



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

GOVERNMENT OF TAMIL NADU

2021-22



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

Dated: 14-10-2022

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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.

Place: Chennai-18
Date: 14.10.2022



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SYNOPSIS

The Annual Review Report on Treasuries provides an analytical review of working of Treasuries and PAOs of the States with reference to the prevalent rules and procedure. The report is based on the Compilation of Accounts, Inspection of Treasuries, Pay and Accounts Offices in Tamil Nadu and Pension Pay Office, Chennai during the year 2021-22. 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 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 2021-2022.

The Report also includes **39 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.615 crore	2.1.1	2
2	Non Receipt of Schedules in support of PLI subscriptions to the tune of Rs.13.57 crores	2.1.2	3
3	Temporary advances drawn up to 31.03.2022 pending adjustments - Rs.317.81 crores comprising 1649 items	2.2	4-6
4	Unreconciled balances of Net Credit Rs.159.61 crore as on 31.03.22 under 8675- Reserve Bank Deposits	2.4	10
5	Huge Outstanding Inspection Reports & Paras 479 Paras comprising 1758 paras to the end of 31.03.22	3.3.1	13
6	Deposit Amount not lapsed to Government i) Revenue Deposit Rs. 1.18 crore ii) Security Deposit Rs.10.61 crore iii) Election Deposit Rs. 3.21 crore iv) PWD Deposit Rs.11.90 crore v) Excess payment of half yearly Interest made to Local Fund Deposits – Rs.0.61 crore	3.7 a 3.7 b 3.7 c 3.7 e 3.7 g	- - 22 - 24
7	Huge Stock of Stamps kept idle to the extent of Rs.175.78 crore	3.8 a	25
8	Non deduction of commuted portion of pension resulting in excess payment Rs.0.21 crore	3.11 a	31
9	Enhanced rate of FP paid beyond conditional period- Rs.0.60 crore	3.11 b	32
10	Excess Payment of Pensionary benefits – Rs.1.02 crore	3.11 c	33,34
11	Un-encashed cheques not cancelled to the tune of Rs. 347.41 crore (57086 items)	3.15	37
12	Amount returned by Bank remaining unsettled to Beneficiaries-Rs12.25 crore relating to 57597 items	3.16	38
13	Persistent Irregularities	3.18	39

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, Madras 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, the Government created Treasuries and Accounts Department with effect from 01.04.1962.

1.2 The role of Department of Treasuries & Accounts

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

- 1) Receipt of Government money.
- 2) Payments on behalf of Government duly conforming to all audit checks.
- 3) Salary Payments
- 4) Pension payments.
- 5) Sale of stamps to vendors / public.
- 6) Compilation of monthly accounts and rendering to the Accountant General.
- 7) Safe custody of valuables.
- 8) Maintenance of Accounts for Local Funds / Personal Deposits, Revenue Deposits, Security Deposits, Civil court Deposits and Criminal court Deposits.
- 9) Allocation of funds to all Departments for the following loan schemes:
 - i. Motor car advance.
 - ii. Two – wheeler advance.
 - iii. Computer advance.

- 10) 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.
- 11) Drawal of grant bills sanctioned by the Government for Government owned agencies (i.e., Housing Board, Slum Clearance Board, Khadhi, Metro Rail ...etc.,)
- 12) Work relating to National Pension Scheme for All India Service Officers and Contributory Pension Scheme for State Government employees and Teachers.
- 13) Furnishing the monthly tax Revenue report to Government.

In addition to the above, in GO MS No 393, dated 20.12.2019, Government have authorised the Pay and Accounts Offices/Treasuries to prepare bill and make payment of original Death-cum Retirement Gratuity (DCRG) and GPF Final settlement to the beneficiaries delinking the Drawing and Disbursing Officers (DDOs).

1.3 Schemes

The following Schemes are being administered by the Department:

1. Integrated Human Resource Management Systems (IFHRMS)
2. New Health Insurance Scheme for Employees
3. New Health Insurance Scheme for Pensioners
4. Group Insurance Scheme for All India Service Officers
5. National Pension Scheme for All India Service Officers
6. Contributory Pension Scheme for Government Employees

1.4 Organisational Setup

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

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

1.5 Position of Treasury Staff

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

Sl. No	Name of the Post	Sanctioned Posts (In T&A Dept.)	Person in Position
1.	Additional Director	4	4
2.	Joint Director	14	14
3.	Chief Accounts Officer / Treasury Officer	45	44
4.	Accounts Officer	24	20
5.	Assistant Accounts Officer	6	6
6	Additional Treasury Officer	38	34
7	Assistant Treasury Officer	355	340
8	Superintendent / ASTO / STO	810	779

1.5.2 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	1987	137	2124	722	61	783
2.	Junior Assistant	677	87	764	357	47	404
3.	Junior Assistant (S)	255	18	273	207	15	222
4.	Typist	107	13	120	77	9	86
5.	Office Assistant	406	128	534	143	38	181

* Permanent

** Temporary

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

Regarding the vacancies in the post of Accountant, steps are being taken to fill up the post. The shortage is due to promotions, retirement and death. 587 direct Accountant posts are indented to TNPSC and notification is being issued by the Commission and allotment is awaited.

The vacancies in the post of Junior Assistant / Junior Assistant (Security) / Typist were periodically reviewed and 113 posts indented to TNPSC and allotment is awaited. By way of

recruitment and by transfer from lower category including compassionate ground appointment, steps are being taken to fill up the vacancies in basic services as per the procedure in vogue.

1.6 Inspection carried out by the Office of the Commissioner of Treasuries & Accounts

The Annual inspection conducted by the Inspection cell of Commissioner of Treasuries & Accounts during the financial year 2021-22 is listed below:

Sl. No	Name of the District Treasury / PAO	Period	
		From	To
1	Thanjavur	26.07.2021	25.08.2021
2	Tiruppur	26.07.2021	13.08.2021
3	Tiruvannamalai	27.09.2021	01.10.2021
		11.10.2021	29.10.2021
4	Kanchipuram	31.01.2022	18.02.2022
5	PAO (High Court)	24.02.2022	03.03.2022
6	Karur	07.03.2022	18.03.2022

1.7 Integrated Financial and Human Resources Management System (IFHRMS)

The Integrated Financial and Human Resource Management System (IFHRMS) is a flagship project to facilitate effective and efficient functioning of Government by integrating management of Financial and Human Resources System of the State Government. M/s Wipro Ltd has been appointed as the System Integrator for this project.

- Integrated Financial and Human Resource Management System (IFHRMS) was initially implemented at Karur District during January 2020 and subsequently it has been extended to all districts and Pay and Accounts Offices in a phased manner.
- All claims of Salary, Non-Salary, Pension and Work bills are being processed through IFHRMS and e-payments are being made to the beneficiaries through e-Kuber portal of RBI.
- The Pension payments have been implemented in all District Treasuries and at Pension Pay Office (PPO), Chennai and the Payments are made to the beneficiaries through IFHRMS.
- e-Challan module was implemented on 08.02.2021 to enable the General public / Government Departments, Boards, Corporations and Local Bodies, to remit the receipts

of the Government as e-receipts in IFHRMS. The remittances can be made 24 X 7 through online facilities. Four Banks namely, State Bank of India, Bank of Baroda, Indian Overseas Bank and Indian Bank have been identified as Aggregator Banks and presently the e-challan module has been made operational in all these four banks.

- All Personal Deposit Accounts and Other Deposit Accounts which were maintained with various banks have been brought into the Government account and payment made through payment advice.(Rs.11793.75 crore brought into Treasury System)
- Strong Room Operation and Stamp management modules have been enabled. (Rs.10,400 Crore worth stamps have been migrated to IFHRMS)
- Digital Signature Certificate has been implemented throughout State and 23,400 DSCs were issued to various Drawing and Disbursing Officers.
- Integration with PFMS has been completed.
- Old age pension for 32.8 lakh beneficiaries is being paid through IFHRMS every month.
- Assistance to 6.50 lakh beneficiaries under Muthulakshmi Reddy Scheme is being paid through this system.
- School scholarships are being paid to 15 lakh students through IFHRMS.
- Integration with Jeevan Praman for annual mustering of pensioners has been completed and is being used for mustering process since July 2022.
- Scholarship payment to students under Moovalur Ramamirtham Ammal Ninaivu Marriage Assistance Scheme –rolled out from 15th July 2022.

ACTIVITIES IN PROGRESS:

1. Integration with RBI, CAS Nagpur is under development and will be completed shortly.
2. Integration of the four major Revenue Earning departments such as Commercial Tax and Prohibition and Excise department has been completed. Registration and Transport departments' integration with IFHRMS has been almost completed. It will be linked with e-challan shortly.
3. Deduction of individual subscription and maintenance of accounts of Contributory Pension scheme (CPS) will be integrated shortly.
4. Submission of pension proposals by Departmental Officers and issue of authorization by Accountant General is proposed to be made online.
5. Payments by Government Department to BSNL & TANGEDCO and House Rent

Recovery from individual employees to Tamil Nadu Housing Board will be implemented in IFHRMS.

6. Sharing of dump data and incremental data with State Crime Records Bureau (SCRB).
7. e-SR migrated into production for 6 regions.
8. Online Directory module on Transfer and Postings of Finance Department is under progress.

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 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

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.

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

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 **2021-22, 1439 items amounting to Rs. 615 crore were held in objection for want of vouchers**

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

(Annexure 2). Treasuries are addressed periodically to furnish “Wanting vouchers” which were omitted to be sent to this office.

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

Name of the Department	Sub Account	Number of vouchers not submitted to AG	Amount in crore Rs.
Directorate of School Education	SA 15A	971	180.38
Public Works Department	SA 21	93	74.85
Rural Development	SA 26D	55	0.74
Miscellaneous General Services	SA 10	51	50.04
Social Security and Welfare	SA 26C	49	14.96

2.1.2 Non-submission of Schedules/Challans in support of PLI Recoveries:

Similarly, the schedules pertaining to recoveries of Postal Life Insurance subscriptions which are recovered through pay bills of Tamil Nadu Government Servants are to be handed over to this office.

The PLI schedules thus received will be checked with the PLI credit list and the missing schedules, if any, will be captured in the system and the PLI schedules will be handed over to the Postal Department for making Data Entry / posting the subscriptions against the names of the policy holders.

Afterwards, the TOs/PAOs will be addressed to furnish the missing schedules and the missing schedules received in this office will be forwarded to the postal authorities.

In the absence of receipt of PLI credit schedules, the subscriptions could not be posted against the PLI Policy of the individual leading to missing credits. Later at the time of maturity claim of the policy, the missing credit amount will be deducted from the maturity value causing monetary loss and inconvenience to the Subscribers.

During the year 2021-2022, 19490 **credit schedules** in respect of Postal Life Insurance (PLI) subscriptions were not received **amounting to Rs.13.57 Crore**. A Sub-account wise, Treasury wise list of PLI wanting schedules for the year 2021-22 is furnished in **Annexure 3**.

The details of District/PAO, Month, Token Number, voucher number, DDO and Amount were furnished to concerned TO/PAO through email on 24.08.2022 to enable them to forward the wanting PLI schedules to this office.

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 drawn by the same Drawing and Disbursement officer also cannot 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 during the quarter/year, adjusted during the quarter/year and pending at the end of each quarter/year are being obtained from the Office of the Commissioner of Treasuries and Accounts.

As of 31.3.2022, 1649 Temporary Advances amounting to Rs.317.81 crore remains unadjusted. Out of those 1649 items, 217 items amounting to Rs.152.06 crore belong to period prior to 1st April 2022 and 1432 items amounting to Rs.165.75 crore were drawn during 2021-22 and remains unadjusted. The treasury wise details are shown in **Annexure 4**.

The age wise pendency is depicted below:

TAs Pending for	Number of Items	Amount (Rs.) in crores	Treasury/PAO where items are pending
More than 10 years	5	0.99	PAO(E) -3 PAO(S) -2
More than 5 years & Less than 10 years	8	13.92	PAO(E)-1 PAO(N)-1 Thanjavur-4 PAO(High Court)-2
More than 1 year & Less than 5 years	204	137.15	
Less than 1 year (4 to 12 months)	1432	165.75	
Total	1649	317.81	

On scrutiny of the details of pending Temporary Advances, it was noticed that the following were the top 5 Departments which had huge amount of unadjusted Temporary Advances:

Sl. No	Name of Department	No of items	Amount In crore
1	The Director of Integrated Child Development and Service	531	86.73
2	Director of Government Examination	271	37.75
3	Director of Social Welfare	245	31.20
4	Police Department	114	14.72
5	Judicial Department	60	63.87

It was also noticed that in 1238 units an amount of Rs.139.50 crores was drawn during the month of March 2022 alone (**Annexure 5**), out of which in 108 units an amount of Rs.6.19 crores was drawn on 31st of March 2022 (**Annexure 6**) 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 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. As of 31stMarch 2022, a total of **2.14 lakh accounts** are being maintained by this office.

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 was noticed. Rectification of the above misclassification was carried out through Alteration

Memorandum by Treasury Officers or Transfer Entries by the Office of Accountant General(A&E), resulting in avoidable wastage of man hours.

The details of misclassifications done during 2021-22 were rectified by proposing 8307 corrective Transfer Entries for Credit items amounting to Rs.32.36crore (**Annexure 7**) and for 624 debit items amounting to Rs.32.58crore (**Annexure 8**).

The misclassifications have reduced in count and amount in 2021-22 as compared to the previous year 2020-21 but still need to be avoided totally by flagging the subscriber's recoveries to the respective heads of accounts as the case may be.

2. Challans

In respect of e-Challan Remittances, copy of the challan as well as supporting schedules are not provided by the treasuries. Also the details of suffix, GPF number, name, subscription amount, refund amount and month for which remittance is made are not made as mandatory fields for GPF remittance. A generic Challan menu is used for all kinds of Challan remittances which does not contain the above mentioned fields.

In 2021-22, 10737 e-challans amounting to Rs.41.98 crore were booked under GPF/TPF/AISPF. It was pursued with the Treasury Officers/Subscribers/Drawing officers through phone and the details were collected through email and Whats'app and posting done. This issue is still continuing and huge man hours are wasted in the process to ensure that the remittances made are taken to the subscribers account.

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

GPF Deductions as given in **Annexure 9** were made in respect of 13 subscribers who were retired / died. **This indicates the failure of internal control mechanism, in the part of Drawing and Disbursing Officers, and that there is no validation / check in drawal of pay and Allowances for 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 31.03.2022, a net CREDIT difference of Rs. 159.61 crore exists under the Major Head “8675 Reserve Bank Deposits” between figures reported by the Banks and by Treasuries.

The year wise details are given in **Annexure 10**.

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 2021-22, 46 such PD accounts (transferred from Consolidated Fund) were opened out of which 41 PD accounts were closed as on 31.03.2022. **As and when the PD account is closed, the remittance challan should be forwarded to this office.**

PERMISSION ISSUED BY AG FOR PD ACCOUNTS FROM 01/04/2021 TO 31/03/2022		
Sl. No.	Name of the Scheme/Department	No. of PD Accounts
1	MLA Salary	1
2	MLA / MLC Family Pension	1
3	MLA TA / DA	1
4	MLA Pension	1
5	MLC Pension	1
6	Tamil Nadu Public Service Commission	1
7	Government Exams	1
8	Social Welfare	1
9	Handlooms and Textiles	1
10	HR & CE	1
11	Adi Dravidar Welfare Department	1
12	Backward Classes Scholarship	1
13	Most Backward Classes Scholarship	1
14	Most Backward Classes: Rural Girls Incentive Scheme	31
15	Director of Local Fund Audit	1
16	Director of Tribal Welfare	1
	TOTAL	46

Recommendation

It is reiterated that Government may consider the discontinuance of operation of Personal Deposit Accounts. If any unforeseen expenditure has to be incurred the same can be done by drawal of funds as Temporary Advance under Article 99 of Tamil Nadu Financial Code. Where it is absolutely necessary, PD Accounts may be opened giving full justification and operated in strict adherence to rules.

