



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

GOVERNMENT OF TAMIL NADU

2023-24



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

Dated: 04.12.2024

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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: 04.12.2024


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

SYNOPSIS

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

The report is based on the Compilation of Accounts, Inspection of Treasuries, Pay and Accounts Offices in Tamil Nadu and Pension Pay Office, Chennai during the year 2023-24.

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 2023-2024.
- The Report also includes Annexures of data collected from the Commissioner of Treasuries and Accounts and other sources in support of the observations.

HIGHLIGHTS

Serial No	Significant objections	Para No.	Annexure No
1	Non receipt of vouchers to the tune of Rs.264.79 crore	2.1.1	2
2	Temporary advances drawn up to 31.03.2024 pending adjustments - Rs.347.78 crore comprising 884 items	2.2	3
3	TEs proposed by AG to rectify misclassifications done by Treasuries/PAOs w.r.t Head of Account – 8009.	2.3.1.1	6,7
4	Unreconciled balances of Net Credit Rs.103.07crore as on 31.03.2024 under 8675- Reserve Bank Deposits	2.4	8
5	Outstanding Inspection Reports & Paras 363 Reports comprising 1625 paras upto 31.03.2023	3.3.1	10
6	Deposit Amount not lapsed to Government i) Revenue DepositRs.1.97 crore ii) Election Deposit Rs.1.43 crore iii) PWD Deposit Rs.130.90 crore iv) Excess payment of half yearly Interest made to Local Fund Deposits – Rs.0.13crore	3.7.a 3.7.b 3.7.c 3.7.f	16 17 - 18
7	Huge Stock of Stamps kept idle to the extent of Rs.27.01 crore	3.8.a	19
8	Non deduction of commuted portion of pension resulting in excess payment Rs.0.25 crore	3.11.a	24
9	Enhanced rate of FP paid beyond conditional period- Rs.0.71crore	3.11.b	25
10	Excess Payment of Pensionary benefits – Rs.4.92 lakh	3.11.c	-
11	Pension/FP sent to Bank beyond the date of death- Rs.1.63 crore	3.14	29
12	Un-encashed cheques not cancelled to the tune of Rs. 56.94 crore(50144 items)	3.15	-

PART-1

ORGANISATIONAL SET-UP OF TREASURIES AND ACCOUNTS DEPARTMENT

1.1 Introduction

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

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

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

1.2 Organisational set up

- 1) 6 Regional Joint Director Offices
- 2) 6 Pay and Accounts Offices
- 3) 1 Pension Pay Office
- 4) 1 Assistant Superintendent of Stamps Office
- 5) 38 District Treasuries
- 6) 243 Sub Treasuries
- 7) 3 Sub Pay and Accounts offices

1.3 Main Functions

- 1) Receipt of Government money.
- 2) Payments on behalf of Government duly conforming to all audit checks.
- 3) Salary Payments
- 4) Pension payments.
- 5) Sale of stamps to vendors / public.
- 6) 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, Khadhi, Metro Rail ...etc.,)
- 13) Work relating to New Pension Scheme for All India Service Officers and Contributory Pension Scheme for State Government employees and Teachers.
- 14) Furnishing the monthly tax Revenue report to Government.

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	Person in Position
1.	Additional Director	4	4
2.	Joint Director	14	12
3.	Chief Accounts Officer / Treasury Officer	45	40
4.	Accounts Officer	24	24
5.	Assistant Accounts Officer	6	6
6	Additional Treasury Officer	38	38
7	Assistant Treasury Officer	355	333
8	Superintendent / ASTO / STO	816	778
	TOTAL	1302	1235

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	749	49	798
2.	Junior Assistant	670	95	765	448	74	522
3.	Junior Assistant (S)	254	20	274	228	16	244
4.	Typist	106	15	121	50	7	57
5.	Office Assistant	407	128	535	174	69	243
	TOTAL	3423	409	3832	1649	215	1864

* 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 Commissioner of Treasuries & Accounts.

Annual / Special inspection conducted by CTA Inspection cell during the financial year 2023-24 is listed below:

S.No.	Name of the Treasury / PAO	Type of Inspection / Inspection Date	Inspection Period
1	District Treasury, Villupuram	08/12/2023 To 05/01/2024	01/06/2015 To 31/12/2023
2	District Treasury, Tiruvallur	19/09/2023 To 06/10/2023	01/05/2015 To 30/09/2023
3	District Treasury, Theni	11/03/2024 To 22/03/2024	01/12/2016 To 28/02/2024
4	Dist. Treasury, Ramanathapuram	12/02/2024 To 28/02/2024	01/06/2015 To 31/01/2024
5	District Treasury, Uthgai	09/10/2023 To 20/10/2023	01/05/2015 To 30/09/2023

1.6 INTEGRATED FINANCIAL AND HUMAN RESOURCES MANAGEMENT SYSTEM (IFHRMS)

1.6.1 KALANJIYAM [Integrated Financial and Human Resource Management System (IFHRMS 2.0)]

- The Government have proposed to implement Integrated Financial and Human Resource Management System (IFHRMS) for the effective and efficient functioning of Government by integrating management of both Financial and Human Resources. To provide total solution for IF&HRMS, a Consulting Agency namely M/s. Accenture Solutions Pvt Ltd, Chennai was appointed with the responsibility of offering consulting services and to identify the System Integrator.
- M/s Wipro Ltd has been selected as the System Integrator for this project.
- Necessary infrastructure has been created and IFHRMS application has been established at all the locations.
- IFHRMS was initially implemented at Karur District during January-2020 and subsequently it has been extended to all districts and Pay and Accounts Officers in a phased manner. All claims of Salary, Non Salary, Pension and Work bills are being processed through IFHRMS only and e-payment made to the beneficiaries through e-Kuber portal of RBI.
- e-Challan module was implemented 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). Four Banks namely, State Bank of India, Bank of Baroda, Indian Overseas Bank and Indian Bank have been identified as Aggregator Banks. The e-challan has been made operational with all the above four banks and the amount collected and remitted into Government Account in RBI.
- Integration of the major Revenue Earning Departments viz Commercial Taxes and Prohibition and Excise department with IFHRMS has been completed and it is fully operational now.
- Implementation of Digital Signature Certificate with IFHRMS has been completed and it is operational now.
- Strong Room Operation and Stamp management with IFHRMS has been enabled.

1.6.2. MAJOR INITIATIVES UNDERTAKEN:

- **Major schemes fund disbursal:**
 - a) Old age pension for 34 Lakh beneficiaries is being paid every month through IFHRMS.
 - b) Assistance to 8 Lakh beneficiaries under Muthulakshmi Reddy scheme are being paid through IFHRMS.
 - c) Scholarship payment to Government school students under MoovalurRamamirthamPudumai Penn Assistance Scheme has been rolled out and it is operational now throughout the State.
- **Integration with Accountant General:**
 - a) Out of Treasury transactions with Accountant General is also been done in IFHRMS.
 - b) **OPPAS-** Online Pension and Provident Fund Authorisation system has been developed for sending online pension & GPF final settlement Proposal to AG and to create DCRG, GPF final withdrawal and pension bills in the system on the strength of the e-authorisation data provided by AG to IFHRMS. This ensures Speedy, Transparent and accurate settlement.
 - c) **DAAS -** Digital Audit and Accounting System for AG to carry out their Auditing and Accounting using the e voucher data. This will enable to dispense with the submission of physical voucher to AG.
- **Kalanjiyam(IFHRMS 2.0):-** Procurement of Tech refresh hardware and software items have been procured and commissioned at SDC and SDR. After the completion of Performance testing and security testing by the IIT-M, the Kalanjiyam went live from 2nd Jan 2024.
- **Kalanjiyam Mobile Application:** Kalanjiyam, a Mobile Application developed and launched by the Hon'ble Minister for Finance, Planning and Human Resource, Tamilnadu on 27.02.2024 to facilitate Self Service requirements of Employees and Pensioners irrespective of time and location. Employees can access a range of services through the Kalanjiyam Mobile App like Applying & Sanctioning of Leave, Request for Short Term Loans and advances and Pension Proposal initiation, Exercise the Income Tax regime option. Similarly the Pensioners can also avail the services such Digital Mustering, Festival Advance and transfer request, Income Tax regime option.

- **RBI's NEFT/RTGS Facility:** The RBI's NEFT/RTGS facility has been enabled in the IFHRMS from 24.04.2023 which facilitates immediate receipt of money into the Government Account without any float.
- **Duplicate Beneficiary validation:** A validation has been created in the Kalanjyam portal to identify the duplicate beneficiaries and multiple payments to the single beneficiaries in the Government schemes like CMUPT, OAP&Filaria Assistance, SSN-IG OAP, SSN-IG(SCP), etc. This will avoid double payment and fraudulently manipulated bills.
- **Auto calculation of Income Tax:** As per the IT Act 1961, Provision has been made in the Kalanjyam for deducting the income tax every month in equal instalments by declaring the saving & investments by the employees and pensioners.
- **Contributory Pension Scheme:** A provision has been made to end to end processing of CPS final settlement for the employees retiring in superannuation/Voluntary retirement in IFHRMS.
- **National Pension Scheme:** Provision has been made for generation of NPS/NSDL interface bill generation process for the payment of employee and employer contribution to NSDL.
- **Digital Mustering:** Mustering through Jeevan Pramaan has been introduced to help the pensioners to submit the annual life certificate. Now, in Kalanjyam mobile application, pensioners can submit the annual life certificate through the Aadhar validation (Pensioner Mustering Face app).

1.6.3 Activities in Progress:

- Integration of the major revenue earning departments such as Registration and Transport department with IFHRMS has been completed. It will be linked with e-challan shortly.
- Integration of TANGEDCO and BSNL with IFHRMS.
- Enrichment of Employees Service Register (e-SR) in all the Departments.
- Integration with Income Tax- filing for the periodical Income tax returns by DDOs – (24Q, 24G & 26Q).
- **Pension Fixation Audit module:** Provision has been enabled to upload the details of bulk number of pensioners in Webadi to verify the pension fixation.
- **Auto Arrear Calculation:** – A new provision has been enabled from 01.04.2024 for calculation of arrears to the employees and pensioners.

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 challan. A proposal has been made by the CTA for dispensing the submission of hard copies of Salary vouchers. It is proposed to dispense all physical salary vouchers from January 2025.

*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 2023-24, 1449 items amounting to Rs.264.79 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.

