



सत्यमेव जयते

**REPORT ON THE
ANNUAL REVIEW OF WORKING OF
TREASURIES IN KERALA
2019-2020**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF KERALA

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

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PREFACE

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

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

The Report of Annual Review of Working of Treasuries for 2019-20 comprises four parts: Part I- General Information relating to the Treasuries; Part II – Defects and Deficiencies noticed during compilation of Accounts; Part III – Important observation made by the Treasury Inspection Parties and Part IV – A brief on various IT controls and IT security of the Treasury Department in the backdrop of implementation of IFMS.

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

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



Principal Accountant General (A& E)

Kerala

Thiruvananthapuram

09 -03-2021

HIGHLIGHTS

1. Huge amounts are outstanding under Suspense Head due to non-receipt of vouchers and schedules *(Para 2.2 of Part II)*
2. Non compliance of accounting procedure relating to Goods and Service Tax (GST) *(Para 2.14 of Part II)*
3. Violation of Rules and Regulations in payment of Pension, Family Pension, Medical Allowance and Festival Allowance, Commutation and Dearness Relief resulting in excess payment *(Para 3.3 of Part III)*
4. Retention of cash balance by Treasuries in excess of stipulation *(Para 3.5 of Part III)*

ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA DURING THE YEAR 2019-20

PART I

1.1 Introduction

ROLE OF TREASURIES

Treasury is the channel through which the resources of the State are collected, disbursed and accounted for. The functions of the Treasuries in Kerala are governed by Codes, Manuals and Procedures set forth by the Government of Kerala.

The District Treasuries (DTs) and Sub Treasuries (STs) of Kerala function under the administrative control of the Director of Treasuries (DOT), in the Department of Finance of Government of Kerala.

1.2 Organisational Setup

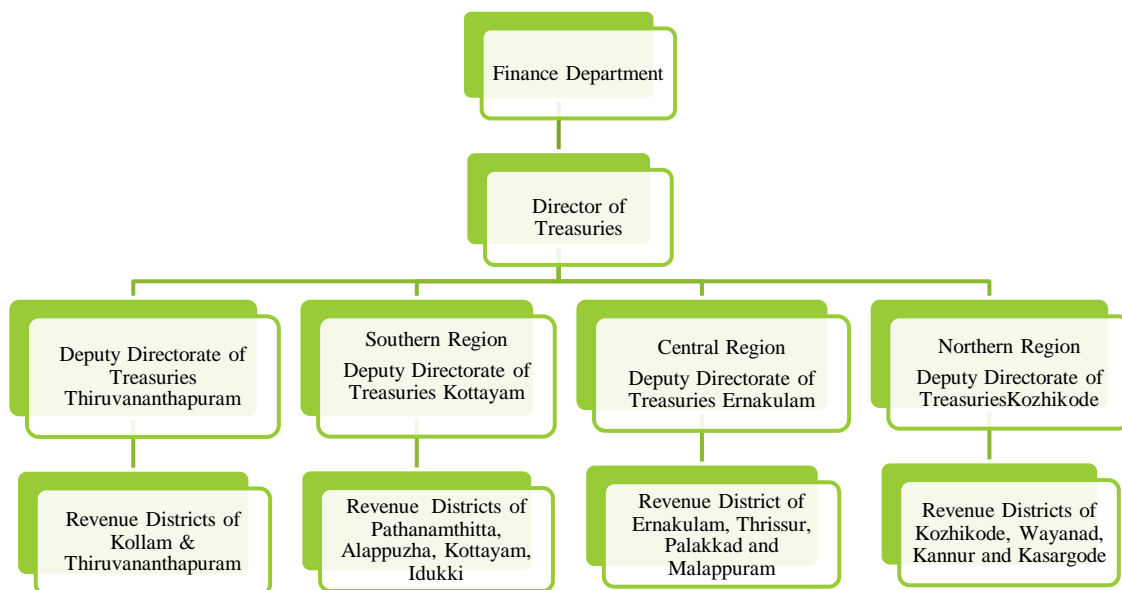


Fig.1 Organisational setup

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

- The Deputy Director of Treasuries, Thiruvananthapuram in the Office of the Director of Treasuries controls the Treasuries in the Revenue Districts of Thiruvananthapuram and Kollam divided into **four** District Treasuries viz. Thiruvananthapuram, Kattakkada, Kollam and Kottarakkara.
- The Deputy Director of Treasuries, Kottayam is responsible for the Southern Region comprising Treasuries in the Revenue Districts of Pathanamthitta, Alappuzha, Kottayam and Idukki divided into **six** District Treasuries viz. Pathanamthitta, Alappuzha, Chengannur, Kottayam, Pala and Idukki.
- The Deputy Director of Treasuries, Thrissur is responsible for the Central Region comprising Treasuries in the Revenue Districts of Ernakulam, Thrissur, Palakkad and Malappuram divided into **seven** District Treasuries viz. Ernakulam, Muvattupuzha, Thrissur, Irinjalakuda, Palakkad, Cherpulassery and Malappuram.
- The Deputy Director of Treasuries, Kozhikode is responsible for the Northern Region comprising Treasuries in the Revenue Districts of Kozhikode, Wayanad, Kannur and Kasaragod divided into **six** District Treasuries viz. Kozhikode, Thamarassery, Wayanad, Kannur, Mattannur and Kasaragod.

Details of the Treasuries in Kerala as on 31-03-2020 are as furnished below: -

Number of Treasuries



Fig.2 Number of Treasuries

As on 31st March 2020, there are **23** Banking District Treasuries, **199** Banking Sub Treasuries, **one** non-Banking Sub Treasury, **12** Stamp Depots and **one** e- Treasury, in the State of Kerala.

The List of Treasuries in Kerala as on 31-03-2020 is shown in **Annexure I**.

1.2.1 Cash Verification

As prescribed under **Rule 42 & 63 (b) of Keala Treasury Code Vol I**, the Director of Treasuries shall conduct surprise cash verification once in **three** months in District Treasuries and detailed verification of Treasury Savings Bank (TSB) transactions once in a year in Sub Treasuries. The District Treasury Officer shall conduct surprise verification of cash balance once in a month in Non-Banking Sub Treasuries and once in **three** months in Banking Sub Treasuries in accordance with **Rule 62 of KTC Vol (I)**. Details of Annual inspection conducted by the Deputy Director of Treasuries/District Treasury Officers are furnished in **Annexure II**.

1.3 Position of Staff in The Department of Treasuries 2019-20

1.3.1 On the implementation of **Integrated Financial Management System (IFMS)**, the Department of Treasuries have used the best and latest Technological Information System to build an eco friendly paperless Office. The infrastructure and staff of the Treasuries are so positioned to achieve this goal.

Position of staff in the Department of Treasuries in the year **2019-20** is given below:



Fig.3 Position of Staff

1.3.2 All the treasury staff are trained in accordance with the existing IFMS scenario. Various Training programmes have been conducted from 2017 onwards and employees in the cadre of Junior Accountant to Sub Treasury Officers are trained periodically. Details of Sanctioned strength, Men in Position and Vacancies are shown in **Annexure III**.

During the year 2019-20, **42** Training programmes were conducted and in total **1237** employees of various cadres were imparted training.

1.3.3 Prior to 01-04-2016, PWD and Forest Departments were carrying out their transactions through Treasury Cheque System. From 1st April 2016 onwards, the mode of transactions of both the Departments were transitioned to Treasury Bill System resulting in increase in the volume of transactions in Treasuries. Distribution of Welfare Pensions through SB Accounts of Co-operative societies and opening of e-TSB MKPY incentive distribution have also incremented the quantum of work in Treasuries. Hence more staff is required to cope up with the increased workload.

1.4 Computerisation

The Department of Treasuries is having **23** District Treasuries, **200** Sub Treasuries, **one** e-Treasury, **three** Regional Offices and **12** Stamp Depots spread across the State with one Head Office (*Directorate of Treasuries*) located at Thiruvananthapuram.

Status of computerisation before 2012

All the Treasuries of the State were fully computerized at the branch level in standalone mode from 2004 onwards. The Department of Treasuries uses Treasury Information System (TIS) in Treasuries. This is an application for doing the transactions (Receipt and Payment) online in a Treasury and for the preparation of accounts. The different Rules and Procedures required for processing transactions as well as preparation of Accounts are captured in the database. The application has been extended to Agency Banks also.

Present Status of Modernisation of Treasuries

The modernisation of Treasuries started with a number of new IT initiatives with a focus of better financial management and quality service delivery to the customers.

Integrated Financial Management System (IFMS)

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

Integrated Financial Management System (IFMS) has been fully implemented in the State. Now, all the financial transactions, its accounting and reporting are fully carried out through IFMS only. Withdrawal from Government Account and its settlement to beneficiaries are carried out through Electronic Fund settlement. No physical transaction of cash is effected for the withdrawal from the Consolidated Fund of the State.

Pilot study for implementing paperless financial transaction is underway. As part of this, all the Drawing and Disbursing Officers in the State are equipped with Digital Signature (DSC) and all the Treasury staff upto the level of Supervisory Officers are provided with Digital Signature (DSC) for digital authentication.

Objective of the project

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

GOAL

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

MODULES

The following are the modules included in the IFMS Project –



Fig.4 Types of Modules under IFMS

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

1.4.1 Present Status of Implementation of each Module

Module 1 Revenue Management (e-Treasury)

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

Status of implementation (Achievement)

e-Treasury is in function from **1st August 2014 onwards.**

Salient features are:-

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

Advantages

- Receipt data initiated by any Department comes to Treasury first and then goes to Bank for credit. A remittance through e-Treasury means remittance to Treasury.
- No service charge for any remittances.
- T+1 basis fund settlement.
- Automatic reconciliation between Treasury, Bank and Accountant General is possible.
- Immediate generation of scroll data.
- Government can know the details of the receipt any time.
- Holding of high value receipt is not possible. Ensures immediate remittance to State exchequer.
- Remittance is possible in a 24*7 manner.

Module 2 Expenditure Management System

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

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

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

BAMS (Budget Allocation and Monitoring System)

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

Salient features of BAMS are:-

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

Status of implementation

BAMS is functional from **1st April 2016 onwards.**



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

Integration of Treasury Information System (TIS) with SPARK

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

Status of implementation

Completed.

Bill Information and Management System (BIMS)

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

Salient features of BIMS are:-

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

Status of implementation

BIMS is functional from **1st April 2016 onwards.**

EMLI (Effective Management of Letter of Credit Issuance)

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

Integration of TIS with EMLI

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

Status of implementation

This is functional from **1st April 2016 onwards.**

WAMS (Ways and Means Monitoring System)

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

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

Status of implementation

This is functional from **1st April 2016 onwards.**

Module 3 Pension Management

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

PIMS (Pension Information and Management System)

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

Status of implementation

PIMS is functional from **1st May 2016 onwards.**

Module 4 Treasury Savings Bank

Before the introduction of Core Banking System (CBS), Treasury Savings Bank system restricted the customers to transact only with the concerned Treasury which has their account.

Core Banking Solution (CBS) – Salient Features

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

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

Status of implementation

CBS is functional from **1st November 2016 onwards.**

Module 5 Accounts & Audit Management

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

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

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

Module 6 Stamp Management

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

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

e-Stamping

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

Status of implementation

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

Module 7 Strong Room Management

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

Status of implementation

The software customization is in progress.

Module 8 Fund Management

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

Status of implementation

The software customization is in progress.

Module 9 Cash Management

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

Future activities

Enhanced service delivery areas and e-Service

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

The Government have decided to introduce Paperless Bill System in a phased manner. Salary Bills of Finance Department and Treasury Department have been initially chosen to implement the Paperless Bill System. After accomplishing Paperless Bill System in respect of Salary Bills for all the other Departments, other types of bills will be made paperless. Necessary work in the directions is going on.

1.4.2 Areas of computerisation in Treasuries

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

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

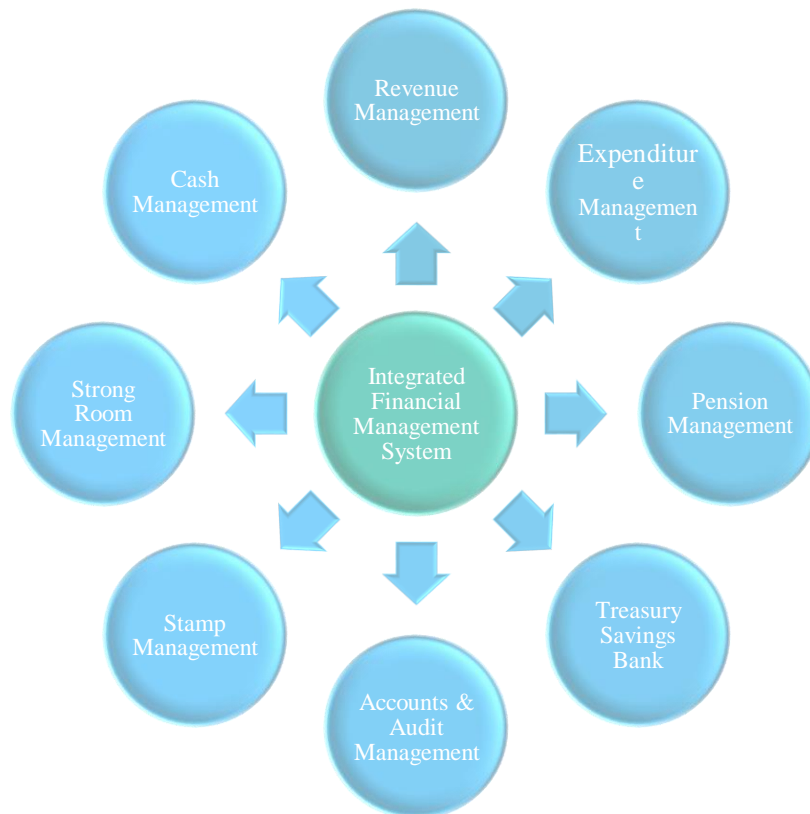


Fig.5 Modules of IFMS in Treasury side

1.4.3 Availability of necessary Infrastructure

A. Installation of Central Server

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

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

Future activity

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

B. Establishing of horizontal connectivity between Treasuries

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

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

Achievement

This project was completed and became functional from **1st March 2016** onwards.

Future activity

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

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

Organisational procedures for the procurement of new Central Server is in the final stage and will soon be installed so that financial transactions are effectively taken place as also to achieve customer satisfaction.

1.5 Integration of Goods and Service Tax system (GST) with Treasury Accounts

The Department of Treasuries under the Government of Kerala is one of the Treasury Department to integrate the Treasury System with the **Goods and Service Tax** system for its accounting purposes at a very early stage. **Goods and Service Tax (GST)** was introduced in the country in July 2017 and the uploading of data in respect of Kerala state has commenced immediately thereafter. Transaction data from GST as well as Reserve Bank of India (RBI) are

collected and uploaded in the Treasury system and the report generated and submitted to the Accountant General through online.

1.6 Status of integration of SPARK with Software Application of Provident Fund

Integration of SPARK and software application of Provident Fund has been completed. All the sanctions are now generated and submitted to SPARK through online.

PART II

Defects noticed during compilation and verification of Accounts

2.1 Operation of unauthorised Heads of Account

1. Operation of Head of Account “0005-00-901-00-00-00-00”

The Minor Head ‘901’ under the Major Head 0005 is intended for recording the transactions relating to **share of net proceeds of CGST assigned to the States**. The Treasury Officers are not authorised to operate this Minor Head. The said transactions are to appear in the Accounts through Central Accounts Section of RBI, Nagpur. On analyzing the bookings under 0005-CGST during the year 2019-20, it is noticed that some of the Treasuries have continued to book the receipts under the Head “0005-00-901-00-00-00-00” **in the year**. District Treasury Thiruvananthapuram and District Treasury Cherpulassery has booked amounts of **Rs.10/-** and **Rs.108/-** under the above Head in the reporting year.

2. Operation of Head of Account “1601-Grant-in-Aid”

The Head of Account “**1601-Grant-in-Aid**” intended to accommodate the Grant-in-Aid sanctioned by the Government of India to State Government and adjusted through RBI has to be operated by the Accountant General only. But it has been noticed that this Head of Account is being operated by some Treasuries for booking their transactions instead of under the respective Major Heads, during the Year 2019-20.

Treasuries which had operated the Head “1601” during the year 2019-20 are cited below-

Month	Name of Treasury
04/2019	District Treasury, Cherpulassery
12/2019	District Treasury, Thiruvananthapuram

3. Booking of SGST amount through Treasuries under the Head of Account 0006- SGST

Under the **GST regime** different modules pertaining to payment of **Taxes, Returns, Refund, Assessment, Input Tax Credit Accounting etc**, are done through **GSTN portal** and Treasuries are not authorised to receive money (over the counter transactions) on this account. But during the financial year 2019-20, it has been observed that **SGST/CGST** amounts were received through Treasuries and accounted under the **Head of Account 0006-SGST**.

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

Month	Name of Treasury	Amount in Rs.
Apr-19	District Treasury Thrissur	129
	District Treasury Wyanad	1505
	District Treasury Kattakada	21
May-19	District Treasury Kasargode	90
	District Treasury Ernakulam	26628795
	District Treasury Thrissur	215
Jun-19	District Treasury Kozhikode	11154966
	District Treasury Kannur	523100
	District Treasury Wyanad	90
	District Treasury Thiruvananthapuram	7297119
	District Treasury Thrissur	3224983
	District Treasury Mattannur	96
Jul-19	District Treasury Thiruvananthapuram	3173960
	District Treasury Kattakada	72
Aug-19	District Treasury Kollam	9374065
	District Treasury Thiruvananthapuram	3964276
	District Treasury Thrissur	24
	District Treasury Cherpulassery	108
Sep-19	District Treasury Malappuram	527653
	District Treasury Thiruvananthapuram	1665356

	District Treasury Kollam	16859647
	District Treasury Kozhikode	11701407
Oct-19	District Treasury Idukki	3280850
	District Treasury Mattannur	144
	District Treasury Kollam	2836308
Nov-19	District Treasury Mattannur	144
	District Treasury Ernakulam	11877240
	District Treasury Muvattupuzha	1790
	District Treasury Kannur	203611
	District Treasury Thiruvananthapuram	8367848
Feb-20	District Treasury Thiruvananthapuram	12020021
Mar-20	District Treasury Kannur	98243
	District Treasury Kozhikode	2401809
	District Treasury Idukki	373
	TOTAL	137186056

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

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

Huge amounts are outstanding under OB Suspense **for more than 10 years** due to non receipt of vouchers/schedules from Treasuries. **As on 31-03-2020, 5091** items of OB Suspense **Charges** amounting to **Rs.17,02,28,086.1** and **54** items of OB Suspense **Receipts** amounting to **Rs. 35,41,746.54** are outstanding. These figures pertain to the period up to **31-03-2017**.

It has to be ensured that all the vouchers/schedules are sent to the Accountant General till a fully paperless environment of all Treasury transactions is enforced. Details are shown in **Annexure IV(A)**.

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

2.3 Pending Abstract Contingent Bills from Treasuries

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

During the year 2019-20, non adherence to the codal procedures was noticed in respect of **three AC Bills** drawn as detailed below –

Sl.No.	Month	Amount in Rs.	Name of DDO
1	11/2018	100000	Superintendent, Central Prison, Thiruvananthapuram
2	10/2019	10000	Accounts Officer, Prison Headquarters, Thiruvananthapuram
3	01/2020	5000	Principal State Institute of Correctional Administration, Thiruvananthapuram
TOTAL		115000	

2.4 Wanting Chalans and Schedules in respect of House Building Advance under the Major Head 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 the financial year 2019-20, Chalans and Schedules amounting to **2,56,27,941/-** towards **HBA Principal** in **614 cases** and **Rs.2,68,65,132/-** towards **HBA Interest** in **280 cases** are pending receipt from **23 District Treasuries and one Online Treasury (9901)**.

Main reason for the huge suspense under the Loan Head is due to the non receipt of Chalans and Schedules from Treasuries. Although in cases where Challans are received, Broad Sheet number of loanees are not mentioned in the Chalans, thus making it difficult to book the amount against the concerned Loan account maintained in this office. Due to this, huge amount is kept unposted. In spite of repeated requests, some of the Treasury Officers are still not complying with the directions of the Director of Treasuries to forward the Chalans and supporting schedules pertaining to **Loan Head under 7610, 0049, 7615 (Major Heads)** in separate packets.

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

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

1. During the year 2019-20 certain transactions not pertaining to the **GPF have been misclassified** under the **Head of Account 8009-01-101-99-SGE GPF** instead of classifying them under the correct Heads of Account. Such cases of misclassification of **538 Chalans** for an amount of **Rs.1,25,87,130/-** was noticed during the year 2019-20. The details are furnished in **Annexure VI(A)**.

2. Similarly, under the **Debt, Deposit and Remittance Heads**, misclassification by all the **23 District Treasuries and one e-Treasury** have been noticed for an amount of **Rs.212,79,39,104/-** in **432 cases**. Details are furnished in **Annexure VI(B)**.

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

1. During the year 2019-20, **655 Chalans** for an amount of **Rs.2,36,03,742/-** were not received along with the **Cash Account** from **Ten District Treasuries** and **Nine Vouchers** for an amount of **Rs.5,36,52,000/-** were not received along with the **List of Payment from nine District Treasuries**, in respect of **Loans and Advances** and are still due.

2. **394 Chalans** for an amount of **Rs.96,23,333/-** towards **GPF recovery** were missing during the year 2019-20.

The details of both (1) and (2) are furnished in **Annexures VII (A) and VII (B)**.

2.7 Un-reconciled Net (Dr.) differences of Reserve Bank Deposits (State) [RBD(S)] between Treasuries and Banks

The net difference of **Rs.247,28,34,854.20 (Debit)** between the **cash balance of the State Government** as worked out by **AG Rs.146,58,88,804.39 (Credit)** and as reported by **Reserve Bank of India Rs. 100,69,46,049.81 (Credit)** at the close of February 2020 is under reconciliation. These are the differences accrued with effect from 01-01-2016 and no amount is due to be settled between Agency Bank and the State Government. As the reconciliation under **RBD (S)** is carried out with reference to the booked figures, the above differences are between **Verified Date wise Monthly Statement (VDMS)** and **Booked figures**, for which revised **Cash Account and List of Payment** from Treasuries are required to facilitate reconciliation. Even though these differences are reported regularly to the **Director of Treasuries**, the **RBD (S)** figures still remains unreconciled due to non receipt of revised Cash Account/List of Payment from Treasuries concerned. However, in the cases where booked differences are accrued due to non submission of revised VDMS by Agency Banks, the Treasuries should bring the fact to the notice of RBI citing specific cases so that the Agency Bank can be suitably advised. Around 161 items since 01/2016 are still pending settlement due to non receipt of revised List of Payment/Cash Account. This issue needs to be resolved without any further delay.

2.8 Settlement of All India Service Pension and Other Central Civil Pensioners

The paid vouchers of All India Service (AIS) Pensioners with effect from 01-04-2017 containing all details as desired by CPAO are to be forwarded to the Accountant General for onward transmission for its settlement. The paid vouchers of Other Central Civil Pensioners drawing Pension through State Treasuries are also to be collected and forwarded directly to the PAO, Central Pension Accounting Office, Trikoot II, Bhikaji Cama Place, New Delhi-66 for settlement. The claims with effect from January 2017 are pending settlement. The money paid by the State Government on behalf of the Central Government is pending re-imburement due to the non production of required documents by the Treasuries in time.

2.9 Wanting Chalans for the transactions under 8793-Inter State Suspense (ISS)

Original Chalans (Credit) in respect of 8793-ISS Accounts have to be forwarded to this Office as supporting documents for onward transmission to **other Accountant General (A&E) offices** in order to clear the amounts from their Books of Account. But the Treasuries are not forwarding the chalans regularly to this Office.

2.10 Personal Deposit/Personal Ledger Accounts

2.10.1 Non submission of Plus and Minus Memorandum

As per the provisions of **Article 110 and 111 of Account Code Vol.II**, Treasury Officers have to submit **Plus and Minus Memorandum** of the Deposit Accounts showing the Opening Balance, Receipts, Payment and Closing Balance and the Lapsed Amount under each Deposit Account immediately after the closing of Monthly Accounts to the Accountant General. However **Plus and Minus Memoranda** are received for the **Head of Account 8443** only. The Plus and Minus Memorandum in respect of the **Major Heads 8031, 8342, 8448 and 8449** are not received after **03/2018** onwards. A total of **784 Plus and Minus Memoranda** are pending from various District Treasuries. The Treasury Officers are to be strictly

directed to submit the Plus and Minus Memorandum of all the Deposit Heads to the Accountant General. Details are furnished in **Annexure VIII**.

2.11 Incorrect classification of Chalans

a) During the year 2019-20, a few cases of incorrect classification of Chalans were noticed which were later rectified. Some of the instances are detailed below. Due care is to be taken to avoid such mistakes.

Sl.No.	Treasury	Head of Account	Amount in Rs	Correct Head of Account	Month of Account pertains to
1	Alappuzha	2210-06-101-42 Voted NP	377100	8782-00-108-95(01)	04/2019 to 01/2020
		2029-00-800-88	58223	0029-00-800-99	10/2019
		0029-00-901-00	1314	0029-00-800-99	04/2019
2	Kannur	4000-01-102-99	10000	4000-01-105-99	12/2019
3	Thiruvananthapuram	0050-00-101-99	8100000	0050-00-200-99	01/2020
4	Pala	2202-02-800-96	100000	0202-02-800-94	
5	Kattakada	2245-80-102-96	99964500	2245-80-911-99	01/2020

b) In the following cases recoveries pertaining to previous years that are to be amounted under “911-99 Recoveries Of Overpayment (ROP) below the concerned Revenue Major Heads of Account were seen wrongly classified under the Salary Heads of Account in 4/2019 Accounts. This was later rectified.

2.12 Delay in submission of Monthly Accounts by Treasuries

As per **Article 119 of Kerala Account Code (KAC) Volume II**, the first **List of Payments (LOP)** with vouchers concerned should reach the Accountant General on **18th of the**

same month and the **Cash Account and the second List of Payments** with supporting schedules and vouchers should reach by **8th of the next month**. In the IFMS scenario where Compiled Accounts are received from the District Treasuries, the Accounts for a particular month have to be forwarded online to the Accountant General on the **8th of the succeeding month**. The monthly Accounts have to be submitted to the State Government on the **25th of the succeeding month**. Delay in receipt of Compiled Accounts from Treasuries results in delay in the rendition of Monthly Accounts to State Government.

During the year 2019-20, all the **23** District Treasuries have complied with the due dates for submission of Monthly Compiled Accounts to the Accountant General.

2.13 Checking of vouchers selected by Stratified Sampling Technique

The discrepancy commonly noticed in the year 2019-20 during the check of vouchers selected through Stratified Sampling Technique is that, the Grant-in-Aid vouchers have been classified as **Fully Vouched Contingent Bill (FVC)** instead of **Grant-in-Aid**. These type of errors needs to be rectified.