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 01.04.2021	355.35
Receipts	316.08
Disbursements	308.15
Closing Balance as on 31.03.2022	363.28

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

1. E-authorisations are being sent to the email id of Treasury Officers. It is observed that the same email id is being utilized for all other correspondence of the Treasury Officers. It would be ideal if a dedicated email id is obtained by the Treasury Officers only for E-authorisations. This will help in ease of handling for the TOs as well as increase the security of the authorisations.
2. Non receipt of mail: Accountant General's office sometimes receives complaints from Treasuries stating that a batch of authorisations has not been received or has been deleted by mistake. When such cases are reported, this office will send a list of e-authorisations sent with the deleted/lost mail. On receipt of a letter from Treasury Officer, confirming that the original mail has not been received and no payment has been made to any of the listed persons, this Office can resend the original email with enclosures.
3. **Party Intimation:** A provision has been given on our website for pensioners to download their intimation which is meant only for information of pensioner. Treasury Officers need not insist 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 2021-22, 99 duplicate copies (Form 'M') were issued to visiting pensioners.

4. In case the E-Gratuity Payment Order (EGPO) sent does not relate to the receiving Treasury, the Treasury is authorized to redirect the same to the concerned Treasury with a copy of the e-mail to AG.

5. E authorisations should not be sent back to this office unless absolutely necessary in the following cases:

1. When the pensioner dies before getting the payment:

- a. When pensioner dies before payment, only single Pension Payment Order sent as EPPO should be sent back to this office for cancellation. 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.
- b. 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.

2. When the authorisation issued by this office needs corrections

- a. 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.
 - b. 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.
6. It is suggested that unpaid authorisations be reviewed on a quarterly basis and action taken to ensure payment. Revalidation may be avoided and when required, the reason for non payment may be indicated. Second time revalidation will not be undertaken by this office. During the year 2021-22 around 905 DCRG/CVP/Pension authorisations were revalidated.
7. Treasury Officers have been instructed to print one extra copy of e-authorisation

for voucher purposes. This copy shall be sent back to this office after noting payment.

8. 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.
9. It has also been observed that PPO No. is not being captured for DCRG payments. Necessary provision shall be made in IFHRMS module to ensure that payment is linked with authorization for DCRG also. This has also been requested in regular meetings with IFHRMS team held on 04.02.22, 04.03.22 and 25.05.22. CTA has also been addressed in Pen30/IV/21-22/e-SR/51269 dt 02.02.22 to capture PPO number in the vouchers that are being sent to AG.

2.6.3 Other Issues

- i) In order to ascertain number of other Government pensioners(OG pensioners), all treasuries shall send a report on Other Government Pensions paid to Other Government Pensioners in that district, either through the Treasury or through PSB scheme, on quarterly basis
- ii) At present, many Other-State-Government pensioners are drawing their pension in Public Sector Banks. When this office receives any orders/revision orders from other State Governments, the orders are forwarded to the Treasury Officers/ Sub Treasury Officers. In such cases, 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. Treasury Officers / Sub-Treasury Officers shall ensure that the orders pertaining to OG pension are forwarded to the concerned Bank for the benefits of OG pensioners.
- iii) The Treasury Officers shall ensure that the authorisations which have lost its validity are sent to this office for further action at this end. During the year 2021-22, around 87 such authorisations were called for from department on receipt of information from department.

2.7 Post Implementation of IFHRMS –Certain Discrepancies –Remedial Measures

IFRHMS has been fully implemented in this State and Accounts data is shared through SFTP server. Certain discrepancies have been noticed in the Accounts received by this office. The issues are highlighted, so that they could be resolved/rectified in the beginning stage itself, instead of prolonging the defects. The major /significant issues are as below:

2.7.1 Discrepancies noticed in Main Account

- i) Certain heads of account in Part I - Consolidated Fund and Part III - Public Accounts, are being operated by the Treasuries and PAOs which should not be operated by them. This occurs while making payment through e-challan by the **public**, who may not be aware of the appropriate Head of Account (frequently under the head 0020,0021,8001,8005 and 8011).

As per the present mechanism of IFHRMS, there is no provision to rectify/modify the data once uploaded by IFHRMS Team.

Necessary arrangements are highly required to avoid the operation of such head of account by the public. A list of head of accounts not to be operated by Treasuries/PAOs is laid out in **Annexure 11**.

- ii) It is noticed in the month of May-2022 account, that the Major Head '4000-Miscellaneous Capital Receipts' is exhibited under the Payment side of the Account instead of Receipt side.
- iii) Some of the Pay and Accounts Officers are not following the accounting procedure for recoupment of Contingency Fund as per Appendix G of Tamil Nadu Contingency Fund act 1954 and Rules framed there under. The PAOs are booking amount on the receipt side of the Contingency Fund, for recoupment of Contingency Fund advance taken from such fund to meet the expenditure.
- iv) As per Government Accounting Rules, recoveries of overpayments relating to the current year should be taken as reduction of expenditure under the appropriate expenditure head and those relating to the previous years should be taken under minor head '911' below the appropriate sub-head. However, during 2021-22, unspent amount of Rs.287.43 crore relating to various Heads of Account was remitted as Receipts under the Major Head '0070-Other

Administrative Service', thus resulting in inflation of Receipts and overstatement of Expenditure during the current year.

- v) Misclassifications are being made by treasuries between SA27E and SA 27B viz., Pondy Pension.
- vi) In the hard copies of accounts received from the Treasuries, in many cases, sub account details i.e., Income Tax, PLI, Cess details are not being attached.
- vii) Under Debit and Credit side of the schedule /voucher, the Sub head Nomenclatures are given with descriptions as `Not Bearing Interest`; i.e., `865800101DI80202 Not Bearing Interest` (Debit side for the Gross amount of Pension), `834200120BI80102 Not Bearing Interest` (Credit side for the deductions). Nomenclatures should be clearly specified as objections are being raised by other state AGs (ISS Outward claim) for want of a clear description against the head of account. (These schedules /vouchers are enclosed along with the claims sent to concern Ministries/State AGs for settlement).

PART-3**Observations and irregularities noticed in the records during inspection of the Treasury Offices, Sub-Treasury Offices and PAOs****3.1 Treasury Inspection - Overview**

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

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

3.2 Scope and Methodology of Treasury Inspection

The inspection of all the District Treasuries / PAOs and selected sub treasuries was conducted during 2021-22. The inspection was carried out as per the auditing standards prescribed by the Comptroller & Auditor General of India.

3.2.1 Audit Universe and periodicity of inspecting units

Name of the category	Number of units	Periodicity
District Treasuries	32	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.
- It is thus intended to supplement and not to replace executive Inspection.

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 2021-22

During the year 2021-22, 147 inspection units i.e. Office of CTA, 2 RJDs Office, 39 District Treasuries/Pay and Accounts Offices, 1 PPO, SPAO (New Delhi), Office of Assistant Superintendent of Stamps and 103 Sub Treasuries were inspected. The DT/PAOs/STs, inspected during the year are listed in **Annexure 12**.

3.3.1 Outstanding Inspection Reports and Objections

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

Though the inspected units furnish the rectification reports to this office, due to absence of sufficient enclosures as proof, the paras could not be cleared or dropped. As a result, as on **31.03.2022**, there are **479 Reports comprising 1758 objections are pending to be cleared**.

Region wise details of pending Inspection Reports / objections to the end of **31.03.2022** are furnished in **Annexure 13**.

The year wise pendency is given below:

Year of pendency	Number of pending	
	Reports	Paras
Up to 2014-15	5	5
2015-16	2	2
2017-18	20	27
2018-19	70	106
2019-20	136	277
2020-21	104	273
2021-22	142	1068
Total	479	1758

Further the details of long pending paras (up to 2016-17) are furnished below, for which effective early action has to be taken by the concerned Treasury / PAO / PPO / ST.

LONG PENDING PARAS UPTO 2016-17

Sl. No.	Year	Treasury		PENDING PARA DETAILS
ACCOUNTS				
1	2015-16	ST Melur	Para II	Unencashed cheques 8670 - cheques and bills - Rs.1462087/-
PENSION				
2	2008-09	PPO Chennai	Para I	Enhanced Family Pension paid Beyond the Conditional period - Rs.240224/-
3	2011-12	PPO Chennai	Para IV	Family Pension sent to bank beyond the date of death - Rs.413812/-
4	2012-13	PPO Chennai	Para II	Family Pension sent to bank beyond the date of death
5	2013-14	PPO Chennai	Para I	Incorrect procedure followed while revising the family pension - Rs.13,23,102/-

6	2013-14	ST Tirumangalam	Para II	Excess payment of civil family pension beyond the validity period
7	2015-16	DT Coimbatore	Para XI	Incorrect revision under Para 2(vi) to UGC Teacher pensioner - Rs.16,43,831/-

Similarly, in respect of PAOs, 1239 **objections** were outstanding as on **31.03.2022**. The details are furnished below.

Name of the PAO	Items
PAO Madurai	674
PAO North	243
PAO South	189
SPAO High Court Madurai Bench	84
PAO Secretariat	24
PAO East	14
PAO High Court	11
Total	1239

3.4 Non revalidation of Gratuity payment authority after the expiry of one year

The DCRG and GPF authorizations issued by the AG, Tamil Nadu shall be valid for a period of one year and 6 months respectively. If the authorization is not paid, the same shall be returned to AG for revalidation.

However, on a review of DCRG/GPF registers maintained in various Treasuries/ Sub Treasuries, it was seen that though the validity had expired, in respect of the following 11 units, necessary action had not been taken for revalidation.

Sl. No.	Treasury	DCRG (No. of items)	GPF (No. of items)
1	DT Vellore	2	
2	ST Ambasamudram	2	
3	ST Chengam		1
4	ST Chidambaram		11
5	ST Krishnagiri		1
6	ST Polur		4
7	ST Tharangambadi		2
8	ST Tindivanam		1
9	ST Vandavasi		1

10	ST Vedaraniam	2	1
11	ST Vedasandur		2
	Total	6	24

Recommendation: The Treasury Officer shall verify the living status of the pensioner and return the above DCRG authorization to the Accountant General for revalidation, if not disbursed. Weekly closing of the register shall also be done to monitor closely the timely disbursement of the DCRG Authorizations.

3.5 IMPROPER/NON 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 25 inspected units (**Annexure 14**).

b) Review of Deposits Registers of PWD

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 deposits. Deposit Registers for PWD class wise (I to V), Highways, and Forest department are not maintained in the proper format in the District treasuries. The opening balance/closing balance as on 01/04/2016 were not available in the register and only payment made was available. Therefore, the opening balance and closing balance of the Departmental figures and the Treasury figures could not be verified. These balances should also be verified and included in the annual certificate of acceptance of balances including Forest department and sent to AG. It was seen that the Deposit registers has not been opened / maintained properly in 7 units as shown below. As a result, the verification of transactions that took place during this inspection period and the Certificate of Acceptance of balances submitted to the Accountant General (A&E),

Tamil Nadu could not be ascertained.

Sl. No.	Treasury/Sub Treasury
1	DT Dharmapuri
2	DT Nagercoil
3	DT Sivaganga
4	DT Tiruvallur
5	DT Villupuram
6	DT Virudhunagar
7	ST Ambasamudram

c) 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 below, that the year wise breakup details are not available. In the absence of such details the period of pendency of outstanding deposits could not be arrived at in audit.

Sl. No.	DT/ST
1	DT Karur
2	Andipatti
3	Cheranmahadevi
4	Chidambaram
5	Illayangudi
6	Kodaikanal
7	Manamadurai
8	Nilakottai
9	Panruti
10	Periyakulam
11	Uthamapalayam

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.

d) Review of other Deposit Registers

i) On verification of the Deposit Register of District Treasury Kanchipuram with the plus and minus memorandum for the month of 2/2022 of Sub Account 27C, the following discrepancies have been noticed.

Name of Deposit	As per Deposit Register	As per plus and minus memo of 27C
Election Parliament	7,35,500	8,25,000
DPD-I	NIL	(-) 1,05,305
DPD-II	26,12,521	43,95,051
R.M.I.R	3,62,126.15	3,32,126.15

The above Deposit accounts have to be reconciled and the revised Plus and Minus Memo has to be sent to the Accountant General.

ii) On review of Court Deposit Register of District Treasury Sivagangai, it has been noticed that the closing balance of 10/21 was wrongly noted as Rs.14112356/- instead of 14102356/- and was carried forward up to 2/22.

iii) During the review of various Deposit Registers at **Sub Treasury Ambattur**, it was observed that

- **ELECTION DEPOSIT REGISTER (8443-00-121-AA)**

It was seen that a balance of Rs.1,75,000 was available as on 31/01/2021 as per Sub Treasury Records, whereas the balance as per the District Treasury records in respect of ST Ambattur reflects an amount of Rs 4,32,000/- which has to be reconciled. Further the amount received as Securities (in March 2021) for the State Elections in April 2021 was not brought into the Election Deposit Register.

- **SECURITY DEPOSIT REGISTER (8443-00-103-AA)**

On scrutiny of security Deposit Register it was seen that the Register was not closed since January 2020 and no figures were available in the register after November 2020 and the balance of Rs.1,46,950/- as on 30/11/2020 has to be reconciled with the District Treasury and the Register to be updated.

Similarly in Karur District, it was found that the class V Deposits of PWD and HIGHWAYS (Head of account-8443-00-108-AG -0009), were not lapsed into Government account even after three whole financial years as listed below:

Sl. No	Department	Amount (Rupees)	YEAR (PENDING IN)
1	Highways	1,92,517/-	4/2016

2	Public Works	15,116/-	4/2016
	TOTAL	2,07,633/-	

● **PERSONAL DEPOSIT (SPECIAL PRISON FOR WOMEN)**

On verification of personal Deposit Register, it was seen that, the balance as on 31/01/2021 is Rs.3,12,858/-. The balance figures available till 31/07/2021 has to be updated and brought into the account after reconciling with District Treasury and the Administrator.

● **WORK DEPOSIT AND REVENUE DEPOSIT**

While on Scrutiny in respect of Work Deposit (8443-00-117-AA) and Revenue Deposit Registers (8443 -00- 101-AA) the balances as on 31/07/2021 were not reconciled with the Administrator and the District Treasury. The unreconciled closing balances for Work Deposit on 31/01/2021 was Rs.3,56,23,464/- and the unreconciled closing balance as on 31/01/2016 (no closing seen in the register after 31/01/2016) for Revenue Deposit was Rs.1,76, 51,633/-.

It is construed from the above cases that proper reconciliation has not been done by the Sub Treasury with the DDOs.

e) **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 10 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
1	PAO North
2	PAO Secretariat
3	PAO South
4	DT Coimbatore

5	DT Perambalur
6	DT Salem
7	DT Sivagangai
8	DT Thanjavur
9	DT Tirupur
10	DT Vellore

f) Treasury Pass Book

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

Thus, the maintenance of Treasury Pass book will help the Treasury to reconcile the differences, if any, noticed between the treasury and bank figures then and there. It was noticed that 35 inspected units failed to maintain the Treasury Pass Book in the revised format (**Annexure 15**). Since the overall responsibility of ensuring the correctness of figures rests with the Treasury / Sub Treasury officer, the pass-book should be maintained properly and should not merely be treated as an acknowledgement of the receipt of scrolls.

g) Improper maintenance of Cash Book:

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

During the inspection at 10 units as given below, it has been noticed that the cash

book has not been maintained properly.

Sl. No.	DT/ST
1	DT Dindigul
2	DT Krishnagiri
3	DT Namakkal
4	DT Pudukottai
5	DT Tirupur
6	DT Tiruvannamalai
7	DT Vellore
8	ST Suramangalam
9	ST Tindivanam
10	ST Vazhapadi

h) 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.

While generating report from IFHRMS and scrutinizing the ECS Return Registers of 41 units given in **Annexure 16**, it was noticed that no entries were made in the register after the implementation of IFHRMS.

