

# APPENDICES



### Appendix – 3.1

(Reference: Paragraph 3.3.1)

#### Limitation of the system in restricting Additional Authorisation

(₹ in crore)

Sl. No.	Head of Account	Net budget	Expenditure	Sub-head description	Additional Authorisation	Unregularised Additional Authorisation
1	4055-00-207-92-4-P-V	3.35	4.82	Construction of building for new police stations	1.47	1.47
2	4055-00-207-92-7-P-V	0	0.09	Construction of lower subordinate quarters	0.09	0.09
3	4055-0-207-92-12-P-V	1.12	1.70	Kerala police academy	0.58	0.58
4	4055-0-207-92-20-P-V	0.73	0.79	Integrated Training Centre- Construction Works	0.06	0.06
5	4055-0-207-88-0-P-V	0	11.89	Installation of CCTV cameras in Police Stations	11.89	11.89
6	4055-0-207-97-1-P-V	0	0.44	Major Works	0.44	0.44
7	4055-0-207-94-0-N-V	0.25	0.49	Projects under Legislative Assembly Constituency Asset Development Scheme (LAC-ADS)	0.24	0.24
<b>Total</b>					<b>14.77</b>	<b>14.77</b>

(Source: Budget database).

**Appendix – 3.2**

**(Reference: Paragraph 3.3.2)**

**Absence of controls to validate and limit expenditure in salary heads**

(₹ in crore)

Grant No.	Head of Account	Budget Net	Expenditure	Head Description	Excess
XIII-Jails	2056-00-101-99-0-1-2-N-V	8.41	18.15	DA	9.74
	2056-00-101-99-0-1-3-N-V	4.18	6.18	HRA	2.00
	2056-00-101-99-0-2-5-N-V	1.65	7.55	Daily Wages	5.90
XXVIII-Misc Eco. Services	3475-00-106-99-0-1-2-N-V	4.02	6.08	DA	2.06
XXXI-Animal Husbandry	2403-00-101-98-0-1-2-N-V	17.20	41.46	DA	24.26
	2403-00-101-97-0-1-2-N-V	10.62	14.61	DA	3.99
XL-Ports	3051-02-001-98-0-1-2-N-V	5.15	6.13	DA	0.98

(Source: Budget database).

### Appendix – 3.3

(Reference: Paragraph 3.3.3)

#### Discrepancy between expenditure in the books of Accountant General (A&E) and Budget Data

(₹ in crore)

Year	Grant No.	Head of Account	Final Budget	Expenditure	Final savings not surrendered
2021-2022	15	5054-03-337-97-V-P	644.54	391.64	252.90
2021-2022	41	5055-00-800-79-V-P	50.00	1.23	48.77
2021-2022	26	2245-80-102-95-V-P	58.25	44.00	14.25
2021-2022	22	4217-01-800-99-V-P	12.02	1.95	10.07
2021-2022	24	2230-01-103-60-V-P	62.05	52.47	9.58
2021-2022	37	2851-00-106-34-V-P	38.00	28.93	9.07
2021-2022	29	4702-00-101-65-V-P	12.00	3.64	8.36
2021-2022	22	2217-80-800-60-V-P	9.66	1.66	8.00
2021-2022	24	2230-01-103-46-V-P	25.04	17.24	7.80
2021-2022	17	4202-01-203-67-V-P	20.50	13.83	6.67
2022-2023	18	2210-05-105-52-V-P	68.00	62.38	5.62
2022-2023	29	2435-01-101-85-V-P	26.15	24.31	1.84
2022-2023	27	2425-00-108-47-V-P	4.55	3.10	1.45
2022-2023	37	4854-01-190-98-V-P	2.21	0.95	1.26
2022-2023	38	2700-01-800-99-V-NP	10.20	9.00	1.20
2022-2023	32	2404-00-102-79-V-P	5.00	3.82	1.18

(Source: VLC data of AG (A&E) and Budget Database).

**Appendix – 3.4**

**(Reference: Paragraph 3.4.3)**

**Absence of controls in the Budget Allocation and Monitoring System to validate and limit expenditure within allotments**

Sl. No.	Financial Year	CCO Code	CO Code	DDO Code	HeadID	Head of Account	Allotted Amount (₹)	Expenditure Amount (₹)
1	2016-17	140A	140A00	0102140001	41938	2404-0-102-75-0-5-3-N-V	13,000	13,330
2	2016-17	140A	140A00	0104140005	11821	2404-0-1-99-0-5-3-N-V	77,872	81,063
3	2016-17	210A	210A00	0104210011	1856	2039-0-1-99-0-45-0-N-V	0	74,600
4	2016-17	830A	830A00	0104830001	42761	2225-3-277-99-0-12-0-P-V	15,00,00,000	20,00,00,000
5	2016-17	200A	200A01	0105520017	24575	2230-2-198-50-0-0-0-N-V	1,81,440	2,15,040
6	2016-17	330A	330A00	0201330117	31608	2230-3-101-99-0-28-0-N-V	57,358	63,258
7	2016-17	620A	620A02	0203620014	1823	2030-3-1-95-0-5-4-N-V	0	2,000
8	2016-17	460A	460A00	0301460241	1967	2041-0-1-99-0-5-4-N-V	1,52,223	1,63,073
9	2016-17	360A	360A00	0305360600	5401	2210-1-102-98-0-5-3-N-V	2,390	2,445
10	2016-17	500A	500A03	0502500001	38026	2047-0-103-87-0-0-0-N-V	2,69,84,925	2,70,96,391
11	2016-17	200A	200A04	0502520033	24575	2230-2-198-50-0-0-0-N-V	34,200	36,600
12	2016-17	020A	020A00	0601020012	28726	4435-1-101-97-0-0-0-P-V	0	25,00,000
13	2016-17	530A	530A00	0801530001	2983	2055-0-109-99-0-5-3-N-V	9,91,018	9,92,526
14	2016-17	780A	780A00	0801780001	42549	2062-0-104-99-0-5-4-N-V	95,000	97,741
15	2016-17	030A	030A05	0803030033	36574	2403-0-103-84-0-0-0-P-V	72,000	72,250
16	2016-17	250A	250A08	1002250002	12509	2406-1-102-99-0-5-4-N-V	21,000	30,000
17	2016-17	210A	210A06	1010210005	1849	2039-0-1-99-0-5-4-N-V	14,521	15,702
18	2016-17	280A	280A08	1102280067	5476	2210-1-110-99-0-24-0-N-V	8,400	55,789
19	2016-17	200A	200A08	1302520018	24575	2230-2-198-50-0-0-0-N-V	2,19,680	2,36,880
20	2016-17	200A	200A08	1306470002	24524	2230-2-192-50-0-0-0-N-V	74,880	79,080
21	2016-17	150A	150A00	1401150001	7770	2210-6-104-99-0-6-0-N-V	1,99,855	2,09,115
22	2016-17	200A	200A09	1402520037	24575	2230-2-198-50-0-0-0-N-V	2,36,380	2,41,080
23	2016-17	650A	650A10	1506650004	39782	2225-1-102-96-0-0-0-P-V	0	1,77,000
24	2016-17	650A	650A10	1506650004	37422	2225-1-277-99-0-12-0-N-V	0	11,01,750
25	2016-17	210A	210A12	1601210001	1849	2039-0-1-99-0-5-4-N-V	39,054	40,837
26	2016-17	210A	210A13	1801210002	1856	2039-0-1-99-0-45-0-N-V	0	11,268
27	2016-17	250A	250A06	1801250008	21219	4406-1-800-91-0-0-0-P-V	14,75,494	14,87,747
28	2016-17	330A	330A00	1801330001	9763	2230-3-101-99-0-45-0-N-V	7,962	7,981

Sl. No.	Financial Year	CCO Code	CO Code	DDO Code	HeadID	Head of Account	Allotted Amount (₹)	Expenditure Amount (₹)
29	2016-17	530A	530A00	1901530002	2991	2055-0-109-99-0-45-0-N-V	2,53,00,000	2,53,67,228
30	2016-17	61BA	61BA13	2203470002	24525	2235-2-192-50-0-0-0-N-V	16,20,000	16,46,133
31	2016-17	200A	200A08	2301470002	24524	2230-2-192-50-0-0-0-N-V	2,34,000	2,46,000
32	2016-17	200A	200A08	2301520002	24575	2230-2-198-50-0-0-0-N-V	77,280	87,600
33	2016-17	200A	200A08	2306520040	24575	2230-2-198-50-0-0-0-N-V	1,39,320	1,46,040
34	2016-17	200A	200A08	2306520141	24575	2230-2-198-50-0-0-0-N-V	83,250	96,240
35	2016-17	59EA	59EA00	190159E008	40192	5054-1-800-97-0-0-0-N-C	1,07,729	10,49,434
36	2016-17	59EA	59EA00	190159E008	39992	5054-5-337-97-0-16-0-P-V	0	2,21,47,716
37	2016-17	59EA	59EA00	120259E149	16394	5054-1-800-99-0-0-0-P-V	7,27,630	10,59,695
38	2016-17	16FA	16FA00	010416F037	39773	2202-2-105-95-0-0-0-P-V	0	70,000
39	2016-17	67DF	67DF00	011167D042	42035	2052-0-90-66-0-0-0-N-V	3,00,000	4,00,000
40	2016-17	16BA	16BA02	030116B255	24946	2204-0-101-97-0-34-0-N-V	0	1,000
41	2016-17	59EA	59EA00	030159E360	42644	5054-1-337-95-0-0-0-P-V	9,79,01,634	34,67,13,280
42	2016-17	59EA	59EA00	030159E360	39992	5054-5-337-97-0-16-0-P-V	10,02,90,698	12,32,76,525
43	2016-17	490A	490A21	080416B218	44121	2204-0-102-99-0-34-3-N-V	1,85,476	1,86,863
44	2016-17	180B	180A08	140159D001	44156	2015-0-109-99-0-34-3-N-V	7,744	18,000
45	2016-17	16FA	16FA00	150616F172	43909	2202-2-1-94-0-34-3-N-V	0	6,500
46	2017-18	030A	030A03	0511030002	44517	2403-0-109-96-0-34-3-P-V	52,300	53,650
47	2017-18	390A	390A04	0601390005	9580	2230-1-103-99-0-5-3-N-V	14,023	15,278
48	2017-18	61BA	61BA07	1103520030	24576	2235-2-198-50-0-0-0-N-V	8,40,000	8,70,000
49	2017-18	360A	360A00	1401360001	32657	2210-1-102-96-11-0-0-N-V	8,142	29,071
50	2017-18	660A	660A09	1401660001	39661	2225-2-277-37-0-0-0-P-V	18,01,750	18,02,800
51	2017-18	59BA	59BA02	010159B029	3351	2059-80-1-97-0-5-3-N-V	7,700	10,850
52	2017-18	240A	240A03	090516B045	38137	2405-0-800-92-0-12-0-N-V	0	750
53	2017-18	16BA	16BA06	100516B069	3807	2202-1-102-98-0-0-0-N-V	0	13,140
54	2017-18	59BA	59BA08	111059B002	38846	4202-1-800-88-0-0-0-N-V	44,86,018	83,02,900
55	2018-19	650A	650A02	0307650668	8994	2225-1-800-57-0-0-0-P-V	4,31,741	4,45,436
56	2018-19	460A	460A00	0703460003	1989	2041-0-102-99-0-45-0-N-V	1,75,223	1,83,779
57	2018-19	320A	320A06	0806320017	24573	2210-2-198-50-0-0-0-N-V	12,070	12,535
58	2018-19	090A	090A07	1003090005	47239	3456-0-1-78-0-0-0-P-V	0	2,82,500
59	2018-19	320A	320A09	1305320040	24573	2210-2-198-50-0-0-0-N-V	1,629	2,363
60	2018-19	16AA	16AA00	150116A028	29906	2202-3-800-69-0-0-0-P-V	0	20,000

Sl. No.	Financial Year	CCO Code	CO Code	DDO Code	HeadID	Head of Account	Allotted Amount (₹)	Expenditure Amount (₹)
61	2019-20	200A	200A01	0106520001	24575	2230-2-198-50-0-0-0-N-V	3,83,160	3,84,000
62	2019-20	740A	740A03	0502740003	48705	2043-0-101-97-0-45-0-N-V	58,929	63,911
63	2019-20	740A	740A03	0502740003	48882	2043-0-101-97-0-5-3-N-V	4,320	4,664
64	2019-20	760A	760A00	0601760001	24432	2217-5-1-69-0-34-0-P-V	0	1,66,162
65	2019-20	020A	020A04	0706020045	17750	2401-0-102-90-0-34-0-P-V	(-)28,62,781	39,39,661
66	2019-20	200A	200A05	0810520016	24575	2230-2-198-50-0-0-0-N-V	74,280	75,120
67	2019-20	860A	860A07	1109860003	48096	2235-2-103-56-0-0-0-P-V	90,403	90,628
68	2019-20	210A	210A09	1301210001	49473	2039-0-1-88-0-0-0-P-V	26,61,030	28,58,869
69	2019-20	81AA	350A08	1301350003	23947	2851-0-103-64-0-0-0-P-V	(-)1,97,500	1,70,000
70	2019-20	61BA	61BA10	1508470021	24525	2235-2-192-50-0-0-0-N-V	90,000	1,20,000
71	2019-20	240A	240A00	1601240004	11967	2405-0-1-99-0-5-3-N-V	12,458	13,857
72	2019-20	16BA	16BA03	050116B048	3819	2202-1-104-99-0-5-4-N-V	13,432	13,500
73	2019-20	01BA	01BA21	110801B063	41872	2014-0-800-86-0-5-3-N-V	12,711	14,510
74	2019-20	16BA	16BA11	160316B413	47245	2202-2-1-80-0-0-0-P-V	0	10,000
75	2020-21	030A	030A01	0101030003	11616	2403-0-102-99-0-45-0-N-V	2,931	3,000
76	2020-21	210A	210A01	0104210004	1856	2039-0-1-99-0-45-0-N-V	2,71,157	2,76,657
77	2020-21	770A	770A01	0104770004	17341	2054-0-95-99-0-19-0-P-V	13,731	14,000
78	2020-21	200A	200A04	0504520003	24575	2230-2-198-50-0-0-0-N-V	0	720
79	2020-21	61BA	61BA04	0602470001	24525	2235-2-192-50-0-0-0-N-V	15,00,000	24,00,000
80	2020-21	860A	860A07	1101860001	50040	2235-2-102-28-0-0-0-P-V	4,09,762	4,10,333
81	2020-21	61BA	61BA09	1401470001	24525	2235-2-192-50-0-0-0-N-V	27,00,000	30,90,000
82	2020-21	61BA	61BA09	1404470002	24525	2235-2-192-50-0-0-0-N-V	4,50,000	7,50,000
83	2020-21	61BA	61BA10	1506470024	24525	2235-2-192-50-0-0-0-N-V	2,40,000	8,70,000
84	2020-21	650A	650A10	1506650021	35347	2225-1-283-89-0-0-0-P-V	1,19,70,000	1,19,95,000
85	2020-21	61BA	61BA10	1508470021	24525	2235-2-192-50-0-0-0-N-V	2,10,000	3,30,000
86	2020-21	680A	61BA11	1603520008	24576	2235-2-198-50-0-0-0-N-V	0	3,60,000
87	2020-21	680A	61BA11	1603520012	24576	2235-2-198-50-0-0-0-N-V	1,50,000	3,00,000
88	2020-21	61BA	61BA11	1604470002	24525	2235-2-192-50-0-0-0-N-V	13,50,000	16,80,000
89	2020-21	540A	540A02	1605540004	36256	5051-2-200-83-0-0-0-P-V	2,69,19,130	2,95,53,363
90	2020-21	540A	540A02	1605540004	34695	5051-80-800-62-0-0-0-P-V	(-)41,24,962	25,93,929
91	2020-21	540A	540A02	1605540004	16368	5051-80-800-98-0-19-0-P-V	3,36,894	10,17,222

