SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

REPORT ON THE ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA 2024-25

GOVERNMENT OF KERALA

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

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PREFACE

Treasuries play a vital role in the financial management of the State Government by exercising control over receipts and expenditure and ensuring proper accounting of Government transactions. The Treasury Department of Kerala operates in accordance with the prescribed Codes, Manuals and Financial Rules, which guide the functioning of treasuries and ensure adherence to fiscal discipline and established procedures.

The Integrated Financial Management System (IFMS) was implemented with the objective of improving the efficiency, transparency and reliability of Government financial management processes through a unified digital platform. Consequent to the implementation of IFMS, there arose a need to revise the existing Codes, Manuals and procedures to align with the changed system environment. However, despite this requirement being highlighted in successive Annual Review Reports, the process of revision of Codes is still pending. Periodical inspection of the treasuries by the Office of the Accountant General (A&E) 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 or failure in observance of the procedures would have an adverse impact on the functioning of treasuries which in turn will affect the finances of the State Government.

The Annual Review on the Working of Treasuries for the year 2024–25 is intended to bring to the notice of the State Government and departmental authorities the deficiencies and irregularities observed during the compilation of accounts and inspections of treasuries. The review highlights systemic issues, instances of non-compliance with prescribed procedures and areas requiring corrective action. It is expected to assist the Government in identifying risk-prone areas and strengthening internal control mechanisms.

The Report is presented in four parts:

- ***Part I** – General information relating to organisational setup and status of computerisation*
- ***Part II** – Defects and deficiencies noticed during compilation of accounts*
- ***Part III** – Defects and irregularities observed during inspection of treasuries*
- ***Part IV** – IT controls and IT security in the Treasury Department*

I hope that this review will assist in improving the administration and functioning of the Treasuries.

Thiruvananthapuram | **Accountant General (A&E), Kerala**
13 May 2026

HIGHLIGHTS

- *The amount of ₹16.91 crore relating to the period from 1983-84 to 2016-17 was outstanding under the Head of Account 8658-00-102-98-OB Suspense due to non-receipt of vouchers/schedules from the concerned treasuries. Since the vouchers could not be traced, Certificates of Remittance and Payments amounting to ₹0.08 crore were furnished by the treasuries and necessary Transfer Entry was affected. As the remaining vouchers could not be traced despite sustained efforts, Government accorded concurrence for writing off the balance amount of ₹16.83 crore outstanding under the Head of Account 8658-00-102-98-OB Suspense by transfer to 8680-00-102-Writes Off from Heads of Accounts. The amount has since been written off.*

  (Para 2.1 of Part II)

- *During 2024-25 challans and its supporting schedules in respect of House Building Advance Principal amounting ₹3.37crore in respect of 725 cases and Interest amounting to ₹6.9 crore in respect of 879 cases are pending from District Treasuries.*

  (Para 2.2 of Part II)

- *There was a net difference of ₹ 552.85 crore (Debit) between the cash balance of the State Government, as worked out by the Accountant General and as reported by the Reserve Bank of India, at the close of March 2025.*

  (Para 2.4 of Part II)

- *As on March 2025, there were 1060 PD Accounts, amounting to ₹ 0.41 crores under the Head 8443-00-106 and action to be taken by the treasuries to credit the amount to Government as Lapsed Deposits.*

  (Para 2.8.2 of Part II)

- *A total of 174 cases were noticed in 40 treasuries inspected during the year, where excess payment of family pension/festival allowance/medical allowance amounting to ₹2.27 lakh was made.*

  (Para 3.2.2 of part III)

- *535 advances for an amount of ₹ 26.62 crore in 79 Treasuries are pending as on 31st March 2025.*

(Para 3.3 of Part III)

- *An amount of ₹ 4.21crore was found lying in 66 Treasuries under 465 SB accounts which were not operated for five years and more without affecting the transfer to Revenue Deposit.*

(Para 3.4 of part III)

- *The stock of stamps of all categories as recorded in the treasury stock registers should agree with the balances reflected in the stamp stock view of the Central Record Keeping Agency (CRA). However, on verification of stamp stock in 42 treasuries, discrepancies were noticed in 220 cases between the balances shown in the treasury stock registers and those reflected in the CRA records.*

(Para 3.8 of Part III)

ANNUAL REVIEW OF TREASURIES IN KERALA DURING THE YEAR 2024–25

PART I

1.1 INTRODUCTION

Treasuries function as the primary channel through which the financial resources of the State are received, disbursed and accounted for. In Kerala, the District Treasuries and Sub Treasuries operate under the administrative control of the Director of Treasuries, while the overall administrative control of the Department vests with the Finance Department of the Government.

The Treasuries and Accounts Department is responsible for the receipt of Government revenues and the disbursement of payments on behalf of the Government, subject to prescribed checks under the Treasury Code and Financial Rules. The major functions of the Department include payment of salaries and pensions, sale of stamps, maintenance of various deposit accounts and rendering of monthly accounts to the Accountant General. The Department also ensures safe custody of valuables and maintains accounts relating to Local Funds, Personal Deposits, Revenue Deposits, Security Deposits and Court Deposits.

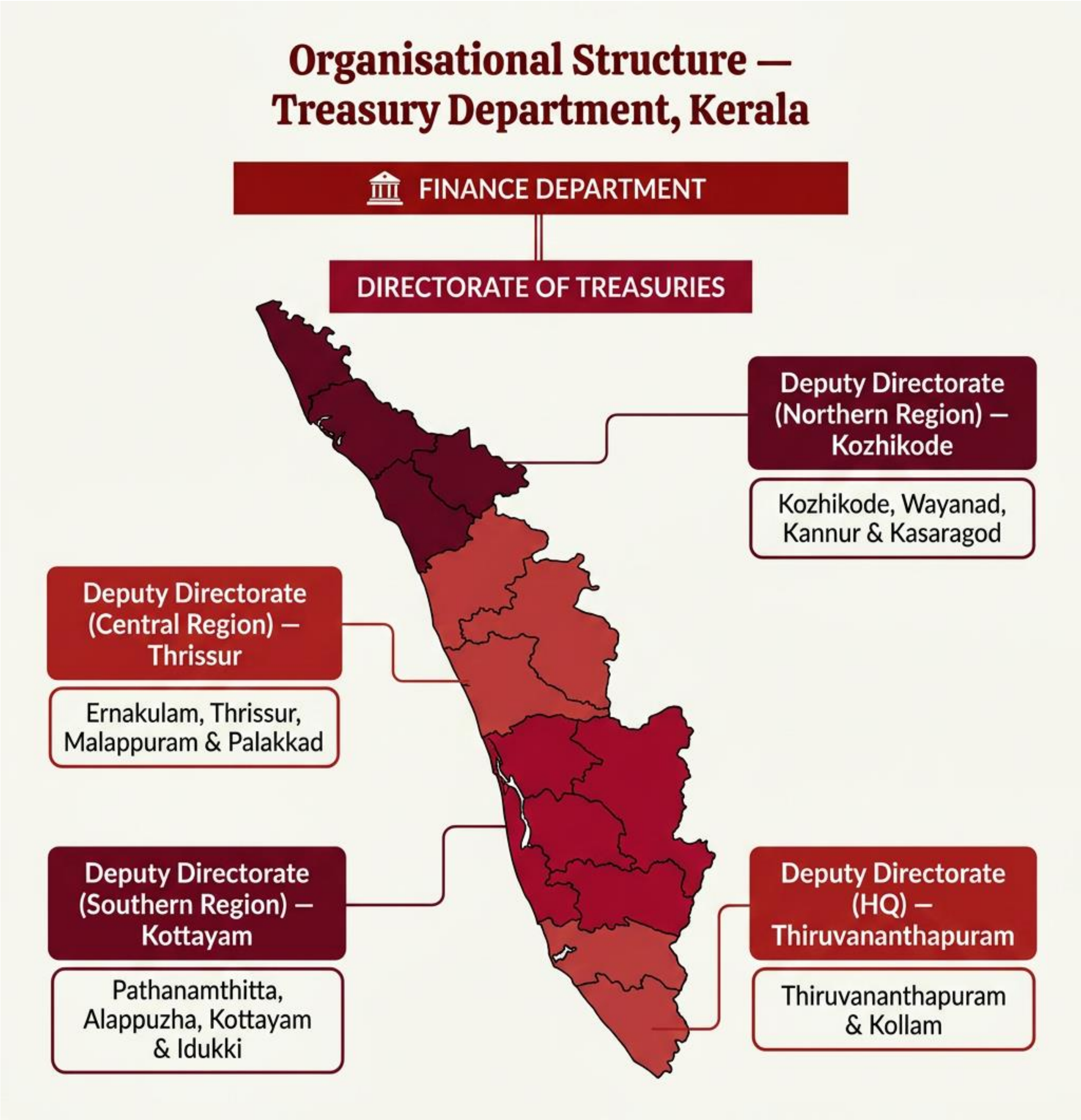
In addition, the Department is entrusted with the implementation of schemes such as Group Insurance and Health Insurance for employees and pensioners, disbursement of Grants-in-Aid sanctioned by the Government, and administration of the National Pension System for All India Service Officers and the Contributory Pension Scheme for State Government employees. The Department also furnishes monthly tax revenue reports to the Government.

Treasury Savings Bank (TSB) is a unique savings bank system of the Government of Kerala. The TSB comprises various types of accounts such as Savings Bank accounts, Pensioners' Savings Bank accounts, Treasury Fixed Deposits, Treasury Security accounts and Treasury Public accounts. Government officials, pensioners, institutions and the general public can open and operate accounts in the Treasury Savings Bank.

A Core Banking solution, namely Core Treasury Savings Bank (Core TSB), has been implemented, enabling TSB customers to operate their accounts and avail banking services from any treasury in the State. It is one of the major modules under the IFMS framework. An online fund transfer facility, "TSB Online", has also been provided, through which customers can transfer funds from their Treasury Savings Bank accounts to other TSB accounts or to bank accounts across India. The system also provides facilities such as account summary, statement viewing, fund transfer history and beneficiary management.

1.2 Organizational Setup

The administrative control of the Department vests with the Finance Department of the Government of Kerala. The Directorate of Treasuries is headed by the Director of Treasuries, who is responsible for overall supervision and administration. The Directorate is supported by Deputy Directorates functioning across four regions, namely Headquarters (Thiruvananthapuram), Southern Region (Kottayam), Central Region (Thrissur) and Northern Region (Kozhikode).



As prescribed in Rule 42 & 63(b) of KTC Vol I, surprise cash verification shall be conducted once in 3 months in District Treasuries by the Director of Treasuries. As Deputy Directorate offices are established especially for conducting inspections in Treasuries, the Deputy Directors in turn conduct inspection on behalf of the Director of Treasuries also to Rule 62 of KTC Vol (I), the District Treasury Officer shall conduct surprise verification of cash balance once in 3 months in banking Sub Treasuries.

1.3 Position of Staff in the Department of Treasuries 2024-25

As on 31 March 2025, the manpower position in the Department of Treasuries was as follows:

Category	Particulars	Details
Leadership	Head of Department	Director
	Supporting Officers	2 Joint Directors; 4 Deputy Directors
Strength	Sanctioned Strength	3,779
	Persons in Position	3,778
	Vacancy	1
Capacity	IFMS Trained Officials	785
	Percentage Trained	20.77%

*Source: Director, Treasuries Department, Kerala, Thiruvananthapuram.

1.4 Codes and Manuals

The Directorate of Treasuries follows the Kerala Treasury Code issued in 2016 for regulating the functioning of treasuries in the State. Subsequently, with the implementation of the Core Treasury Information System (TIS) in December 2016 and the full-fledged rollout of the Integrated Financial Management System (IFMS) in February 2017, significant changes have taken place in treasury processes, with operations becoming largely system-driven.

In view of these developments, revision of the Kerala Treasury Code has become necessary to align the existing provisions with the changed system environment. However, the process of revision is still ongoing despite the need having been highlighted in previous Annual Review Reports. The revision of the Code may be accorded priority.

1.5 Status of Computerization of Treasuries

The Integrated Financial Management System (IFMS) has been implemented in the State as part of the Modernisation of Treasury Systems initiative of the Government of India. The system functions as an integrated platform linking the Finance Department, Treasury Department, Administrative and Line Departments, the Accountant General, the Reserve Bank of India and Agency Banks, thereby facilitating streamlined financial operations.

With the implementation of IFMS, treasury functions have become largely system-driven. Submission and processing of salary bills, pension payments and vendor payments are carried out through electronic platforms, with payments being credited directly to Treasury Savings Bank accounts or bank accounts of beneficiaries. Integration with the e-Kuber portal of the Reserve Bank of India has enabled online fund settlement and reconciliation. The e-Treasury system has also facilitated online remittances to Government through a payment gateway.

The system has enabled end-to-end electronic processing of financial transactions, reducing dependence on physical records and minimising errors. Voucher-level data required for compilation of accounts is furnished to the Accountant General (A&E) in electronic mode, ensuring timeliness and accuracy in reporting.

The digitisation initiatives have also been extended to public interface systems such as Treasury Savings Bank services, enabling customers to access banking facilities and undertake transactions online. The Department is further exploring measures such as implementation of digital vouchers with a view to achieving a fully paperless environment. However, issues relating to system integration, data security and user adaptation continue to require attention.

1.5.1 Areas of computerization where further improvement is required

1. **Implementation of Paperless Bill System**

The Department and the Government have envisaged a complete paperless system for the preparation and settlement of HR and Non-HR claims. While paperless processing of salary bills and pension (HR claims) has been implemented from May 2021 for all departments, the system has not been extended to Non-HR bills. The Government has informed that the paperless system has been extended to HR bills generated through SPARK with effect from 01 July 2025 and that extension to Non-HR bills is under process. The non-extension of the paperless system to Non-HR bills result in continued reliance on manual processes, thereby delaying the intended improvements in efficiency, timeliness and transparency in bill processing.

Recommendation: The Government may ensure early implementation of the paperless bill system for Non-HR bills at the earliest.

2. **Enhancement of Treasury Savings Bank (TSB) Online System**

The Department introduced the "TSB Online" platform on 07 February 2019, enabling customers to transfer funds from Treasury Savings Bank accounts to other TSB accounts and bank accounts. However, the facility for online opening of savings bank and fixed deposit accounts, without visiting the treasury, has not been implemented.

The Department has stated that steps are being taken to incorporate this feature using Aadhaar-based authentication and that a detailed project study is under progress. The delay in implementation has limited the scope of digital service delivery to customers.

Recommendation: Early action may be taken to complete this procedure as six years has already lapsed.

3. **Implementation of e-KYC Verification**

Periodic verification of the identity of account holders and pensioners is essential to ensure the integrity of financial transactions. At present, KYC verification is carried out manually. The Department has proposed to implement e-KYC by integrating the Core Treasury Savings Bank system with the Aadhaar database of the Unique Identification Authority of India (UIDAI).

The continued use of manual KYC processes increases the risk of errors and delays in verification.

Recommendation: The Department may implement the e-KYC system at the earliest.

4. **Integration of Aadhaar-Enabled Payment System**

The integration of Aadhaar-enabled payment systems with existing financial platforms can improve authentication and transaction security. The Department has initiated steps towards such integration. However, issues relating to system interoperability, data privacy and compliance with regulatory requirements require to be addressed.

Recommendation: The Department may ensure timely integration of Aadhaar-enabled payment systems with adequate safeguards for data security and regulatory compliance.

1.5.2 Availability of Necessary Infrastructure

The implementation of digitally signed vouchers in the Integrated Financial Management System (IFMS) requires adequate IT infrastructure to ensure secure and reliable operations. This includes network infrastructure such as Software-Defined Wide Area Network (SD-WAN), security systems such as Web Application Firewall (WAF) and Extended Detection and Response (XDR), as well as hardware components including computers, dongles and scanners.

The Department has implemented security measures such as XDR and WAF, which provide enhanced threat detection, real-time monitoring and automated response to security incidents. However, the availability and adequacy of other critical infrastructure components required for the effective implementation of digitally signed vouchers have not been fully ensured across all treasuries.

Inadequate infrastructure may affect the seamless implementation of digital processes and may lead to operational delays and security risks.

Recommendation: The Department may ensure the availability of required infrastructure across all treasuries to facilitate effective implementation of digitally signed vouchers in IFMS.

1.5.3 New initiatives

The Treasury Department is implementing the following technology-driven initiatives to strengthen IT infrastructure and improve operational efficiency:

1. **Software-Defined Wide Area Network (SD-WAN)**
   The Department is implementing SD-WAN to improve network performance and ensure reliable connectivity across treasury locations. The system is intended to enable efficient management of network traffic and ensure continuity of operations during network disruptions.

