



सत्यमेव जयते

# REPORT ON THE ANNUAL REVIEW OF WORKING OF TREASURIES IN KERALA 2020-2021



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**GOVERNMENT OF KERALA**

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**OFFICE OF THE PRINCIPAL 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 Integrated Financial Management System (IFMS) has been implemented in the State and resultantly, almost all of the activities of the Treasury Business are carried out through various modules developed as part of the IFMS. The process of amendment of various Codes as necessitated by the switchover to IFMS platform is going on. Periodical Inspection of Treasuries by the Office of the Accountant General is to ensure that the prescribed procedures are duly followed without deviations and to see that the required internal controls are in place in the Department. Any lapse/failure in observance of the procedures will definitely have an adverse impact on the functioning of Treasuries which in turn will affect the finances of the State Government. In the year 2020-21 only 13 District Treasuries and 27 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, suggest corrective measures and thus assist in effective functioning of the Department.

The Report on the Annual Review of Working of Treasuries for the year 2020-21 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 1.4.2016 and compilation of Divisional Accounts by these Departments were 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  
20 - 12-2021





# HIGHLIGHTS

1. Huge amounts are outstanding under Suspense Head due to non-receipt of vouchers and schedules *(Para 2.2 of Part II)*
2. Non compliance of accounting procedure relating to Goods and Service Tax (GST) *(Para 2.10 of Part II)*
3. Violation of Rules and Regulations in payment of Pension, Family Pension, Medical Allowance and Festival Allowance, Commutation and Dearness Relief resulting in excess payment *(Para 3.3 of Part III)*
4. Retention of cash balance by Treasuries in excess of stipulation *(Para 3.5 of Part III)*



# ANNUAL REVIEW OF THE WORKING OF TREASURIES IN KERALA DURING THE YEAR 2020-2021

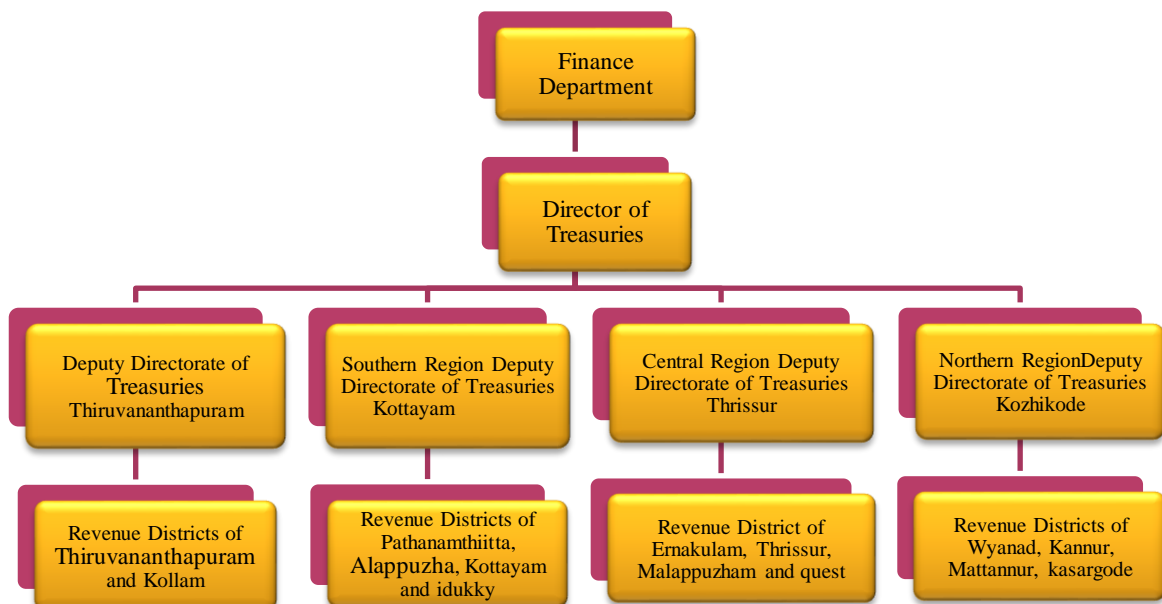
## PART I

### 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), in the Department of Finance of Government of Kerala.

### 1.2 Organisational Setup

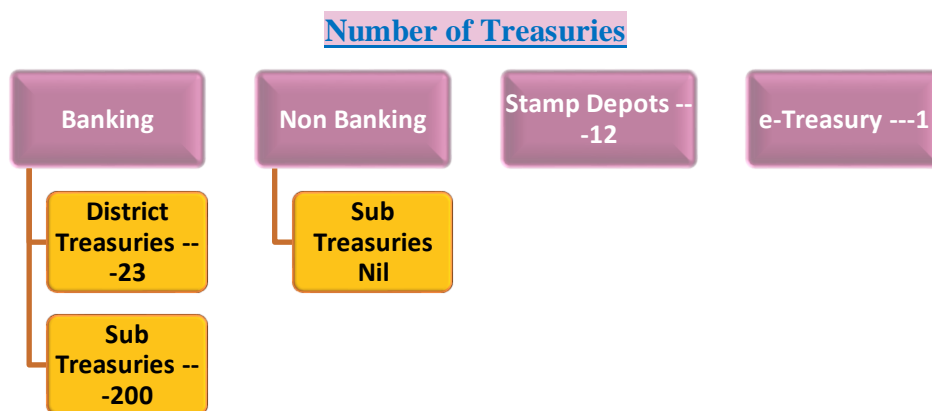


The functions of the Treasuries in Kerala are governed by Codes, Manuals and Procedures set forth by the Government of Kerala.

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 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 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 31-03-2021 are as furnished below:-



As on 31<sup>st</sup> March 2021, there were 23 District Treasuries, 200 Banking Sub Treasuries, 12 Stamp Depots and One e- Treasury in the State of Kerala. There are no Check post Treasuries functions in the State with effect from 8<sup>th</sup> February 2013.

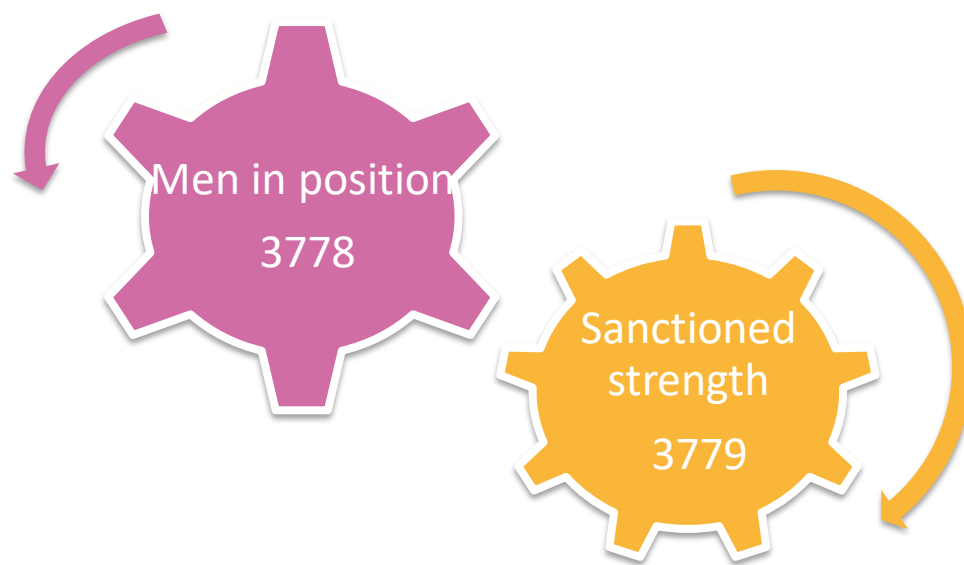
The List of Treasuries in Kerala as on 31-03-2021 is shown in **Annexure I**.

**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**. 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 2020-2021**

**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 **2020-2021** is given below:



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

**1.3.3.** Due to the non occupancy of vacant positions in the cadre of Junior Accountants and Senior Accountants, quantum of work in Sub Treasuries and District Treasuries has remarkably been increased. Prior to 01-04-2016, PWD and Forest Departments were carrying out their transactions through Treasury Cheque System. From 1<sup>st</sup> April 2016 onwards the mode of transactions of both the Departments were transitioned to Treasury Bill System resulting in increasing the volume of transactions in Treasuries. Distribution of Welfare Pensions through SB Accounts of Co-operative societies and opening of e-TSB MKPY incentive distribution also have incremented the quantum of work in treasuries.

## **1.4 Computerisation**

The Department of Treasuries, Government of Kerala is having **223** Treasuries, **three** Regional Offices and **12** Stamp Depots spread across the State with one Head Office (Directorate of Treasuries) located at Thiruvananthapuram.

### **Status of computerization before 2012**

All the Treasuries of the State were fully computerized at the branch level in standalone mode from 2004 onwards. Since then, the entire financial transactions and the preparation of Primary Accounts were carried out through the computer system. The Department of Treasuries used Treasury Information System (TIS) in Treasuries. This is an application for doing the transactions (Receipt and Payment) online in a Treasury and for the preparation of accounts. The different Rules and Procedures required for processing transactions as well as preparation of accounts are captured in the database. The application was extended to Agency Bank also.

### **Present Status of Modernisation of Treasuries**

The Government decided to modernize the functions of Treasury Department as per the requirement of the age. The changes in the technological knowhow and the changes in the mode of Service Delivery, paved way for the modernisation of Treasury as part of the National

e-Governance Programme. The Integrated Financial Management System (IFMS) implemented for the Financial transactions of the State in the Treasuries, as part of the National e-Governance Programme. aims to implement complete Automation of Treasury functions resulting in Paperless and Cashless Financial transactions. With a number of new IT initiatives, IFMS focuses on a better financial management and quality service delivery to the customers with the support of e-governance aiding better **G2C, G2G and G2E services**.

### **1. Installation of Central server**

In the initial stage, the major hurdle in the modernisation of treasury function was the decentralized architecture of computerization,, the non-availability of a central server and a stable network. This prevented timely reporting, planning, and financial management. Moreover quality and customer friendly service delivery was also badly affected.

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

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

### **Future activity**

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

### **2. Establishing of horizontal connectivity between Treasuries**

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

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

### Achievement

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

### Future activity

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

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

## **3. 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 a 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 echo friendly paperless office*. It also helps to give effective G2G, G2C and G2E services.



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

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 Treasury staff upto the level of Supervisory Officers 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 and Web based Architecture using the latest technology.

***In order to fulfill an eco friendly paperless system through the IFMS, paperless salary bill of all the Departments, has been implemented in consultation with the Accountant General's Office. Now, the process of making all other bills paperless is on the way which would be implemented shortly.***



- 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

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

### **1.4.1. Present Status of Implementation of each Module**

#### **Module 1. Revenue Management ( e-Treasury)**

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

#### **Status of implementation (Achievement)**

e-Treasury is in function from **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 be participated 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.

## **BAMS (Budget Allocation and Monitoring System)**

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

**Salient features of BAMS are:-**

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

## **Status of implementation**

BAMS is functional from **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. Now all the claims of Government Employees both Gazetted and Non Gazetted are submitted to Treasury through online.

#### **Status of implementation**

Completed.

### **Bill Information and Management System (BIMS)**

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

#### **Salient features of BIMS are:-**

- A web based application for the 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
- Ways & Means control can be implemented dynamically into the system.

### **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 DA 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**

Present Treasury Savings Bank system restricts the customers to transact only with the concerned Treasury which has their account.

#### **Core Banking Solution (CBS)**

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

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

# Net Banking

# ATM

# Facility for utility payment.

### **Status of implementation**

CBS is functional from **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.

### **e-Stamping**

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

#### **Status of implementation**

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

### **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.

### **Module9. Cash Management**

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

## **Future activities**

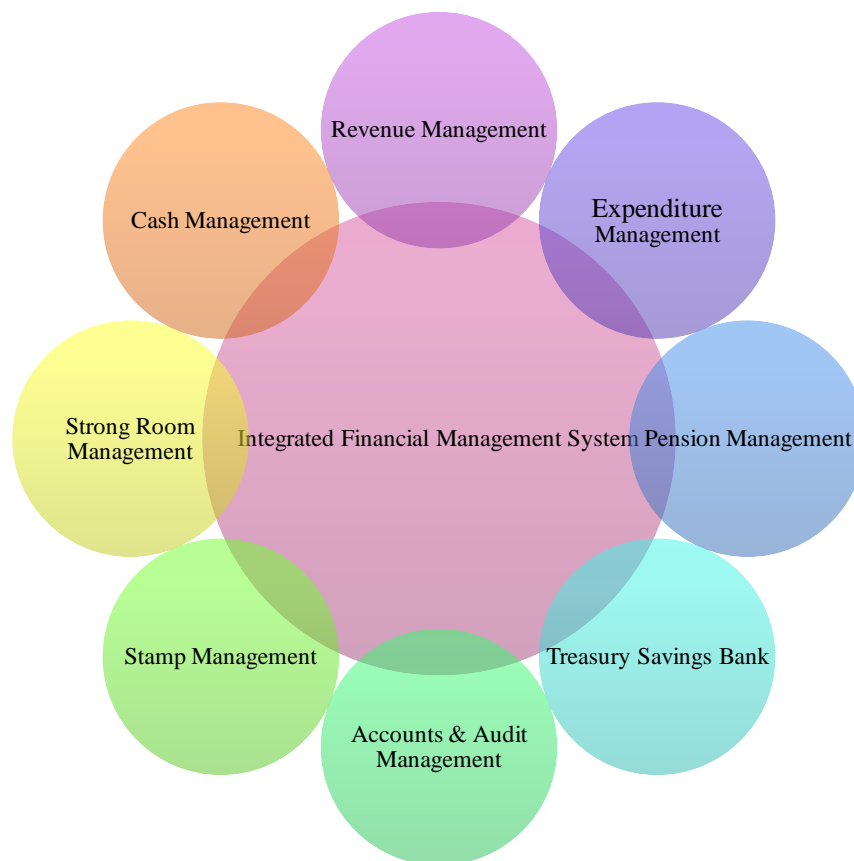
### **Enhanced service delivery areas and e-Service**

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

### **1.4.2. Areas of computerisation in Treasuries**

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

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



**Figure 2 Modules of IFMS in Treasury side**

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

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 adjusted through RBI. The Accountant General is the sole authority to operate this Head of Account. But it has been noticed that, in the review year **2020-21**, this Head of Account has been operated by District Treasury Thiruvananthapuram in September 2020, for booking an amount of **Rs.10,94,86,716/-** instead of accounting it under the respective Major Head of Account.

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

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

Huge amounts are outstanding under OB Suspense **for more than 10 years** due to non receipt of vouchers/schedules from Treasuries. Total outstanding under OB Suspense (upto 2016-17) as on 31-03-2021 is **Rs.18,85,48,239/-**. 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**.

### 2.3 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 2020-2021, 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.62,08,786** in respect of **372** cases of **HBA Principal and Rs.6885917/-** towards **HBA Interest pertaining to 85 cases**.

Main reason for the huge suspense under the Loan Head is due to the non receipt of Chalans and Schedules from Treasuries. Although in cases where Chalans are received, Broad Sheet number of loanee are not mentioned in the Chalans, thus making 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**.

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

The net difference of **Rs.254,05,16,985.29 (Debit)** between the **cash balance of the State Government** as worked out by **AG Rs.244,42,84,558.68 (Credit)** and as reported by the **Reserve Bank of India Rs.9,62,32,426.61 (Credit)** at the close of March, 2021 is under reconciliation. These are the differences accrued with effect

from **01-01-2016** and no amount is due to be settled between Agency Bank and the State Government. As the reconciliation under **RBD (S)** is carried out with reference to the booked figures, the above differences are between **Verified Date wise Monthly Statement (VDMS)** and **Booked figures**, for which revised **Cash Account and List of Payment** from Treasuries are required to facilitate reconciliation. Even though these differences are reported regularly to the **Director of Treasuries**, the RBD (S) figures still remains unreconciled due to non receipt of revised Cash Account/List of Payment from Treasuries concerned. However, in the cases where booked differences are accrued due to non submission of revised VDMS by Agency Banks, the Treasuries should bring the fact to the notice of RBI citing specific cases so that the Agency Bank can be suitably advised. Around 108 items since 01/2016 are still pending settlement due to non receipt of revised List of Payment/Cash Account. This issue needs to be resolved without any further delay.

## **2.5 Settlement of All India Service Pension and Other Central Civil Pensioners**

The paid vouchers of All India Service (AIS) Pensioners with effect from 01-04-2017 containing all details as desired by CPAO are to be forwarded to the Accountant General for onward transmission for its settlement. The paid vouchers of Other Central Civil Pensioners drawing Pension through State Treasuries are also to be collected and forwarded directly to the PAO, Central Pension Accounting Office, Trikoort II, Bhikaji Cama Place, New Delhi-66 for settlement. The claims with effect from November 2018 are pending settlement. The money paid by the State Government on behalf of the Central Government is pending re-imburement due to the non production of required documents by the Treasuries on time.

## **2.6 Wanting Chalans for the transactions under 8793-Inter State Suspense (ISS)**

Original Chalans (Credit) in respect of 8793-ISS Accounts have to be forwarded to this Office as supporting documents for onward transmission to **Accountant General (A&E) Offices of other States** in order to clear the amounts

from their Books of Account. But the Treasuries (especially Thiruvananthapuram &Ernakulam) are not forwarding the chalans regularly to this Office.

