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REPORT ON THE ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA

2021-2022



SUPREME AUDIT INSTITUTION OF INDIA

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

Treasuries play a pivotal rôle 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 switch over to IFMS platform is going on. Periodical Inspection of Treasury by the Office of the Accountant General (A&E) is to ensure that the prescribed procedures are duly followed without deviations and to see that the required internal controls are in place in the Department. Any lapse/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. In the year 2021-22 only 13 District Treasuries and 51 Sub Treasuries could be inspected due to the Covid pandemic situation.

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 and suggest corrective measures and thus assist the effective functioning of the Department.

The Report on the Annual Review of Working of Treasuries for the year 2021-22 has four parts. Part I – General Information relating to the Treasuries; Part II – Defects and Deficiencies noticed during compilation of Accounts; Part III – Important observations made by the Treasury Inspection Parties and Part IV – A brief on the various IT controls and IT security of the Treasury Department in the backdrop of implementation of the IFMS.

The erstwhile Cheque Drawing Departments namely, Forest, Public Works and Water Resources Departments were brought under the Treasury Bill System with effect from 01.04.2016 and compilation of Divisional Accounts by these Departments was dispensed with. Hence the review of the working of these Departments has also been included in this Report.

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



Principal Accountant General (A&E)
Kerala

Thiruvananthapuram
02.01.2023

HIGHLIGHTS

1. Huge amounts are outstanding under Suspense Head due to non-receipt of vouchers and schedules *(Para 2.1)*
2. Violation of Rules and Regulations in payment of Pension, Family Pension, Medical Allowance and Festival Allowance, Commutation and Dearness Relief resulting in excess payment *(Para 3.3)*
3. Retention of cash balance by Treasuries in excess of stipulation *(Para 3.5)*

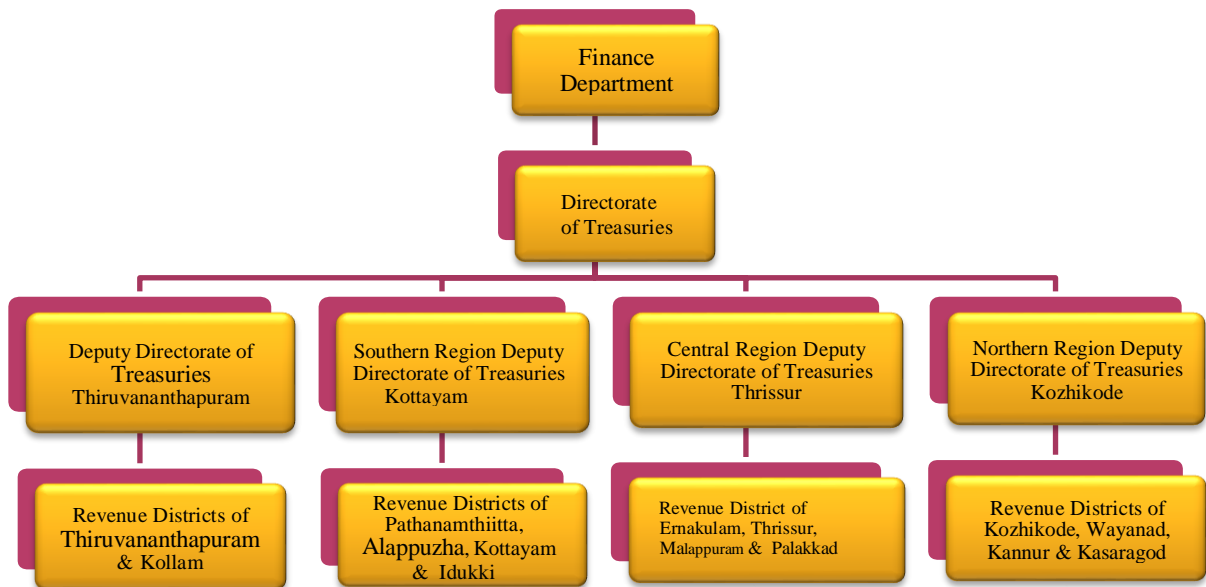
PART I

1.1. Introduction

ROLE OF TREASURIES

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

1.2 Organisational Setup

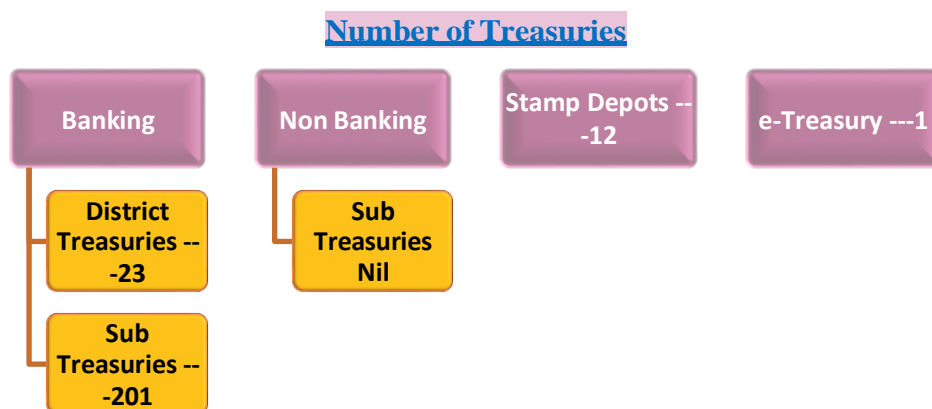


The functions of the Treasuries in Kerala are governed by Codes, Manuals and Procedures set forth by the Government of Kerala.

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

- a) The Deputy Director of Treasuries, Kozhikode is responsible for the activities in 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.
- b) The Deputy Director of Treasuries, Thrissur is responsible for the Central Region comprising Treasuries in the Revenue Districts of Ernakulam, Thrissur, Palakkad and Malappuram divided into **Seven** District Treasuries viz. Ernakulam, Muvattupuzha, Thrissur, Irinjalakkuda, Palakkad, Cherpulassery and Malappuram.
- c) The Deputy Director of Treasuries, Kottayam is responsible for the Southern Region comprising Treasuries in the Revenue Districts of Pathanamthitta, Alappuzha, Kottayam, Idukki divided into **Six** District Treasuries viz. Pathanamthitta, Alappuzha, Chengannur, Kottayam, Pala and Idukki.
- d) The Deputy Director of Treasuries, Thiruvananthapuram in the Office of the Director of Treasuries, Headquarters region controls the Treasuries in the Revenue Districts of Thiruvananthapuram and Kollam divided into **four** District Treasuries viz. Thiruvananthapuram, Kattakkada, Kollam and Kottarakkara.

Details of the Treasuries in Kerala as on 31-03-2022 are as furnished below:-



As on 31st March 2022, there were 23 District Treasuries, 201 Banking Sub Treasuries, 12 Stamp Depots and One e- Treasury in the State of Kerala.

The List of Treasuries in Kerala as on 31-03-2022 is shown in **Annexure I**.

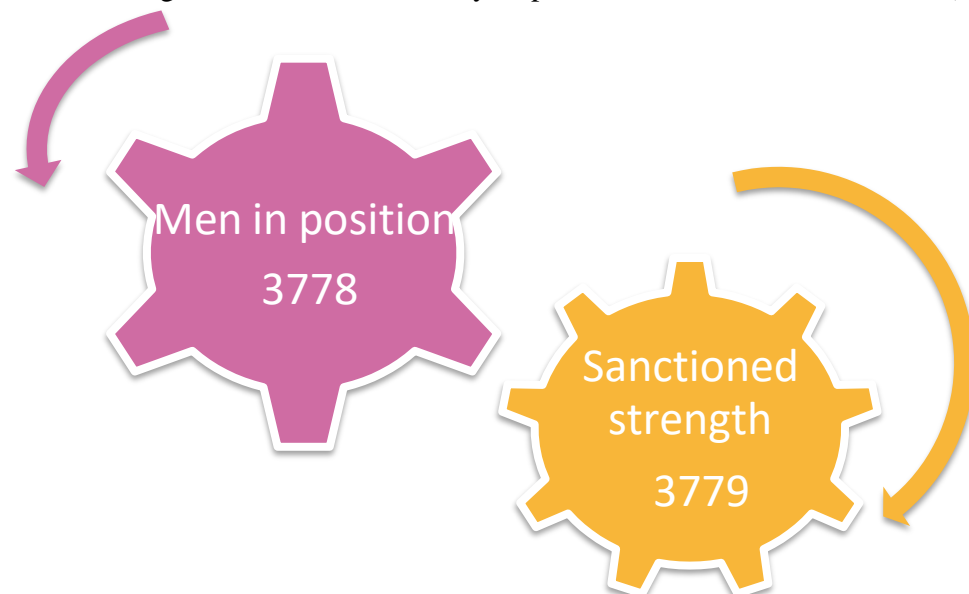
1.2.1 Surprise cash verification by the Director of Treasuries shall be conducted once in 3 months in District Treasuries and detailed verification of Treasury Savings Bank (TSB) transactions once in a year in Sub Treasuries as prescribed in **Rule 42 & 63 (b) of Kerala Treasury Code Vol I**. Deputy Directorates are established mainly for conducting inspection in treasuries, the DDs conduct inspection on behalf of the Director of Treasuries also. 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 as per **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 2021-2022

1.3.1 The Department of Treasuries has envisaged a schematic plan to revamp the Treasury operations by using the best and the latest highly technical Information System to build an eco friendly paperless Office.

Position of staff in the Department of Treasuries in the year **2021-2022** is given below:

(Post and strength of staff in the Treasury Department is shown in Annexure III)



1.3.2 Various Training programmes have been conducted from **2017** onwards by Directorate of Treasuries and employees in the cadre of Junior Accountant to Sub Treasury Officers are trained periodically especially in Integrated Financial Management System (IFMS).

DATA OF STAFF IN THE DEPARTMENT WHO ARE TRAINED IN IFMS

Sl.No	Position	Total number	Trained
1	ASSISTANT DIRECTOR	1	1
2	DISTRICT TREASURY OFFICER	23	23
3	ASST DIST TREASURY OFFICER	23	23
4	ASST TREASURY OFFICER	20	20
5	SUB TREASURY OFFICER	201	201
6	SENIOR SUPERINTENDENT	13	13
7	JUNIOR SUPERINTENDENT	323	323
8	SELECTION GR ACCOUNTANT	181	181

1.4 Computerisation

1.4.1 Status of computerization of Treasuries

All Treasuries in the state are fully computerized and working under web based applications. Various Integrated Financial Management System (IFMS) applications are used for doing transactions (Receipt and Payment) online in Treasuries and for the preparation of accounts. The Application has been extended to Agency Banks also.

1.4.2 Areas of computerization where further improvement is required

Biometric authentication to all terminals in treasuries is under consideration of Government. Aadhaar based KYC for Pension and TSB is planned for implementation.

In the core treasury environment Customer ID is allotted to a customer automatically by the TSB software at the time of opening an account in the Treasury. This customer id is unique and generated with reference to the KYC documents submitted by the customer. For example customer ID is linked with any of the following KYC documents such as Aadhar Number, PAN number, phone number etc. As such the customer ID is unique to that customer and only one customer ID shall be generated on the basis of same KYC documents.All types of accounts

maintained by the customer shall be linked to the unique customer ID.

However on inspection it was found that more than one customer ID is allotted to a single customer in many cases

1.4.3 Availability of necessary infrastructure

Near Disaster Recovery server Implementation work at State Data Centre-1 is progressing now. The existing WAN Infrastructure is supporting the environment. Upgradation of WAN infrastructure is under the consideration of Government.

The department has started the process of replacing the outdated desktops and damaged batteries with new ones.

1.4.4 New initiatives

a) e-TR5:- An online TR5 collection module was launched in July 2022. Paper based TR5 collection method is replaced and new digital modes such as Net Banking, QR code, UPI, POS are incorporated. Cash mode collection is also included in the e-TR5 initially.

b) e-Sign facility is incorporated as an alternative to Digital Signature Token (DSC)

c) Aadhaar Enabled Biometric Attendance System and IFMS application login are implemented in all treasuries.

1.4.5 Agency Banks/Reserve Bank Deposit

Issue of difference in the Reserve Bank Deposit with that of Treasuries has increased. This matter has already been taken up with Government.

1. Integrated Financial Management System (IFMS)

Objective of the project

- ***Change in the mode of transaction with the help of ICT tools for improving service delivery to public.***
- ***Introduction of e-Treasury for the new era.***
- ***Integration of other application for increased efficiency and timely service.***
- ***Provide opportunities for the data sharing with various stake holders. This will avoid***

multiple data entry.

- *Reporting of financial status on a real time basis.*
- *Introduction of modern technology in financial transaction and fund settlement.*

The architecture of IFMS is fully web based with the motive of a single source of truth. All the Stake holders' applications are integrated to IFMS system and all stakeholder Departments are given user credentials for initiating financial transactions. As such, an effective Financial Management of the State has been achieved, by integrating the Treasury System with the applications of other Agencies such as Finance Department, Accountant General's Office, Reserve Bank, Agency Banks and Drawing and Disbursing Officers. 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 eco friendly paperless office*. It also helps to give effective G2G, G2C and G2E services.

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.

As part of implementing a paperless environment in the Treasuries, all the Drawing and Disbursing Officers in the State are equipped with Digital Signature (DSC) and all the supervisory staff of the Treasury are provided with Digital Signature (DSC) for digital authentication. All the bills submitted to the Treasury are through online mode and the accounts are submitted to the Accountant General in electronic format. All the fund settlements from the Treasury are made through electronic format through the e-Kuber system of the RBI.

The entire financial management of the state is managed through IFMS through a tightly integrated , Web based Architecture using the latest technology.

The Department of treasuries has in its quest to become eco friendly implemented the system of paperless HR claims in respect of salaries, for employees of the State Government and with the co-operation of Office of the Principal Accountant General (A&E) aims to go paperless in respect of non HR claims in the near future.



GOALS of
IFMS

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

MODULES

The following are the Modules included in the IFMS Project :

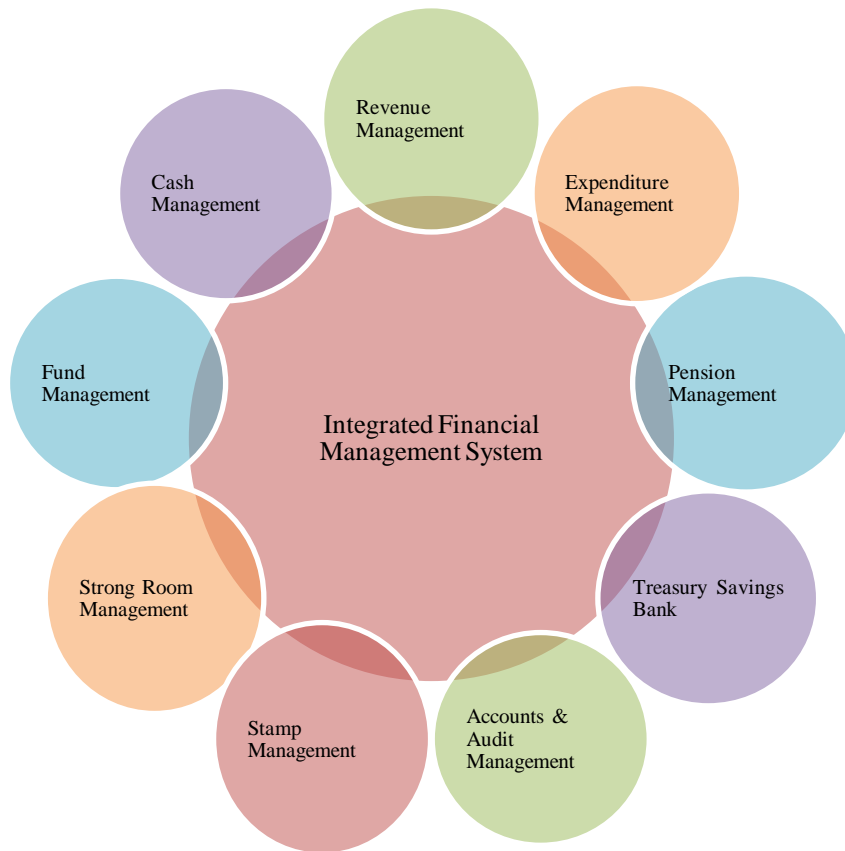


Figure 1 Types of Modules under IFMS

1.4.6 Status of Implementation of each Module

Module 1. Revenue Management (e-Treasury)

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

Status of implementation (Achievement)

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

Salient features are:-

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

Advantages

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

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

Module 2. Expenditure Management System

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

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

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

Areas of computerization where further improvement is required

Online FD Opening facility and online TSB Account is under consideration of Government

BAMS (Budget Allocation and Monitoring System)

This project aims 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 Officers up to DDO level after passing the Budget in the Assembly.

Salient features of BAMS are:-

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

Status of implementation

BAMS is functional from **04/2016**



- 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. All the claims of Government Employees both Gazetted and Non Gazetted are submitted to Treasury online.

Status of implementation

Completed.

Bill Information and Management System (BIMS)

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

Salient features of BIMS are:-

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

- Provision for online monitoring of Budget allocation.
- **28764** DDOs have been enrolled.

Status of implementation

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

EMLI (Effective Management of Letter of Credit Issuance)

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

Integration of TIS with EMLI

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

Status of implementation

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

WAMS (Ways and Means Monitoring System)

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

Online availability of real-time cash position of the State
Dynamic ways and means control

Status of implementation

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

Module 3. Pension Management

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

PIMS (Pension Information and Management System)

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

Status of implementation

PIMS is functional from **05/2016**

Module 4. Treasury Savings Bank

Core Banking Solution (CBS)

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

With the introduction of Core Banking in TSB the customers are entitled for the following benefits:-

- # Payment from any Treasury
- # Remittance to TSB account at any Treasury
- # Net Banking
- # ATM
- # Facility for utility payment.

Status of Implementation

CBS is functional from **11/2016** onwards.

