

REPORT ON THE ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA

2018-2019





GOVERNMENT OF KERALA

OFFICE OF THE ACCOUNTANT GENERAL (A&E),KERALA
THIRUVANANTHAPURAM

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PREFACE

The Treasuries play a pivotal role in the Financial Management of the State Government. The Integrated Financial Management System (IFMS) has been implemented in the State and resultantly, almost all of the activities of the Treasury Business are carried out through various modules developed as part of the IFMS. The process of amendment of various Codes as necessitated by the switchover to IFMS platform is going on. Periodical Inspection of Treasuries by the office of the Accountant General is to ensure that the prescribed procedures are duly followed without deviations and to see that the required internal controls are in place in the Department. Any lapse/failure in observance of the procedures will definitely have an adverse impact on the functioning of treasuries which, in turn, will affect the finances of the State Government.

This office conducts a review of the working of the Treasuries every year and submits a Review Report to the State Government. The Report points out the defects/deviations noticed in the functioning of the Treasuries, suggest corrective measures and thus assist in effective functioning of the Department.

The Report of Annual Review of Working of Treasuries for 2018-19 comprises four parts: Part I- General Information relating to the Treasuries; Part II – Defects and Deficiencies noticed during compilation of Accounts; Part III – Important observations made by the Treasury Inspection Parties and Part IV – A brief on various IT controls and IT security of the Treasury Department in the backdrop of implementation of IFMS.

The erstwhile Cheque Drawing Departments namely, Forest, Public Works and Water Resources Departments were brought under Treasury Bills System with effect from 01-4-2016 and compilation of Divisional Accounts by these departments was dispensed with. Hence, the review of working of these departments has also been included in this Report.

I hope, this report will act as a useful tool for efficient management of the Finances of the State in General and the Treasury department in particular.

Prl. Accountant General (A& E)

Suchehup6

Kerala

Thiruvananthapuram 24-02-2020

HIGHLIGHTS

1. Huge amounts are outstanding under suspense head due to non-receipt of vouchers and schedules

(Para 2.2 of Part II)

2. Violation of Rules and Regulations in payment of Pension, Family Pension, Medical Allowance and Festival Allowance, Commutation and Dearness Relief resulting in excess payment amounting to Rs. 93,34,680/-

(Para 3.3 of Part III)

3. Non-Mustering of Pensioners/Family Pensioners

(Para 3.4 of Part III)

4. Retention of cash balance by Treasuries in excess of stipulation

(Para 3.5 of Part III)

ANNUAL REVIEW OF THE WORKING OF TREASURIES IN KERALA DURING THE YEAR 2018-19

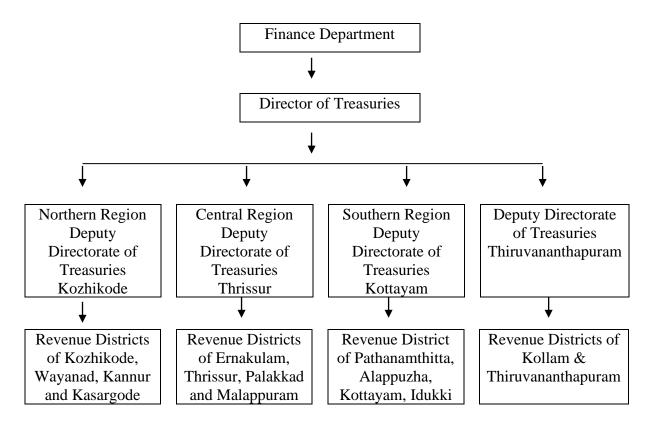
PART 1

1.1 Introduction

ROLE OF TREASURIES

Treasury is the channel through which the resources of the State are collected, disbursed and accounted for. The District Treasuries (DT) and Sub Treasuries (ST) of Kerala function under the administrative control of the Director of Treasuries (DOT), in the Department of Finance of Government of Kerala.

1.2 Organisational Setup



The functions of the Treasuries in Kerala are governed by Codes, Manuals and Procedures set forth by the Government of Kerala.

Treasuries in Kerala are grouped into four regions for reasons of administrative control as under:

- a) The Deputy Director of Treasuries, Kozhikode is responsible for the Northern Region comprising Treasuries in the Revenue Districts of Kozhikode, Wayanad, Kannur and Kasaragod divided into 6 District Treasuries <u>viz. Kozhikode, Thamarassery, Wayanad,</u> Kannur, Mattannur and Kasaragod.
- b) The Deputy Director of Treasuries, Thrissur is responsible for the Central Region comprising Treasuries in the Revenue Districts of Ernakulam, Thrissur, Palakkad and Malappuram divided into 7 District Treasuries viz. Ernakulam, Muvattupuzha, Thrissur, Irinjalakkuda, Palakkad, Cherpulassery and Malappuram.
- c) The Deputy Director of Treasuries, Kottayam is responsible for the Southern Region comprising Treasuries in the Revenue Districts of Pathanamthitta, Alappuzha, Kottayam, Idukki divided into 6 District Treasuries <u>viz. Pathanamthitta, Alappuzha, Chengannur, Kottayam, Pala and Idukki.</u>
- d) The Deputy Director of Treasuries, Thiruvananthapuram in the Office of the Director of Treasuries controls the Treasuries in the Revenue Districts of Thiruvananthapuram and Kollam divided into 4 District Treasuries viz. Thiruvananthapuram, Kattakkada, Kollam and Kottarakkara.

Details of the Treasuries in Kerala as on 31-03-2019 are as furnished below:-

Number of Treasuries

	District Treasuries	Sub Treasuries	Stamp Depots	e-Treasury
Banking	22	185		
Non Banking	1	15		
Total	23	200	12	1

The List of Treasuries in Kerala as on 31-03-2019 is shown in **Annexure I.**

1.2.1 Surprise cash verification by the Director of Treasuries shall be conducted once in 3 months in District Treasuries and detailed verification of Treasury Savings Bank (TSB) transactions once in a year in Sub Treasuries as prescribed in Rule 42 & 63 (b) of Keala Treasury Code Vol I. The District Treasury Officer shall conduct surprise verification of cash balance once in a month in Non-Banking Sub Treasuries and once in 3 months in Banking Sub Treasuries according to Rule 62 of KTC Vol (I). Details of Annual inspection conducted by the Deputy Director of Treasuries/District Treasury Officers is furnished in **Annexure II.**

1.3 Position Of Staff In The Department Of Treasuries 2018-19

Position of staff in the Department of Treasuries in the year 2018-19 indicating the number of trained persons in IFMS is given below.

Year	Sanctioned Strength	Men in position	Trained in IFMS	Untrained in IFMS
2018-19	3768	3744	1696	2048

The details of sanctioned strength, men in position and vacancies are shown in **Annexure III.**

1.4 Computerisation

The Department of Treasuries, Government of Kerala is having 223 Treasuries, 3 Regional Offices and 12 Stamp Depots spread across the State with one Head Office (Directorate of Treasuries) located at Thiruvananthapuram.

Status of computerization before 2012

All the Treasuries of the State were fully computerized at the branch level in standalone mode from 2004 onwards. The Department of Treasuries uses Treasury Information System (TIS) in Treasuries. This is an application for doing the transactions (Receipt and Payment) online in a Treasury and for the preparation of accounts. The different rules and procedures required for

processing transactions as well as preparation of accounts are captured in the database. The application has been extended to Agency Bank also.

Present Status of Modernisation of Treasuries

The Government decided to modernize the functions of Treasury Department as per the requirement of the age. The modernisation of treasuries started with a number of new IT initiatives with a focus of better financial management and quality service delivery to the customers with the support of e-governance aiding better G2C, G2G and G2B services.

1. Installation of Central server

The major hurdle in the modernisation of treasury function was the decentralized architecture of computerisation, the non-availability of a central server and a stable network. This prevented timely reporting, planning, and financial management. Moreover quality and customer friendly service delivery was also badly affected.

Achievement

A high end Central Server has been installed at the State Data-Center in <u>March 2014</u> which has geared a number of new activities including data centralisation and other online services.

A near DR was established in the Data Centre 2 at Techno Park for the data security. It is functional from January 2018 onwards.

Future activity

Establishment of a three way DR architecture with full failover mechanism having primary at SDC 1, near DR at SDC 2 and far DR centre at Delhi. This will prevent against any disaster and data lose.

2. Establishing of horizontal connectivity between treasuries

The implementation of the proposed horizontal connectivity (Networking of Treasuries) is aimed to establish a secure and stable connectivity between Treasuries, Directorate and State Data Centre. It is also aimed to achieve the following objectives -

- Network Connectivity from the Treasuries to the Data Centre through KSWAN as backbone
- Data transfer from Treasuries to Data Centre and vice versa on real time basis
- Providing online service to public through web architecture.

Achievement

This project was completed and became functional from March 2016 onwards.

Future activity

Establishment of a redundant line for the network for the 100 % uptime for the Treasury network using a different Service Provider other than BSNL.

This has been entrusted with M/s Railtel and the work completed in 78 locations.

3. Integrated Financial Management System (IFMS)

This project is aimed to achieve the effective Financial Management of the State by integrating with other Agencies such as Finance Department, Accountant General's Office, Reserve Bank, Agency Banks and DDOs. It envisages the complete revamping of Treasury operations with the usage of information system with the latest and best technology with a goal to achieve an echo friendly paperless office. It will also help to give effective G2G, G2C and G2E services.

• Implementation of IFMS is almost completed.

Objective of the project

- ➤ Change in the mode of transaction with the help of ICT tools for improving service delivery to public.
- ➤ Introduction of e-Treasury for the new era.
- > Integration of other application for increased efficiency and timely service.
- Provide opportunities for the data sharing with various stake holders. This will avoid multiple data entry.
- > Reporting of financial status on a real time basis.
- > Introduction of modern technology in financial transaction and fund settlement.

Goal

- Citizen centric approach
- **❖** Transparency in transaction
- Timely service delivery
- Cashless and paperless transaction.

MODULES

The following are the modules included in the IFMS Project -

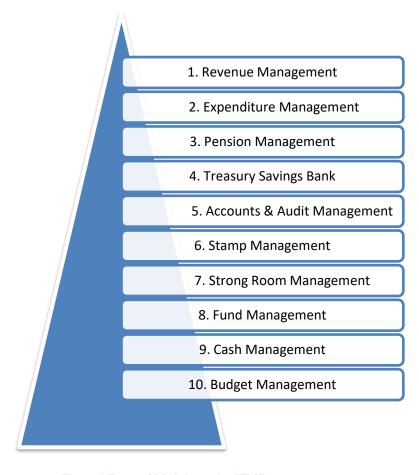


Figure 1 Types of Modules under IFMS

Various modules in the IFMS are almost completed and are in functional mode.

1.4.1. Present Status of Implementation of each Module

Module 1. Revenue Management (e-Treasury)

This project is aimed to introduce online facility for receiving revenue collection on behalf of Government of Kerala. This is a web based application which is ready for accepting receipt to Government electronically using the Bank payment gateway and preparing the receipt account in a 24*7 manner.

Status of implementation (Achievement)

e-Treasury is in function from 01/08/2014.

Salient features are:-

- Government have issued orders for the introduction of electronic Government receipt accounting system in Kerala vide GO(P)No.310/2014/Fin dated 30-07-2014.
- Any Revenue Receipt on behalf of Government of Kerala can be received through e-Treasury system at any time from anywhere.
- Basic requirement for the remitter is an Internet Bank Account in the participating Bank.
- Any number of Bank can be participated in this system.
- Presently SBI, Canara Bank, IOB, Federal Bank, Corporation Bank, IDBI, Indian Bank, BOB and PNB (9 Banks) have been integrated.
- Debit/Credit card of any Bank can be used for remitting the chalan.
- Departmental applications can be integrated (12 Departments integrated).

Advantages

- Receipt data initiated by any Department comes to Treasury first and then goes to Bank for credit. A remittance through e-Treasury means remittance to Treasury.
- ➤ No service charge for any remittances.
- > T+1 basis fund settlement.
- Automatic reconciliation between Treasury, Bank and Accountant General is possible.
- > Immediate generation of scroll data.
- ➤ Government can know the details of the receipt any time.

- ➤ Holding of high value receipt is not possible. Ensures immediate remittance to State exchequer.
- Remittance is possible in a 24*7 manner.

Module 2. Expenditure Management System

The Expenditure Management System consists of various Sub Modules. The bills for the claims pertaining to any Department or any person from Government is to be submitted online. The budget allocation of funds and its monitoring are also done through online system.

The various Sub Modules and the Applications under this Module are the following:

- ➤ BAMS for online distribution of funds up to DDO level
- > SPARK for the HR Management of Government Employees
- ➤ BIMS for online preparation of non HR claims
- ➤ EMLI for entire distribution of LOC of Works Department and online preparation of Works Bills
- ➤ WAMS for online Ways and Means monitoring.

BAMS (Budget Allocation and Monitoring System)

This project was aimed to introduce a centralized budgetary control System which will enable the Finance Department to monitor expenditure on a day to day basis and for the electronic distribution of funds to various Departments and Controlling Offices up to DDO level after passing the Budget in the Assembly.

Salient features of BAMS are:-

- Online system for distribution of Budget allocation up to DDO level and Real Time monitoring of Expenditure.
- Distribution of allotments in the paper format dispensed.
- Drawal of excess Expenditure eliminated.
- Monitoring of expenditure over Budget provision.
- Real Time monitoring of Expenditure.

Status of implementation

BAMS is functional from 04/2016

SPARK

- HR Management Database for the Government Employees of the State.
- Provision for generating all HR related claims of the employees.
- Provision for online submission of bills to Treasury.
- Provision for online management of leave account, transfer, promotion etc...

Integration of TIS with SPARK

SPARK has been integrated with Treasury Information System (TIS) as part of IFMS for the online submission of salary and other HR related bills of Government Employees. Now all the claims of Government Employees both Gazetted and Non Gazetted are submitted to Treasury through online.

Status of implementation

Completed.

Bill Information and Management System (BIMS)

This project is aimed to introduce a centralized bill preparation system for all non HR claims pertaining to Government Department.

Salient features of BIMS are:-

- A web based application for the bill preparation for all non HR related claims pertaining to Government Departments.
- All DDOs of the state have user privilege for Bill preparation.
- Provision for online submission of bills to Treasury.
- Provision for online monitoring of Budget allocation.
- 28764 DDOs have been enrolled.

Status of implementation

BIMS is functional from 04/2016

EMLI (Effective Management of Letter of Credit Issuance)

This is a web based application for the online distribution of LOC of Works Department and online preparation of Works Bill. As per GO(P) 43/2016/Fin dated 26-03-2016, Government have abolished the Cheque System of drawal of money for all work related Expenditure. Accordingly, the Department can generate bill through EMLI and e-submit to Treasury.

Integration of TIS with EMLI

This project is aimed to transfer Letter of Credit data electronically from Finance Department to Treasury. This will avoid unnecessary delay and multiple data entry. Moreover the Government can watch the expenditure properly and timely. This will also help for the online submission of bill to Treasury. Since Treasury is integrated with e-Kuber portal of RBI the amount can be credited to the individual account without any manual intervention. The contractor need not visit the concerned Office or Treasury for drawal of money.

Status of implementation

This is functional from 04/2016.

WAMS (Ways and Means Monitoring System)

A web based application for the online monitoring of Ways and Means.

- Online availability of real-time cash position of the State
- Ways & Means control can be implemented dynamically into the system.

Status of implementation

This is functional from **04/2016**.

Module 3. Pension Management

Aim of the project is to establish a centralized Pension Management System for the effective disbursement of pensionary claims.

PIMS (Pension Information and Management System)

- ✓ Complete centralised Database for all State Government Pensioners
- ✓ Disbursement of Pension through 3 different channels
 - 1. Through PTSB
 - 2. Through Money order (e-MO)
 - 3. Through Bank Accounts
- ✓ Provision for online mustering
- ✓ Timely disbursement of DA arrears and Revisions
- ✓ Integrated with e-Kuber portal of RBI for fund settlement.

Status of implementation

PIMS is functional from 05/2016

Module 4. Treasury Savings Bank

Present Treasury Savings Bank system restricts the customers to transact only with the concerned Treasury which has their account.

Core Banking Solution (CBS)

The purpose of introducing Core Banking Solution was to enhance the service of Treasury Savings Bank so as to enable the customers to get better facility such as Net Banking, Mobile Banking, ATM etc...

- ☐ With the introduction of Core Banking in TSB the customers are entitled for the following benefits:-
- # Payment from any Treasury
- # Remittance to TSB account at any Treasury
- # Net Banking
- # ATM
- # Facility for utility payment.

Status of implementation

CBS is functional from 11/2016 onwards.

Module 5. Accounts & Audit Management

The aim of implementing IFMS was to abolish the paper format for rendering Accounts to the various Stakeholders and to submit them in the electronic format.

The following are the salient features of Accounting system in IFMS:-

- Automated generation of Accounts data from the Expenditure Management and Receipt Management Modules.
- Facility for online Data exchange between Treasury and AG.
- Automated Account Reconciliation among different Stakeholders.
- Transactions outside Treasury or State Budget are also captured for obtaining consolidated view of the State Finance.
- Automatic compilation of transactions at Sub Treasury level.
- Automatic consolidation of transactions at District Treasury level.
- Automatic and online transferring of Account statements to other Departments.
- Online capturing of adjustments done by AG's office against transactions performed using
 Grants from Government of India and other Inter-State transactions.
- Schedule generation and approval of MCA and HBA.
- Scheduled and online transfer of Monthly Accounts to AG's office and Finance Department.

Module 6. Stamp Management

Department of Treasuries is entrusted with distribution of Stamp Papers and the management of Stamp Accounts. Treasury is also managing over 1200 Stamp Vendors in connection with sale of Stamp and Stamp Papers.

As part of IFMS, Centralized Stamp Management System replaced the existing decentralized system of Stamp Management. The major component of the Stamp Management System is the e-Stamping Module.

e-Stamping

Government of Kerala have announced enabling e-Stamping of documents in the State with the co-operation of Registration Department. Treasury Department has been identified as Central Record Keeping Agency (CRA) for e-Stamping.

Status of implementation

e-Stamping has been implemented in the State in May 2017. The Centralised Stamp Management System (CRA) is in function.

Module 7. Strong Room Management

This project is aimed to introduce a Web based Inventory System for the maintenance of Valuables which are kept in the Treasury Strong Room.

Status of implementation

The software customization is in progress.

Module 8. Fund Management

- Online tracking of Equity Investments and the Dividends received from them.
- Online tracking of loans provided by the Government, including repayment schedules.

Status of implementation

The software customization is in progress.

Module 9. Cash Management

This project aims to achieve instant monitoring of Cash Balance position of the State.

Future activities

Enhanced service delivery areas and e-Service

- e-Services (e-Bill, e-Challan, e-Status, e-Audit)
- m-Services (Mobile Services)
- Business Intelligence and Data Warehouse for better Financial Management
- Paperless and Cashless transaction

1.4.2 Areas of computerisation in Treasuries

Various Modules of IFMS have been almost fully implemented in the Treasuries.

The following are the Modules included in the IFMS in the Treasury side.



Figure 2 Modules of IFMS in Treasury side

PART 2

Defects noticed during compilation and verification of accounts

2.1 Operation of unauthorised Heads of Account

1. The Minor Head '901' under the Major Head 0005 is intended for recording the transactions relating to share of net proceeds of CGST assigned to the States. The Treasury Officers are not authorised to operate this Minor Head. The said transactions are to appear in the accounts through Central Accounts Section of RBI, Nagpur. On analyzing the bookings under 0005-CGST during the year 2018-19, it is noticed that some of the Treasuries have continued to book the receipts under the Head "0005-00-901-00-00-00" in the year. District Treasury Ernakulam has booked a huge amount of Rs. 22,12,896/- under the above Head of Account in the year, whereas in two District Treasuries Kattakada and Pathanamthitta, refund has been effected under the Head. The details of such unauthorized booking are shown in Annexure IV.

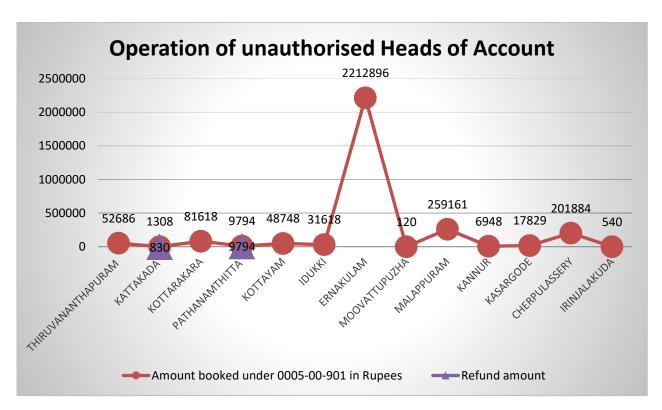


Figure 3 Operation of unauthorised heads of account

2. The Head of Account "1601-Grant-in-Aid" intended to accommodate the Grant-in-Aid sanctioned by the Government of India to State Government and adjusted through RBI has to be operated by the Accountant General only. But it has been noticed that this Head of Account is being operated by some Treasuries for booking their transactions instead of under the respective Major Heads, during the Year 2018-19.

Treasuries which had operated the Head "1601" during the year 2018-19 are cited below-

Month	Name of Treasury
05/2018	1) District Treasury, Kannur
06/2018	 District Treasury, Kannur District Treasury, Kasargode
07/2018	 District Treasury, Ernakulam District Treasury, Muvattupuzha
12/2018	District Treasury, Kannur District Treasury, Ernakulam
01/2019	 District Treasury, Thiruvananthapuram District Treasury, Thrissur District Treasury, Thiruvananthapuram
02/2019	District Treasury, Tantavanantaparam District Treasury, Kozhikode District Treasury, Kannur
	3) District Treasury, Ernakulam4) District Treasury, Kasargode

3. <u>Booking of SGST amounts through Treasuries under the Head of Account</u> 0006- SGST

Under the **GST regime** different modules pertaining to payment of **Taxes**, **Returns**, **Refund**, **Assessment**, **Input Tax Credit Accounting etc**, are done through **GSTN portal** and Treasuries are not authorised to receive money (over the counter transactions) on this account. But during the financial year 2018-19, it has been observed that **SGST/CGST** amounts were received through Treasuries and accounted under the Head of Account 0006-SGST.

The details of Treasuries that has booked amounts under 0006-SGST are as follows:

Month	Name of Treasury
04/2018	1) DistrictTreasury, Thiruvananthapuram
	2) District Treasury, Kattakada
	3) District Treasury, Kollam
	4) District Treasury, Kottarakara
	5) District Treasury, Pathanamthitta
	6) District Treasury, Chengannur
	7) District Treasury, Pala
	8) District Treasury, Idukky
	9) District Treasury, Ernakulam
	10)District Treasury, Thrissur
	11)District Treasury, Muvattupuzha
03/2019	1) District Treasury, Kasargode
	2) District Treasury, Thiruvananthapuram
	3) District Treasury, Kattakada
	4) District Treasury, Idukky
	5) District Treasury, Kottayam
	6) District Treasury, Palakkad
	7) District Treasury, Thrissur
	8) District Treasury, Chengannur
	9) District Treasury, Kollam

2.2 Non receipt/Delay in receipt of awaited Vouchers from Treasuries

1) OB Suspense arises due to non receipt of vouchers/schedules from the Treasuries along with the Monthly Accounts. The missing vouchers may conceal misappropriation of Government money or fraudulent withdrawals. Correspondences from the Accountant General (A&E) on OB suspense have to be promptly attended to by the Treasury officers.

Huge amounts are outstanding under OB Suspense for more than 10 years due to non receipt of vouchers/schedules from Treasuries. As on 31-03-2019, 5347 items of OB Suspense Charges amounting to Rs.18,51,23,413.99 and 57 items of OB Suspense Receipts amounting to Rs. 81,62,969.50 are outstanding. These figures pertain to the period up to 31-03-2017.

It has to be ensured that all the vouchers/schedules are sent to the Accountant General till a fully paperless environment of all Treasury transactions is enforced.

2) Similarly, under **Debt, Deposit and Remittance Heads**, several cases under both Debit and Credit transactions are outstanding for clearance and settlement. Details are shown in **Annexure V(B)**.

2.3 <u>Pending Abstract Contingent Bills from Treasuries</u>

As per Article 107(a) of Kerala Financial Code Vol.I, for contingencies that require countersignature by the Controlling Authority after payment and in regard to which the Permanent Advance is recouped by presenting Abstract Bills at the Treasury, the Head of the Office should submit a monthly detailed Bill in Form 11 signed by himself to the Controlling Authority for countersignature and transmission to the Accountant General not later than 10th of the month succeeding that to which it relates. The Countersigning Authority should forward the detailed contingent bill duly countersigned, to the Accountant General not later than 20th of the month following the month in which the Abstract Contingent bill was drawn, as stipulated in Article 108 of KFC Vol.I.

During the year 2018-19, non adherence to the codal procedures was noticed in respect of 6 AC Bills drawn as detailed below –

Sl.No.	ACB No. & Date	Month	Amount in Rs.	Name of DDO
1	26/18-19 dt.13-09- 2018	09/2018	20000	Superintendent, SSJ, Thiruvananthapuram
2	32/18-19 dt.11-10- 2018	10/2018	50000	SICA, DIG, SZ
3	40/18-19 dt.21-11- 2018	11/2018	100000	Superintendent, CP, Thiruvananthapuram
4	8/18-19 dt.14-11-2018	11/2018	10000	SJ, Attingal
5	9/18-19 dt.14-11-2018	11/2018	5000	SJ, Attingal
6	159/18-19 dt.17-01- 2019	01/2019	50000	Superintendent, DJ, Kollam
	TOTAL		235000	

2.4 <u>Wanting Chalans and Schedules in respect of House Building Advance under the Major Head 7610</u>

As per Article 239(4) (e) of Kerala Financial Code Vol.I, when recovery is made on account of an Interest bearing Advance, a Schedule of Recovery in Form TR 106 separately for each type of such Advance shall be attached with the Bill in which recovery is made.

During the financial year 2018-19, Chalans and Schedules amounting to Rs.1,71,13,206/-towards HBA Principal in 447 cases and Rs.1,52,33,209/- towards HBA Interest in 281 cases are pending receipt from 23 District Treasuries and one Online Treasury (9901).

Main reason for the huge suspense under the Loan Head is due to the non receipt of Chalans and Schedules from Treasuries. Even in cases where the Challans are received, the full particulars of the loanee such as Broad Sheet number etc are not furnished, making it impossible to post the amounts in the concerned Loan accounts maintained in this office. Despite several requests to forward the Chalans and supporting schedules

pertaining to Loan Head under 7610, 0049, 7615 (Major Heads) in separate packets and the directions given to the Treasury Officers by the Directorate of Treasuries in this regard, some of the Treasury Officers are still not complying with the directions.

Treasury wise consolidated statement of wanting Chalans and Schedules in respect of House Building Advance Principal (7610-00-201-98-00 HBA Principal to State Officers) and HBA Interest (0049-04-800-93-01 Interest on HBA) are shown in Annexures VI (A) and VI (B).

2.5 <u>Wrong inclusion of transactions under General Provident Fund (State)/Debt,</u> <u>Deposit and Remittance Heads</u>

- 1. During the year 2018-19 certain transactions not pertaining to the GPF have been misclassified under the Head of Account 8009-01-101-99-SGE GPF instead of classifying them under the correct Heads of Account. Such cases of misclassification of 371 Chalans for an amount of Rs.74,90,760/- was noticed during the year 2018-19. The details are furnished in Annexure VII(A).
- 2. Similarly, under the **Debt, Deposit and Remittance Heads**, misclassification by all the **23 District** Treasuries have been noticed for an amount of **Rs.52,63,46,141/-** in **389 items.** Details are furnished in **Annexure VII(B).**

2.6 <u>Non submission of Schedules/Chalans in support of Loans and Advances / GPF</u> <u>Recoveries</u>

- 1. During the year 2018-19, 44 Chalans for an amount of Rs.14,82,942/- were not received along with the Cash Account from 7 District Treasuries and 7 Vouchers for an amount of Rs.5,07,70,000/- were not received along with the List of Payment from 5 District Treasuries, in respect of Loans and Advances and are still due.
- 2. **187 Chalans** for an amount of Rs **20,72,312/-** towards **GPF recovery** were missing during the year 2018-19.

The details of both (1) and (2) are furnished in Annexures VIII (a) and VIII (b).

2.7 <u>Un-reconciled Net (Dr.) differences of Reserve Bank Deposits (State)(RBD(S))</u> between Treasuries and Banks

The net difference of Rs.57,15,33,417.83 (Debit) between the cash balance of the State Government as worked out by AG (Rs. 52,16,67,843.20 Credit) and as reported by Reserve Bank of India (Rs. 4,98,65,574.63 Credit) at the close of the financial year 2018-19 are still to be reconciled. As the reconciliation under RBD (S) is carried out with reference to the booked figures, the above differences are between Verified Date wise Monthly Statement (VDMS) and Booked figures, for which revised Cash Account and List Of Payment from Treasuries are required to facilitate reconciliation. Eventhough these differences are reported regularly to the Director of Treasuries, the RBD (S) figures still remains unreconciled due to non receipt of revised Cash Account /List of Payment from treasuries concerned.

2.8 <u>Settlement of payment related to Regional Pay & Accounts Office (NH) and</u> Central Pay & Accounts Office (AIS Pension and Other Pension): -

The monthly Pension claims of All India Service Officers and Other Civil Pension paid through Kerala State Treasuries are to be forwarded to PAO, Central Pension Accounting Office (CPAO), New Delhi along with the supporting documents for their reimbursement.

The claims from January 2017 onwards in respect of AIS Pension are pending settlement by CPAO due to non receipt of details of pensioners from the treasuries. Even though CPAO has requested to resubmit the claims with full particulars, in the Annexure prescribed by them, most of the treasuries had still forwarded supporting documents with insufficient details compounded with un-reconciled figures (i.e. differences between booked figures and supporting documents forwarded). Though claims up to October 2017 with the details now received from treasuries have been resubmitted to CPAO New Delhi by the Accountant General's Office, the amount has not been reimbursed by CPAO so far. The supporting documents/details from January 2018 onwards are also still pending from some of the Treasuries.

Similarly, the paid vouchers in respect of Other Central Civil Service Pensioners booked under 8658-00-101-99-02 are to be forwarded directly to the CPAO, New Delhi,

by the concerned Treasury Officers for reimbursement. But after the introduction of IFMS, these vouchers have not been forwarded to CPAO by the Treasury Officers and resultantly the claim from January 2017 onwards in respect of Other Central Civil Pensioners are also still pending in our books.

Thus timely reimbursement of the pension payments made by the State Government in respect of the All India Service Pensioners and Other Central Civil Service Pensioners are not made by the CPAO New Delhi due to non furnishing of the documents relating to the claims, by the treasury officers, as required by them.

Similarly, the transactions both receipts and expenditure of National Highway (NH) borne by the State Government, are to be settled by RPAO (NH), Bangalore. For this, the claims are to be submitted to RPAO(NH)along with the original vouchers division wise. Due to non furnishing of the original vouchers/Challans by the treasury officers, the claims from December 2016 onwards are pending settlement. Thus the amount paid/received by Government pertaining to the NH remains unsettled for a long time, due to the Treasury officers not following the prescribed procedures in this regard.

Timely reimbursement of the payments made by the State Government are to be ensured, which will otherwise affect the financial position of the State Government.

