



सत्यमेव जयते

**REPORT ON THE  
ANNUAL REVIEW OF WORKING OF  
TREASURIES IN KERALA  
2023-2024**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



**GOVERNMENT OF KERALA**

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



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## **PREFACE**

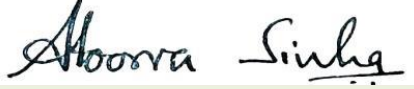
*Treasuries play a pivotal role in the Financial Management of the State Government. The Treasury handles all Receipts and Payments on behalf of the State Government by conducting necessary checks as per Treasury Code and Financial Rules and compiles Government Accounts. The treasury department implemented the Integrated Financial Management System (IFMS), a unified platform which aims to promote the efficiency of government financial management processes, secure data management, deep financial analytics, and customized visual reporting. The process of amendment of various codes as necessitated by the switch over to IFMS platform is, however, still going on. 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*

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

*The present report on the **Annual Review of Working of Treasuries** for the year 2023-24 has four parts. Part 1 – Introduction; Part II – Defects and Deficiencies noticed during compilation of Accounts; Part III – Important observations made by the Treasury Inspection Parties and Part IV – A brief on the various IT controls and IT security of the Treasury Department in the backdrop of implementation of the IFMS.*

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

Thiruvananthapuram  
30-07-2024

  
Accountant General (A&E), Kerala



## Highlights

- *As on 31 March 2024, an amount of ₹ 16.91 crore relating to the period 1981-82 to 2016-17 is outstanding under OB suspense due to non-receipt of vouchers/schedules from Treasuries. Write off proposal sent to State Government in July-2023.*

**(Para 2.1 of Part II)**

- *There was a net difference of ₹ 239.93 crore (Credit) 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 2024.*

**(Para 2.4 of Part II)**

- *As on March 2024, there were 77 PD Accounts, amounting to ₹ 3.27 crore under the Head 8443-00-106 and action to be taken by the treasuries to credit the amount to Government as Lapsed Deposits.*

**(Para 2.7.2 of Part II)**

- *Several irregularities were noticed in payment of pensions by treasuries. These included cases of non-restoration of commuted portion of pension (56 cases), excess payment of family pension (171 cases), excess payment of festival allowance (21 cases) and medical allowance (09 cases)*

**(Para 3.2 of Part III)**

- *2136 advances for an amount of ₹ 39.04 crore drawn by 1166 DDOs are pending as on 31<sup>st</sup> March 2024.*

**(Para 3.4 of Part III)**

- *On verification of stock of stamps in treasuries, difference was seen in the balance of stamps as per stock registers of 42 treasuries and stamp stock in Central Record Keeping Agency (CRA)*

**(Para 3.11 of Part III)**





# ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA DURING THE YEAR 2023-24

## PART I

### 1.1 Introduction

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

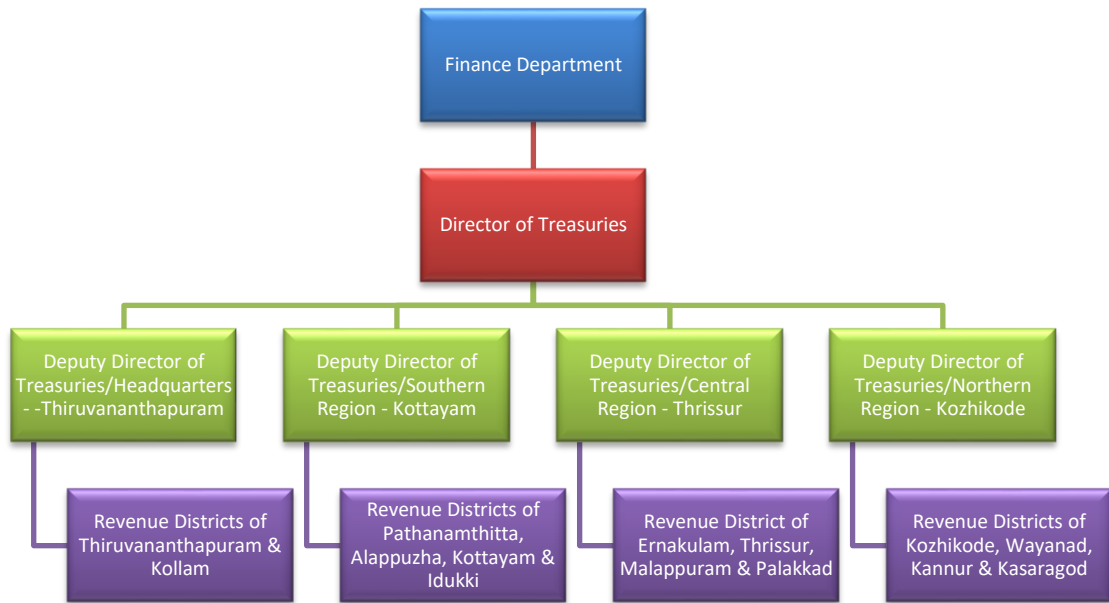
Major functions of the Treasuries and Accounts Department are receipt of Government money, payments on behalf of Government duly conforming to all audit checks, salary payments, pension payments, sale of stamps to vendors / public.

In addition they are also responsible for rendering of monthly accounts to the Accountant General, safe custody of valuables, maintenance of Accounts for Local Funds / Personal Deposits, Revenue Deposits, Security Deposits, Civil court Deposits and Criminal court Deposits, implementing Group Insurance and Health Insurance Scheme for employees and pensioners, disbursements of GIA sanctioned by the Government to Government owned agencies, work relating to National Pension System for All India Service Officers and Contributory Pension Scheme for State Government employees, furnishing the monthly tax Revenue report to Government.

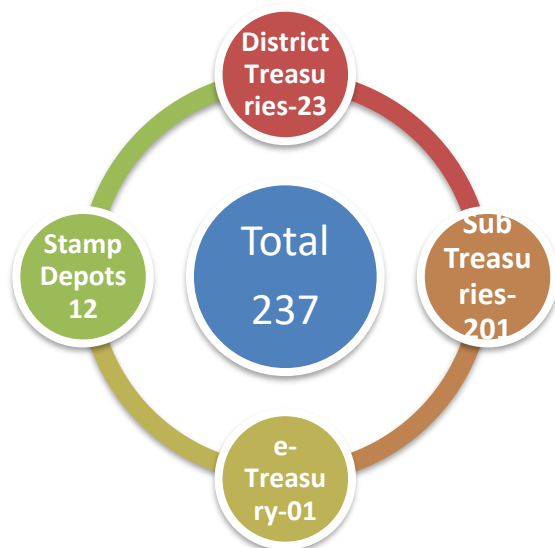
Treasury Savings Bank (TSB) is a unique savings bank system of Government of Kerala. The TSB has various types of accounts such as savings bank accounts, pensioner's savings account, treasury fixed deposit, treasury security accounts, treasury public accounts etc. Government officials, pensioners, institutions, and the public can open and operate treasury savings bank accounts. A Core Banking solution, named Core Treasury Savings Bank (Core TSB) has also put in place, which enables the TSB Customers to operate their accounts and avail banking services from any treasuries in the state. It is one of the major modules in the IFMS Project. An online fund transfer facility named "TSB Online" has also been enabled to the TSB customers. They can use this facility to move funds from their Treasury Savings Bank Accounts to some other TSB accounts or to any bank accounts in India. It also provides some additional features like Account summary and statement view, Fund Transfer History, Beneficiary management etc.

## 1.2 Organizational Setup

The functions of the Treasuries in Kerala are governed by Kerala Treasury Codes, Manuals and procedures set forth by the Government of Kerala. 23 District Treasuries in Kerala are grouped in to four regions viz. Headquarters, Southern, Central and Northern Region.



### NUMBER OF TREASURIES



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.

According 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.

The list of treasuries newly constructed and inaugurated in the financial year 2023-24 is as follows.



### 1.3 POSITION OF STAFF IN THE DEPARTMENT OF TREASURIES

As on 31-03-2024, the Department of treasuries was headed by a Director who was assisted by two joint and four deputy directors. The total strength of the department was 3778 against a sanctioned strength of 3779 personnel. (Details in **Annexure I**). Out of these 3778 officials, 3101 (82.08%) were trained in Integrated Financial Management System (IFMS).

### 1.4 Codes and Manuals

Directorate of Treasuries is following Kerala Treasury Code issued in 2016. After the full-fledged implementation of IFMS in February 2017, there have been major changes in the processes and functioning was fully computerized. Directorate has also implemented Core-Treasury Information System (TIS) in December 2016. There was a need to review Kerala Treasury Code in the light of these developments. The work for this review is ongoing and should be completed as a priority.

## 1.5 Status of Computerization

IFMS Kerala has been conceived in line with the Modernization of Treasury Systems, which is one of the MMPs (Mission Mode Projects) of Government of India. IFMS envisages as an end-to-end integration system among various stakeholders such as Finance Department, Treasury Department, Administrative and Line Departments, the Accountant General, Reserve Bank of India and other agency Banks, leveraging digital technologies to enhance Government operations. IFMS was implemented in Kerala in 2017. As part of the IFMS, Government of Kerala has enabled online submission of salary bills of Government employees and vendor payment bills for contractors and various beneficiaries, Salary and pension payments are credited to either Treasury Savings Bank Accounts or Bank Accounts of the beneficiaries. The vendor payments can be credited to their bank accounts in any Nationalized Banks in India. This has been achieved with the successful integration of treasury system with e-Kuber portal of RBI. The government of Kerala has already enabled e-Treasury for any remittance to Government through e-Payment gateway. This has also integrated with e-Kuber of RBI for automatic reconciliation of accounts.

To minimize physical data handling and errors/omissions and to enhance transparency, all data pertaining to voucher level compilations are furnished to the concerned authorities of Accountant General (A&E) in electronic mode only, in an eco-friendly paperless environment.

At present all financial transactions, accounting and reporting are fully carried out through electronic mode only. Withdrawal from Government account and its settlement to beneficiaries are carried out through Online Fund settlement mode. No physical cash transaction is there from the consolidated fund of the State Government. By the implementation of IFMS, service delivery, efficiency and transparency in government operations are very much improved by enhancing G2G, G2C & G2E operations and interactions.

### 1.5.1 Areas of computerization where further improvement is required

1. Department as well as the Government envisages a complete paperless bill system for the preparation and settlement of various HR/Non-HR claims. At present, settlement of salary bills and Pension (HR-Claims) is being carried out in paperless mode from May2021 onwards for all departments. In the case of other bills, State Government has informed that the paperless bill system will be extended to all categories of Non-HR bills within the FY 2023-24. In the case of extending this provision to contingent bills the State Government informed that for implementing a flawless mechanism for preventing duplication, a policy decision will be taken in the beginning of this financial year and Director of Treasuries will furnish a proposal in this

regard.

**Action may be taken to implement the paperless bill system in other bills (other than salary) at the earliest.**

2. Even though the department has a platform named “TSB-Online” which was introduced in 07-02-2019, just like online banking portals, through which TSB customers can carry out fund transfers to bank accounts, an online savings bank account/fixed deposit account opening facility like that offered by commercial banking institutions without visiting the branches is not available. Department has stated that to incorporate this feature in the “TSB-Online” mode, using AADHAAR authentication mechanism, efforts are being made to conduct a detailed project study on it.

**Early action may be taken to complete this procedure as five years has already lapsed.**

3. Periodical verification of the identity of savings bank account holders and pensioners is very much essential to ensure security and safety in financial transactions. In order to do the existing manual KYC verification process in a more efficient manner, department is planning to implement e-KYC by integrating Core Treasury Savings Bank System with Aadhaar database of the Unique Identification Authority of India (UIDAI).

### **1.5.2 Availability of necessary infrastructure**

a. The Treasury Department has a strong IT infrastructure in the Treasuries across the entire state. High-end central servers and allied equipment are positioned in the State Data Centers (1&2) for the exclusive use of IFMS suite of applications. All that equipment is backed by OEM (Original Equipment Manufacturer)/Vendor support.

b. As the existing conventional WAN (Wide Area Network) infrastructure in the department is obsolete, the department is yet to initiate its upgradation process with the latest SDWAN (Software-Defined Wide Area Network) Technology. This should be given priority.

c. Uninterrupted power supply is very critical to maintain business continuity. Unexpected power outage is one of the main concerns especially in Treasuries located in hilly/remote areas. The Department is completely dependent on KSEB for all its electricity needs. Even though few Treasuries are equipped with power generators as backup plan for managing power cuts, most of the Treasuries are suffering from the issue, as the UPS (Uninterruptible Power Supply) systems installed in Treasuries are only capable to provide power backup for few hours only. As part of the State Government’s flagship project “SOURA”, the department has taken initiatives to replace the existing outdated power generators with modern solar UPS systems. In this connection, the department, in association with ITI Palakkad, a public sector undertaking company, is conducting a pilot study in three Treasuries where frequent power outages are experienced. The pilot implementation is expected to be completed this year.

d. The department is equipped with all essential IT equipment like Desktop PCs, Printers, Scanners etc. for smooth functioning of the Treasuries. All this equipment is either covered under OEM Warranty or FMs (Frequency Modulation) support.

### 1.5.3 New initiatives

The following are the new initiatives being implemented in the department.

1. **BIMS 2.0** - It is a revamped version of the BIMS applications introduced on 11.04.2024. In this new version, a more user-friendly interface with enhanced multi-level user authentication focusing on security aspects is incorporated with many other enhancements. Unlike BIMS, claims from various sources such as SANKHYA, EMLI, DBT-AGRI etc. are now being sent to the concerned Treasuries through BIMS 2.0. This helps effective monitoring and controlling of ways and means regulations. The BIMS 2.0 is compatible with mobile phones as well.
2. **e-Wallet in TSB** - An electronic wallet service is being considered for integration with TSB-Online. The e-Wallet allows the TSB-Online users to make utility bill payments like KSEB (Kerala State Electricity Board), KWA (Kerala Water Authority), KSFE (Kerala State Financial Enterprises) etc. directly from their TSB accounts. Initial discussions on this have already been done with the Treasury software development team at NIC.
3. **Centralized Device Management System** - The department has implemented a centralized device management system which provides complete visibility of all IT equipment in the department through a single console. The system helps manage and monitor device health, resource utilization, software inventory etc. which is one of the necessities for ISO 27001 certification.
4. **Disaster Recovery (DR) Centre** - To ensure business continuity and to minimize service downtime due to security incidents, natural disasters or human errors, the department is being set up a full-fledged Disaster Recovery Centre near Directorate of Treasuries at State Data Centre-I (SDC-1). In case of any such occurrences at the production environment at SDC-2, the department can relocate all its services to the DR Centre and resume all the services with minimal downtime. As on date, only the data is being backed up to SDC-1, but application server is not yet installed.

**In this connection, Directorate of Treasuries may expedite installation of the**

**application server at SDC -1 at the earliest so that DR can be utilized in case of any disaster.**

Further, it was informed in November 2023 that the department is also exploring feasibility to set up a Far DR outside Kerala as well. However, there has been no further progress in this respect till now.

**This should be expedited given the critical nature of issue.**

5. **e-Stamping** is one of the new initiatives of the department of treasuries. The Government has accorded sanction for the implementation of e-Stamping as per GO(MS) No.10/2023/Taxes dated 09-02-2023, for non-judicial purpose below ₹ 1 lakh with effect from 01-04-2023 Public registration is enabled through the 'PEARL' application and e-Stamp print is obtained from the 'e-Stamp' portal through registered vendors of the state.



## PART II

### Defects Noticed During Compilation of Accounts

The AG (A&E) prepares the State Government Accounts from the accounts rendered by the treasuries every month. Each District Treasury furnishes accounts covering the total receipts and expenditure for the entire district supported by all relevant documents such as vouchers, challans, and schedules. A Major-Head-wise Monthly Civil Account is prepared by the AG(A&E) and rendered to the State Government.