2. **Hyper-Converged Infrastructure (HCI)**
   Hyper-Converged Infrastructure is being established in the new Data Centre at Technopark to integrate computing, storage and networking resources into a unified platform. This is expected to improve scalability, system performance and infrastructure management.
3. **Near Disaster Recovery (Near DR) with HCI**
   A Near Disaster Recovery system using HCI is being implemented at Kozhikode to enable near real-time data replication and ensure continuity of operations in the event of system failures or disasters.
4. **High-Speed MPLS Connectivity**
   High-speed MPLS connectivity is being implemented to ensure secure and reliable communication between treasury locations. This is intended to support uninterrupted data transfer and improve overall network efficiency.

PART II

Defects Noticed During Compilation of Accounts

The State Government Accounts are prepared by the Accountant General (A&E) based on the monthly accounts rendered by the treasuries. Each District Treasury submits accounts of receipts and expenditure for the district, duly supported by vouchers, challans and schedules. On this basis, a Major Head-wise Monthly Civil Account is compiled and submitted to the State Government.

The following defects were noticed during the compilation of accounts:

2.1 Non receipt/delay in receipt of awaited vouchers from treasuries

Objection Book (OB) Suspense arises due to non-receipt of vouchers and schedules from the Treasuries along with the monthly accounts. Non-receipt of vouchers may lead to concealment of irregularities in Government transactions.

An amount of ₹16.91 crore relating to the period from 1983-84 to 2016-17 was outstanding under the head of account 8658-00-102-98-OB Suspense. The matter was taken up with the Treasury Officers to furnish the missing vouchers or Certificates of Receipts/Payments. In response, Certificates of Remittance and Payments amounting to ₹0.08 crore were received and necessary transfer entry was proposed.

As the remaining vouchers could not be traced, the Government accorded sanction for write-off of the balance amount of ₹16.83 crore under the above head of account by transfer to 8680-00-102 – Writes off from Heads of Accounts. The amount has been written off accordingly.

Further, under Debt, Deposit and Remittance Heads, ₹40.19 crore (credit) and ₹413.91 crore (debit) remained outstanding for clearance and settlement.

Non-production of vouchers indicates weaknesses in internal controls relating to custody, preservation and management of vouchers. Absence of supporting vouchers impairs verification of transactions, may conceal irregularities, and affects the ability of the Accountant General, the custodian of records.

Details are given in **Annexure II.**

Recommendation: The director of Treasuries may analyse the outstanding balances under debt, deposit and remittance heads and take necessary action for their early clearance and settlement

2.2 Missing challans and schedules for House Building Advance under MH 7610

As per Article 239(4)(e) of the Kerala Financial Code, Vol. I, a Schedule of Recovery in Form TR 106 is required to be attached with the bill for each type of interest-bearing advance.

During 2024-25, challans and supporting schedules relating to House Building Advance (HBA) were not received from District Treasuries in a number of cases. The pending cases include principal amounting to ₹3.37 crore in 725 cases and interest amounting to ₹6.90 crore in 879 cases.

Due to non-receipt of complete particulars in the challans, such as the loanee's name, account number, designation and PEN, and in the absence of supporting schedules, the recoveries could not be posted to the respective loan accounts and the amounts remained pending under suspense heads.

Treasury-wise details of pending challans and schedules in respect of HBA principal (7610-00-201-98) and HBA interest (0049-04-800-93) are given in **Annexures III and IV** respectively.

Recommendations:

(i) Government may issue necessary instructions to all Treasury Officers to forward the missing challans along with supporting schedules or Certificates of Remittance, clearly indicating the name and broad sheet number of the loanees.

(ii) Treasury Officers may ensure that all challans, both physical and electronic, contain complete and accurate details of the loanees, including name, account number (broad sheet number), designation and PEN.

(iii) Treasury Officers may ensure that recoveries are not clubbed in a single challan and that separate challans are drawn for each individual recovery.

2.3 Misclassification/Major irregularities noticed in Treasuries

During the year 2024-25, instances of misclassification and other irregularities in booking of transactions were noticed in the treasuries. These relate to continued booking under incorrect or obsolete Heads of Account despite the introduction of revised or alternate Heads.

a. Major irregularities noticed in Treasuries

On review of booking under various Heads of Account, it was observed that certain transactions were continued to be booked under old Heads by the treasuries, even after introduction of new or revised Heads of Account by the Government.

Table 2.3 (a) Major irregularities noticed in Treasuries		
Sl. No	Head of Account Used by Treasuries	Remarks
1	0040-00-800-89 Kerala Flood Cess	Alternate head of account was opened for crediting Flood Cess under '0006-800-Other Receipts-03-Kerala Flood Cess on Supply of Goods and Services for Rebuilding Kerala.'
2	0070-60-800-36 Receipts under Right to information Act 2005	Alternate head of account '0070-60-118-99-Receipts under Right to information Act 2005' was opened.
3	0210-04-800-97 Food Safety and Standard Act 2006	A new head of account 0210-04-104-96-Food Safety and Standards Act 2006 was opened for crediting fees and fines received on account of the Food and Standard Act 2006
4	0040-00-110 Trade Tax	Since the introduction of new minor head '111-Value added Tax (VAT)-Receipts with effect from 2011-12, vide correction slips no 705 dated 29.08.2011, booking under '0040-00-110-Trade tax' is inappropriate, instead minor head 111 should be used.
5	0070-60-101-00-00-00-00	The head of account '0070-60-101-Receipts from Government of India for administration of Central Acts and Regulations'is intended for accommodation of arrears in payment, if any, received from Government of India for the period prior to 1.4.1976 towards administration of Central Act entrusted to the State Government with effect from 1.4.76. Hence booking under this head of account should be done after verification.

6	0070-60-800-89-Receipts under the special Marriage Act 1954	A new head of account ‘0070-60-108-99 Receipts under the Special Marriage Act 1954 was opened for crediting fees received on account of Special Marriage Act vide GO(Rt)No 6717/2024-/Fin dated 04-09-2024.
7	1475-00-800-96-01-e-waste	A new head of account ‘1475-00-800-92-Amount collected from the sale of e-waste’ is opened in the detailed estimate of revenue for the financial year 2024-25 for booking amount collected from the sale of e-waste.
8	0049-04-800-89-Interest realized on investment of balance in the Sinking Funds	This Head of Account pertains to the administration of the Sinking Fund, which is managed by the Reserve Bank of India, and the interest accrued on investments is reinvested in Government of India securities. As such, no transactions are to be credited under this Head through the treasuries.
9	0049-04-110-99-Government Securities	This Head of Account is operated by the Accountant General (A&E) on the basis of advice received from the Reserve Bank of India. Accordingly, no credits are to be booked under this Head through the treasuries.

Incorrect booking of amounts under wrong Heads of Account will result in understatement or overstatement of receipts/expenditure in the Government accounts.

Recommendation: Government may instruct all Treasury Officers to ensure that transactions are booked under the correct and prescribed Heads of Account and that obsolete Heads are not operated.

b. Misclassifications made in Treasuries

Instances were noticed where transactions were booked under incorrect Heads of Account by various District Treasuries, indicating deficiencies in verification at the time of booking.

Table 2.3 (b) Misclassifications noticed in Treasuries			
Sl No	**Correct Head of Account**	**Booked figure (Rupees)**	**Remarks**
1	0030-01-800-99-00-00	30000	Wrongly booked under head of account 0070-01-501-99-00-00 by District Treasury, Thiruvananthapuram.
2	0070-01-102-00-00-00	2000	Wrongly booked under this head of account 0070-01-501-99-00-00 by District Alappuzha.
3	0425-00-101-98-00-00V-NP	117709	Wrongly booked under the head of account 0425-00-101-99-00-00-00 VNP by District Treasury Kottayam.
4	0030-01-800-99-00-00-00 V-NP	387741	Wrongly booked under the head of account 0030-01-101-99-00-00-01 V-NP by District Treasury Thiruvananthapuram.
5	0425-00-101-98-00-00 V-NP	232185	Wrongly booked under the head of account 0425-00-101-99-00-00-00 V-NP by Rural District Treasury Kattakada.

Incorrect booking of amounts under wrong Heads of Account will adversely affect the accuracy of Government accounts by causing understatement or overstatement of transactions under the respective Heads of Account.

Recommendation: Government may issue necessary instructions to ensure correct classification of transactions under the prescribed Heads of Account, including strengthening verification mechanisms at the treasury level and conducting periodic review of accounts to prevent recurrence of such misclassifications.

2.4 Unreconciled Differences in Reserve Bank Deposits (State)

There was a net difference of ₹552.85 crore (Debit) between the cash balance of the State Government as worked out by the Accountant General (₹551.16 crore Credit) and as reported by the Reserve Bank of India (₹1.69 crore Credit) as on 31 March 2025.

The difference is mainly due to variation in accounting of e-receipts, wherein agency banks account the transactions of the last day of the month in the same month, while the e-

Treasury accounts them in the subsequent month. Although such differences get adjusted in the following month, they appear as discrepancies at the end of the reporting period. In addition, differences relating to the transition to IFMS could not be reconciled due to non-availability of complete details.

Year-wise details of differences are given in Table 2.4.

Table No. 2.4 Year wise break up of differences in RBS(S) as on 31-03-2025

Year	Debit		Credit	
	Items	Amount	Items	Amount
2016-17	7	54,08,95,276.00	8	2,27,66,066.00
2017-18	4	13,24,88,846.00	6	1,66,33,42,767.20
2018-19	3	19,79,006.00	2	15,17,405.00
2019-20	2	28,59,14,452.67	7	2,46,26,605.23
2020-21	2	8,68,327.00	11	54,29,52,674.50
2021-22	4	6,59,54,365.30	8	28,27,90,021.29
2022-23	14	4,63,64,90,297.33	19	2,38,05,99,398.00
2023-24	7	67,71,49,607.23	11	5,34,24,09,999.00
2024-25	37	21,44,69,86,929.10	28	11,99,92,30,901.00
Total	**80**	**27,78,87,27,106.63**	**100**	**22,26,02,35,837.22**

Recommendation: Director of Treasuries may take necessary action to ensure timely reconciliation of differences between treasury accounts and bank figures, and to resolve pending discrepancies on a regular basis.

2.5 Booking of amount under the Head 8658-00-102-97-Unclassified Suspense

The Head of Account 8658-00-102-97 -Suspense Civil is operated by the Accountant General for provisional adjustment of transactions received from other Accountants General/Pay and Accounts Offices, where complete details or vouchers are not available. Treasury Officers are not authorised to operate this Head for transactions at the treasury level.

Review of treasury data for the year 2024-25 revealed that District Treasuries, Thiruvananthapuram and Kollam, had operated this Head of Account by booking amounts of ₹1,000 and ₹500 respectively. Similar instances have been noticed in previous years also.

Booking of amounts under an unauthorised Head of Account indicates improper classification of transactions.

Recommendation: The Director of Treasuries may issue necessary instructions to ensure that this Head of Account is not operated by Treasury Officers and that proper classification of transactions is followed. The matter may also be examined at an appropriate level in Government to strengthen system controls in the e-Treasury system so as to prevent unauthorized booking.

2.6 Proposal of Alteration Memorandum

During the year 2024-25, from various treasuries, including the e-Treasury, more than fifty proposals for alteration memorandum were received, most of them related to the misclassification under the Head of Account 8658-00-112-99-TDS Suspense. Out of it **37** Transfer Entries have been proposed. Rest of the Alteration Memorandum were return to the Treasuries for various discrepancies like mismatch in the amount and wrong Head of Accounts etc. This Head of Account is intended to be operated only for booking deductions of Income Tax from Government transactions. Remittances to the Income Tax Department are effected every month through consolidated payments by way of Demand Drafts for substantial amounts.

Incorrect booking under this Head of Account affects the accuracy of tax accounting and may impact the financial credibility of Government transactions.

Recommendation: Government may issue necessary instructions to all Treasury Officers to ensure correct booking of transactions under the prescribed Head of Account and to avoid misclassification.

2.7 Reimbursement of National Highways (NH) expenditure withheld by the Pay and Accounts Office

The expenditure incurred by the State Government on works relating to National Highways is initially booked under the Head of Account 8658-00-101-93 – National Highways and is reimbursable by the Ministry of Road Transport and Highways through the Regional Pay and Accounts Officer, National Highways, Bengaluru.

The original vouchers relating to such expenditure, received from the treasuries, are forwarded by the Accountant General to the Regional Pay and Accounts Officer along with claim letters and supporting documents for reimbursement.

However, reimbursement in certain cases could not be effected due to non-receipt of vouchers from treasuries. The year-wise details of amounts outstanding under the above Head of Account for want of vouchers are given below.

Table 2.7. Reimbursement of National Highways (NH) expenditure

Year	Debit (in rupees)	Credit (in rupees)
Up to 2018-2019	59393393	0
2019-2020	12069025	0
2020-2021	14663868	0
2021-2022	136843501	0
2022-2023	12867888	0
2023-2014	61692487	0
2024-2025	17101491	0
TOTAL	**314631653**	**0**

Non-submission of original vouchers relating to National Highways expenditure adversely affects timely settlement of reimbursement claims and may result in avoidable loss to the Government exchequer.

Recommendation: Government may issue necessary instructions to all Treasury Officers to ensure timely submission of vouchers relating to National Highways expenditure to facilitate prompt reimbursement and avoid accumulation of outstanding balances.

2.8 Personal Deposit/Personal Ledger Accounts

2.8.1 Non-submission of Plus and Minus Memorandum

As per Articles 110 and 111 of the Account Code, Vol. II, Treasury Officers are required to submit Plus and Minus Memorandum for Deposit Accounts to the Accountant General after closure of monthly accounts, indicating opening balance, receipts, payments, closing balance and lapsed amounts.

It was observed that Plus and Minus Memoranda are being received only for the Head of Account 8443. The Memoranda in respect of Major Heads 8031, 8342 and 8449 have not been received from March 2018 onwards. As a result, a total of 1,425 Plus and Minus Memoranda are pending from 23 District Treasuries. Details are given in **Annexure V.**

Due to non-submission of Plus and Minus Memoranda, timely reconciliation of balances under the concerned Heads of Account could not be carried out effectively.

Recommendation: Director of Treasuries may issue necessary instructions to ensure timely submission of Plus and Minus Memoranda for all Deposit Heads and reconciliation of balances with the Accountant General.

2.8.2 Non-closure of In-operative Personal Deposit (PD) Accounts

As per Rule 282(5) (d) of Kerala Financial Code Vol I, Personal Deposits Accounts administered by the Government Officials, which are created by debiting the Consolidated Fund should close the PD Accounts at the end of the Financial year and credit the unspent balances back to the Consolidated fund under the concerned expenditure Heads of Accounts from where the amount was initially transferred except such Personal Deposit Accounts created by any Law or Rule having the force of law and the Personal Deposit Accounts opened next year again if found necessary. However, if any PD Accounts are not operated for a period of three completed financial years, such deposits should be closed, the balance amount credited to the Government as Lapsed Deposits.

The Government of Kerala does not follow the system of operating PD Accounts for implementation of schemes by transferring funds from the Consolidated Fund. This purpose is served through Plan Savings Bank Accounts opened under the head 8031-Other Savings Deposits,102-State Savings Bank Deposits,99-Savings Bank Deposits in the Public Account.

On 31-03-2025 there were 1060 PD Accounts, amounting ₹ 0.41 crore under the head 8443-00-123 and no action is taken by the treasuries to credit the amount to the

Government as Lapsed Deposits. As on July 2025, only 150 PD Accounts amounting ₹ 1.02 crore remaining inoperative under the head 8443-00-106.

Non-closure of inoperative PD Accounts results in incorrect financial reporting and retention of idle balances in the Public Account.

List of top 20 inoperative PD accounts is given below.