Sl. No.	Financial Year	CCO Code	CO Code	DDO Code	HeadID	Head of Account	Allotted Amount (₹)	Expenditure Amount (₹)
92	2020-21	540A	540A02	1605540004	24201	5051-80-800-98-0-24-0-P-V	28,42,524	30,96,088
93	2020-21	61BA	61BA11	1703470001	24525	2235-2-192-50-0-0-0-N-V	9,60,000	11,70,000
94	2020-21	61BA	61BA11	1707520035	24576	2235-2-198-50-0-0-0-N-V	90,000	3,90,000
95	2020-21	61BA	61BA09	2102470001	24525	2235-2-192-50-0-0-0-N-V	9,00,000	12,90,000
96	2020-21	61BA	61BA09	2108470002	24525	2235-2-192-50-0-0-0-N-V	3,60,000	5,70,000
97	2020-21	61BA	61BA01	020261B851	2450	2053-0-94-99-0-5-4-N-V	15,000	22,020
98	2020-21	59DC	59DA08	040459D005	31567	2700-27-101-98-0-18-0-N-V	26,20,158	26,88,648
99	2020-21	59DA	59DA08	060159D013	13572	2701-80-1-97-0-5-4-N-V	25,000	50,000
100	2020-21	16BA	16BA10	150716B020	39699	2202-2-109-70-0-0-0-P-V	82,13,350	83,81,150
101	2020-21	16BA	16BA11	160516B316	24501	2202-1-191-50-0-0-0-N-V	32,000	51,000
102	2021-22	280A	280A02	0101280014	25331	2210-6-101-49-0-34-0-P-V	8,85,832	8,87,832
103	2021-22	360A	360A00	0304360433	5401	2210-1-102-98-0-5-3-N-V	5,300	5,796
104	2021-22	650A	650A18	0503650021	40016	2225-1-277-57-0-34-0-P-V	8,82,786	9,89,546
105	2021-22	700A	700A00	0602700001	3210	2058-0-1-99-0-5-3-N-V	9,374	10,374
106	2021-22	200A	200A06	1010520018	24575	2230-2-198-50-0-0-0-N-V	19,560	20,520
107	2021-22	280A	280A10	1401280009	23905	2210-1-110-47-0-34-0-P-V	12,23,354	13,91,677
108	2021-22	180B	180A08	1401630003	44156	2015-0-109-99-0-34-3-N-V	7,500	9,000
109	2021-22	020A	020A09	1403020027	12822	2415-1-277-98-0-34-0-P-V	21,439	22,967
110	2021-22	650A	650A10	1508650024	35347	2225-1-283-89-0-0-0-P-V	1,35,70,000	1,36,30,000
111	2021-22	61EA	61BA05	080461B013	1706	2029-0-800-92-0-0-0-N-V	49,932	51,150
112	2021-22	59DE	59DE04	140459D017	31287	2700-5-101-99-0-0-0-N-V	1,75,280	2,53,160
113	2021-22	01BA	01BA10	150501B010	43906	2014-0-800-93-0-34-3-N-V	5,568	20,795
114	2022-23	01BA	01BA05	090401B805	37599	2014-0-800-88-0-5-3-N-V	11,014	12,507
115	2022-23	280A	280A15	2001280011	25317	2210-6-101-49-0-24-0-P-V	173	999
116	2022-23	59DD	59DA03	010759D001	14641	3075-60-800-97-0-0-0-N-V	3,40,900	16,87,397
117	2022-23	020A	020A05	0804020016	39714	2401-0-107-78-0-0-0-P-V	3,59,468	3,70,838
<b>Total</b>							<b>49,21,28,606</b>	<b>87,03,10,422</b>

(Source: CoreTIS Database).

**Appendix – 3.5**

**(Reference: Paragraph 3.4.4)**

**Discrepancies in reports generated by the Budget Allocation and Monitoring System (BAMS)**

Sl. No.	Financial Year	CCO Code	CO Code	DDO Code	Head ID	Head of Account	Allotted Amount (₹)	Expenditure Amount (₹)
1	2016-17	320A	320A11	1502320051	6079	2210-2-101-97-0-4-1-N-V	(-)7,400	0
2	2017-18	520B	520B1090	1901995031	43613	3604-0-200-87-5-0-0-N-V	(-)3,480	0
3	2019-20	020A	020A04	0706020045	17750	2401-0-102-90-0-34-0-P-V	(-)28,62,781	39,39,661
4	2019-20	81AA	350A08	1301350003	23947	2851-0-103-64-0-0-0-P-V	(-)1,97,500	1,70,000
5	2019-20	16BA	16BA06	101216B339	44307	2202-1-112-90-2-0-0-P-V	(-)16,000	0
6	2019-20	16BA	16BA02	030316B793	44307	2202-1-112-90-2-0-0-P-V	(-)17,361	25,813
7	2020-21	540A	540A02	1605540004	14385	3051-2-102-99-0-4-1-N-V	(-)35,826	42,087
8	2020-21	59EA	59EA07	160159E017	14463	3054-1-1-98-0-5-1-N-V	(-)974	2,513
9	2020-21	540A	540A02	1605540004	34695	5051-80-800-62-0-0-0-P-V	(-)41,24,962	25,93,929
10	2021-22	61BA	61BA11	160361B004	52839	2210-6-101-11-3-0-0-N-V	(-)75,000	0
11	2021-22	16BA	16BA13	220516B500	47263	2202-1-112-89-0-0-0-P-V	(-)39,001	0

(Source: CoreTIS Database).

**Appendix – 4.1**  
**(Reference: Paragraph 4.1)**  
**Applications in e-treasury**

Sl. No.	Name of Department	Sl. No.	Application
1	Registration	1	PEARL
2	Revenue	2	RELIS
3	Motor Vehicle	3	VAHAN
		4	SARATHI
4	Mining and Geology	5	Mining and Geology
5	High Court	6	Virtual Court
6	GST	7	GSTN
		8	KVATIS
7	PWD	9	PRICE
		10	Rest House
8	Lottery	11	LOTIS
9	Electrical Inspectorate	12	Electrical Inspectorate
10	Labour	13	Labour
11	Police	14	POLAPP
		15	Traffic e-chalan
12	Legal Metrology	16	Legal Metrology
13	Food Safety	17	Food Safety
14	Civil Supplies	18	Civil Supplies
15	Drugs Control	19	Drugs Control
16	Excise	20	Excise
17	Fisheries	21	Fisheries
18	Industrial Training	22	Industrial Training
19	IT Mission	23	Service Plus
20	KSIDC	24	KSWIFT

(Source: Records of Finance Department).

**Appendix – 4.2**

**(Reference: Paragraph 4.4.1)**

**Discrepancies in defacement reports and data analysis**

(₹ in crore)

Year	Total Challan	Total Challan Amount	No of non Defaced Challan	Non Defaced Challan Amount	No of Defaced Challan	Defaced Challan Amount
2018-19	1	0.003	0	0	1	0.003
2019-20	65,10,956	3,861.20	42,49,368	2,942.96	22,61,588	918.24
2020-21	1,13,44,423	7,612.53	77,29,289	5,810.69	36,15,134	1,801.84
2021-22	1,26,42,457	7,501.88	83,79,601	5,478.61	42,62,856	2,023.27
<b>Total</b>	<b>3,04,97,837</b>	<b>18,975.613</b>	<b>2,03,58,258</b>	<b>14,232.26</b>	<b>1,01,39,579</b>	<b>4,743.353</b>

(Source: Report generated from E-treasury application).

## Appendix – 4.3

(Reference: Paragraph 4.4.1)

## Discrepancies in defacement reports and data analysis

(₹ in crore)

Year	Total E-challans	E-challan Amount	Total E-challan not Defaced	Total E-challan amount not defaced	Total M-challans	M-challan Amount	Total M-challan not Defaced	Total M-challan amount not defaced
2016-17	22,300	22.62	19,907	14.69	11,80,078	11,622.50	10,57,554	11,233.86
2017-18	61,83,483	4,073.10	45,59,295	2,812.86	45,58,754	41,782.68	36,64,118	37,945.58
<b>Total</b>	<b>62,05,783</b>	<b>4,095.72</b>	<b>45,79,202</b>	<b>2,827.55</b>	<b>57,38,832</b>	<b>53,405.18</b>	<b>47,21,672</b>	<b>49,179.44</b>
2018-19	91,50,603	4,649.27	51,03,126	3,171.46	34,06,075	37,153.14	24,91,762	33,273.37
2019-20	1,15,28,925	5,509.68	62,48,263	4,086.69	31,96,064	36,468.63	22,37,464	32,572.56
2020-21	1,66,96,589	7,689.84	76,97,047	5,792.26	24,20,425	31,179.02	16,37,493	28,541.31
2021-22	2,12,34,802	7,862.93	83,17,049	5,420.70	25,63,262	39,117.25	17,34,744	35,526.17
<b>Total</b>	<b>5,86,10,919</b>	<b>25,711.72</b>	<b>2,73,65,485</b>	<b>18,471.11</b>	<b>1,15,85,826</b>	<b>1,43,918.04</b>	<b>81,01,463</b>	<b>1,29,913.41</b>
2022-23	2,28,00,855	10,388.29	1,43,58,795	6,170.00	25,03,226	46,382.70	15,88,341	42,047.82
<b>Grand Total</b>	<b>8,76,17,557</b>	<b>40,195.73</b>	<b>4,63,03,482</b>	<b>27,468.66</b>	<b>1,98,27,884</b>	<b>2,43,705.92</b>	<b>1,44,11,476</b>	<b>2,21,140.67</b>

(Source: GRASKL Database).

**Appendix – 4.4**

**(Reference: Paragraph 4.4.2)**

**Defacement of challans over and above challan amount**

Sl. No.	Treasury Name	No. of challans	Total Receipt Amount (₹)	Defaced Amount (₹)
1	Additional Sub Treasury, Ernakulam	11	26,12,520	48,63,650
2	Core Treasury	182	69,76,804	1,33,50,812
3	District Treasury, Alappuzha	1	3,000	6,000
4	District Treasury, Kannur	2	5,24,000	10,48,000
5	District Treasury, Kottayam	1	19,453	38,900
6	District Treasury, Palghat	1	3,60,000	5,60,000
7	District Treasury, Irinjalkuda	1	1,36,700	2,73,400
8	District Treasury, Muvattupuzha	2	1,63,000	3,26,000
9	Principal Sub Treasury, East Fort	1	1,10,000	2,20,000
10	Sub Treasury, Kazhakkootam	2	4,03,000	8,06,000
11	Sub Treasury, Murikkassery	2	6,88,400	13,76,800
12	Sub Treasury, Nooranad	2	10,870	15,908
13	Sub Treasury, Angamaly	1	2,40,000	3,42,000
14	Sub Treasury, Areacode	1	3,10,000	6,20,000
15	Sub Treasury, Balussery	1	2,00,000	4,00,000
16	Sub Treasury, Chadayamangalam	1	2,850	5,700
17	Sub Treasury, Chalakudy	1	2,05,000	2,23,600
18	Sub Treasury, Changaramkulam	2	3,38,000	6,76,000
19	Sub Treasury, Chavakkad	6	8,80,596	17,61,192
20	Sub Treasury, Chavara	1	7,070	14,140
21	Sub Treasury, Iritty	1	12,800	12,900
22	Sub Treasury, Kasaragod	1	12,500	25,000
23	Sub Treasury, Kayamkulam	1	1,60,000	3,20,000
24	Sub Treasury, Kolenchery	1	10,580	21,160
25	Sub Treasury, Konni	1	3,000	6,000
26	Sub Treasury, Kozhencherry	1	10,00,000	20,00,000
27	Sub Treasury, Kunnamkulam	1	1,15,000	2,30,000
28	Sub Treasury, Kunnathunad	1	9,350	10,132
29	Sub Treasury, Kuthiathode	1	1,36,000	2,70,000
30	Sub Treasury, Malayinkil	2	1,57,080	2,39,160
31	Sub Treasury, Mananthavady	1	85,000	1,70,000
32	Sub Treasury, Manjeri	1	15,000	30,000
33	Sub Treasury, Mannarkkad	1	200	3,695

Sl. No.	Treasury Name	No. of challans	Total Receipt Amount (₹)	Defaced Amount (₹)
34	Sub Treasury, Mattanchery	4	8,03,060	14,44,730
35	Sub Treasury, Mattannur	1	2,670	2,820
36	Sub Treasury, Nileswar	1	6,50,000	13,00,000
37	Sub Treasury, North Parur*	1	44,505	89,010
38	Sub Treasury, Payyannur	1	9,600	19,200
39	Sub Treasury, Pooyappally	1	600	1,717
40	Sub Treasury, Rajakumary	1	5,050	6,925
41	Sub Treasury, Shornur	2	3,38,550	3,68,500
42	Sub Treasury, Taliparamba	1	9,600	19,200
43	Sub Treasury, Thalappilly	1	12,000	1,00,000
44	Sub Treasury, Thalassery	6	4,85,600	9,71,200
45	Sub Treasury, Tirur	2	1,15,570	2,31,910
46	Sub Treasury, Vadakara	1	49,200	49,300
47	Sub Treasury, Valancherry*	1	4,75,000	9,50,000
	<b>Total</b>	<b>260</b>	<b>1,89,08,778</b>	<b>3,58,20,661</b>

(Source: GRASKL Database).

