00 was incurred on the repairs of computers/ACs by the Treasury Officer, Panna without the approval/sanction of the Collector. The details are given in Annexure-58.

3.11.9 Expenditure in excess of the powers of the Head of Office.

As per Delegation of Financial Powers Book Vol.II, the Head of Office in the Treasury & Accounts Department is empowered to accord sanction for expenditure of Rs.1000.00 in each case.

During the Expenditure Audit of Shivpuri, Panna & Raisen treasuries, it was noticed that irregular sanction for the expenditure in excess of the powers delegated to Head of Office, in each case, were accorded for the purchases of Stationery and other items through 47 bills amount to Rs.243262.00, as detailed in Annexure-59.

3.11.10 Irregular local purchase of Stationery by Treasuries

No such case has been noticed during inspection.

**Annexure – 1****List of Treasuries and sub-treasuries in Madhya Pradesh**

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Name of Sub-Treasury</b>
1.	Anuppur	1. Pushprajgarh
2.	Ashoknagar	2. Chanderi 3. Mungavali
3.	Bhopal	4. Bairasia
4.	Balaghat	5. Baihar 6. Varasivini 7. Katangi 8. Lanji
5.	Badwani	9. Rajpur 10. Pansemal 11. Sendhwa
6.	Betul	12. Multai 13. Bhainsdehi 14. Shahpur
7.	Bhind	15. Gohad 16. Lahar 17. Mehgaon 18. Aler
8.	Chhattarpur	19. Nowgaon 20. Bijavar 21. Bakswaha 22. Laundi 23. Rajnagar
9.	Chhindwara	24. Sonsar 25. Pandhurna 26. Amarwada 27. Jannardev 28. Parasiya
10.	Datia	29. Bhandar 30. Sewada
11.	Dewas	31. Bagli 32. Khategaon 33. Sonkachh 34. Kannod
12.	Dhar	35. Badnawar 36. Kukshi 37. Dharamपुरi 38. Manawar 39. Sardarpur 40. Gandhwani
13.	Dindori	-
14.	Burhanpur	-
15.	Damoh	41. Hata 42. Tendukheda
16.	Guna	43. Aron 44. Chachora 45. Raghogarh

17.	Gwalior	46. Dabra
18.	Hoshangabad	47. Itarsi 48. Pachmadi 49. Seonimalwa 50. Sohagpur 51. Pipariya 52. Babai
19.	Harda	-
20.	Indore	53. Depalpur 54. Mahu 55. Sanver
21.	Indore city	-
22.	Jabalpur	56. Sehora 57. Paatan
23.	Jabalpur city	-
24.	Jhabua	58. Petlawad 59. Thandla
25.	Katni	60. Vijayraghavgarh
26.	Khandwa	61. Nayaharsood 62. Narmadanagar
27.	Khargone	63. Badwah 64. Bhikangaon 65. Kasravad 66. Maheshwar 67. Sanavad 68. Segaon 69. Mandleshwar
28.	Mandla	70. Nainpur 71. Niwas
29.	Morena	72. Sabalgarh 73. Ambaah 74. Jora
30.	Motimahal	-
31.	Mandsaur	75. Bhanpura 76. Garoth 77. Malhargarh 78. Sitamau 79. Suvasara
32.	Narsinghpur	80. Gadarwara 81. Kareli 82. Gotegaon
33.	Neemuch	83. Rampura 84. Javad 85. Manasa 86. Singoli
34.	Panna	87. Ajaygarh 88. Pavai 89. Shahnagar
35.	Raisen	90. Begumganj 91. Silvani 92. Bareli

		93. Goharganj 94. Gairatganj 95. Udayapura
36.	Rajgarh	96. Biaora 97. Narsinghgarh 98. Sarangpur 99. Khilchipur 100. Jirapur
37.	Ratlam	101. Aalot 102. Javra 103. Selaana 104. Baajna
38.	Rewa	105. Hanumana 106. Mahuganj 107. Sirmor 108. Tyonthar
39.	Shivpuri	109. Karera 110. Pichhor 111. Kolaras 112. Pohri
40.	Sagar	113. Khurai 114. Bina 115. Raheli 116. Devri 117. Garakota 118. Banda
41.	Sheopur	119. Vijaypur
42.	Satna	120. Nagod 121. Maihar 122. Amarpatan 123. Rampur Baghelan
43.	Sehore	124. Aashta 125. Nasrullahganj 126. Budhni 127. Ichhavar 128. Doraha
44.	Seoni	129. Lakhnadon 130. Keolari
45.	Shahdol	131. Byohari
46.	Shajapur	132. Aagar 133. Shujalpur 134. Susner
47.	Sidhi	135. Churhat 136. Majholi 137. Kusmi 138. Sinhawal
48.	Umariya	-
49.	Tikamgarh	139. Jataara 140. Nivari
50.	Ujjain	141. Mahidpur 142. Taraana

		143. Nagod 144. Badnagar 145. Khachrod 146. Ghatiya
51.	Vallabh Bhawan	-
52.	Vidisha	147. Nateran 148. Sironj 149. Shamshabad 150. Gyaraspur 151. Lateri 152. Kurvai 153. Ganjbasoda
53.	Vindhychal	-
54.	Alirajpur	154. Jobat
55.	Singroli	155. Devsar 156. Chitrangi

## **Annexure – 2**

### **(Para-2.4)**

#### **Information regarding late receipt of monthly accounts**

Account Month	Name of Treasury	Date of Receipt of Account	Late by		
			1-5 days	6-14 days	15-30 days
4/2011	Anuppur, Ashoknagar, Bhind, Burhanpur, Datia, Gwalior, Khandwa, Morena, Rajgarh, Satna, Seoni, Sidhi, Vallabh Bhawan	06.05.2011	<b>1</b>	-	-
	Alirajpur, Betul, Dewas, Dhar, Dindori, Indore Dist, Jabalpur Dist., Rewa, Sehore, Shajapur, Sheopur, Singroli, Ujjain	09.05.2011	<b>4</b>	-	-
	Badwani, Balaghat, Chhattarpur, Jabalpur city, Jhabua, Neemuch, Tikamgarh	10.05.2011	<b>5</b>	-	-
	Chhindwara, Damoh, Hoshangabad, Khargone, Shahdol, Seopuri	11.05.2011	-	<b>6</b>	-
	Harda, Narsinghpur	12.05.2011	-	<b>7</b>	-
	Katni	13.05.2011	-	<b>8</b>	-
	Bhopal, Mandla	17.05.2011	-	<b>12</b>	-
	Sagar	18.05.2011	-	<b>13</b>	-
5/2011	Anuppur, Betul, Bhind, Chhattarpur, Datia, Dindori, Gwalior, Indore Dist, Jabalpur City,	06.06.2011	<b>1</b>	-	-

	Khandwa, Morena, Motilal, Raisen, Rajgarh, Ratlam, Rewa, Satna, Shahdol, Sheopur, Singroli, Vidisha, Vallabh Bhawan, Vindhyachal Bhawan				
	Burhanpur, Dhar, Harda, Sehore, Sidhi, Tikamgarh, Ujjain, Umaria	07.06.2011	<b>2</b>	-	-
	Hoshangabad, Jhabua, Mandla, Narsinghpur, Shajapur, Shivpuri	08.06.2011	<b>3</b>	-	-
	Ashoknagar, Badwani, Balaghat, Bhopal, Chhindwara, Dewas, Jabalpur Dist., Khargone	09.06.2011	<b>4</b>	-	-
	Katni	10.06.2011	<b>5</b>	-	-
	Sagar	13.06.2011	-	<b>8</b>	-
	Alirajpur, Damoh	15.06.2011	-	<b>10</b>	-
	Neemuch	21.06.2011	-	-	<b>16</b>
6/2011	Burhanpur, Chhattarpur, Jabalpur City, Rewa, Satna, Shahdol	06.07.2011	<b>1</b>	-	-
	Chhindwara, Dindori, Harda, Hoshangabad, Khandwa, Raisen, Rajgarh, Umaria	07.07.2011	<b>2</b>	-	-
	Anuppur, Damoh, Dewas, Jabalpur Dist., Jhabua, Katni, Neemuch, Sehore, Shajapur, Sheopur, Singroli, Tikamgarh	08.07.2011	<b>3</b>	-	-
	Dhar, Khargone	09.07.2011	<b>4</b>	-	-
	Badwani, Betul, Mandla, Narsinghpur, Sagar, Shivpuri, Ujjain	11.07.2011	-	<b>6</b>	-
	Alirajpur	15.07.2011	-	<b>10</b>	-
	Ashoknagar, Balaghat	18.07.2011	-	<b>13</b>	-
7/2011	Motimahal	06.08.2011	<b>1</b>	-	-
	Alirajpur, Anuppur, Chhindwara, Dewas, Dindori, Harda, Hoshangabad, Indore Dist, Jabalpur Dist, Khandwa, Mandla, Raisen, Sehore, Sidhi, Shivpuri, Tikamgarh	08.08.2011	<b>3</b>	-	-
	Badwani, Jhabua, Shahdol	09.08.2011	<b>4</b>	-	-
	Narsinghpur	10.08.2011	<b>5</b>	-	-
	Betul, Khargone	11.08.2011	-	<b>6</b>	-

	Shajapur, Singroli	12.08.2011	-	<b>7</b>	-
	Katni, Neemuch	16.08.2011	-	<b>11</b>	-
	Balaghat, Sagar	18.08.2011	-	<b>13</b>	-
8/2011	Anuppur, Ashoknagar, Bhind, Burhanpur, Chhattarpur, Jabalpur City, Katni, Khandwa, Morena, Neemuch, Rewa, Umaria, Vallabh Bhawan, Vindhyachal Bhawan	06.09.2011	<b>1</b>	-	-
	Damoh, Dindori, Harda, Hoshangabad	07.09.2011	<b>2</b>	-	-
	Raisen, Rajgarh, Ratlam, Satna, Shahdol, Tikamgarh	-	-	-	-
	Alirajpur, Betul, Bhopal, Dewas, Dhar, Jabalpur Distt., Khargone, Narsinghpur, Sehore, Shajapur, Sidhi, Sheopur, Shivpuri	08.09.2011	<b>3</b>	-	-
	Chhindwara, Indore Dist., Jhabua, Mandla, Singroli	09.09.2011	<b>4</b>	-	-
	Badwani, Datia	12.09.2011	-	<b>7</b>	-
	Balaghat, Sagar	13.09.2011	-	<b>8</b>	-
	Seoni	20.09.2011	-	-	<b>15</b>
9/2011	Ashoknagar, Gwalior, Jabalpur city, Katni, Khargone, Morena, Neemuch, Rajgarh, Ratlam, Satna, Ujjain	07.10.2011	<b>2</b>	-	-
	Balaghat, Bhopal, Chhindwara, Datia, Dhar, Jabalpur Dist., Jhabua, Khandwa, Mandla, Motimahal, Raisen, Sighi, Sheopur, Tikamgarh, Umaria	10.10.2011	<b>5</b>	-	-
	Betul, Shivpuri	11.10.2011	-	<b>6</b>	-
	Anuppur, Sehore, Shajapur	12.10.2011	-	<b>7</b>	-
	Badwani, Narsinghpur	13.10.2011	-	<b>8</b>	-
	Dewas, Dindori, Shahdol, Singrauli	14.10.2011	-	<b>9</b>	-
	Alirajpur, Sagar	15.10.2011	-	<b>10</b>	-