2.14 Non compliance of accounting procedure relating to Goods and Service Tax (GST)

There may be differences between the figures pertaining to **Goods and Service Tax (GST)** Receipts reported through e-Scrolls by RBI and those appeared in the **Chalan Identification Number (CIN)** Data generated from GST Network. The responsibility to reconcile the differences, if any, between the Receipt figures appeared in RBI e-Scrolls and those appeared in the CIN Data, vests with the e-Treasury. When the amount of Receipts intimated by RBI happens to be greater than the amount as per the CIN Data, the system shall, by itself generate **Memorandum of Error (MoE)** and the unreconciled amount shall be classified under the **Minor Head 500-RAT (Receipts Awaiting Transfer)** below the **Major Head "0006 SGST"**.

Even though instances of differences between the two sets of figures came to notice during several months, the e-Treasury has not booked the amount under **500-RAT**. This points to the fact that the system in use at the e-Treasury does not generate MoE as envisaged in the Accounting procedure relating to GST. The matter has already been taken up with Finance Department.

2.15 Review on the working of Public Works, Irrigation and Harbour Engineering Divisions and related deficiencies noticed in the Treasuries pertaining to these Divisions

I. INTRODUCTORY

The introduction of **Integrated Financial Management System (IFMS)** by the Government of Kerala in the year **2014** paved way for switching over to **Treasury Bill System (TBS)** from the **Cheque Drawing System** existed till then in the Public Works, Irrigation and Harbour Engineering Departments. As the first phase of this transition, with effect from **01-10-2014** the Establishment Expenditure of these Departments were delinked from the Cheque System. and they did not figure in the compiled Monthly Accounts submitted to the Accountant General. Thereafter, with effect from **01-04-2016**, the entire Accounting of these Departments was changed to the Treasury Bill System like all other Departments of the Government and the process of furnishing Compiled Accounts to the Accountant General by the Divisions was discontinued. The review on the working of the Divisions thereafter, is therefore limited to the irregularities and omissions in the Compiled Accounts received up to **31.03.2016** and also to the transactions in Treasuries under Suspense and Remittance Heads relating to **Public Works**.

A. Chief Engineers And Their Charges During The Year Under Report

Sl.No.	Name of Division	Officer in charge of the Division
1	National Highways, Thiruvananthapuram	Chief Engineer
2	Roads & Bridges Thiruvananthapuram	Chief Engineer
3	Buildings & Local Works, Thiruvananthapuram	Chief Engineer
4	Irrigation & Administration, Thiruvananthapuram	Chief Engineer
5	Project I, Kozhikode	Chief Engineer
6	Project II, Thiruvananthapuram.	Chief Engineer
7	Harbour Engineering Department, Thiruvananthapuram	Chief Engineer
8	Mechanical, Thiruvananthapuram.	Chief Engineer
9	IDRB (Investigation & Design), Thiruvananthapuram	Chief Engineer
10	Kuttanad Package, Alappuzha.	Chief Engineer

B. General Comments**1. Reimbursement of National Highway (NH) expenditure withheld by the Principal Accounts Office**

An amount of **Rs.104.84** crore is outstanding as on 31.03.2020 being the NH Expenditure pending reimbursement from the **Ministry of Road Transport, Highways & Shipping (MORTH)**. These amounts were withheld by PAO NH for reasons as cited below:-

a) The amounts withheld for want of Funds or Budget Allotment: - **Rs.48.05** crore.

These amounts are with-held for want of budget allotment. Divisions have incurred expenditure over and above allotment given by the Ministry. These amounts are adjusted against Budget allotment of the subsequent years. Hence, Chief Engineer has to take up the matter with **MORTH** for getting Budget allotment.

b) The amounts withheld due to want of Vouchers/Documents and other details-**Rs.10.09** crore.

c) The amount withheld due to non receipt of Revised Estimate/Sanction from **MORTH**-**Rs.46.70** crore.

The Year-wise breakup of the reimbursable amount is furnished below :-

Year	Amount disallowed	Amount withheld (Rupees)
Up to 2011-2012	475	75,81,22,154
2012-2013		5,76,15,908
2013-2014		18,92,83,274
2016-2017		4,33,86,497
2017-2018		Claim not settled
2018-2019		Claim not settled
2019-2020		Claim not settled
TOTAL	475	1,04,84,07,833

The total amount withheld for want of Funds/Allotments, Document/Vouchers and Estimates is Rs.104.84 crore. Out of which claim for Rs. 100.50 crores are lying unsettled under Suspense Head for more than five years. Hence, Chief Engineer has to either instruct all NH divisions to submit required documents to PAO NH or take necessary action for write back of these with held amounts to State Account. The progress in the clearance also needs to be monitored continuously at the higher level in the Departments and Government.

The claim relating to 2016-17 could be forwarded to PAO NH only during 2018-19 due to delay in receipt of original vouchers. The PAO NH after processing the claim admitted **Rs. 9,50,66,616/-** for payment, but intimated that, since the reimbursement claims pertains to the previous financial year, permission from Principal Accounts Officer NH New Delhi is required to admit the claim. Necessary action is to be initiated by the Government to get additional allocation of fund from Ministry to accommodate the expenditure from the current year allocation 2020-21.

A small amount of Rs. 475.00 was kept as disallowed amount by PAO NH up to 31.03.2020.

Chief Engineer may instruct all the NH Divisions and Departmental Officers to follow the instructions as per the Guideline issued by the Ministry and take effective follow up action to get the above amounts released. In future, the Department should adhere to the time frame of PAO (NH). Otherwise the State Government is likely to lose the reimbursable amount.

C. Response of the Government/Department and outcome of the observations in the previous report

Based on the previous review reports, instructions have been issued by Government/Head of the Departments/Chief Engineers for taking corrective action. But, the action taken by the Divisions has not been adequate in clearing the balance amount of **Miscellaneous Works Advance (MWA)**. Further, consequent on the introduction of the Treasury bill system, reconciliation of expenditure has to be taken up by the Divisions and there have not been any measures forthcoming from the Chief Engineers to tackle this situation effectively. Earnest effort needs to be taken to clear the long pending MWA and **Items Adjustable by Public Works Department (IAPWD)** by making sufficient provision in the budget estimates.

STATEMENTS

1. Delay in adjustment of balance under suspense and remittance heads

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 tend to conceal irregularities including defalcation. It is, therefore, of utmost importance that the amounts under Suspense Heads viz. Stock & MWA, do not remain outstanding for a long period. Repeated reminders to clear these amounts through the annual review reports of previous years and otherwise has however not brought the desired result.

A) Minus balance under stock

The following Divisions showed minus balances to the value of Rs.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 in spite of repeated reminders or reviews thereafter.

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

B) Miscellaneous Works Advance (MWA)

Balance under this Suspense Head represents value of stores sold on credit, Expenditure incurred on Deposit Works in excess of Deposit received, etc., pending recovery or transfer to

some other final head. As on 31st March 2020, the outstanding balance on this in respect of the following **18 Divisions** worked out to **Rs.1.72 crore**.

Sl. No.	Name of Division	Balance (Rs)
1	Buildings Division, Kollam	3487376
2	Buildings Division, Pathanamthitta	979914
3	Buildings Division, Palakkad	654696
4	Buildings Division, Kozhikode	6811876
5	Buildings Division, Thalassery	2500949
6	Buildings Division, Kasaragod	635569
7	Minor Irrigation Division, Kozhikode	130266
8	Minor Irrigation Division, Kannur	100992
9	Minor Irrigation Division, Sulthanbathery	37077
10	Minor Irrigation Division, Kasaragod	72587
11	Minor Irrigation Division, Kollam	114529
12	Minor Irrigation Division, Kottayam	231582
13	PVIP Division, Perumbavoor	13448
14	Irrigation Division, Alappuzha	889885
15	Irrigation Division, Malappuram	1902
16	Irrigation Division, Kozhikode	15563
17	KPIP Division, No I Kanjirapuzha	1648
18	Roads Division, Alappuzha	534319
	TOTAL	17214178

Non-adjustment of these balances resulted in the Works Accounts 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 schedule of MWA is either due or the balance is Nil.

C) Cash Settlement Suspense Account (CSSA)

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

The balance under this Head as on 31-03-2020 is **20.03** crores. The amounts outstanding for settlement pertains to the following **three abolished Divisions**.

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

As all the possibilities for clearance of the balance under the Suspense Head have been exhausted, concurrence for write-off of the amount of Rs.20.03 crores has been obtained.

REMITTANCES

The Head '**Public Works Remittances**' is intended for transaction of PW Officers with Treasury and other Officers of Civil Department within the same circle of account. Debits and Credits under this Head are cleared either by Receipt or Payment in Cash or by Book Adjustment under relevant Service or Revenue Heads of Account. Ordinarily there should be no balance under the head when the accounts for the year are closed, except the amounts of cheques drawn up to 31st March remaining un-encashed by that date and cash remittances in transit on that date. *The Remittance Heads operated in PW Divisions are*

- A) Remittances into Treasuries
- B) Cheques
- C) IAPWD

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

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

As on 31 March 2020, a sum of **Rs. 14,37,295 (Dr)** and **Rs. 1,81,12,211 (Cr)** were outstanding in respect of amounts remitted into Treasuries. The year wise breakup is given below.

Year	Debit	Credit
	Rupees	Rupees
Up to 2015-2016	1437295	18014629
2016-2017		73962
2017-2018		14720
2018-2019		5500
2019-2020		3400
TOTAL	1437295	18112211
<i>Net Balance(31.3.2020)</i>		<i>(-16674916)</i>

Urgent action is to be taken to investigate and clear the outstanding items by giving top priority.

B) Cheques (8782-102-98)

This Head is operated to watch whether cheques drawn by the Divisional Officers are paid at the Treasury. The outstanding balance of cheque issued by Division works out to **Rs.2,14,53,425 (Cr)** where as cheques encashed at the Treasury, but could not be adjusted against the Division in this Office works out to **Rs.1,21,01,513.33 (Dr)** as on 31.03.2020. The year wise breakup is given below:

Year	Credit (Rs)	Debit (Rs)
Up to 2015-2016	21454250	12050287.33
2016-2017	0	51226.00
2017-2018	0	0
2018-2019	0	0
2019-2020	(-825)	0
TOTAL	21453425	12101513.33
<i>Net Balance (31.3.2020)</i>		<i>9351911.67</i>

The position is to be examined and reported, as otherwise the correct booking of expenditure covered by these cheques cannot be ensured.

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

Amount of **Rs.720,04,28,711.33 (Dr)** and **Rs.56,58,05,714.45 (Cr)** were outstanding under this head as detailed below.

Year	Debit (Rs)	Credit(Rs)
Up to 2015-2016	7196510403.33	563403120.45
2016-2017	3918308.00	2326179.00
2017-2018	0.00	-71108.00
2018-2019	0.00	4150.00
2019-2020	0	143373.00
TOTAL	7200428711.33	565805714.45
<i>Net Balance (31.3.2020)</i>		<i>6634622996.88</i>

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

D) Bill Discounting System (8782-00-102-96)

The Bill Discounting System 2.0, primarily intended to avoid delay in settlement of bills to contractors came in to effect from 01.04.2017. While payment is made by a bill drawn at District Treasury Trivandrum by a Secretary/Deputy Secretary, under **8782-102-96-01**, the Suspense head is cleared by transfer credit of the amount from the bills drawn by various PW/Irrigation Divisions at the Treasuries concerned. As on 31-03-2020, a net balance of **Rs.29,60,83,422/-** pertaining to the period from 2017-18 onwards remains to be adjusted. Payments and transfer credits made up to 31.03.2020 are shown in the table below:-

YEAR	Debit(Rs.)	Credit (Rs)
2017-18	16012542630	15876959792
2018-19	11043668348	10752492849
2019-20	11126987258	11257662173
TOTAL	38183198236	37887114814
<i>Net Balance 31-03-2020</i>		<i>296083422</i>

2. OTHER OUTSTANDING ISSUES

A) Shortage of fund under Central Road Fund

(i) The Government of India has earmarked the additional Revenue derived from the enhanced duties on motor spirit for credit to Central Road Fund from which grant allocations are made to State Government to meet expenditure on the special schemes of Road Development. NH Divisions of the State executed the works under the scheme. As on 31.03.2020 expenditure to the tune of **Rs.313.87 Crore** remains unadjusted due to shortage of fund. Necessary steps are to be initiated for obtaining sufficient fund from the Ministry.

(ii) Expenditure has been incurred in excess of the sanctioned estimate, without obtaining sanction from MORTH, in respect of the following CRF Works -

Sl. No.	Job. No.	Scheme	Estimate Rs. In lakhs	Expn. Limit In Rs.	TOTAL In Rs.	Expn. not regularized in Rs.
1	CRF-01-KL-2001	Improvement of riding quality of Cochin City from Edappally to Thevara Portion Thoppumpady-Aroor Portion	507	55770000	56959983	1189983
2	CRF-16-KL-2004	Improvement to Chavakkad-Guruvayur-Choondal Road Providing 50mm BM and 25 mm AC in TCR Dist.	231	25410000	26092564	682564
3	CRF-15-KL-2004	Improvement to Tirur-Malappuram MD Road 0/00 to KM 12/345 in MPM Dist.	390	42900000	43281699	381699
4	CRF-19-KL-2005	Strengthening of weak pavement from Kilmanoor-Alangad-Kadakkavur-Varkala Road in TVM Dist.	892.67	98193700	120534690	22340990
5	CRF-25-KL-2005	Thripunithura-Poothura Road in EKM Dist.	427	46970000	47074912	104912
6	CRF-35-KL-2007	Improvement of Riding quality of SH 52 Palakkad-Pollachi Road from KM 5/00 to 29/992	928	102080000	112447415	10367415
7	CRF42-KL-2008	Improvements of Alapuzha-Kuravilangadu Road from Thaneermukkam to Kuruvilangadu ch23/00 to 45/800	1316.14	144775400	278958372	134182972

8	CRF-66-KL2009	Improvement to Vazhakode-Palazhi in Thrissur	1015.14	111665400	123113155	11447755
9	CRF-78-KL-2011	Construction of new bridge across T.S. canal parallel to the existing iron bridge at Kollam Town, Kollam.	784.5	86295000	129599736	43304736
10	CRF82-KL2011 (ALPY)	Improvements to Thrikkunnapuzha-Mavelikkara via Nangiyarkulangara 0/000 to 15/300.	1084.34	77220000	104305617	27085617
11	CRF-101-KL-2013	Improvements to Udiyankulangara-Plammottukkada-Charottukonam-Chenkavila and Plammoottukkada-Idichakkaplamoodu on NH 47	1200	132000000	146186965	14186965
TOTAL						265275608

This office has been repeatedly reminding the Chief Controlling Officer to set right the transactions, for which no action has been initiated by him.

B) List of incomplete/abandoned capital works

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

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

I. INTRODUCTORY

From 1.4.2016 onwards the entire accounting of Forest Departments was changed from Cheque System to the Treasury Bill Systems as in other Departments of the Government and the process of furnishing Compiled Accounts to the Accountant General was stopped completely. Subsequently, all Receipts and Expenditure in respect of these Departments were routed through the Treasuries spread across the state and the related documents were sent to the respective Branch Offices of the Accountant General to validate data compiled by Treasuries.

II. ORGANISATION OF THE DEPARTMENT

The Head of the Forest Department is the Principal Chief Conservator of Forests (Administration) who exercises overall control on the Department. There are 100 Divisions under the control of the following Forest Officers.

Principal Chief Conservator of Forests	1
Addl. Principal Chief Conservator of Forests	4
Chief Conservator of Forests	8
Conservator of Forests	2
No. of Divisional/Other Forest Officers	85
Total	100

III. Delay in adjustment of balance under Suspense and Remittance heads

1. Remittance into Treasury (8782-00-103-99)

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

This is an alarming situation by which possibility of malpractice like short remittances cannot be ruled out.

As on 31st March 2020, a sum of Rs. 47,45,66,237.77 (Dr) and Rs.5,34,19,052.58 (Cr) was outstanding in respect of amounts remitted into Treasuries. The year wise breakup is as follows:

Year	Debit	Credit
Upto2016-2017	474397644.77	53419052.58
2017-2018	93.00	0.00
2018-2019	168500.00	0.00
2019-2020	0.00	0.00
TOTAL	474566237.77	53419052.58

Urgent action needs to be taken to investigate and clear the outstanding Items, by giving top priority.

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

This Head is operated to watch whether cheques drawn by the Divisional Officers are paid at Treasury. There is no outstanding balance in respect of cheques from 01/2020 onwards. All the balances outstanding against cheques have been cleared.

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

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

An amount of **Rs.0.13 lakh (Debit)** and amount of **Rs.0.04 lakh (Credit)** were outstanding as on **31.3.2020** under this Head. The year wise break up of outstanding items under TBFO is given below:

Year	Debit	Credit
Upto2016-2017	13030.43	4480.00
2017-2018	Nil	Nil
2018-2019	Nil	Nil
2019-2020	Nil	Nil
TOTAL	13030.43	4480.00

The Divisional Officers have to follow the codal provisions strictly and take necessary action to clear the outstanding balances.

PART-III**Defects / irregularities noticed during local inspection of Treasuries by Accountant General (A&E) in the year 2019-20****3.1 Introduction**

1) In the Financial Year **2019-20**, **23** District Treasuries, **111** Sub Treasuries, **12** Stamp Depots and the Directorate of Treasuries were inspected by the Office of the Accountant General (A&E), Thiruvananthapuram. The institutions inspected are shown in **Annexure IX**.

2) As on 31st March 2020, **281** Inspection Reports containing **780** Paras are 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 2020** are shown in **Annexure X**.

3.2 Conduct of Departmental Inspection during the year 2019-20

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

(2) The District Treasury Officers should conduct the inspection of all the Sub Treasuries under their control in the District at least once in a year without notice as per the provisions in **Rule 64 of KTC Vol.I**. Annual inspection of **49** Sub Treasuries under **9** District Treasuries has not been conducted during the review year 2019-20.

(3) **Rule 61(i) and (ii) of KTC Vol.I** stipulates that the District Treasury Officer should conduct surprise verification of the cash balance of the Sub Treasuries. **Rule 92(a) (iv) of KTC Vol.I**, prescribes that at the close of each month the Treasury Officer is required to physically verify the cash balance in the cash book and record a certificate to the effect with dated signature. During the review year 2019-20, it has been noticed that surprise verification of cash has not been conducted in **36** Sub Treasuries by **7** District Treasury Officers.

The inspection of Treasuries as prescribed in the Kerala Treasury Code is to be strictly carried out as the Treasury plays an important role in the Financial Management of the State Government. Details of non observance of the above Codal provisions are shown in **Annexures XI (A) and (B)** respectively.

3.3 Pension Payment in Treasuries

Excess payment of Service Pension/Family Pension/UGC Pension/Family Pension, irregular payment of Festival Allowance and Medical Allowance to Pensioners/Family Pensioners, excess payment of other State Pension/ Pension after Re-employment/MLA Pension/Part Time Contingent Pension/Family Pension, excess payment of Dearness Relief on revised Pension/Family Pension have been noticed by the Treasury Inspection Parties in the year 2019-20 amounting to **Rs.90,82,467/- in 277 Treasuries** as detailed in **Annexure XII**. Details of such cases are furnished below-

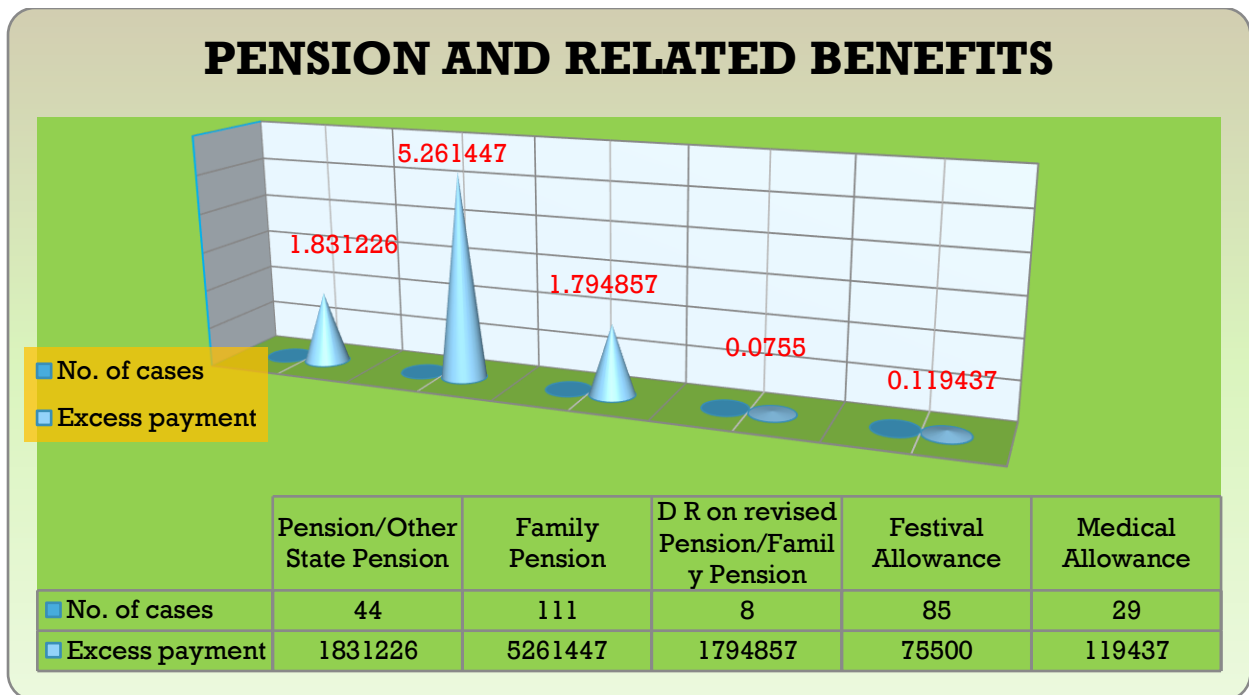


Fig.6 Excess payment of pension and related benefits

3.3.1 Excess Payment of Pension

1) As per G O (P) 110/2017/Fin dated 23-08-2017, Pension in respect of those who retired / expired prior to 01-07-2014 shall be revised, by adding the existing Basic Pension, Fitment benefit at 18 % of the existing basic pension and 80% of existing Basic Pension. The amount so arrived will be regarded as consolidated pension with effect from 01-07-2014. In the calculation of consolidated pension in respect of those who retired/expired prior to 01-07-2014, errors have been noticed on account of which excess payment of pension has occurred.

2) In the case of employees who retired from service on or after 01-07-2014 and whose average emoluments spread over pre and post revised periods and have the eligibility of full pension and if the pension calculated at the time of retirement is less than 50% of the revised scale of pay from which the Government servant retired, 50% of the minimum of the revised scale of pay (Minimum Assured Pension) will be ensured. For those who are not eligible for full pension, the proportion of full pension based on the length of qualifying service shall be ensured. In the case of employees who retain pre-revised scale and retire/expire while in service on or after 01-07-2014, Pension, DCRG and Family Pension, as the case may be, shall be

calculated in terms of these orders. Emoluments for the calculation of Pensionary benefits in such cases will comprise of the basic pay in the pre revised scale, plus admissible DA. Instead, they were given Minimum Assured Pension which resulted in excess payment.

Similarly, it was also noticed during the reporting year 2019-20 that payment of Pension has been made in several Treasuries even after the death of the pensioner.

Instances of such excess payment of Pension have been noticed in **44** cases of **23** Treasuries amounting to **Rs.18,31,226/-**. **Details are furnished in Annexure XII 1.**

3(a) Consequent on commutation, Reduced Pension is to be effected from the **first of the month** following the month of payment of commuted value as per **Para 5 of GO(P) No.524/2007/Fin. dated 26/10/2007**. 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.

(b) As per **Rule 6A under Appendix X of KSR Part III**, the commuted portion of pension shall be restored from the first of the month following the month in which a period of **Twelve years elapses from the Date of Commutation**, i.e. the date of reduction in pension after commutation in cases where commutation is done at 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.

(c) At the same time it was noticed in **106** cases pertaining to **26** Treasuries, **Restoration has not been effected on the stipulated date**. Details are shown in **Annexure XII 2.**

3.3.2 Excess payment of Family Pension and DR on Pension/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 **62 years** whichever is earlier. During the review year, it was noticed that in several cases, Family Pension at the higher rate and corresponding Dearness Relief was paid beyond the admissible

period of seven years. Due to the non-adherence of the Rule provisions, Family Pension have been paid in excess in **111**cases amounting to **Rs.52,61,447/-** in **51** Treasuries in the year.

Dearness Relief for an amount of **Rs.17,94,857/-** has been paid in excess in **8** cases by **7** Treasuries. Details of the above cases are shown in **Annexures XII 3(A) and (B)** respectively.

3.3.3 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 Pension. Several instances of both Medical Allowance and Festival Allowance were found being paid with both Service Pension and Family Pension. A total of **85** cases were noticed in the review year where **Festival Allowance** amounting to **Rs.75,500/-** was paid in excess. Similarly, **Medical Allowance** has been paid in excess in respect of **29** cases amounting to **Rs.1,19,437/-** in the year. Details are shown in **Annexures XII 4(A) and (B)** respectively.

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

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

1) Son/daughter below 25 years:-

Non employment certificate/non-marriage Certificate

2) Unmarried daughter above 25 years:-

Certificate from the Revenue authorities concerned every year to prove that she remains unmarried along with an affidavit duly certified by the Notary Public of the locality to that effect.

3) Physically handicapped son:-

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

4) Widower:- Non-marriage certificate

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

But payment of Family Pension/Medical Allowance is seen made without the receipt of above Certificates in 34 Treasuries in 102 cases as detailed in Annexure XII 5.

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

The minimum Basic Pension/Family Pension has been calculated at Rs.8,500/- per month and the maximum Pension will be Rs.60,000/-(50% of the maximum of the highest scale of pay under State Government i.e.1,20,000/-) as per GO(P) No.9/2016/Fin. dated 20-01-2016. The maximum Family Pension (normal rate) will be Rs.36000/-(i.e. 30 % of Rs.1,20,000/- maximum of the highest scale of pay under State Government). During the inspection of Treasuries in the year 2019-20, 58 such cases of short payment of Pension/Family Pension/non payment of arrears of revision of Pension were found in 20 Treasuries. Similarly, 1170 cases of Pension/Family Pension have not been revised in 69 Treasuries. Details are given in Annexures XII 6(A) and (B) respectively.

3.4 Non mustering of Pensioners/Family Pensioners

Rule 280 (a) of KTC Volume.I stipulates that every Treasury Officer is to conduct mustering of pensioners annually in the case of Pensioners/Family Pensioners/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 27 Treasuries in 441 cases which has relatively come down compared to that in the previous years i.e. in 2017-18 and 2018-19 which shows 5646 cases in 106 Treasuries and 83 Treasuries in 13769 cases respectively. Graphical

presentation of depletion in both the number of non mustered cases and the number of Treasuries when compared to the previous years is given below. Details are given in **Annexure XIII**.

