

**MINUTES OF THE 11th REVIEW MEETING ON THE WORKING OF
TREASURIES OF JAMMU DIVISION , HELD UNDER THE
CHAIRMANSHIP OF THE HON'BLE MINISTER FOR FINANCE &
LADAKH AFFAIRS ON 05.01.2013.**

Present :-

Government Side	Accountant General (A&E)'s side	J&K Bank side	Stamps Side	National Informacits Centre , J&K Unit.
Mr. Iqbal Khandey Financial Commissioner, Finance.	Mr. D.K. Bakshi, Accountant General (A&E), J&K Jammu.	Mr. S.K. Bhat, President, Finance & Government Business , J&K Bank.	Mr. Rajesh Sharma, Deputy Commissioner Stamps, Jammu.	S. J.P. Singh, Principal System Analyst.
Mr. Ravi Magotra, Director General, Accounts & Treasuries, Finance Department , J&K.	Mr. N. M. Koul, Sr. Accounts Officer (Finance & Budget).			
Ms. Pushpa Sumbli, Director, J&K Funds Organisation , J&K.				
Mr. Manzoor Ahmad Geelani, Director, Audit & Inspections, J&K.				
Mr. Mohd. Aslam Malik, Joint Director, Accounts & Treasuries Jammu.				
Ms. Usha Kiran , Joint Director, J&K Funds Organization Jammu.				
S. Satnam Singh, District Treasury Officer, Rajouri.				
Mr. Iftikhar Hussain , Treasury officer, Additional Treasury Gandhi Nagar Jammu.				
Mr. Vikram Dewan, Saddar Treasury officer, Jammu.				
Mr. Sanjay Kumar , District Treasury officer Udhampur.				
Mr. Naresh Kumar Kattal , Treasury				

officer, Additional Treasury New Plot Jammu				
Mr. Yasir Sharief , District Treasury officer, Ramban				
Mr. Arshad Choudhary, District Treasury Officer, Reasi.				
Mr. Jamat Ali, Treasury Officer, Civil Secretariat Treasruy.				
Mr. Joginder Sharma, District Treasury Officer, Kathua.				
Mr. Ajay Kumar Gupta, Treasury Officer, Additional Treasury Talab Tillo Jammu.				
Mr.Vijay Kumar Tak, District Treasury Officer Samba.				
Mr. Gh. Ahmad Wani, District Treasury Officer, Kishtwar				
Mr. Ramesh Lal Bains, District Treasury Officer Poonch.				
Ms. Naleem Koul, Treasury Officer, New Delhi.				

1. Mr. Muzaffar Ali , Addl. Treasury Officer, District Treasury Doda attended the meeting on behalf of Mr. Beer Singh , District Treasury Officer, Doda who had gone on medical leave to New Delhi.

2. All other Treasury Officers of Sub/Muffasil Treasuries including those of newly opened treasuries of Manjakote, Ramsoo, Kahra and Assar were also present in the meeting.

I- Director General , Accounts & Treasuries

3. Welcoming the dignitaries and the participants , the Director General, Accounts & Treasuries stated that the present meeting was the 11th review meeting of the Treasuries of Jammu Division , being held under the chairmanship of Hon'ble Finance Minister and 8th review meeting being taken by Hon'ble Minister for Finance & Ladakh Affairs after the present

coalition government came to power in January, 2009. He further recalled that the 10th review meeting was held on 02.06.2012.

04. The Director General, Accounts & Treasuries made a special mention that only recently seven new treasuries have been sanctioned in the State; 2 in Kashmir Division, and 5 in Jammu Division thus taking the total number of treasuries to 128. He added that while 2 treasuries at Awantipora and Achabal in Kashmir were opened at the august hands of Hon'ble Minister for Finance & Ladakh Affairs in October 2012, the 04 treasuries of Ramsoo, Manjakote, Kahra and Assar in Jammu have also been opened by him in December, 2012. The only remaining Treasury at Warwan in Jammu Division will be thrown open once the weather there improved. The Director General, Accounts & Treasuries further informed that the treasury building at Gool, constructed at a cost of ₹22.50 lakh, has also been inaugurated by the Hon'ble Minister in December. He expressed the hope that the treasury buildings at Nowshera, Vijaypur, Bhaderwah and Paddar in Jammu Division and Shopian, Devsar, Sogam and Bandipora in Kashmir Division will be ready for inauguration by March, 2013. The Finance Complex was also fast coming up at Muthi, Jammu with completion targeted for September, 2013.

05. The Director General, Accounts & Treasuries expressed thanks for the good gesture of Accountant General (A&E), J&K in having sent parties from his office to Leh and Kargil Districts in October, 2012 for on-the-spot verification of Service Books of the employees of Ladakh region, retiring within the next two years.

6. Regarding the computerization of Treasuries, The Director General, Accounts & Treasuries informed the quorum that after the approval of the proposal for computerization of treasuries under Mission Mode Project costing ₹34.06 crore was accorded, the orders for procurement of hardware i.e. Clients, DG sets, UPS, Dot-Matrix Printers, Scanners, Voltage Stabilizers and other allied equipments have been placed mainly through the Director General Supplies & Disposals with different approved vendors of DGS&D and the equipments are in the process of being received in the treasuries.

7. In this behalf, he stated that soon after he took over the charge of the post of Director General, Accounts & Treasuries in September, 2012, a review of status of procurement of hardware was taken and keeping in view the inaccessibility of certain Treasury locations by road, DGS&D was approached to substitute 7 number of higher capacity DG sets with portable DG sets of lower capacity rating of 3 KVA. He added that orders for procurement of 153 Dot-Matrix Printers were also placed with the DGS&D and that orders for supply of Servo Voltage Stabilizers would also be placed very soon.

8. The Director General , Accounts & Treasuries further informed that as for the procurement of Scanners was concerned , the firms upon which orders had been placed, expressed their inability to supply the equipments. He added that the DGS&D was going to bring on Rate Contract, some more firms by 15th Jan, 2013 and hopefully the Finance Department should be able to receive the Scanners from a fresh vendor by end February this year.