DEPARTMENT	SUB A/C	NO. OF VOUCHERS	AMOUNT(Rs.)
Public Debt & Loans & Advances	SA27A	539	42,22,49571
Department of School Education	SA15A	346	81,06,18735
Miscellaneous General Services	SA10	312	21,42,46664
Department of Commercial Tax	SA7	230	33,21,36297
Department of Collegiate Education	SA15B	9	89,64,59823

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 31.03.2024, 884 Temporary Advances amounting to Rs.347.78 crore remains unadjusted. The treasury wise details are shown in Annexure 3. Age wise analysis of the pending Temporary Advances is given below:

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	2	0.53	PAO(East)
More than 5 years & Less than 10 years	17	45.83	PAO(E)-1, Thanjavur-4 PAO(High Court)-12
More than 1 year & Less than 5 years	34	27.05	
Less than 1 year (4 to 12 months)	831	274.37	
Total	884	347.78	

The details of long pending items are listed below:

DETAILS OF TA BILLS PENDING FOR ALONG PERIOD					
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	52,97,056
2	PAO EAST	Director General of Police Chennai	Election feeding Charges	11-04-2011	48,200
3	PAO EAST	Director General of Police Chennai	Annual Contribution to Central Fund	24-03-2017	10,09,320
4	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	11,80,75,170
5	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	96,74,280

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6	PAO High Court	The Registrar General, High Court, Chennai	Purchase/installation of cctv cameras to all the subordinate court in the state of Tamil nadu and Madurai bench of Madras High Court, Madurai.	11-01-2018	29,20,90,601
7	PAO High Court	The Registrar General, High Court, Chennai	The installation of the new display boards both in Principal seat at Madras and Madurai Bench of Madras High Court, Madurai.	17.01.2018	16,00,000
8	PAO High Court	The Registrar General, High Court, Chennai	Purchase and installation of cctv camera to all subordinate courts in the state of Tamil Nadu and Madurai Bench of Madras High Court, Madurai - elcot	14.03.2018	1,08,34,439
9	PAO High Court	The Registrar General, High Court, Chennai	Supply and commissioning of digital notice board (e-notice board) to the Principal seat at Madras	14.11.18	52,68,111
10	PAO High Court	The Registrar General, High Court, Chennai	Purchase of one number of maruthiciaz smart hybrid delta,petrol for the use of Labour Court,Kumbakonam, Thanjavur district	7.1.19	7,55,890
11	PAO High Court	The Registrar General, High Court, Chennai	Advance for cost or purchase of 40 nos of trolleys for chambers court hall of High Court, Madras	7.2.19	6,73,237
12	PAO High Court	The Registrar General, High Court, Chennai	Purchase of medical ambulance for the exclusive use of High Court, Madras	14.3.19	18,50,000
13	PAO High Court	The Registrar General, High Court, Chennai	Purchase of medical ambulance for the exclusive use of the Madurai Bench of High Court , Madras	14.3.19	18,50,000

14	PAO High Court	The Registrar General, High Court, Chennai	Purchase of 2 nos 20kva modular UPS 600 kva rpc UPS and 12nos of 12 clSCO managed switch for the use of High Court, Madras	26.3.19	54,30,206
15	PAO High Court	The Registrar General, High Court, Chennai	Purchase of 1 no. Maruthi car vxi (euro iv) copilot for the use of Joint Registrar, High Court, Madras	29.3.19	5,81,562
16	Thanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	18,00,000
17	Thanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	5,00,000
18	Thanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	13,00,000
19	Thanjavur	Joint Director of Health and Services	Mahamaham Festival	25-01-2016	50,00,000

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	Directorate of Government Examinations	283	64.23
2	The Registrar General, High Court, Chennai	22	45.91
3	Directorate of Social Welfare	19	53.18
4	Revenue-CRA	104	3.70
5	Police Department	76	2.78

It was also noticed that 530 items amounting to Rs.113.39 crores was drawn during the month of March 2024 alone (**Annexure 4**), out of which 44 items amounting to Rs.5.56 crores were drawn on last working day of March 2024 (**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 **1.85 lakh accounts** is being maintained to the end of March 2024.

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 2023-24 were rectified by AG by proposing 3847 corrective Transfer Entries for credit misclassifications amounting to Rs.13,52,93,836/-(Annexure 6)and 872 corrective Transfer Entries for debit misclassifications amounting toRs.12,98,67,086/-(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. Non- submissions of Schedules / Challans in support of GPF recoveries:

The GPF Credit Schedules and debit vouchers are not being sent in complete shape as per the credit list and loan list in many cases. It is mandatory to send these physical copies of schedules and vouchers to AG in full shape till such time a decision is taken to dispense with physical vouchers.

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

GPF Deductions are made for subscribers who retired/died in **12 cases**as listed below:

Treasury	No of items
ARIYALUR	1
COIMBATORE	1
DINDIGUL	1
KALLAKURICHI	2
KANCHEEPURAM	1
SIVAGANGAI	1
TENKASI	1
THANJAVUR	1
THENI	1

TIRUCHIRAPALLI	1
TUTICORIN	1
TOTAL	12

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

2.4 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 **31.03.2024**, a net CREDIT difference of **Rs.111.99** crore exists under “8675 Reserve Bank Deposits” between figures reported by the Banks and by Treasuries.

The year wise details are given in **Annexure 8**.

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 1st April and 31st March next year. It can be opened by the State Government after obtaining permission from the Accountant General and shall be closed on 31st March every year. During 2023-2024, 83 such PD accounts (transferred from Consolidated Fund) were opened and all 83 PD accounts were closed as on 31.03.2024.

Sl.No.	Name of 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
10	Most Backward Classes: Rural MBC&DC Girls Incentive Scheme (37 District BCMW Officers)	37
11	Director of Minorities Welfare : Rural minority Girls Incentive Scheme(36 District BCMW Officers)	36
12	Director of Local Fund Audit	01
	Total	83

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

8443-00-106-AC	Amount(in crore)
Opening Balance as on 01.04.2023	409.65
Receipts	871.27
Disbursements	1244.17
Closing Balance as on 31.03.2024	36.75

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. Non receipt of mail:** E authorisations are issued by this office daily, hence it is requested to print the same on daily basis and the same may be compared with the enclosed list. Accountant General's office sometimes receives complaints from Treasuries on a later date stating that a batch of authorisations has not been received or has been deleted by mistake. When such cases are reported, this office will send a list of e-authorisations sent with the deleted/lost mail. Treasury Officer should sign a letter on his letter head stating that the mail has not been received and no payment has been made to any of the listed persons. This letter should be scanned and sent by email to this office so that the mail can be resent with enclosures.
- 2. Party Intimation:** A provision has been given on our website for pensioners to download their intimation which is meant only for information of pensioner. **Treasury Officers need not insist on the pensioners copy for making payment**, since the photo id and specimen signatures are sent along with the EPPO. However, pensioners often visit this office for getting party intimation, which can be avoided. For the year 2023-24, 128 Form M were issued to visiting pensioners. This office also gets complaints from the pensioners by mail or by post that the treasury is insisting on party intimation.
- 3.** In case the E-Gratuity Payment Order (EGPO) sent does not relate to the receiving Treasury, the Treasury Officer has to forward the authorisation with non-payment certificate to AG immediately. E-gratuity authorisation will be issued by AG to the corrected treasury.
- 4.** If the Drawing and Disbursing Officer (DDO) mentioned in the e-authorisations requires correction, the correct DDO may be intimated by mail and an erratum will be issued by this office. The E-authorisation copy need not be sent as an attachment.
- 5.** E-authorisations should not be sent back to this office unless absolutely necessary in the following cases:

- a. When pensioner dies before payment, only single Pension payment Order sent as EPPO should be sent back to this office for cancellation
 - b. In case of Joint Pension payment Order, the Treasury Officer can commence payment of Family Pension from the day following the date of death of pensioner after following usual formalities. The EPPO need not be sent back to this office.
 - c. For corrections relating to name, date of events which do not affect the benefits, the same may be communicated by email without sending back the EPPO and an erratum will be issued by this office.
 - d. All E-authorisations requiring cancellation, revalidation or return for any other reason should be scanned with Non-Payment Certificate and sent by 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.
6. It is suggested that unpaid authorisations be reviewed on a quarterly basis and action taken to ensure payment. It is the responsibility of the Treasury Officer to honour the authorisation and make the payment within stipulated time. Revalidation may be avoided and if arises the reason for non-payment may be indicated. Second time revalidation will not be undertaken by this office unless an appropriate reason for non-payment is stated. During the year 23-24 around 181 DCRG/CVP/Pension authorisations were revalidated.
 7. Treasury Officers have been instructed to print one extra copy of e-authorisation for voucher purposes. It may kindly be ensured that this copy is sent back to this office after noting payment.
 8. The remarks noted in the e-authorisations like cut in pension, recovery etc. are to be given the due importance and acted upon.
 9. Provisional pension or subsistence allowance paid from the date of commencement of pension as authorised by this office is to be adjusted while paying the pension.
 10. Soft copy of payment details are being sent on a trial basis by IFHRMS. It has been observed that errors are made while typing PPO No. Care may be taken while typing PPO No for bill purposes since it is the identity of the pensioner for linking payment to authorization.
 11. It has also been observed that PPO No. is not being captured for DCRG payments. If there is no provision to capture the same, IFHRMS may kindly be requested to

make provision for the same to ensure that payment is linked with authorization for DCRG also. This has also been requested in regular meetings with IFHRMS team. CTA has also been addressed in pen 28/iv/20-21/40481 dt 7.1.21 and pen 28/2/20-21/52883 dt 10.3.21 to capture PPO number in the vouchers that are being sent to AG.

Other issues

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

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 Commissioner 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 2023-24.

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 2023-2024

During the year 2023-24, 162 inspection units i.e. Office of CTA, Office of the Assistant Superintendent of Stamps, 3 RJDs Office, 43 District Treasuries/Pay and Accounts Offices, 1 PPO, and 113 Sub Treasuries were inspected. The DT/PAOs/STs, inspected during the year are listed in **Annexure 9** and 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, several observations could not be cleared or dropped. As a result, as on **30.09.2024, 278 Reports comprising 1178 objections pertaining up to the year 2023-24 remain unsettled.x**

Region wise details of pending Inspection Reports / objections to the end of **31.03.2024** are furnished in **Annexure 10**.

The year wise pendency is given below:

Year of pendency	Number of pending	
	Reports	Paras
2022-23	126	370
2023-24	148	808
Total	274	1178

During the inspection of PAOs conducted by respective Resident Audit units, 279 **objections (over six months)** were outstanding as on **31.03.2024**. The details are furnished below.

Name of the Residential Audit	Items	Amount in Rupees
RA East	2	132147305
RA Madurai	194	86752664
RA North	18	82420096
RA Madurai High Court Bench	22	662150
RA Secretariat	2	447424
RA High Court, Chennai	24	5250
RA South	17	0
Total	279	302434889

3.4 DELAY IN PROCESSING E-AUTHORISATION FOR DCRG & GPF

As a measure of speeding up the disbursement of final entitlement to Government servants, e- authorization was introduced by the Accountant General in consultation with all the stakeholders. The e- authorizations are being issued electronically viz., as an e-mail attachment to the PAO/Treasury officer concerned for processing. The Treasury officers in turn will send the same to concerned Sub Treasuries (the ones not related for payment at District Treasury). The Assistant Treasury Officer will call for the required details from the Drawing & Disbursing Officer regarding any Advance/ Withdrawals was made, a Non-drawals certificate, No due certificate etc required to be produced (Annexure III and IV), before payment of the bill.

The objective of e- authorization is to disburse retirement benefits in the shortest possible time to the Pensioner / Beneficiary. As the issue relates to timely action needed to speed up the process, the reason for the delay and action taken in this regard may be explained.

However, it has been observed in the following units, that 36 items as listed below, of GPF & DCRG authorisations are not processed in time and hence defeated the purpose.

