

हिमाचल प्रदेश सरकार
वित्त विभाग



वार्षिक
प्रशासनिक रिपोर्ट
वर्ष 2006-2007

(1-4-2006 से 31-3-2007)

CHAPTER-I INTRODUCTION

Finance Department plays a pivotal role in the functioning of State Government. The functions assigned to Finance Department are Budget and its compilation (Plan and Non-Plan), Supplementary Grants, Grants and Appropriation, prescribing units of appropriation, Public Finance, control over Budget, Taxation proposals, General Finance Administration, Clarification on financial matters, Public Debt, Financial Rules and delegation of financial powers, control over Treasuries and sub-Treasuries, Foreign Exchange, Economy measures and Small Savings Scheme, State Lotteries, Local audit, Public Accounts Committee and Estimate Committee's Reports, Revision of Pay Scales, Supervision over Income and Expenditure of the State, Banks, State Insurance Pension, Finance Commission etc.

As a result of better financial management by the Finance Department, Reserve Bank of India has not shown adverse status in its accounts except a day in the whole financial year. This status was maintained because of better monitoring of receipt and expenditure. Apart from this, Finance Deptt. has started work of explore the roadmap for adopting Accrual Accounting System in place of cash based accounts so as to adopt the significant method for financial management.

Restoration of facility of Leave Travel Concession for Himachal Pradesh Government employees for One Bharat Darshan to those employees who are left with 4 years service for superannuation vide Order dated 1st June, 2006.

Tribal Allowance have been enhanced from Rs. 100/- per month to Rs. 200/- per month to those employees of State Government posted in Tribal Areas of the Pradesh vide order dated 19 August, 2006.

Winter Allowance have been enhanced from Rs. 100/- per month to Rs. 200/- per month to those employees posted in Tribal and Non-Tribal Area vide order dated 1st June, 2006.

Capital Allowance have been enhanced from Rs. 100/- per month to Rs. 175/- per month to those employees posted at Shimla and its suburbs vide order dated 11 December, 2006.

Dearness Allowance payable to the employees of Government of HP have been enhanced from existing rate of 21% to 24% of pay w.e.f. 1st January, 2006 and further from 24% to 29% w.e.f. 1st July, 2006 vide order dated 23rd June, 2006 and 21st November, 2006.

TA/DA rates have been enhanced w.e.f. vide order dated 2nd June, 2006.

Travelling Allowance to the employees appointed on contract basis allowed vide order dated 28 February, 2007.

Grant of revise pay scale for the post of Assistant Commissioner and Deputy Director in Tribal Department vide order dated 29 May, 2006.

Norms for fixation of emoluments of whole time contingent paid employees issued dated 11 July, 2006.

Rates of daily wages in respect of various categories of workers engaged on daily wages in HP has been revised w.e.f 1st January, 2007. The per hour rate of part-time workers has also been

revised from Rs. 9/- per hour to Rs. 10/- per hour w.e.f. 1st January, 2007 vide order dated 15th December, 2006.

The Finance (Pension) Department's concern for the well being of its pensioners/ family pensioners has resulted in number of land mark decisions in the last year. The Joint Consultative Committee (JCC) has been constituted for the redressal of grievances of State Government pensioners/ family pensioners. With effect from 1-1-1996, the pension and family pension has been ordered to be granted equal to 50% and 30% respectively of the minimum pay in the revised scale of pay introduced w.e.f. 1-1-1996 of the post last held by the Government servant/ deceased, subject to proportionate reduction in pension for less than 33 years qualifying service, to all the pensioners/ family pensioners irrespective of their date of retirement. The minimum pension under Tripple Benefit Scheme (TBS) has been enhanced from Rs. 350/- per month to Rs. 1250/- per month w.e.f. 1-1-2007. Besides this two instalments of Dearness Relief w.e.f. 1-1-2006 and 1-7-2006 at the rate of 3% and 5% respectively were released in the course of the year. The dearness relief on full pension instead of restored amount of 1/3rd commuted portion of pension has been released to Government servants who had drawn lump-sum payment on absorption in Autonomous Bodies from the date of restoration of 1/3rd commuted portion of pension.

