

OFFICE OF THE ACCOUNTANT GENERAL (A & E)

PUNJAB, CHANDIGARH



**Report on the
Annual Review on the working of Treasuries
in Punjab
For the year 2010-2011**

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PREFACE


Treasury is an important unit of a state through which the cash transactions of the Government are carried out. For smooth functioning of the treasuries, the Punjab Government has devised codes, manuals and administrative procedures. Any deviation from these rules and procedures on the part of treasury adversely affects the entire process of financial accountability.

The Report on the Annual Review on the working of Treasuries has been compiled in three parts:-

- 1 Part 1-Introductory
- 2 Part 2-Defects noticed during compilation and verification of accounts
- 3 Part 3-Defects and other irregularities noticed during inspection of District Treasury Offices and Sub-Treasury Offices during the year 2010-11.

The review is intended to draw the attention of the State Government and departmental authorities mainly to the delays in rendering of accounts, shortcomings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts and during the local inspection of treasuries.

I hope, this Annual Review will help as a guide for establishing the healthy system of treasury administration in the state of Punjab.


22/07/11
(AJAIB SINGH)
Accountant General

Chandigarh

Dated: 22nd July, 2011

Highlights:

1	248 Inspection Reports and 1377 Paras of the Treasury Inspection Reports were outstanding as on 31.03.2011.	Para 3.2.1
2	Shortfall in the inspection of Distt. Treasuries/ treasuries by Departmental Officers ranged between 38 and 43 percent	Para 3.2.3
3	Non compliance of A.G's observations	Para 3.3.1(b)
4	Non Transfer of Pension Payment Orders to the Public Sector Banks	Para 3.3.2
5	General Provident Fund Account of Class-IV employees	Para 3.4
6	Fraudulent withdrawals of Rs. 1.45 crores on account of G.P.F.-Rajpura Treasury	Para 3.4.1
7	Excess GIS final payment made to the retirees	Para 3.5.1
8	Authorisation of final payment of Group Insurance (Saving Fund) on incomplete sanctions issued by the DDOs.	Para 3.5.2
9	Statement showing misclassification of payment in Cash Book.	Para 3.5.2(d)
10	Excess drawl of amount against Letter of Credit Account	Para 3.5.3
11	Misutilisation of Letter of Credit	Para 3.5.3(a)
12	Delay in submission of PLA statement to A.G(A&E) Punjab	Para 3.5.3(b)
13	In-operative balance of PLA	Para 3.5.3(c)
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17	Non inclusion of R.D and C.C.D balances in the Lapsed Deposit Statements	Para 3.6.1
18	Incorrect operation of Personal Deposit Accounts	Para 3.6.2
19	Non verification of PLA Pass Books	Para 3.6.4
20	Unacknowledged cheques in cheque delivery Register	Para 3.7.1
21	Deficient System of Computerisation	Para 3.10.1

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Part 1 :Introductory

The District Treasuries and Sub Treasuries (including PAO New Delhi) function under the administrative control of the Director of Treasuries & Accounts, Punjab, Chandigarh.

A list of Distt. Treasuries/Treasuries is given in **Annexure 'A'**.

1.1 Organisational Set up

There are 21 District Treasury Offices and 74 Treasury Offices (including PAO New Delhi). All the District Treasuries and Treasuries are banking ones. The District Treasuries are inspected annually and Treasuries Biennially.

1.2 Position of Treasury Staff

Year	Sanctioned Strength	Men in position	Trained	Untrained
1	2	3	4	5
2010-11	950	557	----	----

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Part 2:Defects noticed during compilation and verification of accounts

2.1 Defects noticed in preparation of accounts

During the preparation of monthly accounts, the following short- comings were noticed:

1. Challans required for Debt, Deposit and Remittance heads are not attached.
2. Wrong classification upto the level of Minor heads under DDR heads.
3. Difference in totals between Major and Minor heads.
4. Cheques were not bound properly.
5. Closing abstract is not attached with the Cash Account.
6. Totals in respect of Major head 8658-111-DAA suspense are not worked out in Cash Account.
7. Complete Challans under the Major Head 7610 were not found attached.
8. Bank branch wise R.B.D. figures were not supplied with the Cash Accounts.
9. Poor response to the queries of this office from some of district treasuries.

2.2 Outstanding Railway Pension claim

No point worth mentioning.

2.3 List of wanting vouchers from treasuries

No point worth mentioning.

2.4 Delay in rendition of Monthly Accounts.

In terms of Rule 61 of PTR Vol.-I, the first list of payments with connected vouchers and a memorandum in Form T.A. 48 shall be sent to A.G. (A&E) Punjab between 13th to 15th of the month. In case the 15th of the month is a Gazetted holiday, the Accounts should be submitted on the preceding working day. The Cash Account and 2nd List of Payments with supporting schedules and connected vouchers shall be submitted by the District Treasury Officers to the A.G. (A&E) Punjab on 7th of the following month.

However, during the scrutiny of Monthly Accounts it has been noticed that aforesaid time schedule has not been strictly adhered to by the District Treasuries. There was delay in rendition of accounts by various treasuries on 67 occasions and cases of delay between 3 to 12days are shown in **Annexure-‘B’**.

2.5 Clearance of adverse balances under Deposit & Advances

No point worth mentioning.

2.6 Delay in receipt of wanting schedules from Treasuries

No point worth mentioning.

2.7 Information Technology Audit of Treasury computerisation.

No point worth mentioning.

2.8 Checking of daily posting of Accounts in Treasuries

No point worth mentioning.

2.9 Register of Reserve Bank Deposits

No point worth mentioning.

2.10 Daily receipts of payments scroll from paying banks.

No point worth mentioning.

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Part-3 Defects and other irregularities noticed during inspection of District Treasury Offices and Treasury Offices during the year

3.1 Details of Distt. Treasuries/ Treasuries inspected during the year:

21 District Treasuries and 47 treasuries were inspected during the year 2010-11 as mentioned in **Annexure 'C'**.

3.2.1 Outstanding Inspection Reports and Paras:

The Consolidated position of the paras incorporating various type of irregularities/objections added during the year under report and carried over to new report, which were outstanding for want of final replies from the District Treasuries/Treasuries as on 31-03-2011 is as under:

<u>No. of Inspection Reports</u>	<u>No. of Paras</u>
248	1377

The Director (Treasury and Accounts) of Finance Department was informed regularly about the position of outstanding paras through six monthly reports. The last report relating to the outstanding paras as on 31-03-2011 was sent to Finance Department demi-officially vide D.O.letter no.TM-I/Try Insp/29-4/2011-12/187-88 dated 01.05.2011. The perusal of said report would reveal that no efforts are made by the Treasury Officers for the settlement of old paras as would be evident from the details enclosed at **Annexure 'D'**. Some of the old paras are very serious in nature which may lead to fraudulent/irregular drawals. Some of the paras are awaiting clearance/approval of Finance Department for regularisation of irregular drawals. The concerned DTOs need to be directed to clear these paras in a time bound programme for which target is required to be fixed by the Director (T&A).

3.2.2 Late/non-submission of 1st reply of Inspection Reports:

Rule 69(4) of PTR Volume-I and para 7A of rule 1.16 of Punjab sub treasury rules volume I, stipulates that the initial reply of the inspection report is required to be submitted to this office by the concerned District Treasury Officers/ Treasury Officers within **one month** from the date of issue of Inspection report. It was noticed that five treasuries did not observe due dates and submitted reply late ranging between 09 days to 12 days. The position of late submission of 1st replies given by the District Treasury Officers/ Treasury Officers is depicted in **Annexure 'E'** by way of illustration.

3.2.3 Inspection of Distt. Treasuries/ Treasuries by the Departmental Officers:

The Treasuries are the integral part of the financial system of the State. As per rule 67, 68, 70 & 71 of Punjab Treasury Rules (PTR) the inspection of District Treasuries shall be done by Director (T&A) Punjab Department of

Finance/Commissioner/District Collector/ Collector & Assistant District Collector of the District once in a year. In case of Treasuries, the inspection by Sub-Divisional Officer (C) shall be done half yearly, by District Treasury Officer/Superintendent of District Treasury once in a year and by Finance Department, Director (T&A), Finance Department, Punjab once in two years. The position of Inspection required to be done and actually done by these authorities for the financial year 2010-11 has been depicted in **Annexure- 'F'**.

The report shows that there is shortfall up to 43% in inspection of Treasuries by the Commissioners. State Govt. should take necessary steps to ensure that the treasuries are inspected by the concerned officers as provided under the rules

3.3 Pension related issues:

3.3.1 Double drawal of pension by Banks:

As per para 4.1 of scheme for payment of Punjab Government pensioners through public sector banks is concerned the PSBs were to indemnify the Punjab Government against any wrong or over payment. The banks were required to pay to the State government any excess payments made to the Pensioners. It was observed that the banks had made double payments on account of commuted value of pension to the pensioners and in some cases the amount was kept by the banks in its own accounts. The brief history of cases involving double drawals amounting to Rs.25,65,380/- was reported to Shri C.S. Talwar, Director Treasury & Accounts by my Senior Deputy Accountant General demi-officially vide letter No. TM-I/Try-Insp/10-11/558 dated 3.9.2010. No remedial/preventive measures appear to have been taken to avoid re-occurrence of such double payments as double payments amounting to Rs.12,18,901/- have been again made by the banks falling under the jurisdiction of Mukatsar and Jalandhar treasuries. The details of these cases have been depicted in **Annexure- 'G'**.

3.3.1(a) Non obtaining of Photocopy of Reverse page of C&R.

The payment of death-cum-retirement gratuity, after adjusting Govt. dues, if any, is made by the Administrative Departments to the concerned retiree after according sanction on the basis of C&R issued by the A.G. (A&E) Punjab. While passing the bills for payment of DCRG, District Treasury/Treasury should scrutinise the sanctions issued by the departments keeping in view the remarks of A.G. (A&E) Punjab recorded in C&R. During the course of Inspection of DTOs/TOs, it has been noticed that photocopy of reverse page of C&R containing terms & conditions of payment has not been found attached with the DCRG sanctions. The detail of such cases is given in **Annexure 'G-I'** by way of illustration.

3.3.1(b) Non-recording of certificate of NDC and Anticipatory Pension/DCRG on the Gratuity sanctioned by the DDOs.

A certificate of NDC, non payment of anticipatory DCRG/Pension is required to be recorded on DCRG sanctions. During the course of inspection the said certificate has not been found recorded in majority of the cases. Some such cases have been depicted in **Annexure 'H'** by way of illustration.

3.3.1(c) Non compliance of A.G.'s Observations.

Before making the payment of DCRG, the DTOs/TOs are required to comply with the terms & conditions recorded on the reverse page of C&R issued by AG (A&E) Office. But in the cases noted in the **Annexure 'I'** DTOs/TOs did not comply with these terms and conditions before making the payment resulting in huge loss to the state exchequer.

3.3.1(d) Non Closing of Provisional Pension Accounts.

On cessation of provisional pension, a closing entry indicating PPO No. allotted by AG, total amount of Provisional pension paid & non payment certificate after the last payment made is required to be recorded in provisional pension register. DTOs/TOs noted in the **Annexure 'J'** have not complied with the codal provisions.

3.3.1(e) Payment of gratuity made on the basis of unsigned copy of DDOs sanction.

DDOs on the basis of C&R issued by the AG (A&E) Office issues sanction order to draw DCRG from Treasury Office. But in the cases noted in the **Annexure 'K'** DTO has made the payment of DCRG on the basis of unsigned sanction order issued by the DDOs.

3.3.1(f) Non submission of attested copies of (C&R) with the departmental sanction order.

During the course of inspection of DTOs, it has been observed that copy of C&R attached with the DCRG sanctions presented to DTOs for payment were unattested. List of such cases is illustrated in **Annexure 'L'**. In the absence of attested copy, the possibility of excess payment can not be ruled out.

3.3.2 Non Transfer of Pension Payment Orders to the Public Sector Banks.

In accordance with the instructions contained in the Punjab Govt. letter no. FPPC/2003/3FPPC/2476-78 dated 26.02.2003, all the PPOs are required to be transferred to Public Sector Banks. During the course of inspection of District Treasuries/Treasuries, it was noticed that 113 PPOs by 15 D.T.Os were not found transferred to Public Sector Banks as mentioned in **Annexure 'M'** by way of illustration. The matter regarding PPOs which are outstanding for the

period of more than six months, the District Treasury Officers should take action to inquire into the matter through revenue authorities to ascertain the cause of failure to draw pension as provided under rule 309 of P.T.R. Volume I. The report shows that 113 PPOs are lying with the treasuries and some of them are more than two years old.

3.3.3 Information Technology Audit of Pension package

The interlinking of Treasuries and the agency Banks with regards to payment of pensions has not yet been established. So excess/ Irregular/in-admissible pension paid could not be verified. The cases of irregular gratuity which were paid by the treasuries have been highlighted in para No. 3.3.1

3.4 General Provident Fund Account of Class-IV employees Non recording of sanctions of GPF advances in the ledger cards.

During the course of inspection of DTO Ludhiana it has been observed that the GPF BROADSHEET of class-IV employees attached with the treasury has not been maintained properly. Columns of closing balance, opening balance have not been opened. On the basis of incomplete BROADSHEET it is not feasible to maintain GPF Ledger Cards.

3.4.1 Fraudulent withdrawals of Rs. 1.45 crores on account of G.P.F.-Rajpura Treasury.

During inspection of Rajpura treasury, it was seen that the various internal control checks prescribed in M.S.O. (A&E) were not being scrupulously exercised with the result that there were serious deficiencies relating to the monitoring of withdrawals from the General Provident Fund at various treasuries. During the course of inspection, it was found that the bills on account of GPF withdrawals were being drawn excessively by one Drawing & Disbursing Officer i.e. Block Primary Education Officer, Rajpura-I. The sanctions available with the treasury office also appear to be not genuine. During further detailed verifications bills amounting to Rs. 1.45 crores were suspected to have been fraudulently withdrawn. (**Annexure-'N'**)

The matter was brought to the notice of Pr. Secretary Finance, Government of Punjab vide A.G. (A&E) Punjab D.O. letter dated 31.08.2010. Consequently the Department of Finance (T&A) branch issued instructions to the Distt. Treasury Officers in the State to get the GPF payments from 1.4.2005 to 31.8.2010 reconciled with the DDOs of respective Departments. Subsequently, the Internal Audit Wing also detected more cases of fraud as would be evident from the statement enclosed as **Annexure 'N-I'** causing huge loss to the State exchequer. The loss could have been avoided if various internal control checks could have been exercised.

3.5 Accounts related areas:

3.5.1 Excess GIS Final Payment made to the retirees

During the inspection of records relating to GIS final payments, it was observed that on cessation of GIS membership by the employees, the payments were not made in accordance with prescribed rates and in many cases payments have been authorised in excess against actual entitlement to the concerned employees. During inspection of Treasuries such over payments worked out to Rs. 27,413/- made by 2 Treasuries /sub-treasuries. These overpayments need to be recovered and credited to Govt. Account. Position of these overpayments has been reflected by way of illustration in **Annexure 'O'**. Suitable instructions are required to be issued by the State Govt. to the concerned Departments to issue sanctions for payment of GIS carefully besides recovering the excess payments.

3.5.2 Authorisation of final payment of GIS on incomplete sanctions issued by DDOs.

The Group Insurance Scheme sanctions issued by the various DDOs in favour of their retiring employees should be self explanatory. It should provide all the important informations viz:- rate of contribution from time to time, date of enrolment, date of cessation etc. which are necessary for checking the admissibility to the employees. During the course of conducting the test check of GIS final payment sanctions for the period under inspection, it was observed that some of the important informations were found missing. A few cases by way of illustration are mentioned in the **Annexure 'P'**. All the concerned District Treasuries/ Treasuries may be directed to make the recovery of overpayments at the earliest.

3.5.2(a) Non reconciliation of GIS Figures with DDOs.

In terms of Punjab Govt.letter No.7.31 dated 13.01.02, every DDO is required to reconcile the GIS Figures/Accounts with District Treasury/Treasury on monthly basis and also to record a certificate to that effect. These figures are also required to be reconciled with the figures of AG (A&E) Punjab quarterly.

During the course of Inspection it had transpired that all DTOs in the State of Punjab have not reconciled the GIS figures with the Departments during 2010-11.

3.5.2(b) Deficiency found in GIS Account of DTO staff.

During the course of checking of GIS Register of DTO staff of Punjab Treasury Chandigarh the posting was not done properly as depicted in **Annexure 'Q'**

3.5.2(c) Non-submission of consolidated statement of GIS (saving fund) to Head of Deptt. i.e. F.D. (T&A), Chandigarh.

As per instructions contained in para no.16(i) of Punjab Govt. letter no. 7/10/OSD/F-82/6294 dated 16.08.1982, a consolidate statement of subscriptions received and payments made in respect of members of GIS Scheme working in DTO Office is required to be sent to Directorate Office by 20th of each month. During the course of inspection it has been noticed that DTO Ferozepur has not submitted the said statement.

3.5.2(d) Statement showing misclassification of payment in Cash Book.

During the course of inspection it was noticed that entries of receipt and payment have not been classified in the relevant columns provided in the Cash Book by various Distt. Treasury Officers as mentioned in **Annexure‘R’**.

3.5.3 Excess drawal of amount against Letter of Credit Account.

As provided under rule 186(3) of PTR Volume I, excess drawal of amount from the LOC account by the concerned agencies is not permissible. During the course of inspection of D.T.O. Hoshiarpur, it was noticed that Xen, Drainage Division, Hoshiarpur has drawn excess amount of Rs.1,41,324/- during 3/2011 from the L.O.C. Distt. Treasury Hoshiarpur did not act promptly and the Bank and the DDO was not directed to stop payment of Excess amount of LOC.

3.5.3(a) Misutilisation of L.O.C during the year-2010-11

As per instructions of Finance Department circular letter No. TA/D-2/OK/10836 dated 27-09-2002, the cheques drawn in favour of self by the PWD officers should be passed by the Treasury before presenting to Bank for payment.

While conducting inspection of Gurdaspur treasury. the Inspection team detected a serious financial irregularity involving diversion of funds amounting to Rs. 839.20 lakhs by two divisions falling under the jurisdiction of Gurdaspur treasury.

A sum of Rs. 8,22,30,521/- was lying un-utilized with the Executive Engineer, Provisional Division, Gurdaspur out of amount of letter of credit placed at the disposal of said XEN by the competent authority of the department concerned. The un-utilized amount should have lapsed with the close of the financial year and should not have carried forward to the next financial year as the L.O.C. is meant for utilization within the same financial year.

The Executive Engineer, Prov. Division, Gurdaspur issued cheque No. 174307 dated 31.03.2010 and the XEN, W/S&Sanitation Division, Gurdaspur issued cheque No. 170371 dated 29.3.2010 in favour of his own SDO and the balance of LOC at the close of the financial year was brought to

nil and the cheques issued in favour of SDO's were deposited in the bank contrary to the provisions of rule 10 of Punjab Treasury Rules. Rule 358 of the P.T.R. also envisages that un-drawn balance shall not be available for utilization after the close of the financial year.

Thus by issuing cheque in favour of own SDO and depositing the same in the bank the Divisional/ sub divisional officer has violated the Government instructions dated 27-09-2002.

The exercise was conducted to see whether other division offices have also violated the provisions.

Further from the information driven from various Accounts of the Public Works Divisions it has transpired that cash balances amounting to Rs. 473.17 crores were outstanding in contravention of Govt. instructions and the Treasuries are not playing an active role in curbing the tendency of field offices resulting huge cash balances. Detail of such cases has been depicted in **Annexure-'S'**

3.5.3 (b) Delay in submission of PLA statement to A.G. (A&E) Punjab.

In terms of rule 13.5 of Punjab Treasury Rule vol.1, PLA statement are required to be sent to A.G.(A&E) Punjab by 7th of following month. During the course of inspection it was noticed that DTO Jalandhar has submitted the PLA statement for the month of 4/09, 9/09, 12/09 & 3/10 on 14/5/09, 12/11/09, 11/01/10 & 12/04/10 respectively. Similarly DTO Faridkot has submitted the PLA statement for the month of 4/09, 5/09, 6/09, 9/09 & 10/09 on 2/06/09, 30/06/09, 27/06/09, 28/10/09 & 26/11/09 respectively Instructions may be issued to all concerned to strictly follow the time schedule for submission of requisite statements to the A.G.s office.

3.5.3(c) In-operative balance of PLA.

As per instructions issued by Pb. Government from time to time , Personal Ledger Accounts having remained inoperative for more than three complete years were required to be closed by crediting the amount to the receipt head of account During the course of inspection, it was noticed that PLA account of General Manager Punjab Roadways Jalandhar having balance of Rs.10,000/- (Inoperative since 3/2005) & Principal, Govt Sr. Sec. School, Phillaur having balance of Rs 36,105.60/-(Inoperative since 1/2007). PLA account of Panchayati Samiti, Patiala having balance of Rs. 13,644/- (Inoperative since 11/2005) and PLA account of Insolvency Judge, Ludhiana having balance of Rs.3,05,917.19 (Inoperative since 11/98) have not been closed.

3.5.3(d) Non confirmation of balances under the deposit head with the balance of A.G.(A&E) Punjab, Chandigarh.

As per provision of Article 126 of Account Code vol.II, the balances under the deposit heads/sub-heads of RD/CCD are required to be

reconciled/confirmed with the balances of A.G.(A&E) Punjab, Chandigarh at the end of financial year. During the course of Inspection it was noticed that DTOs, Jalandhar and Kapurthala have not reconciled the balances with AG (A&E) Punjab, Chandigarh.

3.5.3(e) Passing of Abstract Contingent Bills without supported statement

As provided under Rule 274 of Punjab Treasury Rules, every DDO shall attach a statement to the first Contingent Bill of any type presented for payment to the Treasury. In the absence of statement in prescribed format, the Distt. Treasury Officer shall not make the payment. Further the DDO will also attach a certificate to each Abstract Contingent Bill to the effect that the detailed contingent bill has been submitted to the Controlling Officer in respect of Contingent Bill drawn more than a month before, the date of that Bill. As per Note 4 below Rule 274, the Treasury Officer will not cash further such bills without the said certificate. It has also been seen that the DDOs do not present the Abstract Contingent Bill in prescribed format (Form STR-30A).

Due to lack of checking by the DTOs and non-observations of codal provisions, 534 Abstract Contingent Bills amounting to Rs. 222.97 crores presented by the various DDOs were passed by the Treasury Officers across the State. It has been further observed that various Administrative Departments are not scrupulously following the provisions of Note 5(a) under Rule 8.8 of the Punjab Financial Rules Volume-I and Note 4 below Rule 4.49 of subsidiary treasury Rules Volume –I and suitable Instructions are required to be issued for timely submission of detailed contingent bills.

3.5.4 Non-obtaining of sanction of Competent Authority before incurring expenditure from Contingency

Irregular purchase of material.

(Non-obtaining of sanction of competent Authority.)

As provided under rule 19.6 of PFR Volume-I, District Treasury Officers are competent to accord sanction for incurring expenditure upto Rs. 3,000/-. Sanction of the higher authorities is required to be obtained for expenditure beyond Rs.3,000/-.

During the course of inspection, it was noticed that in some cases, DTOs have prepared separate bills of the amount below Rs.3,000/- in order to avoid the sanction of higher authorities. Instances of such cases have been depicted in **Annexure ‘T’**.

3.5.4(a) Loss to the State Exchequer due to non functioning of ISDN connections.

Govt. of Punjab department of Finance (T&A) has provided ISDN connections to all the DTOs/TOs across the Punjab State in order to transfer the data on line. Monthly rent is paid to the BSNL for the service provided by them.

During the course of Inspection it was noticed that ISDN lines and main service is not working properly. Hence the data is not being transferred online. It has resulted in loss to the state exchequer as detailed in the **Annexure ‘U’**.

3.5.4(b) Delay in returning the objected bills.

As per para 3.5 of MSO, bills received in Treasury are required to be disposed off within four days of receipt in the Treasury. In case of any objection, these bills are required to be returned to the Departments within specified period. During the course of inspection it has been noticed that objected bills were returned to the Departments after undue delay. Instances of such delays have been illustrated in **Annexure ‘V’**.

3.5.4(c) Misclassification/incorrect head of accounts recorded on receipt Challans.

During the course of inspection it has been noticed that amount received by the banks and included in State Cash Accounts is not being classified under the proper receipt head due to recording of incomplete head of account on receipt challans.

Instructions may be issued to concerned banks to accept the receipt challans with correct and complete classification.

3.6 Maintenance of deposits:

3.6.1 Non inclusion of Revenue Deposit and Civil Code Deposit balances in the Lapsed Deposit Statement: After completion of more than three complete accounts years, the amount of R.D. & CCD balances should lapse at the close of March account and credited to Govt. account. However, during inspection it was observed that DTOs Ludhiana, Ropar and Cenentral Treasury, Chandigarh have not included the items of Rs. 45,000/-, Rs.90,137/- and & Rs 29,533/- respectively in the lapsed deposit statement. Necessary action may be taken by State Govt. to direct the concerned D.T.Os to send the statement after proper verification.

3.6.2 Incorrect operation of Personal Deposit Accounts

Placing Amount of PLA in Separate Bank Accounts during 2010-11.

A serious irregularity of misuse of Personal Ledger Account (PLA) by different District Welfare Officers under the control of Directorate of Welfare for Scheduled Castes & Backward Classes, Government of Punjab, Chandigarh came to the notice of this office.

The concurrence for opening of PLA by office of Director, Welfare of S.C. & B.C. was granted after considering detailed proposal of the Finance Department received vide letter No. 4/20/2004-WC6/634 dated 06.04.2005. One of the conditions to operate the account put by this office was that each DDO will invariably attach a certificate with each claim that funds are being drawn for the purpose for which PLA was opened and there will be no diversion of funds.

The District Treasury Officer (DTO); Bhatinda intimated this office vide his letter dated 01.04.2011 that District Welfare Officer, Bhatinda had drawn ` 1.30 crores from the Personnel Ledger Account and the amount so drawn was kept by the Administrator of the P.L.A. in a separate account in Axis bank in contravention to rule 393(i) Sr.No.1 of the Punjab Treasury rules. The District Welfare Officer, Bhatinda who was asked by the DTO to justify the withdrawals reported that these withdrawals were made under telephonic instructions of the Director Welfare of SC & BC Punjab. He further reported that such withdrawals were also made by other District Welfare Officers across the State. On further examination, it was noticed that all the District Welfare Officers in the State have withdrawn amount from the P.L.A and placed the same in unauthorized bank accounts in contravention of rules and Government instructions as per details in **Annexure 'V-I'**.

A perusal of the enclosed statement reveals that neither the Administrators of the Personnel Ledger Accounts are adhering to the prescribed norms nor the District Treasury Officers are reporting such irregularities to the State Government and the office of Accountant General (A&E) Punjab, Chandigarh. It shows that the departmental officers are taking undue benefit of concessions granted to them to operate the PLA and the Treasury Officers are not playing an active role to curb the tendency of such wrongful withdrawals.

It is pertinent to mention here that as per clause 6(2) of notification dated 16.01.2005 published in Punjab Government gazette (extra) on 16th March 2005, only the actual amount of collection made under the functional receipt heads should be drawn. It needs to be ensured that the amount so drawn from the concerned revenue heads do not exceed the prescribed limits. It also needs to be emphasized that the quarterly expenditure made by the Administrator concerned of the PLA is reconciled quarterly with the respective District Treasury Officer and the reconciled statement is submitted to the State Government.

3.6.3 Delay in submission of Plus & Minus Statement of PLA

No point worth mentioning.

3.6.4 Non Verification of PLA Pass Books.

Rule 395 of PTR Vol. I lays down that it shall be the duty of the Administrator of PLA to see that the PLA pass book is sent to the Treasury Officer at least once in a month for verification of balances. Similarly Rule 396 ibid provides that the Treasury Officer shall be responsible to see that the entries on each side of the pass book are correctly made, totalled, balance struck and agreed with the Treasury account. These codal provisions were, however, not found complied with by the following treasuries;

District Treasury Officer: Mohali, Kapurthala, Moga, Punjab Chandigarh, Ferozepur, Barnala, Jalandhar, Bathinda, Ludhiana, Patiala.

