



सत्यमेव जयते

**REPORT ON THE  
ANNUAL REVIEW OF WORKING OF  
TREASURIES IN KERALA  
2022-2023**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



**GOVERNMENT OF KERALA**

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



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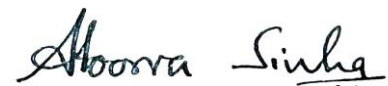
## PREFACE

*Treasuries play a pivotal role in the Financial Management of the State Government. The Treasury handles all Receipts and Payments on behalf of the State Government by conducting necessary checks as per Treasury Code and Financial Rules and compiles Government Accounts. The treasury department implemented the Integrated Financial Management System (IFMS), a unified platform which aims to promote the efficiency of government financial management processes, secure data management, deep financial analytics, and customized visual reporting. The process of amendment of various codes as necessitated by the switch over to IFMS platform is, however, still going on. Periodical inspection of the treasuries by the Office of the Accountant General (A&E) is to ensure that the prescribed procedures are duly followed without deviations and to see that the required internal controls are in place in the Department. Any lapse or failure in observance of the procedures would have an adverse impact on the functioning of treasuries which in turn will affect the finances of the State Government*

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

*The present report on the **Annual Review of Working of Treasuries** for the year 2022-23 has four parts. Part 1 – Introduction; Part II – Defects and Deficiencies noticed during compilation of Accounts; Part III – Important observations made by the Treasury Inspection Parties and Part IV – A brief on the various IT controls and IT security of the Treasury Department in the backdrop of implementation of the IFMS.*

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



Accountant General (A&E), Kerala  
Thiruvananthapuram

27-12-2023





## HIGHLIGHTS

*As on 31 March 2023, an amount of Rs.16.91 crore relating to the period 1981-82 to 2016-17 is outstanding under OB Suspense due to non-receipt of vouchers/schedules from Treasuries.*

**(Para 2.1 of Part II)**

*There was a net difference of Rs.145.43 crore (Credit) between the cash balance of the State Government as worked out by Accountant General and as reported by the Reserve Bank of India, at the close of March, 2023.*

**(Para 2.5 of Part II)**

*As on 31 March .2023, there were 64 PD Accounts, amounting to Rs.75,56,905/- under the Head 8443-00-106 and no action is taken by the treasuries to credit the amount to Government as Lapsed Deposits.*

**(Para 2.8.2 of Part II)**

*Several irregularities were noticed in payment of pensions by treasuries. These included cases of non-restoration of commuted portion of pension (46 cases), excess payment of family pension (44 cases), excess payment of festival allowance (22 cases) and medical allowance (11 cases).*

**(Para 3.3 of Part III)**

*937 advances for an amount of Rs. 133,56,02,858/-drawn by 806 DDOs are pending as on 31<sup>st</sup> March 23.*

**(Para 3.6 of Part III)**

*On verification of Stock of Stamps in Treasuries, difference was seen in the balance of stamps as per stock registers of 48 treasuries and stamp stock in Central Recordkeeping Agency (CRA).*

**(Para3.12 of Part III)**



# Part I

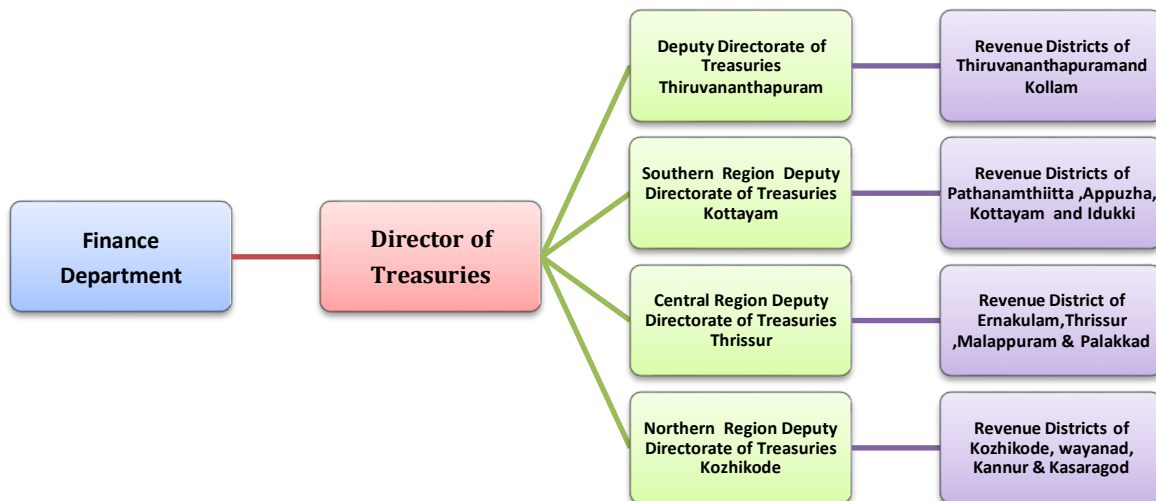
## Introduction

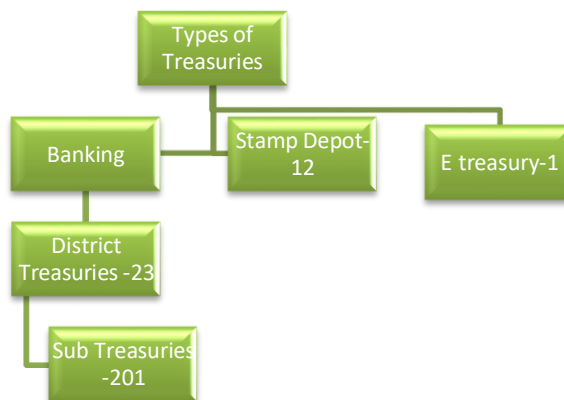
### 1.1. Introduction

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

### 1.2 Organizational Setup

The functions of the Treasuries in Kerala are governed by Kerala Treasury Codes, Manuals and Procedures set forth by the Government of Kerala. Twenty-three District Treasuries in Kerala are grouped into four regions viz. Headquarters, Southern, Central and Northern Region.





As prescribed in Rule 42 & 63 (b) of Kerala Treasury Code Vol-I, surprise cash verification shall be conducted once in three months in District Treasuries by the Director of Treasuries. Deputy Directorates are established mainly for conducting inspection in Treasuries, the Deputy Directors in turn conduct inspection on behalf of the Director of Treasuries also. According to Rule 62 of Kerala Treasury Code Vol-I, the District Treasury Officer shall conduct surprise verification of cash balance once in three months in banking sub treasuries. During the Financial year 2022-23 district treasury Mattannur and 11 sub-treasuries started functioning in the new buildings constructed by the department through an accredited agency. The opening of the new Treasury Directorate building was also one of the major achievements of the department during the financial year 2022-23.

### 1.3 Position of staff in the Department of Treasuries

As on 31.03.2023, the Department of treasuries was headed by a Director who was assisted by two joint and four deputy directors. The total strength of the department was 3778 against a sanctioned strength of 3779 personnel. (Details in **Annexure I**). Out of these 3778 officials, 2950 (78%) were trained in Integrated Financial Management System (IFMS).

### 1.4 Status of Computerization

The Government started implementation of Integrated Financial Management System (IFMS) in 2014 which envisages automation of Government-related transactions, with all stakeholders, departments, and agencies. As part of this initiative, online applications

relating to salary processing, budget allocations, letter of credit management etc. are already being put into operation.

The Integrated Financial Management System (IFMS) is aimed to achieve the effective Financial Management of the State by integrating with other agencies such as Finance Department, Accountant General's Office, Reserve Bank, Agency Banks and DDOs. The IFMS aims to compile treasury accounts and to furnish the data to all account keeping authorities in electronic form to minimize the handling of data physically and to enhance transparency of transactions. It envisages the complete revamping of Treasury operations with the usage of an information system with the latest and best technology with the goal to achieve an echo friendly paperless office. It will also help to provide effective G2G, G2C and G2E services.

Integrated Financial Management System (IFMS) has been fully implemented in the State since February 2017. Now, all the financial transactions, its accounting and reporting are fully carried out through electronic mode only. Withdrawal from Government Account and its settlement to beneficiaries are carried out through Online Fund settlement mode. No physical transaction of cash is carried out for the withdrawal from the Consolidated Fund of the State.

#### **1.4.1. Areas of computerization requiring further improvement**

As part of IFMS, a paperless bill system needs to be implemented in the treasuries. So far paperless bill system introduced since May 2021 only for regular salary bills. For non-salary bills, e-voucher system is yet to be put in place.

Facility for online Treasury saving Bank (TSB) account just like commercial banking institutions with the help of Aadhar is under project study. As an additional facility for Treasury Savings Bank account holders, the department has initiated steps to make fixed deposits online without visiting the treasury but this facility is yet to be fully implemented.

#### **1.4.2. Availability of necessary infrastructure:**

As informed by Department of Treasuries, replacement of old IT infrastructure is underway as per the replacement policy by revamping the existing Wide Area Network

(SDWAN). This will benefit in enhanced performance of WAN, simplified management and increased availability of WAN with business continuity. This work is in the final stage and is expected to be in place by the next fiscal.

### 1.4.3 New initiatives

Following are the **new initiatives** being implemented in this department

- i. **BiMS 2.0** - New Bill information Management System which is more user friendly with 1DDOs and W&M control directly from Bill submitting level.
- ii. **e-Wallet in TSB** - Online TSB users can pay their Electricity bills of Kerala State Electricity Board (KSEB), Water Authority and Kerala State Finance Enterprise (KSFE) bill payments directly from their savings bank account using this wallet. To implement International Organization for Standardization (ISO) in the Treasury Department, steps are in progress to establish a Centralized User Management System in the Department of Treasuries for centrally managing and monitoring the IT resources of the Department. To ensure the Business continuity of Treasury operations, the department is planning to set up a Disaster Recovery Centre (DRC) at State Data Centre-1. The installation and deployment work are progressing, and the work is due for completion within a few months. Once the DRC is functional, in case of unavailability of the production server, it can be switched over to the nearest DRC, and within a minimum time restart the transactions through DRC. Further, the Department is planning to set up a *Far DRC* outside Kerala as well.
- iii. **E-Stamping for non-Judicial purpose:** The Government has accorded sanction for the implementation of e-Stamping vide GO(MS) No. 10/2023/Taxes Dated: 9 February 2023, for non-judicial purposes below rupees one lakh with effect from 1 April 2023.

## 1.5 Agency Banks/Reserve Bank Deposit - Problems and innovations

### 1. RBD differences:

The difference in Reserve Bank Deposits between the AG's figure and the RBI figure has already been informed by the Accountant General to the Treasury Department. In order to rectify this, the department has conducted several meetings with the Accountant General and the Agency Banks. While reconciling the data the differences were noticed by the AG is

in the e-Treasury, All India and other State pension data. On further verification, it is seen that the difference is caused due to the Bank exporting the daily figures in T+1 (transaction+1day) and T+2 (transaction+2day) basis to the e-Treasury.

Directorate of Treasury informed that they are taking sincere efforts to sort out the differences in respect of other State and AIS pension. Regular meetings are being conducted to finish the reconciliation and for the speedy settlement of the All India Service and other state pension figures.

## **2. e-Treasury:**

The State Government has been taking effective steps to facilitate digital transactions in Government offices and also for Government purposes. e-Treasury system is the total solution for facilitating any mode of digital receipt and payments in Government offices. e-Treasury system has been established in Kerala since August 2014. Since then, the Government Departments have been integrated in the e-Treasury and giving online services to citizens. e-Treasury system offers Net banking for 64 banks, Debit/Credit card transactions, UPI and PoS machines. e-PoS machines are deployed in Government offices, through which the public can remit Government payments by swiping their credit / debit card just as in any merchant establishments. About 125000 customers are daily availing Kerala Government's e-Treasury facility across the world on a 24X7 basis.

e-Treasury Login has been provided for public as well as to the offices integrated with the system. For offices Permanent Employee Number (PEN) based login has been provided by fetching basic details from Service and Pay Roll Administrative Repository of Kerala (SPARK) software. Here two-tier login, a draft user and an approval user, has been provided as a security measure for financial transactions. Through the e-treasury office login the officer can assign the duties and responsibilities of the PEN users. The officer can decide who should make cash transactions in an office. The offices can cancel the challans remitted through e-treasury after giving service to the customer, for avoiding reuse. Further, the refund of e-treasury transactions are to be made through office login. Through the e-Treasury login, an officer can view all the transactions made through eTR5 in a real time manner. The hot cash collection in the office and the remittance into Treasury can also be viewed.