9. The Director General, Accounts & Treasuries recalled that the target date for computerization of treasuries has been fixed as 31st March, 2013 as per the commitment made by the Hon'ble Finance Minister before the State Legislature. He expressed hope that the Finance Department should be able to computerize fully , atleast , all the 28 District level treasuries by that date.

10. As regards the progress of Centralized Personal Information System, the Director General, Accounts & Treasuries stated that the time limit for capturing and compiling the duly authenticated data of State Government Employees and the Pensioners had been fixed as December, 2012. He , however, expressed dismay that the Finance Department was nowhere near to meeting the deadline of December 2012, which had already passed. He said that the task is voluminous and may still require a year or so to accomplish the same. The Director General , Accounts & Treasuries informed that the whole issue is being handled by the National Informatics Centre, J&K under the overall control of State Information Technology Department and the project is funded under 13th Finance Commission. An amount of ₹2.50 Crore has been released by the Government of India , out of which an amount of ₹0.50 crore since stands placed at the disposal of Information Technology Department.

11. The Director General , Accounts & Treasuries stated that the Principal System Analyst, National Informatics Centre, J&K Unit has informed that the pilot project undertaken for capturing the data in respect of the offices falling under the administrative control of Finance Department and the employees of various Administrative Departments in the Civil Secretariat had been completed and the same was available on the website of the National Informatics Centre. Access has been provided to the concerned DDOs by providing them the 'User ID' and 'Password' for making necessary entries / corrections in the data in respect of their officers / officials.

12. So far as the capturing of data in respect of rest of the employees of the State is concerned, the Director General, Accounts & Treasuries said that the NIC , J&K Unit has requested the State Information Technology Department to identify the agency for punching of the data in respect of the remaining employees of the State. He added that on the request of Commissioner /Secretary, Information Technology Department,

the balance amount of ₹2.00 crore, held in Civil Deposit, was also being released soon to IT Department.

13. The Director General, Accounts & Treasuries informed the quorum that, in parallel, the Directorate of Accounts & Treasuries has fast-tracked the exercise of compiling the CPIS data in respect of all the officers/officials of the Accounts & Treasuries Organization serving in different departments across the State, besides the ones serving in Treasuries.

14. The Director General, Accounts & Treasuries expressed further that a good number of Administrative Inspections have been conducted by the Director General, Accounts & Treasuries as also the Joint Director, Accounts & Treasuries Jammu, which have helped in streamlining the treasury working and maintenance of essential records upto date.

15. In the matter regarding recovery of excess pension paid to state pensioners, the Director General, Accounts & Treasuries stated that as per the information made available by the Treasury Officers of Jammu Division, an amount of **₹0.23 Crore** has been recovered out of **₹1.80 crore** excess pension paid by the J&K Bank to the pensioners ending November 2012, leaving a balance of **₹1.57 crore** yet to be recovered. He added that the cumbersome job of verification of pensioners was progressing smoothly and the date for such verification was extended in various spells with last extension upto end August, 2012. He informed that there were still 8406 pensioners in Jammu Division who had not presented themselves for the mandatory verification even upto the last extended date and it was then notified for the pensioners, who had not come forward for the verification at the respective treasuries upto 31st August 2012, that for verification, they will now have to present themselves before the Joint Directors, Accounts & Treasuries Jammu/ Kashmir or Director Finance in the office of Resident Commissioner, J&K at New Delhi and only if those authorities were satisfied, their physical verification will be certified and pension resumed according to such verification status. He informed that the Joint Director, Accounts & Treasuries, Jammu has further pointed out the pension recovery of ₹ 63.00 lakh out of which an amount of ₹ 26.00 lakh has also been recovered.

16. The Director General, Accounts & Treasuries also stated that the Joint Director, Accounts & Treasuries Jammu has visited different districts of the Division in order to facilitate the verification of ailing and old aged pensioners at the district headquarters. He added that as a consequence of verification exercise, more cases of pension paid in excess are likely to come to the fore. Besides, the cases of pension being unauthorisedly drawn in respect of pensioners / family pensioners as are not actually alive or otherwise have become disentitled to pension will also get filtered out. As on 31.12.2012, however, there were still 3900 unverified pension cases in Jammu Division.

17. The Director General, Accounts & Treasuries further stated that as reported by the Treasury Officers of Jammu Division, the outstanding audit paras as on 04/2012 were 248 and the paras added during the period were 105, taking the total number of outstanding paras to 353 out of which 129 paras were dropped leaving a balance of 224 paras as outstanding ending **November, 2012.**

18. Reporting progress made under NPS, he informed that so far, a total of 29149 PRANs had been sent to NSDL by the Treasury Officers of the State in respect of the new entrants, out of which 28491 PRANs had been received by them ending November, 2012. He said that an aggregate amount of ₹ **133.45 crore** had been uploaded by the Treasury Officers of the J&K State to the Bank of India ending November, 2012. Specific to Jammu Division, the Director General, Accounts & Treasuries informed that the Treasury Officers of Jammu Division had submitted 12322 PRANs to NSDL, out of which 12011 PRANs had been received and an amount of ₹ **27.35 crore** had been uploaded by the Treasury Officers to the Bank of India during the period from April, 2012 to November, 2012.

19. In this behalf the Director General, Accounts & Treasuries also recalled the meeting he had with the Executive Vice-President, NSDL and Project Director, SSA in the last week of September, 2012 at Srinagar. He said that it was expressed by the Joint Directors, Accounts & Treasuries in the said meeting that the legacy amount which was being pointed out by the PFRDA/ NSDL could be pertaining to SSA, as the employees under SSA in whose case PRANs stood allotted were not subscribing towards the New Pension System in the absence of an accounting mechanism to capture the transactions, as the DDOs under SSA were not operating through Treasuries. The issue was discussed at length and necessary instructions imparted to the DDOs of Education Department/ Treasury Officers for recovery of subscribers/ employer's matching share and uploading of the same to the Bank of India, through a cheque mechanism, which process would be totally in an off-treasury mode.