3.6.8 } **Un-utilized amounts under 10th, 11th & 12th Finance Commission**
& } **Grants**
3.6.9 } No comments at present.

3.7 Handling of Cheques:-

3.7.1 Unacknowledged cheques in cheque delivery register.

In accordance with the para 9.2 of MSO, the proper dated acknowledgement of authorised messengers of DDOs are required to be obtained in the cheque delivery register by the cheque delivery clerk at the time of handing over the cheques to them. During the inspection, it was noticed that some cheques were lying unacknowledged in the cheque delivery register. It appears that these cheques are pending with the treasury which is not in order. A few cases by way of illustration are mentioned in **Annexure 'W'**.

3.8 Security in Treasuries:

3.8.1 Non verification of duplicate keys.

As per Rule 137(5) of Punjab Treasury Rules Volume -1, duplicate keys shall be secured under the seal of the Treasury Officer and made over to Deputy Commissioner for safe custody once in a year in the month of April, They shall be sent for, examined and returned to the Deputy Commissioner under the fresh seals of the Treasury Officer once in a year in the month of April. During inspection, it was noticed that District Treasury Officer Gurdaspur, Ludhiana and Hoshiarpur did not adhere to this provision.

3.9 Maintenance of Stamps accounts:

3.9.1 Suspected Fraud of stamp Papers

. No point worth mentioning.

3.10 IT Audit observations:

3.10.1 Deficiencies in the System of Computerisation:

While checking the system of Computerisation of Treasuries/District Treasuries, the under mentioned shortcomings were noticed:

- There is no system for in-house training in the Distt. Treasuries.
- Data system error notifications were also not available in the Distt. Treasuries.
- The back up of data is also not being stored in the fire proof cabinet.
- The P.L.A. accounts are not fully computerised.
- There were no checks in the software for capturing the data of non-effective LOC cheques deposited in different treasuries.
- The codification of DDOs was not found unique in whole state.
- The data which are not expected to be operated under any head of accounts at D.T.O. level were not found accepted in the system of computerisation.
- The overall budget of the state Govt. under the respective heads was not available in the system of computerisation of Distt. Treasuries. This is necessary for checking any misclassification or overdrawl.

.
Distt. Treasury Officers should, therefore, take up the matter regarding removing the deficiencies with F.D. (T&A) Punjab/NIC.

3.11 Random check not exercised:

No point is worth mentioning.

3.12 Non destruction of old records

As per Note 2 of Rule 95 of PTR Vol.I the old records which are due to be destroyed are required to be identified/sorted out and list of such records are also to be prepared in the month of April every year so that it may be disposed of as waste paper. During the course of checking of relevant records of Barnala, Ferozepur, Hoshiarpur, Punjab Chandigarh, Central Treasury Chandigarh, Ludhiana, Bathinda, Kapurthala, Ropar, Jalandhar & Faidkot Treasuries it was noticed that old records due to be destroyed up to 31.03.2010 were not found identified/sorted out and the lists of such records were also not found prepared.

3.12(a) Non maintenance of store/stock /dead stock register.

As per rule 15.3 of financial Hand Book-2, the items which become unserviceable are required to be entered in dead stock register during the annual verification. Unserviceable items are required to be disposed off by way of auctions. During the course of inspection of DTO Ferozepur it has been noticed that no such register has been maintained.

Part.4

**Annual review report on working of Pay & Accounts Office Punjab Bhawan,
New Delhi from 04/2010 to 03/2011.**

Para 4.1 to 4.7

No point is worth mentioning.

Annexure- “A”
Statement showing list of District Treasuries/Treasuries as
on 31.3.2011 in Punjab State.
(Referred to Part-I: Introductory)

List of Punjab Treasuries/Sub Treasuries

Name of Distt. Treasury	Name of Sub-Treasury	Whether Banking or Non-Banking
Amritsar	(1)Baba Bakala (2)Ajnala	Banking
Bhatinda	(1)Rampura Phul (2)Nathana (3)Talwandi Sabo	Banking
Barnala	(1)Tapa	Banking
Chandigarh	-	Banking
Ferozepur	(1)Zira (2)Jalalabad (3)Fazilka (4)Guru-har-Sahai (5)Abohar	Banking
Faridkot	(1) Jaito	Banking
Fatehgarh Sahib	(1) Khamano (2) Amloh	Banking
Gurdaspur	(1) Jugial (2) Batala (3) Narot Jaimal Singh (4) Pathankot (5) Dera Baba Nanak (6)Qadian	Banking
Hoshiarpur	(1) Garhshankar (2) Tanda Urmar (3) Bhunga (4) Talwara (5) Mukerian (6) Dasuya	Banking
Jalandhar	(1) Nakodar (2) Phillaur (3) Shahkot (4) Noor Mahal (5) Bhogpur (6) Kartarpur	Banking

Kapurthala	1. Phagwara 2. Bholath 3. Sultanpur Lodhi	Banking
Ludhiana	1. Raikot 2. Khanna 3. Samrala 4. Jagraon 5. Maloudh 6. Payal	Banking
Mansa	1. Sardulgarh 2. Budhladha 3. Baretta	Banking
Moga	1. Dharamkot 2. Nihal Singh Wala	Banking
Mohali	1. Kharar 2. Dera Bassi	Banking
Muktsar	1. Giddarbaha 2. Lambi 3. Malout	Banking
Nawan Shahar	1. Balachaur 2. Banga	Banking
Patiala	1. Rajpura 2. Nabha 3. Dudhan Sudhan 4. Patran 5. Samana	Banking
Ropar	1. Anandpur Sahib 2. Nurpur Bedi 3. Nangal 4. Chamkaur Sahib	Banking
Sangrur	1. Sunam 2. Bhawanigarh 3. Malerkotla 4. Moonak 5. Ahmedgarh 6. Leharagaga 7. Dhuri	Banking
Tarn Taran	1. Chhabal 2. Khem Karan 3. Khadoor Sahib 4. Patti	Banking
New Delhi	1. P.A.O. Punjab, New Delhi	Banking

Annexure 'B'
Statement showing delay in rendition of monthly accounts to A.G. (A&E) Punjab
by District Treasury Officers
(Referred to Part- 2 Para 2.4)

1st list of Payments

Sr. No.	Month	Name of Treasury	Due Date of Receipt	Actual Date of Receipt	Delay (in terms of days)
1.	4/10	Tarn Taran	15.4.10	19.4.10	4
2.	4/10	Amritsar	15.4.10	19.4.10	4
3.	6/10	Amritsar	15.6.10	18.6.10	3
4.	8/10	Tarn Taran	15.8.10	18.8.10	3
5.	8/10	Nawan Shahar	15.8.10	23.8.10	8
6.	9/10	Nawan Shahar	15.9.10	20.9.10	5
7.	10/10	Tarn Taran	15.10.10	18.10.10	3
8.	10/10	Mohali	15.10.10	18.10.10	3
9.	10/10	Amritsar	15.10.10	19.10.10	4
10.	10/10	Nawan Shahar	15.10.10	19.10.10	4
11.	10/10	Barnala	15.10.10	20.10.10	5
12.	11/10	Amritsar	15.11.10	22.11.10	7
13.	11/10	Gurdaspur	15.11.10	22.11.10	7
14.	11/10	Nawan Shahar	15.11.10	22.11.10	7
15.	12/10	Amritsar	15.12.10	21.12.10	6
16.	12/10	Nawan Shahar	15.12.10	20.12.10	5
17.	12/10	Mohali	15.12.10	20.12.10	5
18.	1/11	Gurdaspur	15.1.11	18.1.11	3
19.	1/11	Nawan Shahar	15.1.11	18.1.11	3
20.	1/11	Amritsar	15.1.11	20.1.11	5

Second list of payment

Sr. No.	Month	Name of Treasury	Due Date of Receipt	Actual Date of Receipt	Delay (in terms of days)
1.	4/10	Nawan Shahar	8.5.10	12.5.10	4
2.	7/10	Nawan Shahar	8.8.10	13.8.10	5
3.	7/10	Tarn Taran	8.8.10	13.8.10	5
4.	8/10	Nawan Shahar	8.9.10	13.9.10	5
5.	8/10	Tarn Taran	8.9.10	13.9.10	5
6.	9/10	Chandigarh	8.10.10	11.10.10	3
7.	9/10	Mohali	8.10.10	11.10.10	3
8.	9/10	Jalandhar	8.10.10	11.10.10	3
9.	9/10	Mansa	8.10.10	11.10.10	3
10.	9/10	Patiala	8.10.10	11.10.10	3
11.	9/10	Ludhiana	8.10.10	11.10.10	3
12.	9/10	Sangrur	8.10.10	11.10.10	3
13.	9/10	Fatehgarh Sahib	8.10.10	11.10.10	3
14.	9/10	Hoshiarpur	8.10.10	11.10.10	3
15.	9/10	Ferozepur	8.10.10	12.10.10	4
16.	9/10	Kapurthala	8.10.10	12.10.10	4
17.	9/10	Gurdaspur	8.10.10	12.10.10	4
18.	9/10	Bathinda	8.10.10	12.10.10	4
19.	9/10	Ropar	8.10.10	12.10.10	4
20.	9/10	Faridkot	8.10.10	13.10.10	5
21.	9/10	Moga	8.10.10	13.10.10	5
22.	9/10	Amritsar	8.10.10	15.10.10	7
23.	9/10	Tarn Taran	8.10.10	15.10.10	7
24.	9/10	Barnala	8.10.10	15.10.10	7
25.	9/10	Nawan Shahar	8.10.10	15.10.10	7

26.	10/10	Amritsar	8.11.10	12.1.10	4
27.	10/10	Nawan Shahar	8.11.10	15.11.10	7
28.	11/10	Amritsar	8.12.10	13.12.10	5
29.	11/10	Tarn Taran	8.12.10	13.12.10	5
30.	12/10	Barnala	8.1.11	11.1.11	3
31.	12/10	Nawan Shahar	8.1.11	12.1.11	4
32.	12/10	Amritsar	8.1.11	13.1.11	5
33.	1/11	Tarn Taran	8.2.11	11.2.11	3
34.	1/11	Nawan Shahar	8.2.11	11.2.11	3
35.	1/11	Fatehgarh Sahib	8.2.11	11.2.11	3
36.	1/11	Amritsar	8.2.11	14.2.11	6
37.	2/11	Amritsar	8.3.11	11.3.11	3
38.	2/11	Tarn Taran	8.3.11	11.3.11	3
39.	2/11	Nawan Shahar	8.3.11	11.3.11	3
40.	2/11	Ferozepur	8.3.11	12.3.11	4
41.	3/11	Ferozepur	8.4.11	11.4.11	3
42.	3/11	Moga	8.4.11	11.4.11	3
43.	3/11	Fatehgarh Sahib	8.4.11	13.4.11	5
44.	3/11	Nawan Shahar	8.4.11	13.4.11	5
45.	3/11	Hoshiarpur	8.4.11	13.4.11	5
46.	3/11	Tarn Taran	8.4.11	18.4.11	10
47.	3/11	Amritsar	8.4.11	20.4.11	12

Annexure 'C'
Statement showing details of District Treasuries/ Treasuries inspected during the
year 2009-10
(Referred to Part -3 Para 3.1)

- 1. District Treasury Office, Amritsar**
 - i Baba Bakala
 - ii Ajnala
- 2. District Treasury Office, Bathinda**
- 3. District Treasury Office, Chandigarh**
- 4. District Treasury Office, Ferozepur**
- 5. District Treasury Office, Faridkot**
- 6. District Treasury Office, Fatehgarh Sahib**
- 7. District Treasury Office, Gurdaspur**
 - i Batala
 - ii Narot Jaimal Singh
 - iii Pathankot
 - iv Dera Baba Nanak
 - v Qadian
 - vi Jugial
- 8. District Treasury Office, Hoshiarpur**
 - i Garhshankar
 - ii Tanda Urmar
 - iii Bunga
 - iv Talwara
 - v Mukerian
 - vi Dasuya
- 9. District Treasury Office, Jalandhar**
 - i Kartarpur
 - ii Noor Mahal
 - iii Nakodar
 - iv Phillaur
 - v Shahkot
 - vi Bhogpur
- 10. District Treasury Office, Kapurthala**
 - i Phagwara
 - ii Bholath
 - iii Sultanpur Lodhi
- 11. District Treasury Office, Ludhiana**
 - i Raikot
 - ii Khanna
 - iii Samrala
 - iv Jagraon
 - v Malaud
 - vi Payal
- 12. District Treasury Office, Mansa**
- 13. District Treasury Office, Moga**

- 14. District Treasury Office, Muktsar**
- 15. District Treasury Office, Mohali.**
i Kharar
ii Dera Bassi
- 16. District Treasury Office, Nawan Shahar**
i Balachaur
ii Banga
- 17. District Treasury Office, Patiala**
i Rajpura
ii Nabha
iii Dudan Sadhan
iv Patran
v Samana
- 18. District Treasury Office, Ropar**
i Nangal
ii Anandpur Sahib
iii Chamkaur Sahib
iv Noorpur Bedi
- 19. District Treasury Officer Sangrur.**
- 20. District Treasury Office, Tarn Taran**
i Patti
ii Khadoor Sahib
iii Khem Karan
iv Chhabal
- 21. Barnala**
i Tapa
PAO New Delhi

Annexure-‘D’
Statement showing list of outstanding old paras
(Referred to Part-3 Para 3.2.1)

Sr. No.	Name of Treasury	Period	Para No.	Total Nos. of Paras
	Central Treasury	4/07 to 3/08	2 (a,b) ,4 (b) , 6 (a,)	3
	UT Chandigarh	4/08 to 3/09	1(a,b),2,3(a,b),4,5(a,b),	19
		4/09 to 3/10	6(a,b),7,8,9,10,11(a,b), 12((a,b,c), 13((a,b),14,15,16,17,18,19 1(a),2(a,b),3,4(a,b,c),5,6,7,8(a,b),9(a,b) ,10(a,b),11,12(a,b),13	13
<u>1.</u>	D.T.O. Amritsar	4/07 to 3/08	30	1
		4/08 to 3/09	1 (d,e),9, 29,32	
		4/09 to 3/10	1(a,b,c),2,3(i,ii),4,5,6,7,8,9,10(a to f),11,12,13,14,15,16,17,18,19,20,21,22 ,23	4 23
	D.T.O. Amritsar (Contingency)	4/05 to 3/06	2	1
	D.T.O. Amritsar (PLA)	4/04 to 3/05	-	-
<u>(iv)</u>	T.O Ajanala.	4/04 to 3/06	1,2,3	3
		4/06to3/08	1(b), ,4(b), 6,7(a,b,c),8(a,b,c,d),9,10a,b),11(a,b)	8
2.	D.T.O. Barnala	4/07 to 3/08	1(a), 15 ,17(a)	3
		4/08 to 3/09	1,2,6(a,b),7,8(b),9,12,14,15(a),16(a,b),	13
		4/09 to 3/10	18,19,21 1(a to e),2(a,b,c),3,5,6,7,8,9, 11,12,13,14,15,16, 18,19,20,21,23,24,25,26,27,29	24
(i)	T.O. Tapa	4/07 to 3/09	1,2,3,4,6	5
3.	D.T.O. Bhatinda	4/05 to3/06	2(i,), 5,(ii)	2
		4/06 to 3/07	1 ,26(i,,ii), 28(a,b)	3

		4/07 to 3/08	1(a,b,c), 5(a,d), 22(a),	3
		4/08 to 3/09	1(a,b), 16(a,b), 26	3
		4/09 to 3/2010	1(a,b,d,e), 4,5,6(a,d, f),7,8(a,b, c),9, 11, 14,15(a,b), 19,20(bto e),21,22,23,24	16
	D.T.O. Bhatinda (PLA)	4/99 to 3/2K	1,2,3	3
(i)	T.O. Talwandi Saboo	4/07 to 3/09	1,2(a,b),3, 5(a,b) 8, 13,14	7
(ii)	T.O. Rampura Phool	4/05 to 3/07 4/07 to 3/09	10 2,3(b),10(a,b),11	1 4
(iii)	T.O. Nathana	4/05 to 3/07 4/07 to 3/09	2 10	1 1
4.	D.T.O.. Punjab Chandigarh	4/08 to 3/09 7/96 to 1/98 4/09 to 3/10	8,15 1 5,9(a,b),10©	2 1 3
	D.T.O. Punjab, Chandigarh (PLA)	7/96 to 1/98 4/03 to 3/04	1(I to iv) 4	1 1
5.	D.T.O. Ferozepur	4/07 to 3/08 4/08 to 3/09 4/09 to 3/10	16 (b) 1(a,b),2(b,c),4,6(b),,9,10(a),12,14(d,e,f) , 17(a,d),18,19, 27,28,29 1(a to h),2,3(a,b),4(a,b,c),5,6(a,b,c),7,8,9,10(a,b),11,12,13(a,b,c),14,15,16,17(a,b),1 8,19,20,21,22(a,b),23,24	1 14 24
	T.O. Abohar	4/07 to 3/09	13(a,b)	1
(i)	T.O. Guruhar Sahai	4/03 to 3/05 4/07 to 3/09	2 3(a,) ,6(a,b), 10 ,	1 3
(iii)	T.O. Zira	4/01 to 3/2003 4/07 to 3/09	1 12(b)	1 1

3(ii), 4,6	T.O. Jalalabad			6
(vi)	T.O. Fazilka	4/07 to 3/09	13, 16(a,b)	2
6.	D.T.O. Faridkot	4/08 to 3/09 4/09 to 3/10	1(a), 8, 23,24,25,26,29 1(a to e),2(a,b),3,4,5,6,7(a,b),8,9,10(a,b),11(a ,b),12,13,14,15,16	7 16
(i)	T.O. Jaiton	4/07 to 3/09	1(a), 5 ,10(b)	3
7.	D.T.O. Fatehgarh Sahib	4/07to3/08 4/09 to 3/10	7(b,), 5,9,10,13,14,18(a,b),22	1 7
(i)	T.O. Khamano		-	-
(ii)	T.O. Amlloh	4/07 to 3/09	4(a), 9,10(a to e)	3
8.	D.T.O. Gurdaspur	4/02 to 3/03 4/05 to 3/06 4/06 to 3/07 4/07to3/08 4/08 to 3/09 4/09 to 3/10	1(i) 8 12, 23(a,b) 2(a) 1(c,d),6,13,18(d),23(b), A: 1 B: 1,2,3,4,5,6,7(a,b),8,9,10,11(a,b,c),12,1 3,14,15,16,17 (a,b,c)	1 1 2 1 5 (1+17)1 8
	D.T.O. Gurdaspur (PLA)		-	-
	D.T.O. Gurdaspur (Contg).	4/01 to 3/02 4/05 to 3/06	1 1(I,iii,iv)	1 1
(i)	T.O. Dera Baba Nanak	4/06 to 3/08 4/08 to 3/10	2(a,b,c) ,10(b,c) 12, 13(b) 1,2,3,4,5,6	4 6
(ii)	T.O. Jugial	4/98 to 3/2k 4/06 to 3/08	2 1(a,b,c,d) ,3,5(a,b,c),6(a,b,c)	1 4
(iii)	T.O. Narrot Jaimal Singh	4/08 to 3/10	1,2,3,4,5	5

(iv)	T.O. Pathankot	4/06 to 3/08 4/08 to 3/10	7(a.) A: 1 B: 1,2,3,4,5(a,b),6,7,8	1 (1+8) 9
(v)	T.O. Batala	4/98 to 3/2K 4/2000 to 3/02 4/2002 to 3/04 4/06 to 3/08	3(c) 1 (a) 2, 3, 5 6 1(a,c),2(a,b,c,d), 10(a,b).	1 4 1 3
vi	T.O. Qadian	4/08 to 3/10	1,2,(a,b),3,4(a,b),5	5
9.	D.T.O. Hoshiapur	4/98 to 3/99 4/02 to 3/03 4/05 to 3/06 4/06 to 3/07 4/07 to 3/08 4/08 to 3/09	8 1,2{iii } 1,2(i,ii) 1,3,6, 8,24(ii). 1(d),2(b),3(a,b) 12(d) ,16,17(a,,c,e), 1(a to c),2,3,4,5(a,b), 6,7,8(a,b), 10,11,12,13,14(a,b), 17,18, 20,21(a to f),22,26,27(a,b),28,29	1 2 2 5 6 22
	D.T.O. Hoshiarpur(PLA)	4/05 to 3/06	1(i) ,2(i)	2
	D.T.O. Hoshiarpur (Contg)	4/05 to 3/06	1	1
(i)	T.O. Garhshankar	85-86 11/94 to 10/96 4/04 to 3/06 4/06 to 3/08	1 6 7(ii), 1(a,b),2(a,b,c),3,4,5(a,b,c),6(a,b), 8(a,b),9(a,b),10,11,12(a,b),13	1 1 1 12
(ii)	T.O. Talwara	4/98 to 3/2002 4/06to3/08	1 1(a,b),2(b),4(a,b),5(a,b),6(a,c),7(a,b,c,d) ,8(a),9(a,b),10(a,b),11	1 10
(iii)	T.O. Mukerian	4/98 to 3/2002	5 (c) 5	1 1

		4/02 to 3/04 4/06 to 3/08	1(a),2,3,4(a,b,c,d),5(a,b),6(a,b), 7(a,b,c,d,e),8(a,b),9,10(a,c), 11,12	12
(iv)	T.O. Bhunga	4/04 to 3/06 4/06 to 3/08	2(i), 3,4 1,2(a,b,c,d),3,4(a,b,c),5(a,b,c,d),6,7	3 7
(v)	T.O. Tanda Urmur	4/98 to 3/2002 4/04 to 3/06 4/06 to 3/08	2 (b) ,4 (a,b) 5 1, 8(ii) 1(a),3(a,d,e),5(c,d,e),6,7(b)	3 2 5
(vi)	T.O. Dasuya	4/04 to 3/06 4/06 to 3/08	2(i), 8 1(b),2(a,b),3(a),4(a,b),5(a,b),6(b,c,d,e), 7,8,10(a,b,c,d)11,12,13	2 12
10.	D.T.O. Jalandhar	4/07 to 3/08 4/08 to 3/09 4/09 to 3/10	3,5(a) ,22, 1(a),3(a),5,6(a,b), 14(b),21 1(a to e),2,3(a,b),4,5,6,7(a,b,c),8(a toe),9,10(a,b),11,12,13,14	3 6 14
	D.T.O. Jalandhar (Contg).	19.6.97 to 20.6.97	1	1
	T.O. Noor Mahal	4/06 to 3/08 4/08 to 3/10	11 1(a to g),2(a,b),3,4,5,6,7,8,9(a,b),10,11,12	1 12
	T.O Phillaur	4/06 to 3/08 4/08 to 3/10	6,7,14(a,b,c,) 1(a to e), 2(a,b,c),3,4,5,6(a,b),7(a,b),8,9,10,11(a, b),12,13	3 13
	T.O Bhogpur	4/06 to 3/08 4/08 to 3/10	4 1,2,3	1 3
(iv)	T.O. Kartarpur	4/08 to 3/10	1,2,3,4	4
	T.O Shahkot	4/08 to 3/10	1(a,b,c),2,3,4,5,6,7,8,9,10	10
	T.O Nakodar	4/08 to 3/10	1(a ,b,c),2,3,4,5,6,7,8,9,10,11,12	12
11.	D.T.O. Kapurthala	4/07 to 3/08	17(a,b)	1

		4/09 to 3/10	1(a,b,c),2,,3(a,b),4,5(a,b,c),6(a,b),,7,8(a,b), 9(a,b),10(a,b,c), 11,12,13,14,15(a,b),16(a,b),17,18 17(a,b),18(a,b),19(a,b,c,e),20,21(c),22	18
	D.T.O. Kapurthala (Contg.)		Nil	
(i)	T.O. Bholath	4/08 to 3/10	1(a,b),2,3,4(a,b),5(a,b),6,7(a,b),8,9,10, 11,12,13	13
(ii)	T.O. Phagwara	4/06 to 3/08 4/08 to 3/10	19,11,12,13 1(a to f),2,3,4,5,6,7,8(a,b),9(a,b),10(a,b),11(a, b),12	4 12
(iii)	T.O. Sultanpur Lodhi	4/08 to 3/10	1,2,3,4,5,6,7,8,9,10	10
12.	D.T.O. Ludhiana	4/04 to 3/05 4/06 to 3/07 4/08 to 3/09 4/09 to 3/10	,5 1(a,c),2, ,6 3,11,14(b,c), 18 1(a to f),2,3,4(a,b),5(a,b,c),6(a,b),7(a,b),8,9,1 0,11,12(a,b),13,14(i,,ii,iii),15	1 3 4 15
	D.T.O. Ludhiana (PLA)	4/04 to 3/05	1	1
	D.T.O. Ludhiana (Contg.) T.O. Jagraon	-- 4/04 to 3/06 4/06 to 3/08 4/08 to 3/10	-- 3(iii) 7(b) 1(a to i),2,3(a,b),4,5,6,7,8,9	-- 1 1 9
(ii)	T.O. Raikot	8/93 to 3/96 4/98 to 3/02 4/04 to 3/06 4/06 to 3/08	2 (i v), 5 1(a,b,c) 2(a,b) 3, 4 (ii) 1(i to iv),2(ii,iii,iv,v),3 1,2(a,b,c), 5(a,b), 7(c),8(a)	2 4 3 5

		4/08 to 3/10	1(a to i),2,3,(a,b),4,5,6,7,8,9	9
(iii)	T.O. Samrala	4/96 to 3/98	4 (a)	1
		4/08 to 3/10	1(a to d),2(a,b),3,4,5,6,7	7
(iv)	T.O. Khanna	4/2k to 3/02	3(b) 6(a,)	2
		4/06 to 3/08	1(b,c,),2,4	3
		4/08 to 3/10	1(a to f),2,3,4,5(a,b),6(a,b,c),7,8,9.	9
(v)	T.O. Maloudh	4/04 to 3/06	2(ii, iii)	1
		4/06 to 3/08	1,2,3,4(a,b,c,d)	4
		4/08 to 3/10	1(a,b),2,3,4	4
(vi)	T.O.Payal	4/02 to 3/04	,8	1
		4/06 to 3/08	2,3(a),4 ,6(b),	4
		4/08 to 3/10	1(a to e),2,3,4(a,b),5,6(a,b),7,8,9	9
13.	D.T.O. Mansa	4/09 to 3/10	1(c),11,12,23,25	5
	D.T.O. Mansa (PLA)	4/98 to 3/99	1	1
	D.T.O Mansa (Contg.)	--	--	--
(I)	T.O. Budladha			
(ii)	T.O. Sardulgarh	4/98 to 3/01	9(b,c)	1
iii)	T.O Bareta			
14.	D.T.O. Moga	4/06 to 3/07	24(i,)	1
		4/07 to 3/08	17(b)	1
		4/08 to 3/09	11,12(c), 14, 21 ,24(a,b), 25,26	7
		4/09 to 3/10	1(a to h),2,3(a,b),4,5(a to d),6(a,b,c),7,8,9(a,b),10,11(a,b),12(a,b) ,13(ab,c),14,15,16(a,b),17,18	18
	D.T.O Moga (Cong)			
(i)	T.O. Nihal Singh Wala	4/07 to 3/09	1(b),3(a), 15	3
(ii)	T.O. Dharamkot	7/89 to 6/93	1	1

