**SUPREME AUDIT INSTITUTION OF INDIA**
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# Report of the
# Comptroller and Auditor General of India
# on
# Performance Audit on Integrated Financial
# Management System - Kerala

## Government of Kerala

### Report No. 4 of 2025

### (Performance Audit - Civil)

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## on
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# PREFACE

The Report of the Comptroller and Auditor General of India for the year ended March 2023 has been prepared for submission to the Governor of Kerala under Article 151(2) of the Constitution of India, for being laid before the State Legislature.

This Report contains the results of Performance Audit on Integrated Financial Management System - Kerala covering the period from 2016-17 to 2022-23.

The instances mentioned in the Report are those which came to notice in the course of the Performance Audit conducted during April 2022 to June 2023, September 2023 to October 2023 and June 2024 to July 2024.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

# EXECUTIVE SUMMARY

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## Why we did this Audit?

The Integrated Financial Management System-Kerala (IFMS-K) is a web based financial accounting system developed by National Informatics Centre (NIC) to achieve effective financial management of the State by integrating financial transaction of Government with all stakeholders such as Finance Department, Treasury Department, Administrative and Line Departments, Accountant General (Accounts & Entitlement), Reserve Bank of India (RBI) and Banks.

The project was expected to make budgeting processes more efficient, improve cash flow management, strengthen Management Information Systems, improve accuracy and timeliness in accounts preparation, bring about transparency and efficiency in public delivery systems, better financial and Human Resource management *etc*.

Considering the importance of IFMS-K in rendering data to Government on a real time basis for monitoring and for policy making, CAG took up this Performance Audit covering the activities during 2016-23. Of the ten modules, five modules *viz.,* Budget Management, Receipt Management, Expenditure Management, Accounts and Audit Management and Core Treasury Savings Bank (CoreTSB) were selected for scrutiny. The objectives of this Audit were to ascertain whether (1) project planning, system development and implementation procedures were adequate and effective (2) objective of the system to bring effective financial control over budget allocation, receipt and expenditure management of the State Government was achieved and (3) Information System Controls and Security Controls in place were adequate and effective in asset safeguarding and ensuring data integrity and provide for secure and uninterrupted treasury operations.

## What we found?

Due to absence of a Service Level Agreement (SLA), the government could not provide a strong foundation for the implementation of the project. Review meetings chaired by the Additional Chief Secretary (Finance) entrusted with the implementation of the project, became the forum for raising Change Requests based on stakeholder inputs. These review meetings failed to manage the project effectively, as documentation regarding the status of change requests and actions taken remained unavailable, leading to dependence on the System Integrator.

Contrary to the envisaged Software Development Life Cycle model, the modules continued to be developed in a piecemeal manner by NIC extending over a period of eight years. The decisions taken during the IFMS-K review meetings were relied upon as the sole action points for further development.

Audit found that the details in respect of data migration tools employed and log analysis were not available with the department. Signed pre-migration and post-migration reports confirming the completeness of migration, exception reports

(errors/ integrity error reports) generated during data migration and its rectification and confirmation obtained by treasuries were also not available.

Acceptance Test Plan was not prepared and there was no secure test environment segregated from the development and production environments. No third-party professional testing agency was entrusted with the Final Acceptance Testing.

Strong Room Operation Management and Liability Management sub modules which are part of fund management were not developed. Out of the 251 requirements specified in the approved Functional Requirements Specification, 100 requirements were not developed. These requirements were not addressed during the IFMS review meetings also.

Kerala Treasury Code/ Kerala Financial Code and budget manuals were not amended to align with re-engineered business processes. Thus, the government failed to form an action plan on Business Process Re-engineering and amend Codal provisions prior to making systemic changes.

The process of budget preparation is not fully automated in Budget Monitoring System application and the access to it has been limited to the Chief Controlling Officers level. The Budget 2.0 application lacked validation control to restrict the additional authorisation up to the savings in other units of appropriation. The modification subsequently made by AG (A&E) in the expenditure figures were not reflected in Budget 2.0 application.

The system lacked validation control to prevent re-appropriation of excess/ savings from one unit of appropriation to another, or resumption of funds surrendered by the Controlling/ Disbursing officers after the close of the financial year. There is no provision in the system to analyse probable savings within the grant and to calculate supplementary demands for Grant required for regularising the additional authorisation.

Budget Allocation and Monitoring System database showed that the system allowed booking of negative figures in respect of budget 'Allotted Amount' under specified 'Head_ID's. Negative figures in the Budget allotted amount were noticed in 11 instances in respect of 10 DDOs.

The functionality of auto calculation of penal interest for delayed credit of money to government account by agency banks has not been developed. Timely defacement of challans is not done and only 44 *per cent* of challans have been defaced. No time limits are set for processing refund applications and 31 *per cent* of applications are pending disposal.

Expenditure module had deficiencies, such as the absence of sanction orders or proceedings within the system due to which the Treasury had to rely on physical copies of the bills for processing payments. The HR application - SPARK contained inconsistent and invalid data which defeated the objective of the system.

In the Accounts and Audit module, there existed a risk due to unprofessional backend access to the database, which allowed stored procedures to be executed by manually editing 'date' variables. The system is not capable of reconciling GST transactions which resulted in unreconciled amount of GST.

Core Treasury Savings Bank module had deficiencies, such as the non-migration of accounts from TIS to TSB and the lack of system controls for closing inoperative PD accounts. Negative balances were noticed in 3,136 accounts maintained in TSB. Non-capturing of KYC details for accounts, issues in signature verification and absence of maker-checker process for transactions below ₹50,000 increased the likelihood of unintentional errors and possibility of malpractices during the operation of these accounts.

Government failed to carry out third-party independent testing and did not conduct a security audit for any IFMS-K applications. Also, the system permitted multiple logins across various web-based applications. The state budget application was operating on an unlicensed version of DB2. No Database Administrator was available and the Business Continuity/ Disaster Management Plan was also not devised.

## What we recommend?

We have made 46 recommendations as given below:

### PROJECT PLANNING, DEVELOPMENT AND IMPLEMENTATION

➢ Government should initiate the process to conduct Business Process Re-engineering and complete it in a timely manner to ensure synergy between existing processes and new processes.

➢ Government should fix timelines for implementation of various functionalities of the different functionalities in IFMS-K.

➢ Government should formulate a Requirement Traceability Matrix and a Performance SLA to ensure timely completion of requests raised and assure minimum performance standards.

### BUDGET MANAGEMENT

➢ Government should initiate the automation of the BMS and its integration with the Budget application in a timely manner.

➢ Government may augment the budget module to accurately identify savings within grants and develop a system to monitor and track any additional authorisations to ensure timely regularisation of expenditure.

➢ Government should initiate steps to automate budget module to continuously track and update figures in the heads of accounts while keeping a trail of the changes made. Figures booked by the AG (A&E) need to be captured in the budget module for improving efficiency and accuracy in the budgeting process.

➤ Government should establish a time frame for developing the functionality for additional fund request in the BAMS at the DDO/ SCO level.

➤ Government should conduct a review of all reports generated by the BAMS to ensure that they align with requirements and accurately reflect financial data.

➤ Government should fix a time frame for opening the new sub head under the Public Works Deposit head for improved transparency and precise tracking of funds.

## *RECEIPT MANAGEMENT*

➤ Government should develop a functionality to periodically secure account statements from banks *via* the e-Treasury system to enable system based cross verification, auto detection of transaction errors and synchronised settlement. Government should recover the amount lying in the pooling accounts from the banks and responsibility may be fixed for not obtaining monthly statements and account statements.

➤ Government should develop a functionality in IFMS-K to auto calculate and claim interest and liquidated damages from banks for delayed credit of money to Government account.

➤ Government should modify the application to ensure that every challan defaced is stamped with unique defacement number and the total defaced amount do not exceed the challan amount.

➤ Application's self-sufficiency may be ensured by including comprehensive reporting on refund requests to identify lapses and take corrective actions. GRN needs to be included in receipts generated by integrated departments.

➤ Government should fix a time frame for refund procedures on sale of stamps to be made online.

➤ Government should implement a functionality in IFMS-K to provide partial refund in the Treasury so that the concerned departments can draw bills only for the sanctioned amount.

➤ Government should develop a functionality in IFMS-K to map the DDO codes while accepting the challans through the CREDIT.

## *EXPENDITURE MANAGEMENT*

➤ Government should implement a validation system to ensure completeness of data and documents before submission, reducing errors and improving process efficiency.

➤ Government should upgrade the CoreTIS application to incorporate facilities to allow the Treasury Officer to monitor pending bills at the Accountant level, access detailed reports on bill status and required actions, and review Accountant objections to ensure accountability and prevent delays.

➢ Government should fix a time frame for integration of SPARK with treasury systems for efficient DDO-DSC approval.

➢ Government should fix a time frame for software modification to ensure uploading of sanction order for passing bills.

➢ Government should strengthen the system to prevent the issuance of advance bills in violation of the guidelines and implement automatic interest charges for delayed settlement of advances.

➢ The system should be updated to ensure that bills are not routed through BDS when the original debit head pertains to a deposit head of account.

➢ A separate weekly report of unsettled bills may be generated with detailed bill specifications, DDO information, and an age analysis to prioritise overdue cases.

➢ Government should implement validation checks to ensure data consistency and accuracy by enforcing unique identifiers (*e.g*., PEN and GPF numbers) and validating mandatory fields like PAN.

➢ Government should implement validation check to ensure that e-TSB accounts are created only once per unique PEN.

➢ Government should fix a time frame for integration of SPARK with software of KPSC for recording details of departmental exams.

➢ Government should fix a time frame for software modification to restrict the LWA period to five years.

➢ Government should implement a functionality in SPARK to mark end of service event in employee data and to process further payments to ex-employees only after this is specifically permitted by the DDO in the system.

➢ Government should fix a time frame for updation of the EMLI application to capture additional information.

## *ACCOUNTS AND AUDIT MANAGEMENT*

➢ Government should enhance the IFMS-K system to enable automatic reconciliation of scrolls from the RBI and GSTN, facilitating the generation of a Memorandum of Error.

## *CORE TREASURY SAVINGS BANK*

➢ Government should take necessary action to reconcile and migrate data to TSB in a time-bound manner.

➢ Government should initiate action to mandatorily update the KYC details of customers in TSB system.

➢ Government should update the system by making it mandatory to capture the

signature of all customers in the database and ensure that cheques are passed only after verification against signature captured.

➤ Government should initiate action to enable maker-checker process for transactions below ₹50,000 in TSB system to prevent unauthorised or fraudulent transactions.

➤ Government should implement measures to prevent negative balances in TSB accounts in order to curb fraudulent transactions and proper testing needs to be conducted to ensure the same.

➤ Governement should initiate action to specifically accomodate all the operations of PD accounts in IFMS-K**.**

➤ Government should update the TSB module, so that on resumption the amounts are credited to the concerned heads of account from where the expenditure was initially incurred.

## *INFORMATION SYSTEM SECURITY CONTROLS*

➤ Government should limit user sessions to single login per account and a single account from a computer at a time to enhance security.

➤ Government should fix a timeline for completing the data migration and ensure supported Database Management Systems are used.

➤ Government should fix a time frame to notify IFMS-K as a Critical Information Infrastructure.

➤ Government should fix a time frame to implement a Data Retention Policy.

➤ Government should fix a time frame to establish a far DR and also for settling the claim of NIC.

➤ Government should fix a time frame for Disaster Recovery Plan.

➤ Periodic DR drills may be scheduled, conducted and recorded and post-drill analysis may be undertaken to review the lessons learned.

➤ A ticket based online issue reporting mechanism should be designed for entire suite of applications in IFMS-K, categorising issues based on nature and urgency and fixing timeline for resolution.

➤ Government may expedite follow-ups with the firm and promptly recover the amounts due by enforcing contractual obligations.

## Government's response to audit recommendations

Government, while responding to the Audit observations, assured necessary corrective action wherever required. Audit acknowledges and appreciates the corrective action taken/ proposed by the Government to bring required controls and facilities in IFMS-K to address issues pointed out in this report.

# CHAPTER I
# INTRODUCTION

# CHAPTER-I
# INTRODUCTION

## 1.1 Evolution of the Integrated Financial Management System-Kerala

Department of Finance (DoF) of Government of Kerala (GoK) is the custodian of State exchequer and is responsible for (i) overall management of State finances from budget preparation to allocation, (ii) budget control through continuous monitoring of expenditure and revenue and (iii) ensuring that debt obligations are met. The Directorate of Treasuries keeps accounts of receipts and payments made to/ by the State Government/ Departments and plays a key role in supporting the Department of Finance in passing bills as per budget provision and generation of monthly accounts.

The computerisation of treasury processes in Kerala began in 2000 with a distributed standalone system called Treasury Information System (TIS) which laid the foundation for more advanced systems. By 2014, the State transitioned to a centralised system *viz*. Core Financial Management System (CFMS), significantly enhancing the efficiency and integration of financial operations. Building on the progress of CFMS, the Department of Finance launched the Integrated Financial Management System-Kerala (IFMS-K) project in 2015-16, aiming to further streamline and modernise treasury functions. IFMS-K aims to achieve effective financial management for the State by integrating the financial transactions of the State Government with all key stakeholders, including Department of Finance, Department of Treasuries, different Administrative and line Departments, Accountant General (Accounts & Entitlement) [AG(A&E)][1], Reserve Bank of India (RBI), and various banks. The project aimed to enhance the efficiency of budgeting processes, improve cash flow management, strengthen Management Information Systems (MIS), ensure greater accuracy and timeliness in accounts preparation, promote transparency and efficiency in public delivery systems and improve financial and human resource management.

## 1.2 Organisational Structure

The Additional Chief Secretary, Department of Finance, leads and oversees the department at Government level, to ensure that implementation of the project aligns with the State's financial goals and policies. The Department of Treasuries, under the administrative control of the Department of Finance, plays a crucial role in the project, being primarily responsible for the receipt and payment of money on behalf of Government and maintaining accounts.

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[1] Abbreviations used in this report are listed in the Glossary.

## 1.3    System Architecture

Development of the IFMS-K suite of applications was entrusted to the National Informatics Centre (NIC). IFMS-K designed as a centralised web-based financial accounting system integrating transactions among the stakeholders and the public. Multiple Database Management Systems (DBMS) ranging from proprietary systems like IBM's DB2, which forms the backbone of all treasury applications to open-source alternatives such as PostgreSQL and Maria DB are brought together in IFMS-K. The network infrastructure comprises KSWAN, BSNL, Treasury Intranet, Railtel and the State Data Centre. IFMS-K provides access to users through web portals and mobile applications, serving both internal stakeholders and the public.

The overall solution architecture of IFMS-K is given in **Exhibit 1.1**.

**Exhibit 1.1- Architecture of IFMS-K**

| Guidelines/ Framework | State government Rules/ Policies, Codal Provisions like Budget manual, Treasury Code, Account Code, Circulars and GOs | State ICT policy, guidelines and strategy |
|---|---|---|

| System integrators and developers | Portal developed and managed by NIC based on inputs from Finance and treasury for IFMS applications. | Portal developed and managed by various System Integrators based on inputs from concerned Departments for integrated applications. |
|---|---|---|

**Modules**

**Databases**

| Modules and Database | Expenditure Management | Budget Management | Cash Management |
|---|---|---|---|
| | Accounts and Audit Management | Receipt Management | Fund Management |
| | Stamp Management | Core TSB | User Management |
| | Pension Management | | |

Databases: BDS, Core TSB, Budget, Stamp, Employee, User, Pensioner, Expenditure, Revenue

| Network Infrastructure | KSWAN | BSNL | RAILTEL | Treasury Intranet | State Data Centre |
|---|---|---|---|---|---|

| Delivery Channel | IFMS Applications Portals | Treasuries | Integrated departments applications | Mobile applications |
|---|---|---|---|---|

| Users/ Stakeholders | Internal Stakeholders | External Stakeholders | Citizens/ Public |
|---|---|---|---|
| | • All Govt Departments<br>• DoT<br>• Employees and Pensioners<br>• Other Departments | • Accountant General<br>• RBI<br>• Agency Banks<br>• MoF (GOI) | |

(Source: DPR on CFMS).

## 1.4    Modules of IFMS-K suite of applications

To ensure interaction between multiple systems within the departments[2] and with other stakeholding departments/ agencies, and to promote a unified approach to managing the State's finances, ten modules were developed in IFMS-K suite of applications based on basic functionality and 18 applications were developed under these modules. The modules and their applications are given in **Table 1.1**.

**Table 1.1**
**Statement showing various modules and its applications**

| Sl. No. | Modules | Applications |
|---|---|---|
| 1. | Budget Management | BMS (Budget Monitoring System) |
| | | Budget 2.0 |
| | | BAMS (Budget Allocation and Monitoring System) |
| 2. | Receipt Management | e-Treasury |
| | | CREDIT (Cash Remittance and Deposit in Treasury) |
| 3. | Expenditure Management | BIMS (Bill Information and Management System) |
| | | SPARK (Service and Payroll Administrative Repository for Kerala) |
| | | CoreTIS (Core Treasury Information System) |
| | | EMLI (Effective Management of Issuance of Letters of Credit) |
| | | BDS (Bill Discounting System) |
| 4. | Accounts and Audit Management | iAMS (Integrated Accounts Management System) - (middleware solution for pushing data to the VLC and rendering accounts to AG) |
| 5. | Cash Management | WaMS (Ways and Means System) |
| | | iSoFT (Information System of Financial Transactions) |
| 6. | Fund Management | e-Ledger (Electronic Ledger Management System) |
| 7. | Core Treasury Savings Bank | Core TSB (Treasury Savings Bank) |
| 8. | Pension Management | PIMS (Pension Information and Management System) |
| 9. | User Management | UMAS (User Management and Administration System) |
| 10. | Stamp Management | CRA (Central Record Keeping Agency) E-stamping |

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[2]    Department of Finance and Department of Treasuries.

## 1.5    Audit Objectives

The Performance Audit (PA) on IFMS-K sought to ascertain whether:

i.   project planning, system development and implementation procedures were adequate and effective;

ii.  objective of the system to bring effective financial control over budget allocation, receipt and expenditure management of the State Government was achieved; and

iii. Information System Controls and Security Controls in place were adequate and effective in asset safeguarding and ensuring data integrity and provide for secure and uninterrupted treasury operations.

## 1.6    Audit Criteria

The criteria for PA were derived mainly from

- Kerala Financial Code

- Kerala Treasury Code

- Kerala Budget Manual

- Kerala Service Rules

- To-be and Functional Requirement Specification (FRS) document of IFMS-K

- Generally accepted principles of Information Systems Governance, development and maintenance

- Government Orders, Notifications, Guidelines and Circulars issued by the State Government/ Government of India from time to time.