2.9 Wanting Chalans for the transactions under 8793-ISS

Supporting original Chalans (Credit) in respect of 8793-ISS accounts have to be forwarded to **other Accountant General (A&E) offices** by this office to clear the amounts from their Books of Account. But the chalans are not being regularly received from the Treasuries on time.

2.10 Personal Deposit/Personal Ledger Accounts

2.10.1 Non submission of Plus and Minus Memorandum

As per the provisions of Article 110 and 111 of Account Code Vol.II, Treasury Officers have to submit **Plus and Minus Memorandum** of the Deposit Accounts showing the Opening Balance, Receipts, Payment and Closing Balance and the Lapsed Amount under each Deposit Account immediately after the closing of Monthly Accounts to the Accountant General. However **Plus and Minus Memoranda** are received for the **Head of Account 8443** only. The Plus and Minus Memorandum in respect of the **Major Heads**

8031, 8342, 8448 and 8449 are not received after 03/2018 onwards. A total of 914 Plus and Minus Memoranda are pending from various District Treasuries. Details are furnished in Annexure IX.

2.11 <u>Incorrect classification of chalans</u>

During the year 2018-19, few cases of incorrect classification of chalans were found in **5 Treasuries** which were later rectified. Details are as follows:

Sl.No.	Treasury	Head of	Amount	Correct Head	Month of	Month of
		Account	in Rs	of Account	Account	Account in
					pertains to	which
						transferred
1	Kottayam	0425-00-800-	70000	4000-01-105-	5/18	3/19(S)
		96 Voted(NP)		99 Voted (NP)		
2	Idukki	0029-00-901-	69	0029-00-800-	11/18	3/19(S)
		00 Voted (NP)		92		
3	Kollam	0202-02-900-	8861	2202-02-911-	2/19	3/19JE
		98 Voted (NP)		99 Voted (NP)		
4	Thrissur	0701-01-102-	10400	0070-01-102-	10/18	1/19
		99 Voted (NP)		99 Voted (NP)		
5	Pathanamthitta	0039-00-800-	220	0070-01-800-	8/18	3/19JE
		97 Voted (NP)		95 Voted (NP)		

2.12 Delay in submission of Monthly Accounts by Treasuries

As per Article 119 of Kerala Account Code (KAC) Volume II, the first List of Payments (LOP) with vouchers concerned should reach the Accountant General on 18th of the same month and the Cash Account and the second List of Payments with supporting schedules and vouchers should reach by 8th of the next month. In the IFMS scenario where compiled Accounts are received from the District Treasuries, the Accounts for a particular month are to be forwarded online to the Accountant General on the 8th of the succeeding month. The monthly Accounts are to be submitted to State Government on the 25th of the succeeding month. Delay in receipt of Compiled Accounts from Treasuries results in delay in the rendition of Monthly Accounts to State Government. During the year 2018-19 all the District Treasuries have not complied with the due dates for submission of monthly compiled Accounts to the Accountant General, on account of which, the Monthly Accounts could be submitted only after the due date to State Government in the month of April and October 2018.

2.13 Checking of vouchers selected by Stratified Sampling Technique

From the entire vouchers received during a month, **236 vouchers** each from the Revenue and Capital sections are selected through stratified Sampling technique by the VLC section.

The discrepancy commonly noticed during the check of vouchers as prescribed above in the year 2018-19 is that, the Grant-in-Aid vouchers have been classified as Fully Vouched Contingent Bill (FVC) instead of Grant-in-Aid. This type of errors have to be rectified.

2.14 <u>Review on the working of Public Works, Irrigation and Harbour</u>
<u>Engineering Divisions and related deficiencies noticed in the</u>
Treasuries pertaining to these Divisions

A. GENERAL COMMENTS

1. Introduction of the Integrated Financial Management System (IFMS) and the subsequent change over of accounting to the Treasury Bill System (TBS)

The introduction of the IFMS by the Government of Kerala during 2014 paved the way for the changeover of accounting from the Cheque system to the TBS in Public Works, Irrigation and Harbour Engineering Departments. In the first phase of this change, with effect from 01-10-2014, the establishment expenditure of these Departments were delinked from the cheque system and therefore did not figure in the compiled monthly accounts submitted to the Accountant General. Thereafter with effect from 01-04-2016, the entire accounting of these Departments was changed to the TBS as in the case of other Departments of the Government and the process of furnishing compiled accounts to the Accountant General by the Divisions has been discontinued. The review for the year 2018-19 is therefore limited to the irregularities and omissions in the compiled accounts received up to 31.03.2016 and also to the transactions in Treasuries under Suspense and Remittance Heads relating to **Public Works**.

2. Reimbursement of National Highway expenditure withheld by the Pay & Accounts Officer

An amount of **Rs.104.84 crore** is outstanding as on 31.03.2019, being the NH expenditure pending reimbursement from the Ministry of Road Transport, Highways & Shipping (MORTH). These amounts were withheld by PAO, NH for reasons as cited below-

- a) The amounts withheld for want of Funds or Budget Allotment :- Rs.48.05 crore.
- b) The amounts withheld due to want of vouchers/documents and other details:- Rs.10.09 crore.
- c) The amount withheld due to non receipt of Revised Estimate/ Sanction from MORTH:-Rs.46.70 crore.

The year wise break up of amount disallowed/withheld by PAO NH is as follows:

Year	Amount	Amount
Up to 2011-	475.00	75,81,22,154
2012-2013		5,76,15,908
2013-2014		18,92,83,274
2014-2015		Nil
2015-2016		Nil
2016-2017		4,33,86,497.00
2017-2018		Claim not settled
2018-2019		Claim not settled
TOTAL	475.00	1,04,84,07,833.00

The total amount withheld for want of Funds/Allotments, documents/vouchers and Estimates comes to **Rs.104.84 crore**, out of which claim for **Rs. 100.50 crores** are lying unsettled under Suspense head for more than five years.

The Department should adhere to the timeframe of PAO (NH) for settlement of the claims, otherwise the State Government is likely to lose the reimbursable amount.

B. RESPONSE OF THE GOVERNMENT / DEPARTMENT AND OUTCOME OF THE OBSERVATIONS IN THE PREVIOUS REPORT

Based on the previous review reports, instructions have been issued by Government/Head of the Departments/Chief Engineers for taking corrective action. But, the action taken by the Divisions has not been adequate in clearing the balance amount of Miscellaneous Works Advance (MWA). Further, consequent on the introduction of the Treasury Bill system, reconciliation of expenditure has to be taken up by the Divisions and there have not been any measures forthcoming from the Chief Engineers' for implementing this.

C. MAJOR IRREGULARITIES PERTAINING TO THE DEPARTMENT

1.Non-receipt of Schedule of Settlement (SST) with Treasuries

SST is one of the important documents designed to ensure that all the cheques drawn and remittances made by the Departmental Authorities are properly accounted by the Treasuries and included in Government Accounts. Timely reconciliation of figures in Departmental books with that of Treasury books is imperative to avoid/detect fraud if any. With the implementation of the Treasury Bill System from 01-04-2016, PW officers can directly remit money to the Revenue Receipt Heads and Deposit Head. Instead of cheques, payment is made by bills presented at Treasuries. A huge number of SSTs prior to 01-04-2016 are yet to be furnished by the PW Divisions to the Accountant General. Thus huge balances are outstanding under 8782-102 (PW Remittances into Treasury and PW Cheques).

As on 31st March 2019, SSTs dating back from January 2001 to March 2016 are pending from different Divisions. The list of those executing Divisions which have not submitted the SSTs for more than 18 months is detailed below:-

Sl.No	Name of Division	Due from	Total Nos.
1	Irrigation Division, Trivandrum	06/12 to 03/16	46
2	Irrigation Division, Malampuzha	08/14 to 03/16	20
3	Roads Division, Ernakulam	04/04 to 03/16	134
4	Roads Division, Kottayam	04/11 to 03/16	60
5	Roads Division, Muvattupuzha	03/13 to 03/16	34
6	Roads Division, Palakkad	04/14 to 03/16	24
7	KHRI, Trivandrum	03/10 to 03/16	73
8	Roads Division, Kollam	08/05 to 03/16	128
9	Roads Division, Trivandrum	12/10 to 03/16	64
10	Buildings Division, Palakkad	11/13 to 03/16	29
11	Buildings Division, Trivandrum	01/01 to 03/16	179

Even in cases where SSTs were received, the documents were seen prepared without reconciling the figures with Treasury and clearing the outstanding items under difference by obtaining (+) / (-) Certificate of receipts (CTR)/Certificate of Issues (CTI) from the Treasury. Hence the correctmess of the details furnished by the Divisions could not be ensured by the Accountant General's Office.

2. Delay In Adjustment Of Balance Under Suspense And Remittance Heads

A. SUSPENSE HEAD

Suspense Heads are intended mainly to accommodate transactions on a purely temporary basis pending adjustment to correct/final Head of Account. Keeping amounts under suspense heads continuously for a long time not only vitiates the accounts due to exclusion of such amounts from receipt or expenditure, but also tends to conceal irregularities including defalcation. It is, therefore, of utmost importance that the amounts under suspense heads viz. Stock & MWA, do not remain outstanding for a long period. Repeated reminders to clear these amounts through the annual review reports of previous years of PW and otherwise has however not brought the desired result.

i) Minus balance under stock

The following Divisions showed **minus balances** to the value of **Rs.1.95 crore** under the Suspense Head Stock. The details of minus balance under stock shown in the table below relate to

several years prior to 2017-18 and which have not been cleared in spite of repeated reminders or review thereafter.

Sl. No.	Name of Division	Minus Balance (Rupees)
1	Irrigation Division, Thrissur	904866.00
2	Buildings Division, Kozhikode	18637532.00
	TOTAL	1,95,42,398.00

ii) Miscellaneous Works Advance (MWA)

Balance under this suspense head represents value of stores sold on credit, expenditure incurred on deposit works in excess of deposit received, etc., pending recovery or transfer to some other final head. As on 31st March 2019, the outstanding balance in this, in respect of the following 19 Divisions is Rs.1.76 crore.

Sl. No.	Name of Division	Balance (Rs)
1	Buildings Division, Kollam	3487376
2	Buildings Division, Pathanamthitta	979914
3	Buildings Division, Palakkad	654696
4	Buildings Division, Kozhikode	6811876
5	Buildings Division, Thalassery	2500949
6	Buildings Division, Kasaragod	635569
7	Minor Irrigation Division, Kozhikode	130266
8	Minor Irrigation Division, Kannur	118709
9	Minor Irrigation Division, Sulthan Bathery	37077
10	Minor Irrigation Division, Kasaragod	72587
11	Minor Irrigation Division, Kollam	114529
12	Minor Irrigation Division, Kottayam	231582
13	PVIP Division, Perumbavoor	13448

	TOTAL	1,76,47,346.00
19	Roads Division, Muvattupuzha	415451
18	Roads Division, Alappuzha	534319
17	KPIP Division No I, Kanjirapuzha	1648
16	Irrigation Division, Kozhikode	15563
15	Irrigation Division, Malappuram	1902
14	Irrigation Division, Alappuzha	889885

Non-adjustment of these balances results in the works accounts remaining undercharged as well as dues becoming irrecoverable.

The use of this suspense head was primarily intended for the settlement of transactions between PW Divisions and this system for transfer of materials between Divisions was discontinued from the financial year 1998-99 and in its place Cash and Carry System was introduced.

The balance outstanding under this head as on date is Rs.20,03,05,800.00 under the following **3 abolished Divisions**.

Sl.No	Name of Division	Amount in Rupees
1	District Stores , Trivandrum	120790341.00
2	District Stores, Kottayam	76716333.00
3	District Stores, Kannur	2799126.00
	Total	20,03,05,800.00

B. REMITTANCE HEAD

The Head 'Public Works Remittances' is intended for transaction of PW Officers with Treasury and other Officers of Civil Department within the same circle of account. Debits and Credits under this Head are cleared either by receipt or payment in Cash or by Book Adjustment

under relevant Service or Revenue Heads of Account. Ordinarily there should be no balance under the Head when the accounts for the year are closed, except the amounts of cheques drawn up to 31st March remaining not cashed by that date and cash remittances in transit on that date.

The remittance heads operated in PW Divisions are-

- 1. Remittances into Treasury
- 2. Cheques
- 3. IAPWD

i) Remittance into Treasury (8782-102-99)

The main purpose of operating this head is to watch whether amount remitted by the Divisional Officers are properly acknowledged and accounted for by the Treasury. Existence of huge balance indicated absence of proper and systematic reconciliation with the Treasury.

As on 31st March 2019 a sum of Rs 4,56,92,973.00 (Dr) and Rs.11,76,75,716.00 (Cr) were outstanding in respect of amount remitted into Treasuries. The year wise breakup is given below:

Year	Debit	Credit
	Rupees	Rupees
Up to2014-2015	44021144.00	102666678.00
2015-2016	1062155.00	20968988.00
2016-2017	609674.00	109188.00
2017-2018	0.00	82620.00
2018-2019	0.00	-6151758.00
TOTAL	4,56,92,973.00	11,76,75,716.00
Net Balance (31.3.2019)		-7,19,82,743.00

<u>Urgent action has to be taken to investigate and clear the outstanding items by giving top priority.</u>

ii) <u>Cheques (8782-102-98)</u>

This head is operated to watch whether cheques drawn by the Divisional Officers are paid at Treasury. The outstanding balance of cheque issued by Division works out to Rs.2,50,86,24,600.00 (Cr) whereas cheques encashed at the Treasury, but could not be adjusted against the Division in this office works out to Rs.2,47,63,29,360.00 (Dr) as on 31.03.2019. The year wise breakup is given below.

Year	Credit (Rs)	Debit (Rs)
Up to 2014-2015	185382744.00	58482453.00
2017 2016	20105017.00	27000152.00
2015-2016	39195817.00	27980152.00
2016-2017	2105299452.00	2389866756.00
2017-2018	62872403.00	0.00
2010 2010	11707110100	2.22
2018-2019	115874184.00	0.00
TOTAL	2,50,86,24,600.00	2,47,63,29,360.00
101122		
		3,22,95,240.00
Net Balance (31st March 2019)		

This mismatch in the Divisional and Treasury figures points out that the correct booking of expenditure covered by these cheques cannot be ensured.

iii) <u>Items adjustable by PWD (8782-102-97-02)</u>

Amount of Rs.**7,37,31,37,159.00** (Dr) and Rs. **91,40,05,738.00** (Cr) are outstanding under this head as detailed below.

Year	Debit (Rs)	Credit (Rs)
Up to 2014-2015	7312215930.00	778753360.00
2015-2016	57094123.00	130871646.00
2016-2017	3827106.00	4322101.00
2017-2018	0.00	-13767
2018-2019	0.00	72398.00
TOTAL	7,37,31,37,159.00	91,40,05,738.00
Net Balance (31.3.2019)		6,45,91,31,421.00

The huge accumulation in balance under IAPWD was due to delay on the part of the Divisions in adjusting the debit and credit advised by the Accountant General against the transactions that originated at various treasuries. As IAPWD is merely an adjusting head, the transactions are kept out of Budget. Hence the balance cannot remain unsettled indefinitely.

3. Bill Discounting System (8782-00-102-96)

The bill discounting system 2.0, primarily intended to avoid delay in settlement of bills to contractors came in to effect from 01.04.2017. While payment is made by a bill drawn at District Treasury Trivandrum by a Secretary/Deputy Secretary, under 8782-102-96-01, the Suspense head is cleared by transfer credit of the amount from the bills drawn by various PW//Irrigation divisions. As on 31.3.2019 a net balance of Rs.4,267,58,337 remains to be adjusted. Payments and transfer credits made up to 31.03.2019 are shown below:-

YEAR	Debit(Rs.)	Credit (Rs)
2017-18	16,01,25,42,630.00	15,87,69,59,792.00
2018-19	11,04,36,68,348.00	10,75,24,92,849.00
Total	27,05,62,10,978.00	26,62,94,52,641.00
N-4 D-1 21 02 2010		42 (7 50 227 00
Net Balance 31-03-2019		42,67,58,337.00

4. Booking of Receipts under 8782-00-102-97-01 & 8782-00-102-97-03

After the introduction of Treasury Bill System, transactions related to Public Works Department should not appear under 8782-00-102-97,98 Cheques & 99 Remittances into Treasury. Details of wrong bookings of receipts under 8782-00-102-97-01 IA Civil and 03-Transfers between PW Officers during the year 2018-2019 is brought to the notice of Treasury Department. As these heads are not operative now, the bookings under these heads are not in order.

Sl.No.	Month	872-00-102-97-01 CR.	8782-00-102-97-03 CR.
1	Apr-18	850.00	725.00
2	May-18	1800.00	0.00
3	Jun-18	23980.00	0.00
4	Jul-18	1150.00	0.00
5	Aug-18	0.00	0.00
6	Sep-18	18482.00	0.00
7	Oct-18	0.00	0.00
8	Nov-18	11452.00	500.00
9	Dec-18	8842.00	0.00
10	Jan-19	0.00	0.00
11	Feb-19	1000.00	0.00
12	Mar-19	2500.00	0.00
	Total	70056.00	1225.00

D. OTHER ISSUES

i) Shortage Of Fund Under Central Road Fund

The Government of India has earmarked the additional Revenue derived from the enhanced duties on motor spirit for credit to Central Roads Fund from which grant allocations are made to State Government to meet expenditure on the special schemes of Road Development. NH Divisions of the State executed the works under the scheme. As on 31.03.2019 expenditure to the tune of Rs.81.72 **Crore** remains unadjusted due to shortage of fund. Necessary steps may be initiated for obtaining sufficient fund from Ministry. In this connection, it may be noted that the following CRF works have incurred expenditure more than that of the sanctioned estimate without obtaining sanction for the revised estimate from MORTH.

SL.	JOB.NO		Estimate	Expn.	TOTAL	Expn.not
NO.		SCHEME	Rs. In	Limit In	. D	regularized
110.	•		lakhs	Rs.	In Rs.	in Rs.
	CRF-01-	Improvement of riding quality of Cochin City from				
1	KL-2001	Edappally to Thevara Portion Thoppumpady-Aroor Portion	507	55770000	56959983	1189983
2	CRF-16- KL-2004	Improvement to Chavakkad- Guruvayur-Choondal Road Providing 50mm BM and 25 mm AC in TCR Dist.	231	25410000	26092564	682564
3	CRF-15- KL-2004	Improvement to Tirur-Malappuram MD Road 0/00 to	390	42900000	43281699	381699

		KM 12/345 in MPM				
		Dist.				
4	CRF-19- KL-2005	Strengthening of weak pavement from Kilmanoor-Alangad- Kadakkavur-Varkala Road in TVM Dist.	892.67	98193700	120534690	22340990
5	CRF-25- KL-2005	Thripunithura- Poothura Road in EKM Dist.	427	46970000	47074912	104912
6	CRF-35- KL-2007	Improvement of Riding quality of SH 52 Palakkad-Pollachi Road from KM 5/00 to 29/992	928	102080000	112447415	10367415
7	CRF42- KL-2008	Improvements of Alappuzha- Kuravilangadu Road from Thaneermukkam to Kuravilangadu ch23/00 to 45/800	1316.14	144775400	278958372	134182972
8	CRF-66- KL2009	Improvement to Vazhakode-Plazhi in Thrissur	1015.14	111665400	123113155	11447755
9	CRF-78- KL-2011	Construction of new bridge across T.S. canal parallel to the existing iron bridge at Kollam Town, Kollam.	784.5	86295000	129599736	43304736

10	CRF82- KL2011 (ALPY)	Improvements to Thrikkunnapuzha- Mavellikkara viaNangiyarkulangar a 0/000 to 15/300.	1084.34	77220000	104305617	27085617
TOTAL						251088643

No action has been initiated by the Chief Controlling Officer so far to set right the transactions.

ii) List of Incomplete/Abandoned Capital Works

In order to make the Finance Accounts of the State more transparent, it was decided to include additional financial statements like Statements of commitments, list of incomplete capital works, cost of which is Rupees One crore and above as per Appendix IX to the Finance Accounts. Complete details regarding target date of completion, year wise expenditure, reason for non-completion, revised estimate etc are not furnished in the statements received which has to be incorporated to make the Appendix more meaningful. If the work is prolonged beyond the target date of completion, the cost overrun will drain the exchequer.

2.15 Review on the working of Forest Divisions and related deficiencies noticed in the Treasuries pertaining to the Divisions

GENERAL COMMENTS

From 1.4.2016, onwards the entire accounting of Forest departments was changed from cheque system to the Treasury Bill Systems as in other departments of the Government and the process of furnishing compiled accounts to the Accountant General was stopped completely. Subsequently, all receipts and expenditure in respect of these departments were routed through the treasuries spread across the state and the related documents were sent to the respective branch offices of the Accountant General to validate data compiled by treasuries.

1. Delay In Adjustment Of Balance Under Suspense And Remittance Heads

a. Remittance into treasury (8782-00-103-99)

The main purpose of operating this head is to watch whether amounts remitted by the Divisional officers are properly acknowledged and accounted for by the treasury. Existence of huge balance indicates absence of proper and systematic reconciliation with the treasury. This is an alarming situation by which possibility of malpractice like short remittances cannot be ruled out.

As on 31st March, 2019 a sum of, 84,28,411,98.14 (Dr) and 37,95,87,331.10 (Cr) was outstanding in respect of amounts remitted into treasuries. The year wise breakup is given below.

Year	Debit	Credit
Upto2015-2016	83,74,01,284.14	37,03,303,235.10
2016-2017	47,43,496.00	92,33,818.00
2017-2018	5,40,418.00	50,278.00
2018-2019	1,56,000.00	Nil
TOTAL	84,28,41,198.14	37,95,87,331.10

b. Cheques (8782-00-103-98)

This head is operated to watch whether cheques drawn by the divisional officers are paid at treasury. The outstanding balance of cheques issued by division works out to 68,57,590 (Cr) whereas cheques encashed at the Treasury but could not be adjusted against the division in this office works to 18,65,959 (Dr) as on 31-03-2019. The year wise breakup is given below.

Year	Credit	Debit
Upto 2015-2016	68,57,590	18,65,959
2016-2017	0	0
2017-2018	0	0
2018-2019	0	0
TOTAL	68,57,590	18,65,959

On account of these outstanding balances, the correct booking of expenditure covered by these cheques cannot be ensured.

After the introduction of Treasury Bill System as per G.O (P) No, 43/2016/Fin dated 26/03/2016, Forest transactions should not appear under the head of account 8782-00-103-99-Forest Remittances and 8782-00-103-98 Forest Cheque. During the period 2018-19 transactions a appeared under the above head. The fact has been brought to the notice of Director of treasuries and the Chief Conservator of Forests (Development). The transactions appeared under the above head during the period 2018-19 are detailed below:

MONTH	8782-00-103-98		872-00-103-99	
	CR	DR	CR	DR
4/18	NIL	NIL	36907	24744
5/18	NIL	NIL	500	NIL
6/18	NIL	NIL	485	NIL
7/18	NIL	NIL	4136	NIL
8/18	NIL	NIL	24384	NIL
9/18	NIL	NIL	NIL	NIL
10/18	NIL	NIL	100	NIL
11/18	NIL	NIL	NIL	NIL
12/18	NIL	NIL	NIL	NIL
1/19	NIL	NIL	NIL	1400
2/19	383	NIL	NIL	NIL
3/19	NIL	NIL	NIL	NIL
TOTAL	383	NIL	66512	26144

c. Transfers between Forest Officers (TBFO) (8782-00-103-97-03) (TBFO)

Any transaction originating in a Forest Division should be classified under this head in the books of the originating Forest Division if it is to be finally accounted for in another Division.

An amount of '14.70 lakh (debit)' and amount of '5.99 lakh (Credit)' are outstanding as on 31.3.2019 under this head. Huge amounts outstanding under this remittance head was either due to misclassification by the originating Divisions or non-adjustment of the credit / debit by the responding Divisions. The year wise break up of outstanding items under TBFO is given below:

Year	Debit	Credit
Upto2015-2016	9,24,544.43	3,97,846.00
2016-2017	Nil	Nil
2017-2018	Nil	Nil
2018-2019	Nil	Nil
TOTAL	9,24,544.43	3,97,846.00

The Divisional Officers have to strictly follow the codal provisions to ensure proper accounting of the transactions pertaining to the Divisions.

PART-III

DEFECTS / IRREGULARITIES NOTICED DURING LOCAL INSPECTION OF TREASURIES BY ACCOUNTANT GENERAL (A & E) IN THE YEAR 2018-19

3.1. Introduction

- 1) In the financial year 2018-19, **23** District Treasuries, **105** Sub Treasuries and the Directorate of Treasuries were inspected by the Office of the Accountant General (A&E), Thiruvananthapuram. The institutions inspected are shown in **Annexure X.**
- 2) As on 31st March 2019, **313** Inspection Reports containing **654** Paras are pending settlement for more than 6 months due to non-receipt of replies from the Treasury Officers. Year-wise details of Inspection Reports and Para pending as on 31st March 2019 are shown in **Annexure XI.**

3.2 Conduct of Departmental Inspection during the year 2018-19

(1) Rule 39 (a) of Kerala Treasury Code Vol.I (KTC), stipulates that the Director of Treasuries being the Head of Department of Treasuries is responsible to the Government for the proper functioning of Treasuries in the State. He shall inspect each District Treasury at least once in every year. As per Rule 63 (a) of KTC Vol.I, the Director of Treasuries shall arrange for inspection of Sub Treasuries by an Officer not below the rank of a District Treasury Officer at least once in 2 years. The surprise verification of cash balance in the District Treasuries shall be conducted by Director of Treasuries once in 3 months as prescribed in Rule 42 of KTC Vol.I. Further, Rule 63 (b) of KTC Vol.I requires the Director of Treasuries to conduct detailed verification of accounts and cash transactions pertaining to Treasury Savings Bank of the Sub Treasuries once in a year.

- (2) Rule 64 of KTC Vol.I, stipulates that, the District Treasury Officers should conduct the inspection of all the Sub Treasuries under their control in the District at least once in a year without notice. Annual inspection of **106** Sub Treasuries under **20** District Treasuries has not been conducted during the review year 2018-19.
- (3) As per Rule 61 (i) and (ii) of KTC Vol.I the District Treasury Officer should conduct surprise verification of the cash balance of the Sub Treasuries. During the review year 2018-19, it has been noticed that surprise verification of cash has not been conducted in 55 Sub Treasuries by 11 District Treasury Officers.
- (4) As per Rule 92(a) (iv) of KTC Vol.I, at the close of each month the Treasury Officer is required to physically verify the cash balance in the cash book and record a certificate to the effect with dated signature. But this procedure is not seen observed in 8 Treasuries during the year 2018-19. This lapse should be avoided as the physical verification of cash is a very important step to ascertain the correctness of cash balance available with the Treasury to avoid any misappropriation of money.

As the Treasuries play a vital role in the Financial Management of the State Government, conduct of inspection as prescribed in the Treasury Code is to be strictly adhered to. Details of non observance of the above Codal provisions are shown in Annexures XII (A), (B) and (C) respectively.

3.3. Pension Payment in Treasuries

Excess payment of Service Pension/Family Pension/UGC Pension/Family Pension, excess payment of commuted portion of Pension, irregular payment of Festival Allowance and Medical Allowance to Pensioners/Family Pensioners, excess payment of other State Pension/ Pension after Re-employment/MLA Pension/Part Time Contingent Pension/Family Pension, excess payment of Dearness Relief on revised Pension/Family Pension have been noticed by the Treasury Inspection Parties in the year 2018-19 amounting to Rs.93,34,680/-as detailed in Annexure XIII. Details of such cases are furnished below-

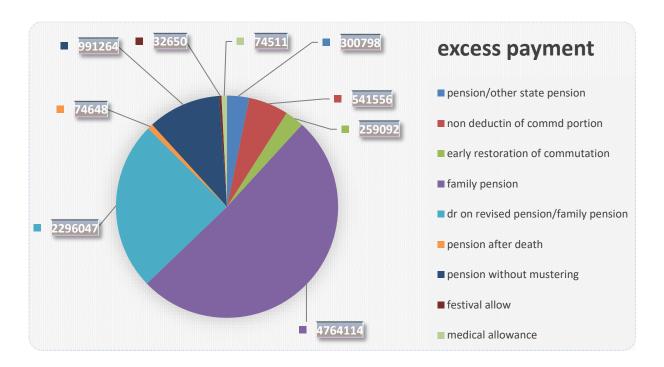


Figure 4 Excess payment of pension and related benefits

3.3.1. Excess Payment of Pension

- As per G O (P) 110/2017/Fin dated 23-08-2017, Pension in respect of those who retired / expired prior to 01-07-2014 shall be revised, by adding the existing Basic Pension, Fitment benefit at 18 % of the existing basic pension and 80% of existing Basic Pension. The amount so arrived will be regarded as consolidated pension with effect from 01-07-2014. In the calculation of consolidated pension in respect of those who retired/expired prior to 01-07-2014, errors have been noticed on account of which excess payment of pension has occurred.
- 2) In the case of employees who retired from service on or after 01-07-2014 and whose average emoluments spread over pre and post revised periods and have the eligibility of full pension and if the pension calculated at the time of retirement is less than 50% of the revised scale of pay from which the Government servant retired, 50% of the minimum of the revised scale of pay (Minimum Assured Pension) will be ensured. For those who are not eligible for full pension, the proportion of full pension based on the length of qualifying service shall be ensured. In the case of employees who retain pre- revised scale and retire/expire while in service on or after 01-07-2014, Pension, DCRG and Family Pension, as the case may be, shall be calculated in terms of these orders. Emoluments for

the calculation of Pensionary benefits in such cases will comprise of basic pay in the pre revised scale, plus admissible DA. Instead, they were given minimum assured pension which resulted in excess payment.

Instances of excess payment of Pension due to the reasons stated above have been noticed in 7 cases of 6 Treasuries amounting to Rs.3,00,798/-. Details are furnished in Annexure XIII.1.

- 3(a)) As per Para 5 of GO(P) No.524/2007/Fin. dated 26/10/2007, reduced pension consequent on commutation is to be effected from the first of the month following the month of payment of commuted value. As per G.O.(P)No. 180/06/Fin Dated 18-04-2006, Pensioners can commute up to 40% of their basic pension and the reduced pension will be paid until commuted portion of pension is restored based on the commutation factor. It was noticed during the inspection that, in some cases, full pension has been paid instead of the Reduced Pension after commutation. Thus an excess payment of Rs.5,41,556/- on this account has occurred in 6 Treasuries in 12 such cases in the year. Details are shown in Annexure XIII.2(a).
- 3(b)) As per Rule 6A under Appendix X of KSR Part III, the commuted portion of pension shall be restored from the first of the month following the month in which a period of twelve years elapses from the date of commutation, i.e. the date of reduction in pension after commutation in cases where commutation is done at retirement at the age of retirement and in other cases, the term for restoration shall be determined with reference to the commutation factor (rounded) in each case. Despite these Rule provisions, it was noticed that in 5 Treasuries pension has been paid in excess in 12 cases totaling to an amount of Rs.2,59,092/-, due to early restoration of commuted portion of pension. Details are shown in Annexure XIII.2(b).
- 3(c)) At the same time it was noticed in 93 cases pertaining to 23 Treasuries, restoration has not been effected on the stipulated date. Details are shown in Annexure XIII.2(c).

