

**ANNUAL REVIEW OF THE WORKING**  
**OF**  
**TREASURIES IN BIHAR**

FOR THE YEAR 2018-19

INDIAN AUDIT & ACCOUNTS DEPARTMENT

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), BIHAR, PATNA

## PREFACE

A review of working of treasuries in Bihar is conducted every year as treasuries are the part and parcel of State Government through which Government transactions are carried out. Codes and Manuals devised by the State Government are to be followed by the treasuries for their smooth functioning. Any ignorance of rules may affect the entire process of financial accountability. The Annual Review of working of treasuries for 2018-19 contains four parts.

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|----------|--|
| Part-I   | Introductory   |
| Part-II  | Defects noticed during compilation and verification of accounts                                    |
| Part-III | Defects and other irregularities noticed in the records during inspection of the Treasury Offices. |
| Part-IV  | IT Controls and IT Security  |

I feel the working of treasuries require a overhaul and proper monitoring by the executive. I hope this review will help in removing the deficiencies pointed out so that the treasuries will work properly in the interest of a sound financial administration of the State.

*Pr*  
20.1.2020

**PR. ACCOUNTANT GENERAL (A&E), BIHAR, PATNA**

**Dated** 20/01/2020

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## Part- I

### 1.1

### Introductory

There are 75 treasuries (including one PAO working as a treasury at Bihar Bhawan, New Delhi) in the State of Bihar as on 31.03.2018. All treasuries in Bihar are banking treasuries and do not engage in cash business. A list of all the treasuries is given at **Annexure-I**. Since there is no Directorate of Treasuries in existence in the state of Bihar, all these treasuries function under the direct administrative control of the Finance Department, Government of Bihar, Patna. In accordance with the provisions of Article 149 of the Constitution, the work of compilation of State Government Accounts has been entrusted to the Comptroller & Auditor General of India i.e. the Accountant General (A&E) of the State. Most of the receipt and payment transactions of State are carried out by the treasuries. The treasuries have to submit their accounts to the Accountant General (A&E) of the State in respect of all receipt/payment transactions along with the supporting challans and vouchers. In the course of compilation of these accounts for the financial year 2018-19, various irregularities on the part of State Treasuries were noticed. Inspection of treasuries is conducted regularly by the O/o the Accountant General (A&E) to apprise the irregularities and to provide necessary corrective measures to be taken by the Finance Department. Treasury Inspection is intended to ensure that treasuries are working strictly in accordance with prescribed rules and regulations meeting the audit requirements, all accounts and records maintained by them are complete in all respect, there is a proper system of reconciliation of balances, there is a proper arrangement for the custody and handling of cash and other valuables and rules of financial propriety are being observed. Inspection of treasuries of Bihar conducted during the Financial Year 2018-19 revealed a number of persisting irregularities which need to be rectified.

### 1.2

### Organizational Set-up

Treasuries are very important institutions of the State Government playing the role of a gateway through which cash transactions of the State Government is carried out. In the interest of proper financial accountability, treasuries are required to adhere to the provisions contained in codes and manuals.

Unless the Government otherwise directs in any special case, there shall be a Treasury in every district. A list of treasuries in Bihar is given in **Annexure-I**. The Treasury shall be under the general charge of the Collector who shall entrust the immediate executive control to a Treasury Officer subordinate to him, but shall not divest himself of administrative control. The Collector shall be responsible for the proper observance of the procedure prescribed by or under these rules and for the punctual submission of all returns by the Treasury to the Government, the Accountant General and the Reserve Bank of India.

Rule 9(a) of the Bihar Treasury Code -2011 describes that the Collector shall satisfy himself by periodical examination, at least once a year, that stamps, securities and cheques are kept under joint lock and key, and that they correspond to their book balance. Rule 9(b) of the Bihar Treasury Code-2011 describes that the Collector shall satisfy himself at least once in every quarter that deposit registers are kept according to prescribed rules and all necessary entries are made and initiated without fail at the time of transaction by the Treasury Officer.

As per Rule 11 of Bihar Treasury Code-2011, the Monthly Accounts and other returns to the Accountant General shall be jointly signed by the Treasury Officer and Collector.

<b>1.3</b>	<b>Position of Treasury Staff</b>
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**Annexure-II** shows the position of Treasury staff (sanctioned strength/men-in-position) where inspection takes place during 2018-19. The table shows that there is prolonged shortage of staff in particularly in Clerk/Head Clerk/Accountant cadre.

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**Part- II**

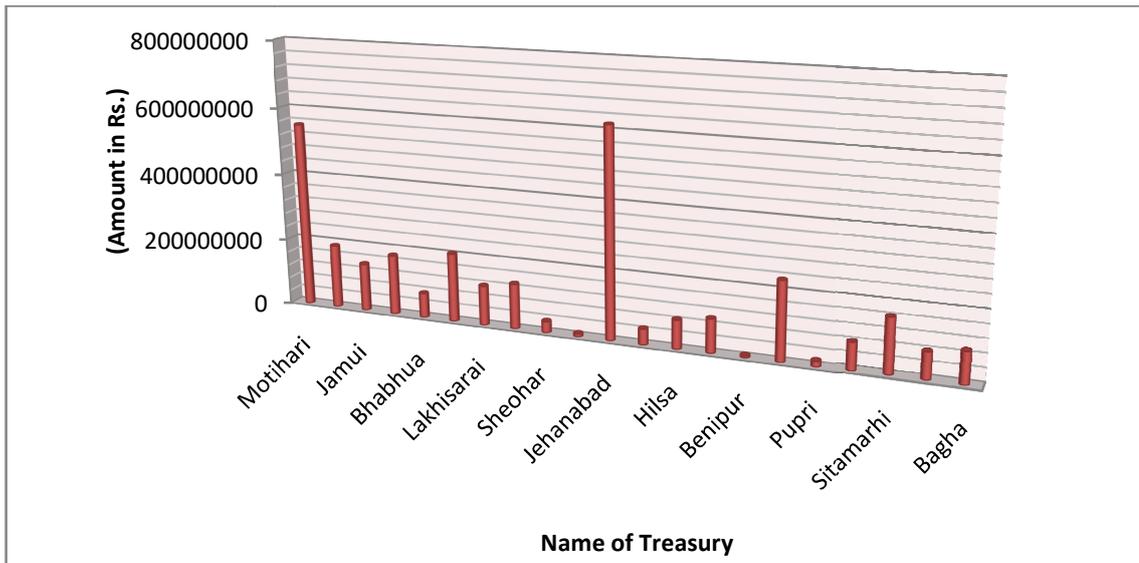
**Defects noticed during compilation and verification of accounts**

**2.1 Non receipt/ Delay in receipt of awaited Vouchers from Treasuries:-**

Rule 25 and 26 of Bihar Treasury Code-2011 require the Treasury Officers to satisfy themselves that all vouchers/challans are attached with the list of payments and Cash Accounts along with the relevant Schedule to be sent to the office of the Accountant General (A&E), Bihar, Patna. Compilation of the State Government accounts by the Accountant General is primarily based on the vouchers and challans received from the Treasuries. Rendering of quality accounts has direct impact on the preparation of Finance and Appropriation Accounts of the State. In a number of cases Monthly Accounts of Treasuries were not found to have been supported with requisite challans and vouchers due to which a sum of Rs. 504.91 crore was pending under OB suspense (Dr) during 2018-19 in absence of relevant vouchers.

A huge amount is lying under O.B. Suspense due to wanting vouchers/schedules in 22 out of 26 treasuries (listed below) inspected during 2018-19.

Sl. No.	Name of Treasuries	Amount in O.B. suspense	Sl. No.	Name of Treasuries	Amount in O.B. suspense
1	Motihari	54,97,36139	12	Teghra	47188783
2	Nawada	18,90,29,576	13	Hilsa	85213706
3	Jamui	14,23,68,044	14	Sherghati	100557607
4	Aurangabad	17,89,08,510	15	Barsoi	----
5	Bhabhua	73405472	16	Benipur	6518707
6	Danapur	203958441	17	Katihar	231562631
7	Lakhisarai	117502333	18	Pupri	16908378
8	Kishanganj	133998685	19	Rajgir	8,11,17,633
9	Sheohar	33812613	20	Sitamarhi	162342746
10	Rajouli	8938049	21	Forbesganj	78852607
11	Jehanabad	61,72,28,586	22	Bagha	93098031



*The above deficiency was noticed in 21 out of 24 treasuries inspected in financial year 2017-18 and the same was reported in Annual review on working of treasuries.*

## **2.2 Pending Abstract Contingent Bills from Treasuries:-**

According to Rule 191, 192 and 194 of BTC 2011, contingent charges requiring counter signature after payment may be drawn on ' Abstract Contingent Bill' in BTC Form 26. Such bills do not contain the details of the charges and are presented at the treasury without any supporting vouchers. The Drawing Officer states in each bill the fact that a 'detailed bill' is to be sent for countersignature by a named date.