10/2011	Ashoknagar, Balaghat, Betul, Bhopal, Dhar, Hoshangabad, Indore Distt., Jabalpur Distt., Morena, Motimahal, Narsinghpur, Ratlam, Rewa, Satna, Sehore, Seoni, Shajapur, Sidhi, Sheopur, Singrauli, Ujjain, Vidisha, Vallabh Bhawan, Vindhychal Bhawan	08.11.2011	<b>3</b>	-	-
	Anuppur, Datia, Dindori, Khandwa, Khargone, Mandla, Neemuch	09.11.2011	<b>4</b>	-	-
	Alirajpur, Badwani, Jhabua, Raisen, Sagar, Shahdol	11.11.2011	-	<b>6</b>	-
	Harda, Tikamgarh	12.11.2011	-	<b>7</b>	-
	Chhindwara	14.11.2011	-	<b>9</b>	-
11/2011	Betul, Chhattarpur, Datia, Dewas, Dhar, Dindori, Gwalior, Hoshangabad, Khandwa, Morena, Motimahal, Satna, Sehore, Sidhi, Sheopur, Shivpuri, Umariya, Vallabh Bhawan	07.12.2011	<b>2</b>	-	-
	Bhopal, Katni, Khargone, Raisen, Tikamgarh	08.12.2011	<b>3</b>	-	-
	Alirajpur, Burhanpur, Chhindwara, Harda, Narsinghpur, Rajgarh, Sagar, Singrauli	09.12.2011	<b>4</b>	-	-
	Badwani, Mandla	12.12.2011	-	<b>7</b>	-
	Damoh	13.12.2011	-	<b>8</b>	-
12/2011	Anuppur, Burhanpur, Chhindwara, Damoh, Datia, Gwalior, Hoshangabad, Khandwa, Mandla, Mandsaur, Rajgarh, Satna, Sehore, Seoni, Shahdol, Shajapur, Sidhi, Sheopur, Singrauli, Ujjain, Umariya	06.01.2012	<b>1</b>	-	-
	Alirajpur, Badwani, Betul, Bhopal, Dewas, Dhar, Dindori, Harda, Indore Dist., Jhabua, Morena, Shivpuri, Vallabh Bhawan	09.01.2012	<b>4</b>	-	-

	Bhind, Narsinghpur, Raisen, Sagar, Tikamgarh	10.01.2012	<b>5</b>	-	-
	Ratlam	11.01.2012	-	<b>6</b>	-
01/2012	Anuppur, Bhopal, Burhanpur, Chhindwara, Datia, Indore Distt., Indore City, Jabalpur city, Katni, Khandwa, Khargone, Mandla, Neemuch, Rajgarh, Rewa, Sehore, Seoni, Shajapur, Sidhi, Sheopur, Singrauli, Umaria, Vallabh Bhawan	06.02.2012	<b>1</b>	-	-
	Badwani, Betul, Motimahal, Satna	07.02.2012	<b>2</b>	-	-
	Damoh, Dewas, Dindori, Harda, Narsinghpur, Sagar, Shahdol	08.02.2012	<b>3</b>	-	-
	Alirajpur, Raisen, Tikamgarh	09.02.2012	<b>4</b>	-	-
	Ratlam	10.02.2012	<b>5</b>	-	-
02/2012	Anuppur, Burhanpur, Ratlam, Sagar, Tikamgarh	06.03.2012	<b>1</b>	-	-
	Badwani, Harda, Khandwa	07.03.2012	<b>2</b>	-	-
03/2012	Badwani, Chhattarpur, Chhindwara, Damoh, Dindori, Gwalior, Hoshangabad, Jhabua, Katni, Khargone, Mandla, Raisen, Ratlam, Shahdol, Vallabh Bhawan, Vindhychal Bhawan	07.04.2012	<b>2</b>	-	-
	Alirajpur, Anuppur, Datia, Dewas, Khandwa, Sehore, Sidhi, Singrauli	09.04.2012	<b>4</b>	-	-
	Bhopal, Harda, Sagar	10.04.2012	<b>5</b>	-	-
	Betul, Tikamgarh	11.04.2012	-	<b>6</b>	-
	Narsinghpur	12.04.2012	-	<b>7</b>	-

**Annexure - 3**  
**(Para-2.6.1)**

**Details of VDMS (Verified Date-wise Monthly Statement)**  
**wanting upto the end of the year 2011-12**

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Sub-treasury/ Bank Branch</b>	<b>Month</b>
1.	Ashoknagar	Chanderi	5, 12/2011
		Mungawali	5/2011
2.	Badwani	Sendhwa	9/2011
3.	Balaghat	Balaghat	10/11
4.	Betul	Bhainsdehi	5, 6, 10/2011
5.	Burhanpur	Burhanpur	4/2011
6.	Bhind	Bhind	4, 10, 12/2011
		Gohad	6, 7, 8, 9, 10, 11, 12/2011
		Mehgaon	11/2011
		Lahar	4, 5, 6/2011
		Bhind	4, 5, 6/2011
		Ater	4, 5, 11/2011, 01/2012
7.	Bhopal	Main Branch, TT Nagar, Bhopal	3/2012
		TT Nagar, Bhopal	3/2012
8.	Chhattarpur	Chhattarpur	11, 12/2011 1, 2, 3/2012
9.	Chhindwara	Saunsar	12/2011
		Amarwada	2, 3/2012
10.	Damoh	Hata	4/2011
11.	Datia	Datia	4, 5, 7, 8, 9/2011
		Bhander	7, 8, 9, 12/2011
		Sewda	9, 10/2011 2, 3/2012
12.	Dhar	Dharampuri	9/2011
		Manawar	2/2012
		Sardarpur (Rajgarh)	9/2011
		Pritampur	2/2012
13.	Guna	Chachoda	5, 9, 10/2011
		Radhogarh	9/2011
14.	Gwalior	Dabra	7/2011
15.	Harda	Harda	12/2011
		Harda (SBN)	10, 12/2011
16.	Hoshangabad	Hoshangabad	2/2012
		Itarsi	2/2012
		Pipariya	2/2012

		Seoni Malwa	2/2012
		Panchmarhi	2/2012
		Sohagpur	2/2012
		Itarsi	2/2012
		Babai	2/2012
		Hoshangabad (SBN)	2/2012
17.	Indore	Palsikar Colony (Indore)	8/2011
		Mahu	8/2011, 3/2012
		Depalpur	3/2012
		Saanver	7/2011
18.	Indore city	City Branch	3/2012
		Mill Area	12/2011
		M.G. Road (Cloth Market)	12/2011
19.	Jabalpur	Gorakhpur	07/2011
20.	Alirajpur	Alirajpur	11/2011
		Jobat	4/2011
21.	Katni	Vijayraghavgarh	4/2011
22.	Khargone	Sanawad	11/2011
		Bhikamgaon	6/2011
		Maheshwar	6/2011
23.	Mandsaur	Mandsaur	10/2011
		Malhargarh	7/2011
		Sitamau	1/2012
24.	Motimahal, Gwalior	Motimahal, Gwalior	11, 12/2011 1, 2, 3/2012
25.	Narsinghpur	Narsinghpur	11, 12/2011 1, 2, 3/2012
26.	Neemuch	Nayagaon	9/2011
		Manasa	5/2011
		Dr. Ambedkar Marg, Neemuch	4/2011
27.	Raisen	Raisen	10, 12/2011
		Udayapura	3/2012
		Silvani	6/2011
		Gairatganj	12/2011
		ADB Bareli	6, 11, 12/2011
28.	Rajgarh	Rajgarh (Raj Mahal)	9/2011
		Khilchipur	9/2011
		Byawara	12/2011, 3/2012
29.	Rewa	Rewa	5, 11/2011
		Mauganj	5, 11/2011
		Sirmaur	5, 11/2011

		Tyother	5, 11/2011
		Hanumana	5, 11/2011
		Rewa	5, 11/2011
30.	Sagar	Sagar Main	2/2012
		Khurai	5, 6, 7, 8/2011 2, 3/2012
		Bandabelai	4, 11/2011 2/2012
		Bina	7/2011, 2/2012
31.	Sehore	Sehore	3/2012
		Ashtha	3/2012
		Dohra	3/2012
		Nasrullahganj	3/2012
		Ichchhawar	3/2012
		Budhni	3/2012
32.	Shahdol	Byohari	7/2011, 2/2012
33.	Shajapur	Shajapur	12/2011
34.	Sheopur	Sheopur	6, 7, 8, 11, 12/2011 1, 2, 3/2012
		Vijaypur	9, 10, 11, 12/2011 1, 2, 3/2012
35.	Shivpuri	Kolaras	3/2012
36.	Sidhi	Sidhi	2, 3/2012
		ADB Churhat	2, 3/2012
		Majholi	2, 3/2012
		Amilia	5, 6/2011, 2, 3/2012
		Kusmi	2, 3/2012
37.	Tikamgarh	Tikamgarh	6,11,12/2011, 1,2,3/2012
		Niwari	11,12/2011, 1,2,3/2012
		Jatara	11,12/2011, 1,2,3/2012
		Tikamgarh	11,12/2011, 1,2,3/2012
38.	Ujjain	Ujjain	11/2011
		Nai Sadak	11/2011
		Budhdhawara	11/2011
		Nagda	11/2011
		ADB Khanchroth	11/2011
		Kanthal Road	11/2011
		Barnagar	11/2011
		Mahidpur	11/2011
		Tarana	11/2011
		Ghatia	11/2011
39.	Umaria	Umaria	2/2012

**Annexure - 4**  
**(Para-2.9.1)**

**List of Irregularities under Major Head 8675-RBD (Central)**  
**as on 31.03.2012**

**1. (Items pending prior to 31.3.1990)**

S. No.	Treasury	Bank Branch	Month	Debit	Credit	Remarks
1.	Satna	Satna Try.	4/1977	-	1062.48	Try. RBD 8386003.70 Cash Acctt. RBD 837541.22 Diff. in cash ACS & RBD amount
2.	Sehore	SBI 1264/ Nasrullaganj	2/1983	300	-	Amount of Rs.300/- of Nasrullaganj Branch was wrongly classified against Kurwai Branch in 2/1983. This amount was adjusted in 2/96 by RBI. Therefore, amount of Rs.300/- of Nasrullaganj Br. (Treasury Amount) is pending for want of adjustment
3.	Damoh	SBI 1332/H ata	12/1987	-	1526	Adjustment could not be made for want of concerned records.
	Total					

## 2. (Items pending after 01.4.1990)

S. No.	Treasur y	Bank Branch	Mont h	Debit	Credit	Remarks
1.	Shahdol	SBI 0481/Shahdol	4/90	24569	00	Bank clearance
2.	-do-	SBI 0462/Shahdol	10/90	00	21824	-do-
3.	-do-	-do-	7/90	00	38068.75	-do-
4.	Ratlam	SBI 6983 (0466 old)/Ratlam	7/90	00	64265	-do-
5.	Vidisha	SBIndo 3075/Vidisha	7/90	00	26780	-do-
6.	Indore City	SBI 0387/ Main Br.	7/90	33005.30	00	-do-
7.	-do-	-do-	4/91	790166	00	-do-
8.	-do-	-do-	5/92	00	191105	-do-
9.	-do-	-do-	6/92	00	216233	-do-
10.	-do-	-do-	7/92	00	63000	-do-
11.	-do-	-do-	2/93	00	76524	-do-
12.	Sidhi	SBI 1262/ Sidhi	8/90	00	43771	-do-
13.	Sidhi	-do-	5/91	28048	00	-do-
14.	Raisen	SBI 0462/ Raisen	12/90	00	24129	-do-
15.	Bhopal Dist.	SBI 0332/ Sultania Road	3/91	00	931065	-do-
16.	Hoshang abad	SBI 0383/ Hoshangabad	3/91	00	133893	-do-
17.	Satna	SBI 0474/ Satna	6/91	134404	00	-do-
	<b>Total</b>			<b>1010192.3</b>	<b>1830657.75</b>	<b>820465.45 Net Debit</b>