## 2.7 Personal Deposit/Personal Ledger Accounts

### 2.7.1 Non submission of Plus and Minus Memorandum

As per the provisions of **Article 110 and 111 of Account Code Vol.II**, Treasury Officers have to submit **Plus and Minus Memorandum** of the Deposit Accounts showing the Opening Balance, Receipts, Payment and Closing Balance and the Lapsed Amount under each Deposit Account immediately after the closing of Monthly Accounts to the Accountant General. However **Plus and Minus Memoranda** are received for the **Head of Account 8443** only. The Plus and Minus Memorandum in respect of the **Major Heads 8031, 8342, 8448 and 8449** are not received after **March 2018** onwards. A total of **739 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**.

### 2.7.2 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 **31.3.2021** there are **101** PD Accounts amounting to **Rs.1,72,58,107/-** under the **Head 8443-00-106** and no action is seen taken by the treasuries to credit the amount to Government as lapsed.



### 2.7.3 Non Production of Annual Closing Balance Certificates by the Treasuries

As per Note 6 below Rule 208 of Kerala Treasury Code Vol.I, the Administrators of PD Accounts have to furnish to the Treasury Officer, a Certificate of acceptance of Closing Balance as worked out in the Treasury Accounts, after reconciling differences if any between the Treasury Accounts, and the Administrators Accounts. The Treasury Officer shall not permit withdrawals from the Personal Deposit Account **after 31<sup>st</sup> May** of any year unless and until the Closing Balance Certificate in respect of the previous financial year has been received by him and furnish the Annual Closing Balance Certificates to the Accountant General. The details of acceptance of balances of the Treasury figures by the Administrators of the PD Accounts have not been furnished to the Accountant General, but transactions are taking place in the PD Accounts. It has to be ensured that the PD Account administrators conduct the reconciliation invariably and no transactions are permitted in the PD accounts without the reconciliation, as envisaged in the Rules.

### 2.8 Delay in submission of Monthly Accounts by Treasuries

As per **Article 119 of Kerala Account Code (KAC) Volume II**, the first **List of Payments (LOP)** with vouchers concerned should reach the Accountant General on **18<sup>th</sup> of the same month** and the **Cash Account and the second List of Payments** with supporting schedules and vouchers should reach by **8<sup>th</sup> of the next month**. In the IFMS scenario where Compiled Accounts are received from the District Treasuries, the Accounts for a particular month have to be forwarded online to the Accountant General before **8<sup>th</sup> of the succeeding month**. The monthly Accounts have to be submitted to the State Government on the **25<sup>th</sup> of the succeeding month**. Delay in receipt of Compiled Accounts from Treasuries results in delay in the rendition of Monthly Accounts to State Government.

During the year **2020-21**, all the **23** District Treasuries and the e-Treasury have complied with the due dates for submission of Monthly Compiled Accounts to the Accountant General.

## 2.9 Checking of vouchers selected by Sampling Technique

The discrepancy commonly noticed in the year **2020-21** 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.

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

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

Details of the difference in the figures of the RBI and the e-Treasury noticed in the year **2020-21** are furnished below:

Accounting month	RBI Scroll Figure	E Treasury Figure	Difference
08/2020	5,94,40,90,967	5,94,01,72,022	39,18,945
09/2020	7,55,26,53,476	7,50,95,09,316,	4,31,44,160
10/2020	8,22,76,60,371	8,05,21,90,628	17,54,69,743
11/2020	7,45,40,43,994	7,45,18,30,598,	22,13,396
12/2020	8,42,07,42,569	8,41,26,80,944,	80,61,625
01/2021	9,50,69,53,598	9,48,95,37,974	1,74,15,624
02/2021	8,49,95,91,043	8,48,49,54,314	1,46,36,729
03/2021	8,82,14,04,728	8,81,77,83,297	36,21,431

Even though instances of differences between the two sets of figures came to notice during several months in the year, the e-Treasury has not booked the amount under **500-RAT**.

These points to the fact that the system in use at the e-Treasury does not still generate MoE as envisaged in the Accounting procedure relating to GST. The matter has already been taken up with Finance Department.

## 2.11 Misclassification of Treasuries

a) The Treasury Bill system have been introduced in the PW and Forest departments with effect from 1.4.2016 for the transactions pertaining to the Departments. Necessary instructions have been issued by Government in **G.O (P) NO.43/2016/Fin. Dated 26.3.2016** in this regard. Accordingly, all remittances are to be done directly through final heads without the intervention of DDR Heads. But in the year 2020-2021 the following treasuries have misclassified the Forest Revenue under Forest Remittance Head **8782-00-103-99** as detailed below:

Treasury Code	Treasury Name	Month	Amount
1001	District Treasury, Idukki	07/20	600
1801	District Treasury, Wayanad	10/20	1000
0801	District Treasury, Kottayam	11/20	310
1601	District Treasury, Kozhikode	11/20	1800
1801	District Treasury, Wayanad	12/20	400
1601	District Treasury, Kozhikode	02/21	240

Details of some of the other 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.13,51,57,194/-** 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) An amount of **Rs.16,000/-** was wrongly classified under the **Head of Account 3604-00-200-90-02-35-00(V,NP)** by District Treasury, Cherpulassery which resulted in Minus Expenditure. This was transferred to the correct **Head of Account 3604-00-911-99-00-00-00 (V, NP)** by the Accountant General's Office.

Treasury wise details of Misclassification noticed in the year **2020-21** are as follows-

<b>Number of cases of misclassification by Treasuries 2020-2021</b>		
<b>Name of Treasury</b>	<b>Number</b>	<b>Amount</b>
Thiruvananthapuram	42	22326415
Thiruvananthapuram(Rural)	10	291009
Kollam	2	10158
Pathanamthitta	16	50848
Alappuzha	7	4247211
Chengannur	1	8500
Kottayam	10	128604
Pala	9	365162
Idukki	1	500
Ernakulam	12	911809
Muvattupuzha	2	7145
Thrissur	5	2333603
Palakkad	4	139645
Malappuram	16	124893
Kozhikode	10	922369
Kozhikode(Rural)	3	2820
Wayanad	1	1535
Kanur	8	29200
Kasragod	4	53319
Cherpulassery	8	40459
Mattannur	6	8335
Irinjalakuda	3	380569
Core Treasury	2	4413298
<b>Total</b>	<b>182</b>	<b>36797406</b>

**2.12 Non reconciliation of the Out standing Balances under the Head of Account 8658-102-96-09 (V) Pension and Savings Bank (SB)**

In Banking Treasuries, payment of Pension and Savings Bank transactions are to be made 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 the **Major Head 2071/2031** by giving a *Contra Credit entry to the Suspense Head 8658-00-102-96-09*. The **Suspense Head 8658-00-102-96-09** normally shows the same figures on both the Receipt and the Payments Heads. But huge differences are outstanding between the Debit and Credit side of the Head of Account **8658-00-102-96-09** which are to be reconciled.

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

### I. INTRODUCTORY

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

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

Sl.No.	Name of Division	Officer in charge of the Division
1	National Highways, Thiruvananthapuram	Chief Engineer
2	Roads & Bridges Thiruvananthapuram	Chief Engineer
3	Buildings & Local Works, Thiruvananthapuram	Chief Engineer
4	Irrigation & Administration, Thiruvananthapuram	Chief Engineer
5	Project I, Kozhikode	Chief Engineer

6	Project II, Thiruvananthapuram.	Chief Engineer
7	Harbour Engineering Department, Thiruvananthapuram	Chief Engineer
8	Mechanical, Thiruvananthapuram.	Chief Engineer
9	IDRB (Investigation & Design), Thiruvananthapuram	Chief Engineer
10	Kuttanad Package, Alappuzha.	Chief Engineer
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**

An amount of **Rs.104.84** crore is outstanding as on 31.03.2021 being the NH Expenditure pending reimbursement from the **Ministry of Road Transport, Highways & Shipping (MORTH)**. These amounts were withheld by PAO NH for reasons as cited below:-

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

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

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

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

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

<b>Year</b>	<b>Amount disallowed</b>	<b>Amount withheld (Rupees)</b>
Up to 2011-2012	475	75,81,22,154
2012-2013		5,76,15,908
2013-2014		18,92,83,274
2016-2017		4,33,86,497
2017-2018		Claim not settled
2018-2019		Claim not settled
2019-2020		Claim not settled
2020-2021		Claim not settled
<b>TOTAL</b>	<b>475</b>	<b>1,04,84,07,833</b>

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

The claim relating to 2016-17 could be forwarded to PAO NH, Bangalore only during 2018-19 due to delay in receipt of original vouchers. The PAO NH, Bangalore after processing the claim admitted **Rs. 9,50,66,616/-** for payment, but intimated that, since the reimbursement claims pertains to the previous financial year, permission from Pay and Accounts Officer NH New Delhi is required to admit the claim. Necessary action is to be initiated by the Government to get additional allocation of funds from the Ministry to accommodate the expenditure from the current year allocation 2021-22.



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

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

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

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

## STATEMENTS

### **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. 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.

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

Reasons thereof may be identified and effective follow up action may be taken to clear them.

**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 2021, the outstanding balance on this in respect of the following **12 Divisions** worked out to **Rs.21.44 Lakhs**.

<b>Sl. No.</b>	<b>Name of Division</b>	<b>Balance ( Rs)</b>
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
	<b>TOTAL</b>	<b>2143798</b>

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

*The Remittance Heads operated in PW Divisions are*

- A) REMITTANCES INTO TREASURIES
- B) CHEQUES
- C) IAPWD

As on 31.3.2021, no balances are outstanding under the Remittance Heads 8782-102-99 Remittance into Treasury and 8782-102-98 Cheques.

**Items adjustable by PWD (8782-102-97-02) (IAPWD)**

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

<b>Year</b>	<b>Debit (Rs)</b>	<b>Credit( Rs)</b>
Up to 2015-2016	7196039988.46	561068381.53
2016-2017	3918308.00	1711442.00
2017-2018	0.00	-71108.00
2018-2019	0.00	4150.00
2019-2020	0	55313.00
<b>TOTAL</b>	<b>7199958296</b>	<b>563137325.53</b>
<i>Net Balance (31.3.2021)</i>	<i>6636820970.93</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.

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

The Bill Discounting System 2.0, primarily intended to avoid delay in settlement of bills to contractors came in to effect from 01.04.2017. While payment is made by a bill drawn at District Treasury Trivandrum by a Secretary/Deputy Secretary, under 8782-102-96-01, the Remittance Head is cleared by Transfer Credit of the amount from the bills drawn by various

PW/Irrigation Divisions at the Treasuries concerned. As on 31-03-2021, a net balance of **Rs.68,86,69,596/-** pertaining to the period from 2017-18 onwards remains to be adjusted. The clearance of these amounts could 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 concerned. Repeated reminders for the details have not borne any result so far. Payments and Transfer Credits made up to 31.03.2021 are shown in the table below:-

<b>YEAR</b>	<b>Debit(Rs.)</b>	<b>Credit (Rs)</b>
2017-18	16012542630	15876959792
2018-19	11043668348	10752492849
2019-20	11126987258	11257662173
2020-2021	20889800460	20497214286
<b>TOTAL</b>	<b>59072998696</b>	<b>58384329100</b>
<i>Net Balance 31-03-2021</i>	<i>688669596</i>	

Steps may be taken to provide the Bill wise details of these transactions made by the Finance Department/Divisions with the Treasuries concerned, for making necessary adjustments in the Accounts, for the clearance of the outstanding balances under the Remittance Head 8782-00-102-96-01.

## **2. OTHER OUTSTANDING ISSUES**

### **A) Shortage of fund under Central Road Fund**

(i) The Government of India has earmarked the additional Revenue derived from the enhanced duties on motor spirit for credit to Central Road Fund from which grant allocations are

made to State Government to meet expenditure on the special schemes of Road Development. NH Divisions of the State executed the works under the scheme. As on 31.03.2021 Expenditure to the tune of **Rs.401.87 Crore** remains unadjusted due to shortage of funds. Necessary steps are to be initiated for obtaining sufficient funds from the Ministry.

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

Sl. No.	Job. No.	Scheme	Estimate Rs. In lakhs	Expn. Limit In Rs.	TOTAL In Rs.	Expn.not regularized in Rs.
1	CRF-01-KL-2001	Improvement of riding quality of Cochin City from Edappally to Thevara Portion Thoppumpady-Aroor Portion	507	55770000	56959983	<b>1189983</b>
2	CRF-16-KL-2004	Improvement to Chavakkad-Guruvayur-Choondal Road Providing 50mm BM and 25 mm AC in TCR Dist.	231	25410000	26092564	<b>682564</b>
3	CRF-15-KL-2004	Improvement to Tirur-Malappuram MD Road 0/00 to KM 12/345 in MPM Dist.	390	42900000	43281699	<b>381699</b>
4	CRF-19-KL-2005	Strengthening of weak pavement from Kilmanoor-Alangad-Kadakkavur-Varkala Road in TVM Dist.	892.67	98193700	120534690	<b>22340990</b>
5	CRF-25-KL-2005	Thripunithura-Poothura Road in EKM Dist.	427	46970000	47074912	<b>104912</b>

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	<b>10367415</b>
7	CRF42-KL-2008	Improvements of Alapuzha-Kuravilamgadu Road from Thaneermukkam to Kuruvilangadu ch23/00 to 45/800	1316.14	144775400	278958372	<b>134182972</b>
8	CRF-66-KL2009	Improvement to Vazhakode-Palazhi in Thrissur	1015.14	111665400	123113155	<b>11447755</b>
9	CRF-78-KL-2011	Construction of new bridge across T.S. canal parallel to the existing iron bridge at Kollam Town, Kollam.	784.5	86295000	129599736	<b>43304736</b>
10	CRF82-KL2011 (ALPY)	Improvements to Thrikkunnapuzha-Mavelikkara via Nangiyarkulangara 0/000 to 15/300.	1084.34	77220000	104305617	<b>27085617</b>
11	CRF-101-KL-2013	Improvements to Udiyankulangara-Plammottukkada-Charottukonam-Chenkavila and Plammoottukkada-Idichakkaplamoodu on NH 47	1200	132000000	146186965	<b>14186965</b>
<b>TOTAL</b>						<b>265275608</b>

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.

## B) List of incomplete/abandoned capital works

In order to make the Finance Accounts of the State more transparent, it was decided to include additional financial statements like Statements of commitments, list of incomplete capital works, cost of which is **Rupees One crore** and above in Appendix IX to the Finance Accounts. Complete details regarding target date of completion, year wise expenditure, reason for non-completion, revised estimate etc are not furnished in the statements received. These details are to be incorporated to make the Appendix more meaningful. If the work is prolonged beyond the target date of completion, the cost overrun will drain the Exchequer. **As per the information received from the Divisions, there are 353 such Works in the list on as on 31-03-2021. Steps may be taken to provide complete data regarding these Works so that the information furnished in the Appendix could be made more relevant.**



## 2.14 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
<b>Total</b>	<b>100</b>

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

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

The main purpose of operating this head is to watch whether amounts remitted by the Divisional Officers are properly acknowledged and accounted for by the Treasury. Existence of huge balance indicates absence of proper and systematic reconciliation with the Treasury. This is an alarming situation by which possibility of malpractice like short remittances cannot be ruled out.

As on 31st March 2021, a sum of Rs.168500 (Dr) pertaining to the year 2018-2019 is outstanding in respect of amounts remitted into Treasuries.

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

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

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

Any transaction originating in a Forest Division should be classified under this head in the books of the originating Forest Division if it is to be finally accounted for in another Division. As on 31.3.2021, no amount is outstanding under this Head of Account.

**PART-III**

**Defects / irregularities noticed during local inspection of Treasuries by Accountant General (A&E) in the year 2020-21**

**3.1 Introduction**

1) In the Financial Year **2020-21**, **13** District Treasuries and **27** 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, the Inspection of Treasuries could be commenced from December 2020 only. Hence, out of the 120 Treasuries programmed for Inspection in the year 2020-21, only **13** District Treasuries and **27** Sub Treasuries could be inspected. The institutions inspected are shown in **Annexure VIII**.

2) As on 31<sup>st</sup> March 2021, **281** Inspection Reports containing **780** 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 **31<sup>st</sup> March 2021** are shown in **Annexure IX**.

**3.2 Conduct of Departmental Inspection during the year 2020-21**

(1) As contained in **Rule 39 (a) of Kerala Treasury Code Vol.I (KTC)**, the Director of Treasuries being the Head of the Department of Treasuries is responsible to the Government for the proper functioning of Treasuries in the State. He shall inspect each District Treasury at least once in every year. **Rule 63 (a) of KTC Vol.I** stipulates that he shall arrange for inspection of Sub Treasuries by an Officer not below the rank

of a District Treasury Officer at least once in **two** years. **Rule 42 of Kerala Treasury Code Vol.I** prescribes that the surprise verification of cash balance in the District Treasuries shall be conducted by Director of Treasuries once in **three** months. Further to the above prescribed responsibilities, the Director of Treasuries has to conduct detailed verification of Accounts and Cash transactions pertaining to Treasury Savings Bank of the Sub Treasuries once in a year as per **Rule 63 (b) of KTC Vol.I**.