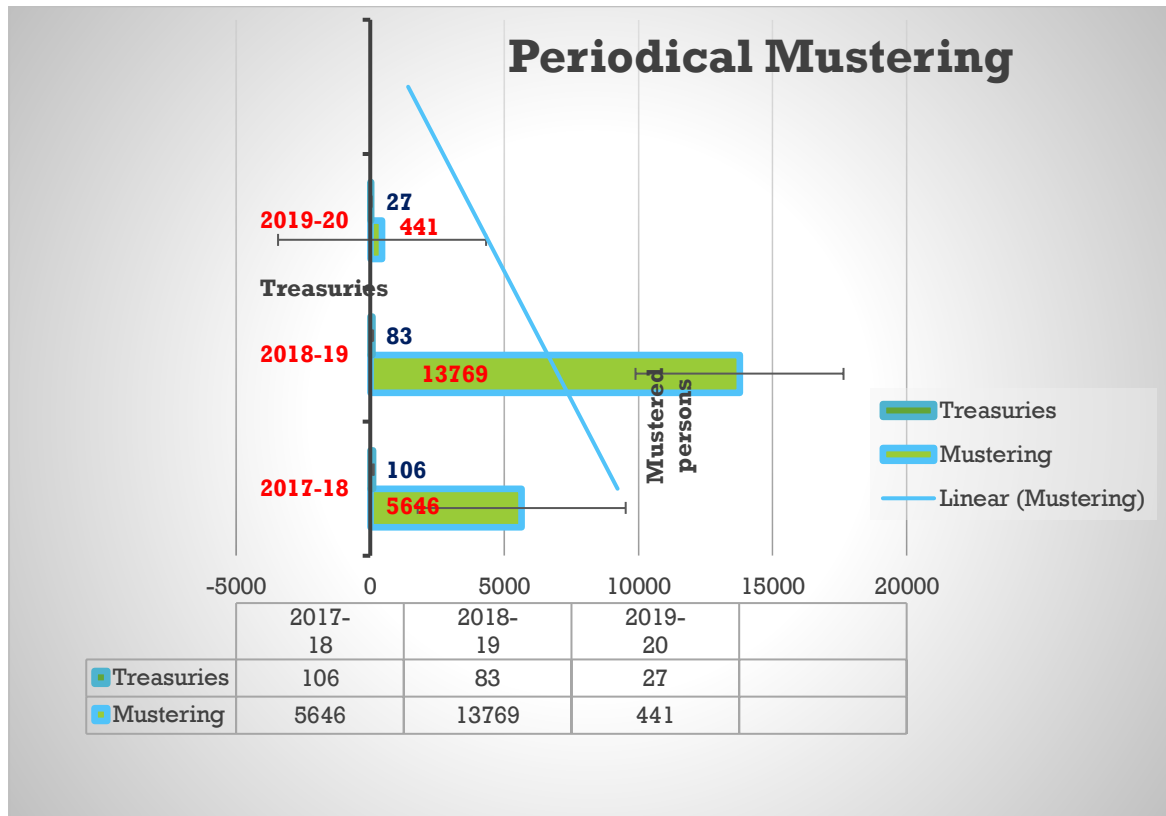


Fig.7 Periodical Mustering

3.5 Retention of excess cash balance

Rule 309 of Kerala Treasury Code Vol.I prescribes that every year in the **month of January**, the Government shall fix the maximum normal cash balance that can be retained in each District Treasury, for the next financial year. The total treasury cash balance in the District should never exceed this amount except in exceptional circumstances. When the Government considers it necessary, they may fix a higher figure as the maximum normal balance for a District for the months of the year when the transactions are heavy. The maximum normal balances so fixed are communicated to the respective District Treasury Officers. The District Treasury Officer should in turn fix the maximum normal balance for retention by each Sub Treasury which does

not transact its cash business through the Bank. The actual cash balance in a District/Sub Treasury should ordinarily be kept much below the normal maximum balance fixed for it, so that Government's credit balance with the RBI may be as large as possible. Also, excess retention of cash balance in Treasuries may cause loss of revenue to the State, by way of loss of interest on investment, payment of interest on Ways and Means Advances etc. In spite of this, excess retention of cash balance was noticed in **53** Treasuries during the year **2019-20**. Details of retention of excess cash balance are given in **Annexure XIV**.

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

In Banking Treasury, Pension and Savings Banks transactions are paid through Treasury counter by drawing money from Bank by debiting the **Suspense Head 8658-00-102-96-09**. The total amount so paid is debited to **Major Head 2071** by giving a contra credit entry to **Suspense Head 8658-00-102-96-09**. The **Suspense Head 8658-00-102-96-09** generally shows the same figure on both **Receipt and Payment** Heads. During the inspection of Treasuries in the reporting year 2019-20, it is noticed in **15** Treasuries that, the debit figure appeared under the above Head of Account does not tally with the credit figure booked against that Head as detailed in **Annexure XV**.

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

Article 99 of KFC Vol.I, stipulates that advances drawn by Drawing and Disbursing Officers 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 TIS software, **289 Advances** for an amount of **Rs.128,03,77,253/-** drawn by **131 DDOs** are yet to be finally settled and are pending for a long period of more than **five** years. The details are given in **Annexure XVI**.

3.8 Unoperated 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 Un-operated Accounts. The balance in such accounts should be transferred to Revenue Deposit. During the inspection year under review, an amount of **Rs.1,46,74,194/-** was seen lying under **1069 SB accounts** which were not operated for **five years** and more, in **48 Treasuries** without effecting the transfer to Revenue Deposit. Details are given in **Annexure XVII**.

3.9 Idling of Government Money

The **Government vide Circular No.89/93/Fin. dated 14-12-1993** have issued necessary instructions regarding the closure of accounts that are actually not necessary and the transfer of balances available therein to the respective Head of Account (General Revenue of the State) after consulting the concerned Department. The Government have directed all Controlling Officers to conduct review of similar Savings Bank Accounts and transfer the balances outstanding to Government Account vide **Circular No. 12/2011/Fin. dated 10-02-2011**. Parking of funds amounting to **Rs.4,41,78,545/-** by **12 Drawing and Disbursing Officers** under **6 Treasuries** have been noticed in the year under review. Details are given in **Annexure XVIII**.

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

Section 194 A (3) of IT Act 1961 stipulates that 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 2019-20, **1829** cases of non deduction of Income Tax relating to **SB/PTSB Accounts** was noticed in **58 Treasuries** and **152** such cases relating to **Fixed Deposits** for an amount of **Rs.2,82,82,596/-** noticed in **39 Treasuries**. Details are given in **Annexure XIX(A) and XIX (B)** respectively.

3.11 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 @ **1/12th** 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 **285** cases by **49** Treasuries. Details are shown in **Annexure XX**.

3.12 Defects noticed in Fixed Deposit Accounts/ PTSB Accounts

1) Fixed Deposit Accounts have to be either closed or renewed on maturity. But during the inspection of Treasuries in the reporting year, it is noticed that even after the expiry of maturity period, the accounts were neither closed nor renewed. There are **62** such cases in **17** Treasuries.

2) Similarly, necessary details of the Depositors were not available in **9** Fixed Deposit Pass Books in **2** Treasuries.

3) Certain PTSB Accounts were seen lying idle with balance at credit but without any transactions for a long period with continuous crediting of amount into the PTSB Account. Such instances were noticed in **94** cases in **25** Treasuries. The details are given in **Annexures XXI (A), XXI(B) & XXI(C)** respectively.

3.13 Non-verification of Safe Custody Articles

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

Article 293 of KFC Vol.I envisages that the articles deposited in the Treasury for safe custody should be verified once in a year by the Officer who deposited them. It was observed that in **6** Treasuries in **43** cases, periodical verification of Safe Custody Articles as prescribed in the Codes have not been carried out. Details are given in **Annexure XXII**.

3.14 Irregularities noticed in Personal Deposit Accounts

1) Under the provisions of **Article 282 of KFC VOL.I**, any PD account remaining un-operated for **more than three years** consecutively should be closed after obtaining the orders of the Government for closing, if those accounts are no longer required by the Administrator. The Government have issued necessary instructions vide

GO(P) No.229/2005/Fin. dated 18-05-2005 for the closure of un-operated PD Accounts. As per Para 3 of the said Government Order, the Treasury Officers/Administrators (Deposit holders) shall report to the Accountant General, the details of Head of Account/source from which the funds were deposited to the PD Account, in order to transfer credit the balances in the respective PD Account to the Government Account. In 14 Treasuries 41 such PD Accounts were noticed remaining un-operated and an amount of Rs.3,22,94,996/- in total is parked in the Accounts without any action.

2) Every year, a consolidated Annual Closing Balance Certificate in respect of PD accounts of all categories and consolidated list of lapsed deposits and outstanding items should be prepared by the District Treasury Officer and sent to the Accountant General (A&E). During the inspection, it is found that 4 District Treasuries have not strictly adhered to the above Rule.

3) As prescribed under Art 110 and Art 111 of Kerala Account Code (KAC) Vol.II, the District Treasury Officer should at the close of every month, prepare a consolidated Plus and Minus Memo in respect of PD Accounts under all categories and sent to the Accountant General. It is noticed during the inspection in the year 2019-20 that the said rule is not strictly followed by 5 Treasuries.

Details of Treasuries where such omissions noticed are given in Annexures XXIII(A), XXIII(B) & XXIII(C).

3.15.1 Misclassification in Accounts

a. Misclassification of Recoveries of Overpayment

Misclassification of “Recoveries of Overpayment (ROP)” pertaining to previous years is noticed in certain Heads of Accounts. The ROP made during the same financial year should be recorded under ROP of the concerned Service Head. But ROP pertaining to previous year(s) is to be recorded under the distinct Minor Head ‘911-Deduct recoveries of overpayments’ below the concerned Major/Sub Major Heads in the Accounts.

In the year 2019-20, chalan receipts pertaining to previous years were recorded under incorrect heads of account instead of the minor head ‘911-Deduct Recoveries’ in 3 Treasuries totaling to an amount of Rs.3,78,843/-. Such misclassifications would

affect the accuracy of the Annual Accounts. Details of such misclassifications noticed are furnished in **Annexure XXIV**.

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

During the inspection year 2019-20, it was noticed that in **District Treasury, Thiruvananthapuram, Interest on Pension was misclassified under Pension head in 10 cases** which resulted in wrong depiction of Expenditure in Accounts.

3.15.2 Operation of unauthorised Heads of Account

As per the detailed estimates of Receipts and Disbursement under Debt head, Central Pension is to be accounted under the authorised Detailed Head below **8658-00-101-99 (01) All India Service Pensioners (02) other Officers**. Since the **Detailed Head (00)** is not an authorised head, there should not be any figure booked under this head.

On verification of Cash Account for 08/2018 and List of Payments (LOP) for 12/2018, it was noticed that the following figures have been booked under **8658-00-101-99-00** in **District Treasury, Kannur** in the year 2019-20, thus violating the Accounting principles.

Month of Account	Booked Figure
08/2018 (Cash Account)	15,000
12/2018 (List of Payments)	20,592

Similarly, the Treasury Officers are not authorised to operate certain Heads of Accounts in Monthly Accounts like **0005-00-901-00-00-00-00-N V**. This Head of Account is to be operated by the Accountant General only, for adjusting Goods and Service Tax transactions. The Accountant General is the sole authority to operate the above Head of Account. However, the District Treasury, Thiruvananthapuram has

operated the above Head of Account for booking their transaction during the review year 2019-20. Details are furnished below.

IR No	Name of Treasury	Remarks
4717	ST Medical College Thiruvananthapuram	Operated 0005-00-901-00-00-00-00-N-V for booking transaction during 2019-20. This H/A has to be operated by AG only for adjusting GST transactions.

3.16 Stock cum Issue Register of Savings Bank Cheque Book

(a) **Rule 62 of Treasury Savings Bank (TSB) Rules** stipulates that the Treasury Officer should conduct physical verification of cheque books once in a month and record the result of verification in the Stock Register. This procedure was not seen observed in some Treasuries.

(b) In certain other cases, the signature of the recipients of the cheque books was not seen obtained.

(c) The Cheque Book should be issued to the Depositors in chronological order. In some treasuries, it is issued in random method.

Details of 32 Treasuries where above mentioned lapses were noticed in the review year 2019-20 are shown in **Annexure XXV**.

3.17 Unadjusted Tour Advance

As per **Article 53(e) of Kerala Financial Code (KFC) Vol.I**, the travelling allowance claims should be preferred within a month of the due date. Controlling Officers may pass for payment travelling allowance claims presented more than a month after the due date, only if there is sufficient justification for the delay. The Travelling Allowance drawn in advance under the rules will be held under objection pending the submission of the final travelling allowance bill. In such cases, if the final Travelling Allowance Bill is not preferred within **three months of the due date**, the advance drawn should be recovered in lump from the next pay bill of the Officer

concerned with **12.5% penal interest (18% with effect from 10/07/2012)** and settled finally. On verification, the deficiency in adjusting Tour Advances for an amount of **Rs. 15,000/-** in total was noticed in **3** cases under **2** Treasuries. Details are given in **Annexure XXVI**.

3.18 Uncashed Pay Order Cheques

On verification of TIS local reports, it was observed that some of the Pay order Cheques issued earlier still remain unpaid even after a lapse of several years. In this connection, it may be noted that the validity of a **Pay Order Cheque (POC)** issued is **Three months from the Date of Issue**. It was noticed during the inspection in the year 2019-20 that there are **12 Pay Order Cheques** issued by **3 Treasuries** remaining unpaid for so many years after the expiry of the validity period. Details are furnished in **Annexure XXVII**.

3.19 Short subscription to State Life Insurance

As per **GO(P) No.104/2012/Fin dated 09-02-2012**, the rates of subscription towards State Life Insurance has been revised. Short deduction of SLI subscription was noticed in **32** cases in **21** Treasuries. Details are given in **Annexure XXVIII**.

3.20 Irregularities in maintenance of Stamp Account

1) **Rule 34 of Kerala Manufacture and Sale of Stamps Rules, 1960** stipulates that the Treasury Officer should forward to the Accountant General, a stock account showing the Opening Balance of the financial year in which the report is due, Receipt, Sales and other issues during the respective year and the Closing Balance under each type of stamp with a Certificate that the Stock has been physically verified before 1st of August every year. The Closing Balance shown should agree with the Plus and Minus Memorandum of March of the respective Financial Year. During the review year 2019-20, it was found that this procedure had not been followed by **8 Stamp Depots**. Details are given in **Annexure XXIX**.

2) The stock of Stamps of all categories as per Stock Registers maintained in the Treasury should agree with the balance as per Stamp Stock View in **Central Record Keeping Agency (CRA)**. On verification of Stock of Stamps in **37 Treasuries**,

difference is seen in the balance of stamps as per stock registers and stamp stock view in CRA during the review year 2019-20. Details are given in **Annexure XXX**.

3.21 Nalvazhi Registers

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

On verification of Nalvazhi Registers made available at the time of inspection, the said procedure was not seen followed in **20** cases in **9** Treasuries. Details of Treasuries are given in **Annexure XXXI**.

3.22 Discrepancies in regulation of pay/irregular sanction of Personal Pay/CCA

Erroneous fixation of pay/payment of CCA/Personal Pay etc. were noticed in **28** cases in respect of **20** Treasuries. Details of such cases are shown in **Annexure XXXII**.

3.23 Non-payment of Gratuity/Revalidation of time barred DCRG authorisation

As per **GO (P) 26/2002/Fin dated 4th May, 2002**, the validity period of authorization of Death cum Retirement Gratuity expires after 36 months (**i.e. 3 years**) from the **Date of issue of the Order**. Thereafter the said authorization has to be revalidated by the Accountant General and payment effected. During the review year 2019-20, in **12** cases of **4** Treasuries, neither the gratuity payment has been made nor the authorizations forwarded to the Accountant General for revalidation after the expiry of validity period. Details are furnished in **Annexure XXXIII**.

3.24 Discrepancies noticed in the Service Books maintained in Treasuries

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

- 1) Increment sanctioned where probation has not been declared.
- 2) Reckoning of non Qualifying Service/Part Time Service for weightage while revising pay.

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

Details of **58** Treasuries where the above deficiencies were noticed are given in **Annexure XXXIV**.

PART IV**IT CONTROLS AND IT SECURITY
OF THE
TREASURY DEPARTMENT**

Consequent on the implementation of IFMS, a check on the various IT controls and IT security of the Treasury Department has been undertaken in the Directorate of Treasuries, Thiruvananthapuram in March 2020. The remarks of the review are detailed below:-

Information Security System Audit

Information Security (IS) Policy Manual is now available in the Department of Treasuries. This is a vital document in the IFMS scenario to ensure that the Treasury Department is adhering strictly to the prescribed policies and procedures in all their transactions.

Physical Security

In the Directorate of Treasuries, soft copy of the Stock Register is available whereas in some Treasuries, the same is maintained in physical form without any specific format. During inspection, it was noticed that Labeling of Physical Assets have been now made in the Directorate of Treasuries. Clean Desktop Policy and Mechanism to prevent unauthorized access to the IT System or related components by way of **2 Stage Authentication** using User ID, Password and VPN combination is also available.

Network Security

Regarding the Network Security system available, Cat-6 type of LAN Cables are used as per the standards used for Networking. **Network Administrator and Internet Protocol (IP) Policies** are also available. The Internet Protocol Policies of the System are seen mapped to the schematic standards and policies adopted by the WAN. Network switches and racks were seen placed at a definite height. The Network Ports are also labeled indicating the switch ports from which the cables are originating..

Application Security

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

Information Security Governance

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

Personal Information Processing / Storage Equipment

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

Computing Environment

It is noticed that all work stations hardware and associated peripheral equipment are marked with a unique asset identification code. Hence identification of the asset has now become more convenient and as the asset identification code follows a defined naming convention it enables a unique and appropriate way to identify the asset. **USB Ports** are all deactivated in all Desktops/Laptops used by the Treasury officials so as to prevent use of Pen-drives, external Disk Drives etc. Prior approval of the Treasury Officer are obtained for using CD-R drives. Unauthorized connections to the Internet are not available using external or inbuilt modems, broadband connections, data card etc. Inbuilt modems in Desktops/Laptops are also disabled.

General guidelines on computer virus control

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

Compliance

Operating System and Database are the two commercial software used in the Treasury. **Ubuntu 16.4 and Windows 7,8,10** are the Operating Systems used in the Desktops/Laptops

whereas **Redhat 6.5** is the OS used in Servers. The above commercial software acquired is used in accordance with licensing agreement. Licenses inventory or audit of licenses in electronic and paper repository is available. Other than the OS, **DB2 10.5** is the proprietary software installed in the Treasury Directorate. License key is available for this proprietary software also and evidence of procurement is maintained for license key obtained from other sources. These licensed software are regularly updated on a real-time measure. No unlicensed software, shareware (beyond its period of free use), public domain software or pirated software is used in Treasuries.

Backup and Recovery

Backup is done in both manual and automatic way and the backup technique used is **DB2 HADR**. Backup server is available as part of near DR. In the year 2019-20, the Treasury has not faced any down time due to non availability of backup. **Disaster Recovery (DR)** policy is defined for Treasury and the near DR is located at State Data Centre-2 at Technopark, Thiruvananthapuram. Far DR is located at National Data Centre at Delhi. The role and responsibility for taking backup of all data that is stored within the new system has been assigned in accordance with the backup policy. Required backup solution for regular/scheduled backups has been implemented. DR drill conducted to ensure the consistency of the backup data.

System Security

As part of System security, access control procedures have been framed and followed and the requirement to secure the entire IFMS system physically and logically has been considered. Periodic monitoring of user rights have been initiated so as to restrict the users from overriding the system controls as per their requirement. External users are not given access to the system. The implementation of **Lightweight Directory Access Protocol (LDAP)** to secure the access for Internal Users is in progress. Appropriate authentication services are also available. Every component of the IFMS system including the Computers, Printers, Users, Application and other peripheral equipment has been identified within the Directory Server and the access is governed by policies in one of the Application namely **Integrated Account Management System (IAMS)**. Access is seen restricted to users according to their requirement to read, write or execute data or software on the basis of the desired role. It allows controlling actions and access to resources of all users including privileged accounts such as root/administrator. Adequate care is seen taken to ensure that there is no mechanism available

to delete data or information and all activities of deletion lead the data to be moved to a secondary place earmarked for storing deleted data. A single sign on into the entire IFMS system is not implemented like one identity is used to login into a PC and the same used to work within the application, database and other software and hardware of the IFMS System. The entire IT System is governed by a single user management policy that is defined and deployed centrally using a centralized administration panel. As such a one-to-one relationship between user IDs and individuals are incorporated. Role of the System Administrator has been identified and performs password management functions including controlled password expirations, forced password change with optional graced logins. Minimum password length (eight characters), alphanumeric password standards, password logging history and user lockout from failed login attempts etc are available. When a Department employee or third party contract employee resigns or retires, either prior to the retirement or as soon as possible after retirement occurs, a mechanism to revoke the System access rights is seen made available in **Integrated Accounts Management System (IAMS)**. A time period of 90 days for reconciliation of all active user ID's to ensure removal of redundant/unauthorized user IDs is specified in Integrated Accounts Management System (IAMS). Another special feature is that provisions have been incorporated in Integrated Accounts Management System (IAMS) to log and report all access violation attempts (user and resource authentication). Access to mailing service is strictly controlled using an access control policy and access to chat services is also strictly prohibited within the IFMS System. Access to Internet control has been controlled by access control method and content filtering policies and procedures.

General guidelines on Patch Management

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

Data Protection

As part of the data protection, the passwords and other key data content are stored in encrypted form. Two stage authentication using User ID, Password and VPN combination is provided to ensure that data in any form is not copied on to any external media without authorization. Complete end point data protection is inbuilt in order to prohibit any type of data pilferage using unauthorized copying, storing and emailing.

Session Management

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

Database Security

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

Application Deployment

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

Audit Trails and Logs

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

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

Inspection Module

After the introduction of IFMS, all transactions of Treasury are performed through a set of new Software namely **Core-TIS, Core-TSB, PIMS, IAMS, BIMS, CRA** etc. The staff members of Treasury have been assigned separate user ID and password for login in to the system for carrying out their day to day transactions. The **Audit Module** for the inspection of records of the Treasury through system by Accountant General is being developed by National Informatics Centre. This Office has conveyed our requirements and provided necessary inputs to the National Informatics Centre for the development of Audit Module. Several meetings were held with National Informatics Centre and the Officers of Treasury Directorate to discuss the requirements of this Office in the Audit Module. The Director of Treasuries needs to provide necessary assistance to the National Informatics Centre team who are developing the Audit Module. Meanwhile, till the development of Audit Module, necessary action has to be taken to provide Username and Password to Treasury Inspection Parties in order to view the Treasury records and generate reports. This requirement has been projected over a long time but still not materialized. The Treasury Inspection parties can now access the Treasury Data for inspection purposes with the help of the Treasury staff. Hence, due attention has to be given to develop the Audit Module without any further delay and provide the Username and Password to Treasury Inspection Parties to access data for Inspection purposes. This has to be given **top priority**.

Other Issues

In order to ensure the smooth porting of Chalan data of PF Remittances, software modifications are necessary in e-Treasury portal (e-Payment gateway to Government Receipts) to capture all the essential values. This matter has already been taken up with IFMS team to ensure online porting of Chalan data of PF Remittances. Necessary steps is to be taken to expedite the process in this regard.