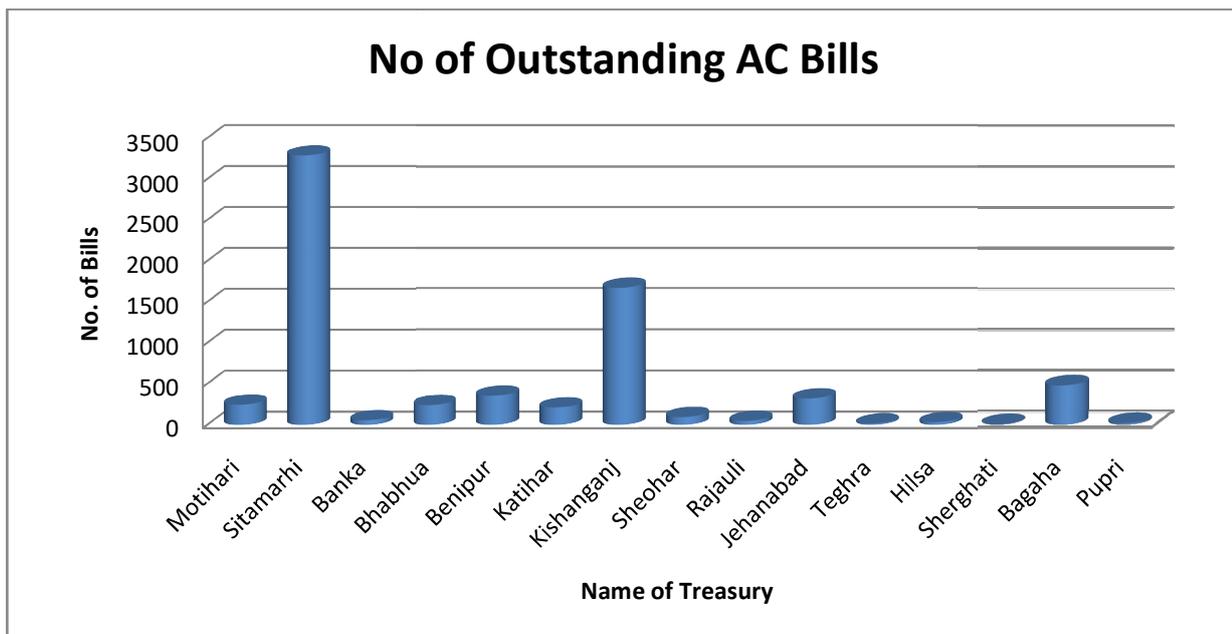
A certificate to the effect that a detailed bill drawn previously was submitted for countersignature to the Controlling Officer on such a date shall be attached to the next contingent abstract bill presented at the Treasury. Further, in no case should be the submission of the detailed bill be delayed beyond the end of the six months following that in which the abstract contingent bill was drawn from the Treasury. No abstract bill shall be cashed after the end of this period unless detailed bill is submitted in accordance with these rules.

Also as per rule 314 (c) (i) of BTC-2011, No government servant disbursing these advances should be allowed to draw a second advance without producing a Detailed Bill to account for the amounts already disbursed from the last advance, any balance left being refunded into the Treasury. In

no case should the submission of the detailed bill be delayed beyond the end of the sixth month following that in which the advance was drawn from the Treasury.

During the inspection of treasuries (18-19), it was found that 22 treasuries out of 26 treasuries inspected (the names of which are given) has been found that huge amount of AC bills were still pending in absence of submission of DC bills. List of such treasuries are as follows:-

Sl. No.	Name of Treasuries	No of AC Bills	Sl. No.	Name of Treasuries	No of AC Bills
1	Motihari	249	10	Forbesgunj	---
2	Sitamarhi	3291	11	Kishanganj	1666
3	Jamui	---	12	Sheohar	97
4	Aurangabad	---	13	Rajauli	48
5	Banka	58	14	Jehanabad	322
6	Bhabhua	243	15	Teghra	18
7	Shaikhpura	---	16	Hilsa	34
8	Danapur	---	17	Sherghati	06
9	Shahpur Patori	---	18	Barsoi	---
19	Benipur	355	21	Bagaha	473
20	Katihar	212	22	Pupri	18



### 2.3 PD / PL Accounts

Rules 350-53 of B.T.C. -2011 deals with the proper maintenance of Personal Ledger Account.

During the inspection of treasuries, it was found that P.D/ P.L. accounts were not maintained properly by 13 treasuries out of 26 treasuries inspected the names of which are given below. Columns made in the P.D/ P.L. Accounts Register to record details of cheques and challans and amount of receipt and payment have not been assigned any title. On the perusal of available records the source of head/ department/ scheme from which aforesaid amount of money has been credited to the P.D / PL Account could not be ascertained.

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Nawada	8	Jehanabad
2	Jamui	9	Hilsa
3	Aurangabad	10	Benipur
4	Bhabhua	11	Katihar
5	Sheikhpura	12	Rajgir
6	Danapur	13	Sitamarhi
7	Kishanganj		

*The above deficiency was noticed in 09 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

#### 2.3.1 Personal Ledger Accounts:-

As per rule 63 of accounting rules for Treasury-1992, the transaction of all local funds including Municipal Funds, District Board and Corporations Funds should be recorded in Form I.S.T. 19 and I.S.T. 21.

During the inspection of Treasuries, it was found that 10 treasuries out of 26 treasuries inspected has been found that deposit register were not being maintained in proper format but it was maintained with insufficient information i.e. Name of Scheme, Particulars with Service Head of Account, Date of Encashment of the cheque and advice no. etc. PL Account register was not updated and closing balance was not being worked out on monthly basis. List of such treasuries are as follows:-

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Nawada	6	Kishanganj
2	Jamui	7	Hilsa
3	Aurangabad	8	Benipur
4	Sheikhpura	9	Katihar
5	Danapur	10	Rajgir

### 2.3.2 Non submission of Plus and Minus Memorandum

Plus-Minus Memo is an important report forming part of the Monthly Accounts to be rendered by the treasuries to the Accountant General. However, Plus-Minus Memo figure did not match with the P.D / P.L Register maintained in treasury or it did not tally with the closing balance of the same administrator shown in CTMIS. A few examples are given below:-

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Motihari	5	Kishanganj
2	Aurangabad	6	Jehanabad
3	Bhabhua	7	Teghra
4	Lakhisarai		

*The above deficiency was noticed in 05 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries for 2017-18.*

### 2.3.3 Accounting of Nagar Nigam, Nagar Parishad, and Nagar Panchayat in wrong Head:

As per Finance Department Letter No. 8037 dated 14-09-2015, transaction of Nagar Nigam, Nagar Parishad and Nagar Panchayat should be booked under Sub Head 0001, 0002 and 0003 respectively under Major Head 8448, Sub Head 00, Minor Head 102.

However in course of inspection of treasuries, it had been noticed that transaction of Nagar Nigam, Nagar Parishad and Nagar Panchayat had been booked under wrong subhead and the above allotted subhead was not being used for accounting of Nagar Nigam, Nagar Parishad and Nagar Panchayat. It was found that 16 treasuries out of 26 treasuries inspected (the names of which are given below) were booking in wrong Head of Account.

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Motihari	9	Kishanganj
2	Nawada	10	Sheohar
3	Jamui	11	Jehanabad
4	Aurangabad	12	Hilsa
5	Banka	13	Pupri
6	Bhabhua	14	Rajgir
7	Sheikhpura	15	Sitamarhi
8	Lakhisarai	16	Forbesganj

*The above deficiency was noticed in 14 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

#### **2.4 Non furnishing of Consolidated Treasury Receipts for Forest Remittances**

##### **Huge accumulation under M/H-8782 (Public Works Remittances/Forest Remittances):**

As per Rule 300 and notes there under (Rule 177 of B.T.C. 2011), no money should be drawn from treasury unless it is required for immediate payment. It is not permissible to draw money from the Treasury and then to place in deposit in order to avoid lapse of allotment. In case it is drawn in any special circumstances the unspent balance so drawn be refunded to the treasury before the end of the financial year in which the amount is drawn.