		4/05 to 3/07	,5(a.), ,8	2
		4/07 to 3/09	3(a),5 ,14(a ,b), 16,17	5
(i)	D.T.O. Mohali	4/07 to 3/08	2(b), 5	2
		4/08 to 3/09	4,12,15,16(a,b),18,20,23	7
		4/09 to 3/10	1(a to e),2,3,4,5,6,7,8,9(a,b),10(a,b),11,12	12
(v)	T.O. Kharar	4/06 to 3/08	2(a,b) ,4 ,6, 8 , 11(a,b,c,)	5
		4/08 to 3/10	1(a to g),2,3(a,b),4(a,b),5,6(a,b,c),7,8,9	9
(vi)	T.o. Dera Bassi	4/06 to 3/08	7(b), 14,	2
		4/08 to 3/10	1(a to g),2(a,b),,3(a,b,c),4,5(a,b),6, 7(a to g),8,9	9
15.	D.T.O. Muktsar	4/08 to 3/09	15(a,b),16,17	3
		4/09 to 3/10	1(a,b,c),2,3(a,b),4,5(a,b,c),6,7(a,b),8(a,b),9,10,11(a,b),12	12
	D.T.O Muktsar (PLA)			
(i)	T.O. Lambi	--	--	--
(ii)	T.O. Malout	4/07 to 3/09	4,	1
{iii}	T.O Giddarbaha	4/07 to 3/09	4,12	2
16.	D.T.O. Nawanshahar	4/07 to 3/08	11(b)	1
		4/08 to 3/09	1(a to d),2(b),3,4,5,6(a,b),8,12,14,15(a,b),16,	15
		4/09 to 3/10	19(a to d),21(a),22,24 1(a to g),2(a,b),3,4,5(a,b,c),6(a,b),7,8,9,10,11 ,12(a,b,c),13,14(a,b),15,16,17(a,b,c),18 ,19,20,21,22(a,b)	22
(i)	T.O. Balachaur	4/06 to 3/08	1(a),2(a,b),8, 9(b,c,e),10,11,12,13	8
		4/08 to 3/10	1(a to g),2(a,b),3(a,b),4,5,6,7,8(a,b),9,10,11(a ,b,c,d)	11
	TO Banga	4/06 to 3/08	2,3(b),4, ,6(a,)	4

		4/08 to 3/10	1(a to d),2,3(a,b),4(a,b),5,6,7,8	8
17.	PAO New Delhi	4/06 to 3/08	10	1
18.	D.T.O. Patiala	4/07 to 3/08	5(a,b,c),6,	7
		4/08 to 3/09	16(c),19(e),25(a,c,d),27(a),28(d)	22
		4/09 to 3/10	1(a,b),2(a,b,c), 4,6(a to d),7,8(a),9(a to d),10(a,b),11(a,b,c),12,14,15(a),16(a,b),18(a to e),19,20,21,22,23(a,b),24(b,c),25,27 1(a to e),2,3,4(a,b),5(a,b),6,7,8,9,10,11,12,13,14,15	15
(i)	T.O. Rajpura	4/04 to 3/06	2	1
		4/06 to 3/08	1(c,d),2,3,4,	4
		4/08 to 3/10	1(a to e),2(a,b),3(a,b),4,5(a,b),6	6
(ii)	T.O. Dudhan	4/06 to 3/08	1 (a,b,9©)	2
	Sudhan	4/08 to 3/10	1,2,3,4(a,b),5,6(a,b),7,8,9	9
(iii)	T.O. Samana	4/08to 3/10	1(a,b),2,3,4,5,(a,b),6,7	7
(iv)	T.O. Nabha	4/06 to 3/08	3(b),4(a),12(c),	3
		4/08 to 3/10	1(a to e),2,3,4,5,6,7,8	8
(v)	T.O. Patraon	4/08 to 3/10	1(a to d),2(a,b),3,4,5,6	6
19.	D.T.O. Ropar	4/06 to 3/07	1	1
		4/07 to 3/08	13(a), 16(a to e), 18	10
		4/08 to 3/09	,21(a,b),22,23,24,25,26,27,	
		4/09 to 3/10	1,2, 4(a,b), 6,7, 10,12,14(b),16,17,18,19,20,21,23,24 1(a to g),2,3,4(a,b),5,6,7,8,9(a,b,c),10(a,b),11,12(a,b,c),13,14,15,16,17(a,b),18(a,b),	16 18
(ii)	T.O. Nurpur Bedi	4/06 to 3/08	1(a,b,c),2,3	3
(iii)	T.O. Anandpur	4/06 to 3/08	2,3,4 ,8(a,b),9,10	6

	Sahib	4/08 to 3/10	1(a,b,c,d),2,3,4,5,6,7(a,b),8,9	9
(iv)	T.O. Nangal	4/06 to 3/08	1(a,), 5,6 ,12, 15	5
	T O Chamkaur	4/06 to 3/08	4,9,10(a,b,d),11	4
	Sahib	4/08 to 3/10	1(a to f),2,3(a,b,c),4,5,6(a,b,c),7,8(a,b)	8
20.	D.T.O. Sangrur	4/05 to 3/06	4	1
		4/08 to 3/09	3 ,12(a,b), 14(a to d),15, 17 ,19	6
		4/09 to 3/10	1(a,c,d),3,4,6,7,8,9,10,12,14,15,16,20(a,b,d),21,22,23	16
	Dhuri	4/07 to 3/09	9	1
	Lehragaga	4/07 to 3/09	5,9(a)	2
(iii)	D.T.O. Sangrur	4/04 to 3/05	1	1
	(Contg).	4/07 to 3/09	10(b),13(b),	2
	T.O. Malerkotla			
(iv)	T.O. Sunam	1/82 to 12/85	2	1
		4/07 to 3/09	13(b,c),14	2
(v)	T.O. Bhawanigarh	3/90 to 12/92	2	1
		4/07 to 3/09	8(a),9,10	3
vi	Moonak	4/05 to 3/07	4(b)	1
		4/07 to 3/09	1(a),5	2
21.	D.T.O. Tarn Taran	3/95 to 3/97	1(a,b)	1
		4/02 to 3/04	4	1
		4/04 to 3/06	1,2,3	3
		4/06 to 3/07	1(a),3,4, 16(a,b)	4
		4/07 to 3/08	1,2(a,b,c), ,9(b),10(a),15(a,c) , 25,26	7
		4/08 to 3/09	1(a to f),2,3(a,b,c),4,5,6(a,b,c),8,10,11,12,13(c),14,17,18,19,20(a to d),21(b),22,23,24,25(b),28,29,30(a)	24
(iii)	T.O. Patti	4/97 to 3/98	1	1
		4/98 to 3/02	2(a), 6	2

		4/04 to 3/06	1, 9	2
		4/06 to 3/08	1(a,b,c,d),4(a,b,c,d), 9	3
(vi)	T.O Khem Kharan	4/04 to 3/06	1(i,ii,iii,iv)	1
		4/06 to 3/08	1,2,3,4,5,6,7,8	8
		4/08 to 3/10	1,2,3,4,5	5
(vii)	T.O Chhabbal	4/04 to 3/06	2	1
		4/06 to 3/08	1(a,b),2,3(a,b),4,5,6,7(a,b),8(a,b,c,d,e)	8
(viii)	T.O Khadoor Sahib	4/06 to 3/08	2,3(a),4, 10(a,b,c,d,e)	4

Annexure 'E'
Statement showing late/non receipt of first reply of inspection reports
(Referred to Part- 3 Para 3.2.2)

Sr. No.	Name of D.T.O.	Date of issue of Inspection Reports	Date of receipt of 1st reply	Delay
1.	Bathinda	19.08.2010	27.09.2010	09 days
2	Sangrur	19.07.2010	30.08.2010	12 days
3	Barnala	21.07.2010	03.09.2010	13 days
4	Fatehgarh Sahib	15.09.2010	15.11.2010	31 days
5	Kapurthala	29.03.2011	10.06.2011	One month and 12 days

Annexure 'F'
Statement showing Inspection of District Treasuries/Treasuries by Departmental Officers.
(Referred to Part-3 Para 3.2.3)

District Treasury:

Sr. No.	Name of Authority	No. of visits required during 2009-10	Actually performed	Short fall (in percentage)
1.	Commissioner	Once in a year of each treasury 21 X 1 = 21	13	38
2.	Dy. Commissioner/ Collector & Asstt. Dy. Commissioner	Once in a year 21 X 1 = 21	12	43
3.	Finance Deptt. Pb Director (T&A) A/Cs Branch, Chandigarh	Once in a year in each District Treasury 21 X 1 = 21	13	38

Annexure-G
**LIST OF CASES OF DOUBLE PAYMENT OF PENSION COMMUTATION
NOTICED DURING THE YEAR 2009-10 AND 2010-11
(Referred to Part-3 Para 3.3.1)**

Sr. No.	Name of the retire. Sh./Smt.	PPO.NO.	Amount of Commutation/ Death gratuirty	Treasury	Remarks
1.	Harbans Lal	229462/Pb	5,08,608/- (Commutation)	Jalandhar	Payment deposited through DD.No.129427 dt. 24.09.2009
2.	Lachman Dass	229147/Pb	3,02,378/- (Commutation)	Jalandhar	Payment deposited through DD No. 129426 dated 24/09/2009
3.	Nanak Chand	226566/Pb	3,07,148/- (Commutation)	Jalandhar	Payment deposited through challan No.37 dated 3/2/2010
4.	Sudesh Kumari	229331/Pb	6,89,105/- (Commutation)	Patiala	Payment deposited through challan dated 7/12/2009
5.	Dr. Prem Lal	222603/Pb	7,58,141/- (Commutation)	Ropar	Payment deposited vide DD.No. 605090 dated 8/5/2010
6.	Raj Kumari	239567/Pb	3,98,694/- (Commutation)	Jalandhar	Amount recovered as intimated by DTO vide No. 15812-13 dt.3/3/2011
7.	Randhir Singh	240966/Pb	5,79,106/- (Commutation)	Mukatsar	Amount adjusted as intimated by DTO vide No. 3855 dated 17/3/11
8.	Hansa Singh	238313/Pb	2,41,101/- (Commutation)	Mukatsar	Amount adjusted as intimated by DTO vide No. 3855 dated 17/3/11

Annexure 'G-I'
Statement showing Non-obtaining of Photocopy of Reverse Page of C&R by The
Distt.Treasury Officer
(Referred to Part-3 Para 3.3.1(a))

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
1.	Nawan Shahar	Bakshish Ram	268804	P-11/B-37/09-10/12405-06 dt. 5.3.10
2.	Nawan Shahar	Jasvir Singh	239110	P-7/J-65/08-09/862-63 dt.30.4.09
3.	Nawan Shahar	Prem Chand	208620	P-5/P-56/08-09/1331-32 dt.20.2.09
4.	Nawan Shahar	Amrik Singh	350000	P-6/A-38/09-10/10961-62 dt.6.10.09
5.	Nawan Shahar	Harbhajan Dass Mann	350000	P-I/H-16/09-10/4756-57 dt.20.7.09
6.	Mukatsar	Mangal Singh	350000	P-82/M-4/08-09/2755-56 dt.15.7.09
7.	Mukatsar	Ashwani Kumar	281045	P-6/A -61/08-09/5844-45 dt.9.7.09
8.	Mukatsar	Gurdev Singh	11080	P-7/G-26/08-09/15062-63 dt.16.3.09
9.	Mukatsar	Avtar Kaur	350000	P-7/A-5/09-10/1290-91 dt.12.5.09
10.	Mukatsar	Yash Pal Khurana	462990	P-I/Y-1/09-10/13332-33 dt.14.1.10
11.	Mukatsar	Chander Bala	6720	P-7/C-12/06-07/8486-87 dt.24.10.08
12.	Mukatsar	Paul Kaur	171865	P-7/P-39/08-09/15534-35 dt.17.4.09
13.	Mukatsar	Pritam Singh	6072	P-7/P-69/08-09/15046-47 dt.4.3.09
14.	Mukatsar	Harbans Singh	5536	P-7/H-75/98-99/15680-81 dt.27.3.09
15.	Mukatsar	Subhash Kumari	102529	P-7/S-114/08-09/10463-64 dt. 4.2.10
16.	Faridkot	Ravinder Kaur	462345	P-4/R-50/09-10/15334-35 dt.19.1.10
17.	Faridkot	Gurmail Singh	350000	P-9/G-49/08-09/2700-01 dt.14.5.09
18.	Faridkot	Sukhwant Kaur	187977	P-4/S-58/09-10/5982-83 dt.13.11.09
19.	Faridkot	Hardial Singh	397845	P-8/H-33/09-10/9591-92 dt.29.1.10
20.	Faridkot	Pawan Kumari	350000	P-9/P-9/09-10/5220 dt.30.6.09
21.	Faridkot	Harmail Singh	2790	P-9/H-45/07-08/4228-29 dt.29.5.09
22.	Jalandhar	Kashmir Singh	140805	P-12/K-88/08-09/19289-90 dt.25.3.09
23.	Jalandhar	Tejinder Paul	350000	P-5/T-18/08-09/2017-18 dt.8.6.09
24.	Jalandhar	Mohinder Kaur	6544	P-I/M-52/05-06/7402-03 dt.13.10.08
25.	Jalandhar	Kans Raj	246196	P-8/K-76/08-09/18971-72 dt.2.4.09
26.	Jalandhar	Gurcharan Singh	346187	P-10/G-72/08-09/2089-90 dt.1.6.09
27.	Jalandhar	Inder Mohan	267582	P-7/I-7/08-09/15004-05 dt.26.3.09
28.	Jalandhar	Sona Devi	187975	P-2/S-141/08-09/449-50 dt.14.5.09
29.	Jalandhar	Raj Mohani	350000	P-5/R-4/08-09/11032-33 dt.24.1.09
30.	Jalandhar	Tarsem Singh	273567	P-7/T-13/08-09/809-10
31.	Jalandhar	Parkash Chand	314352	P-12/P-87/08-09/397-98 dt.24.4.09
32.	Jalandhar	Santokh Singh	350000	P-7/S-163/08-09/15309-10 dt.30.3.09

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
33.	Jalandhar	Jasbir Singh	350000	P-5/J-43/08-09/10693-94 dt.6.1.09
34.	Jalandhar	Jagir Singh	116408	P-7/J-68/08-09/1205-06 dt.30.4.09
35.	Jalandhar	Swaran Lata	45951	P-2/S-100/08-09/16672-73 dt.3.3.10
36.	Jalandhar	Gobind Singh	335481	P-10/G-2/09-10/2027-28 dt.11.6.09
37.	Gurdaspur	J.P.Mehmi	350000	P-7/J-74/07-08/
38.	Gurdaspur	Tarsem Lal	287929	P-10/T-33/08-09/
39.	Bathinda	Karnail Singh	350000	P-I/K-4/09-10/5971-72 dt.13.8.09
40.	Bathinda	Roop Chand Sharma	350000	P-4/R-14/09-10/3227-28 dt.23.7.09
41.	Bathinda	Bawa Ram	350000	P-8/B-45/2001-02/24221-22 dt.7.1.02
42.	Bathinda	Sukhdev Ram	15941	P-2@/S-21/08-09/8646-47 dt.23.9.09
43.	Bathinda	Ram Asra	990	P-6/R-71/95-96/5835-36 dt.2.7.09
44.	Pb., Chandigarh	Manjeet Singh	309441	P-10/M-65/08-09/12091-92 dt.22.1.09
45.	Pb., Chandigarh	Ashwani Kumar	10149	P-I/A-27/08-09/16777-78 dt.19.3.09
46.	Pb., Chandigarh	Balwinder Singh	350000	P-I/B-8/09-10/1372-73 dt.5.6.09
47.	Barnala	Major Singh	350000	P-9/M-6/09-10/4804-05 dt.29.6.09
48.	Barnala	Jaswant Singh	350000	P-14/J-68/08-09/330-31 dt.24.4.09
49.	Barnala	Labh Singh	12338	P-14/L-3/08-09/5466-67 dt.29.7.09
50.	Barnala	Teja Singh	389453	P@-14/T-5/08-09/11320-21 dt.1.2.10
51.	Ferozepur	Mehar Singh	262168	P-9/M-21/09-10/8548-49 dt.1.9.09
52.	Ferozepur	Satish Kumar	350000	P-11/S-196/08-09/576-77 dt.27.4.09
53.	Ferozepur	Jarnail Singh	350000	P-6/J-105/08-09/03-04 dt.17.4.09
54.	Ludhiana	Mohinder Singh	340942	P-8/M-52/08-09/18982-83 dt.4.6.09
55.	Ludhiana	Hakam Singh	350000	P-4/H-47/08-09/13167-68 dt.3.2.09
56.	Ludhiana	Vijay Kumar	350000	P-8/V-26/08-09/11908-09 dt.15.1.09
57.	Ludhiana	Kuldip Kaur	309441	P-I/K-30/08-09/13090-91 dt.19.11.08
58.	Ludhiana	Sita Devi	348808	P-4/S-183/08-09/703-04 dt.11.5.09
59.	Ludhiana	Gurcharan Singh	246190	P-11/G-97/09-10/1718-19 dt.20.5.09
60.	Ludhiana	Harjit Singh	326486	P-6/H-2/08-09/5188-89 dt.26.6.09
61.	Ludhiana	M.S. Kundlas	350000	P-I/M-65/07-08/5148-49 dt.21.6.09
62.	Ludhiana	Hari Singh	350000	P-6/H-31/08-09/17895-96 dt.11.3.09
63.	Ludhiana	Dharam Pal	350000	P-4/D-84/07-08/12712-13 dt.15.1.09
64.	Ludhiana	Baldev Singh	240372	P-I/B-22/09-10/5449-50 dt.11.7.09
65.	Ludhiana	Rajwant Singh	116592	P-2/R-76/07-08
66.	Patiala	Vasdev Chaudhry	148880	P-7/V-1/09-10/1370-71 dt.11.5.09
67.	Patiala	S.S. Mann	350000	P-9/G-29/2004/5035-36 dt.25.6.09
68.	Patiala	Harbans Singh	19338	P-2/H-14/08-09/7200-01 dt.12.10.09

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
69.	Patiala	Raman Khosla	350000	P-14/R-38/09-10/6254-55 dt.1.9.09
70.	Patiala	Gian Chand	350000	P-14/G-52/08-09/7674-75 dt.5.11.09
71.	Patiala	Satbir Singh	575322	P-2/S-7/09-10/1261-62 dt.29.5.09
72.	Patiala	Ram Gopal	350000	P-6/R-18/09-10/4954-55 dt.25.6.09
73.	Patiala	Joginder Singh	350000	P-9/J-44/08-09/5045-46 dt.25.6.09
74.	Patiala	Jasbir Singh	898805	P-I/J-23/09-10/9400-01 dt.9.11.09
75.	Patiala	Balwant Singh	350000	P-8/B-21/09-10/6867-68 dt.28.10.09
76.	Patiala	Sampuran Singh	88032	P-14/S-140/08-09/
77.	Patiala	Kamlesh Kumar	212353	P-9/K-56/07-08/11489-90 dt.2.12.09
78.	Patiala	Nirpal Singh	77499	P-9/N-18/07-08/16644-45 dt.2.12.09
79.	Patiala	Jaspal Singh	202244	P-2/J-32/09-10/7088-89 dt.23.10.09
80.	Patiala	Jagdip Singh	80619	P-I/J-12/06-07/1127-28 dt.30.9.09
81.	Patiala	Usha Rani	-	P-14/U-15/07-08/955-56 dt.5.5.08
82.	Patiala	Dharam Pal	94246	P-2/D-46/06-07/2154-55 dt.4.1.10
83.	Patiala	Baldev Sharma	16158	P-14/B-65/08-09/8286-87 dt.1.12.09
84.	Patiala	Kiran	350000	P-14/K-13/09-10/11677-78 dt.10.2.10
85.	Patiala	Siri Chand	34633	P-I/S-104/07-08/241-42 dt.15.1.10
86.	Patiala	Kalawati	350000	P-14/K-1/09-10/1202-03 dt.5.5.09
87.	Patiala	Nav Tej	350000	P-2/N-26/08-09/13731-32 dt.21.1.09
88.	Patiala	Joginder Singh	350000	P-9/J-25/03-04/15695-96 dt.21.10.08
89.	Patiala	Rakesh Singh	149535	P-2/R-62/08-09/17088-89 dt.26.3.09
90.	PAO,N.Delhi	Chander Mohan	170478	P-2/C-13/09-10/8292-93 dt.20.9.09
91.	PAO,N.Delhi	Shiri Ram	305729	P-2/S-187/09-10/17073-74 dt.11.3.10
92.	Moga	Prem Lata	346187	P-I/P-72/07-08/4830-31 dt.16.6.08
93.	Moga	Sukhdev Singh	350000	P-10/S-161/08-09/15357-58 dt.31.3.09
94.	Moga	Jagmohan Singh	208620	P-12/J-79/08-09/127-28 dt.22.4.09
95.	Moga	Pardeep Singh	316121	P-10/P-57/08-09/140-41 dt.22.4.09
96.	Moga	Gurmail Singh	248127	P-7/G-64/08-09/15624-25 dt.6.4.09
97.	Moga	Kamlesh Kumar	350000	P-7/K-55/08-09/2869-70 dt.28.5.09
98.	Moga	Harbhajan Singh	280256	P-7/H-2/09-10/6468-69 dt.25.8.09
99.	Moga	Harnek Singh	350000	P-2/H-13/09-10/5746-47 dt.7.9.09
100.	Moga	Paramjit Kaur	13068	C&R No. not mentioned in sanction.
101.	Moga	Amrik Singh	350000	P-6/A-11/09-10/9998-99 dt.9.9.09
102.	Moga	Nachhatar Singh	350000	P-10/N-12/08-09/652-53 dt.28.4.09
103.	Moga	Binder Kaur	345795	P®/8612-13 dt.9.10.09
104.	Moga	Nirmal Singh	533247	P-12/N-15/09-10/9544-45 dt.8.12.09
105.	Moga	Sham Dulari	35000	P-10/S-33/08-09/8485-86 dt.22.8.09
106.	Moga	Suresh Rani	13470	P-10/S-82/08-09/16386-87 dt.9.4.09
107.	Moga	Charanjeet Kaur	15130	P-10/C-20/06-07/11043-44 dt.16.1.09
108.	Moga	Pritam Kaur	8908	P-10/P-46/08-09/6405-06 dt.9.4.09

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
109.	Moga	Balbir Singh	197600	P-7/B-70/08-09/6636-37 dt.31.1.09
110.	Moga	Gurmej Singh	10255	P-12/G-3/07-08/1896-97 dt.21.10.08
111.	Moga	Avtar Singh	75244	P-7/A-57/08-09/693-94 dt.31.8.09
112.	Ropar	Sant Parkash	238574	P-2/S-101/08-09/1427-28 dt.11.2.09
113.	Ropar	Avtar Singh	350000	P-2/A-5/09-10/2992-93 dt.10.7.09
114.	Ropar	Gurcharan Kaur	243450	P-4/G-72/05-06/11073-74 dt.13.1.06
115.	Mohali	Bhim Sain	297759	P-11/B-5/09-10/1220-21 dt.15.5.09
116.	Mohali	Major Singh	135787	C&R No.not mentioned in sanction.

Annexure 'H'
Non recording of certificate of NDC and anticipatory pension/DCRG on the
Gratuity sanction by the DDOs
(Referred to Part-3 Para 3.3.1(b))

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
1.	Nawan Shahar	Lalji Bhatti	350000	P-12/L-5/09-10/5808-09 dt.23.9.09
2.	Nawan Shahar	Swaran Kaur	350000	P-12/S-18/09-10/4591-92 dt.29.7.09
3.	Nawan Shahar	Santokh Singh	350000	P-5/S-41/09-10/3932-33 dt.10.8.09
4.	Nawan Shahar	Santokh Singh	350000	P-I/S-20/09-10/8326-27 dt.17.8.09
5.	Nawan Shahar	Nirmal Singh	350000	P-5/N-8/09-10/4577-78 dt.1.9.09
6.	Nawan Shahar	Dyal Singh	324176	P-6/D-53/08-09/17451-52 dt.4.3.09
7.	Nawan Shahar	Satwant Kaur	323568	P-12/S-174/08-09/19840-41 dt.30.3.09
8.	Nawan Shahar	Amrik Singh Garcha	350000	P-5/A-15/09-10/4476-77 dt.14.9.09
9.	Nawan Shahar	Harnek Singh	349866	P-2/H-29/09-10/10260-61 dt.8.12.09
10.	Nawan Shahar	Mangal Dass	350000	P-6/M-2/09-10/11089-90 dt.10.10.09
11.	Nawan Shahar	Harbhajan Dass Mann	350000	P-I/H-16/09-10/4756-57 dt.20.7.09
12.	Nawan Shahar	Amrik Singh	350000	P-5/A-5/08-09/2667-68 dt.30.5.08
13.	Nawan Shahar	Barjinder Kaur	244928	P-5/B-5/08-09/2123-24 dt.23.5.08
14.	Nawan Shahar	Vidya Devi Dhan	350000	P-5/V-16/07-08/17616-17 dt.4.4.08
15.	Nawan Shahar	Mohan Lal	309441	P-6/M-32/08-09/7337-38 dt.6.3.08
16.	Nawan Shahar	Shanti	206890	P-12/S-133/07-08/22598-99 dt.5.2.08
17.	Nawan Shahar	Jagdish Raj	235097	P-6/J-34/06-07/4763-64 dt.31.8.08
18.	Nawan Shahar	Kashmir Singh	327030	P-6/K-38/07-08/3503-04 dt.11.6.08
19.	Nawan Shahar	Narinder Singh	316965	P-6/N-45/07-08/3375-76 dt.10.6.08
20.	Nawan Shahar	Sher Singh	141818	P-7/S-135/07-08/2140-41 dt.10.6.08
21.	Jalandhar	Bhupinder Kumar	350000	P-9/B-65/08-09/3514-15 dt.27.5.09
22.	Jalandhar	Raj Mohani	350000	P-5/R-41/08-09/11032-33 dt.24.1.09
23.	Jalandhar	Paramjit Singh	350000	P-5/P-19/08-09/8133-34 dt.5.11.08
24.	Jalandhar	Jarnail Singh	315365	P-5/J-64/08-09/15339-40 dt.20.4.09
25.	Jalandhar	Usha Rani	350000	P-5/U-1/09-10/592-93 dt.1.5.09
26.	Jalandhar	Avtar Singh	335181	P-10/A-48/08-09/110-11 dt.27.4.09
27.	Jalandhar	Kulwinder Kaur	350000	P-15/K-78/08-09/15163-64 dt.16.4.09
28.	Jalandhar	Jasbir Singh	350000	P-5/J-43/08-09/10693-94 dt.6.1.09
29.	Kapurthala	Major Singh	440649	P-10/M-21/09-10/12968-69 dt.4.12.09
30.	Kapurthala	Arun Sehgal	558410	P-8/A-23/09-10/8432-33 dt.5.1.10
31.	Kapurthala	Brij Nath	286695	P-8/B-29/08-09/3128-29 dt.17.6.09