The following defects were noticed during the compilation of accounts by the AG(A&E).

#### **2.1 Non-receipt of awaited vouchers from Treasuries**

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

As on 31 March 2024, an amount of ₹16.91 crore relating to the period 1981-82 to 2016-17 is outstanding under OB Suspense due to non-receipt of vouchers/schedules from Treasuries. Correspondence with the State Government and Director of Treasuries was made regularly by the Accountant General (A&E) for tracing out the missing vouchers. A proposal to write off the amount outstanding under OB suspense has been forwarded in September 2023 to the Finance Department, Government of Kerala, along with the details of missing vouchers. As requested by the Treasury Department, the Treasury wise list of outstanding amounts under OB Suspense was furnished to locate the missing vouchers.

***Recommendation:*** - *Director of Treasuries expeditiously completes the work to trace out the missing vouchers from various treasuries. For the remaining amount, if the vouchers are untraceable despite all efforts, the Government may carry out write off to clear the OB suspense.*

b. Similarly, under Debt, Deposit and Remittance Heads, ₹40.19 Crore are outstanding under Credit balance and ₹413.91 Crore under Debit balance for clearance and settlement. Details are given in ANNEXURE II.

***Recommendation:*** - *These should be analyzed by the Director of Treasuries for early clearance and settlement.*

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

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

During 2023-2024, Challans and its supporting schedules in respect of House Building Advance Principal amounting to ₹ 63.74 lakhs in respect of 252 cases and Interest amounting to ₹ 425.63 lakhs in respect of 676 cases are pending from 23 District Treasuries and e- Treasury.

Main reason for the unposted items is due to the non-receipt of challans and its supporting schedules from Treasuries. Even if challan is received, the Broad Sheet Number of loanee are not often included in the challans remittance while remitting the HBA/MCA balance by the loanees or transfer crediting the HBA/MCA balance amount from the loanee's Death cum Retirement Gratuity (DCRG) by the Treasury Officers. Hence it is difficult to book the amount against the concerned Loan account maintained in the Accountant General's office.

Treasury wise consolidated statement for want of Challans and Schedules in respect of House Building Advance Principal (7610 -00-201-98-00 HBA Principal to State Officers) and HBA Interest (0049 -04-800-93-01 Interest on HBA) are shown in **Annexures III** and **IV** respectively. **Recommendation: - Government may give necessary instructions to all treasury officers to forward the missing challans and its supporting schedules or Certificate of Remittance clearly indicating the name and broad sheet number of loanees.**

## 2.3. Misclassification/Major irregularities noticed in Treasuries

Some major irregularities, misclassifications, lapses mistakes etc. that came to notice during the year 2023-24 in the Treasuries are detailed below: -

**Table 2.3 Misclassifications/Major irregularities noticed in Treasuries**

Sl.No	Head of account	Booked figure (Rupees)	Remarks
1	0006-00-101-00-00	102831476091	Huge amount is booked every year under this sub head (00), even though no such sub head exists. Head of account 0006-00-101-Tax has only two sub heads: 01-Collections and 02-Deduct Refunds This type of procedural lapse is occurring for several years

2	0040-00-110-Trade Tax	4275307.00	Since the introduction of new minor head '111-Value added Tax (VAT)' with effect from 2011-12, booking under '0040-00-110-Trade Tax' is inappropriate. Treasuries are irregularly booking the amount under the Head '0040-00-110-Trade Tax' for so many years even after introduction of VAT.
3	0040-00-800-89-Kerala Flood Cess	29978637	A Head of account was opened under 0006-State Goods and Services Tax-800-Other receipts-03-Kerala Food Cess on Supply of goods and services for rebuilding Kerala in 2019 since inception of Kerala Flood Cess. But the amount was seen booked under 0040-00-800-89 from the year 2019 till date. This is also procedural lapse on the part of Treasuries.
4	0049-04-800-89-interest realized on investment of cash balances in the sinking fund	34517	Administration of sinking fund is being done by RBI and the interest accrued on re-invested Government of India Securities is also done by RBI. There cannot be any credit under this Head through Treasury.  Procedural lapse on the part of Treasuries.
4	2235-02-102-18-03-01-05 VP	881501	Wrongly booked under this Head of account by District Treasury Kasargod instead of 2235-02-102-55-00-01-05-VNP
5	0425-00-101-99-00-0-00	400000	Wrongly booked under this Head of account by District Treasury Kannur instead of 0425-00-00-101-98-00-00-00.
6	0055-00-103-99-00-00-00	282400	Wrongly booked under this Head of account instead of 0070-01-102-99-00-00-00
7	2515-00-001-05-02-00-00	2260720	Wrongly booked under this Head of account by District Treasury Thrissur instead of 2515-00-001-90-00-04-00
8	0070-60-118-99-00-00 Misclassification on challans	250	Wrongly booked under this head of account by District Treasury Thrissur instead of 0230-00-800-70-00-00-00

**Recommendation:** - Government may instruct all Treasury Officers to look into irregularities while booking the amount under appropriate head and in accordance with purpose for which the receipt /expenditure occurred.

## 2.4 Unreconciled differences in Reserve Bank Deposits (State)

There was a net difference of ₹ 239.93 Crore (Credit) between the cash balance of the State Government as worked out by Accountant General ₹ 238.68 Crore (Credit) and as reported by the Reserve Bank of India (₹ 1.25 Crore Debit) at the close of March 2024. The differences are

mainly due to the reckoning of e-receipt figures of the last day of a particular month as the figures of that month itself by the Agency Banks, whereas the e-treasury reckons these figures as transactions of the first day of the next month. Even though the discrepancy gets settled in the next month, it is reflected as difference in the cash balance arrived between the Accountant General and Reserve Bank of India. The other differences occurred when the Treasury Department moved to the IFMS mode which are unable to reconcile due to unavailability of details during the transition period. The difference is reported regularly to the Director of Treasuries, Agency Banks and Reserve Bank of India for taking necessary action in this regard. The year wise break up of unreconciled figure is given below.

**Table No:2.4 Year wise break up of Differences in RBD(S) as on 31-03-2024**

Year	Items	Amount (Debit) (in Rupees)	Items	Amount (Credit) (in Rupees)
2016-17	7	540895276.00	8	22766066.00
2017-18	4	132488846.00	6	1663342767.20
2018-19	3	1979006.00	2	1517405.00
2019-20	2	285914452.67	7	24626605.23
2020-21	2	868327.00	11	542952674.50
2021-22	4	65954365.30	8	282790021.29
2022-23	15	4804633334.33	17	1825494906.00
2023-24	12	2308525606.23	19	6177056150.00
<b>Total</b>	<b>49</b>	<b>8141259213.53</b>	<b>78</b>	<b>10540546595.22</b>

***Recommendation: Director of Treasuries may take necessary action to reconcile the differences.***

## **2.5 8793- Inter State Suspense**

The challans relating to the recoveries made in respect of other state pension under 8793- Inter State Suspense are not promptly received from the Treasuries for forwarding to other state Accountant General's office along with the monthly outward settlement accounts. Moreover, the details of recovery made are not specifically mentioned in the physical copies of the challan as well as in the Treasury data. If the treasury data fields, wherein the recovery details are to be entered, are made mandatory, misclassification could be avoided.

***Recommendation: Treasury Officers may ensure that the reason for recovery is invariably made in the challans as well as e-challans.***

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

The Civil Suspense Head of Account 8658-00-102-97-00-00-00 will be operated upon by Accountants General to adjust provisionally the items received through the inward settlement Account from other Accountants General/Pay and Accounts Officers for want of vouchers/details etc. As such, Treasury Officers are not authorized to operate the above-mentioned Head for booking the transactions carried out through Treasury counters.

However, during the review of the Treasury data of the year 2023-24, it was noticed that the District Treasuries at Thiruvananthapuram (0101) and Kollam (0301) have operated the Civil Suspense Head of Account 8658-00-102-97 by booking amount of ₹1000 and ₹500 respectively.

***Recommendation: This indicates a lack of system control in the e-treasury system and should be looked into at a suitable level in Government to avoid any risk of unauthorized booking.***

## 2.7 Personal Deposit/Personal Ledger Accounts

### 2.7.1 Non-submission of Plus and Minus Memorandum

As per the provisions of Article 110 and 111 of Account Code Vol.II, Treasury Officers have to submit Plus and Minus Memorandum of the Deposit Accounts showing the Opening Balance, Receipts, Payment and Closing Balance and the Lapsed Amount under each Deposit Account immediately after the closing of Monthly Accounts to the Accountant General. However Plus and Minus Memoranda are received for the Head of Account 8443 only. The Plus and Minus Memorandum in respect of the Major Heads 8031, 8342, 8448 and 8449 are not being received from March 2018 onwards from Treasuries. A total of 1315 Plus and Minus Memoranda are pending from 23 District Treasuries. Details are given in **Annexure V**.

***Recommendation: Director of Treasuries may give necessary directions to all Treasury Officers to furnish their Plus and Minus Memos every month in time and get balance reconciled with Accountant General.***

## 2.7.2 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, and 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 Treasury 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 31.3.2024 there were 77 PD Accounts, amounting to ₹3.27 crore under the Head 8443-00-106 and no action is taken by the treasuries to credit the amount to the Government as Lapsed Deposits. As on July 2024, only 39 PD Accounts amounting to ₹ 0.62 crore are remaining inoperative under the head 8443-00-106.

***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.***

## 2.8. Reimbursement of National Highway (NH) expenditure withheld by the Pay and Accounts Office

The expenditure incurred on works undertaken by the PWD NH divisions on behalf of the Central Government on National Highways is reimbursable to the State Government. The initial expenditure incurred by the NH divisions are booked under the head of account 8658-00-101-93 National Highways. The vouchers in original regarding the above head of accounts are forwarded to the AG by the Treasuries. On receipt of the same from the Treasuries, AG forwards the details along with the original vouchers to the Central PAO(NH), Bangalore for reimbursement.

The year-wise breakup of balance outstanding under 8658-00-101-93 National Highways is furnished below:

**Table No:2.8 Year wise break up of balance outstanding under 8658-00-101-93 National Highways**

Year	Debit (in Rs)	Credit (in Rs)	Remarks
2008-2009	19556		Credits settled by this office  Reimbursements from 2008-09 to 2022-2023 was withheld for want of fund allocation from the Ministry of Road Transport and Highways, GoI
2009-2010	808241		
2010-2011	49218203		
2011-2012	185755028		
2012-2013	57615908		
2013-2014	189283274		
2014-2015	475		
2015-2016	0		
2016-2017	144033910		
2017-2018	129848432		
2018-2019	34939210		
2019-2020	12069025		
2020-2021	14663868	4124226	
2021-2022	143335244	415	
2022-2023	47943326	830	
2023-2024	0	0	
<b>TOTAL</b>	<b>1009533700</b>	<b>4125471</b>	

**Recommendation:-**Government may initiate follow-up action to release the funds from Ministry of Road Transport and Highways, GOI to clear the outstanding balances.

## 2.9 Delay in adjustment of balance under suspense and remittance heads

### 2.9.1 SUSPENSE

Suspense heads are intended mainly to accommodate transactions on a purely temporary basis pending adjustment to correct/final head of account. Keeping amounts under suspense heads

continuously for a long time not only vitiates the accounts due to exclusion of such amounts from receipt or expenditure, but also lends to conceal irregularities including defalcation. It is, therefore, of utmost importance that the amounts under suspense heads viz. Stock & MWA, do not remain outstanding for a long period.

**(A) Minus balance under stock**

Minus Balance refers to balances under the suspense head which represents value of stock sold on credit, expenditure incurred on deposit works in excess of deposits received, loss of cash etc., awaiting recovery or transfer to some other head of account.

The following divisions showed minus balances to the value of ₹1.95 crore under stock. Reasons thereof may be identified, and effective follow-up action may be taken to clear them.

The details of minus balance under stock shown in the table below relate to several years prior to 2017-18 and which have not been cleared is as below:

**Table No:2.9.1(A) Minus Balance under stock**

Sl No	Name of Divisions	Minus Balance (Amount in Rs.)
1	Irrigation Division, Thrissur	904866.00
2	Buildings Division, Kozhikode	18637532.00
	<b>TOTAL</b>	<b>1,95,42,398.00</b>

**(B) Miscellaneous Works Advances (MWA)**

As on 31 March 2024, the outstanding balance on this in respect of the following 12 Divisions worked out to ₹ 21.44 lakhs as detailed below:

**Table No:2.9.1(B) Miscellaneous Works Advances**

Sl. No	Name of Division	Balance (Amount in Rs)
1	Minor Irrigation Division, Kozhikode	130266
2	Minor Irrigation Division, Kannur	100992
3	Minor Irrigation Division, Sulthanbatherry	37077
4	Minor Irrigation Division, Kasaragod	72587
5	Minor Irrigation Division, Kollam	114529
6	Minor Irrigation Division, Kottayam	231582
7	PVIP Division, Perumbavoor	13448
8	Irrigation Division, Alappuzha	889885



9	Irrigation Division, Malappuram	1902
10	Irrigation Division, Kozhikode	15563
11	KPIP Division, No 1 Kanjirapuzha	1648
12	Roads Division, Alappuzha	534319
<b>TOTAL</b>		<b>2143798</b>

Non -adjustment of these balances resulted in the works remaining undercharged as well as dues becoming irrecoverable. Specific reasons for this huge balance should be investigated and recovery action may be taken. In respect of the remaining Divisions, the schedule of MWA is either due or the balance is Nil.

## 2.9.2. REMITTANCES

The Remittance Heads of account operated by Public Works and Water Resources divisions up to 31-03-2016 were (a) Remittances into Treasuries (b) Cheques and (c) Items adjusted by PWD.

### A) Remittance into Treasuries (8782-00-102-99)

There is no balance outstanding under this head of account at the end of the financial year 2023-24.

### B) Cheques (8782-00-102-98)

There is no balance outstanding under this head of account at the end of the financial year 2023-24.

### C) Items adjustable by PWD (8782-00-102-97-02)

A total amount of ₹ 713.71 Crore (Dr) and ₹ 54.46 Crore (Cr) were outstanding under this head as detailed below.

**Table No:2.9.2(C) Items adjustable by PWD**

Year	Debit (₹)	Credit (₹)
Up to 2017-18	713,70,66,282.92	54,39,31,155.04
2018-19	0	87,900
2019-20	0	55,313
2020-21	0	3,96,747
2021-22	0	1,45,770
2022-23	0	0

2023-24	0	0
<b>TOTAL</b>	<b>713,70,66,282.92</b>	<b>54,46,16,885.04</b>
<b>Net Balance (31.3.2024)</b>	<b>659,24,49,397.88</b>	

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

Based on the previous review reports, Government replied that instructions have been issued from time to time for taking corrective action. However, the action taken by the divisions has not been adequate in clearing the balance amount of Miscellaneous Works Advance (MWA). Earnest efforts need to be taken to clear the long pending MWA amounting to ₹ 21.44 lakh pertaining to years up to 2016-17 and items adjustable by Public Work Department (IAPWD) amounting to net balance of ₹ 659.24 crores by making sufficient provision in the budget estimates.

***Recommendation:- The issue of adjustment at divisional level for the debit and credit advised by the Accountant General against the transactions that originated in various treasuries needs to be taken up on priority by the Government.***

**D) Bill Discounting System (8782-00-102-96 and 8782-00-102-95)**

The Bill Discounting System 2.0, which was primarily intended to avoid delay in settlement of bills to contractors came in to effect from 01.04.2017. While payment is made by a bill drawn at District Treasury Trivandrum by a Secretary/Deputy Secretary, under 8782-102-96-01, the suspense head is cleared by transfer credit of the amount from the bills drawn by various PW/Irrigation divisions at the Treasuries concerned. As on 31-03-2024, a net balance of ₹101.56 Crore under 8782-00-102-96 and ₹2161.02 Crore under 8782-00-102-95 pertaining to the period from 2017-18 onwards remains to be adjusted.