\* Data relating to the year 2022-23.

## Appendix – 4.5

(Reference: Paragraph 4.4.4)

### Absence of uniqueness of defacement numbers

Sl. No.	Period	Defacement Number	Count
1	2019-20	5398804201920	123
2	2019-20	5416041201920	93
3	2019-20	4674912201920	90
4	2019-20	5495896201920	90
5	2019-20	5500610201920	80
6	2019-20	4627505201920	78
7	2019-20	5341504201920	63
8	2019-20	5498840201920	58
9	2019-20	4673661201920	55
10	2019-20	5510691201920	54
11	2020-21	3572799202021	123
12	2020-21	1370052202021	112
13	2020-21	8170531202021	93
14	2020-21	1416973202021	93
15	2020-21	7068756202021	74
16	2020-21	1717078202021	71
17	2020-21	3781034202021	65
18	2020-21	7362548202021	57
19	2020-21	3107167202021	52
20	2020-21	3477273202021	53
21	2022-23	3988506202223	51

(Source: GRASKL Database).

### Appendix – 4.6

(Reference: Paragraph 4.5.1)

#### Incomplete Generation of Refund Reports

Year	No of Offices	No of Refund Request	No of GRN	Requested Refund Amount in Total (₹)	No of Officer Approval	No of e-Treasury Officer Approval	Total Refund Amount (₹)	Processed (Per cent)	Pending (Per cent)
2016-17	1	1	1	5,000	1	1	5,000	100	0
2019-20	213	1,415	1,415	78,87,795	878	865	65,95,353	61.13	38.87
2020-21	568	10,909	10,896	7,97,59,936	7,128	7,072	6,47,39,715	64.83	35.17
2021-22	779	16,118	16,058	16,65,66,003	11,778	11,750	13,95,90,771	72.90	27.10
<b>Total</b>	<b>1,561</b>	<b>28,443</b>	<b>28,370</b>	<b>25,42,18,734</b>	<b>19,785</b>	<b>19,688</b>	<b>21,09,30,839</b>	<b>69.22</b>	<b>30.78</b>

(Source: Report generated from e-Treasury application).

## Appendix – 5.1

(Reference: Paragraph 5.1)

### Bill passed in various categories

(₹ in crore)

Year	Salary/ Non salary		Contingent		Pension		Total	
	No. of bills	Amount	No. of bills	Amount	No. of bills	Amount	Total bills	Total Amount
2016-17	17,60,547	32,460.85	6,28,049	45,379.41	45,390	4,293.62	24,33,986	82,133.88
2017-18	20,92,506	38,938.68	9,09,798	67,492.57	2,74,158	18,886.65	32,76,462	1,25,317.90
2018-19	21,08,338	40,324.70	10,28,297	68,648.35	2,94,507	18,673.49	34,31,142	1,27,646.54
2019-20	19,49,984	40,767.82	10,77,029	65,127.05	2,47,622	18,462.61	32,74,635	1,24,357.48
2020-21	16,68,958	36,726.85	10,91,991	97,194.53	1,65,789	18,320.19	29,26,738	1,52,241.57
2021-22	23,08,901	54,324.63	11,28,800	96,570.55	2,50,255	25,751.83	36,87,956	1,76,647.01
2022-23	18,89,075	49,817.60	11,02,812	99,950.80	3,31,125	24,888.23	33,23,012	1,74,656.63
<b>Total</b>	<b>1,37,78,309</b>	<b>2,93,361.13</b>	<b>69,66,776</b>	<b>5,40,363.26</b>	<b>16,08,846</b>	<b>1,29,276.62</b>	<b>2,23,53,931</b>	<b>9,63,001.01</b>

(Source: CoreTIS database).

## Appendix – 5.2

(Reference: Paragraph 5.2.4)

## Absence of sanction order/ proceedings in bill creation

Sl. No.	Bill Control Code	Bill Nature	Treasury Code	DDO Code	Date of Passing	Sanction Order No.	Sanction Order Date	Amount (₹)
1	16220603003700251800	CGT	+2206	2206030037	23-11-2016	/16	26-10-2016	25,000
2	16200465000700209567	CGT	+2004	2004650007	30-09-2016	/2015	28-09-2016	1,87,500
3	16150552034900790633	MCC	+1505	1505520349	28-03-2017	work	28-03-2017	3,00,000
4	16081044001200134270	CGT	+0810	0810440012	17-08-2016	0000	09-08-2016	2,40,066
5	16140768007200188450	CGT	+1407	1407680072	29-09-2016	0	19-09-2016	55,350
6	16170361B01000113696	CGT	+1703	170361B010	16-08-2016		25-07-2016	18,985
7	16110159C00600520242	DEP	+1101	110159C006	25-02-2017		20-02-2017	3,00,000
8	17111043000200547109	CGT	+1110	1110430002	24-10-2017	Proceedings Attached	12-10-2017	48,60,000
9	17010814000900824008	CGT	+0108	0108140009	16-01-2018	/2017-18	22-12-2017	3,14,500
10	17060529000800800677	CGT	+0605	0605290008	19-12-2017	/chl	18-12-2017	1,00,000
11	17220403001101077339	CGT	+2204	2204030011	27-02-2018	...../18	26-02-2018	26,400
12	17130216F01800992371	SCP	+1302	130216F018	12-02-2018	xxxx	27-01-2018	20,000
13	17010752065901314341	LGP	+0107	0107520659	31-03-2018			11,57,944
14	17020252001800401112	CGT	+0202	0202520018	25-08-2017	0	19-08-2017	2,58,600
15	17010716F01100678737	GRP	+0107	010716F011	24-11-2017	Nil	29-08-2017	2,23,255
16	18100572000100878367	CGT	+1005	1005720001	13-12-2018	nil	01-04-2018	18,47,355
17	18200199600100744932	CGT	+2001	2001996001	07-11-2018	pay bill	01-11-2018	1,65,408
18	18100572000101099055	CGT	+1005	1005720001	25-01-2019	nil	01-04-2018	26,868
19	18130216F01801270987	CGT	+1302	130216F018	14-03-2019	xxxxxx	23-02-2019	18,500
20	18140152012400104148	LGP	+1401	1401520124	26-05-2018			41,28,957
21	18100572000100966406	CGT	+1005	1005720001	24-12-2018	Nil	01-04-2018	71,414
22	18020616A60001497253	EBT	+0206	020616A600	27-03-2019	0	18-01-2019	70,000
23	19120177000101261258	MCC	+1201	1201770001	13-02-2020	lic	13-02-2020	92,87,264
24	19130152000100229983	MCC	+1301	1301520001	14-06-2019	Jacob J Mandumpal	14-06-2019	7,47,519
25	19230665001001437981	CGT	+2306	2306650010	12-03-2020	m/	09-03-2020	3,75,000
26	19220403001100628785	CSP	+2204	2204030011	30-09-2019	...../19	27-09-2019	32,500
27	19040416B53601271765	CGT	+0404	040416B536	24-02-2020	00	14-02-2020	10,000
28	20150509000500260667	CGT	+1505	1505090005	22-06-2020	cs1	16-06-2020	1,23,94,463
29	20050261B02100828135	CGT	+0502	050261B021	28-12-2020	of Enadimang alam GP	25-09-2020	5,00,000

Sl. No.	Bill Control Code	Bill Nature	Treasury Code	DDO Code	Date of Passing	Sanction Order No.	Sanction Order Date	Amount (₹)
30	20151952009501376384	CGT	+1519	1519520095	29-03-2021	malappuram pmc 2020-21	21-03-2021	2,30,000
31	20100259B00200846750	CGT	+1002	100259B002	24-12-2020	Bims/2016	21-12-2020	11,371
32	20220403000401031150	CSP	+2204	2204030004	06-03-2021	...../2020	03-02-2021	1,25,000
33	20081152002901445594	GRP	+0811	0811520029	31-03-2021	0	30-03-2021	94,000
34	20070416F01301059201	CGT	+0704	070416F013	27-02-2021	0	21-01-2021	40,000
35	21010459C00600107027	DVP	+0104	010459C006	14-06-2021	null		27,37,40,652
36	21230359E00100090968	DVP	+2303	230359E001	08-06-2021	null		7,56,61,417
37	21180402003900806683	CGT	+1804	1804020039	27-12-2021	Wayanad Package various sch	18-12-2021	1,44,500
38	21070965000300368620	CGT	+0709	0709650003	13-09-2021	m	03-09-2021	82,275
39	21011503009100463540	CGT	+0115	0115030091	01-10-2021		29-09-2021	75,000
40	21220403000400500225	CSP	+2204	2204030004	10-11-2021	...../21	08-10-2021	32,800

(Source: CoreTIS Database).

## Appendix – 5.3

(Reference: Para 5.3.2)

## Delay in submission and accounting of BDS bills in treasury

(₹ in crore)

Head of Account		Year					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8782-00-102-96-01	Opening Balance	0	(-13.44)	(-41.54)	(-23.03)	(-30.20)	(-34.51)
	Disbursement	1,584.88	1,094.37	1,100.34	2,049.47	2,383.16	2,291.27
	Receipt	1,571.44	1,066.27	1,118.85	2,042.30	2,378.85	2,309.66
	<b>Balance</b>	<b>(-13.44)</b>	<b>(-41.54)</b>	<b>(-23.03)</b>	<b>(-30.20)</b>	<b>(-34.51)</b>	<b>(-16.12)</b>
8782-00-102-96-02	Opening Balance	0	(-0.13)	(-1.14)	(-6.58)	(-38.67)	(-16.34)
	Disbursement	16.38	9.99	12.36	39.51	33.81	41.95
	Receipt	16.25	8.98	6.92	7.42	56.14	5.30
	<b>Balance</b>	<b>(-0.13)</b>	<b>(-1.14)</b>	<b>(-6.58)</b>	<b>(-38.67)</b>	<b>(-16.34)</b>	<b>(-52.99)</b>
8782-00-102-95-01	Opening Balance	0	0	0	0	(-342.08)	(-246.74)
	Disbursement	0	0	0	794.03	46.34	83.62
	Receipt	0	0	0	451.95	141.68	517.58
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(-342.08)</b>	<b>(-246.74)</b>	<b>187.22</b>
8782-00-102-95-02	Opening Balance	0	0	0	0	461.93	(-17.98)
	Disbursement	0	0	0	1,199.40	579.47	0
	Receipt	0	0	0	1,661.33	99.56	116.81
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461.93</b>	<b>(-17.98)</b>	<b>98.83</b>
8782-00-102-95-03	Opening Balance	0	0	0	0	(-27.59)	(-40.25)
	Disbursement	0	0	0	27.59	12.66	1.58
	Receipt	0	0	0	0	0	0
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(-27.59)</b>	<b>(-40.25)</b>	<b>(-41.83)</b>
8782-00-108-92-01	Opening Balance	0	0	0	0	0	(-4.80)
	Disbursement	0	0	0	0	4.80	150.41
	Receipt	0	0	0	0	0	0
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(-4.80)</b>	<b>(-155.21)</b>

Head of Account		Year					
		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
8782-00-108-92-02	Opening Balance	0	0	0	0	0	(-78.06)
	Disbursement	0	0	0	0	78.06	60.32
	Receipt	0	0	0	0	0	6.86
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(-78.06)</b>	<b>(-131.52)</b>
8782-00-108-92-03	Opening Balance	0	0	0	0	0	(-)1.64
	Disbursement	0	0	0	0	1.64	3.96
	Receipt	0	0	0	0	0	0
	<b>Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(-1.64)</b>	<b>(-)5.60</b>

(Source: Handbook of DDR heads of AG(A&E)).

{Total suspense account lying unsettled: 16.12 + 52.99 + 41.83 + 155.21 + 131.52 + 5.60 = ₹403.27 Crore}

## Appendix – 5.4

(Reference: Paragraph 5.4.1.4 Bullet 1)

## General inconsistencies noticed - Date of birth same as date of joining

Sl. No.	PEN	Name	Present Department	Designation	Present Office	Date of Birth	Date of Joining
1	794895	Ariya S Pillai	280	2141	06010002	30-01-2017	30-01-2017
2	792581	Kiran S Gopinath	280	7845	21064563	20-01-2017	20-01-2017
3	779711	Vaysakh M	16D	0310	00000000	25-07-2016	25-07-2016
4	787152	Sherin Alias Arthungal	280	1011	18040028	16-06-2016	16-06-2016
5	762027	Gokul K M	995	26	09064587	07-12-2015	07-12-2015
6	762749	Faseela P E	330	0041	08080003	01-12-2015	01-12-2015
7	762746	Anitha Mol K R	330	0041	08080003	01-12-2015	01-12-2015
8	759327	Sumod Kumar K K	250	1303	NCK43000	11-11-2015	11-11-2015
9	713676	Soumya Sivan	01B	17	11030031	01-10-2013	01-10-2013
10	712339	Sarika L S	440	2141	01130083	01-08-2013	01-08-2013
11	339792	Shiny R	330	2253	03050539	19-12-2012	19-12-2012
12	163598	Shaju T A	530	2127	00000000	17-12-2012	17-12-2012
13	700599	Shiny P Sonny	440	2141	13020018	27-08-2012	27-08-2012
14	700602	Lini Balan	440	2141	13020018	27-08-2012	27-08-2012
15	702350	Sukanya Mani	440	2141	01130083	27-08-2012	27-08-2012
16	612274	Prakashan T	01B	5569	20010001	27-12-2010	27-12-2010
17	589430	Aliamma M P	630	2600	02040312	20-09-2010	20-09-2010
18	589414	Sobha K N	630	2600	02040312	16-09-2010	16-09-2010
19	211450	Abdu Salam K	380	1879	00000000	23-03-2007	23-03-2007
20	267493	Sajid P	530	4113	00000000	01-09-2005	01-09-2005
21	123302	Sajeev O S	61D	0889	03030658	18-02-2005	18-02-2005
22	268210	Sooraj C Mathew	530	4113	05030013	24-01-2005	24-01-2005
23	604142	Saffiya O	020	2158	17010009	01-10-2003	01-10-2003
24	171267	Suresh Kumar V	530	4113	14010001	24-02-2003	24-02-2003
25	133107	PK Narayanaswami	61D	0889	21040003	25-01-2003	25-01-2003
26	133327	EM Ramlath	61D	0890	11030014	22-01-2003	22-01-2003
27	133323	Mallika Devi G	61D	B050	00000000	17-10-2002	17-10-2002
28	132799	Beena A R	61B	0890	00000000	10-10-2002	10-10-2002
29	132687	Chandran P	61D	0890	20010001	09-10-2002	09-10-2002
30	132879	Manoj Kumar K	61D	0890	10020006	07-10-2002	07-10-2002
31	133373	Prabhakaran K	61D	0889	10020009	29-10-2001	29-10-2001
32	217289	Lilly	16B	2035	17050464	01-01-2000	01-01-2000
33	279034	Joyees John	16B	0931	09050467	22-11-1999	22-11-1999