Sl.No	Account Holder Name	Treasury Name	Account Number	Balance	Last Transation date
1	Dy.Conservator of forests research south Trivandrum	Sub Treasury Vellayambalam	799011700000438	0	31-03-2017
2	Guru Gopinath natanagramam	Sub Treasury Vellayambalam	799011700000820	0	26-06-2018
3	Medical college Trivandrum	Sub Treasury Medical College	799011700000814	0	19-05-2017
4	Sree Chitra Home	Sub Treasury Medical College	799011700000816	0	19-05-2017
5	Official Receiver District Court Alappuzha	Sub Treasury Alappuzha	799011700000304	3075	10-02-2017
6	Sub Treasury Cherthala	Sub Treasury Cherthala	799011700000908	0	22-11-2017
7	Divisional Forest Office Munnar	Sub Treasury Devikulam	799011700000289	307	07-11-2018
8	Taluk Office Thodupuzha	Sub Treasury Thodupuzha	799011700000935	0	09-03-2018

9	St Xaviers College For Women Aluva	Aub Treasury Aluva	799011700000850	0	21-07-2017
10	MA College of Engineering Kothamangalam	Sub Treasury Kothamangalam	799011700000170	1030	29-03-2017
11	Thrissur Development Authority	District Treasury Thrissur	799011700000267	1372271	18-07-2017
12	Divisional Forest Office Thrissur	District Treasury Thrissur	799011700000254	0	25-05-2018
13	Govt.BasicLPS Koduvayur	Sub Treasury Chittur	799011700000823	0	03-06-2017
14	DFO Nilambur South	Sub Treasury Nilambur	799011700000110	0	23-06-2017
15	DFO Nilambur North	Sub Treasury Nilambur	799011700000119	0	21-04-2018
16	Govt. Homeopathic Medical College Kozhikode	District Treasury Kozhikode	799011700000459	0	11-04-2017
17	District Treasury Kozhikode	District Treasury Kozhikode	799011700000822	0	09-03-2018
18	Forest Tribunal Kozhikode	District Treasury Kozhikode	799011700000737	677370	16-11-2018
19	District Treasury Cherpulassery	District Treasury Cherpulassery	799011700000467	0	22-09-2017

20	Special Tahsildar(LR) Office Ottappalam	Sub Treasury Ottappalam	799011700000720	42184	26-04-2018

Recommendation: Government may issue necessary instruction to all Treasury Officers to close all in-operative PD Accounts and credit back the amount to the Government under the head Miscellaneous Receipts.

PART III

Defects/irregularities noticed during local inspection of Treasuries

3.1 Introduction

Inspection of Treasuries by AG (A&E) is carried out periodically to test the functioning of the treasury. The primary objective of inspection is to check Government receipts and expenditure is made in accordance with the prescribed rules and the accounts thereof are correctly maintained in the form prescribed by the competent authority. During the year Financial Year 2024-25, a total of **13 District Treasuries, 91 Sub Treasuries and 6 Stamp Depots** were inspected by the Office of the Accountant General (A&E) Kerala.

3.1.1 Outstanding Inspection Reports and Paras

As on 31 March 2025, **231 Inspection Reports containing 446 paragraphs** were pending for settlement due to non-receipt of replies from Treasury Officers for more than six months. Year-wise details are given in Annexure VI. The pendency of inspection reports indicates delays in compliance and non-settlement of irregularities pointed out during inspections.

Recommendation: Director of Treasuries may issue necessary instructions to ensure timely submission of replies to Inspection Reports and prompt compliance with Inspection observations.

3.2 Pension Payment in Treasuries

Pension payments constitute a significant function of the Treasury Department and require strict adherence to rules and procedures to ensure accuracy and timeliness.

During inspection, various irregularities were noticed in the processing and disbursement of pension and related benefits, as detailed below:

3.2.1 Non-Restoration of commuted portion of Pension

As per Para 5 of GO(P) No. 524/2007/Fin dated 26/10/2007, reduction in pension after commutation is to be effected from the first day of the month following the payment of the commuted value. Further, as per GO(P) No. 180/06/Fin dated 18-04-2006, a pensioner may commute up to 40 per cent of the Basic Pension, and the reduced pension is payable until restoration of the commuted portion.

As per Rule 6A under Appendix X of Kerala Service Rules, Part III, the commuted portion of pension shall be restored from the first day of the month following the month in which a period of 12 years elapses from the date of commutation (i.e., the date from which reduction in pension takes effect), and in other cases, the period for restoration is to be determined with reference to the commutation factor applicable.

During inspection, it was observed that in 78 cases across 24 treasuries, restoration of full pension was not effected on the due dates which will be a loss to beneficiaries. This has resulted in continued payment of reduced pension beyond the admissible period.

Details are given in **Annexure VII.**

Recommendation: The Department may consider incorporating system-based controls in the pension processing module, such as auto-flagging of due cases and automatic restoration of the commuted portion of pension based on the date of commutation, to ensure timely restoration and prevent recurrence of such cases.

3.2.2 Excess Payment of Family Pension/Festival Allowance/Medical allowance

As per Go(P) No.456/79(41)/Fin dated 05-05-1979 and GO(P) No 1101/87/Fin dated22-12-1987, in 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 63 years whichever is earlier. During the review year, it was noticed that family pension at higher rates and corresponding dearness relief were paid beyond the admissible period of seven years.

Employed family pensioners are not eligible to draw festival allowance and medical allowance along with their family pension as per GO(P) No.253/2006/Fin dated 08-06-2006, whereas double pensioners are eligible for festival allowance and medical allowance with either one of the pensions. Several instances of both medical allowance and festival allowance were found being paid with both service pension and family pension.

A total of 174 cases across 40 treasuries involving excess payment of ₹22.7 lakh were noticed. This resulted in excess payment of pension and inadmissible allowances to pensioners/family pensioners, leading to avoidable outflow of Government funds and distortion of pension expenditure accounts

Details are given in **Annexure VIII.**

Recommendation: The Department may consider incorporating system-based controls in the pension processing module to automatically regulate the period of enhanced family pension and restrict in admissible allowances based on eligibility conditions, so as to prevent excess payments.

3.2.3 Non-Production of required certificate for Payment of Family pension/Medical Allowance

The Treasury Officer is required to ensure receipt of prescribed certificates in respect of eligible categories of family pensioners. These include: (i) non-employment/non-marriage certificate in respect of son/daughter below 25 years; (ii) in the case of unmarried daughters above 25 years, an annual certificate from the Revenue Authorities confirming unmarried status along with a notarised affidavit; and (iii) in respect of physically handicapped son/daughter, a certificate from the Medical Board once in three years regarding disability, along with an annual certificate from the Revenue Authorities confirming that the pensioner remains unmarried and unemployed.

Further, as per GO(P) No. 125/06/Fin dated 17-03-2006, medical allowance is admissible to pensioners and family pensioners irrespective of age with effect from 01-03-2006. In cases of double pensioners, a certificate is required to be furnished to the effect that medical allowance is drawn with only one of the pensions.

During inspection, it was observed that in 148 cases across 33 treasuries, family pension and/or medical allowance was paid without obtaining the prescribed certificates. During inspection, it was observed that in 148 cases across 33 treasuries, family pension and/or medical allowance was paid without obtaining the prescribed certificates. This resulted in irregular payments to ineligible beneficiaries and consequent loss to Government. Details are given in **Annexure IX.**

Recommendation: Necessary modifications may be made in the software to automatically stop pension payments when a child beneficiary attains the age of 25 years in the case of normal child and conditions may be included in respect of unmarried daughter/physically handicapped for production of necessary certificate for continuation payment beyond the age of 25 years.

3.2.4 Short payment of Pension/Family Pension/Non-payment of arrears of revision of pension and non-revision of pension/family pension

During inspection of treasuries for the year 2024-25, instances of incorrect and incomplete disbursement of pensionary benefits were noticed. These included 343 cases of short payment of pension/family pension and 106 cases of non-payment of arrears arising from revision of pension, observed across 67 treasuries and 20 treasuries respectively**.**

Further, in 449 cases across 71 treasuries, pension/family pension had not been revised in accordance with the revision orders issued from time to time.

These deficiencies resulted in non-payment or short payment of admissible pensionary benefits to the pensioners/family pensioners. Details are given in **Annexures XA, XB and XC.**

Recommendation: Government may issue necessary instructions to all Treasury Officers to review such cases and carry out revision of pension/family pension, wherever required. The Department may also consider implementing system-based controls for automatic revision of pension to ensure timely and accurate updates. In cases where short payment has been noticed, necessary action may be taken for prompt disbursement of the due amounts.

3.2.5 Non-Payment of Special Care Allowance

As per Government Order (P) No. 36/2019/Fin dated 23 January 2019**,** Special Care Allowance is admissible to pensioners/family pensioners on attaining the prescribed age.

During inspection, it was observed that in 145 cases across 25 treasuries, Special Care Allowance was not paid to eligible pensioners/family pensioners.

This resulted in non-payment of admissible benefits. The lapse indicates deficiencies in identification and monitoring of eligible cases at the treasury level. **Details are given in AnnexureXI.**

Recommendation: Government may issue necessary instructions to all Treasury Officers to identify eligible cases and ensure timely payment of Special Care Allowance. The Department may also consider incorporating system-based controls to automatically flag eligible pensioners based on age so as to prevent omission of admissible benefits.

3.2.6 Non-Payment of Minimum Pension to Personal Staff

As per Government Order (P) No. 36/2019/Fin dated 23 January 2019 and subsequent orders on revision of pension, the minimum pension/family pension is fixed at ₹3,350 per month with effect from 01.07.2019**.**

During inspection, it was observed that in 59 cases across 22 treasuries**,** pension/family pension was paid below the prescribed minimum of ₹3,350 per month.

This resulted in short payment of admissible pensionary benefits to the pensioners/family pensioners. The lapse indicates deficiencies in application of revised pension provisions and verification of entitlement at the treasury level. Details are given in **Annexure XII.**

Recommendation: The Department may consider incorporating system-based validation in the pension processing module to ensure that pension/family pension is not paid below the prescribed minimum level.

3.2.7 Errors in deduction of Medisep subscription

As per the provisions of the MEDISEP Scheme, subscription is required to be deducted at the prescribed rate from eligible pensioners/family pensioners.

During inspection, it was observed that in **13 cases across 6 treasuries**, MEDISEP subscription was deducted from both service pension and family pension in respect of the same beneficiary. This resulted in excess deduction of subscription.

The lapse indicates deficiencies in verification and application of scheme provisions at the treasury level. Details are given in **Annexure XIII**.

Recommendation: The Department may consider incorporating system-based controls in the pension processing module to prevent duplicate deduction of MEDISEP subscription in respect of the same beneficiary.

3.3 Advances drawn by DDOs pending final settlement

As per Article 99 of the Kerala Financial Code, Volume I**,**advances drawn by Drawing and Disbursing Officers (DDOs) for specific purposes are required to be settled within three months in the same financial year in which they are drawn, failing which penal interest at the rate of 18 per cent is recoverable from the concerned DDOs.

Verification of the pending advance list in the Treasury Information System revealed that 535 advances amounting to ₹26.62 crore remained unsettled in79 treasuries as on 31 March 2025. Consequent to the explanations provided by the Treasury Officers, necessary circulars have been issued to the DDOs to effect the recovery of interest. However, the process is yet to be completed as the appropriate **Head of Account** for the remittance is currently under clarification.

Non-settlement of advances within the prescribed period indicates deficiencies in monitoring and follow-up, and results in blocking of Government funds. Details are given in **Annexure XIV.**

Recommendation: The Department may consider incorporating system-based controls to track outstanding advances, generate alerts for cases exceeding the prescribed period, and facilitate timely recovery, including levy of penal interest as per rules.

3.4 Inoperative Savings Bank Accounts

Under the provisions of Rule 28 & 40 of Treasury Savings Bank Rule, bank accounts savings in which no transactions have taken place for five complete financial years and more, cease to bear interest and the account will be treated as in operative accounts. The balance in such accounts should be transferred to Revenue Deposit. During the inspection for the financial year 2024-25 an amount of ₹ 4.21crore was found lying in 66 Treasuries under 465 SB accounts which were not operated for five years and more without affecting the transfer to Revenue Deposit.

The details given in **Annexure XV.**

Recommendation: The Department may ensure that balances in inoperative Savings Bank accounts are identified through system-based controls and transferred to Revenue Deposit, after allowing admissible interest up to the eligible period, in accordance with the rules.

3.5 Non-deduction of Income Tax from interest accrued in Treasury Savings Bank and Fixed Deposits

As per the provisions of the Income Tax Act, 1961**,** tax is required to be deducted at source on interest accrued in Treasury Savings Bank (TSB) and Treasury Fixed Deposit (FD) accounts where the interest exceeds ₹5,000 in a financial year.

During inspection for the year 2024-25, it was observed that Income Tax was not deducted in 291 cases relating to SB/PTSB accounts in 34 treasuries and in 563 cases relating to Fixed Deposit accounts in 78 treasuries**.**

Non-deduction of Income Tax in such cases indicates non-compliance with statutory provisions. Details are given in **Annexures XVI A and XVI B.**

Recommendation: The Department may ensure that all eligible cases are reviewed and Income Tax is deducted in accordance with the provisions of the Income Tax Act, with necessary intimation to the Accountant General.

3.6 Defects noticed in Fixed Deposit Accounts

The Treasury Savings Bank (TSB) system in Kerala provides facilities for Savings Bank and Fixed Deposit operations. Fixed Deposit account holders are permitted to open TSB accounts for automatic credit of interest. As per the prescribed procedure, Fixed Deposit accounts are required to be either closed or renewed on maturity.

During inspection for the year 2024-25, it was observed that in 529 cases across 92 treasuries**,** Fixed Deposit accounts had matured but were neither closed nor renewed.

The failure to take action on maturity indicates deficiencies in monitoring and follow-up of Fixed Deposit accounts, resulting in accounts remaining in the system without proper regulation. Details are given in **Annexure XVII.**

Recommendation: The Department may consider incorporating system-based controls in the TSB module for automatic flagging of matured Fixed Deposit accounts and enabling automatic closure or renewal, as per predefined conditions, to ensure timely action on maturity.

3.7 Irregularities noticed in Personal Deposit Accounts

3.7.1. Inoperative PD Accounts 8443-00-106

All Personal Deposit Accounts which are not operated for more than three financial years should be closed and balances transferred to 911 ROP or 0075-00-101 unclaimed deposits vide GO(P) No.229/2005/Fin dated 18.05.2005. The balances in in-operative PD accounts which were created by debit to State Consolidated Fund shall be credited back to ‘911-Deduct Recoveries of Over Payment’ below the relevant Major Head from which the amounts were originally transferred to that PD Account. In the case of the balances in the PD Accounts created with funds from other sources, such balances shall be credited to State’s Revenue Head’0075- 00-101 Unclaimed Deposits”.

During the review year, it was noticed that 21 PD Accounts in 9 Treasuries are lying in-operative for more than three years without transfer crediting to State’s Revenue Head 0075- 00-101 Unclaimed Deposits Retention of such balances in the Public Account results in overstatement of Government liabilities. Details are given in **Annexure XVIII**.

Recommendation: Government may issue necessary instruction to all Treasury Officers to close all in-operative PD Accounts and credit back the amount to the Government under the head Miscellaneous Receipts.

3.7.2 Non-Reconciliation of balances with the treasury figures by the PD account operators

Rule 93 (b) (bb) (4) of Kerala Treasury code Volume I stipulates that the Government servant concerned should reconcile his accounts PD Accounts periodically at least once in a month with the accounts kept by the treasury and prepare a reconciliation statement at the end of each month and see that the closing balance of the month agrees with the balance in the account kept by the Treasury, subject to the deductions on account of cheques issued, but not cashed and additions on account of remittances made at the Treasury, but not incorporated in the Administrator's P.D. Accounts.

On scrutiny of records, it is observed that the monthly reconciliation of PD accounts is not being carried out by Administrators of PD Accounts in 15 Treasuries. Non-reconciliation of PD Accounts with treasury figures constitutes non-compliance with the prescribed rules results in incorrect account balances. Details are given in **Annexure XIX.**

Recommendation: The Director of Treasuries may issue necessary instructions to ensure that Administrators of PD Accounts carry out reconciliation of balances with treasury figures on a monthly basis, as prescribed, and monitor compliance.

3.8 Irregularities in stock held in Treasury and CRA report

As per the prescribed procedure, the stock of stamps of all categories as per the stock registers maintained in the treasury should agree with the balance reflected in the stamp stock view of the Central Record Keeping Agency (CRA).

During verification of stamp stock, it was observed that **differences existed in 220 cases across 19 treasuries** between the balances as per treasury stock registers and the CRA records. Details are given in **Annexure XX**.

Recommendation: Treasury Officers may take necessary action to verify the reasons for the differences and ensure timely reconciliation and rectification of discrepancies between treasury records and CRA data.

3.9 Verification of Contingent Bill Register

At the commencement of each financial year, details of allotment are required to be recorded in the Contingent Bill Register under proper attestation. Further, an abstract showing the total allotment received, expenditure incurred under each item and the balance outstanding is to be worked out at the close of each month. A consolidated statement indicating total allotment, total expenditure and balance under each Head of Account is also required to be prepared at the end of the financial year and recorded in the Contingent Bill Register.

During inspection, it was observed that the above procedure was not followed in 34 treasuries. This leads to non-compliance of Rule provisions.

Details are given in **Annexure XXI.**

Recommendation: Necessary instructions may be given to comply with the rule provisions.

3.10. Verification of Treasury Padlocks and keys Register

As per KTC Vol-I a register of all the padlocks and keys belonging to the district treasury and its sub treasuries should be maintained in Form T.R. 29 and kept in the strong room of the district treasury. Each sub treasury should also keep a list of its own padlocks and keys in the same form.

On verification of the register for padlocks and keys, it is observed that the register is not maintained in Form T.R-29 in 12 Treasuries. Details are given in **Annexure XXII.**

Recommendation: Necessary instructions may be given to comply with the rule provisions.