The clearance of these amounts can be carried out only on receipt of the bill wise payment details from the Finance Department and bill-wise transfer credit details from the treasuries. Payments and transfer credits made up to 31.03.2024 are shown in the table below: -

**Table No:2.9.2(D) Bill Discounting system**

YEAR	Debit (₹)		Credit (₹)	
	102-96	102-95	102-96	102-95
<b>2017-18</b>	16012542630	0	15876959792	0
<b>2018-19</b>	11043668348	0	10752492849	0
<b>2019-20</b>	11126987258	0	11257662173	0

2020-21	20889800460	20210163750	20497214286	21132780582
2021-22	24169730826	6384688571	24349900447	2412314062
2022-23	23332151431	851936038	23149676498	6343930091
2023-24	20309442582	2507510281	19984778731	21675453691
<b>Total</b>	<b>126884323535.00</b>	<b>29954298640</b>	<b>125868684776</b>	<b>51564478426</b>
<b>Net balance 31-03-2024 (102-96) Dr</b>				<b>1015638759</b>
<b>Net Balance 31-03-2024 (102-95) Cr.</b>				<b>21610179786</b>

*Recommendation: Steps may be taken by the Government to provide bill wise details of these transactions so that necessary adjustments can be made to the accounts to ensure completeness.*

## 2.10. Excess expenditure under Central Road Fund

The Government of India has earmarked the additional revenue derived from the enhanced duties on motor spirit for credit to Central Roads Fund from which grant allocations are made to State Government to meet expenditure on the special schemes of Road Development. NH Divisions of the State executed the works under the scheme. As on 31.12.2023, expenditure to the tune of ₹611.41 crore remains unadjusted due to shortage of funds. The details of CRF Works where expenditure has been incurred in excess of the sanctioned estimate without obtaining sanction from MoRTH are given in **Annexure VI**.

*Recommendation: Necessary steps may be initiated for obtaining required funds from Ministry of Road Transport and Highways, GOI to regularize the excess expenditure.*

## PART III

### Defects/irregularities notice 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 Financial Year 2023-24, 23 District Treasuries, 93 Sub Treasuries, 4 Deputy Director of Treasuries and 6 Stamp Depots were inspected by the Office of the Accountant General (A&E), Thiruvananthapuram.

As on 31st March 2024, 126 Inspection Reports containing 251 Paras were pending settlement for more than six months due to non-receipt of replies from the Treasury Officers. Year-wise details of Inspection Reports and Para pending as on 31st March 2024 are shown in **Annexure-VII**

*These outstanding paras indicate absence of appropriate action on irregularities pointed out by Treasury Inspection teams. Director of Treasuries may consider deciding a time frame for monitoring progress from all Treasury Officers through compliance report after taking appropriate action on the pending paras.*

#### 3.2 Pension Payment in Treasuries

##### 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, Reduced Pension after Commutation is to be effected from the first of the month following the month of payment of Commuted value. Pensioners can commute up to 40% of their Basic Pension as per GO(P)No.180/06/Fin Dated 18 -04-2006 and the Reduced Pension will continue to be paid until the commuted portion of Pension is restored based on the Commutation Factor.

As per Rule 6A under Appendix X of KSR Part III, the commuted portion of pension shall be restored from the first of the month following the month in which a period of 12 years elapses from the Date of Commutation, i.e., the date of reduction in pension after commutation

in cases where commutation is done at the age of retirement and in other cases, the term for restoration shall be determined with reference to the commutation factor (rounded) in each case. It was noticed in 56 cases pertaining to 19 Treasuries, restoration of full Pension has not been effected on the stipulated date. (Details are given in **Annexure- VIII**).

**Recommendation:** - *In respect of commutation of pension, necessary modifications may be made in the software to ensure the correct restoration of the enhanced portion after completion of 12 years from the date of commutation.*

### 3.2.2 Excess payment of Family Pension

As per GO(P) No.456/79(41)/Fin. dated 05/05/1979 and GO(P) No.1101/87/Fin. Dated 22/12/1987, in cases 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. 171 cases amounting to ₹ 20.95 lakhs vide details given in Annexure **IX**.

**Recommendation:-** *Necessary modifications may be made in the software to automatically reduce the family pension after completion of 7 years from the date of death or attaining the age of 63 years, whichever is earlier.*

### 3.2.3 Excess payment of Festival Allowance and Medical Allowance

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 **21** cases were noticed in **6** Treasuries inspected during the year, where Festival Allowance amounting to ₹**29,500** was paid in excess. Similarly, Medical Allowance has been paid in excess in **9** cases in **5** treasuries amounting to ₹**46,200** (Details are given in Annexures **X (A) and (B)**).

**Recommendation:** *Director of Treasuries is requested to scrutinize the above issues and make recovery where over payment was made.*

### 3.2.4 Non production of required certificate for payment of Family Pension/ Medical Allowance

The Sub-Treasury Officer should ensure the receipt of the prescribed Certificate for the following categories of Family Pensioners.

- a. **Son/daughter below 25 years:** - Non employment certificate/non-marriage Certificate
- b. **Unmarried daughter above 25 years:** - Certificate from the Revenue authorities concerned every year to prove that she remains unmarried along with an affidavit duly certified by the Notary Public of the locality to that effect.
- c. **Physically handicapped son/daughter:** - Certificate from the Medical Board every three years to the effect that the Family Pensioner suffers from the disability of the body/mind.

Further, every year, a Certificate issued by the Revenue Authorities to prove that the Family Pensioners till remains unmarried and unemployed is also to be produced.

As per GO(P)No.125/06/Fin. dated 17th March, 2006, Pensioners and Family Pensioners are eligible for Medical Allowance, irrespective of their age with effect from 1.3.2006, and those who are in receipt of Double Pension, have to produce a Certificate regarding receipt of Medical Allowance in either of the Pension only. During the inspection, it was found that in **234** cases pertaining to **54** treasuries, payment of Family Pension or Medical Allowance was made without the receipt of certificates as detailed in **Annexure XI**.

***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.***

### 3.2.5 Short payment and non-revision of Pension/Family Pension

During the inspection of Treasuries in the year 2023-24, **640** cases of short payment of Pension/Family Pension/non-payment of arrears of revision of Pension were found in **91** Treasuries as against minimum and maximum pension/family pension admissible to the pensioner/family pensioner according to the pension revision benefits admissible to them from time to time and it was also noticed that in **565** cases, Pension/Family Pension have not been revised in 70 Treasuries. Details are given in **Annexures XII (A) and (B)**.

***Recommendation: Instructions may be given to all Treasury Officers to review all cases and revision done accordingly. Implement an automated system to revise pension in treasuries, ensuring timely and accurate updates. In cases where short payment of Pension/Family Pension have been noticed necessary arrangements may be made for disbursement.***

### 3.3 Non-mustering of Pensioners/Family Pensioners

Rule 280 (a) of KTC Volume. I stipulate that every Treasury Officer has to conduct mustering of pensioners annually in the case of Pensioners / Family Pensioners / Pensioner's Treasury Saving Bank Account (PTSB) holders.

In the case of Money Order payment, mustering is to be done once in three years. These provisions are intended to prevent fraudulent payments. Non-mustering of Pensioners may cause crediting of monthly pension to inadmissible PTSB account automatically, thus giving chances for fraudulent withdrawal from that account. Lapses on this account were noticed in 7 Treasuries in 20 cases. Details are given in **Annexure-XIII**.

***Recommendation: - The whereabouts of the pensioner may be obtained, and mustering done to avoid hardship to the pensioners. If the pensioner is no more, excess pension credited to PTSB Account may be credited back to Government Account.***

### 3.4 Advances drawn by DDOs pending final settlement

Article 99 of KFC Vol. I, stipulates that advances drawn by Drawing and Disbursing Officers (DDOs) for specific purposes are to be settled within three months in the respective financial year itself in which the advances were drawn, failing which Penal Interest@18% is to be recovered from the concerned Drawing and Disbursing Officers. On verification of pending advance list in Treasury Information System software, **2136 Advances** for an amount of **₹39.04 Crore** drawn by **1166 DDOs** are pending as on 31.03.2024. Details are given in **Annexure-XIV**.

***Recommendation: Treasury Officers may take up this matters with the Director of Treasuries and issue necessary instructions to the DDOs to furnish the reason for non-submission of the final bills and to submit adjustment bills to settle the pending advances without delay.***

### 3.5. Drawal of advances by DDOs without settling previous Advances

The Director of Treasuries, Thiruvananthapuram vide circular No 76/2014 date 02.09.2021 have instructed all the Treasury Officers to limit the number of advance bills drawn by Drawing and Disbursing Officers to not more than three at a time. Subsequent advances can be allowed only on settling the previous advances drawn. On verification of pending advances of Drawing and Disbursing Officers in Core-TIS, it was observed that in 2 treasuries advances were made

above the limit of three advances. Details are given in **Annexure-XV**.

**Recommendation:** - *Treasury Officers may be instructed to comply with the stipulated procedure as enacted by the Director of Treasuries. To ensure compliance with the stipulated procedure a system built control to disallow new advances before settlement of earlier ones can also be developed in TIS.*

### 3.6 In-operative Savings Bank Accounts

Under the provisions of Rule 28 & 40 of Treasury Savings Bank Rule, Savings Bank Accounts in respect of which no transactions have taken place for five complete financial years and more, cease to bear interest and the account will be treated as in-operative accounts. The balance in such accounts should be transferred to Revenue Deposit. During the inspection for the Financial Year 2023-24, an amount of **₹233.96 lakhs** was found lying in 72 Treasuries under **1020 SB accounts** which were not operated for **five years** and more without effecting the transfer to Revenue Deposit vide details given in **Annexure XVI**.

**Recommendations:** - *The balance outstanding in the above Savings Bank Accounts may be transferred to Revenue Deposit after deducting the interest, if any, allowed after 5 years.*

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

As per IT Act Income Tax is to be deducted from interest accrued in Treasury Savings Bank (TSB)Accounts and Treasury Fixed Deposit (FD)Accounts if the interest exceeds Rs.5000/- in a financial year. During the inspection of Treasuries in the year 2023-24, it was noticed that **437** cases of non-deduction of Income Tax relating to SB/PTSB Accounts in **17** Treasuries and **307** such cases relating to Fixed Deposits in **78 Treasuries**. Details are given in **Annexure XVII(A) and XVII(B)** respectively.

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

### 3.8. Non-deduction of Income Tax from Pension

The Director of Treasuries vide Circular No.44/2014 dated 25 -04-2014, had issued directions to all Treasury Officers to deduct Income Tax from the Pensioners who have assessed income above the exemption limit @ **1/12<sup>th</sup>** for every month from the pension amount. The Government vide Circular No.70/Ass-C3/14/Fin dated 24-07- 2014, have reiterated the stand of the Director of Treasuries to recover Income Tax in monthly



installments. But on verification in the Treasury Information System (TIS), it is seen that Income Tax has not been deducted while making payment of pension in **128** cases relating to **14** Treasuries. (Details are given in **Annexure-XVIII**)

**Recommendation: All similar cases may be reviewed, and necessary instructions may be given to all Treasury Officers to deduct income tax.**

### **3.9 Defects noticed in Fixed Deposit Accounts**

The Treasury Savings Bank (TSB) of Kerala provides facilities for Savings Bank (SB) operations and Fixed Deposits. The Savings Bank facility in Kerala Treasuries has been providing a channel for safe deposits for the public for the last fifty years. Any public can open an account in any of the treasuries in the state. Fixed Deposit Account holders can open a TSB Account to get their interest credited automatically into their TSB account. Fixed Deposit Accounts must be either closed or renewed on maturity. But during the inspection of Treasuries in the reporting year, it was noticed that even after the expiry of maturity period, the accounts were neither closed nor renewed. There were **307** such cases in **80** Treasuries. (Details are given in **Annexure XIX**).

**Recommendation: In reply to this Inspection Enquiry, treasury authorities replied that, most of the non-closed/non-renewed Fixed Deposits belong to contractors made as security deposits in connection with public works carried out by them. This can be closed only after the completion of work certified by the administrative department.**

**Treasury Officers may periodically review all Fixed Deposits Accounts and steps may be taken to close or renew the accounts.**

### **3.10. Irregularities noticed in Personal Deposit Accounts**

#### **A. In-operative PD Accounts**

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". On verification of the PD Accounts, it is seen that **37** PD accounts remain inoperative for more than three years in **9** treasuries. (Details are given in **Annexure XX-A**)

**Recommendation: - Director of Treasuries may issue necessary instruction to all Treasury**

*Officers to close all in-operative PD Accounts and credit back the amount lying to Government*

## **B. Operation of PD Accounts-8443-00-106**

In PD Accounts, under the minor head 106, non-governmental deposits such as Cash property of prisoners in Jails, Cash deposits of patients in Government Hospitals, Police Funds, Anti-Tuberculosis Fund, Devaswom Fund etc. are also accounted. The amount lying in the PD Accounts are non-lapsable funds.

PD accounts coming under 8443-00-106 are opened by transferring funds from consolidated fund for various purposes earmarked in the budget whereas the PD accounts coming under 8443-00-123 are purely meant for depositing fee collection, scholarship etc, of educational institutions.

On verification of accounts, it is observed that credit transactions are initiated by transfer from, other than Consolidated fund in many treasuries in PD accounts maintained under 8443-00-106. (Details are given in **Annexure XX-B**)

**Recommendation:** - *Director of Treasuries may give necessary instructions to all Treasury Officers to comply with the codal provision.*

## **C. Mismatch in data during the migration of accounts to IFMS.**

During the verification of PD Accounts, it was noticed that in some treasuries there is a mismatch in data of closing balances of PD Accounts post migration from TIS to IFMS.

(Details are given in **Annexure XX-C**)

**Recommendation:** - *Necessary action may be taken to correct the data.*

## **3.11 Irregularities in maintenance of Stamp Account**

### **A. Mismatch in stock held in Treasury and CRA report**

The stock of stamps of all categories as per stock registers maintained in the Treasury should agree with the balance as per stamp-stock-view in Central Record keeping Agency (CRA). On verification of Stock of Stamps in Treasuries, in 42 treasuries, difference was seen in the balance of stamps as per stock registers and stamp-stock-view in CRA. (Details are given in **Annexure XXI-A**).

*It was replied that a technical error has been identified causing the mismatch.*

**Recommendation:** *It may be ensured that stock of stamps are per stock register and CRA are properly synchronized to reflect accurate stock levels. CRA report may be updated to reflect the correct stock of stamps ensuring the consistency between the physical count and digital records. Implement data validation checks to prevent future discrepancies and ensure correct data entry.*

## **B. Non-Disposal of Damaged and Unused stamps**

As per directions in the GO(MS) No13/91/TD dated 25.01.1991 and Circular No 3/88 dated 10.02.1988, damaged and unused stamps shall be transferred to Central Stamp Depot, Thiruvananthapuram under consultation with District Treasury Officer. During the inspection of the treasury, it was noticed that damaged / unused stamps were retained in stamp depots without sending to Central Stamp Depot. Details are given in Annexure **XXI-B)**

***Recommendation: District Treasury Officers may instructed to review this matter and remedial action may be taken at the earliest.***

### **3.12 Verification of Challans**

The government has commenced E-challan, which has resulted in extensive reduction/stoppage of submission of manual challans.

- i) While verifying the printout kept in respect of the E-Challan in treasuries, it was noticed that the following information viz., Name and Designation of the Remitter, the purpose of remittance, classification, is not available in most of the e-challans. In the absence of the above details, it is not possible to ensure the purpose of remittance.
- ii) On verification of manual challans remitted by the public, it was noticed that in some Treasuries, the month and year pertaining to refund was not specified in certain cases. Hence correct Head of Account could not be ascertained. Misclassification in Head of Accounts was also noticed.