Annual Review Report of working of Treasuries 2023-24

SL NO	Treasury/ST	NAME (Shri/Smt)	GPF/PPO ACCOUNT NUMBER	DATE OF AG AUTH	AMOUNT (Rs)
1	ST MADURAI(NORTH)	A PANDI	155413 / GA	03/02/2023	2,87,810
2	ST PARAMAGUDI	SUBBARAYALU.K	134882/EDN	31.03.2023	17,94,339
3		S.AMBUJAVALLI	99457/MEDL	17.03.2023	6,10,553
4		V.MALATHI	128884/MEDL	12.05.2023	5,86,758
5		G.VIJAYA	1427167/EDN	16.06.2023	2,45,260
6	DT-SALEM	N B BASKAR	155944 / POL	11/08/2023	1,29,378
7	DT-THIRUVARUR	S. RAMESHKUMAR (DEATH) R. SHANTHI	168240	15/09/2023	5,84,279
8		N. CHANDRASEKARAN (DEATH) A. VIJAYALAKSHMI	160570	29/09/2023	13,58,007

SL NO	Treasury/ST	NAME (Shri/Smt)	PPO ACCOUNT NUMBER	DATE OF AG AUTH	AMOUNT (Rs)
1	ST MADURAI (NORTH)	T RAVI	R 2225177	07/09/2022	8,07,015
2		BR CHRISTY	R 2424454	10/01/2023	12,95,278
3		R MAHALAKSHMI	R 0826605	01/02/2023	8,37,969
4		D SARAL SALOMI	R 2424402	03/01/2023	20,00,000
5		C SANKARESHWARI	R 1726275	09/03/2023	19,90,098
6		P RANI	R 1919252	24/03/2023	15,36,975
7		P MUNIYANDI	R 2632968	27/03/2023	4,40,220
8		S MEENA	R 1822800	08/03/2023	19,65,051
9	ST PARAMAGUDI	R.JEYALAKSHMI	R2524216	22.09.2022	20,00,000
10		V.MALATHI	R1919487	23.05.2023	9,52,200
11		G.VIJAYA	R1029408	14.06.2023	16,18,587
12		K.M.KATHIRESAN	F0726212	13.04.2023	20,00,000
13		K.PARIMALA GANDHI	R0826792	05.04.2023	15,48,360
14		K.SANKARA MANOHARAN	R2226023	12.04.2023	14,23,746
15		S.AMBUJAVALLI	R1919232	06.03.2023	16,30,332
16		S.MARY NESAMANI	R2030589	16.03.2023	18,52,512
17	DT-SALEM	S SOUNDARARAJAN	R 2727684	15/06/2023	36,689
18		K MOHANKUMAR	R 0432847	16/08/2023	11,52,330
19		V KRISHNAMOORTHY	R 0421361	23/08/2023	20,00,000
20		R APPU	R 0432880	25/08/2023	14,26,887
21	A ANTHONYRAJ	R 5301424	29/08/2023	11,73,990	
22	DT-TIRUVARUR	J. SUGIRTHARAJ	F2524579	16/03/2023	20,383
23		E.R. RAJENDRAN	R0324297	07/02/2020	9,36,732
24		T. PANNEERSELVAM	D2727706	01/06/2023	13,49,420
25		C. MANOHARAN	F0328130	19/06/2023	14,91,790
26		P. MANAVAZHAGAN	R0328417	26/07/2023	10,75,224
27		K BANUMATHI	F2226857	01/09/2023	8,41,060
28		M JOSEPHINE RANI	R2227107	06/09/2023	17,02,368

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 38 inspected units (**Annexure 11**).

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 11 units as listed in **Annexure 12**, 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 15 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	PAO EAST	9	DT THENI
2	PAO SOUTH	10	DT TIRUNELVELI
3	DT CUDDALORE	11	DT TIRUPATHUR
4	DT KARUR	12	DT TUTICORIN
5	DT NAMAKKAL	13	DT VELLORE
6	DT PUDUKOTTAI	14	DT VILLUPURAM
7	DT SIVAGANGA	15	DT VIRUDHUNAGAR
8	DT TENKASI		

d) 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 04/23 to 03/24, that a sum of Rs.11,61,33,668/- relating to **19081** items were kept pending under “Not processed” for more than 3 months in various treasuries, as listed in the **Annexure 13**. 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 31st March every year, shall be obtained from Administrators before 15th May and forwarded to the Accountant General (A & E), Chennai before 30th June of that year with a view to ensure the accuracy of accounting of these transactions. However, it was noticed, that Certificates of acceptances of balances were not obtained by the Administrators in **37 Treasuries/Sub Treasuries (Annexure 14)**.

b. DISCREPANCIES IN RBD STATEMENT

In **74** units as detailed in **Annexure 15**, 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.

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 16 Treasuries / Sub Treasuries furnished in **Annexure 16**, 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 47 units, it was seen that a sum of **Rs.1.43 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 17**)

c. 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.130.90 crore was pending to lapsed.

Sl. No	DT/PAO/ST	Amount (Rs.)
1	PAO MADURAI	49,60,03837
2	ST PARAMAGUDI	4,39,94602
3	ST TIRUVALLUR	130,15,48,15733
4	DT ARIYALUR	19,15,04818
5	DT NAMAKKAL	4,48,48620
	Total	130,93,11,67575

D.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.	TREASURY/PAO/ST	NO. OF ITEMS	AMOUNT (Rs.)
1	PAO NORTH	1	86364
2	ST CHEYYAR	1	355881
3	ST KUMBAKONAM	1	1026809
4	ST PATTUKOTTAI	1	256379
5	DT COIMBATORE	2	508765
6	DT RAMNAD	2	22529
7	DT SALEM	3	8655156
	TOTAL	11	10911883

e. EXCESS PAYMENT OF HALF YEARLY INTEREST MADE TO LOCAL FUND DEPOSITS

In 15 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.12,87,666/- (Annexure 18)**

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.27.01 crore** at various sub treasuries as in **Annexure 19**.

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 25 units listed in the **Annexure 20**.

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. 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 48 inspected units given in **Annexure 21**, 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 35 units as listed in **Annexure 22**, it was observed that the validity period of fire extinguishers had already expired and no sand and water buckets were kept in this District Treasury/Sub Treasuries. Since important safe custody articles and stamp accounts are being kept, the physical arrangement for the safety of such valuables and the personnel should not be compromised.

c) NON DEDUCTION OF INCOME TAX AT SOURCE

Payment to contractors under Sec 194c of the Income Tax Act 1961, stipulates that “Any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor, or at the time of payment thereof in cash or by issue of cheque or draft or by any other mode, deduct an amount equal to—

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

However, while verifying the TNTC 70 Non salary of the 14 units (**Annexure 23**) it was noticed that payments were being made to the contractors for supplying of labour only, but no tax was deducted from the payment to the contractors,

d) PHYSICAL VERIFICATION OF STOCK NOT CONDUCTED

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

However, on a scrutiny of stock register in respect of computer Hardware items and Furniture as on date, in the following 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/DT/ST
1	ST AMBASAMUDRAM
2	ST CHERANMAHADEVI
3	ST CHIDAMBARAM
4	ST ETTAIAPURAM
5	ST FORT TONDIARPET
6	ST GINGEE
7	ST KATTUMANNAKOIL
8	ST KAYATHAR
9	ST KINATHUKADAVU
10	ST OTTAPIDARAM
11	ST PALAYAMKOTTAI
12	ST PANRUTTI
13	ST RASIPURAM
14	ST SATTANKULAM
15	ST SHENGOTTAI
16	ST SIVAGIRI
17	ST TINDIVANAM
18	ST TIRUCHENDUR
19	ST TIRUPATTUR(PPM DT)
20	ST TIRUVALLUR
21	ST UTHAMAPALAYAM
22	ST VADIVEESWARAM/ NAGERKOIL ST
23	ST VELLORE
24	ST VILLUPURAM
25	DT VELLORE
26	DT VILLUPURAM

3.10 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 38 inspected units in 148 cases as listed in **Annexure 24**, 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.0.25 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 24 inspected units comprising 54 cases as listed in the **Annexure 25**, 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.0.71 crore**.

c) EXCESS PAYMENT OF PENSIONARY BENEFITS

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 9 inspected units, that due to wrong calculation, excess Payment of Pension, Family pension and Dearness Allowance to the tune of **Rs.4.92lakhs** were made. The ST wise / Treasury wise details are furnished below:

SL. NO.	TREASURY/PAO/ST	NO. OF ITEMS	AMOUNT (Rs.)
1	DT DINDIGUL	1	71,815
2	DT KALLAKURICHI	1	6,104
3	DT SALEM	2	2,56,044
4	DT THENI	1	71,181
5	ST KODAIKANAL	1	29,924
6	ST NILAKOTTAI	1	2,566
7	ST TIRUPATTUR	1	47,977
8	ST UDUMALPET	1	3,916
9	ST UTHAMAPALAYAM	1	2,699
	TOTAL	10	4,92,226

3.11 NON REVISION OF PENSION AND FAMILY PENSION

a) PENSION TO BE REVISED AS PER GO 313

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

On verification of pension records in 23 units (75 items) as listed in **Annexure 26**, it was seen that the pension / family pension had not been revised as per GO 313 dt 25/10/2017.

b) REVISION OF PENSION/FAMILY PENSION CALCULATION SHEET NOT ENCLOSED IN THE DISBURSEMENT HALVES

As per G.O.Ms No.313 of Financial (Pay Cell) orders dated 25-10-2017, revision of Pension/Family pension shall be worked out in accordance with the provisions in clause (1) of paragraph 5 of this orders and suitable entry regarding revised Pension/Family

pension shall be recorded by the Pension Disbursing Authority in both halves of pension payment orders.

On review of the Pension Disbursement Halves and pension records, it was noticed, that the 7th Pay Commission Calculation Sheet was not enclosed in the units as listed below:

SL. NO.	TREASURY/PAO/ST
1	ST Chidambaram
2	ST Kollimalai
3	ST Panruti
4	ST Rasipuram
5	ST Tittagudi
6	DT Tenkasi

c) NON RESTORATION OF CVP RESULTING IN SHORT PAYMENT

It was seen from the Disbursers Half of the pensioners in 6 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 Ranipet	1
2	ST Ambattur	1
3	ST Gudalur	1
4	ST Kodumudi	1
5	ST Pallipat	2
6	ST Thuraiyur	2
TOTAL		8

d) NON MUSTERING BY PENSIONERS

Instructions under SR 71 (a) under S.R 16 of Treasury code emphasize the production of Life Certificate of the pensioner for the continuance of the pension payment. Each and every pensioner has to appear before the pension disbursing authority from July to September of each year, beyond that period the payment of pension has to be stopped. During the scrutiny of pension records of 10 inspected units (**Annexure 27**), it was seen that 257 pensioners have not turned up for mustering. In this connection, the concerned TOs/STOs shall take necessary action to ascertain the existence of the pensioners.

Otherwise, the bank concerned shall be addressed to return the undrawn pension and credit the same into Government Account.

3.12 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 **64 inspected units involving 414 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 28**).

3.13 PENSION/FAMILY PENSION SENT TO BANK BEYOND THE DATE OF death

On a scrutiny of records of pension data of **47** units as listed in **Annexure 29**, an amount of **Rs.1.63 crore** in respect of 295 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.