Module 5. Accounts & Audit Management

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

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

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

Module 6. Stamp Management

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

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

However on local inspection it was found that in treasuries(stamp depots) the stock of stamps as per stock registers maintained in the treasury(stamp depot) do not agree with the

balance as per Stamp Stock View in Central Record Keeping Agency(CRA). Details are shown in Annexure XXIII.

e-Stamping

Government of Kerala have implemented e-Stamping of documents in the State Treasury Department in the 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 functioning in the State.

Module7. 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.

In most of the treasuries inspected the treasuries were holding cash in excess of the permitted limit. A list of such cases found during inspection is given in the annexure. Even though all the treasuries in the State are banking the following treasuries show cash balance as on 01/04/2017 and these balances remain unchanged even after lapse of five years (there are some minus cash balances in some treasuries and in e treasury.

The reason for the same is not known. The details are given in Annexure XXV

A number of treasuries have substantial cash balance due to operation of SB accounts. The cash requirements or holding of cash for Pension and Savings Bank is being managed by operation of imprest (8658-106-96-09(P&SB) and 8031 Treasury Saving Bank Accounts. As the Reserve Bank of India had closed all Currency Chests in the treasuries, the cash after use at the end of the month is retained at the treasury. In years prior to IFMS the cash not required at the end of the month would be returned to the currency chests and the Dr and Cr under the suspense head would match and there would be no balance to be carried forward or the carry forward will be minimal. However in the post IFMS period there has been huge accumulation under this head which has not been reconciled. On this being repeatedly taken up with the Director of Treasuries, the Director had stated that the treasuries will reconcile this suspense head and make the suspense balance as zero in September and March every year. However on scrutiny it was found that this has not been done. Details are given in Annexure XXVI.

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

Areas of computerisation in Treasuries

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

Availability of necessary Infrastructure in the Treasury Department

◆ Central server with sufficient capacity has been recently procured and installed for

hosting all IFMS related applications and to meet the requirement of paperless environment

- ◆ All Treasuries have 1:1 ratio computer nodes for all operating staff for carrying out the day to day transactions
- ◆ Sufficient number of Printers and Scanners are available for taking out any necessary output in the paper format.
- ◆ DSC has been provided to all Bill Passing Officers and Supervisory Officers upto the level of selection Grade Accountant
- ◆ Department has its own secured Wide Area Network which is available in all Treasuries

PART II

Defects Noticed During Compilation And Verification Of Accounts

2.1 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. Total outstanding under OB Suspense (upto 2016-17) as on 31 -03-2022 is **Rs.18,57,37,285/-**. It has to be ensured that all the vouchers/schedules are sent to the Accountant General till a fully paperless environment of all Treasury transactions is enforced.

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

2.2 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 2021 -2022, Chalans and its supporting schedules in respect of House Building Advance Principal and Interest are pending receipt from 23 District Treasuries and one e-Treasury, amounting to **Rs.36,29,678** in respect of **157** cases of **HBA Principal and Rs.2,13,86,035/-** towards **HBA Interest pertaining to 235 cases.**

Main reason for the unposted items is due to the non receipt of chalans and its supporting schedules from Treasuries. Even if Chalan is received, the Broad Sheet Number of loanee are not often noted in the chalans ,while remitting the HBA/MCA or transfer crediting the HBA/MCA balance amount from the loanee's DCRG by the Treasury Officers which are substantially large .This makes it difficult to book the amount against the concerned Loan account maintained in the Accountant General's office. Due to this, huge amount is kept unposted

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 and VI.**

2.3 Un-reconciled differences of Reserve Bank Deposits (State)

The cash balance of the state as reported by Reserve Bank of India as on 31/03/2022 is Rs.332,10,18,149.31 the same as worked out by PAG is Rs.330,31,52,566.53 thus there is a difference of Rs.1,78,65,582.78 between the Reserve bank figures and Accounts figure. This is under reconciliation. The reconciliation under RBD(State) is carried out with reference to the booked figures. The above differences are between Verified Date Wise Monthly Statements and Booked figures for which revised Cash Account and List of Payments from Treasuries are required. These differences are reported regularly to the Director of Treasuries to provide revised CA/LOP to facilitate the reconciliation. However, in the cases where differences accrue due to non submission of revised VDMS by Agency Banks, the Treasuries are advised to bring the fact to the notice of RBI citing specific cases so that the Agency Banks can be suitably advised. Around 118 items are still pending settlement due to non receipt of revised List of Payments and Cash Account.

2.4 Settlement of Payments Related to Central Pension

The Pension payments to All India Service (AIS) Officers are to be classified under “8658-00-101-99-PAO-CPAO-01 All India Service Officers and Pension to other Central Government Civil Pensioners are to be classified under “8658-101-99-PAO-CPAO 02 – Other Officers”. The paid vouchers relating to these Heads have to be sent to the Central Pension Accounting Office (CPAO), New Delhi. Due to the non submission of supporting documents alongwith the Claim, settlement is delayed. The claims in respect of Other Service Pension has been settled upto 12/2016 and All India Service Pension upto 10/2018.

2.5 8793-Inter State Suspense (ISS)

8793 – Inter State Suspense is operated for accounting settlement of Pension and related benefits with other States. With regard to the settlement of “8793 ISS Accounts (Credit)”. Chalans in respect of the recovery made under the said Head have to be invariably attached with the Accounts forwarded the Accountant General (A& E). These chalans are further furnished to the Other State AGs alongwith the claims for adjusting against the same under their final Head of account.

2.6 Personal Deposit/Personal Ledger Accounts

2.6.1 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 **March 2018** onwards. A total of **939 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 VII**.

2.6.2 Non Closure of Inoperative Personal Deposit (PD) Accounts

As per Rule 282 (5) (d) of Kerala Financial Code Vol.I the Administrators of Personal accounts should close the PD Accounts at the end of the Financial year and credit the unspent balances back to the consolidated fund under the concerned expenditure Heads of Accounts from where the amount was initially transferred except such Personal Deposit Accounts created by any Law or Rule having the force of law and the Personal Deposit Accounts opened next year again if found necessary. However, if any PD Accounts are not operated for a period of three completed financial years the deposits lapse to Government. As on **31.3.2022** there are **75** PD Accounts amounting to **Rs.69,03,766 /-** under the **Head 8443-00-106**

2.6.3 Defects noticed regarding PD Accounts

(1) As per the statement of PD a/cs received from the Directorate of Treasuries, receipts during the year towards PD accounts is Rs.64.75 crores(Rs.64.58 crore from existing accounts and Rs.0.17 crores from New accounts opened during the year), whereas VLC figure is 102.80 crores(Rs104.16 crore credit direct from in treasuries,Rs.0.11crores by recovery and TE adjustment of Rs.-1.47 crores in office of PAG(A&E)) . Payments made during the year as per figures furnished by Director of treasuries is Rs.69.78crores(payments to existing PD Rs. 66.40 crores and accounts closed Rs.3.38crores) whereas AG figures (VLC) is Rs. 111.56 crores. The reasons for the discrepancies is not known and the existence of the difference is a violation of the single source of truth principle..

(2) Number of administrators of Personal Deposit Accounts who have not reconciled and verified their balances with the treasury was not furnished. The closing balance of the PD accounts as on 31-03-2021 as per Directorate was 166.50 crores whereas the opening balance as on 01-04-2021 was 160.78 crores as per the Direcotrte . Similarly the number of Administrators was shown as 815 in 31-03-2021 and 801 in 01-04-2021.

(3) On the scrutiny of ACBC received from various treasuries the following discrepancies were noticed.

- (a) Head of Account is not noted in most treasuries, and hence could not differentiate as to whether the Head of Account is 8443-00-106 or 8443-00-123.
- (b) Drawal from the consolidated fund is not noticed in respect of departments as almost all the cases are pertaining to Educational Institutions and Jails.
- (c) Opening balance is not available for particular treasuries and hence it is difficult to ascertain the opening balance from different Educational Institutions pertaining to different STOs.
- (d) In most of the cases Abstract is not shown in the front page of the statement. In cases where Abstract is maintained total amount is not shown and hence cross checking is not possible.
- (e) Total consolidation of the figures of STOs are not provided by DTOs.
- (f) It cannot be understood from ACBC statements whether the PD a/cs are new or existing.

Online Furnishing of ACBC by the administrators and online verification by the Treasury Officers may be considered.

2.7 Checking of vouchers selected by Sampling Technique

The discrepancy commonly noticed in the year **2021-22** during the check of vouchers selected through 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.

2.8 Misclassification noticed in the Treasuries

Details of some of the misclassifications noticed in the Treasuries in the year are cited below-

(i). A new **Head of Account 0210-04-104-96** was opened for crediting Fees and Fines received on account of Food Safety and Standards Act 2006. But on verification of VLC data, it was seen that **Rs.6,25,43,053/- which should have been booked under this head** was wrongly booked under the **Head of Account 0210-04-800-97** by many Treasuries which was subsequently rectified by the Accountant General's Office.

(ii) a new Head of Account was opened to replace 2075-00-104-96. But Rs.27,10,000/- was seen booked under 2075-00-104-96 which was reclassified to the newly opened Head of

Account.

(iii) Rs.500/- wrongly booked under the HOA 0050-00-101-99 by DT, Idukki was transferred to the correct HOA 8011-00-105-99.

(iv) Rs.1373/- wrong classified under 0050-00-200-99 by DT, TVM was transferred to the correct HOA 0070-01-501-99

(v) Rs.500 wrongly booked under the HOA 4000-01-800-94 by DT, Alappuzha was transferred to the correct HOA 0425-00-800-94

(vi) Rs.9396/- wrongly booked under the HOA 2405-00-103-79 by DT, Kasaragod was transferred to the correct HOA 2405-00-103-76.

(vii) Rs.15,333/- wrongly booked under the HOA 2204-00-104-29-01 by DT Kasaragod was transferred to the correct HOA 2204-002-911-99

(viii) Rs.39000/- wrongly classified under the HOA 2210-06-101-11-00 by DT, TVM was transferred to the correct HOA 2210-06-101-11-01. .

Treasury wise details of Misclassification noticed in the year **2021-22** are as follows-

Number of cases of misclassification by Treasuries 2021-2022		
Name of Treasury	Number	Amount
Thiruvananthapuram	77	4865083155
Thiruvananthapuram(Rural)	7	168494
Kollam	1	187900
Kottarakkara	1	8080
Pathanamthitta	5	84776
Alappuzha	2	247608
Chengannur	8	170761
Kottayam	4	82740
Pala	3	269250
Idukki	2	108968
Ernakulam	3	485722
Muvattupuzha	2	485722
Thrissur	4	628013

Palakkad	3	416814
Malappuram	10	1671813
Kozhikode	8	535235
Kozhikode(Rural)	5	185293452
Kanur	6	152628
Kasragod	1	20000
Cherpulassery	2	45704
Mattannur	6	241308
Irinjalakuda	3	108120
Total	163	5056496263

The Drawing and Disbursing officers may be instructed to guard against misclassification while preparing the bill and DTOs may exercise vigilance regarding classification while passing the bills

2.9 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

Consequent on the switch over to the Treasury Bill System from 01-04-2016, The Public Works and Water Resources Departments, the process of furnishing Compiled Accounts to the Accountant General by these Divisions has been discontinued. The review on the working of these Divisions is therefore limited to the irregularities and omissions in the Compiled Accounts received upto 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, 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
11	Roads Maintenance, Thiruvananthapuram	Chief Engineer
12	Bridges, Thiruvananthapuram	Chief Engineer

B. General Comments

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

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

Year	Debit	Credit	Remarks
Up to 2007-2008	522321126	All credits settled	Taken up with the State Government to write back the amount
2008-2009	19556		
2009-2010	808241		
TOTAL up to 2008-2009	523148923		
2010-2011	49218203		Withheld for want of fund allocation from the Ministry of Road Transport and Highways, New Delhi
2011-2012	185755028		
2012-2013	57615908		
2013-2014	189283274		
2014-2015	475		
2015-2016	0		

2016-2017	144033910		
2017-2018	129848432		
2018-2019	163289038	138134358	
2019-2020	22007566	2929003	
2020-2021	132330877	(-)3419290	
TOTAL	1596531634	137644071	

Chief Engineer may be directed to take up effective follow- up action to get the above amounts released. 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 efforts 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.

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 & Miscellaneous Works Advances (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

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 taken. In respect of the remaining Divisions schedule of MWA is either due or the balance is Nil.

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 2022, the outstanding balance on this in respect of the following **12 Divisions** worked out to **Rs.21.44 Lakhs.**

Sl. No.	Name of Division	Balance (Rs)
1	Minor Irrigation Division, Kozhikode	130266
2	Minor Irrigation Division, Kannur	100992
3	Minor Irrigation Division, Sulthanbathery	37077
4	Minor Irrigation Division, Kasaragod	72587
5	Minor Irrigation Division, Kollam	114529
6	Minor Irrigation Division, Kottayam	231582
7	PVIP Division, Perumbavoor	13448
8	Irrigation Division, Alappuzha	889885
9	Irrigation Division, Malappuram	1902
10	Irrigation Division, Kozhikode	15563
11	KPIP Division, No I Kanjirapuzha	1648
12	Roads Division, Alappuzha	534319
	TOTAL	2143798

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 taken. In respect of the remaining Divisions schedule of MWA is either due or the balance is Nil.

REMITTANCES

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

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

Amounts of **Rs. 719,99,58,296.46 (Dr)** and **Rs. 56,31,37,325.53 (Cr)** were outstanding under this head as detailed below.

Year	Debit (Rs)	Credit(Rs)
Up to 2017-2018	715,48,43,843	56,17,,08,716
2018-2019	0	87900
2019-2020	0	55,313
2020-2021	0	3,96,747
2021-2022	0	2,09,212
TOTAL	715,48,43,843	56,24,57,888
<i>Net Balance (31.3.2022)</i>	<i>659,23,85,955</i>	

The huge accumulation of balances under IAPWD is 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.

B) i) 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 31-03-22, a -net balance of **Rs. 508499975/- under 8782-00-102-96** and **Rs. 3049757677/- under 8782-00-102-95** pertaining to the period from 2017-18 onwards remains to be adjusted.

The clearance of these amounts can be carried out only on receipt of the bill wise payment details from the Finance Department and bill wise transfer credit details from the treasuries. Repeated reminders for the

details have not borne any result so far. Payments and transfer credits made up to 31.03.2022 are shown in the table below:-

Y E A R	Debit(Rs.)		Credit (Rs)	
	102-96	102-95	102-96	102-95
2017-18	16012542630		15876959792	
2018-19	11043668348		10752492849	
2019-20	11126987258		11257662173	
2020-21	20889800460	20210163750	20497214286	21132780582
2021-22	24169730826	6384688571	24349900447	2412314062
T O T A L	83242729522	26594852321	82734229547	23545094644
<i>Net Balance 31-03-2022</i>				508499975
				3049757677

Steps may be taken to provide bill wise details of these transactions so that the necessary adjustments can be made to make the accounts more meaningful.

2. OTHER OUTSTANDING ISSUES

A) Shortage of fund under Central Road Fund

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 Roads Fund from which grant allocations are made to State Government to meet expenditure on the special schemes of Road Development. NH Divisions of the State executed the works under the scheme. As on 31.03.2022 expenditure to the tune of **Rs.401.87**

Crore remains unadjusted due to shortage of fund. Necessary steps may be initiated for obtaining sufficient fund from 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-Kuravilamgadu 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

The Accountant General's Office has been repeatedly reminding the Chief Controlling Officer to set right the transactions, for which no action has been initiated.

2.10 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

No balance is outstanding under any of the Suspense and Remittance Heads as on 31-03-2022.

PART-III

Defects / irregularities noticed during local inspection of Treasuries by Accountant General (A&E) in the year 2021-22

3.1 Introduction

1) In the Financial Year **2021-22**, **13** District Treasuries and **52** Sub Treasuries were inspected by the Office of the Accountant General (A&E), Thiruvananthapuram. Due to the severe prevalence of Covid-19 pandemic and the lockdown of the Offices declared by the State Government, out of the 120 Treasuries programmed for Inspection in the year 2021 -22, only **13** District Treasuries and **52** Sub Treasuries could be inspected. The treasuries inspected are shown in **Annexure VIII**.

2) As on 31st March 2022, **260** Inspection Reports containing **442** Paras are pending settlement for more than **six** months from the date of issue of the Inspection Reports due to non-receipt of replies from the Treasury Officers. Year-wise details of Inspection Reports and Para pending as on **31st March 2022** are shown in **Annexure IX**.

3.2 Conduct of Departmental Inspection during the year 2021-22

(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. **Rule63 (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 **16** Sub Treasuries under **2** District Treasuries has not been conducted during the review year **2021-22** as seen in the Treasuries inspected.