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
32.	Kapurthala	Harbans Lal	239156	P-9 /H-56/08-09/1975-76 dt.14.5.09
33.	Kapurthala	Jatinder Pal	350000	P-8/J-42/08-09/18835-36 dt.6.4.09
34.	Bathinda	Malkiat Singh	340956	P-I/M-24/08-09/15247-48 dt.15.1.09
35.	Bathinda	Jagjeet Singh	350000	P-I/J-77/08-09/1155-56 dt.1.5.09
36.	Bathinda	Sudarshna Kaur	350000	P-4/S-127/08-09/12282-83 dt.15.1.09
37.	Bathinda	Prithi Singh	350000	P-4/P-56/08-09/958-59 dt.14.5.09
38.	Bathinda	Kamlesh Kumari	324176	P-11/K-86/08-09/15039-40 dt.24.4.09
39.	Bathinda	Davinder Kumar	291474	P-12/D-55/08-09/19611-12 dt.19.3.09
40.	Bathinda	Rajinder Kumar	350000	P-8/R-54/08-09/19493-94 dt.23.4.09
41.	Hoshiarpur	Pushpa Devi	-	P-11/P-23/09-10/9263-64 dt.7.1.10
42.	Hoshiarpur	Nirmal Devi	-	P-11/N-6/09-10/7804-05 dt.5.1.10
43.	Hoshiarpur	Harbans Singh	-	P-6/H-37/09-10/13870-71 dt.11.1.10
44.	Hoshiarpur	Manjit Kaur	-	P-11/M-37/09-10/9666-67 dt.18.1.10
45.	Hoshiarpur	Sital Singh	-	P-9/S-71/09-10/12000-01 dt.1.1.10
46.	Hoshiarpur	Jaswant Raj	-	P-8/J-25/09-10/6772-73 dt.26.11.09
47.	Hoshiarpur	Laxmi Narain	-	P-6/L-5/08-09/18481-82 dt.27.3.09
48.	Hoshiarpur	Lalit Kumar	-	P-5/L-9/09-10/9527-28 dt.11.1.10
49.	Hoshiarpur	Rattan Chand	-	P-6/R-39/09-10/14448-49 dt.18.1.10
50.	Pb Chandigarh	Dr.V.K.Mishra	350000	P-8/V-22/08-09/11584-85 dt.7.1.09
51.	Pb.,Chandigarh	Balbir Singh	350000	P-I/B-25/08-09/15957-58 dt.28.1.09
52.	Pb.,Chandigarh	Kamaljit Singh	350000	P-I/K-58/08-09/17529-30 dt.26.2.09
53.	Pb.,Chandigarh	Ramesh Kumar	350000	P-9 /R-63/07-08/117-18 dt.28.5.08
54.	Pb.,Chandigarh	Sushma Salotra	350000	P-4/S-78/08-09/15251-52 dt.18.2.09
55.	Pb.,Chandigarh	Surinder Singh Ghuman	350000	P-I/S-149/07-08/18233-34 dt.20.3.09
56.	Pb.,Chandigarh	Ujagar Singh	219188	P-7/U-2/08-09/9977-78 dt.2.12.08
57.	Pb.,Chandigarh	Gurmel Chand	350000	P-5/G-4/09-10/3474-75 dt.24.7.09
58.	Pb.,Chandigarh	Labh Singh	350000	P-9/L-6/09-10/9743-44 dt.24.9.09
59.	Barnala	Ravinder Singh	350000	P-14/R-97/08-09/228-29 dt.17.4.09
60.	Barnala	Hans Raj	350000	P-I/H-39/08-09/18095-96 dt.13.3.09
61.	Barnala	Usha Rani	350000	P-14/U-16/08-09/17039-40 dt.22.4.09
62.	Barnala	Kuldip Singh	350000	P-14/K-4/09-10/2757-58 dt.10.6.09
63.	Barnala	Darshna Menon	350000	P-14/D-39/08-09/16019-20 dt.18.3.09

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64.	Barnala	Surinder Pal Goel	350000	P-14/S-175/08-09/522-23 dt.15.5.09
65.	Barnala	Hardev Singh	350000	P-14/H-52/08-09/15863-64 dt.6.3.09
66.	Ferozpur	Jarnail Singh	350000	P-8/J-43/08-09/18705-06 dt.26.3.09
67.	Ferozpur	Ram Sunder	228605	P-9/R-70/08-09/13420-21 dt.22.4.09
68.	Ferozpur	Sham Sunder	330103	P-12/S-203/08-09/619-20 dt.23.4.09
69.	Ferozpur	Ashok Kumar	300320	P-9/A-8/07-08/1242-43 dt.29.4.09
70.	Ferozpur	Bikar Singh	250441	P-9/B-62/08-09/2457-58 dt.14.5.09
71.	Ferozpur	Vinod Kumar	350000	P-2/V-28/08-09/1533-34 dt.3.6.09
72.	Ferozpur	Lachhman Dass	346187	P-11/L-2/09-10/
73.	Ferozpur	Ram Kirpal	254677	P-12/R-117/08-09/2701-02 dt.23.6.09
74.	Ferozpur	Kartar Singh	216942	P-2/K-65/02-03/11295-96 dt.31.3.03
75.	Ferozpur	Shiv Raj	350000	P-6/S-202/08-09/3525-26 dt.3.6.09
76.	Ferozpur	Narinder Singh	350000	P-2/N-15/09-10/4825-26 dt.13.8.09
77.	Ludhiana	Balkar Singh	350000	P-I/B-21/08-09/876-77 dt.1.5.09
78.	Ludhiana	Hakam Singh	350000	P-4/H-47/08-09/13167-68 dt.3.2.09
79.	Ludhiana	Rajinder Singh	248124	P-7/R-15/08-09/13480-81 dt.
80.	Ludhiana	Daljit Singh	350000	P-4/D-48/08-09/14061-62 dt.11.2.09
81.	Ludhiana	Satish Kumar	283345	P-7/S-150/08-09/2859-60 dt.29.5.09
82.	Ludhiana	Khushia Singh	122647	P-I/K-7/08-09/1996-97 dt.1.5.09
83.	Ludhiana	Baldev Singh	240372	P-I/B-22/09-10/5449-50 dt.11.7.09
84.	Patiala	Nachhatar Singh	350000	P-2/N-17/09-10/5794-95 dt.4.9.09
85.	Patiala	Maghar Singh	350000	P-8/M-12/09-10/3522-23 dt.20.7.09
86.	Patiala	Sham Lal	250932	P-2/S-24/09-10/3111-12 dt.10.7.09
87.	Patiala	Satinder Pal Singh	350000	P-2/S-44/09-10/7165-66 dt.4.9.09
88.	Patiala	Hari Singh	262168	P-8/H-12/09-10/3688-89 dt.29.7.09
89.	Patiala	Krishan Singh	263165	P-10/K-2/09-10/1180-81 dt.8.5.09
90.	Patiala	Gian Singh	251298	P-9/G-23/09-10/8752-53 dt.1.9.09
91.	Patiala	Dev Raj	247187	P-9/D-55/08-09/8801-02 dt.7.9.09
92.	Patiala	Harjit	423341	P-14/H-26/09-10/7947 dt.23.11.09
93.	Patiala	Gurdyal Singh	154980	P-9/G-22/09-10/8795-96 dt.7.9.09
94.	Patiala	Mohini Arora	490364	P-2/M-45/09-10/10128-29 dt.4.1.10
95.	PAO N.Delhi	Nav Bahadur	216057	P-2/N-25/07-08/2922-23 dt.11.6.08
96.	PAO N.Delhi	Rajinder Singh	327030	P-6/R-8/08-09/3002-03 dt.2.6.08
97.	PAO N.Delhi	Narinder Mohan Sood	350000	P-2/N- /08-09/3760-61 dt.3.7.08
98.	PAO N.Delhi	Tilak Raj	350000	P-2/T-25/07-08/1586-87 dt.14.5.08
99.	PAO N.Delhi	Krishan Dev	288750	P-2/K-69/07-08/1960-61 dt.22.5.08

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Amount of DCRG	Authority letter vide which C&R issued by A.G. (A&E) Punjab
100.	PAO N.Delhi	Sahib Singh	350000	P-6/S-23/09-10/9122-23 dt.3.9.09
101.	Moga	Surjit Singh	349762	P-10/S-128/08-09/15347-48 dt.31.3.09
102.	Moga	Major Singh	335181	P-6/M-99/08-09/929-30 dt.30.4.09
103.	Moga	Gurpiar Singh	324176	P-6/G-2/09-10/1327-28 dt.1.5.09
104.	Moga	Gurdev Singh	324176	P-6/G-77/08-09/196-97 dt.24.4.09
105.	Moga	Mohinder Singh	288965	P-2/M-2/09-10/776-77 dt.25.5.09
106.	Moga	Veer Chand Luthra	350000	P-12/V-12/08-09/19705-06 dt.31.3.09
107.	Moga	Vijay Kumar	350000	P-11/V-4/09-10/4003-04 dt. 18.7.08
108.	Moga	Pritam Singh	326486	P-6/P-8/09-10/9254-55 dt.27.8.09
109.	Moga	Davinder Kaur	350000	P-10/D-33/08-09/9692-93 dt.27.11.08
110.	Moga	Bhupinder Singh	185225	P-6/B-53/09-10/10591-92 dt.18.9.09
111.	Moga	Mehar Chand	350000	P-2/M-34/09-10/7106-07 dt.23.10.09
112.	Ropar	Bhupinder Singh	254678	P-6/B-114/08-09/6286-87 dt.14.7.09
113.	Ropar	Bhupinder Singh	350000	P-2/B-20/09-10/3574-75 dt.23.7.09
114.	Ropar	Baljinder Kaur	350000	P-4/B-21/09-10/4835-36 dt.11.9.09
115.	Ropar	Swaran Singh	346187	P-2/S-109/08-09/15256-57 dt.6.3.09
116.	Ropar	Rattan Singh	309441	P-6/R-43/08-09/12428-29 dt.28.11.08
117.	Ropar	Jagmohan Kaur	350000	P-4/J-64/08-09/2058-59 dt.15.6.09
118.	Ropar	Asha Rani	348395	P-4/A-36/08-09/15437-38 dt.12.3.08
119.	Ropar	Gurmail Singh	220970	P-8/G-12/09-10/3818-19 dt.7.8.09
120.	Ropar	Harpal Singh	350000	P-8/H-13/09-10/3859-60 dt.7.8.09
121.	Mohali	Jaspal	1000000	P-8/J-26/09-10/7217-18 dt.9.12.09
122.	Mohali	Joginder Singh	574838	P-I/J-54/09-10/14454-55 dt.28.1.10
123.	Mohali	Nirmal Jaswal	350000	P-4/N-31/08-09/15042-43 dt.25.2.09
124.	Mohali	Satinder Kumar	339834	P-4/S-137/08-09/13233-34 dt.29.1.09
125.	Mohali	Mast Ram	350000	P-I/M-6/09-10/2866-67 dt.1.6.09
126.	Mohali	Thoppil Kannu Khujappan	350000	P-9/T-4/09-10/5055-56 dt.22.6.09
127.	Mohali	Bhupinder Kaur	417302	P-4/B-40/09-10/7046-47 dt.7.12.09
128.	Mohali	Usha Rani	513760	P-4/U-7/09-10/6304-05 dt.10.11.09
129.	Mohali	Simran Kaur	350000	P-4/S-48/09-10/7641-42 dt.30.12.09
130.	Mohali	Gursharanjit Kaur	464241	P-I/G-42/09-10/15677-78 dt.16.2.10

Annexure 'I'
Non- Compliance of A.G's observations
(Referred to Part-3 Para 3.3.1(c))

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Case No.	DCRG Amount	Remarks
1.	Nawan Shahar	Rewal Singh	P-6/R-60/08-09/1259-60 dt.4.5.09	147469	DA drawn prior to 18.7.97 is due to be recovered.
2.	Nawan Shahar	Jatinder Kumar	P-9/J-1/97-98/12379-80 dt.24.2.09	28066	-
3.	Nawan Shahar	Agya Singh	P-5/A-3/08-09/9784-85 dt.11.12.09	350000	-
4.	Mansa	Arvinder Kumar	P-7/A-48/08-09/8072-73 dt.14.10.09	350000	Recovery of overpayment of Rs.325772 & Rs.4876 to be made.
5.	Kapurthala	Usha Kumari	P-8/U-7/08-09/5762-63 dt.23.10.09	350000	Recovery may be adjusted as per court orders (copy of decision was not enclosed).
6.	Gurdaspur	Harjinder Singh	P-6/H-73/08-09	160150	Pay of one month was to be deducted from DCRG.It is not mentioned whether compliance has been made or not.
7.	Gurdaspur	Balbir Singh Boparai	P-14/B-25/09-10	350000	Recovery as indicated in the LPC may be made from DCRG.
8.	Bathinda	Surinder Paul	P-12/S-151/08-09/2351-52 dt.29.5.09	350000	Recovery of Rs.38363 against Rs.5019 made. Sanction copy not endorsed to A.G. Punjab.
9.	Bathinda	Deen Dayal Garg	P-14/D-31/08-09/5308-09 dt.12.8.09	350000	Provisional pension of Rs.10632 adhoc relief may be adjusted and recovery of pay and allowances may be made before releasing DCRG but only Rs.4445 recovered.

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Case No.	DCRG Amount	Remarks
10.	Bathinda	Prem Chand	P-9/P-42/08-09/5159-60 dt.25.6.09	350000	Recovery of Rs.43604 only made against Rs.46286.
11.	Bathinda	Ajaib Singh	P-6/A-20/09-10/6186-87 dt.9.7.09	350000	Recovery of Rs.7493.
12.	Hoshiarpur	Sohan Lal	P-8/S-129/09-10/10531-32 dt.9.2.10	-	Entry of increment in Service Book
13.	Hoshiarpur	Kundan Singh	P-11/K-46/09-10/10230-31 dt.10.2.10	206663/-	Verification of service w.e.f.1.11.09 to 28.2.10
14	Hoshiarpur	Charanjit	P-9/C-11/09-10/8770-71 dt.11.9.09	-	NDC and Service verification
15	Hoshiarpur	Kailash Devi	P-5/K-45/09-10/11033-34 dt.19.2.10	-	Service 1.12.09 onwards to be verified
16	Hoshiarpur	Tarsem Singh	P-6/T-9/09-10/7900-01 dt.3.8.09	-	Service to be verified
17	Hoshiarpur	Ranjit Singh	P-7/R-18/09-10/6194-95 dt.24.8.09	-	Service to be verified
18	Hoshiarpur	Raj Rani	P-2/R-45/09-10/7977-78 dt.13.11.09	-	Service to be verified
19	Hoshiarpur	Parkash Chand	P-6/P-17/09-10/11443-44 dt.27.10.09	-	NDC and Service verification
20	Hoshiarpur	R.K.Vaid	P-5/R-16/09-10/3229-30 dt.10.12.09	-	Entry of increment in Service Book
21	Sangrur	Gurdev Singh	P-14/G-55/07-08/876-77 dt.6.5.09	350000	Recovery of overpayment of Rs.131855 to be made from DCRG
22	Barnala	Mohinder Singh	P-9/M-27/08-09/209-10 dt.24.4.09	139102	Recovery of Rs.44139
23	Barnala	Tarsem Singh	P-9/T-8/08-09/3226-27 dt.15.5.09	14735	Recovery of Rs.4630

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Case No.	DCRG Amount	Remarks
24	Barnala	Sulochana Devi	P-14/S-160/08-09/6914-15 dt.29.9.09	350000	Recovery of Rs.77996
25	Barnala	Manmohan Lal	P-10/M-53/08-09/6126-27 dt.11.9.09	-	Recovery of Rs.72113
26	Ludhiana	Sadhu Singh	P-11/S-140/08-09/11784-85 dt.27.1.09	228515	Recovery of Rs.4000
27	Ludhiana	Manmohan Singh	P-9/M-15/08-09/1099-1100 dt.27.4.09	350000	Recovery of Rs.12269
28	Ludhiana	Dalwinder Singh	P-4/D-59/08-09/2965-66 dt.16.7.09	350000	Recovery of Rs.2304
29	Patiala	Tulsi Singh	P-9/T-3/09-10/8828-29 dt.9.9.09	262168	Recovery of Rs.1177
30	Patiala	Channan Singh	P-9/C-3/09-10/8873-74 dt.9.9.09	254677	Recovery of Rs.7878
31	Patiala	Joginder Singh	P-6/J-20/09-10/12570-71 dt.25.11.09	169443	Recovery of Rs.32888
32	Patiala	Ramji Dass Gupta	P-14/R-93/08-09/3770-71 dt.7/09	350000	Recovery of Rs.78447
33	Patiala	Jasbir Kaur	P-14/J-70/08-09/5593-94 dt.20.8.09	350000	Recovery of Rs.336872
34	Patiala	Sarabjit Kaur	P-14/S-193/07-08/3218-19 dt.11.6.09	350000	Overpayment of Rs.302264
35	Patiala	Nag Chand	P-10/N-5/09-10/2730-31 dt.19.6.09	262168	Recovery of Rs.1200
36	Patiala	Paramjit Kaur	P-14/P-14/07-08/4552-53 dt.17.7.09	350000	Overpayment of Rs.294956
37	Patiala	Gurnam Singh	P-14/G-57/ 07-08/4572-73 dt.7.7.09	350000	Recovery of Rs.141471 from DCRG

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	Case No.	DCRG Amount	Remarks
38	Moga	Darshan Lal Sharma	P-2/D-47/00-01/18646-47 dt.6.2.01	90944	Recovery of Rs.144828
39	Ropar	Charan Singh	P-6/C-2/08-09/5512-13 dt.24.6.09	7050	Recovery of Rs.106731
40	Ropar	Bhajan Singh	P-6/B-55/08-09/5491-92 dt.24.6.09	6874	Recovery of Rs.46714

Annexure 'J'
Non closing of Provisional pension accounts
(Referred to Part-3 Para 3.3.1(d))

Sr. No.	Name of DTO	Name of pensioner S/Sh/Smt	DOR of pensioner	DOC of pension	Amount	P.P paid upto
1.	Nawan Shahar	Mukhtiar Singh	31.5.06	1.6.06	17384	11.3.10
2.	Nawan Shahar	Inder Singh	31.10.07	1.11.07	29785	15.6.09
3.	Nawan Shahar	Gurcharan Singh	30.4.08	1.5.08	14531	4.6.09
4.	Nawan Shahar	Manohar Singh	31.10.07	1.5.08	14531	4.6.09
5.	Nawan Shahar	Prem Chand	31.5.09	1.11.07	5678	25.10.09
6.	Nawan Shahar	Randhir Singh	31.3.09	1.6.09	8881	6.7.09
7.	Nawan Shahar	Surinder Singh	31.7.09	1.4.09	5678	25.10.09
8.	Faridkot	Sumit Singh	31.7.09	1.8.09	31807	5/10
9.	Faridkot	Nirmal Singh	30.11.09	1.12.09	7471	5/10
10.	Faridkot	Darshan Singh	30.4.09	1.5.09	12023	6/10
11.	Faridkot	Malkiat Singh	31.1.10	1.2.10	1200	-
12.	Jalandhar	Jagdish Lal	31.12.09	1.1.10	13667	8/09
13.	Jalandhar	Satinder Kaur	31.10.06	1.11.06	66498	17.8.09
14.	Jalandhar	Asha Bedi	29.2.08	1.3.08	7883	5.5.09
15.	Jalandhar	Mohinder Chand	31.8.08	1.9.08	8597	5/09
16.	Jalandhar	Kuldip Kaur	10.12.08	11.12.08	7245	7/09
17.	Jalandhar	Daulat Ram	30.9.07	1.10.07	14466	15.5.08
18.	Jalandhar	Sarabjit Singh	31.3.07	1.4.07	4772	1.9.08
19.	Jalandhar	Ramesh Kumar	31.12.06	1.1.07	9200	18.10.08
20.	Hoshiarpur	Niranjan Singh	-	-	-	-
21.	Hoshiarpur	Luxmi Narayan	-	-	-	-
22.	Hoshiarpur	Ramesh Chand	-	-	-	-
23.	Hoshiarpur	Bakhshish Singh	-	-	-	-
24.	Hoshiarpur	Surinder Lal	-	-	-	-
25.	Hoshiarpur	Harbhajan Singh	-	-	-	-
26.	Hoshiarpur	Darshan Lal	-	-	-	-
27.	Pb, Chandigarh	Jagdish Rai	31.8.07	1.9.07	21068	6/09
28.	Pb, Chandigarh	Vijay Kumar	31.5.09	1.6.09	12738	8/09
29.	Pb, Chandigarh	Ranbir Singh	28.2.06	1.3.06	5490	7/09
30.	Pb, Chandigarh	Harvinder Singh	31.8.09	1.9.09	34650	12/09
31.	Pb, Chandigarh	Gurcharan Singh	30.4.09	1.5.09	94680	12/09
32.	Pb, Chandigarh	Nand Kishor	31.5.06	1.6.06	24696	8/09
33.	Pb, Chandigarh	Jogeshwar Singh	31.8.06	1.9.06	24889	7/09

Sr. No.	Name of DTO	Name of pensioner S/Sh/Smt	DOR of pensioner	DOC of pension	Amount	P.P paid upto
34	Pb, Chandigarh	Tajinder Singh	30.6.08	1.7.08	3786	8/09
35	Pb, Chandigarh	Sher Singh	30.9.07	1.10.07	5481	5/09
36	Pb, Chandigarh	Som Nath	30.6.08	1.7.08	14063	11/09
37	Barnala	Shyam Singh			14903	4.1.10
38	Barnala	Ajmer Singh			50169	20.4.09
39	Ferozepur	Pritam Singh	31.3.08	1.4.08	8840	2/09
40	Ferozepur	Manjinder Singh	31.1.08	1.2.08	8372	4/09
41	Ferozepur	Prem Kumar	28.2.09	1.3.09	8783	6/09
42	Ferozepur	Nirmal Kant	30.4.08	1.5.08	22112	4/10
43	Ferozepur	Barender Paul	1.5.06	1.6.06	19568	1/10
44	Ferozepur	Gurdial Singh	28.2.09	1.3.09	7072	3/09
45	Ferozepur	Jaswant Singh	31.3.09	1.4.09	6644	4/09
46	Cent.Try.Chd.	Swaran Singh	31.8.05	1.9.05	20265	2/09
47	Cent.Try.Chd.	Tarsem Lal	30.11.08	1.12.08	7419	10/09
48	Cent.Try.Chd.	Janak Raj Bhandari	29.2.08	1.3.08	3584	4/09
49	Cent.Try.Chd.	Anju Kumari	14.8.08	15.8.08	5676	8/09
50	Cent.Try.Chd.	Sudarshan Kumar Sharma	30.9.08	1.10.08	14973	11/09
51	Cent.Try.Chd.	Sant Lal	30.11.08	1.12.08	15365	6/09
52	Cent.Try.Chd.	J.P.S.Kohli	31.3.09	1.4.09	25257	12/09
53	Cent.Try.Chd.	Sukhdev Swami	31.10.07	1.11.07	30964	8/09
54	Cent.Try.Chd.	Pyare Lal	31.7.07	1.8.07	3884	5/08
55	Ludhiana	Harminder Singh	31.7.05	1.8.05	3154	4/08
56	Ludhiana	Kuldeep Singh	28.2.08	1.3.08	6808	11/09
57	Ludhiana	Puran Singh	30.6.08	1.7.08	9126	6/09
58	Ludhiana	Bakhshish Singh	31.8.07	1.9.07	11281	2/10
59	Ludhiana	Gurdev Kaur	30.11.07	1.12.07	13840	2/09
60	Ludhiana	Mohan Lal	29.2.08	1.3.08	9319	8/09
61	Ludhiana	Satnam Rani	30.6.08	1.7.08	53625	7/09
62	Patiala	Chander Kanta	28.2.09	1.3.09	7335	6/09
63	Patiala	Rajinder Singh	31.1.09	1.2.09	7529	5/09
64	Patiala	Baldev Singh	31.5.08	1.6.08	6213	5/09
65	Patiala	Manjit Singh	-	-	8536	4/09
66	Patiala	Jagmail Singh	31.1.09	1.2.09	7335	4/09
67	Patiala	Amrit Pal	-	-	2687	2/09
68	Patiala	Sukhdev Singh	30.4.07	1.5.07	375	6/09
69	PAO,New Delhi	Sahib Singh	-	-	3194	2/10
70	Moga	Baltej Singh	30.11.08	1.12.08	6615	5/09
71	Moga	Bhagwant Kaur	30.4.08	1.5.08	72248	3/10
72	Moga	Amarjit Singh	31.12.08	1.1.09	9675	5/09
73	Moga	Inderjit Singh	28.2.06	1.3.06	4742	12/09

Sr. No.	Name of DTO	Name of pensioner S/Sh/Smt	DOR of pensioner	DOC of pension	Amount	P.P paid upto
74	Moga	Surjit Kaur	30.9.07	1.10.07	22614	7/09
75	Moga	Surjit Kaur	30.9.07	1.10.07	97083	11/09
76	Ropar	Om Parkash	31.5.2000	1.6.2000	15632	9/09
77	Ropar	Ranjit Singh	31.12.07	1.1.08	9445	3/10
78	Ropar	Gurmit Kaur	31.7.2000	1.8.2000	227386	6/09
79	Ropar	Ranjit Kaur	29.2.08	1.3.08	130640	7/09
80	Mohali	Gurcharan Singh	30.11.02	1.12.02	23392	12/09
81	Mohali	Simran Kaur	30.4.08	1.5.08	24966	12/09
82	Mohali	Pritam Singh	-	-	22713	3/09
83	Mohali	Arjun Lal Malhotra	31.3.09	1.4.09	17447	8/09
84	Mohali	Manohar Lal Sehgal	31.1.07	1.2.07	15343	4/09
85	Bathinda	Chand Singh	31.5.09	1.6.09	16558	16.11.09
86	Bathinda	Mahesh Kumar	30.4.09	1.5.09	34022	24.12.09
87	Bathinda	Darshan Singh	28.2.09	1.3.09	13595	11.4.09
88	Bathinda	Amarjit Kaur	-	-	5000	15.9.09
89	Bathinda	Sureshta Kumari W/o Lt.Sh. Vijay Kumar	6.3.09	7.3.09	5710	2.7.09
90	Bathinda	Ashok Kumar Gupta	31.1.08	1.2.08	21507	24.2.09
91	Bathinda	Avtar Singh	31.12.08	1.1.09	5000	8.9.09
92	Bathinda	Hardev Singh	31.10.08	1.11.08	11560	18.3.10

Annexure 'K'
Statement showing payment of gratuity made on the basis of unsigned copy of
DDO's sanction.
(Referred to Part-3 Para 3.3.1(e))

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	C&R No.&date	DDO	Sanction No./dt.	Amount
1.	Nawan Shahar	Saroj Kumari	P-8/S-86/08-09/324-25 dt.5.5.09	I.T.I.		9269
2.	Nawan Shahar	Sohan Lal	P-11/S-178/08-09/9393-94 dt.18.1.10	XEN, PWD(B&R)		3812
3.	Mukatsar	Prem Nath	P-7/P-17/07-08/3980-81 dt.16.6.09	Civil Judge		7326
4.	Kapurthala	Arjun Singh	P-8/A-73/05-06/19532-33 dt.26.3.09	BPEO		8320 (Bal)
5.	Kapurthala	Daulat Ram	P-8/D-2/07-08/1700-01 dt.24.5.07	Animal Husbandry		238140
6.	Gurdaspur	Kuldeep Kumar	P-7/K-33/08-09/	-		350000
7.	Gurdaspur	Jaswant Singh	P-12/J-70/08-09/	-		256130
8.	Ferozepur	Jograj Singh	P-2/J-12/09-10/3903-04 dt.21.7.09	Fisheries		298340
9.	Ferozepur	Inder Kumar	P-2/I-1/09-10/3913-14 dt.23.7.09	-do-		298340
10.	Ferozepur	Kesar Ram	P-2/K-50/08-09/15448-49 dt.13.3.09	-do-		148213
11.	Ferozepur	Mohan Lal	P-9/M-46/08-09/5454-55 dt.3.7.09	XEN,Rajasthan Feeder		298340
12.	Ludhiana	Kartar Singh	P-8/K-67/08-09/1955-56 dt.19.6.09	GM,Govt. Indl-cum-Service Centre		335312
13.	Ludhiana	Gurcharan Singh	P-4/G-77/07-08/6052-53 dt.16.9.08	Pr.,SSS, Kila Raipur		14394

14.	Moga	Lakhhbir Singh	P-6/L-8/09-10/9897-98 dt.4.9.09	SSP		350000
15.	Moga	Jagmohan Singh	P-12/J-79/08-09/127-28 dt.22.4.09	SMO, PHC		208620
16.	Moga	Karnail Singh	P-I/K-66/08-09/586-87 dt.1.5.09	Agri. Officer		289794
17.	Moga	Shamsher Singh	P-12/S-178/08-09/952-53 dt.7.5.09	SMO, PHC Dhudike		222300
18.	Moga	Veer Chand	P-12/V-12/08-09/19705-06 dt.31.3.09	SMO, PHC Darili		350000
19.	Ropar	Raghubir Singh	P-6/R-22/03-04/6424-25 dt.12.8.08	XEN, Panchayati Raj		5765
20.	Ropar	Balbir Singh	P-7/B-34/09-10/6108-09 dt.24.8.09	Pb. Roadways		345230
21.	Mohali	Harminder Kaur	P-12/H-42/08-09/17795-96 dt.30.1.08	MO, ESI-2, Mohali		127336
22.	Mohali	Bishan Dass	P-10/B-67/08-09/15655-56 dt.6.4.09	Comdt. 3 rd Bn.		350000
23.	Mohali	Jagat Singh	P-1/J-59/08-09/19367-68 dt.8.4.09	-do-		350000
24.	Mohali	Nirmala Devi	P-4/N-19/08-09/142-43 dt.17.4.09	DEO, SAS Nagar		15741
25.	Mohali	Ranvir Singh	P-10/R-69/08-09/14968-69 dt.1.4.09	Comdt. 3 rd Bn.		183887
26.	Mohali	Gurwinder Singh	P-10/G-50/08-09/14601-02 dt.15.3.09	-do-		216885