The Treasury Officer/Sub Treasury Officer shall download the report of RECS items available in the IFHRMS module and based on the report instruct the concerned DDOs to clear all the pending RECS items or write back the amount pending for more than 3 months under the not-processed items at the earliest.

i) Stock Register

According to Article 143/TNF Code Volume I Physical Verification of stock has

to be conducted on or before 31st March of every year or such time as may be prescribed by the competent authority. However, on a scrutiny during Treasury Inspection, it was noticed that no register was maintained for items of Computer Hardware and physical verification was not conducted till date in O/o The Asst. Superintendent of Stamps, PPO Chennai, 4 District Treasuries and 16 Sub Treasuries. Due to non-maintenance of stock register, actual stock of computers available in these 22 units could not be ascertained (**Annexure 17**).

j) Register for Weeding out of old Records

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

On a scrutiny of records maintained in 28 units as listed in **Annexure 18**, it was noticed that periodical weeding out and destruction of accounts records have not been carried out till date.

3.6 Procedural lapses noticed in TOs/PAOs/STOs

a. Failure to obtain Certificate of Acceptance of Balances

i) 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 36 Treasuries/Sub Treasuries (**Annexure 19**).

ii) According to G.O. Ms. No.72, Finance (letter of credit) Department dt 29.02.2016, orders were issued for withdrawal of system of LOC for PWD, Highways & Forest Departments and to bring them under the purview of treasury mode of Electronic Clearance system with effect from 01.04.2016. In the Annexure to this G.O, it has been clearly stated that, New Deposit Accounts for Class I to V shall be opened for the deposit works in the PAOs/DTOs/STOs, in respect of the concerned divisions under the Major Head of Account “8443”, with original 15 digit heads, and all the usual/normal

procedures regarding maintenance for deposit accounts, reconciliation of accounts in monthly and yearly basis, and submission of certificate of acceptance for deposits shall apply to these deposit works.

While scrutinizing the said deposit accounts, it was noticed, that Certificates of acceptances for Deposits of PWD/Highways/Forest Departments, were not obtained by the Administrators in the following units:

Sl. No.	Treasury
1	PAO East
2	PAO South
3	DT Coimbatore
4	DT Namakkal
5	DT Perambalur
6	DT Pudukottai
7	DT Salem
8	DT Sivaganga
9	DT Thanjavur
10	DT Vellore
11	DT Villupuram
12	ST Pattukottai

a. Discrepancies in RBD Statement

In 39 units as detailed in **Annexure 20**, 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.

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

On review of records in 17 units as detailed in **Annexure 21**, it has been observed that the Treasury Officer / Sub Treasury Officer is maintaining a savings bank account with banks and interest has been credited into the account instead of crediting the same to Government Account.

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

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

3.7 Deposits – various discrepancies

a. Revenue Deposits not lapsed to Government:

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than 4 years shall lapse to Government. However, on scrutiny of deposit registers in the following Treasuries / Sub Treasuries, it was noticed Deposits remained unclaimed for more than four years and were not lapsed to Government:

Sl. No.	Treasury	Amount (Rs.)
1	DT Dharmapuri	1691936
2	DT Virudhunagar	146176
3	ST Ariyalur	19675
4	ST Keeranur	3118
5	ST Ottapidaram	5869
6	ST Palacode	12747
7	ST Paramagudi	7641077
8	ST Rameswaram	188210
9	ST Ramnad	825650
10	ST Tharangambadi	30107
11	ST Tiruthuraiipoondi	324739
12	ST Ulundurpet	914912
	TOTAL	11804216

b. Security Deposits not lapsed to Government

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 account. In respect of Security deposit, deposit shall be lapsed based on the date of expiry of each class of security deposit. However, in the following units, it was observed that the deposits have not been lapsed till date.

Sl. No.	Treasury	Amount (Rs.)
1	PAO East	86043599
2	DT Dharmapuri	9590419
3	DT Karur	207633
4	DT Thiruvarur	105000
5	DT Virudhunagar	4413225
6	ST Keeranur	489700
7	ST Krishnagiri	2609107
8	ST Lalgudi	919651
9	ST Palacode	25000
10	ST Pallipat	314500
11	ST Tharangambadi	166750
12	ST Thuraiyur	1248572
	TOTAL	106133156

c. Election Deposit not lapsed to the Government:

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

While reviewing the deposit registers, it was seen that a sum of Rs.3.21 crore is lying under election deposit and the details of amount to be forfeited to the Government account / returned to the depositors have also not been recorded. (**Annexure 22**)

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 11 units, the Deposit accounts are being inoperative under the head 8443-00-106-AC. (Annexure 23)

e. 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.11.90 crore was pending to be lapsed.

Sl. No	Treasury	Amount (Rupees)
1	PAO North	37550
2	DT Dindigul	798668
3	DT Theni	3744936
4	DT Thiruchirapalli	441955
5	DT Tirupur	26673
6	DT Tiruvannamalai	358462
7	DT Vellore	24304
	Total	119024732

f. Minus balances under various Deposit Accounts

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

Sl. No.	Treasury	Name of Account	Month	Adverse Balance (Rs.)
1	DT Nagercoil	Civil Court Deposit	Feb-21	-101202.47
2	DT Virudhunagar	Civil Court Deposit	Oct-21	-2217281.00
			Nov-21	-5233760.00
			Dec-21	-216260.00
3	ST Gingee	Local Fund Deposit	Jan-21	-1203179.00
			Sep-21	-399574.00
			Oct-21	-1076589.00
			Dec-21	-960782.00

			Jan-22	-778378.00
4	ST Kodaikanal	LEPF	Feb-21	-417935.00
5	ST Nilakottai	Local Fund Deposit	Dec-20	-345075.00
6	ST Ulunderpet	Local Fund Deposit	Sep-20	-39679.00
			Nov-20	-33681.00
			Dec-20	-3200247.00

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

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

In 24 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.61,08,489/- (Annexure 24)**

h. Penal Interest not Levied on Minus Balances in LFDs:

Penal Interest on account of overdrawal has not been worked out in the following Treasury/Sub-Treasury:

Sl. No.	Treasury	Amount (Rs.)
1	DT Nilgiris	16813
2	ST Kadavur	7594
3	ST Nilakottai	146313
4	ST Periyakulam	6600
5	ST Uthamapalayam	10792
6	ST Vedasandur	857
	TOTAL	188969

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.175.78 Crores, at various treasuries as in **Annexure 25**.

Recommendations:

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

b.Destruction of soiled / obsolete stamps:

During the scrutiny of Stamp records at District Treasuries and Sub Treasuries, it was noticed that damaged stamps were kept for the past one year in 36 units listed in the **Annexure 26**. They are pending to be forwarded to the Superintendent of Stamps, Chennai which are to be transmitted to Security Printing Press, Nasik, and National Security Press, Hyderabad for replacement.

3.9 Inspection of Strong Room and Issuance of Safety Certificate

With a view to ensuring the safety and security of the Strong room of the Treasuries/Sub-Treasuries, where valuables of the Government, are stored, Tamil Nadu Treasury Rule 11 (Instruction 4) stipulates that Strong Room of the Treasury shall be inspected annually by the P.W.D. Executive Engineer, or by his Subordinate Officer nominated for the purpose and a certificate of safety to be issued by such inspecting officer.

But in 13 inspected units as listed as under, it was noticed that such certificates have not been obtained.

Sl. No.	Treasury
1	DT Salem
2	ST Ambattur
3	ST Gummidipoondi
4	ST Kattumannarkoil
5	ST Panrutti
6	ST Peravurani
7	ST Sattur
8	ST Sholinganallur
9	ST Tondiarpet, Fort
10	ST Uthangarai
11	ST Vandavasi
12	ST Vedaraniam
13	ST Vellore

3.10 Procedural lapses noticed in TOs/STOs/PAOs**a) Safe custody of valuables deposited in the Treasuries**

As per Note under Instruction 20 of Treasury Rule 11 of Tamil Nadu Treasury Code Volume 1, Cash Chest, or packet containing valuables or duplicate keys deposited for safe custody, should be taken back, examined and re-deposited, if necessary, after being sealed, once in two years or whenever there is change in the incumbency of the Officer who is depositing the articles, whichever is earlier. In 63 inspected units given in **Annexure 27**, such articles kept under safe custody were not released on due dates.

b) Failure to provide Fire Safety Arrangements in DT/ST

During the course of inspection on safety arrangements at 75 units as listed in **Annexure 28**, it was observed that the validity period of fire extinguishers had already expired and no sand and water buckets were kept in this District Treasury/Sub Treasuries. Since important safe custody articles and stamp accounts are being kept, the physical arrangement for the safety of such valuables and the personnel should not be compromised.

b) Non deployment of Police Guards

As per the instructions 4(d) under Rule 11 of Tamil Nadu Treasury Rules Volume I, the Superintendent of Police shall provide security, prescribing the positions of sentries. During the course of the inspection in 19 units (**Annexure 29**) it was noticed that no police guards had been posted at the sub treasuries.

c) Review of Objection Book in PAOs

Each audit unit in Gazetted and Non-Gazetted Branch sections should maintain an objection book in form A.T.M.124, to watch further action that has to be taken for finally settling the claim. The objection book is to be maintained in the prescribed form only, vide Para 130 and 132 of PAO Manual. But during the review at PAOs given below, it has been observed that 287 items are remaining unsettled.

REVIEW OF OBJECTION BOOKS			
Sl. No.	Treasury	No. of Items	Amount (Rs.)
1	PAO East	228	1773563731
3	PAO North	57	54521264
2	PAO South	2	983677309
	TOTAL	287	2811762304

The cases of items which were recorded in the objection books should be

pursued by the PAO as per the manual procedures.

e) Non drawal of matching contribution to National Pension scheme

According to Para 2(d) of GO.MS No.1155 Public (Special B) Department Dated: 08.12.2011 the recoveries towards contribution for new Pension Scheme for All India Service Officers will start from the salary of the month following the month in which the member has joined service on or after 01.01.2004. Such contribution at 10% of basic pay and Dearness Allowance thereon recovered from them should be credited to '8342-00-117-AA-1011'.

The matching contribution at 14% by the State Government in respect of those Officers shall be drawn by the Treasury Officers / Pay and Accounts Officers from the consolidated fund by debiting to '2071 01 800 AL 1010' and the same shall be credited to '8342 00 117 AC 101C'.

Similarly, the Ministry of Finance, Government of India in the notification dated 31-01-2019 has issued orders for enhancement of Central Government matching contribution to National Pension Scheme from 10% to 14% of Basic Pay plus Dearness Allowance with effect from 01-04-2019.

But, it has been noticed in the districts of Karur, Nilgiris, Cuddalore and Tirunelveli that the matching contributions have not been credited.

f) Incorrect classification of Receipts made in Treasury Account

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

g) Irregular procedure followed for utilization of funds obtained under Consolidated Fund

Any unutilized deposit balance under the Head 8443-00-106-AA has to be taken into the respective Service Head of the Department as minus expenditure and the balance should be brought to NIL by 31st March of that year (i.e the closing of the financial year). This was not done by 2 Treasuries listed in **Annexure 30**, which allows the department to utilize the allotment made for the previous year in the subsequent years, which has to be ratified by the Government.

3.11 Excess payment of Pensionary benefits

a) Non deduction of commuted portion of pension resulting in excess payment

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

However, it was seen from the Disburser's halves of Civil Pensioners in 54 inspected units in 155 cases as listed in **Annexure 31**, 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.0.21 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 65 years had he survived whichever is earlier". Subsequently as per GO 313, dated 25.10.2017, the period of 7 years has been increased to 10 years in respect of Government employees who retire or die while in service on or after 01.01.2016.

But, it was seen from the Disbursers Halves of the family pensioners in 29 inspected units comprising 65 cases as listed in the **Annexure 32**, 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.0.60 crore**.

c) Excess payment of various pensions and allowances

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

According Government letter No.15596/Pen/99-1 Finance (Pension) Dept. 22.02.1992

read with Para 27(2) of G.O.MS no.313 Fin (PC) Dept dated 28.10.2017, those pensioners who are receiving two pensions are eligible for One medical allowance only. However, it has been observed in 28 Districts that due to wrong calculation, Excess Payment of Pension, Family pension, Dearness Allowance and Medical Allowances to the tune of **Rs.1.02 crore** were made. (**Annexure 33**). The ST wise / Treasury wise details are furnished in **Annexure 34**.

3.12 Non revision of Pension and Family Pension

On verification of pension records in 57 units as listed in **Annexure 35**, it was seen that the pension / family pension had not been revised as per VII Pay Commission even after a lapse of 2 years. The Treasury Officers shall take necessary action to review all such pension/Family Pension cases and revise the same suitably as per GO 313 dt 25/10/2017 and Go 336 dt 14/11/2017.

3.13 Unauthorized retention of closed Pension Payment Orders

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

As per Subsidiary Rule 89 (b), after paying Life time arrears of pension due on account of a deceased pensioner, the disbursing officer shall return both halves of the Pension Payment Order to the Accountant General (A&E), Chennai for cancellation. On a test check of pension payment register and disbursers' halves in some of the Treasuries/Sub Treasuries, i.e. in 88 **inspected units involving 581 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 36**).

It may be noted, that in the case of the disbursing office being the Sub Treasury Officer, the BHs should be sent to Treasury Officer for onward transmission to AG and only on receipt of BHs in this office from TO, the concerned para will be settled/dropped.

3.14 Date of Birth of Pensioners - discrepancies

On a scrutiny of records of pension Data of DT Nagapattinam, DT Pudukottai, DT Tiruvannamalai, ST Illupur, ST Keeranur, ST Ponnamaravathy, it was noticed that date of Birth of the double pensioners have two different dates.

Further, in DT Kanchipuram and ST Illayangudi, it has been observed that the date of birth has been wrongly updated in the pension software.

The correct date of birth should be incorporated in the IFHRMS software as it would result in excess payment of additional pension / family pension.

3.15 Unencashed cheques not cancelled

As per Rule 47 (2) of the Central Government Account (Receipts and Payments) Rules, a cheque remaining unpaid for any cause shall be cancelled and the amount written back in the accounts. In respect of unencashed cheques lying under 8670, the Treasury offices /PAOs have to address the concerned DDOs to confirm the fact of payment or otherwise the unencashed cheque amount should be got written back or credited to Government Account by crediting the original expenditure head of account. However, to the end of **31.03.2022**, **57086** cheques amounting to **Rs.347.41 crore** are still remaining unencashed, in the Treasuries/PAOs given in **Annexure 37** .

3.16 Amount returned by Banks under Electronic Clearance System (ECS) not settled to beneficiaries.

After the implementation of IFHRMS in the treasuries, CTA in his circular issued in March 2022 has stated that the Automatic Adjustment entry to original Head of Accounts from 8670 has been enabled for all RECS items pending for more than three months on a daily basis for all Treasuries and has furnished 'Nil' list in respect of RECS pending for more than 3 months.

However, while scrutinizing the ECS Return report, it was noticed that a sum of **Rs.12.25 crore, relating to 57597** beneficiaries was kept pending / "NOT PROCESSED" category for more than 3 months as listed in the DDO wise abstract in **Annexure 38**.

3.17 Operation of Unauthorised heads

The following Heads of account under the Major Head "0049" should be operated by the Accountant General alone.

- 0049 04 110 AA (Interest realized on cash balances – other receipts)
- 0049 04 800 CB (Interest on investment from non obligatory sinking funds towards discharge of open market loans, central Govt. Loans and special securities issued to NSSF)

- 0049 04 800 CI (interest (premium accrued on open market loans)
- 0049 04 800 CW (Interest on investment of DCPS deposits for govt. servants)

However, it was observed in 8 units as given below, the amounts were classified under the major head '0049', which is not in order. Necessary checks are to be placed in the module to avoid such misclassifications.

OPERATION OF UNAUTHORIZED HEAD - 0049	
Sl. No.	Treasury
1	PAO East
2	DT Cuddalore
3	DT Kancheepuram
4	DT Pudukkottai
5	DT Thiruchirapalli
6	DT Tiruvannamalai
7	DT Tuticorin
8	ST Paramagudi

3.18 Persistent Irregularities

Irregularities occurring persistently in TOs/PAOs which requires proper monitoring

Treasury Inspection is carried out every year with certain objectives, to ensure that rules prescribed by competent authorities are strictly adhered to and the records were maintained in proper formats etc.

The irregularities noticed by the Inspection parties are pointed out by way of various paras. The concerned TOs/PAOs/STs were furnishing suitable replies after making necessary corrections/supplying omissions as the case may be. Based on the replies, the paras were settled on later date.