In course of verification of treasury records and List of Receipt (L.O.R.) of Financial Year 2016-17 and 2017-18, it has been observed that a significant amount has been parked under M/H K8782-Public Works Remittances. Details are shown under **Annexure -III**.

#### **2.5 Delay in submission of Monthly Accounts by Treasuries**

As laid down in the Codes and Manual, the Monthly Cash Accounts, list of payment with supporting schedules, vouchers and challans etc are required to be sent to the Accountant General by 5<sup>th</sup> of the following month and March account should be submitted by 10<sup>th</sup> April. Despite repeated pursuance to this effect by this office delayed submission of Monthly Treasury

Accounts were noticed during the year 2017-18. Treasury-wise/Month-wise delays as well as range of delays (in days) in submission of Treasury Accounts are shown in **Annexure-IV**.

Only 06(Six) treasuries were able to render their all Monthly Accounts on time during the financial year 2017-18. 18(eighteen) treasuries submitted only one or two Monthly Accounts on time. This shows that most of treasuries are not particular in adhering to the date of rendition of treasury accounts to the O/o the AG (A&E). An illustrative table is annexed at **Annexure-IV (A)**.

An analysis revealed that only 8% of total treasuries have rendered their all Monthly Accounts by the stipulated date whereas 24% of total treasuries have furnished only one or two Accounts on time. The said analysis is exhibited in **Annexure-V**.

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**Part- III**

**Defects and other irregularities noticed in the records during inspection of the Treasury Offices and Sub- Treasury Offices:**

**3.1 Treasuries /Sub Treasuries inspected during the year:**

A list of treasuries inspected during financial year 2018-19 is shown as Annexure VI.

**3.2 Outstanding paras of Inspection Reports**

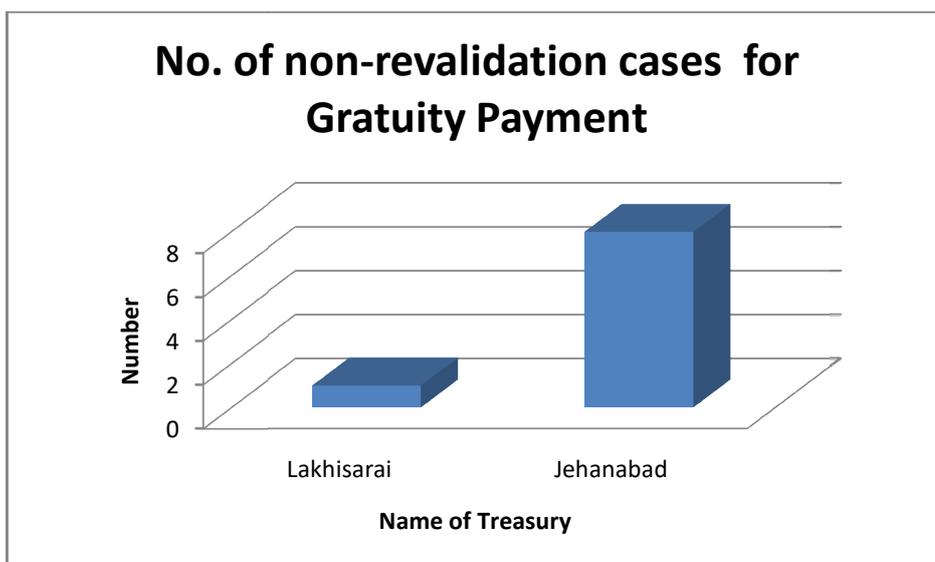
There was 2573 paras outstanding against 295 IRs at the end of 2017-18. The pace of compliance of outstanding paras by the Treasury Officer is not encouraging despite lots of measures undertaken by this office to obtain compliance of paras. Thus, the total number of paras outstanding at the end of financial year 2018-19 increased to 2908 against 321 I.R.s. Non-compliance or partial-compliance of paras is indicative of the fact that the treasuries are not paying as much attention as this area deserves. Non-compliances of paras points to continuance of defective or irregular practices.

**3.3 Non revalidation of Gratuity Payment authority after the expiry of one year:-**

As per rule 240 of BTC-2011, a gratuity payment order shall remain in force for one year only and no such order shall be retained in a disbursing office if payment had not been made on it within a year of its issue.

In course of inspection of treasuries during 2018-19, it has been found from the Inspection Report that the gratuity payments has been made after a year from the date of authority issued without revalidation of the same in the following treasuries:- **(Annexure- VII enclosed).**

<b>Sl. No.</b>	<b>Name of Treasuries</b>	<b>No. of non-revalidation cases for Gratuity Payment</b>
1	Lakhisarai	01
2	Jehanabad	08



### 3.4 Improper/ Non maintenance of records

#### 3.4.1 Records of Letter of Credit (LOC)

As per Rule 96 of Bihar Treasury Code-2011, an LOC is required to be maintained in BTC form-8 or as prescribed in BTC form-58. During the inspection of the treasuries in financial year 2018-19, it was found that records of letter of credit were not maintained in the prescribed format in 07 out of 26 treasuries inspected. The name of the same is mentioned below:

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Nawada	5	Kishanganj
2	Banka	6	Jehanabad
3	Danapur	7	Forbesganj
4	Shahpur Patori		

*The above deficiency was noticed in 03 out of 24 treasuries inspected during financial year 2017-18 and the same was reported in Annual review on working of treasuries.*

### 3.4.2 Non-maintenance of Objection Memoranda:

As per Finance Deptt. Orders vide letter no. 11889 dated 29-12-2011, treasuries are required to pass a bill within five days and if it is not possible due to some defect, as per rule 119 of B.T.C. 2011, every such defective bill produced in the treasury should be returned with a half margin memorandum showing items of objection. Such objection memorandum should be kept in treasury for three years and should be produced at the time of inspection. In absence of any half margin memo or other record to show the reason of delay, it is difficult to understand the nature of defect. During inspection of treasuries for 2018-19, it was found that most of the treasuries were not being followed the above codal provision. A few examples are given below:-

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Sheikhpura	6	Benipur
2	Danapur	7	Katihar
3	Kishanganj	8	Pupri
4	Sheohar	9	Rajgir
5	Barsoi	10	Sitamarhi

*The above deficiency was noticed in 06 out of 24 treasuries inspected during financial year 2017-18 and the same was reported in Annual review on working of treasuries.*

### 3.5 Non- submission of Lapsed Statement

Under the provision of Rules 331 to 333 of B.T.C. (2011), all deposit balances that remained unclaimed for more than three complete accounting years shall, at the close of 31<sup>st</sup> March each year, be credited to the Government Account (Consolidated Fund) and a list of deposits and balances, thus, lapsing shall be submitted to the Accountant General by the Treasury Officer immediately thereafter. Details of preparation of lapsed deposit statement are contained in Accounting Rules for Treasuries 1992.

In the course of inspection, it has been observed that most of the treasuries neither credits the amount of lapsed deposits back to the Government Accounts nor do they submit a lapsed deposit statement to the Accountant General. Out of 26 treasuries inspected, 15 treasuries did not submit the report.