Apart from above, Himachal Pradesh Civil Services Contributory Pension Rules, 2006 have been notified and the State Government employees appointed on or after 15-05-2003 will be governed under the aforesaid rules. A matching contribution equal to the employees contribution, which is 10% of the Basic Pay + Dearness Pay + Dearness Allowance & NPA, would be made by the State Government to the Contributory Pension Fund.

With the concerted efforts of Finance Department, several Audit paras of various Departments were got settled with the Audit Office and instructions for settling of pending paras/objections were issued to the all Departments for speedy settlement of the same.

In order to maintain sound financial management, all Departments were directed at frequent intervals to implement economy instructions issued, so that the financial position was in kept within control.

The State Government has introduced Voluntary Retirement Scheme to the Employees of Public Sector Undertakings to bring their establishment expenditure under restructuring process and to improve their financial position. Under this scheme 1 employees of different PSU's were retired during the year 2006-07 and State Govt. has given financial assistance of Rs. 5.87 lacs to their PSUs for this purpose. The state Govt. has continued Group Personal Accident Insurance Scheme for regular, adhoc, contractual, Part-time and daily waged employees of State Govt. Departments, boards, corporations and universities on compulsory basis for one year. Under this scheme employees will be benefited for insurance of Rs. 2.00 lakhs on a nominal premium of Rs. 70.00 per annum.

During the year, 2 Corporations/Boards were provided Rs.51.27 Lacs grant for VRS to their employees. The Finance Department also advises different departments to follow rules and procedure. Finance Department plays an important role in coordinating with Accountant General's office on account of audit matters so that necessary reconciliation and accounting is done as far as Government accounts are concerned.

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Under Right to information Act.2005. the following Officers of Finance Department at Secretariat Level have been appointed as Appellate Authority, Public Information Officer, Assistant Information Officer:—

- (1) Appellate Authority - Secretary (Finance) to the Govt. of Himachal Pradesh.
- (2) Public information Officer - Deputy Secretary(Finance)to the Govt. of Himachal Pradesh.
- (3) Assistant Public Information Officer - Concerned Section Officers of Finance Deptt. for their Sections.

Three Directorates are functioning under the Finance Department. These are (1) Local Audit (2) Small Savings (3) Treasuries and Accounts and State Lotteries . The details of their work/activities are given in the next chapters.

CHAPTER-2 LOCAL AUDIT DEPARTMENT

The Local Audit Department HP is responsible for conducting the audit of H.P. University, Shimla-5., Ch. Sarwan Kumar H.P. Krishi Vishav Vidyalya, Palampur, Dr.Y.S. Parmar, University of Horticulture & Forestry Nauni solan and H.P.Board of School Education, Dharamshala, Marketing Board, Market Committee Shimla & Kinnaur, Market Committee Solan, Market Committee Kangra, Market Committee Mandi and Market Committee Kullu on pre-audit basis, besides audit of fee and funds account of Govt. Educational Institutions, Temples, Legal Aid Authorities, HP Housing Board, HP Academy of Language, Art & Culture, HP Secretariat canteen, ITI's Sainik Welfare Board, /Distt. Sainik Welfare Fund, National Security Relief Fund, CM Relief Fund, CM Sainik Welfare Fund, Distt. Sports, Cultural Education Library Fund (Small Saving Prize Money Fund) Fish Farmer Development Agency, Homeopathic Medicines System, Board of Ayurvedic System of Medicines Shimla, HP Veterinary Council etc.

During the period under audit the audit of 144 institutions was conducted by the department.

Staff position as on 31.3.2007 : The total sanctioned strength of the staff was 141 out of which 119 were filled up and 22 posts were lying vacant.