3.11 Verification of Valuables in Strong Room/Treasury Strong Room Certificate

3.11.1 Verification by Depositing Officer

As per Article 333(2)(vi) of the Kerala Financial Code, Volume I, valuables kept in safe custody are required to be inspected/verified by the depositing officer within one year from the date of deposit.

During verification, it was observed that 320 articles in 54 treasuries had completed one year from the date of receipt in safe custody but had not been verified by the respective depositing offices. Details are given in **Annexure XXIII.**

Recommendation: Government may issue necessary instructions to all depositing officers to ensure timely verification of valuables kept in safe custody, as prescribed.

3.11.2 Periodical Verification of sealed chests and packets under safe custody.

As per Kerala Treasury Code Vol-I Rule 160, the Treasury Officer or the Sub Treasury Officer, as the case may be, should verify the presence of all the sealed chests and packets in safe custody in the treasury periodically at intervals not exceeding six months and satisfy himself that the seals of each chest or packet are intact and note the result of his verification in the safe custody register. On the verification of Safe Custody register this procedure is not followed in 12 treasuries. Details are given in **Annexure XXIV**.

Recommendation: The Director of Treasuries may ensure compliance with the rules, including periodic verification and proper recording in the Safe Custody Register.

3.11.3. Disposal of articles deposited for safe custody for a period of more than 25 yrs

In the case of articles deposited for safe custody at the Sub Treasuries and which remain unclaimed for a period of more than 25 years, they shall be transferred to the concerned District Treasury and included in the Register of safe custody articles of the District Treasury and thereafter action to be taken as envisaged in Rule 158A of Kerala Treasury Code Vol-I.

On verification it was observed in 3treasuries articles are found kept in safe custody for more than 25 years and action not initiated to dispose of the items as stipulated in Rule 158A of Kerala Treasury Code Vol-I. Details are given in **Annexure XXV**.

Recommendation: The Director of Treasuries may ensure that unclaimed safe custody articles are transferred to District Treasuries and timely action is taken for their disposal.

3.11.4. Issue of Treasury Strong room certificate

As per Rule 136 of the Kerala Treasury Code, Volume I, a place shall not be used as a strong room unless it is certified by an officer of the Public Works Department not below the rank of Executive Engineer as secure and fit for such use. Further, the strong room is required to be inspected annually, and a certificate of safety is to be obtained after each inspection.

Verification of strong room certificates revealed that in 7 treasuries, the certificates issued by the Assistant Engineer only indicated that the strong room was structurally stable and fit under normal conditions. However, the certificates did not specifically certify the security and fitness of the strong room for its intended purpose. Details are given in **Annexure XXVI.**

Recommendation: The Director of Treasuries may ensure that strong room certificates explicitly cover security and fitness for use and that the prescribed certification requirements are duly complied with.

3.12. Verification of Stock-cum-issue Register of S.B. Cheque Books

Cheque Books are to be issued in sequence and chronological order. On verification of Stock-cum-issue register of SB Cheque Books in 57 treasuries 256 instances were observed, where this has not been followed. Details are given in **Annexure XXVII**.

Recommendation: Instructions may be given to all Treasury Officers to adhere to rule provisions

3.13. Excess Paid Interest on Fixed Deposits pledged as security Deposits by Contractors

As per Appendix 3 of the Kerala Treasury Code, Volume II, no interest shall accrue on security deposits from the first day of the month in which notice of release is served on the depositor by the officer to whom the deposit is pledged.

Verification of Fixed Deposits pledged as security deposits revealed that in 12 treasuries, interest was allowed up to the date of release orders or up to the date of closure of the Fixed Deposits, instead of restricting it as prescribed. Details are given in **Annexure XXVIII.**

Recommendation: All similar cases may be reviewed and excess interest paid in the release of Fixed Deposits pledged as security deposits may be recovered.

3.14. Non deduction of IT on commission received by stamp vendors

Section 194H of the Income Tax Act in India deals with the deduction of tax at source (TDS) on commission or brokerage payments. According to this section, any person who handles paying commission or brokerage exceeding a specified threshold amount to a resident is required to deduct TDS at the prescribed rates before making the payment. It mandates tax deduction by the person (other than individual/HUF) responsible for paying commission or brokerage to resident persons at the rate of 5% when the amount exceeds Rs.15000 in a year.

On the verification of records it was observed commission has been paid to vendors in 5 treasuries in 31 cases. Details are given in **Annexure XXIX.**

Recommendation: Treasury Officers may review all cases and Income Tax deducted under intimation to Accountant General.

3.15. Verification of Challans

Verification of challans maintained in the treasuries revealed the following irregularities and misclassifications:

(i) **Credits under Deposit Head:**

As per Article 281(a) and (a)(3) of the Kerala Financial Code, Volume I**,** no amount shall be credited under a deposit head without formal sanction of the competent authority and without complete particulars of the receipt. However, in several cases, challans did not contain sanction orders and full particulars of remittances.

(ii) **Booking under Revenue Heads instead of Public Account:**

Transactions relating to deposits and security deposits, which are required to be accounted under Public Account, were incorrectly classified as Government receipts under Revenue Heads of Account.

(iii) **Incorrect booking of GST receipts:**

Amounts relating to GST were found credited under Head of Account 8031-00-102-99-02 (STSB Account)**.**

(iv) **Misclassification of Recoveries of Overpayments (ROP):**

As per Para 3.10 of the List of Major and Minor Heads (LMMH), recoveries of overpayments pertaining to previous years are required to be booked under the distinct minor head '911 –Deduct Recoveries of Overpayments' below the concerned Major Head. However, such recoveries relating to pension were booked under incorrect Heads of Account instead of under Major Head 2071 – Minor Head 911**.**

(v) **Misclassification under Head of Account 0029:**

Government had reclassified Head of Account 0029-00-800-99 **to** 0029-00-106-99 for booking receipts relating to survey and settlement operations during 2024-25. However, instances of continued booking under the old Head of Account were noticed.

These irregularities indicate deficiencies in adherence to prescribed classification procedures and may affect the accuracy of Government accounts. Details are given in **Annexure XXX.**

Recommendation: Government may issue necessary instructions to all Treasury Officers to ensure correct classification of receipts and strict adherence to prescribed Heads of Account.

3.16. Verification of Service Books

The following omissions/irregularities were noticed in verification of 243 Service books in 79 treasuries:

1. Non reckoning of leave taken while calculating Earned Leave
2. Non deduction of Non qualifying service while calculating Leave
3. Increment sanctioned before declaration of probation
4. Irregularities in fixation of pay
5. Non recasting of Earned Leave

   Details are given in **Annexure XXXI.**

Recommendation: Necessary action may be taken to rectify all errors and intimate Accountant General

3.17. Verification of Pay Bill Register

The following omissions/irregularities were noticed in the verification of Pay Bill Register in 47 treasuries 94 cases were noticed:

1. Irregularities in granting allowances
2. Errors noticed in surrender of leave
3. Errors /omissions in subscription of GIS & SLI

Details are given in **Annexure XXXII.**

Recommendation: Necessary action may be taken to rectify all errors and intimate Accountant General

PART IV

IT CONTROLS AND IT SECURITY OF THE TREASURY DEPARTMENT

Integrated Financial Management has been fully implemented in the Treasury functions. The Treasury Department and the Government must ensure that various IT controls and IT Security measures are intact to prevent any fraudulent activities in the Treasury transactions

4.1 TSB Module in Treasuries

During inspection of the TSB module in 70 treasuries, the following system-related deficiencies were noticed:

In the Core Treasury system, a unique Customer ID is generated automatically at the time of opening an account based on KYC details such as Aadhaar number, PAN, mobile number, etc. All accounts of a customer are required to be linked to this unique Customer ID to ensure data integrity and prevent misuse.

(i) It was observed that multiple Customer IDs had been generated for the same customer using identical KYC details, and multiple accounts were maintained under such duplicate IDs, which is contrary to the system design.

(ii) Instances were also noticed where accounts were maintained without capturing complete KYC details.

These deficiencies indicate gaps in system validation controls and may pose risks to the integrity of customer data and treasury operations.

Recommendation: The Director of Treasuries may take necessary action to rectify the system deficiencies by strengthening validation controls in the TSB module to ensure uniqueness of Customer IDs and mandatory capture of KYC details.

ANNEXURE I

POSTS AND STRENGTH OF STAFF IN THE TREASURY DEPARTMENT
(Referred to in Para 1.3 of Part I)

Sl. No	Name of Post	Sanctioned	Present
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	Assistant District Treasury Officer	23	23
7	Assistant Treasury Officer	20	20
8	Sub Treasury Officer	201	201
9	Senior Superintendent	13	13
10	Stamp Depot Officer	12	12
11	Junior Superintendent	323	323
12	Fair Copy Superintendent	1	1
13	Selection Grade Accountant	181	181
14	Senior Accountant	1124	1124
15	Junior Accountant	958	958
16	Stamp Examiner	18	18
17	Typist	70	70
18	Confidential Assistant	2	2
19	Other staff	802	802

TOTAL	**3779**	**3778**

ANNEXURE II

AMOUNT OUTSTANDING UNDER SUSPENSE HEADS

(Referred to in Para 2.1(b) of Part II)

CREDIT

Head Of Account	Earliest year in which pending	No of Treasuries	Balance as on 31st March 2025(₹ In Lakh)
8658-00-102-96-01	June 2018	8	0.6
8658-00-102-96-02	April 2012	10	(-)0.53
8658-00-102-96-03	Jun 2016	7	0.04
8658-00-102-96-04	Jun 2016	1	0.01
8658-00-102-96-05	May 2017	2	14.13
8658-00-102-96-06	January 2017	14	4.38
8658-00-102-96-08	August 2015	31	3818.60
8658-00-102-96-17		13	29.18
8658-00-102-96-24		9	126.27
8658-00-102-96-25		2	0.05
8658-00-102-96-27	August 2016	5	26
		TOTAL	**4018.73**

DEBIT

Head Of Account	Earliest year in which pending	No of Treasuries	Balance as on 31st March 2025(₹In Lakh)
8658-00-102-96-09	December 2016	25	41389.30
8658-00-102-96-14		3	1.44

8658-00-102-96-19		1	0.004
		TOTAL	**41390.744**

ANNEXURE III

7610-00-201-98-00 HBA PRINCIPAL 2017-2025

(Referred to in Para 2.2 of Part II)

Treasury Code	Name of Treasury	Amount	No of Items
0101	Thiruvananthapuram	15155852.00	242
0201	Kattakada	3854468.00	99
0301	Kollam	2685947.00	24
1501	Malappuram	239266.00	23
1601	Kozhikode	1099865.00	24
1801	Wayanad	6706429.00	135
1901	Kannur	678873.00	45
2101	Cherpulassery	304547.00	17
2201	Mattannur	3020128.00	116
	TOTAL	**33745375.00**	**725**

ANNEXURE IV

0049-04-118-99 HBA INTEREST 2017-2025

(Referred to in Para 2.2 of Part II)

Treasury Code	Name of Treasury	Amount	No of Items
0101	Thiruvananthapuram	37725298.00	447
0201	Kattakada	10692426.00	117
0301	Kollam	3897482.00	46
0401	Kottarakkara	3583896.00	39
0601	Alappuzha	1734377.00	20
1501	Malappuram	991368.00	22
1601	Kozhikode	1517835.00	18
1701	Thamarassery	493263.00	20
1801	Wayanad	5157385.00	83
1901	Kannur	991599.00	22
	TOTAL	**69001598.00**	**879**

ANNEXURE V

PLUS, AND MINUS MEMORANDUM

(Referred to in Para 2.8.1 of Part II)

Sl.No	Name of Treasury	Number of Plus and Minus Memorandum
1	Thiruvananthapuram	206
2	Kattakada	68
3	Kollam	86
4	Kottarakkara	81
5	Pathanamthitta	67
6	Alappuzha	21
7	Chengannur	43
8	Kottayam	22
9	Pala	50
10	Idukki	77
11	Ernakulam	48
12	Muvattupuzha	34
13	Thrissur	82
14	Palakkad	53
15	Malappuram	90
16	Kozhikode	79

17	Thamarassery	44
18	Wayanad	92
19	Kannur	16
20	Kasaragod	38
21	Cherpulassery	57
22	Mattannur	2
23	Irinjalakuda	69
	Total	**1425**

ANNEXURE VI

DETAILS OF INSPETION REPORTS AND PARAS PENDING AS ON 31-03-2025

(Referred to in Para 3.1 of Part III)

Year	Pending Inspection Reports	Pending Paras	Inspection Reports pending for more than 6 months	Paras pending for more than 6 months
2022-23	48	72	48	72
2023-24	91	145	91	145
2024-25	92	229	70	140
TOTAL	**231**	**446**	**209**	**357**

ANNEXURE VII

NON-RESTORATION OF COMMUTED PORTION OF PENSION

(Referred to in Para3.2.1 of Part III)

Sl No	IR No	Treasury	No of Cases
1	5096	Sub Treasury Varkala	2
2	5093	Sub Treasury Attingal	2
3	5121	Sub Treasury Kilimanoor	4
4	5124	Sub Treasury Parassala	4
5	5126	Pension Payment Sub Treasury Neyyattinkara	4
6	5136	Sub Treasury Malayinkil	4
7	5140	Rural District Treasury Kattakada	4
8	5146	Sub Treasury Kundara	2
9	5147	Sub Treasury Chavara	2
10	5148	Sub Treasury Karunagappally	2
11	5149	Pension Payment Sub Treasury Kollam	3
12	5155	Sub Treasury Anchal	3
13	5100	Sub TreasuryShornur	5
14	5111	Sub Treasury Panoor	2
15	5160	District Treasury Kottarakkara	2
16	5161	Sub Treasury Pandalam	2

17	5164	District Treasury Pathanamthitta	4
18	5165	Sub Treasury Nooranad	4
19	5166	Sub Treasury Kayamkulam	5
20	5168	Sub Treasury Mavelikkara	2
21	5120	Sub Treasury Kazhakkoottam	3
22	5152	Sub Treasury Pooyappally	4
23	5156	Sub Treasury Punalur	5
24	5158	Sub Treasury Sasthamkotta	4
		TOTAL	**78**

ANNEXURE VIII

EXCESS PAYMENT OF FAMILY PENSION/FESTIVAL ALLOWANCE/MEDICAL ALLOWANCE

(Referred to in Para 3.2.2 of Part III)

SL. No	IR No.	Name of Treasury	No. of Cases	Amount
1	5096	Sub Treasury Varkala	1	19400
2	5102	Sub Treasury Secretariat	10	99900
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	12	269208
4	5104	Principal Sub Treasury Thiruvananthapuram	5	118200
5	5109	Additional Sub Treasury Vanchiyoor	3	81400
6	5095	Sub Treasury Kudappanakunnu	1	16800
7	5093	Sub Treasury Attingal	6	71568
8	5110	Sub Treasury Legislative Complex	3	56100
9	5113	Sub Treasury Medical College Thiruvananthapuram	3	50907
10	5121	Sub Treasury Kilimanoor	5	80800
11	5124	Sub Treasury Parassala	10	43500
12	5126	Pension Payment Sub Treasury Neyyattinkara	7	134600
13	5120	Sub Treasury Kazhakkoottam	5	119600
14	5130	Sub Treasury Vithura	5	24350
15	5132	Sub Treasury Nedumangad	9	80200
16	5134	Sub Treasury Vellanad	1	2000
17	5142	Sub Treasury Paravur	1	31472
18	5140	Rural District Treasury Kattakada	6	66500

19	5141	Sub Treasury Chathanur	3	1000
20	5099	Sub Treasury Vadakkencherry	1	1439
21	5098	Sub Treasury Alathur	1	901
22	5129	Sub Treasury Chattachal	1	2059
23	5146	Sub Treasury Kundara	3	26800
24	5147	Sub Treasury Chavara	6	69050
25	5148	Sub Treasury Karunagappally	8	26580
26	5149	Pension Payment Sub Treasury Kollam	8	228636
27	5152	Sub Treasury Pooyappally	2	7000
28	5153	Sub Treasury Chadayamangalam	3	37200
29	5156	Sub Treasury Punalur	2	14000
30	5158	Sub Treasury Sasthamkotta	5	38300
31	5160	District Treasury Kottarakkara	3	3300
32	5161	Sub Treasury Pandalam	6	64759
33	5164	District Treasury Pathanamthitta	2	2057
34	5165	Sub Treasury Nooranad	7	136300
35	5166	Sub Treasury Kayamkulam	4	34867
36	5167	Sub Treasury Muthukulam	2	38090
37	5169	Sub Treasury Harippad	5	30938
38	5168	Sub Treasury Mavelikkara	7	136300
39	5175	Sub Treasury Mannarkkad	1	1761
40	5172	Sub Treasury Changarankulam	1	1623
		TOTAL	**174**	**2269465**