(2) The District Treasury Officers should conduct the inspection of all the Sub Treasuries under their control in the District at least once in a year without notice as per the provisions in **Rule 64 of KTC Vol.I**. Annual inspection of **49** Sub Treasuries under **9** District Treasuries has not been conducted during the review year **2020-21** 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 **2020-21**, it has been noticed in the Treasuries inspected that surprise verification of cash has not been conducted in **36** Sub Treasuries by **seven** 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 **2020-21** amounting to **Rs.10,75,519/- in 58 cases in 27 Treasuries** as detailed in **Annexure XI**. Details of such cases are furnished below-

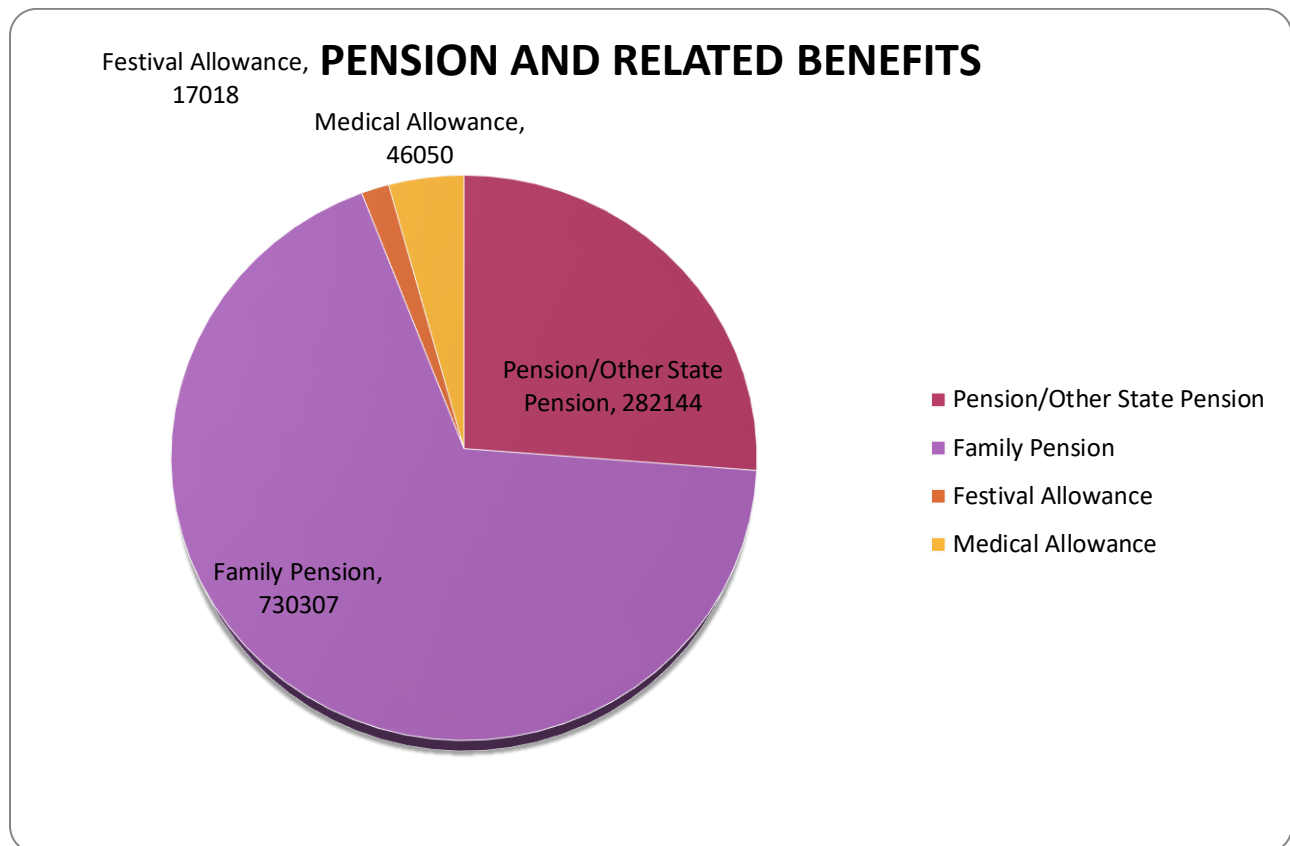


Fig.6 Excess payment of pension and related benefits

### 3.3.1 Excess Payment of Pension

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

2) In the case of employees who retired from service on or after **01-07-2014** and whose average emoluments spread over pre and post revised periods and have the eligibility of full

pension and if the pension calculated at the time of retirement is less than 50% of the revised scale of pay from which the Government servant retired, 50% of the minimum of the revised scale of pay (Minimum Assured Pension) will be ensured. For those who are not eligible for full pension, the proportion of full pension based on the length of qualifying service shall be ensured. In the case of employees who retain pre-revised scale and retire/expire while in service on or after 01-07-2014, Pension, DCRG and Family Pension, as the case may be, shall be calculated in terms of these orders. Emoluments for the calculation of Pensionary benefits in such cases will comprise of the basic pay in the pre revised scale, plus admissible DA. Instead, they were given Minimum Assured Pension which resulted in excess payment.

Similarly, it was also noticed during the reporting year **2020-21**, that payment of Pension has been made in Treasuries even after the death of the pensioner.

Instances of such excess payment of Pension have been noticed in **3** cases of **2** Treasuries amounting to **Rs.2,82,144/-**. **Details are furnished in Annexure XI 1.**

3) 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 **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 **55** cases pertaining to **17** Treasuries that, **Restoration of full Pension has not been effected on the stipulated date**. Details are shown in **Annexure XI 2.**

### 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 **28** cases amounting to **Rs.7,30,307/-** in **16** Treasuries in the year.

Details of the above cases are shown in **Annexures XI 3**.

### 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 **14** cases were noticed in **four** Treasuries inspected in the review year, where **Festival Allowance** amounting to **Rs.17,018/-** was paid in excess. Similarly, **Medical Allowance** has been paid in excess in **five** Treasuries in **13** cases amounting to **Rs.46,050/-** in the year. Details are shown in **Annexures XI 4(A) and (B)** respectively.

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

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

1) Son/daughter below 25 years:-

Non employment certificate/non-marriage Certificate

2) Unmarried daughter above 25 years:-

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

3) Physically handicapped son:-

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

4) Widower:- Non-marriage certificate

As per GO(P) No.125/06/Fin. dated 17<sup>th</sup> 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 19 Treasuries in 58 cases as detailed in **Annexure XI 5**.

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

The minimum Basic Pension/Family Pension has been calculated at **Rs.8,500/-** per month and the maximum Pension will be **Rs.60,000/-(50% of the maximum of the highest scale of pay under State Government i.e.1,20,000/-)** as per GO(P) No.9/2016/Fin. dated 20-01-2016. The maximum Family Pension (normal rate) will be **Rs.36000/-(i.e. 30 % of Rs.1,20,000/- maximum of the highest scale of pay under State Government)**. During the inspection of Treasuries in the year **2020-21**, **41** such cases of short payment of Pension/Family Pension/non payment of arrears of revision of Pension were found in **21 Treasuries**. Similarly, **182** cases of Pension/Family Pension

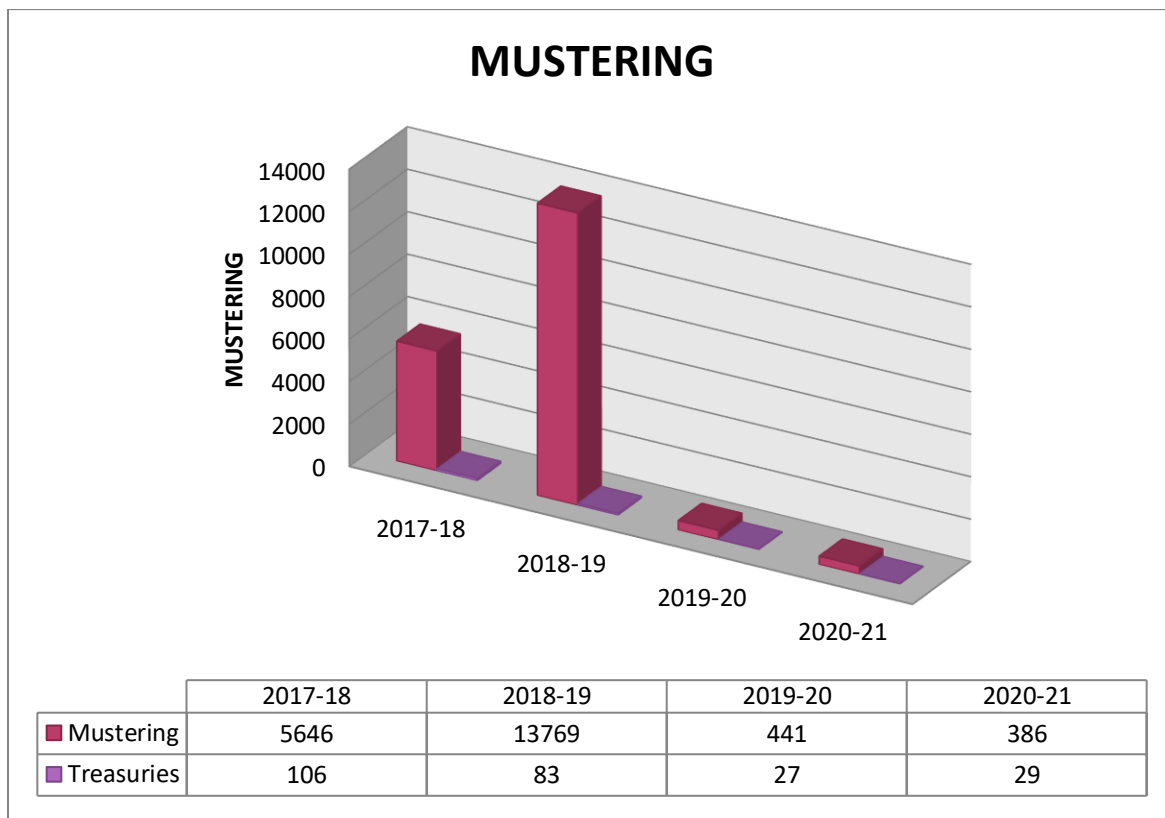


have not been revised in 15 Treasuries. Details are given in **Annexures XI 6(A) and (B)** respectively.

### 3.4 Non mustering of Pensioners/Family Pensioners

**Rule 280 (a) of KTC Volume.I** stipulates that every Treasury Officer is to conduct mustering of pensioners annually in the case of Pensioners/Family Pensioners/PTSB holders.

In the case of Money Order payment, mustering is to be done once in three years. These provisions are intended to prevent fraudulent payments. Non-mustering of Pensioners may cause crediting of monthly pension to inadmissible PTSB account automatically, thus giving chances for fraudulent withdrawal from that account. Lapses on this account were noticed in **29 Treasuries in 386 cases** in the Treasuries inspected in the year **2020-21**. Graphical presentation of details pertaining to the last three years is given below. Details are given in **Annexure XII**.



**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 24 Treasuries inspected during the year 2020-21. 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 2020-21, 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, **200 Advances** for an amount of **Rs.9,86,68,330/-** drawn by **115 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.15,27,911 /-** was seen lying under **256 SB accounts** which were not operated for **five years** and more, in **18** 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 **2020-21**, **617** cases of non deduction of Income Tax relating to **SB/PTSB Accounts** was noticed in **22** Treasuries and **161** such cases relating to **Fixed Deposits** for an amount of **Rs.2,43,98,409/-** noticed in **17** 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 @ 1/12<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 29 cases by four 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 82 such cases in 17 Treasuries.

2) Similarly, in 65 Fixed Deposit cases in 14 Treasuries, 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 96 cases in 19 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 2020-21, it was found that among the Treasuries inspected seven District Treasuries have not strictly adhered to the above Rule.

3) As prescribed under **Art 110 and Art 111 of Kerala Account Code (KAC) Vol.II**, the District Treasury Officer should at the close of every month, prepare a consolidated Plus and Minus Memo in respect of PD Accounts under all categories and sent to the Accountant General. It is noticed during the inspection in the year **2020-21** that the said rule is not strictly followed by **two** 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 **19** Treasuries where the above mentioned lapses were noticed in the review year **2020-21** 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 **2020-21**, short deduction of SLI subscription was noticed in **32** cases in **10** Treasuries. 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 **37 Treasuries**, difference was seen in the balance of stamps as per stock registers and stamp stock view in CRA during the review year **2020-21**. 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 **30** 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.*

*Deficiencies noticed in the year 2020-21 due to lacunae in the various IT Controls and IT Security features of the Treasury Information System are as follows:*

(A) In the year **2020-2021**, a case of fraudulent withdrawal of Government money amounting to **Rs. 2 crores** by a Treasury staff of Additional Sub Treasury Vanchiyoor has taken place. The withdrawal was made from the **Special Treasury Savings Bank Account of the District Collector Thiruvananthapuram** and transfer credited to the Personal account of the concerned staff of the Treasury who had done this misappropriation. The said transaction was seen carried out by obtaining the secret password of the retired Officer who went on Leave Preparatory to Retirement on **12.4.2020**. This fraudulent withdrawal was detected by the Sub Treasury Officer while closing the day book for **27.7.2020 on 30.7.2020**.

The Government had appointed a fact finding team to enquire on the fraudulent withdrawal of Government money at the Additional Sub Treasury Vanchiyoor, Thiruvananthapuram. Remedial measures have been proposed by the team to ensure the security of the Software

system used by the Treasuries. The Government have appointed a Special Officer to revamp and ensure the security of the software used by the Treasury systems.

*The following features are also 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.

**(B)** Similarly, it was observed during the inspection of Treasuries in the review year **2020-21**, that in **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.

(C) During the period of inspection at District Treasury, Pathanamthitta from 08.03.2021 to 09.03.2021, it was observed that the system failure due to the hanging of programmes such as PIMS, Core-TSB,Core-TIS etc was a regular phenomenon. No data could be fetched due to the system failure in these days. The Treasury staff as well as valuable customers were badly affected during the said period. From 10.03.2021 to 16.03.2021, the system was partially hanging. Necessary infrastructure facilities has to be improved for the smooth functioning of Treasuries. This is one instance to be reported. Many Treasuries are reported to be affected by the lacunae in providing technical knowhow to the staff therein.



**ANNEXURE I****LIST OF BANKING TREASURIES AS ON 31-03-2021**  
*(Referred to in Para 1.2 of Part I)*

<b>SI No</b>	<b>TRY CODE</b>	<b>NAME OF TREASURY</b>
1	101	District Treasury Thiruvananthapuram
2	102	Principal Sub Treasury Thiruvananthapuram
3	103	Additional Sub Treasury Thiruvananthapuram
4	104	Sub Treasury Vellayambalam
5	105	Sub Treasury Kazhakuttom
6	106	Sub Treasury Chirayinkil (Attingal)
7	107	Sub Treasury Varkala
8	108	Sub Treasury Kilimanoor
9	109	Sub Treasury Legislative Complex
10	110	Sub Treasury Kadakkavoor
11	111	Sub Treasury Secretariat
12	112	Sub Treasury Vikas Bhavan
13	113	Sub Treasury Medical College
14	114	Sub Treasury Engineering College
15	115	Sub Treasury Kudappanakkunnu
16	199	Pension Payment Sub Treasury Thiruvananthapuram
17	201	District Treasury Kattakkada
18	202	Sub Treasury Neyyattinkara
19	203	Sub Treasury Nedumangad

20	204	Sub Treasury Vizhinjam
21	205	Sub Treasury Parassala
22	206	Sub Treasury Vithura
23	207	Sub Treasury Malayinkil
24	208	Pension Payment Sub Treasury Neyyattinkara
25	209	Sub Treasury Vellanad
26	301	District Treasury Kollam
27	302	Sub Treasury Kollam
28	303	Sub Treasury Karunagappally
29	304	Sub Treasury Chathannur
30	305	Sub Treasury Kundara
31	306	Sub Treasury Paravur
32	307	Sub Treasury Chavara
33	399	Pension Payment Sub Treasury Kollam
34	401	District Treasury Kottarakkara
35	402	Sub Treasury Kottarakkara
36	403	Sub Treasury Sasthamcotta
37	404	Sub Treasury Punalur
38	405	Sub Treasury Pathanapuram
39	406	Sub Treasury Kadakkal
40	407	Sub Treasury Anchal
41	408	Sub Treasury Chadayamangalam
42	409	Sub Treasury Pooyappally
43	501	District Treasury Pathanamthitta
44	502	Sub Treasury Pathanamthitta

45	503	Sub Treasury Adoor
46	504	Sub Treasury Ranni
47	505	Sub Treasury Kozhenchery
48	506	Sub Treasury Pandalam
49	507	Sub Treasury Thiruvalla
50	508	Sub Treasury Mallappally
51	509	Sub Treasury Kumbanad
52	510	Sub Treasury Konni
53	511	Sub Treasury Ranni Perunad
54	601	District Treasury Alappuzha
55	602	Sub Treasury Alappuzha
56	603	Sub Treasury Ambalapuzha
57	604	Sub Treasury Mancompu
58	605	Sub Treasury Cherthala
59	606	Sub Treasury Kuthiathode
60	607	Sub Treasury Poochakkal
61	699	Pension Payment Sub Treasury Alappuzha
62	701	District Treasury Chengannur
63	702	Sub Treasury Chengannur
64	703	Sub Treasury Kayamkulam
65	704	Sub Treasury Mavelikkara
66	705	Sub Treasury Edathua
67	706	Sub Treasury Haripad
68	707	Sub Treasury Mannar
69	708	Sub Treasury Nooranad