Income and expenditure of the department for the period under report is as under :—

Income	:	1.4.2006 to 31.3.2007	Rs.9699886/-
Expenditure	:	1.4.2006 to 31.3.07	Rs. 24048160/-

The Right to information Act : The right to information Act 2005 is being implemented by the department in the right way and monthly & Annual report under this Act are being sent to the concerned Deptt. From time to time.

During the course of audit in the year 1.4.06 to 31.3.07 the following important irregularities were detected :—

Ch. Sarwan Kumar H.P. Krishi Vishav Vidyaiya, Palampur Kangra period 2004-05 :—

1. Non adjustment of temporary contingent advances to the tune at Rs. 1,25,58691 as on 31-3-2005.
2. Non recovery of standard license fee amounting to Rs. 19856/- from two Ex-statutory officer of the University.
3. Non crediting of lapsed Security deposits of contractor amounting to Rs. 9,60,775/- as revenue in the University Account by the Executive Engineer.
4. Recovery of Excess /Overpayment at salary and allowances to the tune of Rs. 226569/- from Sh.Yashpal Junior scale Stenographer, resulted due to this reversion from Sr. Scale Stenographer to Junior Scale Stenographer.

Dr. Y. S. Parmar, University of Horticulture & Forestry Nauni 2004 -05 :—

1. Temporary advances of Rs.728898/- is outstanding for want of adjustment as on 31.3.05 in the internal Inspection cell of the University .
2. A sum of Rs. 1371028/- was retrenched/reduced from the various bills during Pre-Audit which otherwise would have been over paid to the employees firms.
3. Outstanding recovery of Rs. 13542/- and wasteful expenditure of Rs. 800000/-.
4. Recovery outstanding from various department to the tune of Rs. 122012/-.

H. P. Board of School Education, Dharamshala 2004-05 :—

1. An amount of Rs. 449385/- was retrenched/reduced by the audit from various bills
2. Non adjustment of various advances amounting to Rs. 166019125/-
3. Irregular payment of Rs. 920883/- to employees of the Board as Honorarium.

H. P. University Shimla-5 period 2003-04:

1. Uncontrolled grant of advances amounting to Rs. 3,58,59,450/- is a matter of serious concerned.
2. Overpayment of Rs. 1377033/- on account of wrong pay fixation.
3. Excess Payment of Rs. 5,85,507/- to Dr. Anita Kumari.
4. Fixing of responsibility for the compensation of Rs.259194.

Temple Trust Shahtalai' Distt. Bilaspur Period 1/05 to 12/05:—

1. Rs. 17400/- were less accounted for by Bank deposited in trust Account in H.P State Co-Operative Bank as against the amount of Rs. 127700/- deposited in shape of coins.
2. Irregular payment amounting to Rs. 10,000/- to the Sub Divisional Police Officer Ghunarwin on account of repair of Police Vehicle No. H.P 24-1000.
3. Excess payment of Rs. 13,300/- was made to the Contractor for 35 bags of cement.
4. Undue retention of coins amounting to Rs. 4,46,876/- as cash in hand.

Temple Trust Hatkoti, Distt. Shimla period 1/04 to 12/05:

1. Non adjustment of advances amounting to Rs. 775244/- and non recovery of rent from shopkeeper amounting to Rs. 44290 /-and irregular expenditure of Rs. 567141.

H.P.Academy Of Arts Language and Culture Shimla period 4/05 to 3/06:

1. Non recovery of grant amounting to Rs. 15800/- Irregular free distribution of Books amounting Rs.63987/-
2. Non recovery of amounting of Rs.142789/- on account of sales of Books/Cassettes etc.

H.P.Marketsing Board,Khalini,Shimla-2:

1. An amount of Rs. 154550/- was retrenched/reduced by the audit from various bill.
2. An amount of Rs. 24953318/- relating to Marketing fee is not recovered.
3. An amount of Rs. 653743/- related to the interest on time deposit has not shown in income & expenditure accounts.