Hon'ble Minister for Finance & Ladakh Affairs

20. The Hon'ble Finance Minister at the very outset stated that the Treasury Officers should strictly adhere to the Treasury Code as the treasuries are the financial face of the Government and custodian of the public exchequer. Treasury Officers were informed to strictly maintain the Budget Control Registers and in no case allow any Drawing & Disbursing Officer to exceed the budget allocations, as the powers to authorize the budgetary allocations lie only with the State Legislature. He said that no irregularity with regard to the payments made in excess of the proper allocations will be

tolerated and the delinquent officers will have to face stringent action including removal from service.

21. The Hon'ble Finance Minister exhorted the Treasury officers not to release any payment unless drawals of the previous month were got verified by the Drawing & Disbursing Officers, as the verification of drawals and remittances on a month to month basis was essential for maintaining strict fiscal control and desirable accountability. He added that while going through the Annual Review on working of the Treasuries conducted by the Accountant General (A&E), J&K for the year 2011-12, it has been mentioned that some of the Treasuries have not conducted the drawal verification of some of the DDOs even for 08 to 09 months, which is a matter of serious concern.

22. The Hon'ble Finance Minister said that the efficient functioning of the treasuries reflects the good image of the Government. He stressed on strict adherence to the norms, guidelines, instructions issued by the Government from time to time. He said that when the accounts are accurate, they reveal the true financial health of the State. The Hon'ble Finance Minister said that the Treasury Officers are required to ensure accurate and complete classification of the vouchers/bills.

23. The Hon'ble Finance Minister added that the Treasury Officers should in no case allow a particular DDO to draw WDC Bill for advance drawal until and unless Red Account in respect of the previously drawn Abstract D C Bill had been rendered by the concerned Drawing & Disbursing Officers to the office of Accountant General (A&E), J&K and a copy thereof was also attached with the current WDC Bill. He felt disturbed that the outstanding amount on account of Red DC Bills had swelled to ₹1999.32 Cr. He observed that the DDOs are providing wrong certificates that the Red DC Accounts had been rendered by them to the office of Accountant General (A&E), J&K. He asked the Treasury Officers that if any such instance of furnishing of wrong certificate/ copy of the Red D C Bill by the DDO comes to their notice, the same is required to be brought to the knowledge of authorities in the Finance Department so that further appropriate action could be initiated against the defaulting DDOs, including withdrawing of DDO powers.

24. The Hon'ble Finance Minister also urged for prompt response to the audit paras and others observations from the Accountant General's office on the State accounts, adding that Accountant General (A&E),J&K, has a constitutional right to monitor the State Accounts and identify/ point out short comings, if any.

25. The Hon'ble Finance Minister said that the duty of the Treasury Officers is not only to give cash to the claimants but their conduct and behaviour with the people is also watched by the public at large. He stressed upon the Treasury Officers to adhere to the prescribed Performance

Indicators taking recourse to good behavior, politeness and helping attitude as good work done always invites due appreciation and recognition from the higher monitoring bodies.

26. The Hon'ble Finance Minister reiterated that the Treasury Officers can really play a vital role in checking the menace of fake appointments by keeping a watch over sanctioned staff strength of any office/ DDO. The Treasury Officer and other treasury staff is required to check the staff strength of all the offices through the pay bills and if it is found that there is any sudden increase in the salary and staff strength of any particular office/ DDO as compared to the previous month, the Treasury Officer should seek copy of the appointment orders of new additions in the pay bill so that the cases of fake appointments come to the notice of the Government.

27. The Hon'ble Finance Minister directed the representative of the National Informatics Centre, J&K Unit to complete the project of computerization of treasuries by March, 2013 as it was going to help in bringing both qualitative as well as quantitative improvement in the service delivery system at the treasuries, besides bringing accuracy in the State Accounts.

28. The Hon'ble Finance Minister also asked the Officers of the National Informatics Centre to expeditiously complete the Centralized Personal Information System(CPIS) for capturing of duly authentic data bases of State government employees and the pensioners.

29. The Hon'ble Finance Minister asked the Treasury Officers to be ready for switch over to the Civil Accounting System in Works/ Forest Divisions from 1st April, 2013 as the State Cabinet has recently given its approval to dispense with the cheque system in all the Works/ Forest Divisions and other cheque drawing units of the State. He expressed that it will bring a major reform in the accounting system of Works Division of the state. He appreciated the suggestion of Director General, Accounts & Treasuries for providing two to three months' warm up / gearing up time to these Divisions for switching over to the new system. He added that certain modifications/ additions in the Public Accounts Code/ Forest Account Code will also be required to be made before hand.

30. The Hon'ble Finance Minister assured the officers of Accounts & Treasuries Department that all possible measures are being taken to improve their working conditions, adding that construction of new Treasury buildings in different areas of the State has been taken up on a large scale. He said that the Treasury buildings at Nowshera, Vijaypur, Bhaderwah and Paddar in Jammu Division and Shopian, Devsar, Sogam and Bandipora in Kashmir division will be ready for inauguration by the end of current fiscal. He proceeded to add that the new Treasuries, wherever opened, have been opened purely in the interest of general public.

31. The Hon'ble Finance Minister, said that though it was a matter of satisfaction that all the Treasuries have rendered their accounts in time to the office of Accountant General and the Funds Organization, yet instances of misclassification/ variations have been noticed in respect of some of the treasuries, with the result a correct picture of the state finances is not reflected through the State Accounts compiled by the Accountant General. The Hon'ble Finance Minister went on to add that the inaccurate, incomplete, illegible, mis-classified monthly accounts do not serve the intended purpose.

32. Reflecting on the Annual Review on the Working of Treasuries for 2010-11, the Hon'ble Finance Minister said that though certain observations/ deficiencies have been reported by the Accountant General (A&E), J&K in the Review, but the Treasury Officers are required to go through the contents of the Annual Review and if it is felt that the deficiencies pinpointed in the Annual Review are not correct, they should constitute teams and send them to the office of Accountant General (A&E), J&K, with plausible replies, supported by facts, to the observations so made.