3.14 UNENCASHED CHEQUES NOT CANCELLED

As per Rule 47 (2) of the Central Government Account (Receipts and Payments) Rules, a cheque remaining unpaid for any cause shall be cancelled and the amount written back in the accounts. In respect of unencashed cheques lying under 8670, the Treasury Officers / PAOs have to address the concerned DDOs to confirm the fact of payment or otherwise the unencashed cheque amount should be got written back or credited to Government Account by crediting the original expenditure head of account. However, to the end of **31.03.2024**, **50144** cheques amounting to **Rs.56.94 crore** are still remaining unencashed, in the Treasuries/PAOs as given below:

Annual Review Report of working of Treasuries 2023-24

Sl. No	Name of the PAOs/ Treasury	OB - Pending Unencashed cheques as on 01.04.2023		Details of settlement during 01.04.2023 to 31.03.2024		CB - Balance as on 31.03.2024		Remarks
		No. of Items	Amount (Rs.)	No. of tems	Amount (Rs.)	No. of Items	Amount (Rs.)	
1	Coimbatore	20	2748653	0	0	20	27,48,653	
2	Namakkal	10	471594	0	0	10	4,71,594	Court casePending
3	Sivagangai	25	30428	0	0	25	30,428	
4	PAO(Secretariat)	4,521	6,02,34,397	0	0	4,521	602,34,397	
5	PAO(Madurai)	1,718	4941378	0	0	1,718	49,41,378	
6	PAO(East)	11,336	149700171	0	0	11336	1497,00,171	
7	PAO (South)	32,574	353880701	60	25,65,998	32,514	3513,14,703	
	Grand Total	50,204	511772925	60	25,65,998	50,144	5694,41,324	

3.15DRAWAL OF FUNDS AT THE FAG END OF THE YEAR

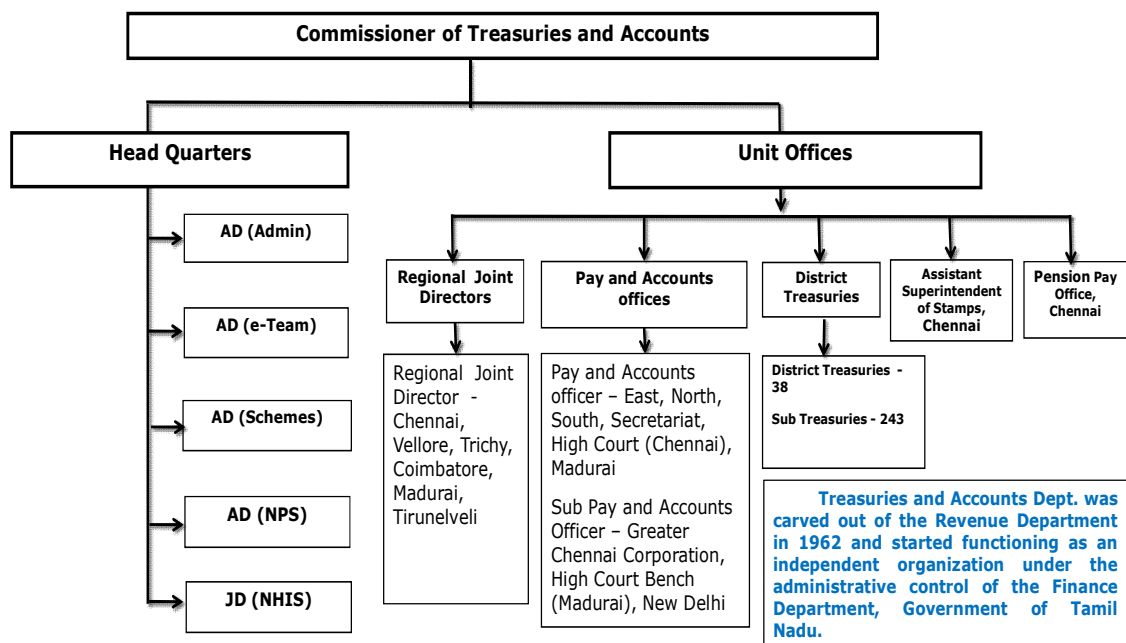
During the Audit of PAOs conducted by Residential Audit Parties it has been noticed that there has beendrawal of funds at the fag end of the year in the following units which should have been avoided:

Name of RAO	Number of Items	Amount (Rs.)
RA Secretariat	3977	12837,46,90803
RA East	15133	6066,10,99535
RA South	25	75,83,79200
RA High Court, Chennai	33	41,07,43755
TOTAL	19168	19020,49,13293

ANNEXURES

ANNEXURE - 1

Treasuries and Accounts Department - Organogram



ANNEXURE 2-Para 2.1.1**NON-RECEIPT OF VOUCHERS/CHALLANS**

SL .NO	TREASURIES	NO. OF VOUCHERS	AMOUNT IN RUPEES
1	ARIYALUR	6	8004400
2	COIMBATORE	71	124672158
3	CHENGALPATTU	57	38580253
4	CUDDALORE	38	477680857
5	DHARMAPURI	25	32713427
6	DINDIGUL	23	19290998
7	ERODE	23	19543196
8	KANCHEEPURAM	67	64497880
9	KARUR	20	92787660
10	KRISHNAGIRI	23	18672838
11	KALLAKURICHI	23	20202161
12	MADURAI	50	70032139
13	MAYILADUTHURAI	14	18086063
14	NAGERCOIL	104	95014194
15	NAGAPATTINAM	27	29042961
16	NAMAKKAL	41	116139173
17	NILGIRIS	61	92418089
18	PERAMBALUR	9	2827313
19	PUDUKKOTTAI	24	29344821
20	RAMNAD	17	8536387
21	RANIPET	38	33837397
22	SALEM	62	72824576
23	SIVAGANGAI	45	428012440
24	TRICHY	103	109539984
25	TIRUNELVELI	41	64195753
26	TIRUVANNAMALAI	15	16021754
27	TIRUVALLORE	113	204637814
28	THANJAVUR	38	57170726
29	THENI	34	30298155
30	TIRUVARUR	22	11343690
31	TIRUPUR	26	23275737
32	TUTICORIN	21	16377683
33	TIRUPATHUR	9	8861046
34	THENKASI	3	243322
35	VIRUDHUNAGAR	68	103669622
36	VELLORE	40	31933522
37	VILLUPURAM	48	57529524
	TOTAL	1449	2647859713

ANNEXURE 3 (Para 2.2)**DETAILS OF TEMPORARY ADVANCE PENDING AS ON 31.03.2024**

SL.NO.	NAME OF UNIT	NO.OF ITEMS	AMOUNT (RS.)
1	ARIYALUR	17	35,43,100
2	CHENGALPET	6	20,88,650
3	COIMBATORE	79	6,11,65,745
4	CUDDALORE	35	1,49,66,917
5	DHARMAPURI	12	57,72,500
6	DINDIGUL	12	62,32,550
7	ERODE	27	1,47,41,400
8	KALLAKURICHI	19	62,41,000
9	KANCHEEPURAM	13	87,33,250
10	KARUR	4	43,30,000
11	KRISHNAGIRI	23	1,11,84,100
12	MADURAI	9	9,26,100
13	MAYILADUTHURAI	8	36,12,684
14	NAGAPATTINAM	18	64,54,800
15	NAGERCOIL	4	40,18,750
16	NAMAKKAL	37	9,74,11,668
17	PAO (North)	23	4,17,21,905
18	PAO (South)	51	2,26,77,68,049
19	PAO Madurai	9	36,54,850
20	PAO(East)	22	25,68,95,508
21	PAO(High Court)	22	45,91,18,165
22	PERAMBALUR	40	47,52,900
23	PUDUKOTTAI	64	2,63,85,420
24	RAMNAD	17	36,95,450
25	RANIPET	3	2,01,350
26	SALEM	42	1,70,40,850

27	SIVAGANGAI	5	77,85,650
28	Sub PAO, TN N D	36	68,29,256
29	TENKASI	14	39,86,958
30	THANJAVUR	22	1,95,21,150
31	THE NILGIRIS	18	27,39,650
32	THENI	4	10,27,050
33	TIRUNELVELI	13	1,26,50,407
34	TIRUPATHUR	9	76,69,850
35	TIRUVALLUR	23	72,88,730
36	THIRUVARUR	24	45,46,140
37	TIRUPPUR	18	2,42,24,983
38	TIRUVANNAMALAI	16	46,51,150
39	TRICHY	6	15,17,175
40	TUTICORIN	15	88,21,540
41	VELLORE	16	19,12,430
42	VILLUPURAM	21	2,44,30,967
43	VIRUDHUNAGAR	8	55,63,760
44	ARIYALUR	17	35,43,100
45	CHENGALPET	6	20,88,650
46	COIMBATORE	79	6,11,65,745
47	CUDDALORE	35	1,49,66,917
GRAND TOTAL		884	3,47,78,24,507

ANNEXURE 4 (PARA 2.2)**DETAILS OF TEMPORARY ADVANCE DRAWN DURING MARCH 2024**

SL.NO.	NAME OF THE TREASURY / PAO	NO.OF ITEMS	Amount (Rs.)
1	ARIYALUR	5	1407300
2	CHENGALPET	5	1415650
3	COIMBATORE	18	47487374
4	CUDDALORE	26	10398550
5	DHARMAPURI	8	2772900
6	DINDIGUL	7	2471150
7	ERODE	13	8082396
8	KALLAKURICHI	4	872000
9	KANCHEEPURAM	18	7261355
10	KARUR	4	1040000
11	KRISHNAGIRI	12	5269400
12	MADURAI	4	320100
13	MAYILADUTHURAI	8	4906034
14	NAGAPATTINAM	14	3485950
15	NAMAKKAL	27	94854668
16	PAO (NORTH)	23	41347895
17	PAO (SOUTH)	25	758379200
18	PAO MADURAI	29	7430544
19	PAO(EAST)	10	22389172
20	PERAMBALUR	8	1089000
21	PUDUKOTTAI	15	6430800
22	RAMNAD	12	1673550
23	RANIPET	7	742350
24	SALEM	49	16696269
25	SIVAGANGAI	1	100750
26	TENKASI	13	3629958
27	THANJAVUR	10	3673428
28	THE NILGIRIS	11	1987450
29	THENI	4	1027050
30	TIRUNELVELI	9	9334404
31	TIRUPATHUR	6	7121400
32	TIRUVALLUR	29	10245150
33	THIRUVARUR	13	2606040
34	TIRUPPUR	16	23804050
35	TIRUVANNAMALAI	15	4626950

36	TUTICORIN	5	3515750
37	VELLORE	25	6392180
38	VILLUPURAM	8	3761000
39	VIRUDHUNAGAR	14	7506210
GRAND TOTAL		530	1137555377

ANNEXURE 5 (PARA 2.2)

TEMPORARY ADVANCE DRAWN ON 31.03.2024

Sl. NO.	NAME OF THE TREASURY/PAO	NO.OF ITEMS	AMOUNT (RS.)
1	CUDDALORE	10	1537950
2	KANCHEEPURAM	1	64000
3	NAGAPATTINAM	3	317600
4	NAMAKKAL	6	65276
5	PAO (North)	1	23700
6	PAO Madurai	1	100000
7	SALEM	1	436800
8	TENKASI	4	511488
9	TIRUPATHUR	1	10950
10	TUTICORIN	15	52412140
11	VELLORE	1	140000
	TOTAL	44	55619904

ANNEXURE-6(PARA 2.3.1)**CREDIT MISCLASSIFICATIONS RECTIFIED BY TEs**

(No action required from TO/PAO in this regard. Such misclassifications should be avoided in the future)