Sl. No.	PEN	Name	Present Department	Designation	Present Office	Date of Birth	Date of Joining
34	665049	Muhammad Asslam	01B	6333	07040010	23-04-1999	23-04-1999
35	430132	TR Sudeer	16B	0931	02030161	19-08-1998	19-08-1998
36	121647	Anil Kumar S	530	2200	06010001	01-06-1998	01-06-1998
37	108599	Harikumar R	530	2200	01040030	27-01-1998	27-01-1998
38	133300	Kanjanavally V S	61D	B050	11040007	07-08-1997	07-08-1997
39	596232	Kunju Mon M	16B	0932	01080132	02-06-1997	02-06-1997
40	121454	Santhosh Kumar K P	530	2171	19010085	01-04-1997	01-04-1997
41	132953	Jayakumar V S	61D	0890	03030658	30-09-1996	30-09-1996
42	138081	Vilber Raj V	530	2200	06010001	04-04-1994	04-04-1994
43	506991	Prem Kumar S	16B	5046	04040525	01-07-1993	01-07-1993
44	122131	Salas T J	530	2200	06010001	15-03-1993	15-03-1993
45	121967	Prakash Babu V K	530	2200	06010001	22-03-1989	22-03-1989
46	133246	Mohan C V	61B	B039	06010029	24-01-1985	24-01-1985
47	123335	Bava A K	61B	B039	10021139	18-06-1984	18-06-1984
48	778929	Dhanlekshmi M R	520	2106	12030821	31-05-1984	31-05-1984
49	118008	Vinodhababu V M	530	2158	11030001	07-12-1983	07-12-1983
50	115489	Shivasankara Pillai C	530	2200	03010065	31-03-1982	31-03-1982
51	675389	Gracy P C	16B	9990	15020359	02-06-1980	02-06-1980
52	429641	Arun Prakashj R	59E	4022	59031231	15-05-1980	15-05-1980
53	136325	Arun	530	2200	01040107	20-12-1979	20-12-1979
54	675322	Skaria E M	16B	0945	15020359	06-06-1979	06-06-1979
55	430325	Ayisha Beevi M	16B	0932	02030161	10-05-1979	10-05-1979
56	214239	Sreedevi J	680	7232	01010001	23-01-1979	23-01-1979
57	430330	Alavikutty Konnengal	16B	0931	02030161	05-08-1978	05-08-1978
58	133052	Balan K	61D	B020	00000000	12-10-1977	12-10-1977
59	128283	Padmanabhan P	59B	4021	59023620	14-09-1977	14-09-1977
60	121184	Kunhikrishnan K	530	2200	19040002	08-09-1977	08-09-1977
61	168823	Kuttappan PP	530	5124	13010004	03-01-1976	03-01-1976
62	584141	Rajesh M N	240	7458	23070016	13-03-1974	13-03-1974
63	121844	Purushan K	530	5124	06010001	05-04-1973	05-04-1973
64	121711	Soman P	530	5117	06010001	05-04-1973	05-04-1973
65	645963	Ajai S Kumar	16B	0952	05010125	21-03-1972	21-03-1972
66	139321	Kunji Raman M	530	4114	16010003	27-09-1971	27-09-1971
67	430309	Mariyam Pandikkad	16B	0931	02030161	29-05-1970	29-05-1970
68	672483	Miridulakumari	440	6670	00000000	03-05-1970	03-05-1970
69	261321	Sumangala K B	330	2253	07020001	08-05-1969	08-05-1969
70	155559	Unnikrishnan N	61B	4566	15030004	15-04-1965	15-04-1965

Sl. No.	PEN	Name	Present Department	Designation	Present Office	Date of Birth	Date of Joining
71	169471	Azeez K K	530	1516	11040056	02-05-1961	02-05-1961
72	526241	Molly M T	59C	4008	59011510	14-11-1958	14-11-1958
73	485490	Ubaid M	16B	1093	15050525	25-08-1956	25-08-1956
74	430306	Abdul Kadar Parambil	16B	0931	15091404	01-07-1955	01-07-1955
75	200005	Unnikrishnan K	67C	0176	01010001	28-07-1954	28-07-1954
76	258674	Sivanandan	59B	4021	59022500	21-10-1953	21-10-1953
77	258941	Ramadevi T G	16B	0931	11030168	19-10-1953	19-10-1953
78	171900	Lathika Kumari Amma J	16D	0040	02020001	27-05-1951	27-05-1951

(Source: SPARK Database).

**Appendix – 5.5**

**(Reference: Paragraph 5.4.1.4 Bullet 2)**

**Date of birth later than date of joining Government Service**

Sl. No.	PEN	Name	Present Department	Designation	Employee Type	Date of Birth	Date of Joining
1	834610	Remya Chandran	440	3044	4	25-05-2018	10-05-2018
2	854716	Biju R	380	6712	2	25-01-2019	29-01-2018
3	778429	Sneha Ramachandran	280	2028	2	31-03-2019	23-10-2017
4	803501	Surya S	330	2253	1	17-05-2017	03-05-2017
5	808553	Hari Kumar C	380	6712	1	10-07-2017	10-07-2016
6	771694	Biju P K	630	2600	2	05-03-2016	05-10-2015
7	751619	Suresh Kumar V	530	4113	4	20-05-2015	19-01-2015
8	744695	Leela Kalappuraparambu	020	4321	1	30-04-2019	15-06-2010
9	701231	Ambily S	280	2015	4	27-06-2012	01-10-2009
10	667644	Sardar	030	7129	1	11-11-2011	01-01-2009
11	405445	Babu P	360	1290	1	30-09-2032	23-09-2006
12	343160	Sabira Parayil	16B	0931	1	27-05-2007	06-12-2005
13	158936	KJ	16B	2065	1	12-12-2000	01-01-2000
14	361281	Sidhik T M	280	2200	1	01-05-2010	18-08-1999
15	405521	Thulasidasan K	360	2059	1	31-08-2012	26-06-1998
16	366908	Pradeep Kumar K	440	8957	1	31-05-2019	09-06-1998
17	158266	Babu A V	61B	9501	1	05-11-1996	22-01-1996
18	188902	Mohana Chandran Nair M P	530	4108	1	22-11-1996	20-04-1995
19	158941	Radhakrishnan V K	660	2574	1	21-10-1995	02-01-1995
20	209341	Radhamony V	280	2063	1	18-12-2012	27-04-1994
21	194806	Narayanankutty S	16F	22	1	16-08-2014	17-02-1994
22	300721	Vijayakumari C	280	2064	1	31-05-2016	21-01-1994
23	101903	Prasannakumar K K	67D	0041	1	30-05-1997	01-01-1994
24	510208	Radhamma T	440	2063	1	14-10-1995	17-07-1993
25	502813	Devika Rani V R	16B	8001	1	31-05-1996	16-09-1991
26	143407	Vijayan V T	530	2200	1	10-05-1994	05-11-1990
27	158296	Unnikrishna Pillai N	61B	3644	1	20-10-1995	10-09-1990
28	572240	Mohamed Ayyoob P K	16B	0944	1	01-01-2000	11-07-1990
29	177404	Gracamma Varghese	550	2271	1	05-06-1995	15-02-1990
30	629534	Thomas T Dr	060	1082	1	28-05-2011	16-10-1989
31	114817	Balachandran Nair M B	530	5087	1	05-11-1996	01-11-1988
32	430308	Abdul Hameed Chenappurath	16B	0931	1	06-03-1996	06-08-1988
33	250758	P P Mary	16B	0946	1	26-05-1998	06-07-1988

Sl. No.	PEN	Name	Present Department	Designation	Employee Type	Date of Birth	Date of Joining
34	346594	Ramachandran M	61B	3644	1	04-04-1991	27-07-1987
35	212997	Remeshan Minikki	680	1156	1	30-06-2013	12-05-1987
36	185748	Rajan K	280	1068	1	19-11-1988	09-02-1987
37	427339	Rajasekharan P	61B	4566	1	24-11-2012	11-12-1986
38	108016	Yoossufali K N	61B	3616	1	20-07-2013	04-10-1986
39	538246	Mary Joseph Arackal	16B	8080	1	31-03-2016	01-08-1986
40	660340	Remadevi T	16B	8080	1	01-04-2014	25-06-1986
41	549554	No Name	16B	0944	1	01-01-1990	27-11-1985
42	586676	Chandrika Devi S	61B	1914	1	28-09-1995	24-10-1985
43	345429	Gopalan P	16B	0931	1	15-06-1995	08-02-1985
44	123339	Raman C R	61B	B049	1	19-12-1985	30-01-1985
45	175162	Ramani R	16B	0001	1	20-03-1989	26-10-1984
46	164413	Baby E	01B	011	2	05-11-1986	09-10-1984
47	516027	Mohammed M	16B	2156	1	02-10-1986	03-07-1984
48	251605	K Yesoda	16B	0934	1	15-10-1995	20-06-1984
49	133508	Madanamohanan M K	61D	B020	1	20-05-1986	07-06-1984
50	204680	Kasu A	630	2606	1	15-06-1985	27-02-1984
51	284100	David P S	16B	0935	1	16-08-2012	09-01-1984
52	128720	Haridas V	59B	4025	1	30-11-1995	08-12-1983
53	104797	Abdul Gafoor	61B	9505	1	20-04-1984	22-09-1983
54	422443	Mariamamma Mathew C	16B	5576	1	28-11-2013	15-06-1983
55	230000	Jamal P A	030	0677	1	13-04-1989	24-12-1982
56	254158	Janaky Ammal K S	16B	0931	1	19-11-1995	20-12-1982
57	181908	Santha K B	16B	0935	1	23-02-1986	06-06-1982
58	344870	P Abdusalam	16B	0931	1	24-11-1995	27-01-1982
59	207400	Bhaskaran PV	210	8575	1	20-08-1983	12-10-1981
60	129580	Clement K V	59B	4024	1	05-10-1995	01-10-1981
61	121843	Gopinathan M	530	3030	1	31-03-2012	01-09-1981
62	289041	Annamma Punnoose	16B	5576	1	31-03-2014	17-07-1981
63	132744	Abraham P U	61D	B020	1	21-06-1984	15-06-1981
64	164257	Emgalse N	01B	010	1	13-11-1985	15-06-1981
65	345866	Ayisha Karuvarathodi	16B	0952	1	01-06-1995	09-06-1981
66	128651	Abdul Latheef T P	59B	3560	1	16-06-2014	22-08-1980
67	200824	Sekharan K	350	1753	1	26-11-1982	18-08-1980
68	676464	Mathew P M	16A	3589	1	24-08-2012	04-10-1979
69	570463	Alavi Kakkamoolakkal	16B	8001	1	05-09-1985	16-07-1979
70	342646	C Indira	16B	0931	1	13-11-1995	26-10-1978

Sl. No.	PEN	Name	Present Department	Designation	Employee Type	Date of Birth	Date of Joining
71	430135	Madhssodaran SD	16B	0934	1	12-07-1998	12-07-1978
72	268330	P R Madhu Kumar	530	4113	1	08-11-1985	01-12-1977
73	135181	Indira M M	460	32	1	08-10-1982	25-04-1977
74	104799	Rajendran Nair D	61B	9505	1	11-05-1982	09-09-1976
75	132956	Kochumaman M	61B	B049	1	18-11-1985	01-09-1975
76	673865	Jayaari C	440	1970	1	30-08-1976	12-02-1975
77	149364	Gopalan K	530	4113	1	12-09-1992	15-09-1973
78	251736	V C Xavier	16B	0951	1	01-12-1976	03-06-1968
79	270990	Mohanadas G	280	2200	1	01-06-1967	09-01-1966
80	147864	Ammad N P	530	3489	1	07-04-1968	15-03-1963
81	144498	Adul Latheef K K	530	4115	1	07-06-1962	07-12-1961
82	139559	Sasikumar P	530	1516	1	26-06-1959	14-05-1959
83	355069	Joykutty	530	3030	1	25-05-1959	04-02-1959
84	672899	Rahumath O	16B	2574	1	18-06-1956	01-06-1956
85	224306	Rugmini Amma E	16B	8901	1	28-11-1958	01-08-1954
86	137452	Sunny Joseph	530	3489	1	02-01-1962	07-02-1950
87	130433	Sankarannair K	59C	4007	1	07-11-1999	21-01-1946
88	154047	Jyothi Prasad N	250	0038	1	02-05-1965	06-10-1940
89	274567	Chithra C G	16B	5570	1	22-05-1965	23-10-1922

(Source: SPARK Database).