33. The Hon'ble Finance Minister advised the representative of the J&K Bank to ensure timely reconciliation of pension payments to avoid irregularities in the payment of pension. He said that as per the decisions taken in the previous meetings, the J&K Bank was required to credit the amount of **₹1.57 Crore** paid in excess to the pensioners by various J&K Bank branches in respect of Jammu Division, in lump, besides crediting of unclaimed amount of **₹4.48 crore** to the Government account as also the latest recovery as pointed out by the Joint Director, Accounts & Treasuries, Jammu.

34. The Hon'ble Finance Minister advised the representative of the J&K Bank to ask their heads of Business Units to record requisite entries on the PPOs as also hand over the disburser's portions to the pensioners. The President, Finance & Government Business, J&K Bank, was also advised to direct the concerned heads of Business Units to take notice of the conditions recorded on the PPOs, particularly relates to family pensions requiring reduction in pension after expiry of a particular period, so that no more amounts are paid in excess to the pensioners at the cost of state exchequer. President, Finance & Government Business, J&K Bank was further advised that, in any case, the amount of excess pension paid to the State Pensioners by various Business Units of J&K Bank as also the unclaimed amounts should be credited to the Government Account by 31st March, 2013, irrespective of the fact whether the same had been recovered from the pensioners or not by then. Bank may continue the recovery of un recovered amount from pensioners thereafter, but why should it be to the Govt. account when it is due to the fault on the part of the service providers i.e. J&K Bank.

35. The Hon'ble Finance Minister said that as many as **224 audit paras** were outstanding against the treasuries of Jammu Division ending November, 2012. He added that the paras mostly pertain to the excess

pension recovery (Excess pension paid by the J&K Bank), non recording of pension entries in the PPO halves, Judicial deposit, Deposit register etc. The Hon'ble Finance Minister directed the Treasury Officers to make strenuous efforts to get the audit paras dropped and satisfy the audit on spot so that new audit paras do not get generated. He asked the Joint Director, Accounts & Treasuries Jammu and District Treasury Officers to coordinate in the exercise of settlement of all the outstanding audit paras with the Principal Accountant General (Audit), J&K.

36. The Hon'ble Finance Minister said that it has come to the notice of the Finance Department that uploading of the amounts to the Bank of India was at a low percentage. He directed the Treasury Officers to immediately recover and upload the amounts to the Bank of India without any further delay. He stressed upon uploading of the NPS amounts within the first week of the following month so that the amounts are invested to benefit the subscribers for their due.

Accountant General,(A&E), J&K, Jammu

37. The Accountant General (A&E), J&K expressed his sincere thanks to the Hon'ble Finance Minister for giving him a chance to interact with the Treasury Officers and also congratulated the Hon'ble Finance Minister for better fiscal management of the State. He said that the aim and objective of his office is also the same as Financial Advisor to the State and assured the Hon'ble Finance Minister of his full cooperation. The Accountant General (A&E), J&K said that there are some deficiencies noticed in the working of the Treasuries. These include:-

a) Revised list of Payment /Cash Account.

After rendering the monthly Accounts, the Treasuries approach his office with corrections in the figures, both receipts and payments, of the accounts rendered by them, and rendering of revised lists of payment and Cash Accounts result in delay in closure of accounts in his office. In some cases revised list of payments/ Cash Accounts are submitted as many as 3 to 4 times.

b) Incorrect/ Incomplete classification.

In order to have true and correct picture of the Finances of the State, timely accountal of transactions and proper classification of expenditure are absolutely essential.

Though the Treasury Accounts are received in time, full classification of expenditure, Debit, Deposit and Remittance Heads (Receipt/ Payment) is not being recorded in the list of

payments and Cash accounts resulting in mis-classification of the amounts leading to adverse balances.

c) Rendering of Treasury Accounts.

Treasury Accounts are mostly sent through Class IV Staff of the treasury, who are unable to clarify the observations made by his while checking the accounts thus rendered, resulting in misclassification/ avoidable exclusion of Account or the amount being temporarily posted under suspense.

38. The Accountant General (A&E),J&K stated that the State Government has abolished cheque system and proposed to shift to Civil Treasury Drawal System w.e.f 01.04.2013. He said that the switching over to the Treasury Drawal System in respect of Works/ Forest Divisions as also other cheque drawing units would lead to increase in the number of vouchers received through treasuries. He said that salary / pension vouchers constitute a major chunk in the voucher level compilation work. He added that in order to minimize the number of vouchers generated by the treasuries, drawing of monthly salaries of bigger departments such as Education, Police and Health etc at District Headquarters under a consolidated pay bill system needs consideration. Similarly, one bill could be made in respect of all the pension disbursement transactions in a day at the treasuries with details of payments given in the statement appended thereto. The Hon'ble Finance Minister stated that the possibility of evolving the mechanism wherein drawal of Salaries of bigger departments at district level shall be explored by the Finance Department.

39. The Accountant General, (A&E), J&K proposed that a Coordination Committee to look into common issues concerning the state for better management and accuracy of the state accounts should be set up, which may comprise Director General, Accounts & Treasuries, Dy. Accountant General(A&E),Srinagar/ Jammu as its members.

40. The Hon'ble Finance Minister accepting the proposal of the Accountant General, (A&E) for constituting a Coordination Committee, advised the Director General, Accounts & Treasuries to proceed and submit the proposal in this behalf for approval to the Administrative Department.

41. The Accountant General (A&E), complimented the Finance Department for succeeding in the cumbersome job of verification of pensioners. However, excess payment of pension is repeatedly being pointed out through various inspection reports. He said that the State Government should seek reimbursement upfront to the Government of the excess pension paid by the J&K Bank, pending recovery by the Bank from the pensioners.

President, Finance & Government Business, J&K Bank

42. The President, Finance & Government Business, J&K Bank informed that the excess pensions paid by various Business Units of J&K Bank was not the fault only of unit heads of J&K Bank, but the Treasury Officers were also quite responsible for the excess pension paid, as it had been noticed in a number of cases that while transferring the PPO halves to the J&K Bank Business Units by the Treasury Officers, entries had been made by the Treasury Officers erroneously at higher rates with the result the pension got paid in excess by the Business Units of J&K State.