Temple trust Chintpurni period 2/05 to 12/05

1. Irregular payment of Rs. 43822/- to Shri Jivan Kumar Junior Assistant.
2. Irregular payment of Rs. 12402/- to the contractor.
3. Irregular payment of Rs. 385306/- for the various advertisement.

HIMUDA 2005-06:

During the audit of various Divisions of HIMUDA, cases of recovery of advances amounting to Rs. 10905638/- and Misc. recoveries amounting to Rs.3001731/- were detected in audit.

**CHAPTER-3
SMALL SAVINGS ORGANISATION**

Background of National Savings Movement:

The Government of India set up a National Savings Bureau in the year, 1943, which was later on restructured as the National Savings Organisation under the Ministry of Finance. National Savings movement is being carried with the co-operation of National Savings Organisation (Now restructured as National Savings Institute) all over the country. The State of Himachal Pradesh has also made a considerable progress in Small Savings since, 1971 due to this movement. As a result, not only the economy of the State has been strengthened, the pace of development has also been accelerated in the State.

Departmental Set-up:

The Directorate of Small Savings was established at the State Headquarter in July, 1972 for the promotion of National Savings movement in the Pradesh. This Directorate is functioning directly under the Finance Department. The Principal Secretary (Finance) is the Administrative Secretary and Ex-officio Director, Small Savings is the Head of the Department.

Sanctioned Posts for Headquarter :

Sr. No.	Name of Post	Pay Scale	No. of Posts
1.	Vice Chairman(Nominated)	Fixed Honorarium	1
2.	Deputy Director	7220-11660	1
3.	Superintendent Gr. II	6400-10640	1
4.	Private Secretary	7220-11660	1
5.	Personal Assistant	5800-9200	1
6.	Senior Assistant	5800-9200	3
7.	Clerk/Jr. Assistant	3120-5160	2
8.	Driver	3330-6200	3
9.	Daftri	2620-4140	1
10.	Peon	2520-4140	3

Note:—At present the posts of Vice Chairman, Private Secretary, Personal Assistant and post of 2 peons are lying vacant.

In addition to above one daily paid Chowkidar and one Part time Sweeper are presently posted at the Directorate.

Sanctioned Posts for District Headquarters:

i.	Clerks/Jr. Assistant (One post in each District)	3120-5160	12
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Note:—At present 2 posts of Clerks are lying vacant at district Bilaspur and Chamba .

The State Government has constituted a National Savings State Advisory Board under the Chairmanship of Hon'ble Chief Minister to provide leadership to this movement and to enlist voluntary support of the masses. Vice Chairman and non-official members are also nominated by the Hon'ble Chief Minister. Official members are also included in this Board. The Board discharges the functions of co-ordination and guiding the activities of the Savings Committees formed in the Districts and gives advice in measures necessary to spread the National Savings movement in the State and on the ways and means of popularizing the Small Savings Schemes and publicity measures relating to National Savings movement.

Fixation of Small Savings Target and Achievements :

Target of Rs. 593,85,00,000/- only was fixed by the State Government during the Financial Year 2006-07 to collect money under Small Savings in the Pradesh, against which net amount of about Rs. 5.81.00 Crores (Rupees) only has been collected ; for the current financial year 2007-08, the target is the same as that of the previous year.

The State Government receives 100% share of deposits made under the Small Savings Schemes in the Post Offices in the Pradesh as soft term loan, which is being used for the developmental activities in the State. Keeping in view the development aspect in the State, the target is being fixed every year to collect money in Small Savings Schemes in the Post Offices of the Pradesh so that pace of development is accelerated.