## Appendix – 5.6

(Reference: Paragraph 5.4.1.4 Bullet 3)

Difference between date of birth and date of joining was less than 18 years

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
1	804129	Maria Femina C Francis	01-06-2017	02-06-2017	1	0
2	759448	Anjali T	01-11-2015	02-11-2015	1	0
3	713096	Ratheesh R S	19-09-2013	20-09-2013	1	0
4	262376	Kochumol K K	23-10-1978	27-10-1978	4	0
5	716557	Dinesh K K	15-11-2013	25-11-2013	10	0
6	174167	Padma Kumari C	03-05-1985	01-07-1985	59	0
7	778927	Sreejith M	30-05-2016	03-08-2016	65	0
8	685294	Asharaf A K	20-05-2013	01-08-2013	73	0
9	754518	Deepa VM	25-04-2015	14-07-2015	80	0
10	346583	P Radha	27-04-1986	28-07-1986	92	0
11	758482	Thomas Mathew	24-04-2015	01-08-2015	99	0
12	505263	Ajikumar K	21-03-2010	14-07-2010	115	0
13	893455	Sivadas A M	05-06-1980	01-10-1980	118	0
14	645458	Nandini P K	10-05-1993	10-09-1993	123	0
15	638036	Vijayalakshmi Meethalekandiyil	15-04-2011	03-09-2011	141	0
16	715415	Fayas C H	19-05-2013	09-10-2013	143	0
17	872136	Sudha S	01-04-2019	27-08-2019	148	0
18	346355	Sethumadhavan	15-11-1995	13-04-1996	150	0
19	260517	Aneesha A	20-01-1982	09-07-1982	170	0
20	346608	Subrahmanian C	08-04-1996	27-09-1996	172	0
21	706629	Rosmey James	03-05-1985	01-11-1985	182	0
22	713590	Pramod Karakkandi	10-03-2013	15-09-2013	189	1
23	818423	Sajimon N	10-05-2017	28-11-2017	202	1
24	158389	Saleem P V	20-05-2006	08-12-2006	202	1
25	646104	Muralidharan M P	01-04-2011	09-11-2011	222	1
26	852006	Vasantha M	20-04-2018	19-12-2018	243	1
27	123709	Souphyamol T M	17-03-2012	30-11-2012	258	1
28	138130	Rajan Punnathiriyar	16-03-1998	01-12-1998	260	1
29	644087	Venugopalan P C	25-08-1956	21-05-1957	269	1
30	686451	Surendran Nair G	08-04-1960	18-03-1961	344	1
31	610183	Chandrika P	10-06-1987	01-06-1988	357	1
32	132729	Sanil Kumar K R	07-08-2002	07-08-2003	365	1

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
33	820655	Reji S L	03-05-1974	01-06-1975	394	1
34	144557	Rajan P C	25-05-1961	23-07-1962	424	1
35	196627	K G Girija	21-05-1996	17-09-1997	484	1
36	561334	Geetha V K	30-11-1979	01-06-1981	549	2
37	636288	Hasainar K	02-05-1988	01-01-1990	609	2
38	759012	Shiji Joseph	28-01-1978	01-01-1980	703	2
39	244182	Mridula S	11-05-1990	07-07-1992	788	2
40	100158	Sreekantan Nair M	30-05-1979	24-08-1981	817	2
41	670140	Jatyakumasr	25-05-1988	06-02-1991	987	3
42	604390	Viji	10-01-1981	08-11-1983	1032	3
43	227386	Subhramonian P	15-05-1976	01-05-1979	1081	3
44	501642	Shivarama P V	04-12-1957	05-12-1960	1097	3
45	148187	Abdul Rahiman K	19-12-1971	12-08-1975	1332	4
46	277311	Laila P	21-10-1954	13-08-1958	1392	4
47	301111	Saffiya Cheeroth	11-05-1989	03-05-1993	1453	4
48	652297	AB	12-12-1984	12-02-1989	1523	4
49	346364	Antony J	01-01-1997	24-10-2001	1757	5
50	342229	Pathumma N	20-05-1991	15-07-1996	1883	5
51	131087	Pramod Pareth	20-05-1996	22-10-2001	1981	5
52	136188	Asokan Thampy C	01-04-1952	01-02-1958	2132	6
53	196996	Sunathamma KK	10-05-1995	31-05-2001	2213	6
54	104167	Resmi K R	12-05-2000	16-06-2006	2226	6
55	605198	Subaida Beevi N M	02-05-1956	31-07-1962	2281	6
56	344532	Vaheeda EM	01-05-1977	30-08-1983	2312	6
57	132838	Muraleedharan N	01-06-1990	01-10-1996	2314	6
58	132698	Babu P P	20-05-1996	08-10-2002	2332	6
59	291441	Ambika A	25-05-1962	11-11-1968	2362	6
60	208453	Subaida Beevi A	20-05-1970	01-02-1977	2449	7
61	346414	Naveen UN	31-05-1994	28-05-2001	2554	7
62	257098	Reghunathana M C	01-06-1990	13-06-1997	2569	7
63	154107	Jaya Kumar R	25-05-1996	16-06-2003	2578	7
64	569683	Seenath N T K	04-01-1985	01-06-1992	2705	7
65	165215	KKK	01-10-1990	18-09-1998	2909	8
66	684838	Beatrics	31-05-1957	31-05-1965	2922	8
67	135638	Padmanabhan T	15-03-1983	01-04-1991	2939	8
68	825812	Simon R	28-05-1962	04-09-1970	3021	8

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
69	841267	Prajeesh Raj R P	19-02-1992	30-07-2000	3084	8
70	203632	Sumathi Devi K	30-11-1983	12-06-1992	3117	9
71	489891	Ummer Vadakkan	15-07-1951	14-08-1960	3318	9
72	211934	Premalatha L	22-11-1986	19-01-1996	3345	9
73	227273	Puhspavally K	10-05-1994	16-08-2003	3385	9
74	498102	Sosamma C G	22-04-1973	01-08-1982	3388	9
75	389006	Anish Kumar C A	26-12-1974	06-07-1984	3480	10
76	132910	Viswambarn	14-06-1991	25-01-2001	3513	10
77	375754	Santha P K	09-02-1980	29-09-1989	3520	10
78	125291	Gopalan T K	05-11-1962	01-07-1972	3526	10
79	158573	XY	11-11-1990	10-10-2000	3621	10
80	226470	Seetha Lekshmi K D	31-05-1979	24-07-1989	3707	10
81	609685	Sudheer V N	03-12-1997	23-05-2008	3824	10
82	134868	Padmavathi Amma A	25-05-1972	20-02-1983	3923	11
83	100193	Nirmala D	13-05-1972	21-02-1983	3936	11
84	491427	Anithakumari V M	05-04-1997	21-02-2008	3974	11
85	673594	XX	01-01-1990	17-02-2001	4065	11
86	747422	Mohammed Sanofar S	09-02-1989	06-04-2000	4074	11
87	652416	Kayyakutty M	26-11-1943	14-02-1955	4098	11
88	389129	Beena GL	01-06-1997	28-08-2008	4106	11
89	324378	Mohammed Haneefa N P	10-10-1967	07-01-1979	4107	11
90	178825	Ashokan P T	01-06-1959	08-09-1970	4117	11
91	598234	Shyju P	24-07-1999	10-11-2010	4127	11
92	346095	Durga Devi Vellat	01-06-1959	01-10-1970	4140	11
93	679643	Mary Anitha Ruben	30-05-1985	05-12-1996	4207	12
94	146733	Jacob N K	10-02-1972	01-09-1983	4221	12
95	862826	Geetha Lakshmi K	29-12-1971	02-08-1983	4234	12
96	618125	Naseema Beevi P	09-09-1957	25-07-1969	4337	12
97	230896	Kuriakose Abraham	27-11-1987	30-10-1999	4355	12
98	783024	Fathimath Shanima K	28-01-1988	01-01-2000	4356	12
99	164236	Hareendran Nair V	10-06-1991	24-05-2003	4366	12
100	158930	Jim	01-01-2000	02-02-2012	4415	12
101	219308	Jaseentha P X	28-06-1965	01-08-1977	4417	12
102	868013	Mohammed Abdul Rasheed T P	10-10-1964	15-11-1976	4419	12
103	133571	Parameswaran H	03-05-1964	04-09-1976	4507	12
104	170989	Lekshmi Paru	20-04-1941	04-02-1954	4673	13

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
105	279581	Premaja Poyilil	16-03-1968	02-01-1981	4675	13
106	837686	Jes Mathew	16-02-1987	01-01-2000	4702	13
107	230840	Mohammed M K	09-11-1950	17-10-1963	4725	13
108	178728	Gangadharan C	15-09-1954	01-01-1968	4856	13
109	464330	George K Peter	30-05-1958	12-10-1971	4883	13
110	245640	Gopalan A P	01-07-1949	14-11-1962	4884	13
111	204054	Sreekumar T N	21-04-1983	16-09-1996	4897	13
112	467251	Joy K Paul	13-04-1958	12-10-1971	4930	14
113	105196	Shaji E K	30-05-1991	08-12-2004	4941	14
114	632769	Anntrisa Varghese	08-11-1999	10-06-2013	4963	14
115	384175	Sainudeen M	01-04-1963	01-11-1976	4963	14
116	565053	Jolly A K	04-01-1972	07-08-1985	4964	14
117	645608	Gayathri K G	21-05-1976	01-01-1990	4973	14
118	564908	Dinesh D K	02-02-1997	16-09-2010	4974	14
119	687360	Usha J	18-06-2001	02-02-2015	4977	14
120	165554	Beena Rani R	09-04-1975	15-12-1988	4999	14
121	357011	Omana TV	03-11-1966	16-07-1980	5004	14
122	606329	Sinimol Z A	26-03-1976	01-01-1990	5029	14
123	668064	Manju T S	22-03-1976	01-01-1990	5033	14
124	464180	Vijayakumari N	12-12-1958	11-10-1972	5052	14
125	687186	Sabithamol P M	11-01-1998	14-12-2011	5085	14
126	227142	Sureshan K	23-11-1955	08-11-1969	5099	14
127	464340	Mariamamma M Kurian	25-07-1961	12-07-1975	5100	14
128	645610	Biju B K	07-01-1976	01-01-1990	5108	14
129	465300	Musthafa	21-05-1966	02-06-1980	5126	14
130	346429	Sneha Prabha UP	15-07-1963	29-08-1977	5159	14
131	151356	Yohannan K M	08-05-1963	02-07-1977	5169	14
132	288599	Agnes Matew	27-05-1971	26-07-1985	5174	14
133	555964	Isbella Joseph	21-05-1991	24-07-2005	5178	14
134	593071	Mary Femy Louiz	16-05-1984	13-08-1998	5202	14
135	495133	Sainaba P	01-07-1951	01-11-1965	5237	14
136	810576	Adheesh S Neduvila	04-04-1991	18-08-2005	5250	14
137	464338	Rosamma Sebastian	30-05-1960	25-10-1974	5261	14
138	226328	Unni V	12-06-1953	26-11-1967	5280	14
139	219211	Rose Preethy P R	01-05-1973	27-10-1987	5292	14
140	458573	Joy K Jose	27-05-1972	06-01-1987	5337	15

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
141	605742	Indumol VA	15-05-1975	01-01-1990	5345	15
142	713399	Geethu S Nandan	12-01-1999	11-09-2013	5356	15
143	641222	Celia A George	01-11-1990	01-07-2005	5356	15
144	370364	Jayanandan K P	01-02-1966	09-10-1980	5364	15
145	774845	Sudha R	24-08-1974	01-06-1989	5395	15
146	401972	Leela K	11-09-1968	26-07-1983	5431	15
147	272490	Kunjamina K V	19-12-1953	13-11-1968	5443	15
148	149167	Valsala K A	10-12-1957	06-11-1972	5445	15
149	187084	Radhakrishnan Nair V	25-04-1965	25-04-1980	5479	15
150	130792	Suresh M K	30-05-1973	07-06-1988	5487	15
151	575608	Vikraman M	30-05-1959	01-07-1974	5511	15
152	158719	Kunju Pillai P	19-09-1952	07-11-1967	5527	15
153	555575	Mahesh Kumar Yadav	05-01-1998	23-03-2013	5556	15
154	183526	Nadarajan V	04-12-1952	01-03-1968	5566	15
155	568672	Rasheeda P S	20-08-1980	01-01-1996	5612	15
156	439004	Ummer N	01-04-1994	19-08-2009	5619	15
157	687084	Vijaya Kumar R	25-05-1965	01-11-1980	5639	15
158	226672	Padmakumar K S	25-05-1969	02-11-1984	5640	15
159	513120	K Appu	06-05-1965	03-11-1980	5660	16
160	262998	Suresh Naduthody	06-05-1966	07-12-1981	5694	16
161	672842	Sumathi	21-09-1995	17-06-2011	5748	16
162	305932	John P J	20-05-1958	01-03-1974	5764	16
163	344930	Amina T P	07-10-1954	20-07-1970	5765	16
164	230982	Bharathi K	27-08-1941	24-06-1957	5780	16
165	231716	Govindan K V	09-05-1948	10-03-1964	5784	16
166	201723	Hiranmayi K R	10-05-1975	18-03-1991	5791	16
167	138973	Sajeev T R	24-05-1969	01-04-1985	5791	16
168	160965	Ramachandan K	01-07-1967	09-05-1983	5791	16
169	745681	Anchitha MK	11-02-1994	01-01-2010	5803	16
170	214396	Rajalekshmi Amma S	28-05-1959	23-04-1975	5809	16
171	158790	Narayanan Nair K K	04-04-1952	01-03-1968	5810	16
172	178845	Chandu E K	10-08-1966	26-07-1982	5829	16
173	560538	Jeena George A	30-05-1977	20-06-1993	5865	16
174	226066	Sudhakumari K	30-05-1958	03-07-1974	5878	16
175	137471	Abu K	01-07-1949	05-08-1965	5879	16
176	659835	Preetha Mol P K	22-11-1983	01-01-2000	5884	16

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
177	697801	Subhadra R	20-04-1960	01-06-1976	5886	16
178	611341	Mary Mathew	23-09-1955	19-11-1971	5901	16
179	735634	Arun A Ravi	12-05-1998	11-07-2014	5904	16
180	190600	Hari Prasad G	20-05-1964	01-08-1980	5917	16
181	136185	Ayyappan R	09-10-1971	01-01-1988	5928	16
182	805656	Lathikakumari G	01-05-1963	26-07-1979	5930	16
183	645770	Teji	16-04-1995	15-07-2011	5934	16
184	158980	Renga Swamy K	17-05-1953	22-08-1969	5941	16
185	364731	Abraham P G	31-05-1958	25-09-1974	5961	16
186	137465	Baburaj A P	14-11-1956	30-03-1973	5980	16
187	337844	Iysha K M	21-02-1954	31-07-1970	6004	16
188	357667	Vilasini C	27-12-1959	23-07-1976	6053	17
189	421184	Hamza A P	12-07-1948	11-02-1965	6058	17
190	634394	Surajadevi T M	30-05-1955	01-01-1972	6060	17
191	805980	Anupriya M R	09-10-1998	29-05-2015	6076	17
192	674761	Abu A K	28-12-1942	18-08-1959	6077	17
193	877387	Muhammedali M K	05-04-1965	01-12-1981	6084	17
194	694033	Nasheeda M	21-04-1990	01-01-2007	6099	17
195	751809	Joseph V Jinoge	16-10-1998	02-07-2015	6103	17
196	207331	Rajan K	26-01-1951	18-10-1967	6109	17
197	121242	Rajeevan Puthussery	22-05-1976	15-03-1993	6141	17
198	480342	K S Girija	03-05-1964	16-03-1981	6161	17
199	194047	Rasheed S	02-05-1960	05-04-1977	6182	17
200	133758	Varghese A	10-11-1964	22-10-1981	6190	17
201	547202	Antony P J	14-04-1952	01-04-1969	6196	17
202	192754	Ali C K	25-02-1949	17-02-1966	6201	17
203	221071	Merly Noronha	19-03-1959	19-03-1976	6210	17
204	642716	Subhash E	15-10-1983	22-10-2000	6217	17
205	201515	Suseela K	12-03-1963	01-04-1980	6230	17
206	238403	Paulose P T	05-01-1955	01-02-1972	6236	17
207	122263	Sukumaran Nair	09-10-1948	12-11-1965	6243	17
208	888444	Suresh Babu P B	05-05-1964	12-06-1981	6247	17
209	631871	Sobhiyamol S	30-05-1980	10-07-1997	6250	17
210	262869	X	12-05-1979	23-06-1996	6252	17
211	259289	Sahira E	01-06-1959	15-07-1976	6254	17
212	688222	Suresh T P	27-04-1984	18-06-2001	6261	17