3.3.2. Excess payment of Family Pension and DR on Pension/Family Pension

In the case of death while in service, Family Pension is paid at a higher rate equivalent to twice the normal rate limited to 50 % of last pay drawn admissible for a period of seven years from the date of death of the Government employee or till attaining the age of 62 years whichever is earlier as per GO(P) 456/79(41)/Fin. dated 05/05/1979 and

GO(P)1101/87/Fin. dated 22/12/1987. However, in many cases, Family Pension at the higher rate and corresponding Dearness Relief were seen paid beyond the admissible period of seven years. Due to the non-adherence of the Rule provisions, Family Pension have been paid in excess in 87 cases amounting to Rs.47,64,114/- in 45 Treasuries in the year.

Dearness Relief for an amount of Rs.22,96,047/- has been paid in excess in 13 cases by 8 Treasuries. Details of the above cases are shown in Annexure XIII.3(a) and (b) respectively.

Similarly, in the Pension Payment Sub Treasury, Kozhikode (IR No.4554/18-19), Pension of Rs. 74,648/- has been paid after death in 1 case and Family Pension for an amount totalling to Rs.9,91,264/- has been paid without mustering in 3 cases during the year 18-19.

3.3.3. Excess payment of Festival Allowance and Medical Allowance

As per GO(P) No.253/2006/Fin dated 08-06-2006 employed Family Pensioners are not eligible to draw Festival Allowance and Medical Allowance along with their Family Pension. Double pensioners are eligible for Festival Allowance and Medical Allowance with either one of the pension. But Medical Allowance and Festival Allowance were seen paid with both Service Pension and Family Pension. A total of 24 cases were noticed in the year where Festival Allowance amounting to Rs.32,650/- has been paid in excess. Similarly, Medical Allowance has been paid in excess in respect of 22 cases amounting to Rs.74,511/- in the year. Details are shown in Annexure XIII.4(a) and (b) respectively.

3.3.4. Non production of required certificate for payment of Family Pension/Medical Allowance / Non-payment of Medical Allowance to Pensioners/Family Pensioners

Sub Treasury Officer should ensure the receipt of prescribed certificate for the following categories of Family Pensioners.

- 1) Son/daughter below 25 years:-
 - Non employment certificate/non-marriage Certificate
- 2) Unmarried daughter above 25 years:-
 - Certificate from the Revenue authorities concerned every year to prove that she remains unmarried along with an affidavit duly certified by the Notary Public of the locality to that effect.

3) Physically handicapped son:-

Certificate from the Medical Board every three years to the effect that the Family Pensioner suffers from the disability of the body/mind. Further, every year, certificate issued by the Revenue Authorities to prove that the Family Pensioner still remains unmarried and unemployed are also to be produced.

4) Widower:- Non-marriage certificate

As per GO(P) No.125/06/Fin. dated 17th March, 2006 Pensioners and Family Pensioners are eligible for Medical Allowance, irrespective of their age with effect from 1.3.2006, and those who are in receipt of double pension, have to produce a certificate regarding receipt of Medical Allowance in either of the pension only.

But payment of Family Pension/Medical Allowance is seen made without the receipt of above certificates in 21 Treasuries in 49 cases as detailed in Annexure XIII.5.

3.3.5. Short payment of Pension/Family Pension/Non-revision of Pension/Family Pension

As per GO(P) No.9/2016/Fin. dated 20-01-2016, the minimum Basic Pension / Family Pension will be Rs.8,500/- per month and the maximum Pension will be Rs.60,000/- (50% of the maximum of the highest scale of pay under State Government i.e.1,20,000/-). The maximum Family Pension (normal rate) will be Rs.36000/- (i.e. 30 % of Rs.1,20,000/- maximum of the highest scale of pay under State Government). In 19 Treasuries, 33cases of short payment of Pension/Family Pension/non payment of arrears of revision of Pension have been noticed. Likewise, in 99 Treasuries, Pension/Family Pension have not been revised in respect of 2093 cases. Details are given in Annexure XIII.6(a) and (b) respectively.

3.4. Non mustering of Pensioners/Family Pensioners

As per Rule 280 (a) of KTC Volume I, the Treasury Officer is to conduct mustering of pensioners annually in the case of Pensioners/Family Pensioners/PTSB holders. Mustering is to be done once in three years where payment of Pension is made through Money Order. These provisions are intended to prevent fraudulent payments. Non-mustering of Pensioners may cause crediting of monthly pension to inadmissible PTSB

account automatically, thus giving chances for fraudulent withdrawal from that account. Lapses on this account were noticed in 83 Treasuries in 13769 cases during the year 2018-19 whereas it was 5646 cases in 106 Treasuries during the year 2017-18. Graphical presentation of progression in the number of non mustered cases and depletion in the Treasuries when compared to the previous year is given below. Details are given in Annexure XIV.

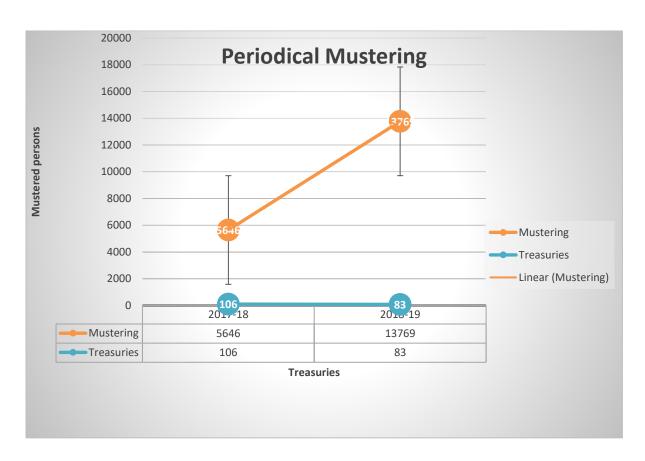


Figure 5 Non mustering

3.5. Retention of Excess cash balance

As per Rule 309 of KTC Vol.I, every year in the month of January, Government shall fix the maximum normal cash balance that can be retained in each District Treasury, for the next financial year. The total treasury cash balance in the district should never exceed this amount except in exceptional circumstances. When the Government considers it necessary, they may fix a higher figure as the maximum normal balance for a District for the months of the year when the transactions are heavy. The maximum normal balances so

fixed are communicated to the respective District Treasury Officers. The District Treasury Officer should in turn fix the maximum normal balance for retention by each Sub Treasury which does not transact its cash business through the Bank. The actual cash balance in a District/Sub Treasury should ordinarily be kept much below the normal maximum balance fixed for it, so that Government's credit balance with the RBI may be as large as possible. Also, excess retention of cash balance in Treasuries may cause loss of revenue to the State, by way of loss of interest on investment, payment of interest on Ways and Means Advances etc. In spite of this, excess retention of cash balance was noticed in 124 Treasuries during the year 2018-19. Details of retention of excess cash balance are given in Annexure XV.

3.6. Retention of balance in the imprest for Pension and Savings Bank transactions

In Banking Treasury, payment of Pension and Savings Banks transactions are to be made through Treasury counter by drawing money from Bank by debiting the Suspense Head 8658-00-102-96-09. The total amount paid is debited to Major Head 2071 by giving a contra credit entry to Suspense Head 8658-00-102-96-09. The Suspense Head 8658-00-102-96-09 normally shows the same figure on both Receipt and Payment Heads. During inspection, it is noticed in 19 Treasuries that, the debit figure appeared under the above Head of Account does not tally with the credit figure booked against that Head as detailed in Annexure XVI.

3.7. Advances drawn by Drawing and Disbursing Officers (DDOs) pending final settlement

As per Article 99 of KFC Vol.I, advances drawn by Drawing and Disbursing Officers for specific purposes are to be settled within 3 months in the respective financial year in which the advances were drawn, failing which Penal Interest @ 18% is to be recovered from the concerned Drawing and Disbursing Officers. On verification of pending advance list in TIS software, 122 advances for an amount of Rs.52,71,68,268/drawn by 73 DDOs were seen unadjusted, for a long period. This has been noticed in 19 Treasuries during the year 2018-19. The details are given in Annexure XVII.

3.8. Unoperated Savings Bank Accounts

In terms of Rule 28 & 40 of Treasury Savings Bank Rule, Savings Bank accounts in respect of which no transactions have taken place for five complete financial years and

more, cease to bear interest and the account will be treated as Un-operated Accounts. The balance in such accounts should be transferred to Revenue Deposit. During the inspection year under review, an amount of Rs.1,69,12,334/- was seen lying under 1577 SB accounts and 1 Treasury Public Account which were not operated for 5 years and more in 72 Treasuries without effecting the transfer to Revenue Deposit. Details are given in Annexure XVIII.

3.9. Idling of Government Money

As per Government Circular No.89/93/Fin. dated 14-12-1993, accounts which are actually not necessary have to be closed and balances transferred to the respective Head of Account (General Revenue of the State) in consultation with the Department concerned. The Government vide Circular No. 12/2011/Fin. dated 10-02-2011, directed all Controlling Officers to conduct review of similar SB accounts and transfer the balances outstanding to Government Account. Instances of parking of funds amounting to an amount of Rs.2,23,39,487/- by 21 Drawing and Disbursing Officers under 6 Treasuries have been noticed in the year. Details are given in Annexure XIX.

3.10. Non-deduction of Income Tax from Savings Bank/Pensioners Treasury Savings Bank Accounts and Fixed Deposits

Income Tax is to be deducted from interest accrued in Treasury SB accounts and Treasury FD accounts if the interest exceeds Rs.5000/- in a financial year, under Section 194 A (3) of IT Act 1961. However, on verification in Treasuries, lapses in deduction of Income Tax were noticed in 2270 cases relating to SB/PTSB Accounts in 80 Treasuries and 384 cases of Fixed Deposits for an amount of Rs.3,89,24,090/-in 67 Treasuries. Details are given in Annexure XX(a) and XX(b) respectively.

3.11. Non-deduction of Income Tax from Pension

As per Circular No.44/2014 dated 25-04-2014, the Director of Treasuries had issued directions to all Treasury Officers to deduct Income Tax from those pensioners who have assessed income above the exemption limit @ 1/12th for every month from the pension amount. Government vide Circular No, 70/Ass-C3/14/Fin dated 24-07-2014, have reiterated the stand of the Director of Treasuries to recover Income Tax in monthly installments. But on verification in the TIS, it is seen that IT has not been deducted while

making payment of pension in 277 cases by 49 Treasuries. Details are shown in Annexure XXI.

3.12. Excess paid Interest on Fixed Deposits/ incorrect crediting of interest on Fixed Deposits to another person's SB A/c

During inspection in the year 2018-19 in 7 Treasuries, it is noticed that interest has been paid in excess to 18 cases of Fixed Deposits made by several account holders amounting to Rs.12,381/-. Similarly, in Sub Treasuries Changaramkulam and Kundara, instances were noticed where interest on Fixed Deposit has been wrongly credited to SB account of another person. Details are furnished in Annexure XXII.

3.13. Defects noticed in Fixed Deposit Accounts/ PTSB Accounts

- 1) In the case of Fixed Deposit Accounts even after the expiry of maturity period, the accounts were neither closed nor renewed. There are **61** such cases in **15** Treasuries.
- 2) Similarly, in **3** Treasuries necessary details of the Depositors are not available in **13** Fixed Deposit Pass Books.
- 3) Certain PTSB Accounts were seen lying idle with balance at credit but without any transactions for a long period with continuous crediting of amount into the PTSB Account. Such instances are noted in 102 cases relating to 40 Treasuries. The details are given in Annexures XXIII (a), XXIII(b) & XIII(c) respectively.

3.14. Non-verification of safe custody articles

As per Rule 160 of KTC Vol.I, the Treasury Officer should verify periodically at intervals not exceeding six months, the presence of all sealed chests and packets in safe custody in the treasury and satisfy himself that the seals of each chest or packet are intact and note the results of verification in the Register of safe custody articles.

Further, Article 293 of KFC Vol.I envisages that the articles deposited in the treasury for safe custody should be verified once in a year by the officer who deposited them. It was observed that in 5 Treasuries, periodical verification of safe custody articles as prescribed in the Codes have not been carried out. Details are given in **Annexure XXIV.**

3.15. Irregularities noticed in Personal Deposit Accounts

- 1) As per Article 282 of KFC VOI.I, if any PD account remains un-operated for more than three years consecutively, the orders of the Government has to be obtained for closing such accounts, if the accounts are no longer required by the Administrator. The Government have issued instructions vide GO(P) No.229/2005/Fin. dated 18-05-2005 regarding the closure of un-operated PD Accounts. As per Para 3 of the Government Order, the Treasury Officers/Administrators (deposit holders) shall report to the Accountant General, the details of Head of account/source from which the funds were deposited to the PD Account, so as to effect the transfer crediting of balances in the Account. In 8 Treasuries 35 such accounts have been noticed remaining un-operated and an amount of Rs.4,37,74,530/- in total is parked in the accounts without any action.
- 2) Every year, the District Treasury Officer should prepare and send consolidated Annual Closing Balance Certificate in respect of PD accounts of all categories and consolidated list of lapsed deposits and outstanding items to the Accountant General (A&E). During the inspection, it is found that 5 District Treasuries have not strictly adhered to the above rule.
- 3) The District Treasury Officer is also required to prepare and send consolidated Plus and Minus memo in respect of PD Accounts under all categories to Accountant General at the close of every month vide Art 110 and Art 111 of KAC Vol.II. It is noticed that the said rule is not strictly followed by 16 Treasuries.

Details of Treasuries where such omissions noticed are given in Annexures XXV(a), XXV(b) &XXV(c).

3.16.1. Misclassification in Accounts

a. Misclassification of Recoveries of Overpayment

Misclassification of "Recoveries of Overpayment" pertaining to previous years is noticed in certain heads of accounts. ROP made during same financial year should be recorded under ROP of the concerned service head. But ROP pertaining to previous year(s) is to be recorded under the distinct Minor Head '911-Deduct recoveries of overpayments' below the concerned Major/Sub Major Heads in the Accounts.

In the year 2018-19, chalan receipts pertaining to previous years were recorded under incorrect heads of account instead of the minor head '911-Deduct Recoveries' in 17 Treasuries totaling to an amount of Rs.4,42,816/-. Such misclassifications would affect the accuracy of the Annual Accounts. Details of such misclassifications noticed are furnished in Annexure XXVI (a).

b. Booking of Receipts under wrong Head of Account

Recovery towards VAT is seen misclassified under 0040-00-110-VAT, instead of the correct Head 0040-00-111 in the year 2018-19. Such misclassification at the primary level at Treasury will ultimately lead to gross misrepresentation of receipts in the annual accounts. Such instances have been noticed in 9 Treasuries amounting to Rs.27,16,813/-Details are shown in Annexure XXVI (b).

c. Misclassification of Head of Account while booking Interest on Pension and DCRG arrears / Classification of certain categories of Pension as Charged Expenditure in Government Accounts

During the inspection year 2018-19, it was noticed that in **District Treasury**, **Thiruvananthapuram**, **Interest on Pension was misclassified under Pension head in 8 cases** which resulted in wrong depiction of expenditure in accounts. In the **Pension Payment Sub Treasury**, **Kozhikode**, payment of certain category of Pension are classified wrongly as Charged Expenditure in Government Accounts. Details are given in **Annexure XXVI** (c).

3.16.2. Operation of unauthorised Heads of Account

As per the detailed estimates of receipts and disbursement under Debt head, Central Pension is to be accounted under the authorised Detailed Head below 8658-00-101-99 (01) All India Service Pensioners (02) other Officers. Since the Detailed Head (00) is not an authorised head, there should not be any figure booked under this head. While inspecting the District Treasury, Kottarakkara (IR No. 4572/18-19) in the year 2018-19, it was noticed that transactions have been booked under the Head 8658-00-101-99-00 from January 2018 to December 2018, thus violating the accounting principles.

3.17. Delay in sending Reserve Bank Deposit Statements

Consolidated RBD Statement should reach Accountant General not later than 10th of the succeeding month. On verification of records, delay in sending the statement was noticed in 11 Treasuries during the year 2018-19. Details are furnished in Annexure XXVII.

3.18. Improper maintenance of Pay Bill Register

As per extant rules, any payment amounting to **Rs. 5,000/-** or more should be made after obtaining stamped receipt. During the review year 2018-19, in the Acquittance Register for salaries of **8** Treasuries, it was noted that payment was made without obtaining stamped receipt. In some cases, neither dated signature nor authorisation of the official as a proof of receipt of the amount is available in the Acquittance Register. Details are furnished in **Annexure XXVIII.**

3.19. Stock cum Issue Register of Savings Bank Cheque Book

- (a) As per Rule 62 of TSB Rules, Treasury Officer is required to conduct physical verification of cheque books once in a month and record the result of verification in the Stock register. This procedure was not seen observed in some treasuries.
 - (b) In certain cases, the signature of the recipients of the cheque books was not seen obtained.
- (c) The Cheque Book should be issued to the depositors in chronological order. In some treasuries, it is issued in random. Details of **45** treasuries where such instances were noticed in the year 2018-19 are shown in **Annexure XXIX**.

3.20. Unadjusted Tour Advance

In terms of Article 53(e) of KFC Vol.I, if the final bill of TA is not submitted within three months, the entire amount of advance with 12.5% penal interest (18% with effect from 10/07/2012) is to be recovered in lump from the succeeding salary bill and settled finally. However, on verification deficiency in adjusting tour advances for an amount totaling to Rs. 14,14,572/- was noticed in 23 cases under 2 Treasuries. Details are given in Annexure XXX.

3.21. Uncashed Pay Order Cheques

While verifying TIS local reports, it is noticed that some Pay order Cheques issued still remained unpaid even after a lapse of several years. In this connection, it may be noted that the validity of a POC expires after three months from the date of issue. It is noticed that 24 Pay Order Cheques issued by District Treasuries Palakkad and Kasaragode remains unpaid even after the expiry of the validity period. Details are furnished in Annexure XXXI.

3.22. Short Recovery of Quarters Rent

House rent at the rate of 2% of Basic pay is to be recovered from the employees residing at Government Quarters. In the case of employees drawing pay under UGC/AICTE scales of pay, House rent @ 4% of their basic pay, is to be recovered. Short recovery of quarters rent is noticed in 1 case for an amount of Rs.8661/- under Sub Treasury, Vellayambalam (IR No.4564/18-19) during the review year 2018-19.

3.23. Drawal of cash handling allowance

As per GO(P) No.243/2017/Fin dated 29-05-2017, Cash Handling Allowance has been discontinued with effect from 01-04-2017. During the inspection, it was noticed in 3 Treasuries that 3 officials have drawn an amount of Rs.10,100/- in total as Special Allowance for handling cash. Details are given in Annexure XXXII.

3.24. Short subscription to State Life Insurance

As per GO(P) No.104/2012/Fin dated 09-02-2012, rates of subscription towards State Life Insurance has been revised. Short deduction of SLI subscription was noticed in 92 cases in 37 Treasuries. Details are given in Annexure XXXIII.

3.25. Reimbursement of postal charges

Expenditure incurred for transmission of LIC Chalan and Schedule should be got reimbursed from LIC of India every six months. For this purpose, District Treasury Officer is required to collect the expenditure statement from the Sub Treasury Officers under his control and a consolidated statement forwarded to LIC of India for every half yearly period. Lapse in adhering to the said procedure was noticed in **District Treasury Cherpulasserry** (IR No.4456/18-19) during the inspection year 2018-19.

3.26. Irregularities in maintenance of Stamp Account

- 1) Rule 34 of Kerala Manufacture and Sale of Stamps Rules, 1960 stipulates that the Treasury Officer has to forward to the Accountant General before 1st of August each year, a stock account showing the opening balance of the financial year in which the report is due, receipt, sales and other issues during the respective year and the closing balance under each kind of stamp with a Certificate that the Stock has been physically verified. The Closing Balance shown should agree with the Plus and Minus Memorandum of March of the Financial Year under consideration. During the review year 2018-19, it was found that this procedure had not been followed by **Stamp Depot at Kollam and Sub Treasuries, Murikkasserry and Mannar**. Details are given in **Annexure XXXIV(a)**.
- 2) The stock of Stamps of all categories as per Stock Registers maintained in the Treasury should agree with the balance as per Stamp Stock View in Central Record Keeping Agency (CRA). On verification of Stock of Stamps in 33 Treasuries, difference is seen in the balance of stamps as per stock registers and stamp stock view in CRA during the review year 2018-19. Details are given in Annexure XXXIV(b).

3.27. Nalvazhi Registers

As per the directions of Honourable High Court of Kerala in Order No. WPK/18-2005 and Order No.2699/12 dated 15-11-2012, and subsequent directions issued by Director of Treasuries in Letter No. Vig.1/5084/2012 dated 18-01-2013, serial numbers in the Non-judicial stamp paper should be noted in the Nalvazhi registers of vendors, when they are sold to vendors. This is applicable with effect from 01-12-2012.

On verification of Nalvazhi Registers made available at the time of inspection, the said procedure was not seen followed in 37 cases in 19 Treasuries. Details of Treasuries are given in Annexure XXXV.

3.28. Discrepancies in regulation of pay/irregular sanction of Personal Pay/CCA

Erroneous fixation of pay/payment of CCA/Personal Pay etc were noticed in 23 cases in respect of 16 Treasuries. Details of such cases are shown in Annexure XXXVI.

3.29. Non-payment of Gratuity/Revalidation of time barred DCRG authorisation

As per GO(P)26/2002/Fin dated 4th May, 2002, the validity period of authorization of Death cum Retirement Gratuity expires after 36 months (i.e. 3 years) from the date of issue of the Order. Thereafter the said authorization has to be revalidated by the Accountant General and payment effected. During the review year 2018-19, in 5 Treasuries in 25 cases, neither the gratuity payment has been made nor the authorizations forwarded to the Accountant General for revalidation after the expiry of validity period. Details are furnished in Annexure XXXVII.

3.30. Discrepancies noticed in the Service Books maintained in Treasuries

On a review of the Service Books of the staff of the Department of Treasuries, the following omissions/irregularities were noticed:

- 1) Increment sanctioned where probation has not been declared.
- 2) Lack of updating of particulars of leave availed and unauthorised absence in Service Book.
- 3) Erroneous calculation/Excess credit/excess surrender of earned leave.
- 4) Non reckoning of leave taken while calculating Earned leave.
- 5) Nominations not seen recorded in Service Book.
- 6) Nominations filed found incomplete and incorrect etc.

Details of **86** Treasuries where the above deficiencies noticed are given in **Annexure XXXVIII.**

3.31. Non availability of Guard Rules in Treasury Strong Room

As per Article 136 of KTC Vol.I, no place in a Treasury should be used as a Strong Room unless an Officer of the Public Works Department not below the rank of an Executive Engineer has certified that it is secure and fit to be used as a Strong Room. Further, every Strong Room is to be inspected by the Executive Engineer annually and a certificate issued by him. Also the Treasury Officer should ensure that a set of Guard Rules issued by the Superintendent of Police is obtained and kept in the strong room. Non compliance/deficiencies of this procedure were noticed in ST Edakkara and DT Irinjalakuda. Details given in Annexure XXXIX.

PART IV

IT CONTROLS AND IT SECURITY OF THE TREASURY DEPARTMENT

A check on the various IT controls and IT security of the Treasury Department consequent on the implementation of IFMS has been undertaken in the Directorate of Treasuries and Pension Payment Sub Treasury, Thiruvananthapuram in March 2019. The remarks of the review are detailed below:-

Information Security System Audit

Information Security (IS) Policy Manual is not available with the Department of Treasuries. Hence it could not be verified whether the IS Policy adopted is as per applicable standards and subjected to review by Third Party Auditor (TPA). This is a vital document in the IFMS scenario to ensure that the Treasury Department is adhering strictly to the prescribed policies and procedures in all their transactions.

Physical Security

In the Directorate of Treasuries, soft copy of the Stock Register is available whereas in some Treasuries, the same is maintained in physical form without any specific format. During inspection, it has been noticed that Labels on Physical Assets are not made in the Directorate of Treasuries and Pension Payment Sub Treasury, Thiruvananthapuram. Clean Desktop Policy and Mechanism to prevent unauthorized access to the IT System or related components by way of 2 Stage Authentication using User ID, Password and VPN combination is available, but Physical Access Control Policies are not available.

Network Security

Regarding the Network Security system available, Cat-6 type of LAN Cables are used which is as per the standards used for Networking. Network Administrator and IP Policies are also available. The IP Policies of the System are seen mapped to the schematic standards and policies adopted by the WAN. Network switches and racks were seen placed at a definite height. It was

noticed that in Pension Payment Treasury, network ports were not labeled, hence the switch port from which the cables originated could not be located easily.

Application Security

It was observed that to login to the application by the Internal Users (Users/Operators), Login credentials/Biometric authentication/Digital Certificate is compulsorily required. But such Biometric Login/Password etc are not captured and stored under a 500 dpi Resolution. Password Policy is available and the application has the inbuilt capacity to enforce required password policy like minimum password length, complexity requirements, password age etc which are seen maintained in some of the Modules like PIMS, IAMS, etc. In all the modules, the application locks out User ID after a configurable number of unsuccessful attempts and also restricts the User authentication whose password has expired until the user changes the expired password. On successful login the application displays an appropriate message, otherwise an appropriate warning is displayed. Role based access control to enforce segregation of duties as well as user authentication and authorisation related transactions are encrypted in all the Modules. The system also performs due authentication when accessed by other systems/web services/interfaces. No external agency can directly access the database. Internal Controls like Data totaling/control totaling/checksums are deployed. The System is capable of securing File Transfer Protocols (FTP) ports. Encryption Algorithm such as AES and RSA are used wherever found necessary to encrypt data transfer to and from the application/web server. The data generated by the System such as MIS or any other information is time stamped to ensure non-repudiation, but it is not yet digitally signed. The implementation of Digital Signature Certification is in progress. The file uploaded to the Application system is thoroughly scanned before allowing it to reach application system for storage. The Maker-Checker Control concept is implemented.

Information Security Governance

Under Information Security Governance policy, each of the employees working on the project is aware of his or her responsibility with respect to Information Privacy and Information Security. Training is conducted periodically during the induction to ensure that every employee working on the project is trained in security awareness. Data Classification Scheme is in operation to maintain segregation between the various levels of sensitive information and for making information available only on a need-to-know basis.

Personal Information Processing / Storage Equipment

Personal information processing equipment like Laptop, Disk Drive, Pen Drive etc are not allowed inside the Treasuries/Sub Treasuries. Prior permission from concerned authorities has to be obtained before allowing the Personal information processing equipment inside the Treasuries. Tape Library in Data Centre is used as the main Information Storage Media in the Treasuries and is physically secured. Inventory and Frequency of reconciliation of Information Storage Media are not available. Information Storage Media like Magnetic Tape, Disk, CD etc are restricted to physical access by authorized personnel based on job responsibilities. Back-up Medias are stored in fire resistant safes or cabinets. Storage media are not allowed to be taken outside the Treasuries.

Computing Environment

It is noticed that all work stations hardware and associated peripheral equipment are not marked with a unique asset identification code. Hence identifying the assets easily using a unique code is not possible. USB Ports are not deactivated in all Desktops/Laptops used by the Treasury officials in order to prevent use of Pen-drives, external Disk Drives etc. Prior approval of the Treasury Officer has to be obtained for using CD-R drives. Unauthorized connections to the Internet are not seen made available using external or inbuilt modems, broadband connections, data card etc. Inbuilt modems in Desktops/Laptops are disabled.

General guidelines on computer virus control

In the Directorate of Treasuries, e-scan Version-14, the latest Antivirus solution is used and the same is deployed in a Central Server. The Directorate of Treasuries has so far not faced any virus attack. In all workstations, laptops and servers Antivirus solution is installed and all servers and desktops are automatically updated with the updated virus definitions from centralized server on daily basis. Updating of Antivirus solution is automatic and is done in a real-time frequency. During updating, patches for the Antivirus solution are installed automatically.

Compliance

Windows and DB2 are the two commercial software used in the Treasury. Windows is the OS used in the Desktops/Laptops whereas Linux is the OS used in Servers. The above commercial software acquired is used in accordance with licensing agreement. Licenses inventory or audit of licenses in electronic and paper repository is available. Other than the OS, proprietary software is also installed in the Treasury Directorate. License key is available for this proprietary software also

and evidence of procurement is maintained for license key obtained from other sources. These licensed software are regularly updated on a real-time measure. No unlicensed software, shareware (beyond its period of free use), public domain software or pirated software is used in Treasuries inspected.

Backup and Recovery

Backing-up is done in both manual and automatic way and the online backup is the technique used. Backup server is available as part of near DR. In the year 2018-19, the Treasury has not faced any down time due to non availability of backup. DR policy is defined for Treasury and the near DR is located at State Data Centre-2 at Technopark, Thiruvananthapuram. Far DR is located at Delhi. The role and responsibility for taking backup of all data that is stored within the new system has been assigned in accordance with the backup policy. Required backup solution for regular/scheduled backups has been implemented. Asymmetric encryption of data backup files using private key of sender and decryption with public key of the sender is in practice. The backup data is used as live data to check the consistency. The checking of backup data to ensure the consistency is by restore and check on testing server and on a daily basis through Data base system.

System Security

As part of system security, access control procedures have been framed and followed and the requirement to secure the entire IFMS system physically and logically has been considered and is under preparation. No special needs have been initiated which may allow users to override system controls as per their requirement. Hence there is no need for a control mechanism to check the allocation of privileged access rights. External users are not given access to the system. The access for internal users is secure through Lightweight Directory Access Protocol (LDAP) and appropriate authentication services. Every component of the IFMS system including the Computers, Printers, Users, Application and other peripheral equipment has been identified within the directory server and the access is governed by policies in one of the application namely Integrated Account Management System (IAMS). Access is seen restricted to users according to their requirement to read, write or execute data or software on the basis of the desired role. It allows controlling actions and access to resources of all users including privileged accounts such as root/administrator. Adequate care is seen taken to ensure that there is no mechanism available to delete data or information and all activities of deletion lead the data to be moved to a secondary place earmarked for storing deleted data. A single sign on into the entire IFMS system is not implemented like one identity is used to login into a PC and the same used to work within the application, database and other software and hardware of the IFMS System. The entire IT System is governed by a single user management policy that is defined and deployed centrally using a centralized administration panel. As such a one-to-one relationship between user IDs and individuals are incorporated. Role of the System Administrator has been identified and performs password management functions including controlled password expirations, forced password change with optional graced logins. Minimum password length (eight characters), alphanumeric password standards, password logging history and user lockout from failed login attempts etc are available. When a Department employee or third party contract employee resigns or retires, either prior to the retirement or as soon as possible after retirement occurs, a mechanism to revoke the System access rights is seen made available in Integrated Accounts Management System A time period for reconciliation of all active user ID's to ensure removal of (IAMS). redundant/unauthorized user IDs is specified in Integrated Accounts Management System (IAMS). Another special feature is that provisions have been incorporated in Integrated Accounts Management System (IAMS) to log and report all access violation attempts (user and resource authentication). Access to mailing service is strictly controlled using an access control policy and access to chat services is also strictly prohibited within the IFMS System. Access to Internet control has been controlled by access control method and content filtering policies and procedures.

General guidelines on Patch Management

A centralized patch management solution is deployed for the desktops and servers. Each desktop at Treasuries/Sub Treasuries/Disaster Recovery/Business Continuity Plans are not configured for automatic updating of patch from the centralized patch management server.

Data Protection

As part of the data protection, the passwords and other key data content are stored in encrypted form. Two stage authentication using User ID, Password and VPN combination is provided to ensure that data in any form is not copied on to any external media without authorization. Encryption of the backup of database using an asymmetric algorithm similar to the key for decryption does not lie with a single individual and is not traceable. Complete end point data protection is inbuilt in order to prohibit any type of data pilferage using unauthorized copying, storing and emailing.