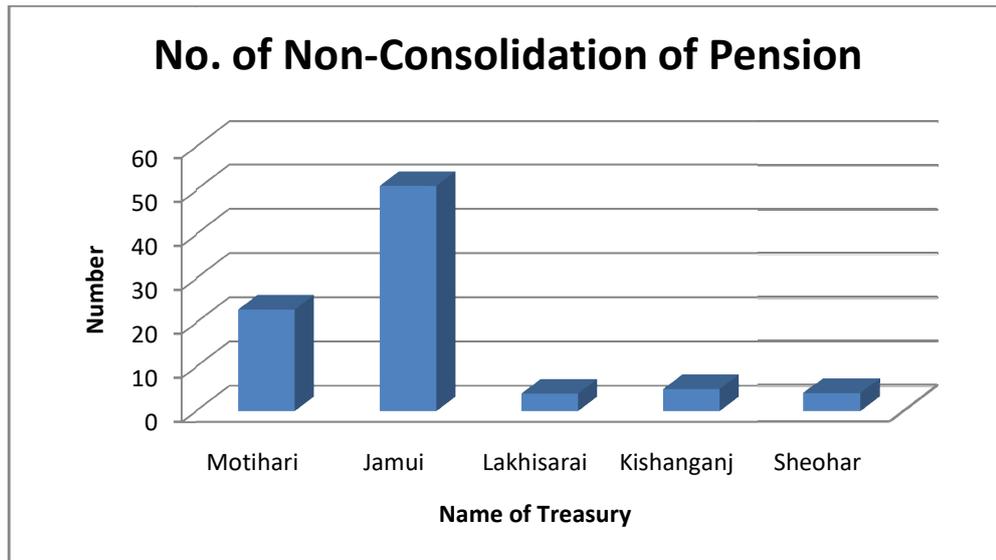
Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Nawada	7	Sheohar	13	Pupri
2	Aurangabad	8	Jehanabad	14	Rajgir
3	Banka	9	Hilsa	15	Sitamarhi
4	Bhabhua	10	Sherghati		
5	Danapur	11	Barsoi		
6	Lakhisarai	12	Katihar		

*The above deficiency was noticed in 15 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

### **3.6 Irregular payment of pension benefits due to lack of proper checks:-**

In the course of inspection of treasuries, it has been noticed that some treasuries (as well as agency banks) are paying less amount than Pension/Family Pension admissible. As per Para 2 of the Finance Department resolution no. 819-20 dt. 23.09.2009, the minimum pension/family pension payable with effect from 01.04.2007 is Rs. 3500.00 per month. Further, as per para 5 of the said resolution, treasury office/bank has been directed to make payment of consolidated pension/family pension in the light of said resolution. As per resolution No. 755 dated 20/10/17 of Finance Department, govt. of Bihar, Minimum pension should be paid @ 9000 w.e.f. 01/04/17. However, in course of inspection of different treasuries during 2017-2018, it was observed that some cases of pension/family pension had not been revised and consolidated in the light of the said order resulting in lesser payments of pension/family pension to pensioners. List of Treasuries in which such cases have been found is given below:-

Sl. No.	Name of Treasuries	No. of pensioners
1	Motihari	23
2	Jamui	51
3	Lakhisarai	04
4	Kishanganj	05
5	Sheohar	04

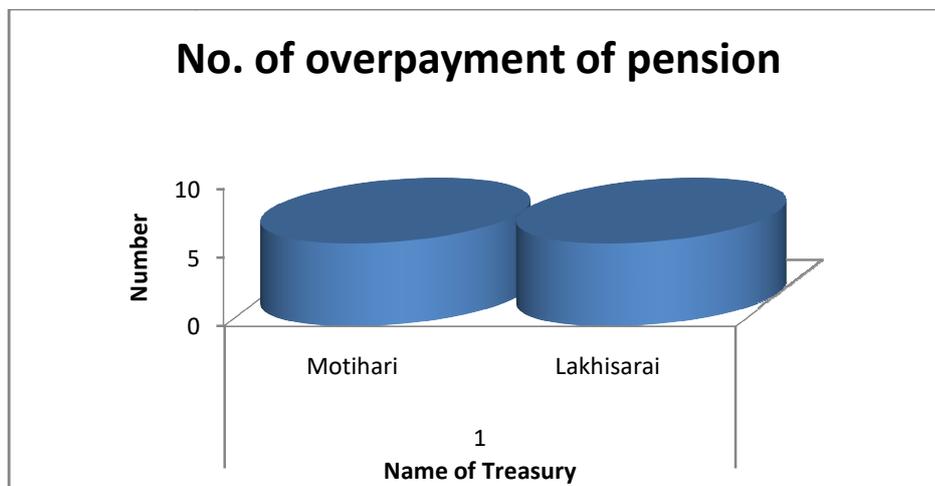


*The above deficiency was noticed in 10 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

### 3.7 Excess payment of Pension and Gratuity

In the course of inspection of the records of payment of pension, family pension, commutation, revision cases, etc., it was observed that over-payment were made due to non-observance of instruction noted on the P.P.O. as well as negligence at the time of calculation of payable amounts by different treasuries (listed below) and accredited Banks (**Annexure VIII**).

Sl. No.	Name of Treasury	No of pensioners	Sl. No.	Name of Treasury	No of pensioners
1	Motihari	06	2	Lakhisarai	06



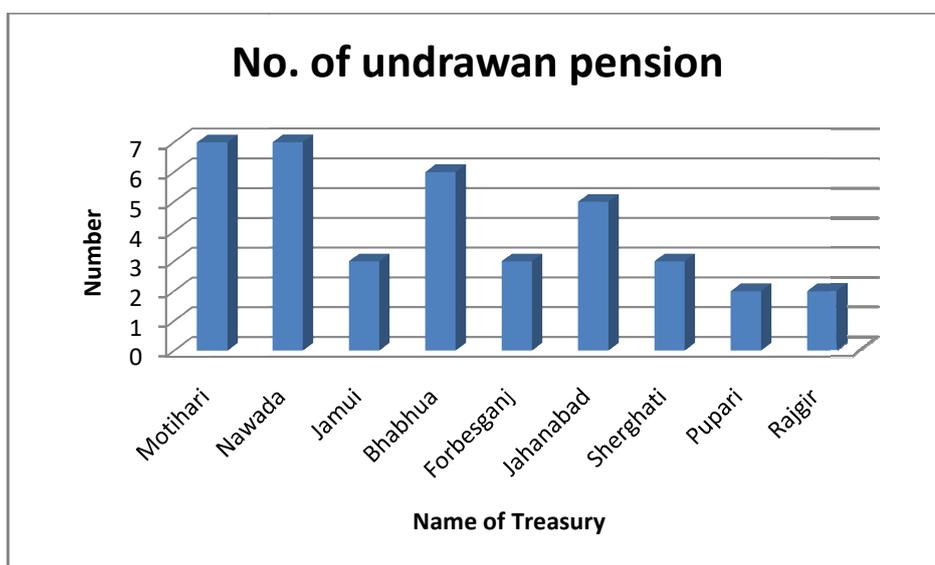
*The above deficiency was noticed in 07 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

### 3.8 Un-drawn Pension / Unauthorized retention of closed PPOs

As contain in Rule 242 of BTC 2011, delays in payment are opposed to all rules and thus objectionable.

During the course of inspection of treasuries of 2018-19, it was observed that some pension payment orders issued by the Accountant General, Bihar, Patna were lying pending for payment at the Treasury. A few examples of treasuries are listed below:-

Sl. No.	Name of Treasuries	No of pensioners	Sl. No.	Name of Treasuries	No of pensioners
1	Motihari	07	6	Jahanabad	05
2	Nawada	07	7	Sherghati	03
3	Jamui	03	8	Pupari	02
4	Bhabhua	06	9	Rajgir	02
5	Forbesganj	03			



### 3.9 Stamp Account: Huge retention of stamps in the Treasuries:-

As per codal provision stamp accounts should be verified periodically by the treasury officer as well as by the collector.