SL.NO.	TREASURY	COUNT	AMOUNT(Rs.)
1	ARIYALUR	25	566390
2	CHENGALPATTU	209	5059940
3	COIMBATORE	134	5073328
4	CUDDALORE	97	517805
5	DHARMAPURI	63	1099875
6	DINDIGUL	71	1217702
7	ERODE	63	797410
8	KALLAKURICHI	80	1187624
9	KANCHEEPURAM	69	699690
10	KARUR	41	453500
11	KRISHNAGIRI	106	1595684
12	MADURAI	82	2483769
13	MAYILADUTHURAI	100	2429260
14	NAGAPATTINAM	59	1123133
15	NAGERCOIL	102	6776898
16	NAMAKKAL	46	929649
17	PAO CORPORATION CHENNAI	13	228000
18	PAO EAST, CHENNAI	91	2904125
19	PAO HIGHCOURT CHENNAI	126	9516000
20	PAO MADURAI	119	39830542
21	PAO NORTH, CHENNAI	60	2278734
22	PAO SECRETARIAT	66	1909522
23	PAO SOUTH, CHENNAI	178	4471056
24	PAO,NEW DELHI	2	10331
25	PERAMBALUR	20	278200
26	PUDUKOTTAI	68	1280115
27	RAMANATHAPURAM	51	1385160
28	RANIPET	52	1664560
29	SALEM	130	2079036
30	SIVAGANGAI	82	1193503
31	TENKASI	35	683034
32	THANJAVUR	119	3463520
33	THENI	78	5096183
34	THIRUVARUR	39	1141927
35	TIRUCHIRAPALLI	122	2115491
36	TIRUNELVELI	68	1405735
37	TIRUPATHUR	53	912714

38	TIRUPUR	95	676515
39	TIRUVALLUR	229	4349364
40	TIRUVANNAMALAI	137	1871084
41	TUTICORIN	128	2971544
42	UDHAGAMANDALAM	21	558942
43	VELLORE	64	1033322
44	VILLUPURAM	161	3268670
45	VIRUDHUNAGAR	93	4705250
	TOTAL	3847	135293836

ANNEXURE-7 (PARA 2.3.1)**DEBIT MISCLASSIFICATIONS RECTIFIED BY TEs**

(No action required from TO/PAO in this regard. Such misclassifications should be avoided in the future)

SL.NO.	TREASURY	COUNT	AMOUNT(Rs.)
1	ARIYALUR	14	410000
2	CHENGALPATTU	89	4114537
3	COIMBATORE	40	11294585
4	CUDDALORE	61	7838864
5	DHARMAPURI	17	6071704
6	DINDIGUL	15	6737504
7	ERODE	11	1524779
8	KALLAKURICHI	8	1968706
9	KANCHEEPURAM	20	1527479
10	KARUR	9	1536426
11	KRISHNAGIRI	13	5291200
12	MADURAI	47	7991865
13	MAYILADUTHURAI	16	2114490
14	NAGAPATTINAM	8	859300
15	NAGERCOIL	22	1925313
16	NAMAKKAL	8	776660
17	PAO CORPORATION CHENNAI	1	20000
18	PAO EAST, CHENNAI	10	180000
19	PAO HIGHCOURT CHENNAI	3	75200
20	PAO MADURAI	15	379122
21	PAO NORTH, CHENNAI	7	333320
22	PAO SOUTH, CHENNAI	31	3146673
23	PERAMBALUR	1	50000
24	PUDUKOTTAI	25	5817568
25	RAMANATHAPURAM	23	4074042
26	RANIPET	4	1439379
27	SALEM	19	9391972
28	SIVAGANGAI	8	1312190
29	TENKASI	10	735864
30	THANJAVUR	14	1594706
31	THENI	17	6035701
32	THIRUVARUR	18	5616183
33	TIRUCHIRAPALLI	26	5197348
34	TIRUNELVELI	34	1612917
35	TIRUPATHUR	4	906420
36	TIRUPUR	17	673586
37	TIRUVALLUR	32	1638916

38	TIRUVANNAMALAI	68	6704644
39	TUTICORIN	12	896015
40	VELLORE	29	4723899
41	VILLUPURAM	37	3389316
42	VIRUDHUNAGAR	9	1938693
TOTAL		872	129867086

ANNEXURE8 (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	8	57,49,209.71
2010-2011	14	4,68,89,169.41	13	2,67,78,460.37
2011-2012	26	8,55,56,685.96	25	3,55,95,718.61
2012-2013	50	39,04,71,287.78	56	24,53,22,690.63
2013-2014	87	48,60,70,964.00	114	51,87,63,661.71
2014-2015	111	1,80,88,21,569.35	138	1,86,56,89,744.99
2015-2016	138	4,43,07,35,069.88	213	4,48,80,95,537.52
2016-2017	149	31,34,54,43,168.74	235	33,60,83,73,129.87
2017-2018	143	4,59,29,86,275.46	186	3,19,33,06,572.63
2018-2019	81	4,25,94,39,774.21	157	8,59,53,34,446.83
2019-2020	59	2,79,86,93,406.89	142	8,74,90,49,341.37
2020-2021	74	11,82,48,85,380.10	155	5,44,10,20,825.16
2021-2022	87	8,37,12,25,455.89	79	4,84,76,23,336.51
2022-2023	85	7,83,52,53,805.59	113	7,43,28,36,186.17
2023-2024	128	33,05,35,70,163.22	161	33,40,82,32,323.70
TOTAL	1238	1,11,34,17,71,697.21	1785	1,12,46,17,71,185.78
<u>NET CREDIT DIFFERENCE : RS.1,11,99,99,488.57</u> <u>1,11.99 CRORE</u>				

ANNEXURE 9 (PARA 3.3)**UNITS INSPECTED DURING 2023-24**

SL. NO.	NAME OF UNITS	SL. NO.	NAME OF UNITS
1	ST ARIYALUR	42	ST VANDAVASI
2	ST ARANTHANGI	43	ST MANAPARAI
3	RJD MADURAI	44	ST PERAIYUR
4	RJD TIRUNELVELI	45	ST ETTAIAPURAM
5	ST SIRKALI	46	PAO MADURAI
6	ST VALPARAI	47	ST RASIPURAM
7	ST THIRUMAYAM	48	ST VEDASANDUR
8	ST THARANGAMBADI	49	ST KAYATHAR
9	DT ARIYALUR	50	ST NAMAKKAL
10	ST PONNAMARAVATHY	51	ST AMBATTUR
11	ST CHIDAMBARAM	52	ST PARAMAKUDI
12	ST SULUR	53	ST ODDANCHATRAM
13	ST VEDARANYAM	54	ST OTTAPIDARAM
14	ST ILLUPPUR	55	ST KOLLIMALAI
15	DT CHENGALPATTU	56	ST MADHAVARAM
16	ST METTUPALAYAM	57	ST RAMNAD
17	RJD TRICHY	58	ST NILAKOTTAI
18	ST PANRUTI	59	ST SATTANKULAM
19	DT RANIPET	60	ST PALLIPAT
20	ST KEERANUR	61	ST RAMESWARAM
21	ST KATTUMANARKOIL	62	ST GUMMIDIPOONDI
22	ST DHARAPURAM	63	ST KARAUKUDI
23	ST KARAMBAKUDI	64	ST KODAIKANAL
24	PAO HIGHCOURT	65	ST ATTUR
25	ST TITTAGUDI	66	ST UTHANGARAI
26	ST PUDUKOTTAI	67	ST THIRUPATHUR
27	ST TIRUPPUR	68	ST AMBASAMUDRAM
28	ST ALANDUR	69	ST KARUNKAL
29	ST MADURAI (NORTH)	70	ST EDAPADI
30	ST SENGOTTAI	71	ST NAGERCOIL
31	ST CHENGAM	72	ST MANAMADURAI
32	ST ANDIPATTI	73	ST HOSUR
33	ST LALGUDI	74	ST PALAYAMKOTTAI
34	ST SIVAGIRI	75	ST ILLAYANKUDI
35	ST MADURAI (SOUTH)	76	ST THOVALAI
36	ST PERIYAKULAM	77	ST KUMBAKONAM
37	ST POLUR	78	ST CHERANMADEVI
38	ST MUSIRI	79	ST ULUNDURPET
39	ST USILAMPATTI	80	DT CUDDALORE
40	DT TENKASI	81	ST TINDIVANAM
41	ST UTHAMAPALAYAM	82	ST PATTUKOTTAI

83	DT KALLAKURICHI	123	DT THIRUVALLUR
84	ST V K PUDUR	124	DT TIRUVARUR
85	ST VILLUPURAM	125	ST GINGEE
86	PAO SECRETARIAT	126	ST PERAMBALUR
87	ST ALANGULAM	127	ST FORT TONDIARPET
88	DT MADURAI	128	ST GANGAVALLI
89	ST THIRUVALLUR	129	DT THENI
90	ST TIRUVANDANI	130	DT DHARMAPURI
91	ST ERODE	131	ST VAZHAPADI
92	ST CHEYYAR	132	ST VELLORE
93	PAO SOUTH	133	ST ANTHIYUR
94	ST KODUMUDI	134	DT ERODE
95	DT THOOTHUKUDI	135	DT PERAMBALUR
96	ST BHAVANI	136	ST SURAMANGALAM
97	DT TIRUVANNAMALAI	137	ST KUNNAM
98	DT TIRUPATHUR	138	DT NAMAKKAL
99	DT RAMANATHAPURAM	139	ST UDUMALPET
100	PPO CHENNAI	140	DT VELLORE
101	ST KADAVUR	141	DT NAGERCOIL
102	ST TIRUCHENDUR	142	ST KANGEYAM
103	ST HARUR	143	ST SATTUR
104	ST ARAVAKURICHY	144	DT SALEM
105	ST DHARMAPURI	145	ST KINATHUKADAVU
106	PAO EAST	146	DT TIRUPPUR
107	DT NAGAPATTINAM	147	DT VILLUPURAM
108	DT KARUR	148	DT VIRUDHUNAGAR
109	ST PALACODE	149	ST SHOLINGANALLUR
110	ST PERAVURANI	150	ST KRISHNAGIRI
111	PAO NORTH	151	ST GUDALUR
112	ST MANNARGUDI	152	ST CHENGALPATTU
113	DT PUDUKOTTAI	153	DT SIVAGANGA
114	ST THIRUTHURAIPOONDI	154	ST PANDALUR
115	DT THIRUCHIRAPALLI	155	ST MAMBALAM - GUINDY
116	DT THANJAVUR	156	ST MAYILADUTHURAI
117	DT KANCHIPURAM	157	DT KRISHNAGIRI
118	DT TIRUNELVELI	158	DT CHENNAI
119	ST THURAIYUR	159	DT COIMBATORE
120	ST NEEDAMANGALAM	160	RJD AS OF STAMPS
121	ST SRIPERUMBUDUR	161	DT NILGIRIS
122	DT DINDIGUL	162	CTA CHENNAI

ANNEXURE 10(PARA 3.3.1)

