



**ANNUAL REVIEW ON THE WORKING OF TREASURIES, PAO'S & PPO**

**GOVERNMENT OF TAMIL NADU**

**2022-23**



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

**Dated: 26-09-23**

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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: 26-09-23



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### **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 2022-23. 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 2022-2023.

The Report also includes 41 Annexures of data collected from the Commissioner of Treasuries and Accounts and other sources in support of the observations.

**Highlights**

<b>Serial No</b>	<b>Significant objections</b>	<b>Para No.</b>	<b>Annexure No</b>
1	Non receipt of vouchers to the tune of Rs. 155.19 crore	2.1.1	2
2	Temporary advances drawn up to 31.03.2023 pending adjustments - Rs.296.97 crore comprising 693 items	2.2	3-5
3	TEs proposed by AG to rectify misclassifications done by Treasuries/PAOs w.r.t Head of Account – 8009.	2.3.1	6-7
4	Unreconciled balances of Net Credit Rs.103.07 crore as on 31.03.2023 under 8675- Reserve Bank Deposits	2.4	9
5	Outstanding Inspection Reports & Paras 363 Reports comprising 1625 paras up to 31.03.2023	3.3.1	12,13
6	Deposit Amount not lapsed to Government i) Revenue Deposit Rs. 4.3 crore ii) Election Deposit Rs. 3.25 crore iii) PWD Deposit Rs.37.30 crore iv) Minus balance in Deposit Accounts v) Excess payment of half yearly Interest made to Local Fund Deposits – Rs.0.17 crore	3.7 a 3.7 b 3.7 d 3.7 f 3.7.g	22 23 - - 24
7	Huge Stock of Stamps kept idle to the extent of Rs.67.72 crore	3.8 a	25
8	Non deduction of commuted portion of pension resulting in excess payment Rs.0.43 crore	3.11 a	33
9	Enhanced rate of FP paid beyond conditional period- Rs.0.75 crore	3.11 b	34
10	Excess Payment of Pensionary benefits – Rs.1.26 crore	3.11 c	36
11	Un-encashed cheques not cancelled to the tune of Rs. 61.16 crore (54316 items)	3.15	41

## PART-1

### Organisational set-up of Treasuries and Accounts Department

#### 1.1 Introduction

On 1<sup>st</sup> 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.

#### 1.2 The role of Department of Treasuries & Accounts

The Commissioner of Treasuries and Accounts monitors and implements the following functions and Schemes in the State through Pay and Accounts Offices, Regional Joint Directors, District Treasuries, Sub Treasuries etc. Various functions of the Treasuries and Accounts Department are enumerated below:

- 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) 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. 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, Khadi, Metro Rail ...etc.,)
- 13) Work relating to National 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.

### 1.3 Organisational setup

The Commissioner of Treasuries & Accounts Department is headed by Commissioner, assisted by four Additional Directors, two Joint Directors, and two Personal Assistants in the cadre of Chief Accounts Officer, three Chief Accounts Officers, six Accounts Officers and three Assistant Accounts Officers.

The Administrative structure of Department of Treasuries and Accounts is given in **Annexure 1**.

### 1.4 Position of Treasury Staff

**1.4.1** The details of the total number of sanctioned posts and persons in position in various cadres 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	14
3.	Chief Accounts Officer / Treasury Officer	45	45
4.	Accounts Officer	24	18
5.	Assistant Accounts Officer	6	5
6.	Additional Treasury Officer	38	36
7.	Assistant Treasury Officer	355	317
8	Superintendent / ASTO / STO	816	768

**1.4.2** The cadre wise details of sanctioned strength and the actual vacancies that exist in the Treasuries &Accounts Department are furnished below:

Sl. No	Category	Sanctioned Post			Vacancy		
		*P	**T	Total	*P	**T	Total
1.	Accountant	1986	151	2137	683	54	737
2.	Junior Assistant	670	95	765	426	64	490
3.	Junior Assistant (S)	254	20	274	217	17	234
4.	Typist	106	15	121	83	13	96
5.	Office Assistant	407	128	535	154	48	202

\* Permanent

\*\* Temporary

**1.4.3 Action taken by the Department of Treasuries & Accounts in respect of various vacant posts:**

Regarding the vacancies in the post of Accountant, direct recruitment of 587 vacancies indented to TNPSC and notification issued by TNPSC. The vacancies will be filled up after getting allotment from TNPSC.

The vacancies in the post of 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 category including compassionate ground appointment. Steps are being taken to fill up the vacancies in basic services as the procedure in vogue.

### **1.5 Inspection carried out by the Office of the Commissioner of Treasuries & Accounts**

The Annual inspection conducted by the Inspection cell of Commissioner of Treasuries & Accounts during the financial year 2022-23 is listed below:

Sl. No.	Name of the Treasury / Pay and Accounts Office	Inspection Date
1	Erode	18/04/2022to 06/05/2022
2	PAO (North)	27/06/2022to 05/07/2022
3	PAO (East)	06/07/2022to 14/07/2022
4	PAO (South)	15/07/2022to27/07/2022
5	PAO (Secretariat)	16/08/2022to26/08/2022



6	PAO (Madurai)	05/09/2022to26/09/2022
7	Sub PAO (Madurai H C)	19/09/2022 to23/09/2022
8	Sub PAO (New Delhi)	26/09/2022to30/09/2022
9	Sivagangai	12/12/2022to23/12/2022
10	Namakkal	27/02/2023to17/03/2023

## 1.6 Integrated Financial and Human Resources Management System (IFHRMS)

- IFHRMS was implemented across the State from 01.01.2021. All claims of Salary, Non-Salary, Pension and Work bills are being processed through IFHRMS only. The Integrated Financial and Human Resources Management System (IFHRMS) takes care of real time accounting activities of Government departments and also the Human Resources components of the Government.
- The Pension payments have been implemented in all District Treasuries and at Pension Pay Office (PPO), Chennai and the Payments made to the beneficiaries through IFHRMS.
- e-Challan module was implemented on 08.02.2021 to enable the General public / Government Departments, Boards & Corporations and Local Bodies, to remit the receipts of the Government as e-receipts in IFHRMS. The remittances can be made 24 X 7 through online facilities ([www.karuvoolam.tn.gov.in](http://www.karuvoolam.tn.gov.in)). The General public / DDOs / Employees / Pensioners can create the e-challan in IFHRMS by providing the details in the system viz remitter details, Department, DDO, Service for which the amount is remitted, etc by themselves and make payment by choosing online or offline mode of payment made available by the aggregator banks.
- Integration with 2 major departments Commercial Tax and Prohibition & Excise completed and other two departments Transport and Registration in pipeline.
- RBI's NEFT / RTGS facility for e-challan has been enabled. The remitter can pay the money through NEFT / RTGS mode via any banks. This will ensure the real time receipt of money into Government Account without any float.
- Strong Room Operation and Stamp management with IFHRMS has been enabled.
- Old age pension for 32.8 Lakh beneficiaries is being paid every month through IFHRMS.
- Assistance to 6.50 Lakh beneficiaries under Muthulakshmi Reddy scheme are being paid through IFHRMS.

- Scholarship payment to Government school girl students under Moovalur Ramamirtham Pudumai Penn Assistance Scheme has been rolled out and it is operational now throughout the State.
- Integration with “Jeevan Praman” for Pensioner to generate Digital Life Certificate has been made and is being used for annual mustering of pensioners process since July 2022
- Out of Treasury transactions with Accountant General is also been done in IFHRMS.
- To avoid fraudulent activities and duplicate entries, monthly validations of bills have been enabled.

**ACTIVITIES IN PROGRESS:**

1. Procurement of Tech Refresh as called IFHRMS (2.0) Kalanjiyam.
2. Implementation of Mobile Application
3. Online Pension, Provident Fund Authorization System (OPPAS)
4. Digital Accounting and Audit System (DASS) with AG.
5. RBI Version 2.0 integration for e-challan
6. Integration with IT (Income Tax) Department.

## 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, they furnish the primarily compiled accounts to the Accountant General with all the supporting documents, such as vouchers, schedules, list of payments, plus and minus memorandums 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, with the hard copies and the imported data. Corrections, if any, are being carried out and then Monthly Civil Accounts are generated and sent to Government.

#### 2.1 Receipt of supporting documents from Treasuries along with Monthly Accounts

As per Treasury Rule 4 (Subsidiary Rule 5), it is mandatory on the part of all Treasuries to forward all the vouchers with LOP to Accountant General (A&E), every month along with the compiled Main Accounts and Subsidiary Accounts, in complete and correct manner.

Every month, the vouchers \*A, B C and D are received in the Accountant General's office from various Treasuries. During the checking of Vouchers with the List of Payments, it was observed, that certain vouchers relating to payment of salaries, loans and advances, Gazetted vouchers, All India Services vouchers, etc., were not enclosed in voucher bundles handed over to Accountant General.

However, due to implementation of IFHRMS, at present e voucher and e challans, are being sent by the State Government in addition to the imported data, physical vouchers and challans and a proposal has been made by the CTA for dispensing the submission of hard copies.

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\*A - Salary vouchers, B - Contingent vouchers,  
C - Refund vouchers, D - Grants in Aid vouchers

### 2.1. 1 Non Receipt of vouchers / challans in support of expenditure from Treasuries

Vouchers are documents of evidence of the transactions. It is essential that all the vouchers are to be sent to the Accountant General along with the accounts. However, it was noticed that during **2022-23, 880 items amounting to Rs.155.19 crore were held in objection for want of vouchers (Annexure 2)**. Treasuries are addressed periodically to furnish “Wanting vouchers” which were omitted to be sent to this office.

The major number of wanting vouchers was noticed in the following departments.

Name of the Department	Sub Account	Number of vouchers not submitted to AG	Amount in crore.
Department of School Education	15A	378	39.48
Public Debt and Loans & Advances	27A	240	29.69
Miscellaneous General Services	10	73	6.89
Other Social Services, Nutrition, Food storage and Warehousing	26E	60	5.29
Animal Husbandry, Dairy Development	18E	22	29.15

### 2.2 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.

As of 31.3.2023, 693 Temporary Advances amounting to Rs.296.97 crore remains unadjusted. Out of those 693 items, 112 items amounting to Rs. 110.73 crore belongs to period prior to 1<sup>st</sup> April 2022 and 581 items amounting to Rs.186.24 crore were drawn during 2022-23 and remains unadjusted. The treasury wise details are shown in Annexure 3.

The age wise pendency is depicted below:

TAs Pending for	Number of Items	Amount in crores	Treasury/PAO where items are pending
More than 10 years	5	0.99	PAO(E) -3 PAO(S) -2
More than 5 years & Less than 10 years	7	13.74	PAO(E)-1Thanjavur-4 PAO(High Court)-2
More than 1 year & Less than 5 years	100	96.00	
Less than 1 year ( 4 to 12 months )	581	186.24	
<b>Total</b>	<b>693</b>	<b>296.97</b>	

The details of long pending items are listed below:

Details of TA bills pending for more than 5 years					
Sl. No	TO/PAO	Name of the Office in which advance is pending	Purpose for which Advance Sanctioned	Date of Drawal	Amount Pending in Rupees
1	PAO EAST	Director General of Police Chennai	Purchase of 26 Nos. Traffic Signal	13-03-2002	5297056
2	PAO EAST	Director General of Police Chennai	Railway Freight Charges	31-03-2003	600000
3	PAO EAST	Director General of Police Chennai	Election feeding Charges	11-04-2011	48200
4	PAO EAST	Director General of Police Chennai	Annual Contribution to Central Fund	24-03-2017	1009320
5	PAO High Court	The Registrar General, High Court, Chennai	Supply and installation of Hardware items for establishing TNSWAN connectivity to the High Court Madras and Madurai Bench - ELCOT	20-01-2017	118075170

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6	PAO High Court	The Registrar General, High Court, Chennai	Purchase of furniture to 30 alternative dispute resolution centres in State of Tamil Nadu - TANSI	29-03-2017	9674280
7	PAO(South)	Director of Animal husbandry	Expenditure for training and seminar	31-03-2005	1455000
8	PAO(South)	Director of Animal husbandry	Expenditure for training and seminar	01-12-2006	2520000
9	Tanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	1800000
10	Tanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	500000
11	Tanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	1300000
12	Tanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	5000000

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

Sl. No	Name of Department	No of items	Amount Rs.in crore
1	Commissionerate of Differently Abled	20	66.48
2	The Registrar General, High Court, Chennai	33	53.12
3	Directorate of Government Examination	139	49.76
4	Directorate of Social Welfare	64	42.51
5	Integrated Child Development Scheme	23	36.05

It was also noticed that 648 items amounting to Rs.168.30 crores was drawn during the month of March 2023 alone (**Annexure 4**), out of which 30 items amounting to Rs.0.76 crores was drawn on last working day of March 2023 (**Annexure 5**) which implies that there was a heavy rush of expenditure on the last day which has to be avoided.

## **2.3 Transactions of Provident Fund Accounts dealt by AG (A&E) Tamil Nadu, Chennai**

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 School 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 **2.01 lakh accounts** is being maintained to the end of March 2023.

### **2.3.1 Irregularities noticed under GPF**

#### **1. Misclassifications:**

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 were noticed. Rectification of the above misclassification was carried out through Alteration Memorandum or Transfer Entries resulting in avoidable wastage of man hours.

The transactions misclassified by the Treasuries/PAOs during 2022-23 were rectified by AG by proposing 5033 corrective Transfer Entries for credit misclassifications amounting to Rs.19,14,09,803 (**Annexure 6**) and 111 corrective Transfer Entries for debit misclassifications amounting to Rs.58,74,42,618 (**Annexure 7**).

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

#### **2. Challans:**

In respect of e-Challan Remittances, a copy of the challan as well as supporting schedules are not provided by the treasuries. Also the details of suffix, GPF number, name, subscription amount, refund amount and month for which remittance is made are not made as mandatory fields for GPF remittance. A

generic challan menu is used for all kinds of challan remittances which does not contain the above mentioned fields.

In 2022-23, 24303 e-challans amounting to Rs.87,40,44,211 were booked under GPF/TPF/AISPF. It was pursued with the Treasury Officers/Subscribers/Drawing officers through phone and the details were collected through email and Whatsapp and posting done. This issue is still continuing and huge man hours are wasted in the process to ensure that the remittances made are taken to the subscribers account.

**3. Recoveries of GPF subscriptions after the date of retirement /death of the subscribers**

GPF Deductions are made for subscribers who retired/died in **14 cases (Annexure 8)**. 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

**4. IFHRMS related issue:**

The draft bill generated in IFHRMS based on out-bound data being provided by AG for making GPF Final payment Authorisations by Treasuries/PAOs are not being restricted to the sub-treasuries mentioned in the outbound e-data. Guidelines provided in the letter Pen30/IV/2022-2023/48570 dated 25/01/2023 has to be strictly adhered to.

**2.4 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 31.03.2023, a net CREDIT difference of Rs.103.07 crore exists under “8675 Reserve Bank Deposits” between figures reported by the Banks and by Treasuries.



The year wise details are given in **Annexure 9**.

## 2.5 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

### 2.5.1 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 1<sup>st</sup> April and 31<sup>st</sup> March next year. It can be opened by the State Government after obtaining permission from the Accountant General and shall be closed on 31<sup>st</sup> March every year.

During 2022-23, 47 such PD accounts (transferred from Consolidated Fund) were opened and all 47 PD accounts were closed as on 31.03.2023.

PERMISSION ISSUED BY AG FOR PD ACCOUNTS FROM 01/04/2022 TO 31/03/2023 under the Head of Account 8443-00-106-AA		
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	Handlooms and Textiles	1
01	Adi Dravidar Welfare Department	1
11	Most Backward Classes: Rural Girls Incentive Scheme	36
12	Director of Local Fund Audit	1
	<b>TOTAL</b>	<b>47</b>

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)
<b>Opening Balance as on 01.04.2022</b>	<b>**363.68</b>
** Since the PAO (South ) and the District Treasury, Tirunelveli have furnished erroneous figures during the FY 2021 -21 and now it has been corrected, opening balance was changed from Rs. 3,63,28,43,385 to Rs. 3,63,67,80,509.	
<b>Receipts</b>	<b>600.99</b>
<b>Disbursements</b>	<b>625.28</b>
<b>Closing Balance as on 31.03.2023</b>	<b>339.39</b>

## 2.6 PENSION AND OTHER RETIREMENT BENEFITS

### 2.6.1 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.

### 2.6.2 E- Authorisation – Instructions to Treasury Officers

1. **E authorisations** are being sent to the email id of Treasury Officers. It is observed that the same email id of the Treasury officers is being utilized for all other correspondence of the Treasury Officers. It would be ideal if a dedicated email id for e authorisations and related correspondence is obtained by the Treasury Officers.

2. **Non receipt of mail:** This office frequently receives complaints from Treasuries 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 Officers should sign and send a letter to this office 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.
3. **Party Intimation:** A provision has been given on our website for pensioners to download their intimation which is meant only for information of pensioner and for his/her personal record. Treasury Officers need not insist for the pensioner's copy for making payment. Since the photo id and specimen signatures are sent along with the EPPO, Treasuries need not insist on party copy for both original and revision cases.
4. Treasuries may kindly download E authorisations sent on a regular basis without accumulation. Downloading attachments relating to several mails at a time may create difficulties in opening of the pdfs.
5. The Department has been delinked from payment of DCRG and all DCRG e authorisations are now being sent directly to the Treasury Officer concerned. The DDO will send a Recovery Statement/No Due Certificate based on which bill is drawn by the T.O. for the net amount payable after incorporating recoveries, if any. If there is delay in receipt of No Due Certificate from DDO, a reminder may be issued /DDO may be contacted over phone at regular intervals (once in 15 days) so that DCRG payment is not delayed.
6. It is suggested that unpaid e authorisations may be reviewed on a quarterly basis and action taken to ensure payment. Revalidation may be avoided unless unavoidable and the reason for non-payment may be indicated. Second time revalidation will not be undertaken by this office.
7. The list of unpaid e authorisations with the reason for non-payment may be reported to CTA and AG periodically.
8. If the 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.

9. EGPO for revision cases are sent to the Treasury where the pensioner is drawing pension. Any recoveries due to excess payment of Pension/CVP/DCRG will be displayed in the Revised PPO authorisations. Such remarks may be given special attention and the recovery effected.
10. In general, the Cut in pension entries and Remarks noted in Pension Payment Order may be given special attention for necessary action.
11. E authorisations should not be sent back to this office unless absolutely necessary.

**The following points are furnished for future guidance:**

- a. When pensioner dies before payment, and if only single Pension payment Order was sent as EPPO, it 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 after following usual formalities. The EPPO need not be sent back to this office.
  - c. If the pensioner dies before getting his first pension, the treasury officers can then send a non-payment certificate alone for life time arrears of pension and CVP, if not paid to our office, so that we can authorise the same to the beneficiaries.
  - d. Joint pension payment order is issued so that on the death of the pensioner the family pensioner could get his/her family pension, as soon as possible,
  - e. When there is a change in the amount to be paid due to promotions/cut in pension etc arising after issue of authorization, all the E authorisations should be returned with Non-payment Certificate through mail.
  - f. For corrections relating to name, date of events which do not affect the benefits, the same may be communicated by email without sending back the EPPO and an erratum will be issued by this office.
  - g. All E authorisations requiring cancellation, revalidation or return for any other reason should be scanned with NPC and sent by email 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.
12. 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.