43. The Hon'ble Finance Minister, observed that this was a new pretext added by the J&K Bank in their reply. He added that the J&K Bank Business Units continue to commit mistakes by allowing excess pension to the pensioners and despite repeated reminders / requests, the J&K Bank is adamant to credit the Govt. account only after recovering the amounts from the pensioners in installments. He said that the J&K Bank is not only required to credit the Government Account in lump and thereafter recover the amounts from the pensioners as per their procedures, but also to pay interest to the Govt. on the excess amount erroneously paid to the pensioners by debit to State exchequer.

44. The President, Finance & Government Business, J&K Bank, however, stated that they have already issued instructions to the heads of Business Units to deduct/ recover atleast 50% of their monthly pension to make good the excess amount paid in a short span of time rather than recovering it in easy monthly installments. But since the Treasury Officers are not recovering the excess pension amount @ 50% of the monthly pension from the pensioners who have drawn the pension in excess, it is becoming difficult for the Bank to recover, in case of pensioners drawing pension from Bank, at 50% of the monthly pension.

45. The Hon'ble Minister Finance directed that the same instructions be issued to the Treasury Officers to recover, at least, at the rate of 50% of the monthly pension due to the pensioners who had drawn the pension in excess and refrain from recovering the amount in small installments.

46. The President, Finance & Government Business, J&K Bank informed that since the time it was detected that the excess pension has been paid by various Business Units of J&K Bank to the tune of about ₹ 6.50 Cr approx, the Business units of J&K Bank have recovered a major portion of excess pension paid to the pensioners. The President, Finance & Government Business, J&K Bank stated that only ₹1.34 Cr is yet to be credited to the Government amount as per their record.

47. The President, Finance & Government Business, J&K Bank said that the Treasury Officers are required to sign the pass books at the end of the day as per the RBI guidelines. The Director General, Accounts & Treasuries directed the Treasury Officers to ensure that the daily receipt and payment sheets received from the Bank are thoroughly verified and the Pass Book returned duly signed on daily basis. **Any corrections, if required to be effected in the entries in the Pass Book should not be any overwriting but earlier sorted entry to be sorted out and afresh entry made there-against under signatures of Business Unit Head or the Treasury officer, as the case may be.**

48. The Hon'ble Finance Minister advised that though the instructions were issued in the previous review meeting that a team of officers from direction office as well as from Joint Directorate of Accounts & Treasuries Kashmir shall be deputed alongwith the statement of pension recovery to J&K Bank Corporate Headquarters so that amount of excess pension to be recovered is reconciled with them, but the same has not borne any fruitful result. The Hon'ble Minister as such advised the President, Finance & Government Business, J&K Bank that the reconciliation should be held at all Treasury/ J&K Bank Business Units level so that a correct picture of remaining recoverable amounts of excess pension paid comes to the fore.

49. The President, Finance & Government Business, J&K Bank further said that the Treasury Officers are required to send authority letters to the Bank Managers indicating the amount of payments to be made during the day. Though the authorities are being sent, but the same are received very late by the heads of Business units of J&K Bank. The Hon'ble Finance Minister advised the Director General, Accounts & Treasuries to set right the procedure so that the heads of Business units receive the payment authorities well within business transaction hours of the J&K Bank.

Principal System Analyst, National Informatics Centre, J&K Unit

50. The Principal System Analyst, NIC, J&K Unit said that the computerization of treasuries process is going on smoothly but due to delay in receipt of some of the hardware items, the programme may be delayed by two to three months. The Hon'ble Finance Minister, however, directed the Principal System Analyst, NIC to complete the project of computerization of Treasuries by March, 2013 as he has made commitment before the State Legislature to complete the computerization programme by the end of this year.

51. The Hon'ble Finance Minister also asked the Principal System Analyst, National Informatics Centre to expeditiously complete the ₹2.50 Cr Centralized Personal Information System(CPIS) for capturing of authentic data base of State Government employees and the pensioners. The Principal System Analyst, NIC said that the data in respect of the officers falling under the administrative control of Finance Department and the employees of various Administrative Departments in the Civil Secretariat has already been captured and is available on the Website of the National Informatics Centre. He added that the access has been provided to the concerned Drawing and Disbursing Officers (DDOs) by providing them the user ID and password for making necessary entries/ corrections in the data in respect of their officers and officials.

52. The Principal System Analyst, NIC said that the Information Technology Department has been requested to identify the agency who shall capture the data of the employees of the State for which the Information Technology Department has requested the Directorate of Accounts & Treasuries to release an amount of ₹2.00 Crore available in the Civil Deposits in the Civil Secretariat Treasury.

53. The Hon'ble Finance Minister advised the Director General Accounts & Treasuries to immediately release the funds to the Information technology Department so that they are in a position to proceed ahead in the matter. Director General, Accounts & Treasuries spoke to Commr/ Secretary, I.T on 08.01.2013 and requested him for fast-tracking the job of punching of data. Commissioner /Secretary to the Government, Information Technology Department assured that the work of data pending in relation to CPIS will be fast speeded-up.

Deputy commissioner Stamps

54. The Deputy Commissioner Stamps said that the accounts have been received from all the treasuries of the Jammu Province. The Deputy Commissioner Stamps said that the case for condonation of excess retention of stamps have been received from the treasuries of Jammu Division on the formats prescribed by the Commissioner Stamps and appropriate condonation orders issued. He added that the cases received for enhancement in the prescribed limit of the Stamps are also being examined against norms and settled accordingly.

Discussion on performance indicators submitted by the Treasury Officers for the month of November, 2012.