Session Management

The limit check of one session per user or process ID is present. The limit on the maximum time length of an idle session exists to ensure that automatic session termination is built in as control. This maximum time length during peak hours and non peak hours and the calculation of peak hours is clearly defined in the scope of work. This maximum time length of idle session can be modified dynamically. There is an inbuilt facility for users to explicitly terminate a session or logout. An inbuilt control exists so that Authentication credentials are not stored on client computers after a session terminates.

Database Security

A parameter has been established to ensure that access to the database prompt is restricted only to the database administrator and or to a person designated for generating MIS reports using SQL statements. Restriction has been imposed to access the data from any non application platform. This can be done only through Specified Application which uses Two Stage authentication using User ID, Password and VPN combination. At present two skilled persons who have adequate qualification and Data base certificate are appointed on contract basis and they have been assigned administrative rights to the Operating System or DBA rights to Databases.

Application Deployment

As part of the application deployment, all unused ports, both software and hardware are blocked at all terminals and at Server machines. The application server is segregated from user zone through filtering mechanism such as firewall. The capability to modify and change an application over the application server is password protected and carried out by authorized personnel. The patches before being deployed are thoroughly audited by Department officials.

Audit Trails and Logs

Audit and system logs are the two different types of logs available in the application. Methodology of one year is adopted by the Treasuries and Sub Treasuries on a timeframe for which old audit logs will be maintained for ready reference in the system. After one year, the old records are to be archived. All application transaction details including time stamp, operator, approved IDs, update/modifications trail etc are logged in the application. The database can be accessed through Specified application which uses Two Stage Authentication using User ID, Password and VPN Combination to protect the logs/audit trails from unauthorized deletion, modification or disclosure.

There are no In-built audit trails for tracking creation, updating/modification and deletion for critical application areas in the system. Critical log information requiring urgent attention, issues which can lead to downtime are captured and an appropriate alert is generated and sent to the Technical Team of the Government Departments. These access logs are generated and monitored by Network Administrator of Directorate of Treasuries.

Non availability of necessary infrastructure in the Treasuries

During the local inspection of Sub Treasury Manjeshwar, by Treasury Inspection Party, it was noticed that on failure of power supply, all the client nodes functioning in the Treasuries were automatically switched off since UPS were not functioning properly. It was also observed that the UPS system connected to system does not function as the Batteries were worn out. Moreover, the Diesel Generator provided for uninterrupted power supply was also not working properly. Uninterrupted Power Supply is a must for IT related system and power failure adversely affects the working environment of Treasury and creates unnecessary hardship to the Pensioners. Man-days lost due to power failure could not be calculated as no registers are maintained to record such events. It has to be ensured that the functioning of Treasuries are not disrupted during power failure. Adequate infrastructure has to be provided to the Treasuries to ensure the smooth functioning of the Treasuries in the IFMS scenario.

Inspection Module

After the introduction of IFMS, all transactions of Treasury are performed through a set of new Software namely Core-TIS, Core-TSB, PIMS, IAMS, BIMS, CRA etc. The staff members of Treasury have been assigned separate user ID and password for login in to the system for carrying out their day to day transactions. The Audit Module for the inspection of the records of the Treasury through the system by Accountant General is being developed by National Informatics Centre. At present the inspection team get access to the Treasury System with the help of the Treasury staff. The Directorate of Treasuries has been addressed to provide the module at the earliest. This has to be given **top priority.**

ANNEXURE - I

LIST OF BANKING TREASURIES AS ON 31-03-2019

Sl No	TRY CODE	NAME OF TREASURY
1	101	District Treasury, Thiruvananthapuram
2	102	Principal Sub Treasury, Thiruvananthapuram
3	103	Additional Sub Treasury, Thiruvananthapuram
4	104	Sub Treasury, Vellayambalam
5	105	Sub Treasury, Kazhakuttom
6	106	Sub Treasury, Chirayinkil (Attingal)
7	107	Sub Treasury, Varkala
8	108	Sub Treasury, Kilimanoor
9	109	Sub Treasury, Legislative Complex
10	110	Sub Treasury, Kadakkavoor
11	111	Sub Treasury, Secretariate
12	112	Sub Treasury, Vikas Bhavan
13	113	Sub Treasury, Medical College, Thiruvananthapuram
14	114	Sub Treasury, Engineering College, Thiruvananthapuram
15	115	Sub Treasury, Kudappanakkunnu
16	199	Pension Payment Sub Treasury, Thiruvananthapuram

17	201	District Treasury, Kattakkada
18	202	Sub Treasury, Neyyattinkara
19	203	Sub Treasury, Nedumangad
20	204	Sub Treasury, Vizhinjam
21	205	Sub Treasury, Parassala
22	206	Sub Treasury, Vithura
23	207	Sub Treasury, Malayinkil
24	208	Pension Payment Sub Treasury, Neyyattinkara
25	209	Sub Treasury, Vellanad
26	301	District Treasury, Kollam
27	302	Sub Treasury, Kollam
28	303	Sub Treasury, Karunagappally
29	304	Sub Treasury, Chathannur
30	305	Sub Treasury, Kundara
31	306	Sub Treasury, Paravur
32	307	Sub Treasury, Chavara
33	399	Pension Payment Sub Treasury, Kollam
34	401	District Treasury, Kottarakkara
35	402	Sub Treasury, Kottarakkara
36	403	Sub Treasury, Sasthamcotta
37	404	Sub Treasury, Punalur

38	405	Sub Treasury, Pathanapuram
39	406	Sub Treasury, Kadakkal
40	407	Sub Treasury, Anchal
41	409	Sub Treasury, Pooyappally
42	501	District Treasury, Pathanamthitta
43	502	Sub Treasury, Pathanamthitta
44	503	Sub Treasury, Adoor
45	504	Sub Treasury, Ranni
46	505	Sub Treasury, Kozhenchery
47	506	Sub Treasury, Pandalam
48	507	Sub Treasury, Thiruvalla
49	508	Sub Treasury, Mallappally
50	509	Sub Treasury, Kumbanad
51	510	Sub Treasury, Konni
52	511	Sub Treasury, Ranni Perunad
53	601	District Treasury, Alappuzha
54	602	Sub Treasury, Alappuzha
55	603	Sub Treasury, Ambalapuzha
56	605	Sub Treasury, Cherthala
57	606	Sub Treasury, Kuthiathode
58	607	Sub Treasury, Poochakkal

59	699	Pension Payment Sub Treasury, Alappuzha
60	701	District Treasury, Chengannur
61	702	Sub Treasury, Chengannur
62	703	Sub Treasury, Kayamkulam
63	704	Sub Treasury , Mavelikkara
64	705	Sub Treasury, Edathua
65	706	Sub Treasury, Haripad
66	707	Sub Treasury, Mannar
67	708	Sub Treasury, Nooranad
68	709	Sub Treasury, Muthukulam
69	801	District Treasury, Kottayam
70	802	Sub Treasury, Kottayam
71	803	Sub Treasury, Ponkunnam
72	804	Sub Treasury, Changanacherry
73	805	Sub Treasury, Ettumanoor
74	806	Sub Treasury, Karukachal
75	807	Sub Treasury, Pampady
76	808	Sub Treasury, Pallickathode
77	809	Sub Treasury, Mundakayam
78	810	Sub Treasury, Gandhinagar (Medical College)
79	812	Sub Treasury, Ayarkunnam

80	901	District Treasury, Pala
81	902	Sub Treasury, Erattupetta
82	903	Sub Treasury, Meenachil
83	904	Sub Treasury, Vaikom
84	905	Sub Treasury, Kaduthuruthy
85	906	Sub Treasury, Uzhavoor
86	907	Sub Treasury, Kuruvilangad
87	1001	District Treasury, Idukki
88	1002	Sub Treasury, Peerumedu
89	1003	Sub Treasury, Devikulam
90	1004	Sub Treasury, Nedumkandom
91	1005	Sub Treasury, Thodupuzha
92	1006	Sub Treasury, Painavu
93	1007	Sub Treasury, Rajakumari
94	1008	Sub Treasury, Kattappana
95	1009	Sub Treasury, Karimannoor
96	1010	Sub Treasury, Adimali
97	1012	Sub Treasury, Murikkasseri
98	1101	District Treasury, Ernakulam
99	1102	Sub Treasury, Ernakulam
100	1103	Sub Treasury, North Paravur

101	1104	Sub Treasury, Aluva
102	1105	Sub Treasury, Mattancherry
103	1106	Sub Treasury, Mulanthuruthy
104	1107	Sub Treasury, Nayarambalam
105	1108	Sub Treasury, Tripunithura
106	1109	Sub Treasury, Angamali
107	1110	Addl Sub Treasury, Ernakulam
108	1112	Sub Treasury, Palluruthy
109	1199	Pension Payment Sub Treasury, Ernakulam
110	1201	District Treasury, Muvattupuzha
111	1202	Sub Treasury, Muvattupuzha
112	1203	Sub Treasury, Piravom
113	1204	Sub Treasury, Kalloorkad
114	1205	Sub Treasury, Kolenchery
115	1206	Sub Treasury, Koothattukulam
116	1207	Sub Treasury, Kunnathunad-Perumbavoor
117	1208	Sub Treasury, Kothamangalam
118	1301	District Treasury, Thrissur
119	1302	Sub Treasury, Thrissur
120	1303	Additional Sub Treasury, Thrissur
121	1305	Sub Treasury, Thalappilly

122	1306	Sub Treasury, Chavakkad
123	1309	Sub Treasury, Kunnamkulam
124	1315	Sub Treasury, Cherpu
125	1312	Sub Treasury, Chelakkara
126	1316	Sub Treasury, Medical College, Thrissur
127	1401	District Treasury, Palakkad
128	1402	Sub Treasury, Palakkad
129	1403	Sub Treasury, Alathur
130	1404	Sub Treasury, Chittur
131	1405	Sub Treasury, Coyalmannam
132	1406	Sub Treasury, Kollengode
133	1407	Sub Treasury, Vadakkencherry
134	1501	District Treasury, Malappuram
135	1502	Sub Treasury, Manjeri
136	1503	Sub Treasury, Perinthalmanna
137	1504	Sub Treasury, Ponnani
138	1505	Sub Treasury, Tirur
139	1506	Sub Treasury, Tirurangadi
140	1507	Sub Treasury, Nilambur
141	1508	Sub Treasury, Valanchery
142	1509	Sub Treasury, Areacode

143	1510	Sub Treasury, Kondotty
144	1511	Sub Treasury, Makkaraparamba
145	1512	Sub Treasury, Changaramkulam
146	1513	Sub Treasury, Karuvarakundu
147	1514	Sub Treasury, Wandoor
148	1515	Sub Treasury, Pulamanthole
149	1517	Sub Treasury, Kottakkal
150	1518	Sub Treasury, Edavanna
151	1519	Sub Treasury, Edakkara
152	1520	Sub Treasury, Vengara
153	1601	District Treasury, Kozhikode
154	1602	Addl Sub Treasury, Kozhikode
155	1603	Sub Treasury, Puthiyara
156	1604	Sub Treasury, Koyilandy
157	1605	Sub Treasury, Feroke
158	1606	Sub Treasury, Perambra
159	1607	Sub Treasury, Payyoli
160	1701	District Treasury, Thamarassery
161	1702	Sub Treasury, Koduvally
162	1703	Sub Treasury, Vadakara
163	1704	Sub Treasury, Thottilpalam

164	1705	Sub Treasury, Kallachi
165	1706	Sub Treasury, Thiruvambady
166	1707	Sub Treasury, Balussery
167	1708	Sub Treasury, Mukkom
168	1709	Sub Treasury, Koorachundu
169	1801	District Treasury, Wayanad
170	1802	Sub Treasury, Vythiri
171	1803	Sub Treasury, Sulthan Bathery
172	1804	Sub Treasury, Mananthavady
173	1805	Sub Treasury, Pulpally
174	1901	District Treasury, Kannur
175	1902	Sub Treasury, Kannur
176	1903	Sub Treasury, Thaliparamba
177	1904	Sub Treasury, Payyannur
178	1905	Sub Treasury, Sreekandapuram
179	1906	Sub Treasury, Pazhayangadi
180	1907	Sub Treasury, Chakkarakkallu
181	1908	Sub Treasury, Kolacherry
182	1909	Sub Treasury, Alakkode
183	1910	Sub Treasury, Cherupuzha
184	2001	District Treasury, Kasaragod
	1	<u> </u>

185	2002	Sub Treasury, Kasaragod
186	2003	Sub Treasury, Neeleshwar
187	2004	Sub Treasury, Hosdurg
188	2005	Sub Treasury, Vellarikundu
189	2101	District Treasury, Cherpulassery
190	2102	Sub Treasury, Ottapalam
191	2103	Sub Treasury, Mannarkkad
192	2104	Sub Treasury, Pattambi
193	2105	Sub Treasury, Sreekrishnapuram
194	2106	Sub Treasury, Agali
195	2107	Sub Treasury, Koottanad
196	2108	Sub Treasury, Shornur
197	2202	Sub Treasury, Mattannur
198	2203	Sub Treasury, Thalassery
199	2204	Sub Treasury, Kuthuparamba
200	2206	Sub Treasury, Iritty
201	2207	Sub Treasury, Panoor
202	2301	District Treasury, Irinjalakuda
203	2302	Sub Treasury, Mukundapuram
204	2303	Sub Treasury, Kodungalloor

205	2304	Sub Treasury, Chalakudy
206	2305	Sub Treasury, Pudukkad
207	2306	Sub Treasury, Annamanada
208	2307	Sub Treasury, Thriprayar

	LIST OF NON BANKING TREASURIES AS ON 31/03/2019		
Sl.No.	TRY CODE	Name of Treasury	
1	408	Sub Treasury, Chadayamangalam	
2	604	Sub Treasury, Mancompu	
3	811	Sub Treasury, Erumeli	
4	899	Pension Payment Sub Treasury, Changanassery	
5	1113	Sub Treasury, Kalamassery	
6	1314	Sub Treasury, Manalur	
7	1699	Pension Payment Sub Treasury, Kozhikode	
8	1806	Sub Treasury, Dwaraka	
9	1808	Sub Treasury, Nadavayal	
10	2201	District Treasury, Mattannur	
11	2205	Sub Treasury, Peravoor	
12	2299	Pension Payment Sub Treasury, Thalassery	
13	2007	Sub Treasury, Chattanchal	
14	2006	Sub Treasury, Manjeshwar	
15	2009	Sub Treasury, Malakkallu	

<u>LIST OF STAMP DEPOTS</u>			
Sl.No.	Name of Stamp Depots		
1	Stamp Depot, Kollam		
2	Stamp Depot, Pathanamthitta		
3	Stamp Depot, Alappuzha		
4	Stamp Depot, Kottayam		
5	Stamp Depot, Nedumkandom , Idukki		
6	Stamp Depot, Ernakulam		
7	Stamp Depot, Thrissur		
8	Stamp Depot, Palakkad		
9	Stamp Depot, Manjeri (Malappuram)		
10	Stamp Depot, Kozhikode		
11	Stamp depot, Mananthavady		
12	Stamp Depot, Kannur		
Numbe	er of District Treasuries	23	
Numbe	Number of Banking Sub Treasuries 185		
Numbe	Number of Non Banking Sub Treasuries 15		
	Number of Stamp Depots 12		
	Number of stamp Depots 12 Number of e-Treasuries 1		

ANNEXURE - II

Annual inspection and surprise visit conducted by the Deputy Directors at District Treasuries , Sub-Treasuries and Stamp Depots during the period 2018-19 (Referred to in Para 1.2.1 of Part I)

	DEPUTY DIRECT	OR (HQ THIRUVAN	ANTHAPURAM
Sl.No.	Name of Treasury	Annual inspection date	Surprise visit date
1	District Treasury THIRUVANANTHAPURAM	19.06.2018 to 23.06.2018	
2	Principal Sub Treasury, East Fort		30.10.2018
3	Additional Sub Treasury, Vanchiyoor		12.07.2018
4	Sub Treasury, Vellayambalam	12.03.2019 to 14.03.2019	29.10.2018
5	Sub Treasury Kazhakkoottam		
б	Sub Treasury Attingal		02.11.2018
7	Sub Treasury Varkala	13.11.2018 to 16.11.2018	
3	Sub Treasury Kilimanoor	09.04.2018 to 12.04.2018	
)	Sub Treasury, Legislative Complex	10.07.2018 to 12.07.2018	12.06.2018
10	Sub Treasury, Kadakkavur		
11	Sub Treasury, Secretariat		23.06.2018
12	Sub Treasury, Vikas Bhavan	09.10.2018 to 11.10.2018	12.07.2018
.3	Sub Treasury, Medical College		
14	Sub Treasury, Engineering College		

15	Sub Treasury, Kudappanakunnu Civil Station	12.12.2018 to 14.12.2018	
16	Pension Payment Sub Treasury Thiruvananthapuram		12.10.2018
17	District Treasury KATTAKKADA	22.05.2018 to 26.05.2018	13.06.2018
18	Sub Treasury, Neyyattinkara		27.09.2018
19	Sub Treasury, Nedumangad		
20	Sub Treasury, Vizhinjam		
21	Sub Treasury, Parassala	07.08.2018 to 10.08.2018	
22	Sub Treasury, Vithura	22.01.2019 to 25.01.2019	
23	Sub Treasury, Malayinkil		26.05.2018
24	Pension Payment Sub Treasury Neyyattinkara	25.09.2018 to 28.09.2018	10.08.2018
25	Sub Treasury, Vellanad		
26	District Treasury KOLLAM	26.06.2018 to 30.06.2018	
27	Sub Treasury, Kollam	15.01.2019 to 17.01.2019	
28	Sub Treasury, Karunagapally	08.05.2018 to 11.05.2018	
29	Sub Treasury, Chathanoor	21.11.2018 to 24.11.2018	
30	Sub Treasury, Kundara	11.02.2019 to 14.02.2019	
31	Sub Treasury, Paravoor	20.02.2019 to 23.02.2019	
32	Sub Treasury, Chavara		25.06.2018
33	Pension Payment Sub Treasury Kollam	11.09.2018 to 14.09.2018	28.11.2018
34	District Treasury KOTTARAKKARA	23.04.2018 to 27.04.2018	27.04.2018
35	Sub Treasury, Kottarakara	17.12.2018 to 19.12.2018	27.04.2018

36	Sub Treasury, Sasthamkotta	24.10.2018 to 27.10.2018	
37	Sub Treasury, Punalur		
38	Sub Treasury, Pathanapuram		
39	Sub Treasury, Kadakkal	25.07.2018 to 28.07.2018	
40	Sub Treasury, Anchal		
41	Sub Treasury, Chadayamangalam		
42	Sub Treasury, Pooyappally		
43	DEPU'	TY DIRECTOR -KO	TTAYAM
44	District Treasury PATHANAMTHITTA	12.02.2019 to 14.02.2019	
45	Sub Treasury, Pathanamthitta		
46	Sub Treasury, Adoor		21.06.2018
47	Sub Treasury, Ranni		21.08.2018,12.02.2019
48	Sub Treasury, Kozhencherry		29.11.2018
49	Sub Treasury, Pandalam		26.02.2019
50	Sub Treasury, Thiruvalla		27.06.2018
51	Sub Treasury, Mallappally	25.06.2018 to 27.06.2018	
52	Sub Treasury, Kumbanad		03.10.2018
53	Sub Treasury, Konni	24.09.2018 to 26.09.2018	21.06.2018
54	Sub Treasury Ranni Perunad		26.04.2018
55	District Treasury, ALAPPUZHA	19.02.2019 to 21.02.2019	
56	Sub Treasury, Alappuzha		
57	Sub Treasury, Ambalapuzha	22.01.2019 to 24.01.2019	

58	Sub Treasury, Moncombu	19.04.2018 to 21.04.2018	
59	Sub Treasury, Cherthala	25.07.2018 to 27.07.2018	30.06.2018
60	Sub Treasury, Kuthiathode		15.02.2019
61	Sub Treasury, Poochakkal	17.09.2018 to 19.09.2018	
62	Pension Payment Sub Treasury, Alappuzha		
63	District Treasury CHENGANNUR	29.01.2019 to 31.01.2019	
64	Sub Treasury, Chengannur		
65	Sub Treasury, Kayamkulam		05.01.2019
66	Sub Treasury, Mavelikkara	11.09.2018 to 13.09.2018	
67	Sub Treasury, Edathua	04.09.2018 to 06.09.2018	
68	Sub Treasury, Harippad	25.05.2018 to 26.05.2018	
69	Sub Treasury, Mannar		24.11.2018
70	Sub Treasury, Nooranad	13.11.2018 to 15.11.2018	
71	Sub Treasury Muthukulam		
72	District Treasury KOTTAYAM	11.12.2018 to 14.12.2018	19.05.2018, 06.09.2018
73	Sub Treasury, Kottayam		25.04.2018, 05.11.2018
74	Sub Treasury, Ponkunnam	12.06.2018 to 14.06.2018	23.03.2019
75	Sub Treasury, Changanachery		05.10.2018
76	Sub Treasury, Ettumanoor		24.05.2018
77	Sub Treasury, Karukachal	19.06.2018 to 21.06.2018	
78	Sub Treasury, Pampady	08.10.2018 to 11.10.2018	

79	Sub Treasury, Pallickathode	17.07.2018 to 19.07.2018	
80	Sub Treasury, Mundakayam		03.05.2018
81	Sub Treasury, Medical College, Kottayam		
82	Sub Treasury, Erumeli	07.08.2018 to 09.08.2018	26.04.2018
83	Sub Treasury, Ayarkunnam	09.05.2018 to 11.05.2018	
84	Pension Payment Sub Treasury Changanassery		
85	District Treasury PALA	25.02.2019 to 28.02.2019	
86	Sub Treasury, Erattupettah	22.11.2018 to 24.11.2018	30.08.2018
87	Sub Treasury, Meenachil		27.04.2018, 25.02.2019
88	Sub Treasury, Vaikom		01.02.2019
89	Sub Treasury, Kaduthuruthy	21.05.2018 to 23.05.2018	
90	Sub Treasury, Uzhavoor	10.07.2018 to 12.07.2018	
91	Sub Treasury, Kuravilangad	15.10.2018 to 17.10.2018	
92	District Treasury IDUKKI	05.02.2019 to 07.02.2019	
93	Sub Treasury, Peerumedu	11.04.2018 to 13.04.2018	30.05.2018
94	Sub Treasury, Devikulam	08.11.2018 to 09.11.2018	08.06.2018
95	Sub Treasury, Nedumkandam	23.10.2018 to 25.10.2018	28.12.2018
96	Sub Treasury, Thodupuzha		14.09.2018
97	Sub Treasury, Painavu	14.05.2018 to 15.05.2018	
98	Sub Treasury, Rajakumary	05.04.2018 to 07.04.2018	

99	Sub Treasury, Kattappana		07.06.2018, 27.12.2018
100	Sub Treasury, Karimannoor		
101	Sub Treasury, Adimali		08.06.2018, 07.11.2018
102	Sub Treasury Murikkassery	10.01.2019 to 11.01.2019	
103	DEPU	TY DIRECTOR -THRISS	UR
104	District Treasury ERNAKULAM (KAKKANAD)	09.08.2018, 05.09.2018 to 06.09.2018	31.05.2018
105	Sub Treasury, Ernakulam	12.01.2019 to 14.01.2019	
106	Sub Treasury, North Parur		07.07.2018
107	Sub Treasury, Aluva		
108	Sub Treasury, Mattanchery		
109	Sub Treasury, Mulamthuruthy		
110	Sub Treasury, Nayarambalam	16.10.2018 to 17.10.2018	
111	Sub Treasury, Tripunithura		
112	Sub Treasury, Angamaly		
113	Additional Sub Treasury, Ernakulam		
114	Sub Treasury, Palluruthy		
115	Sub Treasury Kalamassery		
116	Pension Payment Sub Treasury Ernakulam		
117	District Treasury MUVATTUPUZHA		14.03.2019
118	SubTreasury, Muvattupuzha	20.07.2018 to 21.07.2018	

119	Sub Treasury, Piravom		
120	Sub Treasury, Kalloorkad		
121	Sub Treasury, Kolenchery	26.02.2019 to 28.02.2019	
122	Sub Treasury, Koothattukulam		
123	Sub Treasury, Kunnathunad		
124	Sub Treasury, Kothamangalam	13.09.2018 to 15.09.2018	
125	District Treasury THRISSUR		18.01.2019
126	Sub Treasury, Thrissur		
127	Additional Sub Treasury, Thrissur		
128	Sub Treasury, Thalappilly		
129	Sub Treasury, Chavakkad		
130	Sub Treasury, Kunnamkulam		
131	Sub Treasury, Chelakkara		
132	Sub Treasury, Manalur		
133	Sub Treasury Cherpu		
134	Medical College ST, Thrissur		
135	District Treasury PALAKKAD	22.09.2018 to 28.09.2018	
136	Sub Treasury, Palakkad	25.01.2019 to 29.01.2019	
137	Sub Treasury, Alathur	17.05.2018 to 19.05.2018	
138	Sub Treasury, Chittur		
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Sub Treasury, Coyalmannam		
Sub Treasury, Kollengode.		
Sub Treasury, Vadakkencherry		05.03.2019
District Treasury CHERPULASSERY	27.07.2018 to 30.07.2018	21.12.2018
Sub Treasury, Ottappalam	11.06.2018 to 13.06.2018	
Sub Treasury, Mannarkkad	22.05.2018 to 24.05.2018	
Sub Treasury, Pattambi		
Sub Treasury, Sreekrishnapuram		
Sub Treasury, Agali		
Sub Treasury, Koottanad		
Sub Treasury, Shornur		
District Treasury IRINJALAKUDA		15.02.2019
Sub Treasury, Mukundapuram		
Sub Treasury, Kodungallur		
Sub Treasury, Chalakudy		
Sub Treasury, Pudukkad		
Sub Treasury, Annamanada		
Sub Treasury, Thriprayar	20.06.2018, 30.6.2018	
District Treasury MALAPPURAM		21.06.2018
Sub Treasury, Manjeri		
	Sub Treasury, Kollengode. Sub Treasury, Vadakkencherry District Treasury CHERPULASSERY Sub Treasury, Ottappalam Sub Treasury, Pattambi Sub Treasury, Sreekrishnapuram Sub Treasury, Agali Sub Treasury, Koottanad Sub Treasury, Shornur District Treasury IRINJALAKUDA Sub Treasury, Mukundapuram Sub Treasury, Kodungallur Sub Treasury, Chalakudy Sub Treasury, Pudukkad Sub Treasury, Annamanada Sub Treasury, Annamanada Sub Treasury, Thriprayar District Treasury MALAPPURAM	Sub Treasury, Vadakkencherry District Treasury CHERPULASSERY Sub Treasury, Ottappalam Sub Treasury, Mannarkkad Sub Treasury, Pattambi Sub Treasury, Sreekrishnapuram Sub Treasury, Koottanad Sub Treasury, Koottanad Sub Treasury, Shornur District Treasury IRNJALAKUDA Sub Treasury, Mukundapuram Sub Treasury, Chalakudy Sub Treasury, Pudukkad Sub Treasury, Pudukkad Sub Treasury, Pudukkad Sub Treasury, Pirprayar Sub Treasury, Annamanada Sub Treasury, Thriprayar 20.06.2018, 30.6.2018 District Treasury MALAPPURAM

159	Sub Treasury, Perinthalmanna		
160	Sub Treasury, Ponnani		07.11.2018
161	Sub Treasury, Tirur		
162	Sub Treasury, Tirurangadi	10.10.2018 to 12.10.2018	
163	Sub Treasury, Nilambur		
164	Sub Treasury, Valancherry		
165	Sub Treasury, Areacode		
166	Sub Treasury, Kondotty		
167	Sub Treasury, Makkaraparamba		
168	Sub Treasury, Changaramkulam		
169	Sub Treasury, Karuvarakundu		
170	Sub Treasury, Wandoor		
171	Sub Treasury, Pulamanthole		
172	Sub Treasury, Kottakkal		
173	Sub Treasury Edavanna		
174	Sub Treasury Edakkara	29.10.2018 to 31.10.2018	
175	Sub Treasury, Vengara		
176	DEPUT	 TY DIRECTOR -KOZHIK	ODE
177	District Treasury KOZHIKODE	16.05.2018 to 19.05.2018	07.09.2018
178	Additional Sub Treasury, Kozhikode	24.05.2018 to 26.05.2018	27.04.2018, 20.12.2018

179	Sub Treasury, Kozhikode		
	(Puthiyara)		
180	Sub Treasury, Koyilandy		
181	Sub Treasury, Feroke		27.06.2018
182	Sub Treasury, Perambra		02.02.2019
183	Sub Treasury, Payyoli		
184	Pension Payment Sub Treasury Kozhikode	12.06.2018 to 14.06.2018	
185	District Treasury THAMARASSERY		19.07.2018
186	Sub Treasury, Koduvally		
187	Sub Treasury, Vadakara		
188	Sub Treasury, Thottilpalam	13.12.2018 to 15.12.2018	
189	Sub Treasury, Kallachi		
190	Sub Treasury, Thiruvambady		31.05.2018
191	Sub Treasury, Balussery		05.01.2019
192	Sub Treasury, Mukkom		25.04.2018
193	Sub Treasury Koorachundu		
194	District Treasury WAYANAD		26.07.2018
195	Sub Treasury, Vythiri		20.04.2018
196	Sub Treasury, Sulthan Bathery		27.07.2018
197	Sub Treasury, Mananthavady		
198	Sub Treasury, Pulapally	10.01.2019 to 11.01.2019	13.07.2018
199	Sub Treasury, Dwaraka		

200	Sub Treasury, Nadavayal	08.11.2018 to 09.11.2018	
201	District Treasury, KANNUR		
202	Sub Treasury, Kannur		
203	Sub Treasury, Taliparamba	17.09.2018 to 19.09.2019	
204	Sub Treasury, Payyannur		
205	Sub Treasury, Sreekandapuram		
206	Sub Treasury, Pazhayangadi	11.09.2018 to 13.09.2018	
207	Sub Treasury, Chakkarakallu		
208	Sub Treasury Kolacherry	26.10.2018 to 27.10.2018	
209	Sub Treasury, Alakkod		05.07.2018
210	Sub Treasury Cherupuzha		
211	District Treasury KASARGODE	14.02.2019 to 16.02.2019	
212	Sub Treasury, Kasaragod		
213	Sub Treasury, Nileswar	10.10.2018 to 13.10.2018	
214	Sub Treasury, Hosdurg		
215	Sub Treasury, Vellarikundu		
216	Sub Treasury, Manjeswar		
217	Sub Treasury, Chattanchal		
218	Sub Treasury Malakkallu		
219	District Treasury MATTANNUR	09.05.2018 to 11.05.2018	

220	Sub Treasury, Mattannur		
221	Sub Treasury, Thalassery		
222	Sub Treasury, Kuthuparamba	14.03.2019 to 16.03.2019	
223	Sub Treasury, Peravoor		
224	Sub Treasury, Iritty		12.09.2018
225	Sub Treasury, Panoor	23.01.2018 to 25.01.2018	
226	Pension Payment Sub Treasury Thalassery		