Fund mechanism has also been developed in e-Treasury. A customer who wants to make a refund can give refund request electronically in the home page in e-treasury by giving the

basic details such as mobile number, identification no, fund transferring bank account details etc. The DDO can approve the request after verifying the genuineness of the refund. After the authorization from the DDO, e- Treasury officer in Treasury Directorate can approve the refund and transfer the fund to the Bank account of the customer.

e-Treasury has also introduced the facility of online payment of salary deductions of government employees while on deputation to other boards/corporations/authority etc. Master Deduction Details are being fetched from SPARK and are stored in e-treasury. Once data is verified and confirmed, a challan can be taken electronically and payment can be made either by the various payment options of banks through online or by generating Pay-in-Slip and remitting the cash/ cheque into a treasury. Through this, it is possible to store the data in electronic format and to share the deduction details to the authority concerned.

### **3. eTR5**

eTR5 is a new system implemented by the Treasury Department to speed up the digitization of financial transactions in Kerala Government offices by eliminating the paper receipt TR5 challan. This operates in a PEN based system which fetches mobile number of the employee from SPARK and the password will be messaged to the mobile of the PEN user.

The eTR5 system was inaugurated on July 4, 2022. Since then, Government offices in Kerala are using eTR5 system through which electronic remittances through UPI and QR code can be received apart from cash collection. Messages are being sent to the customer's mobile as proof of receiving money. eTR5 system has the facility to generate receipts electronically and receive the amount in cash and digitally, eliminating paper TR5 from all Government offices in Kerala. The UPI and QR code transactions are simultaneously settled into Government account and the cash collection can be remitted into the nearest Treasury or Bank by generating consolidated Pay-in-Slip through the portal. Provision for Demand Draft/ Cheque collection has also been enabled in eTR5. The offices can collect funds to the Head of accounts as well as to the Personal Deposits, Special treasury Saving Bank Accounts (STSB), Civil Court Deposits (CCD) and Criminal Court Deposits (CrCD) . The DDOs can view the reports of total collection received in real time in the office and the status of the cash collection remittance and realization of Demand Draft/Cheque collection.



## PART II

### Defects Noticed During Verification of Accounts

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

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

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

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

An amount of Rs.16.91 crore relating to the period 1981-82 to 2016-17 is outstanding under OB Suspense due to non-receipt of vouchers/schedules from Treasuries as on 31 March 2023. Correspondence with the State Government and Director of Treasuries were made regularly from the Accountant General (A&E) for tracing out the missing vouchers. A proposal to write off the amount outstanding under OB suspense has been forwarded in September 2023 to Finance Department, Government of Kerala, along with the details of missing vouchers. The write off proposal is under consideration with the State Government.

Similarly, under Debt, Deposit and Remittance Heads, Rs 581917.61/- Lakhs are outstanding under Credit balance and Rs.40761608.70/- Lakhs under Debit balance for clearance and settlement. Details are given in **ANNEXURE II**.

## 2.2 Pending Abstract Contingent Bills

As per Article 107(a) of Kerala Financial Code Vol I, for contingencies that require counter signature by the controlling authority after payment and in regard to which the permanent advance is recouped by presenting detailed bills at the Treasury, the head of the office should submit a monthly detailed bill in Form 11 signed by himself to the controlling authority for countersignature and transmission to the Accountant General not later than 10<sup>th</sup> of the month succeeding that to which it relates. The countersigning authority should forward the Detailed Contingent bill duly countersigned to the Accountant General not later than 20<sup>th</sup> of the month following the month in which the Abstract Contingent bill was drawn, as stipulated in Article 108 of KFC Vol.I.

Although, the drawal of advance through Abstract Contingent Bill was discontinued in the post-IFMS scenario and instead the DDOs were drawing temporary advances using the newly merged single bill form TR 59(C), some controlling officers were still drawing advances through Abstract Contingent Bills. The process of revision of KFC and KTC including revision of drawal of contingent bills, was still under progress .

**Table No : 2.2 Details of unadjusted Abstract Contingent Bills**

Year	Outstanding AC Bills	
	Number	Amount (in crore)
2021-22	2	1.795
2022-23	4	.041
<b>Total</b>	6	1.836

## 2.3 Wanting Challans and Schedules in respect of House Building Advance under MH 7610

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

During 2022-2023, Challans and its supporting schedules in respect of House Building Advance Principal and Interest are pending receipt from 23 District Treasuries and e-Treasury, amounting to Rs.14,23,497/- in respect of 70 cases of HBA Principal and Rs.1,12,42,738/-towards HBA Interest pertaining to 209 cases.

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

Treasury wise consolidated statement of wanting Challans and Schedules in respect of House Building Advance Principal (7610 -00-201-98-00 HBA Principal to State Officers) and HBA Interest (0049 -04-118-99 Interest on HBA) are shown in Annexures III and IV respectively.

## **2.4 Misclassification/major irregularities noticed in Treasuries**

Some major irregularities noticed during the checks of Accounts in the year are given below:

-

- i. On verification of accounts in the VLC module, an amount of Rs Rs.35,67,08,988 was booked under the Head of account 0040-00-800-89-Kerala Flood Cess instead of 0006-800-Other Receipts-03-Kerala Flood Cess on Supply of Goods and Services for Rebuilding Kerala. The misclassification has been subsequently rectified.
- ii. An amount of Rs 17,15,66,185 was booked under 0040-00-110-Trade Tax. Since the introduction of new minor head '111'-Value added Tax (VAT)-Receipts with effect from 2011-12, vide correction slips No 705 dated 29-08-2011, booking under '0040-00-110-Trade tax' was incorrect. The misclassification has been subsequently rectified.
- iii. On verification of VLC data, it was seen that minus credit of Rs 53,33,426.00 was booked under 0030-01-101-Cout fees realized in stamps during the financial year 2022-2023. The matter was taken with the Director of Treasuries and on receipt of Alteration Memorandum from the District Treasury, Mattannur and the District

Treasury Cherpulassery, the errors were rectified.

- iv. On verification of VLC data closed upto March 2023, it is found that an amount of Rs1,80,79,000 was booked under the Head of account 0050-00-2000-99-00-00-00-NV being the dividend from Kerafed. Kerafed is a top-level co-operative federation of coconut farmers in the state of Kerala. As the dividend corresponds to the investment from co-operative departments it has to be reclassified under the Head of Account 0050-00-200-98-02-00. The misclassification has been subsequently rectified.

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

There was a net difference of Rs.1,45,43,65,373.69(Credit) between the cash balance of the State Government as worked out by Accountant General (Rs.1,46,15,70,326.99 Credit) and as reported by the Reserve Bank of India (Rs.72,04,953 Credit) at the close of March, 2023. The difference arises due to the reckoning of e-receipt figures of the last day of a particular month as the figures of that month itself by the Agency Banks, whereas the e-Treasury reckons these figures as transactions of the first day of the next month. Even though the discrepancy gets settled in the next month, it is reflected as difference in the cash balance arrived between the Accountant General and Reserve Bank of India. The differences are reported regularly to the Director of Treasuries, Agency Banks and Reserve Bank of India for taking necessary action in this regard. The year wise break up of unreconciled figure is given below.

**Table No :2 .5 Year wise break up of Differences under RBD(S) up to 31-03-2023**

Year	Items	Amount (Debit) (in Rupees)	Items	Amount (Credit) (in Rupees)
2015-16	0		2	-99962.00
2016-17	7	540895276.00	8	22766066.00
2017-18	4	132488846.00	6	1663342767.20

<b>2018-19</b>	3	1979006.00	3	308218263.00
<b>2019-20</b>	2	285914452.67	7	24626624.75
<b>2020-21</b>	4	471409822.23	16	740002784.50
<b>2021-22</b>	4	66065484.30	13	3171063253.77
<b>2022-23</b>	15	4804633334.33	19	1827831798.00
<b>TOTAL</b>	<b>39</b>	<b>6303386221.53</b>	<b>74</b>	<b>7757751595.22</b>

## 2.6 Booking of amounts under unauthorized Head

The Head of Account “1601” Grant-in-Aid is intended to accommodate the Grant -in Aid sanctioned by the Government of India to State Government and later adjusted through RBI. The Accountant General only is authorized to operate the above head. But on verification of this office records, it is observed that the District Treasury Kollam has operated the said Head by booking a transaction for Rs.883/- in 03/2023 in the year 2022-23. This misclassification was rectified during the year.

## 2.7 8793-Inter State Suspense (ISS)

The challans with respect to the recoveries made in respect of other state pension under 8793- interstate suspense, are not promptly received from the Treasuries for forwarding to Other State Accountant General’s Office along with the monthly outward Settlement Accounts. Moreover, the details of recovery made are not specifically mentioned in the physical copies of the chalan as well as in the treasury data. The entry of recovery details in the Treasury data may be made mandatory to avoid misclassifications.

## 2.8 Personal Deposit/Personal Ledger Accounts

### 2.8.1 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 from March 2018 onwards from Treasuries. A total of 1143 Plus and Minus Memoranda are pending from various District Treasuries vide details are furnished in Annexure V.

### **2.8.2 Non-Closure of In-operative 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, such deposits should be closed and the balance amount credited to the Government as Lapsed Deposits. As on 31.3.2023 there were 64 PD Accounts, amounting to Rs.75,56,905/- under the Head 8443-00-106 and no action is taken by the treasuries to credit the amount to Government as Lapsed Deposits.

## **PART-III**

### **Defects/irregularities notice during local inspection of Treasuries**

#### **3.1 Introduction**

Inspection of Treasuries by AG (A&E) is carried out periodically to test check the functioning of the treasury. The primary objective of inspection is to check Government receipts and expenditure are made in accordance with the prescribed rules and the accounts thereof are correctly maintained in the form prescribed by the competent authority. Any deviations and omissions are brought to the notice of the Treasury for rectification to enhance the efficiency of the working of Treasuries and quality of Accounts.

During the Financial Year 2022-23, 16 District Treasuries, 108 Sub Treasuries, 2 Deputy Director of Treasuries and 6 Stamp Depots were inspected by the Office of the Accountant General (A&E), Thiruvananthapuram.

As on 31st March 2023, 174 Inspection Reports containing 350 Paras were pending settlement for more than six months due to non-receipt of replies from the Treasury Officers. Year-wise details of Inspection Reports and Para pending as on 31st March 2023 are shown in Annexure-VI

#### **3.2 Conduct of Departmental Inspection during the year 2022-23**

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

As per the provisions in Rule 64 of KTC Vol. I 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. However, it was noted that Annual inspection of 12 Sub Treasuries under 3 District Treasuries has not been conducted during 2022-23. (Details given in **Annexure-VII**)

### 3.3 Pension Payment in Treasuries

#### 3.3.1 Non-restoration of Commuted portion of Pension

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

As per Rule 6A under Appendix X of KSR Part III, the commuted portion of pension shall be restored from the first of the month following the month in which a period of 12 years elapses from the Date of Commutation, i.e .the date of reduction in pension after commutation in cases where commutation is done at the age of retirement and in other cases, the term for restoration shall be determined with reference to the commutation factor (rounded)in each case.

It was noticed in 46 cases pertaining to 17 Treasuries that restoration of full Pension has not been effected on the stipulated date. (Details given in **Annexure- VIII.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 Family Pension at higher



rates and corresponding Dearness Relief were paid beyond the admissible period of seven years. **44** cases amounting to **Rs.14,81,272/-**. vide details given in Annexure **VIII (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 22 cases were noticed in 10 Treasuries inspected during the year, where Festival Allowance amounting to **Rs.27,250/-** was paid in excess. Similarly, Medical Allowance has been paid in excess in **11** cases in 5 treasuries amounting to **Rs.63,925/-**. (Details given in Annexures **VIII 3 (A) and (B)**).

### **3.3.4 Non production of required certificate**

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

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

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

As per GO(P)No.125/06/Fin. dated 17th March, 2006, Pensioners and Family Pensioners are eligible for Medical Allowance, irrespective of their age with effect from 1.3.2006, and those who are in receipt of Double Pension, have to produce a Certificate regarding receipt of Medical Allowance in either of the Pension only. During inspection it was found that in 192 cases pertaining to 52 treasuries, payment of Family Pension or Medical Allowance was made without the receipt of this as detailed in **Annexure VIII –(4)**.

### **3.3.5 Short payment and non-revision of Pension/Family Pension**

During the inspection of Treasuries in the year 2022-23, 284 cases of short payment of Pension/Family Pension/non-payment of arrears of revision of Pension were found in 71 Treasuries as against minimum and maximum pension/family pension admissible to the pensioner/family pensioner according to the pension revision benefits admissible to them from time to time and it was also noticed that in 1083 cases, Pension/Family Pension have not been revised in 90 Treasuries. Details given in **Annexures VIII 5(A) and (B)**.

### **3.4. Non-mustering of Pensioners/Family Pensioners**

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

In the case of Money Order payment, mustering is to be done once in three years. These provisions are intended to prevent fraudulent payments. Non-mustering of Pensioners may cause crediting of monthly pension to inadmissible PTSB account automatically, thus giving chances for fraudulent withdrawal from that account. Lapses on this account were noticed in 3 Treasuries in 5 cases. Details given in **Annexure-IX**.