(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 **2021-22**, it has been noticed in the Treasuries inspected that surprise verification of cash has not been conducted in **49** 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 X (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, have been noticed by the Treasury Inspection Parties in the year **2021-22** amounting to **Rs.38,41,967/- in 132 cases in 49 Treasuries** as detailed in **Annexure XI**. Graphical presentation of such cases is furnished below-

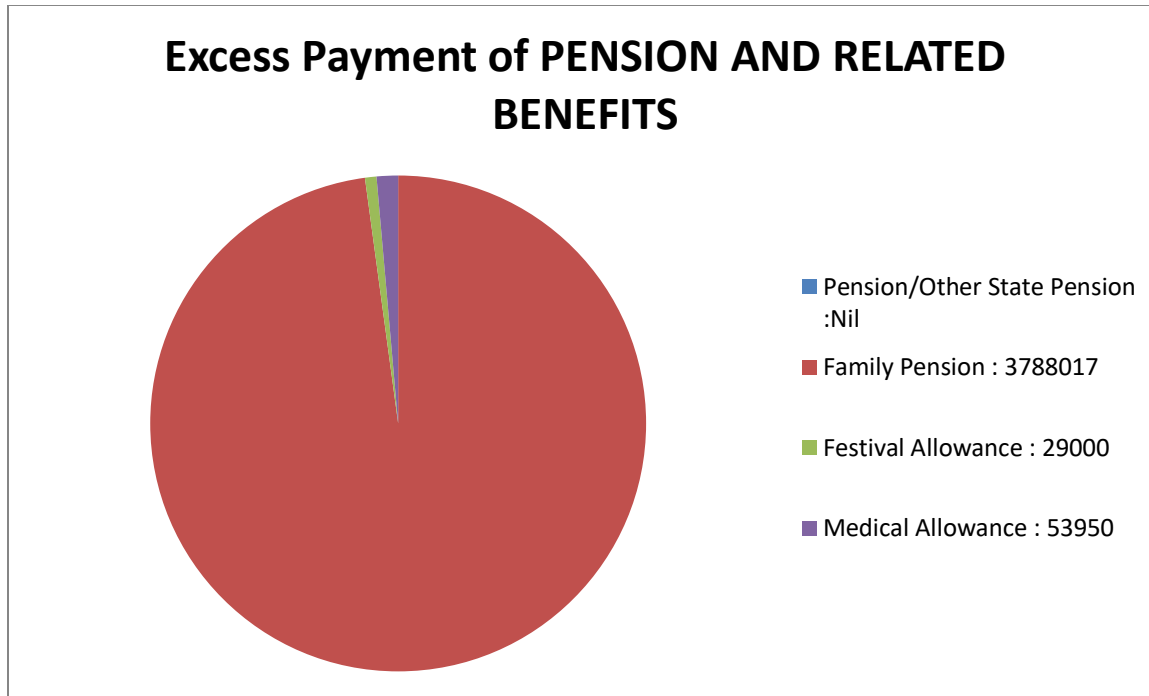


Fig.6 Excess payment of pension and related benefits

3.3.1 Restoration of reduced pension

1) As per **Para 5 of GO(P) No.524/2007/Fin. dated 26/10/2007**, Reduced Pension after Commutation is to be effected from the **first of the month** following the month of payment of Commuted value. Pensioners can commute up to **40%** of their Basic Pension as per **GO (P) No.180/06/Fin Dated 18 -04-2006** and the Reduced Pension will continue to be paid until the Commuted portion of Pension is restored based on the Commutation Factor.

As per **Rule 6A under Appendix X of KSR Part III**, the commuted portion of pension shall be restored from the first of the month following the month in which 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.

It was noticed in **71** cases pertaining to **20** Treasuries that, **Restoration of full Pension has not been effected on the stipulated date.** Details are shown in **Annexure XI 1.**

3.3.2 Excess payment of Family Pension

As per **GO(P) No.456/79(41)/Fin. dated 05/05/1979** and **GO(P) No.1101/87/Fin. dated 22/12/1987**, in cases of Death while in Service, Family Pension is paid at a higher rate equivalent to twice the normal rate limited to **50%** of Last Pay drawn admissible for a period of Seven years from the Date of Death of the Government employee or till attaining the age of **62 years** whichever is earlier. During the review year, it was noticed that in many of the Treasuries inspected, Family Pension at the higher rate and corresponding Dearness Relief were 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 **86** cases amounting to **Rs.37,88,017/-** in **34** Treasuries in the year.

Details of the above cases are shown in **Annexures XI 2 .**

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 **27**cases were noticed in 8 Treasuries inspected in the review year, where **Festival Allowance** amounting to **Rs.29,000/-** was paid in excess. Similarly, **Medical Allowance** has been paid in excess in 6 Treasuries in **19** cases amounting to **Rs.24,950/-** in the year. Details are shown in **Annexures XI 3(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 **22** Treasuries in **78** cases as detailed in **Annexure XI 4**.

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

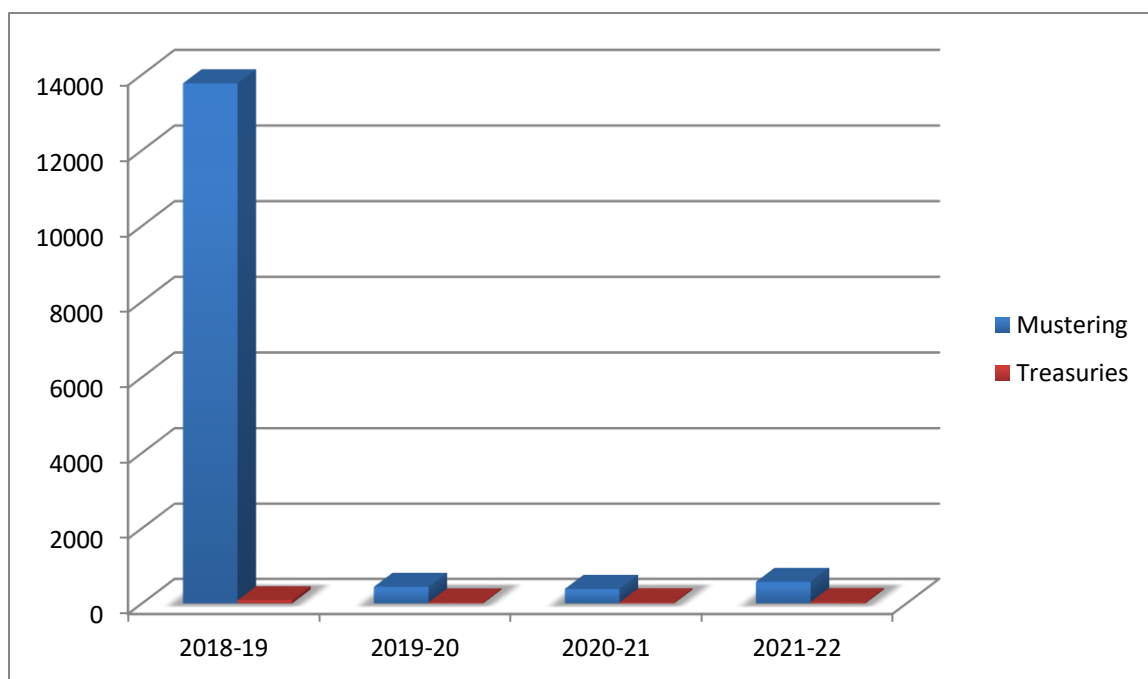
The minimum Basic Pension/Family Pension has been calculated at **Rs.8,500/-** per month and the maximum Pension will be **Rs.60,000/-(50% of the maximum of the highest scale of pay under State Government i.e.1,20,000/-)** as per **GO(P) No.9/2016/Fin. dated 20 -01-2016**. The maximum Family Pension (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 **2021-22**, **41** such cases of short payment of Pension/Family Pension/non payment of arrears of revision of Pension were found in **32 Treasuries**. Similarly, **177** cases of Pension/Family Pension

have not been revised in **17** Treasuries. Details are given in **Annexures XI 5 (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 **36 Treasuries** in **573 cases** in the Treasuries inspected in the year **2021-22**. Graphical presentation of details pertaining to the last three years is given below. Details are given in **Annexure XII**.



	2018-19	2019-20	2020-21	2021-22
Mustering	13769	441	386	573
Treasuries	83	27	29	29

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 Treasury 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 Treasury 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 56 Treasuries inspected during the year 2021-22. Details of retention of excess cash balance are given in Annexure XIII.

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 2021-22, it was noticed that in 12 Treasuries, the Debit figures appeared under the above Head of Account does not tally with the credit figures booked against that Head as detailed in Annexure XIV.

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, **137 Advances** for an amount of **Rs.6,15,85,035** /- drawn by **136 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 XV**.

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.43,42,297** /- was seen lying under **413 SB accounts** which were not operated for **five** years and more, in **23** Treasuries without effecting the transfer to Revenue Deposit. Details are given in **Annexure XVI**.

3.9. 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 **2021-22**, **855** cases of non deduction of Income Tax relating to **SB/PTSB Accounts** was noticed in **28** Treasuries and **138** such cases relating to **Fixed Deposits** for an amount of **Rs.6,00,48,224** /- noticed in **26** Treasuries. Details are given in **Annexure XVII(A) and XVII (B)** respectively.

3.10. 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 101 cases by 14 Treasuries. Details are shown in Annexure XVIII.

3.11 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 107 such cases in 23 Treasuries.

2) Similarly, in 13 Fixed Deposit cases in 1 Treasury, it was noticed that neither the details of the Depositors were available nor the “Know Your Customer (KYC)” ID proofs were updated.

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 39 cases in 10 Treasuries. The details are given in Annexures XIX (A), XIX(B) & XIX(C) respectively.

3.12. Irregularities noticed in Personal Deposit Accounts

1) 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 year 2021-22, it was found that among the Treasuries inspected one District Treasury 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 **2021-22** that the said rule is not strictly followed by **three** Treasuries among the Treasuries inspected.

Details of Treasuries where such omissions were noticed are given in **Annexures XX(A), & XX(B)**.

3.13. 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 was seen issued in Random Method.

Details of **10** Treasuries where the above mentioned lapses were noticed in the review year **2021-22** are shown in **Annexure XXI**.

3.14 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. During the review year **2021-22**, short deduction of SLI subscription was noticed in **1** case in **1** Treasury. Details are given in **Annexure XXII**.

3.15 Irregularities in maintenance of Stamp Account

1) 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 **4 Treasuries**,

difference was seen in the balance of stamps as per stock registers and stamp stock view in CRA during the review year **2021-22**. Details are given in **Annexure XXIII**.

3.16 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 before the declaration of probation.
- 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 but found incomplete.

Details of **35** Treasuries where the above deficiencies were noticed are given in **Annexure XXIV**.

PART IV

IT CONTROLS AND IT SECURITY OF THE TREASURY DEPARTMENT

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

The following features are ordered to be implemented by the Government in an effective and time bound manner-

- Access privileges of personnel retiring /transferred/deputed from the department, proceeding on long leave, placed under suspension etc should be made inactive. Software should have the provision to do so and the department should have a procedure to ensure that the same is done. Alerts and notifications may be enabled with dashboards
- Multi-level authentication, including Biometrics/Aadhar authentication may be incorporated
- A change request procedure should be put in place to keep track of modifications in the software
- Functional and Performance Audit and Application Security Audit should be done immediately by the department.
- Application Security Audit should be entrusted to external agencies empanelled by CERT-IN.
- System Manual may be prepared detailing the procedures and the same may be circulated

to all concerned.

- Recommendations by the NIC for ISO 27001 for IFMS/Treasury stack for Treasury Applications to be incorporated in the software.
- An internal Audit team to identify any similar type cases happened in the treasuries.

It has to be ensured that the orders of the Government are implemented in true letter and spirit so as to prevent any such malpractices happening In the Treasuries in future.

(A) Similarly, it was observed during the inspection of Treasuries in the review year **2021-22**, that in twenty eight Treasuries there were discrepancies in the Core Treasury environment on the allotment of Customer ID. The Customer ID is allotted to a customer automatically by the TSB software at the time of opening a Savings Bank/Fixed Deposit Account in the Treasury. This Customer ID should be unique and generated with reference to the KYC documents such as Aadhar Number, Pan Number, Phone Number etc submitted by the Customer.

On verification of Treasury Savings Bank (TSB) Accounts maintained in many Treasuries, it was noticed that different Customer IDs are allotted to a single customer for the Accounts opened by him/her in a particular Treasury/different Treasuries. A single customer has to be allotted a unique Customer ID for all the TSB Accounts opened in a single Treasury/different Treasuries based on the KYC documents submitted. Similarly using the same KYC, different Customer IDs are allotted for difference Customers.

Since the Customer ID is automatically generated by the System, the generation of duplicate Customer ID based on the same KYC details has to be verified. Provision of Duplicate IDs to a single customer and using the KYC of one Customer for allotting the ID to another Customer may pave way for defalcation/misappropriation/fraudulent withdrawal of money from the Savings Bank Accounts. This matter has to be viewed seriously and rectified by the Director of Treasuries at the earliest.

ANNEXURE I**LIST OF BANKING TREASURIES AS ON 31-03-2022**
(Referred to in Para 1.2 of Part I)

SI No	TRY CODE	NAME OF TREASURY
1	0101	District Treasury Thiruvananthapuram
2	0102	Principal Sub Treasury East Fort Thiruvananthapuram
3	0103	Additional Sub Treasury Vanchiyoor Thiruvananthapuram
4	0104	Sub Treasury Vellayambalam
5	0105	Sub Treasury Kazhakuttom
6	0106	Sub Treasury Chirayinkil (Attingal)
7	0107	Sub Treasury Varkala
8	0108	Sub Treasury Kilimanoor
9	0109	Sub Treasury Legislative Complex
10	0110	Sub Treasury Kadakkavoor
11	0111	Sub Treasury Secretariat
12	0112	Sub Treasury Vikas Bhavan
13	0113	Sub Treasury Medical College
14	0114	Sub Treasury Engineering College
15	0115	Sub Treasury Kudappanakkunnu
16	0199	Pension Payment Sub Treasury Thiruvananthapuram
17	0201	District Treasury Kattakkada
18	0202	Sub Treasury Neyyattinkara
19	0203	Sub Treasury Nedumangad

20	0204	Sub Treasury Vizhinjam
21	0205	Sub Treasury Parassala
22	0206	Sub Treasury Vithura
23	0207	Sub Treasury Malayinkil
24	0208	Pension Payment Sub Treasury Neyyattinkara
25	0209	Sub Treasury Vellanad
26	0301	District Treasury Kollam
27	0302	Sub Treasury Kollam
28	0303	Sub Treasury Karunagappally
29	0304	Sub Treasury Chathannur
30	0305	Sub Treasury Kundara
31	0306	Sub Treasury Paravur
32	0307	Sub Treasury Chavara
33	0399	Pension Payment Sub Treasury Kollam
34	0401	District Treasury Kottarakkara
35	0402	Sub Treasury Kottarakkara
36	0403	Sub Treasury Sasthamcotta
37	0404	Sub Treasury Punalur
38	0405	Sub Treasury Pathanapuram
39	0406	Sub Treasury Kadakkal
40	0407	Sub Treasury Anchal
41	0408	Sub Treasury Chadayamangalam
42	0409	Sub Treasury Pooyappally
43	0501	District Treasury Pathanamthitta
44	0502	Sub Treasury Pathanamthitta

45	0503	Sub Treasury Adoor
46	0504	Sub Treasury Ranni
47	0505	Sub Treasury Kozhenchery
48	0506	Sub Treasury Pandalam
49	0507	Sub Treasury Thiruvalla
50	0508	Sub Treasury Mallappally
51	0509	Sub Treasury Kumbanad
52	0510	Sub Treasury Konni
53	0511	Sub Treasury Ranni Perunad
54	0601	District Treasury Alappuzha
55	0602	Sub Treasury Alappuzha
56	0603	Sub Treasury Ambalapuzha
57	0604	Sub Treasury Moncompu
58	0605	Sub Treasury Cherthala
59	0606	Sub Treasury Kuthiathode
60	0607	Sub Treasury Poochakkal
61	0699	Pension Payment Sub Treasury Alappuzha
62	0701	District Treasury Chengannur
63	0702	Sub Treasury Chengannur
64	0703	Sub Treasury Kayamkulam
65	0704	Sub Treasury Mavelikkara
66	0705	Sub Treasury Edathua
67	0706	Sub Treasury Haripad
68	0707	Sub Treasury Mannar
69	0708	Sub Treasur Nooranad

70	0709	Sub Treasury Muthukulam
71	0801	District Treasury Kottayam
72	0802	Sub Treasury Kottayam
73	0803	Sub Treasury Ponkunnam
74	0804	Sub Treasury Changanacherry
75	0805	Sub Treasury Ettumanoor
76	0806	Sub Treasury Karukachal
77	0807	Sub Treasury Pampady
78	0808	Sub Treasury Pallickathode
79	0809	Sub Treasury Mundakayom
80	0810	Sub Treasury Gandhinagar (Medical College)
81	0811	Sub Treasury Erumeli
82	0812	Sub Treasury Ayarkunnam
83	0899	Pension Payment Sub Treasury Changanassery
84	0901	District Treasury Pala
85	0902	Sub Treasury Erattupetta
86	0903	Sub Treasury Meenachil
87	0904	Sub Treasury Vaikom
88	0905	Sub Treasury Kaduthuruthy
89	0906	Sub Treasury Uzhavoor
90	0907	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 Kunnankulam
129	1312	Sub Treasury Chelakkara
130	1314	Sub Treasury Manalur
131	1315	Sub Treasury Cherpu
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 Coyalmanam
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 Pulamanthole
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	1608	Sub Treasury Kunnamangalam
167	1699	Pension Payment Sub Treasury Kozhikode
168	1701	District Treasury Thamarassery
169	1702	Sub Treasury Koduvally
170	1703	Sub Treasury Vadakara

171	1704	Sub Treasury Thottilpalam
172	1705	Sub Treasury Kallachi
173	1706	Sub Treasury Thiruvambady
174	1707	Sub Treasury Balussery
175	1708	Sub Treasury Mukkom
176	1709	Sub Treasury Koorachundu
177	1801	District Treasury Wayanad
178	1802	Sub Treasury Vythiri
179	1803	Sub Treasury Sulthan Bathery
180	1804	Sub Treasury Mananthavady
181	1805	Sub Treasury Pulpally
182	1806	Sub Treasury Dwaraka
183	1808	Sub Treasury Nadavayal
184	1901	District Treasury Kannur
185	1902	Sub Treasury Kannur
186	1903	Sub Treasury Thaliparmba
187	1904	Sub Treasury Payyannur
188	1905	Sub Treasury Sreekandapuram
189	1906	Sub Treasury Pazhayangadi
190	1907	Sub Treasury Chakkarakkallu
191	1908	Sub Treasury Kolacherry
192	1909	Sub Treasury Alakkode
193	1910	Sub Treasury Cherupuzha
194	2001	District Treasury Kasaragod
195	2002	Sub Treasury Kasaragod