In spite of this, it was observed that in certain District Treasuries/Sub Treasuries/PAOs, furnished in **Annexure 39** (DT wise/ST Wise), the procedural lapses/ non adherence of rules and procedures are persistently occurring with regard to the following issues:

Sl. No	Name of the irregularity
1	Inoperative Personal Deposits accounts for more than 3 years not closed

2	Adverse balances in Deposit Accounts
3	Articles kept under safe custody no released on due dates
4	Deposits not lapsed to Government
5	Certificate of acceptance of balances not obtained from Administrators
6	Both halves of PPOs not sent to AG for cancellation
7	Non/ slow moving of stamps in Treasuries
8	Temporary Advances pending Adjustments
9	Improper maintenance of Treasury pass book
10	Review of TNTC 70 Register
11	Reconciliation not done by DDOs
12	Annual Inspection of strong room not conducted

Recommendation: CTA should instruct the TOs/STOs/PAOs to avoid occurrence of similar mistakes/irregularities in future. Even Training may be imparted to the staff of TO/STO/PAO to enlighten them with the relevant Manual, Rules, procedures etc so that they can perform their functions correctly/accurately without any procedural lapses.

3.19 Review of IFHRMS modules at Treasuries/PAOs

1. No separate Head of account for CGST and ST for PLI Premium available in IFHRMS

However, during 2022-23, the IFHRMS module has been modified suitably to book them separately.

After implementation of IFHRMS, the amount recovered towards CGST and SGST are being booked together with PLI Premium and Education cess with IT. In the absence of above, the actual amount recovered towards CGST & SGST in a particular month couldn't be ascertained and added to the appropriate head

The amount recovered towards Education cess for Income tax was booked in the Income Tax head of account, as there is no provision for separate Head of account for education cess in IFHRMS.

New Head of Account for CGST & SGST under PLI and Education Cess under IT has since been opened in the IFHRMS module vide Fin(T&A—III) Dept Lr.No.1123/T&A-III/2022 dated 04/03/2022.

2. Proposal of Alteration Memorandum in post IFHRMS scenario

Reconciliation of accounts by the departments is being done with the Treasury office

only. But it has been observed in District Treasury Erode, Namakkal, Tiruvannamalai and Villupuram that after implementation of IFHRMS, Alteration Memoranda are proposed by the DDOs without the knowledge of Treasury Officer.

The verification certificate which is to be issued by the Treasury Officer is ignored and this will lead to skip the first level checking.

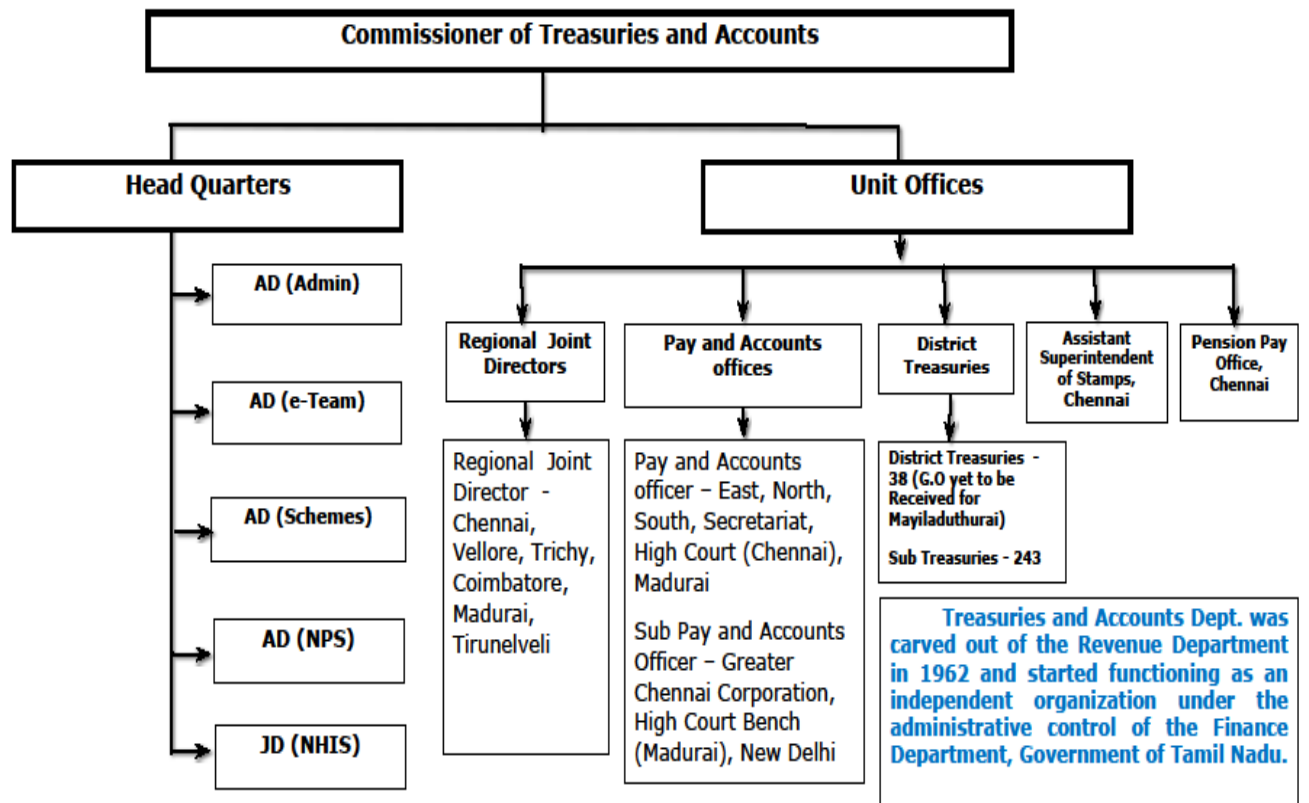
3. PWD Deposit register

Amount of securities by contactors are booked under the head DPC: 8443-00-108- Civil Deposits through IFHRMS Modules and the same amount will be refunded to the contractor after completion of one year as per the details recorded in the IFHRMS Modules. On scrutiny of the PWD deposit registers in District Treasury Namakkal and IFHRMS Modules, there is no provision (Name of the contractor, Amount to be refunded,) to verify the details of the amount withheld for confirmation whenever the refund is to be made to the contractor.

ANNEXURES

ANNEXURE 1(Para 1.4)

Treasuries and Accounts Department - Organogram



ANNEXURE-2 (Para 2.1.1)

TREASURY WISE DETAILS OF WANTING VOUCHERS FOR 2021-2022			
SLNO.	TREASURIES	NO. OF VOUCHERS	AMOUNT IN RUPEES
1	Ariyalur	14	136123896
2	Coimbatore	61	600064450
3	Cuddalore	33	1510103659
4	Dharmapuri	20	37436616
5	Dindigul	14	7843211
6	Erode	17	207157380
7	Kancheepuram	138	243471834
8	Karur	20	63689224
9	Krishnagiri	30	115753029
10	Kanyakumari	68	27578989
11	Madurai	10	451739546
12	Nagapattinam	9	4519774
13	Namakkal	18	34875282
14	Nilgiris	39	48011816
15	Perumbalur	8	24048298
16	Pudukkottai	23	59245568
17	Ramanathapuram	60	110617635
18	Salem	41	411722260
19	Sivagangai	22	153285223
20	Trichy	63	120272594
21	Tirunelveli	118	191774133
22	Tiruvannamalai	31	59726584
23	Tiruvallore	38	97072260
24	Thanjavur	70	94375214
25	Theni	39	69805413
26	Tiruvarur	93	396366462
27	Tirupur	84	192392759
28	Tuticorin	150	207533372
29	Viruthunagar	9	131864726
30	Vellore	83	306326998
31	Villupuram	16	35236917
	TOTAL	1439	6150035122

ANNEXURE – 3 (PARA 2.1.2)
NON-SUBMISSION OF CHALLANS/VOUCHERS IN SUPPORT OF
PLI RECOVERIES MADE DURING 2021-22

SL NO.	NAME OF THE DISTRICTS	NO OF WANTING ITEMS	AMOUNT IN RUPEES
1	Ariyalur	84	516288
2	Coimbatore	647	7339919
3	Cuddalore	316	1780871
4	Dharmapuri	150	1071381
5	Dindugul	776	5361986
6	Erode	546	6232304
7	Kancheepuram	1222	6329597
8	Kanyakumari	617	3620191
9	Karur	246	1012545
10	Krishnagiri	552	5695202
11	Madurai	428	2553310
12	Nagapattinam	651	3224279
13	Namakkal	226	1982585
14	Nilgiris	190	863149
15	Perambalur	229	1569992
16	Pudukkottai	448	3607195
17	Ramanathapuram	359	3001414
18	Salem	1636	14896186
19	Sivagangai	1008	7655413
20	Thanjavur	755	3898797
21	Theni	354	3250706
22	Tiruchirappalli	413	2893181
23	Tiruppur	508	4535470
24	Tirunelveli	930	6842546
25	Tiruvallur	916	5120739
26	Tiruvannamalai	819	6602690
27	Tiruvarur	234	1181681
28	Tuticorin	840	4134720
29	Vellore	1082	4897909
30	Villupuram	1403	8733359
31	Virudhunagar	400	2270610
32	PAO Corporation	1	4001
33	PAO East	93	376922
34	PAO High court Mdu bench	8	33320
35	PAO HighCourt	111	414354
36	PAO Madurai	158	1646114
37	PAO North	59	272427
38	PAO Sectt	20	96502
39	PAO South	55	168091
	TOTAL	19490	135687946

ANNEXURE - 4 (Para 2.2)

PENDING TEMPORARY ADVANCES AS ON 31.03.2022

Sl.No.	Name of Treasury/PAO	No.of Items	Amount Rs.
1	Ariyalur	6	39,41,400
2	Chengalpet	24	92,45,682
4	Coimbatore	68	3,18,90,900
5	Cuddalore	84	5,43,04,024
6	Dharmapuri	20	1,03,57,850
7	Dindigul	22	3,46,54,687
8	Erode	29	2,70,05,916
9	Kallakurichi	22	1,00,03,511
10	Kanchipuram	47	4,21,04,694
11	Karur	21	83,56,000
12	Krishnagiri	35	2,39,64,680
13	Madurai	2	2,84,750
14	Nagapattinam	90	2,77,92,100
15	Nagercoil	23	82,38,100
16	Namakkal	30	1,02,19,650
17	PAO North	25	1,70,53,910
18	PAO South	92	135,09,20,070
19	PAO Madurai	39	3,14,08,600
20	PAO East	40	37,41,08,159
21	PAO High Court, Chennai	62	64,05,51,148
22	PAO Sectt	5	12,05,358
23	Perambalur	44	54,91,440
24	Pudukottai	38	2,61,62,810
25	Ramanathapuram	26	1,37,52,450
26	Ranipet	6	14,40,900
27	Salem	39	3,88,02,990
28	Sivagangai	25	4,52,33,700
31	PAO New Delhi	3	9,50,000
33	Thanjavur	38	2,98,17,600
34	The Nilgiris	50	2,61,02,226
35	Theni	63	1,51,22,230
36	Tirunelveli	46	1,48,29,100
38	Tiruvallur	90	3,22,44,416
39	Thiruvarur	35	1,60,43,200
40	Tiruppur	134	1,72,58,709
41	Tiruvannamalai	38	2,85,54,793
42	Trichy	17	75,30,500
43	Thoothukudi	47	79,87,200
44	Vellore	61	6,19,76,733
45	Villupuram	28	4,12,55,579
46	Virudhunagar	35	2,99,60,900
GRAND TOTAL		1,649	3,17,81,28,665

ANNEXURE – 5 (Para 2.2)

TEMPORARY ADVANCES DRAWN DURING MARCH'22

S.NO.	Name of the District / PAO	Nos.	Amount (Rs.)
1	Ariyalur	3	9,78,400
2	Chengalpet	18	44,80,855
3	Coimbatore	56	1,32,72,000
4	Cuddalore	45	1,85,99,579
5	Dharmapuri	16	48,04,050
6	Dindigul	15	86,44,760
7	Erode	25	88,15,766
8	Kallakurichi	6	33,33,000
9	Kanchipuram	29	1,31,70,819
10	Nagercoil	22	30,38,100
11	Karur	17	34,64,000
12	Krishnagiri	32	1,30,80,080
13	Madurai	2	2,84,750
14	Nagapattinam	59	1,25,89,800
15	Namakkal	29	76,89,650
16	PAO East	11	5,47,17,000
17	PAO High Court Chennai	1	46,716
18	PAO Madurai	36	2,02,16,600
19	PAO New Delhi	3	9,50,000
20	PAO North	10	13,13,751
21	PAO Sectt	4	1,55,000
22	PAO South	56	99,73,25,640
23	Perambalur	41	11,94,500
24	Pudukottai	33	89,64,400
25	Ramanathapuram	19	30,96,100
26	Ranipet	5	10,35,000
27	Salem	33	1,60,59,850
28	Sivagangai	14	1,26,00,700
29	Thanjavur	26	1,28,68,550
30	The nilgiris	36	48,16,400
31	Theni	60	93,94,780
32	Thiruvarur	32	74,32,200
33	Thoothukudi	45	79,16,000
34	Tirunelveli	41	1,16,97,600
35	Tiruppur	132	80,66,200
36	Tiruvallur	79	1,58,48,416
37	Tiruvannamalai	32	1,63,90,950
38	Trichy	17	75,30,500
39	Vellore	47	2,66,62,638
40	Villupuram	22	2,21,27,350
41	Virudhunagar	29	1,03,37,900
Grand Total		1238	1,39,50,10,350

ANNEXURE- 6 (Para 2.2)

TEMPORARY ADVANCES DRAWN ON 31.03.2022

S.NO.	Name of the District / PAO	Nos.	Amount (Rs.)
1	Ariyalur	2	7,32,400
2	Coimbatore	1	2,00,000
3	Cuddalore	8	73,07,300
4	Kanchipuram	6	12,05,219
5	Krishnagiri	6	10,08,000
6	Nagapattinam	5	10,99,500
7	PAO New Delhi	1	50,000
8	PAO North	5	10,99,500
9	PAO Sectt	1	85,000
10	PAO South	5	4,07,65,740
11	Ranipet	2	5,35,000
12	Salem	2	2,94,000
13	Thanjavur	2	9,20,000
14	The Nilgiris	4	49,800
15	Theni	20	31,99,490
16	Tthiruvarur	1	5,000
17	Thoothukudi	6	2,90,500
18	Tirunelveli	1	30,000
19	Tiruppur	25	7,95,600
20	Vellore	5	21,99,000
Grand Total		108	6,18,71,049

ANNEXURE - 7(Para 2.3.1)

CREDIT MISCLASSIFICATION IN GPF RESULTING IN TRANSFER ENTRIES

Sl.No	TREASURY	COUNT	AMOUNT(Rs.)
1	Ariyalur	138	4908115
2	Coimbatore	216	8237773
3	Cuddalore	287	11806087
4	Dharmapuri	87	2229666
5	Dindigul	193	8121097
6	Erode	265	8495933
7	Kancheepuram	547	23174786
8	Karur	90	992850
9	Krishnagiri	179	5588493
10	Madurai	284	23312306
11	Nagapattinam	183	4698604
12	Nagercoil	87	4855037
13	Namakkal	142	12291404
14	PAO Corporation Chennai-3	13	170000
15	PAO East,Egmore,Chennai-8	173	4054397
16	PAO High Court Chennai-104	4	166050
17	PAO Madurai 625001	246	7133027
18	PAO North, Rajaji Salai Chennai-1	71	920856
19	PAO Secretariat	79	2350872
20	PAO South, Chennai-35	219	3043511
21	Perambalur	38	589153
22	Pudukottai	118	4071504
23	Ramanathapuram	123	1718327
24	Salem	415	34503080
25	Sivagangai	177	2406431
26	Thanjavur	257	15294898
27	Theni	96	5726756
28	Thiruvarur	91	1873707
29	Tiruchirapalli	569	40469212
30	Tirunelveli	392	5718716
31	Tirupur	126	1882243
32	Tiruvallur	295	4934429
33	Tiruvannamalai	233	7541974
34	Tuticorin	434	13829521
35	Udhagamandalam	75	2441843
36	Vellore	397	13719069
37	Villupuram	765	25593428
38	Virudhunagar	203	4788740
	TOTAL	8307	323653895