ANNEXURE I		
LIST OF BANKING TREASURIES AS ON 31-03-2020 <i>(Referred to in Para 1.2 of Part I)</i>		
SI No	TRY CODE	NAME OF TREASURY
1	101	District Treasury Thiruvananthapuram
2	102	Principal Sub Treasury Thiruvananthapuram
3	103	Additional Sub Treasury Thiruvananthapuram
4	104	Sub Treasury Vellayambalam
5	105	Sub Treasury Kazhakuttom
6	106	Sub Treasury Chirayinkil (Attingal)
7	107	Sub Treasury Varkala
8	108	Sub Treasury Kilimanoor
9	109	Sub Treasury Legislative Complex
10	110	Sub Treasury Kadakkavoor
11	111	Sub Treasury Secretariat
12	112	Sub Treasury Vikas Bhavan
13	113	Sub Treasury Medical College
14	114	Sub Treasury Engineering College
15	115	Sub Treasury Kudappanakkunnu
16	199	Pension Payment Sub Treasury Thiruvananthapuram
17	201	District Treasury Kattakkada
18	202	Sub Treasury Neyyattinkara
19	203	Sub Treasury Nedumangad
20	204	Sub Treasury Vizhinjam
21	205	Sub Treasury Parassala
22	206	Sub Treasury Vithura

23	207	Sub Treasury Malayinkil
24	208	Pension Payment Sub Treasury Neyyattinkara
25	209	Sub Treasury Vellanad
26	301	District Treasury Kollam
27	302	Sub Treasury Kollam
28	303	Sub Treasury Karunagappally
29	304	Sub Treasury Chathannur
30	305	Sub Treasury Kundara
31	306	Sub Treasury Paravur
32	307	Sub Treasury Chavara
33	399	Pension Payment Sub Treasury Kollam
34	401	District Treasury Kottarakkara
35	402	Sub Treasury Kottarakkara
36	403	Sub Treasury Sasthamcotta
37	404	Sub Treasury Punalur
38	405	Sub Treasury Pathanapuram
39	406	Sub Treasury Kadakkal
40	407	Sub Treasury Anchal
41	408	Sub Treasury Chadayamangalam
42	409	Sub Treasury Pooyappally
43	501	District Treasury Pathanamthitta
44	502	Sub Treasury Pathanamthitta
45	503	Sub Treasury Adoor
46	504	Sub Treasury Ranni
47	505	Sub Treasury Kozhenchery
48	506	Sub Treasury Pandalam
49	507	Sub Treasury Thiruvalla

50	508	Sub Treasury Mallappally
51	509	Sub Treasury Kumbanad
52	510	Sub Treasury Konni
53	511	Sub Treasury Ranni Perunad
54	601	District Treasury Alappuzha
55	602	Sub Treasury Alappuzha
56	603	Sub Treasury Ambalapuzha
57	604	Sub Treasury Mancompu
58	605	Sub Treasury Cherthala
59	606	Sub Treasury Kuthiathode
60	607	Sub Treasury Poochakkal
61	699	Pension Payment Sub Treasury Alappuzha
62	701	District Treasury Chengannur
63	702	Sub Treasury Chengannur
64	703	Sub Treasury Kayamkulam
65	704	Sub Treasury Mavelikkara
66	705	Sub Treasury Edathua
67	706	Sub Treasury Haripad
68	707	Sub Treasury Mannar
69	708	Sub Treasur Nooranad
70	709	Sub Treasury Muthukulam
71	801	District Treasury Kottayam
72	802	Sub Treasury Kottayam
73	803	Sub Treasury Ponkunnam
74	804	Sub Treasury Changanacherry
75	805	Sub Treasury Ettumanoor
76	806	Sub Treasury Karukachal

77	807	Sub Treasury Pampady
78	808	Sub Treasury Pallickathode
79	809	Sub Treasury Mundakayom
80	810	Sub Treasury Gandhinagar (Medical College)
81	811	Sub Treasury Erumeli
82	812	Sub Treasury Ayarkunnam
83	899	Pension Payment Sub Treasury Changanassery
84	901	District Treasury Pala
85	902	Sub Treasury Erattupetta
86	903	Sub Trtesury Meenachil
87	904	Sub Treasury Vaikom
88	905	Sub Treasury Kaduthuruthy
89	906	Sub Treasury Uzhavoor
90	907	Sub Treasury Kuruvilangad
91	1001	District Treasury Idukki
92	1002	Sub Treasury Peerumedu
93	1003	Sub Treasury Devikulam
94	1004	Sub Treasury Nedumkandom
95	1005	Sub Treasury Thodupuzha
96	1006	Sub Treasury Painavu
97	1007	Sub Treasury Rajakumari
98	1008	Sub Treasury Kattappana
99	1009	Sub Treasury Karimannoor
100	1010	Sub Treasury Adimali
101	1012	Sub Treasury Murikkasseri
102	1101	District Treasury Ernakulam
103	1102	Sub Treasury Ernakulam

104	1103	Sub Treasury North Paravur
105	1104	Sub Treasury Aluva
106	1105	Sub Treasury Mattancherry
107	1106	Sub Treasury Mulanthuruthy
108	1107	Sub Treasury Nayarambalam
109	1108	Sub Treasury Tripunithura
110	1109	Sub Treasury Angamali
111	1110	Addl Sub Treasury Ernakulam
112	1112	Sub Treasury Palluruthy
113	1113	Sub Treasury Kalamassery
114	1199	Pension Payment Sub Treasury Ernakulam
115	1201	District Treasury Muvattupuzha
116	1202	Sub Treasury Muvattupuzha
117	1203	Sub Treasury Piravom
118	1204	Sub Treasury Kallorkad
119	1205	Sub Treasury Kolenchery
120	1206	Sub Treasury Koothattukulam
121	1207	Sub Treasury Kunnathunad-Perumbavoor
122	1208	Sub Treasury Kothamangalam
123	1301	District Treasury Thrissur
124	1302	Sub Treasury Thrissur
125	1303	Additional Sub Treasury Thrissur
126	1305	Sub Treasury Thalappilly
127	1306	Sub Treasury Chavakkad
128	1309	Sub Treasury Kunnamkulam
129	1315	Sub Treasury Cherpu
130	1312	Sub Treasury Chelakkara

131	1314	Sub Treasury Manalur
132	1316	Sub Treasury Medical College Thrissur
133	1401	District Treasury Palakkad
134	1402	Sub Treasury Palakkad
135	1403	Sub Treasury Alathur
136	1404	Sub Treasury Chittur
137	1405	Sub Treasury Coyalmannam
138	1406	Sub Treasury Kollengode
139	1407	Sub Treasury Vadakkencherry
140	1501	District Treasury Malappuram
141	1502	Sub Treasury Manjeri
142	1503	Sub Treasury Perinthalmanna
143	1504	Sub Treasury Ponnani
144	1505	Sub Treasury Tirur
145	1506	Sub Treasury Tirurangadi
146	1507	Sub Treasury Nilambur
147	1508	Sub Treasury Valanchery
148	1509	Sub Treasury Areacode
149	1510	Sub Treasury Kondotty
150	1511	Sub Treasury Makkaraparamba
151	1512	Sub Treasury Changaramkulam
152	1513	Sub Treasury Karuvarakundu
153	1514	Sub Treasury Wandoor
154	1515	Sub Treasury Pulamantole
155	1517	Sub Treasury Kottakkal
156	1518	Sub Treasury Edavanna
157	1519	Sub Treasury Edakkara

158	1520	Sub Treasury Vengara
159	1601	District Treasury Kozhikode
160	1602	Addl Sub Treasury Kozhikode
161	1603	Sub Treasury Puthiyara
162	1604	Sub Treasury Koyilandy
163	1605	Sub Treasury Feroke
164	1606	Sub Treasury Perambra
165	1607	Sub Treasury Payyoli
166	1699	Pension Payment Sub Treasury Kozhikode
167	1701	District Treasury Thamarassery
168	1702	Sub Treasury Koduvally
169	1703	Sub Treasury Vadakara
170	1704	Sub Treasury Thottilpalam
171	1705	Sub Treasury Kallachi
172	1706	Sub Treasury Thiruvambady
173	1707	Sub Treasury Balussery
174	1708	Sub Treasury Mukkom
175	1709	Sub Treasury Koorachundu
176	1801	District Treasury Wayanad
177	1802	Sub Treasury Vythiri
178	1803	Sub Treasury Sulthan Bathery
179	1804	Sub Treasury Mananthavady
180	1805	Sub Treasury Pulpally
181	1806	Sub Treasury Dwaraka
182	1808	Sub Treasury Nadavayal
183	1901	District Treasury Kannur
184	1902	Sub Treasury Kannur

185	1903	Sub Treasury Thaliparumba
186	1904	Sub Treasury Payyannur
187	1905	Sub Treasury Sreekandapuram
188	1906	Sub Treasury Pazhayangadi
189	1907	Sub Treasury Chakkarakkallu
190	1908	Sub Treasury Kolacherry
191	1909	Sub Treasury Alakkode
192	1910	Sub Treasury Cherupuzha
193	2001	District Treasury Kasaragod
194	2002	Sub Treasury Kasaragod
195	2003	Sub Treasury Neeleshwar
196	2004	Sub Treasury Hosdurg
197	2005	Sub Treasury Vellarikundu
198	2006	Sub Treasury Manjeshwar
199	2007	Sub Treasury Chattanchal
200	2009	Sub Treasury Malakkallu
201	2101	District Treasury Cherpulassery
202	2102	Sub Treasury Ottapalam
203	2103	Sub Treasury Mannarkkad
204	2104	Sub Treasury Pattambi
205	2105	Sub Treasury Sreekrishnapuram
206	2106	Sub Treasury Agali
207	2107	Sub Treasury Kootanad
208	2108	Sub Treasury Shornur
209	2201	District Treasury Mattannur
210	2202	Sub Treasury Mattannur
211	2203	Sub Treasury Thalassery

212	2204	Sub Treasury Kuthuparamba
213	2206	Sub Treasury Iritty
214	2207	Sub Treasury Panoor
215	2299	Pension Payment Sub Treasury Thalassery
216	2301	District Treasury Irinjalakuda
217	2302	Sub Treasury Mukundapuram
218	2303	Sub Treasury Kodungalloor
219	2304	Sub Treasury Chalakudy
220	2305	Sub Treasury Pudukkad
221	2306	Sub Treasury Annamanada
222	2307	Sub Treasury Thriprayar

LIST OF NON BANKING TREASURIES AS ON 31/03/2020

Sl.No.	TRY CODE	Name of Treasury
1	2205	Sub Treasury Peravoor

LIST OF STAMP DEPOTS

Sl.No.	Name of Stamp Depots	
1	Stamp Depot Kollam	
2	Stamp Depot Pathanamthitta	
3	Stamp Depot Alappuzha	
4	Stamp Depot Kottayam	
5	Stamp Depot Nedumkandom Idukki	
6	Stamp Depot Ernakulam	
7	Stamp Depot Thrissur	
8	Stamp Depot Palakkad	
9	Stamp Depot Manjeri (Malappuram)	
10	Stamp Depot Kozhikode	
11	Stamp Depot Mananthavady	
12	Stamp Depot Kannur	
Number of District Treasuries		23
Number of Banking Sub Treasuries		199
Number of Non Banking Sub Treasuries		1
Number of Stamp Depots		12
Number of e-Treasuries		1

ANNEXURE – II

**Annual inspection and Surprise Visit conducted by the Deputy Directors
at District Treasuries, Sub-Treasuries and Stamp Depots during the period 2019-20**
(Referred to in Para 1.2.1 of Part I)

DEPUTY DIRECTOR (HEADQUARTERS, THIRUVANANTHAPURAM)

Sl.No.	Name of Treasury	Annual Inspection Date		Surprise Visit Date
		From	To	
1	District Treasury THIRUVANANTHAPURAM	11/6/2019	15/06/2019	17/11/2019
2	Principal Sub Treasury East Fort	23/07/2019	26/07/2019	Not conducted
3	Additional Sub Treasury Vanchiyoor	24/09/2019	27/09/2019	Not conducted
4	Sub Treasury Vellayambalam	Not conducted	Not conducted	Not conducted
5	Sub Treasury Kazhakkootam	24/02/2020	27/02/2020	16/11/2019
6	Sub Treasury Attingal	11/11/2019	14/11/2019	02/11/2020
7	Sub Treasury Varkala	Not conducted	Not conducted	30/10/2019 06/01/2020
8	Sub Treasury Kilimanoor	Not conducted	Not conducted	28/05/2019
9	Sub Treasury Legislative Complex	Not conducted	Not conducted	15/02/2020
10	Sub Treasury Kadakkavur	24/06/2019	26/06/2019	18/10/2019 13/02/2020
11	Sub Treasury Secretariat	16/04/2019	17/04/2019 20/04/2019	Not conducted
12	Sub Treasury Vikas Bhavan	Not conducted	Not conducted	Not conducted
13	Sub Treasury Medical College	12/11/2019	13/12/2019	30/08/2019
14	Sub Treasury Engineering College	13/01/2020	14/01/2020	01/11/2020

15	Sub Treasury Kudappanakunnu Civil Station	Not conducted	Not conducted	29/06/2019
16	Pension Payment Sub Treasury Thiruvananthapuram	23/01/2020	28/01/2020	Not conducted
17	District Treasury KATTAKKADA	13/05/2019	16/05/2019	28/05/2019
18	Sub Treasury Neyyattinkara	19/12/2019	21/12/2019	Not conducted
19	Sub Treasury Nedumangad	19/08/2019	22/08/2019	25/02/2020
20	Sub Treasury Vizhinjam	21/10/2019	24/10/2019	07/11/2019
21	Sub Treasury Parassala	Not conducted	Not conducted	30/07/2019
22	Sub Treasury Vithura	Not conducted	Not conducted	21/12/2019
23	Sub Treasury Malayinkil	Not conducted	Not conducted	Not conducted
24	Pension Payment Sub Treasury Neyyattinkara	Not conducted	Not conducted	Not conducted
25	Sub Treasury Vellanad	28/10/2019	30/10/2019	31/05/2019
26	District Treasury KOLLAM	15/07/2019	18/07/2019	27/02/2020
27	Sub Treasury Kollam	Not conducted	Not conducted	20/07/2019
28	Sub Treasury Karunagapally	Not conducted	Not conducted	29/11/2019
29	Sub Treasury Chathanoor	Not conducted	Not conducted	19/06/2019
30	Sub Treasury Kundara	Not conducted	Not conducted	30/09/2019
31	Sub Treasury Paravoor	Not conducted	Not conducted	28/01/2020 27/02/2020
32	Sub Treasury Chavara	17/09/2019	19/09/2019	Not conducted
33	Pension Payment Sub Treasury Kollam	Not conducted	Not conducted	Not conducted

34	District Treasury KOTTARAKKARA	08/12/2019	14/08/2019	16/07/2019
35	Sub Treasury Kottarakara	Not conducted	Not conducted	Not conducted
36	Sub Treasury Sasthamkotta	Not conducted	Not conducted	28/12/2019
37	Sub Treasury Punalur	21/05/2019	24/05/2019	Not conducted
38	Sub Treasury Pathanapuram	25/04/2019	27/04/2019	26/11/2019
39	Sub Treasury Kadakkal	Not conducted	Not conducted	17/08/2019
40	Sub Treasury Anchal	28/11/2019	30/11/2019	31/01/2020
41	Sub Treasury Chadayamangalam	20/11/2019	22/11/2019	22/06/2019
42	Sub Treasury Pooyappally	14/10/2019	16/10/2019	18/05/2019
DEPUTY DIRECTOR KOTTAYAM				
43	District Treasury PATHANAMTHITTA	02/10/2020	02/12/2020	Not conducted
44	Sub Treasury Pathanamthitta	16/10/2019	19/10/2019	Not conducted
45	Sub Treasury Adoor	28/05/2019	30/05/2019	Not conducted
46	Sub Treasury Ranni	18/09/2019	20/09/2019	Not conducted
47	Sub Treasury Kozhencherry	24/07/2019	26/07/2019	Not conducted
48	Sub Treasury Pandalam	Not conducted	Not conducted	Not conducted
49	Sub Treasury Thiruvalla	13/06/2019	15/06/2019	Not conducted
50	Sub Treasury Mallappally	Not conducted	Not conducted	28/02/2020
51	Sub Treasury Kumbanad	08/07/2019	08/09/2019	24/04/2019

52	Sub Treasury Konni	Not conducted	Not conducted	20/07/2019
53	Sub Treasury Ranni Perunad	12/05/2019	12/07/2019	Not conducted
54	District Treasury ALAPPUZHA	Not conducted	Not conducted	11/05/2019
55	Sub Treasury Alappuzha	22/05/2019 24/05/2019	25/05/2019	19/11/2019
56	Sub Treasury Ambalapuzha	Not conducted	Not conducted	Not conducted
57	Sub Treasury Moncombu	Not conducted	Not conducted	Not conducted
58	Sub Treasury Cherthala	Not conducted	Not conducted	08/03/2019
59	Sub Treasury Kuthiathode	16/04/2019	17/04/2019	Not conducted
60	Sub Treasury Poochakkal	Not conducted	Not conducted	Not conducted
61	Pension Payment Sub Treasury Alappuzha	20/08/2019	22/08/2019	Not conducted
62	District Treasury CHENGANNUR	16/01/2020	18/01/2020	30/10/2019
63	Sub Treasury Chengannur	16/07/2019	18/07/2019	Not conducted
64	Sub Treasury Kayamkulam	23/10/2019	25/10/2019	20/05/2019
65	Sub Treasury Mavelikkara	Not conducted	Not conducted	Not conducted
66	Sub Treasury Edathua	Not conducted	Not conducted	27/02/2020
67	Sub Treasury Harippad	Not conducted	Not conducted	26/02/2020
68	Sub Treasury Mannar	04/04/2019	04/06/2019	02/03/2020
69	Sub Treasury Nooranad	Not conducted	Not conducted	Not conducted
70	Sub Treasury Muthukulam	12/11/2019	13/12/2019	Not conducted

71	District Treasury KOTTAYAM	22/01/2020	25/01/2020	30/04/2019 31/10/2019
72	Sub Treasury Kottayam	28/11/2019	30/11/2019	20/05/2019
73	Sub Treasury Ponkunnam	Not conducted	Not conducted	31/01/2020 20/02/2020
74	Sub Treasury Changanachery	05/07/2019	05/09/2019	Not conducted
75	Sub Treasury Ettumanoor	29/08/2019	30/08/2019	07/01/2019
76	Sub Treasury Karukachal	Not conducted	Not conducted	29/02/2020 04/07/2019
77	Sub Treasury Pampady	Not conducted	Not conducted	18/02/2020 17/09/2019
78	Sub Treasury Pallickathode	Not conducted	Not conducted	19/02/2020 20/10/2019
79	Sub Treasury Mundakayam	07/10/2019	07/12/2019	Not conducted
80	Sub Treasury Medical College Kottayam	10/09/2019	10/11/2019	16/09/2019
81	Sub Treasury Erumeli	Not conducted	Not conducted	Not conducted
82	Sub Treasury Ayarkunnam	Not conducted	Not conducted	Not conducted
83	Pension Payment Sub Treasury Changanassery	16/05/2019	18/05/2019	Not conducted
84	District Treasury PALA	Not conducted	Not conducted	Not conducted
85	Sub Treasury Erattupettah	Not conducted	Not conducted	Not conducted
86	Sub Treasury Meenachil	24/09/2019	25/09/2019	06/10/2019
87	Sub Treasury Vaikom	13/11/2019	15/11/2019	14/10/2019
88	Sub Treasury Kaduthuruthy	Not conducted	Not conducted	08/06/2019
89	Sub Treasury Uzhavoor	Not conducted	Not conducted	Not conducted

90	Sub Treasury Kuravilangad	Not conducted	Not conducted	26/11/2019
91	District Treasury IDUKKI	Not conducted	Not conducted	19/08/2019
92	Sub Treasury Peerumedu	Not conducted	Not conducted	15/10/2019 03/03/2020
93	Sub Treasury Devikulam	Not conducted	Not conducted	Not conducted
94	Sub Treasury Nedumkandam	Not conducted	Not conducted	Not conducted
95	Sub Treasury Thodupuzha	25/04/2019	27/04/2019	11/07/2019
96	Sub Treasury Painavu	Not conducted	Not conducted	Not conducted
97	Sub Treasury Rajakumary	Not conducted	Not conducted	Not conducted
98	Sub Treasury Kattappana	21/11/2019	23/11/2019	Not conducted
99	Sub Treasury Karimannoor	11/06/2019	11/08/2019	Not conducted
100	Sub Treasury Adimali	19/12/2019	21/12/2019	Not conducted
101	Sub Treasury Murikkassery	Not conducted	Not conducted	Not conducted
DEPUTY DIRECTOR THRISSUR				
102	District Treasury ERNAKULAM(KAKKANAD)	Not conducted	27/04/2019	Not conducted
103	Sub Treasury Ernakulam	Not conducted	Not conducted	Not conducted
104	Sub Treasury North Parur	Not conducted	Not conducted	Not conducted
105	Sub Treasury Aluva	Not conducted	Not conducted	Not conducted
106	Sub Treasury Mattanchery	Not conducted	Not conducted	Not conducted
107	Sub Treasury Mulamthuruthy	16/11/2019	18/11/2019 22/11/2019	Not conducted

108	Sub Treasury Nayarambalam	Not conducted	Not conducted	Not conducted
109	Sub Treasury Tripunithura	Not conducted	Not conducted	Not conducted
110	Sub Treasury Angamaly	Not conducted	Not conducted	Not conducted
111	Additional Sub Treasury Ernakulam	29/04/2019	30/04/2019 09/05/2019	Not conducted
112	Sub Treasury Palluruthy	Not conducted	Not conducted	Not conducted
113	Sub Treasury Kalamassery	Not conducted	Not conducted	Not conducted
114	Pension Payment Sub Treasury Ernakulam	25/05/2019	27/05/2019 30/05/2019	Not conducted
115	District Treasury MUVATTUPUZHA	Not conducted	Not conducted	Not conducted
116	SubTreasury Muvattupuzha	29/10/2019	31/10/2019	Not conducted
117	Sub Treasury Piravom	Not conducted	Not conducted	Not conducted
118	Sub Treasury Kalloorkad	Not conducted	Not conducted	Not conducted
119	Sub Treasury Kolenchery	Not conducted	Not conducted	Not conducted
120	Sub Treasury Koothattukulam	Not conducted	Not conducted	Not conducted
121	Sub Treasury Kunnathunad	Not conducted	Not conducted	Not conducted
122	Sub Treasury Kothamangalam	Not conducted	Not conducted	Not conducted
123	District Treasury THRISSUR	Not conducted	Not conducted	Not conducted
124	Sub Treasury Thrissur	14/01/2020	17/01/2020	14/02/2020
125	Additional Sub Treasury Thrissur	27/11/2019	29/11/2019	22/10/2019 15/11/2019
126	Sub Treasury Thalappilly	Not conducted	Not conducted	13/02/2020

127	Sub Treasury Chavakkad	Not conducted	Not conducted	Not conducted
128	Sub Treasury Kunnamkulam	18/01/2020	20/01/2020 21/01/2020	Not conducted
129	Sub Treasury Chelakkara	10/09/2019	10/11/2019	Not conducted
130	Sub Treasury Manalur	Not conducted	Not conducted	Not conducted
131	Sub Treasury Cherpu	Not conducted	Not conducted	Not conducted
132	Sub Treasury Medical College Thrissur	Not conducted	Not conducted	Not conducted
133	District Treasury PALAKKAD	Not conducted	Not conducted	Not conducted
134	Sub Treasury Palakkad	Not conducted	Not conducted	Not conducted
135	Sub Treasury Alathur	Not conducted	Not conducted	Not conducted
136	Sub Treasury Chittur	Not conducted	Not conducted	Not conducted
137	Sub Treasury Coyalmannam	Not conducted	Not conducted	Not conducted
138	Sub Treasury Kollengode.	25/10/2019	26/10/2019 28/10/2019	Not conducted
139	Sub Treasury Vadakkencherry	23/09/2019	25/09/2019	12/06/2019 09/01/2020
140	District Treasury CHERPULASSERY	17/02/2020	19/02/2020	Not conducted
141	Sub Treasury Ottappalam	Not conducted	Not conducted	Not conducted
142	Sub Treasury Mannarkkad	Not conducted	Not conducted	Not conducted
143	Sub Treasury Pattambi	Not conducted	Not conducted	Not conducted
144	Sub Treasury Sreekrishnapuram	20/06/2019	22/06/2019	Not conducted
145	Sub Treasury Agali	29/01/2020	31/01/2020	Not conducted

146	Sub Treasury Kootanad	26/09/2019	27/09/2019 15/10/2019	Not conducted
147	Sub Treasury Shornur	21/05/2019	23/05/2019	Not conducted
148	District Treasury IRINJALAKUDA	Not conducted	Not conducted	Not conducted
149	Sub Treasury Mukundapuram	Not conducted	Not conducted	Not conducted
150	Sub Treasury Kodungallur	Not conducted	Not conducted	Not conducted
151	Sub Treasury Chalakudy	Not conducted	Not conducted	Not conducted
152	Sub Treasury Pudukkad	Not conducted	Not conducted	Not conducted
153	Sub Treasury Annamanada	Not conducted	Not conducted	Not conducted
154	Sub Treasury Thriprayar	Not conducted	Not conducted	Not conducted
155	District Treasury MALAPPURAM	20/11/2019	21/11/2019 07/12/2019	11/04/2019 11/06/2019
156	Sub Treasury Manjeri	Not conducted	Not conducted	Not conducted
157	Sub Treasury Perinthalmanna	Not conducted	Not conducted	Not conducted
158	Sub Treasury Ponnani	Not conducted	Not conducted	Not conducted
159	Sub Treasury Tirur	17/10/2019	19/10/2019	Not conducted
160	Sub Treasury Tirurangadi	Not conducted	Not conducted	Not conducted
161	Sub Treasury Nilambur	Not conducted	Not conducted	Not conducted
162	Sub Treasury Valancherry	Not conducted	Not conducted	Not conducted
163	Sub Treasury Areacode	27/12/2019	28/12/2019 10/01/2020	Not conducted
164	Sub Treasury Kondotty	Not conducted	Not conducted	Not conducted

165	Sub Treasury Makkaraparamba	Not conducted	Not conducted	Not conducted
166	Sub Treasury Changaramkulam	Not conducted	Not conducted	Not conducted
167	Sub Treasury Karuvarakundu	Not conducted	Not conducted	Not conducted
168	Sub Treasury Wandoor	Not conducted	Not conducted	Not conducted
169	Sub Treasury Pulamanthole	Not conducted	Not conducted	Not conducted
170	Sub Treasury Kottakkal	Not conducted	Not conducted	Not conducted
171	Sub Treasury Edavanna	Not conducted	Not conducted	Not conducted
172	Sub Treasury Edakkara	Not conducted	Not conducted	Not conducted
173	Sub Treasury Vengara	Not conducted	Not conducted	Not conducted
DEPUTY DIRECTOR KOZHICODE				
174	District Treasury KOZHICODE	Not conducted	Not conducted	05/04/2019
175	Additional Sub Treasury Kozhikode	Not conducted	Not conducted	15/11/2019
176	Sub Treasury Kozhikode (Puthiyara)	25/07/2019	Not conducted	26/02/2020
177	Sub Treasury Koyilandy	Not conducted	Not conducted	Not conducted
178	Sub Treasury Feroke	Not conducted	Not conducted	Not conducted
179	Sub Treasury Perambra	Not conducted	Not conducted	Not conducted
180	Sub Treasury Payyoli	08/07/2019	Not conducted	Not conducted
181	Pension Payment Sub Treasury Kozhikode	Not conducted	Not conducted	Not conducted
182	District Treasury THAMARASSERY	20/11/2019	Not conducted	03/07/2019 27/02/2020

183	Sub Treasury Koduvally	Not conducted	Not conducted	31/05/2019
184	Sub Treasury Vadamakara	Not conducted	Not conducted	Not conducted
185	Sub Treasury Thottilpalam	Not conducted	Not conducted	15/01/2020
186	Sub Treasury Kallachi	Not conducted	Not conducted	Not conducted
187	Sub Treasury Thiruvambady	Not conducted	Not conducted	11/07/2019
188	Sub Treasury Balussery	21/05/2019	Not conducted	Not conducted
189	Sub Treasury Mukkom	26/06/2019	Not conducted	Not conducted
190	Sub Treasury Koorachundu	Not conducted	Not conducted	17/10/2019
191	District Treasury WAYANAD	Not conducted	Not conducted	Not conducted
192	Sub Treasury Vythiri	Not conducted	Not conducted	18/09/2019
193	Sub Treasury Sulthan Bathery	07/11/2019	Not conducted	Not conducted
194	Sub Treasury Mananthavady	Not conducted	Not conducted	Not conducted
195	Sub Treasury Pulpally	Not conducted	Not conducted	Not conducted
196	Sub Treasury Dwaraka	05/08/2019	Not conducted	Not conducted
197	Sub Treasury Nadavayal	Not conducted	Not conducted	Not conducted
198	District Treasury KANNUR	Not conducted	Not conducted	Not conducted
199	Sub Treasury Kannur	Not conducted	Not conducted	19/09/2019
200	Sub Treasury Taliparamba	Not conducted	Not conducted	Not conducted
201	Sub Treasury Payyannur	Not conducted	Not conducted	Not conducted

202	Sub Treasury Sreekandapuram	Not conducted	Not conducted	Not conducted
203	Sub Treasury Pazhayangadi	Not conducted	Not conducted	Not conducted
204	Sub Treasury Chakkarakallu	Not conducted	Not conducted	Not conducted
205	Sub Treasury Kolachery	Not conducted	Not conducted	Not conducted
206	Sub Treasury Alakode	Not conducted	Not conducted	Not conducted
207	Sub Treasury Cherupuzha	Not conducted	Not conducted	Not conducted
208	District Treasury KASARGODE	Not conducted	Not conducted	Not conducted
209	Sub Treasury Kasaragod	13/06/2019	Not conducted	Not conducted
210	Sub Treasury Nileswar	Not conducted	Not conducted	Not conducted
211	Sub Treasury Hosdurg	Not conducted	Not conducted	27/11/2019
212	Sub Treasury Vellarikundu	Not conducted	Not conducted	Not conducted
213	Sub Treasury Manjeswar	Not conducted	Not conducted	Not conducted
214	Sub Treasury Chattanchal	26/11/2019	Not conducted	14/06/2019
215	Sub Treasury Malakkallu	Not conducted	Not conducted	Not conducted
216	District Treasury MATTANNUR	Not conducted	Not conducted	06/07/2019
217	Sub Treasury Mattannur	Not conducted	Not conducted	Not conducted
218	Sub Treasury Thalassery	Not conducted	Not conducted	Not conducted
219	Sub Treasury Kuthuparamba	Not conducted	Not conducted	Not conducted
220	Sub Treasury Peravoor	Not conducted	Not conducted	Not conducted