Budget and Expenditure:

During the Financial year 2006-07 the following (Non Plan) budget provision & expenditure was made under Demand No. 29 & 31 :—

<u>Major/MinorHead</u>	<u>Budget</u>	<u>Expenditure</u>
2047-00-103-01-SOON	Rs. 35,77,000/-	Rs. 35,68,000/-
2047-00-103-02-SOON	Rs. 68,29,000/-	Rs. 69,85,000/-
2047-00-796-01-SOON	Rs. 2,30,200/-	Rs. 2,30,841/-

Reconciliation with A.G. office in respect of expenditure of this Department was done on month to month basis and quarterly SOE wise check on expenditure was made strictly according to the Economic Reforms.

Efforts to deposit money from Retiring Govt. Employees :

Letters alongwith pamphlets of Small Savings Schemes are regularly being sent to the employees who are being retired from any Department, Board/Corporations and Universities etc. to deposit their lump-sum money in Post Offices, which they got on retirement.

Right to Information Act :

The following officers has been designated as State Public Information Officers and State Assistant Public Information Officers required under the Act ibid, in the public interest :—

- (1) The Director, Small Savings, H.P. as appellate authority in respect of Directorate of Small Savings, H.P.
- (2) The Deputy Director/Assistant Director, Small Savings, H.P. as State Public Information Officer in respect of Directorate of Small Savings, H.P. as per provisions contained in Section 5(1) of the Right to Information Act, 2005.
- (3) The Superintendent Gr. II, Small Savings, H.P. as State Assistant Public Information Officer in respect of Directorate of Small Savings, H. P. as per provisions contained in Section 5(2) of the Right to Information Act, 2005.

Above notification has been published in the Extra ordinary Gazette of Himachal Pradesh on dated 5th April, 2006.

No case/application has been received in this department to get information under Right to Information Act,2005 upto 31.3.2007.

CHAPTER-4 TREASURIES ACCOUNTS AND LOTTERIES.

Directorate of Treasuries Accounts and Lotteries is an integral part of the Finance Department. Principal Secretary (Finance) to the Government of Himachal Pradesh is its Administrative Secretary and Special Secretary (Finance) is its ex-officio Head of the Department.

Administrative control on all Treasuries and Sub Treasuries in the State rests with this Department. Apart from this, the department is also responsible for making available the trained and skilled officers of SAS (OB) cadre to other Departments, Boards and Corporations, to guide them on financial matters. A list of sanctioned strength of staff employed under the control of this Department is at Annexure "A" and "B".

In all the District headquarters there is one District Treasury. Beside this, Capital Treasury Shimla, Sub Treasury, Pangi (District Chamba) and Sub-Treasury, Kaza (District Lahaul & Sapti) have been given the status of District Treasury. These Treasuries directly render their accounts to the Accountant General, Himachal Pradesh. The District Treasuries (except Capital Treasury Shimla & Treasuries at Pangi & Kaza) exercise control over Sub treasuries. These Treasuries are divided into two categories which are known as Banking and Non Banking Treasuries. The Treasuries where cash transactions are conducted through banks, are known as Banking Treasuries/Sub Treasuries. The detail of the Treasuries /Sub Treasuries presently functioning in the State is given at Annexure C.

In addition to conducting the transactions of different departments, pension payments and sale of Stamps, the following activities were taken up by the department during the year of 2006-2007.

1. During the year an efficient Information System was developed by computerization of accounts in the District Treasuries. In all the District Treasuries, direct information system is in existence where the claims are settled on basis of this system. Besides dealing with government transactions, the District Treasuries also examine and control the expenditure of all the Departments. This year the payments of pensions have also been computerised by the Departments.

This year the Department has succeeded in developing an effective Information System. All the District Treasuries have been brought on online information system. The claims are passed for payments under this system. Sub-treasuries also exercise check & control over the budget of different departments. The pension payments have also been computerized and put on the internet. This system has been working successfully since August 2006 in all the districts. Apart from this, this Department has also planned computerization of accounts of all the Sub Treasuries. Under this, the accounts of the Sub Treasuries will automatically be incorporated in the accounts of their respective District Treasuries. In the first stage, the Sub Treasuries at Kandaghat and Palampur have been operationalised. Remaining Sub Treasuries are also being computerized, computer hardwares have been installed in all Sub Treasuries.