70	709	Sub Treasury Muthukulam
71	801	District Treasury Kottayam
72	802	Sub Treasury Kottayam
73	803	Sub Treasury Ponkunnam
74	804	Sub Treasury Changanacherry
75	805	Sub Treasury Ettumanoor
76	806	Sub Treasury Karukachal
77	807	Sub Treasury Pampady
78	808	Sub Treasury Pallickathode
79	809	Sub Treasury Mundakayom
80	810	Sub Treasury Gandhinagar (Medical College)
81	811	Sub Treasury Erumeli
82	812	Sub Treasury Ayarkunnam
83	899	Pension Payment Sub Treasury Changanassery
84	901	District Treasury Pala
85	902	Sub Treasury Erattupetta
86	903	Sub Treasury Meenachil
87	904	Sub Treasury Vaikom
88	905	Sub Treasury Kaduthuruthy
89	906	Sub Treasury Uzhavoor
90	907	Sub Treasury Kuruvilangad
91	1001	District Treasury Idukki
92	1002	Sub Treasury Peerumedu
93	1003	Sub Treasury Devikulam
94	1004	Sub Treasury Nedumkandom

95	1005	Sub Treasury Thodupuzha
96	1006	Sub Treasury Painavu
97	1007	Sub Treasury Rajakumari
98	1008	Sub Treasury Kattappana
99	1009	Sub Treasury Karimannoor
100	1010	Sub Treasury Adimali
101	1012	Sub Treasury Murikkasseri
102	1101	District Treasury Ernakulam
103	1102	Sub Treasury Ernakulam
104	1103	Sub Treasury North Paravur
105	1104	Sub Treasury Aluva
106	1105	Sub Treasury Mattancherry
107	1106	Sub Treasury Mulanthuruthy
108	1107	Sub Treasury Nayarambalam
109	1108	Sub Treasury Tripunithura
110	1109	Sub Treasury Angamali
111	1110	Addl Sub Treasury Ernakulam
112	1112	Sub Treasury Palluruthy
113	1113	Sub Treasury Kalamassery
114	1199	Pension Payment Sub Treasury Ernakulam
115	1201	District Treasury Muvattupuzha
116	1202	Sub Treasury Muvattupuzha
117	1203	Sub Treasury Piravom
118	1204	Sub Treasury Kallorkad
119	1205	Sub Treasury Kolenchery

120	1206	Sub Treasury Koothattukulam
121	1207	Sub Treasury Kunnathunad-Perumbavoor
122	1208	Sub Treasury Kothamangalam
123	1301	District Treasury Thrissur
124	1302	Sub Treasury Thrissur
125	1303	Additional Sub Treasury Thrissur
126	1305	Sub Treasury Thalappilly
127	1306	Sub Treasury Chavakkad
128	1309	Sub Treasury Kunnamkulam
129	1315	Sub Treasury Cherpu
130	1312	Sub Treasury Chelakkara
131	1314	Sub Treasury Manalur
132	1316	Sub Treasury Medical College Thrissur
133	1401	District Treasury Palakkad
134	1402	Sub Treasury Palakkad
135	1403	Sub Treasury Alathur
136	1404	Sub Treasury Chittur
137	1405	Sub Treasury 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	1699	Pension Payment Sub Treasury Kozhikode
167	1701	District Treasury Thamarassery
168	1702	Sub Treasury Koduvally
169	1703	Sub Treasury Vadakara

170	1704	Sub Treasury Thottilpalam
171	1705	Sub Treasury Kallachi
172	1706	Sub Treasury Thiruvambady
173	1707	Sub Treasury Balussery
174	1708	Sub Treasury Mukkom
175	1709	Sub Treasury Koorachundu
176	1801	District Treasury Wayanad
177	1802	Sub Treasury Vythiri
178	1803	Sub Treasury Sulthan Bathery
179	1804	Sub Treasury Mananthavady
180	1805	Sub Treasury Pulpally
181	1806	Sub Treasury Dwaraka
182	1808	Sub Treasury Nadavayal
183	1901	District Treasury Kannur
184	1902	Sub Treasury Kannur
185	1903	Sub Treasury Thaliparumba
186	1904	Sub Treasury Payyannur
187	1905	Sub Treasury Sreekandapuram
188	1906	Sub Treasury Pazhayangadi
189	1907	Sub Treasury Chakkarakkallu
190	1908	Sub Treasury Kolacherry
191	1909	Sub Treasury Alakkode
192	1910	Sub Treasury Cherupuzha
193	2001	District Treasury Kasaragod
194	2002	Sub Treasury Kasaragod

195	2003	Sub Treasury Neeleshwar
196	2004	Sub Treasury Hosdurg
197	2005	Sub Treasury Vellarikundu
198	2006	Sub Treasury Manjeshwar
199	2007	Sub Treasury Chattanchal
200	2009	Sub Treasury Malakkallu
201	2101	District Treasury Cherpulassery
202	2102	Sub Treasury Ottapalam
203	2103	Sub Treasury Mannarkkad
204	2104	Sub Treasury Pattambi
205	2105	Sub Treasury Sreekrishnapuram
206	2106	Sub Treasury Agali
207	2107	Sub Treasury Koottanad
208	2108	Sub Treasury Shornur
209	2201	District Treasury Mattannur
210	2202	Sub Treasury Mattannur
211	2203	Sub Treasury Thalassery
212	2204	Sub Treasury Kuthuparamba
213	2205	Sub Treasury Peravoor
214	2206	Sub Treasury Iritty
215	2207	Sub Treasury Panoor
216	2299	Pension Paymrent Sub Treasury Thalassery
217	2301	District Treasury Irinjalakuda
218	2302	Sub Treasury Mukundapuram
219	2303	Sub Treasury Kodungalloor

220	2304	Sub Treasury Chalakudy
221	2305	Sub Treasury Pudukkad
222	2306	Sub Treasury Annamanada
223	2307	Sub Treasury Thriprayar

<b><u>LIST OF STAMP DEPOTS</u></b>		
<b>Sl.No.</b>	<b>Name of Stamp Depots</b>	
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	
<b>Number of District Treasuries</b>		<b>23</b>
<b>Number of Banking Sub Treasuries</b>		<b>200</b>
<b>Number of Non Banking Sub Treasuries</b>		<b>NIL</b>
<b>Number of Stamp Depots</b>		<b>12</b>
<b>Number of e-Treasuries</b>		<b>1</b>

## ANNEXURE – II

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

## DEPUTY DIRECTOR (HEADQUARTERS, THIRUVANANTHAPURAM)

Sl.No.	Name of Treasury	Annual Inspection Date		Surprise Visit Date
		From	To	
1	<b>District Treasury THIRUVANANTHAPURAM</b>	19/08/2020	21/08/2020	Not conducted
2	Principal Sub Treasury East Fort	Not conducted	Not conducted	Not conducted
3	Additional Sub Treasury Vanchiyoor	Not conducted	Not conducted	Not conducted
4	Sub Treasury Vellayambalam	21/01/2021	23/01/2021	Not conducted
5	Sub Treasury Kazhakkootam	Not conducted	Not conducted	Not conducted
6	Sub Treasury Attingal	Not conducted	Not conducted	Not conducted
7	Sub Treasury Varkala	22/02/2021	26/02/2021	Not conducted
8	Sub Treasury Kilimanoor	23/06/2020	26/06/2020	05/10/2020
9	Sub Treasury Legislative Complex	16/09/2020	17/09/2020	Not conducted
10	Sub Treasury Kadakkavur	Not conducted	Not conducted	Not conducted
11	Sub Treasury Secretariat	Not conducted	Not conducted	Not conducted
12	Sub Treasury Vikas Bhavan	15/06/2020	16/06/2020	Not conducted
13	Sub Treasury Medical College	Not conducted	Not conducted	Not conducted
14	Sub Treasury Engineering College	Not conducted	Not conducted	Not conducted
15	Sub Treasury Kudappanakunnu Civil Station	10/11/2020	12/11/2020	Not conducted
16	Pension Payment Sub Treasury Thiruvananthapuram	Not conducted	Not conducted	Not conducted

17	<b>District Treasury KATTAKKADA</b>	22/09/2020	25/09/2020	Not conducted
18	Sub Treasury Neyyattinkara	Not conducted	Not conducted	27/11/2020
19	Sub Treasury Nedumangad	Not conducted	Not conducted	Not conducted
20	Sub Treasury Vizhinjam	Not conducted	Not conducted	Not conducted
21	Sub Treasury Parassala	20/10/2020	23/10/2020	Not conducted
22	Sub Treasury Vithura	28/01/2021	30/01/2021	Not conducted
23	Sub Treasury Malayinkil	15/05/2020	20/05/2020	Not conducted
24	Pension Payment Sub Treasury Neyyattinkara	23/11/2020	26/11/2020	27/11/2020
25	Sub Treasury Velland	Not conducted	Not conducted	Not conducted
26	<b>District Treasury KOLLAM</b>	25/05/2020	28/05/2020	Not conducted
27	Sub Treasury Kollam	18/06/2020	19/06/2020	Not conducted
28	Sub Treasury Karunagapally	14/12/2020	17/12/2020	Not conducted
29	Sub Treasury Chathanoor	13/10/2020	16/10/2020	Not conducted
30	Sub Treasury Kundara	Not conducted	Not conducted	Not conducted
31	Sub Treasury Paravoor	22/07/2020	24/07/2020	Not conducted
32	Sub Treasury Chavara	Not conducted	Not conducted	Not conducted
33	Pension Payment Sub Treasury Kollam	16/03/2021	20/03/2021	Not conducted
34	<b>District Treasury KOTTARAKKARA</b>	14/05/2020	19/05/2020	Not conducted
35	Sub Treasury Kottarakara	Not conducted	Not conducted	Not conducted
36	Sub Treasury Sasthamkotta	15/02/2021	19/02/2021	Not conducted
37	Sub Treasury Punalur	Not conducted	Not conducted	Not conducted
38	Sub Treasury Pathanapuram	Not conducted	Not conducted	Not conducted

39	Sub Treasury Kadakkal	14/07/2020	17/07/2020	Not conducted
40	Sub Treasury Anchal	Not conducted	Not conducted	Not conducted
41	Sub Treasury Chadayamangalam	Not conducted	Not conducted	Not conducted
42	Sub Treasury Pooyappally	Not conducted	Not conducted	Not conducted
<b>DEPUTY DIRECTOR SOUTHERN REGION KOTTAYAM</b>				
43	<b>District Treasury PATHANAMTHITTA</b>	17/03/2021	19/03/2021	
44	Sub Treasury Pathanamthitta	Not conducted	Not conducted	Not conducted
45	Sub Treasury Adoor	Not conducted	Not conducted	Not conducted
46	Sub Treasury Ranni	Not conducted	Not conducted	Not conducted
47	Sub Treasury Kozhencherry	Not conducted	Not conducted	Not conducted
48	Sub Treasury Pandalam	Not conducted	Not conducted	Not conducted
49	Sub Treasury Thiruvalla	Not conducted	Not conducted	12/03/2021
50	Sub Treasury Mallappally	28/01/2021	30/01/2021	12/03/2021
51	Sub Treasury Kumbanad	Not conducted	Not conducted	Not conducted
52	Sub Treasury Konni	Not conducted	Not conducted	Not conducted
53	Sub Treasury Ranni Perunad	Not conducted	Not conducted	Not conducted
54	<b>District Treasury ALAPPUZHA</b>	04/02/2021	05/02/2021	22/06/2020
55	Sub Treasury Alappuzha	Not conducted	Not conducted	22/06/2020
56	Sub Treasury Ambalapuzha	Not conducted	Not conducted	Not conducted
57	Sub Treasury Moncombu	Not conducted	Not conducted	Not conducted
58	Sub Treasury Cherthala	Not conducted	Not conducted	Not conducted
59	Sub Treasury Kuthiathode	Not conducted	Not conducted	Not conducted

60	Sub Treasury Poochakkal	15/12/2020	17/12/2020	03/03/2021
61	Pension Payment Sub Treasury Alappuzha	Not conducted	Not conducted	Not conducted
62	<b>District Treasury CHENGANNUR</b>	16/02/2021	18/02/2021	15/06/2020
63	Sub Treasury Chengannur	Not conducted	Not conducted	15/06/2020
64	Sub Treasury Kayamkulam	Not conducted	Not conducted	Not conducted
65	Sub Treasury Mavelikkara	Not conducted	Not conducted	Not conducted
66	Sub Treasury Edathua	Not conducted	Not conducted	Not conducted
67	Sub Treasury Harippad	Not conducted	Not conducted	Not conducted
68	Sub Treasury Mannar	Not conducted	Not conducted	Not conducted
69	Sub Treasury Nooranad	Not conducted	Not conducted	03/02/2021
70	Sub Treasury Muthukulam	Not conducted	Not conducted	Not conducted
71	<b>District Treasury KOTTAYAM</b>	22/03/2021	24/03/2021	Not conducted
72	Sub Treasury Kottayam	Not conducted	Not conducted	27/03/2021
73	Sub Treasury Ponkunnam	28/12/2020	30/12/2020	Not conducted
74	Sub Treasury Changanachery	Not conducted	Not conducted	Not conducted
75	Sub Treasury Ettumanoor	Not conducted	Not conducted	Not conducted
76	Sub Treasury Karukachal	11/01/2021	13/01/2021	24/08/2020
77	Sub Treasury Pampady	Not conducted	Not conducted	Not conducted
78	Sub Treasury Pallickathode	Not conducted	Not conducted	Not conducted
79	Sub Treasury Mundakayam	Not conducted	Not conducted	Not conducted
80	Sub Treasury Medical College Kottayam	Not conducted	Not conducted	Not conducted
0581	Sub Treasury Erumeli	Not conducted	Not conducted	Not conducted



82	Sub Treasury Ayarkunnam	11/11/2020	13/11/2020	Not conducted
83	Pension Payment Sub Treasury Changanassery	Not conducted	Not conducted	Not conducted
84	<b>District Treasury PALA</b>	22/12/2020	24/12/2020	03/07/2020
85	Sub Treasury Erattupettah	Not conducted	Not conducted	Not conducted
86	Sub Treasury Meenachil	Not conducted	Not conducted	22/09/2020
87	Sub Treasury Vaikom	Not conducted	Not conducted	Not conducted
88	Sub Treasury Kaduthuruthy	18/11/2020	20/11/2020	Not conducted
89	Sub Treasury Uzhavoor	Not conducted	Not conducted	Not conducted
90	Sub Treasury Kuravilangad	Not conducted	Not conducted	Not conducted
91	<b>District Treasury IDUKKI</b>	08/03/2021	10/03/2021	Not conducted
92	Sub Treasury Peerumedu	Not conducted	Not conducted	03/03/2020
93	Sub Treasury Devikulam	21/01/2021	23/01/2021	Not conducted
94	Sub Treasury Nedumkandam	23/11/2020	25/11/2020	Not conducted
95	Sub Treasury Thodupuzha			18/06/2020 25/03/2021
96	Sub Treasury Painavu	Not conducted	Not conducted	Not conducted
97	Sub Treasury Rajakumary	Not conducted	Not conducted	Not conducted
98	Sub Treasury Kattappana	Not conducted	Not conducted	Not conducted
99	Sub Treasury Karimannoor	Not conducted	Not conducted	Not conducted
100	Sub Treasury Adimali	Not conducted	Not conducted	Not conducted
101	Sub Treasury Murikkassery	Not conducted	Not conducted	Not conducted
<b>DEPUTY DIRECTOR CENTRAL REGION THRISSUR</b>				
102	<b>District Treasury ERNAKULAM (KAKKANAD)</b>	Not conducted	Not conducted	Not conducted

103	Sub Treasury Ernakulam	Not conducted	Not conducted	Not conducted
104	Sub Treasury North Parur	18/12/2020	21/12/2020	Not conducted
105	Sub Treasury Aluva	Not conducted	Not conducted	Not conducted
106	Sub Treasury Mattanchery	1/11/2020	3/11/2020	Not conducted
107	Sub Treasury Mulamthuruthy	Not conducted	Not conducted	Not conducted
108	Sub Treasury Nayarambalam	Not conducted	Not conducted	Not conducted
109	Sub Treasury Tripunithura	25/11/2020	27/11/2020	Not conducted
110	Sub Treasury Angamaly	Not conducted	Not conducted	Not conducted
111	Additional Sub Treasury Ernakulam	Not conducted	Not conducted	Not conducted
112	Sub Treasury Palluruthy	11/11/2020	13/11/2020	Not conducted
113	Sub Treasury Kalamassery	Not conducted	Not conducted	Not conducted
114	Pension Payment Sub Treasury Ernakulam	Not conducted	Not conducted	Not conducted
115	<b>District Treasury MUVATTUPUZHA</b>	Not conducted	Not conducted	Not conducted
116	Sub Treasury Muvattupuzha	Not conducted	Not conducted	Not conducted
117	Sub Treasury Piravom	Not conducted	Not conducted	Not conducted
118	Sub Treasury Kalloorkad	Not conducted	Not conducted	Not conducted
119	Sub Treasury Kolenchery	Not conducted	Not conducted	Not conducted
120	Sub Treasury Koothattukulam	Not conducted	Not conducted	Not conducted
121	Sub Treasury Kunnathunad	Not conducted	Not conducted	Not conducted
122	Sub Treasury Kothamangalam	Not conducted	Not conducted	Not conducted
123	<b>District Treasury THRISSUR</b>	25/09/2020	30/09/2020	Not conducted
124	Sub Treasury Thrissur	Not conducted	Not conducted	Not conducted