221	Sub Treasury Iritty	Not conducted	Not conducted	Not conducted
222	Sub Treasury Panoor	Not conducted	Not conducted	Not conducted
223	Pension Payment Sub Treasury Thalassery	20/08/2019	Not conducted	Not conducted

LIST OF STAMP DEPOTS

Sl.No	Name of Stamp Depot	Annual Inspection Date		Surprise Visit Date
		From	To	
1	Kollam(DD HQ)	Not conducted	Not conducted	Not conducted
2	Alappuzha(DD KOTTAYAM)	Not conducted	Not conducted	Not conducted
3	Pathanamthitta(DD KOTTAYAM)	01/03/2020	Not conducted	Not conducted
4	Kottayam(DD KOTTAYAM)	13/02/2020	15/02/2020	Not conducted
5	Idukki(DD KOTTAYAM)	Not conducted	Not conducted	Not conducted
6	Ernakulam(DD THRISSUR)	Not conducted	Not conducted	Not conducted
7	Thrissur(DD THRISSUR)	Not conducted	Not conducted	Not conducted
8	Palakkad(DD THRISSUR)	Not conducted	Not conducted	Not conducted
9	Malappuram(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted
10	Kozhikode(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted
11	Wayanad(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted
12	Kannur(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted

Annual inspection and Surprise Visit conducted by the District Treasury Officers at Sub Treasuries and Stamp Depots during the period 2019-20				
Sl.No.	Name of Treasury	Annual Inspection Date		Surprise Visit Date
		From	To	
District Treasury Thiruvananthapuram				
1	Principal Sub Treasury East Fort	19/08/2019	21/08/2019	21/08/2019 27/11/2019
2	Additional Sub Treasury Vanchiyoor	23/05/2019	25/05/2019	11/06/2019
3	Sub Treasury Vellayambalam	18/07/2019	20/07/2019	05/07/2019 05/11/2019
4	Sub Treasury Kazhakkootam	19/12/2019	20/12/2019	09/07/2019 20/12/2019 09/01/2020
5	Sub Treasury Attingal	28/01/2020	30/01/2020	06/01/2020 30/01/2020
6	Sub Treasury Varkala	17/10/2019	18/10/2019	18/10/2019
7	Sub Treasury Kilimanoor	17/06/2019	18/06/2019	Not conducted
8	Sub Treasury Legislative Complex	02/09/2019	Not conducted	20/09/2019
9	Sub Treasury Kadakkavur	29/07/2019	20/07/2019	26/07/2019
10	Sub Treasury Secretariat	18/11/2019	19/11/2019	19/11/2019
11	Sub Treasury Vikas Bhavan	28/06/2019	Not conducted	02/10/2020
12	Sub Treasury Medical College	29/08/2019	30/08/2019	30/08/2019 25/11/2019
13	Sub Treasury Engineering College	29/05/2019	Not conducted	Not conducted
14	Sub Treasury Kudappanakunnu Civil Station	25/10/2019	26/10/2019	25/10/2019 06/12/2019
15	Pension Payment Sub Treasury Thiruvananthapuram	26/09/2019	08/02/2019	26/09/2019 22/11/2019
District Treasury Kattakkada				
16	Sub Treasury Neyyattinkara	27/01/2020	29/01/2020	19/08/2019 22/02/2020
17	Sub Treasury Nedumangad	25/04/2019	27/04/2019	04/11/2019 29/02/2020
18	Sub Treasury Vizhinjam	23/01/2020	25/01/2020	07/08/2019 20/02/2020
19	Sub Treasury Parassala	17/02/2020	19/02/2020	12/10/2019

20	Sub Treasury Vithura	24/10/2019	26/10/2019	25/05/2019 23/12/2019 27/02/2020
21	Sub Treasury Malayinkil	20/05/2019	22/05/2019	06/11/2019 28/02/2020
22	Pension Payment Sub Treasury Neyyattinkara	04/10/2019	04/12/2019	13/06/2019 16/08/2019 22/02/2020
23	Sub Treasury Vellanad	24/02/2020	26/02/2020	17/05/2019 11/12/2019
District Treasury Kollam				
24	Sub Treasury Kollam	19/12/2019	21/12/2019	28/06/2019 24/10/2019 06/03/2020
25	Sub Treasury Karunagapally	12/05/2019	12/07/2019	12/07/2019 17/10/2019
26	Sub Treasury Chathanoor	21/01/2020	21/01/2020	13/06/2019 28/10/2019
27	Sub Treasury Kundara	16/01/2020	18/01/2020	09/05/2019 24/10/2019 20/11/2019
28	Sub Treasury Paravoor	21/11/2019	23/11/2019	17/08/2019
29	Sub Treasury Chavara	12/11/2019	13/12/2019	14/08/2019 25/10/2019
30	Pension Payment Sub Treasury Kollam	26/11/2019	28/11/2019	20/04/2019 21/10/2019
District Treasury Kottarakara				
31	Sub Treasury Kottarakkara	04/10/2019	13/04/2019	20/11/2019 11/02/2020
32	Sub Treasury Sasthamkotta	07/10/2019	07/12/2019	19/09/2019 12/12/2019
33	Sub Treasury Punalur	21/11/2019	23/11/2019	10/05/2019 20/11/2019
34	Sub Treasury Pathanapuram	24/10/2019	26/10/2019	30/05/2019 13/12/2019
35	Sub Treasury Kadakkal	24/06/2019	26/10/2019	31/10/2019
36	Sub Treasury Anchal	13/02/2020	15/02/2020	06/11/2019 27/01/2020
37	Sub Treasury Chadayamangalam	16/12/2019	18/12/2019	18/10/2019 30/01/2020
38	Sub Treasury Pooyappally	13/06/2019	15/06/2019	19/11/2019 12/02/2020
District Treasury Pathanamthitta				
39	Sub Treasury Pathanamthitta	30/10/2019	31/10/2019	13/06/2019 30/09/2019
40	Sub Treasury Adoor	14/11/2019	15/11/2019	21/06/2019 21/12/2019

41	Sub Treasury Ranni	11/06/2019	11/07/2019	19/06/2019 27/12/2019
42	Sub Treasury Kozhencherry	28/10/2019	29/10/2019	29/06/2019 20/12/2019
43	Sub Treasury Pandalam	21/12/2019	23/12/2019	24/06/2019 18/10/2019 18/03/2020
44	Sub Treasury Thiruvalla	19/11/2019	20/11/2019	25/06/2019 08/11/2019
45	Sub Treasury Mallappally	26/11/2019	27/11/2019	22/06/2019 24/12/2019
46	Sub Treasury Kumbanad	12/05/2019	12/06/2019	30/05/2019 18/09/2019 14/02/2020
47	Sub Treasury Konni	12/10/2019	12/11/2019	14/06/2019 04/11/2019
48	Sub Treasury Ranni Perunad	30/12/2019	31/12/2019	31/05/2019 19/09/2019 17/02/2020
District Treasury Alappuzha				
49	Sub Treasury Alappuzha	22/11/2019	23/11/2019	29/07/2019 17/10/2019 28/01/2020
50	Sub Treasury Ambalapuzha	26/11/2019	27/11/2019	08/08/2019 17/01/2020
51	Sub Treasury Moncombu	12/12/2019	13/12/2019	25/06/2019 27/07/2019 29/08/2019 25/09/2019 29/10/2019 30/11/2019 31/12/2019 29/01/2020 28/02/2020
52	Sub Treasury Cherthala	14/11/2019	16/11/2019	18/10/2019 29/02/2020
53	Sub Treasury Kuthiathode	25/10/2019	26/10/2019	14/08/2019 21/01/2020
54	Sub Treasury Poochakkal	22/10/2019	24/10/2019	22/08/2019 15/01/2020
55	Pension Payment Sub Treasury Alappuzha	16/12/2019	17/12/2019	27/06/2019 25/07/2019 27/08/2019 24/01/2020
District Treasury Chengannur				
56	Sub Treasury Chengannur	13/01/2020	14/01/2020	10/06/2019 10/01/2020
57	Sub Treasury Kayamkulam	26/12/2019	30/12/2019	12/06/2019 19/07/2019 15/02/2020

58	Sub Treasury Mavelikkara	16/12/2019	20/12/2019	24/07/2019 10/10/2019 18/12/2019
59	Sub Treasury Edathua	27/05/2019	29/05/2019	09/04/2019 17/07/2019 24/10/2019 07/03/2020
60	Sub Treasury Harippad	28/01/2019	31/01/2019	24/06/2019 30/08/2019 13/01/2020 17/03/2020
61	Sub Treasury Mannar	12/10/2019	13/12/2019	08/04/2019 23/07/2019 11/12/2019
62	Sub Treasury Nooranad	28/10/2019	30/10/2019	17/04/2019 29/10/2019 22/02/2020
63	Sub Treasury Muthukulam	19/11/2019	20/11/2019	29/04/2019 31/05/2019 30/06/2019 12/07/2019 07/11/2019 08/02/2020
District Treasury Kottayam				
64	Sub Treasury Kottayam	10/09/2019	10/11/2019	10/09/2019
65	Sub Treasury Ponkunnam	20/11/2019	22/11/2019	25/06/2019 20/11/2019
66	Sub Treasury Changanacherry	26/12/2019	28/12/2019	25/05/2019 27/12/2019
67	Sub Treasury Ettumanoor	16/01/2020	18/01/2020	15/05/2019 17/01/2020
68	Sub Treasury Karukachal	Not conducted	Not conducted	05/10/2019
69	Sub Treasury Pampady	01/09/2020	01/10/2020	17/05/2019 31/10/2019 10/01/2020
70	Sub Treasury Pallickathode	14/11/2019	15/11/2019	18/07/2019 14/11/2019
71	Sub Treasury Mundakayam	Not conducted	Not conducted	Not conducted
72	Sub Treasury Medical College Kottayam	Not conducted	Not conducted	30/10/2019
73	Sub Treasury Erumeli	11/06/2019	11/07/2019	24/04/2019 18/06/2019 04/10/2019 07/11/2019 28/02/2020
74	Sub Treasury Ayarkunnam	21/05/2019	30/05/2019	21/05/2019 04/11/2019

75	Pension Payment Sub Treasury Changanacherry	Not conducted	Not conducted	06/04/2019 22/05/2019 11/07/2019
District Treasury Pala				
76	Sub Treasury Erattupettah	Not conducted	Not conducted	10/04/2019 25/07/2019 28/10/2019 31/01/2020
77	Sub Treasury Meenachil	Not conducted	Not conducted	22/05/2019 17/08/2019 19/11/2019 14/02/2020
78	Sub Treasury Vaikom	Not conducted	Not conducted	21/05/2019 09/08/2019 20/10/2019 18/11/2019 23/01/2020
79	Sub Treasury Kaduthuruthy	Not conducted	Not conducted	19/06/2019 30/09/2019 10/12/2019 27/02/2020
80	Sub Treasury Uzhavoor	Not conducted	Not conducted	17/05/2019 27/08/2019 20/11/2019 11/02/2020
81	Sub Treasury Kuravilangad	Not conducted	Not conducted	26/06/2019 22/10/2019 27/01/2020
District Treasury Idukki				
82	Sub Treasury Peerumedu	12/05/2019	12/07/2019	17/05/2019 25/10/2019 04/01/2020
83	Sub Treasury Devikulam	11/11/2019	13/11/2019	07/09/2019
84	Sub Treasury Nedumkandam	22/01/2020	23/01/2020	13/06/2019 13/12/2019 19/01/2020
85	Sub Treasury Thodupuzha	18/02/2020	20/02/2020	28/08/2019 26/11/2019 16/03/2020
86	Sub Treasury Painavu	20/03/2020	21/03/2020	10/12/2019 07/03/2020
87	Sub Treasury Rajakumary	13/02/2020	15/02/2020	12/12/2019
88	Sub Treasury Kattappana	18/09/2019	20/09/2019	20/09/2019
89	Sub Treasury Karimannoor	16/01/2020	18/01/2020	27/08/2019 18/01/2020
90	Sub Treasury Adimali	21/11/2019	23/11/2019	23/11/2019
91	Sub Treasury Murikkassery	17/10/2019	19/10/2019	19/10/2019 06/02/2020

District Treasury Ernakulam (Kakkanad)				
92	Sub Treasury Ernakulam	29/10/2019	30/10/2019	31/05/2019
93	Sub Treasury North Parur	15/11/2019	16/11/2019	Not conducted
94	Sub Treasury Aluva	12/11/2019	12/12/2019	09/05/2019 05/09/2019
95	Sub Treasury Mattanchery	18/02/2020	19/02/2020	11/07/2019 24/10/2019
96	Sub Treasury Mulamthuruthy	21/05/2019	23/05/2019	05/07/2019 26/11/2019
97	Sub Treasury Nayarambalam	26/06/2019	27/06/2019	11/06/2019 06/11/2019
98	Sub Treasury Tripunithura	24/12/2019 20/03/2020	21/03/2020	Not conducted
99	Sub Treasury Angamaly	19/07/2019	20/07/2019	17/05/2019 05/07/2019
100	Additional Sub Treasury Ernakulam	17/01/2020	18/01/2020	01/06/2020
101	Sub Treasury Palluruthy	16/05/2019	17/05/2019	11/06/2019
102	Sub Treasury Kalamassery	24/09/2019	25/09/2019	Not conducted
103	Pension Payment Sub Treasury Ernakulam	25/04/2019	26/04/2019	18/10/2019
District Treasury Muvattupuzha				
104	Sub Treasury Muvattupuzha	20/01/2020	21/01/2020	23/07/2019 06/11/2019 11/02/2020
105	Sub Treasury Piravom	24/12/2019	25/12/2019	24/07/2019 23/10/2019 12/02/2020
106	Sub Treasury Kalluorkad	17/01/2020	18/01/2020	20/07/2019 18/10/2019 31/01/2020
107	Sub Treasury Kolenchery	12/10/2019	12/11/2019	30/07/2019 16/10/2019 13/02/2020
108	Sub Treasury Koothattukulam	13/11/2019	14/11/2019	31/05/2019 29/08/2019 10/02/2020
109	Sub Treasury Kunnathunad	19/11/2019	21/11/2019	06/04/2019 22/06/2019 20/09/2019 15/02/2020
110	Sub Treasury Kothamangalam	26/11/2019	28/11/2019	08/05/2019 20/08/2019 31/01/2020

District Treasury Thrissur				
111	Sub Treasury Thrissur	15/10/2019	17/10/2019	29/02/2020
112	Additional Sub Treasury Thrissur	20/03/2020	Not conducted	12/12/2019 06/03/2020
113	Sub Treasury Thalappilly	06/12/2019	20/06/2019	23/12/2019
114	Sub Treasury Chavakkad	27/05/2019	29/05/2019	Not conducted
115	Sub Treasury Kunnankulam	17/09/2019	19/09/2019	12/10/2019
116	Sub Treasury Chelakkara	02/12/2020	13/02/2020	04/10/2019
117	Sub Treasury Manalur	29/10/2019	30/10/2019	Not conducted
118	Sub Treasury Cherpu	19/06/2019	20/06/2019	12/06/2019
119	Sub Treasury Medical College Thrissur	23/01/2020	24/01/2020	11/12/2019 07/03/2020
District Treasury Palakkad				
120	Sub Treasury Palakkad	05/09/2019	05/11/2019	30/04/2019 20/09/2019 18/02/2020
121	Sub Treasury Alathur	16/05/2019	18/05/2019	10/07/2020 27/12/2019
122	Sub Treasury Chittur	28/10/2019	30/10/2019	09/04/2019 06/08/2019 20/02/2020
123	Sub Treasury Coyalmannam	13/02/2019	15/02/2019	28/06/2019 07/12/2019
124	Sub Treasury Kollengode	16/12/2019	19/12/2019	07/05/2019 16/10/2019 07/03/2020
125	Sub Treasury Vadakkencherry	21/11/2019	23/11/2019	14/06/2019 08/11/2019 17/03/2020
District Treasury Malappuram				
126	Sub Treasury Manjeri	Not conducted	Not conducted	11/06/2019
127	Sub Treasury Perinthalmanna	Not conducted	Not conducted	10/04/2019 12/07/2019
128	Sub Treasury Ponnani	Not conducted	Not conducted	18/05/2019 16/08/2019
129	Sub Treasury Tirur	22/07/2019	24/07/2019	05/08/2019
130	Sub Treasury Tirurangadi	Not conducted	Not conducted	27/11/2019
131	Sub Treasury Nilambur	21/11/2019	23/11/2019	04/03/2019

132	Sub Treasury Valanchery	Not conducted	Not conducted	19/09/2019
133	Sub Treasury Areacode	Not conducted	Not conducted	13/11/2019
134	Sub Treasury Kondotty	24/10/2019	26/10/2019	07/01/2020
135	Sub Treasury Makkaraparamba	28/06/2019	29/06/2019	14/11/2019 14/02/2020
136	Sub Treasury Changaramkulam	11/12/2019 12/01/2020	Not conducted	11/04/2019 08/08/2019
137	Sub Treasury Karuvarakundu	11/07/2019	11/08/2019	27/04/2019 22/08/2019
138	Sub Treasury Wandoor	30/10/2019	31/10/2019	15/06/2019 27/07/2019 11/02/2020
139	Sub Treasury Pulamanthol	26/09/2019	27/09/2019	04/04/2019 19/07/2019
140	Sub Treasury Kottakkal	Not conducted	Not conducted	31/08/2019
141	Sub Treasury Edavanna	24/09/2019	25/09/2019	02/06/2020
142	Sub Treasury Edakkara	Not conducted	Not conducted	15/01/2020
143	Sub Treasury Vengara	29/11/2019	30/11/2019	04/10/2019 20/02/2020
District Treasury Kozhikode				
144	Additional Sub Treasury Kozhikode	26/06/2019	28/06/2019	12/07/2019 13/11/2019 10/03/2020
145	Sub Treasury Kozhikode (Pudiyara)	24/10/2019	26/10/2019	22/05/2019 11/10/2019 28/01/2020
146	Sub Treasury Koyilandy	25/07/2019	27/07/2019	15/06/2019 11/11/2019
147	Sub Treasury Feroke	Not conducted	Not conducted	18/05/2019 27/08/2019 17/01/2020
148	Sub Treasury Perambra	21/08/2019	24/08/2019	17/06/2019 16/10/2019 29/01/2020
149	Sub Treasury Payyoli	19/11/2019	21/11/2019	09/04/2019 30/07/2019 15/11/2019 13/03/2020
150	Pension Payment Sub Treasury Kozhikode	17/12/2019	19/12/2019	06/04/2019 13/06/2020 29/07/2019 16/11/2019 20/03/2020

District Treasury Thamarassery				
151	Sub Treasury Koduvally	13/06/2019	15/06/2019	19/10/2019 07/03/2020
152	Sub Treasury Vadakara	12/11/2019	13/12/2019	15/10/2019 17/03/2020
153	Sub Treasury Thottilpalam	22/11/2019	23/11/2019	28/10/2019
154	Sub Treasury Kallachi	18/11/2019	19/11/2019	22/10/2019
155	Sub Treasury Thiruvambady	23/12/2019	24/12/2019	21/10/2019 03/03/2020
156	Sub Treasury Balussery	14/11/2019	16/11/2019	24/10/2019 16/03/2020
157	Sub Treasury Mukkom	19/12/2019	21/12/2019	16/10/2019 05/03/2020
158	Sub Treasury Koorachundu	11/07/2019	11/08/2019	23/10/2019 18/03/2020
District Treasury Wayanad				
159	Sub Treasury Vythiri	18/06/2019	20/06/2019	22/05/2019 22/08/2019 12/12/2019
160	Sub Treasury Sulthan Bathery	14/11/2019	15/11/2019	17/05/2019 20/08/2019
161	Sub Treasury Mananthavady	20/11/2019	22/11/2019	25/05/2019 21/08/2019
162	Sub Treasury Pulpally	12/11/2019	12/12/2019	23/05/2019
163	Sub Treasury Dwaraka	12/05/2019	07/12/2019	20/05/2019
164	Sub Treasury Nadavayal	17/02/2020	18/02/2020	27/05/2019 19/09/2019
District Treasury Kannur				
165	Sub Treasury Kannur	24/08/2019	27/08/2019	05/07/2019 10/12/2019 11/02/2020
166	Sub Treasury Taliparamba	21/06/2019	24/06/2019	14/10/2019
167	Sub Treasury Payyannur	19/07/2019	22/07/2019	14/06/2019 26/02/2020
168	Sub Treasury Sreekandapuram	14/11/2019	16/11/2019	08/05/2019
169	Sub Treasury Pazhayangadi	12/11/2019	13/12/2019	03/07/2019 06/01/2020
170	Sub Treasury Chakkarakallu	17/10/2019	19/10/2019	28/06/2019
171	Sub Treasury Kolachery	21/11/2019	23/11/2019	07/04/2019
172	Sub Treasury Alakode	29/08/2019	31/08/2019	24/07/2019 18/11/2019

173	Sub Treasury Cherupuzha	23/12/2019	24/12/2019	05/04/2019 29/11/2019 14/02/2020
District Treasury Kasaragod				
174	Sub Treasury Kasaragod	26/12/2019	28/12/2019	Not conducted
175	Sub Treasury Nileshwar	16/12/2019	17/12/2019 09/01/2020	17/05/2019 20/09/2019
176	Sub Treasury Hosdurg	18/11/2019	20/11/2019	26/06/2019
177	Sub Treasury Vellarikundu	26/11/2019	28/11/2019	24/04/2019 04/10/2019
178	Sub Treasury Manjeshwar	16/10/2019	18/10/2019	24/06/2019 18/09/2019
179	Sub Treasury Chattanchal	21/10/2019	23/10/2019	08/05/2019 28/06/2019
180	Sub Treasury Malakkallu	12/11/2019	13/12/2019	29/06/2019 15/11/2019
District Treasury Cherpulassery				
181	Sub Treasury Ottappalam	18/07/2019	20/07/2019	Not conducted
182	Sub Treasury Mannarkkad	21/11/2019	23/11/2019	Not conducted
183	Sub Treasury Pattambi	18/03/2020	20/03/2020	30/04/2019
184	Sub Treasury Sreekrishnapuram	14/02/2020	15/02/2020	Not conducted
185	Sub Treasury Agali	14/11/2019	15/11/2019	28/06/2019
186	Sub Treasury Kootanad	16/01/2020	17/01/2020	18/11/2019
187	Sub Treasury Shornur	25/10/2019	26/10/2019	05/10/2019
District Treasury Mattannur				
188	Sub Treasury Mattannur	14/11/2019	16/11/2019	30/09/2019 19/07/2019
189	Sub Treasury Thalassery	12/11/2019	13/12/2019	31/05/2019 24/07/2019 23/10/2019 22/01/2020
190	Sub Treasury Kuthuparamba	18/12/2019	20/12/2019	09/08/2019 19/09/2019 05/03/2020
191	Sub Treasury Peravoor	16/10/2019	18/10/2019	27/04/2019 22/07/2019 20/09/2019
192	Sub Treasury Iritty	27/11/2019	29/11/2019	12/07/2019 25/01/2020 27/02/2020

193	Sub Treasury Panoor	20/11/2019	22/11/2019	18/05/2019 23/07/2019 10/10/2019 19/02/2020
194	Pension Payment Sub Treasury Thalassery	24/12/2019	28/12/2019	18/09/2019 25/10/2019 19/02/2020
District Treasury Irinjalakuda				
195	Sub Treasury Mukundapuram	17/11/2019	19/11/2019	11/07/2019
196	Sub Treasury Kodungallur	21/01/2020	30/01/2020	08/06/2019
197	Sub Treasury Chalakudy	Not conducted	16/03/2020	Not conducted
198	Sub Treasury Pudukkad	20/03/2020	23/03/2020	23/07/2019
199	Sub Treasury Annamanada	12/12/2019	Not conducted	13/11/2019
200	Sub Treasury Thriprayar	15/01/2020	16/01/2020	11/12/2019

ANNEXURE III				
POSTS AND STRENGTH OF STAFF IN TREASURY DEPARTMENT (Referred to in Para 1.3.2 of Part I)				
Sl. No.	Name of Post	Sanctioned	Present	Remark Vacant/Short
1	DIRECTOR	1	1	
2	JOINT DIRECTOR	2	2	
3	DEPUTY DIRECTOR	4	4	
4	ASSISTANT DIRECTOR	1	1	
5	DISTRICT TREASURY OFFICER	23	23	
6	ASST. DISTRICT TREASURY OFFICER	23	23	
7	ASST. TREASURY OFFICER	20	20	
8	SUB TREASURY OFFICER	200	200	
9	SENIOR SUPERINTENDENT	13	13	
10	STAMP DEPOT OFFICER	12	12	
11	JUNIOR SUPERINTENDENT	323	323	
12	SELECTION GRADE ACCOUNTANT	201	201	
13	FAIR COPY SUPERINTENDENT	1	1	
14	SENIOR ACCOUNTANT	1124	1124	
15	JUNIOR ACCOUNTANT	954	954	
16	STAMP EXAMINER	18	18	
17	TYPIST	70	70	
18	OFFICE ASSISTANT	525	525	
19	PTS	197	197	
	TOTAL	3712	3712	0

ANNEXURE IV (A)					
OB Suspense Charges and Receipts as on 31-03-2020 <i>(Referred to in Para 2.2(1) of Part II)</i>					
Sl. No.	Name of Treasury	Charges		Receipts	
		No. of Item	Amount in Rs.	No. of Item	Amount in Rs.
1	Thiruvananthapuram	1844	101533775	3	2994903
2	Kattakada	295	6045300	3	54381
3	Kollam	281	6567199	3	155995
4	Kottarakara	155	4392794	1	126104
5	Pathanamthitta	417	18067132	0	0
6	Alappuzha	134	2459501	0	0
7	Chengannur	173	3873310	1	30141
8	Kottayam	360	7103650.35	0	0
9	Pala	149	1311186	0	0
10	Idukky	242	7293417	1	3900
11	Ernakulam & Muvattupuzha	229	1173049.12	0	0
12	Thrissur	157	2354853	0	0
13	Palakkad	47	565996	0	0
14	Malappuram	113	3112381	5	4392
15	Kozhikode	212	1737985.75	15	149318.54
16	Thamarassery	47	144273.6	3	411
17	Wayanad	81	563421.65	10	-32375
18	Kannur	91	967219.58	5	25909
19	Kasargode	50	965430	3	28617
20	Mattannur	13	-3979	1	50
21	Cherpulassery	1	191	0	0
	TOTAL	5091	170228086.1	54	3541746.54

ANNEXURE IV (B)

Amount outstanding under DDR Heads
(Referred to in Para 2.2 (2) of Part II)