ANNEXURE IX

CONTINUATION OF FAMILY PENSION WITHOUT RELEVANT CERTIFICATION

(Referred to in Para 3.2.3 of Part III)

Sl. No.	IR No.	Name of Treasury	No. of items
1	5096	Sub Treasury Varkala	3
2	5102	Sub Treasury Secretariat	5
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	9
4	5104	Principal Sub Treasury Thiruvananthapuram	5
5	5095	Sub Treasury Kudappanakunnu	2
6	5110	Sub Treasury Legislative Complex	5
7	5113	Sub Treasury Medical College Thiruvananthapuram	5
8	5121	Sub Treasury Kilimanoor	6
9	5126	Pension Payment Sub Treasury Neyyattinkara	6
10	5120	Sub Treasury Kazhakkoottam	14
11	5130	Sub Treasury Vithura	3
12	5132	Sub Treasury Nedumangad	3
13	5134	Sub Treasury Vellanad	4
14	5136	Sub Treasury Malayinkil	2
15	5142	Sub Treasury Paravur	3
16	5140	Rural District Treasury Kattakada	3
17	5141	Sub Treasury Chathannur	3
18	5101	District Treasury Mattannur	4
19	5146	Sub Treasury Kundara	4

20	5147	Sub Treasury Chavara	5
21	5148	Sub Treasury Karunagappally	5
22	5152	Sub Treasury Pooyappally	4
23	5153	Sub Treasury Chadayamangalam	2
24	5154	Sub Treasury Kadakkal	3
25	5156	Sub Treasury Punalur	3
26	5158	Sub Treasury Sasthamcotta	5
27	5160	District Treasury Kottarakkara	4
28	5167	Sub Treasury Muthukulam	3
29	5169	Sub Treasury Harippad	4
30	5201	District Treasury Chengannur	8
31	5199	Sub Treasury Mannar	7
32	5168	Sub Treasury Mavelikkara	5
33	5180	Sub Treasury Koottanad	1
		TOTAL	**148**

ANNEXURE XA

SHORT PAYMENT OF FAMILY PENSION

(Referred to in Para 3.2.4 of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5092	Sub Treasury North Paravur	6
2	5096	Sub Treasury Varkala	8
3	5102	Sub Treasury Secretariat	4
4	5103	Pension Payment Sub Treasury Thiruvananthapuram	12
5	5104	Principal Sub Treasury Thiruvananthapuram	13
6	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	11
7	5095	Sub Treasury Kudappanakunnu	4
8	5093	Sub Treasury Attingal	8
9	5110	Sub Treasury Legislative complex	5
10	5113	Sub Treasury Medical College Thiruvananthapuram	10
11	5121	Sub Treasury Kilimanoor	9
12	5124	Sub Treasury Parassala	13
13	5126	Pension Payment Sub Treasury Neyyattinkara	11
14	5120	Sub Treasury Kazhakkoottam	11
15	5130	Sub Treasury Vithura	8
16	5132	Sub Treasury Nedumangad	12
17	5134	Sub Treasury Vellanad	4
18	5136	Sub Treasury Malayinkil	9
19	5142	Sub Treasury Paravur	9

20	5140	Rural District Treasury Kattakada	6
21	5141	Sub Treasury Chathannur	8
22	5101	District Treasury Mattannur	1
23	5100	Sub Treasury Shornur	1
24	5099	Sub Treasury Vadakkencherry	2
25	5098	Sub Treasury Alathur	3
26	5090	Sub Treasury Manalur	1
27	5097	Sub Treasury Kollengode	8
28	5108	Sub Treasury Kuthuparamba	6
29	5107	Sub Treasury Iritty	4
30	5111	Sub Treasury Panoor	2
31	5119	Sub Treasury Sreekandapuram	4
32	5122	Sub Treasury Alakkode	1
33	5123	Sub Treasury Nileshwar	4
34	5129	Sub Treasury Chattachal	3
35	5146	Sub Treasury Kundara	4
36	5147	Sub Treasury Chavara	4
37	5148	Sub Treasury Karunagappally	5
38	5149	Pension Payment Sub Treasury Kollam	3
39	5152	Sub Treasury Pooyappally	5
40	5153	Sub Treasury Chadayamangalam	5
41	5154	Sub Treasury Kadakkal	2
42	5155	Sub Treasury Anchal	4

43	5156	Sub Treasury Punalur	6
44	5157	Sub Treasury Sasthamkotta	3
45	5160	District Treasury Kottarakkara	4
46	5161	Sub Treasury Pandalam	1
47	5162	Sub Treasury Mallappally	4
48	5164	District Treasury Pathanamthitta	1
49	5165	Sub Treasury Nooranad	5
50	5166	Sub Treasury Kayamkulam	4
51	5167	Sub Treasury Muthukulam	2
52	5169	Sub Treasury Harippad	5
53	5201	District Treasury Chengannur	4
54	5168	Sub Treasury Mavelikkara	4
55	5202	Sub Treasury Moncompu	4
56	5186	Sub Treasury Mukkom	8
57	5188	Sub Treasury Koduvally	6
58	5174	District Treasury Malappuram	2
59	5180	Sub Treasury Koottanad	5
60	5131	Sub Treasury Manjeswar	3
61	5207	District Treasury Wayanad	6
62	5173	Sub Treasury Makkaraparambu	2
63	5138	Sub Treasury Wandoor	1
64	5170	Sub Treasury Kottakkal	2
65	5175	Sub Treasury Mannarkkad	4

66	5176	Sub Treasury Agali	1
67	5172	Sub Treasury Changaramkulam	3
		TOTAL	**343**

ANNEXURE XB

NON-PAYMENT OF REVISED DR/PENSION ARREARS

(Referred to in Para 3.2.4 of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5100	Sub TreasuryShornur	2
2	5099	Sub Treasury Vadakkencherry	10
3	5098	Sub Treasury Alathur	13
4	5090	Sub Treasury Manalur	12
5	5097	Sub Treasury Kollengode	6
6	5108	Sub Treasury Kuthuparamba	4
7	5106	Sub Treasury Iritty	5
8	5111	Sub Treasury Panoor	4
9	5117	District Treasury Kannur	2
10	5122	Sub Treasury Alakkode	2
11	5129	Sub Treasury Chattanchal	6
12	5174	Sub Treasury Malappuram	5
13	5180	Sub Treasury Koottanad	4
14	5131	Sub Treasury Manjeswar	3
15	5138	Sub Treasury Wandoor	3
16	5143	Sub Treasury Kondotty	15
17	5139	Sub Treasury Edakkara	4
18	5170	Sub Treasury Kottakkal	1
19	5175	Sub Treasury Mannarkkad	2

20	5176	Sub Treasury Agali	3
		TOTAL	**106**

ANNEXURE XC

NON-REVISION OF PENSION

(Referred to in Para 3.2.4 of Part III)

S.N.	IR No.	Name of Treasury	No. of Cases
1	5092	Sub Treasury North Paravur	13
2	5096	Sub Treasury Varkala	5
3	5102	Sub Treasury Secretariat	3
4	5103	Pension Payment Sub Treasury Thiruvananthapuram	10
5	5104	Principal Sub Treasury Thiruvananthapuram	8
6	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	5
7	5095	Sub Treasury Kudappanakunnu	3
8	5093	Sub Treasury Attingal	5
9	5113	Sub Treasury Medical College Thiruvananthapuram	5
10	5121	Sub Treasury Kilimanoor	7
11	5124	Sub Treasury Parassala	6
12	5126	Pension Payment Sub Treasury Neyyattinkara	5
13	5120	Sub Treasury Kazhakkoottam	5
14	5130	Sub Treasury Vithura	4
15	5132	Sub Treasury Nedumangad	6
16	5134	Sub Treasury Vellanad	3
17	5136	Sub Treasury Malayinkil	6
18	5142	Sub Treasury Paravur	5
19	5140	Rural District Treasury Kattakkada	7

20	5141	Sub Treasury Chathannur	6
21	5101	District Treasury Mattannur	5
22	5100	Sub Treasury Shornur	10
23	5099	Sub Treasury Vadakkencherry	6
24	5098	Sub Treasury Alathur	10
25	5090	Sub Treasury Manalur	2
26	5097	Sub Treasury Kollengode	15
27	5108	Sub Treasury Kuthuparamba	15
28	5106	Sub Treasury Iritty	5
29	5107	Sub Treasury Peravoor	6
30	5111	Sub Treasury Panoor	7
31	5117	District Treasury Kannur	11
32	5119	Sub Treasury Sreekandapuram	8
33	5123	Sub Treasury Nileshwar	11
34	5125	Sub Treasury Malakkallu	3
35	5128	Sub Treasury Vellarikundu	6
36	5129	Sub Treasury Chattanchal	4
37	5146	Sub Treasury Kundara	6
38	5147	Sub Treasury Chavara	6
39	5148	Sub Treasury Karunagappally	6
40	5152	Sub Treasury Pooyappally	6
41	5154	Sub Treasury Kadakkal	6
42	5155	Sub Treasury Anchal	6

43	5156	Sub Treasury Punalur	5
44	5158	Sub Treasury Sasthamkotta	6
45	5160	District Treasury Kottarakkara	5
46	5161	Sub Treasury Pandalam	5
47	5162	Sub Treasury Mallappally	5
48	5164	District Treasury Pathanamthitta	5
49	5166	Sub Treasury Kayamkulam	5
50	5167	Sub Treasury Muthukulam	5
51	5169	Sub Treasury Harippad	5
52	5201	District Treasury Chengannur	1
53	5168	Sub Treasury Mavelikkara	5
54	5171	Sub Treasury Vengara	2
55	5190	Sub Treasury Koorachundu	1
56	5186	Sub Treasury Mukkom	6
57	5174	District Treasury Malappuram	5
58	5180	Sub Treasury Koottanad	13
59	5131	Sub Treasury Manjeshwar	4
60	5207	District Treasury Wayanad	12
61	5173	Sub Treasury Makarapparambu	2
62	5181	Sub Treasury Cherpulassery	4
63	5194	Sub Treasury Dwaraka	1
64	5178	Sub Treasury Ottappalam	8
65	5138	Sub Treasury Wandoor	2

66	5143	Sub Treasury Kondotty	26
67	5139	Sub Treasury Edakkara	4
68	5170	Sub Treasury Kottakkal	6
69	5175	Sub Treasury Mannarkkad	10
70	5177	Sub Treasury Sreekrishnapuram	8
71	5172	Sub Treasury Changaramkulam	6
		TOTAL	**449**

ANNEXURE XI

NON-PAYMENT OF SPECIAL CARE ALLOWANCE

(Referred to in Para 3.2.5 of Part III)

Sl. No	IR No	Treasury	No of Cases
1	5140	Rural District Treasury Kattakada	8
2	5141	Sub Treasury Chathannur	6
3	5146	Sub Treasury Kundara	4
4	5147	Sub Treasury Chavara	9
5	5148	Sub Treasury Karunagappally	10
6	5149	Pension Payment Sub Treasury Kollam	6
7	5152	Sub Treasury Pooyappally	7
8	5153	Sub Treasury Chadayamangalam	5
9	5154	Sub Treasury Kadakkal	4
10	5155	Sub Treasury Anchal	6
11	5156	Sub Treasury Punalur	4
12	5157	Sub Treasury Sasthamkotta	5
13	5160	District Treasury Kottarakkara	4
14	5161	Sub Treasury Pandalam	5
15	5162	Sub Treasury Mallappally	5

16	5164	District Treasury Pathanamthitta	5
17	5165	Sub Treasury Nooranad	4
18	5166	Sub Treasury Kayamkulam	4
19	5167	Sub Treasury Muthukulam	5
20	5169	Sub Treasury Harippad	7
21	5201	District Treasury Chengannur	9
22	5200	Sub Treasury Chengannur	8
23	5199	Sub Treasury Mannar	2
24	5168	Sub Treasury Mavelikkara	6
25	5202	Sub Treasury Moncompu	7
		TOTAL	**145**

ANNEXURE XII

NON-PAYMENT OF MINIMUM PENSION TO PERSONAL STAFF

(Referred to in Para 3.2.6 of Part III)

Sl. No	IR No	Treasury	No of Cases
1	5092	Sub Treasury North Paravur	5
2	5146	Sub Treasury Kundara	4
3	5149	Pension Payment Sub Treasury Kollam	4
4	5153	Sub Treasury Chadayamangalam	1
5	5157	Sub Treasury Sasthamkotta	4
6	5100	Sub TreasuryShornur	1
7	5099	Sub Treasury Vadakkencherry	3
8	5098	Sub Treasury Alathur	1
9	5097	Sub Treasury Kollengode	1
10	5108	Sub Treasury Kuthuparamba	1
11	5106	Sub Treasury Iritty	1
12	5107	Sub Treasury Peravoor	1
13	5111	Sub Treasury Panoor	5
14	5119	Sub Treasury Sreekrishnapuram	2
15	5122	Sub Treasury Alakkode	1
16	5123	Sub Treasury Nileshwar	3

17	5129	Sub Treasury Chattanchal	1
18	5174	District Treasury Malappuram	7
19	5173	Sub Treasury Makkaraparambu	2
20	5195	Sub Treasury Mananthavady	6
21	5175	Sub Treasury Mannarkkad	4
22	5176	Sub Treasury Agali	1
		TOTAL	**59**

ANNEXURE XIII

ERRORS IN MEDICAL INSURANCE FOR STATE EMPLOYEES AND PENSIONERS (MEDISEP) SUBSCRIPTION/MEDICAL ALLOWANCE

(Referred to in Para 3.2.7 of Part III)

Sl No	IR No	Treasury	No of cases
1	5092	Sub Treasury North Paravur	4
2	5146	Sub Treasury Kundara	1
3	5099	Sub Treasury Vadakkencherry	4
4	5106	Sub Treasury Iritty	1
5	5173	Sub Treasury Makkaraparambu	2
6	5139	Sub Treasury Edakkara	1
		TOTAL	**13**

ANNEXURE XIV

PENDING ADVANCES OF DDOs

(Referred to in Para 3.3 of Part III)

Sl.No	IR No.	Name of Treasury	No. of Cases	Amount
1	5092	Sub Treasury North Paravur	16	1052632
2	5096	Sub Treasury Varkala	14	5347912
3	5102	Sub Treasury Secretariat	4	901016
4	5104	Principal Sub Treasury Thiruvananthapuram	4	261298
5	5105	Sub Treasury Vellayambalam	8	37448713
6	5095	Sub Treasury Kudappanakunnu	16	1131360
7	5093	Sub Treasury Attingal	12	1780121
8	5113	Sub Treasury Medical College Thiruvananthapuram	5	1451660
9	5112	Sub Treasury Vikas Bhavan	7	3820323
10	5121	Sub Treasury Kilimanoor	4	68400
11	5124	Sub Treasury Parassala	1	54120
12	5120	Sub Treasury Kazhakkoottam	4	2204119
13	5127	Sub Treasury Neyyattinkara	8	251408
14	5130	Sub Treasury Vithura	2	28900
15	5132	Sub Treasury Nedumangad	6	289050
16	5134	Sub Treasury Vellanad	1	100000
17	5140	Rural District Treasury Kattakada	6	585689
18	5141	Sub Treasury Chathannur	1	1860000

19	5101	District Treasury Mattannur	3	1200000
20	5100	Sub Treasury Shornur	8	2245742
21	5099	Sub Treasury Vadakkencherry	3	333109
22	5098	Sub Treasury Alathur	11	4182787
23	5090	Sub Treasury Manalur	1	250000
24	5097	Sub Treasury Kollengode	1	100000
25	5108	Sub Treasury Kuthuparamba	2	75000
26	5106	Sub Treasury Iritty	13	1688711
27	5111	Sub Treasury Panoor	1	150000
28	5114	Sub Treasury Thalassery	13	10955400
29	5117	District Treasury Kannur	16	41494554
30	5119	Sub Treasury Sreekandapuram	4	2046630
31	5122	Sub Treasury Alakkode	9	1856145
32	5123	Sub Treasury Nileshwar	9	4036101
33	5125	Sub Treasury Malakkallu	5	8229500
34	5128	Sub Treasury Vellarikundu	1	99000
35	5146	Sub Treasury Kundara	2	1707675
36	5147	Sub Treasury Chavara	5	1605406
37	5148	Sub Treasury Karunagappally	8	1809940
38	5145	Sub Treasury Kollam	3	22500
39	5151	District Treasury Kollam	14	3132047
40	5152	Sub Treasury Pooyappally	16	347113
41	5156	Sub Treasury Punalur	4	497446