Annexure 'L'
**Statement showing Non submission of attested copies of (C&R) with the
departmental sanction order.**
(Referred to Part-3 Para 3.3.1(f))

Sr. No.	Name of DTO	Name of Pensioner S/Sh/Smt	DDO	DCRG Amount	C&R No./date
1.	Nawan Shahar	Sohan Lal	Pb.Roadways	264248	P-7/S-24/09-10/3545-46 dt.6.6.09
2.	Nawan Shahar	Harnek Singh	Dairy Dev.Officer	349866	P-2/H-29/09-10/10260-61 dt.8.12.09
3.	Nawan Shahar	Siri Ram	Xen, W/S & Sanitation	12888	P-12/S-161/07-08/11838-39 dt.15.1.08
4.	Nawan Shahar	Prem Nath	Pr. SSS	9327	P-5/P-20/08-09/14266-67 dt.9.3.09
5.	Nawan Shahar	Mangal Dass	SSP	350000	P-6/M-2/09-10/11089-90 dt.10.10.09
6.	Nawan Shahar	Jagdish Singh	SSP	235092	P-6/J-34/06-07/4763-64 dt.30.8.08
7.	Nawan Shahar	Bhagwan Dass	BPEO	13851 16030	P-5/B-22/04-05/2679-80 dt.27.5.08
8.	Nawan Shahar	Krishan Kumar	Pr. SSS	350000	P-5/K-48/08-09/9475-76 dt.2.12.08
9.	Nawan Shahar	Mohanga Singh	Dy.Dir, Animal Husbandry	209860	P-8/M-7/06-07/19687-88 dt.24.3.08
10.	Nawan Shahar	Daljeet Kaur	SMO, PHC Muzaffarpur	345092	P-12/D-7/08-09/4546-47 dt.2.7.08
11.	Nawan Shahar	Harbhajan Lal	Animal Husbandry	13608	P-8/H-19/07-08/19464-65 dt.19.3.08
12.	Amritsar	Kulwinder Singh	Punjab Roadways	-	-
13.	Amritsar	Karam Chand	Punjab Roadways	-	-

14.	Amritsar	Gurtej Singh	Punjab Roadways	-	-
15.	Amritsar	Sarabjit Singh	Punjab Roadways	-	-
16.	Amritsar	Ashok Kumar	Punjab Roadways	-	-
17.	Amritsar	Dalbir Singh	Punjab Roadways	-	-
18.	Amritsar	Banga Singh	Punjab Roadways	-	-
19.	Amritsar	Shanti Swaroop	Punjab Roadways	-	-
20.	Ferozepur	Harbans Singh	SE PWD(B&R)	350000	P-11/H-17/08-09/10276-77 dt.26.11.08
21.	Ferozepur	Braham Dutt	Civil Surgeon	350000	P-11/B-34/08-09/13698-99 dt.13.3.09
22.	Ferozepur	Jagdish Kumar	Chief Agri. Officer	350000	P-1/J-18/09-10/3438-39 dt.29.6.09

Annexure 'M'
Statement showing Non-transfer of PPOs to Public Sector Banks
(Referred to Part-3 Para 3.3.2)

Sr. No.	Name of DTO/T.O	Name of pensioner	PPO No.	Date of commencement of pension	Date of receipt of PPO in Treasury
1.	Amritsar	Surinder Singh	226485/Pb	-	4.5.09
2.	Amritsar	Mewa Singh	206924/Pb	-	6.5.08
3.	Amritsar	Raghubir Dass	227003/Pb	-	3.11.08
4.	Amritsar	Shashi Gupta	229529/Pb	-	28.8.09
5.	Amritsar	Dr.Jagdev Singh Chahal	230480/Pb	-	2.3.10
6.	Amritsar	Bakhshish Singh	231632/Pb	-	5.11.09
7.	Amritsar	Beantjit Singh	233870/Pb	-	10.3.10
8.	Amritsar	Balwinder Singh	234003/Pb	-	10.3.10
9.	Amritsar	Avtar Singh	234700/Pb	-	19.4.10
10.	Amritsar	Joginder Singh	238737/Pb	-	17.8.10
11.	Amritsar	Harsharan Kaur	239131/Pb	-	16.8.10
12.	Amritsar	Sukhdev Singh	239155/Pb	-	2.8.10
13.	Amritsar	Gurdev Singh	239369/Pb	-	16.12.10
14.	Amritsar	Sarabjit Kaur	239418/Pb	-	20.9.10
15.	Amritsar	Gurpartap Kaur	239838/Pb	-	17.8.10
16.	Amritsar	Puran Singh Randhawa	240114/Pb	-	26.8.10
17.	Amritsar	Lilly Walia	240603/Pb	-	6.9.10
18.	Amritsar	Khairati Lal	240641/Pb	-	20.9.10
19.	Amritsar	Smt. Vijay	241276/Pb	-	1.12.10
20.	Amritsar	Malwinder Kaur	241505/Pb	-	1.12.10
21.	Amritsar	Satish Chander	241506/Pb	-	20.9.10
22.	Amritsar	Gurdish Kaur	241748/Pb	-	11.10.10
23.	Amritsar	Angrej Singh	241877/Pb	-	18.10.10
24.	Amritsar	Jagbir Singh	242143/Pb	-	18.10.10
25.	Amritsar	Narinder Singh	242206/Pb	-	18.10.10
26.	Faridkot	Rajesh Kumar	233624/Pb	1.12.09	15.2.10
27.	Faridkot	Megh Raj	236110/Pb	1.12.09	14.5.10

28.	Jalandhar	Harinder Singh	202208/Pb	1.2.96	12.3.07
29.	Jalandhar	Malkiat Singh	209762/Pb	1.6.98	24.10.07
30.	Jalandhar	Prem Kumari	217218/Pb	23.9.07	6.8.08
31.	Jalandhar	Jagdish Rai	220690/Pb	1.11.92	13.10.08
32.	Jalandhar	Bharat Bhushan	224470/Pb	12.6.08	17.3.09
33.	Kapurthala	Kuldeep Singh	233791/Pb	23.5.08	19.2.10
34.	Kapurthala	Somwati	59393/S/Pb	12.7.09	26.7.10
35.	Kapurthala	Dalbir Singh	238309/Pb	1.3.10	3.8.10
36.	Kapurthala	Jaspreet Kaur	59513/S/Pb	7.11.08	9.8.10
37.	Kapurthala	Surjit Kaur	240184/Pb	1.7.10	12.8.10
38.	Kapurthala	Sukhwinder Singh	239825/Pb	1.11.10	6.8.10
39.	Kapurthala	Gurdeep Kaur	239589/Pb	1.10.10	16.8.10
40.	Gurdaspur	Dev Raj	195257/Pb	1.4.05	30.6.06
41.	Gurdaspur	Kuljit Singh	213367/Pb	1.6.07	7.3.08
42.	Gurdaspur	Vidya Kumari	215095/Pb	1.3.05	22.4.08
43.	Gurdaspur	Tarsem Chand	215487/Pb	1.7.01	13.5.08
44.	Gurdaspur	Ranjit Singh	227274/Pb	1.4.08	25.5.09
45.	Gurdaspur	Ajit Singh	228565/Pb	1.7.06	13.7.09
46.	Gurdaspur	Swaran Singh	228966/Pb	1.6.09	22.7.09
47.	Gurdaspur	Braham Dass	229848/Pb	1.4.08	13.8.09
48.	Gurdaspur	Prem Bahadur	242257/Pb	1.10.09	13.10.10
49.	Gurdaspur	Daljit Singh	242215/Pb	1.2.10	13.10.10
50.	Hoshiarpur	Surinder Singh	231809/Pb	1.2.10	18.11.09
51.	Hoshiarpur	Balbir Singh	232629/Pb	1.12.07	13.1.10
52.	Hoshiarpur	Piara Lal	227845/Pb	1.7.09	20.7.09
53.	Pb,Chandigarh	Gurshan Singh	231263/Pb	1.11.08	12.10.09
54.	Pb,Chandigarh	Hansila Prasad	231062/Pb	1.2.09	21.10.09
55.	Pb,Chandigarh	Amrik Kaur	232599/Pb	22.4.03	1.1.10
56.	Pb,Chandigarh	Anubhai Singh	58765/S/Pb	11.4.08	12.3.10
57.	Sangrur	Parveen Bala	225752/Pb	1.3.09	4.5.09
58.	Sangrur	Mukhtiar Kaur	55266/S/Pb	25.11.07	7.2.2000
59.	Sangrur	Harnek Singh	230985/Pb	1.6.04	15.9.09
60.	Ludhiana	Rama Rani	57898/S/Pb	1.10.08	27.7.09
61.	Ludhiana	Mukhtiar Kaur	58383/S/Pb	11.3.06	9.6.09
62.	Ludhiana	Kulwant Singh	231289/Pb	1.12.07	19.11.09

63.	Ludhiana	Surinder Kaur	232549/Pb	1.3.09	12.1.10
64.	Ludhiana	Sajjan Singh	234409/Pb	1.11.09	5.4.10
65.	Ludhiana	Manjit Singh	234693/Pb	1.8.06	5.4.10
66.	Ludhiana	Satya Wati	235219/Pb	1.4.10	28.4.10
67.	Patiala	Ravinder Kaur	217031/Pb	1.8.08	10.6.08
68.	Patiala	Jasbir Kaur	219829/Pb	1.5.08	15.9.08
69.	Patiala	Shiv Dayal	226860/Pb	1.2.08	15.5.09
70.	Patiala	Santosh Kumari	228895/Pb	1.1.09	15.7.09
71.	Patiala	Bharpur Singh	230236/Pb	1.8.09	27.8.09
72.	Patiala	Gurdarshan Singh	234273/Pb	1.5.07	26.3.10
73.	Patiala	Puran Singh	234514/Pb	1.8.07	26.3.10
74.	Patiala	Padma	57772/S/Pb	28.2.09	22.2.09
75.	Patiala	Jasbir Kaur	58401/S/Pb	21.3.08	17.12.09
76.	Patiala	Shinder	58686/S/Pb	24.9.09	26.3.09
77.	Ropar	Prem Nath	234125/Pb	1.1.06	26.3.10
78.	Ropar	Sukhdev Singh	234145/Pb	1.5.07	26.3.10
79.	Ropar	Ragbhir Singh	235392/Pb	1.8.03	6.6.10
80.	Ropar	Gurcharan Singh	236760/Pb	1.8.10	21.6.10
81.	Mohali	Darshan Devi	56016/S/Pb	27.11.07	4.7.08
82.	Mohali	Surjit Singh	227248/Pb	12.9.08	15.5.09
83.	Mohali	Gurdarshan Singh	227320/Pb	1.4.09	1.6.09
84.	Mohali	Kamlesh Kumari	59097/S/Pb	17.9.09	19.5.10
85.	Mohali	Jaspal Kaur	235299/Pb	1.7.10	23.4.10
86.	Mohali	Mohinder Kaur	236795/Pb	1.6.08	31.5.10
87.	Mohali	Amrik Singh	3786/HP	1.4.10	9.6.10
88.	Tarn Taran	Jasbir Singh	207662/Pb	-	-
89.	Tarn Taran	Sarabjit Singh	208621/Pb	-	-
90.	Tarn Taran	Patwant Singh	54694/S/Pb	-	-
91.	Tarn Taran	Harbhajan Singh	212453/Pb	-	-
92.	Tarn Taran	Baldev Singh	214523/Pb	-	-
93.	Tarn Taran	Satnam Singh	216821/Pb	-	-
94.	Tarn Taran	Sukhdev Singh	220125/Pb	-	-
95.	Bathinda	Thana Singh	235990/Pb	1.4.08	1.4.08
96.	Bathinda	Jagjit Singh	234350/Pb	1.11.09	1.11.09
97.	Bathinda	Baldev Singh	234257/Pb	1.12.08	1.12.08
98.	Bathinda	Chander Mohan	232416/Pb	1.3.10	15.1.10

99.	Bathinda	Jagdish Kaur	232917/Pb	1.2.10	21.1.10
100.	Bathinda	Amritpal Kaur	58943/S/Pb	31.1.10	31.1.10
101.	Bathinda	Bakhtawar Singh	233218/Pb	1.4.07	4.2.10
102.	Bathinda	Karnail Singh	233252/Pb	1.11.06	4.2.10
103.	Bathinda	Atma Singh	233216/Pb	1.11.04	4.2.10
104.	Bathinda	Gurtej Singh	233340/Pb	1.2.10	25.2.10
105.	Bathinda	Narinder Pal	233440/Pb	1.2.10	3.3.10
106.	Bathinda	Mittar Lal	234449/Pb	1.5.10	30.3.10
107.	Bathinda	Raj Kumar Bansal	239955/Pb	1.10.07	18.3.10
108.	Bathinda	Rakesh Kumar	234065/Pb	6.11.09	18.3.10
109.	Barnala	Gurmeet Kaur	57837/S/Pb	23.4.09	5.8.09
110.	Barnala	Jit Singh	229641/Pb	1.6.09	7.10.09
111.	Barnala	Balbir Kaur	231586/Pb	1.12.09	18.11.09
112.	Barnala	Kamlesh Rani	231720/Pb	1.2.10	23.11.09
113.	Barnala	Raghubir Singh	232691/Pb	1.3.10	15.1.10

Annexure-‘N’

**Statement showing the suspected amounts drawn by B.P.E.O. Rajpura-I on
account of Payment of GPF from 1.04.2008 to 31.03.2010
(Referred to Part-3 Para 3.4.1)**

Sr. No.	Cheque No.	Date	Amount	To whom paid
1	401177	9.06.2008	931395	Smt. Santosh Rani GPF Account No. 1183
2	401559	25.07.2008	931395	Smt. Santosh Rani GPF Account No. 1183
3	401153	4.06.2008	9,09,714	Shri Ganesh Dass, Account No. 4208
4	401826	29.08.2008	9,09,714	Shri Ganesh Dass, Account No. 4208
5	579541	9.02.2010	15,09,714	Shri Ganesh Dass, Account No. 4208
6	401821	29.08.2008	6,93,047	Smt Saroj Bala Account No. 3668
7	401176	09.06.2008	6,93,047	Smt Saroj Bala Account No. 3668
8	579835	15.03.2010	1685475	Smt Saroj Bala Account No. 3668
9	402253	07.10.2008	11,98,762	Smt Pushpa Behal A/c No. 5817
10	184166	9.03.2009	1119852	Smt Pushpa Behal A/C No. 1339
11	185178	15.07.2009	476827	Smt Pushpavati Behal A/C No. 5817
12	579834	15.03.2010	1592148	Smt Pushpa Behal, A/C No. 5817
13	579801	11.03.2010	596919	Smt Santosh Rani A/ No. 1224
14	402252	7.10.2008	1289667	Smt Saroj Bala A/C No. 1097

Annexure-N-I
SUSPECTED FRAUD CASES
Referred to Part-3 Para 3.4.1(a)

Suspected fraud of Rs. 1,38,47,933/- of G.P.F. at Rajpura Treasury (Patiala District)

- 1 Fraudulent withdrawals of G.P.F. at Nawansahar treasury amounting to Rs. 1,28,85,000/-
- 2 Fraudulent withdrawal of G.P.F. amounting to Rs. 2, 50, 11,555/- of G.P.F. from Bhatinda Treasury.
- 3 Suspected fraud of stamp papers for Rs. 1,93,10,000 in Rampura Phool Treasury of Bhatinda District.
- 4 Suspected fraud of Rd. 58,70,000/- from G.P.F. in N.C.C. Group at Patiala
- 5 Suspected withdrawal of Rs. 23.75 lac from Pathankot treasury of Gurdaspur District.
- 7 Suspected withdrawal of Rs.2.47 lac from KhararTry (S.A.S.Nagar
- 8 Suspected withdrawals of Rs. 281.80 lac by various DDOs falling under the jurisdiction of Batala Treasury of Gurdaspur District.
9. Suspected fraudulent withdrawals for Rs. 6,08,03,889/- by various DDOs falling under the jurisdiction of Amritsar District.
10. Suspected fraudulent withdrawals for Rs. 1.09 Crores by the staff of Civil Hospital, Barnala, Distt. Barnala (Punjab.)

Annexure- 'O'

**Statement showing Excess GIS Final Payments made to retirees
(Referred to Para-3 Para 3.5.1)**

Sr. No.	Name of D.T.O./T.O.	Name of D.D.O.	Name of Retiree	Amount Due	Amount Drawn	Amount Excess
1.	Patiala	Pr.GSSS, Pb.	Gurdarshan Singh	25140	27500	2360
2.	Patiala	Pr.Govt.Model College	Dr.Kanwal Surinder Pal Kaur	52584	59252	6668
3.	Patiala	HM,GHS,Lott	Rajinder Kaur	22573	24191	1617
4.	Patiala	M.S.Rajindra Hospital	Parminder Kaur	76724	77288	564
5.	Ropar	Dt.Eco.& Statistical Advisor	Tarlochan Singh	22324	22344	20
6.	Ropar	Dy.Dir. Animal Husbandry	Narinder Pal Singh	11902	26810	14908
7.	Ropar	EE,W/S & Sanitation (RWS) Divn.	Swaran Kumar	15008	16384	1276

Annexure- 'P'
Authorisation of final payment of GIS on incomplete sanctions issued by
DDOs.
(Referred to Part-3 Para 3.5.2)

Sr. No.	Name of DTO/TO	Name of DDO	Name of retiree S/Sh./Smt.	Sanction No. & date	Amount	Wanting information
1.	Nawan Shahar	XEN,Prov.D iv.	Jagir Chand	-	-	DOR & name of category not given
2.	Nawan Shahar	PHC, Sujan	Harmesh Lal	-	-	Date of membership & rate of subscription not given
3.	Nawan Shahar	XEN,W/S & Sanitation	Bhupinder Lal	-	-	DOR, date of membership & name of category not given
4.	Nawan Shahar	BPEO	Gurdip Singh	-	-	Date of membership not given
5.	Nawan Shahar	XEN,W/S & Sanitation	Manohar Lal	-	-	DOR not given
6.	Nawan Shahar	SSP	Manohar Singh	-	-	Name of category not given
7.	Nawan Shahar	Food & Supplies Deptt.	Surinder Singh	-	-	Name of category not given
8.	Nawan Shahar	XEN,Prov.D n.PWD(B&R)	Harbans Lal	-	-	ROC not as per sanction
9.	Mukatsar	BPEO-II	-	1082 dt.8.4.09	-	Group of employees not mentioned
10.	Mukatsar	BPEO Gidderbaha-II	-	790-91 dt.29.4.09 & 792-93 dt.29.4.09	-	-do-
11.	Mukatsar	BPEO-I	-	2607 dt.9.4.09	-	-do-

12.	Mukatsar	GHS, Sanghdham	-	15.4.09	-	Group, ROC, DOR not given
13.	Mukatsar	SSP	-	1888-90 dt.16.4.09, 1885-87 dt.16.4.09 & 2380-81 dt.5.5.09	-	Group, date of change of rate not mentioned
14.	Mukatsar	GHS, Bhangchari	-	515 dt.16.4.09	-	Group not mentioned
15.	Mukatsar	SSP	-	3013-15 dt.15.5.09, 2336-38 dt.4.5.09 & 2339-41 dt.4.5.09	-	Group of employees,d ate of change of rate not given
16.	Gurdaspur	-	Sulakhan Singh	7873-75 dt.2.3.09	-	Rate of subs. not mentioned in the sanction
17.	Gurdaspur	-	Bachan Lal	2745 dt.17.7.09	-	Rate of subs. not mentioned in the sanction
18.	Gurdaspur	-	Kulwant Kaur	3233 dt.10.7.09	-	Rate of subs. not mentioned in the sanction
19.	Gurdaspur	-	Nirmal Singh	SPL- I,11.8.09	-	Rate of subs. not mentioned in the sanction
20.	Gurdaspur	-	Inderjit Soni	4415 dt.17.8.09	-	Rate of subs. not mentioned in the sanction
21.	Gurdaspur	-	Harbhajan Kaur	436-37 dt.8.9.09	-	Rate of subs. not mentioned in the sanction
22.	Gurdaspur	-	Balkar Singh	8529-33 dt.9.11.09	-	Rate of subs. not mentioned in the sanction

23.	Hoshiarpur	-	Tarsem Singh	2003 dt.13.3.09	18382	Rate of subs. not mentioned
24.	Hoshiarpur	-	Kundan Lal	2104 dt.13.3.09	9038	-do-
25.	Hoshiarpur	-	Piara Ram	3651-53 dt.21.5.09	28022	-do-
26.	Hoshiarpur	-	Nikka Ram	3648-50 dt.21.5.09	14011	-do-
27.	PAO,New Delhi	Pr.Resident Officer,N/De lhi	-	251-53 dt.6.5.08	11467	Head of A/C, DOR not given
28.	PAO,New Delhi	Distt.Try. Officer, Chd.	-	3579 dt.20.5.08	21446	-do-
29.	PAO,New Delhi	-do-	-	3497 dt.8.4.09	27738	-do-
30.	PAO,New Delhi	Pr.Resident Officer,N/De lhi	-	1870-75 dt.---	23264	DOR & month of last recovery not given

Annexure- 'Q'
Deficiencies found in GIS account of DTO staff
(Referred to Part-3 Para 3.5.2(b))

Sr. No.	DTO	Name S/Sh./Smt.	Difference	Amount
1.	Punjab, Chandigarh	Bhupinder Kaur	Account not closed for the years 2008 & 2009	-
2.	Punjab, Chandigarh	Rajinder Kaur	Posting of GIS not appeared in 2009	-
3.	Punjab, Chandigarh	Manager Singh	Account not closed for 2008 & posting not appeared in 2009	-
4.	Punjab, Chandigarh	Sohanjit Singh	-do-	-

Annexure-‘R’
Statement showing misclassification of payment in Cash Book (O)
(Referred to Part-3 Para 3.5.2(d))

Sr. No.	DTO	Date	Types receipt/payment	Correct head of A/c	Head in which posted	Amount
1.	Kapurthala	26.6.09	GPF	Allowances	Contingency	300000
2.	Kapurthala	26.6.09	TA	Allowances	Miscellaneous	190 270 504
3.	Kapurthala	14.7.09	Medical	Allowances	-do-	6291
4.	Kapurthala	3.8.09	TA	Allowances	-do-	252 968
5.	Kapurthala	12.8.09	Wages	Wages	-do-	187
6.	Kapurthala	25.9.09	Telephone	Contingency	-do-	397
7.	Kapurthala	18.9.09	Electricity	Contingency	-do-	2170
8.	Kapurthala	26.11.09	DCRG	Allowances	-do-	15978
9.	Kapurthala	27.11.09	Medical	Allowances	-do-	3847
10.	Kapurthala	18.12.09	Electricity	Contingency	-do-	3910
11.	Kapurthala	24.12.09	Telephone	Contingency	-do-	1098
12.	Kapurthala	7.1.10	Electricity	Contingency	-do-	7500
13.	Kapurthala	22.2.10	Telephone	Contingency	-do-	1017
14.	Kapurthala	2.2.10	Wages	Wages	-do-	1426
15.	PAO, N/Delhi	16.4.08	Contingency	Contingency	Pay	6397
16.	PAO,N/Delhi	11.9.09	TA	Allowances	Miscellaneous	2702
17.	PAO,N/Delhi	15.9.09	Allowances	Allowances	-do-	569230
18.	PAO,N/Delhi	13.11.09	TA	Allowances	-do-	331

Annexure 'S'

**ABSTRACT DIVISION-WISE & MONTH-WISE
(Referred to Part 3 Para 3.5.3(a))**

January, 2010

Name of Treasury	Sr. No.	Name of Division	Total amount of cheque as per list.
Ludhiana	1.	W/S & Sanitation Division, Khanna	25,00,000/-
	2.	W/S & Sanitation Division No. 2, Ludhiana	10,26,000/-
Gurdaspur	1.	W/S & Sanitation Division, Pathankot	89,23,300/-
	2.	GSP Drainage Division, Gurdaspur	12,66,000/-
	3.	W/S & Sanitation Division, Gurdaspur	2,55,000/-
	4.	Construction Division, B&R, Gurdaspur	85,000/-
	5.	W/S & Sanitation Division, Gurdaspur	94,15,000/-
Hoshiarpur	1.	W/S & Sanitation Division, Garhshankar	17,45,000/-
	2.	W/S & Sanitation Division, Talwara	10,78,300/-
	3.	W/S & Sanitation Division, No.1, Hoshiarpur	25,29,000/-
	4.	W/S & Sanitation Division No. 2, Hoshiarpur	16,51,000/-
	5.	DPMC, Hoshiarpur	12,20,000/-
	6.	Construction Division No. 1, PWD, B&R, Hoshiarpur	13,00,000/-
Amritsar	1.	Construction Division No. 1, PWD, B&R, Amritsar	5,35,000/-
	2.	W/S & Sanitation Division, No.3, Amritsar	13,83,000/-
	3.	W/S & Sanitation Division, No.1, Amritsar	24,50,000/-
	4.	DPMC, Amritsar	1,00,000/-
Muktsar	1.	W/S & Sanitation Division, Malout	2,11,000/-
Fatehgarh Sahib	1.	Construction Division No. 2, PWD B&R Mohali at Fatehgarh Sahib	54,878/-
	2.	W/S & Sanitation Division, Fatehgarh Sahib	24,51,368/-
Tarn Taran	1.	W/S & Sanitation Division, Tarn Taran	50,05,000/-
Mansa	1.	Mansa Drainage Division, Mansa	5,00,000/-
	2.	W/S & Sanitation Division, Mansa	392, 500/-
Ferozepur	1.	W/S & Sanitation Division, Abohar	6,00,360/-
	2.	W/S & Sanitation Division, Fazilka	36,75,000/-

	3.	W/S & Sanitation Division No. 2, Ferozepur	2,99,000/-
	4.	W/S & Sanitation Division No.1, Ferozepur	96,61,000/-
Nawanshahar	1.	W/S & Sanitation Division, Nawanshahar	39,80,000/-
Bathinda	1.	W/S & Sanitation Division No.-I, Bathinda	1,85,580/-
	2.	W/S & Sanitation Division No. 3, Bathinda	2,23,355/-
	3.	W/S & Sanitation Division No/2, Bathinda	4,46,661/-
	4.	DPMC Bathinda	9,49,270/-
	5.	Drainage Construction Division Faridkot at Bathinda	37,16,095/-
	6.	Canal Lining Division No.1, Bathinda	6,68,239/-
	7.	Construction Division No.2, PWD B&R Bathinda	2,00,00,000/-
Barnala	1.	W/S & Sanitation Division, Barnala	39, 27, 000/-
Sangrur	1.	W/S & Sanitation Division, Sangrur	17,80,885/-
	2.	Drainage Construction Division, Sangrur	5,00,000/-
	3.	Construction Division ,PWD, B&R, Malerkotla	50,00,000/-
Kapurthala	1.	W/S & Sanitation Division, Kapurthala	15,46,374/-
Faridkot	1.	W/S & Sanitation Division, Faridkot	13,59,765/-