**Annexure – 5**  
**(Para-2.9.2)**

**Difference in RBD amount as shown in the monthly account by the treasuries with that given in RBD statement**

Sl. No.	Treasury	Month	Amount as per Treasury Cash Account	Amount as per RBD Statement	Difference	
					Debit	Credit
1.	Alirajpur	04/2011	1876998 Dr.	20840002 Dr.	18963004	-
2.	Khargone	10/2009	663501364 Cr.	663346310 Cr.	-	
3.	Shivpuri	06/2011	505998435 Cr.	508420526 Cr.	2422091	-
4.	Tikamgarh	01/2012	302278290 Cr.	297118120 Cr.	-	5160170
5.	Tikamgarh	02/2012	279292540 Cr.	224764434 Cr.	-	54528106
6.	Sidhi	02/2012	414067108 Cr.	414067146 Cr.	38	-

**Annexure – 6**  
**(Para-2.11)**

**Non-reconciliation of balances in personal deposit accounts**

Sl. No.	Name of Treasury	Sl. No.	Name of Treasury
1.	Alirajpur	22.	Katni
2.	Anuppur	23.	Khandwa
3.	Ashoknagar	24.	Mandla
4.	Badwani	25.	Mandsaur
5.	Betul	26.	Narsinghpur
6.	Bhind	27.	Panna
7.	Burhanpur	28.	Rajgarh
8.	Chhatarpur	29.	Ratlam
9.	Damoh	30.	Rewa
10.	Datia	31.	Raisen
11.	Dewas	32.	Sagar
12.	Dindori	33.	Sehore
13.	Gwalior	34.	Seoni
14.	Harda	35.	Sheopur
15.	Hoshangabad	36.	Shivpuri
16.	Indore City	37.	Sidhi
17.	Indore	38.	Singrauli
18.	Jabalpur City	39.	Tikamgarh
19.	Jabalpur	40.	Umari
20.	Jhabua	41.	Vallabh Bhawan
21.	Khargone	42.	Vidisha



**Annexure - 7**  
**(Para-2.12)**

**Minus balances in Personal Deposit Accounts**

Sl. No.	Name of Treasury	Sl. No.	Name of Administrator	Amount (-)
1.	Alirajpur	1.	ACDT	23053801
		2.	Collector Census	1868710
2.	Badwani	3.	Asstt. Soil Conservator Office, Endhwah, SE	8470510
		4.	LA & SDO-(R)	47487788
		5.	Collector & Census Officer	2182282
		6.	DD Agriculture	8854175
		7.	DFO (S)	2258385
3.	Betul	8.	Principal Women's ITI	64000
		9.	Collector, Betul	8410166
		10.	ASCO	2059833
		11.	DD Farmer's Welfare & Agri. Development	13992360
		12.	ASCO, Bhainsdehi	1410000
		13.	Distt. Tribal Welfare Officer	1111790
4.	Bhind	14.	Divisional Forest Officer	11000
		15.	EE, PWD	500
		16.	EE, PWD, Lahar	500
		17.	SDO & LAO, Lahar	9760458
		18.	DD, Agriculture	1396694
		19.	AC, Tribal Development, Burhanpur	4119720
5.	Burhanpur	20.	DD, Farmer Welfare & Agri. Development	2298323
		21.	Assistant Land Officer	397000
		22.	DFO (General)	5724745
6.	Chhattarpur	23.	LAO	85401578
		24.	SAO & LAO	72444760
		25.	Distt. Food Officer	4822
		26.	LAO	344801
7.	Chhindwara	27.	DFO (E) Forest Dn.	8474468
		28.	Collector & Distt. Census Officer	2084292
		29.	DD, Farmer Welfare & Agri. Development	5350719
		30.	DD, Panchayat & Social Services	4207087
8.	Damoh	31.	Collector Census	16949549
		32.	Collector Census	5243555
9.	Datia	33.	ASCO	1845584
		34.	DFO	9960
10.	Dewas	35.	Collector Census	2878109

11.	Dhar	36.	TO	281000
		37.	Collector & Chief Distt. Officer	5003366
12.	Dindori	38.	DFO (General)	70200
13.	Guna	39.	Census Officer	8254608
		40.	DD, Farmer Welfare & Agri. Development	5799794
14.	Harda	41.	Census Officer	2180002
		42.	DD, FW & AGRI Officer	1500001
15.	Hoshangabad	43.	Distt. TO	6
		44.	Asstt. Director Horticulture	22047245
		45.	Collector, Census Officer	10434193
16.	Indore City	46.	DFO	9760230
		47.	PSC	352684
		48.	DD for Director NVDA	11226860
17.	Indore Distt.	49.	Food Controller Officer	44112
18.	Jabalpur City	50.	Dean, Medical College	8214326
		51.	Director, Training MP	72704237
19.	Jabalpur Distt.	52.	SDO	46160793
		53.	DD, Farmer Welfare & Agri. Development	5507020
20.	Jhabua	54.	Collector, LAO	2782480
		55.	SDO & LAO, Jhabua	2581386
		56.	ASCO	21000
21.	Khargone	57.	DFO (General)	85548
		58.	DFO (General) Barwah	2010390
		59.	LAO, Aparbedha Project Bhikangaon	36099014
		60.	Collector, Chief Census Officer	12148131
22.	Katni	61.	LAO, Bargi Division, Project	21711590
		62.	Collector, Chief Census Officer	10571821
		63.	DD Agriculture	10446370
23.	Khandwa	64.	Collector & LAO	4527459
24.	Mandla	65.	Collector, Census Officer	5417344
25.	Mandsaur	66.	DD Agriculture	12671387
26.	Morena	67.	DFO	2467409
		68.	Distt. Forest Officer (SC)	878210
		69.	Collector, Census Officer	6931694
27.	Narsinghpur	70.	DD Agriculture	10299200
28.	Neemuch	71.	TO	59145
		72.	Additional Distt. Census Officer & Distt. Planning Officer	4621743
29.	Panna	73.	Collector and Diamond Officer	1538921
		74.	DD, Farmer Welfare & Agri. Development	2610640

30.	Rajgarh	75.	Collector	12083120
		76.	Asstt. Director, Silt, Sarangpur	360000
		77.	DD, Farmer Welfare & Agri. Development	3815000
31.	Ratlam	78.	DFO (General)	18407793
32.	Rewa	79.	Divisional Forest Officer	15498051
		80.	Asstt. Conservatory Officer	2291461
33.	Raisen	81.	Collector Census	3844443
		82.	DD Agriculture	661803
34.	Sagar	83.	DFO Training (Nawardehi Dn.)	16000
35.	Shajapur	84.	Distt. Land Agricultural Officer	139504160
36.	Satna	85.	Collector & Chief Census Officer	17372538
		86.	DD, Farmer Welfare & Agri. Development	18312704
37.	Sehore	87.	DFO	565745
		88.	Collector Census	3266709
38.	Seoni	89.	DFO(T) North	6745041
39.	Shahdol	90.	Collector	32472268
40.	Sheopur	91.	Collector Census	2762982
41.	Shivpuri	92.	Collector Shivpuri	17353185
		93.	DD, Farmer Welfare & Agri. Development	8965853
42.	Sidhi	94.	Divisional Forest Officer (East)	47946147
		95.	DD Panchayat	6040
		96.	Collector & Census Officer	10778
		97.	Collector Food Branch	3764593
43.	Singrauli	98.	DFO	2946024
44.	Tikamgarh	99.	DOTW	6924546
		100.	DD Agriculture	16175556
45.	Umaria	101.	Divisional Forest Officer	222674
		102.	Collector & Census Officer	1748307
		103.	DD Agriculture	5005421
		104.	Collector	644803
46.	Vallabh Bhawan	105.	DD Higher Education & Yoga Publicity, Vallabh Bhawan	9614193
47.	Vidisha	106.	LAO Lateri	7195510
		107.	DFO (T)	3308889
		108.	Collector Food	49960
		109.	DOT	8022228
		110.	Asstt. LAO	361000
48.	Vindhyachal Bhawan	111.	Commissioner, Handlooms	37865222
		112.	Commissioner, Archeology & Museum, Vindhyachal	4499551
		113.	Fund Manager, Infrastructure	285653750
			<b>Total</b>	1476097431

**Annexure – 8**  
**(Para-2.13)**

**Plus-Minus Memorandum not submitted to AG office**

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Month of Plus-Minus Memorandum</b>
1.	Alirajpur	4,5,6,11/2011 & 3/2012
2.	Anuppur	4,5,7,9,11/2011
3.	Ashoknagar	4/2011
4.	Badwani	8/2011
5.	Balaghat	11/2011, 2,3/2012
6.	Betul	8,9/2011, 1/2012
7.	Bhind	5,9/2011, 2,3/2012
8.	Bhopal	7/2011, 3/2012
9.	Burhanpur	7,9,11/2011, 2/2012
10.	Chhindwara	9,11/2011, 2/2012
11.	Chhatarpur	9/2011
12.	Damoh	8/2011
13.	Datia	7/2011
14.	Dewas	-
15.	Dhar	9/2011
16.	Dindori	7,9,10,11/2011, 3/2012
17.	Guna	8/2011
18.	Gwalior	3/2012
19.	Harda	3/2012
20.	Hoshangabad	11/2011
21.	Indore City	5,11/2011
22.	Indore	10,11/2011
23.	Jabalpur City	6,7,8,9/2011, 1,2/2012
24.	Jabalpur	8, 9/2011
25.	Jhabua	11/2011, 1,2/2012
26.	Khargone	3/2012
27.	Katni	7,8,10/2011, 2/2012
28.	Khandwa	9/2011, 3/2012
29.	Mandla	4,11/2011, 1/2012
30.	Motimahal	3/2012
31.	Mandsaur	6,8/2011, 1,3/2012
32.	Morena	4,6/2011, 3/2012
33.	Narsinghpur	8/2011
34.	Neemuch	7,9,10,11/2011, 3/2012
35.	Panna	-
36.	Rajgarh	-
37.	Ratlam	9,11/2011, 2/2012
38.	Rewa	9,10/2011
39.	Raisen	4,8/2011, 3/2012
40.	Sagar	11/2011

41.	Shajapur	1/2012
42.	Satna	8/2011
43.	Sehore	3/2012
44.	Seoni	5/2011, 3/2012
45.	Shahdol	11/2011
46.	Sheopur	1,3/2012
47.	Shivpuri	8/2011
48.	Sidhi	12/2011, 2/2012
49.	Singrauli	7,11/2011, 1/2012
50.	Tikamgarh	8/2011
51.	Ujjain	10, 12/2011
52.	Umaria	5,6,7,8/2011, 2/2012
53.	Vallabh Bhawan	9/2011
54.	Vidisha	9,11/2011
55.	Vindhyachal	9,10/2011, 2/2012

**Annexure - 9**  
**(Para-3.2.1)**

Non-receipt/Late receipt of First Compliance Report of Inspection Reports

Sl. No.	Name of Treasury	Period of Inspection	Date of issue of IR	Date of receipt of Compliance Report	Remarks/Delayed by
1.	Shivpuri	4/2010-3/2011	28.06.11	15.11.11	3 mnths. 13 days
2.	Morena	4/2010-3/2011	14.06.11	09.11.11	3 mnths. 18 days
3.	Ashoknagar	5/2010-5/2011	26.07.11	Not recd.	
4.	Katni	5/2010-5/2011	12.08.11	-do-	
5.	Shahdol	6/2010-6/2011	23.08.11	-do-	
6.	Panna	6/2010-6/2011	12.08.11	-do-	
7.	Anuppur	6/2010-6/2011	26.08.11	02.01.12	3 mnths.
8.	Datia	7/2010-7/2011	09.09.11	08.05.12	6 mnths. 20 days
9.	Chhattarpur	7/2010-7/2011	27.09.11	Not recd.	
10.	Tikamgarh	8/2010-7/2011	12.09.11	-do-	
11.	Narsinghpur	8/2010-8/2011	05.10.11	-do-	
12.	Jabalpur Distt.	9/2010-8/2011	24.10.11	-do-	
13.	Jabalpur City	9/2010-8/2011	10.10.11	-do-	
14.	Motimahal	9/2010-8/2011	18.10.11	27.02.12	3 mnths. 2 days
15.	Sidhi	10/2010-9/2011	15.11.11	Not recd.	
16.	Rewa	11/2010-10/2011	02.12.11	02.03.12	2 mnths.