	LIST OF STAMP DEPOTS		
Sl.No.	Name of Stamp Depot	Annual inspection date	Surprise visit date
1	Kollam(DD HQ)		
2	Alappuzha(DD KOTTAYAM)	18.01.2019 to 19.01.2019	
3	Pathanamthitta(DD KOTTAYAM)	19.12.2018 to 21.12.2018	
4	Kottayam(DD KOTTAYAM)	04.12.2018 to 06.12.2018	
5	Idukki(DD KOTTAYAM)	28.12.2018 to 29.12.2018	
6	Ernakulam(DD THRISSUR)	06.03.2019 to 07.03.2019	
7	Thrissur(DD THRISSUR)		
8	Palakkad(DD THRISSUR)		
9	Malappuram(DD KOZHIKODE)		
10	Kozhikkode(DD KOZHIKODE)		
11	Wayanad(DD KOZHIKODE)		
12	Kannur(DD KOZHIKODE)		

Annual inspection and surprise visit conducted by the District Treasury Officers at Sub Treasuries and Stamp Depots during the period 2018-19

Sl.No.	Name of Treasury	Annual inspection date	Surprise visit date
1	District Treasury Thiruvananthapuram		
2	Principal Sub Treasury, East Fort	not conducted	23/10/2018
3	Additional Sub Treasury, Vanchiyoor	not conducted	26/10/2018
4	Sub Treasury, Vellayambalam	not conducted	28/06/2018
5	Sub Treasury, Kazhakkoottam	not conducted	14/11/2018
6	Sub Treasury, Attingal	not conducted	23/09/2018
7	Sub Treasury, Varkala	not conducted	not conducted
8	Sub Treasury, Kilimanoor	not conducted	not conducted
9	Sub Treasury, Legislative Complex	not conducted	not conducted
10	Sub Treasury, Kadakkavur	not conducted	not conducted
11	Sub Treasury, Secretariat	not conducted	12/03/2019

12	Sub Treasury, Vikas Bhavan	not conducted	not conducted
13	Sub Treasury, Medical College	not conducted	not conducted
14	Sub Treasury, Engineering College	not conducted	not conducted
15	Sub Treasury, Kudappanakunnu Civil Station	not conducted	not conducted
16	Pension Payment Sub Treasury Thiruvananthapuram	not conducted	not conducted
17	District Treasury Kattakkada		
18	Sub Treasury, Neyyattinkara	28/05/2018 to 30/05/2018	13/06/2018,18/12/2018
19	Sub Treasury, Nedumangad	25/04/2019 to 27/04/2019	14/06/2018,27/03/2019
20	Sub Treasury, Vizhinjam	19/04/2018 to 21/04/2018	28/03/2019
21	Sub Treasury, Parassala	24/09/2018 to 26/092018	27/03/2019
22	Sub Treasury, Vithura	17/05/2018 to 19/05/2018	24/06/2018,25/03/2019
23	Sub Treasury, Malayinkil	20/05/2019 to 22/05/2019	27/10/2018
24	Pension Payment Sub Treasury Neyyattinkara	10/04/2019 to 12/04/2019	18/12/2018
25	Sub Treasury, Vellanad	15/11/2018 to 17/11/2018	30/04/2018,04/06/2018, 06/09/2018

26	District Treasury Kollam		
27	Sub Treasury, Kollam	22/01/2019 to 24/01/2019	17/01/2019
28	Sub Treasury, Karunagapally	08/01/2019 to 10/01/2019	18/05/2018,08/03/2019
29	Sub Treasury, Chathanoor	10/12/2018 to 12/12/2018	24/04/2018,08/02/2019
30	Sub Treasury, Kundara	29/01/2019 to 31/01/2019	14/06/2018
31	Sub Treasury, Paravoor	28/11/2018 to 30/11/2018	13/06/2018,14/02/2019
32	Sub Treasury, Chavara	23/11/2018 to 25/11/2018	18/05/2018,08/03/2019
33	Pension Payment Sub Treasury Kollam	26/12/2018 to 27/12/2018	20/03/2019
34	District Treasury Kottarakara		
35	Sub Treasuty, Kottarakkara	12/9/2018 to 14/9/2018	16/04/2018,28/07/2018, 12/10/2018
36	Sub Treasury, Sasthamkotta	08/05/2018 to 11/05/2018	27/06/2018,15/11/2018
37	Sub Treasury, Punalur	18/11/2019 to 20/11/2019	09/08/2018
38	Sub Treasury, Pathanapuram	19/04/2018 to 21/04/2018	17/04/2018,04/07/2018, 16/10/2018
39	Sub Treasury, Kadakkal	24/06/2019 to 26/06/2019	14/04/2018,28/07/2018, 12/10/2018

40	Sub Treasury, Anchal	12/12/2018 to 14/12/2018	15/05/2018,20/10/2018,
			12/12/2018,24/01/2019
41	Sub Treasury, Chadayamangalam	04/09/2018 to 05/09/2018	14/06/2018,30/11/2018
42	Sub Treasury, Pooyappally	13/06/2019 to 15/06/2019	28/04/2018,06/10/2018
43	District Treasury Pathanamthitta		
44	Sub Treasury, Pathanamthitta	20/07/2018 to 21/07/2018	12/06/2018,21/07/2018, 23/10/2018,07/03/2019, 13/06/2019,30/06/2019, 30/09/2019
45	Sub Treasury, Adoor	16/10/2018 to 17/10/2018	18/06/2018,10/10/2018, 19/02/2019, 02/03/2019, 01/06/2019
46	Sub Treasury, Ranni	19/09/2018 to 22/09/2018	19/09/2018,28/02/2019, 19/06/2019
47	Sub Treasury, Kozhencherry	27/07/2018 to 30/07/2018	30/07/2018,24/10/2018, 19/02/2019,15/03/2019, 29/06/2019
48	Sub Treasury, Pandalam	22/02/2019 to 23/02/2019	13/11/2018, 23/02/2019,24/06/2019, 18/10/2019
49	Sub Treasury, Thiruvalla	25/10/2018 to 26/10/2018	28/05/2018,22/09/2018, 11/12/2018, 21/03/2019, 25/06/2019
50	Sub Treasury, Mallappally	19/12/2018 to 20/12/2018	31/08/2018,18/12/2018, 19/03/2019,22/06/2019
51	Sub Treasury, Kumbanad	24/01/2019 to 25/01/2019	30/08/2018,23/01/2019, 30/05/2019,18/09/2019
52	Sub Treasury, Konni	26/12/2018 to 27/12/2018	20/06/2018, 06/09/2018, 27/12/2018, 14/02/2019, 14/06/2019
53	Sub Treasury, Ranni Perunad	18/02/2019 to 19/02/2019	29/5/2018, 29/6/2018, 31/7/2018, 07/09/2018, 15/10/2018, 27/11/2018, 20/02/2019, 20/03/2019, 26/04/2019, 31/05/2019, 19/09/2019

54	District Treasury, Alappuzha		
55	Sub Treasury, Alappuzha	08/11/2018 to 09/11/2018	25/05/2018, 09/10/2018, 22/02/2019
56	Sub Treasury, Ambalapuzha	29/10/2018 to 30/10/2018	15/05/2018, 19/09/2018, 29/12/2018, 27/03/2019
57	Sub Treasury, Moncombu	18/12/2018 to 19/12/2018	27/04/2018, 28/05/2018, 26/06/2018, 26/09/2018, 27/10/2018, 25/11/2018, 27/12/2018, 28/01/2019, 23/02/2019, 21/03/2019
58	Sub Treasury, Cherthala	12/11/2018 to 14/11/2018	27/06/2018, 12/10/2018, 22/02/2019
59	Sub Treasury, Kuthiathode	17/09/2018 to 18/09/2018	14/06/2018, 22/12/2018, 19/03/2019
60	Sub Treasury, Poochakkal	27/07/2018 to 28/07/2018	17/10/2018, 15/03/2019
61	Pension Payment Sub Treasury, Alappuzha	20/07/2018 to 21/07/2018	23/04/2018,24/05/2018, 28/06/2018, 25/09/2018, 16/10/2018,23/11/2018, 21/12/2018,31/01/2019, 28/02/2019, 20/03/2019
62	District Treasury, Chengannur		28/02/2019, 20/03/2019
63	Sub Treasury, Chengannur	19/03/2019 to 20/03/2019	27/04/18, 03/10/2018, 19/11/2018, 23/01/2019
64	Sub Treasury, Kayamkulam	27/11/2018 to 29/11/2018	06/04/2018, 31/10/2018
65	Sub Treasury, Mavelikkara	25/07/2018 to 28/07/2018	28/04/2018, 25/07/2018, 26/11/2018, 04/02/2019
66	Sub Treasury, Edathua	28/06/2018 to 30/06/2018	14/05/2018, 17/10/2018
67	Sub Treasury, Harippad	14/02/2019 to 16/02/2019	17/10/2018 (No strong room)

68	Sub Treasury, Mannar	12/03/2019 to 14/03/2019	14/05/2018, 11/06/2018,22/12/2018
69	Sub Treasury, Nooranad	22/10/2018 to 24/10/2018	22/05/2018, 12/06/2018, 22/10/2018, 25/01/2019
70	Sub Treasury, Muthukulam	21/02/2019 to 23/02/2019	24/04/2018,21/05/2018, 23/06/2018, 31/07/2018, 23/08/2018,22/09/2018, 23/10/2018, 29/11/2018, 31/12/2018, 10/01/2019, 21/02/2019, 25/03/2019
71	District Treasury Kottayam		
72	Sub Treasury, Kottayam	23/10/2018 to 25/10/2018	19/09/2018, 24/10/2018, 27/11/2018, 22/03/2019
73	Sub Treasury, Ponkunnam	19/12/2018 to 21/12/2018	19/12/2018
74	Sub Treasury, Changanassery	19/02/2019 to 20/02/2019	15/12/2018,19/02/2019
75	Sub Treasury, Ettumanoor	17/01/2019 to 19/01/2019	06/10/2018,17/01/2019
76	Sub Treasury, Karukachal	13/02/2019 to 15/02/2019	22/12/2018,13/02/2019
77	Sub Treasury, Pampady	13/11/2018 to 14/11/2018	13/11/2018,23/02/2019
78	Sub Treasury, Pallickathode	10/01/2019 to 11/01/2019	10/01/2019
79	Sub Treasury, Mundakayam	16/11/2018 to 17/11/2018	Not Conducted (No Strong room)
80	Sub Treasury, Medical College, Kottayam	21/11/2018 to 23/11/2018	21/11/2018,25/02/2019

81	Sub Treasury, Erumeli	28/01/2019 to 28/01/2019	11/04/2018,08/06/2018, 19/07/2018, 14/08/2018, 29/09/2018,16/11/2018, 28/01/2019
82	Sub Treasury, Ayarkunnam	Not Conducted	12/4/2018,5/1/2019
83	Pension Payment Sub Treasury Changanassery	27/12/2018 to 29/12/2018	25/04/2018,30/05/2018, 29/06/2018, 13/7/2018,31/8/2018, 26/09/2018, 31/10/2018,28/11/2018, 27/12/2018, 25/01/2019,16/02/2019, 25/03/2019
84	District Treasury Pala		
85	Sub Treasury, Erattupettah	22/01/2019 to 24/01/2019	14/06/2018,11/01/2019
86	Sub Treasury, Meenachil	19/02/2019 to 21/02/2019	20/06/2018,13/02/2019
87	Sub Treasury, Vaikom	13/12/2018 to 15/12/2018	21/07/2018,08/02/2019
88	Sub Treasury, Kaduthuruthy	15/10/2018 to 17/10/2018	13/07/2018,08/03/2019
89	Sub Treasury, Uzhavoor	07/11/2018 to 09/11/2018	20/07/2018,14/02/2019
90	Sub Treasury, Kuravilangad	11/02/2019 to 13/02/2019	11/04/2018,06/09/2018, 13/03/2019
91	District Treasury Idukki		
92	Sub Treasury, Peerumedu	15/10/2018 to 17/10/2018	21/06/2018
93	Sub Treasury, Devikulam	21/03/2018 to 22/03/2018	23/01/2019
94	Sub Treasury, Nedumkandam	12/03/2019 to 13/03/2019	30/05/2018
95	Sub Treasury, Thodupuzha	11/02/2019 to 13/02/2019	23/10/2018
96	Sub Treasury, Painavu	21/02/2019 to 22/02/2019	16/05/2018
97	Sub Treasury, Rajakumary	05/03/2019 to 06/03/2019	14/11/2018
98	Sub Treasury, Kattappana	Not conducted	27/03/2019

99	Sub Treasury, Karimannoor	26/02/2019 to 27/02/2019	20/10/2018
100	Sub Treasury, Adimali	13/03/2019 to 14/03/2019	08/11/2018
101	Sub Treasury, Murikkassery	26/02/2019 to 27/02/2019	04/06/2018
102	District Treasury Ernakulam (Kakkanad)		
103	Sub Treasury, Eranakulam	21/12/2018 to 22/12/2018	05/06/2018,07/09/2018
104	Sub Treasury, North Parur	15/10/2018 to 16/10/2018	06/12/2018,14/03/2019
105	Sub Treasury, Aluva	21/02/2019 to 22/02/2019	08/11/2018,07/03/2019
106	Sub Treasury, Mattanchery	13/12/2018 to 14/12/2018	10/04/2018
107	Sub Treasury, Mulamthuruthy	23/06/2018 to 25/06/2018	30/10/2018
108	Sub Treasury, Nayarambalam	13/09/2018 to 14/09/2018	28/11/2018
109	Sub Treasury, Tripunithura	20/04/2018 to 21/04/2018	08/05/2018,12/02/2019
110	Sub Treasury, Angamaly	23/11/2018 to 24/11/2018	Not conducted
111	Additional Sub Treasury, Ernakulam	15/02/2019 to 18/02/2019	22/05/2018
112	Sub Treasury, Palluruthy	12/06/2018 to 13/06/2018	Not conducted
113	Sub Treasury Kalamassery	27/07/2018 to 28/07/2018	28/04/2018
114	Pension Payment Sub Treasury Eranakulam	17/05/2018 to 19/05/2018	23/10/2018
115	District Treasury Muvattupuzha		
116	SubTreasury, Muvattupuzha	12/03/2019 to 13/03/2019	20/06/2018,28/11/2018, 19/02/2019
117	Sub Treasury, Piravom	27/10/2018 to 29/10/2018	12/06/2018,05/12/2018, 13/02/2019
118	Sub Treasury, Kalloorkad	12/10/2018 to 15/10/2018	19/06/2018,15/11/2018, 23/02/2019

120			07/01/2019
	Sub Treasury, Koothattukulam	16/11/2018 to 19/11/2018	14/06/2018,14/08/2018, 23/01/2019
121	Sub Treasury, Kunnathunad	11/01/2019 to 15/01/2019	25/06/2018,24/09/2018, 27/11/2018
122	Sub Treasury, Kothamangalam	15/12/2018 to 18/12/2018	21/06/2018,22/11/2018, 21/02/2019
123	District Treasury Thrissur		
124	Sub Treasury, Thrissur	not conducted	19/07/2018
125	Additional Sub Treasury, Thrissur	11/02/2019 to 12/02/2019	12/06/2018
126	Sub Treasury, Thalappilly	not conducted	26/05/2018,23/01/2019
127	Sub Treasury, Chavakkad	not conducted	20/7/2018
128	Sub Treasury, Kunnamkulam	not conducted	29/5/2018
129	Sub Treasury, Chelakkara	not conducted	not conducted
130	Sub Treasury, Manalur	not conducted	09/05/2018
131	Sub Treasury, Cherpu	not conducted	27/04/2018
132	Medical College ST, Thrissur	29/01/2018 to 30/01/2019	06/06/2018
133	District Treasury Palakkad		
134	Sub Treasury, Palakkad	14/03/2018to 19/03/2018	25/6/2018
135	Sub Treasury, Alathur	20/03/2018 to 23/03/2018	06/03/2018,20/06/2018, 12/12/2018
136	Sub Treasury, Chittur	24/10/2018 to 27/10/2018	12/6/2018,10/10/2018
137	Sub Treasury, Coyalmannam	16/01/2019 to 19/01/2019	28/6/2018,6/12/2018
138	Sub Treasury, Kollengode.	13/12/2018 to 15/12/2018	14/6/2018,7/11/2018

Sub Treasury, Vadakkencherry	21/11/2018 to 26/11/2018	22/6/2018,19/2/2019
District Treasury Malappuram	NIL	18/03/2019
Sub Treasury, Manjeri	24/09/2018	NIL
Sub Treasury, Perinthalmanna	22/02/2018	17/09/2018
Sub Treasury, Ponnani	NIL	13/06/2018
Sub Treasury, Tirur	NIL	13/07/2018
Sub Treasury, Tirurangadi	28/05/2018	16/03/2019
Sub Treasury, Nilambur	NIL	NIL
Sub Treasury, Valancherry	12/09/2018	NIL
Sub Treasury, Areacode	16/10/2018	22/06/2018,24/12/2018
Sub Treasury, Kondotty	NIL	18/01/2019
Sub Treasury, Makkaraparamba	NIL	13/12/2018,14/03/2019
Sub Treasury, Changaramkulam	NIL	04/05/2018,19/12/2018
Sub Treasury, Karuvarakundu	24/01/2018	22/05/2018,17/12/2018
Sub Treasury, Wandoor	11/01/2018	20/07/2018,22/09/2018, 14/02/2019
Sub Treasury, Pulamanthol	NIL	27/09/2018
Sub Treasury, Kottakkal	29/04/2018	09/10/2018,04/02/2019
Sub Treasury Edavanna	NIL	26/04/2018,19/02/2019
Sub Treasury Edakkara	18/05/2018	20/10/2018,12/02/2019
Sub Treasury, Vengara	30/07/2018	23/05/2018,15/02/2019
	District Treasury Malappuram Sub Treasury, Manjeri Sub Treasury, Perinthalmanna Sub Treasury, Ponnani Sub Treasury, Tirur Sub Treasury, Nilambur Sub Treasury, Valancherry Sub Treasury, Areacode Sub Treasury, Kondotty Sub Treasury, Makkaraparamba Sub Treasury, Changaramkulam Sub Treasury, Karuvarakundu Sub Treasury, Wandoor Sub Treasury, Pulamanthol Sub Treasury, Kottakkal Sub Treasury Edavanna Sub Treasury Edakkara	District Treasury Malappuram Sub Treasury, Manjeri Sub Treasury, Perinthalmanna 22/02/2018 Sub Treasury, Ponnani NIL Sub Treasury, Tirur NIL Sub Treasury, Tirur Sub Treasury, Nilambur NIL Sub Treasury, Valancherry 12/09/2018 Sub Treasury, Areacode 16/10/2018 Sub Treasury, Kondotty NIL Sub Treasury, Makkaraparamba NIL Sub Treasury, Changaramkulam NIL Sub Treasury, Karuvarakundu 24/01/2018 Sub Treasury, Wandoor 11/01/2018 Sub Treasury, Wandoor 11/01/2018 Sub Treasury, Wandoor 11/01/2018 Sub Treasury, Wandoor NIL Sub Treasury, Kottakkal Sub Treasury, Kottakkal Sub Treasury Edavanna NIL Sub Treasury Edavanna NIL Sub Treasury Edakkara 18/05/2018

159	District Treasury Kozhikode		
160	Additional Sub Treasury, Kozhikode	14/02/2018 to 16/02/2018	21/06/2018,15/11/2018, 07/03/2019
161	Sub Treasury Kozhikode (Pudiyara)	08/10/2018 to 10/10/2018	06/06/2018,07/01/2019
162	Sub Treasury, Koyilandy	14/06/2018 to 16/06/2018	14/06/2018,28/09/2018, 14/02/2019
163	Sub Treasury, Feroke	10/01/2019 to 14/01/2019	12/07/2018,24/09/2018, 28/12/2018
164	Sub Treasury, Perambra	16/07/2018 to 18/07/2018	08/05/2018,17/10/2018, 23/02/2019
165	Sub Treasury, Payyoli	21/12/2018 to 24/12/2018	23/06/2018,25/09/2018, 14/11/2018
166	Pension Payment Sub Treasury Kozhikode	30/08/2018 to 01/09/2018	11/05/2018,09/11/2018, 31/12/2018
167	District Treasury Thamarassery		
168	Sub Treasury, Koduvally	Not conducted	Not conducted
169	Sub Treasury, Vadakara	Not conducted	Not conducted
170	Sub Treasury, Thottilpalam	Not conducted	Not conducted
171	Sub Treasury, Kallachi	Not conducted	Not conducted
172	Sub Treasury, Thiruvambady	Not conducted	Not conducted
173	Sub Treasury, Balussery	Not conducted	Not conducted
174	Sub Treasury, Mukkom	Not conducted	Not conducted
175	Sub Treasury Koorachundu	Not conducted	Not conducted
176	District Treasury Wayanad		
177	Sub Treasury, Vythiri	Not conducted	15/03/2019
178	Sub Treasury, Sulthan Bathery	Not conducted	06/03/2019

179	Sub Treasury, Mananthavady	Not conducted	14/03/2019
180	Sub Treasury, Pulpally	Not conducted	07/03/2019
181	Sub Treasury, Dwaraka	Not conducted	08/03/2019
182	Sub Treasury, Nadavayal	Not conducted	13/03/2019
183	District Treasury Kannur		
184	Sub Treasury, Kannur	Not conducted	09/05/2018
185	Sub Treasury, Taliparamba	Not conducted	19/02/2019
186	Sub Treasury, Payyannur	Not conducted	16/05/2018
187	Sub Treasury, Sreekandapuram	28/06/2018 to 30/06/2018	20/02/2019
188	Sub Treasury, Pazhayangadi	27/09/2018 to 29/09/2018	14/05/2018,16/02/2019
189	Sub Treasury, Chakkarakallu	24/05/2018 to 26/052018	25/04/2018,14/11/2018
190	Sub Treasury Kolacherry	26/07/2018 to 28/07/2018	10/05/2018,28/11/2018
191	Sub Treasury, Alakkod	17/05/2018 to 19/05/2018	3/12/2018
192	Sub Treasury Cherupuzha	22/11/2018 to 23/11/2018	Not conducted
193	District Treasury Kasaragod		
194	Sub Treasury, Kasaragod	25/02/2019 to 27/02/2019	15/05/2018,04/09/2018
195	Sub Treasury, Nileswar	14/02/2019 to 16/02/2019	08/06/2018,30/08/2018, 30/11/2018, 05/01/2019
196	Sub Treasury, Hosdurg	23/01/2019 to 25/01/2019	03/05/2018,21/07/2018, 24/09/2018
197	Sub Treasury, Vellarikundu	15/01/2019 to 17/01/2019	27/09/2018,22/11/2018
198	Sub Treasury, Manjeswar	12/12/2018 to 14/12/2018	27/04/2018,04/10/2018, 03/12/2018,19/03/2019

199	Sub Treasury, Chattanchal	18/12/2018 to 20/12/2018	11/04/2018,04/08/2018, 09/10/2018,12/11/2018, 21/03/2019
200	Sub Treasury Malakkallu	04/02/2019 to 06/02/2019	26/05/2018,18/07/2018, 01/09/2018,01/03/2019
201	District Treasury Cherupulassery		
202	Sub Treasury, Ottappalam	Not conducted	20/06/2018,17/10/2018, 16/02/2019
203	Sub Treasury, Mannarkkad	Not conducted	12/04/2018,31/08/2018, 07/02/2019
204	Sub Treasury, Pattambi	Not conducted	25/06/2018,10/10/2018
205	Sub Treasury, Sreekrishnapuram	23/02/2019 to 25/02/2019	19/06/2018,22/10/2018, 08/02/2019
206	Sub Treasury, Agali	Not conducted	23/05/2018,25/09/2018, 05/02/2019
207	Sub Treasury, Koottanad	07/03/2019 to 08/03/2019	25/05/2018,08/11/2018
208	Sub Treasury, Shornur	Not conducted	23/06/2018,16/10/2018, 12/02/2019
209	District Treasury Mattannur		
210	Sub Treasury, Mattannur	23/01/2019 to 25/01/2019	5/1/2019
211	Sub Treasury, Thalassery	20/12/2018 to 22/12/2018	11/05/2018,02/08/2018
212	Sub Treasury, Kuthuparamba	13/12/2018 to 15/12/2018	11/3/2019
213	Sub Treasury, Peravoor	10/10/2018 to 12/10/2018	11/04/2018,15/09/2018, 06/12/2018
214	Sub Treasury, Iritty	27/11/2018 to 29/11/2018	17/05/2018,03/08/2018, 17/10/2018, 16/03/2019
215	Sub Treasury, Panoor	22/11/2018 to 24/11/2018	28/04/2018,12/12/2018
216	Pension Payment Sub Treasury Thalassery	17/01/2019 to 19/01/2019	31/05/2018,07/092018, 23/03/2019

217	District Treasury, Irinjalakuda		
218	Sub Treasury, Mukundapuram	17/11/2018, 19/11/2018	
219	Sub Treasury, Kodungallur	14/12/2018 to 17/12/2018	31/7/2018
220	Sub Treasury, Chalakudy	19/12/2018 to 21/12/2018	
221	Sub Treasury, Pudukkad	05/12/2018 to 07/12/2018	5/9/2018
222	Sub Treasury, Annamanada	15/11/2018 to 06/11/2018	9/8/2019
223	Sub Treasury, Thriprayar	23/11/2018 to 24/11/2018	

LIST OF STAMP DEPOTS

Sl.No.	Name of Stamp Depot	Annual inspection date of District Treasury Officer	Surprise visit date of District Treasury Officer
1	Kollam	8/2/2019	15/06/2018
2	Alappuzha	Not conducted	Not conducted
3	Pathanamthitta	Nil	01/09/2018
4	Kottayam	Not Conducted	Not Conducted
5	Idukki	12/03/2019	24/01/2019

6	Ernakulam	02/02/2019,04/02/2019, 05/02/2019	05/06/2018
7	Thrissur		
8	Palakkad		
9	Malappuram	09/07/2018	23/09/2018
10	Kozhikkode	nil	nil
11	Wayanad	15/11/2018	14/03/2019,15/05/2019
12	Kannur		

ANNEXURE III

DETAILS OF STAFF IN TREASURY DEPARTMENT

(Referred to in Para 1.3 OF Part I)

NO.	Name of Post	Sanctioned strength	Men in Position	Vacant Posts
1	DIRECTOR	1	1	
2	JOINT DIRECTOR	2	2	
3	DEPUTY DIRECTOR	4	4	
4	ASSISTANT DIRECTOR	1	1	
5	DISTRICT TREASURY OFFICER	23	23	
6	ASST. DISTRICT TREASURY OFFICER	23	23	
7	ASST. TREASURY OFFICER	20	20	
8	SUB TREASURY OFFICER	200	200	
9	SENIOR SUPERINTENDENT	13	13	
10	STAMP DEPOT OFFICER	12	12	
11	JUNIOR SUPERINTENDENT	322	322	
12	SELECTION GRADE ACCOUNTANT	181	181	
13	FAIR COPY SUPERINTENDENT	1	1	
14	SENIOR ACCOUNTANT	1113	1113	
15	JUNIOR ACCOUNTANT	944	924	20
16	STAMP EXAMINER	18	18	
17	SEL. GRADE TYPIST	17	17	

18	HIGHER GRADE TYPIST	17	17	
19	UD TYPIST	18	18	
20	LD TYPIST	18	18	
21	SEL.GRADE DRIVER	5	5	
22	DRIVER GR.I	5	5	
23	DRIVER GR.II	6	6	
24	CONFIDENTIAL ASSISTANT	2	2	
25	BINDER GRI	25	22	3
26	ATTENDER	35	35	
27	DAFEDAR	1	0	1
28	NIGHT WATCHMAN	1	1	
29	OFFICE ASSISTANT	527	527	
30	PTS	213	213	
	Total	3768	3744	24

ANNEXURE-IV

Operation of Unauthorised Heads of Accounts by Treasuries 0005-00-901-00-00-00

(Referred to in Para 2.1 of Pat II)

Sl.No.	CODE OF TREASURY	NAME OF TREASURY	Amount booked under 0005-00-901 in Rs.	Refund amount in Rs.	Net Amount in Rs.
1	101	DT Thiruvananthapuram	52686	0	52686
2	201	DT Kattakada	1308	830	478
3	401	DT Kottarakara	81618	0	81618
4	501	DT Pathanamthitta	9794	9794	0
5	801	DT Kottayam	48748	0	48748
6	1001	DT Idukki	31618	0	31618
7	1101	DT Ernakulam	2212896	0	2212896
8	1201	DT Muvattupuzha	120	0	120
9	1501	DT Malappuram	259161	0	259161
10	1901	DT Kannur	6948	0	6948
11	2001	DT Kasargode	17829	0	17829
12	2101	DT Cherpulassery	201884	0	201884
13	2301	DT Irinjalakuda	540	0	540
	Total		2925150	10624	2914526

ANNEXURE -V

Amount outstanding under DDR Heads

(Referred to in Para 2.2(2) of Part II)

Head of Account	Balance as on 31st March 2019 (Rs. in lakh) (CREDIT)	Nature of Transactio n in brief	Earliest year which pending	Head of Account	Balance as on 31st March 2019 (Rs. in lakh) (DEBIT)	Nature of Transaction in brief	Earliest year which pending
8658-00-102-96-01	2.78	Receipt of University	Dec-06	8658-00-102-96-09	4045	P&SB	May-16
8658-00-102-96-02	5.16	Receipt of University	Oct-11	8658-00-102-96-10	7.02	Indo Mercantile Bank	
8658-00-102-96-03	0.46	Receipt of University	Feb-10	8658-00-102-96-13	0.00079	Naval Officers Cont.Edn. Fund	
8658-00-102-96-04	0.005	Receipt of University	Jun-16	8658-00-102-96-15	7.03	Contn.towar ds PF & Salary	
8658-00-102-96-05	8.4	Receipt of University	Jun-09	8658-00-102-96-19	0.0036	Naval Officers Family Asstt. Fund	
8658-00-102-96-27	107.5	Receipt of University	Nov-11				
8658-00-102-96-28	0	Receipt of University	Nov-07				
8658-00-102-96-06	0.05	Trav- Cochin TB	Sep-16				
8658-00-102-96-08	3817.14	LIC	Nov-07				
8658-00-102-96-17	22.3	Cash Order Suspense					
8658-00-102-96-24	124.12	Miscellan eous Fund					
8658-00-102-96-25	0.054	Noon Meal Fund					
8658-00-102-99	10.53	Try Suspense	Feb-04				
8658-00-102-88	178.7	GPAIS					

ANNEXURE VI (A)

Details of wanting Chalans and Schedules HBA PRINCIPAL [7610-00-201-98-00]

(Referred to in Para 2.4 of Part II)

Sl.No.	TRY CODE	NAME OF THE TREASURY	NO. OF ITEMS	AMOUNT
1	101	TRIVANDRUM	150	7215505
2	201	KATTAKKADA	22	504716
3	301	KOLLAM	5	651825
4	401	KOTTARAKARA	53	763261
5	501	PATHANAMTHITTA	12	280420
6	601	ALAPPUZHA	14	144890
7	701	CHENGANNUR	2	6520
8	801	KOTTAYAM	4	43775
9	901	PALA	0	0
10	1001	IDUKKI	17	447425
11	1101	ERNAKULAM	13	909812
12	1201	MUVATTUPUZHA	2	9590
13	1301	THRISSUR	11	131250
14	1401	PALAKKAD	0	0
15	1501	MALAPPURAM	12	211624
16	1601	KOZHIKODE	13	710730
17	1701	THAMARASSERY	24	252740
18	1801	WAYANAD	32	1817986
19	1901	KANNUR	4	255960
20	2001	KASARAGOD	3	169960
21	2101	CHERPULASSERY	5	36300
22	2201	MATTANNUR	45	2057553
23	2301	IRINJALAKUDA	4	491364
24	9901	Core Treasury (online Treasury)	0	0
		TOTAL	447	17113206

