Government of Haryana

Annual Review on the Working of Treasuries 2014-15

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

Preface

Treasuries play a vital role in the management of State Finances by exercising control over expenditure and proper accounting for receipts and expenditure in Government Accounts. These are the places where initial records are kept and necessary checks on accounting records and procedure are exercised. The State Government has devised Codes, Manuals and Administrative procedures for functioning of the Treasuries. Through these instruments, the Treasury Officers seek to ensure fiscal discipline and regulate the working of the Treasuries.

The Annual Review on the working of Treasuries for 2014-15, which has been compiled from the points raised during inspection of the treasuries, is intended to draw the attention of the State Government and Departmental authorities to the delays in rendering of accounts, short-comings in maintenance of initial accounts, other defects noticed during compilation of accounts and also irregularities noticed during local inspection of Treasuries, by which the State can assess risk prone areas and strengthen their internal control mechanism.

The Annual Review is prepared in three parts on the basis of Inspection Reports on Treasuries and the Original Vouchers/Challans checked and verified in this office.

Part-1 contains general information regarding organizational set-up of Treasuries

Part-2 highlights the deficiencies and irregularities noticed during compilation and verification of accounts.

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

I hope, this review will help as a guide for improving the administration and functioning of the Treasuries. I shall welcome readers' views and comments on this publication which would help to further improve the publication in the years to come.

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