13. Outbound data for Original Retirement Cases from AG is uploaded every day. It has been informed by IFHRMS that the draft bills are auto generated from the outbound data given by AG. The Treasury officers are requested to ensure that the e authorisation pdfs should be checked with the draft bills generated before making payment.
14. The instructions relating to the draft bills in case of cancellation, erratum etc. has been given to IFHRMS Team. The same has been provided as an annexure. Treasury officers are requested to adhere to the procedures mentioned in the **Annexure 10.**
15. For any clarifications or doubts regarding pension e-authorisations, the treasury officers may contact our PENSION EDP over phone-044 24324611 and for any functional doubts they can contact PEN.30-044 24324673.

**Other issues**

- Revision of pension/family pension in respect of OG Pensioner-to be done by Treasury Officer as many of the OG pensioners/family pensioner who are approaching this office, are aged persons above 80's years on an average.
- CPPC to be instructed regarding PCR revision, revision of DA/DR additional quantum of pension, revision of Medical Allowance in respect of those OG pension /Family pensioner drawing through bank.
- Banks are reluctant to effect revision of OG pension/family pension on their own. They require some sort of confirmation from the T.O's. whereas the T.O's/PPO's are saying that they have transferred all the records in respect of those drawing through banks to the concerned banks and they could not do revision in those cases.
- In the Treasury Account and Pay and Accounts Office Accounts, both receipt and disbursement are incurred /accounted for under the head not provided in the demand for the Grant. (Tiruvallur 06/2022, Krishnagiri 11/2022).
- Every month unpaid or refund or recovery amount relating to pensionary benefit are captured as festival advance recovery instead of payment head.  
(All the Treasury account relating to 770 deduct recoveries and 49 Festival advance)
- All the Cash recovery, refund challans must be enclosed as supporting document  
(All the Treasury account).

- The Sub detailed head “ 911” is operated by the Treasuries and accounted in monthly transactions.( PAO(M) Jan 2023 , Erode Feb 2023, Sivaganga Nov2022) Some of the Treasuries and PAO s operate heads of accounts not provided in Demand for Grants.
- The memorandum of reconciling the total of the list of payments with the total payment made, must contain the details of corrections if, any. (After addressing for difference, the revised statement will be forwarded to this office. This difference occurs in various districts throughout the financial year).
- The Vouchers must be arranged and stitched in IFHRMS GENERATED NUMBER(compulsorily noted on the top of every vouchers legibly and distinct) (All months Nagapattinam, Chengalpattu, Ranipet and Tenkasi)
- The content slip displaying the classification and total number of vouchers must be enclosed.(All districts office every month).
- In the vouchers, the ‘E ‘authorizations issued by this office must be enclosed for all the bills relating to payment of pension and other retirement benefits.  
It is seen DCRG &CVP payment do not contain the Supporting documents. (Tirunelveli 05/2022, Dharmapuri 09/2022 and Nagapattinam Jan 2023)
- In the List of Payments the last sheet must contain the total number of vouchers forwarded to this office by that district that find a place in the vouchers bundle for the sub account.
- List of payments may be enclosed along with the bundle for that month. In the absence of which, It has to be obtained separately (Information only)
- In the details furnished in the list of payments, consolidated abstract, the Grand total must agree with the total, as per list of payments in the Treasury account memorandum reconciling the total of list of payment with the total payment entered.
- In the case of Pay and Accounts Office, list of Payments must be sent to this office relating to the payment of Pensionary benefits Authorized by this office, containing all details including PPO NO.
- The Treasury Accounts/Pay and Account office Accounts and the vouchers must be properly stapled and stitched. All bundles relating to same month should be sent.

- The CD details must be provided for SA23 from all District Treasuries and Pay and Accounts Offices with all supporting details for Receipt and Disbursement.
- Replies to correspondence should be expedited as they are being received after the closure of the accounts for the financial year.

**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 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 2022-23.

**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.

### 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 2022-2023

**During the year 2022-23, 175 inspection units i.e.** Office of CTA, 3 RJDs Office, 40 District Treasuries/Pay and Accounts Offices, 1 PPO, and 130 Sub Treasuries were inspected. The DT/PAOs/STs, inspected during the year are listed in **Annexure 11** and 1865 paras were issued during such inspections.

### 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, due to absence of sufficient enclosures as proof, the paras could not be cleared or dropped. As a result, as on **31.07.2023**, there are **363 Reports comprising 1625 objections pertaining up to the year 2022-23 remain unsettled.**

Region wise details of pending Inspection Reports / objections to the end of **31.03.2023** are furnished in **Annexure12**.

The year wise pendency is given below:

Year of pendency	Number of pending	
	Reports	Paras
2017-18	7	9
2018-19	26	32
2019-20	53	69
2020-21	38	48
2021-22	64	145
2022-23	175	1322
<b>Total</b>	<b>363</b>	<b>1625</b>

In order to clear the pending Treasury Inspection paras, Commissioner of Treasuries & Accounts ordered for conducting Region wise Joint sitting with their staff and staff of this office and 3 such joint sittings were conducted during 2022-23 in Chennai, Vellore and Trichy regions and nearly 78% of paras were settled. Further, though joint sittings were not conducted for rest of the regions, replies were furnished by the Treasuries pertaining to those regions by the team from CTA after 2 or 3 rounds of discussions at their level itself.

As a result of the strenuous efforts taken by the team, the pending paras up to 31.03.22 have been cleared drastically, as given below, which has to be appreciated.

	Pending as on 31.03.22	Pending as on date
Reports	479	<b>191</b>
Paras	1758	<b>303</b>
Percentage of clearance is <b>82.77%</b>		

However, the details of 110 Paras which remain pending for more than three years (up to 2019-20) furnished in **Annexure 13**, for which effective early action has to be taken by the concerned Treasury / PAO / PPO / ST.

It is worth mentioning here, that out of **1865** paras issued during 2022-23, **543** paras have been cleared at the first instance itself leaving **1322** paras unsettled. This shows the awareness among the TO/STO staff to take immediate remedial action to settle the outstanding paras. This needs special appreciation.

During the inspection of PAOS conducted by respective Resident Audit units, **556 objections (over six months)** were outstanding as on **31.03.2023**. The details are furnished below.

<b>Name of the Residential Audit</b>	<b>Items</b>	<b>Amount in Rupees</b>
RA Pension	222	9061531
RA Madurai	198	86097898
RA South	69	8075991
RA Madurai High Court Bench	22	662150
RA North	17	82375646
RA High Court Chennai	17	98186
RA East	9	1282729338
RA Secretariat	2	1053218
Total	556	1470153958

### **3.4 Non Receipt of GPF/TPF vouchers after final payment**

The GPF/TPF Final Payment authorization issued by AG has to be acted upon within the validity period of six months. The payment made based on the authorization has to be booked under the proper head of account as mentioned in the authorization and the voucher for the same to be sent to AG along with the succeeding monthly accounts.

However, it was noticed that the Debit Vouchers for the GPF authorizations, noted in the **Annexure 14** had not been received so far. The validity of those authorizations had already expired. Hence the TO/ATO shall furnish the details regarding the payment made in respect of the authorizations mentioned therein.

### **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 36 inspected units (**Annexure 15**).

**b) Review of Revenue Deposit Register**

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than four financial years shall be lapsed to Government. It was seen from the Deposit records of 43 units as listed in **Annexure 16**, that the year wise breakup details are not available. In the absence of such details the nature of deposits and period of pendency of outstanding deposits could not be arrived at in audit.

Therefore, year wise break up details should be arrived at and entered in the register and action should be taken to lapse those deposits which are pending for more than three years.

**c) Reconciliation Register**

As per the provisions of Para 128 of Tamil Nadu Budget Manual, reconciliation of Departmental figures with those of Treasury / PAO shall be effected without fail by the Departmental Officers every month in order to ensure that there is no embezzlement / misappropriation of Government money which should be monitored through a Register. However, during inspection at 18 units given below, it was noticed that the Reconciliation Register was not maintained/updated. Therefore, PAOs/Treasury Officers should impress upon the need of timely reconciliation to the Departmental Officers 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, so as to effectively monitor the process of reconciliation and defaulters identified easily and reported upon.

Sl. No.	DT/PAO	Sl. No.	DT/PAO
1	DT Kanchipuram	10	PAO North
2	DT Kanyakumari	11	PAO East
3	DT Namakkal	12	PAO South.
4	DT Perambalur	13	DT Ariyalur

5	DT Ramnad	14	DT Dharmapuri
6	DT Thiruvarur	15	DT Krishnagiri
7	DT Tirupur	16	DT Thanjavur
8	DT Tiruvannamalai	17	DT Thiruchirapalli
9	DT Virudhunagar	18	DT Thiruvallur

**d) Treasury Pass Book**

According to Reserve bank of India's instructions on reconciliation procedure of State Government transactions, the format of Treasury Pass book has been modified. The revised format contains two parts i.e., Side 'A' and Side 'B'. At the end of each days' transactions, the total figure of receipt and payment of Government are required to be entered in Side 'A' of the pass book by the bank manager and the same should be acknowledged by the Treasury officer with detailed initials. The total number of challans, cheques (with amount thereon) actually received by the Treasury Officer are also required to be entered in Side 'B' of the pass book and the same has to be got acknowledged by the Bank Manager with dated initials.

Thus, the maintenance of Treasury Pass book will help the Treasury to reconcile the differences, if any, noticed between the treasury and bank figures then and there. It was noticed that 17 inspected units failed to maintain the Treasury Pass Book in the revised format (**Annexure 17**). Since the overall responsibility of ensuring the correctness of figures rests with the Treasury / Sub Treasury officer, the pass-book should be maintained properly and should not merely be treated as an acknowledgement of the receipt of scrolls.

**e) Improper maintenance of Cash Book:**

Moneys received by a Government servant on behalf of the Government with the exception of moneys withdrawn from treasuries on bills for pay, contingencies etc., which are accounted for and watched on other ways shall be immediately brought to account in a cash book in Form 5 or in the appropriate form prescribed for the purpose in the Tamil Nadu Account Code or a departmental code or manual. Before a Government servant signs a receipt, he should see that the receipt of the money has been duly recorded in his cash book and in token of this check; he shall initial and date the relevant entry in the cash book.

During the inspection at 25 units as given in **Annexure 18**, it has been noticed that the cash book has not been maintained properly.

**f) Return ECS Register**

Under Regional Electronic Clearing System, uncredited ECS amounts are credited back to Suspense head of account 8670 by the agency bank. The list of such items is communicated to the Treasuries by the bank through “RBR7” Statement and the same are entered in the ECS Return Register. Subsequently, with reference to correct account numbers/bank code numbers furnished by the DDO’s, the return ECS amounts are being settled to beneficiaries.

The Commissioner of Treasuries and Accounts Chennai had also issued instructions vide Letter No. 42694/2017/E3 dated 26.3.2018 that (1) the amount kept under suspense account in respect of unclaimed RECS shall be maintained in a separate register. (ii) The return ECS amount pending for more than 3 months may be written back to Government account.

The Commissioner of Treasuries, Chennai 35 in the Circular issued in March 2022 has 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, it was noticed during the Inspection conducted from 04/22 to 03/23, that a sum of Rs. 14,54,50,198/- relating to 83642 items were kept pending under “Not processed” for more than 3 months in various treasuries, as listed in the **Annexure 19**. In this connection a Demi-Official letter has been addressed to the Commissioner of Treasuries & Accounts, Chennai 35 in D.O.Lr.No.AG (A&E)/TM/IV/4-11/2023-24/68-7158 dated 01.06.2023.

### **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 31<sup>st</sup> March every year, shall be obtained from Administrators before 15<sup>th</sup> May and forwarded to the Accountant General (A & E), Chennai before 30<sup>th</sup> 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 37 Treasuries/Sub Treasuries (**Annexure 20**).

**b. Discrepancies in RBD Statement**

In 69 units as detailed in **Annexure 21**, discrepancies in the Reserve Bank Deposit statement have been observed during various periods.

- 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 Bank and suitable action taken under intimation to the Accountant General (A&E), Tamil Nadu. Further, a central call has to be taken by Commissioner of Treasuries & Accounts, to device a mechanism or to find out the appropriate remedial action in this regard.

**c) Interest accrued on savings bank account not remitted to Government Account**

On review of records in 3 units as detailed below, it has been observed that the Treasury Officer / Sub Treasury Officer is maintaining a savings bank account with banks and interest has been credited into the account instead of crediting the same to Government Account.

<b>Sl. No.</b>	<b>DT/ST</b>	<b>Amount (Rs)</b>
1	DT Chennai	525
2	ST Pappireddipatty	1609
3	ST Srirangam	426
<b>Total</b>		<b>2560</b>

CTA vide his letter RC No.22462/B1/2020 dt. 09.01.2021 has issued instructions to all RJDs, TOs and PAOs to credit the interest accrued on savings bank account under the head of account ‘0049-04-800-GA-25025’, which is in violation of the accounting principles.

In this connection, it is stated that the TOs/STOs should credit the interest accrued on Savings Bank under the receipt head of Treasuries and Accounts Department i.e. the major head '0075' and not '0049'.

### 3.7 Deposits – various discrepancies

#### a. Revenue Deposits not lapsed to 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 deposit registers in 24 Treasuries / Sub Treasuries furnished in **Annexure 22**, it was noticed Deposits remained unclaimed for more than four years and were not lapsed to Government:

#### b. 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 91 units, it was seen that a sum of **Rs.3.25 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 23**)

#### c. Rice Mills Industries Regulation (RMIR) & Contract Labour Deposit

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than 4 financial years shall be lapsed to Government. It has been noticed from the R.M.I.R (Rice Mills Industries Regulation) Deposit registers & Contract Labour Registers of 6 units given below, that Rs.94,10,811/- are yet to be lapsed.

Sl. No.	Treasury	Amount (Rs.)
1	DT Vellore	9104219
2	ST Arakonam	58000
3	ST Arcot	53942
4	ST Gudiyatham	51100
5	ST Sholingur	200
6	ST Tuticorin (Contract Labour Deposit)	143350
	<b>TOTAL</b>	<b>9410811</b>



**d. Unclaimed PWD deposit not lapsed to 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.37.30 crore was pending to be lapsed.

Sl. No	DT/PAO/ST	Amount (Rupees)
1	PAO North	169820681
2	DT Cuddalore	842394
3	DT Nagapattinam	77394093
4	DT Perambalur	5476618
5	DT Salem	265124
6	ST Nanguneri	3164321
7	ST Tenkasi	6390520
	<b>Total</b>	<b>37,29,98,055</b>

**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 6 units given below, the Deposit accounts are being inoperative under the head 8443-00-106-AC.

Sl. No.	DT/PAO/ST	No of Account	Amount (Rs)
1	PAO North	3	1061022
2	DT Karur	1	1001708
3	DT Nilgiris	1	58626
4	ST Kurinjipadi	1	57229
5	ST Nagapattinam	1	162038
6	ST Tenkasi	4	123682
	<b>TOTAL</b>	<b>11</b>	<b>2464305</b>

**f. Minus balances under various Deposit Accounts**

While checking the Sub Account 27 C- Consolidated Plus and Minus Memorandum available in Treasuries, in 6 units it was noticed that the Personal Deposit, Local Fund Deposit, Civil Court Deposit and Security Deposit have reflected adverse/minus balance as noted against each item as under:

Sl. No	DT/ST	DDO	Deposit Type	Head of Account	Adverse balance (Rs.)
1	DT Dharmapuri		PD	844900120AF	(-) 1445
			PD	834200117AB	(-) 195697
2	DT Theni	Executive Engineer PWD/WRD	PD	844300108AI	(-)473758
3	DT Vellore	BDO Anaicut	LFD1		(-)19815765.06
		BDO Vellore	LFD 1		(-)2931111.03
		BDO Katpadi	LFD III		(-)201971.50
		BDO Vellore	LFD V		(-) 68410.20
		BDO Kanniyambadi	LFD IX		(-) 4668980
		BDO K.V. Kuppam	LFD IX		(-) 257644
		BDO Gudiyatham	LFD IX		(-) 2017641
4	ST Bodi		CPS Int -Local body Govt. Contribution	834200117IL	(-) 172,223
			CPS Int -Local body employee contbn.	834200117IK	(-) 172,223
			CPS Local body employee contbn.	834200117AK	(-) 287,740
			CPS Local body Govt. contbn.	834200117AL	(-) 287,740

**Recommendation: Adverse/ minus balances may be due to misclassification / incorrect adjustments / non accounting of transactions. Hence, the accuracy of these transactions shall be ensured through appropriate procedures such as maintenance of subsidiary accounts, reconciliation of subsidiary accounts with ledger figure, communication and confirmation of balances.**

**g. Excess payment of Half yearly Interest made to Local Fund Deposits**

In 36 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.16,85,519/- (Annexure 24 )**

**3.8 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 13.5.2016 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:**

**(1) 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.

**(2) 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 to the value of Rs.67.72 crore at various sub treasuries as in **Annexure 25**.

**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 District Treasuries and Sub Treasuries, it was noticed that damaged stamps were kept for the past one year in 37 units listed in the **Annexure 26**.

Treasury Officer 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.**

**3.9 Inspection of Strong Room and Issuance of Safety Certificate**

With a view to ensuring the safety and security of the Strong room of the Treasuries/Sub-Treasuries, where valuables of the Government, are stored, Tamil Nadu Treasury Rule 11

(Instruction 4) stipulates that Strong Room of the Treasury shall be inspected annually by the P.W.D. Executive Engineer, or by his Subordinate Officer nominated for the purpose and a certificate of safety to be issued by such inspecting officer.

But in 16 inspected units as listed as under, it was noticed that such certificates have not been obtained.

Sl. No.	DT/ST
1	DT Vellore
2	ST Arakonam
3	ST Kalasapakkam
4	ST Kallakurichi
5	ST Kurunjipadi
6	ST Madurantakam
7	ST Mandapam
8	ST Mettur
9	ST Mylapore, Triplicane
10	ST Orathanad
11	ST Perambur, Purasawakkam
12	ST Ponneri
13	ST Thirukuvalai
14	ST Thottiyam
15	ST Trichy
16	ST Walajapet

### 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 45 inspected units given in **Annexure 27**, 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 54 units as listed in **Annexure 28**, 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 deployment of Police Guards**

As per the instructions 4(d) under Rule 11 of Tamil Nadu Treasury Rules Volume I, the Superintendent of Police shall provide security, prescribing the positions of sentries. During the course of the inspection in 39 units (**Annexure 29**) it was noticed that no police guards had been posted at the sub treasuries.

**d) Incorrect classification of Receipts/Payments made in Treasury Account**

During review at the places given in **Annexure 30**, various misclassifications have been noticed in respect of booking the interest receipts, receipt on account of PD accounts, Revenue receipts etc. Due care should be taken while classifying the receipts in the Government Account.