### **3.5 Non-reconciliation of the outstanding balances**

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 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 should depict the same figure on both receipt and payment Heads. During the inspection of Treasuries in 2022-23, it was noticed that in **6** Treasuries, the debit figures appeared under the above head of account did not tally with the credit figures booked against that head as detailed in **Annexure X**.

### **3.6 Advances drawn by DDOs pending final settlement**

Article 99 of KFC Vol. I, stipulates that advances drawn by Drawing and Disbursing Officers (DDOs) for specific purposes are to be settled within three months in the respective financial year itself in which the advances were drawn, failing which Penal Interest@18% is to be recovered from the concerned Drawing and Disbursing Officers. On verification of pending advance list in Treasury Information System software, **937 Advances** for an amount of **Rs. 133,56,02,858/-** drawn by **806 DDOs** are pending as on 31.03.2023. Details are given in **Annexure-XI.**

### **3.7. 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 unoperated accounts. The balance in such accounts should be transferred to Revenue Deposit. During the inspection year under review, an amount of **Rs.1,95,21,113/-** was seen lying under **990 SB accounts** which were not operated for **five years** and more, in 73 Treasuries without effecting the transfer to Revenue Deposit vide details given in **Annexure XII**.

### **3.8. 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 2022-23, **1368** cases of non-deduction of Income Tax relating to SB/PTSB Accounts was noticed in **48** Treasuries and 433 such

cases relating to Fixed Deposits were noticed in **95** Treasuries. Details given in **Annexure XIII(A) and XIII(B)** respectively.

### **3.9. Non-deduction of Income Tax from Pension**

The Director of Treasuries vide Circular No.44/2014 dated 25 -04-2014, had issued directions to all Treasury Officers to deduct Income Tax from the Pensioners who have assessed income above the exemption limit @ **1/12<sup>th</sup>** for every month from the pension amount. The Government vide Circular No.70/Ass-C3/14/Fin dated 24-07-2014, have reiterated the stand of the Director of Treasuries to recover Income Tax in monthly installments. But on verification in the Treasury Information System (TIS), it is seen that Income Tax has not been deducted while making payment of pension in **76** cases by **20** Treasuries. (Details given in **Annexure-XIV**)

### **3.10 Defects noticed in Fixed Deposit Accounts/PTSB Accounts**

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 were **262** such cases in **56** Treasuries.(Details given in **Annexure XV**)

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

Every year, a consolidated Annual Closing Balance Certificate (ACBC) 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 2022-23, it was found that among the sixteen District Treasuries inspected in the following four District Treasuries have not adhered to the above Rule.

**Table No : 3.11 Consolidated ACBC in respect of PD Accounts/Lapsed Deposits**

Sl. No.	IR No	Name of Treasury	Month up to which ACBC was sent to AG
1	4839	District Treasury Thrissur	31-03-2021
2	4848	District Treasury Cherpulassery	31-03-2021
3	4882	District Treasury Wayanad	31-03-2021
4	4923	District Treasury Kozhikode	31-03-2021

As prescribed under Article 110 and Article 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 was noticed during the inspection in the year 2022-23 that the said rule is not followed by the following three treasuries among 16 District Treasuries inspected.

**Table No: 3.11 Plus and Minus Memo in respect of Deposit Accounts/Lapsed Deposit**

Sl.No.	IR No	Name of Treasury	Month up to which P&MM sent to AG
1	4848	District Treasury Cherpulassery	03/2020
2	4882	District Treasury Wayanad	03/2018
3	4923	District Treasury Kozhikode	03/2021

### 3.12 Irregularities in maintenance of Stamp Account

The stock of stamps of all categories as per stock registers maintained in the Treasury should agree with the balance as per stamp-stock-view in Central Record keeping Agency (CRA). On verification of Stock of Stamps in Treasuries, in 48 treasuries, difference was seen in the balance of stamps as per stock registers and stamp-stock-view in CRA. (Details given in **Annexure XVI**)

## 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.

#### **4.1 Duplicate Customer ID allotted to customers using the same KYC documents.**

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 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 121 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 different 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 must be viewed seriously and rectified by the Director of Treasuries at the earliest.***

## 4.2 Shortcomings in PIMS Software

Following observations were noted while going through PIMS Software in various treasuries.

- i. While authorizing Family pension, the normal rate of Family Pension commences on the first of every month irrespective of the date of change of higher rate of Family pension to normal rate.
- ii. In case of Shared Family Pension, there is no provision to authorize 50% of allowance, i.e., Medical/Festival allowance to the pensioner. Most of the treasuries either pay full medical allowance/Festival allowance or omit medical allowance.
- iii. On verification of PPOs in respect of Family Pension to children up to the age of 25 years, it is noticed that, in many cases, Family Pension has been continued beyond the date of attaining 25 years of age.

**ANNEXURE I-****POSTS AND STRENGTH OF STAFF IN TREASURY DEPARTMENT***Referred to in Para1.3.1 of Part I*

Sl. No.	Name of Post	Sanctioned	Present
1	DIRECTOR	1	1
2	JOINT DIRECTOR	2	2
3	DEPUTY DIRECTOR	4	4
4	ASSISTANT DIRECTOR	1	1
5	DISTRICT TREASURY OFFICER	23	23
6	ASST.DISTRICT TREASURY OFFICER	23	23
7	ASST.TREASURY OFFICER	20	20
8	SUB-TREASURY OFFICER	201	201
9	SENIOR SUPERINTENDENT	13	13
10	STAMP DEPOT OFFICER	12	12
11	JUNIOR SUPERINTENDENT	323	323
12	FAIR COPY SUPERINTENDENT	1	1
13	SELECTION GRADE ACCOUNTANT	181	181
14	SENIOR ACCOUNTANT	1124	1124
15	JUNIOR ACCOUNTANT	958	958
16	STAMP EXAMINER	18	18
17	TYPIST	70	70
18	CONFIDENTIAL ASSISTANT	2	2
19	OFFICE ATTENDANT	527	527
20	PART TIME SWEEPER	197	197
21	NIGHT WATCHMAN	1	1
22	BINDER	25	25



<b>23</b>	<b>ATTENDER</b>	<b>35</b>	<b>35</b>
<b>24</b>	<b>DRIVER</b>	<b>16</b>	<b>16</b>
<b>25</b>	<b>DAFFEDAR</b>	<b>1</b>	<b>0</b>
	<b>TOTAL</b>	<b>3779</b>	<b>3778</b>

## ANNEXURE II

## AMOUNT OUTSTANDING UNDER DDR HEADS

*Referred to in Para 2.1 (2) of Part II*

Head of Account	Balance As on 31 <sup>st</sup> March 2023 (Rs. In lakhs)	Nature of Transaction in brief	Earliest year to which pending	No of Treasuries	Head of Account	Balance As on 31 <sup>st</sup> March 2023 (Rs. In lakhs)	Nature of Transaction in brief	Earliest year to which pending	No of Treasuries
CREDIT					DEBIT				
8658-00-102-96-01	64.02	Receipt of Kerala University	Jul-09	23	8658-00-102-96-09	40761608.67	Pension and Saving Bank(P&S B)		25**
8658-00-102-96-02	10318.64	Receipt of Calicut university	Oct-11	23	8658-00-102-96-14	0.03	Contribution towards Handloom Weaver Society		3
8658-00-102-96-03	0.99	Receipt of Cochin University	Jun-16	22					
8658-00-102-96-04	0.28	Receipt of Agricultural University	Jun-16	15					
8658-00-102-96-05	356.74	Receipt of Gandhi University	Jul-09	24					
8658-00-102-96-06	168.43	Trav-Cochin TB	Nov-16	24*					
8658-00	557593.62	LIC	Apr-08	33**					

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<b>102-96-08</b>									
<b>8658-00 102-96-17</b>	486.59	Cash Order Suspense		16					
<b>8658-00 102-96-24</b>	150.63	Misc Fund		25*					
<b>8658-00 102-96-25</b>	0.02	Noon Meal Fund		3					
<b>8658-00 102-96-27</b>	12777.65	Receipt of Kannur University		24					

\* Including e-Treasury

\*\* Including Core Treasury

**ANNEXURE III****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.
01	0101	TRIVANDRUM	10	2,17,010.00
02	0201	KATTAKKADA	03	20,440.00
03	0301	KOLLAM	04	58,830.00
04	0401	KOTTARAKARA	08	65,610.00
05	0501	PATHANAMTHITTA	16	1,31,200.00
06	0901	PALA	01	650.00
07	1101	ERNAKULAM	01	84,852.00
08	1201	MUVATTUPUZHA	03	34,800.00
09	1501	MALAPPURAM	01	7,000.00
10	1801	WAYANAD	06	93,400.00
11	1901	KANNUR	04	1,17,850.00
12	2101	CHERPULASSERY	04	11,825.00
13	2201	MATTANNUR	09	5,80,030.00
		<b>TOTAL</b>	<b>70</b>	<b>14,23,497.00</b>

**ANNEXURE IV****HBA INTEREST [0049-04-118-99]***Referred to in Para 2.3 of Part II*

Sl. No.	Try Code	Name of the Treasury	No. of Items	Amount in Rs.
1	0101	Trivandrum	75	45,34,638
2	0201	Kattakkada	29	17,81,639
3	0301	Kollam	08	6,89,090
4	0401	Kottarakara	10	8,70,837
5	0501	Pathanamthitta	02	3,38,212
6	0601	Alappuzha	02	1,10,438
7	0701	Chengannur	03	3,31,223
8	0901	Pala	06	42,538
9	1001	Idukki	01	4,52,956
10	1101	Ernakulam	01	1,85,000
11	1201	Muvattupuzha	02	58,140
12	1301	Thrissur	01	21,533
13	1501	Malappuram	03	22,674
14	1801	Wayanad	24	8,51,665
15	2101	Cherpulassery	01	1,80,333
16	2201	Mattannur	35	7,70,847
17	9901	Core Treasury	06	975
		<b>TOTAL</b>	<b>209</b>	<b>112,42,738</b>

**ANNEXURE V: PLUS AND MINUS MEMORANDUM***(Referred to in Para 2.8.1 of Part II)*

Sl. No.	Name of the Treasury	No. of Plus and Minus Memos due
1	TRIVANDRUM	182
2	KATTAKADA	45
3	KOLLAM	65
4	KOTTARAKARA	67
5	PATHANAMTHITTA	49
6	ALAPPUZHA	8
7	KOTTAYAM	13
8	CHENGANNUR	34
9	PALA	34
10	IDUKKI	62
11	ERNAKULAM	27
12	MUVATTUPUZHA	61
13	THRISSUR	62
14	PALAKKAD	32
15	CHERPULASSERY	35
16	KOZHICODE	65
17	MALAPPURAM	66
18	THAMARASSERY	54
19	WAYANAD	79
20	KANNUR	25
21	KASARAGOD	20
22	MATTANNUR	7
23	IRINJALAKUDA	51
	<b>TOTAL</b>	<b>1143</b>

**ANNEXURE VI**  
**DETAILS OF INSPECTION REPORTS AND PARAS PENDING AS ON 31-03-2023**  
*(Referred to in Para 3.1(2) of Part III)*

YEAR	Pending Inspection Reports	Pending Paras	Inspection Reports pending for more than 6 months	Paras pending for more than 6 months
<b>2018-2019</b>	13	21	13	<b>21</b>
<b>2019-2020</b>	39	42	39	<b>42</b>
<b>2020-2021</b>	27	30	27	<b>30</b>
<b>2021-2022</b>	45	93	45	<b>93</b>
<b>2022-2023</b>	114	434	42	<b>164</b>
<b>TOTAL</b>	<b>246</b>	<b>620</b>	<b>174</b>	<b>350</b>

**ANNEXURE VII****Pending Departmental Inspection (Rule -64 of KTC Vol. I)****(Referred to in Para3.2(2) of Part III)**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>Name of Treasuries</b>
<b>1</b>	<b>4839</b>	<b>District Treasury Thrissur</b>	<b>Sub-Treasury Thrissur Sub-Treasury Medical College Sub-Treasury Chelakkara Sub-Treasury Cherpu Additional Sub-Treasury Thrissur Sub-Treasury Chavakkad</b>
<b>2</b>	<b>4848</b>	<b>District Treasury Cherpulassery</b>	<b>Sub-Treasury Shornur</b>
<b>3</b>	<b>4945</b>	<b>District Treasury Malappuram</b>	<b>Sub-Treasury Nilambur Sub-Treasury Kottakkal Sub-Treasury Valancherry Sub-Treasury Tirurangadi Sub-Treasury Perintalmanna</b>