ANNEXURE – 8(Para 2.3.1)

DEBIT MISCLASSIFIATION IN GPF RESULTING IN TRANSFER ENTRIES

SL.No.	TREASURY	COUNT	AMOUNT
1	Coimbatore	27	14343402
2	Cuddalore	23	15493098
3	Dharmapuri	4	2581626
4	Dindigul	15	6489150
5	Erode	15	6958743
6	Kancheepuram	22	17775955
7	Karur	7	1613417
8	Krishnagiri	8	2591601
9	Madurai	16	4759335
10	Nagapattinam	12	5234596
11	Nagercoil	8	951398
12	Namakkal	21	7181920
13	PAO Corporation Chennai-3	1	190000
14	PAO East,Egmore, Chennai-8	29	25066067
15	PAO Highcourt, Chennai-104	1	7718
16	PAO Madurai 625001	11	3250593
17	PAO North, Rajaji salai, Chennai-1	1	39561
18	PAO Secretariat, Chennai	12	11569162
19	PAO South, Chennai-35	28	31294367
20	Perambalur	1	6748
21	Pudukottai	5	1201609
22	Ramanathapuram	9	11804771
23	Salem	68	25796808
24	Sivagangai	20	8279035
25	Thanjavur	23	14643010
26	Theni	14	4570170
27	Thiruvarur	9	2617562
28	Tiruchirapalli	21	8186957
29	Tirunelveli	21	11435725
30	Tirupur	9	4415320
31	Tiruvallur	18	7792524
32	Tiruvannamalai	24	13546664
33	Tuticorin	15	9474383
34	Udhagamandalam	4	1116512
35	Vellore	49	18508323
36	Villupuram	38	18989033
37	Virudhunagar	15	6120572
	TOTAL	624	325897435

ANNEXURE – 9(PARA 2.3.1)

**RECOVERIES TO GPF MADE AFTER THE DATE OF RETIREMENT/DEATH
OF SUBSCRIBER**

TREASURY	COUNT
Ariyalur	1
Coimbatore	1
Kancheepuram	1
Nagercoil	1
Pao East, Egmore, Chennai-8	1
Pao South, Chennai-35	4
Sivagangai	1
Tiruchirapalli	1
Tirupur	1
Villupuram	1
TOTAL	13

ANNEXURE – 10(PARA 2.4)**YEARWISE DETAILS OF UNRECONCILED RBD BETWEEN TREASURY AND BANKS**

Year for the previous years and month for the current year	D E B I T		C R E D I T	
	Number of items	Amount in Rs.	Number of items	Amount in Rs.
2009-2010	6	1,17,29,520.73	9	61,23,523.71
2010-2011	14	4,68,89,169.41	13	2,67,78,460.37
2011-2012	30	8,82,65,630.96	25	3,55,95,718.61
2012-2013	58	41,58,50,469.28	58	24,57,55,990.63
2013-2014	102	54,27,64,799.00	126	57,40,66,162.71
2014-2015	121	1,82,48,20,272.35	149	1,96,02,57,228.99
2015-2016	156	4,53,13,77,832.26	228	4,57,15,80,535.12
2016-2017	168	32,51,10,16,472.74	262	35,04,51,88,627.84
2017-2018	171	4,79,48,85,708.46	193	3,26,80,70,202.63
2018-2019	97	4,48,86,49,373.21	165	8,65,05,00,977.41
2019-2020	69	2,90,31,47,007.04	150	8,87,98,43,481.49
2020-2021	96	11,86,57,84,352.33	163	5,48,91,69,968.39
04/2021	5	55,36,28,971.00	7	1,07,54,56,117.00
05/2021	12	1,18,29,45,846.00	4	8,41,737.00
06/2021	4	1,64,60,33,023.00	12	97,94,69,650.00
07/2021	12	76,28,52,121.00	5	23,38,54,237.20
08/2021	3	6,07,39,468.99	11	70,47,45,885.00
09/2021	17	68,14,19,759.08	8	44,92,71,612.90
10/2021	13	49,49,19,607.00	7	13,51,61,808.00
11/2021	4	18,46,89,675.00	10	1,17,62,39,691.00
12/2021	11	1,08,59,53,304.00	11	99,78,20,431.54
01/2022	5	33,06,46,799.50	12	27,23,07,755.49
02/2022	9	52,14,77,996.94	8	3,18,15,991.00
03/2022	19	7,52,67,61,183.77	16	5,84,33,92,603.96
TOTAL	1202	79,05,72,48,363.05	1652	80,65,33,08,397.99
NET DIFFERENCE	Rs.1,59,60,60,034.94 or Rs.159.60 Crores			

ANNEXURE 11 (Para 2.7.1)

HEAD OF ACCOUNTS NOT TO BE OPERATED BY THE TREASURIES/PAOs

RECEIPTS:

1. 0005-Central Goods and Services Tax
2. 0007-Union Territory Goods and Services Tax
3. 0008 –Intergraded Goods and Services Tax
4. 0020-Corporation Tax
5. 0021-Taxes on Income other than Corporation Tax
6. 1601- Grant-in-Aid from Central Government
7. 6003- Internal Debt of the State Government – **Should be operated only by PAO North), PAO (East), PAO (South) and PAO (Secretariat)**
8. 6004- Loans and Advances from the Central Government
9. 8000- **SHOULD NOT APPEAR**, for recoupment of Contingency Fund advance taken to meet the expenditure.
10. 8001- National Savings Deposits
11. 8005- **(Not available in LMMH)**
12. 8011- Insurance and Pension Funds
13. 8222- Sinking Funds
14. 8229- Development and Welfare Funds
15. 8235- General and Other Reserve Funds
16. 8672- Permanent Cash Imprest
17. 8673- Cash Balance Investment Account
18. 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer — **allowed only old items through Alteration Memorandum**

PAYMENTS

1. 2048- Appropriation for reduction of avoidance of debt
 2. 2700- Major Irrigation-**Should be operated only in Sub Account 8**
 3. 4700- Capital Outlay on Major Irrigation-**Should be operated only in Sub Account 8**
 4. 4047- Capital outlay on other Fiscal Services
 5. 6003- Internal Debt of the State Government- **Should be operated only by PAO (N), PAO (S), PAO(E) and PAO(Sec)**
 6. 6004- Loans and Advances from Central Government
 7. 8000- **Should not be operated in 27D**
 8. 8229- Development and Welfare Funds
 9. 8650- **(Not available in LMMH)**
-

Minor/Sub Head level:

1. 0210- Medical and Public Health The figures booked under the Sub Head **16 and 16A** as per Hard copy do not tally with figures of the IFHRMS. However, total under booked under the Major Head 0210 tally.

ANNEXURE -12 (PARA 3.3)

UNITS INSPECTED DURING 2021-22

Sl.No.	Name of Unit	Sl.No.	Name of Unit
1	ST Ariyalur	43	ST Andipatti
2	ST Madurai North	44	ST Illupur
3	PAO Madurai	45	ST Ramnad
4	ST Nilakottai	46	ST Dharapuram
5	ST Madurai South	47	ST Thuraiyur
6	ST Mayiladurai	48	ST Tirupur
7	RJD Madurai	49	ST Keeranur
8	ST Kodaikanal	50	ST Mettupalayam
9	ST Usilampatti	51	ST Chidambaram
10	ST Sirkali	52	ST Karambakudi
11	DT Ariyalur	53	ST Ambattur
12	ST Peraiyur	54	ST Sulur
13	ST Vedasandur	55	ST Aranthangi
14	ST Manaparai	56	ST Rasipuram
15	ST Tharangambadi	57	ST Pallipat
16	ST Periyakulam	58	ST Kollimalai
17	ST Udumalpet	59	ST Rameswaram
18	ST Lalgudi	60	ST Kangeyam
19	ST Paramakudi	61	ST Panruti
20	ST Vedaranyam	62	ST Kinathukadavu
21	ST Musiri	63	ST Namakkal
22	ST Tiruvadanai	64	ST Gummidipoondi
23	ST Uthamapalayam	65	ST Kattumannarkoil
24	ST Ponnamaravathi	66	ST Vandavasi
25	DT Tiruppur	67	DT Tiruvallur
26	DT Kanyakumari	68	DT Karur
27	DT Sivagangai	69	DT Nagapattinam
28	DT Kanchipuram	70	PAO Secretariat
29	RJD Tirunelveli	71	ST Pudukottai
30	ST Madhavaram	72	ST Ottapidaram
31	ST Pattukottai	73	ST Sivagiri
32	ST Tittagudi	74	DT Madurai
33	ST Tiruvallur	75	ST Palayamkottai
34	ST Cheyyar	76	PAO East
35	ST Mannargudi	77	ST Kayatharu
36	ST Peravurani	78	ST Alangulam
37	ST Polur	79	PAO (South)
38	ST Tiruchendur	80	CTA
39	ST Tiruthuraiipondi	81	ST Ettayapuram
40	DT Cuddalore	82	DT Pudukottai
41	ST Kumbakonam	83	ST V.K.Pudur
42	ST Chengam	84	PAO New Delhi

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85	ST Nedamangalam	120	RJD Trichy
86	ST Sathankulam	121	ST Tirupathur(SVG)
87	ST Kadavur	122	DT Thoothukudi
88	ST Mambalam-Guindy	123	DT Tiruvannamalai
89	PPO Chennai	124	PAO North
90	ST Fort Tondiarpet	125	ST Karaikudi
91	DT Ramnad	126	ST Edapadi
92	ST Aravakurichy	127	ST Manamadurai
93	ST Sholinganallur	128	ST Vazhapadi
94	ST Ambasamudram	129	DT Trichy
95	DT Tiruvarur	130	DT Coimbatore
96	DT Thanjavur	131	DT Tirunelveli
97	ST Illayankudi	132	DT Dharmapuri
98	ST Suramangalam	133	ST Sriperumbudur
99	Asst Supdt of Stamps	134	DT Erode
100	ST Villupuram	135	DT Dindigul
101	ST Uthangarai	136	ST Karingal
102	ST Kunnam	137	ST Gangavalli
103	ST Gudalur	138	ST Vellore
104	ST Sattur	139	ST Thoivalai
105	ST Krishnagiri	140	ST Nagercoil
106	ST Perambalur	141	DT Namakkal
107	ST Tindivanam	142	ST Chengalpattu
108	DT Krishnagiri	143	DT Salem
109	DT Virudhunagar	144	DT Vellore
110	DT Perambalur	145	ST Gingee
111	DT Nilgiris	146	ST Ulunderpet
112	DT Chennai	147	ST Oddanchatram
113	ST Pandalur		
114	DT Villupuram		
115	DT Theni		
116	ST Palacode		
117	ST Bhavani		
118	ST Cheranmahadevi		
119	ST Anthiyur		

ANNEXURE – 13(PARA 3.3.1)

REGION WISE DETAILS OF PENDING INSPECTION REPORTS/PARAS AS ON 31.03.2022

Districtwise Analysis of pending Inspection Reports/Paras as on 31.08.2022

1. Regional Joint Director of Treasuries & Accounts- Tirunelveli Region						
TREASURIES	ACCOUNTS		PENSION		TOTAL	
	Reports	Paras	Reports	Paras	Reports	Paras
1.Kanyakumari	15	51	8	29	23	80
2.Tuticorin	11	22	3	16	14	38
3.Tirunelveli	14	38	4	19	18	57
4.Virudunagar	8	29	2	9	10	38
5. RJD Tirunelveli	1	3	0	0	1	3
Total	49	143	17	73	66	216
2. Regional Joint Director of Treasuries & Accounts- Madurai Region						
1.Madurai	9	30	6	24	15	54
2.Theni	6	26	5	17	11	43
3.Dindigul	6	22	3	22	9	44
4.Sivagangai	13	34	8	21	21	55
5.Ramnad	7	23	5	22	12	45
6. RJD Madurai	2	8	0	0	2	8
Total	43	143	27	106	70	249
3. Regional Joint Director of Treasuries & Accounts- Vellore Region						
1.Vellore	12	36	9	23	21	59
2.Dharmapuri	8	32	3	13	11	45
3.Krishnagiri	9	36	1	10	10	46
4.Tiruvannamalai	13	62	6	27	19	89
5.Salem	11	35	7	23	18	58
6. RJD Vellore	0	0	0	0	0	0
Total	53	201	26	96	79	297
4. Regional Joint Director of Treasuries & Accounts - Coimbatore Region						
1.Coimbatore	12	39	12	47	24	86
2.Namakkal	6	11	1	4	7	15
3.Nilgiris	8	27	6	22	14	49
4.Erode	6	16	2	16	8	32
5.Tiruppur	10	19	4	12	14	31
6.Karur	4	10	0	2	4	12
7. RJD Coimbatore	1	5	0	0	1	5
Total	47	127	25	103	72	230
5. Regional Joint Director of Treasuries & Accounts - Trichy Region						
1.Trichy	7	30	5	13	12	43
2.Ariyalur	2	2	0	0	2	2
3.Nagapattinam	7	24	1	19	8	43
4.Perambalur	4	7	1	3	5	10

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5.Pudukottai	14	47	5	28	19	75
6.Thanjavur	10	31	5	22	15	53
7.Tiruvarur	6	16	1	9	7	25
8. RJD Trichy	1	5	0	0	1	5
Total	51	162	18	94	69	256
6. Regional Joint Director of Treasuries & Accounts - Chennai Region						
1.Chennai	8	13	0	0	8	13
2.Kancheepuram	20	62	8	53	28	115
3.Tiruvallur	17	71	10	50	27	121
4.Villupuram	11	54	2	27	13	81
5.Cuddalore	14	53	4	52	18	105
6. RJD Chennai	0	0	0	0	0	0
Total	70	253	24	182	94	435
Offices of Pay and Accounts Officers,Sub Pay and Accounts Officers,CTA,ASS						
PPO Chennai	2	7	4	4	6	11
PAO North	4	12	0	0	4	12
PAO South	3	18	0	0	3	18
PAO East	3	9	0	0	3	9
PAO Secretariat	3	4	0	0	3	4
PAO HC Chennai	2	4	0	0	2	4
PAO Madurai	3	5	0	0	3	5
SPAO New Delhi	1	4	0	0	1	4
SPAO (HC) Madurai	1	2	0	0	1	2
SPAO Corpn.	0	0	0	0	0	0
Asst.Suptd. ofstamps	0	0	0	0	0	0
CTA,Chennai	3	6	0	0	3	6
Total	25	71	4	4	29	75
Grand Total	338	1100	141	658	479	1758

ii) Year wise Analysis of Inspection Reports/Paras as on 31.08.2022

YEAR	ACCOUNTS		PENSION		TOTAL	
	Reports	Paras	Reports	Paras	Reports	Paras
2008-09			1	1	1	1
2011-12			1	1	1	1
2012-13			1	1	1	1
2013-14			2	2	2	2
2014-15	0	0	0	0	0	0
2015-16	1	1	1	1	2	2
2016-17	0	0	0	0	0	0
2017-18	12	14	8	13	20	27
2018-19	37	55	33	51	70	106
2019-20	82	154	54	123	136	277
2020-21	64	180	40	93	104	273
2021-22	142	696	0	372	142	1068
TOTAL	338	1100	141	658	479	1758

ANNEXURE 14 (PARA 3.5.a)
REVIEW OF TNTC 70 REGISTER

Sl.No.	Treasury	Sl.No.	Treasury
1	DT Coimbatore	13	ST Kunnam
2	DT Perambalur	14	ST Madurai (South)
3	DT Sivaganga	15	ST Namakkal
4	DT Thanjavur	16	ST Pattukottai
5	ST Anthiyur	17	ST Peraiyur
6	ST Chengam	18	ST Perambalur
7	ST Cheyyar	19	ST Peravurani
8	ST Dharapuram	20	ST Polur
9	ST Edappadi	21	ST Ponnamaravathy
10	ST Illuppur	22	ST Pudukottai
11	ST Kangayam	23	ST Rasipuram
12	ST Kumbakonam	24	ST Tiruppur
		25	ST Usilampatti