17.	Gwalior	11/2010-10/2011	08.12.11	20.07.12	6 mnths. 5 days
18.	Chhindwara	12/2010-11/2011	09.01.12	Not recd.	
19.	Balaghat	12/2010-11/2011	05.01.12	-do-	
20.	Umaria	12/2010-11/2011	28.02.12	-do-	
21.	Mandla	12/2010-11/2011	14.02.12	-do-	
22.	Dindori	01/2011-12/2011	01.02.12	-do-	
23.	Seoni	02/2011-01/2012	09.03.12	-do-	
24.	Singrauli	08/2010-07/2011	19.09.11	02.01.12	2 mnths. 7days
25.	Satna	03/2011-02/2012	27.03.12	Not recd.	
26.	Sheopur	04/2010-03/2011	10.05.11	02.03.12	8 mnths. 14 days
27.	Bhind	04/2010-03/2011	31.05.11	09.11.11	4 mnths. 3 days
28.	Guna	05/2010-04/2011	06.07.11	05.12.11	3 mnths. 22 days
29.	Sagar	02/2011-12/2011	21.03.12	Not recd.	
30.	Ujjain	03/2011-02/2012	18.05.12	-do-	
31.	Jhabua	08/2010-08/2011	20.10.11	26.05.12	6 mnths.
32.	Betul	08/2010-08/2011	05.12.11	Not recd.	
33.	Burhanpur	08/2010-06/2011	08.08.11	-do-	
34.	Dewas	07/2010-04/2011	07.07.11	-do-	
35.	Ratlam	09/2010-10/2011	14.12.11	-do-	
36.	Indore Distt.	02/2011-02/2012	04.05.12	-do-	
37.	Dhar	02/2011-12/2011	27.03.12	14.06.12	1 mnth. 12 days
38.	Khargone	11/2010-11/2011	09.01.12	31.01.12	22 days
39.	Badwani	09/2010-09/2011	09.12.11	Not recd.	
40.	Khandwa	02/2011-01/2012	20.04.12	-do-	
41.	Indore City	02/2011-01/2012	04.05.12	22.05.12	18 days
42.	Bhopal	02/2011-01/2012	20.04.12	Not recd.	
43.	Sehore	06/2010-03/2011	17.06.11	-do-	
44.	Raisen	09/2010-08/2011	05.12.11	-do-	
45.	Rajgarh	08/2010-07/2011	12.10.11	-do-	
46.	Vidisha	12/2010-12/2011	06.02.12	-do-	
47.	Vallabh Bhawan	02/2011-02/2012	04.05.12	-do-	
48.	Vindhyachl Bhawan	11/2010-10/2011	09.01.12	31.01.12	22 days
49.	Hoshangabad	01/2011-11/2011	24.01.12	Not recd.	
50.	Damoh	07/2010-08/2011	19.10.11	06.03.12	3 mnths. 9 days
51.	Shajapur	07/2010-06/2011	29.09.11	Not recd.	
52.	Mandsaur	07/2010-05/2011	22.07.11	-do-	
53.	Neemuch	07/2010-06/2011	23.08.11	-do-	
54.	Harda	05/2010-03/2011	20.05.11	11.01.12	6 mnths. 15 days
55.	Alirajpur	08/2010-08/2011	18.11.11	Not recd.	

**Annexure – 10**  
**(Para-3.3.2)**

**Pension not drawn for more than Three years**

Treasury	Name of the pensioner.	PPO No.	Date of Issue.
Narsinghpur	Sh. NV Thakur	0526010126	05.05.05
	Sh. Veni singh	0535010373	10.09.05
	Sh. Madhav Prasad Shukla	09200161	28.10.09
	Sh. Jalam singh.	MLA/902	19.11.09
Satna	Sh. Keshav Mishra	09/34/01/0290	-
	Sh. Arjun Singh Thakur	1034/01/0306	-
	Sh. Kishore Ku Tripathi	09/7020302	-
Gwalior	Lt. Nathulal S/o Raghuvar	10/14/01/0225	06.07.10
	Lt. Usha Bhatnagar	GPO/10/14/01/0033	27.01.10
	Dr. Udaynarayan Dixit	08/14/020083	16.04.08
	Smt. Hemlata Vanivalkar	08/14/02/0140	13.06.08
	Sh. Anil Govind Givraikar	08/14/02/0066	20.03.06
	Sh. Roopesh Guardian of Deenu Lt. Kailash	10/14/02/02305	30.09.10
	Sh. Lalaram shakya	10/14102/0141	07.05.10
	Smt. Baijanti shakya	10/42/100114	07.08.10
	w/o Lt. S.L. shakya.		
Datia	Sh. Devendra kushwah	10/09/01/0093	21.06.10
	Sh. Rameshwar Prasad Gupta	09/09/01/0107	16.09.09
	Sh. Motilal Rajput	07/09/01/0142	17.08.07
	Lt. Omprakash Sen	09/09/01/0052	19.05.09
	Lt. Meeta Pathak	09/09/01/0023	11.02.09
	Lt. Gayatri Devi Sharma	GPO/06/09/01/0179	19.10.06
	Lt. Lily Sayena	GPO/07/09/01/0168	22.09.07
	Lt. Raju Rajak	GPO/09/09/01/0106	08.09.09
Chhatarpur	Sh. Jogeshwar Prasad Tiwari	086010096	-
	Lt. Devideen Raikwar	0706010160	-
Umaria	Sh. Sahdev Prasad Yadav	05/44/01/0023	Court Case
	Sh. Mohanlal Singh	07/44/01/0024	-do-
Dindori	Lt. Hammilal Dhurve	0612010575	21.11.06
	Lt. Shakuntala Thakur	0812010826	22.11.08
	Sh. Kartikram Yadav	01012011078	09.12.10
	Lt. Bhaddelal Paraste	0712010675	-
	Lt. Omprakash Marawi	0918020101	-
Mandla	Lt. Mannulal Yadav	10/23/010741	-
	Lt. Krishna Kumar Jharia	10/23/010750	-
	Lt. Rajaram Doomketu	10/23/010766	-
	Shri Prabhucharan Dubey	10/23/010773	-
	Sh. Jammulal Marawi	10/23/010832	-

**Annexure - 11**  
**(Para – 3.3.3 -- B)**

**List of Treasuries who have not conducted the prescribed check of pension cases @ 2% at Nationalized Banks.**

SL. No.	Name of treasury	SL. No.	Name of treasury
1.	Sheopur	17.	Shajapur
2.	Bhind	18.	Damoh
3.	Morena	19.	Hoshangabad
4.	Shivpuri	20.	Raisen
5.	Katni	21.	Ratlam
6.	Guna	22.	Tikamgarh
7.	Ranna	23.	Chhatarpur
8.	Anuppur	24.	Indore
9.	Singraulli	25.	Harda.
10.	Jabalpur Distt.		
11.	Sidhi		
12.	Rewa		
13.	Satna		
14.	Sagar		
15.	Dewas		
16.	Alirajpur		

**Annexure - 12**  
**(Para – 3.3.3 -- E)**

**Payment of Excess Family Pension**

SL No.	Treasury	Amount Rs. (2011-12)	SL. No.	Treasury	Amount Rs. (2011-12)
1.	Shivpuri	3928	18.	Bhopal	36161
2.	Guna	77574	19.	Alirajpur	25627
3.	Dewas	35006	20.	Hoshangabad	159375
4.	Anuppur	6269	21.	Khargone	67396
5.	Jabalpur Distt.	5571	22.	Umaria	22960
6.	Narsinghpur	111018	23.	Seoni	66798
7.	Katni	4731	24.	Dindori	31486
8.	Neemuch	76937	25.	Chhindwara	209946
9.	Damoh	46062	26.	Mandla	99484
10.	Sidhi	436229		<b>Total</b>	<b>2417460/-</b>
11.	Rewa	334962			
12.	Gwalior	30566			
13.	Raisen	123868			
14.	Satna	208901			
15.	Sagar	75188			
16.	Khandwa	111385			
17.	Dhar	10032			



**Annexure - 13**

**(Para – 3.3.4)**

**Irregularities in the maintenance of Contributory Pension Fund of employees appointed with effect from 1.1.2005**

<b>S. No.</b>	<b>Treasury</b>	<b>Recoveries from the pay bills of employees</b>	<b>Amount deposited by Treasury</b>	<b>Pending Govt. contribution.</b>
1.	Bhind	14689354	14588110	151244
2.	Morena	13653432	8290678	5362804
3.	Shivpuri	10845298	7450818	3394480
4.	Panna	10488847	2504099	7984748
5.	Anuppur	8271071	1913686	6357385
6.	Singraulli	5205968	5475	5200493
7.	Jabalpur city	6488622	692689	5795933
8.	Jabalpur	20003128	1870378	18132750
9.	Dewas	8959579	655770	8303809
10.	Ashoknagar	4499648	1520247	2979401
11.	Tikamgarh	6859015	1027087	5831928
12.	Chhatarpur	3015171	2743482	271689
13.	Vallabh Bhawan	18383932	4349982	14033950
	<b>Total</b>	<b>131363065</b>	<b>47562501</b>	<b>83800614</b>

**Annexure – 14**

**(Para – 3.4.1)**

**Irregularities noticed in the maintenance of GPF accounts of class – IV employees.**

<b>SL.No.</b>	<b>Name of Treasury</b>	<b>Difference in Amount of Deposit.(Rs.)</b>	<b>Wrong calculation of Interest (Difference Amount)</b>	<b>Other shortcomings.</b>	<b>No. of Cases.</b>
1.	Annuppur	140	3999-3589=140	--	01
2.	Motimahal	----	(-) 136	--	01

**Annexure – 15**  
**(Para – 3.4.7 – B)**  
**Non Payment of GPF Final Authority**  
**within the prescribed period of six months.**

<b>SL No.</b>	<b>Name of Treasury</b>	<b>Number of Cases.</b>	<b>Amount(Rs.)</b>
1.	Shivpuri	03	120770
2.	Sehore	05	211282
3.	Dewas	02	1126213
4.	Shahdol	19	2549643
5.	Singraulli	04	309967
6.	Jabalpur Distt.	05	494742
7.	Narsinghpur	04	295193
8.	Motimahal	04	609284
9.	Datia	04	714281
10.	Panna	08	150988
11.	Damoh	16	804381
12.	Balaghat	06	643888
13.	Gwalior	09	585124
14.	Vindhyachal Bh.	02	886621
15.	Betul	02	75458
16.	Raisen	03	249090
17.	Ratlam	02	2499338
18.	Shyopur	02	340215
19.	Bhind	02	86092
20.	Ujjain	01	2626
21.	Vidisha	03	761748
22.	Sagar	03	380358
23.	Khandwa	04	67343
24.	Dhar	08	947457
25.	Bhopal	03	147455
26.	Umaria	01	629615
27.	Seoni	02	56426
28.	Dindori	10	1618962
29.	Chhindwara	02	300478
30.	Mandla	10	834660
31.	Vallabh Bhawan	08	1269193
	<b>Total</b>	<b>157</b>	<b>19768891</b>

