



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**ANNUAL REVIEW ON THE WORKING OF
TREASURIES, PAO'S & PPO
GOVERNMENT OF TAMIL NADU
2024-25**



**Office of the Pr. Accountant General (A&E) Tamil Nadu,
Chennai-600 018
Dated: 02.09.2025**



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PREFACE

- The Principal Accountant General(A&E), Tamil Nadu, Chennai, is entrusted with the responsibility of inspection of working of Treasuries of The Government of Tamil Nadu, as envisaged in Para 20.17 of The Comptroller & Auditor General's Manual of Standing Orders (A&E), Volume 1.
- The Review Report on the working of Treasuries is prepared every year, after the completion of the inspection of all the District and Sub-Treasuries & PAOs, for submission to State Government.
- The Review Report mainly relates to the matters arising from the Monthly Account rendered by Treasuries/PAOs, together with the points raised in Treasury Inspection.
- This review also suggests recommendations for modification of system of accounts wherever applicable to increase the efficiency and accuracy of accounts of the Government of Tamil Nadu
- Constructive suggestions, if any, to increase the utility of the review are always welcome.

I hope this Annual Review Report will help as a guide for establishing a healthy system of Treasury Administration and will act as an useful tool for efficient management of the Finances of the State in General and Treasury Department in particular.

Chennai – 600 018

Date: 02.09.2025



Anim Cherian

Principal Accountant General
(A&E), Tamil Nadu, Chennai-18.

SYNOPSIS

The Annual Review Report on Treasuries provides an analytical review of working of Treasuries and PAOs of the States with reference to the prevalent rules and procedure.

The report is based on the Compilation of Accounts, Inspection of Treasuries, Pay and Accounts Offices in Tamil Nadu and Pension Pay Office, Chennai during the year 2024-25.

This report consists of 3 parts.

- **Part 1** provides an introduction to the Organisational set-up of Treasuries and Accounts Department detailing the various schemes and functions executed by the Department. It provides information on the status of computerization and the various modules of Integrated Financial and Human Resource Management Systems (IFHRMS).
- **Part 2** is based on the Compilation of Accounts received in this office and provides information based on the verification of the accounts.
- **Part 3** is based on the Inspection of Treasuries/Sub Treasuries and Pay & Accounts Offices and the defects and other Irregularities noticed during the year 2024-2025.
- The Report also includes Annexures of data collected from the Commissioner of Treasuries and Accounts and other sources in support of the observations.

HIGHLIGHTS

Serial No	Significant objections	Para No.	Annexure No
1	Temporary advances drawn up to 31.03.2025 pending adjustments - Rs. 158.14 crore comprising 509 items	2.1.1	2
2	TEs proposed by AG to rectify misclassification done by TOs/PAOs with regard to Major Head 8009	2.2.1	5, 6
3	Un-reconciled balances of Net Credit Rs. 69.57 crore as on 31.03.2025 under 8675- Reserve Bank Deposits	2.3	7
4	Inspection Reports & Observations pending for more than two years – 47 Reports comprising 66 observations (i.e. up to 31.03.2023)	3.3.1	9
5	Delay in processing e-Authorisations in r/o GPF/DCRG	3.4	-
6	Return ECS transactions – not settled to beneficiaries	3.5 c	10,11
7	Deposit Amount not lapsed to Government i) Revenue Deposit Rs. 45.67 crore ii) Security Deposit Rs. 11.23 crore iii) Election Deposit Rs. 01.72 crore iv) PWD Deposit Rs. 19.88 crore v) In-operative PD not closed vi) Discrepancies b/n TA 22 and IFHRMS	3.7 a 3.7 b 3.7 c 3.7 d 3.7 e 3.7 f	13 14 15 - - 16
8	Misclassifications made during primary compilation	3.8.a to 3.8.f	-
9	Huge Stock of Stamps kept idle to the extent	3.9 a	18
10	Destruction of Soiled / Obsolete stamps	3.9 b	19
11	Articles under safe custody not released	3.10 a	20
12	Fire extinguishers not refilled	3.10 b	21
13	Non deduction of commuted portion of pension resulting in excess payment	3.11 a.1	22

14	Enhanced rate of FP paid beyond conditional period	3.11 b	-
15	Non deduction of subscription towards NHIS	3.11 e	26
16	Inadmissible payment of Additional pension	3.11 f	-
17	Non revision of pension as per GO 313	3.12 a	27
18	Mustering not done by pensioners	3.12 b	28
19	Pension/FP sent to Bank beyond the date of death	3.14	30
20	Un-encashed cheques not cancelled to the tune of Rs. 60.78 crore (54210 items)	3.16	-

PART-1

ORGANISATIONAL SET-UP OF TREASURIES AND ACCOUNTS DEPARTMENT

1.1 INTRODUCTION

On 1st November 1954, a Pay and Accounts Office was constituted in Chennai to take over, the pre-audit functions regarding payments in Chennai city from the Accountant General, Madras. The Pay and Accounts Office should conduct checks in the same manner as was done by the Accountant General, Chennai under the rules and regulations of Indian Audit and Accounts Department. This Office functioned under the administrative control of Finance Department.

The expansion of the activities of the Government in the post - independence period necessitated constituting a separate Treasuries and Accounts service, delinking the Treasury set up from the Revenue administration in the districts. Accordingly, Government created Treasuries and Accounts Department with effect from 01.04.1962.

At present, the Department is headed by Director, who is assisted by 4 Additional Directors, 3 Joint Directors, 2 Personal Assistants in the cadre of Chief Accounts Officer, 3 Chief Accounts Officers, 6 Accounts Officers and 3 Assistant Accounts Officers in the supervision of all units under this Department (**Annexure 1**).

1.1.1 ORGANIZATIONAL SETUP

1. Directorate Of Treasuries and Accounts
2. 6 Regional Director Offices
3. 6 Pay and Accounts Offices
4. 1 Pension Pay Office
5. 1 Assistant Superintendent of Stamps Office
6. 38 District Treasuries
7. 243 Sub Treasuries
8. 3 Sub Pay and Accounts Offices

1.1.2 MAIN FUNCTIONS

1. Receipt of Government money.
2. Payments on behalf of Government duly conforming to all audit checks.
3. Salary Payments
4. Pension payments.
5. Sale of stamps to vendors / public.
6. Primary Compilation of monthly accounts and rendering to the Accountant General.
7. Safe custody of valuables.
8. Maintenance of Accounts for Local funds / Personal Deposits, Revenue Deposits, Security Deposits, Civil court Deposits and Criminal court Deposits.
9. Implementing
 - i. Group Insurance scheme for AIS Officers.
 - ii. New Health Insurance Scheme for employees.
 - iii. New Health Insurance Scheme for Pensioners.
10. Allocation of funds to all Departments for the following loan schemes:
 - i. Motor car advance.
 - ii. Two – wheeler advance.
 - iii. Personal Computer advance.
11. Pensioners Family Security Fund sanction orders are issued from the Pension Pay Office / Treasuries and forwarded to the Director of Pension, Chennai for making payment to Pensioners.
12. Drawal of grant bills sanctioned by the Government for Government owned agencies (i.e., Housing Board, Slum Clearance Board, Khadhi, Metro Rail ...etc.,)
13. Work relating to New Pension Scheme for All India Service Officers and Contributory Pension Scheme for State Government employees and Teachers.
14. Furnishing the monthly Tax Revenue report to Government.
15. Conducting Pensioners' Grievance meetings regularly in all the District Collectorates once in a year to address the grievances of the pensioners.
16. Maintenance of CPS account for all Government employees including NMP/Anganwadi workers. Final authorization of Contributory Pension to the employees comprising of Employee's Contributions and Employer's Contributions, along with Interest on the balances is being sanctioned by the Directorate of Treasuries and Accounts.

1.1.3 POSITION OF TREASURY STAFF

The details of the total number of sanctioned posts and persons in position in various cadres as on 30.06.2025 are as follows

Sl. No	Name of the Post	Sanctioned Posts (In T&A Dept.)	Person in Position
1	Additional Director	4	4
2	Joint Director	14	12
3	Chief Accounts Officer	45	39
4	Deputy Director	1	1
5	Accounts Officer	24	24
6	Assistant Director	1	1
7	Operations Manager	1	1
8	Assistant Accounts Officer	6	6
9	Additional Treasury Officer	38	36
10	Supervisor Grade I	3	1
11	Supervisor Grade II	6	5
12	Assistant Treasury Officer	355	344
13	Superintendent / ASTO / STO	810	808

Sl. No	Category	Sanctioned Post			Vacancy		
		*P	**T	Total	*P	**T	Total
1.	Accountant	1990	151	2141	339	54	393
2.	Junior Assistant	665	104	769	347	64	411
3.	Junior Assistant (S)	254	20	274	225	18	243
4.	Typist	111	20	131	27	14	41
5.	Office Assistant	412	128	540	226	53	279

* Permanent

** Temporary

1.1.4 ACTION TAKEN BY THE DEPARTMENT OF TREASURIES & ACCOUNTS IN RESPECT OF VARIOUS VACANT POSTS:

The Vacancies in the post of Accountant / Junior Assistant / Junior Assistant (Security) / Typist are periodically reviewed and being filled by direct recruitment candidates from TNPSC and by way of recruitment by transfer from lower cadre including compassionate ground appointment. Steps are being taken to fill up the vacancies in basic services as per the procedure in vogue.

The post sanctioned for erstwhile Government Data centre (GDC) and the posts sanctioned for erstwhile Directorate of Pension merged with Treasuries and Accounts Department vide G.O.Ms.No.343. Finance (T&A II) Department, dated: 12.11.2024

1.1.5 ANNUAL / SPECIAL INSPECTION CONDUCTED BY DTA INSPECTION CELL DURING THE FINANCIAL YEAR 2024-25 IS LISTED BELOW.

Sl. No	Name of the Office	Inspection Date	Inspected Period
1	DT Chengalpattu	22.04.2024 – 10.05.2024	05.03.2021 – 31.03.2024
2	DT Tenkasi	13.05.2024 – 31.05.2024	24.02.2021 – 30.04.2024
3	DT Chennai	10.06.2024 – 12.06.2024	01.06.2014 – 31.05.2024
4	ASS, Chennai	13.06.2024 – 14.06.2024	01.06.2014 – 31.05.2024
5	DT Kallakurichi	18.06.2024 – 27.06.2024	05.03.2021 – 31.05.2024
6	DT Mayiladuthurai	08.07.2024 – 26.07.2024	09.06.2022 – 30.06.2024

Further, based on the Inspection Notes of the Inspection conducted by the Director of Treasuries and Accounts in the following offices, detailed review has been conducted on the dates listed below.

Sl. No	Name of the Office	Review Date
1	Mayiladuthurai	24-01-2025
2	Ramanathapuram	07-02-2025
3	Karur	14-02-2025
4	Sivagangai	14-02-2025
5	Kancheepuram	21-02-2025
6	Tiruvannamalai	27-02-2025
7	Uthagai	07-03-2025
8	Tiruvallur	14-03-2025

2. IFHRMS – MAJOR INITIATIVES

List of modules available/ to be made available and accounts in Kalanjiyam portal regarding pension, GPF/TPF/CPF:

List of modules available:

1. Pay:

Auto arrear calculation has been developed by System Integrator (SI) to calculate all types of pay arrears of the employees with effect from 01.05.2025 and IT auto calculation w.e.f.01.04.2025.

2. Pension:

Auto arrear calculation has been developed by SI to calculate all types of pay arrears of the pensioners w.e.f.01.03.2025 and IT auto arrear calculation w.e.f.01.06.2025.

3. OPPAS:

OPPAS (Online Pension and Provident Fund Authorization System) has been enabled in the Kalanjiyam 2.0 to cater to the needs of pension, GPF/TPF/CPF to facilitate the initiation of pension proposal by the employee with due verification and approved by the authority concerned and onward transmission to Accountant General as data. Necessary provision has also been made available to consume the e-authorization data of GPF/TPF/CPF, pension and gratuity as inbound data in the system. The system facilitates generation of bills based on the inbound data received from Accountant General.

4. DAAS:

- Digital Audit and Accounting System enables the Accountant General (AG) to perform auditing and accounting seamlessly using e-voucher data.
- All salary vouchers are now being digitally reviewed.
- Physical copies of the pay bill have been dispensed.
- Physical copies of the pension bill and non-salary bills will be dispensed shortly.

5. E-challan:

- All remittances are processed through eChallan.
- GPF, TPF, and CPS remittances are routed via eChallan.

6. Mobile App:

The app was developed to empower employees and pensioners from Feb'2024 by providing access to their financial & HR information and services through mobile devices. Users can download monthly pay/pension slips, view SRs, GPF/CPS balances, render short term loan requests, and income tax regime selection required. Pensioners can also complete digital mustering and receive notifications and updates on the smart phones. This helps them to overcome the dependency on DDOs/Treasuries, physical visits & paper-based processing 'Access to inform' empowers & enhances self-reliance of users.

7. SNA SPARSH:

Implemented in line with GoI's mandate, this initiative aims to improve fund utilization in Centrally Sponsored Schemes (CSS) through real-time tracking and integration. This Scheme avoids float on state share in the banks. IFHRMS integrates with PFMS and RBI via APIs, synchronizes with departmental software. Within the shortest span of time, this SNA- SPARSH development was done & implemented. The monthly accounts are also being sent separately along with regular Monthly Civil Accounts.

PART-2

OBSERVATIONS MADE DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.0 PROCESS OF COMPILATION OF MONTHLY CIVIL ACCOUNTS

In Tamil Nadu, the Treasuries / Pay and Accounts Offices primarily compile the monthly accounts comprising the Main Accounts and Subsidiary Accounts, from the original sources / basic records such as vouchers in respect of payments and challans in respect of receipts, made or received by them throughout the month.

At the end of the month, the Treasuries/ PAOs furnish the primarily compiled accounts to the Accountant General with all the supporting documents, such as vouchers, schedules, list of payments, plus and minus memoranda etc.

However, after the implementation of IFHRMS, instead of compiling manually from the hardcopies of Treasury Accounts, validation is being done by the Office of the Accountant General (A&E), Tamil Nadu, digitally, with the imported data. Corrections, if any, are being carried out and then Monthly Civil Accounts are generated and sent to Government.

On 1st phase, the receipt of physical salary vouchers has been dispensed with from the month of February 2025.

2.1 REVIEW OF DRAWAL OF TEMPORARY ADVANCES UNDER ARTICLE 99 OF TN FINANCIAL CODE

As per Article 99 of Tamil Nadu Financial Code Volume I, for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion and when it is not covered by standing sanction given by the Government, an application for sanction of Temporary Advances (TAs) shall be submitted by the Drawing and Disbursing Officer (DDO) to the Government. With the sanction of the Government, Temporary Advances may be drawn by the DDOs.

Such Temporary Advances drawn by the departmental officers shall be adjusted within three months from the date of drawal of the advances. TAs pending adjustment for more than three months shall be brought to the notice of the Heads of the Departments / Government, respectively by the Treasury Officer. ***A third advance claimed by the same Drawing and Disbursement officer also shall not be sanctioned when two advances are already pending.***

Tamil Nadu being a State where Secondary Compilation is in vogue, the details of Treasury /PAO wise Temporary Advances drawn, adjusted and pending at the end of each quarter are being obtained from the Office of the Commissioner of Treasuries and Accounts

2.1.1 TA BILLS DRAWN BY DDOs LYING UNADJUSTED

As of 30.06.2025, 509 Temporary Advances drawn up to 31.03.2025, by various Drawing and Disbursing Officers amounting to Rs.158.14 crore remains unadjusted.

The treasury wise details are shown in Annexure 2.

2.1.2 AGE WISE ANALYSIS OF THE PENDING TEMPORARY ADVANCES IS GIVEN BELOW:

TAs Pending for	Number of Items	Amount in crores	Treasury/PAO where items are pending
More than 10 years	2	0.67	PAO (East) - 1 PAO (South) - 1
More than 5 years &	4	12.58	PAO (East) -4
Less than 10 years	81	63.67	
More than 1 year &	422	81.22	
Total	509	158.14	

2.1.3 LONG PENDING TA BILLS

The details of long pending items are listed below for which some special efforts to be taken by the PAOs to instruct the DDOs to adjust the TA bills:

Sl. No	Name of the PAO	Name of the Department	Purpose for which advance is sanctioned	Date of drawal	Amount of Advance in Rs
1	PAO East	Director General of police	Ordinary election to the Rural local body of Tamil Nadu	05-02-20	500000
2	PAO East	Commissionerate of Rehabilitation	Training centre for migrant works	11-03-20	1000000
3	PAO East	Commissionerate of Social Welfare	Monitoring and Evaluation	27-03-20	118164000
4	PAO East	Commissionerate of Social Welfare	Maintenance	29-03-19	6109000
5	PAO South	Director of Animal Husbandry and Veterinary Services	Expenditure for training and seminar	12-01-06	2520000
6	PAO South	Director of Animal Husbandry and Veterinary Services	Expenditure for training and seminar	31-03-05	1455000

2.1.4 LIST OF TOP 5 DEPARTMENTS WHERE MORE NUMBER OF BILLS ARE PENDING

On scrutiny of the details of pending Temporary Advances, it was noticed that most of the bills are pending in the following 5 Departments (bill wise).

Sl. No	Name of Department	No of items	Amount in crore
1	Government Examination	170	547174900
2	Revenue Administration	88	64502110
3	School Education	32	30230484
4	Director General of Police	28	21948506
5	Commissionerate for the Welfare of Differently abled persons	15	148212209

2.1.5 TA BILLS DRAWN DURING THE MONTH OF MARCH 2025 AND LAST WORKING DAY

It was also noticed that 564 items amounting to Rs.68.52 crores was drawn during the month of March 2025 alone (**Annexure 3**), out of which 33 items amounting to Rs.2.61 crores was drawn on last 2 working days of March 2025 (**Annexure 4**) which implies that there was a heavy rush of expenditure on the last day which has to be avoided.

2.2 TRANSACTIONS OF PROVIDENT FUND ACCOUNTS DEALT BY PAG (A&E)

The General Provident Fund (GPF) accounts of Tamil Nadu State Government Employees, All India Service Provident Fund (AISPF) accounts of IAS, IPS and IFS Officers of Tamil Nadu State cadre and Teachers Provident Fund (TPF) accounts in respect of the Primary and Middle School Teachers of Panchayat and Municipal Schools, High and Higher secondary school teachers (GPF/TPF) and Teaching & Non teaching Staff of Schools run by Corporations of Chennai and Madurai are maintained by this office.

The total of **1.70 lakh accounts** are being maintained to the end of **March 2025**.

2.2.1 Important Issues:

Misclassification of non GPF accounts such as Noon Meal Programme (NMP)/AISPF/Family Benefit Fund (FBF)/Income Tax/Contributory Pension Scheme (CPS)/Teachers Provident Fund (TPF) deductions under 8009 GPF and vice versa was noticed. Rectification of the above misclassification was carried out through Alteration Memorandum or Transfer Entries resulting in avoidable wastage of man hours.

The details of misclassifications done by the Treasuries/ PAOs during 2024-25 were rectified by AG by proposing 1852 corrective Transfer Entries for credit misclassifications amounting to Rs.4,01,25,613 (**Annexure 5**) and 111 corrective Transfer Entries for debit misclassifications amounting to Rs.1,22,83,032 (**Annexure 6**)

The misclassifications have to be avoided totally by flagging the subscriber's recoveries to the respective heads of accounts as the case may be.

GPF Deductions are made for subscribers who retired/died in **13 cases** as listed below.

