



सत्यमेव जयते

*Office of the
Principal Accountant General (A&E)
Haryana, Chandigarh*

*Annual Review on the Working of Treasuries
in Haryana*

2011-12

Preface

Treasuries constitute an important financial organ of the State Government and act as a bridge between the Drawing and Disbursing Officers (DDO) and the Finance Department. The State Government has devised Codes, Manuals and administrative procedures for functioning of the Treasuries. Through these instruments, the Treasury Officers seek to ensure fiscal discipline and regulate the working of the Treasuries.

The review is intended to draw the attention of the State Government and Departmental authorities to the overall working of the treasuries and thereby bring about improvement in their system. Prepared in three parts on the reporting format prescribed by Office of the Comptroller and Auditor General of India, New Delhi, as required under para 20.17.11 of CAG's Manual of Standing Order (A & E) Volume I, this review is based on the Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office during 2011-12 with reference to DATA Project.

Part-1 is Introductory

Part-2 reveals defects noticed during compilation and verification of accounts.

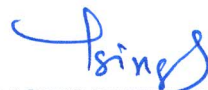
- Late rendition of initial accounts by the Treasuries Annex (F) and F(I)
- Non-furnishing of schedules/payment vouchers, plus and minus memoranda.
- Non-supply of Consolidated Treasury Receipts to the concerned Divisional Forest Officers/Divisional Officers of Public Works Divisions.

Also incomplete/misclassified accounts received in my office disrupt smooth and correct maintenance of General Provident Fund and loan accounts of the employees of the State Government.

Part-3 points out defects and other irregularities noticed during inspection of the District Treasury Offices and Sub-Treasury Offices.

- Non-payment of Gratuity for a long period.
- Discrepancy in Defined Contributory Pension Scheme.
- Withdrawal through Letter of credit.
- Non obtaining of Annual Life Certificate.

I hope this report will help as a guide for improving Treasury Administration and functioning. I also look forward to readers' views and comments on this publication. This would help in further improving the publication in the years to come.



(MOHINDER SINGH)

PRINCIPAL ACCOUNTANT GENERAL

CHANDIGARH

The 5 SEP 2012