## 1.7    Audit scope and methodology

The PA was conducted during April 2022 to June 2023, September 2023 to October 2023 and June 2024 to July 2024 covering the period 2016-17 to 2022-23. Audit focused on five modules and its 12 applications relating to Department of Finance and Department of Treasuries for detailed scrutiny.

The module and application wise details are as given in **Table 1.2**.

**Table 1.2**
**Modules and applications examined in Performance Audit**

| Module | Application | Managed by |
|---|---|---|
| Budget Management | BMS<br>Budget 2.0<br>BAMS | Department of Finance |
| Receipt Management | e-Treasury<br>CREDIT | Department of Treasuries |
| Expenditure Management | BiMS<br>CoreTIS | Department of Treasuries |
| | BDS<br>SPARK<br>EMLI | Department of Finance |
| Accounts and Audit Management | iAMS | Department of Treasuries |
| Core TSB | Core TSB | |

Audit methodology included the following.

- Analysis of documents related to project implementation

- Analysis of data from the databases of selected modules

- Analysis of application controls

- Test check of records of selected treasuries

Audit objectives, criteria and scope were discussed with the Principal Secretary, Department of Finance in an Entry Conference (June 2022). An Exit Conference was conducted (February 2023) with the Principal Secretary, Department of Finance and the findings were discussed.

For detailed scrutiny, out of the 23 District Treasuries in the State, six[3] District Treasuries were selected based on expenditure booked for the period 2018-21. 12[4] sub-treasuries out of 61 sub-treasuries under the selected six District Treasuries were also selected. e-Treasury, being the online facility for revenue collection of GoK was also selected for scrutiny. Field units were visited to identify manual intervention due to incomplete integration and to gain insight on data collection process.

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[3]  District Treasury Thiruvananthapuram, Thrissur, Kollam, Malappuram, Wayanad and Pala.
[4]  Sub Treasury Kuravilangad, Kollam, Vythiri, Chelakkara, Wandoor, Meenachil, Varkala, Sulthan Bathery, Chavakkad, Perinthalmanna, Vellayambalam and Pension Payment Sub Treasury Kollam.

## 1.8    Acknowledgement

Audit acknowledges the co-operation and assistance extended by the State Government and NIC in the conduct of this Performance Audit.

## 1.9    Report structure

The audit findings are grouped under the following chapters:

➢    Chapter II      :    Project Planning, Development and Implementation

➢    Chapter III     :    Budget Management

➢    Chapter IV     :    Receipt Management

➢    Chapter V      :    Expenditure Management

➢    Chapter VI     :    Accounts and Audit Management

➢    Chapter VII    :    Core Treasury Savings Bank (TSB)

➢    Chapter VIII   :    Information System Security Controls

# CHAPTER II

# PROJECT PLANNING, DEVELOPMENT AND IMPLEMENTATION

# CHAPTER-II
## PROJECT PLANNING, DEVELOPMENT AND IMPLEMENTATION

Integrated Financial Management System (IFMS-K) in Kerala, initiated by Government of Kerala and led by the Department of Finance, aimed to integrate all financial transactions relating to Government of Kerala. The review meetings chaired by the Additional Chief Secretary (ACS) of Department of Finance, entrusted with ensuring the implementation of the project, became the forum for raising Change Requests based on stakeholder inputs. These review meetings failed to manage the project effectively, as the status of change requests and actions taken on the decisions were not documented, leading to continued dependence throughout the implementation on the System Integrator (SI)[5]. Government did not enter into a Service Level Agreement (SLA) with SI though such an agreement was executed for a similar project. Absence of comprehensive documentation led the project which commenced eight years ago to extend indefinitely.

## 2.1    Introduction

The IFMS-K project aims to integrate all financial transactions of GoK in real-time, and to ensure financial discipline. Evolving from the Core Financial Management System (CFMS) introduced in 2011-12, IFMS-K was developed by the National Informatics Centre (NIC). IFMS Review Committee chaired by ACS, Department of Finance was formed to oversee all the aspects of project's implementation with the meetings required to be scheduled every week.

## 2.2    Shortfall in the conduct of review meetings

The review meetings were key to implementation of the project, ensuring adherence to timelines, addressing challenges, and making necessary adjustments. The deficiencies noticed in project management are discussed in the subsequent paragraphs.

Audit noticed that during the three financial years from 2020-21 to 2022-23, only 30 review meetings were conducted against the requirement of 156[6] meetings (19.23 *per cent*). Audit identified gaps of up to 10 months between consecutive meetings in two instances. It was also noticed that the decisions made in the review meetings were not periodically reviewed, and Action Taken Reports (ATR) on the decisions were not available in the department.

Audit observed that the above shortfalls made it difficult to measure actual completion of tasks against the set deliverables. The implementation timeline was set by the Review Committee in April 2015 as 14 months, whereas the project is still ongoing.

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[5]    A system integrator helps combine different technologies into one working system.
[6]    3 (years) x 52 (number of weeks in a year).

Government stated (November 2024) that regular review committee meetings were conducted under the chairmanship of the Additional Chief Secretary, Department of Finance. In each such meeting, targets were fixed for each and every entity and the action taken was reviewed or discussed in the very next meeting.

The reply is not tenable, as review meetings were not conducted in the frequency stipulated and documentation is not available regarding ATRs on decisions taken during the meetings. Further, the inordinate delay of eight years from the initial timeline set, clearly establishes the failure in monitoring the implementation effectively.

## 2.3 Absence of Service Level Agreement and comprehensive documentation in implementation

NIC, being a Total Solution Provider (TSP) and having developed treasury systems from 2004, was entrusted with the development of IFMS-K without competitive tendering. Guidelines issued (September 2009) by the Information Technology Department on e-Governance initiatives implemented by Government departments stipulate that, in case project is executed by TSP, a detailed Service Level Agreement (SLA) should be signed with the agency. The SLA must clearly specify in detail the scope of the work, deliverables with time schedule, monitoring mechanism for supervising the service levels, penalties for failure to deliver as per the prescribed SLAs and other requirements as specified in the guidelines.

Audit noticed that:

1) Government did not enter into SLA with NIC, in the absence of which key performance benchmarks *viz*., secure timely deliverables, timelines of project implementation, and monitoring mechanisms for supervising service levels were not established. This deficiency persisted throughout the implementation, as no such targets were set during review meetings also.

2) The task of preparation of Functional Requirement Specification (FRS) was entrusted to SeMT[7] and NIC was advised to prepare System Requirement Specification (SRS) based on the FRS. Both FRS and SRS were to be completed by July 2015. Though FRS was prepared by SeMT and was approved in August 2015, NIC did not prepare any SRS. In addition, Functional Audits could not be conducted by third party Auditor (STQC[8]) due to lack of SRS.

The Administrative Reforms Commission, Government of Kerala also highlighted in its 11th report (January 2021) that due to absence of SLA, penalties covering deliverables, timeframes and performance of applications delivered by TSP were not defined and the departments ended up in a disadvantageous situation after spending considerable amount of time and

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[7] State e-Governance Mission Team.
[8] Standardisation, Testing and Quality Certification Directorate.

money. Failure to follow FRS resulted in modules envisaged therein not being developed as pointed in Paragraph 2.10 of this Report.

Government stated (March 2023) that usually NIC does not execute SLA with the user departments and To-Be and FRS prepared by SeMT was not approved as it was not easy to develop the drastic changes in the modules necessitated due to change request from various domains. Government further stated (November 2024) that on formulation of IFMS-K, SLA was not entered into and now the initial target points have been completed and applications started functioning in core environment.

Government reply stating NIC does not execute SLA and To-Be and FRS prepared by SeMT was not approved is factually incorrect as NIC has executed (May 2014) SLA with Government of Kerala for the implementation of "e-District MMP in Kerala" and the FRS prepared by SeMT was approved in the review meeting (August 2015).

## 2.4    Absence of physical and financial targets

As per the adopted practice, NIC accesses the requirement on procurement of hardware and networking devices and software licences based on functional/ modification request from the stakeholders, which are further discussed in the review meetings. Thereafter, administrative sanction for incurring expenditure is accorded by the Department of Finance. The requirements raised by NIC were further referred to the Technical Committee and purchase is effected by tendering. As such, in the absence of SLA, physical as well as financial targets were not set by the Department. Similarly, such targets were not set in the review meetings also.

The year-wise details of expenditure and component wise cost incurred for IFMS-K project is as detailed below in **Table 2.1.**

**Table 2.1**

**Year wise Expenditure**

| Period | Expenditure (₹ in crore) |
|---|---|
| Upto 2014-15 | 4.42 |
| 2015-16 | 1.37 |
| 2016-17 | 1.64 |
| 2017-18 | 3.65 |
| 2018-19 | 0.73 |
| 2019-20 | 4.08 |
| 2020-21 | 1.06 |
| 2021-22 | 9.30 |
| 2022-23 | 8.05 |
| **Total** | **34.30** |

**Component wise cost incurred**

| Component name | Expenditure (₹ in crore) |
|---|---|
| Far Disaster Recovery site, Near Disaster Recovery site | 2.20 |
| Hardware | 3.22 |
| Networking | 1.53 |
| Training | 0.06 |
| Software purchase | 14.98 |
| Security auditing/ testing | 0.12 |
| Payment to NIC for developers | 8.85 |
| Database Administrator and System Administrator charges | 1.47 |
| AMC | 1.02 |
| Others | 0.85 |
| **Total** | **34.30** |

(Source: Calculated by Audit from the records made available).

Total cost of the Project amounted to ₹34.30 crore (March 2023). Purchase of software for ₹14.98 crore (43.67 *per cent*) constituted the major share of the project.

Absence of physical and financial targets hinders monitoring and evaluation of progress against the objectives of the project.

## 2.5 Absence of specific Head of Account for booking expenditure

List of Major and Minor Heads of Account[9] provides that the details of each Scheme/ Project/ Programme, *etc.*, as the case may be, shall be indicated at the sub-head level below the standard minor head. Likewise, at the detailed head and object head levels, details of sub-schemes or activities and object of expenditure shall be indicated respectively.

Audit observed that no specific sub-head of account was allotted for meeting expenditure relating to the implementation of IFMS-K and the expenditure is being booked under Major heads of account 2054-Treasury and Accounts Administration, 3451-Secretariat-Economic services *etc*. In the absence of a separate sub-head of account, Audit could not ascertain the amount expended against the amount allotted for the project.

Government stated (July 2023) that new sub-heads have been opened[10] for distinct classification of IFMS-K. The sub-heads were opened under the heads 3451-00-090-88 and 2054-00-095-93.

However, Audit observed that even though expenditure was booked under the head 2054-00-095-93 from the year 2023-24 onwards, no expenditure is seen booked under the head 3451-00-090-88 till date (August 2024).

## 2.6 Failure to undertake Business Process Re-engineering Exercise

An organisation changing from a manual to a computerised environment would conduct a Business Process Re-engineering (BPR) exercise. BPR involves re-engineering of the existing processes and introduction of new processes where necessary, to ensure synergy of these processes with electronic systems.

The guidelines of Mission Mode Project issued by GoI (July 2010) on Treasury Computerisation envisaged that each State/ Union Territory is required to prepare an action plan covering *inter alia* the changes required in procedures, practices, codes, manuals and laws such as provision for use of digital signatures, file formats, transfer of funds electronically *etc.*, with explicit timelines to ensure achievement of these objectives. Accordingly, when amendment to Codal provisions is required, Government would first issue the Government Order and mention therein that updation of Codal provisions will be undertaken.

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9   Para 4.1 read with Note below para 3.1 of General Directions.
10  GO(Rt) No.1318/2023/Fin dated 22 February 2023.

Audit observed that neither Kerala Treasury Code, Kerala Financial Code and Kerala Budget Manual were amended to align with the re-engineering of the business process, nor any action plan was formed to amend codal provisions prior to making systemic changes.

Government stated (November 2024) that treasury department will take necessary action to initiate the process to conduct BPR and complete it in a timely manner.

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**Recommendation No. 1**

Government should initiate the process to conduct Business Process Re-engineering and complete it in a timely manner to ensure synergy between existing processes and new processes.

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## 2.7    Deviations from Agile principles in Project development

Government claimed that IFMS-K adopted the Agile[11] Software Development Methodology, which allowed tasks identified in weekly review meetings to be discussed, finalised, and assigned for development in a continuous manner throughout the project lifecycle. However, it was seen that instead of following Agile methodology, the development of modules was done on an incremental basis on decisions made in review meetings. This shift in methodology lacked formal task identification, prioritisation, and documentation. Thus, the project, which was initially proposed to be completed within two years, deviated significantly from the timeline resulting in incomplete modules and delays.

Key deviations from Agile principles as outlined in the Agile IndEA Framework issued by the Ministry of Electronics and Information Technology (2019), as identified by Audit, is given in **Table 2.2**.

**Table 2.2**
**Critical Elements and findings**

| Sl. No. | Deviations from Critical Elements in Agile methodology | Remarks |
|---|---|---|
| 1. | Absence of Timelines | The project did not follow structured timelines, such as Agile "Waves and Surges," leading to unstructured development cycles. |
| 2. | Undefined Roles | Critical roles like the Arch-Dev-Ops Process Engineer, essential for guiding Agile practices and coordination, were not defined. |
| 3. | Lack of Iterative Records | No documentation of surges or iterations, their tasks, and completion timelines was maintained, undermining Agile's iterative approach. |
| 4. | Lack of Backlog | The absence of an updated product backlog hampered task prioritisation and adaptability. |

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[11]   A project management approach that focuses on iterative development, where tasks are divided into small stages, allowing for continuous collaboration, feedback, and flexibility to adapt to changes throughout the project lifecycle.

| Sl. No. | Deviations from Critical Elements in Agile methodology | Remarks |
|---|---|---|
| 5. | Absence of Feedback Mechanism | Regular workshops and stakeholder consultations vital for continuous feedback, were not conducted. |
| 6. | Lack of Progress Tracking mechanism | There was no mechanism to track progress through Key Performance Indicators aligned with project goals. |

Government stated (November 2024) that at this stage of rollout of applications, it is not practically feasible to review the model being continued.

The reply is not tenable as the absence of essential elements outlined in Agile IndEA framework has led to inefficiencies and risks in implementation as brought out in Paragraphs 2.10 and 2.11.

## 2.8 Absence of documentation on legacy data migration

As per the Technical Guide on Data Migration[12], during legacy data migration, the tools were to be identified and tested, log was to be verified for errors and mitigation and pre-migration and post-migration reports are to be generated confirming completeness of migration. The reports were to be signed by an authorised official along with the personnel from migration team.

Audit noticed that the data from individual standalone servers (Treasury Information System) in treasuries were migrated to the core treasury platform during the initial phase of IFMS-K. However, for migrating the data, the treasury neither adopted a data migration technology/ migration plan nor constituted a dedicated migration team with well-defined roles and responsibilities.

Audit observed that details in respect of data migration tools employed, log analysis, signed pre-migration and post-migration reports confirming the completeness of migration *etc*., were not available with the Department. Exception reports (errors/ integrity error reports) generated during data migration and rectification and confirmation obtained from treasuries were not available. Problems faced in IFMS-K due to data migration has been included in Paragraph 7.2 of this Report.

Government stated (November 2024) that earnest efforts were taken by the treasury official to migrate error free data to the core platform. The reply is not tenable as the discrepancies related to data migration pointed out as stated above have not yet been resolved.

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[12]   Issued by Committee on IT, the Institute of Chartered Accountants of India.

## 2.9    Absence of mechanism for Acceptance Testing

Government of Kerala issued guidelines (September 2009)[13] for implementation of e-governance projects in the state which *inter-alia* provides for a proper mechanism for Acceptance Testing before deployment of applications in the production server as stated below:-

(a)    The Acceptance Test Plan (ATP) shall be ready by the time the Application Software is developed. The test plan shall include sample data for testing and expected results and the plan should be approved by all relevant parties.

(b)    The test environment should be secure and shall be segregated from the Development and the Production environment. The Acceptance testing shall be conducted by a team of functional experts nominated by the IT Division of the Department/ Organisation.

c)    The software developer shall not do the Final Acceptance Testing. The Final Acceptance Testing should be conducted by a third party who is a professional testing agency and should be selected through transparent tendering process.

Audit scrutinised the mechanism of testing of applications available and observed that criteria specified in the guidelines were not followed and no dedicated software testers were involved by NIC.

Absence of such dedicated testers compromised the thoroughness and effectiveness of the testing process, which is evidenced by the existence of negative balance in Treasury Savings Bank accounts which has been commented in Paragraph 7.7 of this Report.

Government stated (November 2024) that now for every new change to be made/ incorporated in the IFMS-K, acceptance testing against the Functional Requirement is being done and the occurrence of negative balance in the accounts is restricted now.

The reply is not tenable as non-adherence to the guidelines, which mandated the engagement of a dedicated testing team and professional testing agency, adversely affected the effective validation of the system's readiness and reliability.

## 2.10    Non-development of modules envisaged in Functional Requirement Specification

For the implementation of IFMS-K, the FRS prepared by SeMT, envisaged development of seven modules and NIC developed ten modules. The modules that were envisaged and the modules that were developed are as given in **Table 2.3**.

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[13]    GO(P) No.24/2009/ITD.

**Table 2.3**
**Modules envisaged Vs Modules developed**

| Sl. No. | Modules Envisaged | Sl. No. | Modules Developed |
|---|---|---|---|
| 1 | Budget Management | 1 | Budget Management |
| 2 | Receipt Management | 2 | Receipt Management |
|  |  | 3 | Stamp Management |
| 3 | Expenditure Management | 4 | Expenditure Management |
|  |  | 5 | Pension Management |
| 4 | Accounts and Audit Management | 6 | Accounts Management |
| 5 | Cash Management | 7 | Cash Management |
| 6 | Fund and Liability Management | 8 | Fund Management |
| 7 | Strong Room Operation Management | 9 | Core TSB |
|  |  | 10 | User Management |

(Source: FRS document).

Audit noticed that the Liability Management sub module which was part of Fund Management module and the module for Strong Room Operation Management were not developed.

Government stated (November 2024) that the sub module Liability Management And Strong Room Operation Management have been kept in abeyance as far as treasury department is concerned. The reply is not tenable as absence of these modules would lead to inefficiencies in tracking financial obligations and increased risk in treasury operations.

## 2.11 Non–development of functionality based on requirements

Audit verified five modules in IFMS-K namely Budget module, Receipt module, Expenditure module, Accounts module and CoreTSB module. Except CoreTSB, the other four modules are part of FRS. On verification of the requirements for the four modules in FRS against the functionalities that are implemented in IFMS-K, it was noticed that many functionalities envisaged were not developed. The details are given in **Table 2.4**.