DETAILS OF PENDING INSPECTION REPORTS/OBJECTIONS UPTO 31.03.24

RJD WISE PENDING PARAS LIST					
NAME OF RJD	YEAR	NO. OF REPORTS	ACCOUNTS PARAS	PENSION PARAS	TOTAL PENDING PARAS
CHENNAI	2022	31	39	38	
	2023	26	68	111	
	2024	12	49	50	
TOTAL		69	156	199	355
COIMBATORE	2022	23	22	19	
	2023	21	45	50	
	2024	9	10	38	
TOTAL		53	77	107	184
MADURAI	2022	22	31	43	
	2023	28	66	63	
	2024	2	6	4	
TOTAL		52	103	110	213
TIRUNELVELI	2022	30	27	22	
	2023	27	55	60	
	2024	11	43	39	
TOTAL		68	125	121	246
TRICHY	2022	28	31	18	
	2023	24	85	70	
	2024	13	34	39	
TOTAL		65	150	127	277
VELLORE	2022	31	36	55	
	2023	27	62	52	
	2024	12	35	38	
TOTAL		70	133	145	278
GRAND TOTAL			744	809	1553
PENDING PARAS (PAO+DTA+ASS)					
	2022	2023	2024		
PAOs	10	21	6	37	
DTA	3	11	0	14	
ASS	0	1	0	1	
TOTAL	13	33	6	52	52
GRAND TOTAL				A+B	1605

ANNEXURE - 11 (PARA – 3.5.a)

NON MAINTANENCE OF TNTC 70 REGISTER

SL. NO.	NAME OF THE UNIT
1	PAO EAST
2	ST AMBASAMUDRAM
3	ST ANDIPATTI
4	ST ARANTHANGI
5	ST CHERANMAHADEVI
6	ST CHIDAMBARAM
7	ST ETTAIAPURAM
8	ST GINGEE
9	ST GUDALUR
10	ST ILLUPPUR
11	ST KARAMBAKKUDI
12	ST KAYATHAR
13	ST KEERANUR
14	ST KODUMUDI ADB
15	ST OTTAPIDARAM
16	ST PALAYAMKOTTAI
17	ST PANDALUR
18	ST PERIYAKULAM
19	ST PONNAMARAVATHY
20	ST PUDUKKOTTAI TOWN/PUDUKKOTTAI ST
21	ST SATTANKULAM
22	ST TINDIVANAM
23	ST TIRUCHENDUR
24	ST TIRUMAYAM
25	ST TIRUVALLUR
26	ST TURAIYUR
27	ST ULUNDURPET
28	ST USILAMPATTI
29	ST UTHAMAPALAYAM
30	ST NAGERCOIL
31	ST VELLORE
32	ST VILLUPURAM
33	DT PUDUKKOTTAI
34	DT THENI
35	DT TIRUNELVELI
36	DT TUTICORIN
37	DT VELLORE
38	DT VILLUPURAM

ANNEXURE - 12 (PARA -3.5.b)

NON-MAINTANENCE OF REVENUE DEPOSIT REGISTER

SL. NO.	TREASURY/PAO/ST
1	ST ATTUR
2	ST DHARAPURAM
3	ST MAYILADUTHURAI
4	ST PALLIPAT
5	ST SATTUR
6	DT CHENGALPATTU
7	DT DHARMAPURI
8	DT ERODE
9	DT KRISHNAGIRI
10	DT TIRUPUR
11	DT TIRUVANNAMALAI

ANNEXURE 13 (PARA -3.5.d)**RETURN ECS NOT WRITTEN BACK TO GOVERNMENT ACCOUNT**

SL. NO.	DT/ST/PAO	NO. OF ITEMS	AMOUNT (Rs.)
1	PAOMADURAI	97	1381368
2	PAONORTH	565	1791179
3	PAOPENSION	28	556232
4	DT ARIYALUR	26	112412
5	DT CHENGALPATTU	127	176518
6	DT CHENGLEPET-KANCHEEPURAM	1	3136178
7	DT COIMBATORE	1	2947184
8	DT DHARMAPURI	0	940790
9	DT DINDIGUL	59	8975735
10	DT ERODE	379	597241
11	DT KALLAKURICHI	5	1548318
12	DT KARUR	234	249361
13	DT KRISHNAGIRI	54	7696167
14	DT NAGAPATTINAM	45	4985865
15	DT NAMAKKAL	42	121425
16	DT NILGIRIS	15	1427381
17	DT PERAMBALUR	16	1712718
18	DT RANIPET	2	4000
19	DT SIVAGANGA	1	347159
20	DT THANJAVUR	37	6311926
21	DT THIRUCHIRAPALLI	16	1392172
22	DT THIRUVALLUR	63	56282
23	DT THIRUVARUR	762	838411
24	DT TIRUPATHUR	111	177250
25	DT TIRUPUR	41	8833116
26	DT TIRUVANNAMALAI	32	4219331
27	DT VIRUDHUNAGAR	1	996147
28	ST ALANDUR	23	29951
29	ST AMBATTUR	9683	28126891
30	ST ANTHIYUR	112	131341
31	ST ARAVAKURICHI	170	169014
32	ST ARIYALUR	27	22160
33	ST ATTUR	8	33381
34	ST BHAVANI	5	163561
35	ST CHENGAM	37	111252

36	ST CHIDAMBARAM	18	212164
37	ST CHINGLEPUT	8	18111
38	ST DHARAPURAM	41	326657
39	ST EDAPADI	59	59251
40	ST ERODE	2	597561
41	ST GANGAVALLI	51	61100
42	ST GUDALUR	6	385714
43	ST GUMMIDIPOONDI	284	481511
44	ST HARUR	1	251751
45	ST HOSUR	151	333278
46	ST ILAYANGUDI	1	11111
47	ST KADAVUR/THARAGAMPATTI	1	7494
48	ST KARAUKUDI	147	126421
49	ST KATTUMANNAKOIL	2	8200
50	ST KODAIKANAL	9	9911
51	ST KRISHNAGIRI	33	6125143
52	ST KUMBAKONA	8	149479
53	ST KUNNA	3	131331
54	ST LALGDI	31	41851
55	ST MAURAI(NORTH)	32	48635
56	ST MANAMADURAI	15	26283
57	ST MANAPPARAI	182	319444
58	ST MANNARGUDI	131	213671
59	ST MAYILADUTHURAI	1	74111
60	ST METTUPALAYAM	1	319121
61	ST MUSIRI	234	361543
62	ST NAMAKKAL	155	161471
63	ST NEEDAMANGALAM	140	158082
64	ST ODDANCHATHRAM	83	195511
65	ST PALACODE	87	96186
66	ST PALLIPAT	3	1811
67	ST PANDALUR	3	397221
68	ST PANRUTTI	128	348567
69	ST PARAMAGUDI	113	189861
70	ST PERAIYUR	1311	2383463
71	ST PERAMBALUR	4	2435261
72	ST PERAVURAN	12	1121862
73	ST POLU	132	253531
74	ST RAESWARAM	12	4271
75	ST RAMNAD	423	362311
76	ST SATTUR	1	285914

77	ST SHENGOTTAI	2	1798
78	ST SIRKALI	112	281470
79	ST SIVAGIRI	3	8111
80	ST SRIPERUMBUDUR	58	3961812
81	ST SULUR TOWN	47	151411
82	ST SURAMANGALAM	196	187416
83	ST THARANGAMBADI	120	316341
84	ST THIRUVADANAI	1379	967471
85	ST THOVALAI	3	78438
86	ST TIRUPATTUR(PPM DT)	3	8111
87	ST TIRUPPUR	82	127145
88	ST TIRUVALLUR	3	122499
89	ST TURAIYUR	55	138187
90	ST USILAMPATTI	36	91546
91	ST VAZHAPPADI	11	22823
92	ST VEDARANIAM	82	234891
93	ST VEDASANDUR	5	18611
	TOTAL	19081	116133668

ANNEXURE 14 (PARA -3.6.a)**CERTIFICATE OF ACCEPTANCE OF BALANCES NOT OBTAINED**

SL. NO.	TREASURY/PAO/ST	NO. OF ITEMS
1	PAOEAST	24
2	PAOHIGHCOURT	3
3	PAOSOUTH	8
4	DT CHENGALPATTU	133
5	DT CUDDALORE	10
6	DT ERODE	27
7	DT KALLAKURICHI	21
8	DT KARUR	10
9	DT MADURAI	4
10	DT NAGAPATTINAM	3
11	DT SALEM	4
12	DT SIVAGANGA	-
13	DT TENKASI	123
14	DT THANJAVUR	8
15	DT THENI	6
16	DT THIRUCHIRAPALLI	5
17	DT THIRUVALLUR	80
18	DT TIRUNELVELI	53
19	DT TIRUPATHUR	0
20	DT TIRUVANNAMALAI	-
21	DT TUTICORIN	77
22	ST ALANDUR	2
23	ST AMBASAMUDRAM	26
24	ST ATTUR	2
25	ST CHERANMAHADEVI	4
26	ST GINGEE	0
27	ST KUMBAKONAM	22
28	ST NILAKOTTAI	2
29	ST RAMESWARAM	8
30	ST RASIPURAM	8
31	ST SATTANKULAM	14
32	ST TINDIVANAM	3
33	ST TIRUCHENDUR	4
34	ST UDUMALPET	5
35	ST UTHAMAPALAYAM	41
36	ST VELLORE	15
37	ST VILLUPURAM	1
	TOTAL	756

ANNEXURE - 15(PARA -3.6.b)
DISCREPANCIESINRBDSTATEMENT

SL. NO.	DIST.TRY/SUB-TREASURY/PAO	SL. NO.	DIST.TRY/SUB-TREASURY/PAO
1	PAOEAST	39	ST DHARMAPURI
2	PAO HIGH COURT	40	ST ETTAIAPURAM
3	PAO MADURAI	41	ST GANGAVALLI
4	PAO NORTH	42	ST GINGEE
5	DT ARIYALUR	43	ST KANGAYAM
6	DT CHENGALPATTU	44	ST KARAMBAKKUDI
7	DT KANCHEEPURAM	45	ST KEERANUR
8	DT COIMBATORE	46	ST KODAIKANAL
9	DT DHARMAPURI	47	ST KRISHNAGIRI TOWN
10	DT DINDIGUL	48	ST MADURAI(NORTH)
11	DT ERODE	49	ST MADURAI(SOUTH)
12	DT KANYAKUMARI	50	ST MANNARGUDI
13	DT KRISHNAGIRI	51	ST NILAKOTTAI
14	DT NAGAPATTINAM	52	ST OTTAPIDARAM
15	DT NAMAKKAL	53	ST PARAMAGUDI
16	DT NILGIRIS	54	ST PERAIYUR
17	DT PUDUKOTTAI	55	ST PERAVURANI
18	DT SALEM	56	ST PERIYAKULAM
19	DT SIVAGANGA	57	ST POLUR
20	DT TENKASI	58	ST PUDUKKOTTAI TOWN
21	DT THANJAVUR	59	ST RAMESWARAM
22	DT THENI	60	ST MAMBALAM, GUINDY
23	DT THIRUCHIRAPALLI	61	ST SATTANKULAM
24	DT THIRUVALLUR	62	ST SHOLINGANALLUR
25	DT THIRUVARUR	63	ST SRIPERUMBUDUR
26	DT TIRUNELVELI	64	ST THARANGAMBADI
27	DT TIRUPATHUR	65	ST TIRUCHENDUR
28	DT TUTICORIN	66	ST TIRUMAYAM
29	DT VELLORE	67	ST TIRUPPUR
30	DT VILLUPURAM	68	ST UDUMALPET
31	DT VIRUDHUNAGAR	69	ST USILAMPATTI
32	ST ANDIPATTI	70	ST UTHAMAPALAYAM
33	ST ARANTHANGI	71	ST VALPARAI
34	ST ARAVAKURICHI	72	ST VANDAVASI
35	ST ATTUR	73	ST VEDARANIAM
36	ST CHENGAM	74	ST VEDASANDUR
37	ST CHENGLEPET		
38	ST DHARAPURAM		