Sl. No.	PEN	Name	DOB	DOJ	Difference between DOB & DOJ (days)	Difference in years
213	510614	T	10-11-1982	02-01-2000	6262	17
214	764677	Ramesh V	08-05-1998	06-07-2015	6268	17
215	238957	Santha Kumari K K	03-11-1955	01-01-1973	6269	17
216	108972	Divakaran Nair M	28-09-1948	28-11-1965	6270	17
217	161687	Ponnan R	18-02-1953	01-05-1970	6281	17
218	527265	Mahendra Mohan C V	15-05-1957	19-08-1974	6305	17
219	715107	Sudheer M S	30-05-1973	25-09-1990	6327	17
220	343167	K R Viswanathan	03-10-1965	17-02-1983	6346	17
221	497857	Smt Juby Scaria	16-08-1982	01-01-2000	6347	17
222	149205	Girija K	15-05-1959	30-09-1976	6348	17
223	536659	Rosamma M A	08-06-1957	04-11-1974	6358	17
224	100001	Vijayakumar T	01-11-1950	30-03-1968	6359	17
225	223355	Rajani B	01-06-1958	06-11-1975	6367	17
226	126264	Usha Kumari S	25-03-1967	30-08-1984	6368	17
227	224594	Geetha E P	10-02-1967	18-07-1984	6368	17
228	106723	Rajan K K	20-10-1958	01-04-1976	6373	17
229	647563	Safiya V	20-05-1960	01-11-1977	6374	17
230	332357	Radhalakshmi V	25-02-1978	16-08-1995	6381	17
231	163306	Chandran	11-07-1959	01-01-1977	6384	17

(Source: SPARK Database).

**Appendix – 5.7**

**(Reference: Paragraph 5.4.1.4 Bullet 4)**

**Date of birth or date of joining is 1900**

Sl. No.	PEN	Name	Present Office	DOB	DOJ
1	883096	Anupama K P	16020435	02-11-1988	01-01-1900
2	851910	Raju	13030393	01-01-2000	01-01-1900
3	876257	Feba M R	04010134	07-03-1988	01-01-1900
4	851760	Khairunneesa K V	15100877	30-01-1989	01-01-1900
5	823478	Anusha M K	16010004	17-11-1988	01-01-1900
6	827500	Lasitha Manapadan	19010001	27-04-1982	01-01-1900
7	858822	Sreelakshmy K B	23070107	31-05-1987	01-01-1900
8	838913	Santhi K R	07060116	27-04-1990	01-01-1900
9	848679	Maheshkumar S	04050044	22-03-1989	01-01-1900
10	897698	Revathy M	14030017	05-10-1990	01-01-1900
11	888206	Sreechithra M	09020035	01-06-1978	01-01-1900
12	689300	Jomol Jose	06070053	23-03-1990	01-01-1900
13	880419	Sureshbabu K S	13020108	25-06-1969	01-01-1900
14	859161	Kunjumol Abraham	10050010	30-04-1962	01-01-1900
15	870100	Retheesh Kukar E R	06010004	27-05-1980	01-01-1900
16	838058	Anil Kumar A	07060035	29-05-1970	01-01-1900
17	854745	Anjali Karthyayani L	01020004	30-05-1993	01-01-1900
18	899036	Midhun N B	11010062	29-05-1990	01-01-1900
19	847890	Savitha P T	13030710	24-12-1985	01-01-1900
20	899037	Nidhin Angels M	11010062	23-04-1984	01-01-1900
21	872071	Sethulekshmy S	07030311	10-12-1982	01-01-1900
22	893929	Sherin J K	23070011	24-08-1995	01-01-1900
23	863690	Shihabudheen	15180727	22-09-1987	01-01-1900
24	849346	Shiji M	22020011	25-05-1981	01-01-1900
25	868867	Remas Babu R	18030066	13-05-1966	01-01-1900
26	108349	Sureshkumar K	01110042	01-01-1900	08-02-2006
27	122514	Valsa C V	13010001	01-01-1900	02-01-1900
28	122516	Valsala Kumari M	13010001	01-01-1900	02-01-1900
29	125106	Thomas C J	01010042	01-01-1900	24-05-2006
30	193199	Mary Joseph	08010002	01-01-1900	21-11-1983
31	346533	KH Muhammed Navaz	15040005	01-01-1900	02-01-1900
32	650698	Radha Devi V	12080609	01-01-1900	02-01-1900
33	572878	Pratheesh K K	14040008	01-01-1900	02-01-1900

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Sl. No.	PEN	Name	Present Office	DOB	DOJ
34	101652	Anil Kumar T N	01010001	01-01-1900	17-05-2005
35	125132	Anas Mon M A	01110042	01-01-1900	02-01-1900
36	126624	Kishorelal P S	01110042	01-01-1900	12-06-2006
37	126627	Mohandas K	01110042	01-01-1900	26-06-2006

(Source: SPARK Database).

**Appendix – 5.8**

**(Reference: Paragraph 5.4.2)**

**Multiple employee treasury savings bank accounts opened against  
Permanent Employee Number**

Sl. No.	ETSB Account No.	PEN	Beneficiary Account No.	Beneficiary Name	Name
1	799012600000029	100209	67073513078	Ajayakumar A R	Ajayakumar A R
2	799012600114701	100209	67073513078	Ajayakumar A R	Ajayakumar A R
3	799012600000031	100294	67005320268	Sadhana S Nair	Sadhana S Nair
4	799012600506590	100294	701110100016625	Sadhana S Nair	Sadhana S Nair
5	799012600006378	103566	10300100412818	Rajan S Jr	Rajan S Jr
6	799012600009473	103566	10300100412818	Sheeja S	Rajan S Jr
7	799012600003738	107292	67076016108	Pradeep K S	Pradeep K S
8	799012600004746	107292	799010100000730	Pradeep K S	Pradeep K S
9	799012600004554	215051	1507104000010423	Gadha C	Gadha C
10	799012600517218	215051	1507104000010420	Gadha C	Gadha C
11	799012600003067	239543	705070100001888	Remeshkumar R	Remeshkumar R
12	799012600003098	239543	705090100001143	Sreemol V R	Remeshkumar R
13	799012600004836	761492	67357197572	Abhijith PC	Abhijith PC
14	799012600004841	761492	67357197572	Abhijith PC	Abhijith PC
15	799012600095934	774995	20360764397	Sreedharan Nair C	Sreedharan Nair C
16	799012600114090	774995	20360764397	Sreedharan Nair C	Sreedharan Nair C
17	799012600098597	790203	35338984457	Vijith P V	Vijith P V
18	799012600004815	790203	799010100109691	Vijith P V	Vijith P V
19	799012600009166	794227	799010100106715	Sajana K V	Shameerath N
20	799012600459513	794227	20200303225	Shameerath N	Shameerath N
21	799012600004576	805938	799010100076509	Smitha A	Smith A
22	799012600517247	805938	200101011003982	Smitha A	Smith A
23	799012600004595	808767	31405727005	Neethu K	Neethu K
24	799012600004624	808767	99980102399503	Neethu K	Neethu K
25	799012600004644	810705	799010100086747	Sivi C V	Sivi C V
26	799012600469926	810705	67195481353	Sivi C V	Sivi C V
27	799012600004669	810906	799010100092255	Dhanya Dileep	Dhanya Dileep
28	799012600470038	810906	20412129531	Dhanya Dileep	Dhanya Dileep
29	799012600004695	815659	799010100095360	Remya B R	Remya B R
30	799012600473086	815659	33949683347	Remya B R	Remya B R
31	799012600004717	817427	799010100098905	Babumon S	Babumon S
32	799012600104506	817427	67043242841	Babumon S	Babumon S
33	799012600004733	819316	799010100100731	Saleena Abdulsalam	Saleena Abdulsalam

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Sl. No.	ETSB Account No.	PEN	Beneficiary Account No.	Beneficiary Name	Name
34	799012600004839	819316	10910100167459	Saleena Abdulsalam	Saleena Abdulsalam
35	799012600010042	851906	99980107577400	Anandu Vijayan	Anandu Vijayan
36	799012600010043	851906	37971006210	Ranjith M	Anandu Vijayan
37	799012600004855	862667	37782573932	Jayaram C P	Sudha T
38	799012600114141	862667	37782573932	Sudha T	Sudha T
39	799012600114184	866054	005700100159251	Bindhu M	Bindhu M
40	799012600114243	866054	005700100159251	Bindhu R	Bindhu M

(Source: CoreTSB Database).

**Appendix – 5.9**

**(Reference: Paragraph 5.5.2 (ii))**

**Irregular sanction of LWA for employees who had already availed five years' leave in their entire service**

Sl. No.	PEN	Department	Leave type	From date	To date	No. of days
1	371735	Indian Systems of Medicine	LWA as per App XII C	03-03-2021	25-07-2021	145
2	379367	Health Services	LWA as per App XII A	07-06-2021	06-07-2021	30
3	402799	Health Services	LWA as per App XII A	23-12-2020	31-10-2021	313
4	403997	Education - Technical	LWA as per App XII A	18-08-2021	15-12-2021	120
5	403997	Education - Technical	LWA as per App XII A	16-12-2021	29-12-2021	14
6	483079	Animal Husbandry	LWA as per App XII A	08-04-2021	21-04-2022	379
7	584274	Enquiry Commissioner and Special Judge	LWA as per App XII A	21-09-2021	31-10-2021	41
8	601820	Dairy Development	LWA as per App XII A	01-08-2021	31-08-2021	31
9	620999	Administration of Justice-Judiciary	LWA as per App XII C	19-04-2022	18-05-2022	30
10	903688	PWD-Irrigation	LWA as per App XII A	01-01-2021	28-01-2021	28
11	918168	Revenue	LWA as per App XII A	20-11-2020	19-02-2021	92
12	918636	Education - Technical	LWA as per App XII C	27-09-2021	10-12-2021	75
13	926499	Medical Education	LWA as per App XII C	07-09-2021	15-11-2021	70
14	930408	PWD-Irrigation	LWA as per App XII C	11-03-2022	08-06-2022	90

(Source: SPARK Database).

**Appendix – 5.10****(Reference: Paragraph 5.5.3.1)****Incorrect mapping of House Rent Allowance Class**

Sl. No.	Name of Office	Amount (₹ in lakh)
1	District Collectorate, Kasaragod	4.50
2	RTO, Kasaragod	5.53
3	District Registrar Office, Kasaragod	1.03
4	District Treasury, Kasaragod	3.32
5	District Office of Mining and Geology, Kasaragod	0.37
	<b>Total</b>	<b>14.75</b>

(Source: SPARK database).

**Appendix – 5.11**

**(Reference: Paragraph 5.5.3.2)**

**Irregular processing of salary of employees who were on Leave Without Allowances**

Sl. No.	PEN	Department/ Office	Nature of leave	Period of leave	Month/ year for which salary processed	Bill control code	Salary Amount processed (₹)
1	620866	Administration of Justice-Judiciary/ Motor Accidents Claims Tribunal, Kottayam	LWA as per App XII C	04-02-2021 to 03-02-2022	9/2021	34994579788981889641	52,500
2	830727	Medical Education/ Medical College Hospital, Gandhinagar, Kottayam	LWA as per App XII C	24-04-2018 to 23-04-2023	5/2018 to 7/2018	63142379819397875689 (5/2018)	99,382
3	681124	Education (Collegiate)/ Sree Krishna College	LWA as per App XII A	30-06-2016 to 27-12-2016	7/2016 to 11/2016	53467079839187878452 (6/2016)	1,32,030
4	795553	Medical Education/ Medical College Hospital, Gandhinagar, Kottayam	LWA as per App XII A	02-08-2019 to 01-08-2024	09/2019 to 11/2019	63142379809072875869 (09/2019)	1,06,350
5	790971	Registration/ Kalayapuram Sub Registrar Office	LWA as per App XII A	01-08-2021 to 31-07-2022	8/2021	60259579789090877795	28,200
6	757328	Treasuries/ District Treasury Kottayam	LWA as per App XII C	25-03-2019 to 24-03-2024	1/2022	78524679779875917146	29,198
<b>Total</b>							<b>4,47,660</b>

(Source: SPARK database).

## Appendix – 5.12

(Reference: Paragraph 5.6)

**Irregular processing of salary of employees who retired/ superannuated, took voluntary retirement, died while in service, declared invalid from service**

Sl. No	PEN	Department/ Office	Date of Birth	Date of retirement/ Voluntary/ death/ invalid	Month/ year for which salary processed	Bill control code	Ineligible Salary Amount (₹)
1	132194	Education – Technical/ Central Polytechnic College, Thiruvananthapuram	26-12-1973	01-05-2021 (Voluntary)	6/2021	5454457978 9370884777	60,138
2	682523	Education (General)/ Thundathil Madhava Vilasom HSS	30-10-1971	03-07-2021 (Death)	9/2021	3176727978 9078799766	74,529
3	293874	Education (General)/ St Marys H S Vallarpadam	01-06-1962	31-05-2018 (Retirement)	6/2018	7061257981929 3886095	88,690
4	352573	Health Services/ CHC Manambur	17-05-1966	18-10-2017 (Invalid)	11/2017 to 06/2018	5074607982 8873804799 (11/2017) 5074607981 9374829963 (6/2018)	4,35,974
<b>Total</b>							<b>6,59,331</b>

(Source: SPARK database).