TREASURY	COUNT
Dindigul	1
Mayiladuthurai	2
PAO East	1
PAO High Court, Chennai	1
PAO South	1
Pudukottai	1
Ranipet	1
Tirupathur	1
Tiruvannamalai	2
Tuticorin	1
Vellore	1
TOTAL	13

There is failure of internal control mechanism as there is no validation/check for drawal of Pay & Allowances in respect of employees in service only.

2.2.2 Non- submissions of Schedules / Challans in support of GPF recoveries:

Details of subscribers like Name, suffix, number, recovery month, amount are not provided in full for E-challan remittances either as E-data or physical copies of remittances which results in huge man hour wastage in calling for details and posting the challans. Complete E-data to be provided for GPF E-challan remittances. Compulsory fields can be added in the e-challan portal in such cases to capture the relevant data points.

2.3 UN-RECONCILED NET (DR.) DIFFERENCES OF RESERVE BANK DEPOSITS (STATE) BETWEEN TREASURIES AND BANKS

Office of the Accountant General reconciles figures reported by the Reserve Bank of India with figures reported by the Treasuries. These figures are compared to ensure that authorization by the Treasuries are paid and accounted for by the banks. The discrepancies are worked out and pursued with the Commissioner of Treasuries and Accounts and Reserve Bank of India.

Discrepancies arise between RBI figures and Treasury Figures (which is adopted by the AG in the preparation of accounts) because of either excess debits (Payments) made by Agency Banks to Government Account or non-reporting of credits (Receipts-both regular and online) by Agency Banks to Government Account.

As on **31.03.2025**, a net CREDIT difference of **Rs. 69.57 crore** exists under “8675 Reserve Bank Deposits” between figures reported by the Banks and by Treasuries.

The year wise details are given in **Annexure 7**.

2.4 PERSONAL DEPOSIT ACCOUNTS

The Personal Deposit Account is intended for a specific purpose for which it is created. It is governed by Article 269 of Tamil Nadu Financial Code Volume I. The balances / drawal from the Deposit Accounts are communicated by way of plus and minus memoranda.

There are 2 types of PD accounts under the Head of Account “8443-00-106”.

1. 8443 – 00 - Civil Deposits - 106 - Personal Deposits
AA - Personal Deposits - Funds transferred from Consolidated Fund
2. 8443-00-Civil Deposits - 106 - Personal Deposits
AC - Personal Deposits - Funds Deposited from other sources - other than Consolidated Fund

2.4.1 OPERATION OF PERSONAL DEPOSIT ACCOUNTS

The Personal Deposit Accounts created by transferring funds from the Consolidated Fund to Public Account for discharging the liabilities of the Government arising out of special enactments is operated during the period between 1st April and 31st March next year. It can be opened by the State Government after obtaining permission from the Accountant General and shall be closed on 31st March every year.

During 2024-2025, 48 such PD accounts (transferred from Consolidated Fund) as detailed below were opened and all 47 PD accounts were closed as on 31.03.2025. One PD account, pertaining to Commissioner of HR & CE Department was opened without the permission of the AG. However, it was closed at the end of the financial year and no balance is remaining under the same. The opening of a PD account without the prior sanction of the AG is a violation of the codal provisions.

Sl. No.	Name of the Scheme/Department	No. of PD Accounts
1	MLA Salary	1
2	MLA / MLC Family Pension	1
3	MLA TA / DA	1
4	MLA Pension	1
5	MLC Pension	1
6	Tamil Nadu Public Service Commission	1
7	Government Exams	1
8	Social Welfare	1
9	Teachers Recruitment Board	1
10	MBC - DNC – Girls Incentive	36
11	Local Fund Audit	1
12	Commissioner HR & CE	1
	Total	48

PD accounts operated under the Major Head 8443-00-106-AC does not require authorisation from AG as it does not involve transfer of funds from Consolidated Fund. The details of balances of the PD accounts opened by the State Government from sources other than the Consolidated Fund are as under:

8443-00-106-AC	Amount (in crore)
Opening Balance as on 01.04.2024	36.75
i) Receipt of PAO North omitted to be taken and ii) other modifications due to reconciliation done with chittas etc.	2269.80 329.84
Modified OB as on 01.04.2024	2636.39
Receipts during 2024-25	66852.30
Disbursements during 2024-25	67320.20
Closing Balance as on 31.03.2025	2168.49

2.5 PENSION AND OTHER RETIREMENT BENEFITS

2.5.1 PENSION PROCESSING

Pension proposals along with Service Register (SR) received from Departments are approved after necessary checks and Electronic authorizations are being sent to the Treasuries for payment and pensioners can download their copy of the authorizations from website of the AG.

2.5.2 E- AUTHORISATION – INSTRUCTIONS TO TREASURY OFFICERS

1. **Non receipt of mail:** e-Authorisations are issued by this office daily, hence it is requested to print the same on daily basis and the same may be compared with the enclosed list. Accountant General's office sometimes receives complaints from Treasuries on a later date stating that a batch of authorisations has not been received or has been deleted by mistake. When such cases are reported, this office will send a list of e-Authorisations sent with the deleted/lost mail. Treasury Officer should sign a letter on his letter head stating that the mail has not been received and no payment has been made to any of the listed persons. This letter should be scanned and sent by email to this office so that the mail can be resent with enclosures.
2. **Party Intimation:** A provision has been given on our website for pensioners to download their intimation which is meant only for information of pensioner. **The Treasury Officers need not insist on the pensioners copy for making payment**, since the photo ID and specimen signatures are sent along with the EPPO. However, pensioners often visit this office for getting party intimation, which can be avoided. For the year 2024-25, 81 Form M were issued to visiting pensioners. This office also gets complaints from the pensioners by mail or by post that the treasury is insisting on party intimation.
3. In case the e-Gratuity Payment Order (EGPO) sent does not relate to the receiving Treasury, the Treasury Officer has to forward the authorisation with non-payment certificate to AG immediately. e-Gratuity authorisation will be issued by AG to the corrected treasury.
4. If the Drawing and Disbursing Officer (DDO) mentioned in the e-Authorisations requires correction, the correct DDO may be intimated by mail and an erratum will be issued by this office. The e-Authorisation copy need not be sent as an attachment.

5. e-Authorisations should not be sent back to this office unless absolutely necessary in the following cases:
 - a. When pensioner dies before payment, only single Pension payment Order sent as EPPO should be sent back to this office for cancellation.
 - b. In case of Joint Pension payment Order, the Treasury Officer can commence payment of Family Pension from the day following the date of death of pensioner after following usual formalities. The EPPO need not be sent back to this office.
 - c. For corrections relating to name, date of events which do not affect the benefits, the same may be communicated by e-mail without sending back the EPPO and an erratum will be issued by this office.
 - d. All e-Authorisations requiring cancellation, revalidation or return for any other reason should be scanned with Non-Payment Certificate and sent by e-mail to this office. No printed copy of e-Authorisations should be sent to this office by post. Since e-Authorisations are being handled centrally in this office, sending by post will result in delay/duplication of work.
6. It is suggested that unpaid authorisations be reviewed on a quarterly basis and action taken to ensure payment. It is the responsibility of the treasury officer to honor the authorisation and make the payment within stipulated time. Revalidation may be avoided and if arises the reason for non-payment may be indicated. Second time revalidation will not be undertaken by this office unless an appropriate reason for non-payment is stated. During the year 2024-25 around 210 DCRG/CVP/Pension authorisations were revalidated.
7. The Treasury Officers have been instructed to print one extra copy of e-Authorisation for voucher purposes. It may kindly be ensured that this copy is sent back to this office after noting payment.
8. The remarks noted in the e-Authorisations like cut in pension, recovery, etc. are to be given the due importance and acted upon.
9. Provisional pension or subsistence allowance paid from the date of commencement of pension as authorised by this office is to be adjusted while paying the pension.
10. Soft copy of payment details are being sent on a trial basis by IFHRMS. It has been observed that errors are made while typing PPO No. Care may be taken while typing PPO No for bill purposes since it is the identity of the pensioner for linking payment to authorization.

11. It has also been observed that PPO No. is not being captured for DCRG payments. If there is no provision to capture the same, IFHRMS may kindly be requested to make provision for the same to ensure that payment is linked with authorization for DCRG also. This has also been requested in regular meetings with IFHRMS team. CTA has also been addressed in Pen 28/IV/20-21/40481 dt 07.01.21 and Pen 28/2/20-21/52883 dt 10.03.21 to capture PPO number in the vouchers that are being sent to AG.

2.5.3 OTHER ISSUES

- 1 In order to ascertain number of Other Government pensioners (OG pensioners), all treasuries may be requested to send a report on Other Government Pensions paid to Other Government Pensioners in that district, either through the Treasury or through PSB scheme, periodically on quarterly basis.
- 2 At present, many Other-State-Government pensioners are drawing their pension in Public Sector Banks. When our office receives any orders/revision orders from other State Governments, we are forwarding the orders to the Treasury Officers/ Sub Treasury Officers. In this case, if the pensioner is drawing his pension through a Public Sector Bank, which has its Centralized Pension Processing Department in another State, e.g. Canara Bank, the revisions are not being implemented and benefits are not passed on to the pensioners. The benefits are being delayed for years for want of clear authorities by their CPPC. In many cases, our office is contacting the concerned Branch Manager by telephone or through mail for mitigating the hardship to the pensioner.

PART-3**OBSERVATIONS AND IRREGULARITIES NOTICED IN THE RECORDS DURING INSPECTION OF THE TREASURY OFFICES, SUB-TREASURY OFFICES AND PAOS****3.1 TREASURY INSPECTION – OVERVIEW**

Treasury Inspection is being carried out by the officials of the Office of the Accountant General (Accounts & Entitlements) every year to assist the Director of Treasuries and Accounts in establishing a system of treasuries working efficiently and strictly in accordance with the prescribed rules.

Similarly, the Resident Audit Branches of the Office of the Principal Accountant General (Audit I), Chennai and Madurai, attached to various Pay and Accounts Offices (except Pay & Accounts Office, New Delhi) undertake auditing the bills at the respective PAOs.

3.2 SCOPE AND METHODOLOGY OF TREASURY INSPECTION

The Treasury Inspection is carried out as per the auditing standards prescribed by the Comptroller & Auditor General of India. The inspection of all the District Treasuries/PAOs and selected sub treasuries was conducted during 2024-25. The Treasury Inspection was conducted through the digital platform OIOS (One IA&AD - One System) in few Inspection Units as a train run in October 2024 and it has been fully implemented in all the units from February 2025.

3.2.1 AUDIT UNIVERSE AND PERIODICITY OF INSPECTING UNITS

Name of the category	Number of units	Periodicity
District Treasuries	38	Annual
Pay and Accounts Offices	7	Annual
Sub Treasuries	243	Biennial
Sub PAO High Court Bench, Madurai and Sub PAO corporation, Chennai	2	Biennial
PAO New Delhi and Assistant Superintendent of Stamps, Chennai	2	Once in 4 years
Office of Commissioner of Treasuries and Accounts	1	Biennial
Offices of the Regional Joint Director of Treasuries and Accounts	6	Biennial

3.2.2 OBJECTIVES OF TREASURY INSPECTION

- To assess the quality of internal controls over financial reporting.
- To assess the correctness and validity of Books, Records and Vouchers.
- To ensure that rules prescribed by the competent authority in the matter of financial transactions are adhered to.
- To assess whether accounts were properly maintained, in adherence to the extant rules and regulations.

3.2.3 PROCESSING OF INSPECTION REPORTS

Major issues noticed during the inspection are communicated to the Commissioner of Treasuries and Treasury Officers through Inspection Reports, within 30 days of the completion of each Treasury Inspection by the Accountant General's office.

Rectification reports on action taken for the Inspection Reports are required to be furnished within a month from the receipt of IRs by the concerned inspected Treasuries/Sub Treasuries.

The general results of the inspection are summarized and included in the Annual Review on Working of Treasuries.

3.3 UNITS INSPECTED DURING THE YEAR 2024-2025

During the year 2024-25, 169 inspection units i.e. Office of DTA, 3 RJDs Office, 44 District Treasuries/Pay and Accounts Offices, 1 PPO, 2 SPAOs and 118 Sub Treasuries were inspected. The DT/PAOs/STs inspected during the year are listed in **Annexure 8** and significant observations both in Accounts and Pension related areas were issued during such inspections. Most of them are concerned with the procedural lapses, non compliance of codal provisions, excess payment of pensionary benefits, pension/family pension sent to bank beyond the date of death etc. **A total of 169 reports comprising 1726 observations (observations) were issued in 2024-25.**

3.3.1 OUTSTANDING INSPECTION REPORTS AND OBJECTIONS

To enhance the efficiency of the working of Treasuries and quality of Accounts, irregularities pointed out during the inspection need to be rectified at the earliest by the Treasury Offices.

Though the inspected units furnish the rectification reports to this office in a timely manner, due to absence of sufficient enclosures as proof, many observations cannot be cleared or dropped. Hence, with the coordination of the Special Cell of Director of Treasuries and

Accounts, joint sittings to clear the pending observations were conducted region wise as given below. In respect of 2024-25, observations up to 07/24 were taken into account for Joint sitting and about 87% of clearance was made.

Sl. No	Region	Date of Joint Sitting	Total Observations	Cleared during JS	Percentage of Cleared	Remaining Observations
1	RJD Trichy	19/2/25 to 21/2/25	365	307	84%	58
2	RJD Madurai	24/2/25 to 25/2/25	252	205	81%	47
3	RJD Tirunelveli	28/5/25 to 29/5/25	225	213	95%	12
4	RJD Vellore	02/7/25 to 04/7/25	256	221	86%	35
5	RJD Coimbatore	10/7/25 to 11/7/25	274	251	92%	23
6	RJD Chennai	23/7/25 to 25/7/25	319	277	87%	42
		Total	1691	1474	87%	217

- The efforts taken by the DTA Special Cell has to be appreciated in obtaining such a good clearance.
- Most of the pending observations in respect of Accounts, those are left unsettled pertains to RBD Discrepancies & Discrepancy between IFHRMS figures and the discrepancies TA-22 Register Figures with the Closing Balance of Deposits.

In respect of Pension observations, remaining observations comprise of;

1. Pension/ Family Pension sent to the Bank beyond the Date of Death of the Pensioner not remitted into the Government Account.
2. Excess Payment of Pension not recovered.
3. Non-deduction of subscription of NHIS from 07/2022.
4. Non-mustering of Pensioner which may result in excess payment of Pension.
5. Enhanced Family Pension paid beyond the conditional period.

However, as on 31.07.2025, 241 Reports comprising 942 objections up to the year 2024-25 remain unsettled.

The year wise pendency is given below:

Year of pendency	Number of pending	
	Reports	Observations
2022-23	47	66
2023-24	78	139
2024-25	116	735
Total	241	940

The details of pending Inspection Reports/objections to the end of **31.03.2023** i.e. **66 observations** are furnished in **Annexure 9**. As those observations are over three years, special efforts may be taken to settle the observations at the earliest.

3.3.2 INSPECTION OF PAOs BY RESIDENT AUDIT OFFICES

During the inspection of PAOs conducted by respective Resident Audit units, **252 objections (over six months)** were outstanding as on **31.03.2025**. The details are furnished below.

Name of the Residential Audit	Items	Amount in Rupees
RA East	6	17,51,48,686
RA Madurai	162	8,40,51,648
RA North	13	4,00,28,094
RA Madurai High Court Bench	15	4,53,213
RA Secretariat	2	3,25,843
RA High Court, Chennai	52	64,373
RA Pension	2	1,47,44,983
RA South	0	0
Total	252	31,48,16,840

3.3.3 DRAWAL OF FUNDS AT THE FAG END OF THE YEAR – BY PAOs

Resident Audit units during their inspection at various PAOs have observed that there has been drawal of funds at the fag end of the year, indicating a ‘March rush of expenditure’ in the following units which should have been avoided:

Name of PAO	Number of Items	Amount (Rs.)
PAO East	98,508	41741,56,52,058
PAO Secretariat	3,687	13,74,58,60,882
PAO High Court, Chennai	2,176	83,29,84,254
TOTAL	1,04,371	43199,47,97,194

3.4 DELAY IN PROCESSING E-AUTHORISATION FOR DCRG & GPF

In order to speed up the disbursement of retirement related entitlement to Government servants, e-Authorizations were introduced by the Accountant General in consultation with all the stakeholders.

The e-Authorizations are being issued electronically viz., as an e-mail attachment to the PAO/Treasury officer concerned for processing. The Treasury officers in turn will forward the DCRG/GPF authorizations to the concerned Sub Treasuries (which are not payable at District Treasury) for payment. Before making payment, it is mandatory to obtain a No Objection Certificate from the Drawing & Disbursing Officers.

However, during the inspection at the following units, it was seen from the DCRG/GPF registers that, authorizations as listed below, are still pending for payment.

DCRG PENDING LIST- more than 6 months						
Sl. No	NAME (Shri/Smt)	PPO NO	Retirement/ Death Date	Authorisation Date	Amount (Rs.)	DT
1	Devaraj V	R0535229	30.04.2024	02.04.2024	1510443	Thoothukudi
2	Vijayaragavan R	R0434364	01.03.2024	02.05.2024	1507275	Thoothukudi
3	Maria Thenmoli S	R5202939	31.05.2024	10.05.2024	1799325	Thoothukudi
4	Jancy rani P	F0434714	04.10.17	04.06.2024	693000	Thoothukudi

GPF PENDING LIST - more than 3 months						
Sl. No	Name (Shri/Smt)	GPF NO	Authorisation No	Authorisation Date	Amount (Rs.)	STs
1	Ganesan A	128042/ GA	-	03.09.2024	22,27,543	Thoothukudi
2	Devaraj K	49261/MISC	264563	28.01.2011	34076	Dharmapuri
3	Jaganathan P	74175/EDN	338610	28.12.2012	101019	Dharmapuri
4	Manusamy K	67676/GA	355131	02.08.2013	19964	Dharmapuri
5	Manivannan S	169960/EDN	522479	10.11.2023	1858187	Dharmapuri
6	Govindan K	160992/GA	523836	12.01.2024	25000	Dharmapuri
7	Elangovan G	16735/PW	118770	01.06.2006	36337	Harur
8	Manickam R	11727/FOR	278234	06.05.2011	18381	Harur
9	Gandhi K	34150/AGRI	422150	20.10.2016	65975	Harur
10	MannarMannan C	75709/EDN	427740	23.02.2017	26621	Harur
11	Kandasamy K	78779/GA	189942	27.01.2009	41828	Palacode
12	Panduranga R	145729/GA	267216	14.02.2011	25083	Pennagaram
13	Ilavazhagan K	121653/GA	522373	03.11.2023	45140	Pennagaram
14	M. Puttaniah	160376/GA	-	21-02-2024	879754	Denkanikotta

The objective of e-Authorization is to disburse retirement/death benefits in the shortest possible time. Hence, it is instructed to speed up the process of making payments by forwarding the authorization to Principal Accountant General for revalidation.

3.5 IMPROPER MAINTENANCE OF RECORDS

The Treasury Inspection Parties, while inspecting the Treasuries/Sub Treasuries noticed and pointed out the following discrepancies in maintenance of records:

a) REVIEW OF TNTC 70 REGISTERS

As per instructions 33 under Treasury Rule 16, every officer drawing bills shall enter the particulars of all their bills in TNTC 70 register. Columns 8 to 10 shall be filled up by the Treasury and the rest by the office concerned. However, it was observed that Column 11 (**Voucher number**) of TNTC 70 Register was not filled by 11 inspected units which are as under:

SL. NO.	DT/ST
1	ST Alangudi
2	ST Avudayarkoil
3	ST Denkanikottai
4	ST Kamudhi
5	ST Mandapam
6	ST Pochampalli
7	ST Thiruvaiyaru
8	ST Tiruvannamalai
9	ST Tiruttani
10	DT Namakkal
11	DT Perambalur

b) REVIEW OF RECONCILIATION REGISTER

As per the provisions of Para 128 of Tamil Nadu Budget Manual and G.O.MS.No 920 Finance (BG – I) Department dated 01.06.1977, reconciliation of Departmental figures with those of Treasury/PAO shall be effected without fail by the Departmental Officers by 15th of every month. Now as the rendition of Compiled Treasury Accounts by Treasuries/PAOs is advanced to 13th of every month, reconciliation work should be completed before 10th of every month, so as to ensure that there is no embezzlement/misappropriation of Government money.