196	2003	Sub Treasury Neeleshwar
197	2004	Sub Treasury Hosdurg
198	2005	Sub Treasury Vellarikundu
199	2006	Sub Treasury Manjeshwar
200	2007	Sub Treasury Chattanchal
201	2009	Sub Treasury Malakkallu
202	2101	District Treasury Cherpulassery
203	2102	Sub Treasury Ottapalam
204	2103	Sub Treasury Mannarkkad
205	2104	Sub Treasury Pattambi
206	2105	Sub Treasury Sreekrishnapuram
207	2106	Sub Treasury Agali
208	2107	Sub Treasury Kootanad
209	2108	Sub Treasury Shornur
210	2201	District Treasury Mattannur
211	2202	Sub Treasury Mattannur
212	2203	Sub Treasury Thalassery
213	2204	Sub Treasury Kuthuparamba
214	2205	Sub Treasury Peravoor
215	2206	Sub Treasury Iritty
216	2207	Sub Treasury Panoor
217	2299	Pension Paymrent Sub Treasury Thalassery
218	2301	District Treasury Irinjalakuda
219	2302	Sub Treasury Mukundapuram
220	2303	Sub Treasury Kodungalloor

221	2304	Sub Treasury Chalakudy
222	2305	Sub Treasury Pudukkad
223	2306	Sub Treasury Annamanada
224	2307	Sub Treasury Thriprayar

<u>LIST OF STAMP DEPOTS</u>		
Sl.No.	Name of Stamp Depots	
1	Stamp Depot Kollam	
2	Stamp Depot Pathanamthitta	
3	Stamp Depot Alappuzha	
4	Stamp Depot Kottayam	
5	Stamp Depot Nedumkandom Idukki	
6	Stamp Depot Ernakulam	
7	Stamp Depot Thrissur	
8	Stamp Depot Palakkad	
9	Stamp Depot Manjeri (Malappuram)	
10	Stamp Depot Kozhikode	
11	Stamp Depot Mananthavady	
12	Stamp Depot Kannur	
Number of District Treasuries		23
Number of Banking Sub Treasuries		201
Number of Non Banking Sub Treasuries		NIL
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 2021-22***(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	22/11/2021	26/11/2021	Not conducted
2	Principal Sub Treasury East Fort	25/10/2021	28/10/2021	26/08/2021
3	Additional Sub Treasury Vanchiyoor	08/09/2021	30/09/2021	Not conducted
4	Sub Treasury Vellayambalam	Not conducted		31/08/2021
5	Sub Treasury Kazhakkootam	Not conducted		25/09/2021
6	Sub Treasury Attingal	Not conducted		Not conducted
7	Sub Treasury Varkala	Not conducted		Not conducted
8	Sub Treasury Kilimanoor	Not conducted		Not conducted
9	Sub Treasury Legislative Complex	Not conducted		Not conducted
10	Sub Treasury Kadakkavur	26/07/2021	27/07/2021	Not conducted
11	Sub Treasury Secretariat	26/04/2021	28/04/2021	Not conducted
12	Sub Treasury Vikas Bhavan	Not conducted		Not conducted
13	Sub Treasury Medical College	21/02/2022	25/01/2022	09/11/2021

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14	Sub Treasury Engineering College	Not conducted		Not conducted
15	Sub Treasury Kudappanakunnu Civil Station	Not conducted		Not conducted
16	Pension Payment Sub Treasury Thiruvananthapuram	20/12/2021	23/12/2022	Not conducted
17	District Treasury KATTAKKADA	11/01/2022	15/01/2022	Not conducted
18	Sub Treasury Neyyattinkara	Not conducted		Not conducted
19	Sub Treasury Nedumangad	18/10/2021	22/10/2021	Not conducted
20	Sub Treasury Vizhinjam	07/03/2022	10/03/2022	Not conducted
21	Sub Treasury Parassala	Not conducted		Not conducted
22	Sub Treasury Vithura	Not conducted		Not conducted
23	Sub Treasury Malayinkil	Not conducted		Not conducted
24	Pension Payment Sub Treasury Neyyattinkara	Not conducted		Not conducted
25	Sub Treasury Vellanad	08/12/2021	09/12/2021	Not conducted
26	District Treasury KOLLAM	15/11/2021	18/11/2021	Not conducted
27	Sub Treasury Kollam	Not conducted		Not conducted
28	Sub Treasury Karunagapally	Not conducted		Not conducted
29	Sub Treasury Chathanoor	Not conducted		Not conducted
30	Sub Treasury Kundara	19/04/2021	22/04/2021	Not conducted
31	Sub Treasury Paravoor	Not conducted		Not conducted

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32	Sub Treasury Chavara	28/09/2021	30/09/2021	Not conducted
33	Pension Payment Sub Treasury Kollam	Not conducted		Not conducted
34	District Treasury KOTTARAKKARA	28/12/2021	30/12/2021	Not conducted
35	Sub Treasury Kottarakara	14/09/2021	17/09/2021	Not conducted
36	Sub Treasury Sasthamkotta	Not conducted		Not conducted
37	Sub Treasury Punalur	Not conducted		28/02/2022
38	Sub Treasury Pathanapuram	15/02/2022	18/02/2022	Not conducted
39	Sub Treasury Kadakkal	Not conducted		Not conducted
40	Sub Treasury Anchal	15/03/2022	17/03/2022	Not conducted
41	Sub Treasury Chadayamangalam	29/07/2021	30/07/2021	Not conducted
42	Sub Treasury Pooyappally	11/10/2021	13/10/2021	Not conducted
DEPUTY DIRECTOR KOTTAYAM				
43	District Treasury PATHANAMTHITTA	20/12/2021	22/12/2021	20/01/2022
44	Sub Treasury Pathanamthitta	Not conducted		Not conducted
45	Sub Treasury Adoor	Not conducted		Not conducted
46	Sub Treasury Ranni	Not conducted		28/10/2021
47	Sub Treasury Kozhencherry	Not conducted		Not conducted
48	Sub Treasury Pandalam	Not conducted		Not conducted
49	Sub Treasury Thiruvalla	Not conducted		Not conducted

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50	Sub Treasury Mallappally	Not conducted		Not conducted
51	Sub Treasury Kumbanad	Not conducted		Not conducted
52	Sub Treasury Konni	Not conducted		Not conducted
53	Sub Treasury Ranni Perunad	Not conducted		Not conducted
54	District Treasury ALAPPUZHA	08/02/2022	10/02/2022	Not conducted
55	Sub Treasury Alappuzha	Not conducted		08/12/2021
56	Sub Treasury Ambalapuzha	14/12/2021	16/12/2021	Not conducted
57	Sub Treasury Moncombu	15/04/2021	17/04/2021	Not conducted
58	Sub Treasury Cherthala	23/10/2021	25/10/2021	15/07/2021 19/02/2022
59	Sub Treasury Kuthiathode	Not conducted		Not conducted
60	Sub Treasury Poochakkal	Not conducted		Not conducted
61	Pension Payment Sub Treasury Alappuzha	Not conducted		08/12/2021
62	District Treasury CHENGANNUR	Not conducted		Not conducted
63	Sub Treasury Chengannur	Not conducted		Not conducted
64	Sub Treasury Kayamkulam	Not conducted		Not conducted
65	Sub Treasury Mavelikkara	25/02/2022	28/02/2022	Not conducted
66	Sub Treasury Edathua	28/09/2021	30/09/2021	Not conducted
67	Sub Treasury Harippad	10/11/2021	12/1/2021	Not conducted

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68	Sub Treasury Mannar	Not conducted		Not conducted
69	Sub Treasury Nooranad	09/08/2021	11/08/2021	23/03/2022
70	Sub Treasury Muthukulam	Not conducted		Not conducted
71	District Treasury KOTTAYAM	19/03/2022	22/03/2022	28/06/2021 31/08/2021 21/02/2022
72	Sub Treasury Kottayam	Not conducted		19/07/2021 20/10/2021 17/12/2021
73	Sub Treasury Ponkunnam	Not conducted		13/04/2021 26/08/2021
74	Sub Treasury Changanachery	23/11/2021	25/11/2021	20/04/2021
75	Sub Treasury Ettumanoor	09/03/2022	11/03/2022	Not conducted
76	Sub Treasury Karukachal	Not conducted		25/08/2021 24/03/2022
77	Sub Treasury Pampady	17/11/2021	19/11/2021	06/08/2021
78	Sub Treasury Pallickathode	06/09/2021	08/09/2021	Not conducted
79	Sub Treasury Mundakayam	Not conducted		26/08/2021
80	Sub Treasury Medical College Kottayam	22/09/2021	24/09/2021	Not conducted
81	Sub Treasury Erumeli	08/04/2021	09/04/2021	Not conducted
82	Sub Treasury Ayarkunnam	Not conducted		20/04/2021
83	Pension Payment Sub Treasury Changanassery	Not conducted		16/04/2021 15/01/2022
84	District Treasury PALA	03/02/2022	05/02/2022	01/01/2022
85	Sub Treasury Erattupettah	09/12/2021	10/12/2021	24/09/2021

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86	Sub Treasury Meenachil	Not conducted		Not conducted
87	Sub Treasury Vaikom	Not conducted		Not conducted
88	Sub Treasury Kaduthuruthy	Not conducted		Not conducted
89	Sub Treasury Uzhavoor	05/10/2021	06/10/2021	Not conducted
90	Sub Treasury Kuravilangad	29/11/2021	30/11/2021	16/10/2021
91	District Treasury IDUKKI	17/02/2022	19/02/2022	20/09/2021
92	Sub Treasury Peerumedu	15/09/2021	17/09/2021	30/06/2021
93	Sub Treasury Devikulam	Not conducted		05/10/2021
94	Sub Treasury Nedumkandam	Not conducted		Not conducted
95	Sub Treasury Thodupuzha	Not conducted		20/09/2021
96	Sub Treasury Painavu	28/12/2021	30/12/2021	Not conducted
97	Sub Treasury Rajakumary	22/04/2021	23/04/2021	Not conducted
98	Sub Treasury Kattappana	Not conducted		22/02/2022
99	Sub Treasury Karimannoor	Not conducted		20/09/2022
100	Sub Treasury Adimali	Not conducted		04/10/2021
101	Sub Treasury Murikkassery	Not conducted		22/04/2021
DEPUTY DIRECTOR THRISSUR				
102	District Treasury ERNAKULAM(KAKKANAD)	20/11/2021 27/11/2021 29/11/2021 15/12/2021		Not conducted

103	Sub Treasury Ernakulam	Not conducted		Not conducted
104	Sub Treasury North Parur	Not conducted		Not conducted
105	Sub Treasury Aluva	Not conducted		Not conducted
106	Sub Treasury Mattanchery	Not conducted		Not conducted
107	Sub Treasury Mulamthuruthy	Not conducted		Not conducted
108	Sub Treasury Nayarambalam	16/02/2022 1802/2022 05/03/2022		Not conducted
109	Sub Treasury Tripunithura	Not conducted		Not conducted
110	Sub Treasury Angamaly	Not conducted		Not conducted
111	Additional Sub Treasury Ernakulam	Not conducted		Not conducted
112	Sub Treasury Palluruthy	Not conducted		Not conducted
113	Sub Treasury Kalamassery	Not conducted		Not conducted
114	Pension Payment Sub Treasury Ernakulam	Not conducted		Not conducted
115	District Treasury MUVATTUPUZHA	08/02/2022 11/02/2022 03/03/2022		Not conducted
116	Sub Treasury Muvattupuzha	Not conducted		Not conducted
117	Sub Treasury Piravom	Not conducted		Not conducted
118	Sub Treasury Kalloorkad	Not conducted		Not conducted
119	Sub Treasury Kolenchery	Not conducted		23/09/2021
120	Sub Treasury Koothattukulam	Not conducted		Not conducted

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121	Sub Treasury Kunnathunad	22/12/2021 23/12/2021 28/12/2021 15/03/2022		Not conducted
122	Sub Treasury Kothamangalam	Not conducted		Not conducted
123	District Treasury THRISSUR	Not conducted		14/09/2021
124	Sub Treasury Thrissur	Not conducted		Not conducted
125	Additional Sub Treasury Thrissur	Not conducted		10/09/2021
126	Sub Treasury Thalappilly	11/1/2021 18/11/2021 30/11/2021		Not conducted
127	Sub Treasury Chavakkad	20/09/2021 13/10/2021 25/10/2021		Not conducted
128	Sub Treasury Kunnankulam	Not conducted		Not conducted
129	Sub Treasury Chelakkara	Not conducted		Not conducted
130	Sub Treasury Manalur	17/02/2022 19/02/2022 24/02/2022		Not conducted
131	Sub Treasury Cherpu	Not conducted		Not conducted
132	Sub Treasury Medical College Thrissur	Not conducted		Not conducted
133	District Treasury PALAKKAD	08/11/2021 09/11/2021 23/11/2021		24/09/2021
134	Sub Treasury Palakkad	Not conducted		Not conducted
135	Sub Treasury Alathur	Not conducted		Not conducted
136	Sub Treasury Chittur	Not conducted		Not conducted
137	Sub Treasury Coyalmanam	Not conducted		Not conducted
138	Sub Treasury Kollengode.	Not conducted		24/02/2022

139	Sub Treasury Vadakkencherry	Not conducted		Not conducted
140	District Treasury CHERPULASSERY	Not conducted		25/11/2021
141	Sub Treasury Ottappalam	Not conducted		Not conducted
142	Sub Treasury Mannarkkad	Not conducted		Not conducted
143	Sub Treasury Pattambi	Not conducted		Not conducted
144	Sub Treasury Sreekrishnapuram	Not conducted		Not conducted
145	Sub Treasury Agali	Not conducted		Not conducted
146	Sub Treasury Koottanad	Not conducted		Not conducted
147	Sub Treasury Shornur	Not conducted		Not conducted
148	District Treasury IRINJALAKUDA	07/02/2022 09/02/2022 25/02/2022 04/03/2022		08/10/2021
149	Sub Treasury Mukundapuram	Not conducted		Not conducted
150	Sub Treasury Kodungallur	14/02/2021 16/12/2021 17/12/2021 16/02/2022		Not conducted
151	Sub Treasury Chalakudy	Not conducted		Not conducted
152	Sub Treasury Pudukkad	Not conducted		Not conducted
153	Sub Treasury Annamanada	Not conducted		Not conducted
154	Sub Treasury Thriprayar	Not conducted		Not conducted
155	District Treasury MALAPPURAM	Not conducted		20/09/2021

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156	Sub Treasury Manjeri	Not conducted		02/09/2021
157	Sub Treasury Perinthalmanna	Not conducted		Not conducted
158	Sub Treasury Ponnani	10/01/2022 12/01/2022 23/02/2022 28/02/2022		Not conducted
159	Sub Treasury Tirur	Not conducted		Not conducted
160	Sub Treasury Tirurangadi	Not conducted		Not conducted
161	Sub Treasury Nilambur	Not conducted		Not conducted
162	Sub Treasury Valancherry	Not conducted		Not conducted
163	Sub Treasury Areacode	Not conducted		Not conducted
164	Sub Treasury Kondotty	28/10/2021 12/11/2021	30/10/2021	Not conducted
165	Sub Treasury Makkaraparamba	Not conducted		Not conducted
166	Sub Treasury Changaramkulam	Not conducted		Not conducted
167	Sub Treasury Karuvarakundu	Not conducted		Not conducted
168	Sub Treasury Wandoor	Not conducted		Not conducted
169	Sub Treasury Pulamanthole	08/12/2021 10/12/2021 13/12/2021		Not conducted
170	Sub Treasury Kottakkal	18/09/2021		Not conducted
171	Sub Treasury Edavanna	09/03/2022		Not conducted
172	Sub Treasury Edakkara	Not conducted		Not conducted
173	Sub Treasury Vengara	Not conducted		Not conducted

DEPUTY DIRECTOR KOZHIKODE				
174	District Treasury KOZHIKODE	Not conducted		29/07/2021
175	Additional Sub Treasury Kozhikode	Not conducted		Not conducted
176	Sub Treasury Kozhikode (Puthiyara)	Not conducted		26/08/2021
177	Sub Treasury Koyilandy	Not conducted		29/12/2021
178	Sub Treasury Feroke	08/12/2021	10/12/2021	30/10/2021
179	Sub Treasury Perambra	Not conducted		Not conducted
180	Sub Treasury Payyoli	Not conducted		05/03/2022
181	Pension Payment Sub Treasury Kozhikode	Not conducted		Not conducted
182	District Treasury THAMARASSERY	Not conducted		30/09/2021
183	Sub Treasury Koduvally	18/11/2021	10/12/2021	Not conducted
184	Sub Treasury Vadakara	15/12/2021	18/12/2021	Not conducted
185	Sub Treasury Thottilpalam	Not conducted		Not conducted
186	Sub Treasury Kallachi	13/01/2022	15/01/2022	Not conducted
187	Sub Treasury Thiruvambady	17/03/2022	19/03/2022	Not conducted
188	Sub Treasury Balussery	Not conducted		Not conducted
189	Sub Treasury Mukkom	Not conducted		Not conducted
190	Sub Treasury Koorachundu	Not conducted		Not conducted
191	Sub Treasury Kunnamangalam	Not conducted		Not conducted

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192	District Treasury WAYANAD	23/02/2022	26/02/2022	Not conducted
193	Sub Treasury Vythiri	15/09/2021	17/09/2021	Not conducted
194	Sub Treasury Sulthan Bathery	Not conducted		Not conducted
195	Sub Treasury Mananthavady	25/11/2021	27/11/2021	Not conducted
196	Sub Treasury Pulpally	Not conducted		07/10/2021
197	Sub Treasury Dwaraka	Not conducted		23/03/2022
198	Sub Treasury Nadavayal	Not conducted		Not conducted
199	District Treasury KANNUR	Not conducted		11/01/2022
200	Sub Treasury Kannur	28/09/2021	30/09/2021	Not conducted
201	Sub Treasury Taliparamba	Not conducted		Not conducted
202	Sub Treasury Payyannur	Not conducted		Not conducted
203	Sub Treasury Sreekandapuram	09/03/2022	11/03/2022	Not conducted
204	Sub Treasury Pazhayangadi	Not conducted		Not conducted
205	Sub Treasury Chakkarakallu	Not conducted		23/11/2021
206	Sub Treasury Kolachery	Not conducted		Not conducted
207	Sub Treasury Alakode	27/10/2021	29/10/2021	Not conducted
208	Sub Treasury Cherupuzha	10/11/2021	12/11/2021	Not conducted
209	District Treasury KASARGODE	Not conducted		30/07/2021