However, in course of inspection of treasuries during 2018-19, accumulation of large number of Stamps had been noticed. In addition to that a large number of damaged, obsolete and inoperative stamps had also been found lying in the strong room. Indent of stamps should be based upon the use or consumption of stamp by the treasury. A list of such treasuries where accumulation of large number of stamps is as follows:-

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Motihari	6	Bhabhua
2	Nawada	7	Kishanganj
3	Aurangabad	8	Shochar
4	Banka	9	Jehanabad
5	Katihar	10	Sitamarhi

### 3.10 Inspection of Strong Room and Issuance of Safety Certificate

Valuables including important documents, different type of stamps, coins and currency, precious metal/jewellery, keys and Cash chests of Govt. departments are kept in strong room of a treasury for security point of view. Accordingly, any damage to the Strong Room by Fire or otherwise may put the Government in a major loss. Keeping in view the above facts, necessary rules and provisions have been framed by the Govt. As per Rule 377 of B.T.C-2011, without the permission of the State Government, no place should be used as strong-room unless it is first certified to be secure and fit for use by an officer of the Public Works Department not below the rank of an Executive Engineer. Existing strong rooms should be inspected annually by an Executive Engineer rank officer, who will grant certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

Further, the District Superintendent of Police or the Commanding Officer of the Guard of a military one, should record an order prescribing the position of the Sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights etc. and, a copy of such certificates are required to be exhibited prominently within the Strong

Room and it is the duty of the Treasury Officer to see that any conditions as to the manner of the Storage etc. stated in these documents are complied with. During local inspection of treasuries, it was observed that rules and provisions related to the security of the strong room were not fully complied with. List of such Treasuries is given below:-

Sl. No.	Name of Treasuries	Name of Treasuries
1	Fitness Certificate of Strong Room	Motihari, Nawada, Sheohar, Jehanabad, Hilsa, Katihar, Sitamarhi
2	Establishment and Refilling of Fire Extinguisher	Sheohar, Jehanabad, Hilsa, Sitamarhi
3	Exhibition of updated position of santries	Motihari, Hilsa

### 3.11 Annual verification of Valuables, deposited in the Treasuries:-

As per rule 31 of Bihar Treasury Code-2011, the following rules shall be observed by the Treasury Officer in the receipt, custody and delivery of valuables deposited for safe custody:

- (a) Only sealed cash chests and packets containing valuables shall be received for safe custody. They should be accompanied with a memorandum from the government servant sending them, giving a list of the property contained in the bag or packet and a statement of its actual or estimated value.
- (b) The sealed packet or bag must have a label attached to it containing the specimen of the seal (which should be attested by Treasury Officer and the depositor) used on the packet or bag.
- (c) The Treasury Officer shall carefully examine the chests or packets to see if the seals are intact. He will also satisfy himself that the seal on the packet or bag exactly tallies with the attested specimen on the label attached to it.
- (d) Thereafter the Treasury Officer will record receipt of the chest or packet or bag in a bound register in printed BTC Form 3. This register, the pages of which will have machine numbers, shall be kept in the Treasury.
- (e) The number assigned to the chest or packet according to the entry in the register will be noted on it and a receipt given. After having signed the receipt, the Treasury Officer will

hand it over to the officer presenting the packet/bag and will keep the memorandum of contents presented by the said officer attached with the counterfoil of the receipt so granted. The chests or packet/bag will then be kept under double lock in the same way as cash and it should not be returned without a written order from the government servant on whose authority it was received. The Treasury Officer shall insist upon the return of the original receipt granted by him before the return of each chest and valuables out of safe custody.

- (f) The Treasury Officer shall periodically verify and in any case at periods not less than six months, the presence of sealed packets and shall satisfy himself that the seals are intact. He shall also verify its presence whenever there is a change in the charge of the Treasury. In the latter case, outgoing and incoming Treasury Officers shall personally hand over and take charge of the sealed packets and sign the register mentioned in clause (d) to this effect.

In course of Inspection of Treasuries during 2018-19, it was found that valuable Register had not been maintained in BTC form-3 in the following Treasuries. -:

Sl. No.	Name of Treasuries	Sl. No.	Name of Treasuries
1	Jehanabad	3	Bhabhua
2	Lakhisarai		

### **3.12 Inspection of Treasuries not being conducted by the Collector:**

As per Rules 6 and 9 of the B.T.C.-2011, the Collector of a district is overall in-charge of the treasuries situated within the district, which shall be responsible for the proper observance of the procedure prescribed in the rules and for timely submission of all reports and returns by the Treasury. He shall satisfy himself by periodical examination at least once a year that stamps, securities and cheques are kept properly and that they correspond to their book balance.

However, on review, it was noticed from that such Periodical inspection of treasuries were not conducted. The names of such treasuries are listed below:

Sl. No.	Name of Treasury	Last inspected	Sl. No.	Name of Treasury	Last inspected
1	E- Treasury	Not Inspected yet	12	Rajouli	14/06/2017
2	Nawada	16/08/2016	13	Jehanabad	26/07/2011
3	Jamui	24/04/2015	14	Teghra	Not Inspected yet
4	Aurangabad	28/12/2016	15	Hilsa	10/01/2011
5	Bhabhua	26/12/2015	16	Sherghati	Not Inspected yet
6	Sheikhpura	07/09/2016	17	Barsoi	August 2014
7	Danapur	Not Inspected yet	18	Katihar	06/08/2013
8	Shahpur Patori	Not Inspected yet	19	Pupri	Not Inspected yet
9	Lakhisarai	12/02/2013	20	Rajgir	Not Inspected yet
10	Kishanganj	25/05/2013	21	Sitamarhi	19/12/2011
11	Sheohar	11/01/2016	22	Bagha	18/05/2017

*The above deficiency was noticed in 11 out of 24 treasuries inspected during 2017-18 and the same was reported in Annual review on working of treasuries.*

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**Part- IV**

**IT Controls and IT Security**

IT audit is the examination and evaluation of an organization's information technology infrastructure, policies and operations. Treasury inspection team has a wide area for checking the IT controls and security. In the compliance of checklist for IT controls & IT security, inspection team try to covered the different checks under the IT controls and security which are as follows:-

1. Information security
2. Physical security
3. Network security
4. Application security
5. Personal information processing/storage equipment
6. Computer environment
7. Backup & recovery
8. System security

During the inspection of treasuries, following irregularities were noticed in the treasuries listed below:-

<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>Irregularities/ Objection noticed during Treasury inspection</b>
1.	Sheohar	<ul style="list-style-type: none"><li>➤ No such system of reviewing fire, weather, electrical warning, etc.</li><li>➤ No such physical access control policies for all IT assets of the Treasuries to prevent the accidental and intentional damage of hardware.</li><li>➤ Additional USB ports were not disabled in treasury so as to prevent use of pen drives, external disk drives etc.</li><li>➤ Three sets of UPS was installed, but none of them were working properly</li></ul>
2.	Jehanabad	<ul style="list-style-type: none"><li>➤ Non maintenance of Inventory Register of Hardware and Software</li><li>➤ Annual maintenance of Contract (AMC) register for Hardware and Software has not been maintained.</li></ul>

		<ul style="list-style-type: none"> <li>➤ Non- operation of Audit trail module in CTMIS</li> <li>➤ Discrepancies in Management Information System (Reports) section in CTMIS</li> <li>➤ I. T. Audit not conducted by outsourcing company of Finance Department.</li> <li>➤ No document regarding IT controls and policies &amp; procedures were found</li> <li>➤ Adequate Physical access control policy did not exist in treasury</li> <li>➤ In <b>CTMIS</b> application no <b>password policy</b> exists.</li> <li>➤ All workstation hardware and associated peripheral equipment were not marked with a unique asset identification code</li> </ul>
3.	Benipur	<ul style="list-style-type: none"> <li>➤ Lack of disaster management plan and change management &amp; backup policies:</li> </ul>
4	Pupari	<ul style="list-style-type: none"> <li>➤ Lack of Back up Policy and Recovery Plan</li> <li>➤ Inadequate Application Security</li> </ul>
5.	Rajgir	<ul style="list-style-type: none"> <li>➤ Non maintenance of Inventory Register of Hardware and Software</li> <li>➤ Inoperative of UPS (Uninterrupted Power Supply) in treasury</li> </ul>
6.	Sitamarhi	<ul style="list-style-type: none"> <li>➤ Inadequate Application Security</li> <li>➤ Insufficient Data Protection Policies</li> <li>➤ Lack of Data Backup and Recovery Plan</li> </ul>
7.	Forbesgunj	<ul style="list-style-type: none"> <li>➤ I.T. Security and Application</li> <li>➤ Update antivirus has not been uploaded in maximum computers.</li> </ul>
8.	E- Treasury	<ul style="list-style-type: none"> <li>➤ Delay of luggage file by e-FPB(Focal Point Branch)</li> <li>➤ Non rendition of e-scroll to e-treasury by e-FPB</li> <li>➤ Reconciliation of unacknowledged transaction</li> <li>➤ Reconciliation of failed transaction</li> </ul>