ANNEXURE -15(Para 3.5.f)
IMPROPER MAINTENANCE OF TREASURY PASS BOOK

Sl.No.	Treasury	Sl.No.	Treasury
1	PAO New Delhi	18	ST Kollimalai
2	DT Coimbatore	19	ST Kunnam
3	DT Madurai	20	ST Lalgudi
4	DT Perambalur	21	ST Madurai (North)
5	DT Salem	22	ST Madurai (South)
6	DT Sivaganga	23	ST Mayiladuthurai
7	DT Thanjavur	24	ST Musiri
8	DT Thiruvallur	25	ST Needamangalam
9	ST Chengam	26	ST Ottapidaram
10	ST Cheyyar	27	ST Pattukottai
11	ST Dharapuram	28	ST Peraiyur
12	ST Ettayapuram	29	ST Perambalur
13	ST Gangavalli	30	ST Rasipuram
14	ST Illuppur	31	ST Tharangambadi
15	ST Kangayam	32	ST Turaiyur
16	ST Kayathar	33	ST Udumalpet
17	ST Keeranur	34	ST Usilampatti
		35	ST Vedaraniam

ANNEXURE -16(Para 3.5.h)

IMPROPER MAINTENANCE OF CASH BOOK

Sl.No.	Treasury
1	DT Dindigul
2	DT Krishnagiri
3	DT Namakkal
4	DT Pudukottai
5	DT Tirupur
6	DT Tiruvanamalai
7	DT Vellore
8	ST Suramangalam
9	ST Tindivanam
10	ST Vazhappadi

ANNEXURE- 17 (Para 3.5.i)

**PHYSICAL VERIFICATION OF STOCK FOR COMPUTER
HARDWARE & FURNITURE NOT CONDUCTED**

Sl.No.	Unit Inspected
1	Assistant Superintendent of Stamps, Chennai
2	PPO Chennai
3	DT Erode
4	DT Nagapattinam
5	DT Tirunelveli
6	DT Villupuram
7	ST Anthiyur
8	ST Aranthangi
9	ST Ariyalur
10	ST Bhavani
11	ST Chengam
12	ST Gingee
13	ST Karambakkudi
14	ST Pudukottai
15	ST Sholinganallur
16	ST Sirkali
17	ST Suramangalam
18	ST Tharangambadi
19	ST Tindivanam
20	ST Ulundurpet
21	ST Vandavasi
22	ST Vedaraniyam

ANNEXURE – 18(Para 3.5.i)

REVIEW ON THE DESTRUCTION OF OLD RECORDS

Sl. No.	Treasury
1	RJD, Madurai
2	RJD, Tirunelveli
3	RJD, Trichy
4	PPO Chennai
5	PAO Madurai
6	PAO New Delhi
7	DT Namakkal
8	DT Pudukottai
9	DT Thiruchirapalli
10	DT Thiruvallur
11	DT Tirupur
12	ST Ambattur
13	ST Bhavani
14	ST Chengam
15	ST Gummidipoondi
16	ST Kayathar
17	ST Lalgudi
18	ST Manapparai
19	ST Musiri
20	ST Polur
21	ST Sattankulam
22	ST Suramangalam
23	ST Tindivanam
24	ST Tiruchendur
25	ST Tiruvallur
26	ST Turaiyur
27	ST Uthangarai
28	ST Vellore

ANNEXURE 19(Para 3.6.a.i)

CERTIFICATES OF ACCEPTANCE OF BALANCES NOT OBTAINED

Sl.No.	Treasury	No. of items
1	PAO (East)	31
2	PAO (Sectt)	2
3	PAO (South)	18
4	DT Coimbatore	73
5	DT Cuddalore	83
6	DT Dharmapuri	10
7	DT Kancheepuram	153
8	DT Nagercoil	36
9	DT Karur	20
10	DT Madurai	4
11	DT Salem	19
12	DT Thanjavur	5
13	DT Thiruvallur	203
14	DT Tirunelveli	173
15	DT Tiruvannamalai	10
16	DT Virudhunagar	9
17	ST Alangulam	13
18	ST Ambasamudram	36
19	ST Chengam	24
20	ST Cheyyar	24
21	ST Chidambaram	6
22	ST Dharapuram	6
23	ST Gummidipoondi	13
24	ST Kangayam	1
25	ST Lalgudi	30
26	ST Nilakottai	2
27	ST Palacode	4
28	ST Palayamkottai	11
29	ST Pallipat	25
30	ST Panrutti	28
31	ST Pattukottai	3
32	ST Polur	32
33	ST Tiruppur	1
34	ST Tiruvallur	18
35	ST Udumalpet	9
	TOTAL	1135

ANNEXURE – 20(Para 3.6.b)
DISCREPANCIES IN RBD STATEMENT

Sl. No.	Treasury	Sl. No.	Treasury
1	PAO North	21	DT Villupuram
2	PAO South	22	DT Virudhunagar
3	DT Dharmapuri	23	ST Alangulam
4	DT Kancheepuram	24	ST Chingleput
5	DT Karur	25	ST Gudalur
6	DT Krishnagiri	26	ST Karunkal
7	DT Madurai	27	ST Kinathukadavu
8	DT Nagercoil	28	ST Kunnam
9	DT Pudukottai	29	ST Mettupalayam
10	DT Ramnad	30	ST Palacode
11	DT Thanjavur	31	ST Pandalur
12	DT Theni	32	ST Paramagudi
13	DT Thiruchirapalli	33	ST Perambalur
14	DT Thiruvallur	34	ST Ramnad
15	DT Thiruvarur	35	ST Sivagiri
16	DT Tirunelveli	36	ST Sriperumbudur
17	DT Tirupur	37	ST Sulur
18	DT Tiruvannamalai	38	ST Tiruvadana
19	DT Tuticorin	39	ST V K Pudur
20	DT Vellore		

ANNEXURE 21(Para 3.6.c)
INTEREST ACCRUED ON SAVINGS BANK ACCOUNT NOT REMITTED

Sl. No.	Treasury	Amount (Rs.)
1	DT Krishnagiri	902
2	DT Pudukottai	1357
3	DT Thiruvallur	714
4	DT Villupuram	726
5	ST Gummidipoondi	219
6	ST Krishnagiri	1233
7	ST Lalgudi	168
8	ST Manapparai	264
9	ST Musiri	114
10	ST Ottapidaram	25
11	ST Pallipat	172
12	ST Polur	1320
13	ST Tindivanam	123
14	ST Tiruchendur	894
15	ST Turaiyur	325
16	ST Uthangarai	681
17	ST Villupuram	1532
	TOTAL	10769

ANNEXURE 22 (Para 3.7.c)
ELECTION DEPOSIT TO BE LAPSED TO GOVERNMENT
ACCOUNT

Sl. No.	Treasury	Amount (Rs.)
1	PAO South	1345614
2	DT Coimbatore	1350000
3	DT Cuddalore	335000
4	DT Erode	442960
5	DT Kancheepuram	1227500
6	DT Kanyakumari	1347500
7	DT Karur	1665004
8	DT Nagapattinam	165000
9	DT Namakkal	1502000
10	DT Nilgiris	80000
11	DT Pudukottai	180000
12	DT Salem	195000
13	DT Sivaganga	587500
14	DT Thanjavur	95000
15	DT Tirunelveli	285000
16	DT Tirupur	485000
17	DT Tiruvannamalai	887500
18	DT Trichy	1047750
19	DT Villupuram	2763795
20	DT Virudhunagar	410875
21	ST Alangulam	355000
22	ST Ambattur	432000
23	ST Andipatti	720000
24	ST Anthiyur	250000
25	ST Aranthangi	455000
26	ST Aravakurichi	1410000
27	ST Bhavani	210000
28	ST Chengam	200000
29	ST Cheyyar	200540
30	ST Chidambaram	861735
31	ST Chingleput	710125
32	ST Dharapuram	165000
33	ST Edappadi	250000
34	ST Gangavalli	155000
35	ST Gingee	90000

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36	ST Gudalur	40000
37	ST Illuppur	505000
38	ST Kangayam	655000
39	ST Karaikudi	70000
40	ST Kattumannakoil	115000
41	ST Kumbakonam	225000
42	ST Lalgudi	115000
43	ST Madurai (south)	712500
44	ST Manamadurai	145000
45	ST Mannargudi	230000
46	ST Mayiladuthurai	542500
47	ST Nilakottai	220000
48	ST Palacode	105000
49	ST Panruti	320000
50	ST Periyakulam	120000
51	ST Polur	300000
52	ST Rasipuram	100000
53	ST Sholinganallur	615000
54	ST Sirkali	120000
55	ST Suramangalam	295000
56	ST Tharangambadi	260000
57	ST Thuraiyur	140000
58	ST Tindivanam	290000
59	ST Tirupattur (ppm try)	430000
60	ST Tiruppur	300000
61	ST Tiruthuraiipoondi	135000
62	ST Tiruvadanai	55000
63	ST Tittagudi	240000
64	ST Ulundurpet	425000
65	ST Uthamapalayam	340000
66	ST Vandavasi	120340
67	ST Vazhappadi	105000
68	ST Vedaraniam	250000
69	ST Vellore	624375
	TOTAL	32127113

ANNEXURE 23(Para 3.7.d)

INOPERATIVE PD ACCOUNT FOR MORE THAN THREE YEARS- NOT CLOSED			
Sl. No.	Treasury	No. of Items	Amount (Rs.)
1	DT Ariyalur	2	23297.58
2	DT Dindigul	2	43562
3	DT Nagapattinam	2	6235
4	DT Thiruchirapalli	11	4207969.35
5	DT Tuticorin	1	857
6	DT Vellore	1	5500
7	ST Aranthangi	3	36498.88
8	ST Chingleput	2	445157.85
9	ST Mayiladuthurai	2	22470.55
10	ST Pudukottai	10	223620
11	ST Turaiyur	1	948.2
	TOTAL	37	5016116.41

ANNEXURE 24(Para 3.7.g)

EXCESS PAYMENT OF INTEREST ON LOCAL FUND DEPOSITS

Sl. No.	Treasury	Amount (Rs.)
1	DT Nagapattinam	7500
2	DT Virudhunagar	4881338
3	ST Alangulam	4492
4	ST Andipatti	38305
5	ST Anthiyur	2300
6	ST Aravakurichi	947
7	ST Bhavani	26534
8	ST Chengam	8228
9	ST Cheyyar	638748
10	ST Chidambaram	12462
11	ST Chingleput	49403
12	ST Gingee	118294
13	ST Gudalur	30589
14	ST Manamadurai	801
15	ST Nilakottai	8337
16	ST Pudukottai	304
17	ST Ramnad	8448
18	ST Sivagiri	2346
19	ST Sriperumbudur	168042
20	ST Sullur	263
21	ST Suramangalam	2239
22	ST Tindivanam	71261
23	ST Tiruvadana	6003
24	ST Ulundurpet	21305
	TOTAL	6108489

ANNEXURE 25 (Para 3.8.a)
HUGE RETENTION OF STAMPS

Sl.No.	Treasury	Value (Rs.)
1	DT Chennai	389597361
2	ST Andipatti	2664110
3	ST Anthiyur	1439800
4	ST Aranthangi	1912690
5	ST Bhavani	1488850
6	ST Chengam	5317565
7	ST Cheranmahadevi	7094410
8	ST Cheyyar	156400
9	ST Chidambaram	4286721
10	ST Chingleput	154470
11	ST Edappadi	1968730
12	ST Gangavalli	511400
13	ST Gingee	3740200
14	ST Gudalur	84700
15	ST Gummidipoondi	238670000
16	ST Ilayangudi	1075190
17	ST Illuppur	2694000
18	ST Karaikudi	1799940
19	ST Karambakkudi	37856150
20	ST Kattumannarkoil	93750
21	ST Kayathar	823646
22	ST Keeranur	610030
23	ST Krishnagiri	12886960
24	ST Kunnam	60825000
25	ST Madurai(North)	213601925
26	ST Manamadurai	3200000
27	ST Namakkal	253623
28	ST Nilakottai	599790
29	ST Ottapidaram	885645
30	ST Panruti	884000
31	ST Peraiyur	14978000
32	ST Perambalur	269520
33	ST Periyakulam	1072209
34	ST Polur	70285
35	ST Ponnamaravathy	568000
36	ST Pudukottai	1364130
37	ST Rasipuram	4660730
38	ST Sriperumbudur	128949
39	ST Tindivanam	2353030
40	ST Tirupattur(PPM Try)	383400
41	ST Tiruppur	5547860
42	ST Tittagudi	2118192
43	ST Turaiyur	647707900
44	ST Ulundurpet	66404695

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45	ST Uthamapalayam	184000
46	ST Uthangarai	80000
47	ST Vandavasi	7102040
48	ST Vazhappadi	3286650
49	ST Vedasandur	272000
50	ST Vellore	2097090
	TOTAL	1757825736

ANNEXURE 26 (Para 3.8.b)
STOCK OF DAMAGED STAMPS

Sl.No.	Treasury	Value (Rs.)
1	DT Chennai	977175
2	DT Karur	811194
3	DT Pudukottai	190500
4	DT Vellore	93000
5	DT Virudhunagar	59100
6	ST Alangulam	17000
7	ST Ambasamudram	4460
8	ST Ambattur	217600
9	ST Ettayapuram	500
10	ST Gingee	137500
11	ST Karaikudi	650060
12	ST Karunkal	42000
13	ST Krishnagiri	11000
14	ST Lalgudi	110000
15	ST Manapparai	27100
16	ST Mannargudi	94500
17	ST Nagercoil	30000
18	ST Needamangalam	121800
19	ST Oddanchathram	6528700
20	ST Palayamkottai	179300
21	ST Panruti	255000
22	ST Rameswaram	2550
23	ST Ramnad	187800
24	ST Saidapet, Mambalam, Guindy	60060
25	ST Sattankulam	50360
26	ST Sattur	45000
27	ST Sullur	2168500
28	ST Tiruchendur	165630
29	ST Tirupattur(SIVAGANGAI)	6000
30	ST Tiruthuraiipoondi	106000
31	ST Tiruvadanai	71500
32	ST Tiruvallur	141500
33	ST Tittagudi	2803500

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34	ST Ulundurpet	12950
35	ST Uthangarai	2225
36	ST Villupuram	338120
	TOTAL	16719184

ANNEXURE 27 (Para 3.10.a)

ARTICLES KEPT UNDER SAFE CUSTODY NOT RELEASED ON DUE DATES

Sl. No.	Treasury	No. of items
1	DT Coimbatore	12
2	DT Cuddalore	2
3	DT Madurai	26
4	DT Nagercoil	3
5	DT Nilgiris	2
6	DT Perambalur	3
7	DT Ramnad	4
8	DT Salem	11
9	DT Thanjavur	8
10	DT Thiruchirapalli	4
11	DT Tirupur	7
12	DT Tuticorin	4
13	DT Villupuram	14
14	DT Virudhunagar	3
15	ST Alangulam	1
16	ST Ambattur	5
17	ST Andipatti	1
18	ST Anthiyur	3
19	ST Aranthangi	1
20	ST Bhavani	4
21	ST Chengam	1
22	ST Cheranmahadevi	1
23	ST Cheyyar	2
24	ST Chidambaram	9
25	ST Dharapuram	3
26	ST Gudalur	2
27	ST Karunkal	2
28	ST Kattumannakoil	4
29	ST Krishnagiri	11
30	ST Kumbakonam	2
31	ST Lalgudi	6
32	ST Madurai (North)	2
33	ST Madurai (South)	8
34	ST Manamadurai	1
35	ST Manapparai	2
36	ST Mannargudi	1

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37	ST Nagercoil	3
38	ST Namakkal	2
39	ST Oddanchathram	1
40	ST Palacode	2
41	ST Palayamkottai	1
42	ST Pallipat	4
43	ST Panrutti	3
44	ST Paramagudi	1
45	ST Pattukottai	1
46	ST Peraiyur	1
47	ST Polur	9
48	ST Saidapet, Mambalam, Guindy	3
49	ST Sattur	4
50	ST Sholinganallur	1
51	ST Sirkali	4
52	ST Sulur Town	2
53	ST Tindivanam	20
54	ST Tiruchendur	3
55	ST Tiruvallur	13
56	ST Tondiarpet	35
57	ST Udumalpet	1
58	ST Usilampatti	1
59	ST Uthangarai	1
60	ST Vandavasi	4
61	ST Vazhappadi	1
62	ST Vellore	7
63	ST Villupuram	14
	Total	317