**Annexure – 16**  
**(Para – 3.5.5 & 3.10.7)**

**Non reconciliation of departmental receipts/payments**  
**with Treasury data.**

<b>SL No.</b>	<b>Treasury/ Sub-treasury</b>	<b>Non reconciliation of amount deposited through challan</b>	<b>Non reconciliation of amount withdrawn from treasury.</b>
1.	Shyopur	Not being Conducted	Not being Conducted
2.	Bhind	- do -	- do -
3.	Morena	- do -	- do -
4.	Shivpuri	- do -	- do -
5.	Katni	- do -	- do -
6.	Guna	- do -	- do -
7.	Panna	- do -	- do -
8.	Anuppur	- do -	- do -
9.	Shahdol	- do -	- do -
10.	Singraulli	- do -	- do -
11.	Jabalpur City	- do -	- do -
12.	Jabalpur	- do -	- do -
13.	Narsinghpur	- do -	- do -
14.	Sidhi	- do -	- do -
15.	Rewa	- do -	- do -
16.	Balaghat	- do -	- do -
17.	Satna	- do -	- do -
18.	Ujjain	- do -	- do -
19.	Vidisha	- do -	- do -
2.	Khandwa	- do -	- do -
21.	Alirajpur	- do -	- do -
22.	Betul	- do -	- do -
23.	Khargone	- do -	- do -
24.	Ratlam	- do -	- do -
25.	Ashoknagar	- do -	- do -
26.	Gwalior	- do -	- do -
27.	Motimahal	- do -	- do -
28.	Datia	- do -	- do -
29.	Tikamgarh	- do -	- do -
30.	Chhatarpur	- do -	- do -
31.	Umariya	- do -	- do -
32.	Seoni	- do -	- do -
33.	Dindori	- do -	- do -
34.	Chhindwara	- do -	- do -

**Annexure – 17**  
**(Para – 3.5.7)**

**Incorrect classification of receipts of Forest and Income Tax.**

SL No.	Treasury/ Sub treasury	Incorrect head of classification	Correct head of classification	Amount
1.	Shyopur	0406	8782-103	294460
2.	Morena	0406	8782-103	2464
3.	Shivpuri	0406	--	226177
4.	Motimahal	0406	8782-103	4206
5.	Tikamgarh	0406	8782-103	1786
	<b>Total</b>			<b>529093</b>

**Annexure – 18**  
**(Para – 3.5.9)**

**Unadjusted Amount of drawals under TR-27**

SL. No.	Treasury/ Sub treasury	No. of items	Unadjusted Amount.
1.	Shyopur	--	3098572
2.	Morena	--	10669894
3.	Motimahal	--	2156249
4.	Harda	--	1447890
	<b>Total</b>		<b>17372605</b>

**Annexure – 19**  
**(Para-3.5.10)**

**Irregular Advance Drawals of Funds to prevent Lapse of Budget Grants**

Sl. No.	Treasury	Amount deposited in PD Accounts	Amount deposited in Banks/other Accounts	Total Amount
1.	SehoreS	0	67293324	67293324
2.	Anuppur	6391596	0	6391596
3.	Singrauli	3500000	0	3500000
4.	Alirajpur	156131499	0	156131499
5.	Burhanpur	0	12200000	12200000
6.	Jhabua	43797191	0	43797191
7.	Panna	0	37892612	37892612
8.	Tikamgarh	0	4777000	4777000
9.	Chhattarpur	335121	0	335121
10.	Hoshangabad	0	56470992	56470992
11.	Vindhyachal Bhawan	6932148019	0	6932148019
12.	Raisen	0	67733288	67733288
13.	Badwani	0	29542691	29542691
14.	Jabalpur city	0	9892715	9892715
15.	Sagar	117859000	0	117859000
16.	Damoh	0	9585000	9585000
17.	Mandla	0	19318192	19318192
	<b>Total</b>	7260162426	314705814	7574868240

**Annexure – 20**  
**(Para-3.5.11)**

**List of treasuries/sub-treasuries not maintaining the duplicate pass books as per directions of RBI.**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Sheopur	18.	Ujjain
2.	Bhind	19.	Vidisha
3.	Morena	20.	Khandwa
4.	Shivpuri	21.	Alirajpur
5.	Katni	22.	Betul
6.	Guna	23.	Khargone
7.	Panna	24.	Ratlam
8.	Anuppur	25.	Ashoknagar
9.	Shahdol	26.	Gwalior
10.	Singrauli	27.	Motimahal
11.	Jabalpur City	28.	Datia
12.	Jabalpur	29.	Tikamgarh
13.	Narsinghpur	30.	Chhattarpur
14.	Sidhi	31.	Umaria
15.	Rewa	32.	Seoni
16.	Balaghat	33.	Dindori
17.	Satna	34.	Chhindwara

**Annexure – 21**  
**(Para-3.5.12)**

**Non-recovery of penalty @ 2% on the balances in the bank accounts opened without the approval of Finance Department**

<b>Sl. No.</b>	<b>Treasury/sub-treasury</b>	<b>No. of Bank accounts</b>	<b>Period</b>	<b>Penalty Amount</b>
1.	Dewas	01	03/2009 to 04/2011	795712
2.	Datia	-	03/2009 to 04/2009	2661953
	<b>Total</b>			<b>3457665</b>

**Annexure – 22**  
**(Para-3.5.13)**

**Expenditure in excess of Budget Allotment by Works/Civil Departments**

<b>Sl. No.</b>	<b>Treasury/sub-treasury</b>	<b>No. of DDOs</b>	<b>Remarks (Excess Amounts)</b>
1.	Guna	01	341776
2.	Jabalpur City	02	17162031
	<b>Total</b>	<b>03</b>	<b>17503807</b>

**Annexure – 23**  
**(Para-3.5.14)**

**Deposit of unspent money under the receipt head without budget provisions**

<b>Sl. No.</b>	<b>Treasury /Sub-Treasury</b>	<b>Name of DDOs</b>	<b>Year of Deposit</b>	<b>Amount</b>
1.	Katni	Distt. Organiser, Tribal Welfare Department, Katni	2010-11	4010527
2.	Ratlam	Asstt. Commissioner, Tribal Welfare, Ratlam	2010-11	3839787
		CEO, Janpad Panchayat, Ratlam	2010-11	1736493
		<b>Total</b>		<b>9586807</b>

**Annexure – 24**  
**(Para-3.5.15)**

**Splitting of drawals to avoid the sanction of Finance Department**

<b>Treasury</b>	<b>DDOs</b>	<b>Bill No./ Voucher No. &amp; date</b>	<b>Amount</b>
Morena	Distt. Orgnaiser/ Tribal Welfare Department, Morena	134/30.03.11	7000000
		135/30.03.11	7000000
		136/30.03.11	8000000
		137/30.03.11	8000000
Shivpuri	CEO, Janpad Panchayat, Shivpuri	05/29.03.11	22785000
		06/29.03.11	22785000
		07/29.03.11	29295000
		08/29.03.11	21700000
		14/29.03.11	22785000
		15/29.03.11	22785000
		17/29.03.11	16275000
	Total		188410000



**Annexure – 25**  
**(Para-3.6.1 & 3.6.2)**

**Non-lapsing of unclaimed revenue deposit amount/other deposits into Govt. Account**

Sl. No.	Treasury	Amount
1.	Bhind	2079692
2.	Shivpuri	64037
3.	Ashoknagar	1250
4.	Anuppur	3021489
5.	Shahdol	440007
6.	Jabalpur City	7255402
7.	Jabalpur Distt.	5952029
8.	Narsinghpur	11310
9.	Katni	307244
10.	Motimahal	6233540
11.	Datia	312816.95
12.	Burhanpur	30900
13.	Shajapur	5964027
14.	Tikamgarh	11650
15.	Damoh	301250
16.	Sidhi	274008
17.	Rewa	57100
18.	Gwalior	51877
19.	Vindhyachal Bhawan	120751932
20.	Raisen	12880
21.	Satna	28650
22.	Sagar	403754
23.	Khandwa	21760
24.	Bhopal	938528
25.	Khargone	1458973
26.	Seoni	55192
27.	Mandla	52187
28.	Vallabh Bhawan	403260
29.	Indore City	3947274
30.	Indore Dist.	1590296
	Total	162034314.95

**Annexure – 26**  
**(Para-3.6.3-i)**

**Opening of more than one Personal Deposit Accounts without  
the permission of Finance Department**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Name of Depositor</b>	<b>No. of Accounts</b>	<b>Position as on</b>
1.	Sheopur	Distt. Small Savings Officer, Sheopur	02	31.03.11
		Land Acquisition Officer, Sheopur	02	31.03.11
2.	Bhind	DOTW, Bhind	02	31.03.11
		Distt. Planning Officer, Bhind	02	31.03.11
		LAO, Bhind	02	31.03.11
		Distt. Small Savings Officer, Bhind	02	31.03.11
		Superintendent, Sub-Jail, Bhind	02	31.03.11
		Superintendent, Sub-Jail, Lahar	06	31.03.11
		Sub-divisional LAO, Lahar	02	31.03.11
		Principal, MJS College, Bhind	02	31.03.11
		Principal, Govt. Girls College, Bhind	02	31.03.11
		Principal, Govt. H.S. School, Bhind	02	31.03.11
		Principal, Govt. H.S. Women's College, Bhind	02	31.03.11
		Principal, Govt. College, Ater	04	31.03.11
		Principal, Govt. H.S. School, Ater	02	31.03.11
		Principal, Govt. M.H. College, Gohad	02	31.03.11
		Principal, Govt. H.S. School, Daboh	02	31.03.11
Principal, Govt. College, Mehgaon	03	31.03.11		
3.	Morena	Rent Controlling Officer, Morena	02	31.03.11
		Superintendent, Sub-Jail, Jaura	02	31.03.11
4.	Betul	LAO, Betul	06	31.03.11
		Asstt. Commissioner, Tribal Welfare, Betul	03	31.03.11
		Divisional Forest Officer (South), General, Betul	02	31.03.11
		Divisional Forest Officer (North), General, Betul	03	31.03.11
		Principal, Jaiwanti Haksar College, Betul	02	31.03.11
		Principal, Girls' College, Betul	03	31.03.11
		Principal, Dr. Bhimrao Ambedkar College, Amla	02	31.03.11
		Principal, College, Bhainsdehi	04	31.03.11
		Principal, Govt. College, Multai	08	31.03.11
		Principal, Boys H.S. School, Multai	02	31.03.11
		Principal, Girls H.S. School, Multai	03	31.03.11
5.	Vidisha	Section Officer, Revenue, Lateri	03	31.03.11
		Collector and Superintendent Sub-Jail, Lateri	03	31.03.11
		Section Officer, Land Records, Nateran	03	31.03.11
		Section Officer, Land Records, Seronj		31.03.11
		Collector, Food, Vidisha	02	31.03.11