ANNEXURE VI (B)

Details of wanting Chalans and Schedules HBA INTEREST [0049-04-800-93-01] (Referred to in Para 2.4 of Part II)

Sl.No.	TRY CODE	NAME OF THE TREASURY	NO. OF ITEMS	AMOUN T
1	101	TRIVANDRUM	145	7546200
2	201	KATTAKKADA	23	2204034
3	301	KOLLAM	6	579832
4	401	KOTTARAKARA	12	721569
5	501	PATHANAMTHITTA	4	359963
6	601	ALAPPUZHA	6	107810
7	701	CHENGANNUR	1	1513
8	801	KOTTAYAM	0	0
9	901	PALA	0	0
10	1001	IDUKKI	5	291382
11	1101	ERNAKULAM	6	361140
12	1201	MUVATTUPUZHA	2	150393
13	1301	THRISSUR	4	203766
14	1401	PALAKKAD	4	383875
15	1501	MALAPPURAM	3	297053
16	1601	KOZHIKODE	20	546341
17	1701	THAMARASSERY	4	45741
18	1801	WAYANAD	9	660767
19	1901	KANNUR	9	344389
20	2001	KASARAGOD	7	52100
21	2101	CHERPULASSERY	1	95840
22	2201	MATTANNUR	6	259946
23	2301	IRINJALAKUDA	1	1003
24	9901	Core Treasury (online Treasury)	3	18552
		TOTAL	281	15233209

ANNEXURE - VII (A)

WRONG INCLUSION OF TRANSACTIONS UNDER GPF (STATE) 8009-01-101-SGE GPF

(Referred to in Para 2.5(1) of Part II)

		Chalan Misclassification			
Sl.No.	Name of Treasury	No. of Items	Amount		
1	Thiruvananthapuram	161	1952415		
2	Kattakada	10	1391250		
3	Kollam	18	367554		
4	Kottarakara	10	129596		
5	Pathanamthitta	8	130587		
6	Alappuzha	14	38400		
7	Chengannur	5	45796		
8	Kottayam	12	344297		
9	Pala	2	58268		
10	Idukki	5	8945		
11	Ernakulam	25	982293		
12	Muvattupuzha	10	128278		
13	Thrissur	12	182099		
14	Palakkad	3	4351		
15	Malappuram	14	104811		
16	Kozhikode	8	329113		
17	Thamarassery	5	329570		
18	Wayanad	9	119296		
19	Kannur	8	378303		
20	Kasargode	14	86390		
21	Cherpulassery	11	243446		
22	Irinjalakuda	7	135702		
	TOTAL	371	7490760		

ANNEXURE - VII (B)

Misclassification by Treasuries under DDR Heads (Referred to Para 2.5(2) of Part II)

Sl.No.	Name of Treasury	No. of items	Amount in Rs.
1	Thiruvananthapuram	56	473076304
2	Thiruvananthapuram (Rural)	17	3596975
3	Kollam	4	2995547
4	Kottarakara	17	642162
5	Pathnamthitta	42	884180
6	Alappuzha	19	10955709
7	Chengannoor	4	164354
8	Kottayam	8	9284291
9	Pala	3	79483
10	Idukki	13	117903
11	Ernakulam	37	627677
12	Muvattupuzha	5	671352
13	Thrissur	12	164943
14	Palakkad	6	2368677
15	Malappuram	41	3137752
16	Kozhikode	22	4430800
17	Kozhikode (Rural)	8	1786114
18	Wayanad	14	246029
19	Kannur	9	559851
20	Kasargode	5	149701
21	Cherpulassery	5	46570
22	Mattannur	30	1725265
23	Irinjalakuda	2	10000
24	Core Treasury	10	8624502
	TOTAL	389	526346141

ANNEXURE -VIII (A)

Non submission of chalans in respect of Loans & Advances Recoveries (Referred to in Para 2.6(1) of Part II)

Sl.No.	Treasury	No. of Item	Chalan Due amount	No. of Item	Chalan still due amount
1	Palakkad	4	89976	4	89976
2	Cherpulassery	3	814260	3	814260
3	Idukki	2	249220	2	249220
4	Kottarakara	13	21180	13	21180
5	Kozhikode	15	48513	15	48513
6	Pathanamthitta	1	233143	1	233143
7	Kattakada	6	26650	6	26650
	TOTAL	44	1482942	44	1482942

Non submission of vouchers in respect of Loans & Advances Recoveries (Referred to in Para 2.6(1) of Part II)

			Voucher Due		Voucher still
Sl.No.	Treasury	No. of Item	amount	No. of Item	due amount
1	Trivandrum	2	49000000	2	49000000
2	Ernakulam	2	890000	2	890000
3	Kottayam	1	700000	1	700000
4	Thrissur	1	50000	1	50000
5	Kozhikode	1	130000	1	130000
	TOTAL	7	50770000	7	50770000

ANNEXURE -VIII (B)

NON SUBMISSIONOF CHALANS IN RESPECT OF TRANSACTIONS UNDER GPF (STATE) 8009-01-101-SGE GPF

(Referred to in Para 2.6(2) of Part II)

		Chalan Missing		
Sl.No.	Treasury	No. of Items	Amount	
1	Thiruvananthapuram	131	1460789	
2	Kattakada	1	5000	
3	Kollam	7	86890	
4	Kottarakara	1	1500	
5	Pathanamthitta	6	70587	
6	Alappuzha	1	18500	
7	Chengannur	2	26000	
8	Kottayam	4	47824	
9	Pala	0	0	
10	Idukki	0	0	
11	Ernakulam	0	0	
12	Muvattupuzha	0	0	
13	Thrissur	7	59180	
14	Palakkad	1	1553	
15	Malappuram	1	540	
16	Kozhikode	0	0	
17	Thamarassery	3	59200	
18	Wayanad	5	33500	
19	Kannur	2	31400	
20	Kasargode	2	26390	
21	Cherpulassery	9	113243	
22	Irinjalakuda	4	30216	
	TOTAL	187	2072312	

ANNEXURE-IX

PLUS AND MINUS MEMORANDUM

(Referred to in Para 2.10.1 of Part II)

Sl.No.	Name of the Treasury	No. of Plus and Minus Memos due
1	Thiruvananthapuram	158
2	Kattakada	27
3	Kollam	47
4	Kottarakara	44
5	Pathanamthitta	30
6	Alappuzha	12
7	Chengannur	26
8	Kottayam	35
9	Pala	26
10	Idukky	45
11	Ernakulam	29
12	Muvattupzuha	42
13	Thrissur	40
14	Palakkad	21
15	Cherpulassery	20
16	Kozhikode	49
17	Malappuram	43
18	Thamarassery	45
19	Wyanad	58
20	Kannur	44
21	Kasargode	25
22	Mattannur	12
23	Irinjalakuda	36
	TOTAL	914

ANNEXURE-X

LIST OF TREASURIES INSPECTED BY AG IN 2018-19

(Referred to in Para 3.1(1) of Part III)

Sl			Last	Date of I	No of	
No	Name of Treasury	Periodicity	inspection Date	From	То	days
1	District Treasury, Cherpulassery	A	18.04.17	09.04.18	16.04.18	6
2	Sub Treasury, Cherpu	A	27.04.16	17.04.18	19.04.18	3
3	Sub Treasury, Thrissur	В	23.04.16	20.04.18	25.04.18	5
4	District Treasury, Thrissur	A	10.05.16	26.04.18	05.05.18	8
5	Sub Treasury, Manalur	A	30.04.16	07.05.18	09.05.18	3
6	Sub Treasury, Changaramkulam	В	16.05.16	10.05.18	15.05.18	4
7	Sub Treasury, Valanchery	В	20.05.16	16.05.18	19.05.18	4
8	Sub Treasury, Kondotty	В	24.05.16	21.05.18	23.05.18	3
9	Sub Treasury, Sreekandapuram	В	23.06.16	24.05.18	26.05.18	3
10	Sub Treasury, Chittur	В	05.11.16	28.05.18	31.05.18	4
11	Sub Treasury, Koyalmannam	В	09.11.16	01.06.18	05.06.18	4
12	Sub Treasury, Palakkad	В	15.11.16	06.06.18	11.06.18	4
13	Sub Treasury, Kollengode	В	06.01.17	12.06.18	16.06.18	4
14	Sub Treasury Vadakkanchery	В	19.11.16	18.06.18	21.06.18	4
15	Sub Treasury, Thriprayar	В	11.01.17	22.06.18	26.06.18	4
16	Sub Treasury, Pudukkad	В	17.01.17	27.06.18	30.06.18	4

17	Sub Treasury, Kattappana	В	15.04.16	09.04.18	12.04.18	4
18	Sub Treasury, Adimaly	В	19.04.16	13.04.18	17.04.18	3
19	Sub Treasury, Painavu	В	22.04.16	18.04.18	20.04.18	3
20	Sub Treasury, Thodupuzha	В	27.04.16	21.04.18	25.04.18	4
21	Sub Treasury, Karimannoor	В	30.04.16	26.04.18	28.04.18	3
22	Sub Treasury, Peerumedu	A	29.04.17	30.04.18	03.05.18	3
23	Sub Treasury, Murikkasseri	A	07.05.16	04.05.18	07.05.18	3
24	District Treasury, Idukky	A	16.05.16	08.05.18	15.05.18	6
25	Sub Treasury, Erattupettah	В	02.06.16	16.05.18	18.05.18	3
26	District Treasury, Pala	A	13.06.16	19.05.18	23.05.18	4
27	Sub Treasury Meenachil	В	07.06.16	24.05.18	28.05.18	4
28	Sub Treasury, Ayarkunnum	В	New	29.05.18	31.05.18	3
29	Sub Treasury, Karukachal	В	01.09.16	01.06.18	05.06.18	4
30	Pension payment Sub Treasury Changanassery	NB	New	06.06.18	11.06.18	4
31	Sub Treasury Ettumanoor	В	27.08.16	12.06.18	16.06.18	4
32	Sub Treasury Kottayam	В	22.08.16	18.06.18	21.06.18	4
33	District Treasury Kottayam	В	11.08.16	22.06.18	30.06.18	8
34	Sub Treasury, Muvattupuzha	В	25.10.16	02.07.18	04.07.18	3
35	District Treasury, Muvattupuzha	A	25.11.17	05.07.18	09.07.18	4
36	Sub Treasury, Alathur	В	24.11.16	10.07.18	13.07.18	4
37	District Treasury, Malappuram	A	27.07.17	16.07.18	21.07.18	6
38	Sub Treasury, Nilambur	В	27.05.16	23.07.18	25.07.18	3
39	Sub Treasury, Areacode	В	01.06.16	26.07.18	30.07.18	4

40	Sub Treasury Ponnani	В	04.06.16	31.07.18	02.08.18	3
41	Sub Treasury Vengara	В	New	03.08.18	06.08.18	3
42	Sub Treasury Thiruvambady	В	08.07.16	07.08.18	09.08.18	3
43	Sub Treasury Balussery	В	13.07.16	10.08.18	14.08.18	3
44	District Treasury, Kannur	A	31.08.17	16.08.18	23.08.18	6
45	Sub Treasury, Peravoor	A	11.09.17	29.08.18	31.08.18	3
46	Sub Treasury, Alakode	В	20.06.16	01.09.18	04.09.18	3
47	Sub Treasury, Kuthuparamba	В	27.06.16	05.09.18	07.09.18	3
48	Sub Treasury, Panoor	В	30.06.16	10.09.18	12.09.18	3
49	Pension Payment Sub Treasury, Thalassery	A	20.09.17	13.09.18	17.09.18	4
50	District Treasury, Mattannur	A	28.09.17	18.09.18	26.09.18	6
51	Sub Treasury, Iritty	В	04.07.16	27.09.18	29.09.18	3
52	Sub Treasury, Pallickathodu	В	17.08.16	02.07.18	04.07.18	3
53	Sub Treasury Vaikom	В	30.05.16	05.07.18	09.07.18	4
54	Sub Treasury Nayarambalam	В	16.06.16	10.07.18	12.07.18	3
55	Sub Treasury, Ernakulam	В	20.06.16	13.07.18	17.07.18	3
56	District Treasury Ernakulam	В	29.06.16	18.07.18	26.07.18	8
57	Sub Treasury Kuthiathodu	В	04.07.16	27.07.18	31.07.18	4
58	Pension payment Sub Treasury Alappuzha	A		01.08.18	04.08.18	4
59	Sub Treasury Ambalapuzha	В	11.07.16	06.08.18	09.08.18	4
60	Sub Treasury, Nooranad	В	22.07.16	16.08.18	18.08.18	3
61	Sub Treasury, Harippad	В	30.07.16	29.08.18	01.09.18	4
62	Sub Treasury, Kudappanakunnu	В	25.05.16	03.09.18	06.09.18	4

63	Sub Treasury, Chadayamangalam	В	20.05.16	07.09.18	11.09.18	3
64	Sub Treasury, Karunagapally	A	05.10.16	12.09.18	15.09.18	4
65	Sub Treasury, Chavara	В	14.10.16	17.09.18	19.09.18	3
66	Sub Treasury, Kundara	В	19.10.16	22.09.18	26.09.18	4
67	Sub Treasury, Paravur	В	22.10.16	27.09.18	29.09.18	3
68	Sub Treasury, Koduvally	В	16.07.16	01.10.18	04.10.18	3
69	Sub Treasury, Thalassery	В	04.08.16	05.10.18	08.10.18	3
70	Sub Treasury, Kallachi	В	12.08.16	09.10.18	11.10.18	3
71	Sub Treasury, Puthiyara	В	31.08.16	12.10.18	16.10.18	3
72	District Treasury Thamarassery	A	16.11.17	17.10.18	25.10.18	6
73	Sub Treasury, Mukkom	В	20.09.16	26.10.18	29.10.18	3
74	District Treasury, Kozhikode	A	31.10.17	30.10.18	08.11.18	8
75	Addl Sub Treasury, Kozhikode	В	27.08.16	09.11.18	14.11.18	4
76	Sub Treasury, Koorachund	В	New Try	15.11.18	19.11.18	4
77	Sub Treasury, Sultan Battery	В	19.12.16	21.11.18	24.11.18	4
78	Sub Treasury, Kalloorkkad	В	21.10.16	03.12.18	05.12.18	3
79	Sub Treasury, Nileshwar	В	26.09.16	07.12.18	12.12.18	4
80	Sub Treasury, Hosdurg	В	30.09.16	13.12.18	17.12.18	4
81	Sub Treasury, Kasargod	В	17.10.16	18.12.18	21.12.18	4
82	District Treasury, Kasargod	A	16.01.18	22.12.18	31.12.18	7
83	Sub Treasury, Kalamassery	A	New	01.10.18	04.10.18	3
84	District Treasury, Alappuzha	A	24.08.17	05.10.18	11.10.18	6
85	Sub Treasury, Muthukulam	A	29.11.17	12.10.18	17.10.18	4

86	Sub Treasury, Mannar	В	04.08.16	20.10.18	23.10.18	3
87	Sub Treasury, Ranni Perunadu	В	19.10.17	24.10.18	26.10.18	3
88	Sub Treasury, Erumeli	A	08.11.17	27.10.18	31.10.18	4
89	Sub Treasury, Edathua	В	26.07.16	01.11.18	03.11.18	3
90	Sub Treasury, Adoor	В	06.09.16	05.11.18	09.11.18	4
91	Sub Treasury, Pathanamthitta	В	23.09.16	12.11.18	16.11.18	5
92	District Treasury, Pathanamthitta	A	12.10.17	17.11.18	24.11.18	6
93	Sub Treasury, Kadakkal	A	02.12.16	03.12.18	05.12.18	3
94	District Treasury Chengannur	A	14.12.17	06.12.18	13.12.18	6
95	Sub Treasury, Kollam	В	21.11.16	14.12.18	18.12.18	4
96	Sub Treasury, Pooyappally	В	24.11.16	19.12.18	21.12.18	3
97	Sub Treasury, Sasthamcotta	В	29.11.16	22.12.18	27.12.18	4
98	Sub Treasury, Varkala	В	24.12.16	28.12.18	31.12.18	3
99	Sub Treasury, Nadavayal	A	New Treasury	01.01.19	04.01.19	3
100	Pension Payment Sub Treasury, Kozhikode	В	24.10.17	05.01.19	09.01.19	4
101	Sub Treasury, Shornur	В	31.12.16	10.01.19	15.01.19	4
102	Sub Treasury, Chalakudy	В	28.01.17	16.01.19	18.01.19	3
103	Sub Treasury, Annammanada	В	02.02.17	19.01.19	23.01.19	4
104	Sub Treasury, Dwaraka	A	25.01.18	25.01.19	29.01.19	3
105	SubTreasury, Chattanchal	A	04.01.18	31.01.19	02.02.19	3
106	Sub Treasury, Manjeshwar	A	20.03.18	04.02.19	06.02.19	3
107	Sub Treasury, Malakkallu	A	23.03.18	07.02.19	11.02.19	3
108	District Treasury Waynad	A	09.02.18	13.02.19	19.02.19	6

109	Sub Treasury, Edakkara	В	16.02.17	20.02.19	22.02.19	3
110	District Treasury, Palakkad	A	24.02.18	23.02.19	01.03.19	6
111	District Treasury Irinjalakuda	A	12.03.18	02.03.19	08.03.19	5
112	District Treasury, Thiruvananthapuram	A	15.03.18	11.03.19	21.03.19	10
113	Sub Treasury, Chathannur	В	24.10.16	03.01.19	05.01.19	3
114	Sub Treasury Kadakkavoor	В	20.12.16	07.01.19	10.01.19	4
115	Sub Treasury Chirayinkil	В	11.01.17	11.01.19	15.01.19	3
116	Sub Treasury, Secretariat	В	06.01.17	16.01.19	19.01.19	4
117	Sub Treasury, Medical College, Thiruvananthapuram	В	17.01.17	21.01.19	24.01.19	4
118	Sub Treasury, Vellayambalam	В	21.01.17	25.01.19	30.01.19	4
119	Pension Payment Sub Treasury, Thiruvananthapuram	В	28.01.17	31.01.19	05.02.19	5
120	Sub Treasury, Vizhinjam	В	01.02.17	06.02.19	08.02.19	3
121	Sub Treasury, Neyyattinkara	В	06.02.17	11.02.19	14.02.19	4
122	Sub Treasury, Parassala	В	15.02.17	15.02.19	18.02.19	3
123	Sub Treasury, Moncombu	A	04.08.17	19.02.19	21.02.19	3
124	District Kottarakkara	A	06.01.18	22.02.19	27.02.19	5
125	District Treasury, Kollam	A	21.03.18	28.02.19	06.03.19	5
126	Sub Treasury, Nedumangadu	В	10.02.17	07.03.19	11.03.19	3
127	District Treasury, Kattakkada	A	03.03.18	12.03.19	18.03.19	6
128	Sub Treasury, Vithura	В	22.02.17	19.03.19	21.03.19	3
129	Directorate of Treasuries, Thiruvananthapuram	A	30.01.18	22.03.19	26.03.19	4

ANNEXURE-XI

(Referred to in Para 3.1(2) of Part III)

INSPE	RWISE DETAI CTION REPOR ENDING AS ON	ATS AND	YEARWISE DETAILS OF INSPECTION REPORTS & PARAS PENDING FOR MORE THAN SIX MONTHS AS ON 31-03-2019			
YEAR	NO. OF INSPECTION REPORTS	NO. OF PARAS	YEAR	NO. OF INSPECTION REPORTS	NO. OF PARAS	
2008-2009	1	1	2008-2009	1	1	
2009-2010	1	1	2009-2010	1	1	
2010-2011	2	1	2010-2011	2	1	
2011-2012	9	6	2011-2012	9	6	
2012-2013	5	4	2012-2013	5	4	
2013-2014	22	18	2013-2014	22	18	
2014-2015	22	15	2014-2015	22	15	
2015-2016	41	43	2015-2016	41	43	
2016-2017	53	68	2016-2017	53	68	
2017-2018	103	266	2017-2018	103	266	
2018-2019	116	639	2018-2019	54	231	
TOTAL	375	1062	TOTAL	313	654	

ANNEXURE - XII. A

Pending Departmental Inspection (Rule - 64 of KTC Vol.I)

(Referred to in Para 3.2 (2) of Part III))

Sl.No.	IR No	Name of Treasury	No. of Treasuries
1	4461	ST Ernakulam	0
2	4493	DT Malappuram	11
3	4574	DT Wayanad	9
4	4445	RDT Kattakada	3
5	4577	RDT Kattakada	3
6	4581	DT Thiruvananthapuram	15
7	4452	DT Kollam	5
8	4576	DT Kollam	4
9	4471	DT Pala	3
10	4572	DT Kottarakkara	6
11	4494	DT Ernakulam	7
12	4490	ST Ernakulam	1
13	4467	DT Idukki	8
14	4485	DT Kottayam	8
15	4533	DT Thamarassery	3
16	4521	DT Mattannur	2
17	4558	DT Kasargode	1
18	4447	DT Irinjalakuda	8
19	4505	DT Kannur	6
20	4535	DT Kozhikode	3
		TOTAL	106

ANNEXURE - XII. B

Pending surprise verification of cash (Rule 61(i) and (ii) of KTC Vol.I) (Referred to in Para 3.2 (3) of Part III))

Sl.No.	IR No	Name of Treasury	No. of Treasuries
51.110.	IKINU	Name of Treasury	No. of Treasuries
1	4493	DT Malappuram	5
2	4575	DT Palakkad	2
3	4574	DT Wayanad	4
4	4577	RDT Kattakada	6
5	4581	DT Thiruvananthapuram	5
3	4301	D1 Timuvananmapuram	<u> </u>
6	4452	DT Kollam	5
7	4522	DT Alappuzha	4
8	4450	DT Thiruvananthapuram	15
9	4538	DT Pathanamthitta	1
10	4580	DT Irinjalakuda	3
10	1200	2 I IIIIjuunuuu	3
11	4456	DT Cherpulassery	5
		TOTAL	55

ANNEXURE - XII. C

Improper maintenance of Cash Book (Rule 92 (a) (iv) of KTC Vol.I)(Referred to in Para 3.2 (4) of Part III))

Sl.No.	IR No	Name of Treasury	Remarks
1	4523	ST Puthiyara	Major Irregularity
2	4459	ST Painavu	Major Irregularity
3	4455	ST Adimaly	Major Irregularity
4	4581	DT Thiruvananthapuram	Major Irregularity
5	4517	ST Paravoor	Major Irregularity
6	4537	ST Pathanamthitta	Major Irregularity
7	4498	ST Kuthiathode	Major Irregularity
8	4511	ST Karunagapally	Major Irregularity

ANNEXURE-XIII

(Referred to I Para 3.3 of Part III)

Sl.No.	Name of the Item	No. of Cases	Amount in Rs.
1	Excess payment of Pension/Other State Pension/after Re-employment/MLA Pen/Part Time Contingent Pension	7	300798
2	Excess payment of pension due to non deduction of commuted portion	12	541556
3	Early restn of commd portion	12	259092
4	Excess payment of Family Pension/UGC Family Pension/Shared Family Pensioner/Part Time Contingent Employees/Unmarried daughter below 25yrs of age	87	4764114
5	Excess payment of DR on Revised Pension/Family Pension/Re-employed Pensioner	13	2296047
6	Payment of pension after death	1	74648
7	Payment of Family pension without mustering (Rule 280 (a) of KTC Vol.I)	3	991264
8	Festival Allowance paid in excess to Shared Family pensioners/shared part time family pensioners/multiple pensioner	24	32650
9	Inadmissible Medical Allowance paid in excess to Shared Family pensioners/Part time family pensioner	22	74511
	TOTAL	181	9334680

ANNEXURE XIII.1

Excess payment of Pension/Other State Pension/after Re-employment/MLA Pen/Part Time Contingent Pension

(Referred to in Para 3.3.1(1) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Total amount in Rs.
		J		
1	4460	ST Thodupuzha	2	45643
2	4570	ST Parassala	1	20000
3	4572	DT Kottarakkara	1	41431
4	4486	ST Nayarambalam	1	110371
	1100	51 Trayaramouram		110371
5	4467	DT Idukki	1	83353
	47.52			
6	4562	ST Medical College TVM**	1	0
		TOTAL	7	300798

Remarks -** Sharafudeen E $\,$ - appt as IPS/recovery amnt to be calculated by Treasury Officer

ANNEXURE XIII.2 (a)

Excess payment of pension due to non deduction of commuted portion (Referred to in Para 3.3.1(3(a)) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Amount to be recovered	Amount recovered in Rs.	Balance Amount in Rs.
1	4476	ST Coyalmannam	1	114366	0	114366
2	4485	DT Kottayam	1	10800	0	10800
3	4446	ST Kodungalloor	3	76686	76686	0
4	4448	ST Pulamanthole	4	258216	258216	0
5	4447	DT Irinjalakuda	2	75516	75516	0
6	4451	ST Malakkallu	1	5972	5972	0
		TOTAL	12	541556	416390	125166

ANNEXURE XIII.2 (b)

Excess payment of Pension due to early restoration of commuted portion $(Referred\ to\ in\ Para\ 3.3.1(3(b))\ of\ Part\ III)$

Sl.No.	IR No.	Name of Treasury	No. of cases	Amount in Rs.
1	4552	ST Kadakkavur	1	1830
2	4570	ST Parassala	1	569
3	4478	ST Ettumanoor	5	140950
4	4484	ST Kottayam	4	114075
5	4497	ST Ambalapuzha	1	1668
		TOTAL	12	259092

ANNEXURE - XIII.2 (c)

Non -Restoration of commuted portion of pension (Referred to in Para 3.3.1.(3(c)) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4523	ST Puthiyara	5
2	4544	ST Kalloorkkad	1
3	4444	ST Mukundapuram	4
4	4473	ST Meenachil	3
5	4546	ST Hosdurg	9
6	4578	ST Nedumangad	3
7	4579	ST Vithura	7
8	4568	ST Vizhinjam	6
9	4577	RDT Kattakada	3
10	4474	ST Ayarkunnam	2
11	4552	ST Kadakkavur	3
12	4570	ST Parassala	6
13	4488	ST Vaikom	5
14	4572	DT Kottarakkara	3
15	4486	ST Nayarambalam	1
16	4565	PPST Thiruvananthapuram	5
17	4527	ST Koduvally	2
18	4498	ST Kuthiathode	4
19	4496	PPST Alappuzha	4
20	4529	ST Kallachi	5
21	4520	ST Iriity	6
22	4571	ST Mancombu	2
23	4483	PPST Changanacherry	4
		TOTAL	93

ANNEXURE-XIII.3 (a)

Excess payment of Family Pension/UGC Family Pension/Shared Family Pensioner/Part
Time Contingent Employees/Unmarried daughter below 25 yrs of age
(Referred to in Para 3.3.2 of Part III)

Sl.No.	IR No	Name of Transgumy	No. of	Total of Evenes navment
51.110.	IK NO	Name of Treasury	cases	Total of Excess payment
1	4554	PPST Kozhikode	4	48419
2	4559	ST Annamanada	3	253963
3	4545	ST Nileshwar	3	37075
4	4472	CT Magaziti	1	12051
4	4473	ST Meenachil	1	12951
5	4547	ST Kasargode	2	29254
		S		
6	4546	ST Hosdurg	2	151996
7	4543	ST Sulthan Bathery	3	401538
0	1570	ST Nadyman and	5	430345
8	4578	ST Nedumangad	3	430343
9	4579	ST Vithura	2	85078
10	4568	ST Vizhinjam	2	17470

11	4577	RDT Kattakada	1	64667
12	4459	ST Painavu	1	786840
12	1.02	S 1 2 WARN W		1 3 3 3 3
13	4455	ST Adimaly	2	115165
14	4460	ST Thodupuzha	3	281464
1.5	4501	DETERMINE AL		55006
15	4581	DT Thiruvananthapuram	2	55326
16	4551	ST Chathannur	2	136864
17	4563	ST Secretariat	1	26500
17	4303	51 Secretariat	1	20300
18	4494	DT Ernakulam	1	2218
19	4565	PPST Thiruvananthapuram	7	230456
20	115	DELTI III		6640
20	4467	DT Idukki	1	6648
21	4478	ST Ettumanoor	2	243828
22	4484	ST Kottayam	1	9178
	7707	51 Ixomyum	1	3170
23	4446	ST Kodungalloor	3	4555

]	
24	4534	St Mukkom	1	79299
24	7334	Strukkom	1	73233
25	4527	ST Koduvally	2	154504
26	4497	ST Ambalapuzha	2	13175
27	4498	ST Kuthiathode	1	9673
2,	1170	of Humanout		56.0
28	4496	PPST Alappuzha	2	408572
20	4516	CTE D		20520
29	4516	ST Panoor	2	20520
30	4515	ST Kuthuparamba	1	8990
31	4562	ST Medical College TVM	2	152522
32	4513	ST Peravoor	1	2030
32	4313	ST T Clavool	1	2030
33	4529	ST Kallachi	1	6445
	4520	OTT X 1		
34	4520	ST Iritty	2	11466
35	4519	PPST Thalassery	4	168974
36	4557	ST Chirayinkil	1	27326

ĺ				1
37	4558	DT Kasargode	1	11350
38	4556	ST Chalakudy	1	1920
39	4580	DT Irinjalakuda	1	18012
40	4448	ST Pulamanthole	1	128935
41	4447	DT Irinjalakuda	2	24438
42	4508	ST Alakode	1	22938
43	4505	DT Kannur	2	31071
44	4482	ST Karukachal	1	8682
45	4483	PPST Changanacherry	1	21474
	1.00	52 Changamaticity		
		TOTAL	87	4764114

ANNEXURE XIII.3 (b)

Excess payment of DR on Revised Pension/Family Pension/Re-employed Pensioner (Referred to in Para 3.3.2 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Total amount to be recovered in Rs.
1	4560	ST Dwaraka	1	458349
2	4543	ST Sulthan Bathery	3	652013
3	4568	ST Vizhinjam	2	118420
4	4460	ST Thodupuzha	2	49099
5	4570	ST Parassala	1	165061
6	4465	ST Peerumedu	1	43600
7	4516	ST Panoor	1	79900
8	4519	PPST Thalassery	2	729605
		TOTAL	13	2296047

ANNEXURE - XIII.4 (a)

Festival Allowance paid in excess to Shared Family pensioners/Shared Part Time Family Pensioners/Multiple Pensioner

(Referred to in Para 3.3.3 of Part III)

Sl.		(55)	No. of	Excess Amount	Amount Recovered	
No	IR No	Name of Treasury	cases	in Rs.	in Rs.	Balance
1	4554	PPST Kozhikode	2	1500	0	1500
2	4547	ST Kasargode	2	2000	0	2000
3	4568	ST Vizhinjam	1	1000	0	1000
4	4454	ST Kattappana	1	1000	1000	0
5	4494	DT Ernakulam	1	750	0	750
6	4496	PPST Alappuzha	1	13400	0	13400
7	4515	ST Kuthuparamba	4	4000	0	4000
8	4519	PPST Thalassery	2	1000	1000	0
9	4550	ST Sasthamkotta	1	1000	0	1000
10	4556	ST Chalakudy	3	2500	0	2500
11	4447	DT Irinjalakuda	6	4500	4500	0
		TOTAL	24	32650	6500	26150

ANNEXURE - XIII.4 (b)

Inadmissible Medical Allowance paid in excess to Shared Family Pensioners/Part Time Family Pensioner