Head of Account	Balance as on 31st March 2019 (Rs. in lakh) (CREDIT)	Nature of Transaction in brief	Earliest year which pending	Head of Account	Balance as on 31st March 2019 (Rs. in lakh) (DEBIT)	Nature of Transaction in brief	Earliest year which pending
8658-00-102-96-01	0.67	Receipt of University	Dec-06	8658-00-102-96-09	45767.7	P&SB	May-16
8658-00-102-96-02	16.55	Receipt of University	Oct-11	8658-00-102-96-10	7.02	Indo Mercantile Bank	
8658-00-102-96-03	0.46	Receipt of University	Feb-10	8658-00-102-96-13	0.00079	Naval Officers Cont.Edn. Fund	
8658-00-102-96-04	0.005	Receipt of University	Jun-16	8658-00-102-96-15	7.03	Contn.towards PF & Salary	
8658-00-102-96-05	12.4	Receipt of University	Jun-09	8658-00-102-96-19	0.0036	Naval Officers Family Asstt. Fund	
8658-00-102-96-27	141.44	Receipt of University	Nov-11				
8658-00-102-96-28	0.00054	Receipt of University	Nov-07				
8658-00-102-96-06	2.56	Trav-Cochin TB	Sep-16				
8658-00-102-96-08	3903.3	LIC	Apr-08				
8658-00-102-96-17	29.17	Cash Order Suspense					
8658-00-102-96-24	124.12	Miscellaneous Fund					
8658-00-102-96-25	0.07	Noon Meal Fund					
8658-00-102-99	0.17	Try Suspense	Feb-04				
8658-00-102-88	1380.2	GPAIS					

ANNEXURE V (A)				
HBA PRINCIPAL [7610-00-201-98-00] <i>(Referred to in Para 2.4 of Part II)</i>				
Sl. No.	Try Code	Name of the Treasury	No.of Items	Amount in Rs.
1	101	TRIVANDRUM	148	9092387
2	201	KATTAKKADA	25	1699904
3	301	KOLLAM	5	2631920
4	401	KOTTARAKARA	67	1514830
5	501	PATHANAMTHITTA	0	0
6	601	ALAPPUZHA	26	577241
7	701	CHENGANNUR	3	1111530
8	801	KOTTAYAM	7	199850
9	901	PALA	5	518300
10	1001	IDUKKI	7	55357
11	1101	ERNAKULAM	3	107641
12	1201	MUVATTUPUZHA	2	268228
13	1301	THRISSUR	1	12540
14	1401	PALAKKAD	1	458800
15	1501	MALAPPURAM	54	744052
16	1601	KOZHIKODE	17	497243
17	1701	THAMARASSERY	22	1692570
18	1801	WAYANAD	71	2349334
19	1901	KANNUR	33	431508
20	2001	KASARAGOD	26	466569
21	2101	CHERPULASSERY	9	110906
22	2201	MATTANNUR	69	986731
23	2301	IRINJALAKUDA	13	100500
24	9901	Core Treasury (online Treasury)	0	0
		TOTAL	614	25627941

ANNEXURE V(B)				
HBA INTEREST [0049-04-800-93-01] <i>(Referred to in Para 2.4 of Part II)</i>				
Sl. No.	Try Code	Name of the Treasury	No.of Items	Amount in Rs.
1	101	Trivandrum	145	13852985
2	201	Kattakkada	14	2053668
3	301	Kollam	8	861736
4	401	Kottarakara	15	1810624
5	501	Pathanamthitta	3	333165
6	601	Alappuzha	7	526813
7	701	Chengannur	0	0
8	801	Kottayam	2	90306
9	901	Pala	2	108699
10	1001	Idukki	3	61213
11	1101	Ernakulam	10	680808
12	1201	Muvattupuzha	2	336121
13	1301	Thrissur	3	68747
14	1401	Palakkad	7	814060
15	1501	Malappuram	7	495528
16	1601	Kozhikode	12	1443008
17	1701	Thamarassery	1	228045
18	1801	Wayanad	15	2134637
19	1901	Kannur	6	374730
20	2001	Kasaragod	11	121447
21	2101	Cherpulassery	2	72941
22	2201	Mattannur	5	395851
23	2301	Irinjalakuda	0	0
24	9901	Core Treasury (Online Treasury)	0	0
		TOTAL	280	26865132

ANNEXURE VI(A)			
WRONG INCLUSION OF TRANSACTIONS UNDER GPF (STATE)			
8009-01-101-SGE GPF			
<i>(Referred to in Para 2.5(1) of Part II)</i>			
Sl. No.	Name of Treasury	Chalan Misclassification	
		No. of Items	Amount in Rs.
1	Thiruvananthapuram	129	3448393
2	Kattakada	35	926010
3	Kollam	3	23380
4	Kottarakara	29	814533
5	Pathanamthitta	11	105155
6	Alappuzha	23	519913
7	Chengannur	15	233808
8	Kottayam	33	456791
9	Pala	10	97195
10	Idukki	21	244948
11	Ernakulam	15	173410
12	Muvattupuzha	12	440550
13	Thrissur	26	1508252
14	Palakkad	7	46084
15	Malappuram	21	403470
16	Kozhikode	29	608132
17	Thamarassery	18	509050
18	Wayanad	18	349660
19	Kannur	25	444740
20	Kasargode	31	430110
21	Cherpulassery	10	510872
22	Mattannur	4	137590
23	Irinjalakuda	13	155084
	TOTAL	538	12587130

ANNEXURE VI (B)			
Misclassification by Treasuries under DDR Heads <i>(Referred to Para 2.5(2) of Part II)</i>			
Sl. No.	Name of Treasury	No. of items	Amount in Rs.
1	Thiruvananthapuram	91	123960487
2	Thiruvananthapuram (Rural)	21	1092697
3	Kollam	8	289242
4	Kottarakara	17	3888197
5	Pathanamthitta	44	37626873
6	Alappuzha	36	11033201
7	Chengannoor	2	485445
8	Kottayam	11	804050
9	Pala	3	272700
10	Idukki	4	23346
11	Ernakulam	15	992940
12	Muvattupuzha	11	79031
13	Thrissur	9	205827
14	Palakkad	5	8299488
15	Malappuram	28	13175973
16	Kozhikode	20	1518580
17	Kozhikode (Rural)	14	2415393
18	Wayanad	4	132236
19	Kannur	12	11115775
20	Kasargode	35	15523903
21	Cherpulassery	6	82566

22	Mattannur	20	1671113
23	Irinjalakuda	1	70500
24	Core Treasury	15	1893179541
	TOTAL	432	2127939104

ANNEXURE VII(A)					
Non submission of chalans in respect of HBA/MCA Recoveries (Referred to in Para 2.6(1) of Part II)					
Sl. No.	Name of Treasury	No. of Item	Chalan Due Amount in Rs	No. of Item	Chalan still due Amount in Rs.
1	Thrissur	79	3383768	79	3383768
2	Idukki	74	5827506	74	5827506
3	Alappuzha	102	4900465	102	4900465
4	Kottarakara	88	481890	88	481890
5	Irinjalakuda	59	3872239	59	3872239
6	Pathanamthitta	85	1799697	85	1799697
7	Chengannur	69	499850	69	499850
8	Palakkad	31	1548157	31	1548157
9	Kattakada	60	670569	60	670569
10	Thiruvananthapuram	8	619601	8	619601
	TOTAL	655	23603742	655	23603742
Non submission of vouchers in respect of HBA/MCA Recoveries (Referred to in Para 2.6(1) of Part II)					
Sl. No.	Name of Treasury	No. of Item	Voucher Due Amount in Rs.	No. of Item	Voucher still due Amount in Rs.
1	Thiruvananthapuram	1	20000000	1	20000000
2	Thiruvananthapuram	1	10500000	1	10500000
3	Thiruvananthapuram	1	10000000	1	10000000
4	Thiruvananthapuram	1	9477000	1	9477000
5	Alappuzha	1	1000000	1	1000000
6	Kozhikode	1	500000	1	500000
7	Palakkad	1	500000	1	500000
8	Kasargode	1	425000	1	425000
9	Pathanamthitta	1	1250000	1	1250000
	TOTAL	9	53652000	9	53652000

ANNEXURE VII (B)			
NON SUBMISSION OF CHALANS IN RESPECT OF TRANSACTIONS UNDER GPF (STATE) 8009-01-101-SGE GPF (Referred to in Para 2.6(2) of Part II)			
Sl. No.	Name of Treasury	Chalan Missing	
		No. of Items	Amount
1	Thiruvananthapuram	101	3145843
2	Kattakada	32	809200
3	Kollam	2	13380
4	Kottarakara	28	758002
5	Pathanamthitta	8	76415
6	Alappuzha	14	362555
7	Chengannur	14	227558
8	Kottayam	18	280271
9	Pala	8	84195
10	Idukki	4	96720
11	Ernakulam	13	164410
12	Muvattupuzha	8	148840
13	Thrissur	8	549150
14	Palakkad	3	34500
15	Malappuram	19	379070
16	Kozhikode	22	531980
17	Thamarassery	17	486100
18	Wayanad	18	349660
19	Kannur	22	391340
20	Kasargode	17	344160
21	Cherpulassery	3	155060
22	Mattannur	3	89840
23	Irinjalakuda	12	145084
	TOTAL	394	9623333

ANNEXURE VIII**PLUS AND MINUS MEMORANDUM***(Referred to in Para 2.10 of Part II)*

Sl. No.	Name of the Treasury	No. of Plus and Minus Memos due
1	Thiruvananthapuram	158
2	Kattakada	23
3	Kollam	47
4	Kottarakara	44
5	Pathanamthitta	29
6	Alappuzha	2
7	Chengannur	20
8	Kottayam	25
9	Pala	16
10	Idukky	44
11	Ernakulam	15
12	Muvattupzuha	41
13	Thrissur	40
14	Palakkad	16
15	Cherpulassery	42
16	Kozhikode	43
17	Malappuram	45
18	Thamarassery	58
19	Wyanad	27
20	Kannur	8
21	Kasargode	13
22	Mattannur	1
23	Irinjalakuda	27
	TOTAL	784

ANNEXURE IX**LIST OF TREASURIES INSPECTED BY AG IN 2019-20**
(Referred to in Para 3.1(1) of Part III)

Sl. No.	Name of Treasury	Periodicity	Last inspection Date	Date of Inspection		No. of days
				From	To	
1	Sub Treasury, Engineering College, Thiruvananthapuram	B	12.04.17	03.04.19	05.04.19	3
2	Sub Treasury, Malayinkil	B	18.04.17	06.04.19	09.04.19	3
3	Sub Treasury, Anchal	B	21.04.17	10.04.19	12.04.19	3
4	Respective Headquarters			15.04.19	24.04.19	
5	Sub Treasury, Nedumkandom	B	04.05.17	25.04.19	27.04.19	3
6	Stamp Depot, Nedumkandom	B	05.05.17	29.04.19		1
7	Sub Treasury, Devikulam	B	09.05.17	30.04.19	03.05.19	3
8	Sub Treasury, Rajakumary	B	12.05.17	04.05.19	07.05.19	3
9	District Treasury, Idukki	A	15.05.18	08.05.19	15.05.19	6
10	Sub Treasury, Uzhavoor	B	27.05.17	16.05.19	18.05.19	3
11	Sub Treasury, Kaduthuruthy	B	31.05.17	20.05.19	22.05.19	3
12	Sub Treasury, Kuravilangad	B	03.06.17	23.05.19	25.05.19	3
13	District Treasury, Pala	A	23.05.18	27.05.19	30.05.19	4

14	Sub Treasury, Angamaly	B	13.06.17	31.05.19	03.06.19	3
15	Sub Treasury, Aluva	B	26.06.17	04.06.19	10.06.19	4
16	Sub Treasury, Mulanthuruthy	B	17.06.17	11.06.19	13.06.19	3
17	Sub Treasury, Mattancherry	B	21.06.17	14.06.19	18.06.19	4
18	Pension Payment Sub Treasury, Ernakulam	B	30.06.17	19.06.19	22.06.19	4
19	Addl. Sub Treasury, Ernakulam	B	07.07.17	24.06.19	26.06.19	3
20	Sub Treasury, Tripunithara	B	17.07.19	27.06.19	29.06.19	3
21	Sub Treasury, Engineering College, Thiruvananthapuram	B	12.04.17	03.04.19	05.04.19	3
22	Sub Treasury, Malayinkil	B	18.04.17	06.04.19	09.04.19	3
23	Sub Treasury, Anchal	B	21.04.17	10.04.19	12.04.19	3
24	Respective Headquarters			15.04.19	24.04.19	
25	Sub Treasury, Nedumkandom	B	04.05.17	25.04.19	27.04.19	3
26	Stamp Depot, Nedumkandom	B	05.05.17	29.04.19		1
27	Sub Treasury, Devikulam	B	09.05.17	30.04.19	03.05.19	3
28	Sub Treasury, Rajakumary	B	12.05.17	04.05.19	07.05.19	3
29	District Treasury, Idukki	A	15.05.18	08.05.19	15.05.19	6
30	Sub Treasury, Uzhavoor	B	27.05.17	16.05.19	18.05.19	3
31	Sub Treasury, Kaduthuruthy	B	31.05.17	20.05.19	22.05.19	3

32	Sub Treasury, Kuravilangad	B	03.06.17	23.05.19	25.05.19	3
33	District Treasury, Pala	A	23.05.18	27.05.19	30.05.19	4
34	Sub Treasury, Angamaly	B	13.06.17	31.05.19	03.06.19	3
35	Sub Treasury, Aluva	B	26.06.17	04.06.19	10.06.19	4
36	Sub Treasury, Mulanthuruthy	B	17.06.17	11.06.19	13.06.19	3
37	Sub Treasury, Mattancherry	B	21.06.17	14.06.19	18.06.19	4
38	Pension Payment Sub Treasury, Ernakulam	B	30.06.17	19.06.19	22.06.19	4
39	Addl. Sub Treasury, Ernakulam	B	07.07.17	24.06.19	26.06.19	3
40	Sub Treasury, Tripunithara	B	17.07.19	27.06.19	29.06.19	3
41	Sub Treasury, Edavanna	B	26.12.17	01.07.19	03.07.19	3
42	Sub Treasury, Kottakkal	B	29.12.17	04.07.19	06.07.19	3
43	Sub Treasury, Makkaraparamba	B	20.07.17	08.07.19	10.07.19	3
44	District Treasury, Malappuram	A	21.07.18	11.07.19	18.07.19	6
45	Sub Treasury, Manjeri	B	15.07.17	19.07.19	23.07.19	4
46	Stamp Depot, Manjeri	B	17.07.17	24.07.19		1
47	Sub Treasury, Payyannur	B	23.08.17	26.07.19	30.07.19	4
48	Sub Treasury, Cherupuzha	B	01.08.17	01.08.19	03.08.19	3
49	Sub Treasury, Thaliparamba	B	18.08.17	05.08.19	08.08.19	4

50	Sub Treasury, Kannur	B	11.08.17	09.08.19	13.08.19	3
51	District Treasury, Kannur	A	23.08.18	14.08.19	21.08.19	6
52	Stamp Depot, Kannur	B	02.09.17	22.08.19		1
53	Sub Treasury, Pazhayangadi	B	08.08.17	24.08.19	27.08.19	3
54	Sub Treasury, Kolachery	B	20.11.17	29.08.19	31.08.19	3
55	Sub Treasury, Chakkarakallu	B	04.08.17	02.09.19	04.09.19	3
56	Sub Treasury, Peravoor	A	31.08.18	05.09.19	07.09.19	3
57	Pension Payment Sub Treasury, Thalasserry	A	17.09.18	16.09.19	19.09.19	4
58	District Treasury, Mattannur	A	26.09.19	20.09.19	27.09.19	6
59	Sub Treasury, Mattannur	A	15.09.18	28.09.19	01.10.19	3
60	District Treasury Ernakulam	A	26.07.18	01.07.19	06.07.19	6
61	Stamp Depot, Ernakulam	B	26.07.17	08.07.19		1
62	Sub Treasury, North Parur	B	28.07.17	09.07.19	12.07.19	3
63	Sub Treasury, Poochakkal	B	04.07.17	15.07.19	17.07.19	3
64	Sub Treasury, Alappuzha	B	01.08.17	18.07.19	20.07.19	3
65	Sub Treasury, Cherthala	B	09.08.17	22.07.19	25.07.19	4
66	Penion Payment Sub Treasury, Alappuzha	A	04.08.18	26.07.19	30.07.19	4
67	District Treasury, Alappuzha	A	11.10.18	01.08.19	06.08.19	5

68	Stamp Depot, Alappuzha	B	17.08.17	07.08.19		1
69	Sub Treasury, Mallappally	B	29.08.17	08.08.19	13.08.19	4
70	Sub Treasury, Kumbanad	B	02.09.17	14.08.19	17.08.19	3
71	Sub Treasury, Kozhencherry	B	13.09.17	19.08.19	22.08.19	4
72	Sub Treasury, Thiruvalla	B	18.09.17	24.08.19	29.08.19	4
73	Sub Treasury, Ranni	B	05.10.17	30.08.19	02.09.19	3
74	District Treasury, Pathanamthitta	A	24.11.18	03.09.19	07.09.19	5
75	Stamp Depot, Pathanamthitta	B	31.10.17	16.09.19		1
76	Sub treasury, Pandalam	B	23.09.17	17.09.19	20.09.19	4
77	Sub treasury, Konni	B	28.09.17	23.09.19	26.09.19	4
78	Sub Treasury, Mundakayam	B	03.11.17	27.09.19	30.09.19	3
79	Sub Treasury, Payyoli	B	05.10.17	03.10.19	05.10.19	3
80	Sub Treasury, Perambra	B	13.10.17	09.10.19	14.10.19	4
81	Sub Treasury, Koilandy	A	09.10.17	15.10.19	18.10.19	4
82	Sub Treasury, Vadakara	B	06.11.17	19.10.19	23.10.19	4
83	Sub Treasury, Thottilpalam	B	09.11.17	24.10.19	26.10.19	3
84	District Treasury, Thamarassery	A	25.10.18	28.10.19	02.11.19	6
85	District Treasury, Kozhikode	A	08.11.18	04.11.19	12.11.19	7

86	Stamp Depo, Kozhikode	B	01.11.17	13.11.19		1
87	Sub Treasury, Feroke	B	19.10.17	14.11.19	16.11.19	3
88	Sub Treasury, Pattambi	B	05.12.17	18.11.19	21.11.19	4
89	Sub Treasury, Pulamanthol	A	15.03.18	22.11.19	25.11.19	3
90	Sub Treasury, Ottapalam	B	18.12.17	26.11.19	29.11.19	4
91	Sub Treasury, Kootanad	B	21.12.17	30.11.19	03.12.19	3
92	Sub Treasury, Sreekrishnapuram	B	13.12.17	04.12.19	06.12.19	3
93	Sub Treasury, Mannarkkad	B	29.11.17	07.12.19	10.12.19	3
94	Sub Treasury, Agali	B	08.12.17	11.12.19	13.12.19	3
95	District Treasury, Cherpulassery	A	16.04.18	16.12.19	20.12.19	5
96	Pension Payment Sub Treasury, Kozhikode	B	09.01.19	21.12.19	26.12.19	4
97	Sub Treasury, Mananthavady	B	20.01.18	27.12.19	30.12.19	3
98	Stamp Depot, Mananthavady	B	22.01.18	31.12.19		1
99	Sub Treasury Gandhi Nagar (Medl. Col), Kottayam	B	27.10.17	01.10.19	05.10.19	4
100	Sub Treasury, Ponkunnam	B	31.10.17	09.10.19	11.10.19	3
101	Sub Treasury, Pampady	B	03.11.17	14.10.19	16.10.19	3
102	Sub Treasury, Changanacherry	B	14.11.17	17.10.19	21.10.19	4
103	Stamp Depot, Kottayam	B	22.11.19	22.10.19		1

104	Sub Treasury, Erumeli	A	31.10.18	23.10.19	26.10.19	4
105	District Treasury, Kottayam	A	30.06.18	28.10.19	04.11.19	7
106	Sub Treasury, Mavelikkara	B	25.11.17	05.11.19	08.11.19	4
107	Sub Treasury, Muthukulam	A	17.10.18	11.11.19	14.11.19	4
108	Sub Treasury, Kayamkulam	B	04.12.17	15.11.19	18.11.19	3
109	Sub Treasury, Chengannur	B	07.12.17	19.11.19	21.11.19	3
110	District Treasury, Chengannur	A	13.12.18	22.11.19	28.11.19	6
111	Sub Treasury, Chadayamangalam	A	11.09.18	29.11.19	02.12.19	3
112	Sub Treasury, Punalur	B	18.12.17	03.12.19	05.12.19	3
113	Sub Treasury, Pathanapuram	B	21.12.17	06.12.19	09.12.19	3
114	Sub Treasury, Kottarakkara	B	26.12.17	10.12.19	13.12.19	4
115	Pension Payment Sub Treasury, Kollam	B	30.12.17	16.12.19	19.12.19	4
116	Sub Treasury, Legislative Complex, Thiruvananthapuram	B	10.01.18	20.12.19	24.12.19	4
117	Sub Treasury, Vikas Bhavan, Thiruvananthapuram	B	15.01.18	26.12.19	28.12.19	3
118	Additional Sub Treasury, Thiruvananthapuram	B	24.01.18	30.12.19	01.01.20	3
119	Sub Treasury, Dwaraka	A	29.01.19	01.01.20	04.01.20	3
120	Sub Treasury, Nadavayal	A	04.01.19	06.01.20	08.01.20	3
121	Sub Treasury, Pulpally	B	30.01.18	09.01.20	13.01.20	3

122	Sub Treasury, Vythiri	B	02.02.18	14.01.20	16.01.20	3
123	District Treasury, Wayanad	A	19.02.19	17.01.20	23.01.20	6
124	Sub Treasury, Vellarikundu	B	08.01.18	24.01.20	27.01.20	3
125	Sub Treasury, Chattanchal	A	02.02.19	28.01.20	30.01.20	3
126	Sub Treasury, Malakkallu	A	11.02.19	31.01.20	03.02.20	3
127	Sub Treasury, Manjeshwar	A	06.02.19	04.02.20	06.02.20	3
128	District Treasury, Kasaragod	A	31.12.18	07.02.20	15.02.20	7
129	Sub Treasury, Kunnamkulam	B	22.02.18	17.02.20	19.02.20	3
130	Sub Treasury, Mukundapuram	B	01.03.18	20.02.20	25.02.20	4
131	Sub Treasury, Kodungalloor	B	05.03.18	26.02.20	29.02.20	4
132	District Treasury, Irinjalakuda	A	05.03.19	02.03.20	07.03.20	6
133	District Treasury, Palakkad	A	01.03.19	09.03.20	16.03.20	6
134	Stamp Depot, Palakkad	B	26.02.18	17.03.20		1
135	Sub Treasury, Kilimanoor	B	02.02.18	03.01.20	06.01.20	3
136	Principal Sub Treasury, Thiruvananthapuram	B	20.01.18	07.01.20	13.01.20	5
137	Sub Treasury, Vellanad	B	06.02.18	14.01.20	16.01.20	3
138	Pension Payment Sub Treasury, Neyyattinkara	B	12.02.18	17.01.20	21.01.20	4
139	District Treasury, Kottarakara	A	27.02.19	22.01.20	28.01.20	6

140	Sub Treasury, Mancompu	A	21.02.19	29.01.20	01.02.20	4
141	Sub Treasury, Palluruthy	B	19.02.18	03.02.20	05.02.20	3
142	District Treasury, Kollam	A	06.03.19	06.02.20	13.02.20	6
143	Stamp Depot, Kollam	B	22.03.18	14.02.20		1
144	District Treasury, Thiruvananthapuram	A	21.03.19	15.02.20	27.02.20	10
145	Sub Treasury, Kazhakuttam	A	27.02.19	28.02.20	02.03.20	3
146	District Treasury, Kattakada	A	18.03.19	03.03.20	09.03.20	6
147	Directorate of Treasuries, Thiruvananthapuram	A	26.03.19	10.03.20	13.03.20	4

ANNEXURE X					
YEARWISE DETAILS OF INSPECTION REPORTS AND PARAS PENDING AS ON 31-03-2020			YEARWISE DETAILS OF INSPECTION REPORTS & PARAS PENDING FOR MORE THAN SIX MONTHS AS ON 31-03-2020		
<i>(Referred to in Para 3.1(2) of Part III)</i>					
Year	No. Of Inspection Reports	No. Of Paras	Year	No. Of Inspection Reports	No. Of Paras
2012-2013	3	2	2012-2013	3	2
2013-2014	1	2	2013-2014	1	2
2014-2015	9	2	2014-2015	9	2
2015-2016	2	0	2015-2016	2	0
2016-2017	30	24	2016-2017	30	24
2017-2018	69	75	2017-2018	69	75
2018-2019	93	234	2018-2019	93	234
2019-2020	131	831	2019-2020	74	441
TOTAL	338	1170	TOTAL	281	780

ANNEXURE XI A			
Pending Departmental Inspection (Rule - 64 of KTC Vol.I) <i>(Referred to in Para 3.2 (1) of Part III)</i>			
Sl. No.	IR No	Name of Treasury	No. of Treasuries
1	4602	DT Thrissur	7
2	4626	DT Malappuram	13
3	4693	DT Cherpulassery	1
4	4674	DT Thamarassery	7
5	4727	DT Irinjalakuda	3
6	4709	DT Wayanad	2
7	4642	DT Kannur	4
8	4678	DT Chengannur	3
9	4717	DT Thiruvananthapuram	9
		TOTAL	49

ANNEXURE XI B**Pending surprise verification of cash (Rule 61(i) and (ii) of KTC Vol.I)
(Referred to in Para 3.2 (2) of Part III)**

Sl. No.	IR No	Name of Treasury	No. of Trys
1	4675	DT Kozhikode	3
2	4611	DT Muvattupuzha	5
3	4626	DT Malappuram	9
4	4693	DT Cherpulassery	5
5	4727	DT Irinjalakuda	6
6	4719	DT Kasargod	4
7	4705	DT Wayanad	4
		TOTAL	36

ANNEXURE XII**Excess Payment of Pension/Family Pension and related Benefits**
(Referred to I Para 3.3 of Part III)

Sl. No.	Name of the Item	No. of Cases	Amount in Rs.
1	Excess payment of Pension/Other State Pension/after Re-employment/MLA Pen/Part Time Contingent Pension/Pension after Death	44	1831226
2	Excess payment of Family Pension/UGC Family Pension/Shared Family Pensioner/Part Time Contingent Employees/Unmarried daughter below 25yrs of age	111	5261447
3	Excess payment of DR on Revised Pension/Family Pension/Re-employed Pensioner	8	1794857
4	Festival Allowance paid in excess to Shared Family pensioners/shared part time family pensioners/multiple pensioner	85	75500
5	Inadmissible Medical Allowance paid in excess to Shared Family pensioners/Part time family pensioner	29	119437
	TOTAL	277	9082467