**e) Non deduction of Income Tax at source**

**i) From the bills of officials for encashment of UEL on private affairs**

According to the clarification issued in Lr.C.No.818/FR/Clafn/2005-2006 dated 22-03-2006 that, income tax is required to be deducted at source on encashment of Un Earned Leave on Private Affairs by the Treasury / PAOs. However, in DT Ariyalur, DT Cuddalore, DT Dindigul and ST Omalur, it has been observed that Income Tax had been omitted to be deducted at source.

**ii) From outsourcing agencies**

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 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, on a scrutiny of the TNTC 70 Non salary of 26 units (**Annexure 31**), it was noticed that payments were being made to the contractors for supplying of labour without deducting income tax.

**f) Specimen signature of DDOs not updated**

It is mandatory on part of Treasury officer/Pay Accounts Officer to obtain and maintain the specimen signature of all Drawing and Disbursing Officers who are authorized to sign the bill in the register of specimen signature. The Treasury Officer should verify the signature of DDO in the bills received from their office with the specimen signature register before making payment. However, in the following units, it was noticed that specimen signature registers are not updated and kept blank.

Sl. No.	DT/ST	No of DDOs
1	DT Ramnad	11
2	DT Thanjavur	7
3	ST Manachanallur	5
4	ST Papanasam	6
5	ST Pennagaram	4
6	ST Poonamallee	5
7	ST Thiruverumbur	5
8	ST Thottiyam	5

**g) 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 31<sup>st</sup> 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 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.	PAO/ST
1	PAO Secretariat
2	ST Orathanad
3	ST Srirangam
4	ST Thanjavur
5	ST Thirumangalam
6	ST Thiruvaiyaru
7	ST Thiruvaidaimarudur
8	ST Thottiyam
9	ST Trichy
10	ST Uthukottai

**h) Review on destruction of old records**

As per Tamil Nadu Treasury Code volume I (Part III, Chapter VI, Instructions 15) read with Article 326 of Tamil Nadu Financial code Volume I and Govt. Memo No. 22976/S/62 finance dated 27/07/71, the preservation and destruction of Accounts Records have to be regulated.

On a scrutiny of records maintained in 32 DT/ST/SPAOs listed in **Annexure 32**, it was noticed that weeding out and destruction of accounts records has not been done as per the codal provisions.

**3.11 Excess payment of Pensionary benefits**

**a) 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 52 inspected units in 146 cases as listed in **Annexure 33**, 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.0.43 crore**.

**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 65years 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 26 inspected units comprising 53 cases as listed in the **Annexure 34**, 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.0.75 crore**.

**c) Excess payment of various pensions and allowances**

According to Rule 50-A of Tamil Nadu pension Rule 1978, Dearness Allowance on pension shall not be paid during the period of re-employment.

However, it has been observed in 35 inspected units, that due to wrong calculation, Excess Payment of Pension, Family pension and Dearness Allowance to the tune of **Rs.1.26 crore** were made. (**Annexure 35**).The ST wise / Treasury wise details are furnished in **Annexure 36**.

**3.12 Non revision of Pension and Family Pension**

**a) Pension to be revised as per GO 313**

On verification of pension records in 74 units as listed in **Annexure 37**, it was seen that the pension / family pension had not been revised as per GO 313 dt 25/10/2017.

**b) Pension to be revised as per Pay Grievance Redressal Committee**

In G.O.Ms.No.401 Finance (Pay Cell) Dept, dated 12-11-2020 orders were issued as per the recommendation of the Pay Grievance Redressal Committee 2019 that the employees shall be allowed to migrate to the Tamil Nadu Revised Pay Rules 2017 as ordered in G.O.Ms.No.303 Fin (PC) dept. dated 11-10-2017 in respect of various departments without any reduction in the emoluments drawn as on date, treating the difference as personal pay to be adjusted in future increments or on promotion. The higher pay so drawn based on the orders of the Hon'ble High Court for the period from 1-1-2006 to 31-12-2015 shall be waived and shall not be recovered.

The pay fixing authorities shall send necessary revised pension proposal to Accountant General for authorizing revised pensionary benefits including revised pension. Based on the authorization of Accountant General, Pension Pay Officer / Treasury Officers / Sub-Treasury Officers should revise the pension/family pension as admissible accordingly. However, in the following units, that pension has not been revised.

Sl. No.	PAO/ST
1	DT Salem

2	ST Kulithalai
3	ST Mettur
4	ST Omalur
5	ST Sankari
6	ST Vaniyambadi
7	ST Vridachalam

**c) Statement of REP not obtained before making arrears**

In letter No.9223/Fin(PC) Dept. dated 11-3-2011, it is clarified by the Govt. that increase in pension on account of pay commission revision shall be paid only after adjusting the excess payment reported by the departmental officer during the period of reemployment.

However, it has been observed in the following units, that the certificate of pay drawn particulars from the service side has not been obtained from the departmental Officer before making the payment of pension arrears.

Sl. No.	DT/ST	No of items
1	DT Salem	2
2	ST Alangudi	6
3	ST Gudiyatham	3
4	ST Jayamkondam	2
5	ST Mettur	2
6	ST Omalur	3
7	ST Sendurai	1

**d) Non restoration of CVP resulting in short payment**

It was seen from the Disbursers Half of the pensioners in 9 units, that pension has been authorized to them from time to time as noted below. However, the commuted portion of pension has not been restored after completion of 15 years.

Sl. No.	DT/ST	No of items
1	DT Salem	2
2	DT Vellore	2
3	ST Ambur	7
4	ST Arakonam	4
5	ST Athoor	2
6	ST Devakottai	2
7	ST Singampunari	1
8	ST Tirupattur	1
9	ST Vaniyambadi	1

**e) 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 2022 to September 2022 of each year, beyond that period the payment of pension has to be stopped. During the scrutiny of pension records of 26 inspected units (**Annexure 38**), it was seen that 751 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 un drawn 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 105 **inspected units involving 599 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 39**).

**3.14 Pension/Family pension sent to Bank beyond the date of death**

On a scrutiny of records of pension data of **95** units as listed in **Annexure 40**, an amount of Rs.3.63 crore towards 623 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 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 offices /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 **31.03.2023**, **54316** cheques amounting to **Rs.61.16 crore** are still remaining unencashed, in the Treasuries/PAOs given in **Annexure 41**.

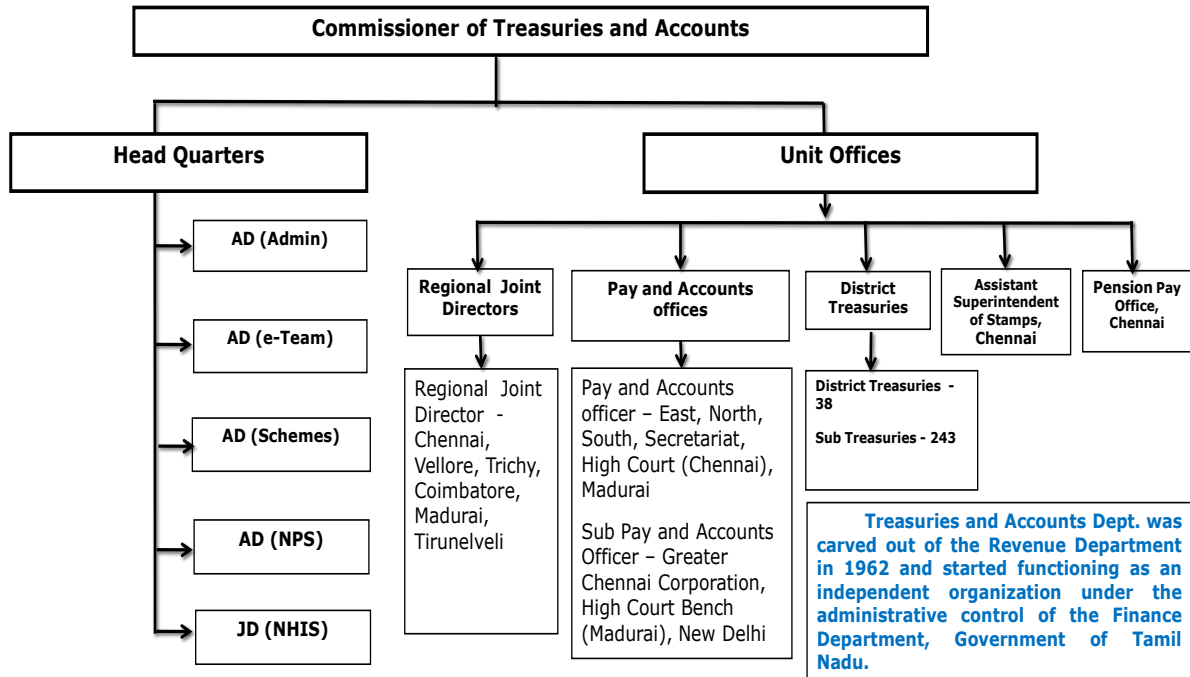
### 3.16 Drawal of funds at the fag end of the year

Audit of PAOs conducted by Residential Audit Parties has revealed that there has been drawal of funds at the fag end of the year in the following units which should have been avoided:

Name of RAO	No.of Items	Amount (Rs.)
RA/North	378	4,11,75,02,492
RA/East	2,097	27,45,16,70,591
RA/Secretariat	420	7,19,73,61,373
RA/High Court	322	10,12,00,901
<b>TOTAL</b>	<b>3217</b>	<b>38,86,77,35,357</b>

# ANNEXURES

## Treasuries and Accounts Department - Organogram



**ANNEXURE 2****NON-RECEIPT OF VOUCHERS/CHALLANS (PARA 2.I.1)**

SLNO.	TREASURIES	NO. OF VOUCHERS	AMOUNT IN RUPEES
1	ARIYALUR	2	2581628
2	COIMBATORE	38	79404861
3	CUDDALORE	9	84550259
4	DHARMAPURI	19	11737085
5	DINDIGUL	8	5893641
6	ERODE	26	31835187
7	KANCHEEPURAM	7	12422745
8	KARUR	4	10144018
9	KRISHNAGIRI	9	16070807
10	KANYAKUMARI	23	35451286
11	MADURAI	10	8604239
12	NAGAPATTINAM	12	6786462
13	NAMAKKAL	5	2612167
14	NILGIRIS	12	15114660
15	PERUMBALUR	2	817720
16	PUDUKKOTTAI	8	8989752
17	RAMANATHAPURAM	8	7356153
18	RANIPET	4	5025000
19	SALEM	32	284752247
20	SIVAGANGAI	69	166570516
21	TRICHY	101	132386392
22	TIRUNELVELI	113	143611282
23	TIRUVANNAMALAI	36	100888728
24	TIRUVALLORE	91	104159922
25	THANJAVUR	15	12400091
26	THENI	9	2241539
27	TIRUVARUR	11	15942402
28	TIRUPUR	15	30285189
29	TUTICORIN	156	149097580
31	VIRUTHUNAGAR	4	13253056
32	VELLORE	9	28995208
33	VILLUPURAM	13	21952483
	<b>TOTAL</b>	<b>880</b>	<b>1551934305</b>

**ANNEXURE 3 (PARA 2.2)****TEASURY WISE DETAILS OF TEMPORARY ADVANCE PENDING AS ON 31.03.2023**

SL.NO.	NAME OF THE TREASURY/PAO	NO.OF ITEMS	AMOUNT (RS.)
1	ARIYALUR	10	507000
2	CHENGALPET	1	400000
3	COIMBATORE	7	9378000
4	CUDDALORE	42	16952392
5	DINDIGUL	26	17980050
6	ERODE	11	10860620
7	KALLAKURICHI	2	483000
8	KANCHEEPURAM	17	14783550
9	KARUR	4	4226000
10	KRISHNAGIRI	1	8600000
11	MADURAI	1	224000
12	MAYILADUTHURAI	10	1070200
13	NAGAPATTINAM	31	14764000
14	NAGERCOIL	12	4919200
15	NAMAKKAL	5	568250
16	PAO (NORTH)	26	18054109
17	PAO (SOUTH)	59	1472376625
18	PAO MADURAI	28	160599752
19	PAO(EAST)	57	508343262
20	PAO(HIGH COURT)	36	531272358
21	PERAMBALUR	4	151000
22	PUDUKOTTAI	25	17773900
23	RAMNAD	5	1435250
24	RANIPET	5	1138360
25	SALEM	16	3816300
26	SIVAGANGAI	11	22681350
27	TENKASI	2	342740
28	THANJAVUR	25	15795162



29	THE NILGIRIS	3	3892996
30	THENI	5	5363000
31	TIRUNELVELI	23	12039203
32	TIRUPATHUR	1	359600
33	TIRUVALLUR	20	12398181
34	THIRUVARUR	19	7681500
35	TIRUPPUR	18	8022300
36	TIRUVANNAMALAI	38	11606520
37	TRICHY	6	1234360
38	TUTICORIN	18	4859500
39	VELLORE	26	12098490
40	VILLUPURAM	21	15906250
41	VIRUDHUNAGAR	16	14754800
<b>GRAND TOTAL</b>		<b>693</b>	<b>2969713130</b>

**ANNEXURE 4 (PARA 2.2)****DETAILS OF TEMPORARY ADVANCE DRAWN DURING MARCH 2023**

SL.NO.	NAME OF THE TREASURY / PAO	NO.OF ITEMS	AMOUNT (RS.)
1	ARIYALUR	8	4,07,000
2	COIMBATORE	7	4,53,000
3	CUDDALORE	37	1,12,93,526
4	DINDIGUL	28	81,49,050
5	ERODE	22	77,82,120
6	KANCHIPURAM	20	1,55,75,050
7	KANYAKUMARI	16	53,40,800
8	KARUR	18	30,13,400
9	MADURAI	1	2,24,000
10	MAYILADUTHURAI	5	5,58,400
11	NAGAPATTINAM	21	65,45,900
12	NAMAKKAL	16	51,86,650
13	PAO EAST	12	8,07,99,273
14	PAO MADURAI	24	1,06,01,502
15	PAO NORTH	29	1,54,19,584
16	PAO SECTT	1	10,60,000
17	PAO SOUTH	40	1,37,09,13,035
18	PERAMBALUR	4	1,51,000
19	PUDUKKOTTAI	27	89,99,900
20	RAMNAD	3	2,21,600
21	RANIPET	5	14,78,360
22	SALEM	18	41,16,300
23	SIVAGANGAI	9	18,19,350
24	TENKASI	6	5,49,040
25	THANJAVUR	21	80,00,662
26	THENI	2	87,000
27	THIRUVARUR	32	60,62,900
28	THOOTHUKUDI	15	46,49,500
29	TIRUNELVELI	27	1,60,72,203
30	TIRUPATHUR	1	3,59,600
31	TIRUPPUR	18	80,22,300
32	TIRUVALLUR	34	1,57,54,181
33	TIRUVANNAMALAI	39	1,20,71,520
34	TRICHY	18	1,50,92,260
35	VELLORE	27	1,41,07,940
36	VILLUPURAM	18	1,42,87,000
37	VIRUDHUNAGAR	19	78,02,000
	<b>GRAND TOTAL</b>	<b>648</b>	<b>1,68,30,26,906</b>

**ANNEXURE 5(PARA 2.2)**

**TEMPORARY ADVANCE DRAWN ON  
LAST WORKING DAY OF MARCH 2023**

<b>Sl. NO.</b>	<b>NAME OF THE TREASURY/PAO</b>	<b>NO.OF ITEMS</b>	<b>AMOUNT (RS.)</b>
1	COIMBATORE	1	50,000
2	CUDDALORE	2	2,32,804
3	DINDIGUL	1	60,000
4	ERODE	2	1,41,120
5	KANCHIPURAM	1	3,02,150
6	PAO MADURAI	1	2,37,888
7	PUDUKKOTTAI	1	50,000
8	RANIPET	2	8,81,500
9	SALEM	8	8,17,152
10	TENKASI	1	3,28,040
11	THANJAVUR	1	5,23,712
12	THENI	1	60,000
13	THIRUVARUR	2	2,04,400
14	THOOTHUKUDI	1	50,000
15	TIRUPATHUR	1	3,59,600
16	TIRUVALLUR	1	55,000
17	VELLORE	1	2,45,440
18	VIRUDHUNAGAR	2	72,100
	<b>TOTAL</b>	<b>30</b>	<b>46,70,906</b>

**ANNEXURE 6 (PARA 2.3.1)****CREDIT MISCLASSIFICATIONS RECTIFIED BY TRANSFER ENTRIES**

**(No action required from TO/PAO in this regard.  
Such misclassifications need to be avoided in future)**

<b>TREASURY/PAO</b>	<b>COUNT</b>	<b>AMOUNT (RS.)</b>
ARIYALUR	39	685789
CHENGALPATTU	159	4621905
COIMBATORE	171	3152462
CUDDALORE	70	2162836
DHARMAPURI	66	357707
DINDIGUL	132	1657388
ERODE	133	1444068
KALLAKURICHI	191	2906452
KANCHEEPURAM	92	1218945
KARUR	59	655217
KRISHNAGIRI	188	2251918
MADURAI	107	3029024
NAGAPATTINAM	213	3148423
NAGERCOIL	92	7521430
NAMAKKAL	55	542589
PAO CORPORATION	14	186000
PAO EAST	172	6917970
PAO HIGHCOURT	1	-2548
PAO MADURAI	145	2342755
PAO NORTH	35	76329021
PAO SECRETARIAT	69	1979531
PAO SOUTH	149	1883042
PERAMBALUR	27	600070
PUDUKOTTAI	39	1060168
RAMANATHAPURAM	78	986176
RANIPET	92	3114232
SALEM	264	20018408
SIVAGANGAI	100	1110814
TENKASI	54	1008400
THANJAVUR	189	2865064
THENI	55	2448124
THIRUVARUR	67	1172215
TIRUCHIRAPALLI	173	4587498
TIRUNELVELI	117	1533500
TIRUPATHUR	120	1037477
TIRUPUR	122	949039
TIRUVALLUR	294	4097174
TIRUVANNAMALAI	156	2593130

TUTICORIN	288	7183805
UDHAGAMANDALAM	48	677473
VELLORE	65	792741
VILLUPURAM	212	3664059
VIRUDHUNAGAR	121	4918312
<b>TOTAL</b>	<b>5033</b>	<b>191409803</b>

**ANNEXURE 7 (PARA 2.3.1)****DEBIT MISCLASSIFICATIONS RECTIFIED BY TRANSFER ENTRIES**

**(No action required from TO/PAO in this regard.  
Such misclassifications need to be avoided in future)**

<b>TREASURY/PAO</b>	<b>COUNT</b>	<b>AMOUNT</b>
ARIYALUR	7	1963113
CHENGALPATTU	12	7792212
COIMBATORE	47	21616952
CUDDALORE	44	24827445
DHARMAPURI	10	3964324
DINDIGUL	29	12762661
ERODE	51	28552229
KALLAKURICHI	14	6027388
KANCHEEPURAM	19	17306673
KARUR	17	6621044
KRISHNAGIRI	31	25214782
MADURAI	41	18781027
NAGAPATTINAM	22	13100095
NAGERCOIL	10	2554813
NAMAKKAL	13	6344247
PAO EAST	18	14998515
PAO MADURAI	12	3484638
PAO NORTH	7	1559694
PAO SOUTH	24	58159268
PERAMBALUR	6	1656000
PUDUKOTTAI	27	11258374
RAMANATHAPURAM	18	6349371
RANIPET	23	11094761
SALEM	100	40925964
SIVAGANGAI	59	26295097
TENKASI	7	3250000
THANJAVUR	24	19237321
THENI	27	10080760
THIRUVARUR	8	2711609