February 2010

Name of Treasury	Sr. No.	Name of Division	Total amount of cheque as per list.
Gurdaspur	1.	Construction Division Gurdaspur	85,100/-
	2.	G.W. Pathankot	20,000/-
	3.	W/S & Sanitation Division-I, Batala	4,10,500/-
	4.	W/S & Sanitation Division, Pathankot	93,66,800/-
	5.	W/S & Sanitation Division, Pathankot	4,26,600/-
	6.	W/S & Sanitation Division, Gurdaspur	36,22,000/-
	7.	Drainage Division, Gurdaspur	13,76,000/-
Amritsar	1.	W/S & Sanitation Division No.2, Amritsar	24,50,000/-
	2.	W/S & Sanitation Division No. 3, Amritsar	11,47,000/-
	3.	W/S & Sanitation Division No.1, Amritsar	22,56,600/-
	4.	DPMC Amritsar	2,31,99,000/-
Muktsar	1.	W/S & Sanitation Division No.-2, Muktsar	94,77,950/-
	2.	Canal Lining Muktsar	1,13,00,000/-
	3.	W/S & Sanitation Division , Malout	5,00,000/-
	4.	W/S & Sanitation Division No.-I, Muktsar	11,48,000/-
Moga	1.	W/S & Sanitation Division , Moga	1,19,54,670/-
	2.	W/S & Sanitation Division, Moga	4,72,400/-
Ferozepur	1.	W/S & Sanitation Division, Abohar	40,49,715/-
	2.	W/S & Sanitation Division, Fazilka	10,21,000/- 1,78,00,000/-
	3.	Drainage Construction Division, Ferozepur	2,00,000/-
	4.	W/S & Sanitation Division No.-I, Ferozepur	23,94,000/-
	5.	W/S & Sanitation Division , Abohar	14,03,198/-
	6.	W/S & Sanitation Division No.2, Ferozepur	24,96,770/-
Nawanshahar	1.	W/S & Sanitation Division , Nawanshahar	30,19,000/-
Fatehgarh Sahib	1.	Construction Division No.2 Mohali at Fatehgarh Sahib	7,00,000/-
	2.	W/S & Sanitation Division, Fatehgarh Sahib	61,88,852/-
	3.	RWS Fatehgarh Sahib	58,51,000/-
	4.	W/S & Sanitation Division , Garhshankar	38,65,000/-
	5.	W/S & Sanitation Division , Talwara	10,74,870/-
Hoshiarpur	1.	W/S & Sanitation Division No.-I, Hoshiarpur	30,39,500/-
	2.	W/S & Sanitation Division No.-2, Hoshiarpur	24,10,200/-
	3.	Construction Division-I, Hoshiarpur	7,03,50,114/-

Ludhiana	1.	W/S & Sanitation Division No.-2, Ludhiana	6,45,000/-
	2.	W/S & Sanitation Division No.1, Ludhiana	47,76,000/-
	3.	W/S & Sanitation Division No.2, Ludhiana	17,65,046/-
	4.	W/S & Sanitation Division No.3, Ludhiana	1,99,000/-
	5.	Construction Division-2, Ludhiana	10,00,000/-
	6.	Construction Division-1, Ludhiana	35,00,000/-
	7.	W/S & Sanitation Division , Khanna	1,74,33,772/-
Kapurthala	1.	W/S & Sanitation Division, Kapurthala	34,81,000/-
Barnala	1.	W/S & Sanitation Division, Barnala	1,58,693/-
Mohali	1.	Construction Division-1, B&R, Mohali	98,05,610/-
	2.	DPMC, Mohali	55,74,000/-
Mansa	1.	W/S & Sanitation Division , Mansa	1,50,30,000/-
Sangrur	1.	W/S & Sanitation Division , Sangrur	1,01,66,713/-
Bathinda	1.	Construction Division No.2, Bathinda	74,77,526/-
	2.	W/S & Sanitation Division No. 2, Bathinda	7,86,271/-
	3.	Construction Division No.I, Bathinda	16,62,182/-
Faridkot	1.	W/S & Sanitation Division, Faridkot	26,29,415/-

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Name of Treasury	Sr. No.	Name of Division	Total amount of cheque as per list.
Gurdaspur	1.	Provincial Division, Gurdaspur	8,22,30,521/-
	2.	FA & CAO RSD Shahpurkandi	91,79,000/-
Amritsar	1.	Majitha UBDC Amritsar	3,77,261/-
	2.	Drainage Construction Division, Amritsar	21,33,256/-
	3.	Drainage Construction Division, Amritsar	34,24,357/-
	4.	W/S & Sanitation Division No. 2, Amrtisar	24,99,000/-
	5.	W/S & Sanitation Division No.3, Amritsar	1,10,27,000/-
	6.	W/S & Sanitation Division No.1, Amritsar	20,74,000/-
Hoshiarpur	1.	RWS Division, Garhshankar	1,61,79,641/-
	2.	W/S & Sanitation Division , Talwara	11,54,635/-
Ludhiana	1.	W/S & Sanitation Division No. 2, Ludhiana	7,69,000/-
	2.	Sidhwan Canal Division, Ludhiana	74,27,872/-
	3.	Construction Division No.2, Ludhiana	45,00,000/-
	4.	W/S & Sanitation Division. Khanna	15,31,646/-
Muktsar	1.	Construction Division, Gidderbaha	56,00,000/-
	2.	W/S & Sanitation Division No. 2, Muktsar	1,25,61,160/-
	3.	DPMC Muktsar	38,50,000/-
	4.	Canal Lining Muktsar	2,21,82,409/-
Ferozepur	1.	W/S & Sanitation Division No. 1, Ferozepur	2,62,26,835/-
	2.	W/S & Sanitation Division No. 2, Ferozepur	5,32,500/-

	3.	W/S & Sanitation Division, Abohar	4,71,000/-
	4.	W/S & Sanitation Division , Fazilka	37,19,000/-
	5.	Construction Division 2, Ferozepur at Fazilka	30,44,859/-
	6.	W/S & Sanitation Division No. 1, Ferozepur	40,22,000/-
Amritsar	1.	Provincial Division, Amritsar	6,39,51,000/-
	2.	Construction Division –I, Amritsar	2,77,80,805/-
Nawanshahar	1.	W/S & Sanitation Division, Nawanshahar	25,15,000/-
Moga	1.	Construction Division, Moga	9,87,574/-
Mansa	1.	Mansa IB Jawarka	94,95,589/-
Gurdaspur	1.	Drainage Division, Gurdaspur	3,48,356/-
	2.	Construction Division, Gurdaspur	1,51,32,000/-
	3.	Construction Division, Pathankot	1,53,75,000/-
	4.	W/S & Sanitation Division, Gurdaspur	31,55,000/-
	5.	W/S & Sanitation (GW)Division, Pathankot	10,32,620/-
Hoshiarpur	1.	RWS Division, Garhshankar	28,86,000/-
	2.	W/S & Sanitation Division No.2, Hoshiarpur	32,79,000/-
	3.	DPMC Hoshiarpur	2,12,000/-
	4.	D.E Prov. Div. No.1, Hoshiarpur	41,03,000/-
	5.	Construction Division No.1, Hoshiarpur	1,87,60,000/-
	6.	Construction Division No. 2, Hoshiarpur	1,31,64,000/-
Bathinda	1.	Provincial Division, Bathinda	1,08,83,987/-
	2.	Construction Division No.2, B&R Branch, Bathinda	3,18,70,628/-
	3.	W/S & Sanitation Division No.3, Bathinda	8,18,000/-
	4.	Canal Division, Bathinda	2,10,00,000/-
	5.	DPMC Bathinda	31,57,000/-
	6.	Construction Division No.-1, Bathinda	10,80,000/-
	7.	Drainage Construction Division, Faridkot at Bathinda	22,76,230/-
	8.	W/S & Sanitation Division No.1, Bathinda	10,65,996/-
	9.	W/S & Sanitation Division No.2, Bathinda	28,23,000/-
Faridkot	1.	W/S & Sanitation Division , Faridkot	21,73,000/-
	2.	Canal Division, Faridkot	35,28,440/-
Kapurthala	1.	S. Division No. 2, Kapurthala	1,93,84,000/-
Barnala	1.	W/S & Sanitation Division , Barnala	2,00,000/-
Sangrur	1.	W/S & Sanitation Division , Sangrur	16,92,947/-
	2.	Construction Division B&R, Malerkotla	10,000/-
	3.	-do-	88,000/-
	4.	Provincial Division, B&R , Sangrur	1,25,00,000/-
Mohali	1.	Provincial Division, PWD, B&R, Chandigarh.	12,00,00,000/-
	2.	Construction Division No. 1, B&R, Mohali.	3,95,00,000/-

W/S & Sanitation, Khanna

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ludhiana	25,00,000	<u>351780</u> 9.1.2010	XEN	SDE S.D.-3, Khanna

W/S & Sanitation Division No.2, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ludhiana	50,000	<u>351485</u> 7.1.10	XEN	SDE Delhon at Ludhiana(Cr. In AXIS Bank)
		50,000	<u>351629</u> 14.1.10	SDE. S.D-I LDH	-do-
		3,00,000	<u>351489</u> 19.1.10	XEN	-do-
		5,00,000	<u>351494</u> 27.1.10	-do-	-do-
		1,26,00	<u>351492</u> 27.1.10	-do-	SDE. S.D-I LDH

W/S & Sanitation Division, Pathankot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Gurdaspur	3,25,000	<u>174063</u> 7.1.10	XEN	SDE Dehera
		1,90,000	<u>174062</u> 7.1.10	-do-	SDE No. 3,PTK
		51,76,000	<u>174059</u> 29.12.09	-do-	SDE Duhera
		8,40,000	<u>174064</u> 19.1.10	-do-	-do-
		4,74,700	<u>174072</u> 25.1.10	-do-	-do-
		3,91,700	<u>174070</u> 25.1.10	-do-	SDE No. -I PTK
		4,09,100	<u>174065</u> 23.1.10	--do--	-do-
		8,24,800	<u>174066</u> 23.1.10	-do-	SDE No.2, PTK
		2,92,000	<u>174068</u> 23.1.10	-do-	SDE Duhera

Drainage Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Gurdaspur	12,66,000	<u>168797</u> 1.1.10	SDO Kathuoa S.D. Malikpur	SDO Drg. Const. No. 2, GSP

W/S & Sanitation Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Gurdaspur	2,55,000	<u>970138</u> 28.1.10	SDE SD-I, Batala	SDE SD -2, Batala

W/S & Sanitation Division, Garhshankar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	3,00,000	<u>173262</u> 11.1.10	XEN	SDE SD -2, G/Shankar
		6,00,000	<u>173264</u> 12.1.10	-do-	-do-
		8,45,000	<u>173263</u> 11.1.10	-do-	SDE SD -1, G/Shankar

W/S & Sanitation Division, Talwara

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	8,08,300	<u>170987</u> 11.1.10	SDE	Yourself(B/D)
		2,70,000	<u>170999</u> 20.1.10	SDE No.2 Talwara	Yourself(B/D)

W/S & Sanitation Division No,-1, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	3,20,000	<u>161361</u> 4.1.10	XEN	SDE Dasuya (PNB)
		6,55,000	<u>161362</u> 7.1.10	-do-	-do-
		10,00,000	<u>161364</u> 19.1.10	-do-	-do-

		4,00,000	<u>161365</u> 21.1.10	-do-	SDE No.2, HSP
		1,54,000	<u>161366</u> 25.1.10	-do-	SDE Dasuya (PNB)

W/S & Sanitation Division No,-2, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	5,14,000	<u>175214</u> 7.1.10	XEN	SDE Tanda
		9,25,000	<u>175215</u> 12.1.10	-do-	SDE No.4 HSP
		2,12,000	<u>175217</u> 15.1.10	-do-	SDE G/Shankar

D.P.M.C. Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	12,20,000	<u>172469</u> 23.12.09	XEN	XEN Talwara (Cr. In C/A)

Construction-I, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Hoshiarpur	10,00,000	<u>175117</u> 8.1.10	XEN	XEN (GW) HSP
		3,00,000	<u>175116</u> 8.1.10	-do-	XEN Horti. Mohali
1/10	Moga	1,31,000	<u>261510</u> 22.1.10	SDE No.I Moga	SDE Nihal Singh Wala
		1,32,000	<u>261516</u> 22.1.10	-do-	SDE No.2 Moga
		2,55,440	<u>261518</u> 22.1.10	-do-	SDE Dharamkot

Construction Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Gurdaspur	85,000	<u>C174203</u> 8.1.10	XEN	SDE Const. S/Div. Kalanour at Kahnuwan

W/S & Sanitation Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Gurdaspur	90,000	<u>C170350</u> 30.12.2009	XEN	SDE S/Division Dinanagar
		1,00,000	<u>C170359</u> 4.1.10	-do-	SDE S/Division No.2, Gurdaspur
		1,81,000	<u>C170357</u> 4.1.10	-do-	SDE S/Division No.3, Gurdaspur
		4,40,000	<u>C170356</u> 4.1.10	-do-	SDE S/Division No.1, Gurdaspur
		1,46,000	<u>C170358</u> 4.1.10	-do-	SDE S/Division Dinanagar
		2,74,000	<u>C170362</u> 11.1.10	-do-	SDE S/Division No.2
		1,84,000	<u>C170363</u> 11.1.10	-do-	SDE S/Division Dinanagar
		80,00,000	<u>C170364</u> 11.1.10	-do-	SDE S/Division No.3

Construction Division No.-I Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Amritsar	35,000	<u>241398</u> 30.12.09	XEN	XEN Elect. ASR(Cr. in PNB)
		5,00,000	<u>241375</u> 8.12.09	-do-	XEN, Const. Mukerian.

W/S & Sanitation Division , Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Amritsar	13,83,000	<u>240626</u> 22.1.10	XEN	XEN(Cr. in PNB)

W/S & Sanitation Division No.I , Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Amritsar	24,50,000	<u>124902</u> 14.1.10	XEN	XEN(Cr. in AXIS Bank)

DIPR Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Amritsar	1,00,000	<u>241181</u> 21.1.10	SDO Choe S/D DPRT ASR	Yourself (D/D in F/O SDO Hydral SD Malakpur)

W/S & Sanitation Division, Malout

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Muktsar	2,11,000	<u>244702</u> 15.1.10	SDE SD Lambi	Self

Construction -2 Divisin Mohali at Fatehgarh Sahib

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	FTG Sahib	54,878	<u>793519</u> 12.1.10	XEN	XEN(Cr. in OBC)

W/S & Sanitation Division , Fatehgarh Sahib

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Fatehgarh Sahib	12,500	<u>793952</u> 4.1.10	XEN	SDE Bassi Pathana at FGS
		1,81,865	<u>793951</u> 4.1.10	-do-	-do-
		2,43,095	<u>793948</u> 4.1.10	-do-	SDE No.2, FGS
		2,00,200	<u>793947</u> 4.1.10	-do-	SDE Amloh
		2,44,620	<u>793950</u> 4.1.10	-do-	-do-
		3,84,808	<u>793949</u> 4.1.10	-do-	SD-I FGS
		1,79,000	<u>793965</u> 22.1.10	-do-	SDE Bassi Pathana at FGS
		5,06,880	<u>793963</u> 22.1.10	-do-	SDE SD-I FGS
		2,28,400	<u>793966</u> 22.1.10	-do-	SDE No.2, FGS
		2,70,000	<u>793964</u>	-do-	SDE Amloh

W/S & Sanitation Division, Tarn Taran

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Tarn Taran	4,06,000	<u>770996</u> 29.12.09	SDE T/T	XEN
		18,60,000	<u>770997</u> 12.1.10	-do-	Self
		3,00,000	<u>770991</u> 18.12.09	-do-	SDE P{Patti(Cr. in AXIS Bank)
		13,00,000	<u>770999</u> 15.1.10	-do-	XEN(Cr. in PNB)
		2,96,000	<u>770998</u> 14.1.10	-do-	-do-
		8,43,000	<u>771000</u> 27.1.10	-do-	XEN

Drainage Division, Mansa

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Mansa	5,00,000	<u>787291</u> 30.12.09	SDE Drg. SD Budhlada	Self (B?D in r/o SDO Drg. Nangal)

W/S & Sanitation Division, Mansa

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Mansa	2,55,000	<u>958185</u> 6.1.10	XEN	SDO Budhlada
		1,37,500	<u>958183</u> 6.1.10	-do-	SDE Mansa

XEN W/S & Sanitation Division, Abohar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ferozepur	4,66,000	<u>75486</u> 1.1.10	XEN	SDE No.2 Abohar
		1,34,360	<u>75488</u> 6.1.10	-do-	-do-

XEN W/S & Sanitation Division, Fazilka

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Fazilka	1,00,000	<u>77208</u> 31.12.09	XEN	SDE Guru Har Sahai
		8,01,000	<u>77209</u> 5.1.10	-do-	SDE No.2 Fazilka
		27,74,000	<u>73496</u> 22.1.10	-do-	SDE No.1 Fazilka

W/S & Sanitation Division No.2 , Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ferozepur	2,99,000	<u>77010</u> 11.1.10	SDE Makhu At FZR	SDE No.2 Zira

W/S & Sanitation Division No.1, Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ferozepur	25,00,000	<u>77406</u> 29.12.09	XEN	XEN No.2, FZR
		5,35,600	<u>77417</u> 7.1.10	-do-	SDE Ghall Khurd

W/S & Sanitation Division No.1 , Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Ferozepur	20,00,000	<u>77412</u> 1.1.10	XEN	XEN Fazilka
		6,68,400	<u>77416</u> 7.1.10	-do-	SDE Mamdot at FZR
		1,60,000	<u>77410</u> 1.1.10	-do-	SDE No.2, FZR
		3,58,700	<u>77415</u> 7.1.10	-do-	-do-
		10,00,000	<u>77430</u> 21.1.10	-do-	XEN No.2, FZR
		20,00,000	<u>77440</u> 25.1.10	-do-	XEN Fazilka
		55,500	<u>77441</u> 25.1.10	-do-	SDE Ghalle Khurd

		2,32,800	<u>77428</u> 15.1.10	-do-	SDE Mamdot at FZR
		1,50,000	<u>77434</u> 21.1.10	-do-	SDE -do-

W/S & Sanitation Division, Nawanshahar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Nawanshahar	8,49,000	<u>281683</u> 8.1.10	XEN	SDE No.2 Balachaur
		5,37,000	<u>281682</u> 8.1.10	-do-	SDE No.I NWS
		4,07,000	<u>281681</u> 8.1.10	-do-	SDE No.2 NWS
		5,87,000	<u>281680</u> 8.1.10	-do-	SDE No.I NWS
		16,00,000	<u>281684</u>	-do-	SDE No.2 NWS

W/S & Sanitation Division No.I, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	1,85,580	<u>B897239</u> 4.1.10	SDO S/D-I BTD	Self

W/S & Sanitation Division No.3, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	1,04,755	<u>B900903</u> 7.1.10	SDE Sub- Div Maour	Yourself
		1,18,600	<u>B898936</u> 12.1.10	SDO S/D- 2 BTD	XEN, W/S & Sani Divn. No.-3 BTD

W/S & Sanitation Division No.2, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	1,23,000	<u>B896862</u> 4.1.10	SDO S/D Phul at BTD	Self
		1,84,000	<u>B774096</u> 7.1.10	SDO S/D Rampura	Yourself
		1,39,661	<u>B778364</u> 11.1.10	SDO S/D Talwandi Saboo	SDE W/S & Sani Divn Talwandi Saboo

DPMC Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	7,49,270	<u>B901220</u> 1.1.10	XEN	Yourself
		2,00,000	<u>B901236</u> 7.1.10	-do-	SDE W/S & Sani Divn No.- I BTD

XEN Drg. Division Faridkot at Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	22,92,800	<u>B899667</u> 23.12.09	SDO S/D BTD Drg.	SDO Drg. Const. Div.2 MKT at Gidderbaha
		14,23,295	<u>B899669</u> 11.1.10	-do-	Yourself

XEN, Canal Lining Division No.-I, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	3,81,294	<u>B900532</u> 7.1.10	SDO S/D-10 BTD	Yourself
		1,17,501	<u>B901301</u> 14.1.10	SDO S/D-12 BTD	-do-
		1.49,898	<u>B900533</u> 25.1.10	Sub-Div. No.10 BTD	-do-
		82,636	<u>B774288</u> 28.1.10	Sub-Div. No.11 BTD	-do-

XEN, Construction Division No.2, Bathinda.

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Bathinda	2,00,00,000	<u>B899143</u> 29.1.10	SDO Const. S/D No.3, BTD	XEN

W/S & Sanitation Division, Barnala

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Barnala	1,39,000	<u>B682521</u> 8.1.10	SDE S/D Sehna at Barnala	Self
		1,10,000	<u>B682425</u> 7.1.10	XEN	SDE S/D Mehal Kalan at Barnala
		1,88,000	<u>B680494</u> 15.1.10	SDE S/D No.1 Barnala	Self
		67,000	<u>B682431</u> 14.1.10	XEN	SDE S/D Sehna at Barnala
		34,23,000	<u>B682432</u> 15.1.10	-do-	SDE S/D NO.1, Barnala

W/S & Sanitation Division, Sangrur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Sangrur	1,26,500	<u>B688368</u> 30.12.09	XEN	SDE S/D NO.1, Sangrur
		16,54,385	<u>B688372</u> 7.1.10	-do-	-do-

XEN, Drainage Construction Division, Sangrur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Sangrur	5,00,000	<u>B676944</u> 22.1.10	SDE Sunam Drg. S/D Sunam	Yourself

XEN, Construction Division, B&R Malerkotla

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Sangrur	25,00,000	<u>B689613</u> 21.1.10	XEN	AXIS Bank Malerkotla(Saving A/c No. 419010009002)
		25,00,000	<u>B689615</u> 25.1.10	-do-	-do-

W/S & Sanitation Division, Kapurthala

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Kapurthala	2,08,000	<u>B451572</u> 6.1.10	SDO S/D No.2 KPT	Self
		3,60,510	<u>B451631</u> 7.1.10	-do- No.1, KPT	-do-
		1,59,346	<u>B451632</u> 8.1.10	-do-	-do-
		1,00,000	<u>B451592</u> 12.1.10	SDO S/D No. 2, KPT	XEN
		-do-	<u>B451594</u> 14.1.10	-do-	-do-
		1,60,000	<u>B450858</u> 15.1.10	SDO S/D Sultanpur Lodhi	Yourself
		2,31,518	<u>B448443</u> 27.1.10	XEN	SDE SD No.1 KPT
		1,00,000	<u>B448439</u> 22.1.10	-do-	SDO S/D Sultanpur Lodhi
		1,27,000	<u>B450859</u> 25.1.10	SDO Sultanpur Lodhi	Yourself

W/S & Sanitation Division, Faridkot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
1/10	Faridkot	88,000	<u>C224922</u> 8.1.10	SDO S/D No.2 FDK	SDO S/D No.3 FDK

		90,000	<u>C224921</u> 8.1.10	-do-	SDO S/D Jaitu
		2,66,000	<u>C224920</u> 8.1.10	-do-	SDO S/D Kotkapura
		2,20,525	<u>C224919</u> 8.1.10	-do-	S/D No.1, FDK
		1,31,000	<u>C224923</u> 11.1.10	-do-	SDO S/D Kotkapura
		1,29,010	<u>C224926</u> 11.1.10	-do-	SDO S/D No. I FDK
		53,230	<u>C224927</u> 11.1.10	-do-	SDO S/D Jaitu
		65,000	<u>C224928</u> 14.1.10	-do-	SDO S/D No.3 FDK
		3,17,000	<u>C224931</u> 25.1.10	-do-	-do-

W/S & Sanitation Division, Nawanshahar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Nawanshahar	8,89,000	<u>281685</u> 8.2.10	XEN	SDE S/D.1 Balachaur
		9,54,000	<u>281686</u> 9.2.10	-do-	SDE S/D1 NWS
		9,76,000	<u>281688</u> 26.2.10	-do-	-do-
		2,00,000	<u>281687</u> 19.2.10	-do-	SDE S/D 2 Balachaur

Construction Division No.2 Mohali at Fatehgarh Sahib

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Fatehgarh Sahib	7,00,000	<u>793520</u> 23.2.10	XEN	XEN

W/S & Sanitation Division, Fatehgarh Sahib

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Fatehgarh Sahib	2,97,457	<u>793970</u> 4.2.10	XEN	SDE W/S & Sani S/D Bassi Pathana at FTG
		2,53,000	<u>793971</u> 4.2.10	-do-	SDE S/D 2, FTG

		6,80,646	<u>793969</u> 4.3.10	-do-	SDE S/D 1, FTG
		3,28,500	<u>793972</u> 4.2.10	-do-	SDE S/D Amlah
		7,69,289	<u>793984</u> 22.2.10	-do-	SDE S/D 1, FTG
		1,46,560	<u>793981</u> 22.2.10	-do-	SDE S/D Bassi Pathana at FTG
		7,18,400	<u>793982</u> 22.2.10	-do-	SDE S/D 2, FTG
		29,95,000	<u>793986</u> 25.2.10	-do-	XEN
		3,16,000	<u>771904</u> 10.2.10	SDC RWS S/D T/T	SDE S/D Khadoor Sahib
		3,06,000	<u>771302</u> 10.2.10	-do-	SDE Bihkhiwind
		5,06,000	<u>771300</u> 10.2.10	-do-	SDE Patti
		3,60,000	<u>771306</u> 17.2.10	-do-	XEN
		23,15,000	<u>771307</u> 26.2.10	-do-	Yourself
		20,48,000	<u>771308</u> 27.2.10	-do-	-do-(B/C in r/o self)

W/S & Sanitation Division, Garhshankar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Fatehgarh Sahib	4,25,000	<u>173269</u> 10.2.10	XEN	SDE Mahilpur
		25,00,000	<u>173268</u> 9.2.10	-do-	SDE S/D I Garhshankar
		3,04,000	<u>173271</u> 18.2.10	-do-	SDE S/D 2 Mahilpur
		60,000	<u>173270</u> 17.2.10	-do-	-do-
		5,76,000	<u>173272</u> 24.2.10	-do-	SDE S/D 2 Garshankar

W/S & Sanitation Division, Talwara

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Fatehgarh Sahib	3,89,550	<u>173767</u> 5.2.10	XEN	SDE S/D-I Talwara

		6,85,320	<u>175609</u> 22.2.10	SDE S/D -2 Talwara	XEN
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W/S & Sanitation Division No.1, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Hoshiarpur	98,500	<u>173019</u> 4.2.10	SDE SD-2 HSP	SDE S/D-I HSP
		4,12,000	<u>161371</u> 18.2.10	XEN	-do-
		1,78,000	<u>161367</u> 17.2.10	-do-	-do-
		1,30,000	<u>161370</u> 18.2.10	-do-	SDE NO.2, HSP
		61,000	<u>161368</u> 17.2.10	-do-	-do-
		4,39,000	<u>161372</u> 19.2.10	-do-	-do-
		1,99,000	<u>161369</u> 17.2.10	-do-	SDE Dasuya
		15,22,000	<u>161373</u> 25.2.10	-do-	Self (Cr. in A/C)

W/S & Sanitation Division No.2, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Hoshiarpur	88,200	<u>175222</u> 28.1.10	XEN	SDE No.4, HSP
		5,00,000	<u>175221</u> 28.1.10	-do-	SDE Gadriwala
		1,33,0000	<u>175223</u> 2.2.10	-do-	SDE Tanda
		4,44,000	<u>175229</u> 15.2.10	-do-	-do-
		6,50,000	<u>175230</u> 19.2.10	-do-	SDE No.3, HSP
		5,95,000	<u>175231</u> 19.2.10	-do-	SDE No.4, HSP

Construction-I Division, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Hoshiarpur	25,00,000	<u>175132</u> 23.2.10	XEN	XEN W/S & Sani HSP
		2,75,00,000	<u>175034</u> 15.2.10	SDE Const.-I HSP	XEN
		1,03,20,032	<u>175037</u> 17.2.10	-do-	XEN Const.-2
		3,00,30,082	<u>175044</u> 22.2.10	-do-	-do-

W/S & Sanitation Division No.2, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	2,00,000	<u>351497</u> 29.1.10	XEN	SDE S/D-I Ludhiana
		4,45,000	<u>352916</u> 24.2.10	-do-	SDE Dehlon at Ludhiana