**Table 2.4**

**Number of functionalities not developed**

| Sl. No. | Name of Module/ sub-modules | No. of envisaged requirements | No. of requirements not developed |
|---|---|---|---|
| 1 | Budget Preparation, Resource estimation & Budget Approval | 71 | 37 |
| 2 | Budget Allocation | 10 | 7 |
| 3 | Budget Re-appropriation/ Re-Allocation | 26 | 12 |

| Sl. No. | Name of Module/ sub-modules | No. of envisaged requirements | No. of requirements not developed |
|---|---|---|---|
| 4 | Receipt Online Collection | 21 | 1 |
| 5 | Payment at Department's counter/ Field Officer/ FRIENDS | 11 | 2 |
| 6 | Refund | 10 | 6 |
| 7 | Bill preparation and submission | 27 | 9 |
| 8 | Bill processing and payment | 24 | 8 |
| 9 | Accounts Preparation/ Compilation | 51 | 18 |
| | **Total** | **251** | **100** |

(Source: FRS document).

Out of the 251 requirements specified in the approved FRS, 100 requirements were not developed in IFMS-K. Additionally, these requirements were not addressed during the IFMS review meetings also. The shortfalls in IFMS-K due to non-development of these functionalities are discussed in the subsequent chapters.

Government stated (November 2024) that some functionalities are under development stage and some items can be introduced in the long run with detailed discussion with the authorities concerned.

**Recommendation No. 2**

Government should fix timelines for implementation of various functionalities of the different functionalities in IFMS-K.

## 2.12    Inadequacy of change management process

In IT organisations, the change management process is normally used to manage and control changes to assets, such as software, hardware, and related documentation. Change controls are needed to ensure that all changes to system configurations are authorised, tested, documented and controlled so that the systems continue to support business operations in the manner planned, and that there is an adequate documentation of changes.

Audit noticed that based on the decisions in the weekly review meetings, frequent changes were made in the software versions. Audit observed that details such as the dates and reasons for carrying out version changes were not available on record. Further, there was no record of testing and acceptance of the amendments carried out in the software.

Government stated (November 2024) that a change request procedure and standard operation procedure are under preparation for tracking the modifications in the software development.

The reply is not tenable as change management process is essential to track future changes and for testing and is an integral part in implementation of the project.

## 2.13    Absence of Requirement Traceability Matrix and Performance Metrics

Requirement Traceability Matrix (RTM) is a document that maps and traces user requirement with test cases. It captures all requirements proposed by the client and requirement traceability in a single document. Further, it is necessary that web applications respond quickly to the user request for efficient operation. This requires that the application, database and server components are designed and configured to deliver fastest response time which would be specified in the form of Performance metrics involving multiple factors[14] in Performance SLA. Performance metrics based on uptime, service availability, response time, MTTR[15] *etc*., were to be specified to regulate the performance under all possible ranges.

Audit observed that neither RTM nor performance metrics assuring minimum specified performance was available for IFMS-K project. Absence of an RTM led to department not being able to readily ascertain the tasks pending development from time to time in terms of requirements. In the absence of RTM, Audit could not confirm whether all the requirements specified in the FRS or in change requests were finally brought into the application.

Audit further observed that criteria for monitoring application performance during normal course and peak load time should have been made as there are no yardsticks to assess performance of the system.

Government stated (November 2024) that the treasury department will carry out the recommendations to formulate a RTM to ensure timely completion of requests raised by the department to NIC. Regarding absence of performance metrics, Government stated (March 2023) that the Treasury central server was upgraded on the recommendation of the technical committee after verification of analytical report in May 2022 as there were some performance issues reported which mainly affected transactions and data processing. Government further stated (November 2024) that the matter would be taken up with NIC.

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**Recommendation No. 3**

Government should formulate a Requirement Traceability Matrix and a Performance SLA to ensure timely completion of requests raised and assure minimum performance standards.

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[14]    Transaction volume, CPU utilisation, response time ranges and number of users.
[15]    Mean Time to Repair.

# CHAPTER III
# BUDGET MANAGEMENT

# CHAPTER-III
# BUDGET MANAGEMENT

The objective of Integrated Financial Management System (IFMS-K) is to integrate Finance and Treasury management functions to ensure effective budgetary control in expenditure management. This could not be ensured as the budget estimation module was limited to Chief Controlling Officer (CCO) level and not integrated with Human Resources (HR) application and the entirety of estimation was not automated. The Budget 2.0 application could not accurately evaluate savings within the grant leading to excessive additional authorisations. Voucher Level Computerisation (VLC) System of Office of AG (A&E) was not integrated with the Budget 2.0 application and the business rules were not properly mapped in the BAMS module leading to incurring expenditure without proper budget provisions.

## 3.1 Introduction

IFMS-K aims to provide effective financial control over budget estimation, budgeting, and the allocation of the approved budget for the State Government. The core applications involved in this process are:

- **Budget Monitoring System (BMS)**: Used for budget estimation, receiving proposals from the CCOs *etc*.

- **Budget 2.0**: Utilised by the Department of Finance for budget preparation, additional authorisation, supplementary demand for grant *etc*.

- **Budget Allocation and Monitoring System (BAMS)**: Employed for allocating the budget up to Drawing and Disbursing Officer (DDO) level.

The data flow in the budget applications starts with the Chief Controlling Officers (CCOs) providing the budget estimates, to the Administrative Department through the BMS. The Department of Finance after scrutinising the estimates received through Administrative Departments, uploads the data into the Budget 2.0 for the preparation of the State Budget. Once the budget is passed by the Legislature, the allocation of the budget is managed through the BAMS up to the level of DDO. Budget data from the Department of Finance are also ported into the VLC system of Accountant General (A&E). Based on the allocated budget, DDOs raise bills and forward them to the respective Treasuries for processing and payment to the beneficiaries. The major/ sub-major head wise transaction data generated in each District Treasury is electronically transferred by the Director of Treasuries monthly to AG (A&E). AG (A&E) then ports this data into different sets of tables in the VLC system. The AG (A&E) prepares the monthly Accounts (monthly Appropriation and monthly Civil Accounts)

and Annual Accounts (Appropriation Accounts and Finance Accounts) of the State Government from the VLC data.

The process of budget estimation and execution is given in **Exhibit 3.1** below:

**Exhibit 3.1**
**Process of budget estimation and execution**



Budget estimates up to the CCO level are done manually

DDOs — Sub Controlling Officers (SCOs) — Chief Controlling Officer (CCOs) — Administrative Department/ Department of Finance — Legislature
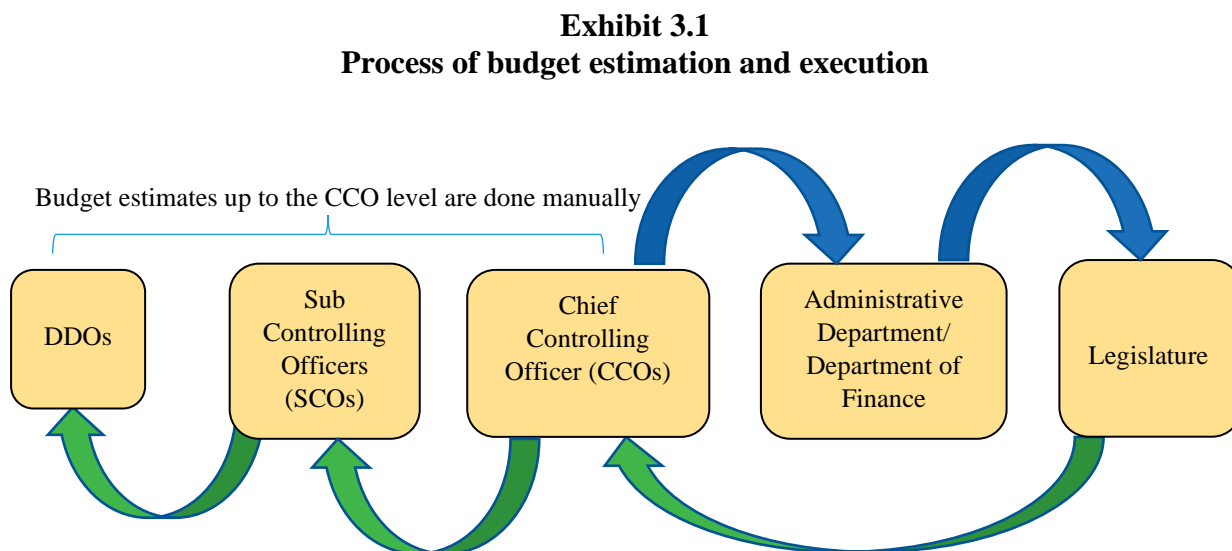
## 3.2 Deficiencies in the Automation/ Integration in the Budget Monitoring System (BMS)

As per para 12 of Kerala Budget Manual (KBM), 'Preparation of the budget' marks the first of the budgetary stages which is a purely executive function. As per circulars issued by Department of Finance, all Heads of Department (HOD) shall submit the budget estimates to the Department of Finance before mid-September that year. The HODs prepares estimates based on the estimates submitted by Regional/ District Officers and the Administrative Department, after scrutinising the estimates submitted by HODs, forward it to Department of Finance for further scrutiny. The Department of Finance captures this process through the BMS application of Budget module.

Audit observed gaps in automation/ integration of budget preparation process in the BMS as given below:

1) Sub Controlling Officers (SCOs) and DDOs submit their estimates manually to CCOs, who consolidate them in prescribed formats and upload them into the BMS. Non-capture of estimates by the BMS from the primary level indicates incomplete automation of business rules. It was also noticed that the proposals for plan schemes are still submitted in physical formats, bypassing the BMS application entirely.

2) Since the BMS lacks integration with the Budget 2.0 application, the Department of Finance manually downloads departmental estimates

figures from the BMS, scrutinises them, and issues final orders[16] on Part I and Part II estimates by January and re-uploads into the Budget 2.0 as proposals. Before issuing final orders, the estimation is required[17] to be communicated to Administrative Departments for seeking subsequent proposals, if any. The communication of estimates and subsequent proposals between the Department of Finance and Administrative Departments are conducted manually, highlighting significant gaps in automation and system integration.

Government stated (November 2024) that steps are being taken to address the deficiencies with the authorities concerned and to devise a long-term solution. The workflow for integrating the BMS with the Budget 3.0 to capture proposals has been prepared and is in the developmental stage, with implementation expected in the near future.

The reply is not tenable as automation/ integration of budget preparation process was to be incorporated at the implementation stage itself and in a comprehensive manner.

**Recommendation No. 4**

Government should initiate the automation of the BMS and its integration with the Budget application in a timely manner.

## 3.3    Deficiencies in the Budget 2.0 application

Budget 2.0 is the application for preparing the Budget of the Kerala Government. This software manages budget activities like Budget Estimation, Preparation of Budget, Preparation of Budget Documents, and post budget activities like Additional Authorisation, Supplementary Demands for grants, Contingency Fund Management, Re-appropriation of Funds, Resumption, Regularisation of Funds, surrender of savings and preparation of Alteration Memorandum.

The final approved estimates prepared by Department of Finance are manually entered into the Budget 2.0 application as estimate against proposals and then the Annual Finance Statement and supporting documents are generated.

Prior to the financial year 2021-22, expenditure amounts were manually entered into the Budget system, based on data furnished by the CCOs concerned. In 2021-22, a new feature was implemented in the Budget system for automatically capturing expenditure figures from the BAMS. Therefore, the audit analysis of the Budget data covers the financial years 2021-22 and 2022-23 only. The deficiencies noticed are discussed in the succeeding paragraphs.

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[16]  Para 50 of KBM.
[17]  Para 48 of KBM.

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

Para 95(3) of the Kerala Budget Manual stipulates that when an additional appropriation is required urgently and no savings are foreseen, the authority concerned should apply to the Administrative Department in Government for permission to incur the expenditure. The Administrative Department with the concurrence of the Department of Finance, authorises the expenditure, and informs the Accountant General, through the Department of Finance, that provision will be made later, either by re-appropriation, or by obtaining a supplementary grant. The grant as a whole should not be exceeded before the supplementary grant has been made by the Legislature.

Authorisation of additional funds and re-appropriation of budget is carried out by the Budget Section in Department of Finance based on the requests received from HODs/ COs after obtaining approvals from respective Administrative Departments. The fund so authorised is released through the Budget 2.0 application.

Audit verified the data in demand table[18] of the Budget 2.0 application database and found that in the capital head for the year 2021-22 under Grant XII – Police, the expenditure exceeded the overall grant even though the additional expenditure was not regularised by the Legislative Assembly under seven heads as given in **Appendix 3.1.**

Audit observed that the Budget 2.0 application lacks validation controls to restrict additional authorisation up to the limit of savings available in other units of appropriation, after the final session of the Legislative Assembly for the financial year has been concluded.

Government stated (November 2024) that the Additional authorisation is being provided for incurring expenditure against unavoidable items for which immediate savings could not be located for re-appropriation. However, all possibilities shall be explored to develop modules in budget and the BAMS applications for avoiding the occurrences of excess grant due to non-regularisation of additional expenditure incurred.

The reply is not tenable, as proper validation controls would have ensured that expenditure under a specific head of account does not exceed the overall grant and the system should restrict the expenditure under a head up to the savings available for re-appropriation.

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**Recommendation No. 5**

Government may augment the budget module to accurately identify savings within grants and develop a system to monitor and track any additional authorisations to ensure timely regularisation of expenditure.

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[18] Table that captures head-wise approved grant, re-appropriation, supplementary grant, expenditure, additional expenditure *etc.*

### 3.3.2 Absence of controls to validate and limit expenditure in salary heads

Audit noticed that no validation control existed to check for budget availability prior to incurring expenditure in salary heads resulting in excess expenditure. The excess expenditure incurred during 2021-22 attributed to salary heads are detailed in **Appendix 3.2**.

Government stated (November 2024) that as per GO(P) No.49/74/Fin dated 01 March 1974, excess disbursement relating to salaries, wages and pension is exempted from the purview of appropriation on the good intention that payment under these items should not be interrupted for want of funds. However, a more realistic approach shall be taken in budget estimation to avoid excess expenditure against budget provision under these items.

The fact remains that Government has failed to tap into the potential of the data available in SPARK for predicting trends in salary disbursement.

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

The AG (A&E) prepares Monthly Accounts from the electronic data rendered by the Directorate of Treasuries. Adjustments to expenditure are made by AG (A&E) through Transfer Entries based on requests from the Treasuries. Recovery of Overpayments (ROP), reflected as negative expenditure, is carried out by the Directorate of Treasuries after expenditure has been incurred under the respective head. AG (A&E) also undertakes annual adjustments for specific heads of accounts. Since re-appropriation is done through the Budget 2.0 application, the final expenditure booked under each head of account by AG (A&E) must align with the figures in the Budget 2.0 to ensure accurate re-appropriation.

Audit cross-checked the expenditure data captured in the Budget 2.0 application with that of Books of Accounts maintained by AG (A&E) for the year 2021-22 and 2022-23 and noticed that out of 7,263 heads of account, 2,653 heads showed discrepancies between the expenditure amount booked by AG (A&E) and the Budget 2.0 data. In 14 of these heads, the differences exceed ₹50 crore. Audit test checked these 14 heads of account and found that the discrepancies were due to non-capturing of Recovery of Overpayment (ROP) booked by Treasuries and modifications/ alterations made by AG (A&E) through Transfer entries in the Budget 2.0.

**Illustrative cases:**

*1.     5054-03-337-97 Kerala State Transport Project (World Bank Aided): Difference due to Transfer Entry by AG*

The expenditure shown under the head 5054-03-337-97 Kerala State Transport Project (World Bank Aided) in the Budget 2.0 for 2021-22 was ₹644.54 crore. However, the books of AG (A&E) recorded only ₹391.64 crore, resulting in a discrepancy of ₹252.90 crore. Audit analysis revealed

that AG (A&E) made a Transfer Entry, as per the letter from the District Treasury Officer, to transfer back an amount of ₹252.90 crore to this head which was initially credited under the head 2075. This overstatement of expenditure in the Budget 2.0 could have been avoided if there is integration between the Budget 2.0 and the VLC.

2.      ***2700-01-800-99 Interest and pension on Capital expenditure:*** *Annual adjustment by AG*

As per books of AG (A&E), ₹8.57 crore and ₹9.00 crore were booked under the head 2700-01-800-99 in 2021-22 and 2022-23 respectively. But no amount of expenditure was shown in the Budget 2.0 for these heads. These amounts represent the pension and interest contributions of Departmental Commercial Undertakings which were adjusted by AG (A&E) as Annual Adjustment.

From the above it can be concluded that the modification subsequently made by AG (A&E) in the expenditure figures are not reflected in the Budget 2.0 application. As IFMS-K system could not ascertain the exact savings under the heads, savings were not surrendered. Illustrative cases of savings which were not surrendered during 2021-22 and 2022-23 is detailed in **Appendix 3.3**.

Government stated (November 2024) that for recovery of overpayment, a new feature has been developed for CCOs in the BAMS.

The reply is not tenable as Government has not developed any system for integration of the final expenditure booked by AG (A&E) with the budget figures.

> **Recommendation No. 6**
>
> Government should initiate steps to automate budget module to continuously track and update figures in the heads of accounts while keeping a trail of the changes made and figures booked by the AG (A&E) need to be captured in the budget module for improving efficiency and accuracy in the budgeting process.

## 3.4     Deficiencies in the Budget Allocation and Monitoring System (BAMS)

After Budget is passed and Appropriation Bill is enacted, Administrative Departments, in consultation with the Department of Finance, divide the appropriation against each head of account among Chief Controlling Officers (CCOs) concerned. CCOs allocate the grants to SCOs and SCOs to DDOs as per requirement in due course. DDOs are responsible for making expenditure within the allocated amount. The distribution of budget provision is being done through a web-based application, namely the BAMS. BAMS envisages online allocation of budget provision up to the level of DDO. The deficiencies noticed in the BAMS application are given below:

### 3.4.1    Absence of functionality for Additional Fund request in the BAMS

After the initial allotment to SCO/ DDO, subsequent release of funds by the CCOs are based on request from the DDO/ SCO for meeting the expenditure. When the amount provided under a unit is insufficient, expenditure can be incurred through re-appropriation or through additional authorisation of funds.

Audit noticed that no functionality exists in the BAMS module for making request for re-appropriation, additional authorisation, surrender or resumption of funds by the DDOs/ SCOs. Whenever additional fund is required, DDOs/ SCOs make request for balance funds by way of correspondence through letter/ e-mail to their respective Administrative Departments and the Administrative Department approaches the Department of Finance through e-office for sanctioning funds either through re-appropriation or through additional authorisation. Lack of functionality for post-budgetary activities in the IFMS-K prevented DDOs from submitting proposals for additional funds through the system and hindered CCOs from ensuring the availability of funds within the Grant for re-appropriation.