On a review of the reconciliation registers at the 8 units listed below, the following observations were made:

- Registers are maintained for reconciliation of figures with District Treasury.

- There is no Index in any of the registers indicating the total number of Reconciliation Officers attached to that section.
- Separate Folio has not been allotted to the officers.
- In the registers, Department Figures and Treasury Offices, Head of Account separately for Receipt and Charges are not recorded so as to ensure that the figures booked by the Treasury are not adopted as such by the officers and the departmental figures compiled by them under different major/minor/detailed heads are brought to the treasury and reconciled with that of treasury figures.

SL NO.	DT/PAO
1	PAO Madurai
2	DT Kallakurichi
3	DT Chengalpattu
4	DT Dindigul
5	DT Erode
6	DT Kallakurichi
7	DT Perambalur
8	DT Vellore

The Treasury Officer shall impress upon the need for timely reconciliation to the Departmental Officer and ensure that the reconciliation work is done by them every month in future without any omission. It is also suggested that separate folio may be opened for each reconciliation officer, and separate columns may be opened for “Figure as per Treasury”, “Figure as per Department”, “Difference”, “Remarks” so as to effectively monitor the process of reconciliation and defaulters identified easily and reported upon. Also the total number of reconciling officers be exhibited in the consolidated register and closing with break up details (viz) Total Number of Reconciling Officers; Number of officers reconciled before and after sending the Accounts to P.A.G. and number of officers who have not at all reconciled and approved by Treasury Officer every month.

c) RETURN ECS REGISTER – BILLS NOT PROCESSED/REMAIN UNSETTLED

The Commissioner of Treasuries and Account Chennai had issued instructions vide Letter No.42694/2017/E3 dated 03/11/2017 and 26/03/2018 that (i) the amount kept under suspense account in respect of unclaimed RECS shall be maintained in a separate register and necessary updating should be done to avoid second claims. (ii) The return ECS amount pending for more than three months may be written back to Government account.

After the implementation of IFHRMS, the list of return ECS items can be generated from the report menu of IFHRMS and pending items can be monitored and action taken. Further, CTA in circular issued in March 2022 had stated that the Automatic Adjustment to original Head of Accounts from the Major Head 8670 has been enabled for all RECS items pending for more than three months on a daily basis for all Treasuries.

However,

- a. While scrutinizing the ECS Return report, it was noticed that a sum of **Rs.28,13,88,042/-** relating to **27466 cases** pertaining to **116 units** has been kept pending under the “NOT PROCESSED” for more than 3 months as furnished in **Annexure 10**, contrary to the circular stated above.
- b. While scrutinizing the Multi period ECS Return Register/ return ECS report, bills had been processed under the Head of Account 8670 and for a sum of **Rs.22,74,33,324/-** relating to **2139 beneficiaries** pertaining to **36 units** as listed in **Annexure 11** shows the reference as ‘NIL’ under the column of ‘Reconciliation date’, ‘RBI Reference Number’ and ‘RBI Reference date’. In the ‘RBI Remarks’ column, the status is showing as ‘Acknowledgement failed’.

In this scenario, it could not be ascertained whether the return ECS bills processed under the head of account ‘8670’ has been paid to the beneficiaries or returned to the Drawing and Disbursing Officers concerned with any audit remarks by the Treasury/PAO.

3.6 PROCEDURAL LAPSES NOTICED IN TOS/PAOs/STOs

a) FAILURE TO OBTAIN CERTIFICATE OF ACCEPTANCE OF BALANCES

According to note (2) under Article 126 of Tamil Nadu Account Code Volume II and instruction 4 under chapter IV of Tamil Nadu Financial Code Volume I, Certificate of acceptance of balances of various deposits as on 31st March every year, shall be obtained from Administrators before 15th May and forwarded to the Accountant General (A & E), Chennai before 30th June of that year with a view to ensure the accuracy of accounting of these transactions. However, it was noticed, that Certificates of acceptances of balances were not obtained by the Administrators in 29 Treasuries/Sub Treasuries (**Annexure 12**).

b) DISCREPANCIES IN RBD STATEMENT

In **16 units** as detailed below, discrepancies in the Reserve Bank Deposit statement have been observed during various periods.

Sl. No	DT/PAO/ST	Sl. No	DT/PAO/ST
1	ST Ambur	9	ST Natham
2	ST Bodinayakanur	10	ST Poonamallee
3	ST Gudiyatham	11	ST Tambaram
4	ST Kamuthi	12	ST Thiruverumbur
5	ST Katpadi	13	ST Tiruttani
6	ST Kulithalai	14	ST Trichy
7	ST Manachanallur	15	DT Karur
8	ST Kariapatti	16	DT Tenkasi

- i. **The Treasury Officer shall review the difference and if necessary propose Alteration Memorandum along with the amended verified date wise/month wise statement for the items noted under the column ‘adjustment made’ to the Accountant General (A&E), Tamil Nadu, and**
- ii. **Those entries under the column ‘differences to be adjusted by the Reserve Bank of India, Nagpur’ should be analyzed and reconciled with the Bank at the earliest.**

It is therefore recommended that discrepancies pointed out have to be reconciled with the agency banks and suitable action taken under intimation to the Accountant General (A&E), Tamil Nadu. Further, a central call has to be taken jointly by the Director of Treasuries & Accounts and the Principal Accountant General, to device a mechanism or to find out the appropriate remedial action in this regard.

3.7 DEPOSITS – VARIOUS DISCREPANCIES**a) REVENUE DEPOSITS NOT LAPSED TO THE GOVERNMENT**

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, revenue deposits lying unclaimed for more than 4 years shall lapse to Government.

However, on scrutiny of Revenue deposit registers in 31 Treasuries/Sub Treasuries furnished in **Annexure 13**, it was noticed that Deposits amounting to **Rs.45.67 crore**, remain unclaimed for more than four years and were also not lapsed to Government.

b) SECURITY DEPOSITS NOT LAPSED TO THE GOVERNMENT

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, Security deposit shall be lapsed according to the intended completion date of each class of security deposit. But scrutiny of security deposit registers in 21 units, an amount of **Rs.11.23 crore (Annexure 14)** is lying unclaimed for a longer period.

c) ELECTION DEPOSIT NOT LAPSED TO THE GOVERNMENT

As per People Representation Act 1951, an election deposit shall either be returned to the person making it or his legal representative (or) be forfeited due to non-securing of minimum vote prescribed and be credited into Government Account. Separate registers have to be maintained for State and Central Election deposit and details of (i) the amount to be forfeited and (ii) the amount to be returned to the depositors have to be recorded in the registers.

While reviewing the deposit registers of 37 units, it was seen that a sum of **Rs.1.72 crore** is lying under election deposit. The details of amount to be forfeited to Government account/returned to the depositors have also not been recorded. **(Annexure 15)**

d) PWD DEPOSIT NOT LAPSED TO THE GOVERNMENT

Rule 463 (iii) of PWD 'A' Code states that balances unclaimed for more than three complete account years shall be lapsed i.e. credited to Government as lapsed deposit.

However, in the following units, it has been observed that **Rs.19.88 crore** was pending to be lapsed.

Sl. No	DT/ST	Amount (Rupees)
1	ST Thanjavur	51,85391
2	DT Cuddalore	6,46501
3	DT Ramnad	1,80,70714
4	ST Kulithalai	15,15187
5	DT Coimbatore	16,04,43503
6	DT Tiruppur	72876
7	ST Arupukottai	1,48390
8	ST Karur	57,25902
9	ST Trichy	69,95679
	Total	19,88,04,143

e) DEPOSIT ACCOUNT INOPERATIVE FOR MORE THAN 3 YEARS NOT CLOSED

According to Article 271 of Tamil Nadu Financial Code Vol.I, any Deposit Account which is not operated for a considerable period should be closed with the concurrence of the Administrator concerned. The procedure to be followed in closing of the inoperative

deposit account was explained in Govt. Lr.No.98029/Salary/08-9 dated.10.01.2008. However, it was seen from the Registers of deposits, that in 7 units given below, the Deposit accounts amounting to **Rs.3.77 crore** are kept inoperative under various heads of account.

SL. NO.	TREASURY/PAO/ST	NO. OF ITEMS	AMOUNT (Rs.)
1	PAO East	9	3539944.00
2	PAO South	16	11426636.00
3	DT Sivaganga	1	267929.00
4	DT Kanyakumari	1	21321.00
5	DT Tiruchy	2	1856034.00
6	ST Cheyyur	1	1835.00
7	ST Thirukalukundram	2	544823.81
8	ST Virudunagar	1	18050000.00
9	ST Alangudi	7	84060.78
10	ST Avudayarkoil	2	1948794.00
11	ST Krishnarayapuram	4	19959.38
12	ST Thottiam	1	0.58
	Total	47	37761337.55

f) DISCREPANCIES IN CLOSING BALANCE OF DEPOSIT ACCOUNTS

On a scrutiny of Deposit registers maintained in **47 inspected units** relating to **230 items** as listed in **Annexure 16**, it was observed that there were discrepancies between the entries recorded in TA-22 Form for the deposit account and in the IFHRMS modules. The Closing Balance of the TA 22 Deposit registers is not agreeing with the TA-22 in the IFHRMS modules.

In the present scenario, where all Government related payments are done through IFHRMS, reasons for such errors may be probed.

g) EXCESS PAYMENT OF HALF YEARLY INTEREST MADE TO LOCAL FUND DEPOSITS

In **26 inspected units**, it was noticed from the chittas of Local Fund Deposits available, that incorrect minimum balance was taken into account for interest calculation, which led to excess payment of Half yearly interest to an amount of **Rs.7,46,864/- (Annexure 17)**

3.8 MISCLASSIFICATIONS OBSERVED IN THE PRIMARILY COMPILED ACCOUNTS

On scrutiny of compiled accounts, during the inspection at various places, different types of misclassifications were noticed, as detailed below:

a) Misclassification Of All India Pension Into Civil Pension

On verification of the pension records at DT Coimbatore, it was seen that pension payment relates to All India Pension in respect of Shri Govind I K holder of PPO No.C15138 has been paid by this Treasury from August 2020 to February 2024 onwards. However it was noticed that Gross Pension payment **Rs.79,42,543/- (Monthly pension Rs.79,16,668/- + Arrears of pension Rs.25,875/-)** has been inadvertently booked under the Head of Account 2071-01-101-AA Civil instead of 8658-103-PAO suspense - J Non Plan-DI-CPAO suspense Account 8658.

Since the above All India pension has to be reimbursed to the Tamil Nadu Government by the Union Government, utmost care should be taken to book the amount correctly in future.

b) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, following misclassification between Revenue and Capital Expenditure were observed.

1. Government of Tamil Nadu incurred expenditure of Rs.0.50 crore towards Grants in Aid for creation of capital assets under the scheme Support to Tribal Research Institute. The same has been wrongly classified under Capital Account instead of Revenue Account resulting in understatement of Revenue Expenditure.
2. Expenditure of Rs.0.38 crore towards the compensation paid by the Joint Commissioner (Labour) has been wrongly classified under Capital Account instead of Revenue Account resulting in over statement of Capital Expenditure.
3. Expenditure of Rs.1.00 crore towards the scheme 'Seed fund for Clean Tamil Nadu Company Limited' was wrongly classified under Revenue Account instead of Capital Account as the expenditure was towards share capital subscription resulting in overstatement of Revenue Expenditure.

This has reference to figures in Statements 4, 5 and 16 of the Finance Accounts.

c) Classification Of Interest Receipts Under Sub Account 9 – Rs.2,21,44,516/-

During the inspection at District Treasuries Cuddalore, Kanchipuram, Trichy, Thanjavur and Karur, on a scrutiny of challans received towards interest receipts under Sub Account 9, it was noticed, that interest receipts are booked erroneously under the wrong head. Details are as given below.

SL.NO.	OFFICE	MONTH	HEAD OF ACCOUNT	RECEIPT (Rs.)
1	Director Of Agricultural Marketing And Agri Business, Cuddalore	Feb-24	004904800EV22504	90,187
2	HM, GHSS, Kandamangalam	Feb-24	004904800CV22599	1,674
				884
3	Block Development Officer, (BP), Annagmam, Cuddalore	Feb-24	004904800FV22504	14,625
				27,927
4	Tahsildar, Cuddalore	Feb-24	004904800GC22504	2,08,172
5	PA (NMP) To Collector, Cuddalore	Feb-24	004904800FV22504	24,235
				3,20,349
6	PA (NMP) To Collector, Cuddalore	Feb-24	007060800GF29001	1,62,000
				2,12,94,463
7	PA To Collector (Development), Kanchipuram	Jul-24	004904800BU22532	10,000
8	PA To Collector (Small Savings), Kanchipuram	Jul-24	004904800HE22504	3,031
9	Tahsildar, Sriperumbudur	Jul-24	004904800GC22504	14,640
10	Assistant Agricultural Engineering, Kanchipuram	Jul-24	004904800HX22504	11,466
11	HM, GHSS, Marungapuri (4 items)	Sep-24	004904800CV22599	2,165
12	District Music School, Srirangam	Sep-24	004904800FE22599	2,940
13	AO, AGM, Govt.Hospital Trichy	Oct-24	004904800CA22504	1,850
14	AO, KAPV GM College, Trichy	Oct-24	004904800CA22504	66,094
15	Tahsildar, Budalur, Thanjavur	Sep-24	004904800GC22504	67,126
16	Directorate Of Elementary Education Thanjavur (15 Nos)	Sep-24	004904800CV22599	11,315
17	Head Master, Corporation Higher Secondary School, Anna Nagar, Thanjavur (2 Nos)	Oct-24	004904800CV22599	3,043
18	Information And Public Information Officer, Karur	Jun-24	004904800CD22599	831

19	Director Of Public Health And Preventive Medicine, Karur	Jun-24	004904800CR22562	1,891
20	Director General Of Police, Karur	Jun-24	004904800DH22504	1,194
21	Special Tahsildar, Karur	Jun-24	004904800DX22599	3,973
22	Head Master, GHS, Kottamedu	Jun-24	004904800DX22599	525
			Total	2,23,39,017

The Interest receipts should be booked under the Revenue Receipt Head of Account of the concerned Departments only. Only those interest amounts pertaining to repayment of loans should be credited under MH 0049. Regarding Serial Number 6, a sum of **Rs.2,14,56,463/-** has been remitted into Government Account as Unspent balance under the Head of Account ‘007060800GF29001’ which is not a revenue.

Hence, it should be remitted as Deduct Refunds under Sub Head 911 under which Major Head the funds were received. Moreover, all refunds of unspent balance must be treated as reduction in expenditure and not as receipts as per Rule 3.10 of List of Minor and Major Heads of Account.

d) Misclassification of CPS amount

During the scrutiny of challans at District Treasury Cuddalore in the month of 04/2024 and 05/2024, it was noticed that an amount of **Rs.70,00,000/- (Rupees Seventy lakhs only)** was wrongly remitted and accounted for under 8670-00-113-AA-80102 (Rs.19,66,145 + Rs.50,33,855) instead of the original head of account under which the expenditure had been incurred (as indicated in the table as follows).

SL. NO.	DATE	CHALLAN NUMBER	EXPENDITURE INCURRED UNDER THE HOA	EXPENDITURE BOOKED UNDER THE HOA	AMOUNT (Rs.)
1	25-04-2024	20240425057148	834200117AB80201	867000113AA80102	19,66,145
2	02-05-2024	20240426011982	834200117AC80201	867000113AA80102	50,33,855
				TOTAL	70,00,000

e) Misclassification Of Head Of Account – Inter State Suspense

While checking the Head of Account in which the Other Government Pensioners account was debited under Inter State Suspense, at this Sub Treasury Kanchipuram, it was noticed that the Family Pension of Smt. Govindammal D w/o late Dakshinamoorthy (PPO No.C17609/OG) who has served in the office of “The Assistant Commandant, IV Battalion, AP-SP, Mamnoor, Warangal District” will come under Telengana after the bifurcation of Andhra Pradesh. Therefore, the family pension has to be debited to the Head of Account “8793-00-101-CA-000-101” instead of “8793-00-101-AY-80-202”.

f) Wrong Classification Of Detailed Head

On review of Main Account of Erode Treasury for the month of December 2024 rendered to the Principal Accountant General (A&E), Tamil Nadu, it was noticed that an amount of **Rs.9,560/-** (Payments) relating to NHIS recoveries from pensioners was incorrectly classified under the Head of Account 0075-00-800-BY-28108 instead of 0075-00-800-BY-22402.

3.9 OBSERVATIONS RELATING TO STAMP ACCOUNT**a) HUGE RETENTION OF STAMPS IN TREASURIES**

Receipt and supply of stamps are administered by the Superintendent of Stamps of the Treasuries and Accounts Department under the overall control of the Commissioner of Treasuries and Accounts, Chennai 35. Required stamps are being distributed to the six nodal points viz. Chennai, Vellore, Coimbatore, Trichy, Madurai and Tirunelveli vide G.O.Ms.No.141 Finance (T & A-III) Department dated 13.05.2016 to ensure speedy and timely distribution of stamps to various treasuries and sub treasuries under the jurisdiction of each Nodal district. To have an efficient management of usage of stamps and replacement/destruction of stamps, Commissioner of Treasuries and Accounts, Chennai 35 has issued the following guidelines to the treasuries in Lr.No.Na.Ka.44712/2017/L2 dated 18/05/2018:

GUIDELINES FOR NON-MOVING / SLOW MOVING STAMP BY CTA:**i. Transfer to needy Treasury/Sub Treasury:**

- Treasury Officers should obtain the details of the non-moving/slow moving stamps from the sub treasuries, and transfer to the other needy sub treasuries within the district.
- If there is no requirement in all the sub treasuries under the district, then the treasury officer should send the details of the non/slow moving stamps to the Regional Joint Director and RJDs should transfer the stamps to other districts under their control.
- If there is no requirement in all the districts under the control of RJD, then the details of non/slow moving stamps should be sent to the Asst. Superintendent of Stamps, for necessary transfer to other needy districts.

ii. Mode of sales:

- Since the Notorial label of Rs.1 and Rs.2 are in excess, priority should be given to sell Rs.1,2 for demand for Notorial label of Rs.5/-.
- As above, Court Fee label of Rs.10/- should be used for demand of Rs.20 court fee label.
- The same methodology should be followed in all the non/slow moving stamps.

However, there is a huge retention of stamps has been noticed in **49 inspected units** as listed in **Annexure 18**.

Recommendations:

- **A control mechanism may be evolved to ensure compliance of the guidelines at all levels.**
- **A data base shall be created so as to have an effective monitoring process.**
- **Dumping of excess stamps in stock more than requirement, amounts to locking up of Government money. Hence, the average sale of Non-Judicial stamps and also the other type of stamps to the stamp vendors may be worked out and analysed to assess the actual requirements and to avoid keeping of excess stamps in stock.**

b) DESTRUCTION OF SOILED / OBSOLETE STAMPS

During the scrutiny of Stamp records at **50 inspected units**, it was noticed that spoiled stamps to the tune of **Rs.61,78,12,366/-** vide **Annexure 19** are to be returned to the Security Printing Press, Nasik, and National Security Press, Hyderabad for replacement in accordance with the procedure laid down in the Stamp Manual.