**Annexure – I**

**List of Treasuries in Bihar**

<b>Sl. No.</b>	<b>All Treasury</b>	<b>Sl. No.</b>	<b>All Treasury</b>
1	Araria	38	Massaurhi (Patna)
2	Arah ( Bhojpur)	39	Mokama, (Patna)
3	Arwal	40	Motihari East Champaran
4	Aurangabad	41	Munger
5	Bagaha	42	Muzaffarpur
6	Banka	43	Biharsharif (Nalanda)
7	Barh (Patna)	44	Narkatiaganj
8	Barsoi (Katihar)	45	Naugachhia (Bhagalpur)
9	Begusarai	46	Nawada
10	Benipur (Darbhanga)	47	Nirmali (Darbhanga)
11	Bettiah, West champaran	48	Patna
12	Bhabhua (Kaimur)	49	Patna City, (Patna)
13	Bhagalpur	50	Pupari (Sitamarhi)
14	Birpur (Supaul)	51	Purnea
15	Buxar	52	Rajauli (Nawada)
16	Chapra (Saran)	53	Rajgir (Nalanda)
17	Dalsinghsarai	54	Rossera (Samastipur)
18	Danapur (Patna)	55	Saharsa
19	Darbhanga	56	Samastipur
20	Daudnagar	57	Rohtas (Sasaram)
21	Dehri (Rohtas)	58	Nirman Bhawan, Patna
22	Dumraon (Buxar)	59	Sinchai Bhawan, Patna
23	Forbisganj (Araria)	60	Vikas Bhawan, Patna
24	Gaya	61	Shahpur Pattori
25	Gopalganj	62	Sheikhpura
26	Hilsa (Nalanda)	63	Sheohar
27	Jamui	64	Sherghati (Gaya)
28	Jehanabad	65	Sikrahana (East Champaran)
29	Jhanjharpur	66	Sitamarhi
30	Katihar	67	Siwan
31	Khagaria	68	Supaul
32	Kishanganj	69	Teghra (Begusarai)
33	Lakhisarai	70	Tekari (Gaya)
34	Lalganj (Vaishali)	71	Triveniganj (Supaul)
35	Madhepura	72	Hazipur (Vaishali)
36	Madhubani	73	Bihar Bhawan , New Delhi
37	Mahua (Vaishali)	74	Udakishanganj
		75	e-Treasury

**Annexure – II**

**Table showing Position of Staff in Treasuries Inspected (Men in Position/ Sanctioned Strength)**

Sl. No.	Name of Treasury	Treasury Officer		Asstt. Treasury Officer		Clerk/Accountant/Head Clerk		Data Entry Operator		Peon	
		Sanctioned Strength	Men-in-Position	Sanctioned Strength	Men-in-Position	Sanctioned Strength	Men-in-Position	Sanctioned Strength	Men-in-Position	Sanctioned Strength	Men-in-Position
1	Motihari	01	01	02	00	16	07	02	02	00	00
2	Nawada	01	01	01	00	11	02	02	02	02	00
3	Jamui	01	01	01	00	06	00	04	02	02	02
4	Aurangabad	01	01	02	00	11	07	02	02	02	01
5	Banka	01	01	01	00	07	04	02	02	02	01
6	Bhabhua	01	01	01	00	-	-	07	06	02	00
7	Sheikhpura	01	01	00	00	05	00	01	01	02	00
8	Danapur	01	01	01	00	10	04	02	02	02	02
9	Shahpur Patori (Sanctioned Strength has not yet created)	---	01 On Deputation	00	00	--	01 On Deputation	--	02 On Deputation	--	01 On Deputation
10	Lakhisarai										
11	Kishanganj	01	01	01	00	27	03	-	07	02	02
12	Sheohar	01	01	01	00	04	02	04	02	02	02
13	Rajauli	01	01	--	-	--	--	--	--	--	--
14	Jehanabad	01	01	01	00	02	00	05	05	01	01
15	Teghra	01	00	-	-	-	-	-	-	-	-
16	Hilsa	01	01	01	00	-	-	05	02	01	00
17	Sherghati	01	01	--	--	02	01	01	01	01	01
18	Barsoi	01	00	-	-	Still awaited	03 deputation	Still awaited	02 deputation	-	01 deputation

19	Benipur	01	01	--	--	04	02	--	--	--	--
20	Katihar	01	01	02	00	14	09	04	01	02	02
21	Pupari	01	01 Deputati on	--	--	03	02 deputa tion	02	02 Deputati on	01	01 Deput ation
22	Rajgir	01	01	--	--	--	01 deputa tion	--	02 deputati on	--	--
23	Sitamarhi	01	01	01	00	12	06	02	01	02	01
24	Forbesgunj	01	01	--	--	05	04	00	03	00	01
25	Bagaha	01	01	--	--	03	01	01	01	02	00
26	E- Treasury	--	--	--	--	--	----	--	--	--	--
<b>Difference</b>		<b>20</b>	<b>23</b>	<b>20</b>	<b>00</b>	<b>142</b>	<b>59</b>	<b>48</b>	<b>50</b>	<b>28</b>	<b>19</b>

**Annexure – III**

Accumulation under M/H –K – 8782-00-102(Public work Remittance)

(as on 31.03.2018)

<b>SI No</b>	<b>Name of Treasury</b>	<b>Amount (in Rs)</b>
01	Nawada	90567473.00
02	Lakhisarai	82653717.00
03	Sitamarhi	1454514035

Accumulation under M/H –K – 8782-00-103(Forest Remittance)

(as on 31.03.2018)

<b>SI No</b>	<b>Name of Treasury</b>	<b>Amount (in Rs)</b>
01	Nawada	24103671.00
02	Lakhisarai	.....
03	Sitamarhi	.....

**Annexure – IV**

Table showing delay in submission of Monthly Treasury Accounts (Number of days) in 2018-19

Sl. No	Name of Treasury	Apr -18	May -18	Jun -18	Jul -18	Aug -18	Sep -18	Oct -18	Nov -18	Dec -18	Jan -19	Feb-19	Mar -19
1	Aurangabad	2	0	0	1	2	0	0	1	2	3	2	8
2	Araria	2	0	0	1	0	0	0	0	0	0	2	0
3	Arwal	0	1	0	0	0	0	0	0	0	0	7	13
4	Arah	2	0	0	0	0	0	0	0	3	0	2	8
5	Bihar Bhawan	2	3	0	1	2	0	0	1	0	0	2	0
6	Bhabhua	0	0	0	0	0	0	0	0	0	0	0	0
7	Bagaha	3	2	1	2	6	3	0	1	4	0	0	4
8	Bhagalpur	0	0	0	0	0	0	0	0	0	0	0	14
9	Begusarai	0	0	0	1	0	0	0	0	0	0	1	1
10	Banka	2	0	0	1	0	0	0	0	0	0	1	0
11	Benipur	0	0	0	0	0	0	0	0	0	0	0	0
12	Barh, (Patna)	2	0	1	1	1	0	0	0	0	0	1	1
13	Birpur, (Supaul)	0	0	1	1	0	0	0	0	0	0	1	0
14	Barsoi (Katihar)	4	0	4	1	1	3	0	1	2	3	3	4
15	Buxar	9	0	1	1	2	3	4	1	3	2	1	19
16	Bettiah	3	2	1	3	0	3	0	0	0	1	6	4
17	Chapra, (Saran)	4	3	0	1	1	0	0	5	3	7	6	19
18	Dalsinghsarai	0	0	0	0	0	0	0	0	0	0	1	0
19	Darbhangha	0	0	0	0	0	0	0	0	0	0	0	0
20	Dehri	4	0	0	0	0	8	0	0	0	0	6	0
21	Dumraon	0	0	0	0	1	0	0	0	0	2	3	1
22	Danapur	0	0	1	0	0	0	0	0	0	0	0	0
23	Daudnagar	2	0	0	0	0	0	0	0	0	0	0	0
24	e- Treasury	12	19	14	0	6	11	6	5	8	6	6	4
25	Forbisganj	2	0	0	0	1	0	0	0	2	0	0	0
26	Gopalganj	0	0	0	0	2	0	0	0	3	1	2	8
27	Gaya	3	0	0	0	0	0	0	0	0	0	1	6
28	Hilsa, (Nalanda)	0	0	0	0	0	0	0	0	0	0	0	0
29	Jhanjharpur	2	0	0	0	0	0	1	0	0	0	2	12
30	Jamui	0	0	0	0	0	0	0	0	0	0	2	0
31	Jehanabad	4	0	0	3	0	0	0	1	0	0	0	1
32	Khagaria	4	0	0	0	0	0	0	1	0	7	3	2
33	Kishanganj		3	0	3	5	0	1	0	2	3	2	1
34	Katihar	3	0	0	0	0	0	0	0	0	1	1	0