42	5157	Sub Treasury Pathanapuram	4	169750
43	5158	Sub Treasury Sasthamkotta	14	1423840
44	5159	Sub Treasury Kottarakkara	3	652649
45	5160	District Treasury Kottarakkara	5	147000
46	5161	Sub Treasury Pandalam	4	144800
47	5162	Sub Treasury Mallappally	9	747385
48	5164	District Treasury Pathanamthitta	2	925000
49	5165	Sub Treasury Nooranad	2	1514000
50	5166	Sub Treasury Kayamkulam	10	5904760
51	5167	Sub Treasury Muthukulam	4	31200
52	5169	Sub Treasury Harippad	2	2500000
53	5200	Sub Treasury Chengannur	3	309000
54	5168	Sub Treasury Mavelikkara	3	450000
55	5202	Sub Treasury Monkompu	23	2667744
56	5190	Sub Treasury Koorachundu	2	1608505
57	5186	Sub Treasury Mukkom	5	1821972
58	5188	Sub Treasury Koduvally	9	6149290
59	5174	District Treasury Malappuram	23	6178516
60	5184	District Treasury Kozhikode	25	24756282
61	5182	Sub Treasury Puthiyara	16	6770040
62	5180	Sub Treasury Koottanad	7	430450
63	5131	Sub Treasury Manjeswar	4	1206000
64	5134	District Treasury Kasaragod	4	1410000

65	5144	Sub Treasury Areacode	2	145000
66	5207	District Treasury Wayanad	12	14619411
67	5194	Sub Treasury Dwaraka	8	2165035
68	5195	Sub Treasury Mananthavady	10	1598250
69	5193	Sub Treasury Vythiri	7	585000
70	5178	Sub Treasury Ottappalam	4	183000
71	5197	Sub Treasury Pulpally	4	13246250
72	5138	Sub Treasury Wandoor	7	794928
73	5143	Sub Treasury Kondotty	6	2133908
74	5139	Sub Treasury Edakkara	3	2766700
75	5170	Sub Treasury Kottakkal	4	1587390
76	5175	Sub Treasury Mannarkkad	6	482850
77	5176	Sub Treasury Agali	5	10951177
78	5177	Sub Treasury Sreekrishnapuram	2	126000
79	5172	Sub Treasury Changaramkulam	1	187510
		TOTAL	**535**	**266192119**

ANNEXURE XV

INACTIVE SB ACCOUNTS

(Referred to in Para 3.4 of Part III)

S.No	IR No.	Name of Treasury	No. of Cases	Amount
1	5092	Sub Treasury North Paravur	10	176073
2	5096	Sub Treasury Varkala	7	975283
3	5102	Sub Treasury Secretariat	3	30253
4	5103	Pension Payment Sub Treasury Thiruvananthapuram	10	6900785
5	5104	Principal Sub Treasury Thiruvananthapuram	10	1146244
6	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	5	528557
7	5095	Sub Treasury Kudappanakunnu	5	52176
8	5093	Sub Treasury Attingal	6	28859
9	5110	Sub Treasury Legislative Complex	3	39595
10	5113	Sub Treasury Medical College Thiruvananthapuram	5	994501
11	5112	Sub Treasury Vikas Bhavan	1	47027
12	5124	Sub Treasury Parassala	17	1063150
13	5126	Pension Payment Sub Treasury Neyyattinkara	11	1352711
14	5120	Sub Treasury Kazhakkoottam	10	2200310
15	5130	Sub Treasury Vithura	9	243824
16	5132	Sub Treasury Nedumangad	7	424695
17	5117	Sub Treasury Paravur	5	45193

18	5140	Rural District Treasury Kattakkada	6	296087
19	5141	Sub Treasury Chathannur	7	158325
20	5100	Sub Treasury Shornur	11	214126
21	5099	Sub Treasury Vadakkencherry	4	30071
22	5098	Sub Treasury Alathur	11	580491
23	5090	Sub Treasury Manalur	10	6152899
24	5097	Sub Treasury Kollengode	10	317241
25	5108	Sub Treasury Kuthuparamba	8	1360253
26	5106	Sub Treasury Iritty	4	211954
27	5107	Sub Treasury Peravoor	4	19943
28	5111	Sub Treasury Panoor	5	655917
29	5117	District Treasury Kannur	4	500370
30	5113	Sub Treasury Sreekandapuram	4	116749
31	5123	Sub Treasury Nileshwar	5	277042
32	5147	Sub Treasury Chavara	4	240403
33	5148	Sub Treasury Karunagappally	6	2414170
34	5149	Pension Payment Sub Treasury Kollam	1	872264
35	5145	Sub Treasury Kollam	1	208784
36	5152	Sub Treasury Pooyappally	4	58155
37	5155	Sub Treasury Anchal	5	27679
38	5156	Sub Treasury Punalur	6	2994680
39	5158	Sub Treasury Sasthamkotta	6	153139
40	5159	Sub Treasury Kottarakkara	7	116509

41	5160	District Treasury Kottarakkara	6	377492
42	5161	Sub Treasury Pandalam	4	49573
43	5162	Sub Treasury Mallappally	6	336820
44	5164	District Treasury Pathanamthitta	2	618681
45	5169	Sub Treasury Harippad	1	1984
46	5201	District Treasury Chengannur	6	114919
47	5199	Sub Treasury Mannar	3	91840
48	5168	Sub Treasury Mavelikkara	5	1062106
49	5202	Sub Treasury Monkompu	5	189305
50	5189	Sub Treasury Balussery	16	621118
51	5186	Sub Treasury Mukkom	12	115454
52	5180	Sub Treasury Koottanad	19	240046
53	5131	Sub Treasury Manjeshwar	4	66985
54	5144	Sub Treasury Areacode	4	81634
55	5207	District Treasury Wayanad	11	200408
56	5181	Sub Treasury Cherpulassery	8	671134
57	5178	Sub Treasury Ottappalam	18	465653
58	5138	Sub Treasury Pulpally	4	35527
59	5143	Sub Treasury Wandoor	6	941571
60	5139	Sub Treasury Edakkara	4	11647
61	5170	Sub Treasury Kottakkal	3	3619
62	5175	Sub Treasury Mannarkkad	20	191159
63	5177	Sub Treasury Sreekrishnapuram	20	511969

64	5172	Sub Treasury Changaramkulam	5	950576
65	5101	Sub Treasury Mattannur	4	19943
66	5121	Sub Treasury Kilimanoor	12	624719
		TOTAL	**465**	**42197650**

ANNEXURE XVIA

NON-DEDUCTION OF IT FROM TSB/PTSB ACCOUNTS

(Referred to in Para3.5 of Part III)

Sl. No.	IR No.	Name of Treasury	No. of items
1	5102	Sub Treasury Secretariat	4
2	5104	Principal Sub Treasury Thiruvananthapuram	4
3	5105	Sub Treasury Vellayambalam	4
4	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	2
5	5112	Sub Treasury Vikas Bhavan	1
6	5121	Sub Treasury Kilimanoor	19
7	5124	Sub Treasury Parassala	7
8	5126	Pension Payment Sub Treasury Neyyattinkara	22
9	5120	Sub Treasury Kazhakkoottam	17
10	5127	Sub Treasury Neyyattinkara	20
11	5130	Sub Treasury Vithura	12
12	5132	Sub Treasury Nedumangad	15
13	5134	Sub Treasury Vellanad	15
14	5140	Rural District Treasury Kattakada	23
15	5101	District Treasury Mattannur	6
16	5098	Sub Treasury Alathur	8
17	5090	Sub Treasury Manalur	3
18	5114	Sub Treasury Thalassery	3
19	5117	District Treasury Kannur	7

20	5122	Sub Treasury Alakkode	6
21	5123	Sub Treasury Nileshwar	6
22	5128	Sub Treasury Vellarikundu	6
23	5146	Sub Treasury Kundara	5
24	5149	Pension Payment Sub Treasury Kollam	15
25	5169	Sub Treasury Harippad	3
26	5144	Sub Treasury Areacode	9
27	5173	Sub Treasury Makaraparambu	10
28	5194	Sub Treasury Dwaraka	4
29	5193	Sub Treasury Vythiri	4
30	5197	Sub Treasury Pulpally	2
31	5138	Sub Treasury Wandoor	9
32	5143	Sub Treasury Kondotty	5
33	5175	Sub Treasury Mannarkkad	5
34	5176	Sub Treasury Agali	10
		TOTAL	**291**

ANNEXURE XVIB

NON DEDUCATION OF IT FROM INTEREST EARNED ON FD

(Referred to in Para 3.5 of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5096	Sub Treasury Varkala	1
2	5102	Sub Treasury Secretariat	4
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	4
4	5104	Principal Sub Treasury Thiruvananthapuram	4
5	5105	Sub Treasury Vellayambalam	4
6	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	4
7	5095	Sub Treasury Kudappanakunnu	2
8	5093	Sub Treasury Attingal	1
9	5110	Sub Treasury Legislative Complex	3
10	5113	Sub Treasury Medical College Thiruvananthapuram	5
11	5112	Sub Treasury Vikas Bhavan	3
12	5121	Sub Treasury Kilimanoor	13
13	5116	Sub Treasury Engineering College Thiruvananthapuram	9
14	5124	Sub Treasury Parassala	18
15	5126	Pension Payment Sub Treasury Neyyattinkara	12
16	5120	Sub Treasury Kazhakkoottam	11
17	5127	Sub Treasury Neyyattinkara	21
18	5130	Sub Treasury Vithura	6
19	5132	Sub Treasury Nedumangad	12

20	5134	Sub Treasury Vellanad	8
21	5136	Sub Treasury Malayinkil	7
22	5142	Sub Treasury Paravur	10
23	5140	Rural District Treasury Kattakada	16
24	5141	Sub Treasury Chathannur	12
25	5101	District Treasury Mattannur	3
26	5100	Sub Treasury Shornur	3
27	5099	Sub Treasury Vadakkencherry	3
28	5098	Sub Treasury Alathur	4
29	5097	Sub Treasury Kollengode	4
30	5108	Sub Treasury Kuthuparamba	3
31	5106	Sub Treasury Iritty	3
32	5107	Sub Treasury Peravoor	4
33	5111	Sub Treasury Panoor	3
34	5114	Sub Treasury Thalassery	5
35	5117	District Treasury Kannur	3
36	5122	Sub Treasury Alakkode	4
37	5123	Sub Treasury Nileshwar	3
38	5125	Sub Treasury Malakkallu	2
39	5128	Sub Treasury Vellarikundu	2
40	5146	Sub Treasury Kundara	8
41	5147	Sub Treasury Chavara	11
42	5148	Sub Treasury Karunagappally	7

43	5149	Pension Payment Sub Treasury Kollam	15
44	5145	Sub Treasury Kollam	2
45	5151	District Treasury Kollam	7
46	5152	Sub Treasury Pooyappally	8
47	5153	Sub Treasury Chadayamangalam	2
48	5155	Sub Treasury Anchal	5
49	5156	Sub Treasury Punalur	5
50	5157	Sub Treasury Pathanapuram	7
51	5158	Sub Treasury Sasthamkotta	8
52	5159	Sub Treasury Kottarakara	10
53	5160	District Treasury Kottarakkara	10
54	5167	Sub Treasury Muthukulam	1
55	5202	Sub Treasury Moncompu	6
56	5171	Sub Treasury Vengara	4
57	5188	Sub Treasury Koduvally	16
58	5189	Sub Treasury Balussery	18
59	5190	Sub Treasury Koorachundu	8
60	5186	Sub Treasury Mukkom	8
61	5174	District Treasury Malappuram	9
62	5184	District Treasury Kozhikode	11
63	5182	Sub Treasury Puthiyara	16
64	5180	Sub Treasury Koottakkal	16
65	5131	Sub Treasury Manjeswar	3

66	5134	District Treasury Kasaragod	3
67	5144	Sub Treasury Areacode	2
68	5207	District Treasury Wayanad	12
69	5173	Sub Treasury Makkaraparambu	8
70	5181	Sub Treasury Cheruplassery	8
71	5194	Sub Treasury Dwaraka	3
72	5195	Sub Treasury Mananthavady	3
73	5178	Sub Treasury Ottapalam	13
74	5139	Sub Treasury Edakkara	2
75	5175	Sub Treasury Mannarkkad	21
76	5176	Sub Treasury Agali	8
77	5177	Sub Treasury Sreekrishnapuram	14
78	5172	Sub Treasury Changaramkulam	6
		TOTAL	**563**

ANNEXURE XVII

NON-CLOSURE OF FD ACCOUNTS ON MATURITY

(Referred to in Para 3.6 of Part III)

S.No	IR No.	Name of Treasury	No. of cases
1	5092	Sub Treasury North Paravur	5
2	5102	Sub Treasury Secretariat	6
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	4
4	5105	Sub Treasury Vellayambalam	6
5	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	4
6	5095	Sub Treasury Kudappanakunnu	1
7	5093	Sub Treasury Attingal	3
8	5110	Sub Treasury Legislative Complex	3
9	5113	Sub Treasury Medical College Thiruvananthapuram	3
10	5112	Sub Treasury Vikas Bhavan	5
11	5121	Sub Treasury Kilimanoor	5
12	5116	Sub Treasury Engineering College Thiruvananthapuram	8
13	5124	Sub Treasury Parassala	7
14	5126	Pension Payment Sub Treasury Neyyattinkara	7
15	5120	Sub Treasury Kazhakkoottam	8
16	5127	Sub Treasury Neyyattinkara	9
17	5130	Sub Treasury Vithura	9
18	5132	Sub Treasury Nedumangad	6

19	5136	Sub Treasury Vellarikundu	9
20	5136	Sub Treasury Malayinkil	9
21	5142	Sub Treasury Paravur	7
22	5140	Rural District Treasury Kattakada	7
23	5141	Sub Treasury Chathannur	7
24	5101	District Treasury Mattannur	6
25	5100	Sub Treasury Shornur	5
25	5099	Sub Treasury Vadakkencherry	4
27	5098	Sub Treasury Alathur	3
28	5090	Sub Treasury Manalur	5
29	5097	Sub Treasury Kollengode	4
30	5108	Sub Treasury Kuthuparamba	6
31	5106	Sub Treasury Iritty	5
32	5107	Sub Treasury Peravoor	4
33	5111	Sub Treasury Panoor	4
34	5114	Sub Treasury Thalassery	4
35	5117	District Treasury Kannur	9
36	5119	Sub Treasury Sreekandapuram	4
37	5122	Sub Treasury Alakkode	4
38	5123	Sub Treasury Nileshwar	3
39	5125	Sub Treasury Malakkallu	3
40	5128	Sub Treasury Vellarikundu	3
41	5129	Sub Treasury Chattanchal	3

42	5146	Sub Treasury Kundara	7
43	5147	Sub Treasury Chavara	10
44	5148	Sub Treasury Karunagappally	2
45	5149	Pension Payment Sub Treasury Kollam	6
46	5145	Sub Treasury Kollam	3
47	5151	District Treasury Kollam	8
48	5152	Sub Treasury Pooyappally	6
49	5153	Sub Treasury Chadayamangalam	2
50	5154	Sub Treasury Kadakkal	4
51	5155	Sub Treasury Anchal	6
52	5157	Sub Treasury Pathanapuram	5
53	5158	Sub Treasury Sasthamkotta	4
54	5159	Sub Treasury Kottarakkara	5
55	5160	District Treasury Kottarakkara	6
56	5161	Sub Treasury Pandalam	4
57	5162	Sub Treasury Mallappally	5
58	5164	District Pathanamthitta	4
59	5165	Sub Treasury Nooranad	4
60	5166	Sub Treasury Kayamkulam	3
61	5167	Sub Treasury Muthukulam	4
62	5169	Sub Treasury Harippad	5
63	5201	District Treasury Chengannur	5
64	5200	Sub Treasury Chengannur	3

65	5168	Sub Treasury Mavelikkara	4
66	5171	Sub Treasury Vengara	7
67	5188	Sub Treasury Koduvally	5
68	5189	Sub Treasury Balussery	12
69	5190	Sub TreasuryKoorachund	8
70	5174	District Treasury Malappuram	14
71	5184	District Treasury Kozhikode	24
72	5182	Sub Treasury Puthiyara	8
73	5180	Sub Treasury Koottanad	7
74	5131	Sub Treasury Manjeswar	3
75	5134	District Treasury Kasargod	6
76	5144	Sub Treasury Areacode	6
77	5207	District Treasury Wayanad	9
78	5173	Sub Treasury Makkaraparambu	4
79	5181	District Treasury Cheruplassery	6
80	5194	Sub Treasury Dwaraka	4
81	5195	Sub Treasury Mananthavady	4
82	5193	Sub Treasury Vythiri	5
83	5178	Sub Treasury Ottappalam	5
84	5197	Sub Treasury Pulpally	3
85	5138	Sub Treasury Wandoor	5
86	5143	Sub Treasury Kondotty	4
87	5139	Sub Treasury Edakkara	4