ANNEXURE 16 (PARA 3.7.a)

REVENUE DEPOSIT NOT LAPSED TO THE GOVERNMENT

SL. NO.	TREASURY/PAO/ST	AMOUNT (Rs.)
1	DT ARIYALUR	153000
2	DT PERAMBALUR	4810421
3	ST AMBATTUR	11733109
4	ST CHEYYAR	21500
5	ST CHIDAMBARAM	628297
6	ST HOSUR	1603400
7	ST KUMBAKONAM	12250
8	ST MANAMADURAI	94133
9	ST MANAPPARAI	95354
10	ST MUSIRI	50044
11	ST NILAKOTTAI	132356
12	ST PATTUKOTTAI	234907
13	ST PERAIYUR	73067
14	ST RAMNAD	20709
15	ST THARANGAMBADI	20000
16	ST VEDARANIAM	16450
	TOTAL	19698997

ANNEXURE -17 (PARA -3.7.b)**ELECTION DEPOSIT NOT LAPSED TO GOVERNMENT**

SL. NO.	TREASURY/PAO/ST	AMOUNT (Rs.)
1	PAO SOUTH	1115614
2	DT ERODE	880000
3	DT SALEM	1981026
4	DT TENKASI	212500
5	DT TIRUVANNAMALAI	115000
6	DT VILLUPURAM	607500
7	ST ALANDUR	480000
8	ST AMBATTUR	737000
9	ST ANDIPATTI	85000
10	ST ARAVAKURICHI	160000
11	ST ARIYALUR	110000
12	ST ATTUR	190000
13	ST CHERANMAHADEVI	155000
14	ST CHIDAMBARAM	366735
15	ST ERODE	110000
16	ST GINGEE	160000
17	ST GUMMIDIPOONDI	180000
18	ST HOSUR	715000
19	ST KARAIKUDI	30000
20	ST KATTUMANNAKOIL	55000
21	ST KUMBAKONAM	250000
22	ST LALGUDI	95000
23	ST MADHAVARAM	225000
24	ST MADURAI(NORTH)	560000
25	ST MANAPPARAI	280000
26	ST METTUPALAYAM	175000
27	ST MUSIRI	175000
28	ST NILAKOTTAI	50000
29	ST PALACODE	95000
30	ST PANRUTTI	115000
31	ST PARAMAGUDI	140000
32	ST PATTUKOTTAI	340000
33	ST PERAVURANI	170000
34	ST PERIYAKULAM	65000
35	ST RMY UTHANGARAI	50000
36	ST SIVAGIRI	45000

37	ST SULUR TOWN	395000
38	ST THIRUVADANAI	165000
39	ST TINDIVANAM	280000
40	ST TIRUCHENDUR	567500
41	ST TIRUMAYAM	230000
42	ST TIRUVALLUR	522500
43	ST TITTAGUDI	175000
44	ST TURAIYUR	55000
45	ST USILAMPATTI	195000
46	ST UTHAMAPALAYAM	340000
47	ST VEDASANDUR	155000
	TOTAL	14355375

ANNEXURE - 18(PARA -3.7.e)

**EXCESSPAYMENTOFHALF-
YEARLYINTERESTMADETOTHELOCAL FUND DEPOSITS**

SL. NO.	TREASURY/PAO/ST	AMOUNT (Rs.)
1	ST AMBATTUR	23138
2	ST CHENGAM	1905
3	ST CHIDAMBARAM	922351
4	ST CHINGLEPUT	7346
5	ST GUMMIDIPOONDI	1663
6	ST KOLLIMALAI	1029
7	ST LALGUDI	8440
8	ST MANAMADURAI	2786
9	ST MANNARGUDI	6552
10	ST PANRUTTI	222132
11	ST POLUR	31192
12	ST SULUR TOWN	19646
13	ST THARANGAMBADI	2779
14	ST TURAIYUR	31606
15	ST UDUMALPET	5101
	TOTAL	1287666

ANNEXURE -19(PARA 3.8.a)**HUGE RETENTION OF STAMPS IN THE TREASURIES**

SL. NO.	NAME OF THE SUB TREASURY	FACE VALUE (Rs.)
1	ST AMBASAMUDRAM	96527
2	ST ARAVAKURICHI	345500
3	ST ARIYALUR	7052730
4	ST ATTUR	113747
5	ST CHIDAMBARAM	3353890
6	ST EDAPADI	754960
7	ST GUDALUR	6000
8	ST ILLUPPUR	802400
9	ST KARUNKAL	240000
10	ST KATTUMANNAKOIL	330800
11	ST KAYATHAR	54846
12	ST KODUMUDI	3630659
13	ST LALGUDI	14544470
14	ST MANAPPARAI	12670360
15	ST METTUPALAYAM	66753
16	ST MUSIRI	29835
17	ST PALAYAMKOTTAI	158645577
18	ST PARAMAGUDI	13943941
19	ST PERAIYUR	469100
20	ST PERIYAKULAM	3926449
21	ST PONNAMARAVATHY	314400
22	ST PUDUKOTTAI	956710
23	ST RAMNAD	8968000
24	ST SATTANKULAM	3290240
25	ST SHENGOTTAI	11722110
26	ST SIVAGIRI	1103910
27	ST SULUR TOWN	50000
28	ST THOVALAI	136710
29	ST TINDIVANAM	5708875
30	ST TIRUCHENDUR	4714481
31	ST UTHAMAPALAYAM	1051550
32	ST V K PUDUR	6623940
33	ST VALPARAI	16000
34	ST VILLUPURAM	4360650
	TOTAL	270096120

ANNEXURE -20(PARA 3.8.b)**STOCK OF SOILED/DAMAGED STAMPS**

SL. NO.	TREASURY/ST	NO. OF ITEMS	FACE VALUE (Rs.)
1	DT CUDDALORE	63	3579800
2	DT SIVAGANGA	2	699110
3	ST ALANDUR	14	172500
4	ST ALANGULAM	5	37000
5	ST ARAVAKURICHI	11	35000
6	ST CHIDAMBARAM	15	153400
7	ST ERODE	49	193600
8	ST KODAIKANAL	2	35000
9	ST KUMBAKONAM	645	3393500
10	ST MADURAI(NORTH)	2	1498300
11	ST MADURAI(SOUTH)	226	2187870
12	ST MANAMADURAI	14	80000
13	ST NAMAKKAL	44	368700
14	ST NEEDAMANGALAM	15	137800
15	ST NEEDAMANGALAM	3	5624800
16	ST NILAKOTTAI	4	19500
17	ST ODDANCHATHRAM	20	175500
18	ST PATTUKOTTAI	1	70100
19	ST PERAIYUR	1	1000
20	ST SHENGOTTAI	4	110500
21	ST TIRUPATTUR(PPM DT)	5	36000
22	ST TIRUPPUR	86	333800
23	ST UDUMALPET	5	86000
24	ST V K PUDUR	3	15000
25	ST VEDASANDUR	92	259520
	TOTAL	1331	19303300

ANNEXURE -21(PARA 3.9.a)

ARTICLES KEPT UNDER SAFE CUSTDY NOT RELEASED ON DUE DATES

SL. NO	TREASURY/ST	NO. OF ITEMS	SL. NO	TREASURY/ST	NO. OF ITEMS
1	DT MADURAI	11	25	ST PALAYAMKOTTAI	4
2	DT RAMNAD	4	26	ST PALLIPAT	1
3	DT SIVAGANGA	8	27	ST PANRUTTI	8
4	DT THIRUCHIRAPALLI	2	28	ST PARAMAGUDI	5
5	DT TUTICORIN	5	29	ST PERAIYUR	1
6	DT VELLORE	9	30	ST PERIYAKULAM	1
7	ST ALANDUR	23	31	ST POLUR	2
8	ST AMBATTUR	4	32	ST RAMNAD	5
9	ST BHAVANI	1	33	ST UTHANGARAI	3
10	ST CHIDAMBARAM	5	34	ST MAMBALAM,GUINDY	5
11	ST DHARAPURAM	3	35	ST SHENGOTTAI	2
12	ST GUDALUR	5	36	ST SIRKALI	1
13	ST HARUR	4	37	ST SRIPERUMBUDUR	2
14	ST HOSUR	1	38	ST SULUR TOWN	1
15	ST KARAUKUDI	2	39	ST THIRUVADANAI	1
16	ST KATTUMANNAKOIL	3	40	ST TINDIVANAM	9
17	ST LALGUDI	1	41	ST TIRUCHENDUR	2
18	ST MADURAI(NORTH)	7	42	ST TIRUVALLUR	5
19	ST MADURAI(SOUTH)	4	43	ST TITTAGUDI	5
20	ST MAYILADUTHURAI	1	44	ST TURAIYUR	7
21	ST METTUPALAYAM	1	45	ST VALPARAI	2
22	ST MUSIRI	1	46	ST VAZHAPPADI	2
23	ST NAMAKKAL TOWN	7	47	ST VEDARANIAM	2
24	ST PALACODE	3	48	ST VILLUPURAM	14
TOTAL NUMBER OF ITEMS – 205					

ANNEXURE -22(PARA 3.9.b)**FAILURE TO PROVIDE FIRE SAFETY ARRANGEMENTS**

SL. NO.	TREASURY/PAO/ST	SL. NO.	TREASURY/PAO/ST
1	DT CHENGLEPET	19	ST METTUPALAYAM
2	DT DINDIGUL	20	ST NAMAKKAL TOWN
3	DT RAMNAD	21	ST PERAIYUR
4	DT SALEM	22	ST SATTUR
5	DT THIRUCHIRAPALLI	23	ST SHENGOTTAI
6	DT TIRUPUR	24	ST SHOLINGANALLUR
7	DT VILLUPURAM	25	ST SIRKALI
8	DT VIRUDHUNAGAR	26	ST SIVAGIRI
9	ST ALANGULAM	27	ST SRIPERUMBUDUR
10	ST CHENGAM	28	ST THARANGAMBADI
11	ST CHINGLEPUT	29	ST TIRUPPUR
12	ST DHARAPURAM	30	ST UDUMALPET
13	ST KANGAYAM	31	ST ULUNDURPET
14	ST KOLLIMALAI	32	ST V K PUDUR
15	ST KRISHNAGIRI TOWN	33	ST VALPARAI
16	ST MADURAI(NORTH)	34	ST VEDARANIAM
17	ST MADURAI(SOUTH)	35	ST VELLORE
18	ST MAYILADUTHURAI		

ANNEXURE -23 (PARA 3.9.c)

NON DEDUCTION OF INCOME TAX FROM PAYMENTS MADE TO CONTRACTORS

SL. NO.	TREASURY/PAO/ST	NO. OF AGENCY
1	PAO HIGH COURT	1
2	DT ARIYALUR	6
3	DT CHENGLEPET	2
4	DT DHARMAPURI	1
5	DT KARUR	1
6	DT KRISHNAGIRI	1
7	DT MADURAI	1
8	DT SIVAGANGA	1
9	DT TENKASI	2
10	DT THIRUVARUR	1
11	DT TIRUPATHUR	4
12	DT VIRUDHUNAGAR	2
13	ST KADAVUR	1
14	ST KOLLIMALAI	1
	TOTAL	25