125	Additional Sub Treasury Thrissur	Not conducted	Not conducted	Not conducted
126	Sub Treasury Thalappilly	Not conducted	Not conducted	Not conducted
127	Sub Treasury Chavakkad	Not conducted	Not conducted	Not conducted
128	Sub Treasury Kunnamkulam	Not conducted	Not conducted	Not conducted
129	Sub Treasury Chelakkara	Not conducted	Not conducted	Not conducted
130	Sub Treasury Manalur	Not conducted	Not conducted	Not conducted
131	Sub Treasury Cherpu	06/11/2020	09/11/2020	Not conducted
132	Sub Treasury Medical College Thrissur	07/12/2020	08/12/2020	Not conducted
133	<b>District Treasury PALAKKAD</b>	Not conducted	Not conducted	Not conducted
134	Sub Treasury Palakkad	Not conducted	Not conducted	Not conducted
135	Sub Treasury Alathur	Not conducted	Not conducted	Not conducted
136	Sub Treasury Chittur	22/12/2020	23/12/2020	Not conducted
137	Sub Treasury Coyalmanam	Not conducted	Not conducted	Not conducted
138	Sub Treasury Kollengode.	Not conducted	Not conducted	Not conducted
139	Sub Treasury Vadakkencherry	Not conducted	Not conducted	Not conducted
140	<b>District Treasury CHERPULASSERY</b>	Not conducted	Not conducted	Not conducted
141	Sub Treasury Ottappalam	Not conducted	Not conducted	Not conducted
142	Sub Treasury Mannarkkad	Not conducted	Not conducted	Not conducted
143	Sub Treasury Pattambi	Not conducted	Not conducted	Not conducted
144	Sub Treasury Sreekrishnapuram	Not conducted	Not conducted	Not conducted
145	Sub Treasury Agali	Not conducted	Not conducted	Not conducted
146	Sub Treasury Koottanad	Not conducted	Not conducted	Not conducted

147	Sub Treasury Shornur	Not conducted	Not conducted	Not conducted
148	<b>District Treasury IRINJALAKUDA</b>	Not conducted	Not conducted	Not conducted
149	Sub Treasury Mukundapuram	Not conducted	Not conducted	Not conducted
150	Sub Treasury Kodungallur	Not conducted	Not conducted	Not conducted
151	Sub Treasury Chalakudy	21/10/2020	22/10/2020	Not conducted
152	Sub Treasury Pudukkad	Not conducted	Not conducted	Not conducted
153	Sub Treasury Annamanada	Not conducted	Not conducted	Not conducted
154	Sub Treasury Thriprayar	Not conducted	Not conducted	Not conducted
155	<b>District Treasury MALAPPURAM</b>	Not conducted	Not conducted	Not conducted
156	Sub Treasury Manjeri	Not conducted	Not conducted	Not conducted
157	Sub Treasury Perinthalmanna	19/01/2021	20/01/2021	Not conducted
158	Sub Treasury Ponnani	Not conducted	Not conducted	Not conducted
159	Sub Treasury Tirur	Not conducted	Not conducted	Not conducted
160	Sub Treasury Tirurangadi	Not conducted	Not conducted	Not conducted
161	Sub Treasury Nilambur	Not conducted	Not conducted	Not conducted
162	Sub Treasury Valancherry	Not conducted	Not conducted	Not conducted
163	Sub Treasury Areacode	Not conducted	Not conducted	Not conducted
164	Sub Treasury Kondotty	11/02/2021	12/02/2021	Not conducted
165	Sub Treasury Makkaraparamba	Not conducted	Not conducted	Not conducted
166	Sub Treasury Changaramkulam	Not conducted	Not conducted	Not conducted
167	Sub Treasury Karuvarakundu	Not conducted	Not conducted	Not conducted
168	Sub Treasury Wandoor	13/01/2021	15/01/2021	Not conducted

169	Sub Treasury Pulamanthole	Not conducted	Not conducted	Not conducted
170	Sub Treasury Kottakkal	29/12/2020	31/12/2020	Not conducted
171	Sub Treasury Edavanna	Not conducted	Not conducted	Not conducted
172	Sub Treasury Edakkara	Not conducted	Not conducted	Not conducted
173	Sub Treasury Vengara	Not conducted	Not conducted	Not conducted
<b>DEPUTY DIRECTOR NORTHERN REGION, KOZHIKODE</b>				
174	<b>District Treasury KOZHIKODE</b>	16/06/2020		Not conducted
175	Additional Sub Treasury Kozhikode	Not conducted	Not conducted	Not conducted
176	Sub Treasury Kozhikode (Puthiyara)			14/07/2020
177	Sub Treasury Koyilandy	Not conducted	Not conducted	Not conducted
178	Sub Treasury Feroke	Not conducted	Not conducted	24/03/2021
179	Sub Treasury Perambra	10/06/2020		Not conducted
180	Sub Treasury Payyoli	Not conducted	Not conducted	Not conducted
181	Pension Payment Sub Treasury Kozhikode	Not conducted	Not conducted	30/06/2020
182	<b>District Treasury THAMARASSERY</b>	28/03/2021		14/09/2020
183	Sub Treasury Koduvally	Not conducted	Not conducted	Not conducted
184	Sub Treasury Vadakara	Not conducted	Not conducted	Not conducted
185	Sub Treasury Thottilpalam	Not conducted	Not conducted	Not conducted
186	Sub Treasury Kallachi	Not conducted	Not conducted	Not conducted
187	Sub Treasury Thiruvambady	Not conducted	Not conducted	Not conducted
188	Sub Treasury Balussery	Not conducted	Not conducted	Not conducted
189	Sub Treasury Mukkom	Not conducted	Not conducted	Not conducted

190	Sub Treasury Koorachundu	09/12/2020		Not conducted
191	<b>District Treasury WAYANAD</b>	Not conducted	Not conducted	16/09/2020
192	Sub Treasury Vythiri	Not conducted	Not conducted	Not conducted
193	Sub Treasury Sulthan Bathery	Not conducted	Not conducted	Not conducted
194	Sub Treasury Mananthavady	Not conducted	Not conducted	Not conducted
195	Sub Treasury Pulpally	Not conducted	Not conducted	Not conducted
196	Sub Treasury Dwaraka	Not conducted	Not conducted	Not conducted
197	Sub Treasury Nadavayal	Not conducted	Not conducted	Not conducted
198	<b>District Treasury KANNUR</b>	28/12/2020	Not conducted	Not conducted
199	Sub Treasury Kannur	Not conducted	Not conducted	Not conducted
200	Sub Treasury Taliparamba	Not conducted	Not conducted	Not conducted
201	Sub Treasury Payyannur	Not conducted	Not conducted	Not conducted
202	Sub Treasury Sreekandapuram	Not conducted	Not conducted	Not conducted
203	Sub Treasury Pazhayangadi	Not conducted	Not conducted	Not conducted
204	Sub Treasury Chakkarakallu	Not conducted	Not conducted	Not conducted
205	Sub Treasury Kolachery	Not conducted	Not conducted	Not conducted
206	Sub Treasury Alakode	Not conducted	Not conducted	Not conducted
207	Sub Treasury Cherupuzha	Not conducted	Not conducted	Not conducted
208	<b>District Treasury KASARGODE</b>	24/02/2021	Not conducted	Not conducted
209	Sub Treasury Kasaragod	Not conducted	Not conducted	Not conducted
210	Sub Treasury Nileswar	Not conducted	Not conducted	Not conducted
211	Sub Treasury Hosdurg	Not conducted	Not conducted	Not conducted

212	Sub Treasury Vellarikundu	Not conducted	Not conducted	Not conducted
213	Sub Treasury Manjeswar	Not conducted	Not conducted	Not conducted
214	Sub Treasury Chattanchal	Not conducted	Not conducted	Not conducted
215	Sub Treasury Malakkallu	Not conducted	Not conducted	Not conducted
216	<b>District Treasury MATTANNUR</b>	17/02/2021	Not conducted	05/11/2020
217	Sub Treasury Mattannur	Not conducted	Not conducted	18/02/2021
218	Sub Treasury Thalassery	Not conducted	Not conducted	Not conducted
219	Sub Treasury Kuthuparamba	Not conducted	Not conducted	Not conducted
220	Sub Treasury Peravoor	Not conducted	Not conducted	Not conducted
221	Sub Treasury Iritty	Not conducted	Not conducted	Not conducted
222	Sub Treasury Panoor	Not conducted	Not conducted	Not conducted
223	Pension Payment Sub Treasury Thalassery	Not conducted	Not conducted	Not conducted

<b>LIST OF STAMP DEPOTS</b>				
<b>Sl.No</b>	<b>Name of Stamp Depot</b>	<b>Annual Inspection Date</b>		<b>Surprise Visit Date</b>
		<b>From</b>	<b>To</b>	
1	Kollam(DD HQ)	Not conducted	Not conducted	Not conducted
2	Alappuzha(DD KOTTAYAM)	10/02/2021	11/02/2021	Not conducted
3	Pathanamthitta(DD KOTTAYAM)	04/02/2021	05/02/2021	Not conducted
4	Kottayam(DD KOTTAYAM)	19/02/2021	20/02/2021	Not conducted
5	Idukki(DD KOTTAYAM)	23/02/2021	25/02/2021	Not conducted
6	Ernakulam(DD THRISSUR)	Not conducted	Not conducted	Not conducted

7	Thrissur(DD THRISSUR)	Not conducted	Not conducted	Not conducted
8	Palakkad(DD THRISSUR)	Not conducted	Not conducted	Not conducted
9	Malappuram(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted
10	Kozhikode(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted
11	Wayanad(DD KOZHIKODE)	Not conducted	Not conducted	17/11/2020
12	Kannur(DD KOZHIKODE)	Not conducted	Not conducted	Not conducted



<b>Annual inspection and Surprise Visit conducted by the District Treasury Officers at Sub Treasuries and Stamp Depots during the period 2019-20</b>				
Sl.No.	Name of Treasury	Annual Inspection Date		Surprise Visit Date
		From	To	
<b>District Treasury Thiruvananthapuram</b>				
1	Principal Sub Treasury East Fort	Not conducted	Not conducted	Not conducted
2	Additional Sub Treasury Vanchiyoor	Not conducted	Not conducted	Not conducted
3	Sub Treasury Vellayambalam	Not conducted	Not conducted	Not conducted
4	Sub Treasury Kazhakkootam	Not conducted	Not conducted	Not conducted
5	Sub Treasury Attingal	Not conducted	Not conducted	Not conducted
6	Sub Treasury Varkala	Not conducted	Not conducted	Not conducted
7	Sub Treasury Kilimanoor	Not conducted	Not conducted	Not conducted
8	Sub Treasury Legislative Complex	Not conducted	Not conducted	Not conducted
9	Sub Treasury Kadakkavur	Not conducted	Not conducted	Not conducted
10	Sub Treasury Secretariat	Not conducted	Not conducted	Not conducted
11	Sub Treasury Vikas Bhavan	Not conducted	Not conducted	Not conducted
12	Sub Treasury Medical College	Not conducted	Not conducted	Not conducted
13	Sub Treasury Engineering College	Not conducted	Not conducted	Not conducted
14	Sub Treasury Kudappanakunnu Civil Station	Not conducted	Not conducted	Not conducted
15	Pension Payment Sub Treasury Thiruvananthapuram	Not conducted	Not conducted	Not conducted

<b>District Treasury Kattakkada</b>				
16	Sub Treasury Neyyattinkara	Not conducted	Not conducted	19/06/2020 10/12/2020 23/03/2021
17	Sub Treasury Nedumangad	12/01/2021	15/01/2021	25/03/2021
18	Sub Treasury Vizhinjam	Not conducted	Not conducted	05/11/2020 15/03/2021
19	Sub Treasury Parassala	Not conducted	Not conducted	24/02/2021
20	Sub Treasury Vithura	20/01/2021	22/01/2021	17/09/2020
21	Sub Treasury Malayinkil	27/01/2021	29/01/2021	24/03/2021
22	Pension Payment Sub Treasury Neyyattinkara	24/06/2020	26/06/2020	19/06/2020 16/03/2021
23	Sub Treasury Vellanad	Not conducted	Not conducted	18/03/2020
<b>District Treasury Kollam</b>				
24	Sub Treasury Kollam	29/12/2020	31/12/2020	16/11/2020
25	Sub Treasury Karunagapally	18/11/2020	20/11/2020	28/12/2020
26	Sub Treasury Chathanoor	16/12/2020	18/12/2020	29/05/2020
27	Sub Treasury Kundara	22/12/2020	24/12/2020	24/11/2020
28	Sub Treasury Paravoor	25/11/2020	27/11/2020	27/05/2020
29	Sub Treasury Chavara	11/11/2020	13/11/2020	04/01/2021
30	Pension Payment Sub Treasury Kollam	11/01/2021	13/01/2021	16/12/2020
<b>District Treasury Kottarakara</b>				
31	Sub Treasury Kottarakara	16/09/2020	18/09/2020	30/01/2021

32	Sub Treasury Sasthamkotta	24/09/2020	25/09/2020	18/08/2020
33	Sub Treasury Punalur	10/02/2021	12/02/2021	22/09/2020
34	Sub Treasury Pathanapuram	18/11/2020	20/11/2020	29/09/2020
35	Sub Treasury Kadakkal	21/10/2020	22/10/2020	Not conducted
36	Sub Treasury Anchal	18/02/2021	20/02/2021	20/11/2020
37	Sub Treasury Chadayamangalam	19/03/2021	20/03/2021	19/08/2020
38	Sub Treasury Pooyappally	19/08/2020	20/08/2020	Not conducted
<b>District Treasury Pathanamthitta</b>				
39	Sub Treasury Pathanamthitta	15/09/2020	16/09/2020	12/01/2021
40	Sub Treasury Adoor	27/10/2020	28/10/2020	21/10/2020
41	Sub Treasury Ranni	15/12/2020	16/12/2020	22/10/2020
42	Sub Treasury Kozhencherry	07/09/2020	08/09/2020	06/03/2021
43	Sub Treasury Pandalam	17/02/2021	18/02/2021	27/10/2020
44	Sub Treasury Thiruvalla	17/11/2020	18/11/2020	18/08/2020 06/11/2020
45	Sub Treasury Mallappally	21/12/2020	22/12/2020	23/10/2020
46	Sub Treasury Kumbanad	23/02/2021	24/02/2021	03/11/2020
47	Sub Treasury Konni	25/02/2021	26/02/2021	14/08/2020 30/10/2020
48	Sub Treasury Ranni Perunad	11/01/2021	12/01/2021	04/11/2020
<b>District Treasury Alappuzha</b>				
49	Sub Treasury Alappuzha	09/12/2020		22/09/2020 03/11/2020
50	Sub Treasury Ambalapuzha	04/12/2020	07/12/2020	26/06/2020 05/11/2020

51	Sub Treasury Moncombu	15/12/2020	16/12/2020	30/06/2020 06/11/2020
52	Sub Treasury Cherthala	18/12/2020	21/12/2020	09/11/2020
53	Sub Treasury Kuthiathode	22/12/2020	23/12/2020	Not conducted
54	Sub Treasury Poochakkal	24/12/2020	28/12/2020	Not conducted
55	Pension Payment Sub Treasury Alappuzha	10/12/2020	11/12/2020	04/11/2020
<b>District Treasury Chengannur</b>				
56	Sub Treasury Chengannur	Not conducted	Not conducted	28/04/2020 24/07/2020 22/01/2021
57	Sub Treasury Kayamkulam	28/01/2021	30/01/2021	05/06/2020 15/10/2020 04/11/2020
58	Sub Treasury Mavelikkara	18/03/2021	20/03/2021	04/11/2020 20/01/2021 10/02/2021 25/03/2021
59	Sub Treasury Edathua	13/01/2021	14/01/2021	09/07/2020 23/11/2020 17/02/2021
60	Sub Treasury Harippad	Not conducted	Not conducted	23/06/2020 22/10/2020 17/03/2021
61	Sub Treasury Mannar	Not conducted	Not conducted	05/11/2020 09/02/2021 29/03/2021
62	Sub Treasury Nooranad	24/11/2020	25/11/2020	15/06/2020 03/11/2020 27/01/2021 17/02/2021
63	Sub Treasury Muthukulam	11/02/2021	12/02/2021	15/10/2020 25/11/2020 09/02/2021 17/03/2021
<b>District Treasury Kottayam</b>				
64	Sub Treasury Kottayam	01/11/2020	13/11/2020	05/06/2020 17/09/2020 19/02/2021
65	Sub Treasury Ponkunnam	14/12/2020	16/12/2020	09/10/2020 09/03/2021