The Treasury Officers/Sub Treasury Officers should take early action either to obtain destruction orders from the competent authority or to return the stamps for replacement through the Nodal Officer to Printing Press, Nasik and National Security Press, Hyderabad.

It is recommended that Commissioner of Treasuries and Accounts, Chennai should take a central call in this regard and instruct the TOs/PAOs about the appropriate action to be taken to destruct the soiled/obsolete stamps.

3.10 PROCEDURAL LAPSES NOTICED IN TOs/STOs/PAOs**a) SAFE CUSTODY OF VALUABLES DEPOSITED IN THE TREASURIES**

As per Note under Instruction 20 of Treasury Rule 11 of Tamil Nadu Treasury Code Volume 1, Cash Chest, or packet containing valuables or duplicate keys deposited for safe custody, should be taken back, examined and re-deposited, if necessary, after being sealed, once in two years or whenever there is change in the incumbency of the Officer who is depositing the articles, whichever is earlier. In **56 inspected units** given in **Annexure 20**, such articles kept under safe custody were not released on due dates.

b) FAILURE TO PROVIDE FIRE SAFETY ARRANGEMENTS IN DT/ST

During the course of inspection on safety arrangements at **70 units** as listed in **Annexure 21**, it was observed that the validity period of fire extinguishers had already expired and no sand and water buckets were kept in this District Treasury/Sub Treasuries. Since important safe custody articles and stamp accounts are being kept, the physical arrangement for the safety of such valuables and the personnel should not be compromised.

c) NON DEDUCTION OF INCOME TAX AT SOURCE

Payment to contractors under Sec194c of the Income Tax Act 1961, stipulates that “Any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor, or at the time of payment thereof in cash or by issue of cheque or draft or by any other mode, deduct an amount equal to —

- i. One percent where payment is being made or credit is being given to an individual or a Hindu undivided family:
- ii. Two percent where the payment is being made to credit is being given to a person other an individual or a Hindu undivided family”.

However, while verifying the TNTC 70 Non salary of the following **2 units**, it was noticed that payments were being made to the contractors for supplying of labour only, but no tax was deducted from the payment to the contractors.

Name of the agency	Period	Gross Amount Rs.	Net Amount Rs.	2% Tax due to be deducted at source Rs.	Cess (4%)
Smart Agencies, Salem	03/24 to 6/24	72,000	72,000	1440	58
Smart Agencies, Annur	03/24 to 07/24	69,750	69,750	1395	56

d) PHYSICAL VERIFICATION OF STOCK NOT CONDUCTED

According to Article 143/TNF Code Volume I Physical Verification of stock has to be done on or before 31st March of every year or such time as may be prescribed by the competent authority.

However, on a scrutiny of stock register in respect of computer Hardware items and Furniture as on date, in the following 10 places, it was found that physical verification of stock was not conducted during the period covered by audit. The registers are maintained without details of opening balance, receipt and closing balance. Hence, the actual stock of Computer Hardware items and Furniture could not be ascertained by audit.

SL. NO.	DT/ST
1	STO Arcot
2	STO Kundah
3	STO Nannilam
4	STO Pollachi
5	STO Tituttani
6	STO Tiruvannamalai
7	STO Walajpet
8	STO Valangaiman
9	DT Perambalur
10	DT Virudunagar

3.11 EXCESS PAYMENT OF PENSIONARY BENEFITS**a) COMMUTED PORTION OF PENSION****1. NON DEDUCTION OF COMMUTED PORTION OF PENSION RESULTING IN EXCESS PAYMENT**

According to Rule 9 (vi) of Tamil Nadu Civil Pension (Commutation) Rules, the reduction in pension shall take effect from the date of payment of commuted value of pension or at the end of three months after issue of authorization by the Accountant General for the payment of commuted value of pension, whichever is earlier.

However, it was seen from the Disburser's halves of Civil Pensioners in **61 inspected units in 238 cases** as listed in **Annexure 22**, that contrary to the rules *ibid*, reduction in the amount of pension on account of commutation had been omitted to be deducted from the date of payment of commuted value of pension or at the end of three months from the date of issue of authorization. This had resulted in an excess payment of **Rs.0.38 crore**.

Further, it has also been observed the following in respect of commuted portion of pension.

2. PREMATURE RESTORATION OF COMMUTED PORTION OF PENSION RESULTING IN EXCESS PAYMENT

On verification of the Disburser's Halves of the Civil Pensioner of **10 Inspected Units**, it was noticed that, the commuted portion of pension has been prematurely restored i.e. before 15 years. It has resulted in excess payment of **Rs.0.03 crores** to the 19 pensioners.

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ARUPPUKOTTAI	1	8120
2	ST ATHOOR	2	22657
3	ST DEVAKOTTAI	1	9311
4	ST PAPPIREDDIPATTY	1	26523
5	ST SINGAMPUNARI	3	35959
6	DT DINDIGUL	4	130254
7	DT KANYAKUMARI	3	75348
8	DT RANIPET	2	24506
9	DT SIVAGANGA	1	506
10	DT THIRUVARUR	1	11799

	Total	19	344983
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3. COMMUTED PORTION OF PENSION NOT RESTORED EVEN AFTER 15 YEARS

It was seen from the Disbursers Half of the pensioners in **6 Inspected Units** that pension has been authorized to him from time to time. However, the commuted portion of pension has not been restored even after completion of 15 years.

Sl. No	Name of Treasury/ PAO
1	ST POLLACHI
2	DT COIMBATORE
3	DT RANIPET
4	ST PENNAGRAMAM
5	ST THIRUPUVANAM
6	DT TIRUPPUR

4. EXCESS DEDUCTION OF CVP

According to proviso (vi) to Rule 9 of Tamil Nadu Civil Pension (Commutation) Rules, “The reduction in pension shall take effect from the date of drawal of commuted value of pension or at the end of three months after issue of authorization by the Accountant General (A&E), Tamil Nadu for the payment of commuted value of pension, whichever is earlier”.

However, in **13 inspected units**, it was seen from the Disbursers halves of the civil pensioners listed below, that deduction in the amount of pension on account of commutation has been effected in excess due to erroneous calculation of 3 months i.e. the date of authorization has been taken in Advance cases instead of the day after the Date of Retirement.

Sl. No	Name of Treasury/ PAO/ST	Sl. No	Name of Treasury/ PAO
1	ST Nannilam	9	DT Ranipet
2	ST Pennagaram	10	DT Sivaganga
3	ST Denkanikottai	11	DT Krishnagiri
4	ST Kamudhi	12	DT Ramnad
5	ST Madathukulam	13	DT Kanyakumari
6	ST Pochampalli		
7	ST Pollachi		
8	ST Valangaiman		

b) ENHANCED RATE OF FAMILY PENSION PAID BEYOND THE CONDITIONAL PERIOD RESULTING IN EXCESS PAYMENT

According to Rule 49 (3) of Tamil Nadu Pension Rules 1978 “in the event of death of a Government servant while in service after having rendered not less than 7 years of continuous service as well as in the event of death of a Government servant after retirement, the enhanced rate of family pension shall be payable for a period of 7 years or for a period up to the date on which the Government servant would have attained the age of 65 years had he survived whichever is earlier”. Subsequently as per GO 313, dated 25.10.2017, the period of 7 years has been increased to 10 years in respect of Government employees who retire or die while in service on or after 01.01.2016.

But, it was seen from the Disbursers Halves of the family pensioners in **12 inspected units** comprising 20 cases as listed below, enhanced rate of Family Pension instead of normal rate was continued to be paid to them beyond the conditional period which has resulted in excess payment of **Rs.0.10 crore**.

SL. NO.	TREASURY/ SUB TREASURY	NO. OF ITEMS	AMOUNT (Rs.)
1	ST Avadi	1	110152
2	ST Avudayarkoil	1	1139
3	ST Kamudi	2	56302
4	ST Pappireddipatty	1	161670
5	ST Singampunari	1	16771
6	ST Tirunelveli Town	1	41980
7	DT Erode	1	101885
8	DT Salem	3	124431
9	DT Sivagangai	1	106346
10	DT Thanjavur	3	15876
11	DT Tiruchy	2	319898
12	DT Tiruvallur	2	18384
	TOTAL	20	1074834

c) EXCESS PAYMENT OF PONGAL PRIZE

In G.O.Ms.No.2 Finance (Pension) Dept. dated 04.01.2021, govt. sanctioned a lump sum of Pongal Prize amount of Rs.500/- for the financial year 2019-2020, GO.MS.NO.2 dated. 1ST January 2022 for the financial year 2020-2021 and GO.MS.NO.374 dated.26th December, 2022 for the financial year 2021-2022 and GO.Ms.No.8 Dated.5th January, 2024 to all govt. pensioners those who retired from the categories of Group ‘C’ and ‘D’

only i.e. the govt. pensioners who retired in a post with the Pay Band of Rs.9300-34800 + Grade Pay 4400 and above are not eligible for Pongal Prize.

However, in the following **69 inspected units** and in about 770 cases, it has been observed that inadmissible payment of Pongal prize has been paid to Group B employees to the tune of **Rs.0.14 crore (Annexure 23)**.

d) PAYMENT OF MEDICAL ALLOWANCE (MA)

i) Excess payment of MA According to Government letter No.15596/Pen/99-1 Fin(pen) Dept. Dt.22.02.1992 read with Para 27(2) of G.O.MS no.313 Fin(PC) Dept. dated.28.10.2017, pensioners who are receiving more than one pensions are eligible for single medical allowance only.

On a scrutiny of pension audit registers, disburser's half and Pension Payment Schedule, it was noticed in 58 inspected units, that Medical Allowance had been paid on both Service pension as well as Family Pension in respect of 263 pensioners to the tune of **Rs.0.16 crore (Annexure 24)** resulting in excess payment.

ii) Non-payment of Medical Allowance (MA)

While scrutinizing the disburser's halves of **193 double pensioners in 21 inspected units** as listed in the **Annexure 25**, and on verifying it with the current month's pension schedule, it was noticed that the Medical Allowance has not been paid to them on either side. The TOs/STOs should verify the same and Medical Allowance of Rs.300/- per month shall be paid to them, on one side along with the arrears.

e) NON DEDUCTION OF NHIS SUBSCRIPTION

Government has implemented National Health Insurance Scheme for providing health care assistance to the pensioners/family pensioners and periodically prescribed the rate of subscription per month to be recovered from the monthly Pension/ Family Pension in the following G.O.s.

1. G.O. Ms. No. 171 Finance (Pension) dated 26.06.2014 - Rs.150/- from 07/2014
2. G.O.Ms.No.222 Finance (Pension) dated 30.06.2018 - Rs.350/- from 07/2018
3. GO.Ms.No.204 of Fin (H1) department, dt 30.6.2022 - Rs.497/- from 07/2022

On a scrutiny of Pension Audit Register and Pension Payment Schedule of **101 inspected units**, it was noticed that the Subscription for National Health Insurance Scheme for a

sum of **Rs.1.42 crore** has not been recovered from the **1246 pensioners** as listed in the **Annexure 26**.

f) INADMISSIBLE PAYMENT OF ADDITIONAL PENSION

As per clarification issued under Lr. No. 7277/pension/2018 dated 21-02-2018 for G.O.42, the age recorded in the PPO by the AG is final ie 01.07.1950. However, during the inspections at **6 units**, it has been observed that excess/inadmissible payment of additional pension to the tune of **Rs.0.11 crore** have been paid to the pensioners/family pensioners due to incorrect date of birth.

Sl. No	DT/ ST	PPO No	Name (Shri/ Smt)	Amount (Rs.)
1	ST Pappirediatti	FA947081	K. Lakshmi	21,415
2	DT Ramnad	A81667	Indira	68,025
3	DT Ramnad	T32464	Kamalam	49,526
4	DT Sivaganga	A501303	M. Kannammal	1,50,039
5	DT Krishnagiri	YB298	L. Lakshmi	78,550
6	DT Krishnagiri	FA67640	Jagadha	1,81,881
7	DT Coimbatore	TF8799	P. Subbulakshmi	45,270
8	DT Coimbatore	A301560	K. Mythili	3,223
9	DT Coimbatore	F300273	Damayanthi	33,803
10	DT Coimbatore	F350290	Ramadevi	7,470
11	DT Coimbatore	F115203	Kamalakshi	18,558
12	DT Coimbatore	C0100100340	Janakiammal	1,88,964
13	DT Coimbatore	F92193	Lakshmi	1,55,468
14	DT Coimbatore	A850633	K. Vijayalakshmi	92,013
15	DT Kanchipuram	A901369	Gnanambal K	2,460
16	DT Kanchipuram	A106629	Rajammal V	18,265
17	DT Kanchipuram	TF51183	Jayanthi	5,895
Total				11,20,825

3.12 NON REVISION OF PENSION AND FAMILY PENSION/NON MUSTERING

a) PENSION TO BE REVISED AS PER GO 313

According to GO.Ms.No.234 Finance (PC) Dept. dated.30.06.2009 and GO.Ms.No.313 Finance (PC) Dept. dated.25.10.2017 respectively, pension/family pension in respect of the Government servants who retired from service or died while in service on or after 01.01.2006 to 31.05.2009 and 01.01.2016 to 30.9.2017 has to be revised by the Principal Accountant General with reference to pay fixed by the Department on receipt of revised proposal with Service Register. The Treasury Officer shall address the pensioner/family pensioner and the departmental officers concerned to make arrangement to forward the service book to the Principal Accountant General for revision. In respect of Government

Servants who retired/died while in service prior to 01.01.2016 revision has to be done by pension disbursing Officer.

On verification of pension records in **49 units (270 pensioners)** as listed in **Annexure 27**, it was seen that the pension/family pension had not been revised as per GO 313 dt.25.10.2017.

b) NON-MUSTERING BY PENSIONERS

Instructions under SR 71 (a) under S.R 16 of Treasury code emphasize the production of Life Certificate of the pensioner for the continuance of the pension payment. Each and every pensioner has to appear before the pension disbursing authority from July to September of each year, beyond that period the payment of pension has to be stopped.

During the scrutiny of pension records of **38 inspected units (Annexure 28)**, it was seen that **1833 pensioners** have not turned up for mustering. In this connection, the concerned TOs/STOs shall take necessary action to ascertain the existence of the pensioners. Otherwise, the bank concerned shall be addressed to return the undrawn pension and credit the same into Government Account.

3.13 UNAUTHORIZED RETENTION OF CLOSED PENSION PAYMENT ORDERS

As per Subsidiary Rule 89 (a) of Treasury Rule 16 of Treasury Code Vol.I, after the death of a pensioner, the disbursing officer shall pay the arrears actually due to the pensioners, to the legal heirs provided that they apply within one year from the date of death.

As per Subsidiary Rule 89 (b), after paying Life Time Arrears of pension due on account of a deceased pensioner, the disbursing officer shall return both halves of the Pension Payment Order to the Accountant General (A&E), Chennai for cancellation. On a test check of pension payment register and disbursers' halves in some of the Treasuries/Sub Treasuries, i.e. in **88 inspected units** involving **637 cases**, it was noticed that on the death of pensioners, the LTA had been paid to the legal heirs, but, the both halves of PPOs have not been sent to the Accountant General (A&E), Chennai for cancellation (**Annexure 29**).

3.14 PENSION/FAMILY PENSION SENT TO BANK BEYOND THE DATE OF DEATH

On a scrutiny of records of pension data of **83 units** as listed in **Annexure 30**, an amount of **Rs.4.18 crore** in respect of **819 pensioners/family pensioners** have been sent to the Bank account for payment beyond the date of death of such pensioners. Necessary action should be taken to withdraw the undisbursed Pension from their bank account and remit the same into the Government Account at the earliest.

3.15 DISCREPANCIES IN THE DATE OF BIRTH OF DOUBLE PENSIONERS

While scrutinizing the Disburser's Halves of the Double Pensioners in **64 units** as listed in the **Annexure 31** for **3012 pensioners**, with the current month schedule, it was noticed that the Date of Birth on the family/civil side has been wrongly updated in the Master Data base.

The TOs/ATOs should be directed to instruct the DDOs to verify the personal information and service events thoroughly before sending the pension proposals to the office of Principal Accountant General (A&E), Tamil Nadu.

3.16 UNENCASHED CHEQUES NOT CANCELLED

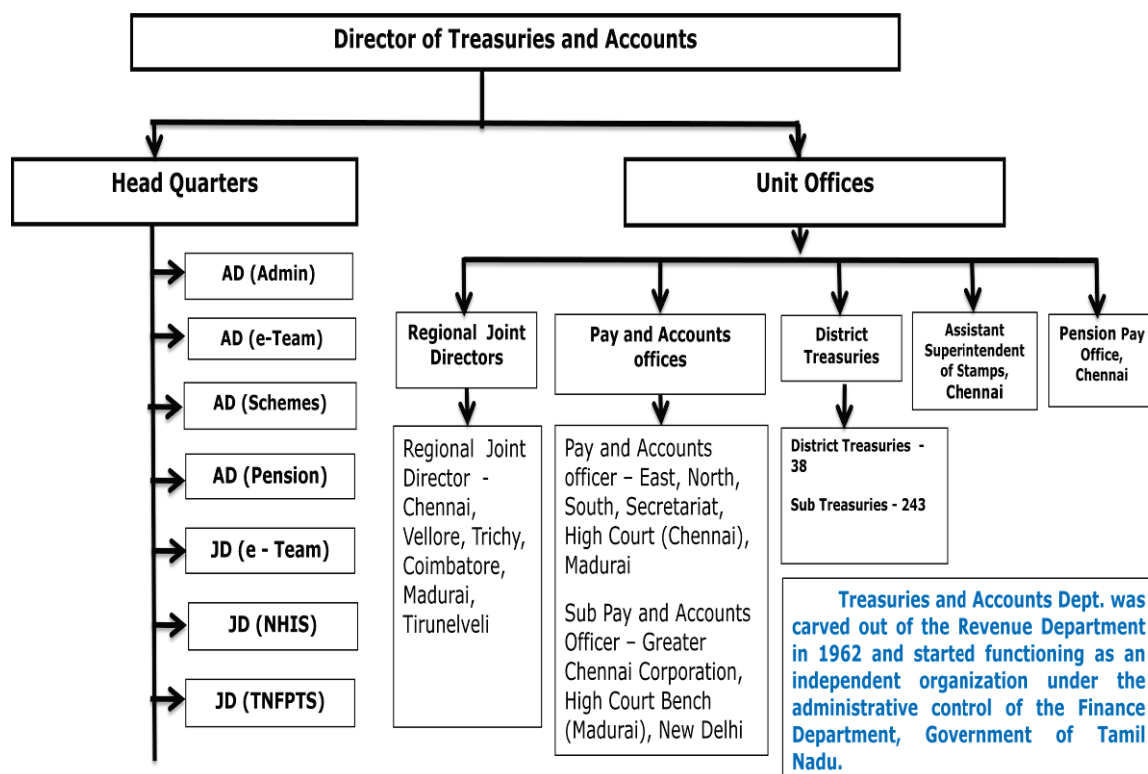
As per Rule 47 (2) of the Central Government Account (Receipts and Payments) Rules, a cheque remaining unpaid for any cause shall be cancelled and the amount written back in the accounts. In respect of unencashed cheques lying under 8670, the Treasury Officers/PAOs have to address the concerned DDOs to confirm the fact of payment or otherwise the unencashed cheque amount should be got written back or credited to Government Account by crediting the original expenditure head of account.