W/S & Sanitation Division No.1, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	3,00,000	<u>520394</u> 8.2.10	XEN	SDE S/D Rajkot
		7,00,000	<u>352118</u> 2.2.10	SDE SD-5, Ldh	-do-
		10,00,000	<u>520395</u> 25.2.10	XEN	Yourself (B/D)
		22,00,000	<u>520396</u> 25.2.10	-do-	-do-
		15,000	<u>352128</u> 25.2.10	SDE SD-5 LDH	-do-
		5,61,000	<u>520397</u> 27.2.10	XEN	-do-

W/S & Sanitation Division No.2, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	1,50,000	<u>350958</u> 25.2.10	SDE Jagraon	AXIS Bank Jagraon
		2,14,000	<u>350959</u> 25.2.10	-do-	-do-

		2,17,000	<u>798763</u> 22.2.10	SDE Rajkot	Self
		1,96,000	<u>798763</u> 25.2.10	-do-	-do-
		87,000	<u>798764</u> 25.2.10	-do-	-do-
		9,01,046	<u>798765</u> 26.2.10	-do-	-do-

W/S & Sanitation Division No.3, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	99,500	<u>352608</u> 24.2.10	SDE SD- 2 LDH	SDE S/D-2 (Cr. in OBC Bank)
		99,500	<u>797882</u> 26.2.10	SDE SD- 3 LDH	Self

Construction-2 Division, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	10,00,000	<u>352505</u> 16.2.10	XEN	XEN W/S & Sani Khanna (Cr. in AXIS bank)

Construction-1 Division, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	35,00,000	<u>351858</u> 26.2.10	XEN	Yourself (B/D in r/o W/S & Sani-I LDH)

W/S & Sanitation Division, Khanna

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ludhiana	25,00,000	<u>351783</u> 5.2.10	XEN	SDE SD-3 Khanna
		12,25,254	<u>351785</u> 15.2.10	-do-	-do-
		30,00,000	<u>351786</u> 15.2.10	-do-	-do-
		7,52,095	<u>351784</u> 15.2.10	-do-	-do-
		7,00,000	<u>351787</u> 22.2.10	-do-	-do-
		15,00,000	<u>351789</u> 23.2.10	-do-	-do-
		20,80,000	<u>351788</u> 23.2.10	-do-	-do-
		5,11,389	<u>351792</u> 25.2.10	-do-	-do-
		4,95,000	<u>351791</u> 25.2.10	-do-	-do-
		6,98,000	<u>351790</u> 25.2.10	-do-	-do-
		14,914	<u>351795</u> 25.2.10	-do-	-do-
		11,04,000	<u>351793</u> 25.2.10	-do-	-do-
		28,53,120	<u>351794</u> 25.2.10	-do-	-do-

Construction Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	77,000	<u>174215</u> 8.2.10	XEN	SDE Kalanour at Kahnuwan
2/10	Gurdaspur	8100	<u>174223</u> 19.2.10	-do-	-do-

C.W Pathankot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	20,000	<u>173921</u> 5.2.10	XEN	Self

W/S & Sanitation Division No.-I, Batala

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	55,500	<u>970739</u> 1.2.10	SDE SD-1 Batala	SDE SD-2 Batala
		10,000	<u>174719</u> 25.2.10	SDE SD-4 Batala	Self
		3,45,000	<u>970143</u> 26.2.10	SDE SD-I Batala	Self

W/S & Sanitation Division , Pathankot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	2,02,600	<u>174080</u> 3.2.10	XEN	SDE SD-I, PTK
		24,000	<u>10961</u> 24.2.10	SDE S/D-2, PTK	Self
		2,00,000	<u>315656</u> 26.2.10	SDE SD Dunera	-do-
		57,00,000	<u>174092</u> 25.2.10	XEN	SDE S/D Dunera(Cr. in UBT)
		8,60,900	<u>174086</u> 18.2.10	-do-	SDE S/D-I PTK (Cr. in A/C)
		63,500	<u>174087</u> 18.2.10	-do-	-do- (Cr. in A/C)

		8,37,400	<u>174085</u> 18.2.10	-do-	SDE No.2 PTK
		11,85,600	<u>174084</u> 18.2.10	-do-	SDE S/D Dunera
		57,600	<u>174088</u> 22.2.10	-do-	SDE No.1, PTK
		4,67,600	<u>174089</u> 24.2.10	-do-	SDE Dunera
		1,94,100	<u>174083</u> 5.2.10	-do-	-do-

W/S & Sanitation Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	1,52,000	<u>170367</u> 27.1.10	XEN	SDE SD-3, GSP
		1,04,000	<u>170368</u> 24.2.10	-do-	SDE Dina Nagar
		32,22,000	<u>170370</u> 26.2.10	-do-	SDE S/D-1, GSP
		1,44,000	<u>170369</u> 24.2.10	-do-	SDE S/D-3, GSP

Drainage Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Gurdaspur	13,76,000	<u>174515</u> 1.2.10	SDO S/D Kathua Malikpur	SDO Dr. Const. S/D-2, GSP

W/S & Sanitation Division No. 2, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Amritsar	24,50,000	<u>123962</u> 24.2.10	XEN	XEN

W/S & Sanitation Division No.3, Amrtisar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Amritsar	5,75,000	<u>240628</u> 24.2.10	XEN	XEN(Cr. in PNB)
		5,72,000	<u>240629</u> 24.2.10	-do-	-do-

W/S & Sanitation Division No.1, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Amritsar	21,84,000	<u>124903</u> 24.2.10	XEN	XEN(Cr. in AXIS Bank)
		72,600	<u>124904</u> 25.2.10	-do-	XEN(Cr. in SB A/C

Canal Lining Arrear, Tarn Taran at Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Amritsar	-	-	-	-

D.P.M.C Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Amritsar	2,31,99,000	<u>241556</u> 18.2.10	XEN DPMC, ASR	XEN W/S&Sani -3 Divn. ASR

Canal Lining Division, Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Muktsar	35,00,000	<u>244541</u> 10.2.10	SDO CL- 8 MKT	Yourself
		28,00,000	<u>244542</u> 11.2.10	-do-	-do-
		50,00,000	<u>244509</u> 10.2.10	SDO CL- 5 MKT	-do-

W/S & Sanitation Division ,Moga

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Moga	1,77,900	<u>261526</u> 9.2.10	SDE No.1, Moga	Moga SDE RWS Dharamkot
		26,500	<u>261529</u> 11.2.10	-do-	Self
		1,27,900	<u>261509</u> 21.1.10	-do-	SDE Dharamkot
		1,30,300	<u>261525</u> 9.2.10	-do-	SDE Nihal Singh Wala

		1,94,979	<u>261530</u> 16.2.10	-do-	SDE Bagha Purana
2/10	Moga	20,000	<u>261531</u> 16.2.10	-do-	Self
		1,94,979	<u>261532</u> 17.2.10	-do-	Self
		20,000	<u>261533</u> 18.2.10	-do-	Self
		1,75,170	<u>261537</u> 19.2.10	SDE No.1, Moga	SDE Nihal Singh Wala
		90,000	<u>261601</u> 19.2.10	-do-	-do-
		35,860	<u>261538</u> 22.2.10	-do-	Self (B/D)
		1,29,082	<u>261539</u> 22.2.10	-do-	SDE Bagha Purana(B/D)
		2,00,000	<u>261541</u> 22.2.10	-do-	SDE Dharamkot
		50,000	<u>261540</u> 22.2.10	-do-	SDE Bagha Purana
		49,00,000	<u>261605</u> 23.2.10	XEN	XEN(Cr. in UBI)
		20,00,000	<u>261604</u> 23.2.10	-do-	SDE No.2, Moga
		30,00,000	<u>261603</u> 23.2.10	-do-	SDE No.1, Moga
		1,69,000	<u>261613</u> 24.2.10	-do-	SDE Nihal Singh Wala
		13,000	<u>261506</u> 19.1.10	-do-	SDE No.2, Moga
		3,00,000	<u>261545</u> 26.2.10	SDE No.1, Moga	SDE Dharamkot
		3,82,000	<u>261542</u> 26.2.10	-do-	SDE No.2, Moga
		3,00,000	<u>261543</u> 26.2.10	-do-	SDE Bagha Purna
		3,50,000	<u>261544</u> 26.2.10	-do-	SDE Nihal Singh Wala

W/S & Sanitation Division No.2, Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Muktsar	75,00,000	<u>244603</u> 22.2.10	XEN	Self (B/D in r/o XEN W/S & Sani. Malout
		19,27,950	<u>4734</u> 24.2.10	SDE SD-4,MKT	Self (B/cheque)
		50,000	<u>243886</u> 3.2.10	SDE SD-6,MKT	SDE S/D-5 MKT

W/S & Sanitation Division, Malout

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Muktsar	2,38,000	<u>928573</u> 26.2.10	SDE GDB	Self
		2,62,000	<u>242922</u> 18.2.10	SDE Malout	-do-

W/S & Sanitation Division No.1, Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Muktsar	1,45,000	<u>240891</u> 28.1.10	SDE No.1, MKT	Self
		1,95,000	<u>240892</u> 28.1.10	-do-	-do-
		5,00,000	<u>240894</u> 8.2.10	-do-	SDE S/D-2, MKT
		1,60,000	<u>240897</u> 19.2.10	-do-	Self (Cr. in A/C)
		1,48,000	<u>240898</u> 26.2.10	-do-	-do-

W/S & Sanitation Division, Moga

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Moga	1,00,000	<u>261519</u> 2.2.10	SDE No.1, Moga	Self
		50,000	<u>261523</u> 4.2.10	-do-	-do-

		1,09,900	<u>261524</u> 9.2.10	-do-	SDE No.2, Moga
		50,500	<u>261527</u> 9.2.10	-do-	Self
		1,62,000	<u>261528</u> 10.2.10	-do-	SDE Bagha Purana

W/S & Sanitation Division, Abohar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozepur	4,86,000	<u>75497</u> 23.2.10	XEN	SDE Khuian Sarwar
		1,04,750	<u>75498</u> 24.2.10	-do-	SDE No.1, Abohar
		1,04,750	<u>75500</u> 24.2.10	-do-	SDE Khuian Sarwar
		1,04,750	<u>77801</u> 24.2.10	-do-	SDE Balluana
		2,00,000	<u>77812</u> 24.2.10	-do-	-do-
		7,00,000	<u>77813</u> 24.2.10	-do-	-do-
		1,30,000	<u>77814</u> 24.2.10	-do-	-do-
		1,38,000	<u>77815</u> 24.2.10	-do-	-do-
		26,068	<u>77817</u> 24.2.10	-do-	-do-
		42,310	<u>77818</u> 24.2.10	-do-	-do-
		24,000	<u>77819</u> 24.2.10	-do-	-do-
		2,20,000	<u>77820</u> 25.2.10	-do-	-do-
		15,85,987	<u>77821</u> 25.2.10	-do-	-do-
		1,04,750	<u>75499</u> 24.2.10	-do-	SDE No.2, Abohar
		78,350	<u>77825</u> 26.2.10	-do-	-do-

W/S & Sanitation Division, Fazilka

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozepur	7,96,000	<u>77213</u> 4.2.10	XEN	SDE S/D-2 Fazilka
		1,00,000	<u>77215</u> 5.2.10	-do-	-do-
		50,000	<u>77214</u> 5.2.10	-do-	SDE Guru Hr Sahai
		75,000	<u>77218</u> 19.2.10	-do-	SDE S/D-1 Fazilka
		2,00,000	<u>74033</u> 7.1.10	XEN Drg. Const. FZR	Yourself (D/D in r/o SDO Mch. SD-2, Nangal

W/S & Sanitation Division No.1 , Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozepur	2,50,000	<u>77448</u> 2.2.10	XEN	XEN W/S & Sani, Fazilka
		5,00,000	<u>77449</u> 2.2.10	-do-	XEN W/S & Sani, Div. No.2 FZR
		4,64,000	<u>77460</u> 5.2.10	-do-	SDE Ghalle Khurd
		80,000	<u>77432</u> 21.1.10	-do-	SDE No.2, FZR
		1,00,000	<u>77465</u> 15.2.10	-do-	SDE No.1, FZR
		5,00,000	<u>77479</u> 26.2.10	-do-	XEN No.2, FZR
		5,00,000	<u>77478</u> 25.2.10	-do-	-do-

W/S & Sanitation Division, Abohar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozepur	4,95,000	<u>75490</u> 3.2.10	XEN	SDE SD-1, Abohar
		1,70,310	<u>75492</u> 5.2.10	-do-	-do-
		79,690	<u>75491</u> 5.2.10	-do-	SDE No.2 Abohar

		1,17,850	<u>75495</u> 11.2.10	-do-	SDE Khuian Sarwar
		1,00,000	<u>75496</u> 11.2.10	-do-	SDE Ballwana
		1,00,000	<u>75494</u> 11.2.10	-do-	SDE No.2 Abohar
		1,64,150	<u>75493</u> 11.2.10	-do-	SDE No.1, Abohar
		1,76,198	<u>77816</u> 24.2.10	-do-	SDE S/D Ballwana

W/S & Sanitation Division , Fazilka

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozpur	1,78,00,000	<u>77219</u> 24.2.10	XEN	SDE SD-2, Fazilka

W/S & Sanitation Division No.2 , Ferozpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Ferozpur	4,67,770	<u>77011</u> 8.2.10	SDE Makhu at FZR	SDE No. 1 Zira
		14,00,000	<u>77013</u> 8.2.10	-do-	XEN
		3,07,000	<u>77014</u> 10.2.10	-do-	SDE No. 2 Zira
		3,22,000	<u>77016</u> 24.2.10	-do-	-do-

XEN, W/S & Sanitation Division, Kapurthala

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Kapurthala	1,80,000	<u>B452031</u> 19.2.10	SDE S/D No.2 KPT	Yourself
		11,85,000	<u>B452052</u> 24.2.10	-do-	-do-
		2,76,000	<u>B452034</u> 24.2.10	-do-	-do-
		1,20,000	<u>B452033</u> 24.2.10	-do-	-do-
		1,56,000	<u>B450860</u> 11.2.10	SDO S/D Sultanpur Lodhi	-do-

		1,00,000	<u>B451676</u> 26.2.10	SDO S/D No.1, KPT	Yourself (current A/c)
		13,00,000	<u>B448480</u> 26.2.10	XEN	Yourself
		1,64,000	<u>B451411</u> 24.2.10	SDO S/D Phagwara	-do-

XEN, W/S & Sanitation Division, Barnala

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Barnala	57,000	<u>B682435</u> 27.1.10	XEN	SDO S/D Mehal Kalan at Barnala
		11,935	<u>B682445</u> 22.2.10	-do-	-do-
		89,758	<u>B682438</u> 16.2.10	-do-	SDO S/D-I, Barnala

XEN Construction Division No.1, B&R Mohali

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Mohali	9805610	<u>B649288</u> 17.2.10	XEN	XEN

XEN DPMC Mohali

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Mohali	55,74,000	<u>B649424</u> 19.2.10	XEN	Yourself

XEN W/S & Sanitation Division, Mansa

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Mansa	4,50,000	<u>B958195</u> 15.2.10	XEN	SDO S/D Mansa
		1,45,80,000	<u>B958196</u> 24.2.10	XEN	SDO W/S &Sani S/D Jhunir at Mansa

XEN W/S & Sanitation Division, Sangrur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Sangrur	4,85,000	<u>B688377</u> 8.2.10	XEN	SDO S/D No. 1 Sangrur
		58,75,574	<u>B688378</u> 9.2.10	-do-	-do-
		12,98,000	<u>B688380</u> 25.2.10	-do-	-do-
		9,78,000	<u>B689509</u> 29.1.10	-do-	SDO S/D No. 2, Malerkotla
		7,71,000	<u>B689510</u> 25.1.10	-do-	-do-
		7,59,139	<u>B689513</u> 27.2.10	-do-	-do-

XEN Construction Division No.2, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Bathinda	14,77,526	<u>B900811</u> 25.2.10	SDO Provn. S/D No.4 BTD	XEN Const. Divn No.2, BTD
		60,00,000	<u>B900812</u> 25.2.10	-do-	-do-

XEN W/S & Sanitation Division No. 2, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Bathinda	1,33,000	<u>B896163</u> 9.2.10	SDO S/D Phul at BTD	Self
		1,69,000	<u>B774097</u> 11.2.10	SDO S/D Rampura	Yourself
		1,39,971	<u>B778362</u> 10.2.10	SDO S/D Talwandi Sabo	SDO S/D Talwandi Sabo
		2,17,300	<u>B777289</u> 24.2.10	XEN W/S & Sani Div No.2, BTD	SDO S/D Rampura
		1,27,000	<u>B777288</u> 24.2.10	--do--	SDO Talwandi Sabo

XEN Construction Division No.1 B&R Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Bathinda	16,62,182	<u>B900753</u> 26.2.10	XEN	SDO Const. Sub-Divn No.1, BTD (post order in r/o Manager,HDFC

XEN W/S & Sanitation Division, Faridkot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
2/10	Faridkot	1,03,257	<u>C224937</u> 5.2.10	SDO S/D No.2 FDK	SDO S/D No.3. FDK
		1,11,847	<u>C224938</u> 5.2.10	-do-	SDO S/D, Kotkapura.
		3,32,609	<u>C224940</u> 10.2.10	-do-	SDO S/D No.1, FDK.
		2,79,952	<u>C224942</u> 10.2.10	-do-	S/D Kotkapura
		88,414	<u>C224941</u> 10.2.10	-do-	SDO S/D –II Jaitu
		34,140	<u>C224945</u> 10.2.10	-do-	-do-
		46086	<u>C224946</u> 10.2.10	-do-	SDO S/D No.1, FDK.
		84,830	<u>C224946</u> 16.2.10	-do-	-do-
		63,910	<u>C224948</u> 18.2.10	-do-	SDO S/D, Kotkapura
		2,66,370	<u>C224950</u> 22.2.10	-do-	SDO S/D No.1, FDK.
		12,18,000	<u>C224951</u> 25.2.10	-do-	Yourself

W/S & Sanitation Division No.1, Ferozpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozpur	1,43,000	<u>78123</u> 29.3.10	XEN	SDE Mamdot at FZR
		4,00,000	<u>78124</u> 29.3.10	-do-	XEN W/S & Sani Div No.2, FZR

		50,000	<u>78126</u> 30.3.10	-do-	SDE S/D-2, FZR
		2,86,000	<u>78127</u> 31.3.10	-do-	SDE Mamdot at FZR
		2,53,47,835	<u>78129</u> 31.3.10	-do-	Yourself

W/S & Sanitation Division No.2 , Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozepur	3,50,000	<u>77017</u> 30.3.10	SDE Makhu at FZR	SDE S/D No.2, Zira
		1,82,500	<u>77020</u> 31.3.10	-do-	Yourself (DD in r/o XEN)

XEN, W/S & Sanitation Division Abohar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozepur	11,000	<u>77827</u> 31.3.10	XEN	Yourself D/D in r/o XEN Fazilka
		4,60,000	<u>77828</u> 31.3.10	-do-	Yourself D/D in r/o XEN Fazilka

W/S & Sanitation Division, Fazilka

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozepur	37,19,000	<u>77221</u> 29.3.10	XEN	SDE SD –I Fazilka

Construction Division No.2 Ferozepur at Fazilka

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozepur	30,44,859	<u>77348</u> 31.3.10	XEN	SDE Const. SD Fazilka

W/S & Sanitation Division No.1, Ferozepur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ferozepur	2,27,000	<u>077471</u> 24.3.10	XEN	SDE W/S S/D No.2, FZR

		1,07,000	<u>77481</u> 26.2.10	-do-	-do-
		2,50,000	<u>77488</u> 3.3.10	-do-	SDE S/D Mamdot at FZR
		4,10,000	<u>77490</u> 4.3.10	-do-	SDE W/S &Sani SD-I FZR
		15,00,000	<u>77492</u> 5.3.10	-do-	SDE S/D Ghall Khurd
		1,50,000	<u>77489</u> 3.3.10	-do-	SDE S/D-2, FZR
		50,000	<u>77495</u> 8.3.10	-do-	SDE SD-I FZR
		1,70,000	<u>77494</u> 8.3.10	-do-	SDE S/D Ghall Khurd
		2,00,000	<u>78103</u> 17.3.10	-do-	XEN No.2, FZR
		75,000	<u>78109</u> 19.3.10	-do-	SDE S/D-2, FZR
		4,85,000	<u>78116</u> 22.3.10	-do-	SDE S/D Mamdot at FZR
		1,50,000	<u>78110</u> 19.3.10	-do-	SDE S/D Ghall Khurd
		2,48,000	<u>78117</u> 22.3.10	-do-	SDE S/D-2, FZR

XEN, Provincial Division, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	80,07,000	<u>964778</u> 3.3.10	SDE Provn. SD-I ASR	XEN Prvon. Divn. ASR
		3,59,44,000	<u>123535</u> 22.3.10	SDE, Prov. SD-3, ASR	XEN
		2,00,00,000	<u>123536</u> 31.3.10	-do-	-do-

XEN, Construction-I Division, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	2,77,80,805	<u>241622</u> 22.3.10	XEN	XEN (Cr. in r/o IDBI A/C)

XEN, W/S & Sanitation Division, Nawanshahar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Nawanshahar	2,50,000	<u>281691</u> 31.3.10	XEN	SDE S/D No.2, NWS
		22,65,000	<u>281692</u> 31.3.10	-do-	Yourself (Cr. in A/C)

Construction Division, Moga

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Moga	9,87,574	<u>261905</u> 31.3.10	SDE Const. S/D No.1, Moga	XEN

Mansa I.B Jawarke

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Mansa	49,41,851	<u>958488</u> 31.3.10	SDO Bhaini Canal S/D Jawarke	Yourself
		45,53,738	<u>958244</u> 31.3.10	SDO Jhunir Canal S/D Jhunir	-do-

Paid Cheque under Head 8782-102-02**Drainage Division, Gurdaspur**

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	33,356	<u>170431</u> 15.3.10	SDO Drg. Dvin. No. 1, GSP	SDO Choe S/D ASR
		3,15,000	<u>174550</u> 19.3.10	SDO Kathua S/D Maikpur	SDO Drg. Const.S/D No. 2 GSP

Construction Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	78,000	<u>174233</u> 16.3.10	XEN Const. Divn. GSP at Batala	SDE Const. Div. Kalanour at Kahnuwan.
		40,000	<u>174244</u> 29.3.10	-do-	Self(D.D in r/o SDE Const. S/D-2, Batala)
		14,000	<u>174245</u> 29.3.10	-do-	-do-
		1,50,00,000	<u>174246</u> 31.3.10	-do-	PNB A/C No. 0100496682

Construction Division, Pathankot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	2,75,000	<u>793917</u> 3.3.10	XEN Const. Divn. Pathankot	SDE Const. S/D No.1, Dina Nagar.
		1,51,00,000	<u>793957</u> 27.3.10	-do-	XEN Const. Divn. Pathankot

W/S & Sanitation Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	16,90,000	<u>170371</u> 29.3.10	XEN W/S & Sani. Divn.,Gurdaspur	SDE W/S S/D No.1,GSP
		4,00,000	<u>11032</u> 11.3.10	SDE W/S & Sani. S/D No.1, PTK	SDE W/S & Sani No.3,ASR
		1,65,000		XEN, W/S & Sani, PTK	SDE W/S & Sani S/D -1, PTK
		9,00,000		-do-	-do-

W/S & Sanitation Division (GW) Pathankot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	10,32,620		SDE W/S & Sani. -I, Batala	Self

Provincial Division, Gurdaspur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	8,22,30,521	<u>174307</u> 31.3.10	XEN Prov. Divn B&R GSP	SDE Provn. S/D No.2, GSP

FA&CAO,RSD, Shahpurkandi

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Gurdaspur	48,00,000	<u>169233</u> 10.3.10	A/CFA O/o FA&CAO	FA&CAO SPK Divn. Project
		43,79,000	<u>169235</u> 31.3.10	-do-	-do-

Majitha UBDC Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	3,77,261	<u>122280</u> 31.3.10	SDE ASR S/D UBDC ASR	B/cheque in r/o self

Drainage Construction Division, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	21,33,256	<u>241803</u> 4.3.10	SDE Drg. Const. S/D 2, ASR	Yourself
		8,61,114	<u>241829</u> 18.3.10	-do-	-do-
		25,63,243	<u>241851</u> 23.3.2010	-do-	-do-

W/S & Sanitation Division No. 2, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	24,99,000	<u>123963</u> 26.2.10	XEN W/S & Sani. 2, ASR	XEN W/S & Sani. 2, ASR (credit in IDBI A/C)

W/S & Sanitation Division No. 3, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	5,75,000	<u>240630</u> 26.2.10	XEN W/S & Sani. 3, ASR	XEN W/S & Sani. 3, ASR (credit in PNB A/C)
		5,72,000	<u>240631</u> 9.3.10	-do-	-do-
		10,55,000	<u>240633</u> 9.3.10	-do-	-do-
		4,84,000	<u>240634</u> 22.3.10	-do-	-do-
		83,41,000	<u>240635</u> 31.3.10	-do-	-do-

W/S & Sanitation Division No. 1, Amritsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Amritsar	20,74,000	<u>124905</u> 31.3.10	XEN W/S & Sani. 1, ASR	XEN W/S & Sani. 1, ASR (credit in SBI A/C)
3/10	Hoshiarpur	4,03,000	<u>173289</u> 16.3.10	XEN, RWS Divn. G/Shankar	SDE W/S& Sani-2, G/Shankar
		38,372	<u>173290</u> 26.3.10	-do-	-do-
		29,426	<u>173291</u> 29.3.10	-do-	-do-
		4,17,000	<u>173298</u> 31.3.10	-do-	SDE W/S& Sani-1, G/Shankar
		2,00,000	<u>173293</u> 31.3.10	-do-	-do-

		20,00,000	<u>173296</u> 31.3.10	-do-	Yourself (D/D in r/o XEN W/S & Sani-2, HSP
		35,00,000	<u>173295</u> 31.3.10	-do-	Yourself (B/D in r/o XEN W/S & Sani- 2, NWS
		31,53,843	<u>173297</u> 31.3.10	-do-	SDE W/S & Sani-2 G/Shankar
		64,38,000	<u>173292</u> 31.3.10	-do-	Yourself (D/D in r/o XEN W/S & Sani, T/T

W/S & Sanitation Division , Talwara

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Hoshiarpur	4,43,880	<u>176008</u> 31.3.10	XEN W/S & Sani. Talwara	SDE W/S & Sani S/D No.1, Talwara
		2,11,108	<u>176010</u> 31.3.10	-do-	Yourself W/S & Sani , Talwara
		3,24,647	<u>176001</u> 29.3.10	-do-	SDE W/S & Sani S/D No.2, Talwara
		1,75,000	<u>176005</u> 30.3.10	-do-	-do-

W/S & Sanitation Division No.2, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ludhiana	7,69,000	-	SDE W/S & Sani S/D Delhon at LDH	Yourself (D/D in r/o SDE W/S & Sani. S/D Jall.

Sidhwan Canal Division, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ludhiana	74,27,872	-	SDE Sidhwan C/D LDH	Yourself (D/D in r/o XEN
		8,71,067	-	-do-	-do-

Construction Division-2, Ludhiana

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ludhiana	20,00,000	<u>352526</u> 5.3.10	XEN Const.-2 LDH	XEN W/S & Sani Khanna
		25,00,000	<u>351896</u> 31.3.10	XEN Const.-1 LDH	D/D in r/o XEN W/S & Sani-1, Ludhiana

W/S & Sanitation Division , Khanna

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Ludhiana	11,02,000	<u>351798</u> 31.3.10	XEN W/S & Sani . Khanna	SDE W/S & Sani.-2 S/D Khanna
		4,29,646	<u>35179</u> 31.3.10	-do-	-do-

Construction Division, Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Muktsar	56,00,000	<u>242453</u> 22.3.10	SDE Prov. S/D Gidderbaha	XEN Const. Divn. Gidderbaha

W/S & Sanitation Division No.2, Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Muktsar	75,00,000	<u>244605</u> 31.3.10	XEN W/S & Sani-2 . MKT	XEN, W/S & Sani.-1 S/D MKT
		35,66,360	<u>244608</u> 31.3.10	--do--	Yourself (DDs)
		5,00,000	<u>244613</u> 31.3.10	-do-	-do-
		4,94,800	<u>244614</u> 31.3.10	-do-	-do-
		5,00,000	<u>244607</u> 31.3.10	-do-	-do-

D.P.M.C, Muktsar.