Details are given in **Annexure XXII.**

***Recommendation: - Necessary modifications may be made in the software like implementing field validation to ensure all mandatory fields are completed before submission and display of alerts and warnings for incomplete or incorrect data entry.***

## 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.

#### TSB Module of treasuries

The following software issues have been noticed in the TSB Module during inspection in 81 treasuries.

1. In banking transactions, KYC (Know Your Customer) is very important aspect to ensure safety, security of the deposit amount and the protection of privacy of the customers. As all treasuries are handling the banking business like SB, FD etc., treasuries also have the responsibility to update and keep the KYC like Aadhaar, PAN, DOB, Signature, Photo etc. periodically. While going through the details of accounts held in the treasuries, it was observed that there were many Customer IDs without any KYC details attached to it. To resolve this issue KYC details must be made mandatory.
2. Many customers are allotted with more than one customer ID based on the same KYC documents. Under each customer ID they are allowed to maintain many accounts also. This is against the provisions the of Core treasury System.
3. While verifying the KYC details in treasury data, many accounts having same KYC details i.e. Aadhar No, PAN, DOB, etc. in statewide treasury data. This happened due to the erroneous data like “99” “999” “00” “000” “0000” “NIL” “Nil” “Null” etc. against the KYC details. More than 400 accounts were observed opened (in total, under Kerala Region), by quoting Aadhar Number as “9999-9999-9999” under various Treasuries. This practice is not advisable to the treasury which is a Government Department.
4. In some treasuries, it was noticed that two different customers were holding same Aadhar Number.
5. It was also observed that many Customer IDs were reflecting as not confirmed.
6. There are many numbers of customer IDs found with above mentioned issues. Further, it is to be noted that if Customer IDs are merged, cancelled or deleted, then those Customer IDs and Account Numbers should not reflect in reports generated through the system/module. This is

not the case presently. While going through the accounts of treasuries, many Customer IDs were observed without any account numbers or details linked to it.

***Recommendation:***

***a) KYC Details should be made mandatory and suitable checks may be incorporated in the module to avoid duplication of KYC details.***

***b) Authorisations i.e. GPF, DCRG authorisations received, and payment not made within the validity period of one year/three years etc. are to be returned to Accountant General with non-payment certificate for revalidation. However, while going through the treasury software it is noticed that the pending authorisations could not be find out.***

***Director of Treasuries may give necessary instructions to all Treasury Officers to scrutinize the above issues, review the above mentioned cases and those cases which are similar in nature .***

## ANNEXURE I

## POSTS AND STRENGTH OF STAFF IN 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	Asst. District Treasury Officer	23	23
7	Asst. 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	Office Attendant	527	527
20	Part Time Sweeper	197	197
21	Night Watchman	1	1
22	Binder	25	25
23	Attender	35	35
24	Driver	16	16
25	Daffedar	1	0
<b>Total</b>		<b>3779</b>	<b>3778</b>

## ANNEXURE II

## AMOUNT OUTSTANDING UNDER SUSPENSE HEADS

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

Head of Account	Balance as on 31 <sup>st</sup> Mar 2024 (₹in lakhs)	Nature of Transaction in brief	Earliest year to which pending	No of treasuries
<b>Credit</b>				
8658-00-102-96-01	0.6	Receipt of Kerala University	Jun-2018	08
8658-00-102-96-02	(-) 0.53	Receipt Of Calicut University	Apr-2012	10
8658-00-102-96-03	0.04	Receipt of Cochin University	Jun-2016	07
8658-00-102-96-04	0.01	Receipt pf Agricultural University	Jun-2016	01
8658-00-102-96-05	14.13	Receipt of Gandhiji University	May-2017	02
8658-00-102-96-06	4.38	Travancore-Cochin-TB	Jan-2017	14
8658-00-102-96-08	3818.6	LIC	Aug-2015	31
8658-00-102-96-17	29.18	Cash order suspense	-	13
8658-00-102-96-24	126.27	Misc Fund	-	09
8658-00-102-96-25	0.05	Noon Meal Fund	-	02
8658-00-102-96-27	26	Receipt of Kannur University	Aug-2016	05
<b>Total</b>	<b>4018.73</b>			
<b>Debit</b>				
8658-00-102-96-09	41389.30	Pension and savings Bank (P&SB)	Dec-2016	25
8658-00-102-96-14	1.44	Contribution towards Handloom weaver society	-	03
8658-00-102-96-19	0.004		-	01
<b>Total</b>	<b>41390.744</b>			

## ANNEXURE III

## HBA PRINCIPAL [7610-00-201-98-00]

*Referred to in Para 2.2 of Part II*

Sl. No.	Try Code	Name of the Treasury	No. of Items	Amount in Rs.
1	0101	Trivandrum	22	2196927
2	0201	Kattakkada	9	437740
3	0301	Kollam	8	83760
4	0401	Kottarakkara	4	26490
5	0501	Pathanamthitta	2	27650
6	0601	Alappuzha	2	10000
7	0701	Chengannur	1	3550
8	0801	Kottayam	1	463000
9	0901	Pala	1	21890
10	1010	Idukki	2	23490
11	1101	Ernakulam	4	171111
12	1201	Muvattupuzha	4	39240
13	1301	Thrissur	12	176402
14	1501	Malappuram	3	18010
15	1601	Kozhikode	14	430855
16	1701	Thamarassery	9	41350
17	1801	Wayanad	102	1737066
18	1901	Kannur	11	110060
19	2001	Kasaragod	9	54610
20	2101	Cherpulassery	20	179210
21	2201	Mattannur	12	121300
<b>TOTAL</b>			<b>252</b>	<b>6373711</b>



## ANNEXURE IV

## HBA INTEREST [0049-04-800-93-01]

*Referred to in Para 2.2 of Part II*

Sl. No.	Try Code	Name of the Treasury	No. of Items	Amount in Rs.
1	0101	Trivandrum	326	23239380
2	0201	Kattakkada	88	6870570
3	0301	Kollam	77	3490968
4	0401	Kottarakkara	18	1276654
5	0501	Pathanamthitta	3	385883
6	0601	Alappuzha	2	561899
7	0701	Chengannur	1	24455
8	0901	Pala	1	116256
9	1010	Idukki	3	31692
10	1101	Ernakulam	4	31692
11	1201	Muvattupuzha	2	343059
12	1301	Thrissur	2	334651
13	1401	Palakkad	2	437454
14	1501	Malappuram	9	423758
15	1601	Kozhikode	4	374332
16	1701	Thamarassery	5	212615
17	1801	Wayanad	63	2401274
18	1901	Kannur	4	200108
19	2001	Kasaragod	2	6503
20	2101	Cherpulassery	8	684638
21	2201	Mattannur	51	922073
22	2301	Irinjalakkuda	1	193016
<b>Total</b>			<b>676</b>	<b>42562930</b>

**ANNEXURE V:  
PLUS AND MINUS MEMORANDUM**

*(Referred to in Para 2.7.1 of Part II)*

Sl. No.	Name of the Treasury	No. of Plus and Minus Memos due
<b>1</b>	Trivandrum	<b>194</b>
<b>2</b>	Kattakkada	<b>57</b>
<b>3</b>	Kollam	<b>77</b>
<b>4</b>	Kottarakkara	<b>78</b>
<b>5</b>	Pathanamthitta	<b>57</b>
<b>6</b>	Alappuzha	<b>15</b>
<b>7</b>	Kottayam	<b>20</b>
<b>8</b>	Chengannur	<b>34</b>
<b>9</b>	Pala	<b>45</b>
<b>10</b>	Idukki	<b>66</b>
<b>11</b>	Ernakulam	<b>39</b>
<b>12</b>	Muvattupuzha	<b>66</b>
<b>13</b>	Thrissur	<b>74</b>
<b>14</b>	Palakkad	<b>43</b>
<b>15</b>	Cherpulassery	<b>46</b>
<b>16</b>	Kozhikode	<b>76</b>
<b>17</b>	Malappuram	<b>78</b>
<b>18</b>	Thamarassery	<b>44</b>
<b>19</b>	Wayanad	<b>84</b>
<b>20</b>	Kannur	<b>26</b>
<b>21</b>	Kasargod	<b>27</b>
<b>22</b>	Mattannur	<b>8</b>
<b>23</b>	Irinjalakkuda	<b>61</b>
	<b>TOTAL</b>	<b>1315</b>

**ANNEXURE VI**  
**EXCESS EXPENDITURE UNDER CENTRAL ROAD FUND**  
*(Referred to in Para 2.10 of Part II)*

Sl No	Job.No	Scheme	Estimate (Rs.In lakhs)	ExLimit (In Rs.)	TOTAL (in Rs)	Expenditure not Regularized (in Rs.)
<b>1</b>	CRF-01-KL-2001	Improvement of riding quality of Cochin City from Edappally to Thevara Portion Thoppumpady-Aroor Portion	507	55770000	56959983	<b>1189983</b>
<b>2</b>	CRF-16-KL-2004	Improvement to Chavakkad-Guruvayur-Choondal Road Providing 50mm BM and 25mm AC in TCR Dist.	231	25410000	26092564	<b>682564</b>
<b>3</b>	CRF-15-KL-2004	Improvement to Tirur-Malappuram MD Road 0/00 to KM 12/345 in MPM Dist.	390	42900000	43281699	<b>381699</b>
<b>4</b>	CRF-19-KL-2005	Strengthening of weak pavement from Kilimanoor - Alamcode - Kadakkavur - Varkala Road in Thiruvananthapuram Dist.	892.67	98193700	120534690	<b>22340990</b>
<b>5</b>	CRF-25-KL-2005	Thripunithura - Poothotta Road in Ernakulam Dist.	427	46970000	47074912	<b>104912</b>
<b>6</b>	CRF-35-KL-2007	Improvement of riding quality of State Highway 52 Palakkad-Pollachi Road from KM 5/00 to 29/992	928	102080000	112447415	<b>10367415</b>
<b>7</b>	CRF-42-KL-2008	Improvements of Alappuzha Kuravilangad Road from Thanneermukkam to Kuravilangad CH 23/00 to 45/800	1316.14	144775400	278958372	<b>134182972</b>
<b>8</b>	CRF-66-KL-2009	Improvement to Vazhakode - Plazhi Road in Thrissur	1015.14	111665400	123113155	<b>11447755</b>

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Sl No	Job.No	Scheme	Estimate (Rs.In lakhs)	ExLimit (In Rs.)	TOTAL (in Rs)	Expenditure not Regularized (in Rs.)
9	CRF-78-KL-2011	Construction of new bridge across T.S. Canal parallel to the existing iron bridge at Kollam Town, Kollam.	784.5	86295000	129599736	<b>43304736</b>
10	CRF-82-KL-2011(A LAPPUZ HA)	Improvement to Thrikkunnapuzha - Mavelikkara via Nangiyarkulangara 0/000 to 15/300	1084.34	77220000	104305617	<b>27085617</b>
11	CRF-101-KL-2013	Improvement to Udiyankulangara - Plammottukkada - Charottukonam - Chenkavila and Plammuttukkada-Idichakkaplamoodu on NH 47	1200	132000000	146186965	<b>14186965</b>
<b>TOTAL</b>						<b>265275608</b>

**ANNEXURE VII**  
**DETAILS OF INSPECTION REPORTS AND PARAS PENDING AS ON 31-03-2024**  
*(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
<b>2021-2022</b>	6	18	6	18
<b>2022-2023</b>	100	188	100	188
<b>2023-2024</b>	99	367	20	45
<b>Total</b>	<b>205</b>	<b>573</b>	<b>126</b>	<b>251</b>

**ANNEXURE VIII****Non -Restoration of Commuted portion of Pension****(Referred to in Para 3.2.1. of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases
1	4970	Sub Treasury Nayarambalam	2
2	4973	District Treasury Ernakulam	2
3	4977	Sub Treasury Ambalapuzha	2
4	4985	Pension Payment Sub Treasury Changanacherry	2
5	4993	Sub Treasury Vaikom	4
6	4996	Sub Treasury Kaduthuruthy	4
7	5001	Sub Treasury Pathanamthitta	2
8	5008	Pension Payment Sub Treasury Ernakulam	3
9	5009	Sub Treasury Trippunithura	4
10	5029	District Treasury Thiruvananthapuram	1
11	5042	District Treasury Kottarakkara	3
12	5044	Sub Treasury Devikulam	2
13	5053	District Treasury Pathanamthitta	4
14	5056	Sub Treasury Adoor	4
15	5057	Sub Treasury Kozhencherry	4
16	5063	Sub Treasury Thiruvalla	2
17	5070	Sub Treasury Konni	2
18	5066	Sub Treasury Perinthalmanna	3
19	5069	Sub Treasury Valanchery	6
		<b>TOTAL</b>	<b>56</b>

## ANNEXURE IX

**Excess payment of Family Pension/UGC Family Pension/Shared Family Pension/Part Time Contingent Employees/Unmarried Daughter below 25yrs of age/Festival Allowance /Medical Allowance  
(Referred to in Para3.2.2 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases	Total of Excess payment
1	4969	Sub Treasury Kalamassery	2	798758
2	4970	Sub Treasury Nayarambalam	2	4849
3	4973	District Treasury Ernakulam	3	13312
4	4979	Sub Treasury Kuthiathode	1	2014
5	4985	Pension Payment Sub Treasury Changanacherry	7	5785
6	4987	District Treasury Pala	2	7200
7	4990	Sub Treasury Erattupetta	2	3407
8	4992	Sub Treasury Meenachil	3	4510
9	4993	Sub Treasury Vaikom	1	343
10	4996	Sub Treasury Kaduthuruthy	4	60262
11	4999	Sub Treasury Uzhavoor	2	13437
12	5001	Sub Treasury Pathanamthitta	5	61800
13	5002	Sub Treasury Ranni	3	24600
14	5004	District Treasury Idukki	3	3200
15	5005	Sub Treasury Karimannoor	1	500
16	5013	Sub Treasury Mattancherry	4	14112
17	5011	Sub Treasury Angamaly	4	33228
18	5012	Sub Treasury Palluruthy	2	2400
19	5007	Sub Treasury Aluva	2	1000
20	5008	Pension Payment Sub Treasury Ernakulam	6	61117

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Total of Excess payment</b>
<b>21</b>	5010	Sub Treasury Mulanthuruthy	2	<b>2000</b>
<b>22</b>	5009	Sub Treasury Trippunithura	4	<b>15000</b>
<b>23</b>	5016	Sub Treasury Cherthala	8	<b>34550</b>
<b>24</b>	5021	Pension Payment Sub Treasury Alappuzha	2	<b>22703</b>
<b>25</b>	5022	Rural Sub Treasury Kattakkada	5	<b>77266</b>
<b>26</b>	5028	Directorate of Treasuries Thiruvananthapuram	4	<b>37650</b>
<b>27</b>	5029	District Treasury Thiruvananthapuram	5	<b>34477</b>
<b>28</b>	5030	Sub Treasury Ponkunnam	1	<b>287</b>
<b>29</b>	5033	Sub Treasury Pampady	2	<b>800</b>
<b>30</b>	5034	Sub Treasury Mundakayam	3	<b>12287</b>
<b>31</b>	5035	Sub Treasury Kottayam	3	<b>16706</b>
<b>32</b>	5042	District Treasury Kottarakkara	3	<b>30328</b>
<b>33</b>	4995	Sub Treasury Palakkad	3	<b>16221</b>
<b>34</b>	4981	Sub Treasury Kodungallur	2	<b>63415</b>
<b>35</b>	4972	Additional Sub Treasury Thrissur	3	<b>96143</b>
<b>36</b>	5014	Sub Treasury Kannur	5	<b>215497</b>
<b>37</b>	5024	Sub Treasury Pazhayangadi	3	<b>28150</b>
<b>38</b>	5027	Sub Treasury Taliparamba	1	<b>15650</b>
<b>39</b>	5019	Sub Treasury Payyanur	2	<b>167900</b>
<b>40</b>	5036	Pension Payment Sub Treasury Thalassery	2	<b>30560</b>
<b>41</b>	5039	Sub Treasury Payyoli	2	<b>7240</b>
<b>42</b>	5043	Sub Treasury Feroke	3	<b>43380</b>
<b>43</b>	5045	Sub Treasury Koyilandy	3	<b>18050</b>