(Referred to in Para 3.3.3 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Excess Amount in Rs.	Amount recovered in Rs.	Balance to be recovered in Rs.
1	4554	PPST Kozhikode	4	14850	0	14850
2	4547	ST Kasargode	2	3600	0	3600
3	4566	ST Malakkallu	1	6750	0	6750
4	4568	ST Vizhinjam	1	6750	0	6750
5	4515	ST Kuthuparamba	4	12600	0	12600
6	4519	PPST Thalassery	2	3600	3600	0
7	4557	ST Chirayinkil	1	5400	5400	0
8	4550	ST Sasthamkotta	1	3600	0	3600
9	4556	ST Chalakudy	3	8250	0	8250
10	4447	DT Irinjalakuda	2	2400	2400	0
11	4483	PPST Changanacherry	1	6711	0	6711
			22	74511	11400	63111

ANNEXURE - XIII.5

Non production of required certificate for the continued payment of Family Pension

(Referred to in Para 3.3.4 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4458	ST Cherpu	1
2	4544	ST Kalloorkkad	2
3	4555	ST Shornur	1
4	4444	ST Mukundapuram	1
5	4559	ST Annamanada	1
6	4561	ST Chattanchal	1
7	4568	ST Vizhinjam	2
8	4570	ST Parassala	2
9	4507	ST Haripad	8
10	4540	DT Chengannur	2
11	4485	DT Kottayam	1
12	4446	ST Kodungalloor	3
13	4534	ST Mukkom	4
14	4562	ST Medical College TVM	3
15	4529	ST Kallachi	2
16	4538	DT Pathanamthitta	2
17	4557	ST Chirayinkil	3
18	4556	ST Chalakudy	1
19	4456	DT Cherpulassery	4
20	4508	ST Alakode	3
21	4483	PPST Changanacherry	2
		TOTAL	49

ANNEXURE - XIII.6(a)

Short/non - Payment of Pension/Family Pension/PTCEP/PTCEFP/Revision of Arrears of Pension/LTA Arrears

(Referred to in Para 3.3.5 of Part III)

Sl.No.	IR No.	Name of Treasury	No. of cases
1	4547	ST Kasargode	1
2	4578	ST Nedumangad	1
3	4579	ST Vithura	1
4	4577	RDT Kattakada	1
5	4459	ST Painavu	1
6	4581	DT Thiruvananthapuram	2
7	4572	DT Kottarakkara	1
8	4565	PPST Thiruvananthapuram	1
9	4465	ST Peerumedu	1
10	4541	ST Koorachund	3
11	4515	ST Kuthuparamba	2
12	4562	ST Medical College TVM	1
13	4513	ST Peravoor	2
14	4521	DT Mattannur	3
15	4557	ST Chirayinkil	4
16	4447	DT Irinjalakuda	2
17	4505	DT Kannur	1
18	4483	PPST Changanacherry	4
19	4514	ST Kundara	1
		TOTAL	33

ANNEXURE - XIII.6 (b)

Non revision of Pension/Family Pension (GO(P) No.9/2016/Fin dated 20-01-2016) (Referred to in Para 3.3.5 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4461	DT Thrissur	50
2	4457	ST Thrissur	65
3	4458	ST Cherpu	5
4	4462	ST Manalur	4
5	4492	DT Muvattupuzha	50
6	4554	PPST Kozhikode	11
7	4573	ST Edakkara	1
8	4500	ST Areacode	29
9	4470	ST Kondotty	50
10	4463	ST Changaramkulam	17
11	4502	ST Vengara	7
12	4501	ST Ponnani	50
13	4493	DT Malappuram	12
14	4468	ST Valanchery	42
15	4481	ST Kollengode	24
16	4477	ST Palakkad	50
17	4495	ST Alathur	29
18	4476	ST Coyalmannam	10
19	4544	ST Kalloorkkad	1
20	4555	ST Shornur	9
21	4559	ST Annamanada	35
22	4489	ST Pallickathodu	3

23	4560	ST Dwaraka	7
24	4504	ST Balussery	46
25	4472	ST Sreekandapuram	5
26	4547	ST Kasargode	25
27	4546	ST Hosdurg	14
28	4561	ST Chattanchal	2
29	4545	ST Nileshwar	8
30	4574	DT Wayanad	4
31	4543	ST Sulthan Bathery	32
32	4578	ST Nedumangad	25
33	4579	ST Vithura	4
34	4445	RDT Kattakada	21
35	4577	RDT Kattakada	17
36	4459	ST Painavu	4
37	4506	ST Nooranad	3
38	4455	ST Adimaly	16
39	4464	ST Karimannoor	14
40	4460	ST Thodupuzha	34
41	4454	ST Kattappana	2
42	4581	DT Thiruvananthapuram	50
43	4549	ST Varkala	27
44	4570	ST Parassala	10
45	4551	ST Chathannur	3
46	4563	ST Secretariat	2
47	4514	ST Kundara	33
48	4488	ST Vaikom	25
49	4471	DT Pala	7

50	4469	ST Erattupettah	10
51	4525	ST Mannar	9
52	4507	ST Haripad	50
53	4572	DT Kottarakkara	5
54	4510	ST Chadayamangalam	5
55	4512	ST Chavara	19
56	4537	ST Pathanamthitta	50
57	4532	ST Adoor	48
58	4530	ST Edathua	17
59	4486	ST Nayarambalam	27
60	4494	DT Ernakulam	40
61	4475	ST Chittur	35
62	4540	DT Chengannur	20
63	4565	PPST Thiruvananthapuram	28
64	4465	ST Peerumedu	20
65	4467	DT Idukki	6
66	4478	ST Ettumanoor	31
67	4484	ST Kottayam	31
68	4531	ST Erumeli	2
69	4485	DT Kottayam	28
70	4533	DT Thamarassery	33
71	4534	ST Mukkom	19
72	4527	ST Koduvally	22
73	4497	ST Ambalapuzha	22
74	4498	ST Kuthiathode	13
75	4496	PPST Alappuzha	3

76	4487	ST Pudukkad	50
77	4479	ST Thriprayar	43
78	4516	ST Panoor	20
79	4515	ST Kuthuparamba	23
80	4562	ST Medical College TVM	28
81	4513	ST Peravoor	7
82	4529	ST Kallachi	14
83	4520	ST Iritty	9
84	4519	PPST Thalassery	19
85	4450	DT Thiruvananthapuram	50
86	4538	DT Pathanamthitta	8
87	4511	ST Karunagapally	50
88	4557	ST Chirayinkil	31
89	4571	ST Mancombu	12
90	4550	ST Sasthamkotta	18
91	4567	ST Manjeshwar	3
92	4548	ST Pooyappally	30
93	4556	ST Chalakudy	15
94	4580	DT Irinjalakuda	13
95	4456	DT Cherpulassery	4
96	4508	ST Alakode	6
97	4505	DT Kannur	2
98	4482	ST Karukachal	21
99	4483	PPST Changanacherry	30
		TOTAL	2093

ANNEXURE - XIV

Periodical non mustering of Pensioners/Family Pensioners (Rule - 280(a) of KTC Vol.I and GO (MS)No.26/89/Fin dated 26-08-89)

(Referred to in Para 3.4 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4461	DT Thrissur	847
2	4457	ST Thrissur	2382
3	4458	ST Cherpu	53
4	4462	ST Manalur	113
5	4554	PPST Kozhikode	3671
6	4500	ST Areacode	39
7	4470	ST Kondotty	261
8	4477	ST Palakkad	1013
9	4495	ST Alathur	374
10	4544	ST Kalloorkkad	1
11	4444	ST Mukundapuram	17
12	4559	ST Annamanada	16
13	4489	ST Pallickathodu	9
14	4504	ST Balussery	34
15	4473	ST Meenachil	10
16	4547	ST Kasargode	2
17	4546	ST Hosdurg	11
18	4545	ST Nileshwar	15
19	4543	ST Sulthan Bathery	15
20	4553	ST Nadavayal	8
21	4578	ST Nedumangad	20
22	4579	ST Vithura	20
23	4445	RDT Kattakada	20

24	4568	ST Vizhinjam	19
25	4577	RDT Kattakada	20
26	4459	ST Painavu	10
27	4455	ST Adimaly	10
28	4464	ST Karimannoor	12
29	4460	ST Thodupuzha	10
30	4454	ST Kattappana	10
31	4552	ST Kadakkavur	13
32	4581	DT Thiruvananthapuram	16
33	4549	ST Varkala	40
34	4551	ST Chathannur	22
35	4563	ST Secretariat	10
36	4514	ST Kundara	709
37	4488	ST Vaikom	10
38	4471	DT Pala	5
39	4517	ST Paravoor	16
40	4507	ST Haripad	652
41	4572	DT Kottarakkara	11
42	4512	ST Chavara	41
43	4537	ST Pathanamthitta	49
44	4530	ST Edathua	47
45	4486	ST Nayarambalam	6
46	4494	DT Ernakulam	23
47	4449	ST Manjeshwar	20
48	4475	STChittur	37
49	4565	PPST Thiruvananthapuram	30
50	4465	ST Peerumedu	10
51	4467	DT Idukki	10
52	4478	ST Ettumanoor	10
53	4484	ST Kottayam	10
54	4531	ST Erumeli	4

55	4485	DT Kottayam	18
56	4446	ST Kodungalloor	94
57	4533	DT Thamarassery	10
58	4534	ST Mukkom	10
59	4527	ST Koduvally	14
60	4497	ST Ambalapuzha	11
61	4498	ST Kuthiathode	12
62	4496	PPST Alappuzha	6
63	4479	ST Thriprayar	527
64	4516	ST Panoor	8
65	4515	ST Kuthuparamba	3
66	4562	ST Medical College TVM	13
67	4513	ST Peravoor	13
68	4529	ST Kallachi	10
69	4520	ST Iritty	10
70	4521	DT Mattannur	9
71	4519	PPST Thalassery	7
72	4450	DT Thiruvananthapuram	1014
73	4538	DT Pathanamthitta	630
74	4571	ST Mancombu	10
75	4567	ST Manjeshwar	17
76	4548	ST Pooyappally	50
77	4556	ST Chalakudy	285
78	4448	ST Pulamanthole	3
79	4447	DT Irinjalakuda	18
80	4456	DT Cherpulassery	91
81	4505	DT Kannur	13
82	4482	ST Karukachal	10
83	4483	PPST Changanacherry	10
		TOTAL	13769

ANNEXURE -XV

Excess retention of Cash Balance (Rule - 309 of KTC Vol.I)

(Referred to in Para 3.5 of Part III

				Maximum		
			Imprest	amount		No. of days in
Sl.No.	IR No	Name of Treasury	Amount	retained	Date	excess
1	4461	DT Thrissur	900000	144480676	29/09/2017	12
2	4457	ST Thrissur	2400000	31526956	05/01/2018	11
3	4458	ST Cherpu	800000	7890845	29/03/2018	12
4	4462	ST Manalur	800000	6642773	01/12/2017	12
5	4492	DT Muvattupuzha	2400000	4595706	30/05/2018	6
6	4536	Addl ST Kozhikode	1500000	3036300	28/07/2018	2
7	4523	ST Puthiyara	900000	3093256	23/06/2018	2
8	4554	PPST Kozhikode	300000	20020478	30/04/2018	18
9	4499	ST Nilambur	1500000	3627825	30/05/2018	9
10	4500	ST Areacode	900000	1842599	29/05/2018	6
11	4463	ST Changaramkulam	500000	2300948	30/04/2018	11
12	4502	ST Vengara	900000	1744879	21/08/2017	2
13	4501	ST Ponnani	2400000	8586908	01/03/2018	11
14	4493	DT Malappuram	1500000	8195084	02/05/2018	10
15	4468	ST Valanchery	900000	1202716	27/01/2018	1
16	4575	DT Palakkad	1000000	30142999	23/12/2018	9
17	4481	ST Kollengode	3000000	5004949	30/05/2018	3
18	4477	ST Palakkad	2500000	2547000	01/12/2016	4
19	4495	ST Alathur	1500000	8348405	29/08/2017	8
20	4476	ST Coyalmannam	1500000	3563315	29/04/2017	6
21	4544	ST Kalloorkkad	1500000	2204979	04/09/2018	2

22	4444	ST Mukundapuram	1500000	3226521	31/08/2017	20
23	4559	ST Annamanada	1500000	4126481	11/09/2018	13
24	4545	ST Nileshwar	1500000	10103045	26/08/2018	6
25	4480	ST Vadakkanchery	1500000	5932658	02/05/2017	14
26	4489	ST Pallickathodu	1500000	6043646	05/05/2018	6
27	4560	ST Dwaraka	4500000	5536500	20/12/2018	5
28	4504	ST Balussery	1500000	15346694	03/10/2017	14
29	4473	ST Meenachil	2500000	3190939	24/02/2018	2
30	4546	ST Hosdurg	1500000	2132504	28/08/2018	3
31	4574	DT Wyanad	4500000	13951163	23/09/2018	9
32	4543	ST Sulthan Bathery	2500000	4067652	30/05/2018	4
33	4553	ST Nadavayal	2000000	2485535	27/09/2018	14
34	4524	ST Muthukulam	1200000	2218460	020/3/2018	17
35	4579	ST Vithura	2000000	2398750	07/01/2019	2
36	4445	RDT Kattakada	2500000	4496619	01/12/2017	9
37	4569	ST Neyyattinkara	2500000	4050041	22/12/2018	7
38	4568	ST Vizhinjam	1500000	3396204	20/12/2018	4
39	4459	ST Painavu	2500000	8678662	04/08/2017	14
40	4474	ST Ayarkunnam	2500000	3153512	02/03/2018	11
41	4506	ST Nooranad	1200000	3652257	30/11/2017	21
42	4455	ST Adimaly	1500000	3929585	01/09/2017	18
43	4466	ST Murikkassery	1500000	7713616	17/08/2017	13
44	4464	ST Karimannoor	2500000	13043314	05/11/2017	25
45	4460	ST Thodupuzha	4000000	100603907	02/10/2017	16
46	4454	ST Kattappana	1500000	6165648	13/09/2017	16
47	4564	ST Vellayambalam	1500000	13415146	30/05/2018	15

48	4552	ST Kadakkavur	1000000	2848595	24/11/2018	7
49	4581	DT Thiruvananthapuram	1500000	16640552	03/12/2018	13
50	4549	ST Varkala	2000000	6097252	30/04/2018	12
51	4570	ST Parassala	1500000	1861020	26/12/2018	3
52	4551	ST Chathannur	2500000	2426133	01/10/2018	4
53	4563	ST Secretariat	4500000	8042225	21/08/2017	11
54	4514	ST Kundara	1500000	3676374	31/08/2018	12
55	4452	DT Kollam	4000000	85973864	21/09/2017	6
56	4576	DT Kollam	4000000	23950461	22/09/2018	10
57	4488	ST Vaikom	1500000	5317288	14/04/2018	18
58	4471	DT Pala	3000000	1962097	13/12/2017	2
59	4469	ST Erattupettah	1500000	2398688	01/11/2017	3
60	4517	ST Paravoor	1500000	2176108	12/07/2018	6
61	4525	ST Mannar	1200000	1468423	29/05/2018	3
62	4507	ST Haripad	2500000	2806091	30/05/2018	4
63	4572	DT Kottarakkara	1500000	8004081	20/12/2018	5
64	4510	ST Chadayamangalam	1500000	2653537	09/04/2018	19
65	4512	ST Chavara	1000000	666553	30/05/2018	1
66	4537	ST Pathanamthitta	2500000	9099853	12/09/2018	15
67	4532	ST Adoor	1500000	4453510	17/08/2018	7
68	4526	ST Ranni Perunad	1000000	6702673	28/04/2018	14
69	4530	ST Edathua	1200000	1910518	31/08/2018	6
70	4486	ST Nayarambalam	1500000	22501565	03/06/2017	37
71	4494	DT Ernakulam	4000000	44193028	30/06/2017	30
72	4518	ST Kalamassery	1500000	12879879	18/09/2018	14
73	4490	ST Ernakulam	1500000	161439804	02/05/2017	30

74	4449	ST Manjeshwar	4500000	8323406	01/12/2017	4
75	4475	ST Chittur	2500000	10797595	30/06/2017	15
76	4491	ST Muvattupuzha	2500000	6130131	16/04/2018	8
77	4540	DT Chengannur	2500000	7480271	30/08/2018	12
78	4565	PPST Thiruvananthapuram	10000000	15403157	24/12/2018	11
79	4465	ST Peerumedu	5000000	290167746	01/12/2017	27
80	4467	DT Idukki	1800000	11529085	13/11/2017	14
81	4478	ST Ettumanoor	1500000	1877674	28/05/2018	5
82	4484	ST Kottayam	2500000	7830356	15/01/2018	11
83	4531	ST Erumeli	2000000	2544221	31/08/2018	9
84	4485	DT Kottayam	4000000	55187306	02/01/2018	11
85	4446	ST Kodungalloor	2500000	10168445	21/04/2017	14
86	4533	DT Thamarassery	1500000	8714870	02/11/2017	9
87	4503	ST Thiruvambady	1500000	2500510	01/11/2017	9
88	4534	ST Mukkom	1200000	4000275	24/04/2017	8
89	4527	ST Koduvally	1200000	3318467	03/04/2018	10
90	4541	ST Koorachund	1500000	4678225	01/11/2017	7
91	4497	ST Ambalapuzha	1500000	5757717	22/08/2017	9
92	4498	ST Kuthiathode	1200000	4054301	020/6/2018	26
93	4522	DT Alappuzha	3000000	19534324	27/08/2018	12
94	4496	PPST Alappuzha	5000000	6019088	01/08/2017	11
95	4487	ST Pudukkad	1000000	3840073	12/04/2017	10
96	4479	ST Thriprayar	1200000	10065349	06/10/2017	13
97	4516	ST Panoor	1200000	2625200	30/05/2018	8
98	4528	ST Thalassery	1800000	2797796	17/08/2018	3
99	4515	ST Kuthuparamba	2500000	3267178	30/05/2018	6

100	4562	ST Medical College,TVM	4500000	6277674	27/08/2018	11
101	4513	ST Peravoor	2700000	3300400	05/06/2018	9
102	4529	ST Kallachi	1000000	2651035	01/11/2017	9
103	4520	ST Iritty	1500000	2491000	30/05/2018	7
104	4521	DT Mattannur	2000000	2485400	23/08/2018	3
105	4450	DT Thiruvananthapuram	1500000	32092273	23/12/2017	11
106	4538	DT Pathanamthitta	1500000	40820739	28/09/2018	13
107	4509	ST Kudappanakunnu	2000000	4163526	06/12/2017	50
108	4511	ST Karunagapally	1500000	7389831	31/08/2018	8
109	4557	ST Chirayinkil	3000000	40294022	15/09/2018	18
110	4571	ST Mancombu	4500000	9676323	31/12/2018	12
111	4558	DT Kasargode	4000000	4745125	24/11/2018	2
112	4567	ST Manjeshwar	4500000	3745348	30/10/2018	2
113	4556	ST Chalakudy	2500000	4676465	20/08/2018	11
114	4580	DT Irinjalakuda	1800000	4874842	18/02/2019	3
115	4448	ST Pulamanthole	900000	1014733	30/11/2017	16
116	4447	DT Irinjalakuda	1000000	15787416	30/09/2017	23
117	4451	ST Malakkallu	1000000	1444242	01/01/2018	1
118	4456	DT Cherpulassery	1500000	4902378	29/08/2017	12
119	4508	ST Alakode	1200000	1845045	03/04/2018	5
120	4505	DT Kannur	1500000	18534894	15/04/2018	10
121	4535	DT Kozhikode	1500000	18621537	26/08/2018	8
122	4482	ST Karukachal	1500000	22649247	03/11/2017	7
123	4483	PPST Changanacherry	4500000	6545381	27/05/2018	7
124	4542	ST Kollam	1500000	6918452	03/10/2018	7

ANNEXURE - XVI

Retention of balance in the Imprest for pension and SB Transactions (suspense head 8658-00-102-96-09)

(Referred to in Para 3.6 of Part III)

Sl.No.	IR No	Name of Treasury	No. of months
1	4461	DT Thrissur	12
2	4492	DT Muvattupuzha	7
3	4493	DT Malappuram	12
4	4575	DT Palakkad	12
5	4574	DT Wayanad	12
6	4445	RDT Kattakada	13
7	4577	RDT Kattakada	13
8	4581	DT Thiruvananthapuram	13
9	4452	DT Kollam	6
10	4576	DT Kollam	10
11	4572	DT Kottarakkara	12
12	4540	DT Chengannur	12
13	4467	DT Idukki	3
14	4522	DT Alappuzha	13
15	4450	DT Thiruvananthapuram	13
16	4538	DT Pathanamthitta	11
17	4580	DT Irinjalakuda	8
18	4447	DT Irinjalakuda	12
19	4535	DT Kozhikode	9

ANNEXURE - XVII

Advances drawn by DDOs pending final settlement (Art 99 of KFC Vol.I)

(Referred to in Para 3.7 of Part III)

	(Referred to in Para 3.7 of Part III)						
Sl.No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.		
		·					
1	4457	ST Thrissur	6	14	2003500		
	1701	am p	,	_	27.510		
2	4501	ST Ponnani	4	6	256610		
3	4555	ST Shornur	3	3	1594000		
4	4506	ST Nooranad	2	2	269129		
_	4564	CT V 11 1 1	10	20	470741241		
5	4564	ST Vellayambalam	12	28	478641341		
6	4576	DT Kollam	2	3	551000		
7	4525	ST Mannar	1	1	10000		
0	4507	CT Having 1	2	2	2266500		
8	4507	ST Haripad	2	2	2266500		
9	4572	DT Kottarakkara	7	14	2580305		
10	4537	ST Pathanamthitta	4	7	1955000		
11	4526	CT Donni Damine 1	A	_	245000		
11	4526	ST Ranni Perunad	4	5	245900		
12	4530	ST Edathua	3	6	61200		

1	i			Ì	
13	4446	ST Kodungalloor	2	4	1450000
		3			2 10 0 0 0
14	4503	ST Thiruvambady	1	2	120000
	1000				
15	4522	DT Alappuzha	2	2	1678000
16	4511	ST Karunagapally	1	1	100000
		C i			
17	4558	DT Kasargode	6	11	2527040
18	4556	ST Chalakudy	10	10	30796023
19	4448	ST Pulamanthole	1	1	62720
		TOTAL	73	122	527168268

ANNEXURE - XVIII

Unoperated SB Accounts (Rule 28 and 40 of TSB Rules)
(Referred to in Para 3.8 of Part III)

CLM	ID N	N CE	No. of	4: B
Sl.No.	IR No	Name of Treasury	cases	Amount in Rs.
1	4457	ST Thrissur	46	1903742
2	4536	Addl ST Kozhikode	23	90355
3	4523	ST Puthiyara	16	13092
4	4499	ST Nilambur	17	32499
5	4463	ST Changaramkulam	4	2041
6	4495	ST Alathur	31	237126
7	4544	ST Kalloorkkad	17	66167
8	4444	ST Mukundapuram	21	388614
9	4480	ST Vadakkanchery	4	148215
10	4489	ST Pallickathodu	18	57650
11	4472	ST Sreekandapuram	2	9291
12	4547	ST Kasargode	29	509415
13	4546	ST Hosdurg	31	432301
14	4545	ST Nileshwar	21	174872
15	4543	ST Sulthan Bathery	31	210865
16	4578	ST Nedumangad	26	1017186
17	4579	ST Vithura	10	46478
18	4569	ST Neyyattinkara	25	186983
19	4568	ST Vizhinjam	21	131450
20	4577	RDT Kattakada	18	43707
21	4459	ST Painavu	14	26751
22	4455	ST Adimaly	11	179394

23	4466	ST Murikkassery	36	8500
24	4464	ST Karimannoor	22	62775
25	4460	ST Thodupuzha	25	425411
26	4454	ST Kattappana	13	29794
27	4564	ST Vellayambalam	39	335396
28	4552	ST Kadakkavur	17	63809
29	4581	DT Thiruvananthapuram SB A/c	23	848562
30		do TP A/c	2	626297
31	4570	ST Parassala	14	34331
32	4551	ST Chathannur	19	79526
33	4563	ST Secretariat	20	85233
34	4576	DT Kollam	47	182732
35	4488	ST Vaikom	23	251478
36	4469	ST Erattupettah	17	46641
37	4517	ST Paravoor	12	111445
38	4507	ST Haripad	34	175510
39	4510	ST Chadayamangalam	1	1032
40	4484	DT Ernakulam	43	687392
41	4490	ST Ernakulam	29	412484
42	4449	ST Manjeshwar	18	106869
43	4565	PPST Thiruvananthapuram	47	1366243
44	4465	ST Peerumedu	26	117843
45	4467	DT Idukki	7	13431
46	4478	ST Ettumanoor	24	161336
47	4484	ST Kottayam	32	394315
48	4485	DT Kottayam	36	691789
49	4446	ST Kodungalloor	33	337426

50	4527	ST Koduvally	17	81223
51	4497	ST Ambalapuzha	24	143503
52	4498	ST Kuthiathode	14	65802
53	4496	PPST Alappuzha	13	112323
54	4479	ST Thriprayar	29	289743
55	4516	ST Panoor	15	184418
56	4528	ST Thalassery	26	138267
57	4562	ST Medical College, TVM	31	590347
58	4513	ST Peravoor	8	40793
59	4529	ST Kallachi	24	264821
60	4521	DT Mattannur	11	42639
61	4557	ST Chirayinkil	27	241985
62	4571	ST Mancombu	15	67173
63	4558	DT Kasargode	25	82897
64	4567	ST Manjeshwar	19	50392
65	4580	DT Irinjalakuda	19	80122
66	4448	ST Pulamanthole	6	5326
67	4447	DT Irinjalakuda	13	21449
68	4508	ST Alakode	2	1535
69	4505	DT Kannur	11	65162
70	4535	DT Kozhikode	47	268059
71	4482	ST Karukachal	55	161983
72	4483	PPST Changanacherry	31	346578
		TOTAL	1577	16912334

ANNEXURE - XIX

Idling of Government money

(Referred to in Para 3.9 of Part III)

Sl.No.	IR No.	Name of Treasury	No.of cases	Amount in Rs.
1	4454	ST Kattappana	4	3892000
2	4564	ST Vellayambalam	7	6427384
	1501	ST (Gray amouram	,	0.27501
3	4452	DT Kollam	4	5916535
4	4576	DT Kollam	2	565514
5	4537	ST Pathanamthitta	2	1452136
6	4535	DT Kozhikode	2	4085918
		TOTAL	21	22339487

ANNEXURE - XX(a)

Non deduction of Income Tax from SB/TSB/ PTSB A/c (Section 194A of IT Act 1961) (Referred to in Para 3.10 of Part III)

Sl.No.	IR No	Name of Treasury	No.of cases
1	4461	DT Thrissur	8
2	4457	ST Thrissur	15
3	4458	ST Cherpu	7
4	4492	DT Muvattupuzha	50
5	4536	Addl ST Kozhikode	23
6	4554	PPST Kozhikode	58
7	4499	ST Nilambur	50
8	4500	ST Areacode	50
9	4501	ST Ponnani	50
10	4493	DT Malappuram	50
11	4481	ST Kollengode	50
12	4477	ST Palakkad	50
13	4495	ST Alathur	50
14	4476	ST Coyalmannam	46
15	4555	ST Shornur	50
16	4545	ST Nileshwar	20
17	4480	ST Vadakkanchery	50
18	4489	ST Pallickathodu	15
19	4560	ST Dwaraka	4
20	4504	ST Balussery	50
21	4473	ST Meenachil	0
22	4546	ST Hosdurg	20
23	4561	ST Chattanchal	49
24	4543	ST Sulthan Bathery	20

25	4569	ST Neyyattinkara	4
26	4577	RDT Kattakada	20
27	4459	ST Painavu	7
28	4455	ST Adimaly	4
29	4581	DT Thiruvananthapuram	50
30	4563	ST Secretariat	2
31	4452	DT Kollam	50
32	4488	ST Vaikom	25
33	4471	DT Pala	0
34	4469	ST Erattupettah	0
35	4517	ST Paravoor	31
36	4525	ST Haripad	41
37	4510	ST Chadayamangalam	27
38	4512	ST Chavara	18
39	4537	ST Pathanamthitta	50
40	4532	ST Adoor	50
41	4486	ST Nayarambalam	20
42	4494	DT Ernakulam	30
43	4518	ST Kalamassery	19
44	4490	ST Ernakulam	34
45	4449	ST Manjeshwar	10
46	4475	ST Chittur	50
47	4491	ST Muvattupuzha	20
48	4540	DT Chengannur	36
49	4565	PPST Thiruvananthapuram	19
50	4467	DT Idukki	0
51	4484	ST Kottayam	25
52	4531	ST Erumeli	3
53	4485	DT Kottayam	18

		TOTAL	2270
80	4542	ST Kollam	12
79	4482	ST Karukachal	24
78	4505	DT Kannur	12
77	4508	ST Alakode	5
76	4447	DT Irinjalakuda	13
75	4580	DT Irinjalakuda	50
74	4556	ST Chalakudy	50
73	4548	ST Pooyappally	50
72	4550	ST Sasthamkotta	50
71	4557	ST Chirayinkil	22
70	4511	ST Karunagapally	50
69	4509	ST Kudappanakunnu	50
68	4450	DT Thiruvananthapuram	50
67	4519	PPST Thalassery	15
66	4521	DT Mattannur	13
65	4520	ST Iritty	12
64	4529	ST Kallachi	6
63	4479	ST Thriprayar	50
62	4487	ST Pudukkad	50
61	4496	PPST Alappuzha	30
60	4522	DT Alappuzha	34
59	4498	ST Kuthiathode	17
58	4527	ST Koduvally	17
57	4534	ST Mukoom	8
56	4503	ST Thiruvambady	50
54 55	4446	ST Kodungalloor DT Thamarassery	24

ANNEXURE - XX(b)

Non deduction of IT from interest earned on Fixed Deposits (Section 194A of IT Act 1961) (Referred to in Para 3.10 of Part III)

	IR	(Referred to in Para 3.10 o	No. of	
Sl.No.	No	Name of Treasury	cases	Amount in Rs.
1	4461	DT Thrissur	1	143754
2	4457	ST Thrissur	6	415773
3	4492	DT Muvattupuzha	6	698116
4	4536	Addl ST Kozhikode	2	367328
5	4523	ST Puthiyara	3	106875
6	4573	ST Edakkara	3	352958
7	4463	ST Changaramkulam	12	1337847
8	4501	ST Ponnani	11	1131429
9	4468	ST Valanchery	3	289074
10	4575	DT Palakkad	5	852628
11	4481	ST Kollengode	8	1423730
12	4477	ST Palakkad	8	1142923
13	4495	ST Alathur	1	99610
14	4555	ST Shornur	9	649167
15	4559	ST Annamanada	8	437209
16	4480	ST Vadakkanchery	11	1100837
17	4560	ST Dwaraka	3	422644
18	4504	ST Balussery	2	160520
19	4472	ST Sreekandapuram	6	501272
20	4561	ST Chattanchal	6	481376

		1	1	
21	4553	ST Nadavayal	1	4750
22	4524	ST Muthukulam	23	2297430
23	4445	RDT Kattakada	9	906672
24	4569	ST Neyyattinkara	2	237500
25	4506	ST Nooranad	3	381373
26	4564	ST Vellayambalam	5	1025984
27	4552	ST Kadakkavur	1	257850
28	4581	DT Thiruvananthapuram	6	962468
29	4549	ST Varkala	11	1144202
30	4563	ST Secretariat	1	114000
31	4514	ST Kundara	7	515360
32	4452	DT Kollam	13	1231944
33	4576	DT Kollam	1	285950
34	4471	DT Pala	2	342000
35	4517	ST Paravoor	5	281356
36	4525	ST Haripad	14	837943
37	4572	DT Kottarakara	1	155125
38	4510	ST Chadayamangalam	15	742361
39	4537	ST Pathanamthitta	4	329626
40	4530	ST Edathua	5	474633
41	4494	DT Ernakulam	1	218500
42	4518	ST Kalamassery	2	56198
43	4490	ST Ernakulam	1	465500
44	4449	ST Manjeshwar	7	49826
45	4475	ST Chittur	6	655418