Government stated (November 2024) that an additional fund request module in the BAMS for online submission of additional authorisation proposals from CCO to the Finance Department has already been developed and is under testing stage. The scope of extending the facility to DDOs/ SCOs for submission of proposals to CCO will be examined.

**Recommendation No. 7**

Government should establish a time frame for developing the functionality for additional fund request in the BAMS at the DDO/ SCO level.

### 3.4.2    Non-mapping of Business Rules of Kerala Budget Manual in the BAMS

As per Para 84 of the Kerala Budget Manual, the Department of Finance holds exclusive powers for re-appropriation between minor heads within a grant, while re-appropriation between subordinate heads under a minor head is delegated to Administrative Departments and Chief Controlling Officers. Para 93(1) states that re-appropriation and resumption of savings can only be ordered by the competent authority until the end of the financial year.

Audit noticed:

- that currently all re-appropriation/ additional authorisation/ surrender of funds even between subordinate heads are done by the Department of Finance. The system is not allowing re-appropriation of funds between subordinate heads by Administrative Department/ CCOs, though there is provision for it in Kerala Budget Manual.

- on verifying re-appropriation and surrender data from the VLC, that more than 75 *per cent* of re-appropriation and more than 90 *per cent* of surrender entries were made after the close of the financial year. The re-appropriation and surrenders effected during 2021-22 and 2022-23 are given in **Table 3.1** below.

**Table 3.1**

| *Reappropriation Orders* | | | | | *Surrender Orders* | | | |
|---|---|---|---|---|---|---|---|---|
| **From** | **To** | **No. of orders** | **No. of entries** | | **From** | **To** | **No. of orders** | **No. of entries** |
| 01-04-2022 | 31-03-2023 | 339 | 1,258 | | 01-04-2022 | 31-03-2023 | 3 | 483 |
| After the close of the FY 01-04-2023 to 30-06-2023 | | 70 | 3,781 | | After the close of the FY 01-04-2023 to 30-06-2023 | | 68 | 13,773 |

(Source: The VLC data of AG (A&E)).

Government replied (November 2024) that:

- the delegation of re-appropriation powers is currently limited due to technical constraints in the Budget 3.0 and the BAMS systems, but the Department of Finance is developing a new module in the BAMS to streamline re-appropriation proposals and enable further delegation after consultations and legislative approval.

- re-appropriation after the financial year's closure primarily regularises additional expenditures already incurred, with necessary certifications issued by the Finance Secretary to the Accountant General annually.

The reply regarding re-appropriation after the financial year's closure is not tenable as it involves adjustments for expenditure already incurred without prior approval.

### 3.4.3 Absence of controls in the Budget Allocation and Monitoring System (BAMS) to validate and limit expenditure within allotments

An analysis of the Head of Account-wise[19] allotment and expenditure by DDOs from 2016-17 to 2022-23, it was noticed that IFMS-K system permitted DDOs to book expenditure that exceeded the allotment made by the Controlling Officers.

Audit observed during database analysis that in respect of 117 instances, in various Head_IDs excluding pay object heads (01, 02), expenditure was booked by DDOs in excess of the allotted amount. DDO-wise details of

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[19] Table: 'DDO_HEAD_ALLOCATION_SUMMARY' in the BAMS application.

Head_IDs in which expenditure was booked more than the allotted amount are detailed in **Appendix 3.4**.

Due to absence of validation controls in the system to limit the expenditure within the allotment, the DDOs could incur excess expenditure in violation of the provision of the budget manual.

Government stated (November 2024) that fruitful remedial measures for rectifying the same will be taken up with concerned officials in a time bound manner.

The reply is not tenable, as the lack of functionality/ validation controls resulted in expenditure being incurred over and above the allotted limits.

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

Audit observed several discrepancies in the reports generated by the BAMS**,** which adversely affect the reliability and accuracy of budget allocation and monitoring processes. Deficiencies were identified in the following reports:

- **Head-wise Expenditure Report**: This report is designed to generate Head of Account-wise details for a financial year, displaying available provisions, allocated amounts, and expenditure. However, inaccuracies like allocated amounts exceeding the available provisions were found in the report whereas the inaccuracy was not found in the database table[20] indicating flaws in data validation and report generation.

- **Allocation Expenditure Report**: This report generates CCO-wise details of budget allocation and expenditures. Audit noticed that the original CCO and cross-mapped CCOs[21] were shown with identical budget and expenditure amounts for cross-mapped Head of Accounts. This duplication made it impossible to ascertain which CCO was allocated the budget and the corresponding expenditure.

- Analysis of data[22] (October 2023) showed that the system allowed booking of negative figures in respect of budget 'Allotted Amount' under specified Head_IDs. It was observed that the report generated[23] also showed the Budget/ received amount in negative figures[24]. The negative figure appearing in Reports generated through the BAMS establishes that it is unreliable.

Illustrative cases are given below in **Table 3.2**.

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[20] From 'CCO_HEAD_ALLOCATION_ SUMMARY' database table in the BAMS.
[21] CCO of a different department who has to spend part of the budget allocated under a head of account along with Original CCO in some schemes.
[22] In 'CCO_HEAD_ALLOCATION_ SUMMARY' table related to the BAMS application.
[23] Allocation-Expenditure Report in the BAMS.
[24] 'CCO wise Over Expenditure Report' in the BAMS.

**Table 3.2**
**Illustrative cases of budget amount in negative value**

| Sl. No. | Financial Year | CCO Code | Head of Account | Allotted amount (₹) | Allocated amount | Expen diture |
|---|---|---|---|---|---|---|
| 1 | 2021-22 | 020A Director of Agriculture | 2401-0-109-61-1-0-0-P-V | (-) 79,03,28,000 | 0 | 0 |
| 2 | 2021-22 | 250A Chief Conservator of Forests | 2406-2-110-38-1-0-0-P-V | (-) 2,00,00,000 | 0 | 0 |

(Source: CoreTIS database).

The negative budget amount appearing in Head_IDs are detailed in **Appendix 3.5**.

Government stated (November 2024) that fruitful remedial measures would be taken up with the concerned officials to rectify these discrepancies in a time-bound manner. It was also stated that efforts are being made to enhance the system's functionality to ensure accurate report generation and data reliability.

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**Recommendation No. 8**

Government should conduct a review of all reports generated by the BAMS to ensure that they align with requirements and accurately reflect financial data.

---

### 3.4.5  Non-inclusion of sub-heads in Public Works Deposit head

Para 15.1.1 of Kerala Public Works Account Code stipulates that deposits received/ recoveries made from the work bills of the contractors are classified under the sub-heads i) Cash deposits of contractors as security, ii) Deposits for works to be done, iii) Sums due to contractors on closed accounts, iv) Sums due to other Governments on closed accounts and v) Miscellaneous deposits below the minor head of account 8443-108 Public Works Deposit.

As per Finance Accounts 2022-23, the amount outstanding under the head 8443-108 Public Works Deposit as on 31 March 2023 was ₹2,872.10 crore. Treasuries lack information about the various factors that contribute to the accumulation of these balances due to non-integration of the sub-heads outlined in the Kerala PW Account Code into the IFMS-K system. Consequently, all funds received for the aforementioned items are consolidated under minor head '108-Public Works Deposits', without identifying the nature of the items.

Government stated (November 2024) that new sub-heads will be opened under the head 8443-00-108-PW deposit after analysing the technical feasibility of operating the new sub-head under the existing minor head.

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**Recommendation No. 9**

Government should fix a time frame for opening the new sub-head under the Public Works Deposit head for improved transparency and precise tracking of funds.

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# CHAPTER IV
# RECEIPT
# MANAGEMENT

# CHAPTER-IV
# RECEIPT MANAGEMENT

Government receipts are collected through e-Treasury and CREDIT applications. Large amounts remain idle in pooling accounts which remain unreconciled for years. Functionality to auto-calculate penal interest for delayed credit of money to government account by agency banks has not been developed, even though provided for in the agreements entered with banks by the Government. Timely defacement of challans is not done and only 44 *per cent* of challans have been defaced.

## 4.1    Introduction

Article 4 to 39 of Chapter II of KFC Volume I stipulates conditions in respect of receipts, their collection and checks involved. Government receipts include tax and non-tax revenue. The collection of receipts and remittance to concerned heads of account is ensured through cash/ e-payment.

The process of cash collection and its remittance to treasury is as given in **Exhibit 4.1.**

**Exhibit 4.1**
**Process of cash collection and remittance to treasury**
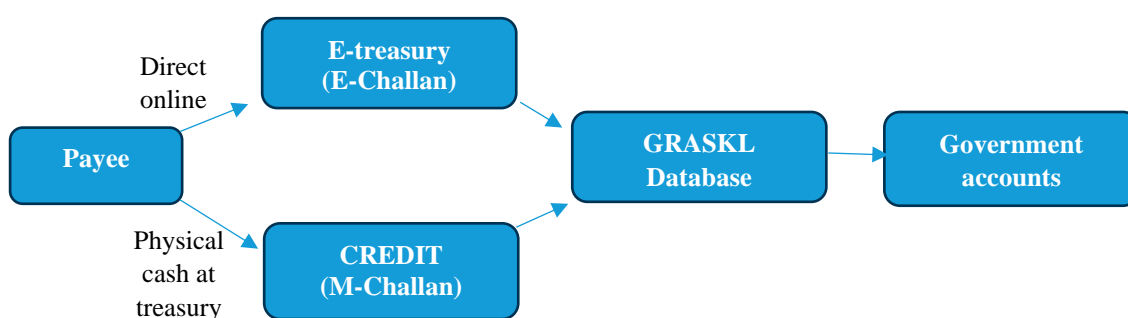


CREDIT is the treasury side application for transactions involving cash/ cheque remittance on behalf of Government of Kerala. Along with the conventional mode of payments directly at the cash counter, IFMS-K permits online payment through the e-Treasury wherein internet banking facility of ten banks[25] and three[26] payment gateways are integrated.

A total of 10,74,45,441 challans amounting to ₹2,83,901.64 crore was collected as government revenue through the e-Treasury and the CREDIT application of treasury for the period from 2016-17 to 2022-23. On receipt of money, challans are generated *via* both applications and accounted for in the GRASKL[27] (Revenue) database which stores data regarding all the

---

[25] Bank of Baroda, Bank of India, Canara Bank, Federal Bank, IDBI Bank, Indian Bank, Indian Overseas Bank, Punjab National Bank, State Bank of India and Union Bank of India.
[26] Debit/ Credit/ UPI, QR Code and EPOS.
[27] Government Receipt Accounting System, Kerala.

government receipts. These challans are submitted to the offices concerned to avail services. The public can submit online refund application in case of any excess/ wrong remittance made *via* the e-Treasury and track status of the refund claims. In case of challans remitted through the CREDIT, refund can be initiated through manual submission of refund application to the DDO concerned. Further, e-Treasury is also integrated with 24 applications of 20 Departments as given in **Appendix 4.1** whereby the public can access the Departmental portals for services.

Scrutiny of applications in the receipt management system revealed the following deficiencies.

## 4.2     Unreconciled balances in pooling account of banks

The payments made through the e-Treasury are routed *via* various banks and gateways for final credit to the heads of account concerned. For this purpose, Government (February 2015) empowered banks to hold pooling accounts in favour of Government transactions, which needed to be maintained as per Memorandum of Understanding (MoU) made between treasury and banks. As per the MoU, the revenue collected each day in these pooling accounts are required to be transferred to Government account the next day. The bank needs to provide account statement to prove that no government money remains unaccounted and there is no misappropriation by banks.

Audit noted that Treasury Department had entered MoU with 10 banks and three payment gateways. However, the banks and gateways were not regular in submitting Monthly Statements as prescribed. Audit found from the available monthly statements that unreconciled balances were held in banks as stated below:

- State Bank of India (SBI) has been holding ₹21.77 crore as un-reconciled opening balance for the month of January 2022 which has increased to ₹24.29 crore for the month of July 2022.

- Canara Bank, Punjab National Bank and IDBI have been holding ₹1.62 crore, ₹19.21 lakh and ₹4.43 lakh respectively as un-reconciled opening balances for the month of January 2022.

Despite the prolonged retention of these amounts by the banks, they have not provided necessary Account Statements to Department of Treasury and 10 pooling accounts in the 10 participating banks and three payment gateways remain un-reconciled.

Audit observed that no provision was inbuilt in the system to capture the Monthly Statement from the bank directly into the system.

Government stated (November 2024) that three banks had submitted the Account Statement on unreconciled balances in pooling account and steps have been taken to remit the amount to Government accounts. Communication has been given from Treasury department and RBI to the banks for reconciling figures.

Reply is not tenable as Government's response addresses past discrepancies but lacks a proactive mechanism to ensure automation to capture the monthly statements directly from banks to prevent recurrence which establishes significant gaps in functionalities**.**

> **Recommendation No. 10**
>
> - Government should develop a functionality to periodically secure account statements from banks *via* the e-Treasury system to enable system based cross-verification, auto detection of transaction errors and synchronised settlement.
>
> - Government should recover the amount lying in the pooling accounts from the banks and responsibility may be fixed for not obtaining monthly statements and account statements.

## 4.3 Non-development of functionality for auto-calculation of interest

The MoU entered with banks provides prerequisites for effective integration of internet banking of banks with e-Treasury. The participating bank should remit funds every day, electronically or by RTGS[28] or by any other payment mechanism acceptable to RBI on the next working day to the e-Treasury account with RBI. Four conditions are to be followed in case of delayed fund transfer such as interest for delayed period beyond the permissible period[29], liquidated damages for delays beyond the due date @ one *per cent* plus of bank rate and delay-cum-calculation sheet needs to be submitted to the e-Treasury officer by the participating bank and the agreed liquidated damages shall be paid before fifth working day of the next month. It was also prescribed that under no circumstances, the participating bank shall hold the principal amount collected beyond a period of five working days from the due date of payment.

Audit noticed that banks did not submit any delay-cum-calculation sheet to e-Treasury officers. No functionality was developed in e-Treasury application to calculate the interest for delay in remittance of government funds. As per data received from NIC, liquidated damages calculated at the rate of 5.25 *per cent*[30] per annum for the delayed transaction pertaining to the period 2016-17 to 2022-23 amounted to ₹1.05[31] crore.

Government stated (November 2024) that as per RBI directions, banks are showing transaction date and settlement date. The treasury and bank system has been integrated with e-Kuber[32] system. Hence, data is being received daily from e-Kuber to treasury.

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[28] Real Time Gross Settlement.
[29] Presently to be 'T+1' day excluding 'Put Through Date' or transaction date.
[30] 4.25 *per cent* Bank rate + 1 *per cent.*
[31] Transaction Amount x [Delay/365] x [(Bank rate + 1) / 100].
[32] Core banking system developed by RBI for electronic transfer of funds in Government transactions.

The reply is not tenable as although the data regarding transaction date and settlement date are available, no provision is enabled in the system to auto calculate the interest for the delay period beyond the permissible limit.

**Recommendation No. 11**

Government should develop a functionality in IFMS-K to auto calculate and claim interest and liquidated damages from banks for delayed credit of money to Government account.

### 4.4    Deficiencies in defacement of challans

The Treasury Department (December 2021) instructed all DDOs to deface e-challan once the service for which the particular e-challan generated is provided, so that it cannot be reused.

During defacement, a watermark is stamped on the face of the challan stating that the challan has been defaced for the amount along with defacement date, defacement number, remarks and User ID. The details of defacement are stored centrally in the database and are reflected in all subsequent instances when the challan is used. As a result, the defaced challan becomes unusable for any further services from Government. By implementing this mechanism, Government aimed to prevent fraudulent practices and maintain the integrity of receipts and transactions. The challan amount is refundable upto the value of the remaining undefaced portion of the challan. The process flow of defacement and refund process are as given in **Exhibit 4.2**.

**Exhibit 4.2**
**Process flow of Defacement and Refund process**
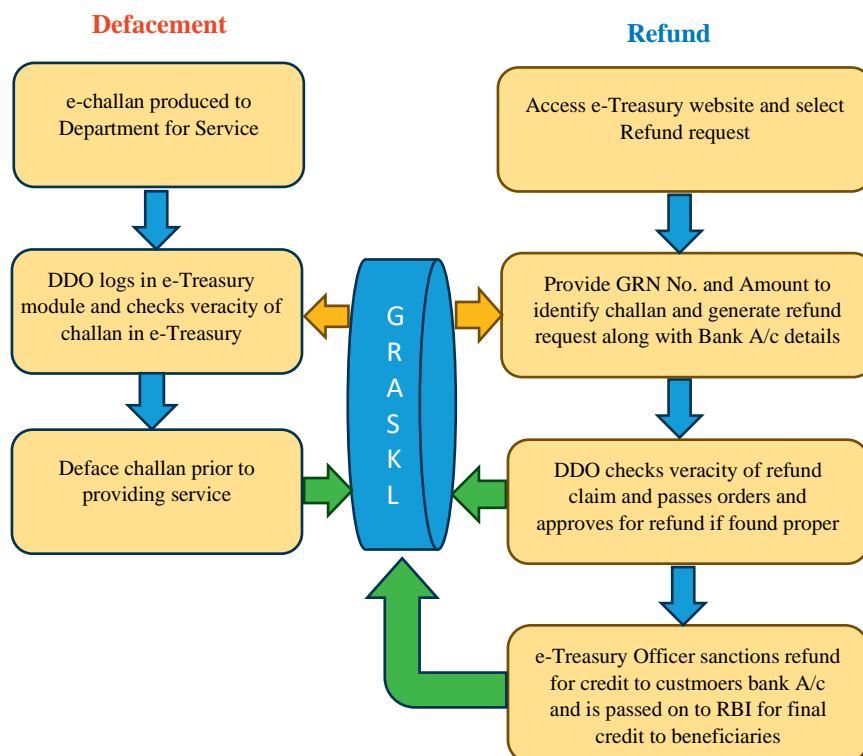
When an e-challan is produced to DDO for any service, the DDO verifies the e-challan in the e-Treasury application and defaces it prior to providing the required service. Refund can be availed for those e-challan for which service has not been availed. Refund request can be raised in the e-Treasury application by providing the necessary details. Once the DDO verifies and approves the refund claim, the e-Treasury officer sanctions the refund for crediting it to the customer's bank account.

Audit noticed the following deficiencies in defacement and refund of challans as detailed in the succeeding paragraphs.

### 4.4.1 Discrepancies in defacement reports and data analysis

The application provides for the MIS report 'Defacement Report'. The details of defacement are captured in tables of the GRASKL database in the e-Treasury modules.

Audit noticed that the application could not generate the reports for the years 2016-17, 2017-18 and 2022-23. Further, Audit scrutiny of Defacement report generated revealed that out of 3,04,97,837 challans received during the period 2018-19 to 2021-22, only 1,01,39,579 were defaced (33.25 *per cent*) by departments, as per e-Treasury defacement report thereby 2,03,58,258 e-challans amounting to ₹14,232.26 crore remained not defaced as detailed in **Appendix 4.2**.