		Assistant Soil Conservation Officer, Sub divn. Vidisha	02	31.03.11
		Superintendent, Sub-Jail, Basoda	02	31.03.11
		Section Officer, Land Records, Basoda	04	31.03.11
		Section Officer, Land Records, Kurwai	02	31.03.11
		DFO, Vidisha	02	31.03.11
		Section Officer, Land Records, Vidisha	02	31.03.11
		Superintendent, Sub-Jail, Vidisha	02	31.03.11
		Distt. Treasury Officer, Vidisha	02	31.03.11
		Principal, Girls College, Vidisha	03	31.03.11
		Principal, Govt. Girls College, Basoda	02	31.03.11
		Principal, Govt. Degree College, Kurwai	03	31.03.11
6.	Vindhya hal Bhawan	Director, Economic & Statistics, Bhopal	03	31.03.11
		Commissioner, Handlooms, Bhopal	03	31.03.11
		Superintendent, Central Jail, Bhopal	02	31.03.11
		Principal, Govt. College, BHEL, Bhopal	02	31.03.11
		Principal, Govt. College, MVM College, Bhopal	02	31.03.11
		Principal, MITI, Bhopal	02	31.03.11
		Principal, Womens' ITI, Govindpura, Bhopal	02	31.03.11
		CEO, Soil Conservation Authority, Bhopal	02	31.03.11
7.	Khargone	Assistant Soil Officer, Khargone	03	31.03.11
		LA& Rehabilitation Officer, Sardar Sarovar, Khargone	02	31.03.11
		Asst. Commissioner, Tribal Welfare, Khargone	04	31.03.11
		Section Officer, Revenue, LAO, Khargone	04	31.03.11
		LA & Rehabilitation Officer, Taparveda Project, Bhikangaon	03	31.03.11
		LAO, Maheshwar, Hydel Power Project, Mandleshwar, Khargone	03	31.03.11
		Collector & Chief Census Officer, Khargone	02	31.03.11
		LAO, Omkareshwar Project, Barwah	03	31.03.11
		LAO & Revenue, Barwah	03	31.03.11
		Section Officer, Revenue & LAO, Bhikangaon	02	31.03.11
		LAO, Kasrawad	02	31.03.11
		Superintendent, Sub-Jail, Kasrawad	02	31.03.11
		Superintendent, Sub-Jail, Mandleshwar	03	31.03.11
		Principal, Boys Bhas. College, Khargone	02	31.03.11
		Principal, Girls Bhas. College, Khargone	04	31.03.11
		Principal, Women's Polytechnic, Khargone	02	31.03.11
		Principal, ITI, Khargone	02	31.03.11
		Principal, BTI, Khargone	02	31.03.11
		Principal, Bhas. Degree College, Badwah	02	31.03.11
		Principal, Bhas. Baa, H.S. School, Badwah	02	31.03.11
		Principal, Bha. Degree College, Mandleshwar	02	31.03.11
		Distt. & Session Judge, Mandleshwar	03	31.03.11

8.	Ratlam	Collector, Development Committee, Katwar, Ratlam	02	31.03.11
		Collector, Rent Control Office, Ratlam	02	31.03.11
		Principal ITI, Ratlam	03	31.03.11
		Secretary, Vohra, Tayyabji College, Ratlam	02	31.03.11
		Maheshwari High School, Ratlam	02	31.03.11
		Jain Girs' High School, Ratlam	03	31.03.11
		MGM Urdu Middle School, Ratlam	02	31.03.11
		Secretary, Vohra Tayyabji Primary School, Ratlam	02	31.03.11
		Secretary, Maheshwari Primary School, Ratlam	02	31.03.11
		MGM Urdu Primary School, Ratlam	02	31.03.11
		Shri Gujrati Primary School, Ratlam	02	31.03.11
		Director, Shiksha Sandhan, Ratlam	02	31.03.11
		Principal, Gujrati Samaj H.S. School, Ratlam	02	31.03.11
		Masihi Vidya Vikas Samiti, Ratlam	03	31.03.11
		Secretary, Venugopal Girls HSS, Ratlam	02	31.03.11
		Secretary, Shiksha Samiti, Dudhar, Ratlam	02	31.03.11
		Principal, Govt. College, Ratlam	02	31.03.11
		Principal, H.S. School No.1 Ratlam	02	31.03.11
		Principal, Vivekananda Commerce College, Jawra	03	31.03.11
		Principal, Bhagat Singh College, Jawra	04	31.03.11
Principal, Polytechnic College, Jawra	02	31.03.11		
Principal, Govt. College, Sailana	04	31.03.11		

**Annexure – 27**  
**(Para-3.6.3-ii)**

**Non-closing of PD accounts opened by debit to Consolidated Fund at the end of the year**

<b>S. NO.</b>	<b>TREASURY</b>	<b>AMOUNT</b>
1	SHYOPUR	26885178
2	BHIND	41941593
3	MORENA	43313391
4	SHIVPURI	456294363
5	DEWAS	16409
6	ALIRAJPUR	30135000
7	JHABUA	2328301
8	NEEMUCH	800000
9	DAMOH	162077077
10	BALAGHAT	4192000
11	RATLAM	19034715
12	UJJAIN	9000000
13	BHOPAL	626628
14	HOSHANGABAD	79295678
15	MANDLA	1443733
	<b>TOTAL</b>	<b>877384066</b>

**Annexure – 28**  
**(Para-3.6.6)**

**List of PD Accounts not in operation for more than three years**

<b>S.NO.</b>	<b>TREASURY</b>	<b>NO. OF ITEMS</b>	<b>AMOUNT(RS.)</b>
1	SHYOPUR	8	801101
2	MORENA	15	24431881
3	SHIVPURI	18	197239961
4	ASHOKNAGAR	17	477436
5	SEHORE	6	4213484
6	DEWAS	2	354605
7	ANNUPPUR	3	24709169
8	SHAHDOL	2	900984
9	JABALPUR	7	5647597
10	JABALPUR DISTT	3	1545760

11	NARSINGPUR	27	2345518
12	RAJGARH	1	45065
13	ALIRAJPUR	4	6558387
14	BURHANPUR	4	16586
15	JHABUA	11	2725392
16	SHAJAPUR	12	3936005
17	DAMOH	2	4781795
18	SIDHI	7	1537039
19	REWA	14	18380184
20	BALAGHAT	5	644205
21	HOSHANGABAD	15	2236404
22	VINDHYACHAL BHAWAN	15	201773984
23	KHARGONE	1	76142
24	BADWANI	13	32584272
25	RATLAM	1	559067
26	PANNA	2	35437
27	SATNA	4	2028356
28	VIDISHA	10	2399465
29	SAGAR	8	446652
30	KHANDWA	2	385608
31	DHAR	1	2799777
32	BHOPAL	0	5321209
33	GWALIOR	12	618194
34	UMARIA	3	184689
35	SEONI	8	509309
36	DINDORI	2	2241081
37	CHHINDWARA	8	5585939
38	MANDLA	8	2892408
39	VALLABH BHAWAN	6	799463077
40	INDORE CITY	3	358787
41	INDORE DISTT.	1	94616
		<b>291</b>	<b>1363886624</b>

**Annexure – 29**  
**(Para-3.6.7)**

**Non-receipt of Certificates of acceptance of Balances**  
**from administrators of PD**

<b>S. NO.</b>	<b>NAME OF TREASURY</b>	<b>NO. OF DEPOSITORS</b>	<b>NO. OF WAITING RECEIVED</b>	<b>WAITING</b>
1	ALIRAJPUR	7	-	7
2	ANUUPUR	7	-	7
3	ASHOK NAGAR	6	-	6
4	BADWANI	21	-	21
5	BALAGHAT	15	8	7
6	BETUL	21	-	21
7	BHIND	20	-	20
8	BHOPAL	13	1	12

9	BURHANPUR	8	-	8
10	CHHATARPUR	22	-	22
11	DHHINDWADA	28	1	27
12	DAMOH	11	-	11
13	DATIA	14	-	14
14	DEWAS	14	-	14
15	DHAR	17	5	12
16	DINDORI	10	-	10
17	GUNA	9	9	-
18	GWALIOR	11	-	11
19	HARDA	11	-	11
20	HOSHANGABAD	23	-	23
21	INDORE CITY	24	-	24
22	INDORE	14	-	14
23	JABALPUR CITY	13	-	13
24	JABALPUR	15	-	15
25	JHABUA	29	-	29
26	KHARGONE	26	-	26
27	KATNI	11	-	11
28	KHANDWA	15	-	15
29	MANDLA	15	-	15
30	MOTIMAHAL	12	5	7
31	MANDSAUR	14	-	14
32	MORENA	19	4	15
33	NARSINGHPUR	30	-	30
34	NEEMUCH	16	8	8
35	PANNA	12	-	12
36	RAJGARH	16	-	16
37	RATLAM	20	-	20
38	REWA	12	-	12
39	RAISEN	26	-	26
40	SAGAR	22	-	22
41	SHAJAPUR	19	4	15
42	SATNA	14	4	10
43	SEHORE	24	-	24
44	SEONI	23	-	23
45	SHAHDOL	15	1	14
46	SHEOPUR	13	-	13
47	SHIVPURI	17	-	17
48	SIDHI	17	-	17
49	SINGRAULI	5	-	5
50	TIKAMGARH	11	-	11
51	UJJAIN	19	11	8
52	UMARIA	11	-	11
53	VALLABH BHAWAN	27	-	27
54	VIDISHA	23	-	23
55	VINDHYACHAL	29	2	27
	<b>Total</b>	<b>916</b>	<b>63</b>	<b>853</b>

**Annexure – 30**  
**(Para-3.6.13)**

**Certificate regarding verification of Revenue Deposit Items**

<b>Sl. No.</b>	<b>Treasury/Sub-Treasury</b>
1	BHIND
2	MORENA
3	ANUPPUR
4	NARSINGHPUR
5	HARDA
6	RAISEN

**Annexure – 31**  
**(Para-3.6.14)**

**Difference in the figure of Civil Court Deposits**  
**between the Court and Treasury records**

<b>S. NO.</b>	<b>TREASURY /SUB TREASURY</b>	<b>BALANCE AS PER COURT RECORDS</b>	<b>BALANCE AS PER TREASURY RECORDS</b>	<b>DIFFERENCE</b>
1	BHIND	00	5046436	5046436
2	MORENA	00	82885113	82885113
3	NARSINGHPUR	3459864	5636564	2176700
4	BALAGHAT	00	759428	759428
5	SATNA	00	14867357	14867357
6	VIDISHA	7220421	5638252	1572169
7	KHANDWA	118077	55813	62264
8	DHAR	47387307	12550758	34088694
9	BHOPAL	89528384	57547034	31954777
10	GWALIOR	19936964	26515207	6578243
11	MOTIMAHAL	667396	966446	299050
12	UMARIA	922655	998171	75516
13	CHHINDWARA	6718556	12350163	2631607
14	MANDLA	175291	15448	159843
	<b>TOTAL</b>	<b>176134915</b>	<b>225832190</b>	<b>183157197</b>



**Annexure – 32**  
**(Para-3.6.15)**

**Difference in the balance shown in Treasury Plus-Minus**  
**Memorandum with those given in annual balance Certificates of PD**  
**Account holder**

<b>Sl. No.</b>	<b>Treasury/ Sub-Treasury</b>	<b>Balance as per Plus- Minus Memorandum</b>	<b>Balance as per Certificates</b>	<b>Difference</b>
1.	Panna	2679712	3338393	658681
2.	Jabalpur Dist.	16705514	16702214	3300
3.	Dhar	738135105	737647234	489943
4.	Neemuch	52621898	50108742	2513156
5.	Ratlam	4822530	4686097.21	198798.79
6.	Gwalior	350597894	348227518.33	2370375.67
7.	Seoni	1612682	1442250	170432
8.	Vallabh Bhawan	954459832	951653717	2806115
	<b>Total</b>	<b>2121635167</b>	<b>2113806165.54</b>	<b>9210801.46</b>

**Annexure – 33**  
**(Para-3.6.16)**

**Non-Maintenance of details of Central Share/State Share/Major**  
**Headwise/Schemewise classification in the deposits**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	BHIND	20.	TIKAMGARH
2.	MORENA	21.	HOSHANGABAD
3.	SHIVPURI	22.	CHHATTARPUR
4.	ASHOK NAGAR	23.	KHARGONE
5.	SEHORE	24.	SEONI
6.	DEWAS	25.	RATLAM
7.	ANUPPUR	26.	PANNA
8.	MOTIMAHAL	27.	SATNA
9.	DATIA	28.	CHHINDWARA
10.	JABALPUR DISTT	29.	UJJAIN
11.	NARSINGHPUR	30.	SAGAR
12.	RAJGARH	31.	KHANDWA
13.	ALIRAJPUR	32.	GUNA
14.	BURHANPUR	33.	BHOPAL
15.	SATNA	34.	RAISEN
16.	SHAJAPUR	35.	SINGRAULI
17.	DAMOH	36.	INDORE CITY
18.	SIDHI	37.	INDORE DISTT.
19.	REWA		