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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Total of Excess payment</b>
<b>44</b>	5049	Sub Treasury Nedumkandam	4	<b>25954</b>
<b>45</b>	5050	Sub Treasury Thodupuzha	6	<b>54956</b>
<b>46</b>	5051	Sub Treasury Kattappana	2	<b>825</b>
<b>47</b>	5053	District Treasury Pathanamthitta	1	<b>27300</b>
<b>48</b>	5056	Sub Treasury Adoor	5	<b>40193</b>
<b>49</b>	5057	Sub Treasury Kozhencherry	8	<b>76995</b>
<b>50</b>	5063	Sub Treasury Thiruvalla	1	<b>45261</b>
<b>51</b>	5073	District Treasury Alappuzha	1	<b>16600</b>
<b>52</b>	5079	District Treasury Chengannur	3	<b>25303</b>
<b>53</b>	5089	Sub Treasury Vizhinjam	9	<b>104295</b>
<b>54</b>	5040	Sub Treasury Perambra	1	<b>52752</b>
		<b>TOTAL</b>	<b>171</b>	<b>2094725</b>

**ANNEXURE X A**

**Festival Allowance paid in excess to Shared Family Pensioners/Shared Part Time  
Family Pensioners/Multiple Pensioner  
(Referred to in Para 3.2.3 of Part III)**

Sl.No.	IRNo	Name of Treasury	No. of cases	Amount in Rs.
<b>1</b>	4997	Sub Treasury Coyalmanam	6	<b>9000</b>
<b>2</b>	4998	Sub Treasury Chittur	2	<b>3000</b>
<b>3</b>	4981	Sub Treasury Kodungallur	2	<b>2000</b>
<b>4</b>	4972	Additional Sub Treasury Thrissur	5	<b>8500</b>
<b>5</b>	4974	Sub Treasury Thrissur	5	<b>5000</b>
<b>6</b>	4988	Sub Treasury Kunnathunad	1	<b>2000</b>
		<b>TOTAL</b>	<b>21</b>	<b>29500</b>

**ANNEXURE -X (B)**  
**Inadmissible Medical Allowance paid in excess to Shared Family Pensioners/Part**  
**Time Family Pensioner**  
*Referred to in Para3.2.3 of Part III*

Sl. No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4998	Sub Treasury Chittur	2	18750
2	4981	Sub Treasury Kodungallur	2	3600
3	4972	Additional Sub Treasury Thrissur	3	11850
4	4974	Sub Treasury Thrissur	1	2100
5	4988	Sub Treasury Kunnathunad	1	9900
		<b>TOTAL</b>	<b>9</b>	<b>46200</b>

## ANNEXURE XI

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

*Referred to in Para 3.2.4 of Part III*

Sl. No.	IR No	Name of Treasury	No. of cases
1	4994	District Treasury Muvattupuzha	3
2	4995	Sub Treasury Palakkad	5
3	4997	Sub Treasury Coyalmannam	4
4	4972	Additional Sub Treasury Thrissur	6
5	4974	Sub Treasury Thrissur	11
6	5068	Sub Treasury Sulthan Bathery	3
7	4969	Sub Treasury Kalamassery	3
8	4970	Sub Treasury Nayarambalam	4
9	4973	District Treasury Ernakulam	5
10	4977	Sub Treasury Ambalapuzha	5
11	4979	Sub Treasury Kuthiathode	6
12	4983	Sub Treasury Ayarkunnam	3
13	4985	Pension Payment Sub Treasury Changanacherry	6
14	4987	District Treasury Pala	5
15	4990	Sub Treasury Erattupetta	4
16	4992	Sub Treasury Meenachil	5
17	4993	Sub Treasury Vaikom	5
18	4996	Sub Treasury Kaduthuruthy	4
19	4999	Sub Treasury Uzhavoor	4
20	5000	Sub Treasury Kuravilangad	4
21	5001	Sub Treasury Pathanamthitta	5
22	5002	Sub Treasury Ranni	4
23	5003	Sub Treasury Ranni (Perunad)	4
24	5004	District Treasury Idukki	2

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>25</b>	5005	Sub Treasury Karimannoor	<b>3</b>
<b>26</b>	5006	Sub Treasury Adimali	<b>3</b>
<b>27</b>	5013	Sub Treasury Mattancherry	<b>3</b>
<b>28</b>	5011	Sub Treasury Angamaly	<b>4</b>
<b>29</b>	5012	Sub Treasury Palluruthy	<b>4</b>
<b>30</b>	5007	Sub Treasury Aluva	<b>4</b>
<b>31</b>	5008	Pension Payment Sub Treasury Ernakulam	<b>3</b>
<b>32</b>	5010	Sub Treasury Mulanthuruthy	<b>2</b>
<b>33</b>	5018	Sub Treasury Poochakkal	<b>5</b>
<b>34</b>	5009	Sub Treasury Trippunithura	<b>5</b>
<b>35</b>	5016	Sub Treasury Cherthala	<b>5</b>
<b>36</b>	5021	Pension Payment Sub Treasury Alappuzha	<b>10</b>
<b>37</b>	5022	Rural District Treasury Kattakkada	<b>3</b>
<b>38</b>	5029	District Treasury Thiruvananthapuram	<b>5</b>
<b>39</b>	5030	Sub Treasury Ponkunnam	<b>2</b>
<b>40</b>	5035	Sub Treasury Kottayam	<b>4</b>
<b>41</b>	5042	District Treasury Kottarakkara	<b>4</b>
<b>42</b>	5044	Sub Treasury Devikulam	<b>2</b>
<b>43</b>	5050	Sub Treasury Thodupuzha	<b>5</b>
<b>44</b>	5051	Sub Treasury Kattappana	<b>5</b>
<b>45</b>	5049	Sub Treasury Nedumangad	<b>3</b>
<b>46</b>	5053	District Treasury Pathanamthitta	<b>2</b>
<b>47</b>	5056	Sub Treasury Adoor	<b>6</b>
<b>48</b>	5057	Sub Treasury Kozhencherry	<b>5</b>
<b>49</b>	5063	Sub Treasury Thiruvalla	<b>7</b>
<b>50</b>	5067	Sub Treasury Kumbanad	<b>3</b>
<b>51</b>	5073	District Treasury Alappuzha	<b>6</b>
<b>52</b>	5079	District Treasury Chengannur	<b>4</b>

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Sl. No.	IR No	Name of Treasury	No. of cases
53	5088	Sub Treasury Kadakkavur	2
54	5089	Sub Treasury Vizhinjam	5
		<b>TOTAL</b>	<b>234</b>

**ANNEXURE XII (A)****Short/non-Payment of Pension/Family Pension/PTCEP/PTCEFP/Revision of Arrears of Pension/LTA Arrears/Medical Allowance to shared Family Pensioners  
(Referred to in Para 3.2.5 of Part III)**

Sl. No.	IR No.	Name of Treasury	No. of cases
1	4982	Sub Treasury Kolenchery	4
2	4994	District Treasury Muvattupuzha	5
3	4995	Sub Treasury Palakkad	5
4	4997	Sub Treasury Coyalmannam	5
5	4998	Sub Treasury Chittur	5
6	4984	Sub Treasury Piravom	4
7	4981	Sub Treasury Kodungallur	4
8	4978	Sub Treasury Mukundapuram	1
9	4975	Sub Treasury Cherpu	4
10	4974	Sub Treasury Thrissur	5
11	4988	Sub Treasury Kunnathunad	5
12	4986	Sub Treasury Koothattukulam	1
13	4989	Sub Treasury Kothamangalam	4
14	5031	District Treasury Kannur	3
15	5023	Sub Treasury Chakkarakkal	10
16	5024	Sub Treasury Pazhayangadi	7
17	5027	Sub Treasury Taliparamba	7
18	5026	Sub Treasury Kolacherry	15
19	5025	Sub Treasury Cherupuzha	6
20	5019	Sub Treasury Payyanur	5
21	5036	Pension Payment Sub Treasury Thalassery	4
22	5037	Sub Treasury Vadakara	7
23	5038	Sub Treasury Thottipalam	3

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<b>Sl. No.</b>	<b>IR No.</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>24</b>	5040	Sub Treasury Perambra	<b>7</b>
<b>25</b>	5043	Sub Treasury Feroke	<b>3</b>
<b>26</b>	5045	Sub Treasury Koyilandy	<b>2</b>
<b>27</b>	5074	Sub Treasury Ponnani	<b>3</b>
<b>28</b>	5075	Sub Treasury Kozhikode	<b>4</b>
<b>29</b>	5068	Sub Treasury Sulthan Bathery	<b>3</b>
<b>30</b>	5014	Sub Treasury Kannur	<b>4</b>
<b>31</b>	5065	Sub Treasury Hosdurg	<b>1</b>
<b>32</b>	5058	District Treasury Malappuram	<b>16</b>
<b>33</b>	5071	Sub Treasury Thriprayar	<b>8</b>
<b>34</b>	5072	Sub Treasury Annamanada	<b>16</b>
<b>35</b>	5086	District Treasury Thrissur	<b>16</b>
<b>36</b>	5077	Sub Treasury Pudukkad	<b>15</b>
<b>37</b>	5082	Sub Treasury Chalakudy	<b>20</b>
<b>38</b>	5084	District Treasury Palakkad	<b>7</b>
<b>39</b>	5094	District Treasury Irinjalakuda	<b>14</b>
<b>40</b>	4969	Sub Treasury Kalamassery	<b>1</b>
<b>41</b>	4970	Sub Treasury Nayarambalam	<b>7</b>
<b>42</b>	4973	District Treasury Ernakulam	<b>4</b>
<b>43</b>	4977	Sub Treasury Ambalapuzha	<b>6</b>
<b>44</b>	4979	Sub Treasury Kuthiathode	<b>8</b>
<b>45</b>	4985	Pension Payment Sub Treasury Changanacherry	<b>3</b>
<b>46</b>	4987	District Treasury Pala	<b>8</b>
<b>47</b>	4990	Sub Treasury Erattupetta	<b>14</b>
<b>48</b>	4992	Sub Treasury Meenachil	<b>9</b>
<b>49</b>	4993	Sub Treasury Vaikom	<b>10</b>



**Annual Review of the Working of Treasuries in Kerala 2023-24**

<b>Sl. No.</b>	<b>IR No.</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>50</b>	4996	Sub Treasury Kaduthuruthy	<b>6</b>
<b>51</b>	4999	Sub Treasury Uzhavoor	<b>5</b>
<b>52</b>	5000	Sub Treasury Kuravilangad	<b>7</b>
<b>53</b>	5001	Sub Treasury Pathanamthitta	<b>4</b>
<b>54</b>	5002	Sub Treasury Ranni	<b>16</b>
<b>55</b>	5003	Sub Treasury Ranni(Perunad)	<b>6</b>
<b>56</b>	5004	District Treasury Idukki	<b>6</b>
<b>57</b>	5005	Sub Treasury Karimannoor	<b>7</b>
<b>58</b>	5006	Sub Treasury Adimali	<b>7</b>
<b>59</b>	5013	Sub Treasury Mattancherry	<b>8</b>
<b>60</b>	5011	Sub Treasury Angamaly	<b>6</b>
<b>61</b>	5012	Sub Treasury Palluruthy	<b>8</b>
<b>62</b>	5007	Sub Treasury Aluva	<b>13</b>
<b>63</b>	5008	Pension Payment Sub Treasury Ernakulam	<b>8</b>
<b>64</b>	5010	Sub Treasury Mulanthuruthy	<b>7</b>
<b>65</b>	5018	Sub Treasury Poochakkal	<b>7</b>
<b>66</b>	5009	Sub Treasury Trippunithura	<b>12</b>
<b>67</b>	5016	Sub Treasury Cherthala	<b>14</b>
<b>68</b>	5021	Pension Payment Sub Treasury Alappuzha	<b>11</b>
<b>69</b>	5022	Rural District Treasury Kattakkada	<b>11</b>
<b>70</b>	5028	Directorate of Treasuries	<b>4</b>
<b>71</b>	5029	District Treasury Thiruvananthapuram	<b>12</b>
<b>72</b>	5030	Sub Treasury Ponkunnam	<b>6</b>
<b>73</b>	5033	Sub Treasury Pambady	<b>4</b>
<b>74</b>	5034	Sub Treasury Mundakayam	<b>4</b>
<b>75</b>	5035	Sub Treasury Kottayam	<b>4</b>

## Annual Review of the Working of Treasuries in Kerala 2023-24

Sl. No.	IR No.	Name of Treasury	No. of cases
76	5042	District Treasury Kottarakkara	7
77	5044	Sub Treasury Devikulam	9
78	5049	Sub Treasury Nedumkandam	7
79	5050	Sub Treasury Thodupuzha	11
80	5051	Sub Treasury Kattappana	9
81	5053	District Treasury Pathanamthitta	7
82	5056	Sub Treasury Adoor	10
83	5057	Sub Treasury Kozhencherry	3
84	5063	Sub Treasury Thiruvalla	3
85	5067	Sub Treasury Kumbanad	5
86	5070	Sub Treasury Konni	7
87	5073	District Treasury Alappuzha	5
88	5079	District Treasury Chengannur	7
89	5088	Sub Treasury Kadakkavur	5
90	5089	Sub Treasury Vizhinjam	8
91	5025	Sub Treasury Cherupuzha	6
		<b>TOTAL</b>	<b>640</b>

**ANNEXURE XII (B)****Non revision of Pension/Family pension (GO(P)No.9/2016/Fin dated 20-01-2016)***(Referred to in Para 3.2.5of Part III)*

Sl. No.	IR No	Name of Treasury	No. of cases
1	4977	Sub Treasury Ambalapuzha	3
2	4987	District Treasury Pala	2
3	5000	Sub Treasury Kuravilangad	4
4	5004	District Treasury Idukki	2
5	5005	Sub Treasury Karimannoor	4
6	5006	Sub Treasury Adimali	3
7	5013	Sub Treasury Mattancherry	5
8	5011	Sub Treasury Angamaly	15
9	5012	Sub Treasury Palluruthy	5
10	5010	Sub Treasury Mulanthuruthy	26
11	5018	Sub Treasury Poochakkal	4
12	5016	Sub Treasury Cherthala	4
13	5021	Pension Payment Sub Treasury Alappuzha	4
14	5022	Rural District Treasury Kattakkada	6
15	5029	District Treasury Thiruvananthapuram	7
16	5030	Sub Treasury Ponkunnam	5
17	5033	Sub Treasury Pampady	4
18	5034	Sub Treasury Mundakayam	4
19	5035	Sub Treasury Kottayam	4
20	5042	District Treasury Kottarakkara	5
21	5044	Sub Treasury Devikulam	5
22	4982	Sub Treasury Kolenchery	10
23	4994	District Treasury Muvattupuzha	10
24	4995	Sub Treasury Palakkad	10