ANNEXURE XII 1				
Excess payment of Superannuation Pension/Other State Pension/ Pension after Re-employment/ MLA Pension/Part Time Contingent Pension (Referred to in Para 3.3.1(1) & (2) of Part III)				
Sl. No.	IR No	Name of Treasury	No. of cases	Total Amount in Rs.
1	4604	ST Kolenchery	1	7688
2	4605	ST Kunnathunadu	1	34696
3	4715	ST Manjeshwar	1	9819
4	4709	DT Wayand	1	66000
5	4648	ST Kozhencherry	2	18750
6	4651	DT Pathanamthitta	1	10000
7	4641	ST Mallappally*	1	0
8	4678	DT Chengannur	1	202340
9	4607	ST Angamaly	1	11250
10	4616	ST Mattancherry	2	22000
11	4623	ST Tripunithura	2	15000
12	4630	ST North Paravur	1	11250
13	4617	PPST Ernakulam	8	136500
14	4608	ST Aluva	6	71200
15	4717	DT Thiruvananthapuram**	1	0
16	4696	AST Vanchiyoor Thiruvananthapuram	1	9000
17	4695	PPST Kozhikode	7	131819
18	4689	ST Mannarkkadu	1	12323
19	4692	ST Agali	1	10458
20	4670	ST Thottipalam	1	425898
21	4634	ST Cherupuzha	1	0
22	4645	ST Pazhayangadi	1	262202
23	4674	DT Thamarassery	1	363033
		TOTAL	44	1831226
*Arrears paid one month in advance, amount not specified **Amount not specified , excess drawn from 07/2009 to 1/2020				

ANNEXURE XII 2			
Non -Restoration of Commuted portion of Pension (Referred to in Para 3.3.1.3 (c) of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4655	PPST Thalassery	1
2	4721	ST Mukundapuram	4
3	4715	ST Manjeshwar	2
4	4711	ST Vellarikundu	1
5	4701	ST Dwaraka	1
6	4703	ST Nadavayal	2
7	4709	DT Wayanad	2
8	4648	ST Kozhencherry	7
9	4649	ST Thiruvalla	6
10	4651	DT Pathanamthitta	1
11	4641	ST Mallappally	6
12	4650	ST Ranni	5
13	4671	ST Mavelikkara	3
14	4598	ST Uzhavoor	2
15	4599	ST Kaduthuruthy	4
16	4607	ST Angamaly	6
17	4616	ST Mattancherry	5
18	4710	ST Palluruthy	3
19	4630	ST North Paravur	6
20	4615	ST Mulanthuruthy	6
21	4617	PPST Ernakulam	5
22	4608	ST Aluva	8
23	4717	DT Thiruvananthapuram	6
24	4696	Addl ST Vanchiyoor Thiruvananthapuram	4
25	4698	ST Kilimanoor	6
26	4700	Principal ST Fort Thiruvananthapuram	4
		TOTAL	106

ANNEXURE XII 3 (A)				
Excess payment of Family Pension/UGC Family Pension/Shared Family Pension/Part Time Contingent Employees/Unmarried Daughter below 25 yrs of age (Referred to in Para 3.3.2 of Part III)				
Sl. No.	IR No	Name of Treasury	No. of cases	Total of Excess payment
1	4602	DT Thrissur	3	64322
2	4718	ST Kunnankulam	4	153595
3	4588	ST Chavakkad	2	151396
4	4590	ST Thalappilly	1	3826
5	4679	ST Feroke	1	17106
6	4658	ST Perambra	7	92154
7	4604	ST Kolencherry	1	2403
8	4605	ST Kunnathunadu	4	207722
9	4613	ST Kothamangalam	2	22673
10	4603	ST Koothattukulam	2	16218
11	4621	ST Kottakkal	1	8278
12	4627	ST Manjeri	1	5227
13	4610	ST Wandoor	1	6750
14	4614	ST Tirurangadi	3	35019
15	4596	ST Tirur	3	490408
16	4626	DT Malappuram	3	221495
17	4609	ST Perinthalmanna	1	41072
18	4622	ST Makkaraparambu	1	65064
19	4689	ST Mannarkkad	2	58174
20	4688	ST Sreekrishnapuram	3	86319
21	4687	ST Kootanad	3	190821
22	4684	ST Ottapalam	3	70110
23	4681	ST Pattambi	2	74181

24	4657	ST Mattannur	1	28950
25	4647	ST Peravoor	1	44892
26	4655	PPST Thalassery	1	294846
27	4669	ST Vadakara	2	86551
28	4670	ST Thottilpalam	1	28212
29	4722	ST Kodungallur	2	292475
30	4711	ST Vellarikundu	2	30750
31	4704	ST Vythiri	1	3471
32	4929	ST Payyannur	5	61851
33	4635	ST Taliparamba	2	13444
34	4637	ST Kannur	2	228819
35	4649	ST Thiruvalla	2	54427
36	4650	ST Ranni	2	33256
37	4671	ST Mavelikkara	6	45195
38	4678	DT Chengannur	2	28640
39	4601	ST Kuravilangad	1	23659
40	4599	ST Kaduthuruthy	1	61512
41	4607	ST Angamaly	2	11477
42	4616	ST Mattancherry	1	103774
43	4710	ST Palluruthy	1	11744
44	4623	ST Tripunithura	1	59136
45	4630	ST North Paravur	3	73185
46	4615	ST Mulanthuruthy	1	5767
47	4617	PPST Ernakulam	2	101658
48	4717	DT Thiruvananthapuram	1	848649
49	4720	ST Kazhakkuttom	1	84850
50	4696	AST Vanchiyoor Thiruvananthapuram	1	13042
51	4700	Principal ST Fort Thiruvananthapuram	9	502882
		TOTAL	111	5261447

ANNEXURE XII 3 (B)				
Excess payment of Dearness Relief on Revised Pension/Family Pension/ Re-employed Pension <i>(Referred to in Para 3.3.2 of Part III)</i>				
Sl. No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4590	ST Thalappilly	2	687342
2	4657	ST Mattannur	1	15456
3	4629	ST Payyannur	1	116860
4	4617	PPST Ernakulam	1	316146
5	4720	ST Kazhakkuttom	1	120211
6	4700	PrincipalST Fort Thiruvananthapuram	1	213474
7	4691	PPST Kollam	1	325368
		TOTAL	8	1794857

ANNEXURE XII 4 (A)				
Festival Allowance paid in excess to Shared Family Pensioner/Shared Part Time Family Pensioner/Multiple Pensioner (Referred to in Para 3.3.3 of Part III)				
Sl. No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4602	DT Thrissur	1	1000
2	4590	ST Thalappilly	9	9000
3	4668	ST Koyilandy	11	12000
4	4695	PPST Kozhikode	9	5500
5	4659	ST Payyoli	1	1000
6	4658	ST Perambra	1	1500
7	4605	ST Kunnathunadu	3	2000
8	4612	ST Piravom	2	0
9	4613	ST Kothamangalam	2	2000
10	4596	ST Tirur	2	2000
11	4609	ST Perinthalmanna	2	1000
12	4622	ST Makkaraparmbu	2	1500
13	4689	ST Mannarkkad	3	1500
14	4693	DT Cherpulassery	1	1000
15	4688	ST Sreekrishnapuram	1	1000
16	4692	ST Agali	1	1000
17	4684	ST Ottapalam	2	1000
18	4681	ST Pattambi	1	1500
19	4647	ST Peravoor	1	1000
20	4655	PPST Thalassery	8	7000
21	4669	ST Vadakara	3	3500
22	4670	ST Thottipalam	1	500
23	4722	ST Kodungallur	2	3000
24	4701	ST Dwaraka	1	1000
25	4629	ST Payyannur	2	1000
26	4635	ST Taliparamba	6	5000
27	4637	ST Kannur	4	4000
28	4645	ST Pazhayangadi	2	2000
29	4651	DT Pathanamthitta	1	2000
		TOTAL	85	75500

ANNEXURE XII 4 (B)				
Inadmissible Medical Allowance paid in excess to Shared Family Pensioner/Part Time Family Pensioner (Referred to in Para 3.3.3 of Part III)				
Sl. No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4695	PPST Kozhikode	3	14250
2	4605	ST Kunnathunadu	1	0
3	4613	ST Kothamangalam	2	2000
4	4622	ST Makarapparambu	1	4350
5	4688	ST Sreekrishnapuram	1	3600
6	4687	ST Agali	1	5250
7	4681	ST Pattambi	1	5100
8	4647	ST Pervoor	1	4800
9	4655	PPST Thalassery	5	17850
10	4669	ST Vadakara	1	4350
11	4722	ST Kodungallur	2	10400
12	4701	ST Dwaraka	1	1200
13	4629	ST Payyannur	2	15000
14	4635	ST Taliparamba	1	5850
15	4637	ST Kannur	3	8550
16	4645	ST Pazhayangadi	1	9900
17	4599	ST Kaduthuruthy	1	3987
18	4616	ST Mattancherry	1	3000
		TOTAL	29	119437

ANNEXURE XII 5**Non production of required certificate for the continued payment of
Family Pension
(Referred to in Para 3.3.4 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases
1	4587	Addl ST Thrissur	11
2	4590	ST Thalappilly	14
3	4679	ST Feroke	2
4	4612	ST Piravom	1
5	4610	ST Wandoor	1
6	4614	ST Tirurangadi	3
7	4682	ST Pulamanthole	1
8	4620	ST Edavanna	1
9	4619	ST Karuvarakundu	1
10	4693	DT Cherpulasssery	1
11	4688	ST Sreekrishnapuram	1
12	4687	ST Koottanad	1
13	4684	ST Ottapalam	1
14	4681	ST Pattambi	4
15	4655	PPST Thalassery	2
16	4722	ST Kodungallur	2
17	4721	ST Mukundapuram	1
18	4629	ST Payyannur	2
19	4635	ST Taliparamba	3
20	4648	ST Kozhencherry	3
21	4649	ST Thiruvalla	3
22	4641	ST Mallappally	2
23	4654	ST Konni	3
24	4671	ST Mavelikkara	4
25	4601	ST Kuravilangad	2

26	4607	ST Angamaly	2
27	4616	ST Mattancherry	3
28	4623	ST Tripunithura	5
29	4630	ST Tripunithura	2
30	4617	PPST Tripunithura	2
31	4696	Addl ST Vanchiyoor Thiruvananthapuram	4
32	4698	ST Kilimanoor	5
33	4700	Principal ST Fort Thiruvananthapuram	4
34	4691	PPST Kollam	5
		TOTAL	102

ANNEXURE XII 6 (A)			
Short/non - Payment of Pension/Family Pension/ PTCEP/PTCEFP/ Revision of Arrears of Pension/LTA Arrears (Referred to in Para 3.3.5 of Part III)			
Sl. No.	IR No.	Name of Treasury	No. of cases
1	4596	ST Tirur	2
2	4609	ST Perinthalmanna	1
3	4645	ST Pazhayangadi	1
4	4649	ST Thiruvalla	5
5	4651	DT Pathanamthitta	1
6	4641	ST Mallappally	1
7	4650	ST Ranni	6
8	4654	ST Konni	1
9	4598	ST Uzhavoor	2
10	4601	ST Kuravilangad	2
11	4599	ST Kaduthuruthy	3
12	4710	ST Palluruthy	4
13	4623	ST Tripunithura	9
14	4630	ST North Paravur	1
15	4615	ST Mulanthuruthy	6
16	4617	PPST Ernakulam	6
17	4608	ST Aluva	1
18	4717	DT Thiruvananthapuram	2
19	4696	Addl ST Vanchiyoor Thiruvananthapuram	2
20	4698	ST Kilimanoor	2
		TOTAL	58

ANNEXURE XII 6 (B)			
Non revision of Pension/Family Pension (GO(P) No.9/2016/Fin dated 20-01-2016) (Referred to in Para 3.3.5 of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4602	DT Thrissur	31
2	4588	ST Chavakkad	38
3	4587	Addl ST Thrissur	10
4	4590	ST Thalappilly	33
5	4679	ST Feroke	7
6	4668	ST Koyilandy	18
7	4695	PPST Kozhikode	30
8	4658	ST Perambra	18
9	4604	ST Kolencherry	14
10	4605	ST Kunnathunadu	12
11	4612	ST Piravom	14
12	4613	ST Kothamangalam	14
13	4603	ST Koothattukulam	30
14	4611	DT Muvattupuzha	24
15	4621	ST Kottakkal	3
16	4627	ST Manjeri	45
17	4610	ST Wandoor	16
18	4614	ST Tirurangadi	15
19	4682	ST Pulamanthole	5
20	4596	ST Tirur	40
21	4626	DT Malappuram	2
22	4620	ST Edavanna	3

23	4609	ST Perinthalmanna	14
24	4622	ST Makkaraparambu	11
25	4689	ST Mannarkkad	9
26	4693	DT Cherpulassery	3
27	4687	ST Koottanad	28
28	4681	ST Pattambi	39
29	4657	ST Mattannur	2
30	4647	ST Peravoor	5
31	4655	PPST Thalassery	14
32	4669	ST Vadakara	24
33	4674	DT Thamarassery	7
34	4670	ST Thottilpalam	10
35	4727	DT Irinjalakuda	7
36	4722	ST Kodugallur	26
37	4715	ST Manjeshwar	5
38	4704	ST Vythiri	2
39	4697	ST Mananthavady	6
40	4646	ST Chakkarakallu	6
41	4629	ST Payyannur	13
42	4635	ST Taliparamba	9
43	4637	ST Kannur	13
44	4645	ST Pazhayangadi	6
45	4648	ST Kohzencherry	8
46	4649	ST Thiruvalla	42
47	4651	DT Pathanamthitta	8
48	4641	ST Mallappally	11
49	4650	ST Ranni	7
50	4654	ST Konni	2

51	4671	ST Mavelikkara	19
52	4678	DT Chengannur	3
53	4598	ST Uzhavoor	18
54	4601	ST Kuravilangad	2
55	4599	ST Kaduthuruthy	20
56	4607	ST Angamaly	49
57	4616	ST Mattancherry	29
58	4710	ST Palluruthy	6
59	4623	ST Tripunithura	56
60	4630	ST Narth Paravur	31
61	4615	ST Mulanthuruthy	7
62	4617	PPST Ernakulam	33
63	4608	ST Aluva	25
64	4717	DT Thiruvananthapuram	46
65	4720	ST Kazhakkuttom	20
66	4696	Addl ST Vanchiyoor Thiruvananthapuram	1
67	4698	ST Kilimanoor	7
68	4700	Principal ST Fort Thiruvananthapuram	16
69	4691	PPST Kollam	23
		TOTAL	1170

ANNEXURE XIII			
Periodical non mustering of Pensioners/Family Pensioners (Rule - 280(a) of KTC Vol.I and GO (MS)No.26/89/Fin dated 26-08-89) (Referred to in Para 3.4 of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4682	ST Pulamanthole	17
2	4687	ST Kootanad	20
3	4681	ST Pattambi	24
4	4655	PPST Thalassery	16
5	4721	ST Mukundapuram	9
6	4715	ST Manjeshwar	20
7	4705	ST Pulpally	25
8	4709	DT Wayanad	22
9	4629	ST Payyannur	20
10	4648	ST Kozhencherry	4
11	4649	ST Thiruvalla	25
12	4651	DT Pathanamthitta	14
13	4650	ST Ranni	25
14	4671	ST Mavelikkara	6
15	4676	ST Chengannur	31
16	4678	DT Chengannur	30
17	4598	ST Uzhavoor	18
18	4601	ST Kuravilangad	2
19	4616	ST Mattancherry	6
20	4710	ST Palluruthy	8
21	4630	ST North Paravur	17
22	4617	PPST Ernakulam	30
23	4608	ST Aluva	11
24	4717	DT Thiruvananthapuram	10
25	4720	ST Kazhkkuttom	4
26	4698	ST Kilimanoor	22
27	4691	PPST Kollam	5
		TOTAL	441

ANNEXURE XIV

Excess retention of Cash Balance (Rule - 309 of KTC Vol.I)
(Referred to in Para 3.5 of Part III)

Sl. No.	IR No	Name of Treasury	Imprest Amount	Maximum amount retained	Date	No. of Days in excess
1	4586	ST Medical College Thrissur	900000	904879	20.12.2018	12
2	4602	DT Thrissur	2000000	3353638	27.04.2019	2
3	4593	ST Chelakkara	2500000	223154	03.04.2019	2
4	4588	ST Chavakkad	900000	4811396	23.03.2019	2
5	4587	Addl ST Thrissur	1500000	815757	23.03.2019	4
6	4590	ST Thalappilly	900000	848034	23.02.2019	4
7	4726	DT Palakkad	2500000	28344474	02.02.2020	8
8	4695	PPST Kozhikode	5000000	24506611	02.03.2019	7
9	4675	DT Kozhikode	2000000	58850313	15.09.2019	10
10	4659	ST Payyoli	900000	1038743	20.12.2018	5
11	4658	ST Perambra	4000000	2058885	03.06.2019	5
12	4604	ST Kolencherry	900000	3285529	31.05.2018	8
13	4612	ST Piravom	900000	439629	12.02.2019	6
14	4613	ST Kothamangalam	5000000	189826	12.05.2019	1
15	4611	DT Muvattupuzha	2400000	1559619	12.03.2019	3
16	4627	ST Manjeri	2500000	193412	09.04.2019	1
17	4610	ST Wandoor	1200000	546489	14.03.2019	5
18	4596	ST Tirur	2500000	7730361	04.03.2019	3
19	4626	DT Malappuram	2000000	5202924	19.04.2019	10
20	4620	ST Edavanna	250000	307546	31.08.2018	1

21	4609	ST Perinthalmanna	200000	509485	27.04.2019	1
22	4622	ST Makkaraparamba	2000000	2092299	29.06.2019	5
23	4689	ST Mannarkkad	200000	569599	26.10.2019	2
24	4681	ST Pattambi	2000000	1601440	19.09.2019	4
25	4647	ST Peravoor	250000	74198	26.07.2019	2
26	4669	ST Vadakara	4000000	7289838	06.08.2019	11
27	4674	DT Thamarassery	2500000	1910723	10.09.2019	10
28	4727	DT Irinjalakuda	2500000	10405608	01.02.2020	5
29	4722	ST Kodungallur	3500000	9905056	01.02.2020	2
30	4721	ST Mukundapuram	2000000	5740724	30.01.2020	4
31	4719	DT Kasargod	3500000	8888782	31.01.2020	4
32	4715	ST Manjeshwar	3500000	6729137	31.01.2020	2
33	4646	ST Chakkarakkallu	90000	2356602	22.12.2018	9
34	4629	ST Payyannur	2000000	1844775	19.04.2019	3
35	4635	ST Taliparamba	900000	1020944	21.12.2018	9
36	4634	ST Cherupuzha	90000	736989	14.12.2018	4
37	4637	ST Kannur	2000000	8240595	19.04.2019	7
38	4642	DT Kannur	2500000	13768817	24.04.2019	13
39	4648	ST Kozhencherry	2000000	2253354	14.05.2019	5
40	4651	DT Pathanamthitta	2500000	12594928	04.03.2019	35
41	4650	ST Ranni	2500000	2547727	21.05.2019	1
42	4599	ST Kaduthuruthy	900000	1706423	11.02.2019	4
43	4607	ST Angamaly	900000	10008547	20.12.2018	19
44	4616	ST Mattancherry	2500000	5758587	01.02.2019	6
45	4618	Addl ST Ernakulam	2000000	4284499	23.03.2019	7
46	4623	ST Tripunithura	2000000	4559613	27.04.2019	5
47	4630	ST North Paravur	2500000	7758825	04.05.2019	14

48	4615	ST Mulanthuruthy	2000000	3688242	27.04.2019	5
49	4608	ST Aluva	2000000	3985150	26.04.2019	12
50	4717	DT Thiruvananthapuram	2000000	9539565	29.06.2019	12
51	4696	Addl ST Vanchiyoor Thiruvananthapuram	3000000	10116810	14.09.2019	6
52	4700	Principal ST Fort Thiruvananthapuram	2500000	6813644	22.06.2019	5
53	4691	PPST Kollam	7000000	9071133	01.10.2019	7

ANNEXURE XV**Retention of balance in the Imprest for pension and SB Transactions
(Suspense Head 8658-00-102-96-09)
(Referred to in Para 3.6 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of Months
1	4602	DT Thrissur	11
2	4726	DT Palakkad	13
3	4675	DT Kozhikode	3
4	4611	DT Muvattupuzha	10
5	4626	DT Malappuram	12
6	4693	DT Cherpulassery	9
7	4656	RDT Mattannur	11
8	4674	DT Thamarassery	10
9	4727	DT Irinjalakuda	7
10	4719	DT Kasargod	13
11	4709	DT Wayanad	12
12	4642	DT Kannur	13
13	4651	DT Pathanamthitta	10
14	4678	DT Chengannur	6
15	4717	DT Thiruvananthapuram	10

ANNEXURE XVI**Advances drawn by DDOs pending final settlement (Art 99 of KFC Vol.I)
(Referred to in Para 3.7 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
1	4587	Addl ST Thrissur	3	5	4401750
2	4602	DT Thrissur	2	2	1030000
3	4718	ST Kunnamkulam	12	20	4934000
4	4726	DT Palakkad	8	28	34281948
5	4675	DT Palakkad	3	3	1987000
6	4609	ST Perinthalmanna	3	3	930000
7	4622	ST Makkaraparambu	1	1	50000
8	4727	DT Irinjalakuda	13	18	3985000
9	4722	ST Kodungallur	9	14	7097050
10	4719	DT Kasargod	7	15	12447200
11	4714	ST Malakkallu	3	6	8261500
12	4715	ST Manjeshwar	6	10	6239090
13	4713	ST Chattanchal	2	2	483000
14	4711	ST Vellarikumdu	8	9	3255117
15	4701	ST Dwaraka	3	3	72500
16	4703	ST Nadavayal	11	11	1448800
17	4705	ST Pulpally	3	3	32700
18	4709	DT Wayanad	5	33	14836440
19	4645	ST Pazhayangadi	1	3	51500
20	4642	DT Kannur	2	4	28799400
21	4649	ST Thiruvalla	5	8	253000

22	4650	ST Ranni	7	7	946400
23	4676	ST Chengannur	2	2	120000
24	4599	ST Kaduthuruthy	1	2	50000
25	4616	ST Mattancherry	3	6	297750
26	4618	Addl ST Ernakulam	7	12	1459500
27	4623	ST Tripunithura	5	9	5386000
28	4608	ST Aluva	11	23	7129198
29	4717	DT Thiruvananthapuram	13	19	71246350
30	4694	ST Vikas Bhavan	2	2	60000
31	4700	Principal ST Fort Thiruvananthapuram	3	6	1058805060
		TOTAL	131	289	1280377253

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

Sl. No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
1	4718	ST Kunnamkulam	15	263104
2	4726	DT Palakkad	26	284837
3	4675	DT Kozhikode	21	694954
4	4659	ST Payyoli	6	74743
5	4627	ST Manjeri	9	21919
6	4682	ST Pulamanthole	5	16108
7	4626	DT Malappuram	22	278533
8	4688	ST Sreekrishnapuram	6	51612
9	4687	ST Kootanad	14	66540
10	4684	ST Ottapalam	26	135326
11	4681	ST Pattambi	29	851681
12	4657	ST Pattambi	11	52327
13	4669	ST Vadakara	26	406706
14	4674	DT Thamarassery	21	60056
15	4727	DT Irinjalakuda	12	25984
16	4722	ST Kodungallur	27	535898
17	4721	ST Mukundapuram	18	342622
18	4711	ST Vellarikundu	8	50799
19	4701	ST Dwaraka	13	101492
20	4709	DT Wayanad	14	65864
21	4646	ST Chalkkarakkallu	12	119119
22	4635	ST Taliparamba	20	282400
23	4637	ST Kannur	30	858091
24	4642	DT Kannur	21	780857
25	4648	ST Kozhencherry	15	125464

26	4649	ST Thiruvalla	27	386915
27	4641	ST Mallappally	26	181055
28	4650	ST Konni	15	58993
29	4671	ST Mavelikkara	47	1283090
30	4676	ST Chengannur	30	164013
31	4678	DT Chengannur	30	158743
32	4598	ST Uzhavoor	25	196271
33	4601	ST Kuravilangad	5	22173
34	4599	ST Kaduthuruthy	28	296265
35	4607	ST Angamaly	9	7032
36	4616	ST Mattancherry	27	254946
37	4618	Addl ST Ernakulam	39	672316
38	4710	ST Palluruthy	10	165175
39	4630	ST North Paravur	15	42328
40	4615	ST Mulanthuruthy	25	215357
41	4617	PPST Ernakulam	37	1025211
42	4608	ST Aluva	22	758507
43	4720	ST Kazhakkuttom	32	249035
44	4694	ST Vikas Bhavan	45	375308
45	4696	Addl ST Vanchiyoor Thiruvananthapuram	5	66409
46	4698	ST Kilimanoor	30	160050
47	4700	Principal ST Fort Thiruvananthapuram	49	411671
48	4691	PPST Kollam	64	976295
		TOTAL	1069	14674194

ANNEXURE - XVIII				
Idling of Government Money (Referred to in Para 3.9 of Part III)				
Sl. No.	IR No.	Name of Treasury	No.of cases	Amount in Rs.
1	4726	DT Palakkad	1	400000
2	4675	DT Kozhikode	5	3025453
3	4626	DT Malappuram	2	142703
4	4692	ST Agali	2	35493793
5	4719	DT Kasargod	1	116596
6	4694	ST Vikas Bhavan	1	5000000
		TOTAL	12	44178545

ANNEXURE XIX (A)			
Non deduction of Income Tax from SB/TSB/ PTSB A/c (Section 194A of IT Act 1961) (Referred to in Para 3.10 of Part III)			
Sl. No.	IR No	Name of Treasury	No.of cases
1	4602	DT Thrissur	50
2	4718	ST Kunnamkulam	2
3	4593	ST Chelakkara	50
4	4726	DT Thrissur	49
5	4679	ST Feroke	50
6	4695	PPST Kozhikode	50
7	4675	DT Kozhikode	50
8	4604	ST Kolencherry	50
9	4605	ST Kunnathunadu	18
10	4613	ST Kothamangalam	50
11	4621	ST Kottakkal	50
12	4627	ST Manjeri	50
13	4610	ST Wandoor	46
14	4614	ST Tirurangadi	50
15	4626	DT Malappuram	37
16	4620	ST Edavanna	50
17	4609	ST Perinthalmanna	50
18	4689	ST Mannarkkad	45
19	4687	ST Koottanad	49
20	4684	ST Ottapalam	50
21	4681	ST Pattambi	29
22	4657	ST Mattannur	50