**ANNEXURE VIII****Non -Restoration of Commuted portion of Pension****(Referred to in Para 3.3.1. of Part III)**

Sl.No.	IR No	Name of Treasury	No. of cases
1	4857	Sub-Treasury Vithura	1
2	4877	Sub-Treasury Edathua	1
3	4875	Sub-Treasury Chadayamangalam	2
4	4880	Sub-Treasury Haripad	1
5	4884	Sub-Treasury Noornad	2
6	4901	District Treasury Thiruvananthapuram	2
7	4920	Sub-Treasury Kilimanoor	3
8	4825	Pension Payment Sub-Treasury Kollam	2
9	4926	District Treasury Kottarakkara	4
10	4929	Sub-Treasury Punalur	3
11	4939	Sub-Treasury Malappily	1
12	4940	Sub-Treasury Pandalam	5
13	4948	Sub-Treasury Kayamkulam	3
14	4949	Sub-Treasury Mavelikkara	3
15	4960	Sub-Treasury Ettumanoor	4
16	4963	Sub-Treasury Karukachal	3
17	4964	Sub-Treasury Kottayam	6
		<b>TOTAL</b>	<b>46</b>

**ANNEXURE VIII 2**

**Excess payment of Family Pension/UGC Family Pension/Shared Family Pension/Part Time  
Contingent Employees/Unmarried Daughter below 25yrs of age  
(Referred to in Para3.3.2 of Part III)**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Total of Excess payment</b>
<b>1</b>	4839	District Treasury Thrissur	2	<b>19250</b>
<b>2</b>	4840	Sub-Treasury Manalur	2	<b>10276</b>
<b>3</b>	4844	Sub-Treasury Alathur	2	<b>47543</b>
<b>4</b>	4845	Sub-Treasury Vadakkancherry	1	<b>4036</b>
<b>5</b>	4853	Sub-Treasury Shornur	2	<b>26809</b>
<b>6</b>	4850	Sub-Treasury Areacode	4	<b>131767</b>
<b>7</b>	4851	Sub-Treasury Changaramkulam	1	<b>23874</b>
<b>8</b>	4852	Sub-Treasury Kondotty	4	<b>354536</b>
<b>9</b>	4869	Sub-Treasury Balussery	3	<b>121905</b>
<b>10</b>	4873	Sub-Treasury Kallachi	1	<b>13985</b>
<b>11</b>	4878	Sub-Treasury Mukkam	1	<b>11346</b>
<b>12</b>	4879	Sub-Treasury Thiruvambady	2	<b>160404</b>
<b>13</b>	4887	Sub-TreasuryPulpally	1	<b>4140</b>
<b>14</b>	4894	Sub-Treasury Mananthavady	4	<b>90162</b>
<b>15</b>	4898	Sub-Treasury Iritty	3	<b>176366</b>
<b>16</b>	4899	Sub-Treasury Sreekandapuram	1	<b>47000</b>

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<b>17</b>	4902	Sub-Treasury Kuthuparamba	<b>2</b>	<b>109650</b>
<b>18</b>	4904	Sub-Treasury Panoor	<b>1</b>	<b>21780</b>
<b>19</b>	4909	District Treasury Kannur	<b>1</b>	<b>7974</b>
<b>20</b>	4911	Sub-Treasury Nileshwaram	<b>1</b>	<b>14908</b>
<b>21</b>	4912	Sub-Treasury Vellarikundu	<b>2</b>	<b>8258</b>
<b>22</b>	4930	Sub-Treasury Thamarassery	<b>1</b>	<b>6709</b>
<b>23</b>	4951	Sub-Treasury Sreekrishnapuram	<b>2</b>	<b>68594</b>
		<b>TOTAL</b>	<b>44</b>	<b>1481272</b>

**ANNEXURE VIII 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.	IRNo	Name of Treasury	No. of cases	Amount in Rs.
1	4839	District Treasury Thrissur	3	4500
2	4844	Sub-Treasury Alathur	3	7750
3	4852	Sub-Treasury Kondotty	2	4000
4	4896	Sub-Treasury Peravoor	1	1500
5	4902	Sub-Treasury Kuthuparamba	3	3000
6	4934	Sub-Treasury Makkaraparambu	1	500
7	4944	Sub-Treasury Pattambi	1	1000
8	4943	Sub-Treasury Mannarkad	3	1500
9	4950	Sub-Treasury Ottappalam	4	3000
10	4961	Sub-Treasury Chavakkad	1	500
		<b>TOTAL</b>	<b>22</b>	<b>27250</b>

**ANNEXURE -VIII 3 (B)**

**Inadmissible Medical Allowance paid in excess to Shared Family Pensioners/Part Time Family Pensioner**  
**Referred to in Para3.3.3 of Part III**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
<b>1</b>	4839	District Treasury Thrissur	3	<b>4200</b>
<b>2</b>	4844	Sub-Treasury Alathur	3	<b>38725</b>
<b>3</b>	4852	Sub-Treasury Kondotty	2	<b>19500</b>
<b>4</b>	4934	Sub-Treasury Makkaraparambu	1	<b>500</b>
<b>5</b>	4945	District Treasury Malappuram	2	<b>1000</b>
		<b>TOTAL</b>	<b>11</b>	<b>63925</b>

**ANNEXURE VIII 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	4844	Sub-Treasury Alathur	1
2	4962	Sub-Treasury Thalappilly	7
3	4843	Sub-Treasury Varkala	4
4	4842	Sub-Treasury Attingal	1
5	4846	Sub-Treasury Secretariat	4
6	4854	Sub-Treasury Nedumkangad	5
7	4856	Sub-Treasury Paramala	4
8	4857	Sub-Treasury Vithura	4
9	4858	Sub-Treasury Chathanoor	3
10	4859	Sub-Treasury Karunagappally	4
11	4866	Sub-Treasury Chavara	3
12	4865	Sub-Treasury Kundara	4
13	4867	Sub-Treasury Paravur	3
14	4871	Sub-Treasury Kadakal	4
15	4872	Sub-Treasury Pooyappally	3
16	4870	Sub-Treasury Sasthamkotta	3
17	4877	Sub-Treasury Edathua	4
18	4875	Sub-Treasury Chadayamangalam	2
19	4880	Sub-Treasury Haripad	5

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20	4881	Sub-Treasury Mannar	1
21	4884	Sub-Treasury Noornad	3

Sl.No.	IR No	Name of Treasury	No. of cases
22	4886	Sub-Treasury Erumely	3
23	4889	Sub-Treasury Peermade	3
24	4890	Sub-Treasury Murikkassery	2
25	4891	Sub-Treasury Rajakumari	4
26	4906	Sub-Treasury Kazhakuttam	3
27	4888	Sub-Treasury Painavu	1
28	4907	Additional Sub-Treasury Thiruvananthapuram	4
29	4892	Principal Sub-Treasury Thiruvananthapuram	5
30	4901	District Treasury Thiruvananthapuram	5
31	4913	Sub-Treasury Legislative Complex Thiruvananthapuram	2
32	4914	Sub-Treasury Malayinkil	1
33	4915	Pension Payment Sub-Treasury Neyyattinkara	4
34	4916	Sub-Treasury Vellanad	4
35	4920	Sub-Treasury Kilimanoor	2
36	4925	Pension Payment Sub-Treasury Kollam	6
37	4926	District Treasury Kottarakkara	5
38	4927	Sub-Treasury Anchal	4
39	4928	Sub-Treasury Pathanapuram	4
40	4929	Sub-Treasury Punalur	4
41	4933	Sub-Treasury Kottarakkara	3
42	4935	District Treasury Pathanamthitta	4
43	4939	Sub-Treasury Malappilly	3
44	4940	Sub-Treasury Pandalam	4
45	4946	District Treasury Chengannur	5
46	4948	Sub-Treasury Kayamkulam	6



Sl.No.	IR No	Name of Treasury	No. of cases
47	4953	Sub-Treasury Muthukulam	3
48	4959	District Treasury Kottayam	4
49	4949	Sub-Treasury Mavelikkara	5
50	4960	Sub-Treasury Ettumanoor	5
51	4963	Sub-Treasury Karukachal	5
52	4964	Sub-Treasury Kottayam	7
<b>TOTAL</b>			<b>192</b>

**ANNEXURE VIII 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)*

<b>Sl. No.</b>	<b>IR No.</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4838	Sub-Treasury Kalloorkad	1
2	4839	District Treasury Thrissur	8
3	4844	Sub-Treasury Alathur	7
4	4845	Sub-Treasury Vadakkancherry	5
5	4847	Sub-Treasury Kollengode	1
6	4853	Sub-Treasury Shornur	2
7	4850	Sub-Treasury Areacode	1
8	4851	Sub-Treasury Changarankulam	3
9	4852	Sub-Treasury Kondotty	4
10	4848	District Treasury Cherpulassery	1
11	4860	Sub-Treasury Edakkara	5
12	4869	Sub-Treasury Balussery	6
13	4873	Sub-Treasury Kallachi	3
14	4874	Sub-Treasury Koduvally	6
15	4878	Sub-Treasury Mukkom	6
16	4879	Sub-Treasury Thiruvambady	1
17	4882	District Treasury Wayanad	3
18	4893	Sub-Treasury Dwaraka	2
19	4894	Sub-Treasury Mananthavady	4
20	4896	Sub-Treasury Peravoor	1

Sl. No.	IR No.	Name of Treasury	No. of cases
21	4898	Sub-Treasury Iritty	2
22	4899	Sub-Treasury Sreekandapuram	3
23	4902	Sub-Treasury Kuthuparamba	5
24	4904	Sub-Treasury Panoor	4
25	4909	District Treasury Kannur	3
26	4911	Sub-Treasury Nileshwar	6
27	4912	Sub-Treasury Vellaikundu	1
28	4917	Sub-Treasury Chattanchal	2
29	4918	Sub-Treasury Manjeshwar	3
30	4930	District Treasury Thamarassery	6
31	4934	Sub-Treasury Makarapparambu	2
32	4932	Sub-Treasury Wandoor	1
33	4945	District Treasury Malappuram	2
34	4944	Sub-Treasury Pattambi	2
35	4943	Sub-Treasury Mannarkad	7
36	4950	Sub-Treasury Ottappalam	3
37	4951	Sub-Treasury Sreekrishnapuram	4
38	4952	Sub-Treasury Koottanad	2
39	4956	Sub-Treasury Agali	1
40	4957	Sub-Treasury Chelakkara	3
41	4958	Sub-Treasury Kunnankulam	4
42	4961	Sub-Treasury Chavakkad	2
43	4962	Sub-Treasury Thalappilly	4
44	4835	PP Sub-Treasury Thiruvananthapuram	1

Sl. No.	IR No.	Name of Treasury	No. of cases
45	4877	Sub-Treasury Edathua	2
46	4876	Sub-Treasury Mankompu	3
47	4880	Sub-Treasury Haripad	5
48	4881	Sub-Treasury Mannar	4
49	4884	Sub-Treasury Nooranad	4
50	4886	Sub-Treasury Erumely	2
51	4889	Sub-Treasury Peerumade	5
52	4891	Sub-Treasury Rajakumari	3
53	4906	Sub-Treasury kazhakkuttom	3
54	4907	Additional . Sub-Treasury Thiruvananthapuram	1
55	4892	Prl. Sub-Treasury Thiruvnanthapuram	6
56	4901	District Treasury Thiruvananthapuram	3
57	4914	Sub-Treasury Malayinkil	4
58	4920	Sub-Treasury Kilimanoor	5
59	4925	Pension Payment Sub-Treasury Kollam	6
60	4926	District Treasury Kottarakkara	5
61	4927	Sub-Treasury Anchal	5
62	4928	Sub-Treasury Pathanapuram	5
63	4929	Sub-Treasury Punalur	6
64	4933	Sub-Treasury Kottarakkara	10
65	4940	Sub-Treasury Pandalam	11
66	4948	Sub-Treasury Mavelikkara	6
67	4953	Sub-Treasury Muthukulam	4

<b>Sl. No.</b>	<b>IR No.</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>68</b>	4959	District Treasury Kottayam	9
<b>69</b>	4960	Sub-Treasury Ettumanoor	7
<b>70</b>	4963	Sub-Treasury Karukachal	5
<b>71</b>	4964	Sub-Treasury Kottayam	12
		<b>TOTAL</b>	<b>284</b>

**ANNEXURE VIII 5 (B)****Non revision of Pension/Family pension (GO(P)No.9/2016/Fin dated 20-01-2016)*****(Referred to in Para 3.3.5of Part III)***