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TIRUCHIRAPALLI	58	28580001
TIRUNELVELI	27	8920865
TIRUPATHUR	22	5830906
TIRUPUR	48	7208078
TIRUVALLUR	63	36489870
TIRUVANNAMALAI	46	27293866
TUTICORIN	25	18543838
UDHAGAMANDALAM	5	1772371
VELLORE	35	15865944
VILLUPURAM	45	22034881
VIRUDHUNAGAR	12	6411621
<b>TOTAL</b>	<b>1113</b>	<b>587442618</b>

**ANNEXURE 8 (PARA 2.3.I(3))**

**RECOVERIES MADE FROM GPF AFTER THE DATE OF RETIEMENT/**

**DEATH OF THE SUBSCRIBERS DURING 2022-23**

<b>SL.NO</b>	<b>TREASURY</b>	<b>COUNT</b>
1	COIMBATORE	1
2	DHARMAPURI	1
3	DINDIGUL	1
4	ERODE	2
5	NAGAPATTINAM	2
6	PAO SOUTH, CH-35	1
7	SALEM	2
8	TIRUPATHUR	1
9	TIRUVALLUR	1
10	TUTICORIN	1
11	VILLUPURAM	1
<b>TOTAL</b>		<b>14</b>



**ANNEXURE 9 (PARA 2.4)****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	6	1,17,29,520.73	9	61,23,523.71
2010-2011	14	4,68,89,169.41	13	2,67,78,460.37
2011-2012	30	8,82,65,630.96	25	3,55,95,718.61
2012-2013	57	41,58,40,856.28	58	24,57,55,990.63
2013-2014	102	54,27,64,799.00	126	57,40,66,162.71
2014-2015	120	1,82,23,58,666.35	149	1,96,02,57,228.99
2015-2016	156	4,53,13,77,832.26	228	4,57,15,80,535.12
2016-2017	167	31,41,51,01,660.74	261	33,95,74,21,760.84
2017-2018	165	4,77,49,13,323.46	191	3,26,04,01,296.63
2018-2019	97	4,48,86,49,373.21	163	8,65,03,42,771.41
2019-2020	69	2,90,31,10,723.04	149	8,87,98,43,461.37
2020-2021	94	11,86,54,18,237.33	162	5,48,88,20,853.39
2021-2022	101	15,02,16,46,725.89	91	11,88,69,09,152.51
APRIL 2022	12	55,34,46,598.40	8	21,39,23,560.00
MAY 2022	8	20,62,76,520.46	14	2,39,20,77,314.44
JUNE 2022	7	2,45,93,81,467.50	16	14,39,36,673.16
JULY 2022	14	29,21,34,130.42	13	13,10,23,875.10
AUGUST 2022	7	15,12,25,054.43	11	32,44,00,763.60
SEPT / 2022	7	6,42,76,475.00	10	1,28,56,93,617.69
OCT / 2022	4	55,05,029.70	14	2,36,94,93,159.90
NOV / 2022	7	3,59,26,15,224.00	5	37,97,199.07
DEC / 2022	62	82,30,50,15,876.97	26	81,96,72,83,187.17
JAN / 2023	11	4.02	18	60,17,16,298.63
FEB / 2023	27	36,27,06,782.99	19	14,13,43,226.44
MARCH 2023	17	70,01,71,681.29	34	53,29,05,049.95
<b>TOTAL</b>	<b>1361</b>	<b>1,68,62,08,21,363.84</b>	<b>1813</b>	<b>1,69,65,14,90,841.44</b>
<b>NET CREDIT DIFFERENCE : RS.103.07 CRORE</b>				

**ANNEXURE 10 (PARA 2.6.2)**

**INSTRUCTIONS RELATING TO DRAFT BILLS IN CASE OF  
CANCELLATION/ERRATUM ETC.,**

**GPF authorisations:**

The List of reasons for return of GPF authorisations have been mentioned below as requested by the e-team for providing List of Values for return of authorisations with Non Payment Certificate duly authenticated

- Correction in Name of subscriber
- Correction in name of claimant
- Correction in Designation
- Change of DDO
- Change of sub-treasury
- Change of treasury for payment
- Correction in type of event or date of event
- Death of subscriber prior to receiving the payment
- Death of a claimant prior to receiving payment
- Expiry of validity of authorisation after 6 months

**The procedure of return of authorizations with non-payment certificate may be followed for any corrections to be made in the e-authorizations/e-data in respect of GPF authorizations even for authorizations for which validity has not expired. No erratum will be issued from AG for corrections in GPF e-authorizations.**

**GPF Authorizations to be returned with the following certificates:**

- (1) Non-payment Certificate duly signed by the Treasury officer on the e-authorisation pdfs.
- (2) A Certificate duly signed by the Treasury officer that the draft bill auto-generated based on this office outbound e-data sent has been cancelled.
- (3) A digitally signed Certificate that the outbound e-data sent earlier by this office has been flagged as cancelled in e-data.

It is insisted that while sending the above as inbound again, the same should be placed in a separate folder under GPF folder. Also, the certificates mentioned in (2) and (3) may be generated through system after checking through system, whether draft bill has been cancelled and the e-data sent earlier has been flagged as cancelled.

**Pension authorisations:**

**Events necessitating return of Original Pensionary benefits (e-authorisation pdfs) sent to the Treasury officer by this office, with Non payment certificate:**

**Case-I:**

**Combined Pension, CVP (ePension Payment Order (ePPO1) and Annexure(ePPO2)) and DCRG(eGPO) to be returned with the following certificates:**

- (1) Non-payment Certificate duly signed by the Treasury officer on the e-authorisation pdfs.
- (2) A Certificate duly signed by the Treasury officer that the draft bill auto-generated based on this office outbound e-data sent has been cancelled.
- (3) A digitally signed Certificate that the outbound e-data sent earlier by this office has been flagged as cancelled in e-data.

(It is insisted that while sending the above as inbound again, the same should be placed in a separate folder. Also the certificates mentioned in (2) and (3) may be generated through system after checking through system, whether draft bill has been cancelled and the e-data sent earlier has been flagged as cancelled.)

**The above certificates should be provided for the following events:**

1. Placed under suspension/Not permitted to Retire/Permitted to retire without prejudice to disciplinary proceedings/Charges initiated.
2. Expired before retirement (When e authorisations and data were sent as Advance report)
3. Single Pension Payment Order and Expired without receiving pensionary benefits.
4. In case of Joint Pension Payment Order, ePPO1 and ePPO2 need not be returned. Family Pension may be commenced from the day following the date of death. The Voucher copy of the ePPO1 and ePPO2 and copies of DCRG eGPO may be returned with Non-payment Certificate for LTA of pension, CVP and eGPO in case of eauthorisation pdfs and in case of draft bill and e-data, all the above certificates (1 to 3) may be provided for LTA of pension, CVP and DCRG.

5. Discrepancy in amounts due to change in Pay Last Drawn, Qualifying service etc, noticed before payment.

**Case-II:**

**Combined Pension, CVP (ePPO1&ePPO2) alone to be returned with above certificates without returning DCRG(eGPO) for the following events:**

1. Not willing to commute after issue of e-authorisation
2. Change in Treasury for Pension

**Case-III:**

**DCRG (eGPO) alone to be returned with above certificates without returning Combined Pension ,CVP (ePPO1&ePPO2) for the following events:**

1. Change in Treasury for DCRG and DDO for DCRG.
2. Change in Treasury for DCRG only.
3. Date of Retirement.
4. Addition or Deletion of any one beneficiary for DCRG in case of death cases.

**Events necessitating issue of erratum without returning Original Pensionary benefits (e-authorisation pdfs) sent to the Treasury officer by this office, with Non payment certificate:**

For issuing errata from this office, the following should be mandatorily provided:

- (1) A Certificate duly signed by the Treasury officer that the draft bill auto-generated based on this office outbound e-data sent has been cancelled.
- (2) A digitally signed Certificate that the outbound e-data sent earlier by this office has been flagged as cancelled.

**e-authorisation pdfs for these cases which necessitates issue of errata need not be returned to this office with Non-payment Certificate.**

(It is insisted that while sending the above as inbound again, the same should be placed in a separate folder. Also the certificates mentioned in (1) and (2) may be generated through system after checking through system, whether draft bill has been cancelled and the e-data sent earlier has been flagged as cancelled.)

List of discrepancies for which errata could be provided by this office.

Errata to ePPO1 and ePPO2 (Pension and CVP) for discrepancies in following items in cases which do not effect change of Calculation of Pensionary benefits:

1. Name of the Government Servant
2. Date of Birth
3. Date of Retirement
4. Date of Appointment
5. Enhanced Family Pension end date
6. Commencement date of Pension
7. Name of family pensioner
8. DOB/Age of family pensioner
9. Name of children below 25 years
10. DOB/Age of children below 25 years
11. Designation
12. Forwarding Office
13. Qualifying Service without affecting benefits
14. Class of Pension
15. Sub treasury for pension
16. Remarks in Pension Payment Order
17. Head of Account

Erratums to eGPO (DCRG) for discrepancies in following items in cases which do not affect change of Calculation of Pensionary benefits:

1. Name of the Government Servant
2. Change in DDO without Change in treasury.
3. Head of Account
4. Designation
5. Beneficiary name, omission of share in case of death cases

**ANNEXURE 11(PARA 3.3)**

**UNITS INSPECTED DURING 2022-2023**

SL. NO	NAME OF UNITS	SL.NO.	NAME OF UNITS
1	ST THOTTIYAM	39	ST KARUR
2	ST JAYAKONDAM	40	ST THANJAVUR
3	ST SANKARANKOIL	41	ST SANKARAPURAM
4	ST ARUPPUKOTTAI	42	ST KRISHNARAYAPURAM
5	ST POLLACHI	43	ST KATPADI
6	ST SENDURAI	44	ST MADATHUKULAM
7	ST MANACHANALLUR	45	ST ORATHANADU
8	ST COIMBATORE (NORTH)	46	ST KULITHALAI
9	ST RAJAPALAYAM	47	PAO HIGH COURT
10	DT ARIYALUR	48	ST AMBUR
11	ST COIMBATORE (SOUTH)	49	ST PALLADAM
12	ST TENKASI	50	RJD CHENNAI
13	ST SRIRANGAM	51	ST THIRUCHULI
14	ST SATHYAMANGALAM	52	ST YERCAUD
15	ST TIRUVARUR	53	ST MANDAPAM
16	ST DINDIGUL	54	ST VADIPATTI
17	ST TIRUVERUMBUR	55	ST KADALADI
18	ST NANGUNERI	56	ST ARANI
19	ST TRICHY	57	ST OMALUR
20	ST NANNILAM	58	ST SRIVILLIPUTHUR
21	ST GOBICHETTIPALAYAM	59	ST MUDUKULATHUR
22	ST PALANI	60	ST THIRUMANGALAM
23	ST KODAVASAL	61	ST KALASAPAKKAM
24	ST NAGAPATTINAM	62	ST MELUR
25	ST PERUNDURAI	63	ST KAMUTHI
26	ST VALANGAIMAN	64	ST METTUR
27	ST THIRUVIDAIMARUDUR	65	ST TIRUVANNAMALAI
28	ST KILVELUR	66	ST SIVAKASI
29	ST WALAJAPET	67	ST THANDARAMPET
30	ST VANUR	68	ST VIRUDUNAGAR
31	ST THIRUKUVALAI	69	PAO MADURAI
32	ST PAPANASAM	70	ST SANKARI
33	ST TIRUCHENGODE	71	ST KARIAPATTY
34	ST KUTTALAM	72	ST POONAMALLEE
35	ST ARCOT	73	ST SALEM
36	ST TIRUKOILUR	74	ST KURINJIPADI
37	ST TIRUVAIYARU	75	ST SRIVAİKUNTAM

38	ST PARAMATHI	76	ST NEYVELI - TOWNSHIP
77	RJD COIMBATORE	119	DT NAGAPATTINAM
78	ST AVADI	120	ST ALANGUDI
79	ST KOILPATTI	121	ST ALATHUR
80	ST DEVAKOTTAI	122	ST GANDARVAKOTTAI
81	ST VRIDACHALAM	123	DT TIRUVALLUR
82	ST TAMBARAM	124	DT TIRUVARUR
83	ST VILATHIKULAM	125	PAO NORTH
84	ST PONNERI	126	ST VEPPANTHATAI
85	ST TIRUBHUVANAM	127	SPAO (HC) MADURAI
86	ST TUTICORIN	128	ST RADHAPURAM
87	ST MADURANTHAGAM	129	PAO EAST
88	ST CUDDALORE	130	ST NATHAM
89	ST SIVAGANGAI	131	ST TIRUNELVELI JUNCTION
90	ST TIRUTHANI	132	DT PUDUKOTTAI
91	ST WALAJABAD	133	ST CHEYYUR
92	ST UTHUKOTTAI	134	DT TRICHY
93	ST SINGAMPUNARI	135	PPO CHENNAI
94	DT CUDDALORE	136	SPAO CORP
95	ST KANCHIPURAM	137	ST ATHOOR (DGL)
96	ST EGMORE-NUNGAI	138	ST ANNUR
97	PAO SECRETARIAT	139	DT KANCHIPURAM
98	RJD VELLORE	140	DT DHARMAPURI
99	ST KANNIYAKUMARI	141	DT PERAMBALUR
100	ST MYLAPORE-TRIPLICANE	142	DT DINDIGUL
101	ST ARAKONAM	143	ST BODINAYAKANUR
102	PAO SOUTH	144	CTA CHENNAI
103	ST ERANIEL	145	ST TIRUNELVELI TOWN
104	ST PERAMBUR PURASAI	146	DT VIRUDHUNAGAR
105	DT MADURAI	147	ST THENI
106	ST SHOLINGUR	148	ST TIRUKALUKUNDRAM
107	DT RAMNAD	149	ST UTHIRAMERUR
108	DT TIRUVANNAMALAI	150	DT TIRUNELVELI
109	ST TIRUPATTUR	151	DT COIMBATORE
110	ST KALKULAM	152	DT THENI
111	DT TUTICORIN	153	ST THIRUPPORUR
112	ST VANIAMBADI	154	DT CHENNAI
113	ST MANAMELKUDI	155	ST DENKANIKOTTAI
114	DT KARUR	156	DT SALEM
115	ST VILAVANCODE	157	ST KUNDAH
116	ST AVUDAYARKOIL	158	DT ERODE
117	DT THANJAVUR	159	DT NAGERCOIL

118	ST GUDIYATHAM	160	ST POCHAMPALLI
161	ST COONOOR	169	ST UDAGAMANDALAM
162	ST KALLAKURICHI	170	ST PAPPUREDIPATTI
163	ST AVINASHI	171	ST PENNAGARAM
164	DT SIVAGANGA	172	DT VILLUPURAM
165	ST KOTAGIRI	173	DT NILGIRIS
166	DT KRISHNAGIRI	174	DT NAMAKKAL
167	ST CHINNASALEM	175	DT VELLORE
168	DT TIRUPUR		



**ANNEXURE 12 (PARA 3.3.1)****REGIONWISE DETAILS OF PENDING INSPECTION REPORTS/OBJECTIONS TO  
THE END OF 31.03.2023**

REGIONS	ACCOUNTS		PENSION		TOTAL	
	REPORTS	PARAS	REPORTS	PARAS	REPORTS	PARAS
<b>CHENNAI</b>						
DT CHENNAI	10	19	0	0	0	19
DT KANCHEEPURAM	13	40	4	24	17	64
DT CHENGELPET	5	30	0	28	5	58
DT THIRUVALLUR	14	47	6	33	20	80
DT VILUPURAM	8	18	1	7	9	25
DT CUDDALORE	8	37	3	37	11	74
DT KALLAKURICHI	4	18	0	9	4	27
RJD CHENNAI	1	1	0	0	1	1
<b>TOTAL</b>	<b>63</b>	<b>210</b>	<b>14</b>	<b>138</b>	<b>67</b>	<b>348</b>
<b>COIMBATORE</b>						
DT COIMBATORE	9	33	7	25	16	58
DT NILGIRIS	11	33	0	11	11	44
DT ERODE	5	9	0	5	5	14
DT TIRUPPUR	9	30	2	13	11	43
DT KARUR	5	14	0	1	5	15
DT NAMAKKAL	5	14	0	8	5	22
RJD COIMBATORE	2	9	0	0	2	9
<b>TOTAL</b>	<b>46</b>	<b>142</b>	<b>9</b>	<b>63</b>	<b>55</b>	<b>205</b>
<b>VELLORE</b>						
DT VELLORE	4	21	4	36	8	57
DT DHARMAPURI	4	26	1	22	5	48
DT KRISHNAGIRI	4	23	1	18	5	41
DT TIRUVANNAMALAI	7	27	3	15	10	42
DT SALEM	8	15	2	36	10	51
DT RANIPET	4	16	0	13	4	29
DT TIRUPATHUR	3	10	0	17	3	27
RJD VELLORE	1	4	0	0	1	4
<b>TOTAL</b>	<b>35</b>	<b>142</b>	<b>11</b>	<b>157</b>	<b>46</b>	<b>299</b>
<b>MADURAI</b>						
DT MADURAI	8	29	4	31	12	60
DT THENI	4	14	1	18	5	32
DT DINDIGUL	7	32	2	35	9	67
DT SIVAGANGAI	12	30	0	30	12	60
DT RAMNAD	8	22	2	13	10	35
RJD MADURAI	1	1	0	0	1	1
PAO MADURAI	2	3	0	0	2	3

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PAO MDU BENCH	1	1	0	0	1	1
<b>TOTAL</b>	<b>43</b>	<b>132</b>	<b>9</b>	<b>127</b>	<b>52</b>	<b>259</b>
<b>TRICHY</b>						
DT TRICHY	9	36	4	25	13	61
DT ARIYALUR	4	6	0	4	4	10
DT PERMABALUR	3	10	1	6	4	16
DT NAGAPATTINAM	5	16	1	7	6	23
DT THANJAVUR	9	44	2	28	11	72
DT THIRUVARUR	8	17	1	8	9	25
DT MAYILADUDURAI	1	3	0	4	1	7
DT PUDUKOTTAI	6	14	1	4	7	18
<b>TOTAL</b>	<b>45</b>	<b>146</b>	<b>10</b>	<b>86</b>	<b>55</b>	<b>232</b>
<b>TIRUNELVELI</b>						
DT TIRUNELVELI	13	50	3	18	16	68
DT TUTICORIN	10	27	1	12	11	39
DT NAGERCOIL	11	33	3	25	14	58
DT VIRUDHUNAGAR	14	35	0	8	14	43
DT TENKASI	2	13	0	6	2	19
RJD TIRUNELVELI	1	1	0	0	1	1
<b>TOTAL</b>	<b>51</b>	<b>159</b>	<b>7</b>	<b>69</b>	<b>58</b>	<b>228</b>
<b>PAOS</b>					0	0
PAO EAST	4	8	0	0	4	8
PAO HC	2	4	0	0	2	4
PAO NEW DELHI	1	1	0	0	1	1
PAO NORTH	3	12	0	0	3	12
PAO PENSION	3	5	0	0	3	5
PAO SECT	2	1	0	0	2	1
PAO CORP	1	1				
PAO SOUTH	2	11	0	0	2	11
CTA	2	11	0	0	2	11
<b>GRAND TOTAL</b>	<b>303</b>	<b>985</b>	<b>60</b>	<b>640</b>	<b>363</b>	<b>1625</b>