**Annual Review of the Working of Treasuries in Kerala 2023-24**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>25</b>	4997	Sub Treasury Coyalmanam	<b>10</b>
<b>26</b>	4998	Sub Treasury Chittur	<b>10</b>
<b>27</b>	4981	Sub Treasury Kodungallur	<b>10</b>
<b>28</b>	4978	Sub Treasury Mukundapuram	<b>9</b>
<b>29</b>	4972	Additional Sub Treasury Thrissur	<b>10</b>
<b>30</b>	4975	Sub Treasury Cherpu	<b>9</b>
<b>31</b>	4974	Sub Treasury Thrissur	<b>10</b>
<b>32</b>	4988	Sub Treasury Kunnathunad	<b>10</b>
<b>33</b>	4986	Sub Treasury Koothattukulam	<b>10</b>
<b>34</b>	4989	Sub Treasury Kothamangalam	<b>10</b>
<b>35</b>	5031	District Treasury Kannur	<b>9</b>
<b>36</b>	5014	Sub Treasury Kannur	<b>7</b>
<b>37</b>	5023	Sub Treasury Chakkarakkal	<b>4</b>
<b>38</b>	5024	Sub Treasury Pazhayangadi	<b>8</b>
<b>39</b>	5017	District Treasury Mattannur	<b>2</b>
<b>40</b>	5026	Sub Treasury Kolacherry	<b>6</b>
<b>41</b>	5025	Sub Treasury Cherupuzha	<b>1</b>
<b>42</b>	5019	Sub Treasury Payyanur	<b>3</b>
<b>43</b>	5036	Pension Payment Sub Treasury Thalassery	<b>30</b>
<b>44</b>	5037	Sub Treasury Vadakara	<b>12</b>
<b>45</b>	5038	Sub Treasury Thottipalam	<b>5</b>
<b>46</b>	5039	Sub Treasury Payyoli	<b>10</b>
<b>47</b>	5040	Sub Treasury Perambra	<b>12</b>
<b>48</b>	5043	Sub Treasury Feroke	<b>10</b>
<b>49</b>	5045	Sub Treasury Koyilandy	<b>10</b>
<b>50</b>	5065	Sub Treasury Hosdurg	<b>19</b>
<b>51</b>	5058	District Treasury Malappuram	<b>12</b>
<b>52</b>	5071	Sub Treasury Thriprayar	<b>12</b>

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>53</b>	5072	Sub Treasury Annamanada	<b>7</b>
<b>54</b>	5086	District Treasury Thrissur	<b>10</b>
<b>55</b>	5077	Sub Treasury Pudukkad	<b>12</b>
<b>56</b>	5082	Sub Treasury Chalakudy	<b>21</b>
<b>57</b>	5084	District Treasury Palakkad	<b>20</b>
<b>58</b>	5094	District Treasury Irinjalakuda	<b>12</b>
<b>59</b>	5049	Sub Treasury Nedumkandam	<b>4</b>
<b>60</b>	5050	Sub Treasury Thodupuzha	<b>6</b>
<b>61</b>	5051	Sub Treasury Kattappana	<b>5</b>
<b>62</b>	5053	District Treasury Pathanamthitta	<b>5</b>
<b>63</b>	5056	Sub Treasury Adoor	<b>5</b>
<b>64</b>	5057	Sub Treasury Kozhencherry	<b>5</b>
<b>65</b>	5063	Sub Treasury Thiruvalla	<b>6</b>
<b>66</b>	5067	Sub Treasury Kumbanad	<b>6</b>
<b>67</b>	5070	Sub Treasury Konni	<b>5</b>
<b>68</b>	5079	District Treasury Chengannur	<b>6</b>
<b>69</b>	5088	Sub Treasury Kadakkavur	<b>4</b>
<b>70</b>	5089	Sub Treasury Vizhinjam	<b>5</b>
		<b>TOTAL</b>	<b>565</b>

**ANNEXURE XIII****Periodical non mustering of Pensioners/Family Pensioners (Rule-280(a) of KTC Vol.I and GO(MS) No.26/89/Findated26-08-89)****(Referred to in Para 3.3 of Part III)**

Sl.No.	IRNo	Name of Treasury	No.of cases
<b>1</b>	5023	Sub Treasury Chakkarakkal	<b>5</b>
<b>2</b>	5024	Sub Treasury Pazhayangadi	<b>2</b>
<b>3</b>	5026	Sub Treasury Kolacherry	<b>1</b>
<b>4</b>	5019	Sub Treasury Payyanur	<b>1</b>
<b>5</b>	5074	Sub Treasury Ponnani	<b>4</b>
<b>6</b>	5075	Pension Payment Sub Treasury Kozhikode	<b>4</b>
<b>7</b>	5068	Sub Treasury Sulthan Bathery	<b>3</b>
		<b>TOTAL</b>	<b>20</b>

## ANNEXURE XIV

Advances drawn by DDOs pending final settlement (Art  
99 of KFC Vol. I)*(Referred to in Para3.4 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
1	4982	Sub Treasury Kolenchery	4	4	782000
2	4995	Sub Treasury Palakkad	5	5	2932150
3	4997	Sub Treasury Coyalmannam	5	7	1557813
4	4998	Sub Treasury Chittur	5	5	4208000
5	4984	Sub Treasury Piravom	3	4	764874
6	4981	Sub Treasury Kodungallur	14	20	7550744
7	4978	Sub Treasury Mukundapuram	5	10	6878800
8	4972	Additional Sub Treasury Thrissur	8	12	6409028
9	4975	Sub Treasury Cherpu	2	3	960000
10	4974	Sub Treasury Thrissur	9	12	4426360
11	4991	Sub Treasury Muvattupuzha	7	10	3227180
12	4988	Sub Treasury Kunnathunad	7	10	4526361
13	4986	Sub Treasury Koothattukulam	2	2	102614
14	4989	Sub Treasury Kothamangalam	3	5	1533200
15	5031	District Treasury Kannur	12	12	36598371
16	5014	Sub Treasury Kannur	12	12	1355572
17	5024	Sub Treasury Pazhayangadi	9	9	1186651
18	5020	District Treasury Kasaragod	11	23	32249750
19	5017	District Treasury Mattannur	6	6	1363150
20	5027	Sub Treasury Taliparamba	12	26	19803292
21	5026	Sub Treasury Kolacherry	4	11	2411705
22	5025	Sub Treasury Cherupuzha	4	6	1414939
23	5019	Sub Treasury Payyanur	12	19	4685623
24	5037	Sub Treasury Vadakara	13	45	8099548
25	5038	Sub Treasury Thottipalam	9	28	3481867

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of DDOs</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
<b>26</b>	5039	Sub Treasury Payyoli	3	11	<b>2461040</b>
<b>27</b>	5040	Sub Treasury Perambra	13	22	<b>1811998</b>
<b>28</b>	5043	Sub Treasury Feroke	8	15	<b>4276939</b>
<b>29</b>	5045	Sub Treasury Koyilandy	2	2	<b>156000</b>
<b>30</b>	5066	Sub Treasury Perinthalmanna	5	5	<b>13500</b>
<b>31</b>	5065	Sub Treasury Hosdurg	6	6	<b>1562107</b>
<b>32</b>	5058	District Treasury Malappuram	7	16	<b>4323305</b>
<b>33</b>	5069	Sub Treasury Valanchery	4	4	<b>2116624</b>
<b>34</b>	5071	Sub Treasury Thriprayar	18	27	<b>6507342</b>
<b>35</b>	5072	Sub Treasury Annamanada	14	16	<b>4157145</b>
<b>36</b>	5074	Sub Treasury Ponnani	3	14	<b>1434740</b>
<b>37</b>	5086	District Treasury Thrissur	20	33	<b>23641043</b>
<b>38</b>	5084	District Treasury Palakkad	14	18	<b>34953582</b>
<b>39</b>	5068	Sub Treasury Sulthan Bathery	4	13	<b>1370783</b>
<b>40</b>	5077	Sub Treasury Pudukkad	6	6	<b>3536905</b>
<b>41</b>	5082	Sub Treasury Chalakudy	15	43	<b>12766364</b>
<b>42</b>	5094	District Treasury Irinjalakuda	5	10	<b>1448000</b>
<b>43</b>	4969	Sub Treasury Kalamassery	2	2	<b>599750</b>
<b>44</b>	4970	Sub Treasury Nayarambalam	21	21	<b>5509190</b>
<b>45</b>	4971	Sub Treasury Ernakulam	26	26	<b>2553621</b>
<b>46</b>	4973	District Treasury Ernakulam	16	16	<b>10008687</b>
<b>47</b>	4976	Additional Sub Treasury Ernakulam	29	29	<b>5417854</b>
<b>48</b>	4977	Sub Treasury Ambalapuzha	4	4	<b>658800</b>
<b>49</b>	4979	Sub Treasury Kuthiathode	8	8	<b>2083603</b>
<b>50</b>	4983	Sub Treasury Ayarkunnam	9	9	<b>1298546</b>
<b>51</b>	4987	District Treasury Pala	2	2	<b>520000</b>
<b>52</b>	4990	Sub Treasury Erattupetta	9	9	<b>964750</b>



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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of DDOs</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
<b>53</b>	4992	Sub Treasury Meenachil	2	2	<b>486500</b>
<b>54</b>	4993	Sub Treasury Vaikom	12	12	<b>1816441</b>
<b>55</b>	4996	Sub Treasury Kaduthuruthy	10	10	<b>1797847</b>
<b>56</b>	4999	Sub Treasury Uzhavoor	1	1	<b>500000</b>
<b>57</b>	5000	Sub Treasury Kuravilangad	5	5	<b>579820</b>
<b>58</b>	5001	Sub Treasury Pathanamthitta	17	17	<b>2361624</b>
<b>59</b>	5002	Sub Treasury Ranni	9	9	<b>316909</b>
<b>60</b>	5003	Sub Treasury Ranni(Perunad)	13	13	<b>25658646</b>
<b>61</b>	5004	District Treasury Idukki	3	3	<b>699300</b>
<b>62</b>	5005	Sub Treasury Karimannoor	4	4	<b>42700</b>
<b>63</b>	5006	Sub Treasury Adimali	7	7	<b>232700</b>
<b>64</b>	5015	Sub Treasury Alappuzha	15	15	<b>2037559</b>
<b>65</b>	5013	Sub Treasury Mattancherry	2	2	<b>655880</b>
<b>66</b>	5011	Sub Treasury Angamaly	18	18	<b>3388924</b>
<b>67</b>	5012	Sub Treasury Palluruthy	3	3	<b>1458976</b>
<b>68</b>	5007	Sub Treasury Aluva	6	6	<b>5368323</b>
<b>69</b>	5010	Sub Treasury Mulanthuruthy	3	3	<b>629758</b>
<b>70</b>	5018	Sub Treasury Poochakkal	6	6	<b>554711</b>
<b>71</b>	5009	Sub Treasury Trippunithura	3	3	<b>27721</b>
<b>72</b>	5016	Sub Treasury Cherthala	6	6	<b>623387</b>
<b>73</b>	5022	Rural District Treasury Kattakkada	6	6	<b>907888</b>
<b>74</b>	5029	District Treasury Thiruvananthapuram	4	4	<b>6842088</b>
<b>75</b>	5032	Sub Treasury Changanacherry	8	8	<b>1053799</b>
<b>76</b>	5033	Sub Treasury Pambady	3	3	<b>292560</b>
<b>77</b>	5034	Sub Treasury Mundakayam	4	4	<b>588000</b>
<b>78</b>	5035	Sub Treasury Kottayam	1	1	<b>400000</b>
<b>79</b>	5041	District Treasury Kollam	5	5	<b>1386367</b>

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of DDOs</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
<b>80</b>	5042	District Treasury Kottarakkara	1	1	<b>899600</b>
<b>81</b>	5044	Sub Treasury Devikulam	9	9	<b>2359166</b>
<b>82</b>	5049	Sub Treasury Nedumkandam	6	6	<b>6762797</b>
<b>83</b>	5050	Sub Treasury Thodupuzha	7	7	<b>2336354</b>
<b>84</b>	5051	Sub Treasury Kattappana	6	6	<b>604714</b>
<b>85</b>	5053	District Treasury Pathanamthitta	6	6	<b>645000</b>
<b>86</b>	5056	Sub Treasury Adoor	14	14	<b>3503697</b>
<b>87</b>	5057	Sub Treasury Kozhencherry	9	9	<b>2437507</b>
<b>88</b>	5063	Sub Treasury Thiruvalla	12	12	<b>3332500</b>
<b>89</b>	5070	Sub Treasury Konni	9	9	<b>695637</b>
<b>90</b>	5073	District Treasury Alappuzha	4	4	<b>1489313</b>
<b>91</b>	5088	Sub Treasury Kadakkavur	1	1	<b>32760</b>
<b>92</b>	5089	Sub Treasury Vizhinjam	5	5	<b>2905682</b>
		<b>TOTAL</b>	<b>1166</b>	<b>2136</b>	<b>390428535</b>

**ANNEXURE XV**  
**Continuous drawing of advances by DDOs without settling the previous**  
**Advances**

**(Circular No 76/2014 date 02.09.2021 )**

*(Referred to in Para3.5 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
<b>1</b>	4972	Additional Sub Treasury Thrissur	1	9	<b>7957672</b>
<b>2</b>	4974	Sub Treasury Thrissur	2	13	<b>3648619</b>
		<b>TOTAL</b>	<b>3</b>	<b>22</b>	<b>11606291</b>

## ANNEXURE XVI

## In-operative SB Accounts

(Rule 28 and 40 of TSB Rules)

*(Referred to in Para 3.6 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
1	4982	Sub Treasury Kolenchery	29	186988
2	4994	District Treasury Muvattupuzha	28	275573
3	4995	Sub Treasury Palakkad	61	579490
4	4984	Sub Treasury Piravom	28	439506
5	4981	Sub Treasury Kodungallur	27	2741633
6	4978	Sub Treasury Mukundapuram	32	426289
7	4972	Additional Sub Treasury Thrissur	15	54748
8	4975	Sub Treasury Cherpu	1	3547
9	4974	Sub Treasury Thrissur	40	285282
10	4988	Sub Treasury Kunnathunad	63	1339139
11	4989	Sub Treasury Kothamangalam	53	702685
12	5014	Sub Treasury Kannur	20	1209828
13	5020	District Treasury Kasaragod	9	39027
14	5017	District Treasury Mattannur	2	10585
15	5019	Sub Treasury Payyanur	20	514671
16	5038	Sub Treasury Thottipalam	1	6110
17	5043	Sub Treasury Feroke	3	101603
18	5066	Sub Treasury Perinthalmanna	6	923083
19	5065	Sub Treasury Hosdurg	6	153246

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<b>20</b>	5058	District Treasury Malappuram	8	<b>188673</b>
<b>21</b>	5069	Sub Treasury Valanchery	5	<b>164364</b>
<b>22</b>	5071	Sub Treasury Thriprayar	9	<b>186740</b>
<b>23</b>	5072	Sub Treasury Annamanada	6	<b>69675</b>
<b>24</b>	5086	District Treasury Thrissur	16	<b>241904</b>
<b>25</b>	5084	District Treasury Palakkad	2	<b>5224</b>
<b>26</b>	5068	Sub Treasury Sulthan Bathery	4	<b>45952</b>
<b>27</b>	5077	Sub Treasury Pudukkad	5	<b>237368</b>
<b>28</b>	5082	Sub Treasury Chalakudy	7	<b>99591</b>
<b>29</b>	5094	District Treasury Irinjalakuda	2	<b>487928</b>
<b>30</b>	4970	Sub Treasury Nayarambalam	20	<b>229445</b>
<b>31</b>	4971	Sub Treasury Ernakulam	64	<b>662403</b>
<b>32</b>	4976	Additional Sub Treasury Ernakulam	2	<b>2849</b>
<b>33</b>	4977	Sub Treasury Ambalapuzha	3	<b>135982</b>
<b>34</b>	4979	Sub Treasury Kuthiathode	6	<b>84569</b>
<b>35</b>	4985	Pension Payment Sub Treasury Changanacherry	16	<b>451890</b>
<b>36</b>	4987	District Treasury Pala	20	<b>132725</b>
<b>37</b>	4990	Sub Treasury Erattupetta	13	<b>345229</b>
<b>38</b>	4992	Sub Treasury Meenachil	10	<b>269879</b>
<b>39</b>	4993	Sub Treasury Vaikom	46	<b>1733830</b>
<b>40</b>	4996	Sub Treasury Kaduthuruthy	26	<b>1297687</b>
<b>41</b>	4999	Sub Treasury Uzhavoor	2	<b>1856</b>
<b>42</b>	5000	Sub Treasury Kuravilangad	17	<b>179827</b>
<b>43</b>	5001	Sub Treasury Pathanamthitta	10	<b>249424</b>