35	Lakhisarai	0	0	0	0	0	0	0	0	0	0	0	0
36	Lalganj	9	2	4	3	6	3	4	1	4	3	25	1
37	Madhubani	4	0	1	1	2	0	0	0	2	1	2	8
38	Madhepura	2	0	0	0	0	0	0	0	0	0	3	12
39	Motihari,	0	0	0	1	0	0	1	1	0	2	6	8
40	Munger	4	0	1	2	6	3	0	0	5	6	8	30
41	Mahua	9	2	4	3	9	0	1	5	5	3	6	1
42	Mokama	2	1	0	1	2	0	0	1	0	1	3	0
43	Massaurhi	2	0	0	0	0	0	0		0	0	0	0
44	Muzaffarpur	0	0	0	1	0	0	1	1	2	1	6	12
45	Naugachia	2	0	0	0	0	0	0	0	0	0	2	12
46	Narkatiaganj	2	2	4	2	6	3	0	1	5	0	7	8
47	Nalanda	3	1	4	0	2	3	4	1	2	7	6	0
48	Nirmali	2	0	0	1	0	0	0	1	0	0	1	0
49	Nawada	2	0	0	0	0	0	0	0	0	2	3	8
50	Sinchai Bhawan,Patna	10	3	13	3		28	10	5	4	6	7	12
51	Vikas Bhawan, Patna	2	1	1	1	2	3	3	1	2	2	7	6
52	Nirman Bhawan, Patna	0	0	1	1	0	0	0	0	0	0	2	0
53	Patna Sadar	9	3	1	3	6	0	8	1	5	8	10	19
54	Patna City	0	0	0	0	1	3	0	0	0	0	0	0
55	Pupari	0	0	1	1	2	0	0	0	2	0	6	1
56	Purnea	12	4	0	1	1	0	4	1	2	8	6	12
57	Rajgir	4	0	4	0	2	0	10	1	2	2	6	0
58	Rajauli	2	1	0	1	0	3	0	5	0	0	3	0
59	Rossera	2	0	0	0	0	0	0	0	0	0	0	0
60	Rohtas (Sasaram)	12	1	1	3	5	4	4		0	6	13	14
61	Saharsa	2	0	1	1	2	0	0	0	2	6	3	8
62	Sheohar	10	0	0	0	0	0	1	0	0	0	1	0
63	Sikrahana	0	0	0	1	0	0	0	0	0	1	3	8
64	Sheikhpura	2	0	0	0	0	0	0	0	0	0	1	2
65	Sitamarhi	2	0	0	1	0	0	0	0	2	1	6	8
66	Supaul	0	0	1	0	0	0	0	0	0	0	0	0
67	Shapur Pattori	0	0	0	0	0	0	0	1	0	0	1	0
68	Sherghati	0	0	0	0	0	0	0	0	0	0	0	0
69	Samastipur	4	0	0	0	0	0	0	0	0	1	1	0
70	Siwan	4	1	0	1	0	0	0	1	2	1	3	1
71	Teghra	2	0	1	1	6	0	0	0	0	1	3	1

72	Tekari	3	0	0	0	0	0	0	0	0	0	1	6
73	Triveniganj	0	0	0	0	0	0	0	1	0	0	0	0
74	Udakishanganj	2	2	4	1	0	0	0	1	4	7	7	12
75	Vaishali	9	3	4	0	8	0	4	5	4	6	8	15

**Annexure - IV (A)**

Treasury Accounts submitted with range of delay in number of days for the year 2017-18

Sl. No.	Name of Treasury	No. of Months in which A/c were delayed	Delay Period
1	Aurangabad	08	01 to 08 days
2	Araria	03	01 to 02 days
3	Arwal	03	01 to 13 days
4	Arrah	04	02 to 08 days
5	Bihar Bhawan	06	01 to 03 days
6	Bhabhua	00	0 day
7	Bagaha	09	01 to 06 days
8	Bhagalpur	01	14 day
9	Begusarai	03	01 day
10	Banka	03	01 to 02 days
11	Benipur	00	0 day
12	Barh	06	01 to 02 days
13	Birpur	03	01 days
14	Barsoi	10	01 to 04 days
15	Buxar	11	01 to 19 days
16	Bettiah	08	01 to 06 days
17	Chapra(Saran)	09	01 to 19 days
18	Dalsingsarai	01	01 days
19	Darbhangha	00	0 day
20	Dehri	03	04 to 08 days

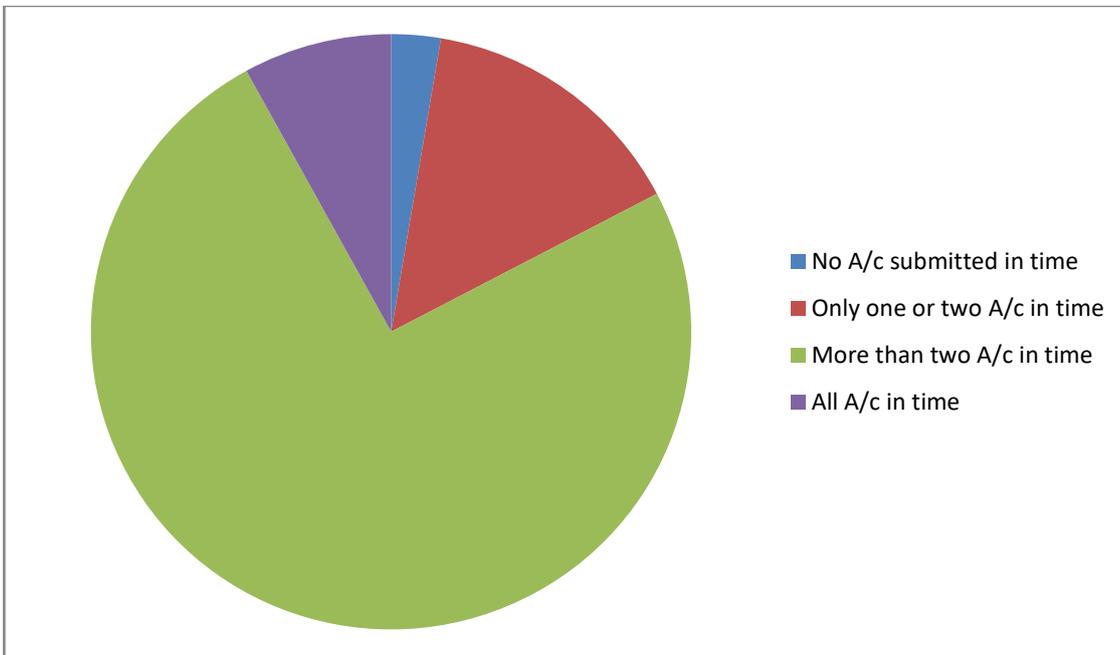
21	Dumraon	04	01 to 03 days
22	Danapur	01	01 day
23	Daudnagar	01	02 days
24	E- Treasury	10	04 to 19 days
25	Forbisgunj	03	01 to 02 days
26	Gopalgunj	05	01 to 08 days
27	Gaya	03	01 to 06 days
28	Hilsa	00	0 day
29	Jhanjharpur	04	01 to 12 days
30	Jamui	01	02 day
31	Jehanabad	04	01 to 04 days
32	Khagari	05	01 to 07 day
33	Kishanganj	08	01 to 05 days
34	Katihar	03	01 to 03 days
35	Lakhisarai	00	0 day
36	Lalgunj	12	01 to 25 days
37	Madhubani	08	01 to 08 days
38	Madhepura	03	02 to 12 days
39	Motihari	06	01 to 08 days
40	Munger	09	01 to 30 days
41	Mahua	11	01 to 09 days
42	Mokama	08	01 to 03 days
43	Masaudhi	01	02 days
44	Muzaffarpur	07	01 to 12 days
45	Naugachia	03	02 to 12 days
46	Narkatiagunj	10	01 to 08 days
47	Nalanda	10	01 to 07 days
48	Nirmali	04	01 to 02 days
49	Nawada	04	02 to 08 days
50	Schai Bhawan	11	03 to 28 days
51	Vikash Bhawan	12	01 to 07 days