55. The Hon'ble Finance Minister took up the Performance Indicators for the month of November, 2012 for discussion one by one and observations thereon were as under :-

Saddar Treasury Officer Jammu

The Treasury Officer Saddar Treasury Jammu said that there are 03 audit paras outstanding against the treasury. He said that one of the audit paras pertain to variation of ₹ 20, 98,000 between treasury and bank for the year 1989. He said that another paras pertain to the year 1974-75 and 1976-77 regarding drawal of fraudulent pension of ₹7000 and ₹12043.90. The Saddar Treasury Officer Jammu said that the audit party of Accountant General is visiting the Treasury on 8th February who will review the records of the Treasury and a clear picture of outstanding audit paras shall emerge thereafter.

The Saddar Treasury Officer, Jammu said that the case for condonation of the audit para pertaining to the fraudulent pension drawal has been submitted to the higher authorities for consideration

The Hon'ble Finance Minister advised the Director General, Accounts & Treasuries to process the case for condonation so that the para is dropped against the treasury.

The Saddar Treasury Officer Jammu said with regard audit para pertaining to the variation of ₹ 20,98,000 for the year 1989, the Joint Director, Accounts & Treasuries Jammu has constituted a committee to sort out the variation. An amount of ₹7,70,000 has been worked out till date and the process is on.

The Hon'ble Finance Minister enquired from the Treasury Officer, Saddar Treasury Jammu that has the Administrative Inspection of all sub-ordinate treasuries been conducted by him. The Saddar Treasury Officer, Jammu stated that the Administrative Inspection of all Sub-ordinate treasuries stands conducted.

Additional Treasury New Plot

The Treasury Officer, Additional Treasury New Plot said that there are 04 audit paras outstanding against the treasury. He said that the audit paras pertain to Administrative Inspection by Saddar Treasury, Deposit Register, pension and Misc. The Treasury Officer said that the audit of the Treasury is going on and it is expected that the paras will be dropped.

Additional Treasury Gandhinagar Treasury

The Treasury Officer, Additional Treasury Gandhinagar said that 02 audit paras were outstanding against the treasury ending November, 2012. He said that 7 audit paras have been dropped by the office of Accountant General in the month of May 2012.

Additional Treasury Talab Tillo

The Treasury Officer, Additional Treasury Talab Tillo said that there are 02 audit paras outstanding against the treasury out of which one para pertains to the maintenance of Deposit Register and the other to excess pension paid by the J&K Bank. The Treasury Officer said the Deposit Register has now been maintained.

The Hon'ble Finance Minister enquired from the Treasury officer that why 36 PRANs have not been received by his treasury as per information made available in the Performance Indicator for the month of November, 2012. The Treasury Officer, however, said that as on date all the PRANs have been received in the Treasury.

Bishnah Treasury

The Treasury Officer, Bishnah said that there are 04 audit paras outstanding against the treasury. One of the paras relate to Judicial Deposits.

The Treasury Officer said the audit of the treasury has been conducted in the month of December, 2012 and the audit party has been convinced by providing appropriate replies. The Treasury officer stated that paras were likely to be dropped.

Treasury Akhnoor

The Treasury Officer Akhnoor said that there are 04 audit paras outstanding against the treasury. One of the paras pertain to Judicial Deposit and the other regarding Dead stock (unserviceable items). The Joint Director, Accounts & Treasuries Jammu said that the proposal for disposal of the unserviceable dead stock has been submitted to the Directorate.

The Treasury Officer informed that the Revenue Complex in Akhnoor is under construction and the provision has been kept for accommodating the Treasury in the same complex.

Treasury Khour

The Treasury Officer, Khour said that there are 03 audit paras outstanding against the treasury among which one para relate to the belated MT and the other regarding maintenance of Deposit Register. The Treasury Officer said that regarding belated MT, the matter has been taken with the Joint Director, Accounts & Treasuries, Jammu. He further said that the audit of the treasury shall be conducted in the month of February and all relevant records/ information shall be

produced before the audit so that the audit paras pending against the treasury are got dropped.

The Treasury Officer, also informed that land has been identified at Nariana Village for the construction of treasury building. The Hon'ble Finance Minister and Financial Commissioner, Finance advised the Treasury Officer to contact Dy. Commissioner, Jammu for identification of land in the vicinity of existing treasury location and only then submit the proposal for consideration to the higher authorities as reportedly the Nariana Village is 03 Kms away from the present location of the Treasury. The treasury location should also be in the close vicinity of the J&K Bank Business Unit there.

Treasury R.S. Pura

The Treasury officer said that there are 06 audit paras pending against the Treasury. He said that the audit of the treasury has been conducted and it is expected that 04 audit paras will be dropped. The Treasury officer said that one among the four paras relate to unserviceable items.

District Treasury Samba

The District Treasury Officer , Samba said that the audit of the treasury has been conducted recently and 3 new audit paras have been framed against the treasury. He said that the satisfactory replies have been given to the audit and it has been given to understand that the audit paras will be dropped.

Treasury Vijaypur

The Treasury officer, Vijaypur said that there are 08 audit paras outstanding against the treasury ending November 2012. He said that in most of the paras the Court cases are going on and cannot be dropped. The Hon'ble Finance Minister directed the Treasury Officer to pursue the cases and explore the possibility of getting the audit paras dropped. The Accountant General (A&E) advised him to come to his office alongwith all records on 16.01.2013 so that paras are reviewed and could possibly be dropped.

The Hon'ble Finance Minister enquired from the Treasury officer about the latest position of PRANs. The Treasury officer informed that as on date no PRANs were awaited from the NSDL.

District Treasury Kathua

The District Treasury Officer, Kathua informed that out of 10 audit paras outstanding against the Treasury, 05 audit paras have been

dropped. He said that the audit of the Treasury has been conducted recently and all the relevant records have been produced before the audit party and it is hoped that the paras will be dropped. On being enquired from the Hon'ble Finance Minister regarding conducting of Administrative Inspection of subordinate Treasuries, the Treasury Officer informed that the Administrative Inspection of all the treasuries subordinate to him has been conducted.

Treasury Basohli

The Treasury Officer Basohli said that there are 05 audit paras outstanding against the treasury, out of which 04 paras have been dropped and the report of the audit has been received only a day before the meeting.