On verification of database tables used for receipts and defacement of challans for the period 2018-19 to 2021-22, Audit noticed that out of 7,01,96,745 challans generated amounting to ₹1,69,629.76 crore, only 3,47,29,797 challans were defaced (49.47 *per cent*) leaving the balance of 3,54,66,948 challans amounting to ₹1,48,384.52 crore not defaced. The year-wise detail is given in **Appendix 4.3**.

Audit observed that the defacement report generated by system did not match with data analysis conducted by Audit.

Government stated (November 2024) that defacement reports for the year 2016, 2017 *etc*. are available in treasury now.

Reply is not tenable as although some reports have been generated, the department has not explained the discrepancies between the Defacement report and the source database. Further the report for 2022-23 has not been generated.

### 4.4.2 Defacement of challans over and above challan amount

A challan can be defaced completely or to the extent of service provided, thereby enabling full or partial defacement. Multiple partial defacements are possible against a challan, but the total defaced amount should be restricted to the challan amount.

On verification of treasury data for the period from 2016-17 to 2021-22, Audit noticed that out of 3,73,73,538 challans amounting to ₹26,739.15 crore that were defaced, 14,608 challans amounting to ₹25.59 crore were defaced for ₹56.59 crore. An illustrative case is given in **Exhibit 4.3**.

**Exhibit 4.3.**



The challan number KL012520520201819M amounting to ₹3.42 lakh is seen defaced for ₹6.84 lakh.

Government stated (March 2023) that the issue of incorrect defacement has been reported to NIC for making corrections/ rectification and the same is in progress. It was further stated that the error came because of fetching the data from an intermediate table and shared into the new database table[33].

On re-verification of treasury data for the period 2016-17 to 2021-22 in the new table reported by Government, it was seen that the issue of incorrect defacement was resolved to some extent. However, the issue still persisted in 258 challans amounting to ₹1.84 crore. These challans were seen defaced for ₹3.48 crore. On further analysis of data for 2022-23, out of 93,56,945 challans amounting to ₹8,553.17 crore that were defaced, it was seen that in respect of two challans amounting to ₹5.20 lakh the challans were defaced for ₹10.39 lakh. The details are provided in **Appendix 4.4**.

Government stated (November 2024) that the issue has been resolved. However, Audit noticed that the issue persists for the challans as detailed above.

---

[33]  Receipt_defaced_details.

### 4.4.3    Failure to capture defacement details in challans

On verification of treasury data for the period from 2016-17 to 2022-23, Audit observed that 14,376 challans amounting to ₹53.80 crore pertaining to head of account '0030-01-800-99-00 Legal benefit funds stamp' were defaced by the department. It was seen that even though defacement numbers were generated for these challans in the underlying database table, these challans were not seen defaced with the watermark details in e-Treasury portal.

It was seen that Government had rectified the same at the instance of Audit.

### 4.4.4    Absence of uniqueness in defacement numbers

Any challan defaced should have a unique autogenerated defacement number to ensure that it could be used to trace the exact challan and amount defaced.

Audit observed that for the period from 2016-17 to 2022-23, a total of 15,04,384 defacement numbers were used for defacing 33,09,145 challans. Out of the above, 21 defacement numbers were used more than 50 times for defacement of challans as detailed in **Appendix 4.5**. Audit further noticed that defacement numbers contain a sequential number and the year of defacement while some contain a sequential number alone. This points to multiple methods of generation of defacement number through various processes.

Government stated (November 2024) that the issue has been resolved. However, Audit on reverification found that the deficiency persists.

> **Recommendation No. 12**
>
> Government should modify the application to ensure that every challan defaced is stamped with unique defacement number and the total defaced amount do not exceed the challan amount.

### 4.5    Deficiencies in refund of E-challans

Article 36 of Kerala Financial Code Vol I stipulates that when an application for a refund is received for any revenue item, the officer who recorded the original revenue should locate the relevant records, verify the claim, and issue the refund order. The refund details must be recorded against the original receipt to prevent any accidental duplicate of refund claims.

e-Treasury has a facility for online submission of refund request. The claimant can submit the request for refund against a Government Reference Number (GRN)[34] through the option 'refund request' in e-Treasury portal and can track the status of refund. On refund of challan, a watermark is

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[34]    GRN is a unique reference number generated against a challan for identifying the challan in the database.

stamped on the face of the concerned E-challan as *'Refunded for Rs.....'*. Multiple refunds are possible against a single challan until the unused amount of challan is exhausted.

Audit noticed the following deficiencies.

### 4.5.1 Incomplete Generation of Refund Reports and non-recording of GRN in receipts

a) The year-wise status of refund request received, as per refund report generated in e-Treasury, is detailed in **Appendix 4.6**. It was revealed that the e-Treasury is not generating the reports for the periods 2017-18 and 2018-19 and for the period 2022-23. It was seen that only department-wise monthly reports could be generated.

b) Audit noticed that 20 integrated departments did not provide GRN for the receipts, which is essential for claiming refund. Thus, the public who were provided such receipts would not be able to claim refund, if needed. For example, the Revenue Land Information System (ReLIS) application of Revenue Department which is an online platform used for the payment of land tax, transfer of registry etc., does not record the GRN of challan in the generated receipt.

Government stated (November 2024) that GRN is being sent to customer's mobile through SMS.

The reply is not tenable as a complete report regarding refund requests is essential to identify lapses and take corrective action. Further, the non-inclusion of GRN in receipts of integrated department would prevent the submission of refund claim.

### 4.5.2 Other deficiencies noticed in refund of challans

Audit noticed that:

a) in three cases the refunded amount was greater than the actual challan amount by ₹0.13 lakh.

b) in case of 151 challans amounting to ₹13.53 lakh, though the refund status shown in e-Treasury as 'pending with department for approval', in the challans it was watermarked as 'Refunded'.

c) in five challans, the defaced value displayed in Refund Request page was higher than the actual challan amount of ₹12.96 lakh.

It was seen that Government had rectified the same at the instance of Audit.

### 4.5.3 System deficiency in processing of refund requests

Audit observed that in the case of 72 challans which were already refunded for its entire amount of ₹29.36 lakh, subsequent refund requests were

submitted. Some of these challans were not seen watermarked as refunded even though refunds were issued.

Government stated (March 2023) that the issue pointed out by Audit has now been rectified which has been confirmed in audit. However, Audit noticed another instance[35] where the issue persisted. Government stated in November 2024 that the issue has been resolved.

On verification, it was observed that the above case was rectified. However, though the instances pointed out were rectified, the repeated occurrence of such instances indicates that the system lacks controls to restrict the request.

> **Recommendation No. 13**
>
> Application's self-sufficiency may be ensured by including comprehensive reporting on refund requests to identify lapses and take corrective actions. GRN  needs to be included in receipts generated by integrated departments.

## 4.6    Deficiencies in refund of M-challans (Manual Challan)

The refund of government revenue through treasury (other than e-Treasury) is made based on written request received from claimant through the DDO concerned. On verification of original challan remittance by DDO, a sanction order for refund is forwarded to treasury. The treasury again rechecks the remittance and enables provision through refund entry[36] for DDO to draw bill in the BIMS application for processing the refund request. The DDO draws bill which is subsequently passed in treasury for final credit to refund claimant. Test check revealed the following shortfalls with respect to refunds:

### 4.6.1    Wrong classification of refund on Judicial Stamps

In the Finance Accounts, negative figure appears as receipt under the head of account 0030-01-101 (Court fee realised in stamp).

Audit observed that this was due to misclassification of refund on account of Stamps judicial - Sale of Stamps (0030-01-102-10) under the head 'Court fees realised in stamps' (0030-01-101-10 Deduct Refunds).

In the sanction order for refund of court fee, the sanctioning authority wrongly classified the heads, and the serial number of stamps used were not specified. The Treasury does not insist for serial number of stamps used and without verification allows the refund entry for drawing bills to the same head specified in the sanction order, which results in wrong classification. Further, the system has no functionality to track the original receipt and head

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[35]   KL015177959202122E.
[36]   Refund entry is a facility in CREDIT application through which allocation of amount were made available to DDO for drawing refund amount.

of account to which the refund is made. As no validation control is available in CREDIT software to ensure the same, there is a risk of multiple refund in case the sanction order and certificate of payment is presented to treasury again.

Government stated (November 2024) that as the implementation of the online platform for the sale of stamps will come into existence by 2025, it is expected that the refund procedures will also become completely online and the issues would be resolved.

> **Recommendation No. 14**
>
> Government should fix a time frame for refund procedures on sale of stamps to be made online.

### 4.6.2    Lack of provision for 'Refund Entry' for partial refund

Audit observed that in the case of partial refund requests processed through the CREDIT application for which corresponding government receipt challan details are available, treasury is only able to provide refund entry for the whole challan amount. Hence, treasury is making 'refund entry' for the whole challan amount even in cases of partial refund request of challan amounts. As a result, BIMS application allows submission of bills by DDO for refund for entire amount without restriction to the partial amount requested for refund.

Government stated (March 2023) that the treasury officer is only confirming the challan available at Treasury for the refund. The Department concerned can fully or partially refund the challan. Government further stated (November 2024) that provision is available in offline mode to process partial refund requests.

The reply is not tenable as the CREDIT system has no facility to provide partial refunds and the Treasury officer can only provide a refund of the whole challan amount even in case of partial refund requests.

> **Recommendation No. 15**
>
> Government should implement a functionality in IFMS-K to provide partial refund in the Treasury so that the concerned departments can draw bills only for the sanctioned amount.

### 4.6.3    Non-mapping of DDO code

Audit observed that Treasury, while taking receipts through challans in CREDIT the entry is made as 'general receipt' instead of specifically mapping it against the DDO concerned. At the time of refunds, since the Treasury is not able to map the DDO code, it reports the case to Treasury Directorate for locating the DDO code to the respective challan.

Government stated (November 2024) that selecting DDO code while accepting the general receipts by the treasury department is not practical at present as those challans only contain the purpose of remittance and depositor details.

The reply is not tenable as non-updation of DDO code in challans results in unwanted correspondence and delay in refund.

> **Recommendation No. 16**
>
> Government should develop a functionality in IFMS-K to map the DDO codes while accepting the challans through the CREDIT.

## 4.7      Other observations on refund of M-Challans

- No acknowledgement is being given to the claimant as and when a refund request is being raised.

- The claimants of refund have no assurance that their claims were raised by the respective DDO or have any knowledge of the status of their refund claim.

- The status of refund of manual challan cannot be tracked.

Government stated (March 2023 and November 2024) that the DDO has to satisfy himself before giving a refund to the customer and as such DDO concerned is responsible for acknowledgement, status of refund, assurance to claimants and time period for settling claims.

The manual intervention in the refund procedure as stated by Government is time consuming and defeats the purpose of implementation of IFMS-K. Further, Government failed to take remedial measures even though 19 months have passed since its initial response and eight years from inception of IFMS-K.

# CHAPTER V
# EXPENDITURE MANAGEMENT

# CHAPTER-V
## EXPENDITURE MANAGEMENT

In the Expenditure management module, bill processing applications enable the DDOs to generate bills electronically and allow treasury to process and approve the bills and forward electronic payment advice to banking interface. Deficiencies in the applications such as delay in processing bills, shortfalls in officer level controls in bill processing, lack of integration between SPARK Human Resource application and treasury system, shortfalls in Bill Discounting System, non-settlement of advance bills posed major hurdles in attaining the objective of implementing IFMS-K.

## 5.1 Introduction

The Core Treasury Information System (CoreTIS) is an integral part of the expenditure management module through which the bills of all departments are processed in Treasury. The CoreTIS centrally manages the functioning of all treasury systems to have a Single Source of Truth. Bills generated through various applications like the BIMS for contingent bills, the SPARK for Human Resource management, the EMLI and Bill Discounting System (BDS) for work related claims and other integrated applications are populated in the CoreTIS. After Treasury approval, electronic advice is sent to e-Kuber system of RBI or Treasury Savings Bank (TSB) for crediting the amount to the beneficiary's account.

The process of bill creation, bill processing and bill payment in IFMS-K is shown in **Exhibit 5.1** below:

**Exhibit 5.1**
**Bill payment process**



**Bill Preparation by Departments**
1) Accountant-Entry of bill
   Confirm that Bill Amount <= Balance Sanctioned Amount/ Allocation
2) DDO-Verifies the bill generated and submits to treasury

**Submission**

**Bill Processing in Treasury**
1) Accountant-Verifies the bill and supporting documents
2) Treasury Officer- Verifies the bill and authorises it for payment

**Payment**

**TSB**
Salary, Non-Salary and PD accounts bills

**e-Kuber**
Transfer to beneficiary accounts in various banks

During bill preparation, the department's Accountant prepares the bill, and the DDO verifies and submits it to the treasury for approval. At the treasury, the Accountant reviews the claim with the supporting documents before forwarding it to the Treasury Officer. The Treasury Officer then verifies and authorises the bill for payment. The payment is effected to concerned TSB account if it is Salary, Non-salary and PD accounts bills and effected to bank account of beneficiaries through the e-Kuber system in case of other bills.

For the period from 2016-17 to 2022-23, 2,23,53,931 bills amounting to ₹9,63,001.01 crore were passed for payment as detailed in **Appendix 5.1**.

## 5.2    Deficiencies in the CoreTIS application

Scrutiny of the application revealed the following deficiencies:

### 5.2.1    Delay in processing of bills for payment in Treasuries

As per notification (January 2013) issued by Directorate of Treasuries in accordance with the Kerala Right to Service Act 2012, specific time limits have been prescribed for the processing of bills in Treasuries. The maximum time limit prescribed for processing any bill is seven days.

On analysis of the data from the CoreTIS ( October 2023) for the period from 2016-17 to 2022-23, Audit noticed significant delay in processing various bills. The delays were arrived by calculating the difference between the bill_pass_date[37] and bill_received_date[38] captured in the CoreTIS and the findings are outlined as follows:-

- Out of 69.67 lakh Contingent bills authorised for payment through Treasuries, the time taken to process 15.16 lakh bills (21.76 *per cent*) were more than seven days.

- Out of 104.24 lakh Salary Payment bills authorised for payment through Treasuries, the time taken to process 9.31 lakh bills (8.93 *per cent*) were more than seven days.

- Out of 33.54 lakh Non-Salary bills authorised for payment through Treasuries, the time taken to process 4.14 lakh bills (12.35 *per cent*) were more than seven days.

Delay in the above cases ranged from seven to more than 365 days.

Though a First In First Out (FIFO) model is envisaged in the FRS, it was not implemented in the treasury application. In respect of contingent payment bills, copy of the bills with vouchers need to be produced physically at treasury to authorise the payment to the recipient. Audit noticed that in the case of contingent bills, there is no provision in the Treasury system to capture the date of submission of physical copy at treasuries and to automatically reject the bills if the physical submission of bills along with

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[37]    The date when the bill is approved at treasury.
[38]    The date when the bill is received at treasury.

vouchers are delayed by more than the prescribed number of days. Also, sanction order details which is the pre-requisite for authorising contingent bills were not available in the system against the bill as pointed out in Paragraph 5.2.4 of this Report which also augments the delay.

Government stated (November 2024) that the Department of Treasuries will explore the possibility of implementing a check system with built-in verification for required fields and documents before submission, tracking submission dates with alerts for approaching due dates to prevent delays, generating regular reports on pending bills to identify and address bottlenecks, and providing clear information and checklists for required documents to reduce rejection and delays.

**Recommendation No. 17**

Government should implement a validation system to ensure completeness of data and documents before submission, reducing errors and improving process efficiency.

### 5.2.2    Officer level control shortfalls in bill processing

DDOs utilise bill preparation applications such as BIMS, SPARK, etc., to generate bills, which are then electronically received in the treasuries and displayed in the CoreTIS application's dashboard for verification by the dealing Accountant. The Accountant of the treasury, through the application, checks the bills and verifies the supporting documents. For contingent bills, the physical copies of the bills, along with vouchers, need to be examined. If the bill and supporting documents are found to be in order during scrutiny, they are forwarded to the Treasury Officer for approval. Once the bill is verified and approved by the officer, payment is made.

In the system of bill processing in Treasury, Audit observed that:

- Only bills scrutinised at accountant level are available in Officer's dashboard. Thus, the pendency of the bills at the Accountant level cannot be watched by the Officer and there is no report generation for Treasury Officer on the status of bills received in Treasuries.

- The dealing Accountant has the authority to raise objections on any bill and return it to the respective DDOs from where the bill originated without being submitted to the Treasury Officer for countersigning. If a bill is rejected by the Accountant, it is directly forwarded to the DDOs without allowing the Treasury Officer to review the objection made by the Accountant.

Government stated (November 2024) that the Department of Treasuries will explore the possibility to upgrade CoreTIS in IFMS-K to allow Treasury Officer to monitor pending bills at the Accountant level, access detailed reports on bill status and required actions and review Accountant's objection to ensure accountability and prevent delays.

**Recommendation No. 18**

Government should upgrade the CoreTIS application to incorporate facilities to allow the Treasury Officer to monitor pending bills at the Accountant level, access detailed reports on bill status and required actions, and review Accountant objections to ensure accountability and prevent delays.

### 5.2.3 Absence of integration between SPARK and Treasury system for DDO-DSC registration process

Government issued (December 2020) detailed guidelines regarding the registration of the DDOs in SPARK and BIMS. A newly designated or newly posted DDO immediately after taking charge as DDO, has to register his/ her Digital Signature Certificate (DSC) with the DDO code of the office in BIMS application. The registration details thus created will be readily made available in the CoreTIS application of corresponding treasury. This has to be approved by the treasury to activate the DDO privilege in BIMS application.

Audit observed that while the registration details are accessible to the Treasury Officer in CoreTIS, essential documents such as the DDO appointment order and report of transfer of charge are not available online. Consequently, DDOs are physically submitting these documents along with a printout of the DDO-DSC registration form to the treasury for approval. Though these details are recorded in SPARK, the lack of integration between SPARK and treasury systems led to delays and manual intervention, complicating the DDO-DSC approval process.

Government stated (November 2024) that necessary software modifications will be incorporated in the treasury applications in the next phase of software upgradation.

**Recommendation No. 19**

Government should fix a time frame for integration of SPARK with treasury systems for efficient DDO-DSC approval.

### 5.2.4 Absence of sanction order/ proceedings in bill creation

The sanction order/ proceedings from the competent authority is required for bill creation. In the bill preparation system, DDOs create bills using a physical copy of the sanction order and the order numbers are recorded against the bill. System includes provisions to scan and upload the sanction orders, though it is not mandatory. An analysis of the bill data showed that the sanction order reference data often contained Null or unreliable data instead of a valid sanction order number. A few illustrative bill data are given in **Appendix – 5.2**.