However, to the end of 31.03.2025, 54210 cheques amounting to **Rs.60.78 crore** are still remaining unencashed, in the Treasuries/PAOs as given below:

Sl. No	Name of the Treasury /PAO	Number of items	Amount in Rupees.
1	PPO Chennai	24	1,41,554.00
2	Coimbatore	20	27,48,653.00
3	Namakkal	10	4,71,594.00
4	PAO East	11336	14,97,00,170.60
5	PAO High Court	359	16,38,783.00
6	PAO North	3709	3,65,98,985.00
7	PAO Secretariat	4521	6,02,34,397.00
8	PAO South	32513	35,13,10,806.00
9	PAO Madurai	1718	49,41,377.90
	Total	54210	60,77,86,320.50

ANNEXURES

ANNEXURE 1 (Para 1.1)



ANNEXURE 2 (Para 2.1.1)**TREASURY WISE DETAILS OF TEMPORARY ADVANCES DRAWN UP TO
31.03.2025 PENDING ADJUSTMENTS**

Sl. No	Name of Treasury	No. of TAs	Amount (Rs.)	Sl. No	Name of Treasury	No. of TAs	Amount (Rs.)
1	CHENGALPET	11	80,77,750	26	DINDIGUL	13	81,90,501
2	CUDDALORE	36	1,90,24,374	27	SIVAGANGAI	3	30,58,750
3	TIRUVALLUR	43	1,59,58,216	28	THENI	9	28,38,250
4	VILLUPURAM	25	2,62,06,920	29	KANNIYAKUMARI	9	50,34,700
5	DHARMAPURI	11	48,17,500	30	TENKASI	12	2,64,17,900
6	KRISHNAGIRI	18	1,20,37,200	31	TIRUNELVELI	30	1,90,63,100
7	RANIPET	3	2,00,000	32	THOOTHUKUDI	10	39,94,320
8	SALEM	11	33,72,000	33	VIRUDHUNAGAR	6	49,28,200
9	TIRUPATHUR	1	1,90,500	34	PAO (EAST)	10	13,32,80,106
10	VELLORE	22	1,16,32,150	35	PAO (HIGH COURT)	1	1,02,854
11	COIMBATORE	23	3,14,86,477	36	PAO (NORTH)	16	3,85,27,677
12	ERODE	13	67,10,000	37	PAO (SECTT)	6	1,32,23,000
13	KARUR	14	16,96,401	38	PAO (SOUTH)	38	1,11,87,34,482
14	NAMAKKAL	4	15,17,320	39	PAO (MADURAI)	4	54,90,640
15	The Nilgiris	13	41,59,050	40	SPAO NEW DELHI	2	18,00,000
16	TIRUPPUR	11	1,06,07,400				
17	ARIYALUR	8	18,74,299				
18	KALLAKURICHI	15	89,08,740				
19	MAYILADUTHURAI	6	8,49,800				
20	NAGAPATTINAM	2	1,83,000				
21	PERAMBALUR	2	5,10,000				
22	PUDUKKOTTAI	4	2,73,700				
23	THANJAVUR	20	1,27,48,056				
24	TRICHY	11	94,59,600				
25	TIRUVARUR	13	42,64,700				

Total	509	1,58,14,49,633
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ANNEXURE 3 (Para 2.1.5)**DETAILS OF TEMPORARY ADVANCE DRAWN DURING MARCH 2025 AND PENDING**

Sl. No	District	No. of items	Amount (Rs.)
1	Ariyalur	11	18,89,499
2	Chengalpattu	9	87,32,320
3	Chennai	56	49,38,75,420
4	Coimbatore	8	57,29,384
5	Cuddalore	32	92,55,196
6	Dharmapuri	10	25,20,150
7	Dindigul	11	53,59,101
8	Erode	10	16,26,810
9	Kallakurichi	7	23,68,350
10	Kancheepuram	14	54,45,504
11	Kanniyakumari	29	1,30,79,382
12	Karur	16	20,16,341
13	Krishinagiri	13	38,22,624
14	Mayiladuthurai	3	4,19,500
15	Nagapattinam	6	3,44,662
16	Namakkal	12	33,98,770
17	PAO New Delhi	3	8,70,000
18	PAO Madurai	18	96,27,815
19	Perambalur	3	6,72,500
20	Pudukkottai	21	61,32,917
21	Ramnad	18	20,21,336
22	Ranipet	8	10,24,000
23	Salem	13	47,84,221
24	Sivaganga	2	1,23,250
25	Tenkasi	20	2,68,46,800
26	Thanjavur	24	1,45,58,326
27	The Nilgiris	3	1,93,550
28	Theni	13	32,65,050
29	Thiruvarur	13	47,32,700
30	Thoothukudi	22	1,13,31,820
31	Tirupathur	5	4,90,500
32	Tiruppur	19	80,96,500
33	Tiruvallur	28	98,09,217
34	Tiruvannamalai	23	58,18,611
35	Trichy	17	45,46,603
36	Vellore	25	90,81,846
37	Villupuram	10	33,40,870
38	Virudhunagar	9	14,50,000
	Total	564	68,52,53,821

ANNEXURE 4 (Para 2.1.5)**TEMPORARY ADVANCE DRAWN ON 28.03.2025 & 29.03.2025**

Sl. No	PAO / DT / ST	Name of the DDO in which advance is pending	Name of the Department / HOD	Purpose for which Advance Sanctioned	Amount of Advance Pending in Rs.	Head of Account
1	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	75000	243501101PE37201
2	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	70720	243501800PB37201
3	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
4	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
5	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	100000	243501101PE37201
6	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	300000	243501101PE37201
7	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
8	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
9	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
10	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	200000	243501101PE37201
11	DT-Cuddalore	AGRI (Bus)	Dir. Of Agri. Marketing & Bus	TRANING	100000	243501101PE37201
12	DT-Tiruvallur	AGRI CULTURAL	AGRI CULTURAL	SEEDS CERTIFICSTION	150000	243501800PB37201
13	ST Vandavasi	ASSISTANT DIRECTOR OF AGRICULTURE, PERANAMALLUR	Directorate of Agriculture [00502]	Training -Model Village	126350	240100109PG37201
14	ST Kulithalai	Tahsildar, Kulithalai, Karur	Commissionerate of Revenue Administration [04102]	ELECTION - REMUNERATION TO DRIVERS	165000	201500105AB30104
15	ST Aravaikurichi	Tahsildar, Aravakurichi, Karur	Commissionerate of Revenue Administration [04102]	ELECTION - REMUNERATION TO DRIVERS	253000	201500105AB30104
16	DT Namakkal	REVENUE	COMMISSIONERATE OF REVENUE ADMINISTRATION	REMUNERATION OF DIVERS	1340320	2015-00-105-AB-30104
17	DT Ariyalur	Personal Assistant to Collector(General), Ariyalur	Commissionerate of Revenue Administration	REMUNERATION FOR JEEP DRIVER TO ELECTION DUTY	99000	2015 00 105 AB 30104
18	DT Ariyalur	Personal Assistant to Collector(General), Ariyalur	Commissionerate of Revenue Administration	Voting Machine Annual maintenance	343000	2015 00 106 AA 31809
19	DT Ariyalur	Personal Assistant to	Commissionerate of	REMUNERATION	117499	2015 00 105 AB

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		Collector(General), Ariyalur	Revenue Administration	FOR JEEP DRIVER TO ELECTION DUTY		30104
20	Pudukkottai	District Election Officer	District Election Officer	Maintenance charges	173000	201500106AA31809
21	DT Trichy	AC Exercise		District Level award	30000	22350102AX30809
22	Pudukkottai	District Election Officer	State Election Commision	Electricity charges of EVM warehouse	141627	201500106AA30503
23	DT-Dindigul	GENERAL SECTION COLLECTORATE DINDIGUL	Commissionerate of Revenue Administration	ELECTION- DRIVER HONORARIUM	775960	2015-00-105-AB- 30104
24	DT Virudhunagar	PA TO COLLECTOR ACCOUNTS	REVENUE	ANNUAL MAINTENANCE OF EVM	443000	201500106AA31809
25	DT Virudhunagar	FOOD SAFETY	FOOD SAFETY	ECO SYSTEM	388200	221006102UA30903
26	DT Tenkasi	Dist Differently abled welfare office ,Tenkasi	WELFARE OF DIFFERENTLY ABLED PERSON DEPT	FEEDING GRANTS	408800	223502101MG30901
27	DT Tenkasi	Dist Differently abled welfare office ,Tenkasi	WELFARE OF DIFFERENTLY ABLED PERSON DEPT	FEEDING GRANTS	1670800	223502101DL30901
28	DT Tenkasi	Dist Differently abled welfare office ,Tenkasi	WELFARE OF DIFFERENTLY ABLED PERSON DEPT	STREET PLAY	20000	223502101CO30803
29	PAO(North)	Accounts Officer of Social Defence	SOCIAL DEFENCE [4502]	Rehabilitation home for beggers	3950000	223502104KV30903
30	PAO(North)	Junior Administrative Officer Madras Medical College	MEDICAL EDUCATION [1903]	Purchase of Journals	6062633	221005105AA36801
31	PAO Sectt	SPI	SPI	Creation of District Monitoring Unit young professional fees	1650000	205200090CA33304
32	PAO Sectt	SPI	SPI	Creation of DMU for Purchase	5700000	205200090CA37601
33	PAO, New Delhi	CAO, Tamil Nadu House, New Delhi	Tamil Nadu House, New Delhi	Advance	300000	207000115AB34501
				Total	2,61,53,909	

ANNEXURE 5 (Para 2.2.1)**CREDIT MISCLASSIFICATIONS RECTIFIED BY TEs**

Sl. No	Treasury	Count	Amount (Rs.)
1	Ariyalur	4	27200
2	Chengalpattu	44	1080169
3	Coimbatore	51	607488
4	Cuddalore	50	1843424
5	Dharmapuri	40	301433
6	Dindigul	24	456950
7	Erode	35	293672
8	Kallakurichi	26	356380
9	Kancheepuram	25	198078
10	Karur	15	69550
11	Krishnagiri	30	508250
12	Madurai	31	999382
13	Mayiladuthurai	55	1179450
14	Nagapattinam	27	355496
15	Nagercoil	158	7011885
16	Namakkal	8	-142100
17	Pao Corporation	17	315000
18	Pao East,Egmore	79	2736381
19	Pao Highcourt	10	73720
20	Pao Madurai	66	1154754
21	Pao North	33	957338
22	Pao Secretariat	76	1922798
23	Pao South	125	2286647
24	Perambalur	8	66860
25	Pudukottai	27	444860
26	Ramanathapuram	23	292577
27	Ranipet	49	1507622
28	Salem	51	1023449
29	Sivagangai	27	132267
30	Tenkasi	6	-345503
31	Thanjavur	54	848964
32	Theni	76	3116301
33	Thiruvarur	7	89597
34	Tiruchirapalli	64	591532
35	Tirunelveli	9	270565
36	Tirupathur	12	329400
37	Tirupur	37	746902
38	Tiruvallur	153	2635535
39	Tiruvannamalai	13	341450
40	Tuticorin	35	763144
41	Udhagamandalam	34	556300
42	Vellore	23	412790
43	Villupuram	81	1415456
44	Virudhunagar	34	292200
	Total	1852	40125613

ANNEXURE 6 (Para 2.2.1)**DEBIT MISCLASSIFICATIONS RECTIFIED BY TEs**

Sl. No	Treasury	Count	Amount (Rs.)
1	Ariyalur	2	58538
2	Chengalpattu	5	274728
3	Cuddalore	1	3324
4	Dharmapuri	4	678969
5	Dindigul	2	156000
6	Erode	4	268200
7	Kallakurichi	3	629272
8	Madurai	1	450000
9	Mayiladuthurai	2	950000
10	Nagapattinam	2	144896
11	Pao Corporation Ch-3	7	480396
12	Pao East,Egmore,Ch-8	3	168883
13	Pao Highcourt Ch-104	1	40000
14	Pao Highcourt Mdu Bench Mdu-23	1	3324
15	Pao Madurai 625001	2	851051
16	Pao Secretariat	2	122000
17	Pao South, Ch-35	4	924170
18	Perambalur	2	29879
19	Pudukottai	5	557817
20	Ranipet	4	2127600
21	Salem	18	56222
22	Sivagangai	1	3325
23	Tenkasi	1	111592
24	Thanjavur	11	152584
25	Theni	12	988323
26	Tirunelveli	1	11144
27	Tirupathur	1	29936
28	Tirupur	4	401953
29	Tiruvannamalai	1	9906
30	Tuticorin	1	300000
31	Vellore	2	999000
32	Virudhunagar	1	300000
	Total	111	12283032

ANNEXURE 7 (Para 2.3)**YEAR WISE UNRECONCILED DIFFERENCES IN RESERVE BANK DEPOSITS
BETWEEN TREASURIES AND BANKS**

Year / Month	DEBIT		CREDIT	
	Number of Items	Amount in Rs.	Number of Items	Amount in Rs.
2009-2010	5	95,84,204.73	8	57,49,209.71
2010-2011	14	4,68,89,169.41	13	2,67,78,460.37
2011-2012	26	8,55,56,685.96	25	3,55,95,718.61
2012-2013	42	36,36,13,600.25	51	21,79,17,001.63
2013-2014	76	47,75,62,778.00	96	49,71,18,130.71
2014-2015	96	1,79,29,64,062.35	121	1,82,96,86,406.99
2015-2016	130	4,42,04,45,667.15	197	4,46,86,00,428.92
2016-2017	133	31,26,24,30,649.56	203	33,47,77,69,224.50
2017-2018	121	4,55,83,99,002.94	162	3,16,82,61,595.63
2018-2019	59	4,24,06,95,853.21	134	8,58,14,63,865.83
2019-2020	38	2,78,50,01,787.89	119	8,74,10,42,321.37
2020-2021	59	11,43,51,20,839.10	130	5,05,10,21,239.16
2021-2022	69	8,27,48,61,344.73	62	4,74,81,05,106.41
2022-2023	51	7,82,99,46,694.96	77	7,42,89,88,665.70
2023-2024	68	5,61,75,67,239.37	72	5,64,35,67,439.85
Apr-24	1	5,82,12,718.00	3	33,03,685.68
May-24	1	12,62,55,807.90	4	12,52,889.56
Jun-24	3	4,11,06,655.40	2	29,67,056.03
Jul-24	2	27,03,704.45	5	9,57,56,933.00
Aug-24	3	3,61,15,11,977.00	2	4,50,74,82,097.34
Sep-24	1	8,40,79,75,954.84	2	8,98,50,75,927.37
Oct-24	6	10,06,84,03,809.20	13	8,07,15,42,775.94
Nov-24	5	2,82,75,765.93	32	21,15,57,073.97
Dec-24	8	1,34,47,777.00	38	50,58,74,177.97
Jan-25	14	88,24,03,090.79	28	1,43,11,98,125.44
Feb-25	18	96,88,87,122.03	17	1,44,39,29,529.35
Mar-25	20	1,45,97,19,752.78	13	38,36,47,940.28
	1069	1,08,86,95,43,714.93	1629	1,09,56,52,53,027.32
<u>NET CREDIT DIFFERENCE : RS.69,57,09,312.39</u>				
<u>69.57 CRORE</u>				

ANNEXURE 8 (Para 3.3)**UNITS INSPECTED DURING 2024-25**

Sl. No	Name of the DT/ST/PAO/RJD	Sl. No	Name of the DT/ST/PAO/RJD
1	ST Virudhunagar	39	DT Tenkasi
2	ST Walajapet	40	ST Kovilpatti
3	ST Papanasam	41	PAO Madurai
4	ST Palani	42	ST Tiruvannamalai
5	DT Ranipet	43	ST Egmore-Nungambakkam
6	ST Dindigul	44	ST Madathukulam
7	ST Aruppukottai	45	ST Srirangam
8	ST Orathanadu	46	ST Mylapore-Triplicane
9	ST Tambaram	47	ST Kalasapakkam
10	RJD Chennai	48	ST Palladam
11	ST Madurantagam	49	ST Sankarapuram
12	ST Arcot	50	ST Mannachanallur
13	ST Kariapatti	51	ST Muthukulathur
14	ST Kilvelur	52	ST Ponneri
15	ST Coimbatore North	53	ST Sankarankovil
16	ST Coimbatore South	54	ST Kamuthi
17	ST Sathyamangalam	55	ST Neyveli Township
18	ST Katpadi	56	DT Kallakurichi
19	DT Chengalpet	57	ST Virudhachalam
20	ST Perundurai	58	ST Mandapam
21	ST Gudiyatham	59	ST Poonamalle
22	ST Jayamkondacholapuram	60	ST Kurinjipadi
23	ST Nagapattinam	61	ST Gobichettipalayam
24	ST Pollachi	62	ST Thiruvaiyaru
25	ST Sendurai	63	ST Annur
26	ST Paramathi	64	ST Tiruthani
27	RJD Vellore	65	ST Cuddalore
28	ST Kodavasal	66	ST Vadipatti
29	ST Valangaiman	67	ST Vilathikulam
30	ST Tirupattur	68	PAO High Court
31	DT Ariyalur	69	DT Cuddalore
32	ST Tiruchengode	70	ST Tuticorin
33	ST Tiruvarur	71	ST Denkanikottai
34	ST Tenkasi	72	ST Melur
35	ST Ambur	73	ST Radhapuram
36	ST Rajapalayam	74	ST Srivaikuntam
37	ST Nannilam	75	ST Nanguneri
38	ST Vanur	76	ST Pochampalli

Sl. No	Name of the DT/ST/PAO/RJD	Sl. No	Name of the DT/ST/PAO/RJD
77	ST Tirunelveli junction	118	DT Theni
78	ST Vilavancode	119	ST Pennagaram
79	ST Alangudi	120	ST Pappireddipatti
80	ST Tirunelveli Town	121	DT Karur
81	ST Avudayarkoil	122	DT Tiruvallur
82	ST Kanchipuram	123	ST Kanyakumari
83	DT Madurai	124	ST Uthukottai
84	ST Kalkulam	125	ST Eraniel
85	ST Gandarvakottai	126	DT Kanchipuram
86	ST Avinashi	127	DT Dharmapuri
87	ST Tiruverumbur	128	ST Avadi
88	ST Thandarampet	129	ST Perambur-Purasavakkam
89	DT Tirupattur	130	SPAO Madurai
90	ST Krishnarayapuram	131	SPAO Corp, Chennai
91	DT Tiruvannamalai	132	ST Devakottai
92	ST Kuthalam	133	ST Veppanthattai
93	ST Karur	134	ST Coonoor
94	ST Kadaladi	135	ST Alathur
95	DT Ramnad	136	ST Udagai (Ooty)
96	ST Kulithalai	137	DT Thanjavur
97	DT Nagapattinam	138	ST Singampunari
98	ST Walajabad	139	ST Kundah
99	PAO Sectt.	140	DT Perambalur
100	PAO North	141	ST Thirubhuvanam
101	ST Arni	142	ST Trichy
102	PAO East	143	ST Sivgangai
103	ST Manamelkudi	144	ST Thottiam
104	ST Sankagiri	145	ST Omalur
105	ST Salem	146	DT Nilgiris
106	DT Tirunelveli	147	DT Sivagangai
107	DT Dindigul	148	ST Yercaud
108	DT Pudukottai	149	DTA Chennai
109	ST Bodinayakkanur	150	DT Tiruppur
110	ST Athoor	151	DT Villupuram
111	ST Mettur	152	DT Salem
112	DT Thiruvarur	153	DT Erode
113	ST Natham	154	PAO (South) Chennai
114	ST Thanjavur	155	ST Thirukalkundram
115	ST Theni	156	DT Kanyakumari
116	ST Tirumangalam	157	DT Trichy
117	DT Thoonthukudi	158	ST Cheyyur