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>1</b>	4838	Sub-Treasury Kalloorkad	<b>20</b>
<b>2</b>	4839	District Treasury Thrissur	<b>10</b>
<b>3</b>	4840	Sub-Treasury Manalur	<b>11</b>
<b>4</b>	4845	Sub-Treasury Vadakkancherry	<b>18</b>
<b>5</b>	4847	Sub-Treasury Kollengode	<b>20</b>
<b>6</b>	4853	Sub-Treasury Shornur	<b>21</b>
<b>7</b>	4851	Sub-Treasury Changaramkulam	<b>20</b>
<b>8</b>	4860	Sub-Treasury Edakkara	<b>30</b>
<b>9</b>	4861	Sub-Treasury Vengara	<b>13</b>
<b>10</b>	4869	Sub-Treasury Balussery	<b>20</b>
<b>11</b>	4874	Sub-Treasury Koduvally	<b>20</b>
<b>12</b>	4878	Sub-Treasury Mukkom,	<b>12</b>
<b>13</b>	4882	District Treasury Wayanad	<b>20</b>
<b>14</b>	4883	Sub-Treasury Naduvayal	<b>11</b>
<b>15</b>	4852	Sub-Treasury Kondotty	<b>50</b>
<b>16</b>	4848	District Treasury Cherpulassery	<b>20</b>
<b>17</b>	4873	Sub-Treasury Kallachi	<b>20</b>
<b>18</b>	4885	Sub-Treasury Vythiri	<b>15</b>
<b>19</b>	4887	Sub-Treasury Pulpally	<b>08</b>
<b>20</b>	4893	Sub-Treasury Dwaraka	<b>15</b>
<b>21</b>	4894	Sub-Treasury Mananthavady	<b>15</b>

Sl. No.	IR No	Name of Treasury	No. of cases
22	4896	Sub-Treasury Peravoor	10
23	4898	Sub-Treasury Iritty	10
24	4899	Sub-Treasury Sreekandapuram	10
25	4900	Sub-Treasury Alakkode	09
26	4902	Sub-Treasury Kuthuparamba	10
27	4904	Sub-Treasury Panoor	10
28	4909	District Treasury Kannur	10
29	4911	Sub-Treasury Nileshwar	10
30	4912	Sub-Treasury Vellarikundu	05
31	4917	Sub-Treasury Chattanchal	09
32	4918	Sub-Treasury Manjeshwar	06
33	4919	Sub-Treasury Malakkallu	06
34	4930	District Treasury Thamarassery	10
35	4931	Sub-Treasury Karuvarakundu	06
36	4934	Sub-Treasury Makkaraparambu	08
37	4938	Sub-Treasury Kottakal	10
38	4937	Sub-Treasury Pulamanthole	06
39	4945	District Treasury Malappuram	10
40	4944	Sub-Treasury Pattambi	10
41	4943	Sub-Treasury Mannarkkad	10
42	4950	Sub-Treasury Ottapalam	10
43	4951	Sub-Treasury Sreekrishnapuram	10
44	4952	Sub-Treasury Koottanad	10
45	4957	Sub-Treasury Chelakkara	10

Sl. No.	IR No	Name of Treasury	No. of cases
46	4958	Sub-Treasury Kunnankulam	10
47	4955	District Treasury Palakkad	10
48	4961	Sub-Treasury Chavakkad	10
49	4962	Sub-Treasury Thalappilly	10
50	4966	Sub-Treasury Medical College Thrissur	10
51	4835	PP Sub-Treasury Thiruvananthapuram	20
52	4849	Rural District Treasury Kattakada	08
53	4857	Sub-Treasury Vithura	05
54	4858	Sub-Treasury Chathanoor	05
55	4859	Sub-Treasury Karunagappally	06
56	4866	Sub-Treasury Chavara	05
57	4865	Sub-Treasury Kundara	06
58	4867	Sub-Treasury Paravur	05
59	4871	Sub-Treasury Kadakkal	06
60	4872	Sub-Treasury Pooyappally	09
61	4870	Sub-Treasury Sasthamkotta	09
62	4877	Sub-Treasury Edathua	11
63	4875	Sub-Treasury Chadayamangalam	02
64	4880	Sub-Treasury Haripad	17
65	4881	Sub-Treasury Mannar	09
66	4884	Sub-Treasury Noornad	19
67	4886	Sub-Treasury Erumely	12
68	4889	Sub-Treasury Peerumade	30
69	4890	Sub-Treasury Murickassery	05



Sl. No.	IR No	Name of Treasury	No. of cases
70	4891	Sub-Treasury Rajakumari	07
71	4906	Sub-Treasury Kazhakuttom	20
72	4888	Sub-Treasury Painavu	09
73	4892	Prl Sub-Treasury Thiruvananthapuram	06
74	4901	District Treasury Thiruvananthapuram	20
75	4913	Legislative Complex Thiruvananthapuram	14
76	4914	Sub-Treasury Malayinkil	12
77	4915	Pension Payment Sub-Treasury Neyyattinkara	30
78	4916	Sub-Treasury Vellanad	07
79	4920	Sub Treasury Kilimanoor	30
80	4925	Pension Payment Sub-Treasury Kollam	30
81	4926	District Treasury Kottarakkara	19
82	4927	Sub-Treasury Anchal	05
83	4928	Sub-Treasury Pathanapuram	01
84	4929	Sub-Treasury Punalur	02
85	4933	Sub-Treasury Kottarakara	02
86	4940	Sub-Treasury Pandalam	20
87	4946	District Treasury Chengannur	03
88	4948	Sub-Treasury Kayamkulam	03
89	4959	District Treasury Kottayam	05
90	4953	Sub-Treasury Muthukulam	03
		TOTAL	1083

**ANNEXURE IX**

**Periodical non mustering of Pensioners/Family Pensioners  
(Rule-280(a) of KTC Vol.I and GO(MS) No.26/89/Findated26-08-89)  
(Referred to in Para 3.4 of Part III)**

Sl.No.	IRNo	Name of Treasury	No.of cases
1	4953	Sub-Treasury Muthukulam	03
2	4959	District Treasury Kottayam	01
3	4960	Sub-Treasury Ettumanoor	01

**ANNEXURE X**

**Non-reconciliation of the outstanding balances  
(Suspense Head 8658-00-102-96-09)  
(Referred to in Para 3.5 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of Months
1	4839	District Treasury Thrissur	16
2	4848	District Treasury Cherpulassery	15
3	4882	District Treasury Wayanad	37
4	4909	District Treasury Kannur	25
5	4923	District Treasury Kozhikode	19
6	4955	District Treasury Palakkad	12

**ANNEXURE XI****Advances drawn by DDOs pending final settlement****(Art 99 of KFC Vol. I)*****(Referred to in Para3.6 of Part III)***

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of DDOs</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
<b>1</b>	4839	District Treasury Thrissur	6	6	<b>2699100</b>
<b>2</b>	4840	Sub-Treasury Manalur	2	2	<b>275100</b>
<b>3</b>	4844	Sub-Treasury Alathur	3	3	<b>3470000</b>
<b>4</b>	4850	Sub-Treasury Areacode	3	3	<b>562900</b>
<b>5</b>	4853	Sub-Treasury Shornur	1	1	<b>780000</b>
<b>6</b>	4852	Sub-Treasury Kondotty	4	5	<b>2030000</b>
<b>7</b>	4848	District Treasury Cherpulassery	3	6	<b>1924000</b>
<b>8</b>	4863	Additional Sub-Treasury Kozhikode	6	10	<b>5242100</b>
<b>9</b>	4864	Sub-Treasury Puthiyara	8	12	<b>6558300</b>
<b>10</b>	4868	Sub-Treasury Koorachundu	5	5	<b>1761300</b>
<b>11</b>	4869	Sub-Treasury Balussery	3	7	<b>350000</b>
<b>12</b>	4873	Sub-Treasury Koduvally	3	4	<b>3176800</b>
<b>13</b>	4878	Sub-Treasury Mukkom	3	3	<b>2143590</b>
<b>14</b>	4879	Sub-Treasury Thiruvambady	4	4	<b>129800</b>
<b>15</b>	4882	District Treasury Wayanad	10	17	<b>8899680</b>
<b>16</b>	4883	Sub-Treasury Naduvayal	4	7	<b>5266000</b>
<b>17</b>	4885	Sub-Treasury Vythiri	5	16	<b>5906000</b>
<b>18</b>	4887	Sub-Treasury Pulpally	4	8	<b>13246250</b>
<b>19</b>	4893	Sub-Treasury Dwaraka	4	5	<b>1855240</b>
<b>20</b>	4894	Sub-Treasury Mananthavady	6	9	<b>1277800</b>

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Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
21	4896	Sub-Treasury Peravoor	1	1	50000
22	4898	Sub-Treasury Iritty	4	4	2155000
23	4899	Sub-Treasury Sreekandapuram	1	1	200000
24	4900	Sub-Treasury Al;akkode	7	7	338700
25	4902	Sub-Treasury Kuthuparamba	5	5	852500
26	4903	Sub-Treasury Thalassery	8	8	9032000
27	4904	Sub-Treasury Panoor	6	7	5710300
28	4909	District Treasury Kannur	12	18	77254700
29	4911	Sub-Treasury Nileshwar	5	15	7926000
30	4912	Sub-Treasury Vellarikundu	2	2	537600
31	4917	Sub-Treasury Chattanchal	2	1	48000
32	4918	Sub-Treasury Manjeshwar	7	10	2296000
33	4919	Sub-Treasury Malakkallu	6	10	9758151
34	4923	District Treasury Kozhikode	8	12	7013112
35	4930	District Treasury Thamarassery	2	2	423400
36	4931	Sub-Treasury Karuvarachundu	4	7	4214348
37	4934	Sub-Treasury Makkaraparambu	2	3	9702000
38	4932	Sub-Treasury Wandoor	5	6	614828
39	4938	Sub-Treasury Kottakkal	4	4	2240842
40	4945	District Treasury Malappuram	6	15	3696462
41	4944	Sub-Treasury Pattambi	7	7	7482992
42	4943	Sub-Treasury Mannarkad	4	5	660430
43	4950	Sub-Treasury Ottappalam	4	7	11059683
44	4951	Sub-Treasury Sreekrishnapuram	1	1	22850000
45	4952	Sub-Treasury Koottanad	4	5	230450

Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
46	4956	Sub-Treasury Agali	3	13	4755855
47	4957	Sub-Treasury Chelakkara	5	11	4289620
48	4958	Sub-Treasury Kunnankulam	5	12	40301291
49	4955	District Treasury Palakkad	9	17	35388800
50	4961	Sub-Treasury Chavakkad	11	16	8137105
51	4962	Sub-Treasury Thalappilly	5	5	546500
52	4966	Sub-Treasury Medical College Thrissur	5	8	4937050
53	4836	Sub-Treasury Vellayambalam	4	4	16365940
54	4837	Sub-Treasury Kudappanakkunnu	1	1	150000
55	4843	Sub-Treasury Varkala	2	2	287260
56	4842	Sub-Treasury Attingal	2	2	2310200
57	4846	Sub-Treasury Secretariat	3	3	617195
58	4849	Rural District Treasury Kattakada	3	3	103981
59	4854	Sub-Treasury Nedumangad	5	5	4473900
60	4855	Sub-Treasury Neyyattinkara	5	5	4473900
61	4856	Sub-Treasury Parassala	5	5	4650764
62	4851	Sub-Treasury Vithura	5	5	1402320
63	4858	Sub-Treasury Chathanoor	5	5	2912552
64	4859	Sub-Treasury Karunagappally	5	5	4622623
65	4862	Sub-Treasury Kollam	3	3	328000
66	4866	Sub-Treasury Chavara	4	4	1725000
67	4865	Sub-Treasury Kundara	4	4	241500
68	4867	Sub-Treasury Paravur	7	7	308900
69	4871	Sub-Treasury Kadakkal	6	6	2147390

Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
70	4872	Sub-Treasury Pooyappally	9	9	724513
71	4870	Sub-Treasury Sasthamkotta	5	5	1537617
72	4877	Sub-Treasury Edathua	8	8	228950
73	4876	Sub-Treasury Chadayamangalam	8	8	358750
74	4880	Sub-Treasury Haripad	28	28	4821887
75	4881	Sub-Treasury Mannar	18	18	3464536
76	4886	Sub-Treasury Erumely	9	9	4721908
77	4889	Sub-Treasury Peermade	9	9	3816600
78	4890	Sub-Treasury Murickassery	19	19	1004597
79	4891	Sub-Treasury Rajakumari	14	14	1986096
80	4906	Sub-Treasury Kazhakkuttam	10	10	3295619
81	4907	Additional Sub-Treasury Thiruvananthapuram	16	16	1859125
92	4892	Prl. Sub-Treasury Thiruvananthapuram	21	21	777725060
93	4901	District Treasury Thiruvananthapuram	6	6	17858638
94	4908	Sub-Treasury Vikasbhavan	5	5	7302378
95	4913	Sub-Treasury Legislative Complex	3	3	5157535
96	4914	Sub-Treasury Malayinkil	10	10	5712751
97	4916	Sub-Treasury Vellanad	19	19	6707012
98	4920	Sub-Treasury Kilimanoor	15	15	7663956
99	4926	District Treasury Kottarakkara	13	13	3493205
100	4927	Sub-Treasury Anchal	17	17	1711676
101	4928	Sub-Treasury Pathanapuram	17	17	3465282
102	4929	Sub-Treasury Punalur	17	17	5428637
103	4933	Sub-Treasury Kottarakkara	32	32	5901812