Under the project e-Salary, the work on the integration of pay and account is in progress in the department. On this project, the salaries of the all employees under the H.P. Government will be prepared in the designated Treasuries/Sub-Treasuries. This project will lead to a saving of around Rs.20 crore per annum. For financing this scheme, the Information Technology Department of Government of India has made available an amount of Rs. 3.14 crores.

2. During the year 172 additional Drawing and Disbursing Officers were allotted by DDO codes. Raising the strength of DDOs under the treasuries to 4166.
3. The monthly accounts of all District Treasuries were submitted to the Accountant General, Himachal Pradesh as per prescribed schedule. These accounts were reconciled with the Accountant General's office and efforts were made to regularise and settle the objections and quarries raised by the Accountant General.
4. 94 Treasuries and Sub-Treasuries were inspected by the Zonal Inspecting Officers during the year. Lapses and shortcomings on procedures were discussed and settled on the spot during the inspection.
5. During the year 632 outstanding audit inspection paras of the Accountant General, Himachal Pradesh were got settled.
6. 300 Officers/Official were imparted training in computer awareness and Office Procedures and Financial Administration training to make them versed and efficient in latest working techniques.
7. The reconciliation of receipts and payments with the banks were being done by the Treasuries on daily basis.
8. Under the Right to information Act, 2005 the Joint Director Treasuries, Account & Lotteries has been designated as Public Information Officer and the District Treasury Officer (HQ) and all the District Treasury Officers posted in the District Treasury and Capital Treasury have been designated as Assistant Public Information Officer for their respective area of jurisdiction. Special Secretary Finance-cum Director, Treasuries, Accounts & Lotteries has been designated as appellate authority. During the year 2006-2007 two citizens sought the informations which were provided.

ANNEXURE "A"

LIST OF EMPLOYEES IN THE TREASURIES ACCOUNTS AND LOTTERIES

Sanctioned staff for Headquarter, Treasuries Accounts and Lotteries

Sr. No.	Name of Post	Pay scale	No of Posts
1.	Joint Director	10025-15100	1
2.	Joint Controller (F&A)	10025-15100	1
3.	Deputy Director	7880-11660	4
4.	Deputy Controller (F&A)	7880-11660	1
5.	District Treasury Officer	7220-11660	1
6.	Treasury Officer	7000-10980	3
7.	Section Officer	7000-10980	2
8.	Senior Assistant	5800-9200	14
9.	Junior Scale Stenographer	5000-8100	2
10.	Steno Typist	3330-6200+100 S.P.	1
11.	Clerk (initial start of Rs. 3220)	3120-5160	8
12.	Daftri	2720-4260	1
13.	Peon	2520-4140 (initial start of Rs.2620/-)	8
14.	Sweeper-cum-Chowkidar	2520-4140 (initial start of Rs.2620/-)	1
15.	Driver	3330-6200+300 S.P.	4
	Total		52

ANNEXURE "B"

SANCTIONED STAFF FOR DISTRICT TREASURIES AND SUB TREASURIES

Sr. No.	Name of Post	Pay Scale	No. of Posts
1.	District Treasury Officer	7220-11660	13
2.	Treasury Officer	7000-10980	76
3.	Superintendent Grade-II	6400-10640	27
4.	Senior Assistant	5800-9200	145
5.	District Treasurer	5800-9200+Rs.120 S.P.	12
6.	Assistant Treasurer/Sub Treasurer	4020-6200+Rs.80 S.P.	99
7.	Clerks/Junior Assistant (initial start of Rs.3220)	3120-5160/4400-7000	275
8.	Peon	2520-4140 (initial start of Rs.2620/-)	102
9.	Daftri	2720-4260	2
10.	Sweeper-Cum-Chowkidar	2520-4140 (initial start of Rs.2620)	13
	Total		764

Finance & Accounts Wing:

Sr. No.	Name of Post	Pay Scale	Within Cadre	Out of Cadre
1.	Controller (F&A)	13550-16800	1	2
2.	Joint Controller (F&A)	10025-15100	8	11
3.	Deputy Controller (F&A)	7880-11660	15	9
4.	Assistant Controller (F&A)	7220-11660	37	26
5.	Section Officer (SAS)	7000-10980	67	21
	Total		128	69

List of Treasuries and Sub Treasuries in the State of H.P.