Sl. No	Name of the DT/ST/PAO/RJD
160	ST Kallakurichi
159	DT Namakkal
161	DT Coimbatore
162	RJD Coimbatore
163	PPO Chennai
164	DT Vellore
165	ST Chinnasalem
166	DT Chennai
167	DT Mayiladuthurai
168	DT Krishnagiri
169	DT Virudunagar

ANNEXURE 9 (Para 3.3.1)**INSPECTION REPORTS & OBSERVATIONS PENDING FOR MORE THAN TWO YEARS- 48 REPORTS COMPRISING 66 OBSERVATIONS (I.E. UP TO 31.03.2024)****LIST OF PENDING ACCOUNTS OBSERVATIONS OF 2022-23**

Sl. No	DTA/DT/ST/PAO	Month	Para No	Nature of objection	Amount (Rs.)
1	PAO High Court	Jun-22	II	Discrepancies in RBD Statement	0
2	PAO South	Oct-22	VII	Discrepancies in RBD Statement	0
3	ST Jayankondacholapuram	Apr-22	II	Discrepancies in RBD Statement	0
4	ST Pollachi	Apr-22	I	Discrepancies in RBD Statement	0
5	ST Nagapattinam	May-22	VI	Discrepancies in RBD Statement	0
6	ST Sankarapuram	Jun-22	II	Discrepancies in RBD Statement	0
7	ST Kalasapakkam	Jul-22	III	Discrepancies in RBD Statement	0
8	ST Melur	Jul-22	II	Discrepancies in RBD Statement	0
9	ST Tirumangalam	Jul-22	I	Discrepancies in RBD Statement	0
10	ST Tiruvannamalai	Jul-22	IV	Discrepancies in RBD Statement	0
11	ST Thandarampet	Aug-22	II	Discrepancies in RBD Statement	0
12	ST Arakonam	Oct-22	IV	Discrepancies in RBD Statement	0
13	ST Sholingur	Oct-22	II	Discrepancies in RBD Statement	0
14	ST Manamelkudi	Nov-22	I	Discrepancies in RBD Statement	0
15	ST Alathur	Dec-22	III	Discrepancies in RBD Statement	0
16	ST Gandharvakottai	Dec-22	I	Discrepancies in RBD Statement	0
17	ST Veppanthattai	Dec-22	III	Discrepancies in RBD Statement	0
18	ST Kundah	Feb-23	II	Discrepancies in RBD Statement	0
19	DT Cuddalore	Sep-22	X	Discrepancies in RBD Statement	0
20	DT Tirupur	Mar-23	X	Discrepancies in RBD Statement	0
21	ST Tenkasi	Apr-22	V	Election Deposit not lapsed	772500
22	PAO North	Dec-22	IV	Inoperative PD for more than 3 years not closed	0

23	DT Sivaganga	Feb-23	VII	MISC-ACCOUNTS	0
24	DTA	2023	VIII	Non adoption of correct head of account	0
25	DT Tuticorin	Nov-22	II	Non settlement of returned ECS	354404
26	PAO South	Oct-22	VIII	Review of Deposit Registers of Class II & III of PW/Highways/Forest Departments	0
27	PAO High Court	Jun-22	I	Review of Objection Books	640504432
28	PAO South	Oct-22	VI	Review of Objection Books	1.929E+09
29	PAO North	Dec-22	VIII	Review of Objection Books	35268124
30	PAO South	Oct-22	III	Review of Objection Books	5654758
31	PAO North	Dec-22	III	Security deposits not lapsed	7660840
32	RJD Coimbatore Region	Aug-22	II	Unencashed cheques Cheques	3475301

LIST OF PENDING PENSION OBSERVATIONS OF 2022-23

Sl. No	DTA/DT/ST/PAO	Month	Para No	Nature of objection	Amount (Rs.)
1	DT Madurai	Oct-22	II	Additional Payment - Inadmissible payment	117277
2	ST Ponneri	Sep-22	I	Enhanced FP beyond concitional period	226008
3	DT Cuddalore	Sep-22	I	Enhanced FP beyond concitional period	968647
4	ST Tambaram	Aug-22	IV	Excess paid pension and DA to be recovered	121773
5	DT Thanjavur	Nov-22	II	Excess paid pension and DA to be recovered	1215534
6	DT Vellore	Mar-23	II	Excess paid pension and DA to be recovered	313335
7	DT Dharmapuri	Jan-23	II	Inadmissible payment of pension/DA	1367926
8	ST Ambur	Jun-22	VI	MISC-PENSION	0
9	DT Trichy	Dec-22	II	Non deduction of NHIS	149100
10	DT Madurai	Oct-22	III	Non deduction of NHIS	75292
11	DT Madurai	Oct-22	VII	Non mustering of pensioners	0
12	DT Thiruvallur	Nov-22	VII	Non mustering of pensioners	0
13	DT Dindigul	Jan-23	VIII	Non mustering of pensioners	0
14	DT Villupuram	Mar-23	III	Non mustering of pensioners	0

15	ST Athoor	Dec-22	I	Undrawn pension not collected from the bank	655045
16	ST Cheyyur	Dec-22	I	Undrawn pension not collected from the bank	217023
17	ST Pappireddipatty	Mar-23	II	Undrawn pension not collected from the bank	249243
18	DT Thanjavur	Nov-22	I	Undrawn pension not collected from the bank	5340677
19	DT Coimbatore	Jan-23	I	Undrawn pension not collected from the bank	2028257
20	DT Dindigul	Jan-23	I	Undrawn pension not collected from the bank	637581
21	DT Salem	Feb-23	I	Undrawn pension not collected from the bank	668515
22	DT Krishnagiri	Mar-23	I	Undrawn pension not collected from the bank	1770558
23	ST Pollachi	Apr-22	I	Undrawn pension not collected from the bank	114409
24	ST Sankarapuram	Jun-22	III	Undrawn pension not collected from the bank	23722
25	ST Thirumangalam	Jul-22	I	Undrawn pension not collected from the bank	107397
26	ST Poonamalee	Aug-22	VI	Undrawn pension not collected from the bank	0
27	DT Madurai	Oct-22	I	Undrawn pension not collected from the bank	1300906
28	DT Thiruvallur	Nov-22	I	Undrawn pension not collected from the bank	349131
29	ST Omalur	Jul-22	III	Undrawn pension not collected from the bank	185563
30	ST Salem	Aug-22	I	Undrawn pension not collected from the bank	266940
31	ST Tambaram	Aug-22	II	Undrawn pension not collected from the bank	203764
32	ST Arakonam	Oct-22	III	Undrawn pension not collected from the bank	338633
33	ST Sholingur	Oct-22	II	Undrawn pension not collected from the bank	61932
34	ST Palani	May-22	I	Undrawn pension not collected from the bank	368388

ANNEXURE 10 (Para 3.5 c a)**RETURNED ECS AMOUNT NOT PROCESSED**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	PAO EAST	9	27931433
2	PAO NORTH	6	700414
3	PAO PENSION	0	14744983
4	PAO SOUTH	1513	8617949
5	DIRECTOR OF TREASURIES AND ACCOUNTS	68	72533989
6	REGIONAL JOINT DIRECTOR, CHENNAI REGION	5	5499670
7	REGIONAL JOINT DIRECTOR, COIMBATORE REGION	6	19172937
8	REGIONAL JOINT DIRECTOR, VELLORE REGION	21521	50975442
9	ST AMBUR	12	30000
10	ST ANNUR	4	249626
11	ST ARNI	4	1125500
12	ST ARUPPUKOTTAI	11	1150163
13	ST ATHOOR	2	102094
14	ST AVANASHI	5	926756
15	ST CHEYYUR	25	63233
16	ST CHINNASALEM	3	44162
17	ST SALEM	28	30190
18	ST CUDDALORE	1	151440
19	ST DENKANIKOTTA	83	163200
20	ST DEVAKOTTAI	5	222940
21	ST DINDIGUL	199	270530
22	ST ERANIEL	2	194000
23	ST GANDHARVAKOTTAI	153	68490
24	ST GOBICHETTIPALAYAM	5	397975
25	ST GUDIYATHAM	138	623804
26	ST JAYANKONDACHOLAPURAM	18	38858
27	ST KADALADI	4	348645
28	ST KALKULAM	0	1332254
29	ST KALLAKURICHI	5	1080168
30	ST KANCHEEPURAM	4	894563
31	ST KANYAKUMARI	2	7886
32	ST KARIAPATTI	68	343462
33	ST KARUR	241	403395
34	ST KILVELUR	0	357670
35	ST KOVILPATTI	3	54200
36	ST KRISHNARAYAPURAM	10	308506
37	ST KULITHALAI	6	749011
38	ST KURUNJIPADI	1	85875
39	ST KUTHALAM	2	164355
40	ST VILAVANCODE	7	625660

41	ST MADURANTAKAM	103	4855958
42	ST MANACHANALLUR	2	18777
43	ST MANAMELKUDI	2	18000
44	ST MELUR	8	1629215
45	ST METTUR DAM	73	103545
46	ST NATHAM	3	52196
47	ST OMALUR	5	226076
48	ST ORATHANAD	6	1449441
49	ST PALANI	95	182960
50	ST PAPANASAM	43	108502
51	ST PARAMATHI	161	1576343
52	ST PERUNDURAI	0	224775
53	ST PONNERI	778	2047485
54	ST POONAMALLEE	209	405530
55	ST RADHAPURAM	6	474046
56	ST RAJAPALAYAM	2	4221137
57	ST PENNAGARAM	4	251340
58	ST SANKARANKOIL	96	126335
59	ST SANKARAPURAM	0	29884
60	ST SANKARI	31	74400
61	ST SATHYAMANGALAM	0	688751
62	ST SINGAMPUNARI	3	158250
63	ST SIVAGANGAI	6	695874
64	ST SRIVAİKUNTAM	6	139744
65	ST TAMBARAM	5	469878
66	ST TENKASI	22	123300
67	ST THANDARAMPET	3	52883
68	ST THANJAVUR	6	953900
69	ST THIRUPUVANAM	3	68320
70	ST THIRUVAIYARU	15	14309
71	ST THIRUVERAMBUR	6	137826
72	ST THOTTIYAM	3	668280
73	ST TIRUMANGALAM	44	959018
74	ST TIRUNELVELI JUNCTION	4	136887
75	ST TIRUNELVELI TOWN	2	86710
76	ST TIRUPPATTUR	119	560845
77	STTIRUVANNAMALAI	53	73600
78	ST TRICHY	2	12400
79	ST TUTICORIN	4	155760
80	ST UTHUKOTTAI	73	178330
81	ST VADIPATTI	6	18700
82	ST VILATHIKULAM	2	121062
83	ST VIRUDUNAGAR	6	115465
84	ST VRIDHACHALAM	14	519849
85	ST WALAJABAD	1	1000
86	ST WALAJAPET	2	2660
87	ST YERCAUD	3	41954
88	DT ARIYALUR	18	40181

89	DT KANCHEEPURAM	12	2091897
90	DT COIMBATORE	27	4381513
91	DT CUDDALORE	13	2546878
92	DT DINDIGUL	10	5318993
93	DT KALLAKURICHI	6	3737738
94	DT KANYAKUMARI	14	228315
95	DT KARUR	2	220336
96	DT MAYILADUTHURAI	0	415250
97	DT NAGAPATTINAM	8	739556
98	DT NAMAKKAL	0	601032
99	DT NILGIRIS	5	34248
100	DT PUDUKOTTAI	17	3642264
101	DT RANIPET	11	1552570
102	DT SALEM	18	2630972
103	DT SIVAGANGA	0	414943
104	DT TENKASI	43	293449
105	DT THANJAVUR	4	321930
106	DT THIRUCHIRAPALLI	3	223289
107	DT THIRUVALLUR	138	357003
108	DT THIRUVARUR	5	147100
109	DT TIRUNELVELI	14	611495
110	DT TIRUPATHUR	5	49581
111	DT TIRUPUR	13	382512
112	DT TIRUVANNAMALAI	13	6846362
113	DT TUTICORIN	7	790590
114	DT VELLORE	812	1360605
115	DT VILLUPURAM	15	3311038
116	DT VIRUDHUNAGAR	14	79474
	Total	27466	281388042

ANNEXURE 11 (Para 3.5 c b)**BILLS PROCESSED ON RETURN ECS**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	PAO SECTT.	182	6299063
2	DIRECTOR OF TREASURIES AND ACCOUNTS	1064	77784626
3	ST ATHOOR	4	580862
4	ST BODINAYAKANUR	12	533924
5	ST CHINNASALEM	4	80466
6	ST ERANIEL	7	1538849
7	ST KANCHEEPURAM	14	5164334
8	ST KANYAKUMARI	9	2323255
9	ST KARUR	114	2284251
10	ST KATPADI	240	7762216
11	ST KULITHALAI	9	3364760
12	ST KURUNJIPADI	8	1350325
13	ST MANACHANALLUR	6	697525
14	ST NANGUNERI	17	3658480
15	ST NATHAM	6	305841
16	ST NEYVELI	5	2115527
17	ST OMALUR	5	236183
18	ST RADHAPURAM	10	1769165
19	ST SRIRANGAM	23	136219
20	ST THIRUVERAMBUR	6	287846
21	ST TIRUCHENKODU	25	8559409
22	ST TIRUNELVELI JUNCTION	14	3269105
23	ST TIRUNELVELI TOWN	7	689870
24	ST VEPPANTHATTAI	5	856328
25	ST WALAJABAD	3	215728
26	ST YERCAUD	1	26000
27	DT KANCHEEPURAM	45	28827569
28	DT CUDDALORE	45	7781078
29	DT DINDIGUL	51	10238666
30	DT KANYAKUMARI	62	17269533
31	DT KARUR	28	2440892
32	DT MAYILADUTHURAI	0	269356
33	DT NAMAKKAL	0	3997281
34	DT THENI	27	2968632
35	DT TIRUNELVELI	46	11872108
36	DT TUTICORIN	35	9878052
	Total	2139	227433324

ANNEXURE 12 (Para 3.6 a)**CERTIFICATES OF ACCEPTANCE OF BALANCES NOT OBTAINED FROM THE
DEPOSIT ACCOUNT HOLDERS**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	PAO EAST	15
2	PAO SOUTH	2
3	ST ARUPPUKOTTAI	4
4	ST KALASAPAKKAM	7
5	ST KATPADI	17
6	ST KILVELUR	3
7	ST VILAVANCODE	5
8	ST MADURANTAKAM	7
9	ST NANGUNERI	20
10	ST OMALUR	3
11	ST PALANI	21
12	ST PONNERI	5
13	ST POONAMALLEE	7
14	ST TAMBARAM	10
15	ST TIRUNELVELI JUNCTION	2
16	ST TIRUVANNAMALAI	7
17	ST VRIDHACHALAM	6
18	DT CHENGALPATTU	9
19	DT CUDDALORE	8
20	DT DHARMAPURI	9
21	DT ERODE	59
22	DT KALLAKURICHI	16
23	DT MADURAI	13
24	DT SALEM	6
25	DT THENI	26
26	DT THIRUVALLUR	64
27	DT THIRUVARUR	3
28	DT TIRUPATHUR	7
29	DT TIRUVANNAMALAI	4
	Total	365

ANNEXURE 13 (Para 3.7a)**REVENUE DEPOSIT NOT LAPSED TO THE GOVT**

Sl. No	Name of Treasury/ PAO	Amount (Rs.)
1	ST ALANGUDI	93169
2	ST ARNI	308102.12
3	ST ARUPPUKOTTAI	1029151
4	ST GOBICHETTIPALAYAM	3240
5	ST KADALADI	10000
6	ST KALLAKURICHI	11302
7	ST KARIAPATTI	720
8	ST KARUR	11735.5
9	ST KATPADI	30522
10	ST MELUR	793036
11	ST MUDUKULATHUR	16230
12	ST NATHAM	2750
13	ST RADHAPURAM	15438
14	ST RAJAPALAYAM	85416
15	ST SIVAGANGAI	3644355
16	ST SRIRANGAM	52100
17	ST TAMBARAM	379508089
18	ST THIRUVERAMBUR	1130483
19	ST TIRUCHENKODU	25186
20	ST TIRUNELVELI JUNCTION	17275.97
21	ST VILATHIKULAM	39446
22	ST VIRUDUNAGAR	8425
23	ST VRIDHACHALAM	917209
24	DT ARIYALUR	118182
25	DT CUDDALORE	3246177
26	DT DINDIGUL	2266484
27	DT KANYAKUMARI	103300
28	DT THIRUCHIRAPALLI	62571967
29	DT THIRUVARUR	360000
30	DT TUTICORIN	230317
31	DT VELLORE	38177
	Total	456687985

ANNEXURE 14 (Para 3.7 b)**SECURITY DEPOSIT NOT LAPSED TO THE GOVT**

Sl. No	Name of Treasury/ PAO	Amount (Rs.)
1	ST ARUPPUKOTTAI	1097105
2	ST COIMBATORE (NORTH)	104500
3	ST DINDIGUL	325580
4	ST GUDIYATHAM	716978
5	ST KATPADI	246094
6	ST KILVELUR	34530
7	ST KULITHALAI	163365
8	ST PAPPIREDDIPATTY	13523
9	ST RADHAPURAM	600
10	ST RAJAPALAYAM	4593400
11	ST SIVAGANGAI	776952
12	ST TAMBARAM	68725
13	ST THIRUVERAMBUR	234300
14	ST TIRUCHENKODU	2557032
15	ST TIRUPPATTUR	17065
16	ST VIRUDUNAGAR	2380475.8
17	ST WALAJAPET	1527182
18	DT COIMBATORE	96849741
19	DT CUDDALORE	17864
20	DT ERODE	429350
21	DT KANYAKUMARI	146753
	Total	112301114.8

ANNEXURE 15 (Para 3.7 c)**ELECTION DEPOSIT AMOUNT NOT LAPSED**

Sl. No	Name of Treasury/ PAO	Amount (Rs.)
1	PAO MADURAI	115000
2	PAO NORTH	2345770
3	ST AMBUR	100000
4	ST ARUPPUKOTTAI	278000
5	ST AVADI	405000
6	ST COONOR	20000
7	ST DINDIGUL	325580
8	ST KALASAPAKKAM	115000
9	ST KULITHALAI	10000
10	ST MELUR	354750
11	ST MUDUKULATHUR	275000
12	ST PALANI	280000
13	ST SRIRANGAM	85000
14	ST THIRUVERAMBUR	110000
15	ST TIRUKKALIKUNDRAM	160000
16	DT COIMBATORE	1057500
17	DT CUDDALORE	1087500
18	DT DHARMAPURI	812500
19	DT DINDIGUL	400000
20	DT ERODE	25000
21	DT KANYAKUMARI	462500
22	DT KRISHNAGIRI	550000
23	DT MAYILADUTHURAI	300000
24	DT NAGAPATTINAM	162500
25	DT NAMAKKAL	850000
26	DT PERAMBALUR	487500
27	DT RAMNAD	562500
28	DT SALEM	512500
29	DT SIVAGANGA	542500
30	DT TENKASI	575000
31	DT THANJAVUR	212500
32	DT TIRUNELVELI	612500
33	DT TIRUPUR	250000
34	DT TIRUVANNAMALAI	1162500
35	DT VELLORE	637500
36	DT VILLUPURAM	237700
37	DT VIRUDHUNAGAR	687500
	Total	17166800