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<b>44</b>	5002	Sub Treasury Ranni	20	<b>335535</b>
<b>45</b>	5003	Sub Treasury Ranni(Perunad)	8	<b>17974</b>
<b>46</b>	5004	District Treasury Idukki	1	<b>6534</b>
<b>47</b>	5005	Sub Treasury Karimannoor	5	<b>97695</b>
<b>48</b>	5006	Sub Treasury Adimali	12	<b>121713</b>
<b>49</b>	5015	Sub Treasury Alappuzha	5	<b>7880</b>
<b>50</b>	5013	Sub Treasury Mattancherry	7	<b>176930</b>
<b>51</b>	5011	Sub Treasury Angamaly	22	<b>455663</b>
<b>52</b>	5007	Sub Treasury Aluva	20	<b>576916</b>
<b>53</b>	5008	Pension Payment Sub Treasury Ernakulam	19	<b>584610</b>
<b>54</b>	5010	Sub Treasury Mulanthuruthy	10	<b>90088</b>
<b>55</b>	5018	Sub Treasury Poochakkal	5	<b>39852</b>
<b>56</b>	5009	Sub Treasury Trippunithura	18	<b>396549</b>
<b>57</b>	5016	Sub Treasury Cherthala	5	<b>167983</b>
<b>58</b>	5030	Sub Treasury Ponkunnam	2	<b>399630</b>
<b>59</b>	5032	Sub Treasury Changanacherry	1	<b>2610</b>
<b>60</b>	5041	District Treasury Kollam	4	<b>187513</b>
<b>61</b>	5049	Sub Treasury Nedumkandam	3	<b>69486</b>
<b>62</b>	5050	Sub Treasury Thodupuzha	7	<b>228828</b>
<b>63</b>	5051	Sub Treasury Kattappana	4	<b>20322</b>
<b>64</b>	5053	District Treasury Pathanamthitta	12	<b>459161</b>
<b>65</b>	5056	Sub Treasury Adoor	8	<b>96269</b>
<b>66</b>	5057	Sub Treasury Kozhencherry	8	<b>124467</b>
<b>67</b>	5063	Sub Treasury Thiruvalla	8	<b>124651</b>

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<b>68</b>	5067	Sub Treasury Kumbanad	10	<b>282640</b>
<b>69</b>	5070	Sub Treasury Konni	7	<b>314935</b>
<b>70</b>	5079	District Treasury Chengannur	7	<b>263584</b>
<b>71</b>	5088	Sub Treasury Kadakkavur	4	<b>65943</b>
<b>72</b>	5089	Sub Treasury Vizhinjam	5	<b>181530</b>
		<b>TOTAL</b>	<b>1020</b>	<b>23395538</b>

## ANNEXURE XVII (A)

## Non deduction of Income Tax from SB/TSB/PTSB A/c

(Section 194A of IT Act 1961)

(Referred to in Para 3.7 of Part III)

Sl. No.	IR No	Name of Treasury	No. of cases
1	4987	District Treasury Pala	20
2	4990	Sub Treasury Erattupetta	20
3	4992	Sub Treasury Meenachil	10
4	4993	Sub Treasury Vaikom	28
5	4996	Sub Treasury Kaduthuruthy	20
6	5003	Sub Treasury Ranni (Perunad)	20
7	5015	Sub Treasury Alappuzha	2
8	5012	Sub Treasury Palluruthy	2
9	5007	Sub Treasury Aluva	10
10	5008	Pension Payment Sub Treasury Ernakulam	9
11	5022	Rural District Treasury Kattakkada	3
12	4995	Sub Treasury Palakkad	50
13	4997	Sub Treasury Coyalmanam	50
14	4998	Sub Treasury Chittur	50
15	4984	Sub Treasury Piravom	50
16	4988	Sub Treasury Kunnathunad	50
17	4986	Sub Treasury Koothattukulam	43
		<b>TOTAL</b>	<b>437</b>



**ANNEXURE XVII (B)****Non deduction of IT from interest earned on Fixed Deposits (Section 194A of IT Act 1961)  
(Referred to in Para 3.7 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases
1	4971	Sub Treasury Ernakulam	3
2	4977	Sub Treasury Ambalapuzha	4
3	4979	Sub Treasury Kuthiathode	3
4	4983	Sub Treasury Ayarkunnam	2
5	4985	Pension Payment Sub Treasury Changanacherry	3
6	4987	District Treasury Pala	3
7	4990	Sub Treasury Erattupetta	3
8	4992	Sub Treasury Meenachil	3
9	4993	Sub Treasury Vaikom	3
10	4996	Sub Treasury Kaduthuruthy	3
11	4999	Sub Treasury Uzhavoor	3
12	5000	Sub Treasury Kuravilangad	3
13	5001	Sub Treasury Pathanamthitta	2
14	5002	Sub Treasury Ranni	3
15	5003	Sub Treasury Ranni (Perunad)	3
16	5004	District Treasury Idukki	2
17	5006	Sub Treasury Adimali	2
18	5013	Sub Treasury Mattancherry	1
19	5011	Sub Treasury Angamaly	3
20	5007	Sub Treasury Aluva	2

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>21</b>	5008	Pension Payment Sub Treasury Ernakulam	<b>3</b>
<b>22</b>	5010	Sub Treasury Mulanthuruthy	<b>3</b>
<b>23</b>	5018	Sub Treasury Poochakkal	<b>2</b>
<b>24</b>	5009	Sub Treasury Trippunithura	<b>3</b>
<b>25</b>	5016	Sub Treasury Cherthala	<b>3</b>
<b>26</b>	5021	Pension Payment Sub Treasury Alappuzha	<b>5</b>
<b>27</b>	5022	Rural District Treasury Kattakkada	<b>4</b>
<b>28</b>	5029	District Treasury Thiruvananthapuram	<b>4</b>
<b>29</b>	5030	Sub Treasury Ponkunnam	<b>3</b>
<b>30</b>	5032	Sub Treasury Changanacherry	<b>3</b>
<b>31</b>	5033	Sub Treasury Pampady	<b>3</b>
<b>32</b>	5034	Sub Treasury Mundakayam	<b>4</b>
<b>33</b>	5035	Sub Treasury Kottayam	<b>4</b>
<b>34</b>	5041	District Treasury Kollam	<b>3</b>
<b>35</b>	5042	District Treasury Kottarakkara	<b>4</b>
<b>36</b>	5044	Sub Treasury Devikulam	<b>2</b>
<b>37</b>	4982	Sub Treasury Kolenchery	<b>10</b>
<b>38</b>	4994	District Treasury Muvattupuzha	<b>6</b>
<b>39</b>	4995	Sub Treasury Palakkad	<b>6</b>
<b>40</b>	4997	Sub Treasury Coyalmanam	<b>4</b>
<b>41</b>	4998	Sub Treasury Chittur	<b>7</b>
<b>42</b>	4984	Sub Treasury Piravom	<b>11</b>
<b>43</b>	4981	Sub Treasury Kodungallur	<b>12</b>

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>44</b>	4978	Sub Treasury Mukundapuram	<b>4</b>
<b>45</b>	4972	Additional Sub Treasury Thrissur	<b>9</b>
<b>46</b>	4975	Sub Treasury Cherpu	<b>3</b>
<b>47</b>	4974	Sub Treasury Thrissur	<b>2</b>
<b>48</b>	4991	Sub Treasury Muvattupuzha	<b>5</b>
<b>49</b>	4988	Sub Treasury Kunnathunad	<b>5</b>
<b>50</b>	4986	Sub Treasury Koothattukulam	<b>7</b>
<b>51</b>	4989	Sub Treasury Kothamangalam	<b>7</b>
<b>52</b>	5014	Sub Treasury Kannur	<b>3</b>
<b>53</b>	5023	Sub Treasury Chakkarakkal	<b>2</b>
<b>54</b>	5024	Sub Treasury Pazhayangadi	<b>3</b>
<b>55</b>	5020	District Treasury Kasaragod	<b>3</b>
<b>56</b>	5017	District Treasury Mattannur	<b>3</b>
<b>57</b>	5026	Sub Treasury Kolacherry	<b>3</b>
<b>58</b>	5019	Sub Treasury Payyanur	<b>3</b>
<b>59</b>	5036	Pension Payment Sub Treasury Thalassery	<b>2</b>
<b>60</b>	5066	Sub Treasury Perinthalmanna	<b>13</b>
<b>61</b>	5069	Sub Treasury Valanchery	<b>4</b>
<b>62</b>	5074	Sub Treasury Ponnani	<b>8</b>
<b>63</b>	5075	Pension Payment Sub Treasury Kozhikode	<b>10</b>
<b>64</b>	5084	District Treasury Palakkad	<b>5</b>
<b>65</b>	5068	Sub Treasury Sulthan Bathery	<b>8</b>
<b>66</b>	5049	Sub Treasury Nedumkandam	<b>2</b>

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Sl. No.	IR No	Name of Treasury	No. of cases
67	5050	Sub Treasury Thodupuzha	2
68	5051	Sub Treasury Kattappana	2
69	5053	District Treasury Pathanamthitta	3
70	5056	Sub Treasury Adoor	2
71	5057	Sub Treasury Kozhencherry	2
72	5063	Sub Treasury Thiruvalla	3
73	5067	Sub Treasury Kumbanad	3
74	5070	Sub Treasury Konni	2
75	5073	District Treasury Alappuzha	3
76	5079	District Treasury Chengannur	4
77	5088	Sub Treasury Kadakkavur	4
78	5089	Sub Treasury Vizhinjam	3
		<b>TOTAL</b>	<b>307</b>

## ANNEXURE XVIII

**Non deduction of Income Tax from Pension**  
*(Referred to in Para 3.8 of Part III)*

Sl.No.	IR No	Name of Treasury	No. of cases
1	4982	Sub Treasury Kolenchery	10
2	4994	District Treasury Muvattupuzha	6
3	4995	Sub Treasury Palakkad	10
4	4998	Sub Treasury Chittur	2
5	4984	Sub Treasury Piravom	6
6	4981	Sub Treasury Kodungallur	25
7	4978	Sub Treasury Mukundapuram	15
8	4972	Additional Sub Treasury Thrissur	4
9	4975	Sub Treasury Cherpu	5
10	4974	Sub Treasury Thrissur	6
11	4988	Sub Treasury Kunnathunad	10
12	4986	Sub Treasury Koothattukulam	9
13	4989	Sub Treasury Kothamangalam	10
14	5068	Sub Treasury Sulthan Bathery	10
		<b>TOTAL</b>	<b>128</b>

## ANNEXURE XIX

**Defects noticed in Fixed Deposit Accounts/Non closing of FDA/cs even after maturity date  
(Referred to in Para 3.9 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases
1	4970	Sub Treasury - Nayarambalam	4
2	4976	Additional Sub Treasury - Ernakulam	2
3	4977	Sub Treasury - Ambalapuzha	1
4	4979	Sub Treasury - Kuthiathode	2
5	4983	Sub Treasury - Ayarkunnam	3
6	4985	Pension Payment Sub Treasury - Changanacherry	3
7	4987	District Treasury - Pala	3
8	4990	Sub Treasury - Erattupetta	3
9	4992	Sub Treasury - Meenachil	3
10	4993	Sub Treasury - Vaikom	3
11	4996	Sub Treasury - Kaduthuruthy	3
12	4999	Sub Treasury - Uzhavoor	1
13	5000	Sub Treasury - Kuravilangad	3
14	5001	Sub Treasury - Pathanamthitta	3
15	5002	Sub Treasury - Ranni	2
16	5003	Sub Treasury - Ranni (Perunad)	2
17	5004	District Treasury - Idukki	3
18	5006	Sub Treasury - Adimali	2
19	5015	Sub Treasury - Alappuzha	3
20	5013	Sub Treasury - Mattancherry	3
21	5011	Sub Treasury - Angamaly	1

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>22</b>	5012	Sub Treasury - Palluruthy	<b>3</b>
<b>23</b>	5007	Sub Treasury - Aluva	<b>2</b>
<b>24</b>	5008	Pension Payment Sub Treasury - Ernakulam	<b>3</b>
<b>25</b>	5010	Sub Treasury - Mulanthuruthy	<b>2</b>
<b>26</b>	5018	Sub Treasury - Poochakkal	<b>3</b>
<b>27</b>	5009	Sub Treasury - Trippunithura	<b>3</b>
<b>28</b>	5016	Sub Treasury - Cherthala	<b>3</b>
<b>29</b>	5021	Pension Payment Sub Treasury - Alappuzha	<b>5</b>
<b>30</b>	5022	Rural District Treasury - Kattakkada	<b>6</b>
<b>31</b>	5029	District Treasury - Thiruvananthapuram	<b>10</b>
<b>32</b>	5030	Sub Treasury - Ponkunnam	<b>3</b>
<b>33</b>	5032	Sub Treasury - Changanacherry	<b>6</b>
<b>34</b>	5033	Sub Treasury - Pambady	<b>4</b>
<b>35</b>	5034	Sub Treasury - Mundakayam	<b>3</b>
<b>36</b>	5035	Sub Treasury - Kottayam	<b>6</b>
<b>37</b>	5041	District Treasury - Kollam	<b>4</b>
<b>38</b>	5042	District Treasury - Kottarakkara	<b>2</b>
<b>39</b>	5044	Sub Treasury - Devikulam	<b>2</b>
<b>40</b>	5049	Sub Treasury - Nedumkandam	<b>4</b>
<b>41</b>	5050	Sub Treasury - Thodupuzha	<b>5</b>
<b>42</b>	5051	Sub Treasury - Kattappana	<b>4</b>
<b>43</b>	5053	District Treasury - Pathanamthitta	<b>4</b>
<b>44</b>	5056	Sub Treasury - Adoor	<b>3</b>
<b>45</b>	5057	Sub Treasury - Kozhencherry	<b>4</b>

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<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>46</b>	5063	Sub Treasury - Thiruvalla	<b>4</b>
<b>47</b>	5067	Sub Treasury - Kumbanad	<b>4</b>
<b>48</b>	5070	Sub Treasury - Konni	<b>3</b>
<b>49</b>	5073	District Treasury - Alappuzha	<b>6</b>
<b>50</b>	5079	District Treasury - Chengannur	<b>4</b>
<b>51</b>	5088	Sub Treasury - Kadakkavur	<b>5</b>
<b>52</b>	5089	Sub Treasury - Vizhinjam	<b>3</b>
<b>53</b>	5031	District Treasury - Kannur	<b>8</b>
<b>54</b>	4978	Sub Treasury - Mukundapuram	<b>4</b>
<b>55</b>	5014	Sub Treasury - Kannur	<b>3</b>
<b>56</b>	5023	Sub Treasury - Chakkarakkal	<b>3</b>
<b>57</b>	5024	Sub Treasury - Pazhayangadi	<b>4</b>
<b>58</b>	5020	District Treasury - Kasargod	<b>3</b>
<b>59</b>	5017	District Treasury Mattannur	<b>3</b>
<b>60</b>	5027	Sub Treasury - Taliparamba	<b>5</b>
<b>61</b>	5026	Sub Treasury - Kolacherry	<b>2</b>
<b>62</b>	5019	Sub Treasury - Payyanur	<b>4</b>
<b>63</b>	5036	Pension Payment Sub Treasury - Thalassery	<b>6</b>
<b>64</b>	5037	Sub Treasury - Vadakara	<b>10</b>
<b>65</b>	5039	Sub Treasury - Payyoli	<b>7</b>
<b>66</b>	5040	Sub Treasury - Perambra	<b>2</b>
<b>67</b>	5043	Sub Treasury - Feroke	<b>7</b>
<b>68</b>	5045	Sub Treasury - Koyilandy	<b>2</b>
<b>69</b>	5066	Sub Treasury - Perinthalmanna	<b>4</b>