46	4491	ST Muvattupuzha	1	178620
47	4531	ST Erumeli	2	147941
48	4497	ST Ambalapuzha	1	199500
49	4522	DT Alappuzha	1	95000
50	4496	PPST Alappuzha	1	294500
51	4487	ST Pudukkad	2	109930
52	4479	ST Thriprayar	11	1164609
53	4516	ST Panoor	2	247000
54	4528	ST Thalassery	1	554375
55	4515	ST Kuthuparamba	1	110565
56	4562	ST Medical College TVM	2	285000
57	4450	DT Thiruvananthapuram	4	122371
58	4538	DT Pathanamthitta	12	1512603
59	4509	ST Kudappanakunnu	4	352412
60	4511	ST Karunagapally	4	256378
61	4550	ST Sasthamkotta	22	2003493
62	4567	ST Manjeshwar	2	250500
63	4548	ST Pooyappally	23	1469669
64	4556	ST Chalakudy	14	1469669
65	4580	DT Irinjalakuda	9	1526356
66	4535	DT Kozhikode	2	325000
67	4542	ST Kollam	3	159560
		TOTAL	384	38924090

ANNEXURE - XXI

Non deduction of Income Tax from Pension (Rule - Circular No.44/2014 dated 25-04-2014 of the Dir of Trys and Government Circular No.70/Ass-C3/14/Fin dated 24-07-2014)

(Referred to in Para 3.11 of Part III)

Sl.No.	IR No	Name of Treasury	No.of cases
1	4461	DT Thrissur	8
2	4457	ST Thrissur	15
3	4458	ST Cherpu	7
4	4492	DT Muvattupuzha	6
5	4500	ST Areacode	3
6	4463	ST Changaramkulam	6
7	4502	ST Vengara	1
8	4468	ST Valanchery	3
9	4477	ST Palakkad	7
10	4495	ST Alathur	5
11	4544	ST Kalloorkkad	3
12	4555	ST Shornur	2
13	4559	ST Annamanada	10
14	4473	ST Meenachil	4
15	4561	ST Chattanchal	4
16	4574	DT Wayanad	1
17	4524	ST Muthukulam	4
18	4474	ST Ayarkunnam	2
19	4581	DT Thiruvananthapuram	11
20	4563	ST Secretariat	3
21	4514	ST Kundara	24
22	4488	ST Vaikom	4
23	4471	DT Pala	1

24	4510	ST Chadayamangalam	3
25	4512	ST Chavara	11
26	4537	ST Pathanamthitta	10
27	4532	ST Adoor	12
28	4518	ST Kalamassery	5
29	4475	ST Chittur	4
30	4540	DT Chengannur	11
31	4478	ST Ettumanoor	4
32	4484	ST Kottayam	4
33	4533	DT Thamarassery	3
34	4534	ST Mukkom	4
35	4527	ST Koduvally	5
36	4541	ST Koorachund	2
37	4487	ST Pudukkad	5
38	4515	ST Kuthuparamba	3
39	4529	ST Kallachi	4
40	4521	DT Mattannur	3
41	4538	DT Pathanamthitta	6
42	4511	ST Karunagapally	7
43	4550	ST Sasthamkotta	13
44	4567	ST Manjeshwar	1
45	4548	ST Pooyappally	5
46	4556	ST Chalakudy	5
47	4505	DT Kannur	6
48	4482	ST Karukachal	3
49	4483	PPST Changanacherry	4
		TOTAL	277

ANNEXURE - XXII

Excess paid interest on FD/incorrect crediting of interest on Fixed Deposit to another person's SB A/c

(Referred to in Para 3.12 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4554	PPST Kozhikode	5	3327
2	4449	ST Manjeshwar	2	1728
3	4528	ST Thalassery	4	1553
4	4448	ST Pulamanthole	1	505
5	4447	DT Irinjalakuda	4	741
6	4463	ST Changaramkulam	1	7854
7	4514	ST Kundara	1	0
		TOTAL	18	12381

ANNEXURE -XXIII(a)

Defects noticed in Fixed Deposit Accounts/Non closing of FD A/cs even after maturity date (Referred to in Para 3.13(1) of Part III)

G1.17			
Sl.No.	IR No	Name of Treasury	No. of cases
1	4523	ST Puthiyara	5
2	4544	ST Kalloorkkad	1
3	4444	ST Mukundapuram	4
4	4547	ST Kasargode	6
5	4569	ST Neyyattinkara	3
6	4568	ST Vizhinjam	3
7	4577	RDT Kattakada	5
8	4459	ST Painavu	1
9	4464	ST Karimannoor	4
10	4564	ST Vellayambalam	8
11	4552	ST Kadakkavur	3
12	4563	ST Secretariat	4
13	4528	ST Thalassery	4
14	4571	ST Mancombu	3
15	4535	DT Kozhikode	7
		TOTAL	61

ANNEXURE -XXIII(b)

Non availability of details in the FD Pass Book (Referred to in Para 3.13(2) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
5161 106		Traine of Treasury	1100 OI Cuses
1	4573	ST Edakkara	4
2	4561	ST Chattanchal	3
3	4539	ST Kadakkal	6
		TOTAL	13

ANNEXURE -XXIII(c)

Defects noticed in SB/TSB/ PTSB A/c/Balance lying in deceased pensionersTSB a/c / continuous crediting into PTSB A/cs

(Referred to in Para 3.13(3) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4544	ST Kalloorkkad	4
2	4489	ST Pallickathodu	4
3	4547	ST Kasargode	
4	4546	ST Hosdurg	3
5	4545	ST Nileshwar	3
6	4578	ST Nedumangad	4
7	4455	ST Adimaly	1
8	4464	ST Karimannoor	3
9	4460	ST Thodupuzha	0
10	4552	ST Kadakkavur	2
11	4570	ST Parassala	1
12	4551	ST Chathannur	2
13	4488	ST Vaikom	3
14	4469	ST Erattupettah	3
15	4486	ST Nayarambalam	4
16	4449	ST Manjeshwar	1
17	4478	ST Ettumanoor	3
18	4484	ST Kottayam	3
19	4485	DT Kottayam	3
20	4533	DT Thamarassery	4
21	4534	ST Mukkom	1
22	4527	ST Koduvally	4
23	4497	ST Ambalapuzha	3
24	4498	ST Kuthiathode	1
25	4516	ST Panoor	4
26	4515	ST Kuthuparamba	1
27	4562	ST Medical College,TVM	3
28	4513	ST Peravoor	2
29	4529	ST Kallachi	4
30	4521	DT Mattannur	2
31	4557	ST Chirayinkil	4
32	4571	ST Mancombu	1
33	4508	ST Alakode	1
34	4505	DT Kannur	1
35	4558	DT Kasargode	2
36	4547	ST Kasargode	8
37	4549	ST Varkala	1
38	4551	ST Chathannur	1
39	4446	ST Kodungalloor	1
40	4482	ST Karukachal	3
		TOTAL	102

ANNEXURE - XXIV

Periodical verification of safe custody articles (Art 160 of KTC Vol.I and Art 293 of KFC Vol.I)

(Referred to in Para 3.14 of Part III)

Sl.No.	IR No.	Name of Treasury	No. of cases
1	4574	DT Wayanad	5
2	4537	ST Pathanamthitta	20
3	4528	ST Thalassery	0
4	4558	DT Kasargode	9
5	4580	DT Irinjalakuda	2
		TOTAL	36

ANNEXURE - XXV(a)

Inoperative PD Accounts (Art 282 of KFC Vol.I) (Referred to in Para 3.15(1) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4523	ST Puthiyara	6	173676
2	4455	ST Adimaly	5	14976655
3	4466	ST Murikkassery	1	8234
4	4564	STVellayambalam	6	28097763
5	4514	ST Kundara	6	191911
6	4490	ST Ernakulam (TPA/c)	2	36086
7	4491	ST Muvattupuzha	7	70368
8	4535	DT Kozhikode	2	219837
		TOTAL	35	43774530

ANNEXURE - XXV(b)

Consolidated ACBC in respect of PD Accounts/ Lapsed Deposits (Referred to in Para 3.15(2) of Part III)

Sl.No.	IR No	Name of Treasury	Month upto which ACBC sent to AG
1	4575	DT Palakkad	31-03-2017
2	4574	DT Wayanad	31-03-2016
3	4540	DT Chengannur	31-03-2016
4	4522	DT Alappuzha	31-03-2017
5	4580	DT Irinjalakuda	31-03-2016

ANNEXURE - XXV (c)

Plus and Minus Memo in respect of Deposit Accounts / Lapsed Deposit (Art 110 & 111 of KAC Vol.II/Art 126 of KAC Vol.II)

(Referred to in Para 3.15(3) of Part III)

Sl.No.	IR No	Name of Treasury	Month upto which P&MM send to AG
1	4493	DT Malappuram	01-07-2016
2	4575	DT Palakkad	31-03-2017
3	4547	ST Kasargode	31-03-2018
4	4574	DT Wayanad	31-03-2014
5	4445	RDT Kattakada	01-11-2016
6	4581	DT Thiruvananthapuram	01-03-2017
7	4452	DT Kollam	01-03-2016
8	4471	DT Pala	01-03-2017
9	4540	DT Chengannur	01-03-2017
10	4467	DT Idukki	01-03-2017
11	4522	DT Alappuzha	01-01-2017
12	4450	DT Thiruvananthapuram	01-03-2017
13	4538	DT Pathanamthitta	01-03-2017
14	4558	DT Kasargode	01-03-2018
15	4580	DT Irinjalakuda	01-03-2016
16	4447	DT Irinjalakuda	01-03-2016

ANNEXURE - XXVI (a)

Misclassification of Recoveries of over payment

(Referred to in Para 3.16.1(a) of Part III)

Sl.No.	IR No.	Name of Treasury	Amount in Rs.	Head of Account
1	4457	ST Thrissur	95	2225-01-277-99
			320	2253-03-277-98
			1881	2202-02-110-92
2	4523	ST Puthiyara	45174	2202-01-101-98
			60000	2225-01-283-89
			2800	2055-00-104-99
3	4499	ST Nilambur	185	2055-00-104-99
4	4500	ST Areacode	2264	2202-02-001-94
5	4470	ST Kondotty	2685	2202-01-101-98
			80377	2055-00-109-99
			1708	2401-00-103-99
6	4493	DT Malappuram	8400	2202-01-102-95
7	4468	ST Valanchery	34538	2202-01-102-99-00-01
			320	2225-03-277-98
8	4481	ST Kollengode	184	2029-00-101-99
			6400	2202-03-104-99
9	4495	ST Alathur	2000	2515-00-001-49
			3000	2055-00-109-99
10	4476	ST Coyalmannam	56865	2071-01-101-99
			2000	2225-01-277-99
11	4524	ST Muthukulam	10458	2071-01-101-ROP

		TOTAL	442816	
17	4538	DT Pathanamthitta	4250	2202-02-001-94
			1661	2051-00-102-99
16	4487	ST Pudukkad	34768	2071-01-101-99
			9000	2406-01-00-96
			19176	2071-01-101-99
15	4491	ST Muvattupuzha	639	2202-01-102-99
			200	2014-00-105-98
			491	2202-01-101-98
14	4475	ST Chittur	360	2225-01-277-98
			13295	2202-02-001-94
			6000	2225-01-277-57
13	4514	ST Kundara	1200	0059-80-800-96-02
12	4581	DT Thiruvananthapuram	7662	2202-03-103-99
			3950	2202-02-001-94
			18510	2049-03-115-99

ANNEXURE - XXVI (b)

Booking of Receipts under wrong Head of Account (0040-00-110-VAT in place of 0040-00-111)

(Referred to in Para 3.16.1(b) of Part III)

Sl.No.	IR No	Name of Treasury	Amount in Rs.
1	4457	ST Thrissur	54374
2	4499	ST Nilambur	315829
3	4477	ST Palakkad	42557
4	4495	ST Alathur	198297
5	4476	ST Coyalmannam	3033
6	4480	ST Vadakkanchery	129438
7	4475	ST Chittur	1848041
8	4491	ST Muvattupuzha	104262
9	4503	ST Thiruvambady	20982
		TOTAL	2716813

ANNEXURE - XXVI(c)

Misclassification of head of account while booking Interest on Pension and DCRG arrears/Classification of certain categories of Pension as Charged Expenditure in Govt A/cs (Referred to in Para 3.16.1(c) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
51.110.	IK NO	Name of Treasury	No. of cases
1	4450	DT Thiruvananthapuram	Q
1	4430	DI Illiuvalianulapulam	0
2	4554	PPST Kozhikode	
\mathcal{L}	4334	PPS1 KOZIIIKOGE	

ANNEXURE-XXVII

Delay in sending RBD Statement to AG (A&E)

(Referred to in Para 3.17 of Part III)

Sl.No.	IR No	Name of Treasury	No. of months
		-	
1	4492	DT Muvattupuzha	2
2	4493	DT Malappuram	7
3	4445	RDT Kattakada	10
4	4581	DT Thiruvananthapuram	10
5	4452	DT Kollam	6
6	4576	DT Kollam	14
7	4485	DT Kottayam	11
8	4450	DT Thiruvananthapuram	10
9	4556	DT Irinjalakuda	8
10	4447	DT Irinjalakuda	12
11	4456	DT Cherpulassery	10
		TOTAL	100

ANNEXURE - XXVIII

Improper maintenance of Pay Bill Register

(Referred to in Para 3.18 of Part III)

CLN	ID N.	Name of The second
Sl.No.	IR No	Name of Treasury
1	4463	ST Changaramkulam
2	4581	DT Thiruvananthapuram
3	4514	ST Kundara
4	4517	ST Paravoor
5	4512	ST Chavara
6	4496	PPST Alappuzha
7	4529	ST Kallachi
8	4448	ST Pulamanthole

ANNEXURE - XXIX

Stock cum issue register of SB Cheque Books (Rule - 62 of TSB Rules) (Referred to in Para 3.19 of Part III)

Sl.No.	IR No	Name of Treasury
		·
1	4461	DT Thrissur
2	4457	ST Thrissur
3	4462	ST Manalur
4	4536	Addl ST Kozhikode
5	4499	ST Nilambur
6	4470	ST Kondotty
7	4502	ST Vengara
8	4493	DT Malappuram
9	4468	ST Valanchery
10	4481	ST Kollengode
11	4477	ST Palakkad
12	4476	ST Coyalmannam
13	4559	ST Annamanada
14	4543	ST Sulthan Bathery
15	4553	ST Nadavayal
16	4524	ST Muthukulam
17	4578	ST Nedumangad
18	4569	ST Neyyattinkara
19	4577	RDT Kattakada
20	4506	ST Nooranad
21	4549	ST Varkala
22	4570	ST Parassala

23	4551	ST Chathannur
24	4452	DT Kollam
25	4517	ST Paravoor
26	4525	ST Mannar
27	4572	DT Kottarakkara
28	4512	ST Chavara
29	4537	ST Pathanamthitta
30	4526	ST Ranni Perunad
31	4475	ST Chittur
32	4539	ST Kadakkal
33	4540	DT Chengannur
34	4565	PPST Thiruvananthapuram
35	4531	ST Erumeli
36	4522	DT Alappuzha
37	4487	ST Pudukkad
38	4450	DT Thiruvananthapuram
39	4538	DT Pathanamthitta
40	4509	ST Kudappanakunnur
41	4550	ST Sasthamkotta
42	4548	ST Pooyappally
43	4556	ST Chalakudy
44	4456	DT Cherpulassery
45	4542	ST Kollam

ANNEXURE - XXX

Unadjusted Tour Advance

(Referred to in Para 3.20 of Part III)

Sl.No.	IR No.	Name of Treasury	No.of cases	Amount in Rs.
1	4564	ST Vellayambalam	15	829362
2	4563	ST Secretariat	8	585210
		TOTAL	23	1414572

ANNEXURE-XXXI

Uncashed pay order cheques (Referred to in Para 3.21 of Part III)

Sl.No.	IR No.	Name of Treasury	No. of cases
1	4575	DT Palakkad	19
2	4558	DT Kasargode	5
		TOTAL	24

ANNEXURE - XXXII

Drawal of Cash Handling Allowance (Referred to in Para 3.23 of Part III)

Sl.No.	IR No	Name of Treasury	No.of cases	Amount in Rs.
1	4457	ST Thrissur	1	2400
2	4447	DT Irinjalakuda	1	2200
3	4451	ST Malakkallu	1	5500
		TOTAL	3	10100

ANNEXURE-XXXIII

Short Subscription to SLI/Group Insurance/Professional Tax/Non updation of KYC/Non filing of Nomination/Spl Conveyance Allow for Handicap

(Referred to in Para 3.24 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4573	ST Edakkara	1
2	4575	DT Palakkad	2
3	4477	ST Palakkad	1
4	4472	ST Sreekandapuram	1
5	4547	ST Kasargode	2
6	4546	ST Hosdurg	1
7	4578	ST Nedumangad	2
8	4569	ST Neyyattinkara	2
9	4459	ST Painavu	1
10	4474	ST Ayarkunnam	6
11	4564	ST Vellayambalam	11
12	4582	Dir of Treasuries	5
13	4552	ST Kadakkavur	2
14	4581	DT Thiruvananthapuram	10
15	4549	ST Varkala	3
16	4514	ST Kundara	1
17	4452	DT Kollam	5

18	4576	DT Kollam	1
19	4572	DT Kottarakkara	2
17	1572	D I Motumania.	
20	4537	ST Pathanamthitta	1
21	4532	ST Adoor	1
22	4486	ST Nayarambalam	1
23	4518	ST Kalamassery	2
24	4490	ST Ernakulam	1
25	4565	PPST Thiruvananthapuram	1
26	4478	ST Ettumanoor	2
27	4485	DT Kottayam	5
28	4533	DT Thamarassery	1
29	4522	DT Alappuzha	3
30	4528	ST Thalassery	2
31	4515	ST Kuthuparamba	1
32	4557	ST Chirayinkil	2
33	4558	DT Kasargode	1
34	4508	ST Alakode	1
35	4505	DT Kannur	2
36	4482	ST Karukachal	5
37	4542	ST Kollam	1
		TOTAL	92

ANNEXURE - XXXIV(a)

Deficiencies noted in Stamp Account/Delay in sending monthly statement of expenditure in r/o stamps of various categories

(Referred	l to in	Para	3.26(1)	of Part III)	
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Sl.No.	IR No	Name of Treasury
1	4466	ST Murikkassery
2	4525	ST Mannar
3	4453	Stamp Depot Kollam

ANNEXURE - XXXIV(b)

Difference in stock of stamps

(Referred to in Para 3.26 (2) of Part III)

Sl.No.	IR No	Name of Treasury	No. of Type of Stamps
1	4458	ST Cherpu	4
2	4492	DT Muvattupuzha	4
3	4500	ST Areacode	2
4	4470	ST Kondotty	4
5	4502	ST Vengara	2
6	4468	ST Valanchery	3
7	4476	ST Coyalmannam	1
8	4504	ST Balussery	3
9	4472	ST Sreekandapuram	4
10	4547	ST Kasargode	5
11	4546	ST Hosdurg	3
12	4545	ST Nileshwar	3
13	4566	ST Malakkallu	3
14	4574	DT Wayanad	6
15	4543	ST Sulthan Bathery	3
16	4524	ST Muthukulam	5
17	4578	ST Nedumangad	2
18	4579	ST Vithura	3

		TOTAL	116
33	4456	DT Cherpulassery	3
32	4453	Stamp Depot Kollam	7
31	4556	ST Chalakudy	4
30	4571	ST Mancombu	2
29	4511	ST Karunagapally	5
28	4528	ST Thalassery	7
27	4497	ST Ambalapuzha	3
26	4533	DT Thamarassery	6
25	4486	ST Nayarambalam	4
24	4525	ST Mannar	1
23	4570	ST Parassala	4
22	4552	ST Kadakkavur	1
21	4577	RDT Kattakada	4
20	4568	ST Vizhinjam	2
19	4445	RDT Kattakada	3

ANNEXURE - XXXV

Nalvazhi Register (Letter No.Vig.1/5084/2012 dated 18-01-2013 of the Dir of Treasuries)

(LC	(Referred to in Para 3.27 of Part III)		
Sl.No.	IR No	Name of Treasury	No. of Cases
1	4499	ST Nilambur	3
2	4470	ST Kondotty	3
3	4468	ST Valanchery	2
4	4495	ST Alathur	2
5	4555	ST Shornur	1
6	4504	ST Balussery	3
7	4547	ST Kasargode	1
8	4546	ST Hosdurg	2
9	4524	ST Muthukulam	2
10	4578	ST Nedumangad	3
11	4577	RDT Kattakada	1
12	4570	ST Parassala	2
13	4551	ST Chathannur	2
14	4517	ST Paravooor	1
15	4510	ST Chadayamangalam	1
16	4526	ST Ranni Perunad	1
17	4571	ST Mancombu	2
18	4456	DT Cherpulassery	2
19	4542	ST Kollam	3
		TOTAL	37

ANNEXURE -XXXVI

Discrepancies in regulation of pay/ CCA/ Personal Pay
(Referred to in Para 3.28 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4461	DT Thrissur	3
2	4457	ST Thrissur	1
3	4536	Addl ST Kozhikode	1
4	4547	ST Kasargode	1
5	4507	ST Haripad	1
6	4494	DT Ernakulam	3
7	4490	ST Ernakulam	1
8	4467	DT Idukki	2
9	4538	DT Pathanamthitta	1
10	4509	ST Kudappanakunnu	2
11	4558	DT Kasargode	1
12	4564	ST Vellayambalam	2
13	4496	PPST Alappuzha	1
14	4528	ST Thalassery	1
15	4450	DT Thiruvananthapuram	1
16	4573	ST Edakkara	1
		TOTAL	23

ANNEXURE -XXXVII

Payment of DCRG / Revalidation of time barred Gratuity Payment Orders

(Referred to in Para 3.29 of Part III)

Sl.No.	IR No.	Name of Treasury	No. of cases
1	4483	PPST Changanacherry	1
2	4574	DT Wayanad	2
3	4581	DT Thiruvananthapuram	3
4	4507	ST Haripad	18
5	4446	ST Kodungalloor	1
		TOTAL	25

ANNEXURE -XXXVIII

Verification of Service Books

(Referred to in Para 3.30 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4461	DT Thrissur	6
2	4457	ST Thrissur	7
3	4523	ST Puthiyara	9
4	4573	ST Edakkara	2
5	4499	ST Nilambur	4
6	4500	ST Areacode	4
7	4463	ST Changaramkulam	2
8	4468	ST Valanchery	5
9	4575	DT Palakkad	3
10	4477	ST Palakkad	4
11	4476	ST Coyalmannam	4
12	4559	ST Annamanada	2
13	4489	ST Pallickathodu	1
14	4560	ST Dwaraka	4
15	4504	ST Balussery	2
16	4546	ST Hosdurg	3
17	4561	ST Chattanchal	3
18	4545	ST Nileshwar	1
19	4574	DT Wayanad	6
20	4578	ST Nedumangad	1
21	4445	RDT Kattakada	3

22	4569	ST Neyyattinkara	4
23	4459	ST Painavu	4
24	4506	ST Nooranad	6
25	4455	ST Adimaly	5
26	4464	ST Karimannoor	4
27	4460	ST Thodupuzha	4
28	4454	ST Kattappana	3
29	4564	ST Vellayambalam	2
30	4582	Dir of Treasuries	4
31	4581	DT Thiruvananthapuram	3
32	4549	ST Varkala	6
33	4551	ST Chathannur	6
34	4563	ST Secretariat	3
35	4514	ST Kundara	4
36	4452	DT Kollam	19
37	4576	DT Kollam	2
38	4488	ST Vaikom	1
39	4471	DT Pala	5
40	4469	ST Erattupettah	2
41	4517	ST Paravoor	4
42	4507	ST Haripad	2
43	4510	ST Chadayamangalam	5
44	4512	ST Chavara	6
45	4537	ST Pathanamthitta	4
46	4532	ST Adoor	9
47	4530	ST Edathua	2

48	4486	DT Ernakulam	6
49	4518	ST Kalamassery	4
50	4490	ST Ernakulam	1
51	4449	ST Manjeshwar	1
52	4475	ST Chittur	3
53	4539	ST Kadakkal	2
54	4540	DT Chengannur	6
55	4565	PPST Thiruvananthapuram	5
56	4465	ST Peerumedu	3
57	4467	DT Idukki	4
58	4478	ST Ettumanoor	3
59	4484	ST Kottayam	6
60	4531	ST Erumeli	4
61	4485	DT Kottayam	4
62	4446	ST Kodungalloor	2
63	4533	DT Thamarassery	2
64	4534	ST Mukkom	3
65	4527	ST Koduvally	3
66	4497	ST Ambalapuzha	1
67	4498	ST Kuthiathode	1
68	4522	DT Alappuzha	1
69	4496	PPST Alappuzha	3
70	4487	ST Pudukkad	1
71	4528	ST Thalassery	1
72	4529	ST Kallachi	4
73	4520	ST Iritty	5

74	4521	DT Mottonnus	9
/4	4521	DT Mattannur	9
75	4450	DT Thiruvananthapuram	7
76	4509	ST Kudappanakunnu	4
77	4557	ST Chirayinkil	8
78	4571	ST Mancombu	3
79	4550	ST Sasthamkotta	7
80	4548	ST Pooyappally	5
81	4556	ST Chalakudy	5
82	4505	DT Kannur	2
83	4535	DT Kozhikode	5
84	4482	ST Karukachal	5
85	4483	PPST Changanacherry	3
86	4542	ST Kollam	3
		TOTAL	340

ANNEXURE - XXXIX

Non availability of Guard Rules in Treasury Strong Room (Rule 136(d) of KTC Vol.I)

(Referred to in Para 3.31 of Part III)

Sl.No.	IR No	Name of Treasury
1	4573	ST Edakkara
2	4580	DT Irinjalakuda

LI	ST OF	INSPECTION REPORTS ISSUED DURING 2018-19
Sl.No.	IR No	Name of Treasury
1	4444	ST Mukundapuram**
2	4445	Rural District Treasury Kattakkada**
3	4446	ST Kodungalloor**
4	4447	DT Irinjalakuda**
5	4448	ST Pulamanthole**
6	4449	ST Manjeshwar**
7	4450	DT Thiruvananthapuram**
8	4451	ST Malakkallu**
9	4452	DT Kollam**
10	4453	Stamp Depot Kollam**
11	4454	ST Kattappana
12	4455	ST Adimali
13	4456	DT Cherpulasserry
14	4457	ST Thrissur
15	4458	ST Cherpu
16	4459	ST Painavu
17	4460	ST Thodupuzha
18	4461	DT Thrissur
19	4462	ST Manalur
20	4463	ST Changaramkulam
21	4464	ST Karimannoor
22	4465	ST Peermedu

23	4466	ST Murikkasserry
24	4467	DT Idukky
25	4468	ST Valanchery
26	4469	ST Erattupettah
27	4470	ST Kondotty
28	4471	DT Pala
29	4472	ST Sreekandapuram
30	4473	ST Meenachil
31	4474	ST Ayarkunnam
32	4475	ST Chittur
33	4476	ST Coylamannam
34	4477	ST Palakkad
35	4478	ST Ettumanoor
36	4479	ST Thriprayar
37	4480	ST Vadakkancherry
38	4481	ST Kollengode
39	4482	ST Karukachal
40	4483	PPST Changanacherry
41	4484	ST Kottayam
42	4485	DT Kottayam
43	4486	ST Nayarambalam
44	4487	ST Pudukkad
45	4488	ST Vaikom
46	4489	ST Pallickathode
47	4490	ST Ernakulam
48	4491	ST Muvattupuzha

40	4402	DTIM 1
49	4492	DT Muvattupuzha
50	4493	DT Malappuram
51	4494	DT Ernakulam
52	4495	ST Alathur
53	4496	PPST Alappuzha
54	4497	ST Ambalapuzha
55	4498	ST Kuthiathode
56	4499	ST Nilambur
57	4500	ST Areacode
58	4501	ST Ponnani
59	4502	ST Vengara
60	4503	ST Thiruvambady
61	4504	ST Balusserry
62	4505	DT Kannur
63	4506	ST Nooranad
64	4507	ST Haripad
65	4508	ST Alakode
66	4509	ST Kudappanakunnu
67	4510	ST Chadyamangalam
68	4511	ST Karunagapally
69	4512	ST Chavara
70	4513	ST Peravoor
71	4514	ST Kundara
72	4515	ST Kuthuparamba
73	4516	ST Panoor
74	4517	ST Paravoor

75	4518	ST Kalamasserry
76	4519	PPST Thalasserry
77	4520	ST Iritty
78	4521	DT Mattannur
79	4522	DT Alappuzha
80	4523	ST Puthiyara
81	4524	ST Muthukulam
82	4525	ST Mannar
83	4526	ST Ranni Perunad
84	4527	ST Koduvally
85	4528	ST Thalasserry
86	4529	ST Kallachi
87	4530	ST Edathua
88	4531	ST Erumeli
89	4532	ST Adoor
90	4533	DT Thamarasserry
91	4534	ST Mukkom
92	4535	DT Kozhikode
93	4536	Addl ST Kozhikode
94	4537	ST Pathanamthitta
95	4538	DT Pathanamthitta
96	4539	ST Kadakkal
97	4540	DT Chengannoor
98	4541	ST Koorachund
99	4542	ST Kollam
100	4543	ST Sulthan Bathery

101	4544	ST Kalloorkkad	
102	4545	ST Nileshwar	
103	4546	ST Hosdurg	
104	4547	ST Kasargode	
105	4548	ST Pooyappally	
106	4549	ST Varkala	
107	4550	ST Sasthamcotta	
108	4551	ST Chathannoor	
109	4552	ST Kadakkavoor	
110	4553	ST Nadavayal	
111	4554	PPST Kozhikode	
112	4555	ST Shornur	
113	4556	ST Chalakudy	
114	4557	ST Chirayinkil	
115	4558	DT Kasargode	
116	4559	ST Annamanada	
117	4560	ST Dwaraka	
118	4561	ST Chattanchal	
119	4562	ST Medical College, Thiruvananthapuram	
120	4563	ST Secretariat	
121	4564	ST Vellayambalam	
122	4565	PPST Thiruvananthapuram	
123	4566	ST Malakkallu	
124	4567	ST Manjeshwar	
125	4568	ST Vizhinjam	
126	4569	ST Neyyattinkara	

ı	I	
127	4570	ST Parassala
128	4571	ST Mancombu
129	4572	DT Kottarakkara
130	4573	ST Edakkara
131	4574	DT Wayanad
132	4575	DT Palakkad
133	4576	DT Kollam
134	4577	Rural District Treasury Kattakkada
135	4578	ST Nedumangad
136	4579	ST Vithura
137	4580	DT Irinjalakuda
138	4581	DT Thiruvananthapuram
139	4582	Directorate of Treasuries, Thiruvananthapuram
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Remarks:- ** Inspection was conducted during the year 2017-18 and Inspection Reports were issued during the review year 2018-19