**ANNEXURE 13 (PARA 3.3.1)****DETAILS OF LONG PENDING PARAS**

<b>SL. NO</b>	<b>YEAR</b>	<b>CATEGORY</b>	<b>ST/DT</b>	<b>NAME OF THE UNIT</b>	<b>PARA NUMBER</b>
1	2017-18	ACC	STO	KUMBAKONAM	II
2	2017-18	ACC	TRY	PAO MADURAI	V
3	2017-18	PEN	STO	WALAJAPET	I
4	2017-18	PEN	STO	POLLACHI	I
5	2017-18	PEN	STO	AMBATTUR	XIV
6	2017-18	PEN	STO	AMBATTUR	IV
7	2017-18	PEN	STO	AMBATTUR	VII
8	2017-18	PEN	TRY	TIRUVANNAMALAI	III
9	2017-18	PEN	TRY	THIRUVALLUR	XIV
10	2018-19	ACC	STO	TAMBARAM	I
11	2018-19	ACC	STO	TAMBARAM	II
12	2018-19	ACC	STO	TIRUKALIKUNDRAM	I
13	2018-19	ACC	STO	CHINGLEPUT	VIII
14	2018-19	ACC	STO	MADURAI(NORTH)	IV
15	2018-19	ACC	STO	SIVAGANGAI	VI
16	2018-19	ACC	TRY	PAO NORTH	III
17	2018-19	ACC	TRY	THANJAVUR	I
18	2018-19	PEN	STO	KARUNKAL	VII
19	2018-19	PEN	STO	VILAVANCODE	III
20	2018-19	PEN	STO	PALLIPAT	I
21	2018-19	PEN	STO	TIRUNELVELI TOWN	VI
22	2018-19	PEN	STO	TIRUTTANI	I
23	2018-19	PEN	STO	CHINGLEPUT	I
24	2018-19	PEN	STO	CHINGLEPUT	III
25	2018-19	PEN	STO	MADURAI(SOUTH)	I
26	2018-19	PEN	STO	LALGUDI	II
27	2018-19	PEN	STO	TURAIYUR	I
28	2018-19	PEN	STO	TIRUPPATTUR(VLR)	IV
29	2018-19	PEN	TRY	COIMBATORE	XI
30	2018-19	PEN	TRY	COIMBATORE	XII
31	2018-19	PEN	TRY	MADURAI	II
32	2018-19	PEN	TRY	MADURAI	III
33	2018-19	PEN	TRY	MADURAI	V
34	2018-19	PEN	TRY	MADURAI	IX
35	2018-19	PEN	TRY	RAMNAD	I
36	2018-19	PEN	TRY	TIRUVANNAMALAI	VIII

37	2018-19	PEN	TRY	PUDUKOTTAI	VIII
38	2018-19	PEN	TRY	TIRUPUR	VII
39	2018-19	PEN	TRY	TUTICORIN	II
40	2018-19	PEN	TRY	NAGAPATTINAM	III
41	2018-19	PEN	TRY	NAGAPATTINAM	IV
42	2018-19	PEN	TRY	THIRUVARUR	I
43	2019-20	ACC	RRD	RJD TNV	III
44	2019-20	ACC	RRD	DTA	II
45	2019-20	ACC	RRD	DTA	III
46	2019-20	ACC	RRD	RJD CBE	III
47	2019-20	ACC	RRD	RJD CBE	IV
48	2019-20	ACC	RRD	RJD CBE	V
49	2019-20	ACC	STO	ARUPPUKOTTAI	II
50	2019-20	ACC	STO	ARUPPUKOTTAI	III
51	2019-20	ACC	STO	MANAMADURAI	V
52	2019-20	ACC	STO	TIRUCHENDUR	V
53	2019-20	ACC	STO	NANGUNERI	VI
54	2019-20	ACC	STO	TIRUMANGALAM	III
55	2019-20	ACC	STO	EDAPPADI	III
56	2019-20	ACC	STO	MADATHUKULAM	VI
57	2019-20	ACC	STO	UDUMALPET	VII
58	2019-20	ACC	STO	FORT, TONDIARPET	I
59	2019-20	ACC	STO	PALLADAM	IV
60	2019-20	ACC	STO	TIRUCHENKODU	III
61	2019-20	ACC	STO	AMBATTUR	VII
62	2019-20	ACC	STO	TIRUVALLUR	IV
63	2019-20	ACC	TRY	PAO HIGH COURT	VI
64	2019-20	ACC	TRY	PAO SOUTH	I
65	2019-20	ACC	TRY	PAO SOUTH	IV
66	2019-20	ACC	TRY	PAO EAST	II
67	2019-20	ACC	TRY	PAO EAST	V
68	2019-20	ACC	TRY	TIRUNELVELI	XII
69	2019-20	ACC	TRY	TIRUNELVELI	IV
70	2019-20	ACC	TRY	COIMBATORE	XIII
71	2019-20	ACC	TRY	NAMAKKAL	VII
72	2019-20	ACC	TRY	THANJAVUR	XIV
73	2019-20	ACC	TRY	THANJAVUR	V
74	2019-20	ACC	TRY	TUTICORIN	III
75	2019-20	ACC	TRY	VILLUPURAM	I
76	2019-20	PEN	STO	TIRUPATTUR(PPM)	VIII
77	2019-20	PEN	STO	KATPADI	I
78	2019-20	PEN	STO	TITTAGUDI	I

79	2019-20	PEN	STO	ARAKONAM	I
80	2019-20	PEN	STO	NANGUNERI	II
81	2019-20	PEN	STO	MELUR	I
82	2019-20	PEN	STO	MELUR	II
83	2019-20	PEN	STO	CHERANMAHADEVI	I
84	2019-20	PEN	STO	THIRUVERAMBUR	II
85	2019-20	PEN	STO	ANNUR	I
86	2019-20	PEN	STO	POLLACHI	X
87	2019-20	PEN	STO	POLLACHI	VI
88	2019-20	PEN	STO	SRIRANGAM	II
89	2019-20	PEN	STO	SRIRANGAM	III
90	2019-20	PEN	STO	GANGAVALLI	I
91	2019-20	PEN	STO	MUDUKULATHUR	I
92	2019-20	PEN	STO	UDUMALPET	V
93	2019-20	PEN	STO	ATHOOR	I
94	2019-20	PEN	STO	THIRUVAIYARU	I
95	2019-20	PEN	STO	AMBATTUR	IX
96	2019-20	PEN	TRY	KANCHEEPURAM	VI
97	2019-20	PEN	TRY	DHARMAPURI	V
98	2019-20	PEN	TRY	COIMBATORE	I
99	2019-20	PEN	TRY	COIMBATORE	XV
100	2019-20	PEN	TRY	DINDIGUL	I
101	2019-20	PEN	TRY	THENI	I
102	2019-20	PEN	TRY	MADURAI	I
103	2019-20	PEN	TRY	VELLORE	II
104	2019-20	PEN	TRY	CUDDALORE	I
105	2019-20	PEN	TRY	CUDDALORE	II
106	2019-20	PEN	TRY	CUDDALORE	VIII
107	2019-20	PEN	TRY	THANJAVUR	I
108	2019-20	PEN	TRY	THANJAVUR	II
109	2019-20	PEN	TRY	THANJAVUR	IX
110	2019-20	PEN	TRY	VILLUPURAM	VI

**ANNEXURE 14 (PARA 3.4)****NON RECEIPT OF GPF/TPF VOUCHERS AFTER FINAL PAYMENT**

<b>SL.NO.</b>	<b>TREASURY</b>	<b>NO. OF ITEMS</b>
1	DT KANCHEEPURAM	2
2	DT COIMBATORE	5
3	DT DHARMAPURI	11
4	DT DINDIGUL	12
5	DT ERODE	1
6	DT KANYAKUMARI	13
7	DT KRISHNAGIRI	20
8	DT NAMAKKAL	7
9	DT NILGIRIS	3
10	DT PERAMBALUR	2
11	DT PUDUKOTTAI	6
12	DT RAMNAD	14
13	DT SALEM	26
14	DT SIVAGANGA	11
15	DT THANJAVUR	26
16	DT THIRUCHIRAPALLI	26
17	DT THIRUVALLUR	18
18	DT TIRUPUR	2
19	DT TIRUVANNAMALAI	16
20	DT VELLORE	18
21	DT VILLUPURAM	13
22	DT VIRUDHUNAGAR	10
23	ST AVANASHI	1
24	ST AVUDAYARKOIL	1
	<b>TOTAL</b>	<b>264</b>

**ANNEXURE 15 (PARA 3.5.a)****IMPROPER MAINTANENCE OF TNTC 70 REGISTER**

<b>SL.NO.</b>	<b>NAME OF THE UNIT</b>
1	PAO EAST
2	DT KANCHEEPURAM
3	DT KANYAKUMARI
4	DT NAMAKKAL
5	DT THIRUVARUR
6	DT TIRUPUR
7	DT VIRUDHUNAGAR
8	ST ARUPPUKOTTAI
9	ST AVANASHI
10	ST CHEYYUR
11	ST ERANIEL
12	ST KALKULAM
13	ST KANCHEEPURAM
14	ST KANYAKUMARI
15	ST KARIAPATTI
16	ST KODAVASAL
17	ST MADURANTAKAM
18	ST MANDAPAM
19	ST NANGUNERI
20	ST NANNILAM
21	ST PALLADAM
22	ST PARAMATHI
23	ST RAJAPALAYAM
24	ST SINGAMPUNARI
25	ST SIVAGANGA
26	ST SIVAKASI
27	ST SRIVILLIPUTTUR
28	ST TAMBARAM
29	ST THIRUPORUR
30	ST TIRUCHENKODU
31	ST TIRUCHULI
32	ST TIRUVARUR
33	ST UTHIRAMERUR
34	ST VILAVANCODE
35	ST VIRUDUNAGAR
36	ST WALAJABAD

**ANNEXURE 16 (PARA 3.5.b)****IMPROPER MAINTANENCE OF REVENUE DEPOSIT REGISTER**

<b>SL.NO.</b>	<b>NAME OF THE UNIT</b>	<b>SL.NO.</b>	<b>NAME OF THE UNIT</b>
1	PAO SOUTH	23	ST KULITHALAI
2	DT DHARMAPURI	24	ST NAGAPATTINAM
3	DT DINDIGUL	25	ST NANGUNERI
4	DT KARUR	26	ST NATHAM
5	DT KRISHNAGIRI	27	ST NEYVELI
6	DT PUDUKOTTAI	28	ST ORATHANAD
7	DT SALEM	29	ST PALANI
8	DT SIVAGANGA	30	ST PAPANASAM
9	DT THANJAVUR	31	ST POLLACHI
10	DT THIRUCHIRAPALLI	32	ST SRIRANGAM
11	DT TIRUVALLUR	33	ST SRIVAIKUNTAM
12	DT TUTICORIN	34	ST TENKASI
13	DT VELLORE	35	ST THANJAVUR
14	ST ALANGUDI	36	ST THIRUVAIYARU
15	ST ARNI	37	ST THIRUVERAMBUR
16	ST AVUDAYARKOIL	38	ST THIRUVIDAIMARUDUR
17	ST COIMBATORE (NORTH)	39	ST TIRUKKALIKUNDRAM
18	ST CUDDALORE	40	ST TIRUMANGALAM
19	ST GANDHARVAKOTTAI	41	ST TUTICORIN
20	ST KALKULAM	42	ST VANUR
21	ST KALLAKURICHI	43	ST WALAJAPET
22	ST KOVILPATTI		



**ANNEXURE 17 (PARA 3.5.d)**

**NON MAINTANENCE OF TREASURY PASS BOOK**

<b>SL.NO.</b>	<b>NAME OF THE UNIT</b>
1	ST ARUPPUKOTTAI
2	ST KANCHEEPURAM
3	ST KANYAKUMARI
4	ST KARIAPATTI
5	ST MADATHUKULAM
6	ST MADURANTAKAM
7	ST PALLADAM
8	ST PARAMATHI
9	ST RAJAPALAYAM
10	ST SIVAKASI
11	ST SRIVILLIPUTTUR
12	ST TAMBARAM
13	ST TIRUCHULI
14	ST TIRUVARUR
15	ST VALANGAIMAN
16	ST VIRUDUNAGAR
17	ST WALAJABAD

**ANNEXURE 18 (PARA 3.5.e)**

**IMPROPER MAINTANENCE OF CASH BOOK**

<b>SL.NO.</b>	<b>TREASURY/PAO/SUB TREASURY</b>
1	PAO SOUTH
2	DT DHARMAPURI
3	DT THIRUCHIRAPALLI
4	DT THIRUVALLUR
5	ST BODINAYAKANUR
6	ST DENKANIKOTTA
7	ST KADALADI
8	ST KAMUTHI
9	ST MANACHANALLUR
10	ST NANGUNERI
11	ST ORATHANAD
12	ST PAPANASAM
13	ST PAPPIREDDIPATTY
14	ST PENNAGARAM
15	ST POCHAMPALLI
16	ST POONAMALLEE
17	ST SANKARANKOIL
18	ST SRIRANGAM
19	ST TENKASI
20	ST THANJAVUR
21	ST THENI
22	ST THIRUVAIYARU
23	ST THIRUVERAMBUR
24	ST THIRUVIDAIMARUDUR
25	ST TRICHY

**ANNEXURE 19 (PARA 3.5.f)****RETURN ECS AMOUNT NOT WRITTEN TO GOVT ACCOUNT**

<b>SL.NO.</b>	<b>DTO/ST/PAO</b>	<b>PERIOD OF AUDIT</b>	<b>NO. OF ITEMS</b>	<b>AMOUNT (RS.)</b>
1	PAO MADURAI	AUG-22	90	227715
2	PAO HIGH COURT	JUN-22	1	174790
3	PAO PENSION	DEC-22	38	796793
4	PAO SOUTH	OCT-22	815	5654758
5	DT ARIYALUR	APR-22	1428	2568184
6	DT COIMBATORE	JAN-23	152	3985512
7	DT CUDDALORE	SEP-22	133	310560
8	DT DHARMAPURI	JAN-23	111	175487
9	DT ERODE	FEB-23	211	2041502
10	DT KARUR	NOV-22	164	189561
11	DT KRISHNAGIRI	MAR-23	115	244600
12	DT MADURAI	SEP-22	21	122582
13	DT NAGAPATTINAM	NOV-22	852	546700
14	DT PUDUKOTTAI	DEC-22	558	555366
15	DT RAMNAD	OCT-22	307	528401
16	DT SIVAGANGA	FEB-23	47	60693
17	DT THANJAVUR	NOV-22	160	468509
18	DT THENI	FEB-23	73	289764
19	DT THIRUCHIRAPALLI	DEC-22	636	1393867
20	DT TIRUNELVELI	JAN-23	168	8796150
21	DT TIRUVANNAMALAI	OCT-22	1300	3188647
22	DT TUTICORIN	NOV-22	49	100600
23	DT VELLORE	MAR-23	580	681700
24	DT VILLUPURAM	MAR-23	176	2623154
25	ST ALANGUDI	NOV-22	3	13178
26	ST ALATHUR	DEC-22	32	66462
27	ST ANNUR	JAN-23	9	215023
28	ST ARNI	JUL-22	212	436100

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29	ST AVUDAYARKOIL	NOV-22	12	25381
30	ST BODINAYAKANUR	JAN-23	22	37604
31	ST CHINNASALEM	MAR-23	43	263975
32	ST COIMBATORE (NORTH)	APR-22	3154	4004840
33	ST COIMBATORE (SOUTH)	APR-22	14119	13429641
34	ST COONOOR	FEB-23	18	49259
35	ST DENKANIKOTTA	FEB-23	15	62168
36	ST DINDIGUL	MAY-22	1238	2727478
37	ST GANDHARVAKOTTAI	DEC-22	3	8000
38	ST GOBICHETTIPALAYAM	MAY-22	1356	996385
39	ST KADALADI	JUL-22	2044	3060450
40	ST KALASAPAKKAM	JUL-22	25	43300
41	ST KALLAKURICHI	FEB-23	67	86100
42	ST KATPADI	JUN-22	63	2171750
43	ST KILVELUR	MAY-22	92	141340
44	ST KOTAGIRI	MAR-23	12	18884
45	ST KOVILPATTI	AUG-22	48	47400
46	ST KUMUTHI	JUL-22	55	63160
47	ST MANAMELKUDI	NOV-22	2	22000
48	ST MELUR	JUL-22	16	75570
49	ST METTUR DAM	JUL-22	696	4284353
50	ST NANGUNERI	MAY-22	717	1705000
51	ST NANNILAM	MAY-22	470	1051956
52	ST ORATHANAD	JUN-22	1698	2000775
53	ST PALANI	MAY-22	1501	2397946
54	ST PAPANASAM	JUN-22	3	22000
55	ST PAPPIREDDIPATTY	MAR-23	28	50077
56	ST PENNAGARAM	MAR-23	58	115000
57	ST PERUNDURAI	MAY-22	551	584730
58	ST POCHAMPALLI	FEB-23	1	2700
59	ST POLLACHI	APR-22	6870	9237321
60	ST POONAMALLEE	AUG-22	137	499552

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61	ST RADHAPURAM	DEC-22	44	242570
62	ST RAJAPALAYAM	APR-22	1340	1776537
63	ST SALEM	AUG-22	19415	25663757
64	ST SANKARANKOIL	APR-22	1202	1172406
65	ST SANKARI	AUG-22	9086	13482414
66	ST SATHYAMANGALAM	MAY-22	1572	2287274
67	ST THANDARAMPET	AUG-22	132	215154
68	ST THANJAVUR	JUN-22	57	126552
69	ST THENI	JAN-23	20	63000
70	ST THIRUKUVALAI	MAY-22	53	35880
71	ST THIRUVERAMBUR	MAY-22	437	714722
72	ST THIRUVIDAIMARUDUR	MAY-22	612	1064327
73	ST TIRUNELVELI JN	DEC-22	2	4641
74	ST TIRUNELVELI TOWN	JAN-23	6	65160
75	ST TIRUTTANI	SEP-22	6	416883
76	ST TIRUVANNAMALAI	JUL-22	1393	2747877
77	ST TIRUVARUR	MAY-22	1523	2607837
78	ST TRICHY	MAY-22	149	390663
79	ST TUTICORIN	SEP-22	8	67872
80	ST UDAGAI	MAR-23	13	120040
81	ST UTHUKOTTAI	SEP-22	83	282157
82	ST VALANGAIMAN	MAY-22	587	677228
83	ST VEPPANTHATTAI	DEC-22	31	43939
84	ST VILATHIKULAM	SEP-22	42	51540
85	ST VRIDHACHALAM	AUG-22	1276	4005784
86	ST YERCAUD	JUL-22	978	1381531
	<b>TOTAL</b>		<b>83642</b>	<b>145450198</b>