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Sl. No.	IR No	Name of Treasury	No. of DDOs	No. of cases	Amount in Rs.
104	4935	District Treasury Pathanamthitta	8	8	3286713
105	4939	Sub-Treasury Malappilly	15	15	770696
106	4940	Sub-Treasury Pandalam	18	18	1414312
107	4941	District Treasury Alappuzha	8	8	22158468
108	4948	Sub-Treasury Kayamkulam	15	15	6326087
109	4959	District Treasury Kottayam	5	5	504849
110	4953	Sub-Treasury Muthukulam	10	10	3323225
111	4949	Sub-Treasury Mavelikkara	22	22	3213733
112	4947	Sub-Treasury Chengannur	15	15	9571572
113	4960	Sub-Treasury Ettumanoor	18	18	7096330
114	4963	Sub-Treasury Karukachal	19	19	1020486
115	4964	Sub-Treasury Kottayam	9	9	1589143
		<b>TOTAL</b>	<b>806</b>	<b>937</b>	<b>133,56,02,858</b>

**ANNEXURE XII**  
**Unoperated SB Accounts**  
**(Rule 28 and 40 of TSB Rules)**  
*(Referred to in Para 3.7 of Part III)*

Sl.No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
1	4838	Sub-Treasury Kalloorkad	29	316082
2	4839	District Thrissur	9	809593
3	4840	Sub-Treasury Manalur	20	123360
4	4844	Sub-Treasury Alathur	3	4648
5	4847	Sub-Treasury Kollengode	19	186574
6	4853	Sub-Treasury Shornur	1	100
7	4850	Sub-Treasury Areacode	32	497602
8	4851	Sub-Treasury Changaramkulam	17	432652
9	4860	Sub-Treasury Edakkaara	11	106396
10	4863	Additional Sub-Treasury Kozhikode	36	384001
11	4868	Sub-Treasury Koorachund	3	3352
12	4869	Sub-Treasury Balussery	18	148295
13	4874	Sub-Treasury Koduvally	14	125999
14	4878	Sub-Treasury Mukkom	25	102218
15	4882	District Treasury Wayanad	43	381170
16	4883	Sub-Treasury Nadavayal	1	1271



Sl.No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
17	4885	Sub-Treasury Vythiri	7	9854
18	4887	Sub-Treasury Pulpally	5	9102
19	4894	Sub-Treasury Mananthavady	1	213609
20	4898	Sub-Treasury Iritty	21	26710
21	4899	Sub-Treasury Sreekandapuram	23	119408
22	4900	Sub-Treasury Alakkode	16	48205
23	4902	Sub-Treasury Kuthuparamba	28	125206
24	4903	Sub-Treasury Thalassery	2	3188
25	4909	District Treasury Kannur	61	856826
26	4911	Sub-Treasury Nileshtar	28	114992
27	4912	Sub-Treasury Vellarikundu	10	1415
28	4923	District Treasury Kozhikode	5	33327
29	4930	District Treasury Thamarassery	7	83267
30	4938	Sub-Treasury Kottakal	14	60180
31	4937	Sub-Treasury Pulamantole	1	1155
32	4944	Sub-Treasury Pattambi	14	85833
33	4950	Sub-Treasury Ottapalam	36	691249
34	4956	Sub-Treasury Agali	11	54312
35	4958	Sub-Treasury Kunnankulam	2	1269
36	4961	Sub-Treasury Chavakkad	38	211828
37	4835	PP Sub-Treasury Thiruvananthapuram	22	2155203
38	4837	Sub-Treasury Kudappanakkunnu	1	33506
39	4841	Sub-Treasury Medical college Thiruvananthapuram	37	495509

Sl.No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
40	4843	Sub-Treasury Varkala	6	52555
41	4842	Sub-Treasury Attingal	10	272926
42	4846	Sub-Treasury Secretariat	4	2844566
43	4854	Sub-Treasury Nedumangad	6	310512
44	4858	Sub-Treasury Chathanoor	10	125342
45	4859	Sub-Treasury Karunagappally	8	496053
46	4866	Sub-Treasury Chavara	5	57455
47	4865	Sub-Treasury Kundara	4	61852
48	4877	Sub-Treasury Edathua	2	3811
49	4876	Sub-Treasury Moncompu	8	55127
50	4875	Sub-Treasury Chadayamangalam	2	18502
51	4880	Sub-Treasury Haripad	5	348476
52	4884	Sub-Treasury Nooranad	18	55403
53	4889	Sub-Treasury Peermede	43	243328
54	4890	Sub-Treasury Murickassery	8	30893
55	4891	Sub-Treasury Rajakumari	15	70916
56	4906	Sub-Treasury Kazhakkuttom	30	137627
57	4888	Sub-Treasury Painavu	9	27301
58	4907	Additional Sub-Treasury Thiruvananthapuram	14	689181
59	4901	District Treasury Thiruvananthapuram	1	718464
60	4913	Sub-Treasury Legislative Complex TVPM	19	276832
61	4914	Sub-Treasury Malayinkil	7	16241
62	4933	Sub-Treasury Kottarakkara	29	353566
63	4935	District Treasury Pathanamthitta	2	78581

Sl.No.	IR No	Name of Treasury	No. of Cases	Amount in Rs.
64	4939	Sub-Treasury Mallappilly	4	143370
65	4940	Sub-Treasury Pandalam	1	8167
66	4941	District Treasury Alappuzha	11	120367
67	4948	Sub-Treasury Kayamkulam	6	254235
68	4959	District Treasury Kottayam	6	1990172
69	4953	Sub-Treasury Muthukulam	1	5684
70	4948	Sub-Treasury Mavelikkara	14	359056
71	4947	Sub-Treasury Chengannur	1	2118
72	4960	Sub-Treasury Ettumanoor	5	124694
73	4964	Sub-Treasury Kottayam	5	109274
		<b>TOTAL</b>	<b>990</b>	<b>19521113</b>

**ANNEXURE XIII (A)****Non deduction of Income Tax from SB/TSB/PTSB A/c****(Section 194A of IT Act 1961)****(Referred to in Para 3.8 of Part III)**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>1</b>	4838	Sub-Treasury Kalluorkad	<b>50</b>
<b>2</b>	4839	District Treasury Thrissur	<b>50</b>
<b>3</b>	4840	Sub-Treasury Manalur	<b>30</b>
<b>4</b>	4845	Sub-Treasury Vadakkancherry	<b>50</b>
<b>5</b>	4847	Sub-Treasury Kollengode	<b>50</b>
<b>6</b>	4853	Sub-Treasury Shornur	<b>50</b>
<b>7</b>	4850	Sub-Treasury Alathur	<b>50</b>
<b>8</b>	4851	Sub-Treasury Changaramkulam	<b>50</b>
<b>9</b>	4860	Sub-Treasury Edakkara	<b>50</b>
<b>10</b>	4863	Additional. Sub-Treasury Kozhikode	<b>17</b>
<b>11</b>	4869	Sub-Treasury Balussery	<b>50</b>
<b>12</b>	4874	Sub-Treasury Koduvally	<b>06</b>
<b>13</b>	4878	Sub-Treasury Mukkom	<b>50</b>
<b>14</b>	4882	District Treasury Wayanad	<b>50</b>
<b>15</b>	4883	Sub-Treasury Nadavayal	<b>44</b>
<b>16</b>	4885	Sub-Treasury Vythiri	<b>05</b>
<b>17</b>	4887	Sub-Treasury Pulpally	<b>50</b>
<b>18</b>	4894	Sub-Treasury Mananthavady	<b>50</b>
<b>19</b>	4903	Sub-Treasury Thalassery	<b>50</b>
<b>20</b>	4904	Sub-Treasury Panoor	<b>50</b>

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<b>21</b>	4911	Sub-Treasury Nileswar	<b>50</b>
<b>22</b>	4912	Sub-Treasury Vellarikkundu	<b>42</b>
<b>23</b>	4919	Sub-Treasury Malakkallu	<b>41</b>
<b>24</b>	4932	Sub-Treasury Wandoor	<b>37</b>
<b>25</b>	4956	Sub-Treasury Agali	<b>23</b>
<b>26</b>	4958	Sub-Treasury Kunnamkulam	<b>05</b>
<b>27</b>	4836	Sub-Treasury Vellayambalam	<b>05</b>
<b>28</b>	4837	Sub-Treasury Kudappanakunnu	<b>10</b>
<b>29</b>	4841	Sub-Treasury Medical College, Thiruvananthapuram	<b>10</b>
<b>30</b>	4843	Sub-Treasury Varkala	<b>21</b>
<b>31</b>	4842	Sub-Treasury Attingal	<b>06</b>
<b>32</b>	4846	Sub-Treasury Secretariat	<b>10</b>
<b>33</b>	4849	Rural District Treasury Kattakada	<b>10</b>
<b>34</b>	4854	Sub-Treasury Nedumangad	<b>10</b>
<b>35</b>	4855	Sub-Treasury Neyyattinkara	<b>05</b>
<b>36</b>	4856	Sub-Treasury Parassala	<b>10</b>
<b>37</b>	4857	Sub-Treasury Vithura	<b>10</b>
<b>38</b>	4859	Sub-Treasury Karunagappally	<b>10</b>
<b>39</b>	4865	Sub-Treasury Kundara	<b>10</b>
<b>40</b>	4871	Sub-Treasury Kadakkal	<b>10</b>
<b>41</b>	4870	Sub-Treasury Sasthamkotta	<b>08</b>
<b>42</b>	4880	Sub-Treasury Haripad	<b>05</b>
<b>43</b>	4889	Sub-Treasury Peermade	<b>102</b>
<b>44</b>	4906	Sub-Treasury Kazhakkuttom	<b>06</b>
<b>45</b>	4901	District Treasury TVPM	<b>20</b>
<b>46</b>	4915	Pension Payment Sub-Treasury Neyyattinkara	<b>20</b>

47	4920	Sub-Treasury Kilimanoor	10
48	4927	Sub-Treasury Anchal	10
		<b>TOTAL</b>	<b>1368</b>

### ANNEXURE XIII (B)

**Non deduction of IT from interest earned on Fixed Deposits  
(Section 194A of IT Act 1961)  
(Referred to in Para 3.8 of Part III)**

Sl. No.	IR No	Name of Treasury	No. of cases
1	4838	Sub-Treasury Kalloorkad	12
2	4839	District Treasury Thrissur	6
3	4844	Sub-Treasury Alathur	3
4	4845	Sub-Treasury Vadakkancherry	5
5	4847	Sub-Treasury Kollengode	6
6	4853	Sub-Treasury Shornur	5
7	4851	Sub-Treasury Changarankulam	3
8	4848	District Treasury Cherpulassery	3
9	4860	Sub-Treasury Edakkara	3
10	4863	Additional Sub-Treasury Kozhikode	7
11	4864	Sub-Treasury Puthiyara	2
12	4868	Sub-Treasury Koorachund	7
13	4869	Sub-Treasury Balussery	10
14	4873	Sub-Treasury Kallachi	3

Sl. No.	IR No	Name of Treasury	No. of cases
15	4874	Sub-Treasury Koduvally	8
16	4878	Sub-Treasury Mukkam	2
17	4882	District Treasury Wayanad	2
18	4883	Sub-Treasury Nadavayal	3
19	4893	Sub-Treasury Dwaraka	3
20	4895	Sub-Treasury Peravoor	9
21	4898	Sub-Treasury Iritty	4
22	4899	Sub-Treasury Sreekandapuram	5
23	4902	Sub-Treasury Kuthuparamba	5
24	4903	Sub-Treasury Thalassery	5
25	4904	Sub-Treasury Panoor	9
26	4909	District Treasury Kannur	6
27	4917	Sub-Treasury Challanchal	4
28	4918	Sub-Treasury Manjeshwar	4
29	4919	Sub-Treasury Malakkallu	8
30	4923	District Treasury Kozhikode	3
31	4931	Sub-Treasury Karuvarakundu	2
32	4934	Sub-Treasury Makkaraparambu	2
33	4932	Sub-Treasury Wandoor	2
34	4937	Sub-Treasury Pulamanthole	1
35	4945	District Treasury Malappuram	2
36	4944	Sub-Treasury Patambi	7
37	4943	Sub-Treasury Mannarkad	5
38	4950	Sub-Treasury Ottappalam	5