Treasury Billawar

The Treasury Officer Billawar stated that there are 14 audit paras outstanding against the treasury. He added that the audit of the treasury has been conducted recently and 04 to 05 audit paras are expected to be dropped.

The Director General, Accounts & Treasuries directed the Treasury Officer to acquire the land which has been identified for construction of treasury building at an estimated cost of Rs.62.00 Lac. He further directed the District Treasury Officer, Kathua to follow the case in the office of Superintending Engineer and then in the office of Chief Engineer for the purpose expediting submission of proposal for the accord of Administrative Approval. The cost estimates were also required to be looked into as the same for a mufassil treasury were quite high.

Treasury Bani

The Treasury Officer, Bani said that there are 08 paras outstanding against the treasury. He said that audit of the treasury has been conducted in December 2012 and the appropriate replies have also been duly made. He further added that land has been identified for the construction of Treasury building. The Director General, Accounts & Treasuries directed the Treasury Officer to write a letter to the Dy. Commissioner Kathua requesting therein to advise the concerned for handing over the possession of land for construction of the treasury building.

District Treasury Rajouri

The District Treasury Officer said that there are 3 audit paras outstanding against the Treasury and it is expected that all these paras

shall be dropped by the Accountant General's office on the basis of replies furnished by him.

Treasury Sunderbani

The Treasury Officer said that there are 03 audit paras pending against the Treasury. One para pertains to belated MT for which the matter has been taken up with Joint Director Accounts & Treasuries and the other para relates to pension recovery for which the recovery is on. The Treasury Officer further informed that there is an old strong room and guard room which space can be utilized for the treasury as the present accommodation is insufficient for the treasury. She was advised have to prepare an estimate in this behalf in consultation with the AEE, R&B Sub-Division, Sunderbani and submit for approval of authorities through proper channel.

District Treasury Poonch

The District Treasury officer Poonch said that there are 06 audit paras outstanding against the treasury.

The Treasury officer informed that Revenue Complex is under construction and the District Treasury shall be accommodated in the same complex.

The Hon'ble Finance Minister directed the Treasury officer to follow with the NSDL and get the balance 18 PRANs issued immediately in favour of the new entrants .

Treasury Mendhar

The Treasury Officer, Mendhar said that there are 10 audit paras outstanding against the Treasury. He said that 08 audit paras have been replied out of which 04 audit paras are likely to be dropped. He further added that one of the paras pertains to recovery of excess paid amount from one Ex-MLA.

The Director General, Accounts & Treasuries said that the Treasury Officer would intimate the Accountant General,(A&E),J&K, that the recovery is being effected from the Ex-MLA, so that the para is dropped.

District Treaury Udhampur

The District Treasury Officer stated that there are 04 audit paras outstanding against the Treasury.

The Director General, Accounts & Treasuries directed the Treasury Officer to visit the office of Accountant General alongwith relevant records so that the paras are dropped on the spot.

Treasury Basantgarh

The Treasury Officer informed that there are 03 audit paras outstanding against the Treasury among which 02 paras pertain to belated MT for which the case is under process for sanction.

The Director General, Accounts & Treasuries was informed by the Treasury Officer that the land has been identified for the Treasury and the estimate for ₹33 Lac has been prepared. He directed the Treasury Officer to submit the case through Chief Engineer, and not through Superintending Engineer for further appropriate orders.

Treasury Bhallessa

The Treasury officer , Bhallessa said that there are 06 paras outstanding against the Treasury out of which one para has been dropped.

The Financial Commissioner Finance remarked that the entire area is called **Bhallessa** and recently treasury at Kahra has been opened in the same area. The Treasury , therefore, needs to be renamed as Treasury Gandoh to avoid any confusion. Joint Director, Accounts & Treasuries, Jammu will move a proposal in this regard.

Treasury Mahore

There are 03 new paras against the Treasury and same need to be got dropped by personally visiting the office of Accountant General alongwith the relevant record.

The Treasury Officer further informed that the Treasury building is complete and is ready for inauguration excepting sanitary fitting which is in progress presently.

Treasury Paddar

The Treasury Officer Paddar said that there are 03 audit paras pending against the Treasury. All the paras have been replied properly and are expected to be dropped.

The Hon'ble Finance Minister said that soon a date will be fixed for opening of the newly created Treasury Warwan and hopefully on the same day the Treasury at Paddar will also be inaugurated.

New Delhi Treasury

The Treasury Officer New Delhi said that there are 08 audit paras outstanding against the Treasury. Director General, Accounts & Treasuries advised the Treasury Officer to pay focused attention to this area and ensure that these paras are got settled at the earliest.

Civil Secretariat Treasury

While going through the information submitted by the Treasury officer, Civil Secretariat Treasury in his Performance Indicator for the month of November 2012, it revealed that all the audit paras pending against the Treasury had been dropped by the Accountant General (A&E)'s office.

The Hon'ble Finance Minister said that it is the first Treasury in Jammu and Kashmir that has no audit para outstanding as on date. He appreciated the efforts made by the Treasury Officer, Civil Secretariat Treasury for bringing the audit paras of his Treasury to 'Zero'.

56. General instructions

- a. The Hon'ble Finance Minister directed the Treasury Officers that there is a provision in the J&K Treasury Code that any deposit remaining in the treasury for more than 3 years gets lapsed and the Treasury Officers are required to follow the codal procedure for the adjustment of the lapsed deposits in the books of Accountant General. This called for efficient maintenance of Deposits Resisters in the Treasuries.**
- b. The Hon'ble Finance Minister advised the Accountant General (A&E), J&K to accord sanction to the lapsed deposit as the statement of lapsed deposit stands submitted by the Treasury Officers , as reported by the Joint Director, Accounts & Treasuries Jammu, so that the audit paras framed on this account are dropped. The Accountant Genral (A&E), J&K assured to take action in this behalf.**
- c. Hon'ble Finance Minister directed the Treasury officers to furnish the plausible replies of the audit paras outstanding against their treasuries to the office of Accountant General, (A&E), and explore the possibility of getting the audit paras dropped before the next review meeting is convened sometime in the month of May- June 2013.**