**ANNEXURE 20 (PARA 3.6.a)****CERTIFICATE OF ACCEPTANCE OF BALANCES NOT OBTAINED**

<b>SL.NO.</b>	<b>TREASURY/PAO/SUB TREASURY</b>	<b>NO. OF ITEMS</b>
1	PAO EAST	11
2	PAO SOUTH	18
3	DT ARIYALUR	5
4	DT KANCHEEPURAM	166
5	DT DINDIGUL	10
6	DT KANYAKUMARI	36
7	DT KARUR	7
8	DT NAMAKKAL	1
9	DT SALEM	5
10	DT SIVAGANGA	11
11	DT THANJAVUR	94
12	DT THIRUCHIRAPALLI	48
13	DT THIRUVALLUR	-
14	DT THIRUVARUR	30
15	DT TIRUNELVELI	113
16	DT TIRUPUR	15
17	DT TIRUVANNAMALAI	8
18	DT TUTICORIN	19
19	DT VIRUDHUNAGAR	15
20	ST ARAKONAM	9
21	ST ATHOOR	2
22	ST AVADI	-
23	ST GOBICHETTIPALAYAM	10
24	ST GUDIYATHAM	9
25	ST KALASAPAKKAM	4
26	ST MADURANTAKAM	13
27	ST MELUR	2
28	ST METTUR	3
29	ST NANGUNERI	5
30	ST NEYVELI	3
31	ST POLLACHI	52
32	ST POONAMALLEE	24
33	ST SINGAMPUNARI	15
34	ST TAMBARAM	29
35	ST THIRUPUVANAM	10
36	ST TIRUNELVELI TOWN	1
37	ST VILAVANCODE	7
	<b>TOTAL</b>	<b>810</b>

**ANNEXURE 21 (PARA 3.6.b)****DISCREPANCIES IN RBD STATEMENT**

SL.NO.	TREASURY/PAO/ST	SL.NO.	TREASURY/PAO/ST
1	PAO HIGH COURT	39	ST MADURANTAKAM
2	PAO SECTT.	40	ST MANAMELKUDI
3	PAO SOUTH	41	ST MELUR
4	DT COIMBATORE	42	ST METTUR
5	DT CUDDALORE	43	ST NAGAPATTINAM
6	DT ERODE	44	ST NATHAM
7	DT KANYAKUMARI	45	ST OMALUR
8	DT KARUR	46	ST POLLACHI
9	DT MADURAI	47	ST RAJAPALAYAM
10	DT NAGAPATTINAM	48	ST SALEM
11	DT NAMAKKAL	49	ST SANKRAPURAM
12	DT NILGIRIS	50	ST SHOLINGUR
13	DT PERAMBALUR	51	ST SRIVAIKUNTAM
14	DT RAMNAD	52	ST TAMBARAM
15	DT THIRUCHIRAPALLI	53	ST TENKASI
16	DT THIRUVALLUR	54	ST THANDARAMPET
17	DT TIRUNELVELI	55	ST TIRUCHULI
18	DT TIRUPUR	56	ST TIRUKKALIKUNDRAM
19	DT TIRUVANNAMALAI	57	ST TIRUKKOYILUR
20	DT VIRUDHUNAGAR	58	ST TIRUMANGALAM
21	ST ALATHUR	59	ST TIRUPPATTUR
22	ST ANNUR	60	ST TIRUVANNAMALAI
23	ST ARAKONAM	61	ST TIRUVARUR
24	ST AVANASHI	62	ST UDAGAI
25	ST COIMBATORE (SOUTH)	63	ST UTHIRAMERUR
26	ST COIMBATORE (NORTH)	64	ST VANIYAMBADI
27	ST CUDDALORE	65	ST VANUR
28	ST GANDHARVAKOTTAI	66	ST VEPPANTHATTAI
29	ST GUDIYATHAM	67	ST VILATHIKULAM
30	ST JAYANKONDACHOLAPURAM	68	ST VRIDHACHALAM
31	ST KALASAPAKKAM	69	ST WALAJABAD
32	ST KANCHEEPURAM		
33	ST KANYAKUMARI		
34	ST KARIAPATTI		
35	ST KARUR		
36	ST KODAVASAL		
37	ST KUNDAH		
38	ST KURUNJIPADI		

**ANNEXURE 22 (PARA 3.7.a)****REVENUE DEPOSITS NOT LAPSED TO GOVERNMENT**

<b>SL.NO.</b>	<b>TREASURY/PAO/ST</b>	<b>AMOUNT (RS.)</b>
1	PAO NORTH	7660840
2	DT SIVAGANGA	1995100
3	DT VELLORE	17834737
4	ST ARCOT	159685
5	ST AVUDAYARKOIL	14686
6	ST CUDDALORE ST	747390
7	ST DINDIGUL	1038249
8	ST GUDIYATHAM	37811
9	ST KILVELUR	5050
10	ST KOVILPATTI	404352
11	ST MELUR	849380
12	ST SANKARANKOIL	13277
13	ST SHOLINGUR	39501
14	ST SRIRANGAM	37000
15	ST SRIVAIKUNTAM	229186
16	ST TENKASI	90201
17	ST THANJAVUR	21300
18	ST THENI	89402
19	ST THIRUPUVANAM	57700
20	ST THIRUVERAMBUR	527144
21	ST TIRUMANGALAM	192491
22	ST TIRUNELVELI TOWN	23205
23	ST TIRUPPATTUR	10872427
24	ST VADIPATTI	77538
	<b>TOTAL</b>	<b>43017652</b>



**ANNEXURE 23 (PARA 3.7.b)****ELECTION DEPOSIT NOT LAPSED TO THE GOVERNMENT**

<b>SL.NO.</b>	<b>TREASURY/PAO/ST</b>	<b>AMOUNT (RS.)</b>
1	PAO NORTH	6470011
2	DT ARIYALUR	137500
3	DT DINDIGUL	95000
4	DT KANCHEEPURAM	330000
5	DT KANYAKUMARI	657500
6	DT PERAMBALUR	435000
7	DT RAMNAD	165000
8	DT THENI	50000
9	DT THIRUCHIRAPALLI	252500
10	DT TIRUNELVELI	302500
11	DT TIRUPUR	235000
12	DT VIRUDHUNAGAR	625000
13	ST ALANGUDI	80000
14	ST AMBUR	275000
15	ST ARAKONAM	95000
16	ST ARCOT	90107
17	ST ARNI	770000
18	ST ARUPPUKOTTAI	278000
19	ST ATHOOR	295000
20	ST AVADI	405000
21	ST BODINAYAKANUR	210000
22	ST CHEYYUR	195000
23	ST COIMBATORE SOUTH	140000
24	ST COONOOR	80000
25	ST DENKANIKOTTA	180000
26	ST ERANIEL	335000
27	ST GANDHARVAKOTTAI	65000
28	ST GOBICHETTIPALAYAM	150000
29	ST GUDIYATHAM	75000
30	ST JAYANKONDACHOLAPURAM	245000
31	ST KALKULAM	100000
32	ST KALLAKURICHI	1534875
33	ST KATPADI	190000
34	ST KILVELUR	65000
35	ST KOVILPATTI	504125
36	ST KRISHNARAYAPURAM	165000
37	ST KULITHALAI	150000
38	ST KURUNJIPADI	85000

39	ST MADATHUKULAM	355000
40	ST MADURANTAKAM	215000
41	ST MANACHANALLUR	240000
42	ST MELUR	110000
43	ST METTUR	280000
44	ST MUDUKULATHUR	275000
45	ST NANGUNERI	290000
46	ST NANNILAM	270000
47	ST NATHAM	110000
48	ST NEYVELI	267875
49	ST OMALUR	265000
50	ST ORATHANAD	310000
51	ST PALANI	290000
52	ST PALLADAM	385000
53	ST PAPANASAM	205000
54	ST PAPPIREDDIPATTY	400000
55	ST PARAMATHI	270000
56	ST PENNAGARAM	240000
57	ST PERUNDURAI	225000
58	ST POLLACHI	996125
59	ST PONNERI	425000
60	ST POONAMALLEE	195000
61	ST RADHAPURAM	350000
62	ST RAJAPALAYAM	90000
63	ST SANKARANKOIL	110000
64	ST SANKARAPURAM	845000
65	ST SANKARI	265000
66	ST SATHYAMANGALAM	65000
67	ST SIVAKASI	395000
68	ST SRIRANGAM	235000
69	ST SRIVILLIPUTTUR	220025
70	ST TAMBARAM	245000
71	ST TENKASI	772500
72	ST THANJAVUR	20000
73	ST THIRUPORUR	340000
74	ST THIRUVAIYARU	110000
75	ST THIRUVERAMBUR	110000
76	ST THIRUVIDAIMARUDUR	170000
77	ST TIRUCHENKODU	1275750
78	ST TIRUCHULI	155000
79	ST TIRUKKOYILUR	110000
80	ST TIRUMANGALAM	315000

81	ST TIRUPPATTUR	650000
82	ST TIRUTTANI	235000
83	ST TIRUVANNAMALAI	235000
84	ST TIRUVARUR	400000
85	ST TRICHY	150000
86	ST VANIYAMBADI	205000
87	ST VILATHIKULAM	95050
88	ST VILAVANCODE	170000
89	ST VIRUDUNAGAR	140000
90	ST VRIDHACHALAM	515000
91	ST WALAJAPET	378500
	<b>TOTAL</b>	<b>32502943</b>

**ANNEXURE 24 (PARA 3.7.g)****EXCESS PAYMENT OF HALF YEARLY INTEREST MADE ON LOCAL FUND DEPOSITS**

<b>SL.NO.</b>	<b>TREASURY/PAO/ST</b>	<b>AMOUNT (RS.)</b>
1	ST ARAKONAM	1612
2	ST ARCOT	27348
3	ST ATHOOR	11381
4	ST BODINAYAKANUR	30337
5	ST CHINNASALEM	3278
6	ST COIMBATORE (NORTH)	58903
7	ST DENKANIKOTTA	168125
8	ST DINDIGUL	49518
9	ST GOBICHETTIPALAYAM	1371
10	ST GUDIYATHAM	96626
11	ST KADALADI	10779
12	ST KATPADI	3137
13	ST METTUR	173905
14	ST NATHAM	974
15	ST ORATHANAD	22820
16	ST PALANI	21529
17	ST PAPANASAM	69891
18	ST PENNAGARAM	11706
19	ST POCHAMPALLI	15318
20	ST SALEM	34271
21	ST SANKARI	2685
22	ST SATHYAMANGALAM	10051
23	ST SINGAMPUNARI	18230
24	ST SIVAGANGA	37158
25	ST SRIVAİKUNTAM	15571
26	ST THENI	1349
27	ST THIRUPUVANAM	10503
28	ST THIRUVAIYARU	15613
29	ST THIRUVIDAIMARUDUR	963
30	ST TIRUPPATTUR	67475
31	ST TIRUTTANI	198351
32	ST TRICHY	38204
33	ST UTHUKOTTAI	396813
34	ST VANUR	1320
35	ST WALAJAPET	44858
36	ST YERCAUD	13546
	<b>TOTAL</b>	<b>1685519</b>

**ANNEXURE 25 (PARA 3.8.a)****HUGE RETENTION OF STAMPS IN THE TREASURIES**

<b>SL.NO.</b>	<b>NAME OF THE SUB TREASURY</b>	<b>FACE VALUE (RS.)</b>
1	ST ALATHUR	1148300
2	ST ARAKONAM	164000
3	ST ARCOT	105085
4	ST ARNI	3015900
5	ST ARUPPUKOTTAI	2979380
6	ST ATHOOR	1840700
7	ST BODINAYAKANUR	1996010
8	ST CUDDALORE	9470785
9	ST DENKANIKOTTA	6209894
10	ST DEVAKOTTAI	321700
11	ST DINDIGUL	174310
12	ST EGMORE, NUNGAMBAKKAM	31815200
13	ST JAYANKONDACHOLAPURAM	141785
14	ST KADALADI	12759000
15	ST KANCHEEPURAM	449880
16	ST KARUR	43414680
17	ST KATPADI	207235
18	ST KODAVASAL	1537800
19	ST KRISHNARAYAPURAM	66016000
20	ST KULITHALAI	24339200
21	ST KAMUTHI	3268135
22	ST MADATHUKULAM	40000
23	ST MUDUKULATHUR	5707330
24	ST MYLAPORE, TRIPLICANE	884620
25	ST NAGAPATTINAM	1533290
26	ST NANNILAM	9945000
27	ST NEYVELI	9236700
28	ST OMALUR	9890
29	ST ORATHANAD	13850841
30	ST PALANI	592290
31	ST PALLADAM	35219830
32	ST PAPPIREDDIPATTY	655700
33	ST PENNAGARAM	3569855
34	ST PERAMBUR, PURUSAWAKKAM	5143730
35	ST POONAMALLEE	1531090
36	ST RADHAPURAM	5128175
37	ST RAJAPALAYAM	16776000

38	ST SALEM	110000
39	ST SANKARANKOIL	3165500
40	ST SENDURAI	24550000
41	ST SHOLINGUR	335320
42	ST SIVAKASI	17748010
43	ST SRIRANGAM	1505350
44	ST SRIVILLIPUTTUR	2830000
45	ST TAMBARAM	3986600
46	ST TENKASI	2826090
47	ST THANJAVUR	15644318
48	ST THENI	8675702
49	ST THIRUPUVANAM	21300
50	ST THIRUVAIYARU	2924274
51	ST THIRUVERAMBUR	1459720
52	ST TIRUCHENKODU	1104050
53	ST TIRUCHULI	1835000
54	ST TIRUKKALIKUNDRAM	80350
55	ST TIRUNELVELI JUNCTION	2980850
56	ST TIRUNELVELI TOWN	12623990
57	ST TIRUTTANI	4734863
58	ST TIRUVARUR	7789600
59	ST TRICHY	153901530
60	ST UDAGAI	80000
61	ST UTHUKOTTAI	46848000
62	ST VALANGAIMAN	7138550
63	ST VANIYAMBADI	160000
64	ST VEPPANTHATTAI	3712850
65	ST VIRUDUNAGAR	716195
66	ST VRIDHACHALAM	12438150
67	ST WALAJABAD	23260
68	ST WALAJAPET	14075911
	<b>TOTAL</b>	<b>677224653</b>

**ANNEXURE 26 (PARA 3.8.b)****STOCK OF SOILED/DAMAGED STAMPS**

SL.NO	TREASURY/ST	NO. OF ITEMS	FACE VALUE (RS.)
1	DT COIMBATORE	12	196520
2	DT CUDDALORE	218	3413050
3	DT MADURAI	1	25000
4	ST ARNI	20	54000
5	ST AVADI	26	227050
6	ST BODINAYAKANUR	21	211550
7	ST CHINNASALEM	3	45000
8	ST COIMBATORE (SOUTH)	46	642600
9	ST COIMBATORE (NORTH)	5	300000
10	ST CUDDALORE	24	26800
11	ST EGMORE, NUNGAMBAKKAM	46	392600
12	ST KARUR	93	603360
13	ST KATPADI	4	37000
14	ST KOVILPATTI	9	321600
15	ST KAMUTHI	4	25100
16	ST KURUNJIPADI	27	76150
17	ST MELUR	5	36000
18	ST MUDUKULATHUR	10	11100
19	ST MYLAPORE, TRIPLICANE	3	90150
20	ST NEYVELI	5	32000
21	ST OMALUR	2	53000
22	ST PERUNDURAI	20	188550
23	ST POLLACHI	20	180500
24	ST POONAMALLEE	5	17000
25	ST RADHAPURAM	2	11000
26	ST SALEM	3	71000
27	ST SRIVAİKUNTAM	44	111770
28	ST TENKASI	7	3400
29	ST THANJAVUR	5	132000
30	ST TIRUKKOYILUR	3	27000
31	ST TIRUMANGALAM	3	6500
32	ST TIRUNELVELI JUNCTION	3	40000
33	ST TIRUTTANI	8	112000
34	ST TIRUVANNAMALAI	8	62000
35	ST TRICHY	68	746800
36	ST TUTICORIN	348	1204160
37	ST VILATHIKULAM	11	126675
	<b>TOTAL</b>	<b>1143</b>	<b>9860985</b>

**ANNEXURE 27 (PARA 3.10.a)****ARTICLES KEPT IN SAFE CUSTODY NOT RELEASED ON DUE DATES**

SL. NO.	TREASURY/ST	NO. OF ITEMS	SL. NO.	TREASURY/ST	NO. OF ITEMS
1	DT DHARMAPURI	1	23	ST NAGAPATTINAM	1
2	DT KRISHNAGIRI	1	24	ST NANGUNERI	4
3	DT MADURAI	16	25	ST OMALUR	1
4	DT NILGIRIS	3	26	ST ORATHANAD	1
5	DT RAMNAD	2	27	ST PALLADAM	1
6	DT THIRUCHIRAPALLI	1	28	ST PARAMATHI	1
7	DT TIRUNELVELI	1	29	ST PENNAGARAM	1
8	DT TIRUPUR	4	30	ST POCHAMPALLI	1
9	DT VIRUDHUNAGAR	4	31	ST POLLACHI	5
10	ST ARCOT	2	32	ST POONAMALLEE	5
11	ST ARNI	8	33	ST SALEM	1
12	ST BODINAYAKANUR	1	34	ST SENDURAI	2
13	ST CHEYYUR	1	35	ST SINGAMPUNARI	1
14	ST COIMBATORE (SOUTH)	5	36	ST SRIVILLIPUTTUR	8
15	ST DENKANIKOTTA	2	37	ST TAMBARAM	7
16	STEGMORE,NUNGMBKKAM	1	38	ST TIRUCHENKODU	5
17	ST GOBICHETTIPALAYAM	7	39	ST TIRUPPATTUR	2
18	ST KALLAKURICHI	4	40	ST TIRUTTANI	4
19	ST KOVILPATTI	4	41	ST TRICHY	5
20	ST KURUNJIPADI	1	42	ST VADIPATTI	4
21	ST MADURANTAKAM	3	43	ST VEPPANTHATTAI	1
22	ST MYLAPORE, TRIPLICANE	10	44	ST VRIDHACHALAM	4
			45	ST WALAJAPET	8
<b>TOTAL NO. OF ITEMS - 155</b>					