ANNEXURE 16 (Para 3.7 f)**DISCREPANCIES IN CLOSING BALANCE OF DEPOSIT ACCOUNT**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST ATHOOR	4
2	ST BODINAYAKANUR	5
3	ST KALASAPAKKAM	0
4	ST KARUR	6
5	ST KILVELUR	1
6	ST KOVILPATTI	4
7	ST KRISHNARAYAPURAM	5
8	ST KUNDAH/MANJOOR	3
9	ST KUTHALAM	2
10	ST VILAVANCODE	1
11	ST MANACHANALLUR	1
12	ST NANGUNERI	17
13	ST NATHAM	4
14	ST THENI	5
15	ST PAPANASAM	5
16	ST PONNERI	2
17	ST SANKARI	19
18	ST SRIVAIKUNTAM	6
19	ST TAMBARAM	3
20	ST THANDARAMPET	3
21	ST THIRUVERAMBUR	12
22	ST TIRUCHENKODU	4
23	ST TIRUNELVELI TOWN	9
24	ST TRICHY	1
25	ST TUTICORIN	5
26	ST VEPPANTHATTAI	3
27	ST VILATHIKULAM	3
28	ST VRIDHACHALAM	1
29	ST WALAJABAD	8
30	ST YERCAUD	8
31	ST COONOR	1
32	ST THOTTIYAM	4
33	DT COIMBATORE	3
34	DT CUDDALORE	5
35	DT DINDIGUL	5
36	DT ERODE	5
37	DT KRISHNAGIRI	14
38	DT MAYILADUTHURAI	8
39	DT NILGIRIS	0
40	DT SIVAGANGA	7
41	DT THANJAVUR	2
42	DT THENI	9
43	DT THIRUCHIRAPALLI	1
44	DT TIRUNELVELI	9
45	DT TIRUPATHUR	2
46	PAO HIGH COURT BENCH MADURAI	2
47	PAO SOUTH	3
	Total	230

ANNEXURE 17 (Para 3.7 g)**EXCESS PAYMENT OF HALF-YEARLY INTEREST MADE TO THE LOCAL BODIES**

Sl. No	Name of Treasury/ PAO	Amount (Rs.)
1	ST ATHOOR	22011
2	ST DENKANIKOTTA	24295
3	ST DEVAKOTTAI	17704
4	ST GOBICHETTIPALAYAM	3560
5	ST GUDIYATHAM	1098
6	ST JAYANKONDACHOLAPURAM	4700
7	ST KALASAPAKKAM	3578
8	ST KAMUDI	14428
9	ST KODAVASAL	1033
10	ST KULITHALAI	3816
11	ST KURUNJIPADI	62231
12	ST MANAMELKUDI	1502
13	ST METTUR DAM	4234
14	ST NANNILAM	24966
15	ST ORATHANAD	10903
16	ST PALANI	8720
17	ST PAPPIREDDIPATTY	1436
18	ST SANKARAPURAM	159469
19	ST SIVAGANGAI	1500
20	ST TAMBARAM	160206
21	ST THANJAVUR	6750
22	ST THIRUPUVANAM	13929
23	ST THIRUVARUR	4234
24	ST TIRUPPATTUR	41538
25	ST TIRUVANNAMALAI	134942
26	ST VRIDHACHALAM	14081
	Total	746864

ANNEXURE 18 (Para 3.9 a)**NON MOVING STAMPS TO BE TRANSFERRED TO OTHER NEEDY SUB-TREASURIES**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST AMBUR	3
2	ST ARCOT	1
3	ST ATHOOR	2
4	ST AVADI	4
5	ST CHEYYUR	3
6	ST CHINNASALEM	4
7	ST COIMBATORE SOUTH	1
8	ST COIMBATORE (NORTH)	2
9	ST SALEM	5
10	ST COONOOR	4
11	ST DEVAKOTTAI	1
12	ST DINDIGUL	9
13	ST GOBICHETTIPALAYAM	4
14	ST KAMUDI	10
15	ST KARUR	11
16	ST KILVELUR	1
17	ST KODAVASAL	3
18	ST KOVILPATTI	4
19	ST VILAVANCODE	6
20	ST MADATHUKULAM	2
21	ST MADURANTAKAM	2
22	ST METTUR DAM	7
23	ST MUDUKULATHUR	1
24	ST MYLAPORE–TRIPLICANE	4
25	ST NANNILAM	350
26	ST PALANI	9
27	ST PERUNDURAI	3
28	ST POLLACHI	5
29	ST PONNERI	2
30	ST PENNAGARAM	2
31	ST SANKARANKOIL	3
32	ST SANKARAPURAM	10
33	ST SANKARI	8
34	ST SATHYAMANGALAM	5
35	ST SENDURAI	3
36	ST SINGAMPUNARI	2
37	ST SIVAGANGAI	6
38	ST TAMBARAM	381
39	ST THOTTIYAM	1
40	ST TIRUKKALIKUNDRAM	6
41	ST TIRUVANNAMALAI	110
42	ST TRICHY	4

43	ST TUTICORIN	4
44	ST UDAGAI	2
45	ST VALANGAIMAN	70
46	ST VANUR	2
47	ST VILATHIKULAM	5
48	ST WALAJAPET	1
49	DT VELLORE	6
	Total	1094

ANNEXURE 19 (Para 3.9 b)**DAMAGE OF STAMPS**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ARNI	8	77550
2	ST ARUPPUKOTTAI	8	265940
3	ST AVADI	9	228050
4	ST BODINAYAKANUR	18	209500
5	ST CHINNASALEM	3	95000
6	ST DEVAKOTTAI	7	150620
7	ST JAYANKONDACHOLAPURAM	7	159600
8	ST KAMUDI	3	25100
9	ST KARUR	5	605879
10	ST KOVILPATTI	9	306600
11	ST KULITHALAI	2	30000
12	ST KURUNJIPADI	8	129100
13	ST MADATHUKULAM	1	4000
14	ST MANACHANALLUR	6	35600
15	ST MELUR	3	36000
16	ST METTUR DAM	6	147000
17	ST MUDUKULATHUR	4	11100
18	ST NANGUNERI	4	50000
19	ST NATHAM	6	42010
20	ST NEYVELI	5	32200
21	ST PALANICHETTIPATTI/THENI ST	1	15000
22	ST PALLADAM	1	50000
23	ST PARAMATHI	1	5000
24	ST PERAMBUR-PURUSAWAKKAM	3	51700
25	ST PERUNDURAI	7	147600
26	ST PONNERI	6	229000
27	ST POONAMALLEE	2	12500
28	ST RADHAPURAM	2	11000
29	ST SANKARANKOIL	2	60000
30	ST SIVAGANGAI	45	218020
31	ST SRIRANGAM	2	26000
32	ST SRIVAIKUNTAM	5	23960602
33	ST TAMBARAM	7	591000
34	ST TENKASI	3	4400
35	ST THIRUVERAMBUR	5	31500
36	ST TIRUCHENKODU	44	384650
37	ST TIRUMANGALAM	2	6500
38	ST TIRUNELVELI TOWN	2	50000
39	ST TIRUPPATTUR	4	12500
40	ST TRICHY	7	258000
41	ST UTHUKOTTAI	2	10500
42	ST VADIPATTI	6	32100
43	ST VALANGAIMAN	55	83450

44	ST VIRUDUNAGAR	5	111530
45	ST WALAJAPET	3	32000
46	DT KANCHEEPURAM	21	152000
47	DT CHENNAI	7	565245775
48	DT COIMBATORE	7	196520
49	DT KANYAKUMARI	12	812670
50	DT TUTICORIN	42	22370000
	Total	533	617812366

ANNEXURE 20 (Para 3.10 a)**ARTICLES KEPT UNDER SAFE CUSTODY NOT RELEASED ON DUE DATES**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST ALANGUDI	1
2	ST ARCOT	5
3	ST ARNI	2
4	ST ARUPPUKOTTAI	4
5	ST AVADI	13
6	ST CHEYYUR	3
7	ST CHINNASALEM	4
8	ST COIMBATORE SOUTH	11
9	ST DEVAKOTTAI	6
10	ST DINDIGUL	4
11	ST EGMORE-NUNGAMBAKKAM	2
12	ST ERANIEL	1
13	ST KALKULAM/THUCKALAY	1
14	ST KANCHEEPURAM	5
15	ST KATPADI	4
16	ST KOVILPATTI	6
17	ST KUTHALAM	2
18	ST VILAVANCODE	6
19	ST MADATHUKULAM	1
20	ST MADURANTAKAM	15
21	ST MANACHANALLUR	2
22	ST MUDUKULATHUR	2
23	ST MYLAPORE-TRIPLICANE	21
24	ST OMALUR	7
25	ST PALLADAM	1
26	ST PERAMBUR-PURUSAWAKKAM	5
27	ST PERUNDURAI	8
28	ST POLLACHI	3
29	ST POONAMALLEE	9
30	ST SANKARANKOIL	2
31	ST SIVAGANGAI	4
32	ST SRIRANGAM	10
33	ST THANJAVUR	2
34	ST THIRUPUVANAM	4
35	ST THOTTIYAM	1
36	ST TIRUMANGALAM	3
37	ST TIRUNELVELI JUNCTION	4
38	ST TIRUNELVELI TOWN	1
39	ST TIRUVANNAMALAI	1
40	ST TRICHY	5
41	ST VANUR	5
42	ST VILATHIKULAM	1
43	ST VRIDHACHALAM	14

44	ST WALAJAPET	4
45	DT KANCHEEPURAM	4
46	DT COIMBATORE	2
47	DT CUDDALORE	4
48	DT DHARMAPURI	1
49	DT KANYAKUMARI	1
50	DT MADURAI	31
51	DT NILGIRIS	2
52	DT SALEM	1
53	DT SIVAGANGA	1
54	DT THIRUCHIRAPALLI	6
55	DT TIRUNELVELI	14
56	DT VILLUPURAM	11
	Total	293

ANNEXURE 21 (Para 3.10 b)**FIRE SAFETY ARRANGEMENTS NOT MADE**

Sl. No	Name of Treasury/ PAO
1	PAO NORTH
2	PAO PENSION
3	DIRECTOR OF TREASURIES AND ACCOUNTS
4	ST AMBUR
5	ST ARCOT
6	ST ARUPPUKOTTAI
7	ST AVADI
8	ST AVANASHI
9	ST CHEYYUR
10	ST CHINNASALEM
11	ST SALEM
12	ST CUDDALORE
13	ST DINDIGUL
14	ST KADALADI
15	ST KALLAKURICHI
16	ST KAMUDI
17	ST KANCHEEPURAM
18	ST KANYAKUMARI
19	ST KARIAPATTI
20	ST KARUR
21	ST KILVELUR
22	ST KODAVASAL
23	ST KRISHNARAYAPURAM
24	ST KULITHALAI
25	ST KURUNJIPADI
26	ST KUTHALAM
27	ST VILAVANCODE
28	ST MADURANTAKAM
29	ST MANACHANALLUR
30	ST MANDAPAM
31	ST METTUR DAM
32	ST MUDUKULATHUR
33	ST MYLAPORE-TRIPPLICANE
34	ST NANGUNERI
35	ST NANNILAM
36	ST NEYVELI
37	ST OMALUR
38	ST PALLADAM
39	ST RADHAPURAM
40	ST RAJAPALAYAM
41	ST SANKARANKOIL
42	ST SANKARAPURAM
43	ST SANKARI

44	ST SRIRANGAM
45	ST SRIVAIKUNTAM
46	ST TAMBARAM
47	ST TENKASI
48	ST THIRUPUVANAM
49	ST THIRUVARUR
50	ST THIRUVERAMBUR
51	ST TIRUKKALIKUNDRAM
52	ST TIRUNELVELI JUNCTION
53	ST TIRUNELVELI TOWN
54	ST TIRUTTANI
55	ST TRICHY
56	ST UTHUKOTTAI
57	ST VADIPATTI
58	ST VALANGAIMAN
59	ST VILATHIKULAM
60	ST VIRUDUNAGAR
61	ST WALAJABAD
62	ST YERCAUD
63	DT CHENNAI
64	DT CUDDALORE
65	DT DINDIGUL
66	DT KALLAKURICHI
67	DT KRISHNAGIRI
68	DT RAMNAD
69	DT TENKASI
70	DT THIRUVALLUR

ANNEXURE 22 (Para 3.11 a 1)**NON DEDUCTION OF COMMUTED PORTION OF PENSION**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ANNUR	2	4994
2	ST ARCOT	1	7406
3	ST ARUPPUKOTTAI	6	62032
4	ST ATHOOR	1	4733
5	ST AVADI	3	49611
6	ST AVANASHI	1	6059
7	ST AVUDAYARKOIL	1	39442
8	ST CHINNASALEM	1	1449
9	ST COONOOR	1	7484
10	ST DENKANIKOTTA	1	85291
11	ST DEVAKOTTAI	1	8252
12	ST GUDIYATHAM	3	23090
13	ST KATPADI	12	171248
14	ST KUNDAH	1	29800
15	ST KURUNJIPADI	4	71913
16	ST KUTHALAM	1	2087
17	ST MANACHANALLUR	3	46582
18	ST METTUR DAM	2	166267
19	ST NANGUNERI	3	13160
20	ST NANNILAM	4	51203
21	ST NEYVELI	3	31875
22	ST OMALUR	6	34552
23	ST ORATHANAD	1	13020
24	ST PAPPIREDDIPATTY	3	151757
25	ST PARAMATHI	1	2038
26	ST PERUNDURAI	1	2094
27	ST POCHAMPALLI	5	48148
28	ST POLLACHI	2	9367
29	ST RADHAPURAM	1	3925
30	ST RAJAPALAYAM	3	61402
31	ST PENNAGARAM	2	29921
32	ST TAMBARAM	28	1173119
33	ST THIRUPUVANAM	1	1353
34	ST THIRUVAIYARU	1	6120
35	ST THIRUVERAMBUR	7	145066
36	ST TIRUKKALIKUNDRAM	1	5676
37	ST TIRUMANGALAM	1	11048
38	ST VALANGAIMAN	2	23569
39	ST VRIDHACHALAM	3	76881
40	ST WALAJABAD	1	7446
41	ST YERCAUD	1	3793
42	DT CUDDALORE	4	56130
43	DT DHARMAPURI	2	13067

44	DT DINDIGUL	2	17263
45	DT KANYAKUMARI	8	42248
46	DT KARUR	1	4003
47	DT MADURAI	2	70273
48	DT MAYILADUTHURAI	5	23330
49	DT NAGAPATTINAM	2	11932
50	DT RAMNAD	1	7743
51	DT SIVAGANGA	4	27846
52	DT THANJAVUR	20	138592
53	DT THIRUCHIRAPALLI	20	152036
54	DT TIRUNELVELI	7	81382
55	DT TIRUPATHUR	10	220118
56	DT TIRUPUR	1	5151
57	DT TIRUVANNAMALAI	2	94431
58	DT TUTICORIN	1	4605
59	DT VELLORE	8	93411
60	DT VILLUPURAM	9	62314
61	DT VIRUDHUNAGAR	3	34192
	Total	238	3854340

ANNEXURE 23 (Para 3.11 c)**EXCESS PAYMENT OF PONGAL PRIZE**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ALANGUDI	19	38000
2	ST AMBUR	12	18500
3	ST ANNUR	2	1000
4	ST ARNI	4	7500
5	ST ATHOOR	5	9500
6	ST AVANASHI	1	1500
7	ST AVUDAYARKOIL	1	2000
8	ST CHINNASALEM	3	6500
9	ST DENKANIKOTTA	1	2000
10	ST DEVAKOTTAI	39	68000
11	ST ERANIEL	6	12000
12	ST KADALADI	11	11500
13	ST KALASAPAKKAM	5	6500
14	ST KALKULAM	1	2000
15	ST KAMUDI	38	76000
16	ST KODAVASAL	2	3000
17	ST KOVILPATTI	8	13000
18	ST KUNDAH	2	4000
19	ST KUTHALAM	2	4000
20	ST VILAVANCODE	5	6500
21	ST MADURANTAKAM	4	7500
22	ST MELUR	12	23000
23	ST METTUR DAM	10	17000
24	ST NANGUNERI	1	1000
25	ST NATHAM	3	5000
26	ST ORATHANAD	7	10500
27	ST PALANI	22	154500
28	ST PAPANASAM	35	52500
29	ST PAPPIREDDIPATTY	8	16000
30	ST PERUNDURAI	11	12000
31	ST POCHAMPALLI	4	7500
32	ST PENNAGARAM	59	87000
33	ST SANKARAPURAM	0	7000
34	ST SANKARI	5	7500
35	ST SATHYAMANGALAM	3	5500
36	ST SINGAMPUNARI	9	7500
37	ST TAMBARAM	70	115500
38	ST THANDARAMPET	1	2000
39	ST THIRUVAIYARU	18	36000
40	ST THIRUVERAMBUR	1	500

41	ST TIRUMANGALAM	5	15500
42	ST TIRUNELVELI TOWN	1	1000
43	ST TIRUTTANI	2	2000
44	ST VANUR	6	9000
45	ST VILATHIKULAM	3	6000
46	DT CHENGALPATTU	8	14000
47	DT DHARMAPURI	19	34000
48	DT DINDIGUL	44	35000
49	DT ERODE	20	44000
50	DT KALLAKURICHI	19	30000
51	DT KANYAKUMARI	12	16100
52	DT KRISHNAGIRI	22	55000
53	DT MADURAI	31	42000
54	DT MAYILADUTHURAI	1	1500
55	DT NAGAPATTINAM	4	2000
56	DT NAMAKKAL	10	11400
57	DT NILGIRIS	4	7500
58	DT PERAMBALUR	2	5000
59	DT RAMNAD	13	26000
60	DT SALEM	12	27000
61	DT SIVAGANGA	5	11000
62	DT THENI	2	1000
63	DT THIRUVALLUR	4	12000
64	DT THIRUVARUR	4	7500
65	DT TIRUNELVELI	1	1000
66	DT TIRUPUR	2	3000
67	DT TIRUVANNAMALAI	55	105500
68	DT TUTICORIN	1	2000
69	DT VELLORE	8	16000
	Total	770	1411000

ANNEXURE 24 (Para 3.11 d i)**EXCESS PAYMENT OF MEDICAL ALLOWANCE**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ANNUR	1	10800
2	ST ARCOT	2	4700
3	ST ATHOOR	3	20610
4	ST CHINNASALEM	4	40665
5	ST DEVAKOTTAI	1	1500
6	ST ERANIEL	2	3300
7	ST GOBICHETTIPALAYAM	2	25200
8	ST GUDIYATHAM	3	12067
9	ST JAYANKONDACHOLAPURAM	4	262279
10	ST KALKULAM/THUCKALAY	13	110290
11	ST KAMUDI	3	13742
12	ST KOVILPATTI	3	18900
13	ST KURUNJIPADI	1	6000
14	ST KUZHITHURAI/ VILAVANCODE	3	7810
15	ST MADURANTAKAM	7	27854
16	ST MANACHANALLUR	2	7950
17	ST METTUR DAM	1	1980
18	ST MUDUKULATHUR	10	38390
19	ST NANGUNERI	14	49299
20	ST NANNILAM	2	10630
21	ST NEYVELI	1	3494
22	ST OMALUR	2	2100
23	ST PALANI	9	15500
24	ST PALLADAM	2	26720
25	ST PAPPIREDDIPATTY/ KOZHIMEKKANUR/MOLIANUR	1	9400
26	ST POLLACHI	15	121913
27	ST POONAMALLEE	5	23371
28	ST RAJAPALAYAM	2	72600
29	ST SANKARAPURAM	0	600
30	ST SATHYAMANGALAM	2	19200
31	ST SINGAMPUNARI	3	15900
32	ST SRIVAIKUNTAM	3	21600
33	ST TAMBARAM	19	52800
34	ST THIRUVAIYARU	1	900
35	ST TIRUMANGALAM	2	4007
36	ST TIRUNELVELI TOWN	1	23582