210	Sub Treasury Kasaragod	Not conducted		Not conducted
211	Sub Treasury Nileswar	Not conducted		Not conducted
212	Sub Treasury Hosdurg	Not conducted		Not conducted
213	Sub Treasury Vellarikundu	17/02/2022	19/02/2022	Not conducted
214	Sub Treasury Manjeswar	05/01/2022	07/01/2022	Not conducted
215	Sub Treasury Chattanchal	Not conducted		Not conducted
216	Sub Treasury Malakkallu	22/12/2021	24/12/2022	Not conducted
217	District Treasury MATTANNUR	09/02/2022-11/02/2022		Not conducted
218	Sub Treasury Mattannur	Not conducted		Not conducted
219	Sub Treasury Thalassery	Not conducted		Not conducted
220	Sub Treasury Kuthuparamba	Not conducted		Not conducted
221	Sub Treasury Peravoor	23/09/2021-25/09/2021		Not conducted
222	Sub Treasury Iritty	21/10/2021-23/10/2021		Not conducted
223	Sub Treasury Panoor	Not conducted		Not conducted
224	Pension Payment Sub Treasury Thalassery	Not conducted		Not conducted

LIST OF STAMP DEPOTS				
Sl.No	Name of Stamp Depot	Annual Inspection Date		
		From	To	
1	Kollam(DD HQ)			
2	Alappuzha(DD KOTTAYAM)	06/01/2022	07/01/2022	
3	Pathanamthitta(DD KOTTAYAM)	23/12/2021	24/12/2021	
4	Kottayam(DD KOTTAYAM)	03/03/2022	05/03/2022	
5	Idukki(DD KOTTAYAM)	22/02/2022	24/02/2022	
6	Ernakulam(DD THRISSUR)	Not conducted		
7	Thrissur(DD THRISSUR)	22/03/2022		
8	Palakkad(DD THRISSUR)	Not conducted		
9	Malappuram(DD KOZHIKODE)	Not conducted		
10	Kozhikode(DD KOZHIKODE)	Not conducted		
11	Wayanad(DD KOZHIKODE)	Not conducted		
12	Kannur(DD KOZHIKODE)	Not conducted		

Annual inspection and Surprise Visit conducted by the District Treasury Officers at Sub Treasuries and Stamp Depots during the period 2021-22				
Sl.No.	Name of Treasury	Annual Inspection Date		Surprise visit
		From	To	
District Treasury Thiruvananthapuram				
1	Principal Sub Treasury East Fort	Not conducted		Not conducted
2	Additional Sub Treasury Vanchiyoor	Not conducted		17/11/2021
3	Sub Treasury Vellayambalam	Not conducted		Not conducted
4	Sub Treasury Kazhakkootam	Not conducted		Not conducted
5	Sub Treasury Attingal	Not conducted		Not conducted
6	Sub Treasury Varkala	Not conducted		Not conducted
7	Sub Treasury Kilimanoor	18/11/2021	19/11/2021	11/11/2021
8	Sub Treasury Legislative Complex	Not conducted		19/11/2021
9	Sub Treasury Kadakkavur	18/02/2022	19/02/2022	Not conducted
10	Sub Treasury Secretariat	Not conducted		12/11/2021
11	Sub Treasury Vikas Bhavan	15/11/2021	16/11/2021	16/11/2021
12	Sub Treasury Medical College	Not conducted		12/11/2021
13	Sub Treasury Engineering College	Not conducted		12/11/2021
14	Sub Treasury Kudappanakunnu Civil Station	Not conducted		Not conducted
15	Pension Payment Sub Treasury Thiruvananthapuram	Not conducted		Not conducted
District Treasury Kattakkada				

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16	Sub Treasury Neyyattinkara	27/09/2021	29/09/2021	23/09/2021 29/03/2022
17	Sub Treasury Nedumangad	17/02/2021	19/02/2021	30/10/2021 07/03/2022
18	Sub Treasury Vizhinjam	15/09/2021	18/09/2021	04/11/2021 18/03/2022
19	Sub Treasury Parassala	20/10/2021	22/10/2021	13/09/2021 17/03/2022
20	Sub Treasury Vithura	17/03/2022	19/03/2022	12/11/2021 11/03/2022
21	Sub Treasury Malayinkil	10/03/2022	14/03/2022	16/11/2021 28/03/2022
22	Pension Payment Sub Treasury Neyyattinkara	27/12/2021	29/12/2021	18/08/2021 07/01/2022
23	Sub Treasury Vellanad	15/11/2021	17/11/2021	02/03/22
District Treasury Kollam				
24	Sub Treasury Kollam	12/01/2022	15/01/2022	15/04/2021 18/09/2021 30/11/2021
25	Sub Treasury Karunagapally	23/02/2022	25/02/2022	12/04/2021 21/10/2021 17/12/2021
26	Sub Treasury Chathanoor	16/02/2022	18/02/2022	26/04/2022 29/09/2021 28/12/2021
27	Sub Treasury Kundara	25/01/2022	28/01/2022	08/04/2021 23/09/2021 10/12/2021
28	Sub Treasury Paravoor	20/12/2021	22/12/2021	27/04/2021 30/09/2021
29	Sub Treasury Chavara	25/11/2021	27/11/2021	16/04/2021 20/09/2021 18/01/2021
30	Pension Payment Sub Treasury Kollam	20/01/2022	22/01/2022	11/05/2021 17/09/2021 29/11/2021
District Treasury Kottarakara				
31	Sub Treasury Kottarakara	17/01/2022	19/01/2022	10/09/2021

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32	Sub Treasury Sasthamkotta	24/11/2021	26/11/2021	22/09/2021
33	Sub Treasury Punalur	18/03/2022	19/03/2022	25/09/2021 18/12/2021 19/03/2022
34	Sub Treasury Pathanapuram	20/12/2021	22/12/2021	25/08/2021 08/02/2022
35	Sub Treasury Kadakkal	25/10/2021	27/10/2021	30/11/2021
36	Sub Treasury Anchal	07/03/2022	08/03/2022	30/11/2021
37	Sub Treasury Chadayamangalam	25/02/2022	26/02/2022	06/09/2021 17/12/2021
38	Sub Treasury Pooyappally	28/09/2021	29/09/2021	Not conducted
District Treasury Pathanamthitta				
39	Sub Treasury Pathanamthitta	24/01/2022	25/01/2022	17/09/2021
40	Sub Treasury Adoor	21/10/2021	23/10/2021	25/05/2021 29/09/2021
41	Sub Treasury Ranni	19/11/2021	20/11/2021	24/05/2021 07/10/2021
42	Sub Treasury Kozhencherry	11/10/2021	13/10/2021	31/08/2021
43	Sub Treasury Pandalam	17/02/2022	19/02/2022	27/05/2021 16/10/2021
44	Sub Treasury Thiruvalla	23/11/2021	24/11/2021	18/09/2021
45	Sub Treasury Mallappally	16/12/2021	19/12/2021	26/05/2021 25/09/2021
46	Sub Treasury Kumbanad	17/01/2022	18/01/2022	27/08/2021
47	Sub Treasury Konni	22/02/2022	24/02/2022	24/05/2021 12/11/2021
48	Sub Treasury Ranni Perunad	09/12/2021		14/09/2021
District Treasury Alappuzha				
49	Sub Treasury Alappuzha	27/11/2021	29/11/2021	09/04/2021 27/11/2021

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50	Sub Treasury Ambalapuzha	25/11/2021	26/11/2021	28/09/2021
51	Sub Treasury Moncombu	06/12/2021	07/12/2021	13/10/2021
52	Sub Treasury Cherthala	13/12/2021	15/12/2021	12/10/2021
53	Sub Treasury Kuthiathode	16/12/2021	17/12/2021	11/10/2021
54	Sub Treasury Poochakkal	23/12/2021	24/12/2021	08/10/2021
55	Pension Payment Sub Treasury Alappuzha	23/11/2021	24/11/2021	30/09/2021 23/11/2021
District Treasury Chengannur				
56	Sub Treasury Chengannur	27/01/2022	29/01/2022	24/11/2021 15/03/2022
57	Sub Treasury Kayamkulam	25/1/2021	29/11/2021	16/07/2021 11/1/2021 19/02/2022
58	Sub Treasury Mavelikkara	27/12/2021	29/12/2021	16/10/2021 18/12/2021
59	Sub Treasury Edathua	15/11/2021	17/11/2021	12/04/2021 10/01/2022 26/03/2022
60	Sub Treasury Harippad	22/07/2021	27/07/2021	30/09/2021 18/01/2022 19/03/2022
61	Sub Treasury Mannar	19/01/2022	21/01/2022	13/08/2021 13/12/2021
62	Sub Treasury Nooranad	25/10/2021	27/10/2021	19/07/2021 07/10/2021 07/02/2022
63	Sub Treasury Muthukulam	20/12/2021	23/12/2021	08/11/2021 11/02/2022
District Treasury Kottayam				
64	Sub Treasury Kottayam	22/09/2021	24/09/2021	23/11/2021 14/02/2022
65	Sub Treasury Ponkunnam	18/11/2021	20/11/2021	30/09/2021 14/01/2022

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66	Sub Treasury Changanacherry	08/11/2021	10/11/2021	22/10/2021 18/01/2022
67	Sub Treasury Ettumanoor	10/01/2022	12/01/2022	08/09/2021 16/03/2022
68	Sub Treasury Karukachal	24/11/2021	26/11/2021	15/04/2021 07/09/2021 11/02/2022
69	Sub Treasury Pampady	06/12/2021	08/12/2022	30/10/2021 05/03/2022
70	Sub Treasury Pallickathode	20/01/2022	22/01/2022	26/10/2021 09/12/2021
71	Sub Treasury Mundakayam	20/12/2021	21/12/2021	30/10/2021
72	Sub Treasury Medical College Kottayam	06/10/2021	08/10/2021	10/09/2021 12/11/2021 22/02/2022
73	Sub Treasury Erumeli	21/02/2022	23/02/2022	08/09/2021 27/11/2021
74	Sub Treasury Ayarkunnam	20/10/2022	22/10/2022	26/08/2021 31/12/2021
75	Pension Payment Sub Treasury Changanacherry	15/02/2022	17/02/2022	06/11/2021
District Treasury Pala				
76	Sub Treasury Erattupettah	21/10/2021	22/10/2021	18/09/2021 14/01/2022 04/03/2022
77	Sub Treasury Meenachil	15/12/2021	17/12/2021	25/09/2021
78	Sub Treasury Vaikom	17/11/2021	19/11/2021	12/11/2021
79	Sub Treasury Kaduthuruthy	24/11/2021	25/11/2021	12/11/2021
80	Sub Treasury Uzhavoor	12/10/2021	13/10/2021	07/10/2021 23/03/2022

81	Sub Treasury Kuravilangad	Not conducted		Not conducted
District Treasury Idukki				
82	Sub Treasury Peerumedu	16/12/2021	18/12/2021	02/09/2021
83	Sub Treasury Devikulam	19/11/2021	20/11/2021	22/09/2021 30/12/2021 25/01/2022
84	Sub Treasury Nedumkandam	21/01/2022	22/01/2022	07/09/2021 05/01/2022
85	Sub Treasury Thodupuzha	28/10/2021	29/10/2021	30/09/2021 30/11/2021 05/03/2022
86	Sub Treasury Painavu	22/02/2022	23/02/2022	07/10/2021 21/12/2021
87	Sub Treasury Rajakumary	12/10/2021	13/10/2021	29/12/2021 18/03/2022
88	Sub Treasury Kattappana	28/01/2022	29/01/2022	27/10/2021 06/01/2022 26/03/2022
89	Sub Treasury Karimannoor	23/12/2021	24/12/2021	29/11/2021 19/02/2022
90	Sub Treasury Adimali	26/11/2021	27/11/2021	03/11/2021 25/02/2022
91	Sub Treasury Murikkassery	10/11/2021	12/11/2021	26/08/2021 10/02/2022
District Treasury Ernakulam (Kakkanad)				
92	Sub Treasury Ernakulam	Not conducted		26/03/2022
93	Sub Treasury North Parur	Not conducted		24/02/2022
94	Sub Treasury Aluva	Not conducted		23/03/2022
95	Sub Treasury Mattanchery	22/11/2021	24/11/2021	15/03/2022
96	Sub Treasury Mulamthuruthy			27/11/2021

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97	Sub Treasury Nayarambalam	09/02/2022	11/02/2022	23/10/2021
98	Sub Treasury Tripunithura	14/07/2021		Not conducted
99	Sub Treasury Angamaly	17/03/2022	19/03/2022	26/11/2021
100	Additional Sub Treasury Ernakulam	16/04/2021	17/04/2021	Not conducted
101	Sub Treasury Palluruthy	25/09/2021	28/09/2021	08/12/2021
102	Sub Treasury Kalamassery	17/09/2021	18/09/2021	Not conducted
103	Pension Payment Sub Treasury Ernakulam	16/02/2022	19/02/2022	08/04/2021 25/11/2021
District Treasury Muvattupuzha				
104	Sub Treasury Muvattupuzha	13/01/2022	15/01/2022	28/10/2021 21/04/2022
105	Sub Treasury Piravom	22/12/2021	24/12/2021	30/09/2021 24/02/2022
106	Sub Treasury Kalluorkad	18/02/2022	19/02/2022	23/10/2021 29/12/2021
107	Sub Treasury Kolenchery	17/12/2021	20/12/2021	13/09/2021 11/11/2021 23/02/2022
108	Sub Treasury Koothattukulam	26/11/2021	27/11/2021	19/01/2022
109	Sub Treasury Kunnathunad	12/10/2021	16/10/2021	17/01/2022 24/03/2022
110	Sub Treasury Kothamangalam	19/11/2021	22/11/2021	27/12/2021 25/03/2022
District Treasury Thrissur				
111	Sub Treasury Thrissur	19/01/2022	21/01/2022	24/09/2021
112	Additional Sub Treasury Thrissur	13/01/2022	15/01/2022	19/1/2021

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113	Sub Treasury Thalappilly	25/11/2021	27/11/2021	08/03/2022
114	Sub Treasury Chavakkad	16/12/2021	18/12/2021	11/01/2022
115	Sub Treasury Kunnankulam	22/12/2021	24/12/2021	23/02/2022
116	Sub Treasury Chelakkara	28/09/2021	30/09/2021	21/10/2021
117	Sub Treasury Manalur	16/09/2021	18/09/2021	15/02/2022
118	Sub Treasury Cherpu	27/10/2021	29/10/2021	22/10/2021
119	Sub Treasury Medical College Thrissur	18/11/2021	20/11/2021	08/10/2021
District Treasury Palakkad				
120	Sub Treasury Palakkad	16/12/2021	18/12/2021	29/06/2021 11/10/2021
121	Sub Treasury Alathur	28/12/2021	30/12/2021	28/06/2021 29/09/2021 29/11/2021
122	Sub Treasury Chittur	13/01/2022	15/01/2022	23/04/2021 28/08/2021 25/10/2021
123	Sub Treasury Coyalmanam	10/02/2022	11/02/2022	30/06/2021 24/09/2021 27/11/2021
124	Sub Treasury Kollengode	07/03/2022	08/03/2022	21/06/2021 22/09/2021 18/11/2021
125	Sub Treasury Vadakkencherry	13/02/2022	14/02/2022	22/04/2021 27/08/2021 28/10/2021
District Treasury Malappuram				
126	Sub Treasury Manjeri	Not conducted		27/12/2021
127	Sub Treasury Perinthalmanna	12/14/2021	12/15/2021	
128	Sub Treasury Ponnani	Not conducted		16/02/2022
129	Sub Treasury Tirur	Not conducted		10/01/2022

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130	Sub Treasury Tirurangadi	Not conducted		31/12/2021
131	Sub Treasury Nilambur	Not conducted		11/08/2021
132	Sub Treasury Valanchery	Not conducted		13/10/2021
133	Sub Treasury Areacode	Not conducted		11/11/2021
134	Sub Treasury Kondotty	Not conducted		18/03/2021
135	Sub Treasury Makkaraparamba	03/24/2022	03/25/2022	10/26/2021
136	Sub Treasury Changaramkulam	Not conducted		23/07/2021 09/08/2021 15/02/2022
137	Sub Treasury Karuvarakundu	Not conducted		22/10/2021
138	Sub Treasury Wandoor	Not conducted		Not conducted
139	Sub Treasury Pulamanthol	Not conducted		18/07/2021
140	Sub Treasury Kottakkal	11/25/2021	11/26/2021	
141	Sub Treasury Edavanna	Not conducted		22/02/2022
142	Sub Treasury Edakkara	Not conducted		21/12/2021
143	Sub Treasury Vengara	Not conducted		30/12/2021
District Treasury Kozhikode				
144	Additional Sub Treasury Kozhikode	22/12/2021	24/12/2021	30/09/2021 29/01/2022
145	Sub Treasury Kozhikode (Pudiyara)	20/10/2021	22/10/2021	27/08/2021 15/02/2022
146	Sub Treasury Koyilandy	17/11/2021	19/1/2021	20/12/2021
147	Sub Treasury Feroke	Not conducted		Not conducted
148	Sub Treasury Perambra	26/11/2021	28/11/2021	14/01/2022