**ANNEXURE 28 (PARA 3.10.b)****FIRE SAFETY ARRANGEMENTS NOT MADE**

SL.NO.	TREASURY/PAO/ST	SL.NO.	TREASURY/PAO/ST
1	PAO MADURAI	28	ST PONNERI
2	DT DHARMAPURI	29	ST SALEM
3	DT KANYAKUMARI	30	ST SANKARANKOIL
4	DT MADURAI	31	ST SANKARAPURAM
5	DT NAMAKKAL	32	ST SANKARI
6	DT NILGIRIS	33	ST SENDURAI
7	DT PERAMBALUR	34	ST SINGAMPUNARI
8	DT PUDUKOTTAI	35	ST SIVAGANGA
9	DT SIVAGANGA	36	ST SRIRANGAM
10	DT VELLORE	37	ST TENKASI
11	ST ALATHUR	38	ST THENI
12	ST AMBUR	39	ST THIRUPUVANAM
13	ST ANNUR	40	ST THIRUVERAMBUR
14	ST CHINNASALEM	41	ST THIRUVIDAIMARUDUR
15	ST DEVAKOTTAI	42	ST THOTTIYAM
16	ST KALLAKURICHI	43	ST TIRUKKALIKUNDRAM
17	ST KILVELUR	44	ST TIRUKKOYILUR
18	ST KOTAGIRI	45	ST TIRUMANGALAM
19	ST KAMUTHI	46	ST TIRUPPATTUR
20	ST MANACHANALLUR	47	ST TIRUTTANI
21	ST MELUR	48	ST TUTICORIN
22	ST METTUR	49	ST UDAGAI
23	ST OMALUR	50	ST VADIPATTI
24	ST PALANI	51	ST VANIYAMBADI
25	ST PALLADAM	52	ST VANUR
26	ST PAPPIREDDIPATY	53	ST VEPPANTHATTAI
27	ST POLLACHI	54	ST YERCAUD

**ANNEXURE 29 (PARA 3.10.c)****NON DEPLOYMENT OF POLICE GUARDS**

<b>S.NO.</b>	<b>TREASURY/ST</b>	<b>S.NO.</b>	<b>TREASURY/ST</b>
1	ST ALANGUDI	21	ST PATTUKOTTAI
2	ST ARANTHANGI	22	ST PERAVURANI
3	ST AVUDAYARKOIL	23	ST PERUNDURAI
4	ST DHARAPURAM	24	ST PONNAMARAVATHY
5	ST GANGAVALLI	25	ST RAMESWARAM
6	ST GINGEE	26	ST SANKARAPURAM
7	ST GOBICHETTIPALAYAM	27	ST SIRKALI
8	ST ILLUPPUR	28	ST SRIPERUMBUDUR
9	ST KANGEYAM	29	ST TAMBARAM
10	ST KARUR	30	ST THIRUVARUR
11	ST KODAVASAL	31	ST THURAIYUR
12	ST KUNNAM	32	ST TIRUCHULI
13	ST KUTHALAM	33	ST TIRUKOILUR
14	ST MADATHUKULAM	34	ST TIRUTHURAIPOONDI
15	ST MANAMELKUDI	35	ST USILAMPATTI
16	ST MANNARGUDI	36	ST VALANGAIMAN
17	ST METTUPALAYAM	37	ST VAZHAPPADI
18	ST NEEDAMANGALAM	38	ST VEDARANYAM
19	ST ORATHANAD	39	ST WALAJABAD
20	ST PALACODE		

**ANNEXURE 30(PARA 3.10.d)**

**INCORRECT CLASSIFICATION IN TREASURY ACCOUNT**

Sl. No.	Treasury	Detail	Wrong Head of Account classified (Illustrative)	Correct Head of Account to be classified
1	PAO(South)	SA10 7/22,8/22,9/22 An amount of Rs.9,09,000/- was sanctioned as an advance from Contingency Fund for meeting initial expenditure	Expenditure has been booked under Part I Consolidated Fund under SA 10 2054-00-098-AI	Expenditure should be booked under Part II 8000 of Contingency Fund.
2	PAO(North)	SA 27 E - 03/20 Rs.17,33,638/- booked under Suspense Head	8658-00-109-000034	Amount does not belong to particular Ministry. The correctness of claim should be ascertained and Alteration Memorandum to be proposed for rectification.
3	PAO (Madurai)	05/22 Account Rs.500/- remitted by Dy Registrar (Housing) Madurai	0271 60800 AT 21101	Major Head '0271' is not prescribed in LMMH. Operation of this Major Head should be disabled.
4	SPAO Corporation	5/22 Account 34902 recovery of i)Festival Advance ii)37702 Cash recovery	Shown under credit column	Should be shown under Debit Column as 'minus expenditure' i.e., reduction of expenditure
5	DT Coimbatore DT Erode DT Villupuram	ECS transaction for the month of 10/22,8/22,2/23	8670-00-101-AA 8670-00-104-AA The HOA should be operated in case of payment through cheques.	8670-00-113-AA-801-02 (Receipts) 8670-00-113-AA-802-02 (payment)

6	DT Nagapattinam	PD Account 27 C	8443-00-106-AA	<p>i) Receipt of Rs.20475/- remitted by Principal, Govt ITI, Nagapattinam is booked under the Head of account 8443-00-106-AA. This HOA should be operated for the funds provided from the Consolidated Fund only through Govt. orders with the permission of AG and should not be carried over to the next financial year. Should be booked under 8443-00--106-AC. The amount should be taken to the appropriate HOD.</p> <p>ii) Further the balance of Rs.1,02,227/- available under HOA 8443-00-106-AA in March 22 was made NIL without any adjustment or payment. The total amount of Rs.1,22,702 (102227 + 20475) should be taken to proper HOA.</p>
		<p>i) Total Receipts of Rs. 20,475/- (remitted by Principal, Govt. ITI, Nagapattinam) in 6/22,7/22,8/22</p> <p>ii)Balance of Rs.1,02,227/- available in March 22</p>		
		SA 27 C 4/21 to 10/22	8670-00-101-AA	Head of account 8670-00-101-AA should not be operated by Treasury. Should be booked under 8670-00-104-AA
		Rs.8000/- booked under Suspense Head of account for the month of 5/21	8658-00-101-AA	Should be booked under the Head of account 8009
7	DT Tirunelveli	SA 27 C 08/22 Rs.2680/- received from Govt. Law College, TNV.	8443-00-106-AA	Head of account 8443-00-106-AA should be operated for the funds provided from the Consolidated Fund only through Govt. orders with the permission of AG. Should be booked under 8443-00--106-AC

<b>8</b>	<b>DT Karur</b>	PD Account SA27 C for the month of 03/22 - receipt and payment in favour of Dy. Registrar, Co-op Society, Karur	8443-00-106-AA	<p>PD Account should not be operated under Head of account 8443-00-106-AA. It should be operated for the funds provided from the Consolidated Fund only through Govt. orders with the permission of AG and should not be carried over to the next financial year. Should be booked under 8443-00--106-AC</p> <p>i)Receipt of Rs.11415/-remitted by Coop Spinning Mill should be taken to the appropriate HOA.</p> <p>ii)PD account is being operated under HOA 8443-00-106 AA by Dy. Registrar Co-op Society Karur for more than 10 years. Hence the entire balance of Rs.28509/-available under the head may be taken into appropriate HOA.</p>
<b>9</b>	<b>DT Perambalur</b>	10/22 account Rs.6945/- booked under 27 C	8443-00-106-AA	Head of account 8443-00-106-AA should be operated for the funds provided from the Consolidated Fund only through Govt. orders with the permission of AG. Should be booked under 8443-00--106-AC
<b>10</b>	<b>DT Virudhunagar</b>	Rs.7640/- remitted into PD account by the President, Ayankarisalkulam Panchayat on 03/22	8443-00-106-AC-80102	Should be adjusted under the correct head of account after verification
<b>11</b>	<b>ST Coimbatore (South)</b>	Medical allowance of Rs.4000/- in 03/22 pension schedule	2235-60-102-AF-32709	2075-00-104-AF-32705
		Rs.60,000/- (96000-36000) Pension/ Family pension of Tamil Scholar	2075-00-104-AF-32705	2075-00-104-AE-32705

<b>12</b>	<b>ST Tuticorin</b>	Interstate Suspense Account - FP in respect of Govt. servant who served in Dichpalli, Nizamabad District	8793-00-101-AY-000-101	Should be debited under the HOA 8793-00-101-CA-000-101
<b>13</b>	<b>DT Vellore</b>	SA 27 E - 05/20 Rs.1000/-	8658-00-101- D I-000-001	0075- Miscellaneous General Receipts
<b>14</b>	<b>PAO Madurai, DT Erode DT Madurai, DT Namakkal, DT Nilgiris, DT Pudukkottai, DT Tirunelveli, DT Tiruppur, ST Coimbatore(S) ST Gopichetty, ST Perundurai, ST Pollachi, ST Melur, ST Tuticorin, ST Thirukoilur, ST Vadipatti ST Vilathikulam</b>	Interest accrued from savings bank account under SA 9	0049-04-800	0075 - Miscellaneous General Receipts

**ANNEXURE 31(PARA 3.10.e)****NON DEDUCTION OF INCOME TAX FROM PAYMENTS MADE TO CONTRACTORS**

<b>SL.NO.</b>	<b>TREASURY/PAO/RJD/PPO</b>	<b>NO. OF AGENCY</b>
1	RJD CHENNAI	1
2	PAO NORTH	1
3	PPO CHENNAI	4
4	DT CHENNAI	3
5	DT CUDDALORE	3
6	DT DHARMAPURI	3
7	DT DINDIGUL	2
8	DT KANCHEEPURAM	3
9	DT KANYAKUMARI	3
10	DT KARUR	3
11	DT KRISHNAGIRI	2
12	DT NAGAPATTINAM	2
13	DT NAMAKKAL	1
14	DT NILGIRIS	3
15	DT PERAMBALUR	3
16	DT SALEM	1
17	DT SIVAGANGA	2
18	DT THANJAVUR	2
19	DT THENI	3
20	DT THIRUCHIRAPALLI	1
21	DT THIRUVALLUR	2
22	DT TIRUNELVELI	2
23	DT TIRUPUR	2
24	DT TIRUVANNAMALAI	2
25	DT VELLORE	1
26	DT VIRUDHUNAGAR	2
	<b>TOTAL</b>	<b>57</b>

**ANNEXURE 32(PARA 3.10.h)**

**WEEDING OUT/DESTRUCTION OF OLD RECORDS NOT DONE**

<b>SL.NO.</b>	<b>TREASURY/PAO/ST</b>
1	SPAO (HC) MADURAI BENCH
2	DT CUDDALORE
3	DT NAGAPATTINAM
4	DT NAMAKKAL
5	DT NILGIRIS
6	DT PERAMBALUR
7	DT THANJAVUR
8	DT THIRUVALLUR
9	ST ARNI
10	ST AVANASHI
11	ST CHEYYUR
12	ST ERANIEL
13	ST KALKULAM
14	ST KANCHEEPURAM
15	ST KANYAKUMARI
16	ST KARIAPATTI
17	ST KARUR
18	ST MADATHUKULAM
19	ST MADURANTAKAM
20	ST NAGAPATTINAM
21	ST NANGUNERI
22	ST PALLADAM
23	ST PARAMATHI
24	ST SANKARANKOIL
25	ST SIVAKASI
26	ST TAMBARAM
27	ST THIRUPORUR
28	ST TIRUCHULI
29	ST TIRUVANNAMALAI
30	ST UTHIRAMERUR
31	ST VRIDHACHALAM
32	ST WALAJABAD



**ANNEXURE 33(PARA 3.11.a)****COMMUTED PORTION OF PENSION NOT DEDUCTED**

<b>SL.NO.</b>	<b>TREASURY</b>	<b>NO. OF ITEMS</b>	<b>AMOUNT (RS.)</b>
1	DT DHARMAPURI	3	11388
2	DT DINDIGUL	10	31021
3	DT KANYAKUMARI	1	300455
4	DT KRISHNAGIRI	1	1225
5	DT PUDUKOTTAI	1	10355
6	DT RAMNAD	3	38414
7	DT SALEM	4	172911
8	DT SIVAGANGA	2	18031
9	DT THANJAVUR	3	80820
10	DT THIRUCHIRAPALLI	1	13750
11	DT THIRUVALLUR	4	17195
12	DT TIRUVANNAMALAI	10	46961
13	DT VELLORE	10	418110
14	ST ARAKONAM	3	18501
15	ST ARCOT	3	7391
16	ST ATHOOR	2	1890
17	ST AVADI	1	20211
18	ST DENKANIKOTTA	1	12665
19	ST GUDIYATHAM	13	66223
20	ST JAYANKONDACHOLAPURAM	1	7875
21	ST KADALADI	1	4464
22	ST KULITHALAI	1	31758
23	ST KUTHALAM	1	4809
24	ST MANACHANALLUR	5	13892
25	ST METTUR	1	858
26	ST NANGUNERI	3	178290
27	ST NATHAM	1	12487
28	ST NEYVELI	1	3271
29	ST OMALUR	7	405770
30	ST ORATHANAD	2	115720
31	ST PALANI	3	57330
32	ST PAPPIREDDIPATTY	4	560640
33	ST PARAMATHI	1	100190
34	ST POCHAMPALLI	3	34331
35	ST POONAMALLEE	3	232326
36	ST SANKARANKOIL	1	41864
37	ST SANKARAPURAM	4	49415
38	ST SANKARI	3	25635

39	ST SENDURAI	1	6328
40	ST SHOLINGUR	1	1113
41	ST SINGAMPUNARI	2	6859
42	ST SRIRANGAM	5	58929
43	ST TAMBARAM	1	66850
44	ST THIRUPUVANAM	3	9713
45	ST TIRUKKALIKUNDRAM	1	420
46	ST TIRUPPATTUR	1	46293
47	ST TIRUTTANI	2	719891
48	ST UTHUKOTTAI	2	99619
49	ST VADIPATTI	1	26740
50	ST VANIYAMBADI	2	86069
51	ST WALAJABAD	1	5775
52	ST YERCAUD	1	1713
	<b>TOTAL</b>	<b>146</b>	<b>4304754</b>

**ANNEXURE 34(PARA 3.11.b)****ENHANCED FAMILY PENSION PAID BEYOND CONDITIONAL PERIOD**

<b>SL.NO.</b>	<b>TREASURY/ SUB TREASURY</b>	<b>NO. OF ITEMS</b>	<b>AMOUNT (RS.)</b>
1	DT CUDDALORE	5	968647
2	DT SALEM	2	230469
3	DT VELLORE	4	147400
4	DT VILLUPURAM	2	71526
5	ST ARAKONAM	1	11454
6	ST ARCOT	5	965913
7	ST ARNI	1	27391
8	ST DEVAKOTTAI	1	14480
9	ST KALASAPAKKAM	2	132440
10	ST NANGUNERI	2	999959
11	ST NEYVELI	2	391783
12	ST OMALUR	7	253307
13	ST ORATHANAD	2	265788
14	ST PALLADAM	1	17882
15	ST PAPANASAM	1	61310
16	ST PONNERI	1	226008
17	ST SENDURAI	1	187804
18	ST SINGAMPUNARI	1	22222
19	ST SIVAKASI	1	11536
20	ST TAMBARAM	1	246902
21	ST THANDARAMPET	1	212572
22	ST THIRUVAIYARU	2	56430
23	ST THIRUVIDAIMARUDUR	1	196400
24	ST TIRUKKALIKUNDRAM	2	590302
25	ST VADIPATTI	1	67253
26	ST VRIDHACHALAM	3	1148551
	<b>TOTAL</b>	<b>53</b>	<b>7525729</b>

**ANNEXURE 35(PARA 3.11.c)****EXCESS PAYMENT OF PENSION/FP/DA**

<b>SL.NO.</b>	<b>DISTRICT</b>	<b>AMOUNT (RS.)</b>
1	ARIYALUR	50720
2	CHENGALPATTU	473010
3	COIMBATORE	547548
4	CUDDALORE	438388
5	DHARMAPURI	1800251
6	DINDIGUL	258025
7	ERODE	47488
8	KALLAKURICHI	21000
9	KANCHEEPURAM	35686
10	KANYAKUMARI	119459
11	KARUR	48788
12	KRISHNAGIRI	498036
13	MADURAI	153181
14	NAGAPATTINAM	204900
15	NAMAKKAL	91122
16	NILGIRIS	101086
17	PERAMBALUR	123215
18	PUDUKKOTTAI	27335
19	RAMNAD	175313
20	RANIPET	1333620
21	SIVAGANGAI	132843
22	SALEM	272237
23	TENKASI	376098
24	THANJAVUR	1290727
25	THENI	150539
26	TIRUPATHUR	808639
27	TRICHY	590520
28	TIRUNELVELI	83346
29	TIRUVANNAMALAI	117860
30	TIRUVALLUR	136302
31	TIRUVARUR	9000
32	TIRUPPUR	58610
33	TUTICORIN	105392
34	VIRUDHUNAGAR	1225509
35	VELLORE	692751
	<b>TOTAL</b>	<b>12598544</b>

**ANNEXURE 36(PARA 3.11.c)**

**TREASURY WISE DETAILS OF EXCESS PAID PENSION/FP/DA**

TREASURY	EXCESS PAYMENT (RS.)	TREASURY	EXCESS PAYMENT (RS.)
<b>ARIYALUR</b>		<b>CHENGALPATTU</b>	
DT ARIYALUR	15500	ST TAMBARAM	204898
ST JAYAMKONDAN	31220	ST CHEYYUR	86981
ST SENDURAI	4000	ST MADURANTAKAM	55382
<b>TOTAL</b>	<b>50720</b>	THIRUKKALUKUNDRAM	125749
		<b>TOTAL</b>	<b>473010</b>

<b>COIMBATORE</b>		<b>CUDDALORE</b>	
DT COIMBATORE	527893	DT CUDDALORE	105105
ST POLLACHI	15245	ST KURINJIPADI	135689
ST ANNUR	4410	ST NEYVELI	53164
<b>TOTAL</b>	<b>547548</b>	ST VRIDHACHALAM	75844
		ST CUDDALORE	68586
		<b>TOTAL</b>	<b>438388</b>

<b>DHARMAPURI</b>		<b>DINDIGUL</b>	
DT DHARMAPURI	1648848	DT DINDIGUL	96960
ST PENNAGARAM	130914	ST PALANI	56180
ST PAPPIREDDIPATTI	20489	ST ATHOOR	48718
<b>TOTAL</b>	<b>1800251</b>	ST NATHAM	56167
		<b>TOTAL</b>	<b>258025</b>

<b>ERODE</b>		<b>KALLAKURICHI</b>	
DT ERODE	47488	ST SANKARAPURAM	21000
<b>TOTAL</b>	<b>47488</b>	<b>TOTAL</b>	<b>21000</b>

<b>KANCHEEPURAM</b>		<b>KANYAKUMARI</b>	
DT KANCHEEPURAM	3500	DT NAGERCOIL	42888
ST WALAJABAD	14294	ST KANYAKUMARI	20091
ST UTHIRAMERUR	17892	ST ERANIEL	22032
<b>TOTAL</b>	<b>35686</b>	ST KALKULAM	12496
		ST VILAVANCODE	21952
		<b>TOTAL</b>	<b>119459</b>