**Annexure – 34**  
**(Para-3.6.17)**

**Unauthorised transactions under the MH 8443-800**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Amount deposited</b>	<b>Amount withdrawn</b>
1.	SIDHI	119200	-
2.	NEEMUCH	9725	-
3.	TIKAMGARH	260694	-
	<b>TOTAL</b>	<b>389619</b>	

**Annexure – 35**  
**(Para-3.6.18)**

**Difference in the figures of PD account balances between treasury and AG records**

<b>Treasury</b>	<b>Balance as per AG records</b>	<b>Balance as per Treasury records</b>	<b>Difference</b>
Mandsaur	176109439	76370175	163365506
Jhabua	147332133	109788044	37544089
Chhattarpur	1245933817	763695245	482238572
Chhindwara	234540199	205979892	28560307
Indore	122930156	105302742	17627414
<b>Total</b>	<b>1926845744</b>	<b>1261136098</b>	<b>729335888</b>

**Annexure – 36**  
**(Para-3.7.1 and 3.7.7)**

**Uncashed cheques were not lapsed**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Amount deposited</b>	<b>Amount withdrawn</b>
1.	BHIND	57	8171829
2.	MORENA	54	1652134
3.	GWALIOR	102	5259243
	<b>TOTAL</b>	<b>213</b>	<b>15083206</b>

**Annexure – 37**  
**(Para-3.7.2)**

**Irregularities in cheques issued by the cheque sections of Treasuries**

Treasury	OB/ Cheque Amount	Issued cheques/ Amount	Can celled cheques/ Amount	Lapsed cheques / Amount	Total cheques/ Amount	Encashed Cheques/ Amount	Closing cheques/ Amount
Bhind	00	778/ 6332661	00	39/ 126680	739/ 60205981	1021/ 89319733	(-)282/ (-) 29113752
Morena	00	1204/ 89104879	00	16/ 558058	1188/ 88546823	1757/ 106504111	(-)5691/ (-) 17957288
Guna	00	681/ 36104422	00	02/ 32000	679/ 36072422	2778/ 56767963	2099/ 20696241
Panna	00	88/ 23620	00	05/ 2829	1068/ 88120791	1247/ 93600872	(-)179/ (-) 5480069
Anuppur	00	704/ 31838965	00	00	704/ 31838965	783/ 40082778	(-)79/ (-) 8243813
Singrauli	00	2562/ 374803881	00	15/ 918463	2547/ 37388418	2911/ 398838081	(-)364/ (-) 24947663
Jabalpur Dist.	1261/ 56092216	8022/ 907990729	40/ 248035	74/ 711324	9160/ 963123586	9425/ 997042973	(-)256/ (-) 33919387
Ashoknagar	179/ 25750641	3108/ 362355462	00	02/ 122695	2741/ 355258291	3302/ 390247030	(-)18/ 2261622

**Annexure – 38**  
**(Para-3.8.1-i)**

**Non-obtaining of Strong room Fitness Certificate**

Sl. No.	Name of Treasury/ Sub-Treasury	Year
1.	Bhind	2011-12
2.	Morena	2011-12
3.	Shivpuri	2011-12
4.	Guna	2011-12
5.	Panna	2011-12
6.	Singrauli	2011-12
7.	Jabalpur Dist.	2011-12
8.	Narsinghpur	2011-12
9.	Sidhi	2011-12

10.	Rewa	2011-12
11.	Balaghat	2011-12
12.	Satna	2011-12
13.	Ujjain	2011-12
14.	Vidisha	2011-12
15.	Sagar	2011-12
16.	Dhar	2011-12
17.	Bhopal	2011-12
18.	Betul	2011-12
19.	Raisen	2011-12
20.	Khargone	2011-12
21.	Ratlam	2011-12
22.	Badwani	2011-12
23.	Gwalior	2011-12
24.	Datia	2011-12
25.	Tikamgarh	2011-12
26.	Chhattarpur	2011-12

**Annexure – 39**  
**(Para-3.8.1-ii)**

**Non-obtaining of Beat chart of sentries for the security of Strong Room**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Shivpuri	10.	Raisen
2.	Katni	11.	Khargone
3.	Narsinghpur	12.	Ratlam
4.	Sidhi	13.	Badwani
5.	Rewa	14.	Gwalior
6.	Vidisha	15.	Tikamgarh
7.	Dhar	16.	Chhindwara
8.	Bhopal	17.	Indore Distt.
9.	Betul		

**Annexure – 40**  
**(Para-3.8.1-iii)**

**Non-refilling of fire fighting extinguishers**

<b>Sl. No.</b>	<b>Name of Treasury/ Sub-Treasury</b>	<b>Year</b>
1.	Sheopur	2011-12
2.	Bhind	2011-12
3.	Morena	2011-12
4.	Shivpuri	2011-12
5.	Katni	2011-12
6.	Guna	2011-12
7.	Panna	2011-12
8.	Singrauli	2011-12
9.	Narsinghpur	2011-12
10.	Sidhi	2011-12
11.	Rewa	2011-12
12.	Satna	2011-12
13.	Vidisha	2011-12
14.	Sagar	2011-12
15.	Dhar	2011-12
16.	Bhopal	2011-12
17.	Raisen	2011-12
18.	Khargone	2011-12
19.	Ratlam	2011-12
20.	Badwani	2011-12
21.	Ashoknagar	2011-12
22.	Gwalior	2011-12
23.	Umaria	2011-12
24.	Dindori	2011-12
25.	Chhindwara	2011-12
26.	Indore Distt.	2011-12
27.	Harda	2011-12

**Annexure – 41**  
**(Para-3.8.1-iv)**

**Non-depositing of security amount by Cashier/Store Clerks**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Sheopur	15.	Jhabua
2.	Bhind	16.	Betul
3.	Morena	17.	Hoshangabad
4.	Shivpuri	18.	Raisen
5.	Katni	19.	Khargone

6.	Guna	20.	Ratlam
7.	Singrauli	21.	Ashoknagar
8.	Jabalpur Distt.	22.	Gwalior
9.	Narsinghpur	23.	Motimahal
10.	Rewa	24.	Tikamgarh
11.	Vidisha	25.	Chhattarpur
12.	Sagar	26.	Chhindwara
13.	Khandwa	27.	Indore Dist.
14.	Dhar		

**Annexure – 42**  
**(Para-3.8.2)**

**Non-obtaining of valuable packets from Treasuries**

<b>Sl. No.</b>	<b>Treasury/ Sub-Treasury</b>	<b>No. of pending packets</b>
1.	Sheopur	186
2.	Bhind	181
3.	Morena	440
4.	Shivpuri	322
5.	Katni	214
6.	Guna	175
7.	Panna	199
8.	Anuppur	82
9.	Shahdol	260
10.	Singrauli	123
11.	Jabalpur Distt.	2364
12.	Narsinghpur	193
13.	Sidhi	204
14.	Rewa	919
15.	Balaghat	47
16.	Satna	678
17.	Ujjain	527
18.	Vidisha	35
19.	Sagar	765
20.	Khandwa	301
21.	Dhar	31
22.	Bhopal	900
23.	Rajgarh	495
24.	Alirajpur	129
25.	Jhabua	169
26.	Shajapur	136

27.	Betul	155
28.	Hoshangabad	344
29.	Raisen	322
30.	Khargone	163
31.	Ratlam	737
32.	Ashoknagar	141
33.	Gwalior	12
34.	Motimahal	131
35.	Datia	459
36.	Tikamgarh	406
37.	Chhatarpur	742
38.	Umaria	166
39.	Seoni	57
40.	Dindori	123
41.	Chhindwara	65
42.	Mandla	384
43.	Indore Distt.	238
	<b>Total</b>	<b>14720</b>

**Annexure – 43**  
**(Para-3.8.3)**

**Non-obtaining of departmental duplicate key packets lodged in the strong rooms of Treasuries/Sub-treasuries**

<b>Sl. No.</b>	<b>Treasury/ Sub-Treasury</b>	<b>No. of pending packets</b>
1.	Sheopur	17
2.	Bhind	21
3.	Morena	28
4.	Shivpuri	45
5.	Katni	21
6.	Guna	07
7.	Panna	34
8.	Anuppur	13
9.	Shahdol	38
10.	Singrauli	07
11.	Jabalpur Distt.	176
12.	Narsinghpur	25
13.	Sidhi	43
14.	Rewa	54
15.	Balaghat	17
16.	Satna	34
17.	Ujjain	57
18.	Vidisha	12
19.	Sagar	28

20.	Khandwa	22
21.	Dhar	25
22.	Bhopal	149
23.	Betul	27
24.	Raisen	13
25.	Khargone	81
26.	Ratlam	01
27.	Ashoknagar	18
28.	Gwalior	08
29.	Motimahal	43
30.	Datia	22
31.	Tikamgarh	42
32.	Chhatarpur	09
33.	Umaria	40
34.	Dindori	07
35.	Chhindwara	15
36.	Mandla	17
37.	Indore Distt.	60
	<b>Total</b>	<b>1276</b>

**Annexure – 44**  
**(Para-3.9.2)**

**Retention of stock of stamps in excess of requirement**

Sl. No.	Treasury	Amount of excess stock of stamps			
		Judicial	Non-judicial	Other	Total
1.	Sheopur	43796	2933500	2008170	4985466
2.	Bhind	8395870	14472200	33632460	56500530
3.	Morena	393278	15862714	11819073	28075065
4.	Katni	25642859	5634310	27898289	59175458
5.	Panna	154845	4191825	12222087.50	16568757.50
6.	Anuppur	00	842991	4336267	5179258
7.	Shahdol	140640	31670540	46788857	78600037
8.	Singrauli	00	367500	4215120	4582620
9.	Jabalpur Distt.	2239575	52110557	228081934	282432066
10.	Narsinghpur	846291	00	9722429	10568720
11.	Sidhi	64850	1103350	21320	1189520
12.	Rewa	1782260.70	23449260	75777436	101008956.70
13.	Balaghat	1103479	6238720	1762708	9104907
14.	Satna	27662642	15563193	43417419	86643254
15.	Ujjain	10859013	119389211	7743890	137992114
16.	Vidisha	512076	24507160	7426455	32445691
17.	Sagar	1073615	21449430	814630	23337675
18.	Khandwa	99730	3245160	54599276	57944166



19.	Dhar	1805360	22058915	6136030	30000305
20.	Bhopal	67999870	14070000	664090877	746160747
21.	Mandsaur	6509707	12625200	34675947	53810854
22.	Rajgarh	555780	3439000	10101080	14095860
23.	Burhanpur	14398700	237590100	00	251988800
24.	Neemuch	437370	10410250	264880	11112500
25.	Shajapur	11184610	149479075	8140570	168804255
26.	Damoh	6351851	5482600	21908030	33742481
27.	Betul	1787205	148843333	9562738	160193276
28.	Sehore	356865	283200	43160794	43800859
29.	Hoshangabad	1468313	31242720	1820250	34531283
30.	Raisen	13213790	4646291	1655664	19515745
31.	Khargone	8945938	20017763	69371846	98335547
32.	Ratlam	1755034	20058940	110893661	132707635
33.	Badwani	12744214	45709130	6471430	64924774
34.	Gwalior	00	52871855	1099191	53971046
35.	Datia	45780	00	26440226	26486006
36.	Tikamgarh	00	3050000	7345282	10395282
37.	Chhattarpur	404317	00	1159200	1563517
38.	Seoni	80419	1405273	103031	1588723
39.	Chhindwara	198270	1125050	2186465	3509785
40.	Mandla	369725	9935240	490478	10795443
41.	Indore	247840	8187285	170500	8605625
	Total	231875777.70	1145562841	1599535990.50	2976974609.20