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149	Sub Treasury Payyoli	22/09/2021	24/09/2021	23/11/2021 14/02/2022
150	Pension Payment Sub Treasury Kozhikode	28/09/2021	30/09/2021	26/08/2021 25/01/2022
151	Sub Treasury Kunnamangalam	17/12/2021	18/12/2021	29/10/2021 13/12/2021
District Treasury Thamarassery				
152	Sub Treasury Koduvally	25/01/2022	27/01/2022	03/09/2021 08/12/2021
153	Sub Treasury Vadakara	18/01/2022	20/01/2022	08/07/2021 10/11/2021 13/12/2021
154	Sub Treasury Thottilpalam	27/12/2021	29/12/2021	24/06/2021 29/09/2021 14/01/2022
155	Sub Treasury Kallachi	27/10/2021	29/10/2021	16/07/2021 13/10/2021 18/03/2022
156	Sub Treasury Thiruvambady	22/11/2021	24/11/2021	02/09/2021 23/02/2022
157	Sub Treasury Balussery	16/11/2021	18/11/2021	07/09/2021 16/12/2021
158	Sub Treasury Mukkom	20/10/2021	22/10/2021	26/07/2021 12/10/2021 10/02/2022
159	Sub Treasury Koorachundu	20/12/2021	22/12/2021	10/09/2021 20/11/2021 21/02/2022
District Treasury Wayanad				
160	Sub Treasury Vythiri	21/10/2021	23/10/2021	28/06/2021 13/01/2022 16/03/2022
161	Sub Treasury Sulthan Bathery	10/11/2021	13/11/2021	11/06/2021 21/09/2021 11/11/2021 05/01/2022 19/03/2022
162	Sub Treasury Mananthavady	19/11/2021	21/11/2021	19/07/2021 11/02/2022
163	Sub Treasury Pulpally	08/12/2021	09/12/2021	18/01/2022

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164	Sub Treasury Dwaraka	16/12/2022	18/12/2022	14/06/2021 12/11/2021 11/02/2021
165	Sub Treasury Nadavayal	16/11/2021	17/11/2021	11/06/2021 11/02/2022
District Treasury Kannur				
166	Sub Treasury Kannur	10/01/2022	12/01/2022	12/11/2021
167	Sub Treasury Taliparamba	11/10/2021	13/10/2021	22/09/2021
168	Sub Treasury Payyannur	27/01/2022	29/01/2022	
169	Sub Treasury Sreekandapuram	20/12/2021	22/12/2021	28/10/2021
170	Sub Treasury Pazhayangadi	26/07/2021	28/07/2021	19/1/2021
171	Sub Treasury Chakkarakallu	15/1/2021	17/1/2021	18/09/2021 10/02/2022
172	Sub Treasury Kolachery	16/02/2022	18/02/2022	22/10/2021
173	Sub Treasury Alakode	25/10/2021	26/10/2021	07/10/2021
174	Sub Treasury Cherupuzha	13/07/2021	14/07/2021	11/02/2022
District Treasury Kasaragod				
175	Sub Treasury Kasaragod	25/11/2021	27/11/2021	28/10/2021 22/02/2022
176	Sub Treasury Nileshwar	18/11/2021	20/11/2021	29/09/2021
177	Sub Treasury Hosdurg	11/10/2021	13/10/2021	28/02/2022
178	Sub Treasury Vellarikundu	20/10/2021	22/10/2021	22/01/2022
179	Sub Treasury Manjeshwar	15/09/2021	17/09/2021	07/08/2021
180	Sub Treasury Chattanchal	23/09/2021	25/09/2021	09/09/2022
181	Sub Treasury Malakkallu	09/11/2021	11/11/2021	21/01/2022

District Treasury Cherpulassery				
182	Sub Treasury Ottappalam	14/12/2021	16/12/2021	09/09/2021 27/11/2021 19/03/2022
183	Sub Treasury Mannarkkad	16/02/2022	18/02/2022	02/09/2022
184	Sub Treasury Pattambi	10/01/2022	12/01/2022	03/09/2022 19/02/2022
185	Sub Treasury Sreekrishnapuram	27/12/2021	28/12/2021	16/09/2021
186	Sub Treasury Agali	18/01/2022	19/01/2022	07/09/2021
187	Sub Treasury Kootanad	23/02/2022	25/02/2022	01/09/2021 11/1/2021 09/03/2022
188	Sub Treasury Shornur	09/02/2022	11/02/2022	15/09/2021
District Treasury Mattannur				
189	Sub Treasury Mattannur	28/10/2021	30/10/2021	29/09/2021 14/12/2021 21/03/2022
190	Sub Treasury Thalassery	18/11/2021	20/11/2021	08/11/2021 07/01/2022
191	Sub Treasury Kuthuparamba	25/11/2021	27/11/2021	07/10/2021 12/01/2022
192	Sub Treasury Peravoor	16/12/2021	18/12/2021	23/11/2021 23/02/2022
193	Sub Treasury Iritty	28/12/2021	30/12/2021	28/09/2021 29/11/2021 22/02/2022
194	Sub Treasury Panoor	09/02/2022	11/02/2022	23/10/2021 24/12/2021
195	Pension Payment Sub Treasury Thalassery	17/02/2022	19/02/2022	13/10/2021 10/12/2021 19/03/2022

District Treasury Irinjalakuda				
196	Sub Treasury Mukundapuram	14/02/2022	15/02/2022	30/09/2021 13/01/2022
197	Sub Treasury Kodungallur	24/01/2022	25/01/2022	14/09/2021
198	Sub Treasury Chalakudy	24/02/2022	26/02/2022	08/10/2021 11/01/2022
199	Sub Treasury Pudukkad	09/03/2022	11/03/2022	16/09/2021
200	Sub Treasury Annamanada	17/02/2022	18/02/2022	05/10/2022 18/12/2021
201	Sub Treasury Thriprayar	14/01/2022	15/01/2022	17/09/2021 10/12/2021

LIST OF STAMP DEPOTS				
Sl.No	Name of Stamp Depot	Annual Inspection Date		Surprise visit
		From	To	
1	Kollam	Not conducted		25/05/2021 08/11/2021
2	Alappuzha	Not conducted		Not conducted
3	Pathanamthitta	Not conducted		Not conducted
4	Kottayam	Not conducted		08/01/2022
5	Idukki	19/01/2022	20/01/2022	Not conducted
6	Ernakulam	03/03/2022	05/03/2022	11/10/2021
7	Thrissur	21/10/2021	23/10/2021	Not conducted
8	Palakkad	Not conducted		09/06/2021 18/01/2022
9	Malappuram	Not conducted		16/03/2022
10	Kozhikode	Not conducted		31/12/2021

11	Wayanad	24/11/2021		29/08/2021 24/12/2021
12	Kannur	Not conducted		Not conducted

ANNEXURE III**POSTS AND STRENGTH OF STAFF IN TREASURY DEPARTMENT***(Referred to in Para 1.3.1 of Part I)*

Sl. No.	Name of Post	Sanctioned	Men in position	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	201	201	
9	SENIOR SUPERINTENDENT	13	13	
10	STAMP DEPOT OFFICER	12	12	
11	JUNIOR SUPERINTENDENT	323	323	
12	FAIR COPY SUPERINTENDENT	1	1	
13	SELECTION GRADE ACCOUNTANT	181	181	
14	SENIOR ACCOUNTANT	1124	1124	
15	JUNIOR ACCOUNTANT	958	958	
16	STAMP EXAMINER	18	18	
17	TYPIST	70	70	
18	CONFIDENTIAL ASSISTANT	2	2	
19	OFFICE ATTENDANT	527	527	
20	PART TIME SWEEPER	197	197	
21	NIGHT WATCHMAN	1	1	
22	BINDER	25	25	
23	ATTENDER	35	35	
24	DRIVER	16	16	
25	DAFFEDAR	1	0	Vacant 1
	TOTAL	3779	3778	1

ANNEXURE IV

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

Head of Account	Balance as on 31st March 2022 (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	0.65	Receipt of Kerala University	Jul-09	8658-00-102-96-09	412.93	P&SB	Jul-16
8658-00-102-96-02	4.96	Receipt of Calicut University	Oct-11				
8658-00-102-96-03	0.039	Receipt of Cochin University	Jun-16	8658-00-102-96-13	0.02	Naval Officers Cont.Edn. Fund	
8658-00-102-96-04	0.011	Receipt of Agricultural University	Jun-16	8658-00-102-96-14	1.43	Contn.towards handloom weavers co-operative society	
8658-00-102-96-05	14.13	Receipt of Gandhiji University	Jul-09	8658-00-102-96-19	0.0036	Naval Officers Family Asstt. Fund	
8658-00-102-96-27	78.3	Receipt of Kannur University	Nov-11				
8658-00-102-96-06	3.06	Trav-Cochin TB	Nov-16				
8658-00-102-96-08	38.29	LIC	Apr-08				
8658-00-102-96-17	29.17	Cash Order Suspense					
8658-00-102-96-24	125.58	Miscellaneous Fund					

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8658-00-102-96-25	0.054	Noon Meal Fund						
8658-00-102-99	0	Try Suspense						
8658-00-102-88	1833.22	GPAIS						

ANNEXURE V

HBA PRINCIPAL [7610-00-201-98-00]
(Referred to in Para 2.3 of Part II)

Sl.No.	Try Code	Name of the Treasury	No.of Items	Amount in Rs.
1	101	TRIVANDRUM	38	12,69,926
2	201	KATTAKKADA	11	1,40,870
3	301	KOLLAM	11	4,29,230
4	401	KOTTARAKARA	10	2,37,740
5	501	PATHANAMTHITTA	11	96,170
6	601	ALAPPUZHA	6	76,330
7	801	KOTTAYAM	2	29,650
8	901	PALA	1	9300
9	1001	IDUKKI	14	1,30,811
10	1101	ERNAKULAM	4	1,63,574
11	1201	MUVATTUPUZHA	2	26,710
12	1301	THRISSUR	1	20,000
13	1401	PALAKKAD	3	24,570
14	1501	MALAPPURAM	10	87,652
15	1601	KOZHIKODE	6	81,025
16	1701	THAMARASSERY	4	70,280
17	1901	KANNUR	15	1,34,905

18	2001	KASARAGOD	1	4,23,715
19	2101	CHERPULASSERY	6	1,67,220
20	2301	IRINJALAKUDA	1	10,000
21	9901	Core Treasury (online Treasury)		0
		TOTAL	157	36,29,678

ANNEXURE VI

HBA INTEREST [0049-04-800-93-01]
(Referred to in Para 2.3 of Part II)

Sl.No.	Try Code	Name of the Treasury	No.of Items	Amount in Rs.
1	101	Trivandrum	130	107,59,379
2	201	Kattakkada	21	29,91,504
3	301	Kollam	12	12,07,400
4	401	Kottarakara	8	6,80,786
5	601	Alappuzha	10	6,24,767
6	701	Chengannur	2	1,26,250
7	801	Kottayam	1	10,782
8	901	Pala	3	2,16,145
9	1001	Idukki	2	1,93,881
10	1101	Ernakulam	1	1,13,732
11	1301	Thrissur	1	2,90,125
12	1401	Palakkad	1	53,000
13	1501	Malappuram	3	2,60,162
14	1601	Kozhikode	4	5,89,947
15	1701	Thamarassery	2	5,10,981
16	1801	Wayanad	15	9,50,478
17	1901	Kannur	2	2,41,321
	2001	Kasaragod	5	1,81,891

	2101	Cherpulassery	5	6,05,768
	2201	Mattannur	7	7,77,736
		TOTAL	235	213,86,035

ANNEXURE VII		
PLUS AND MINUS MEMORANDUM <i>(Referred to in Para 2, 7.1 of Part II)</i>		
Sl.No.	Name of the Treasury	No. of Plus and Minus Memos due
1	TRIVANDRUM	170
2	KATTAKADA	35
3	KOLLAM	54
4	KOTTARAKARA	56
5	PATHANAMTHITTA	38
6	ALAPPUZHA	3
7	KOTTAYAM	12
8	CHENGANNUR	31
9	PALA	26
10	IDUKKI	51
11	ERNAKULAM	15
12	MUVATTUPUZHA	52
13	THRISSUR	50
14	PALAKKAD	22
15	CHERPULASSERY	25
16	KOZHIKODE	55
17	MALAPPURAM	54
18	THAMARASSERY	49

19	WAYANAD	67
20	KANNUR	20
21	KASARAGOD	12
22	MATTANNUR	3
23	IRINJALAKUDA	39
	TOTAL	939

ANNEXURE VIII**LIST OF TREASURIES INSPECTED BY AG IN 2021-22**
(Referred to in Para 3.1(1) of Part III)

Sl. No.	Name of Treasury	Periodicity	Date of Inspection	
			From	To
1	District Treasury Kozhikode	A	8.4.21	16.4.21
2	Regional Deputy Director of Treasuries Kozhikode	B	17.4.21	19.4.21
3	Pension Payment Sub Treasury Kozhikode	B	20.4.21	24.4.21
4	District Treasury Thiruvananthapuram	A	8.4.21	21.4.21
5	District Treasury Kannur	A	1.10.21	8.10.21
6	Sub Treasury Chakkarakkallu	B	11.10.21	13.10.21
7	Sub Treasury Kolachery	B	16.10.21	20.10.21
8	Sub Treasury Pazhayangadi	B	21.10.21	23.10.21
9	Sub Treasury Payyannur	B	25.10.21	27.10.21
10	Sub Treasury Cherupuzha	B	28.10.21	30.10.21
11	District Treasury Ernakulam	A	6.10.21	13.10.21
12	Pension Payment Sub Treasury Ernakulam	B	16.10.21	20.10.21
13	Sub Treasury Thiripunithura	B	21.10.21	23.10.21
14	Sub Treasury Mattacherry	B	25.10.21	27.10.21

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15	Sub Treasury Aluva	B	28.10.21	30.10.21
16	Sub Treasury Thaliparamba	B	1.11.21	3.11.21
17	Sub Treasury Mattannur	B	5.11.21	8.11.21
18	District Treasury Mattannur	A	9.11.21	16.11.21
19	Pension Payment Treasury Thalassery	B	17.11.21	19.11.21
20	Sub Treasury Vadakara	B	20.11.21	23.11.21
21	Sub Treasury Thottilpalam	B	24.11.21	26.11.21
22	Sub Treasury Angamaly	B	1.11.21	3.11.21
23	Sub Treasury North Parur	B	5.11.21	8.11.21
24	Sub Treasury Mulanthuruthy	B	9.11.21	11.11.21
25	Sub Treasury Palluruthy	B	12.11.21	16.11.21
26	District Treasury Alappuzha	A	17.11.21	22.11.21
27	Sub Treasury Alappuzha	B	23.11.21	25.11.21
28	Pension payment Sub Treasury Alappuzha	B	26.11.21	29.11.21
29	District Treasury Thamarassery	A	27.11.21	2.12.21
30	Sub Treasury payyoli	B	3.12.21	6.12.21
31	Sub Treasury perambra	B	7.12.21	9.12.21
32	Sub Treasury Koyilandy	B	10.12.21	14.12.21
33	Sub Treasury Feroke	B	15.11.21	17.11.21

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34	Sub Treasury Thirurangadi	B	18.12.21	21.12.21
35	Sub Treasury Thirur	B	22.12.21	24.12.21
36	District Treasury Malappuram	A	27.12.21	31.12.21
37	Sub Treasury Cherthala	B	30.11.21	2.12.21
38	Sub Treasury Poochakkal	B	3.12.21	6.12.21
39	Sub Treasury Gandhi Nagar (MC)	B	7.12.21	9.12.21
40	Sub Treasury Pampady	B	10.12.21	14.12.21
41	Sub Treasury Ponkunnam	B	15.12.21	17.12.21
42	Sub Treasury Changanacherry	B	18.12.21	21.12.21
43	Sub Treasury Mundakayam	B	22.12.21	24.12.21
44	District Treasury Kottayam	A	27.12.21	3.12.21
45	District Treasury Kasargod	A	3.1.22	11.1.22
46	Sub Treasury Kasaragod	B	12.1.22	15.1.22
47	Sub Treasury Hosdurg	B	17.1.22	20.1.22
48	Sub Treasury Thodupuzha	B	1.1.22	5.1.22
49	Sub Treasury Devikulam	B	6.1.22	10.1.22
50	Sub Treasury Kattappana	B	11.1.22	14.1.22
51	Sub Treasury Nedumkandam	B	15.1.22	18.1.22
52	Stamp Depot Nedumkandam	B	19.1.22	19.1.22

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53	District Treasury Palghat	A	22.2.22	28.2.22
54	Sub Treasury Adoor	B	19.2.22	23.2.22
55	Sub Treasury Thiruvalla	B	24.2.22	28.2.22
56	Stamp Depot Palghat	B	2.3.22	2.3.22
57	District Treasury Irinjalakuda	A	3.3.22	8.3.22
58	Sub Treasury Chalakudy	B	9.3.22	14.3.22
59	Sub Treasury Annamanada	B	15.3.22	17.3.22
60	Sub Treasury Thirprayar	B	18.3.22	22.3.22
61	Sub Treasury Puthukad	B	23.3.22	26.3.22
62	Sub Treasury Kumbanad	B	2.3.22	4.3.22
63	Sub Treasury Kozhencherry	B	5.3.22	9.3.22
64	Sub Treasury Konni	B	10.3.22	14.3.22
65	District Treasury Chengannur	A	15.3.22	19.3.22
66	Sub Treasury Kadakkavur	B	21.3.22	23.3.22
67	Sub Treasury Vizhinjam	B	24.3.22	26.3.22

ANNEXURE IX					
YEARWISE DETAILS OF INSPECTION REPORTS AND PARAS PENDING AS ON 31-03-2022			YEARWISE DETAILS OF INSPECTION REPORTS & PARAS PENDING FOR MORE THAN SIX MONTHS AS ON 31-03-2022		
<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	2	1	2012-2013	2	1
2013-2014	1	2	2013-2014	1	2
2014-2015	3	0	2014-2015	3	0
2015-2016	0	0	2015-2016	0	0
2016-2017	13	4	2016-2017	13	4
2017-2018	44	14	2017-2018	44	14
2018-2019	55	63	2018-2019	55	63
2019-2020	111	207	2019-2020	111	207
2020-2021	37	113	2020-2021	31	151
2021-2022	53	433	2021-2022	0	0
TOTAL	319	837	TOTAL	260	442