52	Nirman Bhawan, Patna	03	01 to 02 day
53	Patna, Sadar	11	01 to 19 day
54	Patna City	02	00 to 03 day
55	Pupri	06	01 to 06 days
56	Purnia	10	01 to 12 days
57	Rajgir	08	01 to 10 days
58	Rajauli	06	01 to 05 days
59	Rossera	01	02 days
60	Rohtas	10	01 to 14 day
61	Saharsa	08	01 to 08 days
62	Sheohar	03	01 to 10 days
63	Sikharna	04	01 to 08 day
64	Seikhpura	03	01 to 02 days
65	Sitamarhi	06	01 to 08 days
66	Supaul	1	00 to 01 day
67	Shahpur Patori	02	00 to 01 day
68	Sherghati	00	0 day
69	Samastipur	03	01 to 04 days
70	Siwan	08	01 to 04 day
71	Teghra	07	01 to 06 day
72	Tekari	03	01 to 06 day
73	Triveniganj	01	00 to 01 day
74	Udakishangunj	09	01 to 12 day
75	Vaisahli	10	03 to 15 day

**Annexure – V**

Analysis of receipt of Treasuries Accounts in 2017 -18

No A/c submitted in time	02
Only one or two A/c submitted in time	11
More than two A/c submitted in time	56
All A/c in time	06



**Annexure – VI**

<b>(List of Treasury Inspected in 2018- 19)</b>				
<b>Sl. No.</b>	<b>Name of Treasury</b>	<b>IR No.</b>	<b>Inspection Period</b>	<b>Outward No.</b>
1.	Motihari	01/18-19	30/07/18-04/08/18	831-835/23-08-18
2.	e-treasury, Sinchai Bhawan, Patna	02/18-19	06/08/18-10/08/18	1052-56/26-09-18
3.	Nawada	03/18-19	13/08/18-18/08/18	893-897/10-09-18
4.	Jamui	04/18-19	20/08/18-25/08/18	1025-29/24-09-18
5.	Aurangabad	05/18-19	27/08/18-01/09/18	997-1001/19-09-18
6.	Banka	06/18-19	04/09/18-08/09/18	1019-23/24/09/18
7.	Bhabhua	07/18-19	10/09/18-15/09/18	1047-51/26-09-18
8.	Sheikhpura	08/18-19	17/09/18-20/09/18	1067-71/10-10-18
9.	Danapur	09/18-19	24/09/18-29/09/18	1105-09/25-10-18
10.	Shahpur Patori	10/18-19	03/10/18-06/10/18	1217-21/19-11-18
11.	Lakhisarai	11/18-19	08/10/18-13/10/18	1160-64/02-11-18
12.	Kisahanganj	12/18-19	26/11/18-01/12/18	1403-07/17-12-18
13.	Sheohar	13/18-19	26/11/18-01/12/18	1428-32/24-12-18
14.	Rajouli	14/18-19	03/12/18-08/12/18	1433-37/26-12-18
15.	Jehanabad	15/18-19	03/12/18-08/12/18	1440-44/08-01-19
16.	Teghra	16/18-19	10/12/18-15/12/18	1462-66/09-01-19
17.	Hilsa	17/18-19	10/12/18-15/12/18	1445-49/08/01/19
18.	Sherghati	18/18-19	26/12/18-29/12/18	1616-20/25-01-19
19.	Barsoi	19/18-19	26/12/18-29/12/18	1601-05/24-01-19
20.	Benipur	20/18-19	31/12/18-05/01/19	1577-81/22-01-19
21.	Katihar	21/18-19	07/01/19-12/01/19	1648-52/07-02-19
22.	Pupri	22/18-19	14/01/19-18/01/19	1641-45/06-02-19
23.	Rajgir	23/18-19	21/01/19-25/01/19	1738-42/21-02-19
24.	Sitamarhi	24/18-19	28/01/19-01/02/19	1733-37/21-02-19
25.	Forbesganj	25/18-19	04/02/19-08/02/19	1803-07/15-03-19
26.	Bagha	26/18-19	27/02/19-02/03/19	1830-34/19-03-19

**Annexure- VII**

**Payment of DCRG after lapse of validity of authority in Jehanabad Treasury**

Sl. No	PPO NO.	Name of pensioner	Treasury T.S. No.	Gratuity Amount Rs.	Receipt date from AG office	Transit and (transfer to bank for payment) no. date
1	201611102087	Smt. Subhadra Devi	9298	8,05,167.00	20-09-16	241/ 17-03-18
2	201611061578	Shri Yogendra Sharma	9383	5,82,500.00	11-03-16	637/16-07-18
3	201711101359	Shri Dinesh Kr. Pandey	9386	5,73,414.00	22-03-17	639/16-07-18
4	201711141277	Shri Jagat Paswan	9407	7,23,113.00	08-03-17	757/23-08-18
5	201711081280	Shri Krishna Kumar	9419	3,91,545.00	05-06-17	838/24-09-18
6	201512101082	Smt. Saroj Devi	1486 (F.P.)	9,52,200.00	20-01-15	927/03-09-16
7	201514092828	Smt. Chanchla Kumari	1490 (F.P.)	3,20,520.00	30-10-15	428/08-05-17
8	201612031362	Smt. Usha Devi	1518 (F.P.)	7,31,360.00	14-03-16	1274/19-12-17

**Payment of DCRG after lapse of validity of authority in Lakhisarai Treasury**

Sl. No	Name of pensioner	PPO No.	Issue date	Payment Order date
1	Ram Nath Chaudhary	201411123607	21.11.2014	06.10.2017

**Annexure – VIII**

**(List of Excess Payment)**

<b>Motihari</b>		<b><u>Central Bank of India, Motihari</u></b>			
<b>Sl. No</b>	<b>Name of the Pensioner (S/Sri/Smt.)</b>	<b>PPO No.</b>	<b>Basic Pension/ Family Pension as per PPO</b>	<b>Basic Pension/ Family Pension admissible after consolidation (w.e.f. 01/04/17)</b>	<b>Basic Pension/ Family Pension paid by Agency Bank</b>
1	Harishankar Singh	442548	6933	26846	28031
2	Rita Gupta	S/110625	3420	13243	19867
3	Mina Devi Seth	442427	4550	17620	18849
4	Binod Kr. Singh	453055	3623	14030	17489
5	Shekh Hafizullah	447010	6034	23328	26793
<b><u>Punjab National Bank, Motihari</u></b>					
<b>Sl. No</b>	<b>Name of the Pensioner (S/Sri/Smt.)</b>	<b>PPO No.</b>	<b>Basic Pension/ Family Pension as per PPO</b>	<b>Basic Pension/ Family Pension admissible after consolidation (w.e.f. 01/04/17)</b>	<b>Basic Pension/ Family Pension paid by Agency Bank</b>
1	Brij Kishore Prasad	443147	3081	11881	14166

<b><u>Lakhisarai</u></b>		<b><u>Punjab National Bank, Lakhisarai</u></b>			
<b>Sl. No</b>	<b>Name of the Pensioner (Sri/Smt.)</b>	<b>PPO No.</b>	<b>Basic Pension/ Family Pension as per PPO</b>	<b>Basic Pension/ Family Pension admissible after consolidation (w.e.f. 01/04/17)</b>	<b>Basic Pension/ Family Pension paid by Agency Bank</b>

1	Basant Kumar Verma	200811151051	3400/-wef 1.2.2008	9000/-	13948/-
2	Savitri Devi	S/95647	1964/- wef 15.11.2001	11407/-	12511/-

<b>Bank of India, Lakhisarai</b>					
<b>Sl. No</b>	<b>Name of the Pensioner (Sri/Smt.)</b>	<b>PPO No.</b>	<b>Basic Pension/ Family Pension as per PPO</b>	<b>Basic Pension/ Family Pension admissible after consolidation in light of 7th pay commission</b>	<b>Basic Pension/ Family Pension paid by Agency Bank as per scroll of August 2018</b>
1	Shanti Devi	S/65850-F	450/- wef 7.3.2002	9000/-	14140/-
2	Ganesh Prasad Sinha	200911062015	9435/- wef 1.4.2009	24245/-	30308/-
3	Shanti Devi	S/89237	460/- wef 14.6.2005	9000/-	12112/-
4	Beni Prasad Yadav	201311152479	7290/- wef 1.4.2013	18735/-	19262/-

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