**Appendix – 6.1**

**(Reference: Paragraph 6.3)**

**Short/ Excess credit of SGST revenue due to non-reconciliation of GST transactions**

Year	Month	No. of CINs	SGST (₹)
2017	7	1	10
2017	8	9	80,957
2017	9	6	18,86,366
2017	10	27,654	1,49,22,95,201
2017	12	7	39,986
2018	1	114	18,44,387
2018	2	1	26,910
2018	3	4,743	40,25,18,460
2018	4	2	23,976
2018	8	8,181	32,23,95,642
2018	9	15,387	1,56,26,32,418
2018	10	42,292	3,34,18,02,679
2018	11	1	10,48,707
2018	12	2	39,023
2019	1	1	946
2019	2	2,163	4,98,56,113
2019	3	713	2,04,86,838
2019	4	28,016	97,51,46,769
2019	5	1	25
2019	6	1	25
2019	8	2	499
2019	9	1	53,136
2019	10	56,057	2,82,78,22,254
2019	11	7,918	18,20,32,006
2019	12	50,027	4,24,71,94,384
2020	1	40,461	3,61,93,93,459
2020	3	28,330	1,93,37,49,074
2020	6	2	1,961
2020	7	3	17,888
2020	8	1	3,20,718
2020	10	4	1,772
2021	1	3,436	4,44,26,931
2021	2	2	36,30,177

Year	Month	No. of CINs	SGST (₹)
2021	4	1	217
2021	6	1	250
2021	7	55,371	3,77,79,25,997
2021	8	1,00,703	4,96,22,88,724
2021	9	56,161	4,87,94,19,041
2021	10	72,224	6,77,70,73,791
2021	11	55,427	6,50,31,30,443
2021	12	43,398	5,41,57,43,357
2022	1	42,374	4,34,42,15,555
2022	4	24,394	2,45,98,22,873
2022	6	10,771	1,05,83,59,990
2022	8	50,182	3,58,49,64,305
2022	9	714	2,46,79,049
2022	10	2,644	7,57,64,221
2022	11	6,067	12,85,14,506
2023	1	7,257	18,85,00,306
2023	3	2	12,500
<b>Total</b>		<b>8,43,230</b>	<b>65,21,11,84,822</b>

(Source: GRASKL Database).

**Appendix – 7.1**

**(Reference: Paragraph 7.2)**

**Non-migration of Personal Deposit accounts from Treasury Information System to Treasury Savings Bank**

**PD Account (8443-00-106)**

Sl. No.	PD Code	Institution	Balance Amount (₹)	Last Transaction	Parent Treasury
1	19/1	DPI Thiruvananthapuram	3,68,75,114	16-04-2016	DT Thiruvananthapuram
2	23/1	UPS Kuzhivilla	10,691	25-11-2016	ST Kazhakkootom
3	30/01	Engineering College Thiruvananthapuram	49,76,578	27-12-2016	ST Engineering College
4	30/04	Engineering College (CD)	1,70,90,753	27-12-2016	ST Engineering College
5	39/1	Govt. School of Nursing	51,94,645	23-12-2016	ST Medical College
6	69/1	Directorate of Handloom	25,116	06-04-2006	DT Thiruvananthapuram
7	69/2	Handloom	34,150	02-04-2009	DT Thiruvananthapuram
8	142/1	DMO	91,957	11-01-2013	DT Thiruvananthapuram
9	151/1	Health Ministers Welfare Fund	6,906	19-10-2015	DT Thiruvananthapuram
10	186/1	Farm Information Bureau	2,500	15-06-2004	ST Vellayambalam
11	249/1	Charitable Endowment	1,76,79,956	09-08-2016	DT Thiruvananthapuram
12	343/1	Managing Director (ENCOS)	45,084	10-11-2000	DT Thiruvananthapuram (shifted to 104)
13	1047/1	Dental College	51,06,425	15-10-2016	DT Thiruvananthapuram
14	93/1	Fathima Matha National College Kollam	1,58,800	14-06-2016	DT Kollam
15	36/1	PD A/C of PRO MGR Friends Janasevanakendram	4,71,898	28-09-2012	DT Malappuram
16	81/1	University of Calicut	74,72,876	10-03-2016	DT Malappuram
17	271/1	HANTEX	(-)33,607	11-02-2016	DT Thiruvananthapuram
18	2120/1	SBI (HBA Loan)	(-)58,854	10-02-2016	DT Thiruvananthapuram
		<b>Total</b>	<b>9,51,50,988</b>		

**Deposits of Education Institutions (8443-00-123)**

Sl. No.	PD Code	Institution	Balance Amount (₹)	Last Transaction	Parent Treasury
1	91/1	HSS Kamaleswaram	683	29-03-2005	Principal ST
2	94/1	Model Boys HS	13	28-12-2006	Principal ST
3	114/1	UPS Ambalathara	859	17-06-2008	Principal ST
4	121/1	UPS Nedumangad	1,500	10-08-2015	Principal ST
5	132/1	RFT and VHSS Valiyathura	1,364	13-06-2007	DT Thiruvananthapuram
6	174/1	Govt. UPS Vanchiyoor	585	26-06-2015	Addl ST Vanchiyoor

Sl. No.	PD Code	Institution	Balance Amount (₹)	Last Transaction	Parent Treasury
7	202/1	AM High School Thirumala	24,506	15-03-2011	ST Vellayambalam
8	206/1	Concordia UPS Peroorkada	2,030	18-12-2010	ST Vellayambalam
9	229/1	Pre-primary Teachers Institute Cottonhill	115	20-03-2014	ST Vellayambalam
10	242/1	Central Polytechnic Thiruvananthapuram	2,200	28-06-2006	ST Vellayambalam
11	293/1	Govt. College Karyavattom	7,39,692	22-03-2010	ST Kazhakkootom
12	318/1	College for Engineering Thiruvananthapuram	2,500	13-03-2001	DT Thiruvananthapuram
13	404/1	Govt. UPS Perumthura	368	03-08-2009	By Cash
14	2036/1	GHSS Bharathannoor	8,815	18-06-2014	ST Kilimannoor
15	2097/1	SST College of Music Thiruvananthapuram	195	27-09-2014	Principal ST
16	2103/1	Govt. Model BHSS Thycaud	135	23-08-2005	Principal ST
17	2134/1	Govt. HSS Peroorkkada	1,700	28-06-2006	ST Vellayambalam
18	2117/1	ST Marys HSS Vettucaud	615	06-09-2007	Principal ST
19	2294/1	Govt. Model BHSS Thycaud	2,400	12-06-2012	Principal ST
20	1027/1	GHSS Ashtamudi	20,500	09-06-2016	DT Kollam
21	772/1	Principal GBHSS Manjeri	19,154	26-05-2015	DT Malappuram
22	540/1	Lourde Matha HSS Pallikkunnu	90,377	21-12-2016	DT Wayanad
		<b>Total</b>	<b>9,20,306</b>		
		<b>Grand Total</b>	<b>9,60,71,294</b>		

(Source: Data received from Directorate of Treasuries).

Appendix – 7.2

(Reference: Paragraph 7.4)

Details of cheques processed without signature

(₹ in crore)

Year	Total number of Cheque transactions	Total Amount	Sign Available				Sign Not Available			
			Sign not Verified		Sign Verified		Sign not Verified		Sign Verified	
			Total Number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount
2016-17	13,43,047	4,136.17	485,266	2,351.46	7,50,723	1,263.06	53,946	436.39	53,112	85.26
2017-18	52,29,850	18,610.09	17,56,103	11,687.69	31,87,552	5,440.35	119,942	1,219.84	1,66,253	262.21
2018-19	50,52,824	19,960.00	19,26,897	13,207.27	29,75,004	5,025.25	69,570	1,608.04	81,353	119.44
2019-20	50,26,609	20,476.94	13,68,430	10,846.67	35,67,316	7,252.01	31,451	2,275.15	59,412	103.11
2020-21	43,10,275	23,916.57	10,10,255	12,489.25	32,41,731	6,767.64	19,335	4,591.40	38,954	68.28
2021-22	45,29,735	28,600.51	12,58,830	16,960.44	32,18,206	7,605.14	20,356	3,972.67	32,343	62.26
2022-23	46,79,158	26,959.63	12,87,990	15,668.08	33,41,660	7,804.23	21,748	3,434.96	27,760	52.36
<b>Grand Total</b>	<b>3,01,71,498</b>	<b>1,42,659.91</b>	<b>90,93,771</b>	<b>83,210.86</b>	<b>2,02,82,192</b>	<b>41,157.68</b>	<b>3,36,348</b>	<b>17,538.45</b>	<b>4,59,187</b>	<b>752.92</b>
<b>Sign Available</b>	<b>2,93,75,963</b>	<b>1,24,368.54</b>								
<b>Sign Not Available</b>	<b>7,95,535</b>	<b>18,291.37</b>								

(Source: Core TSB database).

## Appendix – 7.3

(Reference: Paragraph 7.5)

Absence of maker-checker process for transactions below ₹50,000

(₹ in crore)

Year	Total number of Cheque transactions	Total Amount	Sign Available				Sign Not Available			
			Sign not Verified		Sign Verified		Sign not Verified		Sign Verified	
			Total number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount	Total number of Cheque transactions	Total Amount
2016-17	12,68,273	2,371.01	4,21,007	926.14	750,721	1,262.95	43,433	96.66	53,112	85.26
2017-18	48,29,161	9,894.14	13,84,334	3,947.86	31,87,552	5,440.34	91,022	243.72	166,253	262.22
2018-19	45,70,582	9,366.58	14,65,468	4,096.44	29,75,004	5,025.25	48,757	125.45	81,353	119.44
2019-20	44,04,153	8,700.01	8,96,206	1,997.25	34,32,203	6,576.45	18,135	32.22	57,609	94.09
2020-21	37,04,246	7,399.82	5,52,129	1,234.51	31,06,070	6,089.34	8,356	14.01	37,691	61.96
2021-22	35,57,160	7,841.81	5,24,110	1,285.17	29,95,195	6,490.09	7,043	11.94	30,812	54.61
2022-23	38,20,343	8,416.02	6,35,982	1,508.19	31,50,778	6,849.82	7,048	11.78	26,535	46.23
<b>Grand Total</b>	<b>2,61,53,918</b>	<b>53,989.39</b>	<b>58,79,236</b>	<b>14,995.56</b>	<b>1,95,97,523</b>	<b>37,734.24</b>	<b>2,23,794</b>	<b>535.78</b>	<b>4,53,365</b>	<b>723.81</b>
<b>Sign Available</b>	<b>2,54,76,759</b>	<b>52,729.80</b>								
<b>Sign Not Available</b>	<b>6,77,159</b>	<b>1,259.59</b>								

(Source: Core TSB database).

### Appendix – 7.4

(Reference: Paragraph 7.7)

#### Lack of validation controls resulted in negative figures in various accounts

Year	Count of records	Sum of amount (₹)
2016-17	132	(-)27,37,05,087
2017-18	170	(-)10,51,39,915
2018-19	281	(-)1,00,54,18,203
2019-20	852	(-)1,56,60,25,644
2020-21	1,195	(-)55,20,89,143
2021-22	495	(-)26,02,00,729
2022-23	11	(-)2,10,83,336
<b>Total</b>	<b>3,136</b>	<b>(-) 3,78,36,62,057</b>

(Source: CoreTSB Database).

## Appendix – 7.5

(Reference: Paragraph 7.7)

### Lack of validation controls resulted in negative figures in various accounts

Type of Accounts	No. of accounts in Negative balance
01 - Treasury Savings Bank (TSB)	1,769
02 – Treasury Public Account	23
03 – Treasury Security Account	14
04 – Pensioners Treasury Savings Bank	581
14 – Special Treasury Saving Bank	642
15 – Journalist PTSB	5
17 – 106- Personal Deposit	1
18 – 123- Personal Deposit	2
19 – Civil Court Deposit	1
21 – Social Security Pension Account	44
26 – Employees Treasury Savings Bank	52
29 – Salary Deduction Treasury Savings Bank	1
30 – Local Government Treasury Savings Bank	1
<b>Total</b>	<b>3,136</b>

(Source: CoreTSB database)

## Appendix – 7.6

(Reference: Paragraph 7.7)

### Lack of validation controls resulted in negative figures in various accounts

Sl. No.	Account No.	Account Balance (₹)	Date
1	701010100012969	(-)4,62,567	31-03-2020
2	703011400000384	(-)5,947	31-03-2020
3	704041400000023	(-)2,413	31-03-2020
4	708011400000050	(-)64,58,462	31-03-2018
5	711041400000077	(-)1,08,000	31-03-2018
6	711081400000098	(-)15,698	31-03-2020
7	713031400000003	(-)1,09,95,400	31-03-2020
8	717080100000004	(-)98,806	31-03-2017
9	719010100011788	(-)1,301	31-03-2017
10	719071400000187	(-)16,620	31-03-2020
11	720041400000018	(-)1,04,10,306	31-03-2018
12	721040100002064	(-)829	31-03-2021
13	799010100080720	(-)99,422	31-03-2021
14	799011400000072	(-)49,63,724	31-03-2021
15	799011400000894	(-)53,955	31-03-2020
16	799011400001498	(-)4,38,489	31-03-2018
17	799011400001707	(-)5,36,741	31-03-2020
18	799011400001724	(-)1,03,686	31-03-2020
19	799011400001931	(-)14,56,986	31-03-2020
20	799011400001974	(-)2,75,871	31-03-2018
21	799011400002176	(-)20,000	31-03-2018
22	799011400002636	(-)6,200	31-03-2018
23	799011400003099	(-)1,84,985	31-03-2018
24	799011400003552	(-)14,360	31-03-2020
25	799011400003959	(-)63,29,480	31-03-2020
26	799011400004030	(-)2,18,571	31-03-2020
27	799011400005312	(-)22,06,34,000	31-03-2020
28	799012100000384	(-)7,09,150	31-03-2021
29	799012100001542	(-)3,50,700	31-03-2021
30	799013000000475	(-)12,35,243	31-03-2023
31	799011400000072	(-)3,220	31-03-2023

(Source: CoreTSB Database)

## Appendix – 7.7

(Reference: Paragraph 7.8)