Sl. No.	IR No	Name of Treasury	No. of cases
39	4951	Sub-Treasury Sreekrishnapuram	8
40	4952	Sub-Treasury Koottanad	12
41	4956	Sub-Treasury Agali	5
42	4957	Sub-Treasury Chelakkara	8
43	4958	Sub-Treasury Kunnankulam	10
44	4955	District Treasury Palakkad	5
45	4961	Sub-Treasury Chavakkad	16
46	4962	Sub-Treasury Thalappilly	12
47	4966	Sub-Treasury Medical College Thrissur	8
48	4835	PP Sub-Treasury TVPM	4
49	4836	Sub-Treasury Vellayambalam	3
50	4837	Sub-Treasury Kudappanakkunnu	2
51	4841	Sub-Treasury Medical College Thiruvananthapuram	3
52	4843	Sub-Treasury Varkala	1
53	4846	Sub-Treasury Secretariat	3
54	4849	Rural District Treasury Kattakada	1
55	4854	Sub-Treasury Nedumangad	4
56	4855	Sub-Treasury Neyyattinkara	5
57	4856	Sub-Treasury Parassala	5
58	4857	Sub-Treasury Vithura	5
59	4858	Sub-Treasury Chathanoor	4
60	4859	Sub-Treasury Karunagappally	4
61	4862	Sub-Treasury Kollam	2
62	4866	Sub-Treasury Chavara	4



Sl. No.	IR No	Name of Treasury	No. of cases
63	4865	Sub-Treasury Kundara	4
64	4867	Sub-Treasury Paravur	3
65	4871	Sub-Treasury Kadakkal	4
66	4870	Sub-Treasury Sasthamkotta	4
67	4877	Sub-Treasury Edathua	5
68	4876	Sub-Treasury Moncompu	4
69	4880	Sub-Treasury Harippad	3
70	4886	Sub-Treasury Erumely	3
71	4889	Sub-Treasury Peerumade	1
72	4888	Sub-Treasury Painavu	2
73	4907	Additional Sub-Treasury Thiruvananthapuram	3
74	4901	District Treasury Thiruvananthapuram	4
75	4908	Sub-Treasury Vikasbhavan	3
76	4913	Sub-Treasury Legislative complex	7
77	4914	Sub-Treasury Malayinkil	3
78	4915	Sub-Treasury Vellanadu	4
79	4920	Sub-Treasury Kilimanoor	4
80	4925	Pension Payment Sub-Treasury Kollam	4
81	4926	District Treasury Kottarakkara	4
82	4927	Sub-Treasury Anchal	3
83	4928	Sub-Treasury Pathanapuram	4
84	4929	Sub-Treasury Punalur	4
85	4923	Sub-Treasury Kottaarakkara	4
86	4935	District Treasury Pathanamthitta	4

Sl. No.	IR No	Name of Treasury	No. of cases
87	4939	Sub-Treasury Malappilly	4
88	4940	Sub-Treasury Pandalam	4
89	4941	District Treasury Alappuzha	4
90	4944	District Treasury Chengannur	4
91	4953	Sub-Treasury Muthukulam	3
92	4947	Sub-Treasury Chengannur	3
93	4960	Sub-Treasury Ettumanur	2
94	4963	Sub-Treasury Karukachal	3
95	4964	Sub-Treasury Kottayam	3
		<b>TOTAL</b>	<b>433</b>

**ANNEXURE XIV****Non deduction of Income Tax from Pension  
(Referred to in Para 3.9 of Part III)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>1</b>	4838	Sub-Treasury Kallorkad	<b>3</b>
<b>2</b>	4839	District treasury Thrissur	<b>12</b>
<b>3</b>	4844	Sub-Treasury Alathur	<b>9</b>
<b>4</b>	4845	Sub TreasuryVadakkancherry	<b>1</b>
<b>5</b>	4850	Sub-Treasury Areacode	<b>6</b>
<b>6</b>	4852	Sub-Treasury Kondotty	<b>9</b>
<b>7</b>	4848	Sub-Treasury Cherpulassery	<b>1</b>
<b>8</b>	4869	Sub-Treasury Balussery	<b>5</b>
<b>9</b>	4874	Sub-Treasury Koduvally	<b>2</b>
<b>10</b>	4878	Sub-Treasury Mukkom	<b>3</b>
<b>11</b>	4882	District Treasury Wayanad	<b>5</b>
<b>12</b>	4794	Sub-Treasury Mananthavady	<b>3</b>
<b>13</b>	4898	Sub-Treasury Iritty	<b>1</b>
<b>14</b>	4899	Sub-Treasury Sreekandapuram	<b>1</b>
<b>15</b>	4902	Sub-Treasury Kuthuparamba	<b>3</b>
<b>16</b>	4909	District Treasury Kannur	<b>3</b>

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
<b>17</b>	4911	Sub-Treasury Nileswar	<b>2</b>
<b>18</b>	4932	Sub-Treasury Wandoor	<b>2</b>
<b>19</b>	4937	Sub-Treasury Pulamanthole	<b>1</b>
<b>20</b>	4966	Sub-Treasury Medical College Thrissur	<b>4</b>
		<b>TOTAL</b>	<b>76</b>

**ANNEXURE XV**

**Defects noticed in Fixed Deposit Accounts/Non closing of FDA/cs even  
after maturity date  
(Referred to in Para 3.10 of Part III)**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No.of cases</b>
<b>1</b>	4850	Sub-Treasury Areacode	<b>7</b>
<b>2</b>	4861	Sub-Treasury Vengara	<b>10</b>
<b>3</b>	4864	Sub-Treasury Puthiyara	<b>10</b>
<b>4</b>	4868	Sub-Treasury Koorachundu	<b>16</b>
<b>5</b>	4923	District Treasury Kozhikode	<b>1</b>
<b>6</b>	4835	PPST Thiruvananthapuram	<b>5</b>
<b>7</b>	4836	Sub-Treasury Vellayambalam	<b>6</b>
<b>8</b>	4837	Sub-Treasury Kudappanakkunnu	<b>3</b>
<b>9</b>	4841	Sub-Treasury Medical College Thiruvananthapuram	<b>3</b>
<b>10</b>	4842	Sub-Treasury Attingal	<b>3</b>
<b>11</b>	4846	Sub-Treasury Secretariat	<b>5</b>
<b>12</b>	4849	Rural District Treasury Kattakada	<b>2</b>
<b>13</b>	4854	Sub-Treasury Nedumangad	<b>4</b>
<b>14</b>	4856	Sub-Treasury Paranala	<b>8</b>
<b>15</b>	4857	Sub-Treasury Vithura	<b>5</b>

<b>16</b>	4858	Sub-Treasury Chathannoor	<b>3</b>
<b>17</b>	4859	Sub-Treasury Karunagappally	<b>3</b>
<b>18</b>	4862	Sub-Treasury Kollam	<b>4</b>
<b>19</b>	4866	Sub-Treasury Chavara	<b>5</b>
<b>20</b>	4865	Sub-Treasury Kundara	<b>5</b>
<b>21</b>	4867	Sub-Treasury Paravur	<b>5</b>
<b>22</b>	4871	Sub-Treasury Kadakkal	<b>5</b>
<b>23</b>	4872	Sub-Treasury Pooyappally	<b>4</b>
<b>24</b>	4870	Sub-Treasury Sasthamkotta	<b>5</b>
<b>25</b>	4877	Sub-Treasury Edathua	<b>5</b>
<b>26</b>	4876	Sub-Treasury Moncompu	<b>5</b>
<b>27</b>	4875	Sub-Treasury Chadayamangalam	<b>5</b>
<b>28</b>	4880	Sub-Treasury Harippad	<b>3</b>
<b>29</b>	4881	Sub-Treasury Mannar	<b>5</b>
<b>30</b>	4884	Sub-Treasury Nooranad	<b>4</b>
<b>31</b>	4886	Sub-Treasury Erumely	<b>3</b>
<b>32</b>	4889	Sub-Treasury Peermade	<b>5</b>
<b>33</b>	4890	Sub-Treasury Murickassery	<b>2</b>
<b>34</b>	4891	Sub-Treasury Rajakumari	<b>5</b>
<b>35</b>	4905	Sub-Treasury Engg. College Thiruvananthapuram	<b>5</b>
<b>36</b>	4906	Sub-Treasury Kazhakuttam	<b>4</b>
<b>37</b>	4888	Sub-Treasury Painavu	<b>5</b>
<b>38</b>	4907	Additional . Sub-Treasury TVPM	<b>8</b>
<b>39</b>	4901	District Treasury Thiruvananthapuram	<b>6</b>
<b>40</b>	4908	Sub-Treasury Vikas Bhavan	<b>7</b>
<b>41</b>	4913	Sub-Treasury Legislative complex	<b>3</b>

<b>42</b>	4914	Sub-Treasury Malayinkil	<b>3</b>
<b>43</b>	4915	PP Sub-Treasury Neyyattinkara	<b>4</b>
<b>44</b>	4916	Sub-Treasury Vellanadu	<b>4</b>
<b>45</b>	4925	PP Sub-Treasury Kollam	<b>4</b>
<b>46</b>	4926	District Treasury Kottarakara	<b>3</b>
<b>47</b>	4927	Sub-Treasury Anchal	<b>3</b>
<b>48</b>	4928	Sub-Treasury Pathanapuram	<b>3</b>
<b>49</b>	4933	Sub-Treasury Pathanapuram	<b>3</b>
<b>50</b>	4935	District Treasury Pathanamthitta	<b>4</b>
<b>51</b>	4941	District Treasury Alappuzha	<b>6</b>
<b>52</b>	4948	Sub-Treasury Kayamkulam	<b>4</b>
<b>53</b>	4947	Sub-Treasury Chengannur	<b>5</b>
<b>54</b>	4948	Sub-Treasury Mavelikkara	<b>1</b>
<b>55</b>	4963	Sub-Treasury Karukachal	<b>4</b>
<b>56</b>	4964	Sub-Treasury Kottayam	<b>4</b>
		<b>TOTAL</b>	<b>262</b>

**ANNEXURE XVI****Difference in stock of stamps*****(Referred to in Para 3.12 of Part III)***

<i>Sl. No.</i>	<i>IR No.</i>	<i>Name of Treasury</i>	<i>No. of Type of Stamps</i>
<b>1</b>	4850	Sub-Treasury Areacode	<b>3</b>
<b>2</b>	4863	Additional Sub-Treasury Kozhikode	<b>6</b>
<b>3</b>	4869	Sub-Treasury Balussery	<b>4</b>
<b>4</b>	4873	Sub-Treasury Kallachi	<b>5</b>
<b>5</b>	4874	Sub-Treasury Koduvally	<b>1</b>
<b>6</b>	4879	Sub-Treasury Thiruvambady	<b>4</b>
<b>7</b>	4882	District Treasury Wayanad	<b>12</b>
<b>8</b>	4885	Sub-Treasury Vythiri	<b>8</b>
<b>9</b>	4893	Sub-Treasury Dwaraka	<b>1</b>
<b>10</b>	4895	District Stamp Depot Mananthavady	<b>6</b>
<b>11</b>	4898	Sub-Treasury Iritty	<b>4</b>
<b>12</b>	4899	Sub-Treasury Sreekrishnapuram	<b>4</b>
<b>13</b>	4900	Sub-Treasury Alakkode	<b>3</b>
<b>14</b>	4902	Sub-Treasury Kuthuparamba	<b>1</b>
<b>15</b>	4903	Sub-Treasury Thalassery	<b>8</b>
<b>16</b>	4904	Sub-Treasury Panoor	<b>1</b>
<b>17</b>	4910	District Stamp Depot Kannur	<b>6</b>
<b>18</b>	4911	Sub-Treasury Vellarikundu	<b>1</b>
<b>19</b>	4919	Sub-Treasury Malakkallu	<b>4</b>
<b>20</b>	4924	District Stamp Depot Kozhikode	<b>4</b>
<b>21</b>	4930	District Treasury Thamarassery	<b>1</b>
<b>22</b>	4934	Sub-Treasury Makkaraprambu	<b>1</b>
<b>23</b>	4931	Sub-Treasury Pulamanthole	<b>1</b>