88	5170	Sub Treasury Kottakkal	7
89	5175	Sub Treasury Mannarkkad	13
90	5176	Sub Treasury Agali	5
91	5177	Sub Treasury Sreekrishnapuram	12
92	5172	Sub Treasury Changaramkulam	7
		TOTAL	**529**

ANNEXURE XVIII

INOPERATIVE PD ACCOUNTS

(Referred to in Para 3.7.1of Part III)

Sl. No	IR No	Treasury	No of Cases
1	5104	Principal Sub Treasury Thiruvananthapuram	2
2	5105	Sub Treasury Vellayambalam	1
3	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	2
4	5093	Sub Treasury Attingal	3
5	5116	Sub Treasury Engineering College Thiruvananthapuram	1
6	5147	Sub Treasury Chavara	4
7	5148	Sub Treasury Karunagappally	3
8	5151	District Treasury Kollam	2
9	5167	Sub Treasury Harippad	3
		TOTAL	**21**

ANNEXURE XIX

NON-RECONCILIATION OF BALANCES -PD ACCOUNT

(Referred to in Para 3.7.2 of Part III)

Sl.No	IR No	Treasury
1	5146	Sub Treasury Kundara
2	5145	Sub Treasury Kollam
3	5151	District Treasury Kollam
4	5152	Sub Treasury Pooyappally
5	5153	Sub Treasury Chadayamangalam
6	5154	Sub Treasury Kadakkal
7	5155	Sub Treasury Anchal
8	5156	Sub Treasury Punalur
9	5157	Sub Treasury Pathanapuram
10	5158	Sub Treasury Sasthamkotta
11	5159	Sub Treasury Kottarakara
12	5160	District Treasury Kottarakara
13	5201	Sub Treasury Chengannur
14	5199	Sub Treasury Mannar
15	5202	Sub Treasury Moncompu

ANNEXURE XX

DIFFERENCE IN STOCK OF STAMPS

(Referred to in Para 3.8of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5092	Sub Treasury North Paravur	5
2	5096	Sub Treasury Varkala	14
3	5093	Sub Treasury Attingal	25
4	5121	Sub Treasury Kilimanoor	13
5	5120	Sub Treasury Kazhakkottam	14
6	5127	Sub Treasury Neyyattinkara	22
7	5130	Sub Treasury Vithura	4
8	5132	Sub Treasury Nedumangad	24
9	5134	Sub Treasury Vellanad	1
10	5136	Sub Treasury Malayinkil	11
11	5118	Stamp Depot Kannur	5
12	5148	Sub Treasury Karunagappally	5
13	5150	Stamp Depot Kollam	6
14	5159	Sub Treasury Kottarakkara	2
15	5163	Stamp Depot Pathanamthitta	12
16	5167	Sub Treasury Muthukulam	4
17	5203	Sub Treasury Alappuzha	30
18	5199	Sub Treasury Mannar	2
19	5168	Sub Treasury Mavelikkara	21
		TOTAL	**220**

ANNEXURE XXI

VERIFICATION OF CONTINGENT BILL REGISTER

(Referred to in Para 3.9 of Part III)

Sl. No.	IR No.	Name of Treasury
1	5096	Sub Treasury Varkala
2	5102	Sub Treasury Secretariat
3	5103	Pension Payment Sub Treasury Thiruvananthapuram
4	5104	Principal Sub Treasury Thiruvananthapuram
5	5105	Sub Treasury Vellayambalam
6	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram
7	5093	Sub Treasury Attingal
8	5110	Sub Treasury Legislative Complex
9	5113	Sub Treasury Medical College Thiruvananthapuram
10	5116	Sub Treasury Engineering College Thiruvananthapuram
11	5124	Sub Treasury Parassala
12	5126	Pension Payment Sub Treasury Neyyattinkara
13	5120	Sub Treasury Kazhakkoottam
14	5127	Sub Treasury Neyyattinkara
15	5130	Sub Treasury Vithura
16	5132	Sub Treasury Nedumangad
17	5134	Sub Treasury Vellanad
18	5142	Sub Treasury Paravur
19	5140	Rural District Treasury Kattakada

20	5141	Sub Treasury Chathannur
21	5146	Sub Treasury Kundara
22	5147	Sub Treasury Chavara
23	5149	Pension Payment Sub Treasury Kollam
24	5145	Sub Treasury Kollam
25	5153	Sub Treasury Chadayamangalam
26	5154	Sub Treasury Kadakkal
27	5155	Sub Treasury Anchal
28	5157	Sub Treasury Pathanapuram
29	5158	Sub Treasury Sasthamkotta
30	5165	Sub Treasury Nooranad
31	5169	Sub Treasury Harippad
32	5201	District Treasury Chengannur
33	5200	Sub Treasury Chengannur
34	5202	Sub Treasury Moncompu

ANNEXURE XXII

VERIFICATION OF TREASURY PADLOCKS AND KEY REGISTER

(Referred to in Para3.10of Part III)

Sl. No.	IR No.	Name of Treasury
1	5121	Sub Treasury Kilimanoor
2	5127	Sub Treasury Neyyattinkara
3	5134	Sub Treasury Vellanad
4	5136	Sub Treasury Malayinkil
5	5141	Sub Treasury Paravoor
6	5147	Sub Treasury Chavara
7	5150	Sub Treasury Kollam
8	5154	Sub Treasury Kadakkal
9	5155	Sub Treasury Anchal
10	5159	Sub Treasury Kottarakara
11	5200	Sub Treasury Chengannur
12	5199	Sub Treasury Mannar

ANNEXURE XXIII

VERIFICATION OF VALUABLES IN STRONG ROOM BY DEPOSITING OFFICER

(Referred to in Para3.11.1 of Part III)

Sl. No.	IR No.	Name of Treasury	No. of cases/items
1	5103	Pension Payment Sub Treasury Thiruvananthapuram	3
2	5104	Principal Sub Treasury Thiruvananthapuram	7
3	5109	Additional Sub Treasury Vanchiyoor, Thiruvananthapuram	5
4	5095	Sub Treasury Kudappanakunnu	4
5	5093	Sub Treasury Attingal	24
6	5110	Sub Treasury Legislative Complex	3
7	5113	Sub Treasury Medical College Thiruvananthapuram	3
8	5121	Sub Treasury Kilimanoor	7
9	5120	Sub Treasury Kazhakoottam	2
10	5127	Sub Treasury Neyyattinkara	5
11	5132	Sub Treasury Nedumangad	3
12	5135	Sub Treasury Vellanad	1
13	5136	Sub Treasury Malayinkil	5
14	5140	Rural District Treasury Kattakada	8
15	5141	Sub Treasury Chathannur	4
16	5100	Sub Treasury Shornur	3
17	5099	Sub Treasury Vadakkencherry	2
18	5098	Sub Treasury Alathur	3

19	5097	Sub Treasury Kollengode	1
20	5108	Sub Treasury Kuthuparamba	4
21	5106	Sub Treasury Iritty	4
22	5107	Sub Treasury Peravoor	1
23	5111	Sub Treasury Panoor	5
24	5114	Sub Treasury Thalassery	5
25	5117	District Treasury Kannur	48
26	5119	Sub Treasury Sreekandapuram	3
27	5122	Sub Treasury Alakkode	1
28	5146	Sub Treasury Kundara	1
29	5147	Sub Treasury Chavara	2
30	5148	Sub Treasury Karunagappally	4
31	5149	Pension Payment Sub Treasury Kollam	3
32	5145	Sub Treasury Kollam	3
33	5151	District Treasury Kollam	4
34	5154	Sub Treasury Kadakkal	2
35	5155	Sub Treasury Anchal	2
36	5156	Sub Treasury Punalur	11
37	5157	Sub Treasury Pathanapuram	6
38	5158	Sub Treasury Sasthamkotta	2
39	5159	Sub Treasury Kottarakkara	6
40	5160	District Treasury Kottarakkara	1
41	5164	District Treasury Pathanamthitta	17

42	5165	Sub Treasury Nooranad	3
43	5199	Sub Treasury Mannar	1
44	5168	Sub Treasury Mavelikkara	5
45	5145	Sub Treasury Kollam	7
46	5188	Sub Treasury Koduvally	7
47	5184	District Treasury Kozhikode	49
48	5180	Sub Treasury Koottanad	3
49	5173	Sub Treasury Makkaraparamba	2
50	5181	Sub Treasury Cherupulassery	3
51	5194	Sub Treasury Dwaraka	1
52	5195	Sub Treasury Mananthavady	7
53	5138	Sub Treasury Manalur	3
54	5176	Sub Treasury Agali	1
		TOTAL	**320**

ANNEXURE XXIV

PERIODICAL VERIFICATION OF SEALED CHESTS AND PACKETS UNDER SAFE CUSTODY

(Referred to in Para 3.11.2of Part III)

S.No	IR No.	Name of Treasury
1	5146	Sub Treasury Kundara
2	5147	Sub Treasury Chavara
3	5149	Pension Payment Sub Treasury Kollam
4	5145	Sub Treasury Kollam
5	5151	District Treasury Kollam
6	5154	Sub Treasury Kadakkal
7	5155	Sub Treasury Anchal
8	5156	Sub Treasury Punalur
9	5157	Sub Treasury Pathanapuram
10	5158	Sub Treasury Sasthamcotta
11	5160	District Treasury Kottarakara
12	5202	Sub Treasury Moncompu

ANNEXURE XXV

DISPOSAL OF ARTICLES DEPOSITED FOR SAFE CUSTODY FOR A PERIOD MORE THAN 25 YEARS

(Referred to in Para 3.11.3 of Part III)

Sl. No.	IR No.	Name of Treasury
1	5145	Sub Treasury Kollam
2	5155	Sub Treasury Anchal
3	5148	Sub Treasury Karunagappally

ANNEXURE XXVI

ISSUE OF TREASURY STRONG ROOM CERTIFICATE

(Referred to in Para 3.11.4 of Part III)

Sl. No.	IR No.	Name of Treasury
1	5151	District Treasury Kollam
2	5155	Sub Treasury Anchal
3	5201	District Treasury Chengannur
4	5200	Sub Treasury Chengannur
5	5199	Sub Treasury Mannar
6	5202	Sub Treasury Moncompu
7	5145	Sub Treasury Kollam

ANNEXUREXXVII

VERIFICATION OF STOCK CUM-ISSUE REGISTER OF SB CHEQUE BOOKS

(Referred to in Para 3.12 of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5096	Sub Treasury Varkala	7
2	5102	Sub Treasury Secretariat	5
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	7
4	5104	Principal Sub Treasury Thiruvananthapuram	6
5	5093	Sub Treasury Attingal	4
6	5110	Sub Treasury Legislative Complex	6
7	5113	Sub Treasury Medical College Thiruvananthapuram	2
8	5112	Sub Treasury Vikas Bhavan	6
9	5121	Sub Treasury Kilimanoor	9
10	5116	Sub Treasury Engineering College, Thiruvananthapuram	2
11	5124	Sub Treasury Parassala	9
12	5126	Pension Payment Sub Treasury Neyyattinkara	9
13	5127	Sub Treasury Neyyattinkara	6
14	5130	Sub Treasury Vithura	6
15	5132	Sub Treasury Nedumangad	7
16	5134	Sub Treasury Vellanad	6
17	5140	Rural District Treasury Kattakada	6
18	5100	Sub Treasury Shornur	2

19	5090	Sub Treasury Manalur	2
20	5129	Sub Treasury Chattanchal	2
21	5146	Sub Treasury Kundara	2
22	5147	Sub Treasury Chavara	2
23	5148	Sub Treasury Karunagappally	2
24	5149	Pension Payment Sub Treasury Kollam	2
25	5145	Sub Treasury Kollam	3
26	5151	District Treasury Kollam	3
27	5152	Sub Treasury Pooyappally	2
28	5153	Sub Treasury Chadayamangalam	2
29	5157	Sub Treasury Pathanapuram	2
30	5159	Sub Treasury Kottarakara	2
31	5160	District Treasury Kottarakkara	3
32	5161	Sub Treasury Pandalam	5
33	5162	Sub Treasury Mallappally	3
34	5164	District Treasury Pathanamthitta	3
35	5165	Sub Treasury Nooranad	3
36	5166	Sub Treasury Kayamkulam	2
37	5167	Sub Treasury Muthukulam	2
38	5169	Sub Treasury Harippad	5
39	5171	Sub Treasury Vengara	1
40	5188	Sub Treasury Koduvally	6
41	5189	Sub Treasury Balussery	7

42	5190	Sub Treasury Koorachundu	3
43	5186	Sub Treasury Mukkom	6
44	5174	District Treasury Malappuram	5
45	5184	District Treasury Kozhikode	8
46	5182	Sub Treasury Puthiyara	6
47	5180	Sub Treasury Koottanad	5
48	5207	District Treasury Wayanad	6
49	5173	Sub Treasury Makkaraparamba	6
50	5181	District Treasury Cherpulassery	4
51	5193	Sub Treasury Vythiri	2
52	5178	Sub Treasury Ottappalam	6
53	5170	Sub Treasury Kottakkal	8
54	5175	Sub Treasury Mannarkkad	6
55	5176	Sub Treasury Agali	4
56	5177	Sub Treasury Sreekrishnapuram	6
57	5172	Sub Treasury Changaramkulam	4
		TOTAL	**256**

ANNEXURE XXVIII

EXCESS PAID INTEREST ON FIXED DEPOSITS PLEDGED AS SECURITY DEPOSITS BY CONTRACTORS

(Referred to in Para3.13of Part III)

Sl. No	IR No	Treasury	No of Cases	Amount
1	5152	Sub Treasury Pooyappally	2	214
2	5153	Sub Treasury Chadayamangalam	7	2824
3	5154	Sub Treasury Kadakkal	5	1012
4	5155	Sub Treasury Anchal	6	2341
5	5156	Sub Treasury Punalur	4	562
6	5157	Sub Treasury Pathanapuram	4	2177
7	5158	Sub Treasury Sasthamkotta	5	1536
8	5159	Sub Treasury Kottarakkara	6	2209
9	5160	District Treasury Kottarakkara	5	4379
10	5201	District Treasury Chengannur	5	831
11	5199	Sub Treasury Mannar	4	3536
12	5202	Sub Treasury Moncompu	5	1339.63
		TOTAL	**58**	**22960.63**

ANNEXUREXXIX

NON-DEDUCTION OF IT ON COMMSSION RECEIVED BY STAMP VENDORS

(Referred to in Para 3.14 of Part III)

Sl.No	IR No	Treasury	No of Cases
1	5203	Stamp Depot Alappuzha	12
2	5201	District Treasury Chengannur	8
3	5200	Sub Treasury Chengannur	5
4	5199	Sub Treasury Mannar	1
5	5202	Sub Treasury Moncompu	5
		TOTAL	**31**

ANNEXURE XXX

VERIFICATION OF CHALLANS

(Referred to in Para 3.15 of Part III)

Sl. No	IR No	Treasury	No of Cases
1	5102	Sub Treasury Secretariat	4
2	5105	Sub Treasury Vellayambalam	4
3	5095	Sub Treasury Kudappanakkunnu	2
4	5093	Sub Treasury Attingal	3
5	5110	Sub Treasury Legislative Complex	2
6	5121	Sub Treasury Kilimanoor	2
7	5126	Pension Payment Sub Treasury Neyyattinkara	2
8	5120	Sub Treasury Kazhakkoottam	5
9	5130	Sub Treasury Vithura	3
10	5134	Sub Treasury Vellanad	3
11	5136	Sub Treasury Malayinkil	4
12	5142	Sub Treasury Paravur	4
13	5140	Rural District Treasury Kattakada	1
14	5141	Sub Treasury Chathannur	3
15	5200	Sub Treasury Chengannur	3
16	5154	Sub Treasury Kadakkal	2

17	5155	Sub Treasury Anchal	4
18	5158	Sub Treasury Sasthamkotta	2
19	5160	District Treasury Kottarakkara	3
20	5199	Sub Treasury Mannar	2
21	5148	Sub Treasury Karunagappally	1
22	5145	Sub Treasury Kollam	3
23	5151	District Treasury Kollam	1
24	5152	Sub Treasury Pooyappally	3
25	5153	Sub Treasury Chadayamangalam	1
26	5156	Sub Treasury Punalur	1
27	5157	Sub Treasury Pathanapuram	1
28	5159	Sub Treasury Kottarakara	1
		TOTAL	**68**

ANNEXURE XXXI

VERIFICATION OF SERVICE BOOKS

(Referred to in Para 3.16 of Part III)