## Lack of system control for the operation of Personal Deposit accounts and closure of inoperative accounts

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
<b>PD Accounts inoperative for more than three years</b>						
1	602 - Sub Treasury, Alappuzha	251413	Official Receiver District Court, Alappuzha	799011700000304	3,075	10-02-2017
2	1305 - Sub Treasury, Thalappilly	1585761	Kerala Kalamandalam	799011700000533	4,15,141	16-02-2017
3	1101 - District Treasury Ernakulam (Kakkanad)	1792365	Official Receivers Office Ernakulam	799011700000685	3,33,072	10-03-2017
4	1208 - Sub Treasury, Kothamangalam	706369	M A College of Engineering, Kothamangalam	799011700000170	1,030	29-03-2017
5	1110 - Additional Sub Treasury, Ernakulam	1798095	Dist Medical Office of Health Ernakulam	799011700000756	1,71,700	24-05-2017
6	1301 - District Treasury, Thrissur	1776277	Thrissur Development Authority	799011700000267	13,72,271	18-07-2017
7	301 - District Treasury, Kollam	1789499	Fathima Matha National College, Kollam	799011700000633	1,53,300	20-12-2017
8	1507 - Sub Treasury, Nilambur	588209	DFO, Nilambur North (167)	799011700000119	12,50,272	21-04-2018
9	2102 - Sub Treasury, Ottappalam	1794376	Special Tahsildar LR Office, Ottapalam	799011700000720	42,184	26-04-2018
10	104 - Sub Treasury, Vellayambalam	1799570	Guru Gopinath, Natanagramam	799011700000820	32,004	26-06-2018
11	1003 - Sub Treasury, Devikulam	1778127	Divisional Forest Office Munnar	799011700000289	307	07-11-2018
12	1601 - District Treasury, Kozhikode	1795526	Forest Tribunal, Kozhikode	799011700000737	6,77,370	16-11-2018
13	1906 - Sub Treasury, Pazhayangadi	1711935	Sub Treasury, Pazhayangady	799011700000396	1,750	06-03-2019
14	104 - Sub Treasury, Vellayambalam	1759000	Divisional Forest Officer, Thiruvananthapuram	799011700000188	35,275	26-03-2019
15	706 - Sub Treasury, Harippad	700729	Sub Treasury, Haripad	799011700000151	1	29-04-2019
16	201 - District Treasury, Kattakkada	26382	Christian College, Kattakada	799011700001047	4,28,494	28-05-2019
17	702 - Sub Treasury, Chengannur	270867	Sub Treasury Chenganoor	799011700001052	10,073	14-06-2019

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
18	1303 - Additional Sub Treasury, Thrissur	664135	Kerala Agricultural University Vellanikkara	799011700001056	1,56,366	19-09-2019
19	404 - Sub Treasury, Punalur	895080	Sub Treasury Punalur	799011700001060	794	17-10-2019
20	404 - Sub Treasury, Punalur	2444292	SBT Kottarakkara	799011700001062	1,950	17-10-2019
21	404 - Sub Treasury, Punalur	2444282	HANVEEV	799011700001057	4,081	17-10-2019
22	404 - Sub Treasury, Punalur	2444289	SBI Kollam	799011700001061	72,060	17-10-2019
23	404 - Sub Treasury, Punalur	2444284	HANTEX	799011700001058	76,903	17-10-2019
24	801 - District Treasury, Kottayam	1786158	District Hospital Kottayam	799011700000558	26,66,764	04-03-2020
25	301 - District Treasury, Kollam	1788380	A.A Rahim Memorial Govt. District Hospital Kollam	799011700001035	64,670	13-03-2020
26	301 - District Treasury, Kollam	1781388	Govt. Victoria Hospital Kollam	799011700000432	51,44,330	25-03-2020
				<b>Total</b>	<b>1,31,15,237</b>	
	<b>Other inoperative accounts</b>					
27	301 - District Treasury Kollam	2479172	Secretary Khadi and Village Industries Board	799011700001034	404	27-04-2020
28	605 - Sub Treasury, Cherthala	1017163	Principal NSS College Cherthala	799011700000287	7,065	30-09-2020
29	101 - District Treasury, Thiruvananthapuram	1753864	Kumaranasan National Inst of Culture Thonnakkal	799011700000069	18,942	22-01-2021
30	1803 - Sub Treasury, Sulthan Bathery	1620962	Senior Supdt RGMRHSS Noolpuzha	799011700000295	2,12,765	27-01-2021
31	301 - District Treasury, Kollam	382927	District Development Office for Scheduled Castes Kollam	799011700000593	3,009	12-02-2021
32	112 - Sub Treasury, Vikas Bhavan	1774899	Election Commission TVPM	799011700000258	8,831	26-02-2021
33	1901 - District Treasury, Kannur	660774	Finance Officer Kannur University	799011700000417	92,083	12-03-2021
34	1804 - Sub Treasury, Mananthavady	1823455	Revenue Divisional Office Mananthavady	799011700000851	4,61,285	17-04-2021
35	104 - Sub Treasury, Vellayambalam	1758999	Divisional Forest Officer Thiruvananthapuram	799011700000187	1,210	07-07-2021
36	703 - Sub Treasury, Kayamkulam	1119586	Milad-E-Sherief Memorial College Kayamkulam	799011700001105	63,244	14-07-2021

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
37	404 - Sub Treasury, Punalur	1789180	Sreenarayana College, Punalur	799011700000723	14,42,162	16-08-2021
38	101 - District Treasury, Thiruvananthapuram	1751595	Deputy Labour Commissioner Trivandrum	799011700000028	1,87,403	01-09-2021
39	1105 - Sub Treasury, Mattanchery	936981	P.H.C. Thiruvankulam	799011700000657	7,19,361	03-09-2021
40	1406 - Sub Treasury, Kollengode	1587853	Divisional Forest Office Nenmara	799011700000385	16,49,449	05-10-2021
41	1401 - District Treasury, Palakkad	426782	Divisional Forest Office Palakkad	799011700000374	51,895	12-10-2021
42	1110 - Additional Sub Treasury, Ernakulam	1815476	Govt Industrial Training Centre Edappally	799011700000832	3,300	11-11-2021
43	2003 - Sub Treasury, Nileswar	595410	I.T.C.(S.C.D.D.) Cheruvathur	799011700000414	2,700	18-11-2021
44	1601 - District Treasury, Kozhikode	1800539	Govt ITC SCDD Elathur	799011700000780	11,100	09-12-2021
45	1303 - Additional Sub Treasury, Thrissur	1760147	Women Poly Technic College Nedupuzha	799011700000204	2,345	06-01-2022
46	305 - Sub Treasury, Kundara	1784649	T K M College of Arts and Science	799011700000637	3,000	19-01-2022
47	301 - District Treasury, Kollam	1798010	Regional Joint Labour Commissioner Kollam	799011700000758	3,10,754	20-01-2022
48	702 - Sub Treasury, Chengannur	270784	Sree Narayana College Chengannur	799011700000039	4,000	22-01-2022
49	305 - Sub Treasury, Kundara	1789451	Industrial Training Institute Chandanathope	799011700000632	840	02-02-2022
50	1906 - Sub Treasury, Pazhayangadi	1711930	I.T.C.(S.C.D.D.), Madai	799011700000772	1,600	03-02-2022
51	1901 - District Treasury, Kannur	962661	Port Office Azhikkal	799011700000874	18,725	23-02-2022
52	305 - Sub Treasury, Kundara	1784649	T K M College of Arts and Science	799011700000523	18,695	03-03-2022
53	304 - Sub Treasury, Chathanoor	874525	Sree Narayana College Chathanoor	799011700000530	500	27-03-2022
54	601 - District Treasury, Alappuzha	1784014	Deputy Director of Dairy Development Alappuzha	799011700000520	96,680	08-04-2022
55	1005 - Sub Treasury, Thodupuzha	1779066	Grama Soubhagya Vanchiyoor	799011700000321	1,12,286	28-04-2022
56	1306 - Sub Treasury, Chavakkad	1142978	Sub Jail Chavakkad	799011700000684	34,334	24-05-2022
57	2203 - Sub Treasury, Thalassery	793219	Govt. Brennen College Hostels Dharmadam	799011700000391	4,501	08-06-2022

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
58	1301 - District Treasury, Thrissur	1758835	Govt, Engg College Hostel TSR	799011700000178	32,540	14-06-2022
59	1303 - Additional Sub Treasury, Thrissur	1821152	Caldian Syrian H S S TSR	799011700000852	40,690	15-06-2022
60	301 - District Treasury, Kollam	2445928	Intustrial Training Institute for Woman	799011700000686	220	18-06-2022
61	101 - District Treasury, Thiruvananthapuram	1774876	General Administration Department	799011700000256	67,780	01-07-2022
62	1101 - District Treasury, Ernakulam (Kakkanad)	1801906	Kerala Khadi and Village Industries Board	799011700000786	18,12,770	05-07-2022
63	1602 - Additional Sub Treasury, Kozhikode	1782133	Govt. Arts & Science College KDE	799011700000478	6,28,440	07-07-2022
64	106 - Sub Treasury, Attingal	1182087	Taluk Office, Chirayilkeezhu	799011700001131	28,682	26-07-2022
65	106 - Sub Treasury, Attingal	1182087	Taluk Office, Chirayilkeezhu	799011700001132	1,26,691	26-07-2022
66	801 - District Treasury, Kottayam	1789066	Official Receiver, Kottayam	799011700000621	67,14,003	01-09-2022
67	1404 - Sub Treasury, Chittur	1847234	Training Superintendent Govt, ITC SCDD	799011700000900	1,700	29-09-2022
68	101 - District Treasury, Thiruvananthapuram	1813288	Govt. School of Nursing, TVPM	799011700000828	42,750	20-10-2022
69	1906 - Sub Treasury, Pazhayangadi	1711903	GVHSS, Neruvambram	799011700000790	1,93,796	03-11-2022
70	1701 - District Treasury, Thamarassery	1789191	Govt. College, Kodencherry	799011700000626	16,34,212	09-11-2022
71	1110 - Additional Sub Treasury, Ernakulam	1812809	Administration General and Official Trustee	799011700000829	3,27,182	14-11-2022
72	1401 - District Treasury, Palakkad	426686	Govt. School of Nursing, Palakkad	799011700000377	53,500	16-11-2022
73	202 - Sub Treasury, Neyyattinkara	1904412	Principal Santhom Malankara Arts and Science College	799011700000994	2,18,160	24-11-2022
74	2001 - District Treasury, Kasaragod	1799590	Collectorate, Kasaragod	799011700000899	9,42,054	24-11-2022
75	202 - Sub Treasury, Neyyattinkara	1756131	KNM Govt Arts & Science College, Kanjiramkulam	799011700000130	8,13,378	25-11-2022
76	2004 - Sub Treasury, Hosdurg	661321	Govt. School of Nursing, Kanhangad	799011700000642	38,000	03-12-2022

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
77	1401 - District Treasury, Palakkad	426844	Govt Teacher Training Institute (Women) Ambikapuram, Palakkad	799011700000367	1,081	05-12-2022
78	1605 - Sub Treasury, Feroke	1787020	Farook College	799011700000627	13,99,857	08-12-2022
79	1203 - Sub Treasury, Piravom	494652	Principal BPC College, Piravom	799011700000231	4,47,536	13-12-2022
80	1205 - Sub Treasury, Kolenchery	450648	St. Peter's College Kolenchery	799011700000228	21,54,677	13-12-2022
81	1206 - Sub Treasury, Koothattukulam	524376	Technical High School, Elanji	799011700000824	1,00,179	16-12-2022
82	2003 - Sub Treasury, Nileswar	595408	I.T.I.Nileswar	799011700000413	1,200	20-12-2022
83	1106 - Sub Treasury, Mulamthuruthy	533955	Technical High School, Mulanthuruthy	799011700000804	1,63,689	21-12-2022
84	1404 - Sub Treasury, Chittur	1815461	Govt. Teacher Training Institute, Chittur	799011700000833	24,961	10-01-2023
85	601 - District Treasury, Alappuzha	1790352	District Khadi and Village Industries Office Alappuzha	799011700000767	30,77,496	11-01-2023
86	1110 - Additional Sub Treasury, Ernakulam	1783429	Govt. Law College Hostel	799011700000501	7,144	16-01-2023
87	101 - District Treasury, Thiruvananthapuram	1751646	Labour Commissioner TVPM	799011700000031	1,98,75,613	16-01-2023
88	209 - Sub Treasury, Vellanad	1878226	Bishop Jesudasan CSI Arts and Science College	799011700000981	2,67,480	20-01-2023
89	1601 - District Treasury, Kozhikode	1796548	Regional Joint Labour Commissioner Kozhikode	799011700000742	7,40,607	20-01-2023
90	1601 - District Treasury, Kozhikode	1781695	Govt. Homoeopathic Medical College Hospital	799011700000457	38,000	27-01-2023
91	205 - Sub Treasury, Parassala	1783362	NKM HSS Dhanuvachapuram	799011700000502	3,72,925	31-01-2023
92	801 - District Treasury, Kottayam	1788283	Medical College - Zonal Limb Fitting Centre	799011700000607	13,46,004	03-02-2023
93	1401 - District Treasury, Palakkad	1779675	C M Govt Music College Hostel, Palakkad	799011700000364	1,451	17-02-2023
94	1108 - Sub Treasury, Tripunithura	1799743	Govt. Ayurveda College Hostel	799011700000771	11,40,015	17-02-2023
95	1112 - Sub Treasury, Palluruthy	1784916	Principal, Aquinas College, Edakochi	799011700000526	35,65,761	27-02-2023
96	304 - Sub Treasury, Chathanoor	874510	Sree Narayana Politechnic	799011700000433	6,850	01-03-2023

Sl. No.	Treasury	Customer ID	Name of Account Holder	Account Number	Account Balance (₹)	Last Transaction Date
97	1601 - District Treasury, Kozhikode	412522	Govt Law College, Hostel	799011700000394	15,988	04-03-2023
98	1801 - District Treasury, Wayanad	1878282	N M S M Government College, Kalpetta	799011700000612	1,62,718	04-03-2023
99	1403 - Sub Treasury, Alathur	1200712	Principal S N College, Alathur	799011700000476	10,46,492	07-03-2023
100	605 - Sub Treasury, Cherthala	1017162	Principal St Michaels College, Cherthala	799011700000284	26,118	09-03-2023
101	1404 - Sub Treasury, Chittur	1780433	Govt. College hostel, Chithur	799011700000403	1,322	10-03-2023
102	209 - Sub Treasury, Vellanad	1878226	Bishop Jesudasan CSI Arts and Science College	799011700000973	5,09,578	16-03-2023
103	1110 - Additional Sub Treasury, Ernakulam	1781637	MCRV Hostel	799011700000479	351	18-03-2023
104	402 - Sub Treasury, Kottarakara	1785235	Govt. Poly Technic, Ezhukone	799011700000534	3,98,269	23-03-2023
105	507 - Sub Treasury, Thiruvalla	1779097	DB College Thiruvalla	799011700000647	6,250	28-03-2023
106	1101 - District Treasury, Ernakulam (Kakkanad)	314818	Reg Joint Labor Commr. EKM	799011700000729	79,02,166	30-03-2023
107	1501 - District Treasury, Malappuram	223984	Govt. College, Malappuram	799011700000131	10,000	31-03-2023
<b>Total</b>					<b>7,71,88,031</b>	

(Source: Data received from Directorate of Treasuries).