Sr. No	Name of District Treasury	Sr. No	Name of Sub Treasury (Banking)	Name of Sub Treasury (Non Banking)
1.	District Treasury, Kinnaur	1.	Pooh	-
		2.	Sangla	-
		3.	-	Nichar
		4.	-	Moorang
2.	District Treasury, Kullu	1.	Banjar	-
		2.	Ani	-
		3.	Nirmand	-
		4.	Manali	-
3.	District Treasury, Mandi	1.	Jogindernagar	-
		2.	Karsog	-
		3.	Sarkaghat	-
		4.	Sundernagar	-
		5.	Chaunoyot	-
		6.	-	Thunag
		7.	-	Bai Chowki

1	2	3	4	5
		8.	-	Lad Bharoi
		9.	-	Baldwara
		10.	Sandhol	-
		11.	-	Kotli
		12.	-	Padhar
		13.	Aut	-
		14.	-	Nihri
		15.	-	Dharampur
4.	District Treasury, Shimla	1.	Chopal	-
		2.	Jubbal	-
		3.	Kotkhai	-
		4.	Rampur	-
		5.	Rohru	-
		6.	Theog	-
		7.	Kumarsain	-
		8.	Suni	-
		9.	-	Dodra-Kawar
		10.	-	Junga
		11.	-	Tikkar
		12.	-	Kupvi
		13.	-	Chirgaon
		14.	-	Nerwa
		15.	-	Nankhari
5.	District Treasury, Solan	1.	Arki	-
		2.	Kasauli	-
		3.	Nalagarh	-
		4.	Kandaghat	-
		5.	-	Ramshehar
		6.	-	Krishangarh
6.	District Treasury, Una	1.	Bangana	-
		2.	Haroli	-
		3.	Amb	-
7.	District Treasury, Bilaspur	1.	Swarghat	-
		2.	Ghumarwin	-
		3.	-	Jhanduta
8.	District Treasury, Nahan	1.	Rajgarh	-
		2.	Shillai	-
		3.	Sangrah	-
		4.	Pachhad	-
		5.	Paonta Sahib	-
		6.	-	Dadahu
		7.	-	Kamrau
		8.	-	Nohradhar
9.	District Treasury, Chamba	1.	Dalhousie	-
		2.	Chowari	-
		3.	-	Tissa
		4.	Bharmaur	-
		5.	-	Sihunta

1	2	3	4	5
		6.	-	Salooni
		7.	-	Holi
		8.	-	Bhalai
10.	Pangi Treasury		(Pangi)	-
11.	District Treasury, Dharamshala	1.	Kangra	-
		2.	Nurpur	-
		3.	Palampur	-
		4.	Dehra	-
		5.	Jaisinghpur	-
		6.	Indora	-
		7.	Baijnath	-
		8.	Jawali	-
		9.	-	Rakkar
		10.	-	Khundian
		11.	-	Fatehpur
		12.	-	Baroh
		13.	-	Kasba-Kotla
		14.	-	Dheera
12.	District Treasury, Hamirpur	1.	Barsar	-
		2.	Nadaun	-
		3.	Sujanpur	-
		4.	-	Bhoranj
13.	District Treasury, Keylong	1.	-	Udaipur
14.	Kaza Treasury	1.	-	Kaza
15.	Capital Treasury, Shimla	1.	-	-

Total District Treasuries	Banking	Non Banking
15	14	1
Total Sub Treasuries		
23	6	17