Government stated (November 2024) that necessary software provision to ensure uploading of the scanned copy of sanction order will be made mandatory for the bill passing.

**Recommendation No. 20**

Government should fix a time frame for software modification to ensure uploading of sanction order for passing bills.

### 5.2.5 Incorrect DDO code in the report generated

The DDO code in Treasury applications is a 10-digit code. The first four digits depict the code of treasury assigned to the DDO, the next three digits depict the Department code and the last three digits are unique for that particular DDO.

Audit observed that the report generated through 'Bill-wise Search' displays incorrect DDO code consisting of 13 digits.

Government stated (March 2023 and November 2024) that the data is to be analysed in detail to identify the issue and necessary corrective measures will be taken immediately on identifying the same.

The fact remains that even after initiation of the project in 2015 and a lapse of 17 months from the initial Government reply, no action has been taken to address the issue. Populating incorrect DDO codes renders the report unfruitful.

### 5.2.6 Non-settlement of advance bills

As per Article 99 of KFC Vol I, advances drawn for specific purposes must be adjusted with detailed bills and vouchers within three months. If the adjustment bill is not submitted on time, the entire advance is recoverable, with 18 *per cent* interest from the drawal date to recovery.

In January 2020, the government issued guidelines to ensure timely settlement of advances:

- The BIMS should capture the Permanent Employee Number (PEN) of employees to prevent new advances without settling previous ones.

- A maximum of 10 advances are allowed; if the first advance exceeds three months, further advances are not permitted.

- No further advances will be allowed if previous advances remain unsettled in the same department.

As of 31 March 2023, ₹190.22 crore in temporary advances remained unsettled, with ₹188.36 crore (99 *per cent*) drawn before April 2022, indicating the system allowed advances contrary to these guidelines.

Government stated (November 2024) that the primary level discussions are going on to develop a novel system to implement automatic interest charges for the delayed settlement of advances. Strict instructions are issued to all the Treasury Officers to make sincere efforts for settling the pending advances made by the DDOs under each Treasury jurisdiction.

> **Recommendation No. 21**
>
> Government should strengthen the system to prevent the issuance of advance bills in violation of the guidelines and implement automatic interest charges for delayed settlement of advances.

## 5.3    Deficiencies in Bill Discounting System (BDS)

Government introduced BDS which facilitates the contractors/ suppliers to get their bills cleared at a discounted rate from banks on the guarantee of a Promissory Note (PN) issued by Government.

Government, on receiving bills from contractors/ suppliers for a month, schedules a future date for settling the bills of that month, called the Scheduled date of payment. Process flow of BDS is shown in **Exhibit 5.2** below:

**Exhibit 5.2**
**Process flow of BDS**
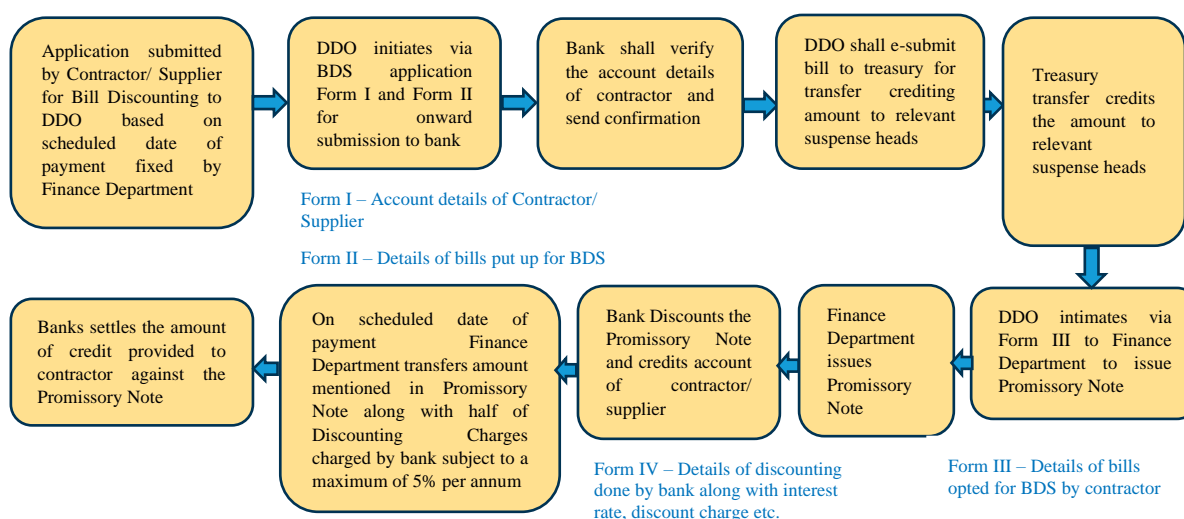


The process begins with contractor or supplier submitting application for Bill Discounting to the DDO and the DDO e-submits the bill to treasury. Upon receipt of the bill, the treasury debits the functional head of account of the department and transfer credits to the suspense head. Subsequently, Department of Finance issues PN to the contractor, who in turn submits it in the Bank, for enabling bank to discount the bills. The bank subsequently discounts the bill and transfers amounts to the contractor's account. On the

Scheduled date of payment, the government transfers amounts to the bank along with applicable discounting charges[39] and the suspense head is cleared.

Audit observed following deficiencies in the implementation of BDS as detailed below:

### 5.3.1 Absence of validation control to restrict bill discounting of Deposit Work Bills

BDS facilitates the contractors to get their bills cleared at a discounted rate on priority and with assurance. Deposit works are works where upfront amount is made available for the work concerned.

On scrutiny, Audit noticed that the deposit works made during the audit period were included in BDS even though Government receives advance payments from departments to facilitate project execution. Audit observed that deposit work bills being cleared under BDS were causing additional burden to the Government via discount charges being reimbursed. During the period 2016-2023, 611 deposit work bills amounting to ₹211.26 crore were cleared through BDS for which government paid discount charges of ₹3.20 crore.

The Government (November 2024) stated that deposit work bills might get cleared in BDS due to the lack of familiarity among DDOs. The reply is not tenable as the fund for clearing deposit work bills are already available for disbursement, eliminating the need for BDS.

> **Recommendation No. 22**
>
> The system should be updated to ensure that bills are not routed through BDS when the original debit head pertains to a deposit head of account.

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

As per guidelines[40] issued by Government of Kerala, Government shall, after receiving bills for a month, schedule a date for settling the bills of the month. On the Scheduled date of payment, Government shall settle the bills and pass on the credit to the account of contractors/suppliers.

Five suspense head of accounts were opened for settling of BDS bills and three heads for settling claims against discounting charges. Audit observed that in the BDS application there is no provision to ensure settlement of bills by debiting functional head of account and crediting the suspense accounts before scheduled date of payment. This led to suspense account lying unsettled for prolonged period. For the period from 2017-18 to 2022-23 the total suspense pending settlement was ₹403.27 crore as detailed in

---

[39] Half the discounting charges up to a maximum of five *per cent* per annum of the bill amount.
[40] GO(P) No.63/2022.

**Appendix – 5.3**. Out of this ₹302.85 crore was pending settlement against PN issued and ₹100.42 crore against discount charges claimed.

The suspense heads remained unsettled due to inordinate delay in settlement of bills in treasury which prevented the transfer of credit from functional head to suspense head before the scheduled date of payment. A few instances of delay in settlement of suspense account are given in **Table 5.1**.

**Table 5.1**
**Illustrative cases of delay in settlement of suspense account**

| Sl. No. | Bill No. | Scheduled Date of Payment | Date of recoupment of suspense head of account | Difference (No. of days) |
|---|---|---|---|---|
| 1 | 850 | 25-01-2023 | 24-03-2023 | 58 |
| 2 | 1650 | 22-02-2022 | 31-03-2022 | 37 |
| 3 | 2203 | 23-04-2021 | 05-01-2022 | 257 |

(Source: Report generated from BDS application).

Government stated (November 2024) that now the workflow of the system is re-shuffled and transfer crediting is carried out before the issuance of PN in order to perform settlement at that instance. It was also stated that directions are delivered to the concerned DDO for settling the bills at the earliest.

**Recommendation No. 23**

A separate weekly report of unsettled bills may be generated with detailed bill specifications, DDO information, and an age analysis to prioritise overdue cases.

## 5.4 Shortfalls in Human Resource Management System – SPARK

Service and Payroll Administrative Repository for Kerala (SPARK) is an integrated Personnel, Payroll and Accounts information system designed to manage the data of employees working under Government of Kerala.

Every employee is assigned with a unique six-digit Permanent Employee Number (PEN) generated by the system and serves as an identifier of each employee. The system captures and stores the personal information, present service details and contact information of the employee. In addition, the system also stores various details related to employee salaries, deductions from their salaries and bank account information.

The system further facilitates the processing of monthly salary bills for each employee and streamlines the payment of salaries from the Treasury. The Kerala Service Rules govern a set of regulations pertaining to the general conditions of service, pay fixation, leave, joining time and other important aspects concerning Government employees in Kerala.

A detailed scrutiny of the system has uncovered several deficiencies under employee registration, career events, monthly salary processing and retirement which are given in the succeeding paragraphs:

### 5.4.1 Absence of validation checks during registration

Employee data is captured in the *'employeepersonneldetails'* table that includes personal information like employee code, name, designation, address, date of birth, date of joining service *etc*. This is the master table for employees where entries are made by DDOs when an employee joins the government service. The system allots PEN on registering the employee and thereafter PEN will be the unique code to identify the employee in the SPARK database. Audit analysis of the data in this table showed that inconsistent data continued to reside in the database due to absence of validation checks as detailed in succeeding paragraphs:

### 5.4.1.1 Failure to detect multiple Permanent Employee Number for same employee

Audit noticed that multiple PENs are allotted for the same employee, even with same PAN and Voter ID. Illustrative cases of employees with multiple PEN are given in **Table 5.2**.

**Table 5.2**
**Illustrative cases of employees with multiple PEN**

| PEN | Name | Present Dept | Present Office | Date of birth | PAN | Date Of Joining |
|---|---|---|---|---|---|---|
| 905166 | Abhishek V | 16B | 14070413 | 06-11-1993 | BVDPA4614F | 01-06-2020 |
| 908010 | Abhishek V | 16B | 14070413 | 06-11-1993 | BVDPA4614F | 01-06-2020 |
| 763520 | Ajith K S | 530 | 19010004 | 23-10-1991 | IGNPS8508C | 17-02-2020 |
| 887405 | Ajith K S | 530 | 19010004 | 23-10-1991 | IGNPS8508C | 17-02-2020 |

(Source: SPARK database).

Government stated (November 2024) that efforts to avoid duplication through SPARK 2.0 software will be ensured.

### 5.4.1.2 Deficiencies relating to capturing of Permanent Account Number

Audit analysis of the data showed that out of 8,28,063 employee records, 2,72,076 (33 *per cent*) records contain junk value in Permanent Account Number (PAN) field or did not contain the details of PAN. Audit also noticed duplicate PAN value in 6,374 records.

Government stated (November 2024) that the Department has not yet implemented online PAN updates. It was also stated that this feature will be integrated in the next generation HR software, SPARK 2.0.

### 5.4.1.3 Failure to detect duplicate or invalid GPF numbers

Audit noticed that the database table contained 13,049 records with same General Provident Fund (GPF) (Kerala) numbers and contained records with invalid GPF (Kerala) numbers. Illustrative details are given in **Table 5.3** and **Table 5.4**.

**Table 5.3**
**Duplication in GPF number**

| PEN | Name | PF Account No. | Date of Joining |
|-----|------|----------------|-----------------|
| 105923 | Krishanan Kutty N | AIT279287 | 13-07-2001 |
| 175717 | Geetha K U | AIT279287 | 26-03-2001 |
| 623209 | Ajikumar M | AJ19982 | 15-06-2001 |
| 620565 | Sreenivasan K C | AJ19982 | 07-07-1999 |

(Source: SPARK database).

**Table 5.4**
**Illustrative cases of invalid GPF numbers**

| EMPCD | Name | PF Account No. | Date of joining |
|-------|------|----------------|-----------------|
| 895557 | Nabeel Hussain M M Dr | not received | 27-08-2020 |
| 813669 | Vija Das | oooo | 06-10-2017 |
| 864563 | Rincy Jose | notget | 14-06-2019 |

(Source: SPARK database).

Government stated (November 2024) that, for old data, corrections are made based on the data received from office of the AG (A&E). Now, the data shared *via* API from the GPF application of AG (A&E) is being updated in SPARK.

### 5.4.1.4 Other inconsistencies

- There were 78 records where the date of birth (DOB) was the same as the date of joining the Government service **(Appendix – 5.4)**.

- In 89 records the DOB was later than the date of joining the Government service (**Appendix – 5.5**). Further in one record the DOB is 30 September 2032.

- There were 231 records where the difference between DOB and the date of joining was less than 18 years, implying that these employees had joined service before the age of 18 years **(Appendix – 5.6)**.

- In 12,801 records, it was noticed that the year of DOB or the year of date of joining is 1900. Illustrative cases are as shown in **Appendix – 5.7**.

Audit on test check noticed that in some cases the 'Present Service Details' page of the employees throws an error message and the 'Service History' page provides nil or partial information.

Government stated (November 2024) that instructions were issued to lock all records of each and every employee in SPARK, after verifying the same with the actual data available in the service book of the employee before sanctioning the increment of the employee.

> **Recommendation No. 24**
>
> Government should implement validation checks to ensure data consistency and accuracy by enforcing unique identifiers (*e.g*., PEN and GPF numbers) and validating mandatory fields like PAN.

## 5.4.2 Multiple employee treasury savings bank accounts opened against Permanent Employee Number

Government introduced (June 2019) a new type of TSB account namely, e-TSB for the disbursement of pay and allowances of all Government employees. It was further provided that new e-TSB accounts would be opened for all employees with data from SPARK as KYC for opening the account. The e-TSB account thus generated would be automatically updated in SPARK. As the new e-TSB account generated is based on PEN, only one account should be created for a government employee.

Audit observed that in 20 cases out of 5,23,389 cases, instead of opening one e-TSB account for a PEN of an employee from SPARK, multiple accounts were opened as shown in **Appendix – 5.8**.

Government stated (November 2024) that the duplicate e-TSB accounts were opened due to automatic generation of e-TSB account based on PEN from SPARK and opened manually based on request from employees. Now the extra accounts are identified and deleted.

> **Recommendation No. 25**
>
> Government should implement validation check to ensure that e-TSB accounts are created only once per unique PEN.

## 5.5 Deficiencies in Employee data management and salary processing

During the course of their employment, government employees experience various career events including leaves, promotions, increments, departmental exams *etc*. The career event records in SPARK contribute to the professional development of government employees. The following deficiencies were noticed in the recording of career events of employees in SPARK.

### 5.5.1 Non-availability of details of Departmental Exam in SPARK

Rule 12 of Kerala Service Rules stipulates that a pass in Departmental Tests is necessary for successful completion of probation, making an officer eligible for increment or for confirmation in any post and as a qualification for continuance in the post.

An analysis of SPARK data found that out of 8,28,063 employees, departmental exam pass details were recorded for only 1,40,561 employees, leaving 6,87,502 employees' details unrecorded. Furthermore, 1,16,341 records had missing certificate numbers and dates.

In the 'increment sanctioned details' table, records of 4,20,803 employees were available. However, for 2,94,298 employees, second and subsequent increments were sanctioned without verifying the departmental exam pass details in SPARK.

Government stated (November 2024) that the best suited recommendation is to fetch the data from KPSC[41] website/ database to SPARK as and when an employee passes the mandatory departmental exams. For this, the integration of SPARK with software of KPSC is being planned to implement through SPARK 2.0.

> **Recommendation No. 26**
>
> Government should fix a time frame for integration of SPARK with software of KPSC for recording details of departmental exams.

### 5.5.2 Irregular sanction of Leave Without Allowance (LWA) for a continuous spell of more than five years

Employees of the State Government were eligible for availing Leave Without Allowance (LWA) either for engaging in better employment or for joining spouse as per Appendix XII A and Appendix XII C of Kerala Service Rule-Vol I. Up to 04 November 2020, employees could avail LWA for 20 years in their entire service with a spell of continuous five years. However, Government[42] had amended the rule provision, there by the LWA has been fixed to a maximum of five years in the entire service of a government servant from 05 November 2020 onwards. On verification of 921 records of LWAs availed by the state government employees after 05 November 2020, Audit observed the following discrepancies in implementing the order:

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[41]  Kerala Public Service Commission.
[42]  Vide order No.83/2020/Fin dated 30 December 2020.

**(i)**        **Irregular Sanction of LWA for more than five years in a spell**

It was noticed that in the cases of two employees in Directorate of Health Services, leaves beyond five years were sanctioned as detailed below in **Table 5.5**.

**Table 5.5**
**Sanction of LWA for more than five years**

| Sl. No | PEN | From Date | To Date | No. of days |
|:---:|:---:|:---:|:---:|:---:|
| 1 | 891402 | 01-01-2022 | 31-12-2027 | 2,191 |
| 2 | 820736 | 01-01-2022 | 31-12-2027 | 2,191 |

(Source: SPARK database).

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

It was noticed that in 14 cases, employees who had already availed the LWA for five years before 05 November 2020, were again sanctioned LWA as detailed in **Appendix – 5.9**.

The analysis reveals that the current SPARK system lacks the capability to enforce the rule provision stipulated by Government regarding the limitation of the entire Leave Without Allowance (LWA) to a maximum of five years.

Government stated (November 2024) that necessary software changes are being enabled within the system so as to restrict the LWA period to five years.

**Recommendation No. 27**

Government should fix a time frame for software modification to restrict the LWA period to five years.

**5.5.3    Deficiencies in Monthly salary processing**

The monthly salary bill processing through the SPARK system involves three steps: salary initiation, bill making, and e-submission of bills to treasury for payment. The first step, salary initiation, is the process of creating the payroll for employees within the SPARK system. Once the salary initiation is completed, the next step is bill making. During this phase, the system generates the salary bill based on the verification of the salary details in payroll for the employees. Finally, after the bill is prepared, it is electronically submitted to the treasury concerned for payment. Audit noticed the following deficiencies:

### 5.5.3.1 Incorrect mapping of House Rent Allowance Class of locality of the offices

Pay Revision Order (February 2021) stipulates that House Rent Allowance (HRA) is payable as a percentage of basic pay based on the class of locality in which the office is situated.

Test check in the SPARK database for the audit period of the monthly salaries drawn by officials of five offices located in Civil Station Kasargode in Chengala *Grama Panchayath* revealed that HRA was paid at the rate of six *per cent* of the basic pay classifying the location as Class C instead of Class D in which HRA is payable at the rate of four *per cent* only.