66	Sub Treasury Changanacherry	07/12/2020	09/12/2020	25/09/2020 23/03/2021
67	Sub Treasury Ettumanoor	13/01/2021	15/01/2021	05/11/2020 06/03/2021
68	Sub Treasury Karukachal	23/12/2020	24/12/2020	18/09/2020 18/02/2021
69	Sub Treasury Pampady	28/12/2020	30/12/2020	07/10/2020 23/02/2021
70	Sub Treasury Pallickathode	20/01/2021	22/01/2021	14/10/2020 12/03/2021
71	Sub Treasury Mundakayam	06/01/2021	08/01/2021	09/10/2020 09/03/2021
72	Sub Treasury Medical College Kottayam	18/11/2020	20/11/2020	23/10/2020 0/03/2021
73	Sub Treasury Erumeli	27/01/2021	29/01/2021	30/09/2020 24/02/2021
74	Sub Treasury Ayarkunnam	10/02/2021	12/02/2021	16/10/2020 23/03/2021
75	Pension Payment Sub Treasury Changanacherry	23/11/2020	24/11/2020	30/10/2020 17/03/2021
<b>District Treasury Pala</b>				
76	Sub Treasury Erattupettah	17/12/2020	18/12/2020	04/11/2020
77	Sub Treasury Meenachil	23/02/2021	25/02/2021	15/10/2020
78	Sub Treasury Vaikom	19/01/2021	21/01/2021	20/10/2020
79	Sub Treasury Kaduthuruthy	27/01/2021	28/01/2021	05/11/2020
80	Sub Treasury Uzhavoor	14/12/2020	15/12/2020	03/11/2020
81	Sub Treasury Kuravilangad	29/12/2020	30/12/2020	
<b>District Treasury Idukki</b>				
82	Sub Treasury Peerumedu	29/01/2021	30/01/2021	09/06/2020 21/10/2020
83	Sub Treasury Devikulam	13/01/2021	15/01/2021	15/06/2020 30/09/2020
84	Sub Treasury Nedumkandam	18/02/2021	20/02/2021	06/08/2020

85	Sub Treasury Thodupuzha	Not conducted	Not conducted	29/05/2020
86	Sub Treasury Painavu	11/02/2021	12/02/2021	Not conducted
87	Sub Treasury Rajakumary	Not conducted	Not conducted	Not conducted
88	Sub Treasury Kattappana	28/12/2020	29/12/2020	Not conducted
89	Sub Treasury Karimannoor	05/02/2021	06/02/2021	11/06/2020
90	Sub Treasury Adimali	21/01/2021	22/01/2021	18/06/2020
91	Sub Treasury Murikkassery	07/01/2021	08/01/2021	25/06/2020
<b>District Treasury Ernakulam (Kakkanad)</b>				
92	Sub Treasury Ernakulam	19/03/2021	20/03/2021	09/07/2020 22/02/2021
93	Sub Treasury North Parur	10/02/2021	12/02/2021	Not conducted
94	Sub Treasury Aluva	09/03/2021	10/03/2021	25/06/2020 16/09/2020
95	Sub Treasury Mattanchery	Not conducted	Not conducted	Not conducted
96	Sub Treasury Mulamthuruthy	23/03/2021	24/03/2021	23/06/2020
97	Sub Treasury Nayarambalam	Not conducted	Not conducted	Not conducted
98	Sub Treasury Tripunithura	16/03/2021	17/03/2021	03/04/2020 18/08/2020 22/09/2020
99	Sub Treasury Angamaly	14/01/2021	16/01/2021	Not conducted
100	Additional Sub Treasury Ernakulam	Not conducted	Not conducted	21/08/2020
101	Sub Treasury Palluruthy	07/01/2021	08/01/2021	Not conducted
102	Sub Treasury Kalamassery	24/09/2020	25/09/2020	Not conducted
103	Pension Payment Sub Treasury Ernakulam	Not conducted	Not conducted	18/09/2020
<b>District Treasury Muvattupuzha</b>				

104	Sub Treasury Muvattupuzha	15/02/2021	16/02/2021	21/12/2020
105	Sub Treasury Piravom	27/01/2021	28/01/2021	30/12/2020
106	Sub Treasury Kalloorkad	24/02/2021	25/02/2021	27/11/2020
107	Sub Treasury Kolenchery	20/01/2021	21/01/2021	31/12/2020
108	Sub Treasury Koothattukulam	22/01/2021	23/01/2021	30/03/2021
109	Sub Treasury Kunnathunad	22/12/2020	24/12/2020	27/03/2021
110	Sub Treasury Kothamangalam	12/01/2021	14/01/2021	18/12/2020
<b>District Treasury Thrissur</b>				
111	Sub Treasury Thrissur	22/12/2020 05/02/2021	24/12/2020 12/02/2021	11/02/2021
112	Additional Sub Treasury Thrissur	27/11/2020	30/11/2020	12/02/2021
113	Sub Treasury Thalappilly	27/01/2021	29/01/2021	22/02/2021
114	Sub Treasury Chavakkad	16/02/2021	18/02/2021	11/09/2020 22/10/2020
115	Sub Treasury Kunnankulam	23/11/2020	25/11/2020	18/09/2020
116	Sub Treasury Chelakkara	29/12/2020	30/12/2020	08/07/2020
117	Sub Treasury Manalur	17/12/2020	18/12/2020	19/11/2020
118	Sub Treasury Cherpu	12/01/2021	13/01/2021	15/10/2020
119	Sub Treasury Medical College Thrissur	20/01/2021	21/01/2021	Not conducted
<b>District Treasury Palakkad</b>				
120	Sub Treasury Palakkad	16/12/2020	18/12/2020	24/06/2020 29/09/2020 25/03/2021
121	Sub Treasury Alathur	Not conducted	Not conducted	19/06/2020 28/09/2020 22/02/2021
122	Sub Treasury Chittur	13/01/2021	15/01/2021	26/06/2020 23/11/2020

123	Sub Treasury Coyalmanam	23/02/2021	25/02/2021	22/06/2020 24/09/2020 27/03/2021
124	Sub Treasury Kollengode	10/02/2021	12/02/2021	16/07/2020 16/11/2020 21/01/2021
125	Sub Treasury Vadakkencherry	20/01/2021	22/01/2021	17/07/2020 18/11/2020
<b>District Treasury Malappuram</b>				
126	Sub Treasury Manjeri	Not conducted	Not conducted	Not conducted
127	Sub Treasury Perinthalmanna	Not conducted	Not conducted	29/09/2020
128	Sub Treasury Ponnani	28/01/2021	30/01/2021	08/09/2020
129	Sub Treasury Tirur	Not conducted	Not conducted	26/05/2020
130	Sub Treasury Tirurangadi	23/02/2021	25/02/2021	19/01/2021
131	Sub Treasury Nilambur	Not conducted	Not conducted	14/01/2021
132	Sub Treasury Valanchery	10/03/2021	12/03/2021	24/12/2020
133	Sub Treasury Areacode	18/02/2021	19/02/2021	11/01/2021
134	Sub Treasury Kondotty	Not conducted	Not conducted	20/01/2021
135	Sub Treasury Makkaraparamba	Not conducted	Not conducted	24/09/2020
136	Sub Treasury Changaramkulam	Not conducted	Not conducted	20/08/2020
137	Sub Treasury Karuvarakundu	Not conducted	Not conducted	10/12/2020
138	Sub Treasury Wandoor	Not conducted	Not conducted	11/12/2020
139	Sub Treasury Pulamanthol	Not conducted	Not conducted	25/09/2020
140	Sub Treasury Kottakkal	Not conducted	Not conducted	11/11/2020
141	Sub Treasury Edavanna	Not conducted	Not conducted	23/12/2020
142	Sub Treasury Edakkara	21/01/2021	22/01/2021	Not conducted



143	Sub Treasury Vengara	Not conducted	Not conducted	09/12/2020
<b>District Treasury Kozhikode</b>				
144	Additional Sub Treasury Kozhikode	Not conducted	Not conducted	Not conducted
145	Sub Treasury Kozhikode (Pudiyara)	Not conducted	Not conducted	22/12/2020
146	Sub Treasury Koyilandy	Not conducted	Not conducted	23/12/2020
147	Sub Treasury Feroke	12/01/2021	15/01/2021	Not conducted
148	Sub Treasury Perambra	Not conducted	Not conducted	Not conducted
149	Sub Treasury Payyoli	Not conducted	Not conducted	Not conducted
150	Pension Payment Sub Treasury Kozhikode	Not conducted	Not conducted	Not conducted
<b>District Treasury Thamarassery</b>				
151	Sub Treasury Koduvally	16/03/2021	17/03/2021	Not conducted
152	Sub Treasury Vadakara	22/02/2021	24/02/2021	Not conducted
153	Sub Treasury Thottilpalam	11/02/2021	12/02/2021	Not conducted
154	Sub Treasury Kallachi	16/02/2021	17/02/2021	Not conducted
155	Sub Treasury Thiruvambady	08/02/2021	09/02/2021	Not conducted
156	Sub Treasury Balussery	19/02/2021	20/02/2021	Not conducted
157	Sub Treasury Mukkom	05/03/2021	06/03/2021	Not conducted
158	Sub Treasury Koorachundu	26/02/2021	27/02/2021	Not conducted
<b>District Treasury Wayanad</b>				
159	Sub Treasury Vythiri	17/12/2020	18/12/2020	Not conducted

160	Sub Treasury Sulthan Bathery	20/01/2021	22/01/2021	Not conducted
161	Sub Treasury Mananthavady	18/02/2021	20/02/2021	Not conducted
162	Sub Treasury Pulpally	25/02/2021	26/02/2021	Not conducted
163	Sub Treasury Dwaraka	06/01/2021	08/01/2021	Not conducted
164	Sub Treasury Nadavayal	10/02/2021	12/02/2021	Not conducted
<b>District Treasury Kannur</b>				
165	Sub Treasury Kannur	23/12/2020	25/12/2020	Not conducted
166	Sub Treasury Taliparamba	Not conducted	Not conducted	Not conducted
167	Sub Treasury Payyannur	Not conducted	Not conducted	Not conducted
168	Sub Treasury Sreekandapuram	Not conducted	Not conducted	11/11/2020
169	Sub Treasury Pazhayangadi	Not conducted	Not conducted	03/02/2021
170	Sub Treasury Chakkarakallu	23/11/2020	25/11/2020	Not conducted
171	Sub Treasury Kolachery	27/01/2021	28/01/2021	27/11/2020
172	Sub Treasury Alakode	18/11/2020	19/11/2020	Not conducted
173	Sub Treasury Cherupuzha	Not conducted	Not conducted	09/11/2020
<b>District Treasury Kasaragod</b>				
174	Sub Treasury Kasaragod	25/11/2020	27/11/2020	29/05/2020 18/03/2021
175	Sub Treasury Nileshwar	18/11/2020	20/11/2020	19/05/2020 23/03/2021
176	Sub Treasury Hosdurg	14/10/2020	16/10/2020	22/05/2020 19/03/2021
177	Sub Treasury Vellarikundu	20/10/2020	22/10/2020	22/03/2021
178	Sub Treasury Manjeshwar	15/09/2020	17/09/2020	20/05/2020 /

179	Sub Treasury Chattanchal	23/09/2020	25/09/2020	28/05/2020 20/03/2021
180	Sub Treasury Malakkallu	09/11/2020	11/11/2020	27/05/2020 24/03/2021
<b>District Treasury Cherpulassery</b>				
181	Sub Treasury Ottappalam	12/01/2021	15/01/2021	25/08/2020 30/12/2020
182	Sub Treasury Mannarkkad	16/03/2021	16/03/2021	Not conducted
183	Sub Treasury Pattambi	19/03/2021	19/03/2021	16/10/2020
184	Sub Treasury Sreekrishnapuram	19/02/2021	20/02/2021	20/11/2020
185	Sub Treasury Agali	28/01/2021	30/01/2021	08/10/2020
186	Sub Treasury Kootanad	17/03/2021	17/03/2021	16/12/2020
187	Sub Treasury Shornur	22/01/2021	23/01/2021	18/12/2020
<b>District Treasury Mattannur</b>				
188	Sub Treasury Mattannur	06/01/2021	08/01/2021	06/01/2021
189	Sub Treasury Thalassery	12/01/2021	14/01/2021	13/01/2021
190	Sub Treasury Kuthuparamba	23/02/2021	25/02/2021	Not conducted
191	Sub Treasury Peravoor	22/03/2021	24/03/2021	16/01/2021
192	Sub Treasury Iritty	08/02/2021	10/02/2021	07/02/2021
193	Sub Treasury Panoor	15/03/2021	17/03/2021	23/01/2021 10/03/2021
194	Pension Payment Sub Treasury Thalassery	27/01/2021	29/01/2021	28/01/2021
<b>District Treasury Irinjalakuda</b>				
195	Sub Treasury Mukundapuram	17/02/2021	18/02/2021	17/09/2020

196	Sub Treasury Kodungallur	10/03/2021	12/03/2021	15/09/2020
197	Sub Treasury Chalakudy	22/02/2021	24/02/2021	25/09/2020
198	Sub Treasury Pudukkad	23/01/2021	25/01/2021	Not conducted
199	Sub Treasury Annamanada	15/02/2021	16/02/2021	Not conducted
200	Sub Treasury Thriprayar	19/02/2021	20/02/2021	Not conducted

**ANNEXURE III****POSTS AND STRENGTH OF STAFF IN TREASURY DEPARTMENT**  
(Referred to in Para 1.3.2 of Part I)

<b>Sl. No.</b>	<b>Name of Post</b>	<b>Sanctioned</b>	<b>Present</b>	<b>Remark Vacant/ Short</b>
1	DIRECTOR	1	1	
2	JOINT DIRECTOR	2	2	
3	DEPUTY DIRECTOR	4	4	
4	ASSISTANT DIRECTOR	1	1	
5	DISTRICT TREASURY OFFICER	23	23	
6	ASST. DISTRICT TREASURY OFFICER	23	23	
7	ASST. TREASURY OFFICER	20	20	
8	SUB TREASURY OFFICER	201	201	
9	SENIOR SUPERINTENDENT	13	13	
10	STAMP DEPOT OFFICER	12	12	
11	JUNIOR SUPERINTENDENT	323	323	
12	FAIR COPY SUPERINTENDENT	1	1	
13	SELECTION GRADE ACCOUNTANT	181	181	
14	SENIOR ACCOUNTANT	1124	1124	
15	JUNIOR ACCOUNTANT	958	958	
16	STAMP EXAMINER	18	18	
17	TYPIST	70	70	
18	CONFIDENTIAL ASSISTANT	2	2	
19	OFFICE ATTENDANT	527	527	
20	PART TIME SWEEPER	197	197	
21	NIGHT WATCHMAN	1	1	
22	BINDER	25	25	
23	ATTENDER	35	35	
24	DRIVER	16	16	
25	DAFFEDAR	1	0	<b>Vacant -1</b>
	<b>TOTAL</b>	<b>3779</b>	<b>3778</b>	<b>1</b>

## 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 2019 (Rs. in lakh) (CREDIT)	Nature of Transaction in brief	Earliest year which pending	Head of Account	Balance as on 31st March 2019 (Rs. in lakh) (DEBIT)	Nature of Transaction in brief	Earliest year which pending
8658-00-102-96-01	0.68	Receipt of University	Jul-09	8658-00-102-96-09	78849	P&SB	Jul-16
8658-00-102-96-02	5.83	Receipt of University	Oct-11	8658-00-102-96-10	7.02	Indo Mercantile Bank	
8658-00-102-96-03	0.46	Receipt of University	Jun-16	8658-00-102-96-13	0.00079	Naval Officers Cont.Edn. Fund	
8658-00-102-96-04	0.005	Receipt of University	Jun-16	8658-00-102-96-15	7.03	Contn.towards PF & Salary	
8658-00-102-96-05	14.42	Receipt of University	Jul-09	8658-00-102-96-19	0.0036	Naval Officers Family Asstt. Fund	
8658-00-102-96-27	102.35	Receipt of University	Nov-11				
8658-00-102-96-28	0.00005	Receipt of University	Dec-18				
8658-00-102-96-06	3.93	Trav-Cochin TB	Nov-16				
8658-00-102-96-08	3775	LIC	Apr-08				
8658-00-102-96-17	29.17	Cash Order Suspense					
8658-00-102-96-24	125.17	Miscellaneous Fund					
8658-00-102-96-25	0.05	Noon Meal Fund					
8658-00-102-99	0.66	Try Suspense					
8658-00-102-88	1939.72	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	53	1351900
2	201	KATTAKKADA	36	448830
3	301	KOLLAM	10	189455
4	401	KOTTARAKARA	21	433910
5	501	PATHANAMTHITTA	3	12350
6	601	ALAPPUZHA	10	239982
7	701	CHENGANNUR	2	32700
8	801	KOTTAYAM	15	235450
9	901	PALA	1	3950
10	1001	IDUKKI	7	99675
11	1101	ERNAKULAM	2	21180
12	1201	MUVATTUPUZHA	1	12000
13	1301	THRISSUR	8	91100
14	1401	PALAKKAD	9	171130
15	1501	MALAPPURAM	18	158120
16	1601	KOZHICODE	13	151140
17	1701	THAMARASSERY	12	176430

18	1801	WAYANAD	72	1627269
19	1901	KANNUR	13	195040
20	2001	KASARAGOD	8	42100
21	2101	CHERPULASSERY	9	62645
22	2201	MATTANNUR	49	452430
23	2301	IRINJALAKUDA	0	0
24	9901	Core Treasury (online Treasury)	0	0
		<b>TOTAL</b>	<b>372</b>	<b>6208786</b>



## 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	33	2615689
2	201	Kattakkada	6	227504
3	301	Kollam	10	998658
4	401	Kottarakara	1	114637
5	501	Pathanamthitta	0	0
6	601	Alappuzha	3	520984
7	701	Chengannur	1	212788
8	801	Kottayam	2	597730
9	901	Pala	1	4
10	1001	Idukki	1	6439
11	1101	Ernakulam	4	131852
12	1201	Muvattupuzha	1	60819
13	1301	Thrissur	2	363695
14	1401	Palakkad	2	7002
15	1501	Malappuram	0	0
16	1601	Kozhikode	4	13295
17	1701	Thamarassery	4	425108