- d. The Hon'ble Finance Minister also directed Treasury Officers that the list of unserviceable items is urgently required to be compiled and submitted to the higher authorities for approval so that orders are issued for putting to auction the unserviceable items so that audit paras are not unnecessarily framed against the treasuries on that account. Director General, Accounts & Treasuries was advised to constitute Committees for the auction of declared unserviceable items by the Physical Verification Committees.**
- e. The Director General, Accounts & Treasuries asked the Treasury Officers to focus on the audit paras and explore the possibility of getting the audit paras dropped at the earliest without waiting for the next visit of audit party to their treasuries.**
- f. The Accountant General (A&E),J&K, also encouraged the Treasury Officers not to wait for the sanction / report to be issued by the office of Accountant General after a year but the Treasury Officers can come to the office of Accountant General any time or else send their representative alongwith all relevant records so that the audit paras against the treasuries are discussed and dropped even earlier.**
- g. Accountant General (A&E), J&K also agreed to drop the paras on account of excess pension paid by various Business Units of J&K Bank in cases where the recovery process has been started by the Bank. The Treasury Officers shall furnish report in this behalf so that the matter could be followed with the Accountant General (A&E), J&K for appropriate action.**

Director, J&K Funds Organization

57. The Director, J&K Funds Organization stated that the accounts for the month of 07/2012, 09/2012 and 11/2012 have been submitted belatedly by the Treasury Officer Surankote. She said that the accounts in respect of Treasury Rajouri, Billawar and Bani have also been received belatedly, however, the delay was only of a day or two.

58. The Hon'ble Finance Minister said that any delay in rendition of accounts would not be tolerated and warned the Treasury Officers concerned to be punctual in the submission of accounts to the concerned Fund Office, in future.

59. The Director, J&K Funds Organization further informed that the Annual Accounts Statements in respect of the employees for the year 2011-12 have been issued. She said the District Fund offices are:- Police Cell Jammu, Class IV Jammu, Migrant Cell Jammu, Kathua, Udhampur, Doda and Poonch. She informed that the Annual Accounts Statements in respect of Districts Reasi, Kishtwar and Samba are under process.

60. The Director, J&K Funds Organization stated that as for the Annual Accounts Statements for the District Rajouri, the same have been issued only upto the year 2008-09 because of paucity of manpower there as the staff posted in the District Rajouri is always reluctant to work/ join there.

61. The Hon'ble Finance Minister advised the Director, J&K Funds Organization to post the staff to the District Fund Office, Rajouri who are domiciles of Districts Rajouri as per their service record and if any employee does not join there, his/ her name should be brought to the notice of Finance Department for initiating action against the employee for non-compliance of the order from higher authorities.

62. So far as, the issuance of Annual Accounts Statements in respect of Ramban District is concerned the Director, J&K Funds Organization said that the Annual Accounts Statements for the year 2011-12 were very much ready for being issued but due to some problem in computers whole of the record has got washed out.

63. The Hon'ble Finance Minister and Financial Commissioner Finance advised the Director, J&K Funds Organization to send experienced team of computer knowing officials from Jammu to complete the job there posthaste now.

One-to-one meeting of Director General, Account & Treasuries with Treasury Officers in association with the Joint Director, Accounts & Treasuries, Jammu.

64. In the afternoon session, the Director General, Accounts & Treasuries heard the Treasury Officers, one by one, and discussed the problems/ difficulties being faced by them in their day to day working. The Director General, Accounts & Treasuries gave on the spot solution to their problems by issuing appropriate directions to the DTOs for their further follow up at various levels including District Development Commissioners and other revenue and works executing authorities. Joint Director, Accounts & Treasuries and DDC were asked to authorize additional funds were agreed to for removing their difficulties in the day to day running of their offices.

65. Director General, Accounts & Treasuries also advised the Joint Director, Accounts & Treasuries Jammu to note down the problems highlighted by the Treasury Officers and initiate appropriate action by

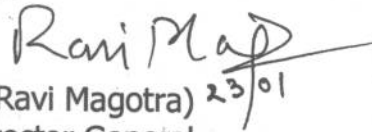
submitting the proposals, as discussed, to the Directorate for further consideration.

66. The Director General, Accounts & Treasuries directed the Treasury Officers to furnish the Site Preparedness Certificates for installation of DG Sets to the Directorate of Accounts & Treasuries not later than 15th January, 2013 in any case.

67. The Director General, Accounts & Treasuries also directed the Treasury Officers to submit the Performance Indicator under item No.18 (New Pension System) to the Joint Directors of Accounts & Treasuries for the month of December 2012 and onwards on the new format circulated among the Treasury Officers in the meeting itself.

68. The Director General, Accounts & Treasuries directed the Treasury Officers to report correctly in the Performance Indicators and in future, if any mis-reporting was noticed in the Performance Indicators, the Treasury Officer concerned shall be taken to task for wrong reporting.

The meeting ended with vote of thanks to the Chair.


(Ravi Magotra) 23/01
Director General
Accounts & Treasuries
Finance Department.

No: DGAT/PS/DR/101

Dated : 23-01-2013

Copy to the :-

1. Principal Accountant General (Audit), J&K, Jammu/ Srinagar
2. Accountant General (A&E), Jammu/ Srinagar.
3. Commissioner/ Secretary to Government , Information Technology Department.
4. Chairman / Chief Executive, J&K Bank.
5. Director, J&K Funds Organization.
6. Director Audit & Inspection, J&K.
7. Joint Director, Accounts & Treasuries Jammu/ Kashmir for immediate necessary action as advised.
8. Joint Director Funds Organization J&K Jammu / Kashmir for necessary action and compliance of the instructions.
9. OSD with Minister for Finance & Ladakh Affairs for kind information of the Hon'ble Minister.
10. PPS to Financial Commissioner, Finance for kind information of the Financial Commissioner.
11. All Treasury officers of Jammu Division for information and further necessary action.
12. Treasury officer , Civil Secretariat Treasury/ New Delhi Treasury.