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Muktsar	38,50,000	<u>245327</u> 31.3.10	XEN DPMC MKT	Self (DDs)

Canal Lining. Muktsar

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Muktsar	55,55,954	<u>244554</u> 2.3.10	SDO CCSD No. 8, MKT	D/D in r/o SDO for Project SD No.3 Drg. Malout
		2,00,000	<u>244564</u> 19.3.10	-do-	Yourself (B/D)
		30,00,000	<u>244930</u> 22.3.10	-do- No.5, MKT	-do-
		59,86,952	<u>244589</u> 30.3.10	SDO CCSD No. 8, MKT	Yourself
		34,50,900	<u>244580</u> 29.3.10	-do-	-do-
		31,01,603	<u>244579</u> 29.3.10	-do-	D/D in r/o SDO Irr. Proje. No.3, Drg. Malout
		4,80,000	<u>244949</u> 31.3.10	-do- No.,5	Yourself (D/D in r/o XEN Mech. Drg. Const. Divn. FZR
		1,12,000	<u>244949</u> 31.3.10	-do-	-do-
		2,95,000	<u>244947</u> 31.3.10	-do-	-do-
3/10	Hoshiarpur	5,08,000	<u>173287</u> 10.3.10	XEN RWS G/Shankar	SDE W/S & Sani No. 2 G/Shankar
		3,78,000	<u>173282</u> 5.3.10	-do-	-do-
		10,00,000	<u>173285</u> 8.3.10	-do-	-do- No.1

		2,11,000	<u>173284</u> 5.3.10	-do-	SDE RWS SD Mahilpur
		3,00,000	173278	-do-	SDE (RWS)SD2, Mahilpur
		4,89,000	<u>173288</u> 15.3.10	-do-	SDE W/S & Sani SD 2, G/Shankar
		15,10,000	<u>175234</u> 30.3.10	XEN W/S & Sani No.2, HSP	SDE W/S & Sani SD 3, HSP
		17,69,000	<u>175236</u> 30.3.10	-do-	AXIS Bank A/C of XEN

D.P.M.C, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Hoshiarpur	2, 12,000	<u>176116</u> 29.3.10	DPMC HSP	XEN DPMC HSP
		41,03,000	<u>163476</u> 31.3.10	SDE Provin. No. 1 Hoshiarpur	XEN Provin.Div. HSP (Endst. To IDBI Bank)

Construction Division No.-I, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Hoshiarpur	76,50,000	<u>013028</u> 22.2.10	SDE Const.-2, HSP	XEN, Const.I, HSP(Cr. in AXIS Bank)
		76,50,000	<u>013029</u> 5.3.10	-do-	-do-
		34,60,000	<u>013030</u> 25.3.10	-do-	-do-

Construction-II Division, Hoshiarpur

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Hoshiarpur	1,31,64,000	<u>175052</u> 31.3.10	SDE Const.-1 HSP	XEN, Const.2, HSP(Cr. in A/c)

XEN, Provincial Division, Bhatinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	96,20,943 Full LOC	<u>B901663</u> 31.3.10	XEN	Yourself
		1,62,236 Full LOC	<u>B901664</u> 31.3.10	-do-	-do-
		2,35,148 Full LOC	<u>B901666</u> 31.3.10	-	-do-
		8,65,660 (Balances of LOC)	<u>B901667</u> 31.3.10	-do-	Manager SBOP BTD

Construction Division No.2, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	1,81,62,628 Full LOC	<u>B899152</u> 16.3.10	SDO Const. Div. No.3	XEN
		70,00,000 Full LOC	<u>B900813</u> 25.3.10	SDO SD No.4	-do-
		17,08,000	<u>B901505</u> 26.3.10	-do- No.2	-do-
		50,00,000 Full LOC	<u>B899155</u> 31.3.10	-do-No.3	-do-

W/S & Sanitation No.3, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	3,14,000	<u>B772153</u> 17.3.10	XEN	SDO SD No.2, BTD
		79,000	<u>B898938</u> 8.3.10	SDO SD No.2	XEN
		1,57,000	<u>B898940</u> 12.3.10	-do-	-do-
		2,68,000	<u>B898941</u> 15.3.10	-do-	-do-

XEN, Provincial Division, PWD, B&R, Chandigarh.

	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
	Mohali	12,00,00,000	<u>B649712</u> 25.3.10	XEN, Provn. Divn Chd	PRBDB Mohali

XEN Construction Division No.1, B&R Mohali

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Mohali	1,30,00,000	<u>B649295</u> 25.3.10	XEN, Const.. Divn. I, Mohali	XEN, Const. Div. No.I, Mohali
		1,88,00,000 (LOC)	<u>B649901</u> 31.3.10	-do-	Yourself
		77,00,000	<u>B649902</u> 31.3.10	-do-	-do-

Construction Division, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	2,10,00,000	<u>B900249</u> 31.3.10	SDO BTD canal Sub-Div.	Yourself

DPMC Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	18,95,000	<u>B901734</u> 31.3.10	XEN, DPMC	Yourself
		7,06,000	<u>B901736</u> 31.3.10	-do-	-do-
		53,56,000	<u>B901737</u> 31.3.10	-do-	-do-

XEN, Const. Division. No.-I, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	3,80,000	<u>B900773</u> 29.3.10	XEN,	Manager OBC Bank, LTD
		7,00,000	<u>B900774</u> 31.3.10	-do-	-do-

Drainage Construction Division Faridkot at Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	22,76,230 Balance of LOC	<u>B899682</u> 31.3.10	SDO BTD Drg. S/D BTD	Yourself

W/S & Sanitation Division No.1, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	6,13,283 (LOC Issued by T.O on 19.3.10)	<u>B898626</u> 16.3.10	SDO S/D Sangat at BTD	Yourself (Draft in f/o XEN W/S & Sani, Mansa)
		37,713	<u>B898627</u> 17.3.10	-do-	Yourself (Draft in f/o XEN W/S & Sani Divn. No.1, Mansa)
		4,15,000	<u>B897546</u> 15.3.10	SDO S/D Nathana at BTD	Yourself (Draft in f/o XEN W/S & Sani Divn. No.2, BTD)

W/S & Sanitation Division No.2, Bathinda

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Bathinda	2,00,000	<u>B777287</u> 24.2.10	XEN	SDO(S/D Phul at BTD)
		26,23,000	<u>B777290</u> 31.3.10	-do-	Yourself

W/S & Sanitation Division , Faridkot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Faridkot	12,16,000	<u>C224953</u> 31.3.10	SDO S/D 2, FDK	XEN FDK
		9,57,000	<u>C224952</u> 30.3.10	-do-	Yourself

Canal Division, Faridkot

Month	Name of Treasury	Amount of cheque	Cheque No. & date	By whom Issued	Issued in favour of
3/10	Faridkot	28,57,00	<u>C</u> <u>225746</u> 31.3.10	SDO Dhaipal Canal S/D C.C. Dhaipal	Yourself (payment be made by demand draft T.O)
		6,71,440	<u>C225733</u>	-do-	-do-
3/10	Kapurthala	1,93,84,000	<u>B452035</u> 30.3.10	SDO S/D No. 2, KPT	XEN W/S KPT Division
3/10	Barnala	2,00,000	<u>B682441</u> 31.3.10	XEN W/S & Sani Div. Mehal Kalan at Barnala	SDE W/S & Sani Div. Barnala
3/10	Sangrur	16,92,947	<u>B688382</u> 30.3.10	XEN W/S & Sani Div, SGR	SDE W/S & Sani Div S/D No. 1, SNG
		10,000	<u>B689639</u> 25.3.10	XEN Const. Divn.(B&R) Malerkotla	SDE Prov. S/D Malerkotla(payment made to Hardarshan Singh by DDO)
3/10	Sangrur	88,000	<u>B689614</u> 31.3.10	-do-	Payment made to Deepak Kumar by SDO
		1,25,00,000	<u>B690073</u> 31.3.10	XEN Prov. Div. B&R SGR	Yourself

Annexure 'T'
Statement of Irregular purchase of Computer stationery papers
Sanction split over to avoid sanction of Higher Authority
(Referred to Part-3 Para 3.5.4)

Sr. No.	Treasury	Bill No.and date	Amount
1.	Hoshiarpur	17.3.10	2637
2.	Hoshiarpur	17.3.10	2669
3.	Hoshiarpur	17.3.10	2901
4.	Hoshiarpur	15.3.10	2637
5.	Hoshiarpur	26.3.10	1582
6.	Hoshiarpur	29.3.10	2769
7.	Ropar	388, 5.3.10	2835
8.	Ropar	390, 5.3.10	2571
9.	Ropar	391, 8.3.10	2730
10.	Ropar	393, 8.3.10	2730
11.	Ferozepur	391, 8.3.10	180
12.	Ferozepur		350
13.	Ferozepur		645
14.	Ferozepur		679
15.	Ferozepur		2451
16.	Ferozepur		2709
17.	Ferozepur		600
18.	Ferozepur		1705
19.	Ferozepur		1148
20.	Ferozepur		600
21.	Ferozepur		2150
22.	Ferozepur		2150
23.	Ferozepur		2296
24.	Ferozepur		2709
25.	Ferozepur		2296
26.	Ferozepur		1725
27.	Ferozepur		301
28.	Ferozepur		750

Annexure 'U'

**Loss to the State exchequer due to non functioning of ISDN connecting.
(Referred to Part-3 Para 3.5.4(a))**

Sr. No.	Name of DTO	Treasury /Sub-Treasury	Annual payment to BSNL on a/c of ISDN Bills
1.	Sangrur	Ludhiana	23870
2.	Barnala	Barnala	4848

Annexure-‘V’
Delay in returning the objected bills
(Referred to Part-3 Para No.3.5.4(b))

Sr. No.	Name of DTO	Token No.	Date	Amount	Date of Return
1.	Nawan Shahar	2246	12.6.09	-	17.7.09
2.	Nawan Shahar	2913	9.7.09	-	6.8.09
3.	Nawan Shahar	3921	11.8.09	-	14.9.09
4.	Nawan Shahar	4688	4.9.09	-	19.10.09
5.	Nawan Shahar	5768-69	6.10.09	-	3.11.09
6.	Nawan Shahar	6770	5.11.09	-	2.12.09
7.	Nawan Shahar	7061	16.11.09	-	2.12.09
8.	Nawan Shahar	8058	16.12.09	-	1.2.10
9.	Nawan Shahar	11042	17.3.10	-	10.4.10
10.	Amritsar	11901-11903	29.6.09	-	22.7.09
11.	Amritsar	10625,10616	17.6.09	-	3.7.09
12.	Amritsar	10492	15.6.09	-	30.6.09
13.	Amritsar	14581,14583	21.7.09	-	2.8.09
14.	Amritsar	11876	29.6.09	-	8.7.09
15.	Amritsar	14838-14841	22.7.09	-	7.8.09
16.	Mukatsar	234	13.4.09	-	11.6.09
17.	Mukatsar	2351	29.5.09	-	3.7.09
18.	Mukatsar	2492	2.6.09	-	16.7.09
19.	Mukatsar	2702	9.6.09	-	20.8.09
20.	Mukatsar	5649	11.9.09	-	28.10.09
21.	Mukatsar	8018	6.11.09	-	9.12.09
22.	Mukatsar	8104-05	9.11.09	-	14.12.09
23.	Mukatsar	8150	10.11.09	-	19.1.10
24.	Mukatsar	9493	16.12.09	-	3.3.10
25.	Mukatsar	10238	6.1.10	-	24.2.10
26.	Mukatsar	10610	21.1.10	-	22.2.10
27.	Mukatsar	11283	5.2.10	-	2.3.10
28.	Mukatsar	12974	12.3.10	-	6.4.10
29.	Faridkot	4007	10.6.09	-	1.7.09
30.	Faridkot	6972	12.8.09	-	9.9.09
31.	Faridkot	9129	18.9.09	-	19.10.09
32.	Faridkot	10067	6.10.09	-	29.10.09
33.	Faridkot	10331	9.10.09	-	20.11.09
34.	Faridkot	10553	13.10.09	-	6.11.09
35.	Faridkot	12002	5.11.09	-	9.12.09
36.	Faridkot	13739	4.12.09	-	19.1.10
37.	Faridkot	14770	24.12.09	-	18.2.10
38.	Faridkot	15415-16	7.1.10	-	3.2.10
39.	Faridkot	17406	10.2.10	-	5.3.10

Sr. No.	Name of DTO	Token No.	Date	Amount	Date of Return
40.	Faridkot	18978	19.3.10	-	12.4.10
41.	Jalandhar	765	1.6.09	-	22.6.09
42.	Jalandhar	8375	5.6.09	-	6.7.09
43.	Jalandhar	12016	2.7.09	-	22.7.09
44.	Jalandhar	15876	5.8.09	-	24.8.09
45.	Jalandhar	21862	11.9.09	-	23.9.09
46.	Jalandhar	29401	29.10.09	-	19.11.09
47.	Jalandhar	30157	4.11.09	-	30.3.10
48.	Jalandhar	34134	1.12.09	-	21.12.09
49.	Jalandhar	36043-53	16.12.09	-	6.1.10
50.	Jalandhar	39117	8.1.10	-	8.2.10
51.	Jalandhar	41826	29.1.10	-	4.3.10
52.	Kapurthala	618	17.4.09	-	10.7.09
53.	Kapurthala	1894	8.5.09	-	28.7.09
54.	Kapurthala	4354	1.7.09	-	25.8.09
55.	Kapurthala	4671	8.7.09	-	3.9.09
56.	Kapurthala	4763	10.7.09	-	11.9.09
57.	Kapurthala	6125	6.8.09	-	16.9.09
58.	Kapurthala	6856	21.8.09	-	2.11.09
59.	Kapurthala	7897	11.9.09	-	7.10.09
60.	Kapurthala	8784	29.9.09	-	20.11.09
61.	Kapurthala	9165	6.10.09	-	4.11.09
62.	Kapurthala	11362	12.11.09	-	16.2.09
63.	Kapurthala	12511	10.12.09	-	19.1.10
64.	Gurdaspur	9098	8.7.09	68432	20.7.09
65.	Gurdaspur	9173	8.7.09	21781	27.7.09
66.	Gurdaspur	9539	14.7.09	26548	3.8.09
67.	Gurdaspur	9840	17.7.09	14538	12.8.09
68.	Gurdaspur	32659	3.3.10	200000	23.4.10
69.	Gurdaspur	32682	3.3.10	100000	17.3.10
70.	Gurdaspur	33063	5.3.10	23322	9.4.10
71.	Gurdaspur	33064	5.3.10	4032	9.4.10
72.	Gurdaspur	33360	8.3.10	21003	7.5.10
73.	Gurdaspur	33782	10.3.10	01	21.4.10
74.	Hoshiarpur	2797	12.5.09	-	17.5.09
75.	Hoshiarpur	2631	11.5.09	-	17.5.09
76.	Hoshiarpur	2643	12.5.09	-	17.5.09
77.	Hoshiarpur	2661	11.5.09	-	17.5.09
78.	Hoshiarpur	8206	27.7.09	-	3.8.09
79.	Hoshiarpur	8219	27.7.09	-	3.8.09
80.	Hoshiarpur	9427	15.8.09	-	17.8.09
81.	Hoshiarpur	8892	6.8.09	-	17.8.09
82.	Hoshiarpur	8260	28.7.09	-	25.8.09
83.	Hoshiarpur	20663	16.12.09	-	24.12.09

Sr. No.	Name of DTO	Token No.	Date	Amount	Date of Return
84.	Hoshiarpur	27457	8.3.10	-	17.3.10
85.	Punjab, Chandigarh	7346	8.5.09	-	26.5.09
86.	Punjab, Chandigarh	7347	8.5.09	-	1.6.09
87.	Punjab, Chandigarh	21247	7.7.09	-	5.10.09
88.	Punjab, Chandigarh	21492	7.7.09	-	24.12.09
89.	Punjab, Chandigarh	38805	18.9.09	-	6.10.09
90.	Punjab, Chandigarh	38845	18.9.09	-	7.10.09
91.	Punjab, Chandigarh	36173	9.9.09	-	5.10.09
92.	Punjab, Chandigarh	49323	3.11.09	-	20.11.09
93.	Punjab, Chandigarh	49442	3.11.09	-	4.1.10
94.	Punjab, Chandigarh	56515	3.12.09	-	1.1.10
95.	Punjab, Chandigarh	73702	18.2.10	-	8.3.10
96.	Punjab, Chandigarh	73750	18.2.10	-	26.3.10
97.	Barnala	1394	12.5.09	350000	24.7.09
98.	Barnala	2125	27.5.09	262843	Without date
99.	Barnala	2053	28.5.09	29375	-do-
100.	Barnala	2304	5.6.09	3000	10.7.09
101.	Barnala	2634	18.6.09	331025	8.7.08
102.	Barnala	4447	13.8.09	190	11.9.09
103.	Barnala	4448	13.8.09	542	11.9.09
104.	Barnala	4449	13.8.09	476	11.9.09
105.	Barnala	7466	12.11.09	14425	Without date
106.	Barnala	7507	13.11.09	13371	1.12.09
107.	Barnala	8573	18.12.09	7290	31.12.09
108.	Barnala	11095	3.3.09	3468	Without date
109.	Barnala	10675	19.2.09	3858	-do-
110.	Barnala	10630	18.2.09	41115	3.3.09
111.	Patiala	2524	20.4.09	-	5.6.09
112.	Patiala	5388	5.5.09	-	15.5.09
113.	Patiala	5711,5712	8.5.09	-	5.6.09
114.	Patiala	8249	25.5.09	-	15.6.09
115.	Patiala	12952	19.6.09	-	2.9.09
116.	Patiala	25975	8.9.09	-	15.10.09
117.	Patiala	38971	19.11.09	-	9.12.09
118.	Patiala	42019	7.12.09	-	10.2.09
119.	Patiala	41858	4.12.09	-	22.12.09
120.	Patiala	42626-27	9.12.09	-	31.12.09
121.	Patiala	52777-78	9.2.10	-	23.2.10
122.	Moga	4432	19.6.09	-	19.8.09
123.	Moga	4927	6.7.09	-	18.8.09
124.	Moga	7277	12.8.09	-	9.10.09
125.	Moga	8001	31.8.09	-	6.10.09
126.	Moga	9187-88	17.9.09	-	25.10.09

Sr. No.	Name of DTO	Token No.	Date	Amount	Date of Return
127.	Moga	11879	20.11.09	-	14.12.09
128.	Moga	11946	29.10.09	-	4.1.10
129.	Moga	15956	21.1.10	-	5.3.10
130.	Moga	19324	19.3.10	-	26.4.10
131.	Moga	19970	31.3.10	-	22.4.10
132.	Ropar	302	8.4.09	-	30.4.09
133.	Ropar	4610	29.6.09	-	24.7.09
134.	Ropar	5334	13.7.09	-	11.8.09
135.	Ropar	10483	13.10.09	-	31.12.09
136.	Ropar	12148	10.11.09	-	28.12.09
137.	Ropar	15487	8.1.10	-	20.2.10
138.	Ropar	15714	12.1.10	-	2.2.10
139.	Ropar	17385	18.2.10	-	17.3.10
140.	Ropar	18633	3.3.10	-	19.3.10
141.	Mohali	431	15.4.09	-	1.6.09
142.	Mohali	2154	26.5.09	-	9.8.09
143.	Mohali	3613	26.6.09	-	13.7.09
144.	Mohali	3986	6.7.09	-	11.8.09
145.	Mohali	5712-13	13.8.09	-	27.8.09
146.	Mohali	6389	2.9.09	-	7.10.09
147.	Mohali	8384	13.10.09	-	10.11.09
148.	Mohali	9827-30	12.11.09	-	2.12.09
149.	Mohali	11664	17.12.09	-	30.2.10
150.	Mohali	14959	25.2.10	-	15.3.10
151.	Mohali	17545	31.3.10	-	20.4.10

Annexure-‘V-I’
INCORRECT OPERATION OF PERSONAL DEPOSIT ACCOUNTS
(Referred to Part-3 Para 3.6.2)

Sr. No.	Name of Treasury	Amount
1	Muktsar	37651300
2	Barnala	13988350
3	Fatehgarh Sahib	10335500
4	Gurdaspur	48943950
5	Faridkot	10398850
6	Amrtisar	83024450
7	Jalandhar	11085000
8	Tarn Taran	43711700
9	Mansa	17454800
10	Ferozepur	58941050
11	Moga	9486750
12	Nawanshahar	5225500
13	Kapurthala	9593900
14	Ropar	4290000
15	Bathinda	23104750
16	Ludhiana	39929200
17	Patiala	22788200
18	Hoshiarpur	13860000
19	Mohali	7304500
20	Sangrur	19154750
	Total	490272500

Annexure-‘W’
Unacknowledged cheques in cheque delivery Register
(Referred to Part-3 Para 3.7.1)

Sr. No.	Name of DTO	Cheque No.	Date	Amount
1.	Amritsar	678592	19.10.09	9535
2.	Amritsar	678593	19.10.09	77350
3.	Amritsar	677474	7.10.09	1363
4.	Amritsar	678634	19.10.09	10000
5.	Amritsar	677477	7.10.09	12860
6.	Amritsar	677197	7.10.09	373096
7.	Amritsar	677196	7.10.09	-
8.	Amritsar	677194	7.10.09	-
9.	Amritsar	677336	7.10.09	-
10.	Amritsar	677989	8.10.09	13750
11.	Amritsar	677990	8.10.09	13750
12.	Amritsar	677991	8.10.09	42500
13.	Amritsar	677987	8.10.09	250000
14.	Amritsar	677984	8.10.09	44715
15.	Amritsar	677985	8.10.09	201005
16.	Amritsar	677986	8.10.09	10000
17.	Amritsar	677988	8.10.09	272084
18.	Amritsar	678032	8.10.09	5000
19.	Amritsar	678006	8.10.09	55000
20.	Amritsar	678007	8.10.09	340832
21.	Amritsar	678008	8.10.09	167146
22.	Mukatsar	322477	10.3.10	300085
23.	Mukatsar	315523	6.5.09	615109
24.	Mukatsar	318119	19.6.09	3130
25.	Mukatsar	318557	3.8.09	150270
26.	Mukatsar	318559	3.8.09	21727
27.	Mukatsar	322686	22.3.10	7500
28.	Mukatsar	319734	12.8.09	200000
29.	Mukatsar	322905	31.3.10	474935
30.	Kapurthala	356215	4.1.10	213740
31.	Kapurthala	355625	1.12.09	13480
32.	Kapurthala	355958	21.12.09	8000
33.	Kapurthala	356019	23.12.09	3000
34.	Kapurthala	357717	16.3.10	7990
35.	Kapurthala	349746	21.7.09	638837
36.	Kapurthala	349791	27.7.09	166950
37.	Kapurthala	349889	30.7.09	5439
38.	Kapurthala	349890	30.7.09	4949
39.	Kapurthala	354427	7.10.09	2000
40.	Kapurthala	354502	8.10.09	23600

Sr. No.	Name of DTO	Cheque No.	Date	Amount
41.	Gurdaspur	101016	2.7.09	50000
42.	Gurdaspur	101056	2.7.09	289795
43.	Gurdaspur	100854	6.7.09	19932
44.	Gurdaspur	101173	7.7.09	273070
45.	Gurdaspur	101880	7.7.09	19788
46.	Gurdaspur	101881	7.7.09	23299
47.	Gurdaspur	114718	10.3.10	276286
48.	Gurdaspur	114777	11.3.10	233433
49.	Gurdaspur	114822	12.3.10	198669
50.	Gurdaspur	115126	18.3.10	1058
51.	Hoshiarpur	014240	22.4.09	146859
52.	Hoshiarpur	014251	22.4.09	300000
53.	Hoshiarpur	014563	4.5.09	504392
54.	Hoshiarpur	016286	10.6.09	350000
55.	Hoshiarpur	020469	4.8.09	2498356
56.	Hoshiarpur	025608	1.1.10	98975
57.	Hoshiarpur	025790	1.1.10	676
58.	Hoshiarpur	025814	1.1.10	13986
59.	Hoshiarpur	028916	19.2.10	83820
60.	Hoshiarpur	028846	19.2.10	1629
61.	Punjab, Chandigarh	130-160	4.3.10	-
62.	Punjab, Chandigarh	82-84	6.7.09	-
63.	Punjab, Chandigarh	7-9	8.7.09	-
64.	Punjab, Chandigarh	65-107	9.7.09	-
65.	Punjab, Chandigarh	174	4.8.09	-
66.	Punjab, Chandigarh	6-12	20.10.09	-
67.	Central Try, Chandigarh	200342	12.1.10	81708
68.	Central Try, Chandigarh	200139	12.1.10	126631
69.	Central Try, Chandigarh	200531	12.1.10	84600
70.	Central Try, Chandigarh	200618	13.1.10	58542
71.	Central Try, Chandigarh	200784	18.1.10	24064
72.	Central Try, Chandigarh	200752	20.1.10	122000
73.	Central Try, Chandigarh	200781	20.1.10	10236
74.	Central Try, Chandigarh	203979	12.3.10	40000
75.	Central Try, Chandigarh	203991	12.3.10	356
76.	Central Try, Chandigarh	203988	12.3.10	2826
77.	Central Try, Chandigarh	203987	12.3.10	306
78.	Central Try, Chandigarh	203986	12.3.10	276
79.	Central Try, Chandigarh	203985	12.3.10	998
80.	Central Try, Chandigarh	203984	12.3.10	1204
81.	Central Try, Chandigarh	203983	12.3.10	300
82.	Central Try, Chandigarh	205277	23.3.10	300000
83.	Central Try, Chandigarh	185384	23.3.10	57775

Sr. No.	Name of DTO	Cheque No.	Date	Amount
84.	Central Try, Chandigarh	205776	26.3.10	145000
85.	Central Try, Chandigarh	205923	26.3.10	12446
86.	Central Try, Chandigarh	205362	26.3.10	39484
87.	Central Try, Chandigarh	205292	26.3.10	61216
88.	Central Try, Chandigarh	205757	26.3.10	7594
89.	Central Try, Chandigarh	205981	26.3.10	52000
90.	Central Try, Chandigarh	205708	26.3.10	23247
91.	Central Try, Chandigarh	205590	29.3.10	96445
92.	Central Try, Chandigarh	206261	29.3.10	382412
93.	Central Try, Chandigarh	193036	18.6.09	7893
94.	Central Try, Chandigarh	193046	18.6.09	12186
95.	Central Try, Chandigarh	192818	22.9.09	162140
96.	Central Try, Chandigarh	193508	29.9.09	839716
97.	Central Try, Chandigarh	193594	5.10.09	336999
98.	Central Try, Chandigarh	193593	5.10.09	200213
99.	Central Try, Chandigarh	185321	7.10.09	78000
100.	Central Try, Chandigarh	194852	16.10.09	60000
101.	Central Try, Chandigarh	194866	16.10.09	3013452
102.	Central Try, Chandigarh	195407	16.10.09	655604
103.	Central Try, Chandigarh	195460	21.10.09	324682
104.	Central Try, Chandigarh	195603	22.10.09	295000
105.	Central Try, Chandigarh	195813	23.10.09	219157
106.	Central Try, Chandigarh	195815	23.10.09	217768
107.	Ropar	142305	17.8.09	228257
108.	Ropar	142274	13.8.09	119549
109.	Ropar	142266	13.8.09	18210
110.	Ropar	142809	2.9.09	75000
111.	Ropar	143269	23.9.09	1170
112.	Ropar	144980	21.10.09	74153
113.	Ropar	144973	21.10.09	30000
114.	Ropar	146055	25.11.09	2732
115.	Ropar	146054	25.11.09	720
116.	Ropar	149487	23.2.10	60000
117.	Ropar	148054	21.1.10	1125
118.	Ropar	151042	12.3.10	1315