18	1801	Wayanad	4	232137
19	1901	Kannur	0	0
20	2001	Kasaragod	2	172
21	2101	Cherpulassery	2	2000
22	2201	Mattannur	2	337404
23	2301	Irinjalakuda	0	0
24	9901	Core Treasury (Online Treasury)	0	0
		<b>TOTAL</b>	<b>85</b>	<b>6885917</b>

## ANNEXURE VII

PLUS AND MINUS MEMORANDUM  
(Referred to in Para 2, 7.1 of Part II)

Sl.No.	Name of the Treasury	No. of Plus and Minus Memos due
1	Thiruvananthapuram	158
2	Kattakada	23
3	Kollam	44
4	Kottarakara	44
5	Pathanamthitta	26
6	Alappuzha	1
7	Chengannur	11
8	Kottayam	25
9	Pala	15
10	Idukky	43
11	Ernakulam	9
12	Muvattupzuha	40
13	Thrissur	39
14	Palakkad	13
15	Cherpulassery	13
16	Kozhikode	43
17	Malappuram	42
18	Thamarassery	45

19	Wyanad	55
20	Kannur	13
21	Kasargode	6
22	Mattannur	1
23	Irinjalakuda	27
	<b>TOTAL</b>	<b>739</b>

## ANNEXURE VIII

LIST OF TREASURIES INSPECTED BY AG IN 2020-21  
(Referred to in Para 3.1(I) of Part III)

Sl. No.	Name of Treasury	Periodicity	Last inspection Date	Date of Inspection		No of days
				From	To	
1	Sub Treasury, Ernakulam	B	17.07.2018	01.12.2020	03.12.2020	3
2	Sub Treasury, Kalamassery	B	04.10.2018	04.12.2020	08.12.2020	3
3	Sub Treasury, Nayarambalam	B	12.07.2018	09.12.2020	11.12.2020	3
4	District Treasury, Ernakulam	A	06.07.2019	14.12.2020	22.12.2020	7
5	Sub Treasury, Cherpu	B	19.04.2018	23.12.2020	28.12.2020	3
6	Sub Treasury, Thrissur	B	25.04.2018	29.12.2020	31.12.2020	3
7	Sub Treasury, Kottayam	B	21.06.2018	03.12.2020	08.12.2020	4
8	Sub Treasury, Ettumanoor	B	16.06.2018	09.12.2020	11.12.2020	3
9	Sub Treasury, Pallickathodu	B	04.07.2018	14.12.2020	16.12.2020	3
10	Sub Treasury, Karukachal	B	05.06.2018	17.12.2020	21.12.2020	3
11	Pension Payment Sub Treasury, Changanacherry	B	11.06.2018	22.12.2020	28.12.2020	4
12	Sub Treasury, Ayarkunnam	B	31.05.2018	29.12.2020	31.12.2020	3
13	District Treasury Thrissur	A	21.05.2019	01.01.2021	08.01.2021	6

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14	Sub Treasury Chalakudy	B	06.06.2019	11.01.2021	13.01.2021	3
15	District Treasury Muvattupuzha	A	04.07.2018	14.01.2021	20.01.2021	5
16	Sub Treasury Muvattupuzha	B	18.01.2019	21.01.2021	25.01.2021	3
17	District Treasury Alappuzha	A	06.08.2019	27.01.2021	03.02.2021	7
18	Sub Treasury Ambalappuzha	B	09.08.2018	04.02.2021	08.02.2021	4
19	Sub Treasury Kuthiathode	B	31.07.2018	09.02.2021	12.02.2021	4
20	Sub Treasury Palakkad	B	08.06.2018	15.02.2021	18.02.2021	4
21	District Treasury Palakkad	A	16.03.2020	19.02.2021	27.02.2021	8
22	Sub Treasury Coyalmanam	B	01.06.2018	01.03.2021	04.03.2021	4
23	Sub Treasury Annamanada	B	23.01.2019	05.03.2021	09.03.2021	4
24	Sub Treasury Thriprayar	B	26.06.2018	10.03.2021	15.03.2021	3
25	Sub Treasury Pudukkad	B	30.06.2018	16.03.2021	19.03.2021	4
26	District Treasury Irinjalakuda	A	07.03.2020	20.03.2021	27.03.2021	7
27	District Treasury Kottayam	A	04.11.2019	01.01.2021	08.01.2021	6
28	District Treasury Pala	A	30.05.2019	11.01.2021	14.01.2021	4
29	Sub Treasury Erattupettah	B	18.05.2018	15.01.2021	19.01.2021	3
30	Sub Treasury Meenachil	B	28.05.2018	20.01.2021	22.01.2021	3
31	Sub Treasury Vaikom	B	09.07.2018	25.01.2021	29.01.2021	4

32	District Treasury Idukky	A	15.05.2019	30.01.2021	06.02.2021	7
33	Sub Treasury Adimali	B	17.04.2018	08.02.2021	11.02.2021	4
34	Sub Treasury Karimannoor	B	28.04.2018	12.02.2021	17.02.2021	4
35	Sub Treasury Pathanamthitta	B	18.11.2018	18.02.2021	20.02.2021	3
36	District Treasury Pathanamthitta	A	07.09.2019	22.02.2021	27.02.2021	6
37	District Treasury Chengannur	A	28.11.2019	01.03.2021	06.03.2021	6
38	District Treasury Kottarakara	A	28.01.2020	08.03.2021	16.03.2021	6
39	Sub Treasury Ranni Perunadu	B	26.10.2018	17.03.2021	19.03.2021	3
40	District Treasury Kollam	A	13.02.2020	20.03.2021	27.03.2021	7

<b>ANNEXURE IX</b>					
<b>YEARWISE DETAILS OF INSPECTION REPORTS AND PARAS PENDING AS ON 31-03-2021</b>			<b>YEARWISE DETAILS OF INSPECTION REPORTS &amp; PARAS PENDING FOR MORE THAN SIX MONTHS AS ON 31-03-2021</b>		
<i>(Referred to in Para 3.1(2) of Part III)</i>					
<b>YEAR</b>	<b>NO. OF INSPECTION REPORTS</b>	<b>NO. OF PARAS</b>	<b>YEAR</b>	<b>NO. OF INSPECTION REPORTS</b>	<b>NO. OF PARAS</b>
2012-2013	3	2	2012-2013	3	2
2013-2014	1	2	2013-2014	1	2
2014-2015	5	0	2014-2015	5	0
2015-2016	0	0	2015-2016	0	0
2016-2017	16	11	2016-2017	16	11
2017-2018	56	44	2017-2018	56	44
2018-2019	78	133	2018-2019	78	133
2019-2020	128	459	2019-2020	128	459
2020-2021	34	280	2020-2021	0	0
<b>TOTAL</b>	<b>321</b>	<b>931</b>	<b>TOTAL</b>	<b>287</b>	<b>651</b>



<b>ANNEXURE X A</b>			
<b>Pending Departmental Inspection (Rule - 64 of KTC Vol.I) (Referred to in Para 3.2 (1) of Part III)</b>			
<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of Treasuries</b>
1	4760	District Treasury Pathanamthitta	5
2	4758	District Treasury Chengannur	3
3	4767	District Treasury Kollam	2
4	4740	District Treasury Pala	3
5	4750	District Treasury Idukky	2
6	4735	District Treasury Ernakulam	8
7	4745	District Treasury Muvattupuzha	4
8	4742	District Treasury Thrissur	3
		<b>TOTAL</b>	<b>30</b>

**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)**

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of Trys</b>
1	4758	District Treasury Chengannur	2
2	4750	District Treasury Idukky	13
3	4749	District Treasury Alappuzha	2
4	4745	District Treasury Muvattupuzha	2
5	4766	District Treasury Irinjalakuda	6
6	4742	District Treasury Thrissur	5
7	4726	District Treasury Palakkad	2
		<b>TOTAL</b>	<b>32</b>

## 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 Pension/Other State Pension/after Re-employment/MLA Pen/Part Time Contingent Pension/Pension after Death	2	3	282144
2	Excess payment of Family Pension/UGC Family Pension/Shared Family Pensioner/Part Time Contingent Employees/Unmarried daughter below 25yrs of age	16	28	730307
3	Festival Allowance paid in excess to Shared Family pensioners/shared part time family pensioners/multiple pensioner	4	14	17018
4	Inadmissible Medical Allowance paid in excess to Shared Family pensioners/Part time family pensioner	5	13	46050
	<b>TOTAL</b>	<b>27</b>	<b>58</b>	<b>1075519</b>

**ANNEXURE XI 1**

**Excess payment of Superannuation Pension/Other State Pension/  
Pension after Re-employment/ MLA Pension/Part Time Contingent Pension  
(Referred to in Para 3.3.1(1) & (2) of Part III)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Total amount in Rs.</b>
1	4730	Sub Treasury Kottayam	1	211980
2	4736	Pension Payment Sub Treasury Changanacherry	2	70164
		<b>TOTAL</b>	<b>3</b>	<b>282144</b>

## ANNEXURE XI 2

**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	4733	Sub Treasury Pallickathodu	1
2	4730	Sub Treasury Kottayam	4
3	4736	Pension Payment Sub Treasury Changanacherry	7
4	4764	Sub Treasury Ranni Perunad	2
5	4755	Sub Treasury Pathanamthitta	4
6	4747	Sub Treasury Meenachil	6
7	4754	Sub Treasury Karimannoor	4
8	4734	Sub Treasury Karukachal	3
9	4743	Sub Treasury Erattupetta	1
10	4758	District Treasury Chengannur	4
11	4740	District Treasury Pala	1
12	4738	District Treasury Kottayam	1
13	4750	District Treasury Idukky	3
14	4748	Sub Treasury Vaikom	4
15	4735	District Treasury Ernakulam	4
16	4731	Sub Treasury Nayarambalam	4
		<b>TOTAL</b>	<b>53</b>

## ANNEXURE XI 3

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	4733	Sub Treasury Pallickathodu	1	50404
2	4730	Sub Treasury Kottayam	1	65064
3	4751	Sub Treasury Ambalapuzha	1	13334
4	4736	Pension Payment Sub Treasury Changanacherry	2	59432
5	4764	Sub Treasury Ranni Perunad	2	71922
6	4755	Sub Treasury Pathanamthitta	1	5874
7	4747	Sub Treasury Meenachil	2	1784
8	4754	Sub Treasury Karimannoor	1	3828
9	4757	Sub Treasury Palakkad	3	30453
10	4765	Sub Treasury Pudukkad	3	85120
11	4761	Sub Treasury Coyalmanam	1	111570
12	4735	District Treasury Ernakulam	2	10029
13	4741	Sub Treasury Thrissur	4	166253
14	4762	Sub Treasury Annamanada	1	12889
15	4766	District Treasury Irinjalakuda	1	24030
16	4744	Sub Treasury Chalakudy	2	18321
		<b>TOTAL</b>	<b>28</b>	<b>730307</b>

**ANNEXURE XI 4 (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)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
1	4747	Sub Treasury Meenachil	1	2018
2	4765	Sub Treasury Pudukkad	3	6000
3	4748	Sub Treasury Vaikom	2	3000
4	4741	Sub Treasury Thrissur	8	6000
		<b>TOTAL</b>	<b>14</b>	<b>17018</b>

**ANNEXURE - XI 4 (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)

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>	<b>Amount in Rs.</b>
1	4757	Sub Treasury Palakkad	2	600
2	4765	Sub Treasury Pudukkad	3	22950
3	4748	Sub Treasury Vaikom	2	9300
4	4761	Sub Treasury Thrissur	2	3900
5	4744	Sub Treasury Chalakudy	4	9900
		<b>TOTAL</b>	<b>13</b>	<b>46650</b>



## ANNEXURE XI 5

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

Sl.No.	IR No	Name of Treasury	No. of cases
1	4733	Sub Treasury Pallickathodu	5
2	4736	Pension Payment Sub Treasury Changanacherry	4
3	4737	Sub treasury Ayarkunnam	2
4	4764	Sub Treasury Ranni Perunad	4
5	4747	Sub Treasury Meenachil	3
6	4734	Sub Treasury Karukachal	3
7	4743	Sub Treasury Erattupetta	4
8	4760	District Treasury Pathanamthitta	5
9	4756	District Treasury Kottarakara	2
10	4739	Sub Treasury Cherpu	1
11	4757	Sub Treasury Palakkad	4
12	4761	Sub Treasury Coyalmanam	3
13	4758	District Treasury Chengannur	3
14	4740	District Treasury Pala	3
15	4738	District Treasury Kottayam	2
16	4748	Sub Treasury Vaikom	5
17	4752	Sub Treasury Adimali	3
18	4735	District Treasury Ernakulam	1
19	4726	District Treasury Palakkad	1
		<b>TOTAL</b>	<b>58</b>

**ANNEXURE XI 6(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	4733	Sub Treasury Pallickathodu	1
2	4730	Sub Treasury Kottayam	2
3	4736	Pension Payment Sub Treasury Chanaganacherry	3
4	4764	Sub Treasury Ranni Perunad	2
5	4755	Sub Treasury Pathanamthitta	2
6	4747	Sub Treasury Meenachil	2
7	4754	Sub Treasury Karimannoor	2
8	4734	Sub Treasury Karukachal	1
9	4743	Sub Treasury Erattupetta	2
10	4760	District Treasury Pathanamthitta	3
11	4757	Sub Treasury Palakkad	1
12	4758	District Treasury Chengannur	2
13	4740	District Treasury Pala	2
14	4750	District Treasury Idukky	2
15	4748	Sub Treasury Vaikom	3
16	4752	Sub Treasury Adimali	3
17	4735	District Treasury Ernakulam	1
18	4763	Sub Treasury Triprayar	1
19	4741	Sub Treasury Thrissur	3

20	4744	Sub Treasury Chalakudy	1
21	4746	District Treasury Thrissur	2
		<b>TOTAL</b>	<b>41</b>

<b>ANNEXURE XI 6 (B)</b>			
<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)</b>			
<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4730	Sub Treasury Kottayam	26
2	4751	Sub Treasury Ambalapuzha	5
3	4736	Pension Payment Sub Treasury Changanacherry	27
4	4747	Sub Treasury Meenachil	6
5	4734	Sub Treasury Karukachal	6
6	4743	Sub Treasury Erattupetta	1
7	4765	Sub Treasury Pudukkad	19
8	4738	District Treasury Kottayam	4
9	4748	Sub Treasury Vaikom	16
10	4735	District Treasury Ernakulam	15
11	4731	Sub Treasury Nayarambalam	8
12	4729	Sub Treasury Kalamassery	1
13	4745	District Treasury Muvattupuzha	24
14	4744	Sub Treasury Chalakudy	15
15	4742	District Treasury Thrissur	9
		<b>TOTAL</b>	<b>182</b>

**ANNEXURE XII**

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

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4733	Sub Treasury Pallickathodu	10
2	4753	Sub Treasury Kuthiathode	15
3	4730	Sub Treasury Kottayam	12
4	4751	Sub Treasury Ambalapuzha	15
5	4736	Pension Payment Sub Treasury Changanacherry	9
6	4737	Sub Treasury Ayarkunnam	6
7	4764	Sub Treasury Ranni Perunad	10
8	4755	Sub Treasury Pathanamthitta	13
9	4747	Sub Treasury Meenachil	11
10	4754	Sub Treasury Karimannoor	11
11	4734	Sub Treasury Karukachal	10
12	4743	Sub Treasury Erattupetta	10
13	4760	District Treasury Pathanamthitta	12
14	4756	District Treasury Kottarakara	10
15	4757	Sub Treasury Palakkad	20
16	4765	Sub Treasury Pudukkad	20
17	4761	Sub Treasury Coyalmannam	20
18	4758	District Treasury Chengannur	15
19	4740	District Treasury Pala	7

20	4738	District Treasury Kottayam	10
21	4750	District Treasury Idukky	10
22	4748	Sub Treasury Vaikom	10
23	4752	Sub Treasury Adimali	10
24	4735	District Treasury Ernakulam	20
25	4763	Sub Treasury Triprayar	20
26	4762	Sub Treasury Annamanada	20
27	4766	District Treasury Irinjalakuda	20
28	4744	Sub Treasury Chalakduy	15
29	4726	District Treasury Palakkad	15
		<b>TOTAL</b>	<b>386</b>

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

<b>Sl. No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>Imprest Amount</b>	<b>Maximum amount retained</b>	<b>Date</b>	<b>No. of Days in excess</b>
1	4753	Sub Treasury Kuthiathode	2000000	2929344	16.12.20	7
2	4730	Sub Treasury Kottayam	2500000	4997979	03.09.20	7
3	4751	Sub Treasury Ambalapuzha	2500000	3023191	10.11.20	4
4	4755	Sub Treasury Pathanamthitta	2500000	5761123	28.11.20	9
5	4734	Sub Treasury Karukachal	1500000	3177084	15.04.20	7
6	4760	District Treasury Pathanamthitta	2500000	11446508	06.12.20	13
7	4756	District Treasury Kottarakara	2500000	4002662	25.01.21	10
8	4765	Sub Treasury Pudukkad	2500000	6057555	28.01.21	15
9	4761	Sub Treasury Coyalmannam	2500000	6052200	25.01.21	6
11	4767	District Treasury Kollam	5000000	11224981	23.01.20	7
12	4738	District Treasury Kottayam	5000000	9231896	13.04.20	4
13	4735	District Treasury Ermakulam	5000000	13710767	11.05.20	15
14	4731	Sub Treasury Nayarambalam	2500000	7025823	01.06.20	15
15	4749	District Treasury Alappuzha	2500000	13769645	27.12.20	23
16	4728	Sub Treasury Ernakulam	2500000	6704902	02.09.20	9
17	4729	Sub Treasury Kalamassery	2500000	6085784	09.10.20	18
18	4763	Sub Treasury Triprayar	2500000	13114499	30.01.21	13
19	4741	Sub Treasury Thrissur	5000000	9673990	02.11.20	12
20	4762	Sub Treasury Annamanada	2500000	3345074	09.12.20	15