37	ST VILATHIKULAM	0	6600
38	ST VRIDHACHALAM	10	35259
39	DT CHENGALPATTU	3	27000
40	DT CHENGLEPET-KANCHEEPURAM	2	4460
41	DT COIMBATORE	13	36056
42	DT CUDDALORE	12	43066
43	DT DHARMAPURI	1	435
44	DT DINDIGUL	3	12800
45	DT ERODE	2	3300
46	DT KALLAKURICHI	3	2472
47	DT MAYILADUTHURAI	1	15600
48	DT NILGIRIS	1	2510
49	DT PUDUKOTTAI	31	48500
50	DT RAMNAD	3	49055
51	DT RANIPET	3	5790
52	DT SIVAGANGA	1	3300
53	DT THANJAVUR	1	40454
54	DT THIRUCHIRAPALLI	7	13540
55	DT TIRUNELVELI	3	31190
56	DT TUTICORIN	10	152100
57	DT VELLORE	3	6000
58	DT VIRUDHUNAGAR	1	3000
	Total	263	16,30,140

ANNEXURE 25 (Para 3.11 d ii)**NON PAYMENT OF MEDICAL ALLOWANCE**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST ALANGUDI	10
2	ST ARCOT	1
3	ST DENKANIKOTTA	2
4	ST DEVAKOTTAI	1
5	ST KADALADI	6
6	ST MANAMELKUDI	4
7	ST NATHAM	7
8	ST PALLADAM	22
9	ST PAPPIREDDIPATTY	3
10	ST POCHAMPALLI	16
11	ST RMY PENNAGARAM	14
12	ST THIRUVAIYARU	1
13	ST VALANGAIMAN	13
14	ST VANUR	1
15	DT COIMBATORE	43
16	DT DHARMAPURI	14
17	DT KRISHNAGIRI	2
18	DT PUDUKOTTAI	7
19	DT RAMNAD	1
20	DT RANIPET	5
21	DT THIRUVARUR	20
	Total	193

ANNEXURE 26 (Para 3.11 e)**NON DEDUCTION OF HEALTH FUND FROM PENSIONER/FAMILY PENSIONER**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ALATHUR	11	162519
2	ST AMBUR	15	170583
3	ST ANNUR	1	12425
4	ST ARCOT	47	506940
5	ST ARUPPUKOTTAI	1	10437
6	ST ATHOOR	5	90230
7	ST AVADI	2	41426
8	ST AVANASHI	22	295218
9	ST AVUDAYARKOIL	2	25844
10	ST CHINNASALEM	6	96474
11	ST CUDDALORE	126	431396
12	ST DENKANIKOTTA	6	74550
13	ST DEVAKOTTAI	2	84696
14	ST ERANIEL	5	63455
15	ST GOBICHETTIPALAYAM	1	12425
16	ST GUDIYATHAM	32	268639
17	ST JAYANKONDACHOLAPURAM	8	129122
18	ST KADALADI	11	138156
19	ST KALKULAM/THUCKALAY	11	110285
20	ST KAMUDI	22	228123
21	ST KANCHEEPURAM	3	38766
22	ST KANYAKUMARI	1	10934
23	ST KARIAPATTI	4	41748
24	ST KARUR	4	51688
25	ST KATPADI	25	243733
26	ST KILVELUR	13	136675
27	ST KODAVASAL	38	434378
28	ST KOVILPATTI	2	12152
29	ST KRISHNARAYAPURAM	1	13419
30	ST KULITHALAI	11	117628
31	ST KURUNJIPADI	5	62125
32	ST VILAVANCODE	1	11928
33	ST MADURANTAKAM	13	84105
34	ST MANACHANALLUR	18	214704
35	ST MANAMELKUDI	6	83496
36	ST MELUR	52	556143
37	ST MUDUKULATHUR	3	14910
38	ST NANGUNERI	14	73822
39	ST NANNILAM	11	123256
40	ST NATHAM	3	39760
41	ST NEYVELI	3	45584
42	ST OMALUR	25	345360
43	ST PALANI	36	437682

44	ST PALLADAM	10	119280
45	ST PAPANASAM	2	18886
46	ST PAPPIREDDIPATTY	2	28826
47	ST PARAMATHI	10	104867
48	ST PERUNDURAI	3	40152
49	ST POLLACHI	3	32802
50	ST PONNERI	31	369768
51	ST POONAMALLEE	7	89075
52	ST RADHAPURAM	2	25347
53	ST RAJAPALAYAM	9	67676
54	ST PENNAGARAM	4	57652
55	ST SANKARANKOIL	1	11928
56	ST SANKARAPURAM	2	75047
57	ST SATHYAMANGALAM	2	21868
58	ST SRIRANGAM	10	112630
59	ST SRIVAIKUNTAM	6	89432
60	ST TAMBARAM	4	54698
61	ST THIRUPUVANAM	4	59143
62	ST THIRUVAIYARU	10	124250
63	ST THIRUVERAMBUR	1	1491
64	ST THOTTIYAM	2	39270
65	ST TIRUCHENKODU	4	61824
66	ST TIRUMANGALAM	3	65898
67	ST TIRUNELVELI TOWN	5	59378
68	ST TIRUTTANI	5	62125
69	ST VADIPATTI	57	663992
70	ST VALANGAIMAN	27	300188
71	ST VANUR	40	460222
72	ST VILATHIKULAM	6	74550
73	ST VRIDHACHALAM	25	276010
74	DT CHENGALPATTU	4	46410
75	DT KANCHEEPURAM	23	183106
76	DT COIMBATORE	10	273840
77	DT CUDDALORE	16	108864
78	DT DHARMAPURI	17	245021
79	DT DINDIGUL	24	458444
80	DT ERODE	3	20377
81	DT KALLAKURICHI	11	137557
82	DT KANYAKUMARI	25	505911
83	DT KRISHNAGIRI	4	16401
84	DT MADURAI	69	881678
85	DT MAYILADUTHURAI	23	372792
86	DT NAMAKKAL	10	24850
87	DT PERAMBALUR	1	3479
88	DT PUDUKOTTAI	4	52682
89	DT RAMNAD	14	187866
90	DT RANIPET	1	10437
91	DT SALEM	18	376229

92	DT SIVAGANGA	1	15407
93	DT THANJAVUR	16	154567
94	DT THIRUCHIRAPALLI	6	135454
95	DT THIRUVARUR	2	27832
96	DT TIRUNELVELI	3	45073
97	DT TIRUPATHUR	6	73556
98	DT TIRUPUR	5	88046
99	DT TUTICORIN	1	12922
100	DT VILLUPURAM	2	30814
101	DT VIRUDHUNAGAR	2	4473
	Total	1246	14209302

ANNEXURE 27 (Para 3.12 a)**NON REVISION OF PENSION/ FAMILY PENSION**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST AMBUR	4
2	ST ANNUR	2
3	ST ARCOT	1
4	ST ATHOOR	1
5	ST AVANASHI	0
6	ST AVUDAYARKOIL	1
7	ST COONOOR	2
8	ST CUDDALORE	3
9	ST DENKANIKOTTA	0
10	ST GOBICHETTIPALAYAM	14
11	ST KURUNJIPADI	0
12	ST MANACHANALLUR	2
13	ST MANAMELKUDI	1
14	ST NANGUNERI	17
15	ST NATHAM	3
16	ST NEYVELI	1
17	ST PALLADAM	12
18	ST PAPPIREDDIPATTY	1
19	ST PERUNDURAI	5
20	ST RADHAPURAM	2
21	ST RAJAPALAYAM	4
22	ST RMY PENNAGARAM	2
23	ST SATHYAMANGALAM	10
24	ST SINGAMPUNARI	1
25	ST SRIRANGAM	11
26	ST THIRUPUVANAM	0
27	ST THIRUVAIYARU	6
28	ST TIRUNELVELI TOWN	3
29	ST TIRUTTANI	4
30	ST VILATHIKULAM	0
31	ST VIRUDUNAGAR	2
32	ST VRIDHACHALAM	12
33	ST YERCAUD	1
34	DT ARIYALUR	2
35	DT COIMBATORE	13
36	DT CUDDALORE	2
37	DT DHARMAPURI	6
38	DT DINDIGUL	33
39	DT ERODE	46
40	DT KALLAKURICHI	6

41	DT NILGIRIS	2
42	DT PUDUKOTTAI	3
43	DT RAMNAD	11
44	DT SALEM	9
45	DT SIVAGANGA	3
46	DT TENKASI	2
47	DT THIRUVARUR	1
48	DT TIRUPUR	1
49	DT VELLORE	2
	Total	270

ANNEXURE 28 (Para 3.12 b)**NON MUSTERING OF PENSION**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST ARUPPUKOTTAI	8
2	ST BODINAYAKANUR	14
3	ST COONOOR	4
4	ST GUDIYATHAM	196
5	ST KARUR	1
6	ST KATPADI	269
7	ST KULITHALAI	10
8	ST KUNDAH	24
9	ST KURUNJIPADI	20
10	ST MANACHANALLUR	2
11	ST NANGUNERI	65
12	ST NEYVELI	233
13	ST OMALUR	8
14	ST THENI	1
15	ST SRIRANGAM	19
16	ST THIRUVERAMBUR	80
17	ST TIRUKKALIKUNDRAM	5
18	ST TIRUNELVELI JUNCTION	1
19	ST TIRUNELVELI TOWN	6
20	ST UDAGAI	1
21	ST UTHUKOTTAI	19
22	ST VRIDHACHALAM	22
23	ST YERCAUD	2
24	DT KANCHEEPURAM	35
25	DT CUDDALORE	231
26	DT KARUR	1
27	DT MAYILADUTHURAI	5
28	DT NAMAKKAL	14
29	DT NILGIRIS	40
30	DT RAMNAD	315
31	DT SALEM	49
32	DT THANJAVUR	34
33	DT THIRUCHIRAPALLI	25
34	DT THIRUVALLUR	13
35	DT TIRUNELVELI	35
36	DT VELLORE	16
37	DT VILLUPURAM	6
38	DT VIRUDHUNAGAR	4
	Total	1833

ANNEXURE 29 (Para 3.13)**UNAUTHORIZED RETENTION OF CLOSED PENSION PAYMENT ORDERS**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST AMBUR	15
2	ST ANNUR	5
3	ST ARNI	6
4	ST ARUPPUKOTTAI	8
5	ST ATHOOR	4
6	ST CHEYYUR	2
7	ST COONOOR	5
8	ST DEVAKOTTAI	2
9	ST GOBICHETTIPALAYAM	10
10	ST GUDIYATHAM	5
11	ST KADALADI	7
12	ST KALASAPAKKAM	2
13	ST KALKULAM/	5
14	ST KAMUDI	3
15	ST KATPADI	5
16	ST KOVILPATTI	11
17	ST KULITHALAI	8
18	ST KUNDAH	1
19	ST KURUNJIPADI	3
20	ST KUTHALAM	7
21	ST VILAVANCODE	5
22	ST MADATHUKULAM	7
23	ST MADURANTAKAM	6
24	ST MANACHANALLUR	9
25	ST MELUR	5
26	ST METTUR DAM	4
27	ST NANGUNERI	5
28	ST NATHAM	5
29	ST NEYVELI	5
30	ST OMALUR	6
31	ST PALLADAM	2
32	ST PAPANASAM	5
33	ST PARAMATHI	10
34	ST PERUNDURAI	21
35	ST POCHAMPALLI	9
36	ST PONNERI	6
37	ST RAJAPALAYAM	9
38	ST PENNAGARAM	5
39	ST SANKARANKOIL	5
40	ST SANKARAPURAM	1

41	ST SANKARI	4
42	ST SATHYAMANGALAM	5
43	ST SRIVAIKUNTAM	6
44	ST TAMBARAM	5
45	ST THIRUVERAMBUR	3
46	ST THOTTIYAM	18
47	ST TIRUCHENKODU	13
48	ST TIRUKKALIKUNDRAM	5
49	ST TIRUMANGALAM	6
50	ST TIRUNELVELI TOWN	5
51	ST TIRUTTANI	4
52	ST UDAGAI	1
53	ST UTHUKOTTAI	5
54	ST VADIPATTI	4
55	ST VILATHIKULAM	18
56	ST VRIDHACHALAM	10
57	ST WALAJABAD	11
58	ST YERCAUD	2
59	DT COIMBATORE	23
60	DT CUDDALORE	8
61	DT DHARMAPURI	5
62	DT DINDIGUL	17
63	DT ERODE	10
64	DT KALLAKURICHI	2
65	DT KANYAKUMARI	13
66	DT KARUR	6
67	DT MADURAI	6
68	DT MAYILADUTHURAI	10
69	DT NAGAPATTINAM	10
70	DT NAMAKKAL	13
71	DT NILGIRIS	4
72	DT PERAMBALUR	5
73	DT PUDUKOTTAI	5
74	DT RAMNAD	5
75	DT SALEM	15
76	DT TENKASI	6
77	DT THANJAVUR	9
78	DT THENI	5
79	DT THIRUCHIRAPALLI	27
80	DT THIRUVALLUR	5
81	DT TIRUNELVELI	15
82	DT TIRUPATHUR	9
83	DT TIRUPUR	9
84	DT TIRUVANNAMALAI	5

85	DT TUTICORIN	6
86	DT VELLORE	5
87	DT VILLUPURAM	6
88	DT VIRUDHUNAGAR	4
	Total	637

ANNEXURE 30 (Para 3.14)**PENSION/ FAMILY PENSION SENT TO BANK BEYOND THE DATE OF DEATH**

Sl. No	Name of Treasury/ PAO	No. of Cases	Amount (Rs.)
1	ST ANNUR	1	23784
2	ST ARCOT	6	123942
3	ST ARNI	5	129889
4	ST ARUPPUKOTTAI	7	159811
5	ST ATHOOR	4	101096
6	ST CHEYYUR	4	67787
7	ST SALEM	5	93500
8	ST DEVAKOTTAI	4	565631
9	ST ERANIEL	5	174835
10	ST GUDIYATHAM	4	136911
11	ST JAYANKONDACHOLAPURAM	5	143101
12	ST KALASAPAKKAM	4	96447
13	ST KALKULAM	8	156628
14	ST KATPADI	7	3013836
15	ST KOVILPATTI	1	9658
16	ST KULITHALAI	8	121794
17	ST KUNDAH/MANJOOR	2	148066
18	ST VILAVANCODE	4	259215
19	ST MADURANTAKAM	4	483764
20	ST MANACHANALLUR	1	17128
21	ST MELUR	3	44166
22	ST METTUR DAM	4	305944
23	ST NANGUNERI	3	125863
24	ST NATHAM	10	329410
25	ST OMALUR	2	36907
26	ST ORATHANAD	4	117152
27	ST PALANI	5	152233
28	ST PAPANASAM	15	683082
29	ST PARAMATHI	9	867858
30	ST PERUNDURAI	1	67740
31	ST POLLACHI	3	97295
32	ST PONNERI	25	596462
33	ST POONAMALLEE	11	318285
34	ST RAJAPALAYAM	0	37979
35	ST RMY PENNAGARAM	7	347050
36	ST SANKARANKOIL	9	273066
37	ST SANKARI	10	308331
38	ST SENDURAI	3	67121

39	ST SRIRANGAM	4	134973
40	ST SRIVAIKUNTAM	3	122758
41	ST TAMBARAM	75	2330527
42	ST THANDARAMPET	5	84701
43	ST TIRUCHENKODU	1	15118
44	ST TIRUKKALIKUNDRAM	8	1195979
45	ST TIRUNELVELI JUNCTION	6	363765
46	ST TIRUTTANI	5	92079
47	ST UTHUKOTTAI	2	162838
48	ST VADIPATTI	21	445990
49	ST VILATHIKULAM	2	33000
50	ST VRIDHACHALAM	6	489348
51	DT ARIYALUR	1	11025
52	DT CHENGALPATTU	72	3761333
53	DT KANCHEEPURAM	1	52023
54	DT COIMBATORE	34	2157863
55	DT CUDDALORE	7	278270
56	DT DHARMAPURI	4	146859
57	DT DINDIGUL	14	455786
58	DT ERODE	8	346878
59	DT KALLAKURICHI	4	130160
60	DT KANYAKUMARI	44	3061146
61	DT KRISHNAGIRI	7	251645
62	DT MADURAI	82	3453672
63	DT MAYILADUTHURAI	4	161212
64	DT NAGAPATTINAM	6	172785
65	DT NAMAKKAL	7	220237
66	DT NILGIRIS	7	268836
67	DT PUDUKOTTAI	4	193617
68	DT RAMNAD	4	168647
69	DT RANIPET	10	1641490
70	DT SALEM	42	3331968
71	DT SIVAGANGA	5	528138
72	DT TENKASI	7	302786
73	DT THANJAVUR	25	1998048
74	DT THENI	5	171569
75	DT THIRUVALLUR	4	100411
76	DT THIRUVARUR	1	16443
77	DT TIRUNELVELI	3	88526
78	DT TIRUPATHUR	2	87498
79	DT TIRUPUR	5	207821
80	DT TIRUVANNAMALAI	31	1259017
81	DT TUTICORIN	6	221437

82	DT VELLORE	5	105941
83	DT VILLUPURAM	7	190829
	Total	819	41817759

ANNEXURE 31 (Para 3.15)**DISCREPANCIES IN THE DATE OF BIRTH OF THE DOUBLE PENSIONERS**

Sl. No	Name of Treasury/ PAO	No. of Cases
1	ST AMBUR	58
2	ST ARNI	19
3	ST ATHOOR	38
4	ST AVANASHI	3
5	ST AVUDAYARKOIL	1
6	ST CHEYYUR	4
7	ST DENKANIKOTTA	3
8	ST GOBICHETTIPALAYAM	88
9	ST JAYANKONDACHOLAPURAM	45
10	ST KADALADI	2
11	ST KOVILPATTI	18
12	ST KRISHNARAYAPURAM	6
13	ST KULITHALAI	25
14	ST VILAVANCODE	30
15	ST MELUR	8
16	ST METTUR DAM	56
17	ST NANGUNERI	78
18	ST NATHAM	14
19	ST OMALUR	42
20	ST PAPPIREDDIPATTY	2
21	ST PARAMATHI	1
22	ST POCHAMPALLI	3
23	ST POLLACHI	3
24	ST PONNERI	32
25	ST POONAMALLEE	9
26	ST PENNAGARAM	3
27	ST SANKARI	16
28	ST SINGAMPUNARI	3
29	ST SRIVAIKUNTAM	28
30	ST THIRUVERAMBUR	18
31	ST TIRUCHENKODU	92
32	ST TIRUNELVELI TOWN	27
33	ST TIRUTTANI	6
34	ST UTHUKOTTAI	2
35	ST VADIPATTI	6
36	ST VALANGAIMAN	12
37	ST VILATHIKULAM	18
38	DT CHENGALPATTU	114
39	DT KANCHEEPURAM	110
40	DT CUDDALORE	61

41	DT DINDIGUL	228
42	DT ERODE	226
43	DT KALLAKURICHI	25
44	DT KANYAKUMARI	274
45	DT KRISHNAGIRI	3
46	DT MADURAI	45
47	DT MAYILADUTHURAI	42
48	DT NAGAPATTINAM	36
49	DT NAMAKKAL	68
50	DT NILGIRIS	44
51	DT PUDUKOTTAI	2
52	DT SALEM	226
53	DT SIVAGANGA	2
54	DT TENKASI	98
55	DT THANJAVUR	98
56	DT THENI	34
57	DT THIRUCHIRAPALLI	148
58	DT THIRUVALLUR	5
59	DT TIRUNELVELI	44
60	DT TIRUPATHUR	90
61	DT TIRUPUR	2
62	DT TIRUVANNAMALAI	42
63	DT TUTICORIN	84
64	DT VILLUPURAM	42
	Total	3012

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END OF REPORT

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