Sl.No	IR No.	Name of Treasury	No. of Cases
1	5092	Sub Treasury North Paravur	3
2	5103	Pension Payment Sub Treasury Thiruvananthapuram	2
3	5104	Principal Sub Treasury Thiruvananthapuram	3
4	5105	Sub Treasury Vellayambalam	2
5	5109	Additional Sub Treasury Vanchiyoor, Thiruvananthapuram	2
6	5095	Sub Treasury Kudappanakunnu	1
7	5093	Sub Treasury Attingal	2
8	5110	Sub Treasury Legislative Complex	1
9	5113	Sub Treasury Medical College Thiruvananthapuram	1
10	5112	Sub Treasury Vikas Bhavan	3
11	5121	Sub Treasury Kilimanoor	6
12	5124	Sub Treasury Parassala	4
13	5126	Pension Payment Sub Treasury Neyyattinkara	1
14	5120	Sub Treasury Kazhakoottam	2
15	5127	Sub Treasury Neyyattinkara	3
16	5130	Sub Treasury Vithura	5
17	5132	Sub Treasury Nedumangad	2
18	5134	Sub Treasury Vellanad	2
19	5136	Sub Treasury Malayinkil	1

20	5142	Sub Treasury Paravur	2
21	5140	Rural District Treasury Kattakada	2
22	5141	Sub Treasury Chathannur	2
23	5101	District Treasury Mattannur	2
24	5100	Sub Treasury Shornur	5
25	5099	Sub Treasury Vadakkencherry	2
26	5098	Sub Treasury Alathur	2
27	5090	Sub Treasury Manalur	2
28	5097	Sub Treasury Kollengode	6
29	5108	Sub Treasury Kuthuparamba	5
30	5106	Sub Treasury Iritty	2
31	5107	Sub Treasury Peravoor	2
32	5111	Sub Treasury Panoor	4
33	5114	Sub Treasury Thalassery	15
34	5119	Sub Treasury Sreekandapuram	4
35	5122	Sub Treasury Alakkode	1
36	5125	Sub Treasury Malakkallu	1
37	5129	Sub Treasury Chattanchal	1
38	5146	Sub Treasury Kundara	3
39	5147	Sub Treasury Chavara	1
40	5148	Sub Treasury Karunagappally	3
41	5149	Pension Payment Sub Treasury Kollam	1
42	5145	Sub Treasury Kollam	2

43	5150	Stamp Depot Kollam	1
44	5152	Sub Treasury Pooyappally	1
45	5154	Sub Treasury Kadakkal	1
46	5160	District Treasury Kottarakara	2
47	5161	Sub Treasury Pandalam	1
48	5162	Sub Treasury Mallappally	2
49	5164	District Treasury Pathanamthitta	4
50	5165	Sub Treasury Nooranad	6
51	5166	Sub Treasury Kayamkulam	2
52	5167	Sub Treasury Muthukulam	1
53	5201	District Treasury Chengannur	6
54	5200	Sub Treasury Chengannur	7
55	5199	Sub Treasury Mannar	3
56	5168	Sub Treasury Mavelikkara	1
57	5202	Sub Treasury Moncompu	1
58	5171	Sub Treasury Vengara	3
59	5188	Sub Treasury Koduvally	2
60	5190	Sub Treasury Koorachundu	1
61	5174	District Treasury Malappuram	12
62	5184	District Treasury Kozhikode	2
63	5182	Sub Treasury Puthiyara	3
64	5180	Sub Treasury Koottanad	2
65	5131	Sub Treasury Manjeswar	3

66	5134	District Treasury Kasargod	5
67	5207	District Treasury Wayanad	2
68	5194	Sub Treasury Dwaraka	4
69	5195	Sub Treasury Mananthavady	2
70	5193	Sub Treasury Vythiri	3
71	5178	Sub Treasury Ottappalam	3
72	5197	Sub Treasury Pulpally	2
73	5138	Sub Treasury Wandoor	2
74	5143	Sub Treasury Kondotty	4
75	5139	Sub Treasury Edakkara	5
76	5170	Sub Treasury Kottakkal	10
77	5175	Sub Treasury Mannarkkad	12
78	5177	Sub Treasury Sreekandapuram	3
79	5172	Sub Treasury Changaramkulam	3
		TOTAL	243

ANNEXURE XXXII

VERIFICATION OF PAY BILL REGISTER

(Referred to in Para 3.17of Part III)

S.No	IR No.	Name of Treasury	No. of Cases
1	5092	Sub Treasury North Paravur	2
2	5096	Sub Treasury Varkala	3
3	5103	Pension Payment Sub Treasury Thiruvananthapuram	2
4	5104	Principal Sub Treasury Thiruvananthapuram	5
5	5105	Sub Treasury Vellayambalam	4
6	5109	Additional Sub Treasury Vanchiyoor, Thiruvananthapuram	2
7	5095	Sub Treasury Kudappanakunnu	1
8	5093	Sub Treasury Attingal	1
9	5113	Sub Treasury Medical College Thiruvananthapuram	1
10	5121	Sub Treasury Kilimanoor	1
11	5130	Sub Treasury Vithura	1
12	5134	Sub Treasury Vellanad	3
13	5136	Sub Treasury Malayinkil	1
14	5141	Sub Treasury Chathannur	2
15	5101	District Treasury Mattannur	8
16	5100	Sub Treasury Shornur	1
17	5098	Sub Treasury Alathur	1
18	5108	Sub Treasury Kuthuparamba	1
19	5111	Sub Treasury Panoor	2

20	5114	Sub Treasury Thalassery	1
21	5117	District Treasury Kannur	3
22	5119	Sub Treasury Sreekandapuram	1
23	5122	Sub Treasury Alakkode	2
24	5123	Sub Treasury Nileshwar	1
25	5125	Sub Treasury Malakkallu	2
26	5128	Sub Treasury Vellarikundu	3
27	5129	Sub Treasury Chattanchal	5
28	5148	Sub Treasury Karunagappally	3
29	5149	Pension Payment Sub Treasury Kollam	3
30	5145	Sub Treasury Kollam	1
31	5150	Stamp Depot Kollam	1
32	5151	District Treasury Kollam	4
33	5153	Sub Treasury Chadayamangalam	2
34	5164	District Treasury Pathanamthitta	1
35	5165	Sub Treasury Nooranad	1
36	5167	Sub Treasury Muthukulam	1
37	5169	Sub Treasury Harippad	1
38	5201	District Treasury Chengannur	2
39	5168	Sub Treasury Mannar	2
40	5171	Sub Treasury Vengara	1
41	5180	Sub Treasury Koottanad	2
42	5173	Sub Treasury Makkaraparambu	1

43	5194	Sub Treasury Dwaraka	1
44	5193	Sub Treasury Vythiri	3
45	5138	Sub Treasury Wandoor	1
46	5139	Sub Treasury Edakkara	2
47	5177	Sub Treasury Sreekrishnapuram	1
		TOTAL	**94**

ANNEXURE XXXIII

OBSERVATIONS ON CUSTOMER ID ALLOTTED

(Referred to in Part IV)

Sl. No.	IR No.	Treasury	No of cases
1.	5092	Sub Treasury North Paravur	22
2.	5096	Sub Treasury Varkala	5
3.	5102	Sub Treasury Secretariat	3
4.	5103	Pension Payment Sub Treasury Thiruvananthapuram	5
5.	5104	Principal Sub Treasury Thiruvananthapuram	4
6.	5105	Sub Treasury Vellayambalam	4
7.	5109	Additional Sub Treasury Vanchiyoor	4
8.	5095	Sub Treasury Kudappanakunnu	3
9.	5093	Sub Treasury Attingal	3
10.	5110	Sub Treasury Legislative Complex	5
11.	5113	Sub Treasury Medical College Thiruvananthapuram	5
12.	5112	Sub Treasury Vikas Bhavan	5
13.	5121	Sub Treasury Kilimanoor	6
14.	5116	Sub Treasury Engineering College Thiruvananthapuram	5
15.	5124	Sub Treasury Paravoor	6
16.	5122	Pension Payment Sub Treasury Neyyatinkara	6
17.	5120	Sub Treasury Kazhakoottam	5
18.	5127	Sub Treasury Neyyatinkara	6

19.	5130	Sub Treasury Vithura	4
20.	5132	Sub Treasury Nedumangad	5
21.	5134	Sub Treasury Vellanad	4
22.	5136	Sub Treasury Malayinkil	3
23.	5141	Sub Treasury Paravur	5
24.	5140	Rural District Treasury Kattakada	4
25.	5141	Sub Treasury Chathannur	3
26	5147	Sub Treasury Chavara	3
27	5148	Sub Treasury Karunagappally	3
28	5149	Pension Payment Sub Treasury Kollam	4
29	5145	Sub Treasury Kollam	4
30	5151	District Treasury Kollam	4
31	5152	Sub Treasury Pooyappally	4
32	5153	Sub Treasury Chadayamangalam	4
33	5154	Sub Treasury Kadakkal	4
34	5155	Sub Treasury Anchal	3
35	5156	Sub Treasury Punalur	4
36	5157	Sub Treasury Pathanapuaram	3
37	5158	Sub Treasury Sasthamkotta	4
38	5159	Sub Treasury Kottarakkara	4
39	5160	District Treasury Kottarakara	4
40	5161	Sub Treasury Pandalam	5
41	5162	Sub Treasury Mallappally	5

42	5164	District Treasury Pathanamthitta	3
43	5165	Sub Treasury Nooranad	4
44	5166	Sub Treasury Kayamkulam	7
45	5167	Sub Treasury Muthukulam	5
46	5169	Sub Treasury Harippad	5
47	5201	District Treasury Chengannur	4
48	5200	Sub Treasury Chengannur	3
49	5199	Sub Treasury Mannar	3
50	5168	Sub Treasury Mavelikkara	5
51	5202	Sub Treasury Monkompu	4
52	5101	District Treasury Mattannur	3
53	5100	Sub TreasuryShornur	3
54	5099	Sub Treasury Vadakkencherry	3
55	5098	Sub Treasury Alathur	3
56	5090	Sub Treasury Manalur	3
57	5097	Sub Treasury Kollengode	3
58	5108	Sub Treasury Kuthuparamba	5
59	5106	Sub Treasury Iritty	4
60	5107	Sub Treasury Peravoor	5
61	5111	Sub Treasury Panoor	3
62	5114	Sub Treasury Thalassery	3
63	5117	District Treasury Kannur	6
64	5119	Sub Treasury Sreekandapuram	3

65	5123	Sub Treasury Nileswar	3
66	5125	Sub Treasury Malakkallu	3
67	5128	Sub Treasury Vellarikundu	2
68	5129	Sub Treasury Chattanchal	2
69	5192	Sub Treasury Vythiri	2
70	5197	Sub Treasury Pulpally	2
		TOTAL	**296**

ANNEXURE XXXIV

LIST OF INSPECTION REPORTS ISSUED DURING 2024-25

Sl No	IR No	Name of Treasury	No of Paras Issued	
			Part II	Part III
1	5090	Sub Treasury Manalur	5	3
2	5093	Sub Treasury Attingal	6	8
3	5095	Sub Treasury Kudappanakkunnu	6	6
4	5096	Sub Treasury Varkala	6	5
5	5097	Sub Treasury Kollengode	5	4
6	5098	Sub Treasury Alathur	6	4
7	5099	Sub Treasury Vadakkencherry	6	3
8	5100	Sub Treasury Shornur	6	5
9	5101	District Treasury Mattannur	5	4
10	5102	Sub Treasury Secretariat	9	4
11	5103	Pension Payment Sub Treasury Thiruvananthapuram	7	6
12	5104	Principal Sub Treasury Thiruvananthapuram	11	6
13	5105	Sub Treasury Vellayambalam	5	6
14	5106	Sub Treasury Iritty	6	4
15	5107	Sub Treasury Peravoor	5	5
16	5108	Sub Treasury Kuthuparamba	7	5
17	5109	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	3	10
18	5110	Sub Treasury Legislative Complex Thiruvananthapuram	3	9

19	5111	Sub Treasury Panoor	6	5
20	5112	Sub Treasury Vikas Bhavan Thiruvananthapuram	2	6
21	5113	Sub Treasury Medical College Thiruvananthapuram	6	9
22	5114	Sub Treasury Thalassery	6	4
23	5115	District Treasury Thiruvananthapuram	10	5
24	5116	Sub Treasury Engineering College Thiruvananthapuram	1	5
25	5117	District Treasury Kannur	7	4
26	5118	Stamp Depot Kannur	1	0
27	5119	Sub Treasury Sreekandapuram	4	5
28	5120	Sub Treasury Kazhakkuttom	6	9
29	5121	Sub Treasury Kilimanoor	4	12
30	5122	Sub Treasury Alakkode	6	3
31	5123	Sub Treasury Nileshwar	7	2
32	5124	Sub Treasury Parassala	4	9
33	5125	Sub Treasury Malakkallu	5	3
34	5126	Pension Payment Sub Treasury Neyyattinkara	4	9
35	5127	Sub Treasury Neyyattinkara	2	10
36	5128	Sub Treasury Vellarikundu	5	2
37	5129	Sub Treasury Chattanchal	2	5
38	5130	Sub Treasury Vithura	3	13
39	5131	Sub Treasury Manjeswar	5	2

40	5132	Sub Treasury Nedumangad	3	12
41	5133	Sub Treasury Pulamanthole	3	3
42	5134	District Treasury Kasaragod	4	4
43	5135	Sub Treasury Vellanad	3	13
44	5136	Sub Treasury Malayinkil	2	11
45	5137	Sub Treasury Karuvarakundu	5	5
46	5138	Sub Treasury Wandoor	7	5
47	5139	Sub Treasury Edakkara	6	4
48	5140	Rural District Treasury Kattakada	3	13
49	5141	Sub Treasury Chathannur	3	12
50	5142	Sub Treasury Paravur	2	9
51	5143	Sub Treasury Kondotty	7	3
52	5144	Sub Treasury Areacode	9	3
53	5145	Sub Treasury Kollam	6	8
54	5146	Sub Treasury Kundara	9	7
55	5147	Sub Treasury Chavara	4	13
56	5148	Sub Treasury Karunagappally	5	12
57	5149	Pension Payment Sub Treasury Kollam	3	11
58	5150	Stamp Depot Kollam	1	3
59	5151	District Treasury Kollam	1	9
60	5152	Sub Treasury Pooyappally	7	5
61	5153	Sub Treasury Chadayamangalam	6	7
62	5154	Sub Treasury Kadakkal	2	11

63	5155	Sub Treasury Anchal	3	9
64	5156	Sub Treasury Punalur	4	10
65	5157	Sub Treasury Pathanapuram	2	10
66	5158	Sub Treasury Sasthamkotta	4	11
67	5159	Sub Treasury Kottarakkara	2	10
68	5160	District Treasury Kottarakkara	9	8
69	5161	Sub Treasury Pandalam	9	1
70	5162	Sub Treasury Mallappally	3	4
71	5163	Stamp Depot Pathanamthitta	2	0
72	5164	District Treasury Pathanamthitta	4	9
73	5165	Sub Treasury Nooranad	5	6
74	5166	Sub Treasury Kayamkulam	5	4
75	5167	Sub Treasury Muthukulam	7	5
76	5168	Sub Treasury Mavelikkara	7	6
77	5169	Sub Treasury Harippad	7	6
78	5170	Sub Treasury Kottakkal	6	4
79	5171	Sub Treasury Vengara	4	5
80	5172	Sub Treasury Changaramkulam	6	5
81	5173	Sub Treasury Makkaraparamba	4	6
82	5174	District Treasury Malappuram	6	5
83	5175	Sub Treasury Mannarkkad	8	5
84	5176	Sub Treasury Agali	5	6
85	5177	Sub Treasury Sreekrishnapuram	5	4

86	5178	Sub Treasury Ottapalam	6	4
87	5179	Sub Treasury Pattambi	6	6
88	5180	Sub Treasury Koottanad	6	6
89	5181	District Treasury Cherpulassery	5	5
90	5182	Sub Treasury Puthiyara	3	4
91	5183	Stamp Depot Kozhikode	3	0
92	5184	District Treasury Kozhikode	6	6
93	5185	Additional Sub Treasury Kozhikode	5	7
94	5186	Sub Treasury Mukkom	4	5
95	5187	Sub Treasury Thiruvambady	1	6
96	5188	Sub Treasury Koduvally	4	6
97	5189	Sub Treasury Balussery	6	2
98	5190	Sub Treasury Koorachundu	5	4
99	5191	Sub Treasury Kallachi	4	6
100	5192	District Treasury Thamarassery	6	5
101	5193	Sub Treasury Vythiri	3	11
102	5194	Sub Treasury Dwaraka	2	12
103	5195	Sub Treasury Mananthavady	3	10
104	5196	Stamp Depot Mananthavady	2	1
105	5197	Sub Treasury Pulpally	2	10
106	5198	Sub Treasury Edathua	10	7
107	5199	Sub Treasury Mannar	3	10
108	5201	District Treasury Chengannur	5	10

109	5202	Sub Treasury Moncompu	5	8
110	5203	Stamp Depot Alappuzha	3	3

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