The incorrect mapping of HRA class in the database resulted in excess payment of HRA amounting to ₹14.75 lakh for the test checked offices as detailed in **Appendix-5.10**.

Audit also observed that the table 'OFFICES' in SPARK data which contains the fields 'TALUK', 'VILLAGE' and 'LOCALBODY' did not have information on the location of the office in 7,494 out of 48,012 records, though it was relevant for regulating HRA class.

Government stated (November 2024) that strict instructions have been issued to all DDOs for checking and curtailing the practise of irregular drawing of allowance through SPARK and making the concerned DDOs personally accountable for the irregular drawing of allowance if occurred.

The reply is not tenable, as the application must be strengthened to map the HRA class, so that such cases are prevented in the future.

### 5.5.3.2 Irregular processing of salary of employees who were on Leave Without Allowances

Analysis of SPARK database with respect to Leave Without Allowance (LWA) availed showed that during the audit period, in 18 Departments, payroll for processing salary was generated for 54 employees during their LWA period.

Audit cross verified six cases with the data available in CoreTIS database and found that salary was processed for the employees as detailed in **Appendix-5.11**, resulting in ineligible salary amounting to ₹4.48 lakh being paid.

Deficiency of the system in detecting and excluding LWA cases resulted in inclusion of employees on LWA in the payroll.

Government stated (November 2024) that necessary software modification will be proposed in the next version of SPARK.

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

On analysis of data of 1,17,286 employees under 147 departments, who retired or took voluntary retirement from service or became invalid or died while in service, it was noticed that in 228 cases under 30 departments, payrolls for processing salary were generated for these employees after they exited from Government service as mentioned above.

Audit cross verified this with salary bills passed in CoreTIS and found that in four cases salaries were processed, which resulted in drawing of ineligible salary amounting to ₹6.59 lakh as detailed in **Appendix-5.12**. It was observed that SPARK application does not have a feature to mark the end of service of an employee. As a result, salary was processed to these employees.

Government stated (November 2024) that already SPARK provided option for processing salary of employees, who retired/ superannuated/ died while in service.

**Recommendation No. 28**

Government should implement a functionality in SPARK to mark end of service event in employee data and to process further payments to ex-employees only after this is specifically permitted by the DDO in the system.

**5.7    Absence of mechanism for monitoring of utilisation certificate of Grants-in-Aid**

Article 210 of the Kerala Financial Code (Vol I) provides that the authority sanctioning grant-in-aid has to stipulate, in every order sanctioning the grant, a time limit not exceeding one year from the date of sanction for utilisation of the grant and a time limit of nine months for the submission of audited accounts. The Utilisation Certificate (UC) should be furnished within three months from the date of receipt of audited accounts. The UCs for grants-in-aid exceeding ₹2 lakh have to be forwarded to the AG (A&E), Kerala. UCs outstanding beyond the specified period indicates absence of assurance on utilisation of grants for intended purposes.

Audit noticed that the controls for monitoring of the utilisation of grants was not made part of IFMS-K. Tracking funds drawn on grant-in-aid bills were not facilitated as there was no provision for monitoring the submission of UCs.

Government stated (November 2024) that a new feature called 'Grant-in-aid Monitoring Module', which is integrated with BiMS and WAMS software applications and is currently in the testing phase. Under the system, the Administrative Department can sanction the next grant to a Grant-in-Aid Institution only after UC for the previous grant has been submitted *via* the

WAMS application. By the introduction of the new feature accurate monitoring of grant in aid will be possible.

Government may fix a timeline for updating the system to enable the above features.

## 5.8 Deficiencies in Effective Management of Issuance of Letter of credit (EMLI)

EMLI is a web-based application, which was introduced by Department of Finance for automating the issuance of Letter of Credit (LOC) based on the bills submitted by the works executed departments.

### 5.8.1 Non-recording of Contractor Details in Database

Audit analysed the contractor information maintained in the EMLI database. Total number of contractors as per the EMLI database is 31,810. Essential details such as Aadhaar numbers, GSTIN (Goods and Services Tax Identification Number) and PAN were not mandatorily captured in the database.

Aadhaar details were not recorded for 31,761 contractors, GSTIN field remained blank for 3,668 contractors and junk values were detected in PAN for 183 contractors.

Government stated (November 2024) that the EMLI system will be updated to capture additional information such as Aadhar number and GSTINs.

> **Recommendation No. 29**
>
> Government should fix a time frame for updation of the EMLI application to capture additional information.

# CHAPTER VI
# ACCOUNTS AND AUDIT MANAGEMENT

# CHAPTER-VI
## ACCOUNTS AND AUDIT MANAGEMENT

Integrated Accounts Management System (iAMS) is envisaged to streamline the preparation and submission of treasury account to the AG (A&E). There is a risk of backend access to the database of iAMS, which allows stored procedures to be executed by manually editing 'date' variables. Further, the system lacks capability to reconcile GST transactions which resulted in unreconciled amount of GST.

## 6.1    Introduction

Accounts Management is a systematic process of recording the monthly accounts received from treasuries and verifying the account information obtained. Integrated Accounts Management System (iAMS) is utilised to streamline the preparation and submission of Treasury accounts to the AG (A&E). After completing closing procedures of treasury such as day close, cash close, treasury close *etc.*, the system facilitates transfer of data to the VLC system of the Accountant General through the iAMS.

IFMS-K envisaged that AG (A&E) should be able to prepare Monthly Accounts through the system itself and furnish the same online to Department of Finance.

## 6.2    Risk due to execution of back end script for monthly e-Treasury accounts

The monthly consolidation of the accounts of e-Treasury (Core Treasury) is transferred electronically to the VLC system for the preparation of monthly accounts. Audit noticed that consolidation process is done through execution of a set of scripts and stored procedures provided by NIC in the backend. Scripts and database stored procedure were executed every month after editing the defined date range manually in the backend of CoreTIS, TSB and GRASKL databases.

Audit observed that backend access of database for execution of script and stored procedures for manually editing the 'date' variables poses risk of data errors and manipulation.

The issue has been rectified at the instance of Audit and Government stated (November 2024) that monthly consolidation of e-Treasury accounts is processed through the iAMS application now.

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

The Central government simplified the indirect taxation system with the introduction of Goods and Services Tax (GST) by integrating the tax systems of the Central and State Governments. The key agencies involved in the process of GST transactions are Goods and Services Tax Network (GSTN), Banks and the Reserve Bank of India (RBI).

The components of GST include:

1.  State Goods and Services Tax (SGST): This portion of tax collected is entirely receivable by the State and accounted under Major Head 0006.

2.  Central Goods and Services Tax (CGST): This portion of tax collected is initially retained by the Central Government under Major Head 0005 and is later shared between the Central and State Governments as per the recommendations of the Finance Commission.

3.  Integrated Goods and Services Tax (IGST): This portion of tax collected by the Central Government under Major Head 0008 is equally shared between the Central and State Governments depending on the final destination of goods or services delivered.

Taxpayers uses GST portal for remitting tax due and on completion of payment through banks, a unique identification number called CIN (Challan Identification Number) is generated to identify the challan against which payment is made. The electronic scroll of all the CINs thus generated are shared by GSTN and RBI to the State Accounting Authority (e-Treasury). RBI credits the amount in the Consolidated Fund of the State as per the e-scroll sent to the accounting authority (e-Treasury).

The treasury has to reconcile the SGST figures on the basis of e-scrolls submitted by RBI with the scrolls received from GST portal. If any discrepancy is found, e-Treasury is required to intimate the mismatch to RBI *via* Memorandum of Errors (MoE) for corrective measures. RBI then addresses the issues in MoE and if any amount is receivable by the State, RBI credits the Consolidated Fund of the State. In case of excess credit already provided, a refund procedure would be initiated.

In case of missing CINs in any of the scrolls received by e-Treasury, the reconciliation mechanism involved is depicted in **Exhibit 6.1** below:

**Exhibit 6.1**
**Reconciliation by e-Treasury**
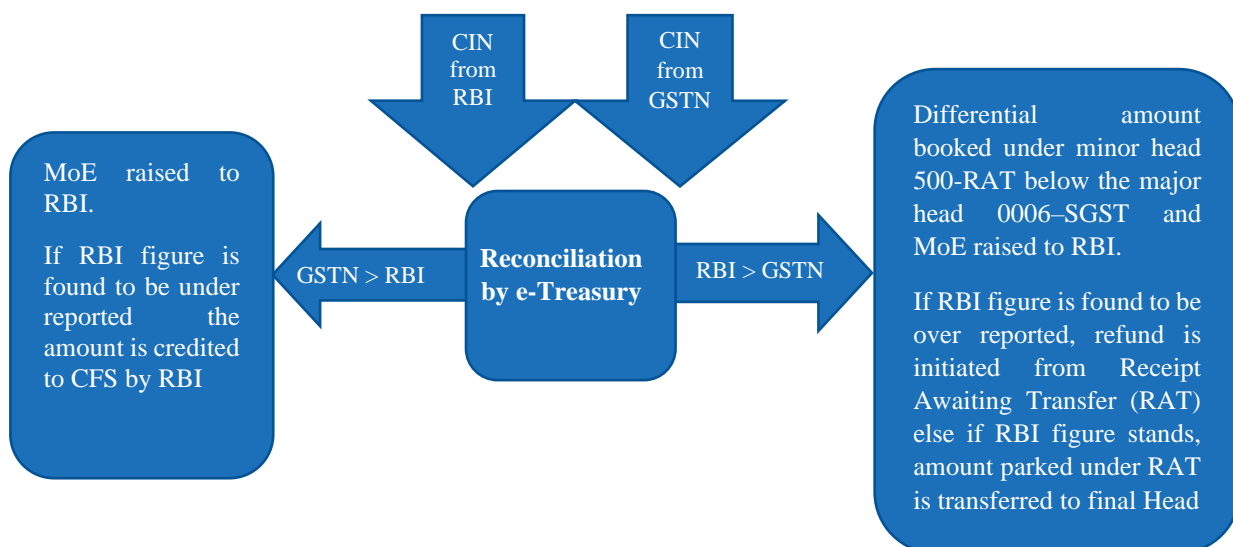


Audit noticed from the figures of AG (A&E) that there are differences in the State Goods and Services Tax figures in respect of Government of Kerala between the amount credited to the State's account by RBI and the corresponding amounts booked as receipts by e-Treasury of the State. The year wise split up of differences is depicted below in **Table 6.1**.

**Table 6.1**
**Year wise differences in GST collection**

(₹ in crore)

| Year | RBI figure | e-Treasury figure | Difference |
|---|---|---|---|
| 2017-18 | 5,491.67 | 5,212.79 | 278.88 |
| 2018-19 | 8,269.92 | 8,260.52 | 9.40 |
| 2019-20 | 9,456.52 | 9,214.04 | 242.48 |
| 2020-21 | 8,338.23 | 8,311.38 | 26.85 |
| 2021-22 | 9,886.75 | 9,860.06 | 26.69 |

(Source: Records of AG (A&E))

Audit analysed (August 2022) data tables of scrolls received from RBI and GSTN for the period from 2017-18 to 2021-22 and noticed the following lapses against which MoEs were not generated by e-Treasury.

a)   48,449 CINs amounting to ₹204.72 crore reported by GSTN did not appear in RBI e-scroll indicating probable shortage in SGST credit to the State.

b)   7,38,903 CINs with SGST component amounting to ₹5,750.09 crore reported by RBI had no matching CINs in GSTN indicating chances of excess SGST credit received by State.

Government stated (December 2022) that NIC has developed a system for online generation of MoE and on generation certain CINs were found missing and this was intimated to RBI. Later, Government stated (March 2023) that e-Treasury received the required files from RBI and as per this SGST collected by Federal Bank has gone to another state. Final direction from RBI to Federal Bank is awaited to settle the issue. Government further stated (November 2024) that the delay in developing the MoE will not affect the GST revenue of the State.

Based on the reply Audit restored the treasury data including the updated files of RBI and on further analysis (April 2023) observed that:

a)    3,054 CINs with SGST component amounting to ₹8.16 crore were still missing in RBI scroll up to March 2023. Out of 3,054 CINs, 2,190 CINs amounting to ₹7.17 crore related to transactions of Federal Bank and the remaining 864 CINs amounting to ₹0.99 crore related to six[43] banks. The month-wise split up of the missing CINs is detailed in **Table 6.2**.

**Table 6.2**
**Details of SGST component of CINs missing in RBI scroll**

| Year | Month | No. of CINs | SGST (₹) |
|------|-------|-------------|----------|
| 2018 | September | 2 | 9,850 |
|      | December | 13 | 1,56,065 |
| 2020 | September | 4 | 11,778 |
|      | December | 2 | 5,000 |
| 2021 | February | 1 | 35,642 |
|      | July | 2 | 540 |
| 2022 | April | 1 | 35,011 |
|      | November | 1,065 | 3,11,00,402 |
|      | December | 1,125 | 4,05,98,637 |
| 2023 | March | 839 | 96,56,543 |
| **Total** | | **3,054** | **8,16,09,468** |

(Source: GRASKL database).

b)    8,43,230 CINs with SGST component amounting to ₹6,521.12 crore (**Appendix 6.1**) reported by RBI have no matching CINs in the data shared by GSTN as detailed in **Table 6.3**.

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[43]    Canara Bank -100, IDBI-3, SBI-3, Bank of Maharashtra-4, UCO Bank-15 and RBI -739.

**Table 6.3**
**Details of RBI CINs with no matching CIN in e-treasury**

| Year | No. of RBI CINs with no matching CIN in e-Treasury | SGST (₹ in crore) |
|---|---|---|
| 2017-18 | 32,535 | 189.87 |
| 2018-19 | 68,742 | 529.83 |
| 2019-20 | 2,10,814 | 1,378.54 |
| 2020-21 | 3,448 | 4.84 |
| 2021-22 | 4,25,660 | 3,665.98 |
| 2022-23 | 1,02,031 | 752.06 |
| **Total** | **8,43,230** | **6,521.12** |

(Source: GRASKL database).

The replies of Government are not tenable as failure on the part of Director of Treasuries under the administrative control of Department of Finance to make timely reconciliation of GST receipts reported by GSTN and RBI resulted in non-compliance with guidelines and loss of GST revenue to the State. Further, absence of functionality in IFMS-K system to automatically reconcile scrolls from both the RBI and GSTN, and to generate Memorandum of Error (MoE) based on such reconciliation, highlights a system deficiency.

**Recommendation No. 30**

Government should enhance the IFMS-K system to enable automatic reconciliation of scrolls from the RBI and GSTN, facilitating the generation of a Memorandum of Error.

# CHAPTER VII

# CORE TREASURY SAVINGS BANK (TSB)

# CHAPTER-VII
# CORE TREASURY SAVINGS BANK (TSB)

TSB provides facilities for both Savings Bank (SB) operations and Fixed Deposits. This application also handles the operation and maintenance of Personal Deposit (PD) accounts. However, TSB had deficiencies, such as non-migration of accounts from Treasury Information System (TIS) to TSB and the lack of system controls for closing inoperative PD accounts. Negative balances in many accounts, non-capturing of KYC details for accounts, deficiency in signature verification and absence of maker-checker process for transactions below ₹50,000 were noticed.

## 7.1    Introduction

TSB Accounts are being maintained in the Treasuries in accordance with Rule 37(3) of Kerala Treasury Code. There are two categories of TSB accounts *viz*., Individual TSB accounts (Savings Bank accounts, Fixed Deposit accounts, Pensioners Savings Bank accounts, Employees Treasury Savings Bank accounts *etc*.) and Institutional TSB Accounts [Social Security Pension accounts, Special Treasury Savings Bank account (STSB), Treasury Public account (TPA), Plan Scheme TSB account (PSTSB) *etc*.]. Government employees open ETSB accounts to get their salary credited into their account and the Pensioners open PTSB account to get their pensions credited. Fixed Deposit (FD) account holders can open TSB account to get their interest credited automatically into their TSB Account.

The operation and maintenance of PD accounts are also done through TSB application. PD Accounts are in the nature of banking accounts which enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme.

The deficiencies noticed in the operation of TSB are detailed in succeeding paragraphs:

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

Rule 282(5)(d) of Kerala Financial Code Vol.I provides that the Administrators (deposit holders) of personal accounts should close the Personal Deposit (PD) Accounts at the end of the financial year and credit the unspent balances back to the Consolidated Fund under the expenditure Heads of Accounts concerned. However, if any PD accounts are not operated for a period of three completed financial years the same shall be closed.

Before the evolution of TSB System in 2016, PD accounts were maintained in the then standalone Treasury Information System (TIS). The PD accounts maintained in TIS needed to be migrated to the new TSB system. However, Audit noticed that non-migrated PD Accounts including deposits of

educational institutions existed even after eight years, in test-checked Treasuries.

From the details made available to Audit by Directorate of Treasuries (January 2023), in four District Treasuries, out of six selected District Treasuries, there exists non-migrated personal deposit accounts which were non-operational from the year 2000 onwards. Details of the PD accounts which were not migrated to the TSB amounting to ₹9.62 crore are detailed in **Appendix - 7.1**.

Government stated (March 2023) that a team have been constituted to speed up the process of rectifying the defects existing in PD accounts and efforts are in progress. Government further stated (November 2024) that the evaluation process of reconciliation has already been started and reviewed at the Directorate level at regular intervals.

> **Recommendation No. 31**
>
> Government should take necessary action to reconcile and migrate data to TSB in a time-bound manner.

## 7.3 Non-updation of 'Know Your Customer' details in Treasury Savings Bank

The RBI has issued guidelines as part of 'Know Your Customer' (KYC) principle relating to identification of depositors and advised the banks to put in place systems and procedures to help control financial frauds, identify money laundering and suspicious activities, and for scrutiny/ monitoring of large value cash transactions.

KYC is essential for verifying individuals or corporations for opening accounts. Officially valid documents for KYC purpose include passport, driving licence, voters' ID card, PAN card, Aadhaar issued by UIDAI and job card issued by NREGA signed by a State Government official.

Audit noticed that the master table in the CoreTSB database contains 19,11,074 unique customer IDs, along with three key columns to record essential KYC details: ID card, Aadhaar, and PAN. Data analysis revealed that KYC details were missing for 5,98,498 customers (31 *per cent*). Further, it was observed that there was duplication of values, junk values *etc*., in Aadhaar and PAN as given in **Table 7.1**.

**Table 7.1**
**Details of customers linked with Aadhar and PAN**

| Description | Aadhaar | PAN |
|---|---|---|
| No. of customers having | 8,98,907 | 11,50,171 |
| No. of customers having unique and proper | 8,42,693 | 9,77,775 |
| No. of customers having duplicate values | 56,085 | 1,28,451 |

| Description | Aadhaar | PAN |
|---|---|---|
| No. of customers having junk values | 129 | 43,945 |

(Source: CoreTSB database).