ANNEXURE 28(Para 3.10.b)

**FIRE SAFETY ARRANGEMENTS
NOT MADE**

Sl. No	Treasury	Sl.No.	Treasury
1	RJD, Trichy	40	ST Mannargudi
2	RJD, Tirunelveli	41	ST Mayiladuthurai
3	PAO South	42	ST Mettupalayam
4	DT Ariyalur	43	ST Musiri
5	DT Chennai	44	ST Needamangalam
6	DT Cuddalore	45	ST Oddanchathram
7	DT Krishnagiri	46	ST Ottapidaram
8	DT Madurai	47	ST Palacode
9	DT Ramnad	48	ST Palayamkottai
10	DT Salem	49	ST Pallipat
11	DT Thanjavur	50	ST Panrutti
12	DT Thiruchirapalli	51	ST Paramagudi
13	DT Villupuram	52	ST Pattukottai
14	ST Alangulam	53	ST Peravurani
15	ST Ambasamudram	54	ST Ponnamaravathy
16	ST Ambattur	55	ST Rameswaram
17	ST Andipatti	56	ST Ramnad
18	ST Aranthangi	57	ST Saidapet, Mambalam, Guindy
19	ST Aravakurichi	58	ST Sattankulam
20	ST Ariyalur	59	ST Sirkali
21	ST Cheranmahadevi	60	ST Sivagiri
22	ST Chidambaram	61	ST Sriperumbudur
23	ST Chingleput	62	ST Sullur Town
24	ST Dharapuram	63	ST Tiruchendur
25	ST Ettayapuram	64	ST Tiruthuraiipoondi
26	ST Gangavalli	65	ST Tiruvadana
27	ST Gingee	66	ST Tittagudi
28	ST Gummidipoondi	67	ST Tondiarpet, Fort
29	ST Illuppur	68	ST Turaiyur
30	ST Kadavur	69	ST Uthangarai
31	ST Kangayam	70	ST Ulundurpet
32	ST Karambakkudi	71	ST Usilampatti
33	ST Kayathar	72	ST Uthamapalayam
34	ST Keeranur	73	ST V K Pudur
35	ST Kinathukadavu	74	ST Vazhappadi
36	ST Krishnagiri	75	ST Vedaraniyam
37	ST Kunnam		
38	ST Lalgudi		
39	ST Manapparai		

ANNEXURE 29)Para 3.10.b)

**NON DEPLOYMENT OF POLICE GUARDS AT SUB
TREASURY**

Sl. No	Treasury
1	ST Aranthangi
2	ST Dharapuram
3	ST Gangavalli
4	ST Gingee
5	ST Illupur
6	ST Kankeyam
7	ST Kunnam
8	ST Mannargudi
9	ST Mettupalayam
10	ST Palacode
11	ST Pattukottai
12	ST Ponnamaravathy
13	ST Rameswaram
14	ST Sirkali
15	ST Sular
16	ST Thiruthuraiipoondi
17	ST Thuraiyur
18	ST Vazhapadi
19	ST Vedaranyam

ANNEXURE 30 (Para 3.10.g)

IRREGULAR PROCEDURE FOLLOWED FOR UTILIZATION OF FUNDS OBTAINED UNDER CONSOLIDATED FUND

Treasury	Receipt (Rs,)	Expenditure (Rs.)	Unspent balance/ Excess expenditure (Rs)	Remarks
DT Krishnagiri PD Account of Dist. Adi Dravidar Welfare and Dist. Backward Class Hostel under the Head of Account 8443-00-106-AA (Funds obtained for the year 2020-21)	1,11,62,500	1,24,12,500	(-)12,50,000/-	i) Initially the unspent amount of Rs.12,50,000 was remitted under the service head 2225-03-277-KM by DBC vide chalan dated 12/03/21. In addition, department has made another remittance of Rs.12,50,000/- in IFHRMS mode. ii)The adjustment entry made in IFHRMS has increased the expenditure by Rs.12,50,000/- under the Head of Account 8443-00-106-AA and needs regularization by proposing Note of Error.
DT Trichy PD Accounts of District Backward Classes and Minorities Welfare Officers & Adi Dravidar Welfare and Tribal Welfare under the Head of Account 8443-00-106-AA (Funds obtained from consolidated Fund) for the year 2019-20	OB 19,26,500 (DBC)+ 13881000(ADW)	19,26,500 (DBC) Rs.46,00,000 (ADW)	Rs.92,81,000/- (DCB=Nil ADW=92,81,000)	The unspent balance was not remitted in to the service head as 'minus expenditure' and the balance under the Head of account was carried out into the next financial year 2020-21 and the balance amount was utilised till August 2020. Needs to obtain ratification order from the competing authority.
DT Vellore PD Accounts of District Backward classes and Minorities Welfare office & District AdiDravidar	1,68,79,502	1,34,85,500	Rs.33,74,500/- (DBCWO= Rs.3314500 + DADW=60000)	i)Out of receipt Rs.16879502/- , Rs.1,20,002/- relates to 8443-00-106-AC (various departments) ii)Out of the total

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<p>Welfare Department, 1 under the Head of Account 8443-00-106-AA (funds obtained for the year 2020-21)</p>				<p>expenditure of Rs.1,34,85,000/- booked under the head 8443-00-106-AA, Rs.1,33,85,500/- only relates to DBC & ADW. Balance Rs.1,00,000/- relates to Commr. Municipality/Corpn.</p> <p>iii)An amount of Rs.33,14,000/- was paid vide cheque no.116677 dated 11/03/2021 by DBCWO and was taken into the Head of account 8443-00-106-AC incorrectly instead of 8443-00-106-AA. Needs to propose Alteration Memorandum.</p>
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ANNEXURE 31(Para 3.11.a)

NON DEDUCTION OF COMMUTED PORTION OF PENSION

Sl.No.	Treasury	No. of Items	Amount (Rs.)
1	DT Coimbatore	3	94325
2	DT Cuddalore	3	4947
3	DT Dindigul	3	181102
4	DT Erode	5	87906
5	DT Kancheepuram	2	5396
6	DT Karur	1	1860
7	DT Nagercoil	2	54806
8	DT Namakkal	2	11523
9	DT Salem	1	1205
10	DT Thiruchirapalli	2	4324
11	DT Thiruvallur	3	71461
12	DT Tirunelveli	2	92134
13	DT Tirupur	5	29859
14	DT Tiruvannamalai	1	884
15	DT Tuticorin	11	40112
16	DT Vellore	1	7314
17	DT Villupuram	2	41160
18	ST Ambattur	5	118387
19	ST Chengam	6	12290
22	ST Chengleput	3	17308
20	ST Cheranmahadevi	4	181471
21	ST Chidambaram	1	11126
23	ST Ettayapuram	3	13462
24	ST Gingee	6	115218
25	ST Gudalur	2	1264
26	ST Gummidipoondi	4	44407
27	ST Karaikudi	2	7940
28	ST Karunkal	1	63210
29	ST Kattumannarkoil	2	96136
30	ST Kayathar	1	1364
31	ST Kodaikanal	7	50435
32	ST Manamadurai	4	22362

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33	ST Manapparai	1	10461
34	ST Musiri	1	18918
35	ST Nilakottai	7	36928
36	ST Oddanchathram	2	2523
37	ST Palayamkottai	3	40677
38	ST Pallipat	1	2648
39	ST Pandalur	1	16351
40	ST Panrutti	6	121521
41	ST Periyakulam	2	40699
43	ST Sriperumbudur	3	180270
44	ST Suramangalam	1	745
45	ST Tharangambadi	3	9662
46	ST Tindivanam	1	24696
47	ST Tiruchendur	4	23782
48	ST Tittagudi	2	31104
49	ST Udumalpet	1	3652
50	ST Ulundurpet	2	11808
51	ST Uthamapalayam	1	3596
42	ST Uthangarai	2	17718
52	ST Vandavasi	6	53564
53	ST Vedaraniam	3	17280
54	ST Vedasandur	2	6647
	TOTAL	155	2161948

ANNEXURE 32 (Para 3.11.b)

EFP PAID BEYOND THE CONDITIONAL PERIOD

Sl. No.	Treasury	No. of Items	Amount (Rs.)
1	DT Coimbatore	1	137904
2	DT Cuddalore	2	132602
3	DT Dindigul	1	163079
4	DT Karur	1	91055
5	DT Madurai	1	82486
6	DT Thiruvallur	1	68567
7	DT Vellore	1	543
8	ST Ambattur	1	210980
9	ST Andipatti	1	120755
10	ST Anthiyur	1	10482
11	ST Cheyyar	3	243796
12	ST Chidambaram	1	32502
13	ST Chengleput	11	1203008
14	ST Gingee	3	304707
15	ST Kattumannarkoil	2	194953
16	ST Keeranur	1	49451
17	ST Kumbakonam	1	198976
18	ST Manapparai	2	34632
19	ST Mayiladuthurai	2	110188
20	ST Mettupalayam	3	387970
21	ST Nilakottai	1	41577
22	ST Pallipat	1	101330
23	ST Panrutti	4	197276
24	ST Peravurani	1	3919
25	ST Polur	1	20148
26	ST Sriperumbudur	5	792959
27	ST Tittagudi	1	21442
28	ST Vandavasi	6	718936
29	ST Vedaraniam	5	340528
	TOTAL	65	6016751

ANNEXURE 33 (Para 3.11.c)
EXCESS PAYMENT OF PENSION/FP/DA/MA

Sl.No.	District	Amount (Rs.)
1	Coimbatore	175377
2	Cuddalore	3326140
3	Dharmapuri	3000
4	Dindigul	1063168
5	Erode	122182
6	Kancheepuram	480072
7	Krishnagiri	41910
8	Kanyakumari	62452
9	Madurai	165630
10	Nagapattinam	162360
11	Namakkal	863688
12	Nilgiris	146419
13	Perambalur	225000
14	Pudukkottai	138468
15	Ramnad	493567
16	Sivagangai	238275
17	Salem	185366
18	Thanjavur	216100
19	Theni	1069972
20	Trichy	96903
21	Tiruppur	42427
22	Thiruvarur	500
23	Tirunelveli	73928
24	Tiruvannamalai	206244
25	Tiruvallur	81197
26	Tuticorin	172856
27	Vellore	112882
28	Villupuram	268643
	TOTAL	10234726

ANNEXURE 34 (Para 3.11.c)
TREASURY WISE EXCESS PAYMENT DETAILS

Treasury	Excess payment (Rs.)	Treasury	Excess Payment (Rs.)
1. Coimbatore		8.Kanyakumari	
DT Coimbatore	175377	DT Nagercoil	62452
Total	175377	Total	62452
2.Cuddalore		9.Madurai	
DT Cuddalore	236263	DT Madurai	164130
ST Chidambaram	79564	ST Usilampatti	1500
ST Kattumannarkoil	2518626	Total	165630
ST Panrutti	454747	10.Nagapattinam	
ST Tittagudi	36940	ST Sirkali	1800
Total	3326140	ST Tharangampadi	55358
3.Dharmapuri		ST Vedaranyam	105202
DT Dharmapuri	3000	Total	162360
Total	3000	11.Namakkal	
4.Dindigul		DT Namakkal	858188
DT Dindigul	117974	ST Rasipuram	5500
ST Kodaikanal	115394	Total	863688
ST Nilakottai	797175	12.Nilgiris	
ST Oddanchathram	7038	DT Udhagamandalam	68708
ST Vedasandur	25587	ST Gudalur	38000
Total	1063168	ST Pandalur	39711
5.Erode		Total	146419
DT Erode	69400	13.Perambalur	
ST Anthiyur	23032	DT Perambalur	158500
ST Bhavani	29750	ST Kunnam	66500
Total	122182	Total	225000
6.Kancheepuram		14.Pudukkottai	
DT Kancheepuram	152768	DT Pudukkottai	16100
ST Chengleput	215269	ST Keeranur	122368
ST Sholinganallur	112035	Total	138468
Total	480072	15.Ramnad	
7.Krishnagiri		DT Ramnad	493567
DT Krishnagiri	20500	Total	493567
ST Uthangarai	21410	23.Tirunelveli	
Total	41910	DT Tirunelveli	51067

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16.Sivagangai		ST Cheranmahadevi	863
ST Ilayankudi	208350	ST Sivagiri	1750
ST Manamadurai	29325	ST V K Pudur	20248
ST Karaikudi	600	Total	73928
Total	238275	24.Tiruvannamalai	
17.Salem		DT Tiruvannamalai	46450
DT Salem	19116	ST Cheyyar	62950
ST Edappadi	11900	ST Polur	76348
ST Gangavalli	148400	ST Vandavasi	20496
ST Suramangalam	3850	Total	206244
ST Vazhapadi	2100	25.Tiruvallur	
Total	185366	DT Tiruvallur	38460
18.Thanjavur		ST Ambattur	31745
DT Thanjavur	131850	ST Pallipet	10992
ST Kumbakonam	75750	Total	81197
ST Pattukottai	6000	26.Tuticorin	
ST Peravurani	2500	DT Tuticorin	52650
Total	216100	ST Ettayapuram	18950
19.Theni		ST Kayatharu	7000
DT Theni	4017	ST Ottapidaram	500
ST Andipatti	531926	ST Sattankulam	10659
ST Periakulam	364684	ST Tiruchendur	83097
ST Uthamapalayam	169345	Total	172856
Total	1069972	27.Vellore	
20.Trichy		DT Vellore	112882
DT Trichy	32760	Total	112882
ST Lalgudi	2291	28.Villupuram	
ST Manapparai	1000	DT Villupuram	53328
ST Musiri	2622	ST Gingee	120818
ST Thhuraiyur	58230	ST Tindivanam	86730
Total	96903	ST Ulundurpet	7767
21.Tiruppur		Total	268643
DT Tiruppur	34927	GRAND TOTAL	10234726
ST Dharapuram	4500		
ST Udumalpet	3000		
Total	42427		
22.Thiruvarur			
DT Thiruvarur	500		
Total	500		

ANNEXURE 35 (Para 3.12)

NON-REVISION OF PENSION/FAMILY PENSION AS PER VII PC

Sl. No.	Treasury	No.of Items
1	DT Coimbatore	10
2	DT Dharmapuri	21
3	DT Kancheepuram	10
4	DT Karur	11
5	DT Krishnagiri	19
6	DT Madurai	13
7	DT Nagapattinam	28
8	DT Nagercoil	5
9	DT Perambalur	11
10	DT Pudukottai	56
11	DT Salem	10
12	DT Sivaganga	10
13	DT Thanjavur	10
14	DT Tirunelveli	6
15	DT Tiruvannamalai	39
16	DT Virudhunagar	6
17	ST Aranthangi	7
18	ST Aravakurichi	14
19	ST Bhavani	10
20	ST Chengam	14
21	ST Chengleput	20
22	ST Cheranmahadevi	1
23	ST Cheyyar	7
24	ST Gangavalli	10
25	ST Gudalur	15
26	ST Kadavur	1
27	ST Karambakudi	3
28	ST Kinathukadavu	4
29	ST Kollimalai	1
30	ST Kumbakonam	13
31	ST Kunnam	4
32	ST Manamadurai	1
33	ST Mannargudi	7
34	ST Mayiladuthurai	5
35	ST Mettupalayam	9
36	ST Needamangalam	5
37	ST Palacode	2
38	ST Palayamkottai	3

39	ST Pandalur	1
40	ST Paramagudi	5
41	ST Peraiyur	3
42	ST Polur	12
43	ST Rameswaram	3
44	ST Ramnad	7
45	ST Sholinganallur	6
46	ST Sirkali	6
47	ST Sular	2
48	ST Suramangalam	7
49	ST Tharangambadi	15
50	ST Tirupattur(PPM Try)	1
51	ST Tiruthuraiipoondi	1
52	ST Tiruvadana	5
53	ST Ulundurpet	10
54	ST Usilampatti	12
55	ST Uthamapalayam	3
56	ST Vandavasi	3
57	ST Vedaraniyam	11
	TOTAL	534