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Sl. No.	IR No	Name of Treasury	No. of cases
70	5065	Sub Treasury - Hosdurg	5
71	5071	Sub Treasury - Thriprayar	5
72	5072	Sub Treasury - Annamanada	6
73	5074	Sub Treasury - Ponnani	4
74	5086	District Treasury - Thrissur	10
75	5076	Sub Treasury - Kunnamangalam	1
76	5084	District Treasury - Palakkad	6
77	5068	Sub Treasury - Sulthan Bathery	3
78	5077	Sub Treasury - Pudukkad	5
79	5082	Sub Treasury - Chalakudy	6
80	5094	District Treasury - Irinjalakkuda	3
		<b>TOTAL</b>	<b>307</b>

## ANNEXURE XX-A

**In-operative PD Accounts**  
*(Referred to in Para 3.10 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of cases
1	4972	Additional Sub Treasury Thrissur	3
2	5040	Sub Treasury Perambra	1
3	4970	Sub Treasury Nayarambalam	17
4	4971	Sub Treasury Ernakulam	1
5	4973	District Treasury Ernakulam	1
6	4977	Sub Treasury Ambalapuzha	3
7	4979	Sub Treasury Kuthiathode	4
8	5001	Sub Treasury Pathanamthitta	5
9	5003	Sub Treasury Ranni (Perunad)	2
		<b>TOTAL</b>	<b>37</b>

## ANNEXURE XX B

**Operation of 8443-00-106-PD Accounts**  
*(Referred to in Para 3.10 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of cases
1	5007	Sub Treasury Aluva	10
2	5010	Sub Treasury Mulanthuruthy	2
3	5009	Sub Treasury Trippunithura	3
4	4970	Sub Treasury Nayarambalam	1
5	4971	Sub Treasury Ernakulam	1
6	4973	District Treasury Ernakulam	7
7	4977	Sub Treasury Ambalapuzha	3
8	5001	Sub Treasury Pathanamthitta	1
9	5013	Sub Treasury Mattancherry	1
10	5011	Sub Treasury Angamaly	2
11	5012	Sub Treasury Palluruthy	1
12	5016	Sub Treasury Cherthala	1
13	5029	District Treasury Thiruvananthapuram	7
14	5032	Sub Treasury Changanacherry	2
15	5034	Sub Treasury Mundakayam	1
16	5035	Sub Treasury Kottayam	1
17	5050	Sub Treasury Thodupuzha	1
18	5063	Sub Treasury Thiruvalla	4
		<b>TOTAL</b>	<b>49</b>

## ANNEXURE XX C

**Mismatch in PD Accounts**  
*(Referred to in Para 3.10 of Part III)*

Sl. No.	IR No	Name of Treasury	No. of cases
1	5043	Sub Treasury Feroke	2
2	4990	Sub Treasury Erattupetta	6
		<b>TOTAL</b>	<b>8</b>

**ANNEXURE XXI A**  
**Difference in stock of stamps**  
*(Referred to in Para 3.11 of Part III)*

Sl.No	IR No.	Name of Treasury	No. of Type of Stamps
1	4969	District Treasury Ernakulam	5
2	4970	Sub Treasury Nayarambalam	2
3	4977	Sub Treasury Ambalapuzha	13
4	4979	Sub Treasury Kuthiathode	1
5	4980	Stamp Depot Kottayam	22
6	4990	Sub Treasury Erattupetta	10
7	4992	Sub Treasury Meenachil	7
8	4993	Sub Treasury Vaikom	7
9	4999	Sub Treasury Uzhavoor	10
10	5004	District Treasury Idukki	1
11	5006	Sub Treasury Adimali	9
12	5013	Sub Treasury Mattancherry	29
13	5011	Sub Treasury Angamaly	19
14	5009	Sub Treasury Trippunithura	7
15	5016	Sub Treasury Cherthala	8
16	5032	Sub Treasury Changanacherry	10
17	5047	Stamp Depot Nedumangad	8
18	5044	Sub Treasury Devikulam	21
19	4968	District Stamp Depot Thrissur	7
20	4974	Sub Treasury Thrissur	5
21	4988	Sub Treasury Kunnathunad	3
22	5024	Sub Treasury Pazhayangadi	13
23	5027	Sub Treasury Taliparamba	31
24	5025	Sub Treasury Cherupuzha	15
25	5019	Sub Treasury Payyanur	35
26	5037	Sub Treasury Vadakara	29
27	5038	Sub Treasury Thottipalam	3
28	5039	Sub Treasury Payyoli	21
29	5043	Sub Treasury Feroke	8

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<b>30</b>	5045	Sub Treasury Koyilandy	<b>19</b>
<b>31</b>	5065	Sub Treasury Hosdurg	<b>4</b>
<b>32</b>	5058	District Treasury Malappuram	<b>19</b>
<b>33</b>	5077	Sub Treasury Pudukkad	<b>6</b>
<b>34</b>	5082	Sub Treasury Chalakudy	<b>3</b>
<b>35</b>	5094	District Treasury Irinjalakuda	<b>25</b>
<b>36</b>	5050	Sub Treasury Thodupuzha	<b>2</b>
<b>37</b>	5051	Sub Treasury Kattappana	<b>2</b>
<b>38</b>	5056	Sub Treasury Adoor	<b>28</b>
<b>39</b>	5063	Sub Treasury Thiruvalla	<b>4</b>
<b>40</b>	5079	District Treasury Chengannur	<b>2</b>
<b>41</b>	5087	Stamp Depot Ernakulam	<b>10</b>
<b>42</b>	5089	Sub Treasury Vizhinjam	<b>4</b>
		<b>TOTAL</b>	<b>487</b>

**ANNEXURE XXI B**  
**Non-disposal of damaged and unused stamps**  
*(Referred to in Para 3.11 of Part III)*

Sl. No.	IR No.	Name of Treasury	No. of Type of Stamps
1	5087	Stamp Depot Ernakulam	6
2	5037	Sub Treasury Vadakara	7
3	5039	Sub Treasury Payyoli	2
4	5040	Sub Treasury Perambra	2
5	5043	Sub Treasury Feroke	2
		<b>TOTAL</b>	<b>19</b>

**ANNEXURE XXII**  
**Verification of Challans**  
*(Referred to in Para 3.12 of Part III)*

Sl. No.	IR No.	Name of Treasury	No. of Type of Cases
1	4969	Sub Treasury Kalamassery	2
2	4970	Sub Treasury Nayarambalam	3
3	4971	Sub Treasury Ernakulam	1
4	4973	District Treasury Ernakulam	3
5	4979	Sub Treasury Kuthiathode	1
6	4990	Sub Treasury Erattupetta	2
7	4992	Sub Treasury Meenachil	4
8	4993	Sub Treasury Vaikom	4
9	5001	Sub Treasury Pathanamthitta	1
10	5002	Sub Treasury Ranni	3
11	5004	District Treasury Idukki	2
12	5005	Sub Treasury Karimannoor	2
13	5006	Sub Treasury Adimali	3
14	5015	Sub Treasury Alappuzha	2
15	5013	Sub Treasury Mattancherry	1
16	5011	Sub Treasury Angamaly	1
17	5007	Sub Treasury Aluva	4
18	5009	Sub Treasury Trippunithura	3
19	5021	Pension Payment Sub Treasury Alappuzha	2
20	5022	Rural District Treasury Kattakkada	1
21	5030	Sub Treasury Ponkunnam	1
22	5041	District Treasury Kollam	6



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<b>23</b>	5042	District Treasury Kottarakkara	<b>2</b>
<b>24</b>	5049	Sub Treasury Nedumkandam	<b>1</b>
<b>25</b>	5053	Sub Treasury Pathanamthitta	<b>4</b>
<b>26</b>	5014	Sub Treasury Kannur	<b>2</b>
<b>27</b>	5024	Sub Treasury Pazhayangadi	<b>3</b>
		<b>TOTAL</b>	<b>64</b>

**ANNEXURE XXIII**  
**LIST OF INSPECTION REPORTS ISSUED DURING 2023-24**

Sl. No	IR No	Name of Treasury	No of Paras Issued	
			Part II	Part III
1	4967	Dy Director Thrissur	1	1
2	4968	District Stamp Depot	2	0
3	4969	Sub Treasury Kalamassery	4	6
4	4970	Sub Treasury Nayarambalam	8	5
5	4971	Sub Treasury Ernakulam	5	6
6	4972	Addl Sub Treasury Thrissur	12	1
7	4973	District Treasury Ernakulam	6	10
8	4974	Sub Treasury Thrissur	10	3
9	4975	Sub Treasury Cherpu	5	3
10	4976	Addl Sub Treasury Ernakulam	6	5
11	4977	Sub Treasury Ambalapuzha	7	4
12	4978	Sub Treasury Mukundapuram	5	4
13	4979	Sub Treasury Kuthiathode	7	5
14	4980	Stamp Depot Kottayam	2	3
15	4981	Sub Treasury Kodungallur	10	3
16	4982	Sub Treasury Kolenchery	6	3
17	4983	Sub Treasury Ayarkunnam	4	4
18	4984	Sub Treasury Piravom	6	1
19	4985	PP Sub Treasury Changanacherry	4	5
20	4986	Sub Treasury Koothattukulam	5	3
21	4987	District Treasury Pala	8	7
22	4988	Sub Treasury Kunnathunad	10	2
23	4989	Sub Treasury Kothamangalam	6	2
24	4990	Sub Treasury Erattupetta	10	5
25	4991	Sub Treasury Muvattupuzha	3	1
26	4992	Sub Treasury Meenachil	10	6
27	4993	Sub Treasury Vaikom	10	6
28	4994	District Treasury Muvattupuzha	7	3
29	4995	Sub Treasury Palakkad	9	2
30	4996	Sub Treasury Kaduthuruthy	8	5

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Sl. No	IR No	Name of Treasury	No of Paras Issued	
			Part II	Part III
31	4997	Sub Treasury Coyalmanam	6	2
32	4998	Sub Treasury Chittur	8	2
33	4999	Sub Treasury Uzhavoor	6	6
34	5000	Sub Treasury Kuravilangad	5	5
35	5001	Sub Treasury Pathanamthitta	6	6
36	5002	Sub Treasury Ranni	6	5
37	5003	Sub Treasury Ranni (Perunad)	6	7
38	5004	District Treasury Idukki	7	7
39	5005	Sub Treasury Karimannoor	5	5
40	5006	Sub Treasury Adimali	9	7
41	5007	Sub Treasury Aluva	7	7
42	5008	PP Sub Treasury Ernakulam	5	5
43	5009	Sub Treasury Trippunithura	8	8
44	5010	Sub Treasury Mulanthuruthy	5	5
45	5011	Sub Treasury Angamaly	7	8
46	5012	Sub Treasury Palluruthy	5	6
47	5013	Sub Treasury Mattancherry	6	7
48	5014	Sub Treasury Kannur	6	6
49	5015	Sub Treasury Alappuzha	5	7
50	5016	Sub Treasury Cherthala	8	6
51	5017	District Treasury Mattannur	4	5
52	5018	Sub Treasury Poochakkal	4	7
53	5019	Sub Treasury Payyanur	8	5
54	5020	District Treasury Kasargod	7	6
55	5021	PP Sub Treasury Alappuzha	3	7
56	5022	District Treasury Kattakkada	11	4
57	5023	Sub Treasury Chakkarakkal	4	4
58	5024	Sub Treasury Pazhayangadi	6	6
59	5025	Sub Treasury Cherupuzha	4	4
60	5026	Sub Treasury Kolacherry	4	4
61	5027	Sub Treasury Taliparamba	6	2
62	5028	Director of Treasuries Trivandrum	2	4

**Annual Review of the Working of Treasuries in Kerala 2023-24**

Sl. No	IR No	Name of Treasury	No of Paras Issued	
			Part II	Part III
63	5029	District Treasury Trivandrum	9	4
64	5030	Sub Treasury Ponkunnam	4	7
65	5031	District Treasury Kannur	6	5
66	5032	Sub Treasury Changanacherry	4	7
67	5033	Sub Treasury Pampady	6	6
68	5034	Sub Treasury Mundakayam	5	6
69	5035	Sub Treasury Gandhi Nagar Kottayam	5	8
70	5036	PP Sub Treasury Thalassery	4	0
71	5037	Sub Treasury Vadakara	5	4
72	5038	Sub Treasury Thottipalam	5	3
73	5039	Sub Treasury Payyoli	4	3
74	5040	Sub Treasury Perambra	6	3
75	5041	District Treasury Kollam	6	7
76	5042	District Treasury Kottarakkara	6	7
77	5043	Sub Treasury Feroke	6	3
78	5044	Sub Treasury Devikulam	4	5
79	5045	Sub Treasury Koyilandy	4	7
80	5046	District Treasury Kozhikode	9	9
81	5047	Stamp Depot Nedumkandam	3	0
82	5048	District Thamarassery	6	4
83	5049	Sub Treasury Nedumkandam	5	8
84	5050	Sub Treasury Thodupuzha	6	9
85	5051	Sub Treasury Kattappana	7	8
86	5052	Sub Treasury Tirur	5	5
87	5053	District Treasury Pathanamthitta	5	14
88	5054	Sub Treasury Tirurangadi	6	8
89	5055	District Treasury Changanacherry	3	2
90	5056	Sub Treasury Adoor	5	8
91	5057	Sub Treasury Kozhencherry	4	6
92	5058	District Treasury Malappuram	6	6
93	5059	Stamp Depot Manjeri	3	1
94	5060	Sub Treasury Edavanna	2	4

**Annual Review of the Working of Treasuries in Kerala 2023-24**

Sl. No	IR No	Name of Treasury	No of Paras Issued	
			Part II	Part III
95	5061	Sub Treasury Manjeri	1	8
96	5062	Sub Treasury Kasaragod	5	4
97	5063	Sub Treasury Thiruvalla	4	10
98	5064	Sub Treasury Nilambur	6	4
99	5065	Sub Treasury Hosdurg	5	3
100	5066	Sub Treasury Perinthalmanna	4	4
101	5067	Sub Treasury Kumbanad	4	8
102	5068	Sub Treasury Sulthan Bathery	8	8
103	5069	Sub Treasury Valanchery	8	2
104	5070	Sub Treasury Konni	6	7
105	5071	Sub Treasury Thriprayar	5	3
106	5072	Sub Treasury Annammanada	4	3
107	5073	District treasury Alappuzha	9	6
108	5074	Sub Treasury Ponnani	8	4
109	5075	PP Sub Treasury Kozhikode	4	2
110	5076	Sub Treasury Kunnamangalam	1	0
111	5077	Sub Treasury Pudukkad	5	3
112	5078	Deputy Director of Treasuries Kozhikode	0	2
113	5079	District Treasury Chengannur	5	7
114	5080	DDT Kottayam	0	2
115	5081	District Treasury Kottayam	5	8
116	5082	Sub Treasury Chalakudy	5	3
117	5083	Stamp Depot Palakkad	2	2
118	5084	District Treasury Palakkad	5	5
119	5086	District Treasury Thrissur	5	6
120	5087	Stamp Depot Ernakulam	2	2
121	5088	Sub Treasury Kadakkavur	5	6
122	5089	Sub Treasury Vizhinjam	6	6
123	5091	Sub Treasury Mattannur	4	2
124	5092	Sub Treasury North Paravur	5	3



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