ANNEXURE X A

Pending Departmental Inspection (Rule - 64 of KTC Vol.I)
(Referred to in Para 3.2 (1) of Part III)

Sl.No.	IR No	Name of Treasury	No. of Treasuries
1	4813	District Treasury Malappuram	10
2	4769	District Treasury Kozhikode	6

ANNEXURE X 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	4830	District Treasury Irinjalakuda	2
2	4813	District Treasury Malappuram	4
3	4769	District Treasury Kozhikode	7
4	4774	District Treasury Kannur	7
5	4814	District Treasury Kasargode	4
6	4772	District Treasury Ernakulam	11
7	4768	District Treasury Thiruvananthapuram	14
		TOTAL	49

ANNEXURE XI**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 Treasuries	No. of Cases	Amount in Rs.
1	Excess payment of Family Pension/UGC Family Pension/Shared Family Pensioner/Part Time Contingent Employees/Unmarried daughter below 25yrs of age	35	86	3788017
2	Festival Allowance paid in excess to Shared Family pensioners/shared part time family pensioners/multiple pensioner	8	27	29000
3	Inadmissible Medical Allowance paid in excess to Shared Family pensioners/Part time family pensioner	6	19	24950
	TOTAL	49	132	3841967

ANNEXURE XI 1**Non -Restoration of Commuted portion of Pension
(Referred to in Para 3.3.1.3 of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases
1	4787	Sub Treasury Mulamthuruthy	4
2	4773	PPST Ernakulam	4
3	4780	Sub Treasury Angamaly	4
4	4786	Sub Treasury North Paravoor	2
5	4772	District Treasury Ernakulam	6
6	4795	PPST Alappuzha	4
7	4826	Sub Treasury Konni	4
8	4824	Sub Treasury Kumbanad	2
9	4821	Sub Treasury Thiruvalla	3
10	4779	Sub Treasury Aluva	4
11	4777	Sub Treasury Tripunithara	4
12	4810	District Treasury kottayam	4
13	4803	Sub Treasury Pampady	4
14	4804	Sub Treasury Ponkunnam	4
15	4806	Sub Treasury Mundakayam	4
16	4812	Sub Treasury Devikulam	4
17	4811	Sub Treasury Thodupuzha	3
18	4827	District Treasury Chengannur	4
19	4768	District Treasury Thiruvananthapuram	2
20	4783	Sub Treasury Cherupuzha	1
		TOTAL	71

ANNEXURE XI 2

**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	4808	Sub Treasury Tirurangadi	2	102143
2	4809	Sub Treasury Tirur	6	316512
3	4807	Sub Treasury Feroke	5	130028
4	4800	Sub Treasury Payyoli	1	52752
5	4801	Sub Treasury Koyilandy	3	158256
6	4802	Sub Treasury Perambra	4	78199
7	4771	PPST Kozhikode	4	396687
8	4789	Sub Treasury Vadakkara	4	158489
9	4799	District Treasury Thamarassery	2	105504
10	4775	Sub Treasury Chakkarakkallu	2	13544
11	4782	Sub Treasury Payyannur	2	51040
12	4783	Sub Treasury Taliparamba	1	51896
13	4781	Sub Treasury Pazhayangadi	1	44112
14	4785	Sub Treasury Mattannur	4	207584
15	4790	PPST Thalassery	10	468096
16	4819	Sub Treasury Hosdurg	3	113832
17	4818	Sub Treasury Kasargod	4	333782
18	4787	Sub Treasury Mulanthuruthy	1	415
19	4773	PPST Ernakulam	2	16993
20	4780	Sub Treasury Angamaly	1	2272

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21	4795	PPST Alappuzha	1	41623
22	4828	Sub Treasury Kadakkavoor	1	14970
23	4820	Sub Treasury Adoor	4	10718
24	4826	Sub Treasury Konni	1	3272
25	4824	Sub Treasury Kumbanad	1	8876
26	4821	Sub Treasury Thiruvalla	4	79340
27	4779	Sub Treasury Aluva	2	52022
28	4777	Sub Treasury Tripunithara	1	232320
29	4803	Sub Treasury Pampady	1	44292
30	4804	Sub Treasury Ponkunnam	1	1194
31	4811	Sub Treasury Thodupuzha	1	390333
32	4827	District Treasury Chengannur	1	12746
33	4829	Sub Treasury Vizhinjam	3	91951
34	4796	Sub Treasury Cherthala	1	2224
		TOTAL	86	3788017

ANNEXURE XI 3 (A)

**Festival Allowance paid in excess to Shared Family Pensioners/Shared Part Time Family Pensioners/Multiple Pensioner
(Referred to in Para 3.3.3 of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4800	Sub Treasury Payyoli	1	500
2	4771	PPST Kozhikode	8	4000
3	4789	Sub Treasury Vadakkara	4	3500
4	4776	Sub Treasury Kolacherry	2	2500
5	4782	Sub Treasury Payyannur	3	4500
6	4783	Sub Treasury Taliparamba	6	8500
7	4790	PPST Thalassery	1	500
8	4780	Sub Treasury Angamaly	2	5000
		TOTAL	27	29000

ANNEXURE - XI 3 (B)

Inadmissible Medical Allowance paid in excess to Shared Family Pensioners/Part Time Family Pensioner
(Referred to in Para 3.3.3 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4809	Sub Treasury Tirur	1	2250
2	4800	ST Payyoli	1	900
3	4771	PPST Kozhikode	8	800
4	4783	Sub Treasury Taliparamba	6	1500
5	4790	PPST Thalassery	1	800
6	4780	Sub Treasury Angamaly	2	18700
		TOTAL	19	24950

ANNEXURE XI 4**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	4787	Sub Treasury mulamthuruthy	5
2	4773	PPST Ernakulam	3
3	4780	Sub Treasury Angamaly	5
4	4786	Sub Treasury North Paravoor	4
5	4772	District Treasury Ernakulam	4
6	4795	PPST Alappuzha	6
7	4828	Sub Treasury Kadakavoor	2
8	4828	Sub Treasury Kozhencherry	1
9	4826	Sub Treasury Konni	3
10	4824	Sub Treasury Kumbanad	1
11	4821	Sub Treasury Thiruvalla	1
12	4779	Sub Treasury Aluva	4
13	4777	Sub Treasury Thripunithara	6
14	4810	District Treasury Kottayam	6
15	4803	Sub Treasury Pampady	4
16	4804	Sub Treasury Ponkunnam	5
17	4806	Sub Treasury Mundakayam	3
18	4816	Sub Treasury Nedumkandam	4
19	4812	Sub Treasury Devikulam	4
20	4811	Sub Treasury Thodupuzha	2
21	4827	District Treasury Chengannur	4

22	4829	Sub Treasury Vizhinjam	1
		TOTAL	78

ANNEXURE XI 5(A)

**Short/non - Payment of Pension/Family Pension/ PTCEP/PTCEFP/Revision of Arrears of Pension/LTA Arrears/ Medical Allowance to shared Family Pensioners
(Referred to in Para 3.3.5 of Part III)**

Sl.No.	IR No.	Name of Treasury	No. of cases
1	4787	Sub Treasury Mulamthuruthy	2
2	4773	PPST Ernakulam	1
3	4780	Sub Treasury Angamaly	3
4	4786	Sub Treasury North Paravoor	1
5	4795	PPST Alappuzha	2
6	4825	Sub Treasury Kozhencherry	3
7	4824	Sub Treasury Kumbanad	2
8	4821	Sub Treasury Thiruvalla	2
9	4779	Sub Treasury Aluva	4
10	4777	Sub Treasury Tripunithara	4
11	4810	District Treasury Kottayam	1 2
12	4803	Sub Treasury Pampady	4
13	4804	Sub Treasury ponkunnam	3
14	4798	Sub Treasury Medical College Kottayam	4
15	4816	Sub Treasury Nedumkandam	1
16	4812	Sub Treasury Devikulam	1
17	4827	District Treasury Chengannur	5
18	4829	Sub Treasury Vizhinjam	6
19	4768	District Treasury Thiruvanthapuram	2

20	4807	Sub Treasury Feroke	2
21	4800	Sub Treasury Payyoli	4
22	4801	Sub Treasury Koyilandy	1
23	4802	Sub Treasury Perambra	1
24	4789	Sub Treasury Vdakkara	2
25	4793	Sub Treasury Thottipalam	4
26	4799	Sub Treasury Thamarassery	18
27	4775	Sub Treasury Chakkarakkallu	5
28	4776	Sub Treasury Kolacherry	1
29	4782	Sub Treasury Payyannur	3
30	4784	Sub Treasury Taliparamba	6
31	4788	Sub Treasury Mallannur	3
32	4818	Sub Treasury Kasargod	4
		TOTAL	54

ANNEXURE XI 5 (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	4771	PPST Kozhikode	13
2	4776	Sub Treasury Kolacherry	5
3	4782	Sub Treasury Payyannur	7
4	4783	Sub Treasury Cherupuzha	3
5	4781	Sub Treasury Pazhayangadi	7
6	4773	PPST Ernakulam	20
7	4780	Sub Treasury Angamaly	5
8	4786	Sub Treasury North Paravur	24
9	4772	District Treasury Ernakulam	6
10	4826	Sub Treasury Konni	1
11	4821	Sub Treasury Thiruvalla	19
12	4779	Sub Treasury Aluva	11
13	4777	Sub Treasury Tripunithara	16
14	4804	Sub Treasury Ponkunnam	3
15	4811	Sub Treasury Thodupuzha	15
16	4827	District Treasury Chengannur	3
17	4768	District Treasury Thiruvananthapuram	19
		TOTAL	177

ANNEXURE XII

**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	4830	District Treasury Irinjalakuda	5
2	4808	Sub Treasury Tirurangadi	20
3	4809	Sub Treasury Tirur	20
4	4813	District Treasury Malappuram	18
5	4807	Sub Treasury Faroke	18
6	4800	Sub Treasury Payyoli	18
7	4801	Sub Treasury koyilandy	18
8	4802	Sub Treasury Perambra	18
9	4771	PPST Kozhikode	16
10	4793	Sub Thottilpalam	10
11	4775	Sub Treasury Chakkarakkallu	19
12	4776	Sub Treasury Kolacherry	19
13	4782	Sub Treasury Payyannur	15
14	4783	Sub Treasury Cherupuzha	20
15	4781	Sub Treasury Pazhayangadi	17
16	4785	Sub Treasury Mattannur	10
17	4790	Sub Treasury Thalassery	20
18	4819	Sub Treasury Hosdurg	20
19	4818	Sub Treasury Kasargod	20

20	4787	Sub Treasury Mulamthuruthy	15
21	4773	PPST Ernakulam	10
22	4780	Sub Treasury Angamaly	15
23	4786	Sub Treasury North Paravoor	14
24	4772	District Treasury Ernakulam	11
25	4795	PPST Alappuzha	20
26	4779	Sub Treasury Aluva	15
27	4777	Sub Treasury Tripunithara	15
28	4810	District Treasury Kottayam	17
29	4803	Sub Treasury Pampady	13
30	4804	Sub Treasury Ponkunnam	17
31	4806	Sub Treasury Mundakayam	11
32	4798	Sub Treasury Medical College Kottayam	20
33	4816	Sub Treasury Nedumkandam	15
34	4812	Sub Treasury Devikulam	9
35	4811	Sub Treasury Thodupuzha	15
36	4768	District Treasury Thiruvananthapuram	20
		TOTAL	573

ANNEXURE XIII**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	4834	Sub Treasury Pudukkad	2000000	2578205	26.12.22	1
2	4833	Sub Treasury Triprayar	2000000	2413705	17.01.22	1
3	4831	Sub Treasury Chalakudy	2500000	3781232	22.01.22	5
4	4832	Sub Treasury Annamanada	2000000	2547216	16.12.21	8
5	4830	District Treasury Irinjalakuda	2000000	7790017	26.02.22	4
6	4808	Sub Treasury Tirurangadi	3500000	10291900	07.06.21	8
7	4830	District Treasury Irinjalakuda	2000000	7790017	26.02.22	4
8	4808	Sub Treasury Tirurangadi	3500000	10291900	07.06.21	8
9	4809	Sub Treasury Tirur	3500000	14984101	01.07.21	14
10	4813	District Treasury Malappuram	2500000	9916245	07.07.21	18
11	4807	Sub Treasury Feroke	2000000	9700439	23.07.21	8
12	4800	Sub Treasury Payyoli	2500000	9369374	02.07.21	10
13	4769	District Treasury Kozhikode	2000000	13454437	28.02.21	11
14	4801	Sub Treasury Koylandy	2500000	7584524	02.06.21	10
15	4802	Sub Treasury Perambra	4000000	21317158	01.07.21	9
16	4771	PPST Kozhikode	500000	12817104	15.03.21	6
17	4789	Sub Treasury Vadakara	4000000	32408899	02.04.21	11
18	4793	Sub Treasury Thottipalam	300000	4762924	04.06.21	6
19	4799	District Treasury Thamarassery	2500000	7928665	05.07.21	13
20	4775	Sub Treasury Chakkarakkallu	2000000	9575525	16.03.21	9

21	4776	Sub Treasury Kolacherry	3000000	9575587	02.04.21	9
22	4782	Sub Treasury Payyannur	2000000	17598291	29.07.21	11
23	4783	Sub Treasury Cherupuzha	2500000	7552788	02.04.21	8
24	4784	Sub Treasury Thaliparamba	2500000	16167942	03.04.21	11
25	4781	Sub Treasury Pazhayangadi	3500000	7032181	03.04.21	8
26	4774	District Treasury Kannur	2500000	8725778	30.06.21	22
27	4788	District Treasury Mattannur	3000000	4055342	07.07.21	5
28	4785	Sub Treasury Mattannur	2000000	3578358	21.06.21	5
29	4790	PPST Thalassery	3500000	13923196	30.06.21	9
30	4814	District Treasury Kasaragod	3500000	8553272	17.12.21	5
31	4819	Sub Treasury Hosdurg	2000000	7236458	17.12.21	8
32	4818	Sub Treasury Kasaragod	2000000	1695109	31.12.21	2
33	4787	Sub Treasury Mulanthuruthy	2000000	7654281	30.06.21	12
34	4773	PPST Ernakulam	2500000	11858578	02.06.21	17
35	4780	Sub Treasury Angamali	2000000	10302703	21.10.21	15
36	4786	Sub Treasury North Parur	2000000	13007241	30.06.21	14
37	4772	District Treasury Ernakulam	5000000	12559418	01.07.21	9
38	4795	PPST Alappuzha	7500000	24326619	02.04.21	12
39	4794	Sub Treasury Alappuzha	2000000	15095121	31.08.21	11
40	4828	Sub Treasury Kadakavur	1000000	1593427	17.12.21	7
41	4820	Sub Treasury Adoor	2000000	2141563	22.01.22	1
42	4826	Sub Treasury Konni	2000000	226042	31.01.22	2
43	4821	Sub Treasury Thiruvalla	2500000	1601782	20.01.22	5
44	4779	Sub Treasury Aluva	2000000	9710264	23.06.22	9
45	4777	Sub Treasury Tripunithara	2500000	14380861	01.07.21	12
46	4810	District Treasury Kottayam	5000000	24704893	08.07.21	23

47	4803	Sub Treasury Pampadi	2000000	7582690	30.06.21	15
48	4805	Sub Treasury changanacherry	2000000	7337097	23.10.21	16
49	4804	Sub Treasury Ponkunnam	2000000	11496823	30.06.21	15
50	4798	Sub Treasury MC Kottayam	2000000	9169193	31.05.21	11
51	4811	Sub Treasury Thodupuzha	3500000	7736034	15.10.21	7
52	4812	Sub Treasury Devikulam	2500000	72388	16.12.21	3
53	4829	Sub Treasury Vizhinjam	1500000	23193	14.02.22	1
54	4768	District Treasury Thiruvananthapuram	2500000	13445101	01.07.20	13
55	4796	Sub Treasury Cherthala	4000000	27036656	05.07.21	18
56	4792	District Treasury Alappuzha	2500000	38220554	04.04.21	20

ANNEXURE XIV

**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	4772	District Treasury Ernakulam	9
2	4810	District Treasury Kottayam	11
3	4827	District Treasury Chengannur	12
4	4768	District Treasury Thiruvananthapuram	13
5	4792	District Treasury Alapuzha	10
6	4830	District Treasury Irinjalakuda	10
7	4813	District Treasury Malappuram	35
8	4769	District Treasury Kozhikode	18
9	4799	District Treasury Thamarassery	12
10	4774	District Treasury Kannur	12
11	4788	District Treasury Mattannur	7
12	4814	District Treasury Kasargod	11

ANNEXURE XV

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	4787	Sub Treasury mulamthuruthy	8	8	80858
2	4780	Sub Treasury Angamaly	9	9	2087630
3	4786	Sub Treasury North Paravur	5	4	757800
4	4772	District Treasury Ernakulam	4	4	2036176
5	4794	Sub Treasury Alappuzha	10	10	345739
6	4828	Sub Treasury Kadakkavoor	1	1	27000
7	4825	Sub Treasury Kozhencherry	2	2	2298220
8	4820	Sub Treasury Adoor	5	5	3170000
9	4826	Sub Treasury konni	7	7	5198310
10	4824	Sub Treasury Kumbanad	4	4	3570000
11	4821	Sub Treasury Thiruvalla	5	5	930000
12	4779	Sub Treasury Aluva	6	6	4611532
13	4777	Sub Treasury Tripunithara	5	5	1046542
14	4810	District Treasury Kottayam	5	5	3577150
15	4803	Sub Treasury Pampady	2	2	135100
16	4805	Sub Treasury Changanacherry	5	5	1460900
17	4804	Sub Treasury Ponkunnam	2	2	64600
18	4806	Sub Treasury Mundakayam	6	6	296670
19	4816	Sub Treasury Nedumkandam	5	5	5390200
20	4812	Sub Treasury Devikulam	6	6	1267900