23	4656	RDT Mattannur	46
24	4655	PPST Thalassery	50
25	4669	ST Vadakara	50
26	4722	ST Kodungallur	28
27	4721	ST Mukundapuram	50
28	4714	ST Malakkallu	9
29	4711	ST Vellarikundu	3
30	4705	ST Pulpally	47
31	4646	ST Chakkarakkallu	50
32	4629	ST Payyannur	50
33	4635	ST Taliparamba	50
34	4634	ST Cherupuzha	50
35	4637	ST Kannur	50
36	4645	ST Pazhayangadi	30
37	4642	DT Kannur	50
38	4648	ST Kozhencherry	19
39	4649	ST Thiruvalla	44
40	4651	DT Pathanamthitta	34
41	4641	ST Mallapally	15
42	4676	ST Chengannur	12
43	4678	DT Chengannur	1
44	4598	ST Uzhavoor	0
45	4601	ST Kuravilangad	0
46	4599	ST Kaduthuruthy	0
47	4607	ST Angamaly	0
48	4616	ST Mattancherry	0
49	4618	Addl ST Ernakulam	2
50	4630	ST Narth Paravur	0
51	4615	ST Mulanthuruthy	0

52	4617	PPST Ernakulam	0
53	4608	ST Aluva	0
54	4717	DT Thiruvananthapuram	2
55	4720	ST Kazhakkuttom	12
56	4694	ST Vikas Bhavan	20
57	4698	ST Kilimanoor	67
58	4700	Principal ST Fort Thiruvananthapuram	13
		TOTAL	1829

ANNEXURE XX			
Non deduction of Income Tax from Pension (Circular No.44/2014 dated 25-04-2014 of the Dir of Trys and Government Circular No.70/Ass-C3/14/Fin dated 24-07-2014) (Referred to in Para 3.11 of Part III)			
Sl. No.	IR No	Name of Treasury	No.of cases
1	4602	DT Thrissur	14
2	4593	ST Chelakkara	4
3	4588	ST Chavakkad	8
4	4587	Addl ST Thrissur	2
5	4590	ST Thalappilly	18
6	4679	ST Feroke	11
7	4668	ST Koyilandy	4
8	4695	PPST Kozhikode	6
9	4658	ST Perambra	11
10	4604	ST Kolencherry	6
11	4605	ST Kunnathunadu	6
12	4612	ST Piravom	10
13	4613	ST Kothamangalam	8
14	4603	ST Koothattukulam	6
15	4611	DT Muvattupuzha	14
16	4621	ST Kottakkal	5
17	4627	ST Manjeri	8
18	4610	ST Wandoor	8
19	4682	ST Pulamanhole	2
20	4596	ST Tirur	4
21	4626	DT Malappuram	12
22	4609	ST Perinthalmanna	5
23	4622	ST Makkaraparambu	4
24	4619	ST Karuvarakundu	2

25	4688	ST Sreekrishnapuram	5
26	4687	ST Kootanad	5
27	4684	ST Ottapalam	10
28	4681	ST Pattambi	7
29	4656	RDT Mattannur	3
30	4655	PPST Thalassery	10
31	4669	ST Vadakara	10
32	4727	DT Irinjalakuda	6
33	4722	ST Kodungallur	1
34	4721	ST Mukundapuram	3
35	4713	ST Chattanchal	3
36	4701	ST Dwaraka	1
37	4697	ST Mananthavady	2
38	4703	ST Nadavayal	1
39	4705	ST Pulpally	3
40	4709	DT Wayanad	2
41	4629	ST Payyannur	5
42	4637	ST Kannur	6
43	4645	ST Pazhayangadi	5
44	4641	ST Mallappally	3
45	4650	ST Ranni	2
46	4678	DT Chengannur	3
47	4615	ST Mulanthuruthy	3
48	4717	DT Thiruvananthapuram	5
49	4698	ST Kilimanoor	3
		TOTAL	285

ANNEXURE XXI (A)			
Defects noticed in Fixed Deposit Accounts/Non closing of FD A/cs even after maturity date (Referred to in Para 3.12(1) of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4721	ST Mukundapuram	4
2	4648	ST Kozhencherry	3
3	4649	ST Thiruvalla	4
4	4651	DT Pathanamthitta	3
5	4654	ST Konni	4
6	4671	ST Mavelikkara	2
7	4678	DT Chengannur	4
8	4598	ST Uzhavoor	2
9	4601	ST Kuravilangad	6
10	4607	ST Angamaly	4
11	4616	ST Mattancherry	3
12	4618	Addl ST Ernakulam	4
13	4623	ST Tripunithura	3
14	4630	ST North Paravur	3
15	4615	ST Mulanthuruthy	3
16	4608	ST Aluva	2
17	4694	ST Vikas Bhavan	8
		TOTAL	62

ANNEXURE XXI (B)**Non availability of details in the FD Pass Book
(Referred to in Para 3.12(2) of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases
1	4693	DT Cherpulassery	5
2	4684	ST Ottapalam	4
		TOTAL	9

ANNEXURE XXI (C)			
Defects noticed in SB/TSB/ PTSB A/c/Balance lying in deceased pensioners TSB A/c / Continuous crediting into PTSB A/cs (Referred to in Para 3.12(3) of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4681	ST Pattambi	8
2	4722	ST Kodungallur	3
3	4704	ST Vythiri	1
4	4679	ST Feroke	7
5	4695	PPST Kozhikode	1
6	4688	ST Sreekrishnapuram	2
7	4649	ST Thiruvalla	4
8	4651	DT Pathanamthitta	1
9	4641	ST Mallappally	3
10	4650	ST Ranni	3
11	4654	ST Konni	3
12	4678	DT Chengannur	3
13	4598	ST Uzhavoor	2
14	4599	ST Kaduthuruthy	3
15	4616	ST Mattancherry	4
16	4710	ST Palluruthy	3
17	4630	ST North Paravur	5
18	4615	ST Mulanthuruthy	4
19	4617	PPST Ernakulam	8
20	4608	ST Aluva	5
21	4717	DT Thiruvananthapuram	6
22	4720	ST Kazhakkuttom	4
23	4696	AST Vanchiyoor	5
24	4698	ST Kilimanoor	3
25	4700	Principal ST Fort Thiruvananthapuram	3
		TOTAL	94

ANNEXURE XXII			
Periodical verification of safe custody articles (Art 160 of KTC Vol.I and Art 293 of KFC Vol.I) (Referred to in Para 3.13 of Part III)			
Sl. No.	IR No.	Name of Treasury	No. of cases
1	4602	DT Thrissur	5
2	4590	ST Thalappilly	3
3	4726	DT Thrissur	13
4	4697	ST Mananthavady	0
5	4616	ST Mattancherry	5
6	4608	ST Aluva	17
		TOTAL	43

ANNEXURE XXIII (A)				
Inoperative PD Accounts (Art 282 of KFC Vol.I) <i>(Referred to in Para 3.14(I) of Part III)</i>				
Sl. No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4602	DT Thrissur	8	25657840
2	4587	Addl ST Thrissur	4	1878759
3	4726	DT Palakkad	1	76657
4	4675	DT Kozhikode	1	72678
5	4674	DT Thamarassery	5	146221
6	4719	DT Kasargod	2	800211
7	4648	ST Kozhencherry	2	15311
8	4649	ST Thiruvalla	3	862896
9	4654	ST Konni	3	69893
10	4671	ST Mavelikkara	3	46275
11	4676	ST Chengannur	5	38962
12	4616	ST Mattancherry	2	256987
13	4623	ST Tripunithura	1	2363118
14	4700	Principal ST Fort Thiruvananthapuram	1	9188
		TOTAL	41	32294996

ANNEXURE XXIII (B)**Consolidated ACBC in respect of PD Accounts/ Lapsed Deposits
(Referred to in Para 3.14(2) of Part III)**

Sl. No.	IR No	Name of Treasury	Month upto which ACBC sent to AG
1	4602	DT Thrissur	31-03-2016
2	4674	DT Thamarassery	31-03-2017
3	4727	DT Irinjalakuda	31-03-2017
4	4709	DT Wayanad	31-03-2018

ANNEXURE XXIII (C)			
Plus and Minus Memo in respect of Deposit Accounts / Lapsed Deposit (Art 110 & 111 of KAC Vol.II/Art 126 of KAC Vol.II) (Referred to in Para 3.14(3) of Part III)			
Sl. No.	IR No	Name of Treasury	Month upto which P&MM sent to AG
1	4602	DT Thrissur	Mar-16
2	4611	DT Muvattupuzha	Mar-16
3	4626	DT Malappuram	Jul-16
4	4674	DT Thamarassery	18-Feb
5	4727	DT Irinjalakuda	Aug-16

ANNEXURE XXIV**Misclassification of Recoveries of over payment
(Referred to in Para 3.15.1(a) of Part III)**

Sl. No.	IR No.	Name of Treasury	No. of Cases	Amount in Rs.
1	4602	DT Thrissur	3	6459
2	4613	ST Chattanchal	1	2211
3	4717	DT Thiruvananthapuram	16	370173
		TOTAL	20	378843

ANNEXURE XXV**Stock cum issue register of SB Cheque Books (Rule - 62 of TSB Rules)
(Referred to in Para 3.16 of Part III)**

Sl. No.	IR No	Name of Treasury
1	4586	ST Medical College Thrissur
2	4593	ST Chelakkara
3	4588	ST Chavakkad
4	4587	Addl ST Thrissur
5	4604	ST Kolencherry
6	4605	ST Kunnathunadu
7	4612	ST Piravom
8	4613	ST Kothamangalam
9	4621	ST Kottakkal
10	4610	ST Wandoor
11	4622	ST Makkaraparambu
12	4619	ST Karuvarakundu
13	4692	ST Agali
14	4647	ST Peravoor
15	4721	ST Mukundapuram
16	4697	ST Mananthavady
17	4629	ST Payyannur
18	4634	ST Cherupuzha
19	4637	ST Kannur
20	4645	ST Pazhayangadi
21	4648	ST Kozhencherry
22	4649	ST Thiruvalla
23	4650	ST Ranni

24	4671	ST Mavelikkara
25	4676	ST Chengannur
26	4598	ST Uzhavoor
27	4601	ST Kuravilangad
28	4607	ST Angamaly
29	4616	ST Mattancherry
30	4710	ST Palluruthy
31	4608	ST Aluva
32	4720	ST Kazhakkuttom

ANNEXURE XXVI**Unadjusted Tour Advance**
(Referred to in Para 3.17 of Part III)

Sl. No.	IR No.	Name of Treasury	No.of cases	Amount in Rs.
1	4626	DT Malappuram	2	8000
2	4649	ST Thiruvalla	1	7000
		TOTAL	3	15000

ANNEXURE XXVII			
Uncashed pay order cheques (Referred to in Para 3.18 of Part III)			
Sl. No.	IR No.	Name of Treasury	No. of cases
1	4697	ST Mananthavady	5
2	4649	ST Thiruvalla	4
3	4618	Addl ST Ernakulam	3
		TOTAL	12

ANNEXURE XXVIII			
Short Subscription to SLI/Group Insurance/Professional Tax (Referred to in Para 3.19 of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4602	DT Thrissur	5
2	4587	Addl ST Thrissur	2
3	4658	ST Perambra	1
4	4613	ST Kothamangalam	1
5	4610	ST Wandoor	1
6	4682	ST Pulamanthole	1
7	4681	ST Pattambi	1
8	4674	DT Thamarassery	1
9	4727	DT Irinjalakuda	1
10	4722	ST Kodungallur	3
11	4721	ST Mukundapuram	2
12	4713	ST Chattanchal	1
13	4703	ST Nadavayal	1
14	4646	ST Chakkarakkallu	1
15	4629	ST Payyannur	1
16	4648	ST Kozhencherry	1
17	4649	ST Thiruvalla	2
18	4651	DT Pathanamthitta	2
19	4720	ST Kazhakkuttom	1
20	4696	Addl ST Vanchoyoor Thiruvananthapuram	2
21	4700	Principal ST Fort Thiruvananthapuram	1
		TOTAL	32

ANNEXURE XXIX

Deficiencies noted in Stamp Account/Delay in sending monthly statement of expenditure in r/o stamps of various categories/Delay in sending Plus and Minus Memo of stamps/Annual Statement of Stock of Stamps regarding
(Referred to in Para 3.20(1) of Part III)

Sl. No.	IR No	Name of Treasury
1	4600	District Stamp Depot Thrissur
2	4677	District Stamp Depot Kozhikode
3	4699	District Stamp Depot Mananthavady
4	4640	Distict Stamp Depot Kannur
5	4723	District Stamp Depot Palakkad
6	4628	District Stamp Depot Manjeri
7	4652	District Stamp Depot Pathanamthitta
8	4625	District Stamp Depot Ernakulam

ANNEXURE XXX			
Difference in stock of stamps (Referred to in Para 3.20(2) of Part III)			
Sl. No.	IR No	Name of Treasury	No. of Type of Stamps
1	4718	ST Kunnamkulam	3
2	4588	ST Chavakkad	4
3	4590	ST Thalappilly	3
4	4723	District Stamp Depot Palakkad	8
5	4679	ST Feroke	5
6	4677	District Stamp Depot Kozhikode	5
7	4659	ST Payyoli	5
8	4613	ST Kothamangalam	1
9	4603	ST Koothattukulam	1
10	4614	ST Tirurangadi	4
11	4596	ST Tirur	5
12	4609	ST Perinthalmanna	5
13	4628	Stamp Depot Manjeri	6
14	4669	ST Vadakara	6
15	4674	DT Thamarassery	5
16	4727	DT Irinjalakuda	4
17	4714	ST Malakkallu	3
18	4715	ST Manjeshwar	1
19	4704	ST Vythiri	4
20	4699	DSD Mananthavady	7
21	4635	ST Taliparamba	5
22	4634	ST Cherupuzha	3
23	4640	District Stamp Depot Kannur	7
24	4649	ST Thiruvalla	2

25	4652	Stamp Depot Pathanamthitta	3
26	4650	ST Ranni	3
27	4671	ST Mavelikkara	4
28	4598	ST Uzhavoor	2
29	4599	ST Kaduthuruthy	5
30	4625	Stamp Depot Ernakulam	13
31	4607	ST Angamaly	5
32	4616	ST Mattancherry	4
33	4623	ST Tripunithura	2
34	4630	ST North Paravur	4
35	4615	ST Mulanthuruthy	2
36	4608	ST Aluva	5
37	4716	Stamp Depot Kollam	2

ANNEXURE XXXI			
NALVAZHI REGISTER (Letter No.Vig.1/5084/2012 dated 18-01-2013 of the Dir of Treasuries) (Referred to in Para 3.21 of Part III)			
Sl. No.	IR No	Name of Treasury	No. of Cases
1	4679	ST Feroke	4
2	4659	ST Payyoli	1
3	4613	ST Kothamangalam	5
4	4610	ST Wandoor	2
5	4704	ST Vythiri	1
6	4648	ST Kozhenchery	2
7	4650	ST Ranni	1
8	4599	ST Kaduthuruthy	1
9	4616	ST Mattancherry	3
		TOTAL	20

ANNEXURE XXXII			
Discrepancies in regulation of pay/ CCA/ Personal Pay <i>(Referred to in Para 3.22 of Part III)</i>			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4726	DT Palakkad	3
2	4675	DT Kozhikode	1
3	4610	ST Wandoor	1
4	4626	DT Malappuram	1
5	4689	ST Mannarkkad	1
6	4693	DT Cherpulassery	1
7	4656	RDT Mattannur	1
8	4669	ST Vadakara	2
9	4727	DT Irinjalakuda	1
10	4721	ST Mukundapuram	1
11	4704	ST Vythiri	1
12	4705	ST Pulpally	1
13	4709	DT Wayanad	1
14	4646	ST Chakkarakkallu	1
15	4645	ST Pazhayangadi	1
16	4642	DT Kannur	3
17	4616	ST Mattancherry	2
18	4608	ST Aluva	1
19	4720	ST Kazhakkuttom	3
20	4716	Stamp Depot Kollam	1
		TOTAL	28

ANNEXURE XXXIII			
Payment of DCRG / Revalidation of time barred Gratuity Payment Orders (Referred to in Para 3.23 of Part III)			
Sl. No.	IR No.	Name of Treasury	No. of cases
1	4613	ST Kothamangalam	5
2	4684	ST Ottapalam	3
3	4655	PPST Thalassery	3
4	4645	ST Pazhayangadi	1
		TOTAL	12

ANNEXURE XXXIV			
Verification of Service Books (Referred to in Para 3.24 of Part III)			
Sl. No.	IR No	Name of Treasury	No. of cases
1	4586	ST Medical College Thrissur	3
2	4593	ST Chelakkara	2
3	4588	ST Chavakkad	4
4	4587	Addl ST Thrissur	1
5	4590	ST Thalappilly	3
6	4679	ST Feroke	3
7	4668	ST Koyilandy	4
8	4695	PPST Kozhikode	4
9	4612	ST Piravom	4
10	4621	ST Kottakkal	2
11	4682	ST Pulamant hole	3
12	4596	ST Tirur	8
13	4626	DT Malappuram	4
14	4620	ST Edavanna	2
15	4609	ST Perinthalmanna	2
16	4619	ST Karuvarakundu	4
17	4689	ST Mannarkkad	3
18	4693	DT Cherpulassery	14
19	4688	ST Sreekrishnapuram	2
20	4687	ST Koottanad	3
21	4692	ST Agali	1
22	4684	ST Ottapalam	3
23	4681	ST Pattambi	4
24	4657	ST Mattannur	3
25	4656	RDT Mattannur	6
26	4647	ST Peravoor	2
27	4655	PPST Thalassery	2

28	4670	ST Thottipalam	1
29	4727	DT Irinjalakuda	1
30	4719	DT Kasargod	4
31	4715	ST Manjeshwar	3
32	4713	ST Chattanchal	2
33	4704	ST Vythiri	3
34	4699	District Stamp Depot Mananthavady	1
35	4703	ST Nadavayal	3
36	4705	ST Pulpally	3
37	4709	DT Wayanad	3
38	4634	ST Cherupuzha	3
39	4642	DT Kannur	6
40	4648	ST Kozhencherry	1
41	4671	ST Mavelikkara	5
42	4676	ST Chengannur	1
43	4625	Stamp Depot Ernakulam	6
44	4616	ST Mattancherry	8
45	4618	Addl ST Ernakulam	1
46	4710	ST Palluruthy	7
47	4623	ST Tripunithura	4
48	4630	ST North Paravur	6
49	4615	ST Mulanthuruthy	2
50	4617	PPST Ernakulam	6
51	4608	ST Aluva	8
52	4717	DT Thiruvananthapuram	41
53	4720	ST Kazhakkuttom	14
54	4694	ST Vikas Bhavan	2
55	4696	Addl ST Vanchiyoor Thiruvananthapuram	6
56	4698	ST Kilimanoor	6
57	4700	Principal ST Fort Thiruvananthapuram	12
58	4716	Stamp Depot Kollam	6
		TOTAL	271

LIST OF INSPECTION REPORTS ISSUED DURING 2019-20				
Sl. No.	IR No	Name of Treasury	No of Paras issued	
			Part II	Part III
1	4583	Sub Treasury Engineering College Thiruvananthapuram	11	4
2	4584	Sub Treasury Malayinkil	8	3
3	4585	Sub Treasury Manalur	6	3
4	4586	Sub Treasury Medical College Thrissur	3	4
5	4587	Additional Sub Treasury Thrissur	8	6
6	4588	Sub Treasury Chavakkad	8	4
7	4589	Sub Treasury Anchal	6	7
8	4590	Sub Treasury Thalappilly	11	4
9	4591	Sub Treasury Nedumkandam	5	2
10	4592	Stamp Depot Nedumkandam	3	0
11	4593	Sub Treasury Chelakkara	9	3
12	4594	Sub Treasury Devikulam	10	4
13	4595	Sub Treasury Rajakumari	7	3
14	4596	Sub Treasury Tirur	10	3
15	4597	District Treasury Idukky	13	4
16	4598	Sub Treasury Uzhavoor	9	3
17	4599	Sub Treasury Kaduthuruthy	10	5
18	4600	Stamp Depot Thrissur	5	0
19	4601	Sub Treasury Kuravilangad	7	4
20	4602	District Treasury Thrissur	18	5
21	4603	Sub Treasury Koothattukulam	7	1
22	4604	Sub Treasury Kolenchery	10	3

23	4605	Sub Treasury Kunnathunadu	9	3
24	4606	District Treasury Pala	6	5
25	4607	Sub Treasury Angamaly	9	4
26	4608	Sub Treasury Aluva	10	8
27	4609	Sub Treasury Perinthalmanna	11	4
28	4610	Sub Treasury Wandoor	9	4
29	4611	District Treasury Muvattupuzha	8	1
30	4612	Sub Treasury Piravom	9	3
31	4613	Sub Treasury Kothamangalam	10	4
32	4614	Sub Treasury Tirurangadi	9	1
33	4615	Sub Treasury Mulanthuruthy	10	4
34	4616	Sub Treasury Mattanchery	14	9
35	4617	Pension Payment Sub Treasury Ernakulam	11	4
36	4618	Additional Sub Treasury Ernakulam	7	4
37	4619	Sub Treasury Karuvarakundu	5	2
38	4620	Sub Treasury Edavanna	6	2
39	4621	Sub Treasury Kottakkal	6	3
40	4622	Sub Treasury Makkaraparamba	9	3
41	4623	Sub Treasury Tripunithura	13	7
42	4624	District Treasury Ernakulam	12	6
43	4625	Stamp Depot Ernakulam	3	1
44	4626	District Treasury Malappuram	15	3
45	4627	Sub Treasury Manjeri	8	2
46	4628	Stamp Depot Manjeri	2	0
47	4629	Sub Treasury Payyannur	11	4
48	4630	Sub Treasury North Paravur	12	4
49	4631	Sub Treasury Poochakkal	9	4

50	4632	Sub Treasury Alappuzha	6	2
51	4633	Sub Treasury Cherthala	14	4
52	4634	Sub Treasury Cherupuzha	7	3
53	4635	Sub Treasury Taliparamba	10	2
54	4636	Pension Payment Sub Treasury Alappuzha	9	3
55	4637	Sub Treasury Kannur	10	3
56	4638	District Treasury Alappuzha	10	6
57	4639	Stamp Depot Alappuzha	2	0
58	4640	Stamp Depot Kannur	5	0
59	4641	Sub Treasury Mallapally	7	3
60	4642	District Treasury Kannur	11	3
61	4643	Sub Treasury Kumbanad	7	2
62	4644	Sub Treasury Kolachery	5	2
63	4645	Sub Treasury Pazhayangadi	11	4
64	4646	Sub Treasury Chakkarakallu	6	3
65	4647	Sub Treasury Peravoor	5	4
66	4648	Sub Treasury Kozhencherry	9	7
67	4649	Sub Treasury Thiruvalla	13	8
68	4650	Sub Treasury Ranni	9	5
69	4651	Disrict Treasury Pathanamthitta	12	4
70	4652	Stamp Depot Pathanamthitta	3	0
71	4653	Sub Treasury Pandalam	9	8
72	4654	Sub Treasury Konni	8	3
73	4655	Pension Payment Sub Treasury Thalassery	11	4
74	4656	Additional District Treasury Mattannur	7	2
75	4657	Sub Treasury Mattannur	7	3
76	4658	Sub Treasury Perambra	10	3

77	4659	Sub Treasury Payyoli	6	2
78	4660	Sub Treasury Mundakayam	4	3
79	4661	Sub Treasury Gandhi Nagar	10	3
80	4662	Sub Treasury Ponkunnam	7	6
81	4663	Sub Treasury Pampady	7	3
82	4664	Sub Treasury Changanacherry	5	2
83	4665	Stamp Depot Kottayam	4	1
84	4666	Sub Treasury Erumely	4	2
85	4667	District Treasury Kottayam	17	8
86	4668	Sub Treasury Koyilandy	6	2
87	4669	Sub Treasury Vadakara	12	4
88	4670	Sub Treasury Thottilpalam	5	3
89	4671	Sub Treasury Mavelikkara	9	5
90	4672	Sub Treasury Muthukulam	4	2
91	4673	Sub Treasury Kayamkulam	10	5
92	4674	District Treasury Thamarassery	10	4
93	4675	District Treasury Kozhikode	10	2
94	4676	Sub Treasury Chengannur	4	3
95	4677	Stamp Depot Kozhikode	3	0
96	4678	District Treasury Chengannur	12	2
97	4679	Sub Treasury Feroke	9	3
98	4680	Sub Treasury Chadayamangalam	5	4
99	4681	Sub Treasury Pattambi	12	4
100	4682	Sub Treasury Pulamanthole	5	3
101	4683	Sub Treasury Punalur	10	6
102	4684	Sub Treasury Ottapalam	9	4
103	4685	Sub Treasury Pathanapuram	7	5

104	4686	Sub Treasury Kottarakara	6	6
105	4687	Sub Treasury Koottanad	12	3
106	4688	Sub Treasury Sreekrishnapuram	9	2
107	4689	Sub Treasury Mannarkkad	8	3
108	4690	Sub Treasury Legislative Complex Thiruvananthapuram	5	3
109	4691	Pension Payment Sub Treasury Kollam	10	4
110	4692	Sub Treasury Agali	5	3
111	4693	District Treasury Cherpulassery	9	3
112	4694	Sub Treasury Vikas Bhavan	4	3
113	4695	Pension Payment Sub Treasury Kozhikode	12	2
114	4696	Additional Sub Treasury Vanchiyoor Thiruvananthapuram	8	4
115	4697	Sub Treasury Mananthavady	6	3
116	4698	Sub Treasury Kilimanoor	9	3
117	4699	Stamp Depot Mananthavady	5	1
118	4700	Principal Sub Treasury Fort Thiruvananthapuram	14	6
119	4701	Sub Treasury Dwaraka	5	2
120	4702	Sub Treasury Vellanad	6	2
121	4703	Sub Treasury Nadavayal	3	4
122	4704	Sub Treasury Vythiri	7	3
123	4705	Sub Treasury Pulpally	5	2
124	4706	Pension Payment Sub Treasury Neyyattinkara	14	4
125	4707	District Treasury Kottarakara	7	6
126	4708	Sub Treasury Moncombu	8	3
127	4709	District Treasury Wyanad	14	2
128	4710	Sub Treasury Palluruthy	6	3
129	4711	Sub Treasury Vellarikundu	6	2
130	4712	District Treasury Kollam	13	4

131	4713	Sub Treasury Chattanchal	5	3
132	4714	Sub Treasury Malakkallu	4	2
133	4715	Sub Treasury Manjeswar	7	4
134	4716	Stamp Depot Kollam	2	1
135	4717	District Treasury Thiruvananthapuram	21	5
136	4718	Sub Treasury Kunnamkulam	7	3
137	4719	District Treasury Kasargode	11	2
138	4720	Sub Treasury Kazhakoottam	11	6
139	4721	Sub Treasury Mukundapuram	9	4
140	4722	Sub Treasury Kodungalloor	15	2
141	4723	Stamp Depot Palakkad	2	0
142	4724	District Treasury Kattakada	11	5
143	4725	Directorate of Treasuries Thiruvananthapuram	8	1
144	4726	District Treasury Palakkad	13	1
145	4727	District Treasury Irinjalakuda	13	4

PRINCIPAL ACCOUNTANT GENERAL (A&E),
KERALA, THIRUVANANTHAPURAM
www.agker.cag.gov.in

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