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<b>KARUR</b>		<b>KRISHNAGIRI</b>	
DT KARUR	36328	DT KRISHNAGIRI	462063
ST KULITHALAI	12460	ST DENKANIKOTTAI	24045
<b>TOTAL</b>	<b>48788</b>	ST POCHAMPALLI	11928
		<b>TOTAL</b>	<b>498036</b>

<b>MADURAI</b>		<b>NAGAPATTINAM</b>	
DT MADURAI	84581	DT NAGAPATTINAM	193420
ST MELUR	38500	ST KILVELUR	5286
ST TIRUMANGALAM	30100	ST KUTHALAM	6194
<b>TOTAL</b>	<b>153181</b>	<b>TOTAL</b>	<b>204900</b>

<b>NAMAKKAL</b>		<b>NILGIRIS</b>	
DT NAMAKKAL	71622	DT NILGIS	71902
ST PARAMATHI	2000	ST KUNDAH	10784
ST TIRUCHENKODU	17500	ST COONOR	14400
<b>TOTAL</b>	<b>91122</b>	ST KOTAGIRI	4000
		<b>TOTAL</b>	<b>101086</b>

<b>PERAMBALUR</b>		<b>PUDUKKOTTAI</b>	
DT PERAMBALUR	96874	DT PUDUKKOTTAI	14910
ST VEPANTHATTAI	19880	ST GANDARVAKOTTAI	12425
ST ALATHUR	6461	<b>TOTAL</b>	<b>27335</b>
<b>TOTAL</b>	<b>123215</b>		

<b>RAMNAD</b>		<b>RANIPET</b>	
DT RAMNAD	151048	ST ARAKONAM	1229916
ST KADALADI	2565	ST ARCOT	84403
ST KAMUTHI	21700	ST SHOLINGHUR	19301
<b>TOTAL</b>	<b>175313</b>	<b>TOTAL</b>	<b>1333620</b>

<b>SIVAGANGAI</b>		<b>SALEM</b>	
DT SIVAGANGA	35347	DT SALEM	85827
ST DEVAKOTTAI	80598	ST METTUR	106891
ST SINGAMPUNERI	4970	ST OMALUR	32342
ST THIRUPUVANAM	11928	ST YERCAUD	45418
<b>TOTAL</b>	<b>132843</b>	ST SANKARI	1759
		<b>TOTAL</b>	<b>272237</b>

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<b>THANJAVUR</b>		<b>TENKASI</b>	
DT THANJAVUR	1253796	ST SANKARANKOIL	187688
ST PAPANASAM	23821	ST TENKASI	188410
ST THIRUVAIYARU	7750	<b>TOTAL</b>	<b>376098</b>
ST THIRUVIDAIMARUDUR	5360		
<b>TOTAL</b>	<b>1290727</b>		

<b>THENI</b>		<b>TIRUPATHUR</b>	
DT THENI	43701	ST AMBUR	712049
ST BODI	79006	ST VANIYAMBADI	70796
ST THENI	27832	ST TIRUPATHUR	25794
<b>TOTAL</b>	<b>150539</b>	<b>TOTAL</b>	<b>808639</b>

<b>TRICHY</b>		<b>TIRUNELVELI</b>	
DT TRICHY	430020	DT TIRUNELVELI	27964
ST THIRUVERUMBUR	19100	ST NANGUNERI	36300
ST MANACHANALLUR	109900	ST T.VELI TOWN	19082
ST SRIRANGAM	31500	<b>TOTAL</b>	<b>83346</b>
<b>TOTAL</b>	<b>590520</b>		

<b>TIRUVALLUR</b>		<b>TIRUVANNAMALAI</b>	
DT TIRUVALLUR	21270	DT TIRUVANNAMALAI	
ST AVADI	10284	ST ARNI	
ST POONAMALLEE	51972	ST KALASAPAKKAM	
ST TIRUTTANI	12494	<b>TOTAL</b>	
ST UTHUKOTTAI	4500		
ST PONNERI	35782		
<b>TOTAL</b>	<b>136302</b>		

<b>TIRUVARUR</b>		<b>TIRUPPUR</b>	
DT TIRUVARUR	2000	DT TIRUPPUR	31808
ST KODAVASAL	2000	ST AVINASHI	10952
ST NANNILAM	4000	ST MADATHUKULAM	3000
ST VALANGAIMAN	1000	ST PALLADAM	12850
<b>TOTAL</b>	<b>9000</b>	<b>TOTAL</b>	<b>58610</b>

<b>TUTICORIN</b>		<b>VELLORE</b>	
DT TUTICORIN	34440	DT VELLORE	483679
ST KOVILPATTI	23338	ST GUDIYATHAM	178708
ST SRIVAIKUNTAM	28588	ST KATPADI	30364
ST VILATHIKULAM	19026	<b>TOTAL</b>	<b>692751</b>
<b>TOTAL</b>	<b>105392</b>		

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<b>VIRUDHUNAGAR</b>			
DT VIRUDHUNAGAR	15000		
ST TIRUCHULI	798815		
ST ARUPUKKOTTAI	162000		
ST KARIAPATTI	10600		
ST RAJAPALAYAM	165500		
ST SIVAKASI	14697		
ST SRIVILLIPUTTUR	58897		
<b>TOTAL</b>	<b>1225509</b>		
<b>GRAND TOTAL</b>			<b>Rs.12598544</b>



**ANNEXURE 37 (PARA 3.12.a)****PENSION AS PER GO.313 NOT REVISED**

<b>SL.NO.</b>	<b>TREASURY/SUB TREASURY</b>	<b>NO. OF ITEMS</b>
1	DT ARIYALUR	3
2	DT KANCHEEPURAM	28
3	DT COIMBATORE	14
4	DT DHARMAPURI	10
5	DT DINDIGUL	2
6	DT ERODE	3
7	DT KANYAKUMARI	42
8	DT KRISHNAGIRI	29
9	DT MADURAI	10
10	DT NAGAPATTINAM	9
11	DT NAMAKKAL	5
12	DT PUDUKOTTAI	7
13	DT RAMNAD	21
14	DT SIVAGANGA	6
15	DT THANJAVUR	101
16	DT THENI	22
17	DT THIRUCHIRAPALLI	159
18	DT THIRUVALLUR	45
19	DT THIRUVARUR	7
20	DT TIRUPUR	16
21	DT TUTICORIN	9
22	DT VELLORE	4
23	DT VIRUDHUNAGAR	7
24	ST AMBUR	5
25	ST ARAKONAM	10
26	ST ARUPPUKOTTAI	5
27	ST AVANASHI	3
28	ST AVUDAYARKOIL	4
29	ST BODINAYAKANUR	11
30	ST CHINNASALEM	5
31	ST COIMBATORE (SOUTH)	1
32	ST DEVAKOTTAI	3
33	ST GOBICHETTIPALAYAM	14
34	ST JAYANKONDACHOLAPURAM	8
35	ST KALKULAM	7
36	ST KALLAKURICHI	7
37	ST KARIAPATTI	6
38	ST KODAVASAL	5

39	ST KOVILPATTI	4
40	ST KRISHNARAYAPURAM	5
41	ST VILAVANCODE	11
42	ST MADATHUKULAM	2
43	ST MADURANTAKAM	6
44	ST MELUR	5
45	ST METTUR	10
46	ST NANNILAM	6
47	ST NATHAM	3
48	ST OMALUR	10
49	ST PALLADAM	11
50	ST PARAMATHI	5
51	ST PERUNDURAI	1
52	ST POCHAMPALLI	1
53	ST POLLACHI	14
54	ST RAJAPALAYAM	7
55	ST SANKARAPURAM	4
56	ST SANKARI	5
57	ST SATHYAMANGALAM	10
58	ST SENDURAI	3
59	ST SHOLINGUR	1
60	ST SIVAKASI	7
61	ST SRIRANGAM	6
62	ST SRIVAIKUNTAM	5
63	ST SRIVILLIPUTTUR	3
64	ST TAMBARAM	20
65	ST THIRUPORUR	5
66	ST THIRUVERAMBUR	7
67	ST TIRUCHENKODU	9
68	ST TIRUCHULI	12
69	ST TIRUKKALIKUNDRAM	5
70	ST TIRUKKOYILUR	7
71	ST TIRUMANGALAM	9
72	ST VADIPATTI	11
73	ST VANIAMBADI	10
74	ST YERCAUD	2
	<b>TOTAL</b>	<b>895</b>

**ANNEXURE 38 (PARA 3.12.e.)****ANNUAL MUSTERING NOT DONE BY PENSIONERS/FAMILY PENSIONERS**

<b>SL.NO.</b>	<b>TREASURY</b>	<b>NO. OF ITEMS</b>
1	DT COIMBATORE	15
2	DT DHARMAPURI	9
3	DT DINDIGUL	45
4	DT ERODE	11
5	DT KANCHEEPURAM	25
6	DT KANYAKUMARI	8
7	DT KRISHNAGIRI	1
8	DT MADURAI	15
9	DT RAMNAD	35
10	DT SALEM	47
11	DT SIVAGANGA	1
12	DT THANJAVUR	238
13	DT THENI	2
14	DT THIRUCHIRAPALLI	18
15	DT THIRUVALLUR	83
16	DT THIRUVARUR	1
17	DT TIRUNELVELI	8
18	DT TUTICORIN	66
19	DT VELLORE	63
20	DT VILLUPURAM	3
22	ST ERANIEL	9
23	ST KALKULAM	18
24	ST KANYAKUMARI	20
25	ST TIRUNELVELI JUNCTION	6
26	ST VILAVANCODE	4
	<b>TOTAL</b>	<b>751</b>

**ANNEXURE 38 (PARA 3.13)****UNAUTHORISED RETENTION OF BOTH HALVES**

<b>SL.NO.</b>	<b>TREASURY/SUB TREASURY</b>	<b>NO. OF ITEMS</b>
1	DT COIMBATORE	15
2	DT CUDDALORE	6
3	DT ERODE	10
4	DT KANCHEEPURAM	11
5	DT KANYAKUMARI	15
6	DT KARUR	5
7	DT MADURAI	13
8	DT NAGAPATTINAM	5
9	DT NAMAKKAL	5
10	DT NILGIRIS	5
11	DT PERAMBALUR	5
12	DT PUDUKOTTAI	10
13	DT RAMNAD	4
14	DT SALEM	3
15	DT THANJAVUR	6
16	DT THENI	5
17	DT THIRUCHIRAPALLI	6
18	DT THIRUVARUR	11
19	DT TIRUNELVELI	21
20	DT TIRUPUR	10
21	DT TIRUVANNAMALAI	5
22	DT TUTICORIN	10
23	DT VELLORE	4
24	DT VILLUPURAM	5
25	DT VIRUDHUNAGAR	8
26	ST ALATHUR	5
27	ST AMBUR	1
28	ST ANNUR	3
29	ST ARCOT	2
30	ST ARUPPUKOTTAI	5
31	ST AVANASHI	3
32	ST CHEYYUR	7
33	ST CHINNASALEM	4
34	ST COONOR	5
35	ST DENKANIKOTTA	3
36	ST ERANIEL	5

37	ST GOBICHETTIPALAYAM	10
38	ST GUDIYATHAM	1
39	ST JAYANKONDACHOLAPURAM	1
40	ST KADALADI	4
41	ST KALASAPAKKAM	5
42	ST KALKULAM	5
43	ST KANCHEEPURAM	2
44	ST KANYAKUMARI	5
45	ST KARIAPATTI	5
46	ST KATPADI	1
47	ST KILVELUR	5
48	ST KODAVASAL	5
49	ST KOVILPATTI	6
50	ST KULITHALAI	6
51	ST KAMUTHI	4
52	ST KUNDAH	5
53	ST KURUNJIPADI	5
54	ST KUTHALAM	5
55	ST MADATHUKULAM	5
56	ST MADURANTAKAM	4
57	ST MANACHANALLUR	7
58	ST MELUR	7
59	ST NANGUNERI	6
60	ST NANNILAM	5
61	ST NATHAM	5
62	ST NEYVELI	7
63	ST OMALUR	1
64	ST ORATHANAD	4
65	ST PALLADAM	5
66	ST PAPANASAM	6
67	ST PAPPIREDDIPATTY	5
68	ST PARAMATHI	5
69	ST PERUNDURAI	7
70	ST POCHAMPALLI	6
71	ST POLLACHI	11
72	ST POONAMALLEE	7
73	ST RAJAPALAYAM	4
74	ST SANKARAPURAM	6
75	ST SATHYAMANGALAM	8
76	ST SENDURAI	1
77	ST SINGAMPUNARI	2

78	ST SIVAKASI	5
79	ST SRIRANGAM	7
80	ST SRIVAIKUNTAM	10
81	ST TAMBARAM	5
82	ST TENKASI	5
83	ST THANDARAMPET	3
84	ST THIRUKUVALAI	2
85	ST THIRUPORUR	5
86	ST THIRUPUVANAM	1
87	ST THIRUVAIYARU	6
88	ST THIRUVERAMBUR	7
89	ST THIRUVIDAIMARUDUR	6
90	ST THOTTIYAM	5
91	ST TIRUCHENKODU	5
92	ST TIRUCHULI	2
93	ST TIRUKKOYILUR	12
94	ST TIRUMANGALAM	8
95	ST TIRUNELVELI TOWN	5
96	ST UTHIRAMERUR	5
97	ST VADIPATTI	5
98	ST VALANGAIMAN	1
99	ST VANUR	9
100	ST VEPPANTHATTAI	10
101	ST VILATHIKULAM	8
102	ST VILAVANCODE	5
103	ST VRIDHACHALAM	5
104	ST WALAJAPET	1
105	ST YERCAUD	1
	<b>TOTAL</b>	<b>599</b>

**ANNEXURE 40 (PARA 3.14)****PAYMENT BEYOND DATE OF DEATH OF PENSIONERS/FAMILY PENSIONERS**

SL.NO.	TREASURY/SUB TREASURY	NO. OF ITEMS	AMOUNT (RS.)
1	DT ARIYALUR	3	57954
2	DT COIMBATORE	35	2041176
3	DT CUDDALORE	3	75280
4	DT DHARMAPURI	10	1573877
5	DT DINDIGUL	25	637581
6	DT ERODE	7	585904
7	DT KANCHEEPURAM	10	803377
8	DT KANYAKUMARI	28	922058
9	DT KARUR	5	1369799
10	DT KRISHNAGIRI	11	1770558
11	DT MADURAI	34	1300906
12	DT NAGAPATTINAM	7	365445
13	DT NAMAKKAL	5	410317
14	DT NILGIRIS	9	310550
15	DT PERAMBALUR	4	289102
16	DT RAMNAD	6	314832
17	DT SALEM	19	668515
18	DT SIVAGANGA	4	117508
19	DT THANJAVUR	67	5340677
20	DT THENI	2	626013
21	DT THIRUCHIRAPALLI	21	1245407
22	DT THIRUVALLUR	11	349131
23	DT THIRUVARUR	4	383244
24	DT TIRUNELVELI	8	1639624
25	DT TIRUVANNAMALAI	5	146163
26	DT TUTICORIN	8	525677
27	DT VELLORE	3	178601
28	DT VILLUPURAM	5	406017
29	DT VIRUDHUNAGAR	4	106668
30	ST AMBUR	1	10234
31	ST ARAKONAM	8	338633
32	ST ARCOT	7	205283
33	ST ARNI	2	58872
34	ST ARUPPUKOTTAI	4	138611
35	ST ATHOOR	5	655045
36	ST AVADI	6	1066324

37	ST BODINAYAKANUR	4	254524
38	ST CHEYYUR	5	1067676
39	ST CHINNASALEM	2	26471
40	ST COONOOR	6	427006
41	ST DENKANIKOTTA	1	14778
42	ST ERANIEL	3	98108
43	ST GUDIYATHAM	5	260580
44	ST JAYANKONDACHOLAPURAM	3	99967
45	ST KALASAPAKKAM	1	46953
46	ST KALKULAM	3	671084
47	ST KANYAKUMARI	3	68782
48	ST KARUR	3	10500
49	ST KATPADI	3	109349
50	ST KOVILPATTI	1	30553
51	ST KULITHALAI	3	122221
52	ST KURUNJIPADI	1	32862
53	ST KUTHALAM	2	42405
54	ST MADURANTAKAM	5	602175
55	ST MANACHANALLUR	3	122922
56	ST MANDAPAM	1	15303
57	ST MELUR	5	68329
58	ST MUDUKULATHUR	2	30172
59	ST NAGAPATTINAM	2	8000
60	ST NANGUNERI	10	310999
61	ST OMALUR	5	185563
62	ST ORATHANAD	4	142894
63	ST PALANI	19	368388
64	ST PAPPIREDDIPATTY	14	249243
65	ST PARAMATHI	3	116179
66	ST PENNAGARAM	8	322651
67	ST POLLACHI	7	114409
68	ST PONNERI	2	219904
69	ST POONAMALLEE	8	156267
70	ST RAJAPALAYAM	4	101162
71	ST SALEM	4	266940
72	ST SANKARAPURAM	1	23722
73	ST SHOLINGUR	1	61932
74	ST SIVAGANGA	1	4000
75	ST SRIRANGAM	6	293252
76	ST TAMBARAM	5	203764
77	ST TENKASI	6	67223
78	ST THENI	1	44100
79	ST THIRUPORUR	2	29516



80	ST THIRUPUVANAM	1	10234
81	ST THIRUVERAMBUR	5	111139
82	ST THIRUVIDAIMARUDUR	8	191011
83	ST TIRUCHENKODU	1	36360
84	ST TIRUKKOYILUR	1	135606
85	ST TIRUMANGALAM	3	107397
86	ST TIRUNELVELI TOWN	2	258300
87	ST TIRUTTANI	3	81374
88	ST UTHIRAMERUR	2	40527
89	ST UTHUKOTTAI	3	103952
90	ST VADIPATTI	2	27811
91	ST VALANGAIMAN	2	22352
92	ST VILATHIKULAM	1	7848
93	ST VILAVANCODE	12	512475
94	ST VIRUDUNAGAR	2	115000
95	ST VRIDHACHALAM	1	32244
<b>TOTAL</b>		<b>623</b>	<b>36341421</b>

**ANNEXURE 41 (PARA 3.15)**

**UNENCASHED CHEQUES NOT CANCELLED**

<b>SL.NO.</b>	<b>NAME OF THE PAO/ TREASURY</b>	<b>NO OF ITEMS</b>	<b>AMOUNT (RS.)</b>
1	COIMBATORE	20	27,48,653
2	MADURAI	69	14,62,087
3	NAMAKKAL	10	4,71,594
4	PAO (NORTH)	3,709	3,65,98,985
5	PAO (SOUTH)	32,545	35,31,24,833
6	PAO MADURAI	1,718	49,41,378
7	PAO(EAST)	11,337	14,97,19,707
8	PAO(HIGH COURT)	359	16,38,783
9	PAO(SECRETARIAT)	4,521	6,02,34,397
10	PENSION PAY OFFICE	28	7,06,037
	<b>GRAND TOTAL</b>	<b>54,316</b>	<b>61,16,46,454</b>

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**END OF REPORT**