21	4766	District Treasury Irinjalakuda	2500000	8564385	27.02.21	5
22	4744	Sub Treasury Chalakudy	3500000	4630541	16.11.20	9
23	4742	District Treasury Thrissur	2500000	11897492	29.11.20	28
24	4726	District Treasury Palakkad	2500000	20548747	24.01.21	12



**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)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of Months</b>
1	4760	District Treasury Pathanamthitta	13
2	4756	District Treasury Kottarakara	13
3	4758	District Treasury Chengannur	12
4	4767	District Treasury Kollam	13
5	4740	District Treasury Pala	12
6	4738	District Treasury Kottayam	11
7	4735	District Treasury Ernakulam	15
8	4749	District Treasury Alappuzha	17
9	4745	District Treasury Muvattupuzha	16
10	4766	District Treasury Irinjalakuda	12
11	4742	District Treasury Thrissur	18
12	4726	District Treasury Palakkad	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	4737	Sub Treasury Ayarkunnam	1	1	11144
2	4764	Sub Treasury Ranni Perunad	5	5	26771
3	4755	Sub Treasury Pathanamthitta	3	4	393806
4	4747	Sub Treasury Meenachil	6	6	141880
5	4754	Sub Treasury Karimannoor	3	5	219578
6	4743	Sub Treasury Erattupetta	4	7	663367
7	4760	District Treasury Pathanamthitta	6	6	874644
8	4765	Sub Treasury Pudukkad	5	7	450990
9	4761	Sub Treasury Coyalmanam	5	5	552660
10	4767	District Treasury Kollam	9	12	2782446
11	4740	District Treasury Pala	2	4	42384
12	4750	District Treasury Idukky	2	2	8462193
13	4748	Sub Treasury Vaikom	5	5	1090231
14	4752	Sub Treasury Adimali	8	8	2499851
15	4735	District Treasury Ernakulam	7	13	16867200
16	4731	Sub Treasury Nayarambalam	4	5	254600
17	4749	District Treasury Alappuzha	5	20	10279377
18	4728	Sub Treasury Ernakulam	2	5	1160000
19	4729	Sub Treasury Kalamassery	3	6	3409450
20	4763	Sub Treasury Triprayar	7	7	443148

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21	4741	Sub Treasury Thrissur	4	11	6358600
22	4762	Sub Treary Annamanada	2	2	480
23	4766	District Treasury Irinjalakuda	4	5	118350
24	4744	Sub Treasury Chalakudy	1	4	1740000
25	4746	Sub Treasury Muvattupuzha	4	6	2610900
26	4742	District Treasury Thrissur	2	18	11699480
27	4726	District Treasury Palakkad	6	21	25514800
		<b>TOTAL</b>	<b>115</b>	<b>200</b>	<b>98668330</b>

**ANNEXURE XVI****Unoperated SB Accounts (Rule 28 and 40 of TSB Rules)  
(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>Amount in Rs.</b>
1	4733	Sub Treasury Pallickathodu	23	95554
2	4730	Sub Treasury Kottayam	34	270621
3	4736	Pension Payment Sub Treasury Changanacherry	4	24534
4	4764	Sub Treasury Ranni Perunad	2	711
5	4755	Sub Treasury Pathanamthitta	13	106011
6	4754	Sub Treasury Karimannoor	7	5459
7	4734	Sub Treasury Karukachal	21	75564
8	4760	District Treasury Pathanamthitta	20	123293
9	4739	Sub Treasury Cherpu	20	118046
10	4761	Sub Treasury Coyalmanam	2	68864
11	4758	District Treasury Chengannur	13	38606
12	4767	District Treasury Kollam	31	139032
13	4738	District Treasury Kottayam	13	64851
14	4750	District Treasury Idukky	2	9019
15	4752	Sub Treasury Adimali	3	10894
16	4731	Sub Treasury Nayarambalam	7	46384
17	4746	Sub Treasury Muvattupuzha	11	83325
18	4726	District Treasury Palakkad	30	247143
		<b>TOTAL</b>	<b>256</b>	<b>1527911</b>

**ANNEXURE XVII (A)**

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

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4753	Sub Treasury Kuthiathode	1
2	4730	Sub Treasury Kottayam	1
3	4736	Pension Payment Sub Treasury Changanacherry	12
4	4739	Sub Treasury Cherpu	50
5	4757	Sub Treasury Palakkad	35
6	4765	Sub Treasury Pudukkad	21
7	4761	Sub Treasury Coyalmannam	32
8	4738	District Treasury Kottayam	20
9	4748	Sub Treasury Vaikom	14
10	4735	District Treasury Ernakulam	50
11	4731	Sub Treasury Nayarambalam	50
12	4749	District Treasury Alappuzha	15
13	4728	Sub Treasury Ernakulam	50
14	4729	Sub Treasury Kalamassery	17
15	4763	Sub Treasury Triprayar	21
16	4762	Sub Treasury Annamanada	40
17	4745	District Treasury Muvattupuzha	49
18	4766	District Treasury Irinjalakuda	13
19	4744	Sub Treasury Chalakudy	50
20	4746	Sub Treasury Muvattupuzha	5

21	4742	District Treasury Thrissur	50
22	4726	District Treasury Palakkad	21
		<b>TOTAL</b>	<b>617</b>

**ANNEXURE XVII(B)**

**Non deduction of IT from interest earned on Fixed Deposits  
(Section 194A of IT Act 1961)  
(Referred to in Para 3.9 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>
1	4753	Sub Treasury Kuthiathode	9	370381
2	4751	Sub Treasury Ambalapuzha	10	2520200
3	4739	Sub Treasury Cherpu	5	553912
4	4757	Sub Treasury Palakkad	12	1929387
5	4765	Sub Treasury Pudukkad	9	1086889
6	4761	Sub Treasury Coyalmannam	5	880933
7	4735	District Treasury Ernakulam	9	1937057
8	4731	Sub Treasury Nayarambalam	10	441833
9	4749	District Treasury Alappuzha	15	2365315
10	4728	Sub Treasury Ernakulam	16	2823151
11	4729	Sub Treasury Kalamassery	7	1026686
12	4763	Sub Treasury Triprayar	11	160925
13	4741	Sub Treasury Thrissur	1	90329
14	4762	Sub Treasury Annamanada	14	1816215
15	4745	District Treasury Muvattupuzha	10	1351429
16	4766	District Treasury Irinjalakuda	8	2191800
17	4746	Sub Treasury Muvattupuzha	10	2851967
		<b>TOTAL</b>	<b>161</b>	<b>24398409</b>

**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)*

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4736	Pension Payment Sub Treasury Changanacherry	4
2	4735	District Treasury Ernakulam	10
3	4729	Sub Treasury Kalamassery	9
4	4741	Sub Treasury Thrissur	6
		<b>TOTAL</b>	<b>29</b>



**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)*

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4736	Pension Payment Sub Treasury Changanacherry	3
2	4737	Sub Treasury Ayarkunnam	1
3	4747	Sub Treasury Meenachil	3
4	4734	Sub Treasury Karukachal	2
5	4760	District Treasury Pathanamthitta	2
6	4765	Sub Treasury Pudukkad	11
7	4761	Sub Treasury Coyalmanam	5
8	4758	District Treasury Chengannur	3
9	4740	District Treasury Pala	2
10	4731	Sub Treasury Nayarambalam (non maintenance of register)	0
11	4749	District Treasury Alappuzha	15
12	4728	Sub Treasury Ernakulam (non maintenance of register)	0
13	4729	Sub Treasury Kalamassery (non maintenance of register)	0
14	4763	Sub Treasury Triprayar	7
15	4762	Sub Treasury Annamanada	10
16	4766	District Treasury Irinjalakuda	9
17	4746	Sub Treasury Muvattupuzha	9
		<b>TOTAL</b>	<b>82</b>

**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)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4733	Sub Treasury Pallickathodu	8
2	4753	Sub Treasury Kuthiathode	3
3	4751	Sub Treasury Ambalapuzha	5
4	4757	Sub Treasury Palakkad	4
5	4765	Sub Treasury Pudukkad	4
6	4761	Sub Treasury Coyalmannam	4
7	4749	District Treasury Alappuzha	6
8	4763	Sub Treasury Triprayar	4
9	4741	Sub Treasury Thrissur	10
10	4762	Sub Treasury Annamanada	4
11	4745	District Treasury Muvattupuzha	3
12	4766	District Treasury Irinjalakuda	3
13	4746	Sub Treasury Muvattupuzha	3
14	4726	District Treasury Palakkad	4
		<b>TOTAL</b>	<b>65</b>

**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)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4733	Sub Treasury Kuthiathode	2
2	4730	Sub Treasury Kottayam	2
3	4751	Sub Treasury Ambalapuzha	4
4	4755	Sub Treasury Pathanamthitta	3
5	4743	Sub Treasury Erattupetta	1
6	4757	Sub Treasury Palakkad	10
7	4740	District Treasury Pala	1
8	4738	District Treasury Kottayam	1
9	4750	District Treasury Idukky	2
10	4748	Sub Treasury Vaikom	1
11	4752	Sub Treasury Adimali	1
12	4735	District Treasury Ernakulam	10
13	4731	Sub Treasury Nayarambalam	1
14	4728	Sub Treasury Ernakulam	14
15	4729	Sub Treasury Kalamassery	4
16	4763	Sub Treasury Triprayar	7
17	4741	Sub Treasury Triprayar	10
18	4744	Sub Treasury Chalakudy	1
19	4742	District Treasury Thrissur	21
		<b>TOTAL</b>	<b>96</b>

**ANNEXURE XX (A)**

**Consolidated ACBC in respect of PD Accounts/ Lapsed Deposits  
(Referred to in Para 3.12 (1) of Part III)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>Month upto which ACBC sent to AG</b>
1	4760	District Treasury Pathanamthitta	Mar-19
2	4768	District Treasury Thiruvananthapuram	Mar-19
3	4758	District Treasury Chengannur	Mar-19
4	4767	District Treasury Kollam	Mar-19
5	4738	District Treasury Kottayam	Mar-19
6	4749	District Treasury Alappuzha	Mar-19
7	4742	District Treasury Thrissur	Mar-17

**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)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>Month upto which P&amp;MM sent to AG</b>
1	4758	District Treasury Chengannur	31-03-2020
2	4738	District Treasury Kottayam	31-03-2020

## 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	4736	Pension Payment Sub Treasury Changanacherry	6
2	4737	Sub Treasury Ayarkunnam	3
3	4755	Sub Treasury Pathanamthitta	5
4	4747	Sub Treasury Meenachil	5
5	4754	Sub Treasury Karimannoor	5
6	4743	Sub Treasury Erattupetta	7
7	4760	District Treasury Pathanamthitta	5
8	4756	District Treasury Kottarakara	12
9	4757	Sub Treasury Palakkad (Codal provision)	0
10	4758	District Treasury Chengannur	5
11	4767	District Treasury Kollam	5
12	4740	District Treasury Pala	4
13	4750	District Treasury Idukky	5
14	4748	Sub Treasury Vaikom	7
15	4752	Sub Treasury Adimali	9
16	4735	District Treasury Ernakulam (Codal provision)	0
17	4749	District Treasury Alappuzha (Codal provision)	0
18	4728	Sub Treasury Ernakulam (Codal provision)	0
19	4729	Sub Treasury Kalamassery (Codal provision)	0

**ANNEXURE XXII****Short Subscription to SLI/Group Insurance/Professional Tax  
(Referred to in Para 3.14 of Part III)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of cases</b>
1	4733	Sub Treasury Pallickathodu	6
2	4730	Sub Treasury Kottayam	5
3	4736	Pension Payment Sub Treasury Changanacherry	5
4	4737	Sub Treasury Ayarkunnam	4
5	4755	Sub Treasury Pathanamthitta	1
6	4754	Sub Treasury Karimannoor	1
7	4734	Sub Treasury Karukachal	7
8	4743	Sub Treasury Erattupetta	1
9	4756	District Treasury Kottarakara	1
10	4758	District Treasury Chengannur	1
		<b>TOTAL</b>	<b>32</b>

**ANNEXURE XXIII****Difference in stock of stamps  
(Referred to in Para 3.15 of Part III)**

<b>Sl.No.</b>	<b>IR No</b>	<b>Name of Treasury</b>	<b>No. of Type of Stamps</b>
1	4751	Sub Treasury Ambalapuzha	3
2	4747	Sub Treasury Meenachil	3
3	4760	District Treasury Pathanamthitta	1
4	4748	Sub Treasury Vaikom	2
5	4752	Sub Treasury Adimali	2



## 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	4733	Sub Treasury Pallickathodu	3
2	4730	Sub Treasury Kottayam	3
3	4737	Sub Treasury Ayarkunnam	3
4	4764	Sub Treasury Ranni Perunad	2
5	4755	Sub Treasury Pathanamthitta	7
6	4747	Sub Treasury Meenachil	4
7	4734	Sub Treasury Karukachal	6
8	4743	Sub Treasury Erattupetta	4
9	4739	Sub Treasury Cherpu	1
10	4757	Sub Treasury Palakkad	10
11	4765	Sub Treasury Pudukkad	2
12	4761	Sub Treasury Coyalmannam	2
13	4758	District Treasury Chengannur	8
14	4767	District Treasury Kollam	11
15	4740	District Treasury Pala	3
16	4738	District Treasury Kottayam	1
17	4750	District Treasury Idukky	7
18	4748	Sub Treasury Vaikom	4
19	4735	District Treasury Ernakulam	6
20	4731	Sub Treasury Nayarambalam	1

21	4749	District Treasury Alappuzha	1
22	4728	Sub Treasury Ernakulam	10
23	4729	Sub Treasury Kalamassery	8
24	4763	Sub Treasury Triprayar	1
25	4741	Sub Treasury Thrissur	2
26	4762	Sub Treasury Annamanada	2
27	4745	District Treasury Muvattupuzha	3
28	4766	District Treasury Irinjalakuda	2
29	4744	Sub Treasury Chalakudy	2
30	4742	District Treasury Thrissur	20
		<b>TOTAL</b>	<b>139</b>

**LIST OF INSPECTION REPORTS ISSUED DURING 2020-21**

Sl.No.	IR No	Name of Treasury	No of Paras issued	
			Part II	Part III
1	4728	Sub Treasury, Ernakulam	7	4
2	4729	Sub Treasury, Kalamassery	9	4
3	4730	Sub Treasury, Kottayam	8	5
4	4731	Sub Treasury, Nayarambalam	8	3
5	4732	Sub Treasury, Ettumanoor	7	0
6	4733	Sub Treasury, Pallickathodu	5	6
7	4734	Sub Treasury, Karukachal	7	7
8	4735	District Treasury, Ernakulam	15	6
9	4736	Pension Payment Sub Treasury, Changanassery	9	6
10	4737	Sub Treasury, Ayarkunnam	4	6
11	4738	District Treasury Kottayam	11	4
12	4739	Sub Treasury, Cherpu	5	1
13	4740	District Treasury Pala	7	4
14	4741	Sub Treasury, Thrissur	10	2
15	4742	District Treasury Thrissur	10	3
16	4743	Sub Treasury Erattupettah	4	6
17	4744	Sub Treasury Chalakudy	8	3
18	4745	District Treasury Muvattupuzha	8	3
19	4746	Sub Treasury Muvattupuzha	8	2
20	4747	Sub Treasury Meenachil	9	4
21	4748	Sub Treasury Vaikom	10	5
22	4749	District Treasury Alappuzha	10	3
23	4750	District Treasury Idukky	7	4
24	4751	Sub Treasury Ambalappuzha	7	1
25	4752	Sub Treasury Adimali	8	3

26	4753	Sub Treasury Kuthiathode	7	1
27	4754	Sub Treasury Karimannoor	7	4
28	4755	Sub Treasury Pathanamthitta	10	6
29	4756	District Treasury Kottarakara	5	3
30	4757	Sub Treasury Palakkad	11	4
31	4758	District Treasury Chengannur	10	5
32	4759	District Treasury Palakkad	13	1
33	4760	District Treasury Pathanamthitta	10	4
34	4761	Sub Treasury Coyalmanam	9	1
35	4762	Sub Treasury Annamanada	8	2
36	4763	Sub Treasury Thriprayar	10	3
37	4764	Sub Treasury Ranni Perunadu	8	2
38	4765	Sub Treasury Pudukkad	11	2
39	4766	District Treasury Irinjalakuda	8	1
40	4767	District Treasury Kollam	7	4
		<b>TOTAL</b>	<b>335</b>	<b>138</b>







PRINCIPAL ACCOUNTANT GENERAL (A&E),  
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Government Central Press, Thiruvananthapuram-2021