ANNEXURE -24(PARA3.10.a)
COMMUTED PORTION OF PENSION NOT DEDUCTED

SL. NO.	TREASURY/ST	NO. OF ITEMS	AMOUNT (Rs.)
1	DT ARIYALUR	1	10835
2	DT CHENGALPATTU	1	172188
3	DT DHARMAPURI	1	34526
4	DT ERODE	1	537
5	DT KALLAKURICHI	15	125315
6	DT KANYAKUMARI	10	251307
7	DT RANIPET	7	58218
8	DT THANJAVUR	8	135913
9	DT THIRUVALLUR	3	19520
10	DT THIRUVARUR	2	64650
11	DT TIRUPATHUR	5	34955
12	DT VELLORE	1	24881
13	DT VILLUPURAM	1	5974
14	ST AMBASAMUDRAM	1	40875
15	ST AMBATTUR	27	283811
16	ST ANTHIYUR	1	59942
17	ST BHAVANI	9	195641
18	ST CHIDAMBARAM	2	63381
19	ST GUMMIDIPOONDI	1	12344
20	ST KARUNKAL	1	15630
21	ST KINATHUKADAVU	2	7147
22	ST LALGUDI	3	2919
23	ST MANAPPARAI	5	39433
24	ST MANNARGUDI	2	12235
25	ST METTUPALAYAM	4	15325
26	ST MUSIRI	4	30978
27	ST PALLIPAT	5	501873
28	ST RASIPURAM	2	44086
29	ST SHOLINGANALLUR	3	43079
30	ST SIRKALI	3	49564
31	ST SULUR TOWN	3	36626
32	ST SURAMANGALAM	2	7222
33	ST TITTAGUDI	3	40473
34	ST TURAIYUR	4	31475
35	ST ULUNDURPET	2	14896
36	ST VADIVEESWARAM	1	11666
37	ST VALPARAI	1	482
38	ST VEDARANIAM	1	37809
	TOTAL	148	2537731

ANNEXURE 25(PARA 3.10.b)**ENHANCED FAMILY PENSION PAID BEYOND CONDITIONAL PERIOD**

SL. NO.	TREASURY/ST	NO. OF ITEMS	AMOUNT (Rs.)
1	DT CHENGALPATTU	5	1294218
2	DT COIMBATORE	6	1385208
3	DT MADURAI	5	526747
4	DT RAMNAD	2	134696
5	DT SALEM	2	180630
6	DT TIRUPUR	1	180294
7	DT VELLORE	1	292655
8	ST ALANDUR	2	530507
9	ST AMBATTUR	1	32716
10	ST CHENGAM	2	354940
11	ST DHARAPURAM	1	5898
12	ST EDAPADI	1	43218
13	ST KEERANUR	1	177829
14	ST METTUPALAYAM	3	21607
15	ST MUSIRI	1	620054
16	ST PALLIPAT	1	14506
17	ST PARAMAGUDI	5	258269
18	ST RAMESWARAM	2	51665
19	ST RMY UTHANGARAI	2	92112
20	ST SRIPERUMBUDUR	1	21876
21	ST THIRUVADANAI	3	117833
22	ST TITTAGUDI	2	297196
23	ST USILAMPATTI	3	450789
24	ST UTHAMAPALAYAM	1	20675
	TOTAL	54	7106138

ANNEXURE 26(PARA 3.11.a)**NON REVISION OF PENSION & FP AS PER GO.313**

Sl.No.	NAME OF UNIT	No.of instances
1	DT CUDDALORE	36
2	DT DINDIGUL	5
3	DT KALLAKURICHI	1
4	DT KARUR	8
5	DT PUDUKOTTAI	0
6	DT RANIPET	5
7	DT TENKASI	11
8	DT THENI	17
9	DT THIRUCHIRAPALLI	5
10	DT TIRUPATHUR	0
11	DT TUTICORIN	8
12	DT VELLORE	14
13	DT VILLUPURAM	6
14	ST AMBASAMUDRAM	5
15	ST AMBATTUR	3
16	ST ANDIPATTI	2
17	ST ARANTHANGI	0
18	ST BHAVANI	0
19	ST BHAVANI	1
20	ST CHERANMAHADEVI	3
21	ST CHEYYAR	6
22	ST CHIDAMBARAM	53
23	ST DHARAPURAM	3
24	ST GINGEE	17
25	ST GUDALUR	1
26	ST GUMMIDIPOONDI	3
27	ST HOSUR	10
28	ST ILLUPPUR	2
29	ST KARAIKUDI	25
30	ST KARAMBAKKUDI	1
31	ST KATTUMANNAKOIL	5
32	ST KUNNAM	1
33	ST MANAMADURAI	3
34	ST MANAPPARAI	2
35	ST NILAKOTTAI	2
36	ST ODDANCHATHRAM	1
37	ST PALAYAMKOTTAI	10

38	ST PANDALUR	1
39	ST PANRUTTI	12
40	ST PERIYAKULAM	6
41	ST POLUR	3
42	ST RAMESWARAM	1
43	ST SATTANKULAM	3
44	ST SIRKALI	5
45	ST THARANGAMBADI	1
46	ST THOVALAI	1
47	ST TINDIVANAM	22
48	ST TIRUCHENDUR	8
49	ST TIRUMAYAM	5
50	ST TIRUPATTUR(PPM DT)	6
51	ST TIRUVALLUR	1
52	ST TURAIYUR	5
53	ST UTHAMAPALAYAM	18
54	ST V K PUDUR	2
55	ST VANDAVASI	5
56	ST VEDASANDUR	4

ANNEXURE 27(PARA 3.11.d)

NON MUSTERING OF PENSIONERS

SL. NO.	TREASURY/PAO/ST	NO. OF ITEMS
1	DT CHENGALPATTU	72
2	DT NAGAPATTINAM	12
3	DT RANIPET	10
4	DT TENKASI	5
5	DT THANJAVUR	11
6	DT TIRUNELVELI	7
7	DT TIRUVANNAMALAI	11
8	STALANDUR	118
9	ST NILAKOTTAI	9
10	ST PERAVURANI	2
	TOTAL	257

ANNEXURE-28 (PARA 3.12)**UNAUTHORISED RETENTION OF BOTH HALVES**

SL. NO.	TREASURY/PAO/ST	NO. OF ITEMS
1	DT ARIYALUR	6
2	DT NAGAPATTINAM	10
3	DT RAMNAD	21
4	DT SALEM	15
5	DT TENKASI	7
6	DT THANJAVUR	6
7	DT THENI	5
8	DT THIRUCHIRAPALLI	12
9	DT THIRUVALLUR	12
10	DT TIRUPUR	10
11	DT TIRUVANNAMALAI	10
12	DT TUTICORIN	10
13	DT VELLORE	6
14	DT VILLUPURAM	7
15	ST AMBASAMUDRAM	5
16	ST AMBATTUR	5
17	ST ANDIPATTI	5
18	ST ATTUR	9
19	ST CHENGAM	8
20	ST CHERANMAHADEVI	5
21	ST CHEYYAR	6
22	ST CHIDAMBARAM	5
23	ST DHARAPURAM	12
24	ST EDAPADI	5
25	ST GANGAVALLI	7
26	ST GINGEE	5
27	ST HARUR	5
28	ST HOSUR	7
29	ST ILLUPPUR	5
30	ST KANGAYAM	6
31	ST KARAMBAKKUDI	2
32	ST KATTUMANNAKOIL	6
33	ST KUMBAKONAM	8
34	ST LALGUDI	1
35	ST MUSIRI	4
36	ST NAMAKKAL	3
37	ST NILAKOTTAI	10

38	ST PALACODE	5
39	ST PALAYAMKOTTAI	4
40	ST PALLIPAT	1
41	ST PANRUTTI	6
42	ST PARAMAGUDI	8
43	ST PATTUKOTTAI	5
44	ST PERAIYUR	5
45	ST PERIYAKULAM	5
46	ST POLUR	10
47	ST PONNAMARAVATHY	5
48	ST PUDUKKOTTAI	1
49	ST SATTANKULAM	5
50	ST SHENGOTTAI	6
51	ST SIRKALI	10
52	ST SULUR TOWN	2
53	ST SURAMANGALAM	9
54	ST THARANGAMBADI	5
55	ST THIRUVADANAI	5
56	ST TINDIVANAM	5
57	ST TIRUCHENDUR	5
58	ST TIRUMAYAM	6
59	ST TITTAGUDI	6
60	ST UTHAMAPALAYAM	6
61	ST VANDAVASI	5
62	ST VAZHAPPADI	4
63	ST VEDARANIAM	7
64	ST VELLORE	2
	TOTAL	414

ANNEXURE-29 (PARA 3.13)**PAYMENT BEYOND THE DATE OF DEATH TO PENSIONERS/FAMILY
PENSIONERS**

SL. NO.	TREASURY/SUB TREASURY	NO. OF ITEMS	AMOUNT (Rs.)
1	DT CHENGLEPET	11	350137
2	DT COIMBATORE	10	463375
3	DT CUDDALORE	17	432834
4	DT DINDIGUL	18	458437
5	DT KALLAKURICHI	3	133839
6	DT KANYAKUMARI	10	285722
7	DT KARUR	7	1377927
8	DT NAMAKKAL	12	631393
9	DT NILGIRIS	4	221133
10	DT PERAMBALUR	1	10636
11	DT PUDUKOTTAI	9	951432
12	DT RAMNAD	4	258362
13	DT RANIPET	5	174559
14	DT SALEM	7	330132
15	DT SIVAGANGA	1	13165
16	DT THANJAVUR	43	3003100
17	DT THENI	5	1223394
18	DT THIRUVARUR	5	417673
19	DT TIRUPUR	2	72203
20	DT VELLORE	4	177325
21	DT VILLUPURAM	4	166315
22	DT VIRUDHUNAGAR	5	110937
23	ST AMBASAMUDRAM	7	97699
24	ST AMBATTUR	11	195235
25	ST ANTHIYUR	1	190796
26	ST GUDALUR	2	530647
27	ST ILLUPPUR	3	41079
28	ST KATTUMANNAKOIL	2	56904
29	ST KINATHUKADAVU	2	70440
30	ST LALGUDI	7	242714
31	ST MAYILADUTHURAI	3	179548
32	ST METTUPALAYAM	6	239138
33	ST NILAKOTTAI	17	467897
34	ST ODDANCHATHRAM	1	479643
35	ST PATTUKOTTAI	2	74389
36	ST PERAVURANI	2	45279

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37	ST PERIYAKULAM	5	129986
38	ST POLUR	5	87997
39	ST RASIPURAM	7	267092
40	ST SATTUR	1	16330
41	ST SHENGOTTAI	2	68000
42	ST SHOLINGANALLUR	4	246954
43	ST SIRKALI	1	46900
44	ST TURAIYUR	6	139663
45	ST UTHAMAPALAYAM	9	1109001
46	ST VALPARAI	1	14347
47	ST VAZHAPPADI	1	33897
	TOTAL	295	16335605

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