ANNEXURE 36 (Para 3.13)

BOTH HALVES NOT SENT FOR CANCELLATION

Sl.No.	Treasury	No.of Items
1	DT Ariyalur	10
2	DT Coimbatore	5
3	DT Dharmapuri	13
4	DT Erode	6
5	DT Kancheepuram	2
6	DT Madurai	12
7	DT Nagapattinam	8
8	DT Nagercoil	10
9	DT Namakkal	7
10	DT Nilgiris	4
11	DT Perambalur	5
12	DT Pudukottai	6
13	DT Ramnad	4
14	DT Salem	6
15	DT Sivaganga	5
16	DT Thanjavur	7
17	DT Theni	8
18	DT Thiruchirapalli	12

19	DT Thiruvarur	10
20	DT Tirupur	5
21	DT Tiruvannamalai	11
22	DT Tuticorin	11
23	DT Vellore	6
24	DT Villupuram	7
25	DT Virudhunagar	3
26	ST Alangulam	2
27	ST Ambasamudram	11
28	ST Ambattur	5
29	ST Anthiyur	5
30	ST Aranthangi	5
31	ST Bhavani	7
32	ST Chengam	6
33	ST Cheyyar	7
34	ST Dharapuram	5
35	ST Edappadi	6
36	ST Ettayapuram	3
37	ST Gangavalli	3
38	ST Gingee	5
39	ST Gummidipoondi	3
40	ST Illuppur	5
41	ST Kangayam	5
42	ST Karambakkudi	2
43	ST Karunkal	10
44	ST Keeranur	6
45	ST Kinathukadavu	7
46	ST Kumbakonam	5
47	ST Kunnam	5
48	ST Lalgudi	5
49	ST Manapparai	5
50	ST Mannargudi	10
51	ST Mayiladuthurai	7
52	ST Mettupalayam	8
53	ST Needamangalam	10
54	ST Oddanchathram	5
55	ST Palacode	10
56	ST Palayamkottai	9
57	ST Pallipat	2
58	ST Paramagudi	10
59	ST Pattukottai	7
60	ST Peraiyur	5

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61	ST Peravurani	2
62	ST Polur	7
63	ST Ponnamaravathy	6
64	ST Rameswaram	6
65	ST Rasipuram	5
66	ST Sattankulam	11
67	ST Sattur	10
68	ST Sholinganallur	5
69	ST Sirkali	5
70	ST Sivagiri	13
71	ST Suramangalam	10
72	ST Tharangambadi	5
73	ST Thovalai	10
74	ST Tindivanam	7
75	ST Tiruchendur	12
76	ST Tiruppur	6
77	ST Tiruthuraiipoondi	10
78	ST Tiruvadana	4
79	ST Turaiyur	5
80	ST Udumalpet	5
81	ST Ulundurpet	5
82	ST Usilampatti	5
83	ST Uthangarai	3
84	ST V K Pudur	7
85	ST Vandavasi	7
86	ST Vazhappadi	7
87	ST Vedaraniyam	5
88	ST Vedasandur	4
	TOTAL	581

ANNEXURE - 37 (Para 3.15)

UNENCASHED ITEMS PENDING AS ON 31.03.2022

Sl.No.	Name of the PAOs/ Treasury	No of Items	Amount(Rs.)
1	Coimbatore	22	30,03,707
2	Nagarcoil	1	38,241
3	Namakkal	10	4,71,594
4	PAO (North)	5,972	7,94,99,500
5	PAO (South)	32,968	38,37,76,626
6	PAO Madurai	1,718	49,41,378
7	PAO(East)	11,400	293,14,86,389
8	PAO(High Court)	370	17,88,059
9	PAO(Secretariat)	4,595	6,90,85,174
10	Sivagangai	25	30,428
11	Theni	5	14,417
GRAND TOTAL		57,086	347,41,35,513

ANNEXURE 38 (Para 3.16)**PENDING RETURNED ECS AMOUNT NOT WRITTEN BACK TO GOVT. ACCOUNT**

Sl. No.	Treasury	No. of items	Amount (Rs.)
1	PAO Madurai	198	3993640
2	PAO East	8780	29425995
3	PAO New Delhi	4	7172
4	PAO North	2225	5100202
5	DT Ariyalur	904	4807911
6	DT Cuddalore	245	935574
7	DT Dharmapuri	686	1324227
8	DT Dindigul	1798	0
9	DT Erode	376	813476
10	DT Kancheepuram	857	1110588
11	DT Nagercoil	426	1632908
12	DT Karur	748	2148743
13	DT Nilgiris	1153	1725576
14	DT Thiruvarur	857	1265113
15	DT Tirunelveli	1235	4270099
16	DT Tirupur	1176	0
17	DT Vellore	124	0
18	DT Villupuram	1498	8697523
19	DT Virudhunagar	389	546085
20	ST Andipatti	1295	2594465
21	ST Aravakurichi	37	75005
22	ST Cheranmahadevi	66	89840
23	ST Chidambaram	1568	1428402
24	ST Chingleput	4429	3951221
25	ST Gudalur	116	1106354
26	ST Ilayangudi	3	87600
27	ST Illuppur	1366	131648
28	ST Karaikudi	16	2406508
29	ST Karambakkudi	119	377341
30	ST Karunkal	3044	2473665
31	ST Kattumannarkoil	147	304386
32	ST Manamadurai	988	1436865
33	ST Oddanchathram	1042	0
34	ST Palacode	2568	2404614
35	ST Pandalur	60	152000
36	ST Panrutti	4340	9259345
37	ST Periyakulam	1937	3630239
38	ST Ponnamaravathy	358	219895
39	ST Sattur	523	537586

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40	ST Thovalai	642	2097034
41	ST Tindivanam	6754	11592049
42	ST Tittagudi	1	3362
43	ST Uthamapalayam	1802	168805
44	ST Vedasandur	697	8210445
	TOTAL	57597	122543506

ANNEXURE 39 (Para 3.18)

PERSISTENT IRREGULARITIES

S.No	Treasury	Objection	Year	Year	Year	Year	Year	Year
1	PAOs							
	PAO East	Certificates of acceptance of balances not obtained from Administrators	16-17	17-18		19-20	20-21	21-22
	PAO North	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19	19-20	20-21	21-22
	PAO Sectt.	Reconciliation not done by DDOs	16-17	17-18	18-19	19-20	20-21	21-22
2	Chennai Dist.							
	DT Chennai	Soiled stamps to be replaced					20-21	21-22
3	Coimbatore Dist.							
	DT Coimbatore	Revenue / Security / Election Deposits not lapsed to Govt. A/c	16-17		18-19	19-20	20-21	21-22
		Inoperative PD Accounts for more than 3 years not closed		17-18				21-22
		Certificates of acceptance of balances not obtained from Administrators				19-20	20-21	21-22
		Articles kept under safe custody not released on due dates				19-20		21-22
		Improper maintenance of Treasury Pass Book	16-17		18-19	19-20		21-22
		Both Halves not sent to AG(A&E) for cancellation	16-17		18-19	19-20	20-21	21-22
	ST Kinathukadavu	Both Halves not sent to AG(A&E) for cancellation				19-20		21-22
	ST Sullur	Articles kept under safe custody not released on due dates		17-18				21-22
4	Cuddalore Dist.							
	ST Chidambaram	Certificates of acceptance of balances not obtained from Administrators				19-20		21-22
		Review of DCRG/GPF payment register		17-18		19-20		21-22
		Review of 41C register		17-18				21-22
		Discrepancies in the RBD statement		17-18				21-22
	ST Kattumanarkoil	Non/slow moving stamps in treasuries		17-18				21-22
		Articles kept under safe custody not released on due dates		17-18				21-22
5	Dharmapuri Dist.							
	DT Dharmapuri	Certificates of acceptance of balances not obtained from Administrators			18-19	19-20	20-21	21-22
6	Dindigul Dist.							
	ST Nilakottai	Revenue / Security / Election Deposits not lapsed to Govt. A/c	16-17		18-19			21-22
		Certificates of acceptance of balances not obtained from Administrators			18-19			21-22
		Adverse balance in the deposit account to be wiped out	16-17					21-22
	ST Oddanchatram	Both halves not sent to AG(A&E) for cancellation			18-19			21-22

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ST Vedasandur	Non/slow moving stamps in treasuries			18-19			21-22
7	Karur Dist.						
DT Karur	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Certificates of acceptance of balances not obtained from Administrators			18-19			21-22
8	Kancheepuram Dist.						
ST Sriperumbudur	Non/slow moving stamps in treasuries		17-18				21-22
9	Krishnagiri Dist.						
ST Krishnagiri	Revenue / Security / Election Deposits not lapsed to Govt. A/c		17-18				21-22
ST Uthangarai	Both halves not sent to AG(A&E) for cancellation			18-19			21-22
10	Madurai Dist.						
DT Madurai	Articles kept under safe custody not released on due dates			18-19	19-20		21-22
	Both halves not sent to AG(A&E) for cancellation			18-19			21-22
ST Madurai (N)	Non/slow moving stamps in treasuries	16-17					21-22
	Articles kept under safe custody not released on due dates			18-19			21-22
ST Madurai (S)	Articles kept under safe custody not released on due dates			18-19			21-22
	Review of TNTC 70 Salary/Non Salary Register	16-17		18-19			21-22
ST Peraiyur	Improper maintenance of Treasury Pass Book		17-18				21-22
	Review of TNTC 70 Salary/Non Salary Register		17-18				21-22
11	Nagapattinam Dist.						
ST Mayiladuthurai	Improper maintenance of Treasury Pass Book	16-17					21-22
	Both halves not sent to AG(A&E) for cancellation	16-17		18-19			21-22
ST Sirkali	Both halves not sent to AG(A&E) for cancellation	16-17		18-19			21-22
ST Tharangambadi	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Improper maintenance of Treasury Pass Book	16-17		18-19			21-22
ST Vedaranyam	Improper maintenance of Treasury Pass Book			18-19			21-22
12	Nagercoil Dist.						
DT Nagercoil	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19	19-20	20-21	21-22
13	Namakkal Dist.						
ST Kollimalai	Improper maintenance of Treasury Pass Book			18-19			21-22
ST Namakkal	Articles kept under safe custody not released on due dates			18-19			21-22

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	Review of TNTC 70 Salary/Non Salary Register			18-19			21-22
ST Rasipuram	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
14	Pudukottai Dist.						
ST Aranthangi	Revenue / Security / Election Deposits not lapsed to Govt. A/c				19-20		21-22
	Non/slow moving stamps in treasuries		17-18				21-22
	Articles kept under safe custody not released on due dates		17-18				21-22
	Both halves not sent to AG(A&E) for cancellation		17-18				21-22
ST Illupur	Non/slow moving stamps in treasuries		17-18				21-22
	Improper maintenance of Treasury Pass Book				19-20		21-22
ST Keeranur	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
ST Ponnamaravathi	Inoperative PD Accounts for more than 3 years not closed		17-18				21-22
	Non/slow moving stamps in treasuries				19-20		21-22
15	Ramnad Dist.						
ST Paramakudi	Articles kept under safe custody not released on due dates			18-19			21-22
16	Salem						
DT Salem	Revenue / Security / Election Deposits not lapsed to Govt. A/c				19-20		21-22
	Certificates of acceptance of balances not obtained from Administrators			18-19			21-22
	Reconciliation not done by DDOs		17-18	18-19			21-22
	Articles kept under safe custody not released on due dates		17-18	18-19	19-20		21-22
ST Vazhapadi	Articles kept under safe custody not released on due dates				19-20		21-22
	Non/slow moving of stamps in treasuries		17-18				21-22
	Both halves not sent to AG(A&E) for cancellation		17-18				21-22
17	Sivaganga Dist.						
DT Sivaganga	Certificates of acceptance of balances not obtained from Administrators	16-17	17-18	18-19	19-20	20-21	21-22
ST Karaikudi	Articles kept under safe custody not released on due dates				19-20		21-22
ST Thirupattur	Non/slow moving stamps in treasuries				19-20		21-22
18	Thanjavur Dist.						
DT Thanjavur	Certificates of acceptance of balances not obtained from Administrators				19-20	20-21	21-22
	Discrepancies in the RBD statement				19-20		21-22
ST Kumbakonam	Revenue / Security / Election Deposits not lapsed to Govt. A/c				19-20		21-22
	Review of TNTC 70 Salary/Non Salary Register				19-20		21-22

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19	Theni Dist.						
ST Andipatti	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Non/slow moving stamps in treasuries			18-19			21-22
	Articles kept under safe custody not released on due dates			18-19			21-22
ST Periyakulam	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Non/slow moving stamps in treasuries	16-17					21-22
20	Thiruvallur Dist.						
ST Gummidipondi	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
ST Pallipet	Both halves not sent to AG(A&E) for cancellation			18-19			21-22
ST Thiruvallur	Certificates of acceptance of balances not obtained from Administrators				19-20		21-22
21	Thiruvarur Dist.						
ST Mannargudi	Both halves not sent to AG(A&E) for cancellation		17-18				21-22
ST Thiruturaipondi	Revenue / Security / Election Deposits not lapsed to Govt. A/c		17-18				21-22
	Both halves not sent to AG(A&E) for cancellation		17-18				21-22
22	Tirunelveli Dist.						
DT Tirunelveli	Revenue / Security / Election Deposits not lapsed to Govt. A/c		17-18	18-19	19-20	20-21	21-22
	Certificates of acceptance of balances not obtained from Administrators	16-17	17-18	18-19		20-21	21-22
	Improper maintenance of Treasury Pass Book			18-19	19-20	20-21	21-22
ST Ambasamudram	Soiled stamps to be replaced				19-20		21-22
ST Palayamkottai	Articles kept under safe custody not released on due dates		17-18				21-22
ST Sivagiri	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
ST V K Pudur	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
23	Tiruppur Dist.						
ST Dharapuram	Articles kept under safe custody not released on due dates	16-17		18-19			21-22
	Review of TNTC 70 Salary/Non Salary Register			18-19			21-22
ST Kangeyam	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Review of TNTC 70 Salary/Non Salary Register	16-17		18-19			21-22
	Both halves not sent to AG(A&E) for cancellation	16-17		18-19			21-22
ST Tiruppur	Non/slow moving stamps in treasuries	16-17		18-19			21-22
	Review of TNTC 70 Salary/Non Salary Register			18-19			21-22

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	Both halves not sent to AG(A&E) for cancellation			18-19			21-22
24	Tiruvanamalai Dist.						
ST Polur	Revenue / Security / Election Deposits not lapsed to Govt. A/c				19-20		21-22
ST Vandavasi	Annual inspection of strong room not done				19-20		21-22
25	Tuticorin Dist.						
ST Kayatharu	Non/slow moving stamps in treasuries				19-20		21-22
DT Tuticorin	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
26	Trichy						
ST Lalgudi	Revenue / Security / Election Deposits not lapsed to Govt. A/c	16-17		18-19			21-22
	Articles kept under safe custody not released on due dates	16-17		18-19			21-22
	Improper maintenance of Treasury Pass Book	16-17		18-19			21-22
	Both halves not sent to AG(A&E) for cancellation	16-17					21-22
27	Villupuram Dist.						
ST Gingee	Non/slow moving stamps in treasuries			18-19			21-22
ST Tindivanam	Articles kept under safe custody not released on due dates			18-19			21-22
ST Ulundurpet	Revenue / Security / Election Deposits not lapsed to Govt. A/c			18-19			21-22
	Non/slow moving stamps in treasuries			18-19			21-22
28	Virudhunagar Dist.						
DT Virudhunagar	Revenue / Security / Election Deposits not lapsed to Govt. A/c		17-18	18-19		20-21	21-22
ST Sattur	Articles kept under safe custody not released on due dates				19-20		21-22
	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
29	Vellore						
DT Vellore	Both halves not sent to AG(A&E) for cancellation				19-20		21-22
ST Vellore	Non/slow moving stamps in treasuries			18-19			21-22

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END OF REPORT