**Annexure – 45**  
**(Para-3.9.3)**

**Unwanted procurement of unused stamps**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Type of Stamps</b>	<b>Date of last transaction</b>	<b>Amount</b>
1.	Sheopur	Entertainment Tax	16.05.02	359200
2.	Bhind	Entertainment Tax	06.08.96	127856
3.	Panna	Insurance	-	184450
		Entertainment Tax	-	428906
4.	Sidhi	Entertainment Tax	01.09.92	117284
		Copying	03.03.89	5250
		Service Book Original	08.08.97	7771.50
		Service Book Duplicate	20.01.94	1490.50
5.	Vidisha	Entertainment Tax	-	643695
		Water mark	-	229500
		Share transfer	-	1598000
		Water mark	29.08.11	9000
		Revenue	25.03.11	13440
		Water mark	08.09.10	8500

		Water mark	26.04.05	500
		Revenue stamp	16.05.06	2380
		Revenue	25.09.09	2730
		Water mark	17.07.08	2000
		Water mark	10.03.11	500
6.	Khandwa	Revenue stamp	13.12.07	5760
		Water mark paper	27.03.07	1500
		Water mark paper	11.05.05	106500
7.	Dhar	Water mark	04.04.09	1500
		Special Adhesive	11.12.09	15600
		Revenue	24.03.09	12480
		Water mark	22.03.2000	2500
		Revenue stamp	24.04.06	35200
8.	Bhopal	Foreign Bill	01.12.08	37157027
		License Fees	17.01.02	411175
		Hundi	03.11.11	151185
		Water Mark white	17.06.11	1000
		Revenue stamp	07.11.06	51520
		Water Mark white	29.11.08	1000
9.	Rajgarh	-	16.06.06	8000
		-	10.06.06	18240
		-	03.06.06	16400
		-	21.08.06	17920
10.	Shajapur	Insurance Policy Stamp	12.02.02	1770000
		Revenue	14.06.11	380480
		Water mark	15.12.06	10500
		Revenue	29.06.06	32120
		Water mark paper	06/11	1000
		Revenue	30.06.06	6080
		Water mark paper	22.02.08	2500
		Revenue	24.05.06	15680
		Water mark paper	12.01.01	2000
11.	Ratlam	Agreement	29.10.10	17050
		Insurance Policy	31.10.11	55543438
		Special Adhesive	24.10.11	56290720
		Share transfer	28.10.11	344077
12.	Gwalior	Entertainment Tax	30.04.03	643100
		Hundi	03.02.10	507975
13.	Motimahal	Hundi	02.09.09	44020
14.	Datia	Entertainment Tax	12/99	69825
		Insurance Policy	02/90	1733644
		Fiscal	4/01	3100
		GPF Passbook	28.12.95	584.80
		Service Book	1999	137.95
15.	Indore	Hundi	-	12000
	<b>Total</b>			<b>159186991.75</b>

**Annexure – 46**

**(Para-3.9.4)**

**Payment of irregular commission to unauthorized Stamp Vendors**

<b>Sl. No.</b>	<b>Treasury/ Sub-Treasury</b>	<b>Amount (2010-11)</b>
1.	Bhind	20250
2.	Katni	80388
3.	Anuppur	2399
4.	Singrauli	3336
5.	Jabalpur Distt.	995123
6.	Narsinghpur	25370
7.	Sidhi	4095
8.	Rewa	354659
9.	Tikamgarh	3000
	<b>Total</b>	<b>1488620</b>

**Annexure – 47**

**(Para-3.9.5-i)**

**Statement of commission/discount paid to Stamp Vendors not sent  
to Income Tax Commissioner**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Sheopur	9.	Ujjain
2.	Bhind	10.	Alirajpur
3.	Morena	11.	Sehore
4.	Anuppur	12.	Ratlam
5.	Singrauli	13.	Badwani
6.	Jabalpur Distt.	14.	Tikamgarh
7.	Narsinghpur	15.	Harda
8.	Sidhi		

**Annexure – 48**

**(Para-3.9.5-ii)**

**Information regarding issue of Non-judicial stamps not sent to the  
Registrar of Stamps**

<b>Sl. No.</b>	<b>Treasury/ Sub-Treasury</b>	<b>Period of Inspection</b>
1.	Sheopur	4/2010 to 3/2011
2.	Bhind	4/2010 to 3/2011
3.	Morena	4/2010 to 3/2011
4.	Shivpuri	4/2010 to 3/2011
5.	Katni	5/2010 to 5/2011
6.	Panna	6/2010 to 6/2011

7.	Anuppur	6/2010 to 6/2011
8.	Singrauli	8/2010 to 7/2011
9.	Mandsaur	7/2010 to 5/2011
10.	Alirajpur	8/2010 to 8/2011
11.	Burhanpur	8/2010 to 6/2011
12.	Neemuch	7/2010 to 6/2011
13.	Jabalpur Distt.	9/2010 to 8/2011
14.	Narsinghpur	8/2010 to 8/2011
15.	Sidhi	10/2010 to 9/2011
16.	Rewa	11/2010 to 10/2011
17.	Balaghat	12/2010 to 11/2011
18.	Ujjain	3/2011 to 2/2012
19.	Vidisha	12/2010 to 12/2011
20.	Khandwa	2/2011 to 1/2012
21.	Betul	8/2010 to 8/2011
22.	Sehore	6/2010 to 3/2011
23.	Raisen	9/2010 to 8/2011
24.	Khargone	11/2010 to 11/2011
25.	Ratlam	9/2010 to 10/2011
26.	Badwani	9/2010 to 9/2011
27.	Gwalior	11/2010 to 10/2011
28.	Motimahal	9/2010 to 8/2011
29.	Tikamgarh	8/2010 to 7/2011
30.	Harda	5/2010 to 3/2011

**Annexure – 49**  
**(Para-3.9.6)**

**Difference in the figures of CB of stamps as per Manual Register with reference to the balance in Computer System**

<b>Name of Treasury</b>	<b>Balance as per Manual Register</b>	<b>Balance as per Computer System</b>	<b>Difference</b>	<b>Reply of TO</b>
Sheopur	37303391	42547436	5244045	
Chhindwara	4437983	5157553	719570	
<b>Total</b>	<b>41741374</b>	<b>47704989</b>	<b>5963615</b>	

**Annexure – 50**  
**(Para-3.9.7)**

**Excess Expenditure against the budget allotment received under**  
**MH 2030**

<b>Sl.No.</b>	<b>Treasury/Sub-Treasury</b>	<b>Financial Year</b>	<b>Excess Expenditure</b>
1.	Bhind	2010-11	1597185
2.	Morena	2010-11	2879835
3.	Shahdol	2010-11	643955
4.	Motimahal	2010-11	492768
5.	Chhattapur	2010-11	2731791
6.	Seoni	2010-11	900588
	<b>Total</b>		<b>9246122</b>

**Annexure – 51**  
**(Para-3.11.1)**

**Non-destruction of Old Records**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Sheopur	20.	Bhopal
2.	Bhind	21.	Alirajpur
3.	Morena	22.	Betul
4.	Shivpuri	23.	Hoshangabad
5.	Katni	24.	Raisen
6.	Guna	25.	Khargone
7.	Panna	26.	Ratlam
8.	Anuppur	27.	Badwani
9.	Shahdol	28.	Ashoknagar
10.	Singrauli	29.	Gwalior
11.	Jabalpur City	30.	Motimahal
12.	Jabalpur Distt.	31.	Datia
13.	Narsinghpur	32.	Tikamgarh
14.	Sidhi	33.	Chhattarpur
15.	Rewa	34.	Umaria
16.	Balaghat	35.	Dindori
17.	Satna	36.	Chhindwara
18.	Vidisha	37.	Mandla
19.	Dhar	38.	Vallabh Bhawan

**Annexure – 52**  
**(Para-3.11.2)**

**Unadjusted tour advances**

<b>Sl. No.</b>	<b>Treasury</b>	<b>No. of items</b>	<b>Unadjusted Amount (Rs.)</b>
1.	Anuppur	12	24784
2.	Narsinghpur	17	10000
3.	Khandwa	04	4200
4.	Sidhi	04	9400
5.	Balaghat	13	10600
6.	Bhopal	05	35000
7.	Seoni	09	8500
8.	Chhindwara	35	27500
	<b>Total</b>	<b>99</b>	<b>129984</b>

**Annexure – 53**  
**(Para-3.11.3)**

**Non-recovery of telephone and other charges from Members of Legislative Assembly**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Telephone</b>	<b>House Rent</b>	<b>Other</b>	<b>Total</b>
1.	Bhind	403	-	-	403
2.	Vallabh Bhawan	8762	-	-	8762
	<b>Total</b>	<b>9165</b>			<b>9165</b>

**Annexure – 54**  
**(Para-3.11.4)**

**Irregularities in the maintenance of Specimen Signature Guard File**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Bhind	9.	Balaghat
2.	Morena	10.	Ujjain
3.	Shivpuri	11.	Bhopal
4.	Anuppur	12.	Gwalior
5.	Singrauli	13.	Motimahal
6.	Narsinghpur	14.	Tikamgarh
7.	Sidhi	15.	Chhindwara
8.	Rewa	16.	Mandla

**Annexure – 55**  
**(Para-3.11.5)**

**Non-verification of Dead Stock Register**

<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>	<b>Sl. No.</b>	<b>Treasury/Sub-treasury</b>
1.	Sheopur	8.	Sidhi
2.	Bhind	9.	Satna
3.	Morena	10.	Bhopal
4.	Shivpuri	11.	Ashoknagar
5.	Guna	12.	Tikamgarh
6.	Panna	13.	Chhattarpur
7.	Narsinghpur		

**Annexure – 56**  
**(Para-3.11.6)**

**Irregularities in the maintenance of Service Books**

<b>Sl. No.</b>	<b>Treasury</b>	<b>First page of SB not verified by TO every five years</b>	<b>Initials of employees not found in column 8</b>	<b>Certified copy not provided to the employer</b>	<b>Incomplete Leave Account</b>	<b>Others</b>
1.	Sheopur	-	-	-	-	Yes
2.	Bhind	Yes	-	-	Yes	-
3.	Morena	-	-	-	Yes	-
4.	Shivpuri	Yes	-	-	Yes	-
5.	Panna	-	-	-	-	Yes
6.	Anuppur	-	Yes	-	Yes	Yes
7.	Singrauli	-	Yes	-	Yes	Yes
8.	Narsinghpur	-	Yes	-	Yes	Yes
9.	Hoshangabad	-	-	-	-	Yes
10.	Raisen	-	-	-	Yes	Yes
11.	Badwani	-	-	-	-	Yes
12.	Motimahal	Yes	Yes	-	Yes	-
13.	Tikamgarh	Yes	Yes	-	-	-

**Annexure - 57**  
**(Para-3.11.7)**

**Irregularities noticed in the purchase items**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Purchase Month</b>	<b>Amount</b>	<b>No. of Bills/Cash memos</b>
1.	Shivpuri	4/2011	2969	03
2.	Anuppur	11/10, 12/10, 1/11, 4/10, 5/10, 6/10, 2/10, 7/10, 8/10	9478	11
	<b>Total</b>		<b>12447</b>	<b>14</b>

**Annexure - 58**  
**(Para-3.11.8)**

**Irregular expenditure incurred on the repairs of Computer & ACs**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Voucher No. &amp; Date</b>	<b>Bill No. &amp; date</b>	<b>Details</b>	<b>Amount</b>
1.	Panna	-	77/02.11.01	Repair of AC	16000
		-	111/01.01.11	-do-	24450
	<b>Total</b>	<b>9165</b>			<b>40450</b>

**Annexure - 59**  
**(Para-3.11.9)**

**Expenditure in excess of the powers of the Head of Office**

<b>Sl. No.</b>	<b>Treasury</b>	<b>Item No.</b>	<b>Amount</b>
1.	Shivpuri	05	42098
2.	Panna	03	41217
3.	Raisen	39	159947
	<b>Total</b>	<b>47</b>	<b>243262</b>