21	4811	Sub Treasury Thodupuzha	3	3	665000
22	4829	Sub Treasury Vizhinjam	2	2	1200000
23	4768	District Treasury Thiruvananthapuram	15	15	13405148
24	4792	District Treasury Alappuzha	3	3	2965500
25	4800	Sub Treasury Payyoli	4	4	486950
26	4801	Sub Treasury Koyilandy	5	7	2457970
27	4818	Sub Treasury Kasargod	2	2	4721090
		TOTAL	136	137	61585035

ANNEXURE XVI**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	4787	Sub Treasury Mulanthuruthy	3	339878
2	4773	PPST Ernakulam	11	105264
3	4786	Sub Treasury North Paravoor	22	74089
4	4772	District Treasury Ernakulam	8	64351
5	4794	Sub Treasury Alappuzha	14	16006
6	4828	Sub Treasury Kadakavoor	7	48475
7	4825	Sub Treasury Kozhencherry	12	116127
8	4820	Sub Treasury Adoor	16	233348
9	4826	Sub Treasury konni	23	58787
10	4824	Sub Treasury Kumbanad	27	815280
11	4810	District Treasury Kottayam	46	284611
12	4803	Sub Treasury Pampady	5	6647
13	4805	Sub Treasury Changanacherry	21	177309
14	4804	Sub Treasury Ponkunnam	3	28295
15	4806	Sub Treasury Mundakayam	3	5964
16	4798	Sub Treasury Medical College Kottayam	8	60259
17	4812	Sub Treasury Devikulam	10	2689
18	4811	Sub Treasury Thodupuzha	50	259871
19	4827	District Treasury Chengannur	29	360070
20	4829	Sub Treasury Vizhinjam	28	334570
21	4768	District Treasury Thiruvananthapuram	25	687374

22	4792	District Treasury Alappuzha	7	72163
23	4769	District Treasury Kozhikode	35	190870
		TOTAL	413	4342297

ANNEXURE XVII (A)

Non deduction of Income Tax from SB/TSB/ PTSB A/c
(Section 194A of IT Act 1961)
(Referred to in Para 3.9 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4789	Sub Treasury Vadakara	60
2	4793	Sub TreasuryThottipalam	1
3	4775	Sub Treasury Chakkarakkallu	53
4	4776	Sub Treasury Kolacherry	50
5	4783	Sub Treasury Cherupuzha	8
6	4781	Sub Treasury Pazhayangadi	53
7	4774	District Treasury Kannur	40
8	4785	Sub Treasury Mattannur	11
9	4790	PPST Thalassery	44
10	4814	District Kasargod	1
11	4819	Sub Treasury Hosdurg	25
12	4773	PPST Ernakulam	50
13	4780	Sub Treasury Angamaly	50
14	4786	Sub Treasury North Paravur	50
15	4772	District Treasury Ernakulam	50
16	4795	PPST Alappuzha	3
17	4794	Sub Treasury Alappuzha	3
18	4820	Sub Treasury Adoor	11
19	4824	Sub Treasury Kumbanad	7
20	4779	Sub Treasury Aluva	50
21	4777	Sub Treasury Tripunithara	50

22	4803	Sub Treasury Pampady	5
23	4804	Sub Treasury Ponkunnam	26
24	4798	Sub Treasury Medical College Kottayam	50
25	4811	Sub Treasury Thodupuzha	29
26	4827	District Treasury Chengannur	11
27	4829	Sub Treasury Vizhinjam	14
28	4796	Sub Treasury Cherthala	50
		TOTAL	855

ANNEXURE XVII(B)

**Non deduction of IT from interest earned on Fixed Deposits
(Section 194A of IT Act 1961)
(Referred to in Para 3.9 of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases	Amount in Rs.
1	4787	Sub Treasury Mulamthuruthy	7	2111444
2	4773	PPST Ernakulam	4	755411
3	4780	Sub Treasury Angamaly	6	2961952
4	4772	District Treasury Ernakulam	10	2591929
5	4795	PPST Alappuzha	6	1418541
6	4794	Sub Treasury Alappuzha	6	1788374
7	4828	Sub Treasury Kadakavoor	5	756869
8	4825	Sub Treasury Kozhencherry	4	781202
9	4826	Sub Treasury Konni	2	466418
10	4824	Sub Treasury Kumbanad	4	500687
11	4821	Sub Treasury Thiruvalla	8	1755866
12	4779	Sub Treasury Aluva	6	2133164
13	4777	Sub Treasury Tripunithara	9	4082632
14	4810	District Treasury Kottayam	7	1448313
15	4803	Sub Treasury Pampady	2	409244
16	4804	Sub Treasury Ponkunnam	2	237639
17	4798	Sub Treasury Medical College Kottayam	5	456412
18	4816	Sub Treasury Nedumkandam	4	714720
19	4829	Sub Treasury Vizhinjam	4	576285
20	4796	Sub Treasury Cherthala	7	3009193

21	4792	District Treasury Alappuzha	11	2591929
22	4799	District Treasury Thamarassery	1	1000000
23	4776	Sub Treasury Kolacherry	4	4500000
24	4782	Sub Treasury Payyannur	4	10000000
25	4783	Sub Treasury Cherupuzha	5	8000000
26	4781	Sub Treasury Pazhauangadi	5	5000000
		TOTAL		60048224

ANNEXURE XVIII

Non deduction of Income Tax from Pension
(Rule - Circular No.44/2014 dated 25-04-2014 of the Dir of Trys and
Government Circular No.70/Ass-C3/14/Fin dated 24-07-2014)
(Referred to in Para 3.10 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4809	Sub Treasury Tirur	9
2	4800	Sub Treasury Payyoli	4
3	4789	Sub Treasury Vadakkara	16
4	4799	District Treasury Thamarassery	8
5	4774	District Treasury Kannur	3
6	4773	PPST Ernakulam	11
7	4780	Sub Treasury Angamaly	5
8	4786	Sub Treasury North Paravur	9
9	4795	PPST Alappuzha	5
10	4826	Sub Treasury Konni	2
11	4821	Sub Treasury Thiruvalla	2
12	4779	Sub Treasury Aluva	11
13	4779	Sub Treasury Tripunithara	13
14	4796	Sub Treasury Cherthala	3
15		TOTAL	101

ANNEXURE XIX(A)

Defects noticed in Fixed Deposit Accounts/Non closing of FD A/cs even after maturity date
(Referred to in Para 3.11(1) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4808	Sub Treasury Tirurangadi	4
2	4809	Sub Treasury Tirur	4
3	4807	Sub Treasury Feroke	1
4	4800	Sub Treasury Payyoli	1
5	4769	District Treasury Kozhikode	7
6	4801	Sub Treasury koyilandy	4
7	4771	PPST Kozhikode	16
8	4793	Sub Treasury Thottipalam	2
9	4775	Sub Treasury Chakkarakallu	1
10	4788	District Treasury Mattannur	1
11	4785	Sub Treasury Mattannur	3
12	4790	PPST Thalassery	2
13	4818	Sub Treasury Kasargode	3
14	4794	Sub Treasury Alappuzha	5
15	4828	Sub Treasury Kadakavoor	2
16	4825	Sub Treasury Kozhencherry	4
17	4820	Sub Treasury Adoor	11
18	4826	Sub Treasury Konni	4
19	4824	Sub Treasury Kumbanad	6
20	4821	Sub Treasury Thiruvalla	11
21	4805	Sub Treasury Changanacherry	3

22	4816	Sub Treasury Nedumkandam	6
23	4827	Distirct Treasury Chengannur	6
		TOTAL	107

ANNEXURE XIX(B)

Non availability of details in the FD Pass Book/ Non updation of KYC
(Referred to in Para 3.11(2) of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4771	PPST Kozhikode	13

ANNEXURE XIX (C)

**Defects noticed in SB/TSB/ PTSB A/c/Balance lying in deceased pensioners TSB A/c / Continuous crediting into PTSB A/cs/Payment of Pension in advance
(Referred to in Para 3.11(3) of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases
1	4773	PPST Ernakulam	5
2	4772	District Treasury Ernakulam	4
3	4779	Sub Treasury Aluva	4
4	4803	Sub Treasury Pampady	1
5	4768	District Treasury Thiruvananthapuram	5
6	4777	Sub Treasury Tripunithura	5
7	4810	District Treasury Kottayam	2
8	4798	Sub Treasury Medical College Kottayam	4
9	4811	Sub Treasury Thodupuzha	3
10	4796	Sub Treasury Cherthala	6
		TOTAL	39

ANNEXURE XX (A)			
Consolidated ACBC in respect of PD Accounts/ Lapsed Deposits (Referred to in Para 3.12 (1) of Part III)			
Sl.No.	IR No	Name of Treasury	Month upto which ACBC sent to AG
1	4774	District Treasury Kannur	31/03/2020

ANNEXURE XX(B)

**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 3.12 (1) of Part III)**

Sl.No.	IR No	Name of Treasury	Month upto which P&MM sent to AG
1	4813	District Treasury Malappuram	31/03/2016
2	4799	District Treasury Thamarassery	31/03/2019
3	4774	District Treasury Kannur	30/03/2020

ANNEXURE XXI

Stock cum issue register of SB Cheque Books (Rule - 62 of TSB Rules)
(Referred to in Para 3.13 of Part III)

Sl.No.	IR No	Name of Treasury	No. of cases
1	4760	District Treasury Kozhikode	4
2	4801	Sub Treasury Koyilandy	6
3	4789	Sub Treasury Vadakara	2
4	4793	Sub Treasury Thottilpalam	4
5	4788	District Treasury Mattannur	2
6	4828	Sub Treasury Kadakavoor	1
7	4826	Sub Treasury Konni	9
8	4827	District Treasury Chengannur	4
9	4829	Sub Treasury Vizhinjam	1
10	4768	District Treasury Thiruvananthapuram	9

ANNEXURE XXII			
Short Subscription to SLI/Group Insurance/Professional Tax (Referred to in Para 3.14 of Part III)			
Sl.No.	IR No	Name of Treasury	No. of cases
1	4770	DDT Kozhikode	1

ANNEXURE XXIII**Difference in stock of stamps (Referred to in module 6 stamp management of Part I)**

Sl.No.	IR No	Name of Treasury	No. of Type of Stamps	Difference	
1	4786	Sub Treasury North Paravur	5	CRA	82993321
				Stock register	213849485
2	4817	Stamp Depot Nedumkandam	1	CRA	2020561195
				Stock register	2020553500
3	4829	Sub Treasury Vizhinjam	2	CRA	141167080
				Stock register	142531710
4	4800	Sub Treasury Payyoli	5	CRA	77838320
				Stock register	73579405

ANNEXURE XXIV**Verification of Service Books
(Referred to in Para 3.16 of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases
1	4834	Sub Treasury Pudukkad	6
2	4833	Sub Treasury Thriprayar	10
3	4832	Sub Treasury Annamanada	3
4	4830	Sub Treasury Irinjalakuda	1
5	4801	Sub Treasury Koyilandy	12
6	4793	Sub Treasury Thottilpalam	1
7	4799	Sub Treasury Thamaraserry	2
8	4782	Sub Treasury Payyannur	2
9	4783	Sub Treasury Cherupuzha	6
10	4784	Sub Treasury Thaliparamba	8
11	4781	Sub Treasury Pazhayangadi	1
12	4774	District Treasury Kannur	13
13	4790	PPST Thalassery	2
14	4818	Sub Treasury Kasargod	8
15	4787	Sub Treasury Mulamthurthy	5
16	4773	PPST Ernakulam	4
17	4780	Sub Treasury Angamaly	4
18	4786	Sub Treasury North Paravur	3
19	4794	Sub Treasury Alappuzha	6
20	4824	Sub Treasury Kumbanad	5

21	4821	Sub Treasury Thiruvalla	5
22	4779	Sub Treasury Aluva	3
23	4777	Sub Treasury Tripunithara	4
24	4810	District Treasury Kottayam	4
25	4803	Sub Treasury Pampady	4
26	4805	Sub Treasury Changanacherry	4
27	4804	Sub Treasury Ponkunnam	2
28	4806	Sub Treasury Mundakayam	5
29	4798	Sub Treasury Medical College Kottayam	3
30	4816	Sub Treasury Nedumkandam	4
31	4817	Stamp Depot Nedumkandam	4
32	4812	Sub Treasury Devikulam	4
33	4829	Sub Treasury Vizhinjam	3
34	4768	District Treasury Thiruvananthapuram	11
35	4792	District Treasury Alappuzha	5
		TOTAL	167

ANNEXURE XXV*(Referred to in Para 1.4.7 Module 9,
Cash Management of Part I)*

Try Code	Treasury	CB
0101	District Treasury , Thiruvananthapuram	20000000
0201	District Treasury, Kattakada	9426.5
0601	District Treasury, Alappuzha	500
0901	District Treasury, Pala	18.8
1001	District Treasury, Idukki	895972.5
1101	District Treasury, Ernakulam	341099431
1201	District Treasury, Muvattupuzha	-115461
1501	District Treasury, Malappuram	662074
1901	District Treasury, Kannur	-34499.2
2001	District Treasury, kasaragod	-887043
9901	E Treasury	-2418198
	TOTAL	359212221.6

ANNEXURE XXVI

*Outstanding balances under
Pension and Savings Bank
Suspense
(Referred to in Para I.4.7 Module 9,
Cash Management of Part I)*

Year	Debit(Rs)	Credit(Rs)	Net
10-11	92859143559.00	93217358260.00	-358214701.00
11-12	127307321664.00	127292815869.00	14505795.00
12-13	130953947532.00	130956031584.00	-2084052.00
13-14	172460860739.00	172468819645.00	-7958906.00
14-15	194590618490.00	194578022786.00	12595704.00
15-16	239818072750.00	239876048933.00	-57976183.00
16-17	368676770776.00	365288637125.00	3388133651.00
17-18	353666070321.00	353855617213.00	-189546892.00
18-19	376270225623.00	376275578123.00	-5352500.00
19-20	389142050730.00	388875870237.00	266180493.00
20-21	440364132263.00	437068180571.00	3295951692.00
21-22	422588000065.00	426343585468.00	-3755585403.00
Total	3308697214512.00	3306096565814.00	2600648698.00

LIST OF INSPECTION REPORTS ISSUED DURING 2021-22

Sl.No.	IR No	Name of Treasury	No of Paras issued	
			Part II	Part III
1	4768	District Treasury Thiruvananthapuram	13	5
2	4769	District Treasury Kozhikode	11	2
3	4770	Dy Dir Treasuries Kozhikode	2	2
4	4771	PPST Kozhikode	10	4
5	4772	District Treasury Ernakulam	16	2
6	4773	PPST Ernakulam	14	4
7	4774	District Treasury Kannur	13	2
8	4775	Sub Treasury Chakkarakkallu	6	1
9	4776	Sub Treasury Kolacherry	9	1
10	4777	Sub Treasury Tripunithara	13	4
11	4778	Sub Treasury Mattancherry	12	3
12	4779	Sub Treasury Aluva	12	3
13	4780	Sub Treasury Angamaly	15	2
14	4781	Sub Treasury Pazhayangadi	7	3
15	4782	Sub Treasury Payyannur	12	2
16	4783	Sub Treasury Cherupuzha	8	4
17	4784	Sub Treasury Taliparamba	9	2
18	4785	Sub Treasury Mallannur	6	2
19	4786	Sub Treasury North Paravur	13	3
20	4787	Sub Treasury Mulamthuruthy	10	2
21	4788	District Treasury Mattannur	7	2
22	4789	Sub Treasury Vadakara	8	2
23	4790	PPST Thalassery	7	2
24	4791	Sub Treasury Palluruthy	8	2
25	4792	District Treasury Alappuzha	10	3

26	4793	Sub Treasury Thottilpalam	7	5
27	4794	Sub Treasury Alappuzha	8	2
28	4795	PPST Alappuzha	12	1
29	4796	Sub Treasury Cherthala	16	2
30	4797	Sub Treasury Poochakkal	10	1
31	4798	Sub Treasury MC Kottayam	10	2
32	4799	District Treasury Thamarassery	12	4
33	4800	Sub Treasury Payyoli	12	2
34	4801	Sub Treasury Koyilandy	5	4
35	4802	Sub Treasury Peramba	6	1
36	4803	Sub Treasury Pampady	13	3
37	4804	Sub Treasury Ponkunnam	12	3
38	4805	Sub Treasury Changanacherry	7	2
39	4806	Sub Treasury Mundakayam	7	1
40	4807	Sub Treasury Feroke	7	2
41	4808	Sub Treasury Tirurangadi	7	4
42	4809	Sub Treasury Tirur	7	3
43	4810	District Treasury Kottayam	13	4
44	4811	Sub Treasury Thodupuzha	14	2
45	4812	Sub Treasury Devikulam	10	2
46	4813	District Treasury Malappuram	10	
47	4814	District Treasury Kasargode	7	2
48	4815	Sub Treasury Kattappana	10	2
49	4816	Sub Treasury Nedumkandam	7	4
50	4817	Stamp Dept Nedumkandam	2	1
51	4818	Sub Treasury Kasargode	11	4
52	4819	Sub Treasury Hosdurg	9	1

53	4820	Sub Treasury Adoor	8	1
54	4821	Sub Treasury Thiruvalla	9	5
55	4822	Stamp Dept Palakkad	0	0
56	4823	District Treasury Palakkad	0	0
57	4824	Sub Treasury Kumbanad	10	3
58	4825	Sub Treasury Kozhencherry	6	3
59	4826	Sub Treasury Konni	12	4
60	4827	District Treasury Chengannur	12	7
61	4828	Sub Treasury Kadakkavoor	9	3
62	4829	Sub Treasury Vizhinjam	13	5
63	4830	RDT Irinjalakuda	5	1
64	4831	Sub Treasury Chalakudy	2	0
65	4832	Sub Treasury Annamaneda	2	1
66	4833	Sub Treasury Thriprayar	2	1
67	4834	Sub Treasury Pudukkad	2	1
		TOTAL	75	3

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