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<b>24</b>	4845	District Treasury Malappuram	<b>5</b>
<b>25</b>	4851	Sub-Treasury Sreekrishnapuram	<b>4</b>
<b>26</b>	4858	Sub-Treasury Kunnankulam	<b>1</b>
<b>27</b>	4961	Sub-Treasury Chavakkad	<b>4</b>
<b>28</b>	4962	Sub-Treasury Thalappilly	<b>4</b>
<b>29</b>	4842	Sub-Treasury Attingal	<b>4</b>
<b>30</b>	4854	Sub-Treasury Nedumangad	<b>4</b>
<b>31</b>	4855	Sub-Treasury Neyyattinkara	<b>4</b>
<b>32</b>	4857	Sub-Treasury Vithura	<b>3</b>
<b>33</b>	4859	Sub-Treasury Karunagappally	<b>4</b>
<b>34</b>	4891	Sub-Treasury Rajakumari	<b>3</b>
<b>35</b>	4897	Directorate of Treasuries Thiruvananthapuram	<b>3</b>
<b>36</b>	4906	Sub-Treasury Kazhakuttom	<b>3</b>
<b>37</b>	4892	Sub-Treasury Principal Sub-Treasury Thiruvananthapuram	<b>4</b>
<b>38</b>	4914	Sub-Treasury Malayinkil	<b>3</b>
<b>39</b>	4916	Sub-Treasury Vellanad	<b>1</b>
<b>40</b>	4920	Sub-Treasury Kilimanoor	<b>7</b>
<b>41</b>	4927	Sub-Treasury Anchal	<b>6</b>
<b>42</b>	4927	Stamp Depot Pathanamthitta	<b>16</b>
<b>43</b>	4940	Sub-Treasury Pandalam	<b>12</b>
<b>44</b>	4946	District Treasury Chengannur	<b>41</b>
<b>45</b>	4948	Sub-Treasury Kayamkulam	<b>25</b>
<b>46</b>	4949	Sub-Treasury Mavelikkara	<b>18</b>
<b>47</b>	4960	Sub-Treasury Ettumanoor	<b>23</b>
<b>48</b>	4963	Sub-Treasury Karukachal	<b>9</b>

**LIST OF INSPECTION REPORTS ISSUED DURING 2022-23**

Sl. No.	IR No	Name of Treasury	No of Paras issued	
			Part II	Part III
1	4835	PPST Thiruvananthapuram	7	6
2	4836	Sub-Treasury Vellayambalam	8	6
3	4837	Sub-Treasury Kudappanakkunnu	7	5
4	4838	Sub-Treasury Kalloorkad	6	2
5	4839	District Treasury Thrissur	17	4
6	4840	Sub-Treasury Manalur	6	3
7	4841	Sub-Treasury Medical College Thiruvananthapuram	6	6
8	4842	Sub-Treasury Attingal	7	5
9	4843	Sub-Treasury Varkala	7	5
10	4844	Sub-Treasury Alathur	11	1
11	4845	Sub-Treasury Vadakkancherry	7	Nil
12	4846	Sub-Treasury Secretariat	7	7
13	4847	Sub-Treasury Kollengode	7	3
14	4848	District Treasury Cherpulassery	10	4
15	4849	Rural District Treasury Kattakada	6	7
16	4850	Sub-Treasury Areacode	9	3
17	4851	Sub-Treasury Changaramkulam	5	5
18	4852	Sub-Treasury Kondotty	7	4
19	4853	Sub-Treasury Shornur	6	2
20	4854	Sub-Treasury Nedumangadu	8	4
21	4855	Sub-Treasury Neyyattinkara	6	3
22	4856	Sub-Treasury Parassala	7	2
23	4857	Sub-Treasury Vithura	8	5
24	4858	Sub-Treasury Chathannoor	8	4

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<b>25</b>	4859	Sub-Treasury Karunagappally	<b>11</b>	<b>4</b>
<b>26</b>	4860	Sub-Treasury Edakkara	<b>4</b>	<b>4</b>
<b>27</b>	4861	Sub-Treasury Vengara	<b>3</b>	<b>1</b>
<b>28</b>	4862	Sub-Treasury Kollam	<b>5</b>	<b>7</b>
<b>29</b>	4863	AST Kozhikode	<b>8</b>	<b>3</b>
<b>30</b>	4864	Sub-Treasury Puthiyara	<b>6</b>	<b>1</b>
<b>31</b>	4865	Sub-Treasury Kundara	<b>12</b>	<b>4</b>
<b>32</b>	4866	Sub-Treasury Chavara	<b>8</b>	<b>6</b>
<b>33</b>	4867	Sub-Treasury Paravur	<b>7</b>	<b>5</b>
<b>34</b>	4868	Sub-Treasury Koorachundu	<b>5</b>	<b>1</b>
<b>35</b>	4869	Sub-Treasury Balussery	<b>9</b>	<b>2</b>
<b>36</b>	4870	Sub-Treasury Sasthamkotta	<b>9</b>	<b>5</b>
<b>37</b>	4871	Sub-Treasury Kadakkal	<b>7</b>	<b>7</b>
<b>38</b>	4872	Sub-Treasury Pooyappally	<b>5</b>	<b>7</b>
<b>39</b>	4873	Sub-Treasury Kallachi	<b>5</b>	<b>4</b>
<b>40</b>	4874	Sub-Treasury Koduvally	<b>8</b>	<b>4</b>
<b>41</b>	4875	Sub-Treasury Chadayamangalam	<b>6</b>	<b>6</b>
<b>42</b>	4876	Sub-Treasury Mancompu	<b>11</b>	<b>6</b>
<b>43</b>	4877	Sub-Treasury Edathua	<b>7</b>	<b>4</b>
<b>44</b>	4878	Sub-Treasury Mukkom	<b>8</b>	<b>2</b>
<b>45</b>	4879	Sub-Treasury Thiruvambady	<b>4</b>	<b>2</b>
<b>46</b>	4880	Sub-Treasury Haripad	<b>10</b>	<b>4</b>
<b>47</b>	4881	Sub-Treasury Mannar	<b>7</b>	<b>4</b>
<b>48</b>	4882	District Treasury Wayanad	<b>15</b>	<b>3</b>
<b>49</b>	4883	Sub-Treasury Nadavayal	<b>5</b>	<b>2</b>
<b>50</b>	4884	Sub-Treasury Nooranad	<b>8</b>	<b>3</b>
<b>51</b>	4885	Sub-Treasury Vythiri	<b>6</b>	<b>2</b>
<b>52</b>	4886	Sub-Treasury Erumeli	<b>7</b>	<b>4</b>
<b>53</b>	4887	Sub-Treasury Pulpally	<b>6</b>	<b>2</b>
<b>54</b>	4888	Sub-Treasury Painavu	<b>9</b>	<b>3</b>
<b>55</b>	4889	Sub-Treasury Peermade	<b>9</b>	<b>5</b>
<b>56</b>	4890	Sub-Treasury Murickanchery	<b>5</b>	<b>5</b>

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57	4891	Sub-Treasury Rajakumari	7	5
58	4892	PrI. Sub-Treasury TVPM	6	7
59	4893	Sub-Treasury Dwaraka	4	3
60	4894	Sub-Treasury Mananthavady	7	3
61	4895	DSD Mananthavady	6	1
62	4896	Sub-Treasury Peravoor	4	3
63	4897	Directorate of Treasuries TVPM	2	2
64	4898	Sub-Treasury Iritty	7	3
65	4899	Sub-Treasury Sreekrishnapuram	7	3
66	4900	Sub-Treasury Alakkode	4	2
67	4901	District Treasury Thiruvananthapuram	10	8
68	4902	Sub-Treasury Kuthuparamba	8	2
69	4903	Sub-Treasury Thalassery	7	2
70	4904	Sub-Treasury Panoor	8	3
71	4905	Sub-Treasury Engg College TVPM	3	4
72	4906	Sub-Treasury Kazhakkuttom	10	5
73	4907	Additional .Sub-Treasury Thiruvananthapuram	8	6
74	4908	Sub-Treasury Vikas Bhavan	4	3
75	4909	District Treasury Kannur	14	3
76	4910	DSD Kannur	3	0
77	4911	Sub-Treasury Nileswar	7	3
78	4912	Sub-Treasury Vellarikundu	6	3
79	4913	Sub-Treasury Legislative complex TVPM	8	4
80	4914	Sub-Treasury Malayinkil	9	5
81	4915	PPST Neyyattinkara	6	5
82	4916	Sub-Treasury Vellanad	7	5
83	4917	Sub-Treasury Chattanchal	4	3
84	4918	Sub-Treasury Manjeswar	3	3

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<b>85</b>	4919	Sub-Treasury Malakkallu	<b>6</b>	<b>2</b>
<b>86</b>	4920	Sub-Treasury Kilimanoor	<b>6</b>	<b>6</b>
<b>87</b>	4921	Stamp Depot Kollam	<b>1</b>	<b>0</b>
<b>88</b>	4922	District Treasury Kollam	<b>8</b>	<b>5</b>
<b>89</b>	4923	District Treasury Kozhikode	<b>13</b>	<b>2</b>
<b>90</b>	4924	DSD Kozhikode	<b>3</b>	<b>0</b>
<b>91</b>	4925	PPST Kollam	<b>5</b>	<b>4</b>
<b>92</b>	4926	District Treasury Kottarakkara	<b>8</b>	<b>6</b>
<b>93</b>	4927	Sub-Treasury Anchal	<b>8</b>	<b>5</b>
<b>94</b>	4928	Sub-Treasury Pathanapuram	<b>5</b>	<b>7</b>
<b>95</b>	4929	Sub-Treasury Punalur	<b>5</b>	<b>8</b>
<b>96</b>	4930	District Treasury Thamarassery	<b>6</b>	<b>3</b>
<b>97</b>	4931	Sub-Treasury Karuvarakundu	<b>3</b>	<b>1</b>
<b>98</b>	4932	Sub-Treasury Wandoor	<b>5</b>	<b>3</b>
<b>99</b>	4933	Sub-Treasury Kottarakkara	<b>6</b>	<b>7</b>
<b>100</b>	4934	Sub-Treasury Makkarapparamba	<b>5</b>	<b>3</b>
<b>101</b>	4935	District Treasury Pathanamthitta	<b>7</b>	<b>10</b>
<b>102</b>	4936	Stamp Depot Pathanamthitta	<b>2</b>	<b>0</b>
<b>103</b>	4937	Sub-Treasury Pulamonhole	<b>6</b>	<b>4</b>
<b>104</b>	4938	Sub-Treasury Kottakkal	<b>4</b>	<b>2</b>
<b>105</b>	4939	Sub-Treasury Mallappally	<b>7</b>	<b>5</b>
<b>106</b>	4940	Sub-Treasury Pandalam	<b>6</b>	<b>9</b>
<b>107</b>	4941	District Treasury Alappuzha	<b>6</b>	<b>7</b>
<b>108</b>	4842	Stamp Depot Alappuzha	<b>3</b>	<b>0</b>
<b>109</b>	4943	Sub-Treasury Mannarkad	<b>4</b>	<b>3</b>
<b>110</b>	4944	Sub-Treasury Pattambi	<b>5</b>	<b>3</b>
<b>111</b>	4945	District Treasury Malappuram	<b>7</b>	<b>3</b>
<b>112</b>	4946	District Treasury Chengannur	<b>5</b>	<b>11</b>
<b>113</b>	4947	Sub-Treasury Chengannur	<b>5</b>	<b>5</b>

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<b>114</b>	4948	Sub-Treasury Kayamkulam	<b>5</b>	<b>10</b>
<b>115</b>	4949	Sub-Treasury Mavelikara	<b>6</b>	<b>6</b>
<b>116</b>	4950	Sub-Treasury Ottappalam	<b>5</b>	<b>3</b>
<b>117</b>	4951	Sub-Treasury Sreekrishnapuram	<b>6</b>	<b>3</b>
<b>118</b>	4952	Sub-Treasury Koottanad	<b>5</b>	<b>2</b>
<b>119</b>	4953	Sub-Treasury Muthukulam	<b>5</b>	<b>7</b>
<b>120</b>	4954	Regional Director (SR) Kottayam	<b>1</b>	<b>1</b>
<b>121</b>	4955	District Treasury Palakkad	<b>5</b>	<b>2</b>
<b>122</b>	4956	Sub-Treasury Agali	<b>7</b>	<b>2</b>
<b>123</b>	4957	Sub-Treasury Chelakkara	<b>4</b>	<b>2</b>
<b>124</b>	4958	Sub-Treasury Kunnamkulam	<b>7</b>	<b>5</b>
<b>125</b>	4959	District Treasury Kottayam	<b>5</b>	<b>6</b>
<b>126</b>	4960	Sub-Treasury Ettumanoor	<b>7</b>	<b>6</b>
<b>127</b>	4961	Sub-Treasury Chavakkad	<b>6</b>	<b>3</b>
<b>128</b>	4962	Sub-Treasury Thalappilly	<b>5</b>	<b>3</b>
<b>129</b>	4963	Sub-Treasury Karukachal	<b>6</b>	<b>8</b>
<b>130</b>	4964	Sub-Treasury Kottayam	<b>5</b>	<b>6</b>
<b>131</b>	4965	Sub-Treasury Pallickathodu	<b>5</b>	<b>7</b>
<b>132</b>	4966	Sub-Treasury Medical College Thrissur	<b>4</b>	<b>2</b>



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