Analysis also revealed that:

- 27,025 number of Aadhaar numbers were repeated for 56,085 customers. For instance, a number '999999999999' is repeated 373 times. Also, there were 129 junk values in these columns.

- 56,874 PANs were repeated for 1,28,451 customers. Also, there were 43,945 number of customers with junk value for PANs.

The reports generated from the TSB system also indicate that customer KYC details are not completely updated. There was no mechanism in place for periodic updation of KYC as well as for categorisation of customers based on risk associated.

Government stated (March 2023) that Aadhaar based e-KYC updation for TSB customers is in development stage. Government further stated (November 2024) that the progress of updation of the same is reviewed on a monthly basis at the Directorate level.

> **Recommendation No. 32**
>
> Government should initiate action to mandatorily update the KYC details of customers in TSB system.

## 7.4 Passing of cheques without signature verification

In core banking, a Customer ID is a unique identifier assigned to each customer, enabling the system to consolidate and manage all accounts, transactions, and services related to that customer under a single profile. This ensures accurate record-keeping and reporting against individual customers.

Further, every TSB account holder is eligible to operate his account using cheques issued to him. The cheque being a bearer instrument could be issued to anyone the account holder wishes and the bearer can encash it from the counter in the treasury. The primary evidence proving the authenticity of the cheque is that it is being properly signed by the account holder.

Audit scrutinised cheque based transactions data regarding Savings Bank (SB) and pensioner SB account types for the period 2016-17 to 2022-23 and noticed that out of 19,11,074 unique Customer IDs generated, additional details consisting of photo and signature against Customer IDs were available only for 9,93,895. Among these, photos were not available in 60,162 cases and signatures were not available in 24,800 cases. On verification of the cheque passing functionality in TSB system, Audit observed that the space provided for showing signature in system was very

small and it was impossible to verify the details of the signature with such a small portion provided on screen.

Audit identified cases where the processing of cheques was done without proper signature verification as detailed in **Appendix 7.2**.

Analysis revealed that:

- Out of 3,01,71,498 number of cheque transactions, signatures were not verified in 94,30,119 number of transactions.

- There were 7,95,535 number of cheque transactions passed in the bank amounting to ₹18,291.36 crore with no signature available in the database.

Government stated (November 2024) that strict instructions have been issued to all treasury officers to verify the existing signature and update the missing, if any, after collecting fresh KYC form. All internal inspection teams have been instructed to monitor this procedure in their inspections as an item. It was also stated that size and clarity of scanned image will be increased in the upcoming version of the proposed TSB 2.0.

> **Recommendation No. 33**
>
> Government should update the system by making it mandatory to capture the signature of all customers in the database and ensure that cheques are passed only after verification against signature captured.

## 7.5 Absence of Maker-Checker process for transactions below ₹50,000

Maker-Checker is a control that requires two separate people to authorize a transaction. The first official is responsible for creating the request (known as the maker), while the second official checks and approves the activity (known as the checker). This process helps to protect banking business and also employees from making unintended errors or deviating from process. Once Maker-Checker has been enabled, all eligible maker transactions performed will be transferred to a pre-selected pool of checkers for authorisation.

Audit observed that in TSB, no maker-checker exists for transactions below ₹50,000. The teller being the maker also authorises the payment thereby acting as the checker too. This payment is never checked or verified again in the system to ascertain the correctness of payments.

During the period 2016-17 to 2022-23, there were 2,61,53,918 number of cheque transactions amounting to ₹53,989.39 crore under ₹50,000. Out of these, 6,77,159 transactions amounting to ₹1,259.58 crore were authorized without a signature being available in the system for verification as detailed in **Appendix 7.3**.

Government stated (March 2023 and November 2024) that although the maker is passing the cheque and making payment, the instruments are again verified by the Savings Bank passing officer after the payment is over and before doing the day close activities. Also, during the compilation of monthly accounts thorough checking is done in each treasuries and in District Treasuries.

The reply is not tenable as the system is not enabled for maker-checker process for amounts below ₹50,000. Government's contention that the instruments are again verified by the passing officer after the payment is over is of no consequence as the payment has already been effected.

**Recommendation No. 34**

Government should initiate action to enable maker-checker process for transactions below ₹50,000 in TSB system to prevent unauthorised or fraudulent transactions.

## 7.6 Non-adherence of RBI directions on validity of cheques

In exercise of the powers conferred by Section 35A of the Banking Regulation Act, 1949, Reserve Bank directs that starting from 01 April 2012, banks are not allowed to pay cheques, drafts, pay orders, or banker's cheques that are presented more than three months after the date on the instrument.

On verification of cheque based transactions of all types of accounts in TSB for the period 2016-17 to 2022-23, Audit observed that out of 3,71,58,824 cheque transactions, 3,157 number of cheques were honoured after the validity period of three months and 53 cheques were honoured after a year.

This indicates that RBI direction on validity of cheques is not incorporated in the TSB applications which led to acceptance of expired cheques undermining the reliability and integrity of the TSB's cheque processing system.

Government stated (November 2024) that strict instructions were issued to all the Treasury Officers to avoid passing of time barred instruments.

The reply is not tenable as the system should primarily be equipped with functionality to prevent passing of time barred instruments.

## 7.7 Lack of validation control resulted in negative balance in various accounts

On scrutiny of the CoreTSB database, Audit observed that 3,136 numbers of TSB accounts were seen transacting with negative balance for the period from 2016-17 to 2022-23 as detailed in **Appendix - 7.4**. It was seen that the negative figures varies from (-)1,02,53,77,000 to (-)3.

The type-wise split-up details of negative figures in TSB accounts is detailed in **Appendix - 7.5**. Further, verification of TSB accounts for the last working

day of the financial year for the audit period, revealed that 31 accounts as detailed in **Appendix - 7.6** transacted in negative balances on that particular day.

Failure in proper testing of applications before deployment and absence of proper acceptance testing of applications were detailed in Paragraph 2.9 of this Report.

Government stated (November 2024) that a provision is made available to block the negative balances in all types of accounts now. This error happened due to the corrections made in accounts. These type corrections are also restricted now.

**Recommendation No. 35**

Government should implement measures to prevent negative balances in TSB accounts in order to curb fraudulent transactions and proper testing needs to be conducted to ensure the same.

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

Audit observed that as on 31 March 2023, there were balances amounting to ₹7.72 crore remaining unspent in 107 PD Accounts under the Head 8443-00-106. However, treasuries did not take any action under Rule 282(5)(d) of Kerala Financial Code, to credit the unspent balances back to the consolidated fund. Out of the 107 PD Accounts, it was noticed that 26 PD Accounts amounting to ₹1.31 crore were inoperative for more than three years as detailed in **Appendix - 7.7**.

Audit observed that no system control exists in the Treasury modules to generate reports about the PD account balance going to be lapsed. Separate module in IFMS-K for the operation of PD accounts was also not available.

Government stated (March 2023) that the Department will explore the possibility of designing a new module exclusively for the operation of PD accounts and necessary provision will be enabled.

However, Government had already envisaged a module for the operation of PD accounts in the approved FRS. As the requirements in FRS were not tracked through the review meetings, the functionality is not developed for managing the PD accounts.

Government stated (November 2024) that modifications are expected to be hosted with upcoming version.

**Recommendation No. 36**

Governement should initiate action to specifically accomodate all the operations of PD accounts in IFMS-K**.**

## 7.9 Incorrect resumption of funds from TSB Accounts to common head of account

As per para 3.10 of General Directions contained in List of Major and Minor Heads (LMMH) of Controller General of Accounts, recoveries of overpayments pertaining to previous year/ years under revenue expenditure are to be recorded under distinct Minor Head (Deduct Recoveries of Overpayments) below the concerned major/ sub major head from where the expenditure was initially incurred.

Audit observed that during the period 2017-18 to 2022-23, the resumed funds pertaining to revenue expenditure heads were credited to a common head of account (2075-00-911-Deduct Recoveries of Overpayments), instead of crediting to concerned heads from where the expenditures were initially incurred.

During 2022-23, ₹6,243 crore was resumed into the common head of account and the reason for not crediting to the concerned heads of account was stated as inability to identify heads of account from where original debit was made as the TSB system is not modified to capture the revenue/ capital expenditure head of account to which the resumed amount is to be credited.

Government stated (November 2024) that the modifications are expected to be hosted with upcoming version.

**Recommendation No. 37**

Government should update the TSB module, so that on resumption the amounts are credited to the concerned heads of account from where the expenditure was initially incurred.

# CHAPTER VIII

# INFORMATION SYSTEM SECURITY CONTROLS

# CHAPTER-VIII
# INFORMATION SYSTEM SECURITY CONTROLS

The Department failed to conduct third party independent testing. Security Audit was not conducted for some IFMS-K applications. The budget application used for the state budget was running in an unlicensed DB2 version. The system allowed multiple logins in various web-based applications. IFMS-K is not identified as Critical Information Infrastructure (CII) under GoI guidelines. Disaster Recovery (DR) Plan and Data Retention Policy were not formulated and far DR centre to ensure data protection is not available.

## 8.1    Introduction

IFMS-K plays vital role in managing and safeguarding details of funds and transactions of Government of Kerala, making it a potential target for internal and external threats. Security controls are, therefore, crucial to ensure the protection of financial assets and sensitive information of Government and the public. Identification of vulnerabilities for enhancing security controls and ensuring compliance with applicable regulations and standards is essential in protecting financial assets, maintain integrity of financial transactions and uphold public trust in the system.

Key areas of security controls of information systems are:

➢ Physical security: Ensures that only authorised personnel have access to sensitive areas and that appropriate security measures are in place.

➢ Information Security: Protects against unauthorised access, data breaches, and cyber-attacks.

➢ Network and Network Infrastructure Security: Detects and responds to any suspicious activity.

➢ Internal Controls and Processes: Ensures that adequate controls are in place to prevent fraud, errors, or misappropriation of funds.

➢ Compliance with Regulatory Requirements: Compliance with relevant regulations, such as Government Accounting Standards, RBI guidelines, IT Act and any specific regulatory requirements.

➢ Incident Response and Business Continuity: Evaluates incident response plans, disaster recovery procedures, and business continuity strategies to ensure that appropriate measures are in place to respond to and recover from security incidents or disruptions in operations.

Security lapses noticed during audit of IFMS-K are detailed in succeeding paragraphs.

## 8.2 Non-conducting of System testing by third party

Government of India guidelines (January 2009) for Indian Government websites stipulates that each website/ application must undergo a security audit from empanelled agencies and clearance prior to hosting and also after addition of new modules.

Audit observed that no such third-party independent testing of the IFMS-K to identify design flaws was performed for assurance on the reliability of the system.

Government stated (March 2023) that third party security testing of applications under the direct control of the Department of Finance have been initiated.

While noting the action initiated by State Government, the fact remains that security testing has not been undertaken for the applications managed by Department of Treasuries.

## 8.3 Non-reception of Safe to Host Certificate

Government direction (October 2015) stipulates that 'Safe to Host' security audit certificate is mandatory for any websites to be hosted at State Data Centre. Government further reiterated (April 2019) the requirement of 'Safe to Host' security audit certificate for all e-governance application, from CERT-In[44] empaneled security auditing agency.

Audit observed that Safe to Host certificates were not received for any of the IFMS-K applications. Further, though the applications maintained by Department of Treasuries have been security audited, those maintained by Department of Finance have not been security audited.

Government stated (March 2023) that the treasury applications are security audited and subsequent versions are being audited by STQC. 'Safe to Host' certificate would be furnished by Treasury Department. Further, in case of other IFMS-K applications security auditing status and 'Safe to Host' certificate would also be furnished.

While noting the reply, the fact remains that the Safe to Host Certificate has not been arranged for the last eight years.

## 8.4 System permits Multiple Login

Simultaneous multiple logins from a single computer and same user logging in from different systems simultaneously are to be disabled in all web-based applications having public access to internet for security reasons.

Audit observed that multiple logins were allowed with no IP restrictions and the users could access applications from multiple computers simultaneously regarding applications managed by Department of Finance. Test check (BIMS,

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[44] Indian Computer Emergency Response Team.

BAMS) also revealed that internet-based applications permitted multiple user sign in. This lapse has made the applications vulnerable to security incidents.

Government stated (March 2023) that IP binding is not possible for Internet based applications and possible only for Intranet applications.

The reply is not tenable. The Audit comment is not about IP binding of Internet based applications but about simultaneous login with same username and password from different computers which can be restricted.

**Recommendation No. 38**

Government should limit user sessions to single login per account and a single account from a computer at a time to enhance security.

## 8.5     Usage of unsupported DB2 Database Management System

Unsupported software lacks vendor support and access to regular updates and security patches leaving the organisation vulnerable to potential software bugs, security vulnerabilities, and other technical issues. Use of unsupported software potentially impacts effective management of data, streamlining of processes, and integration with critical applications or databases.

Audit observed that the Budget 2.0 application used for the preparation of State Budget in Department of Finance was running in an unsupported DB2 version 8 of IBM. As per official website of IBM, extended support of DB2 version 8 ended on 30 April 2012.

Government stated (November 2024) that steps for database migration is in progress.

**Recommendation No. 39**

Government should fix a timeline for completing the data migration and ensure supported Database Management Systems are used.

## 8.6     Delay in implementation of Single Sign-On

Single Sign-On (SSO) is a technology that lets users log in to multiple applications and websites with one set of credentials. SSO makes the authentication process more efficient for users.

During IFMS-K review meeting (April 2017) it was decided to implement proper security features in IFMS-K using Single Sign-On. NIC was to provide technical opinion on the matter. In the IFMS-K review meeting (July 2017), the Department of Treasuries was directed to complete the Lightweight Directory

Access Protocol (LDAP)[45] and SSO in all applications of treasury within two weeks.

Audit observed that even after a lapse of eight years, SSO is not completed.

Government stated (December 2022 and March 2023) that LDAP for intra-treasury was started implementing during the beginning of year 2018 and was later disabled during 2020-21 due to server issues. Later, after installation of new servers during 2021-22, AEBAS[46] based OTP for multi-factor authentication was enabled in the Intra-treasury applications and implemented SSO using *Parichay* for internet-based applications during the current financial year and hence there was no undue delay in the implementation of SSO for IFMS-K applications.

The reply is not tenable, as this does not fulfill the purpose of Single Sign-On. Audit verified various intra-treasury applications (*eg*: CoreTIS, CoreTSB, CRA, PIMS *etc.*) during July 2024 and noticed that the users had to still login to these modules separately each time. For the internet-based applications (BIMS, BAMS, WAMS *etc.*) of IFMS-K, even though NIC's SSO is implemented, it was optional. For certain other applications such as SPARK, BDS *etc.*, the NIC's SSO was not implemented.

## 8.7     Non-identification as Critical Information Infrastructure

Information Technology Act, 2000 defines Critical Information Infrastructure (CII) as a computer resource, the incapacitation or destruction of which, shall have debilitating impact on national security, economy, public health or safety. The Information Technology (National Critical Information Infrastructure Protection Centre (NCIIPC)[47] and Manner of Performing Functions and Duties) Rules, 2013 mandates that the basic responsibility for protecting CII system shall lie with the agency running that CII. The NCIIPC has identified Government among others as critical sector and laid down guidelines for identification of CIIs based on a set of parameters such as the total number of transactions per day, the value of all types of transactions per day, number of connected devices and network size, number of customers of different categories *etc.* NCIIPC shall monitor and forecast national level threats to CII for situational awareness for early warnings alerts. IFMS-K qualifies to be identified and notified as CII.

Audit observed that the department was yet to assess the criticality of the system and take measures to notify IFMS-K as a CII under GoI guidelines, depriving the project of an enhanced security infrastructure commensurate with its significance.

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[45]   An open, vendor-neutral, industry standard application protocol for accessing and maintaining distributed directory information services over an Internet Protocol (IP) network.

[46]   Aadhaar Enabled Biometric Attendance System.

[47]   NCIIPC is an organisation of the Government of India created under Section 70A of the IT Act, 2000 and designated as the national nodal agency for Critical Information Infrastructure Protection vide Gazette Notification G.S.R 18(E) dated 16 January 2014.

Government stated (November 2024) that steps for notifying IFMS-K as a CII under Government of India guidelines are in the initial phase of discussion with NIC.

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**Recommendation No. 40**

Government should fix a time frame to notify IFMS-K as a Critical Information Infrastructure.

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## 8.8 Non-formulation of Data Retention Policy

Data protection is the process of safeguarding important information from corruption, compromise or loss. It is a set of strategies and processes used to secure the privacy, availability, and integrity of the data. A data protection strategy is vital for any organisation that collects, handles, or stores sensitive data. A successful strategy can help prevent data loss, theft, or corruption and can help minimise damage caused in the event of a breach or disaster. A Data Retention Policy (DRP) has to have provisions for classification of data, risk assessment of data, data retention period, data security aspects, disposal of data once the retention period is over and ensure that the data centre architecture supports the DRP.

Audit observed that the department is yet to formulate an appropriate Data Retention Policy (DRP). There were no documents available regarding the period for which the transactional data would be retained in live database and as of how the data pertaining to lapsed period is to be handled.

Government stated (November 2024) that an appropriate Data Retention Policy specifying the period for which the transactional data would be retained in live database and management of the data pertaining to lapsed period shall be formulated sooner after deliberation with the stakeholders.

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**Recommendation No. 41**

Government should fix a time frame to implement a Data Retention Policy.

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## 8.9 Absence of Business continuity/ Disaster management plan

Disaster Recovery (DR) aims at protecting the organisation from the effects of significant catastrophic events. It allows the organisations to quickly resume mission-critical functions after a disaster. The goal for any organisation with DR is to continue operating as close to normal as possible in case of system crash, calamities like theft, fire, floods, *etc*.

As part of the implementation of Government Receipts Accounting System (GRAS), servers and other IT equipment were procured and installed at State Data Centre-1 (SDC-1)[48] as primary Data Centre and National Data Centre (NDC), New Delhi as Far Disaster Recovery (DR) site on 31 January 2014.

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[48] Co-Bank Tower, Thiruvananthapuram.

However, later, new server and IT equipment were installed at SDC-2[49], and made operational from May 2021 as primary Data Centre. Four servers and one Network Attached Storage (NAS) were shifted to SDC-1, and database replication started there as near DR site from 09 January 2022.

### 8.9.1 Non-availability of Far Disaster Recovery Centre and futile claim of service charges

A Far DR site should be located at a significant distance from the primary site or production environment. This geographic separation helps to mitigate the risk of a single point of failure. It ensures that if a disaster such as a natural calamity or infrastructure failure affects the primary site, the Far DR site remains unaffected, allowing critical operations to continue. Far DR site plays a vital role in ensuring the resilience, data protection, and continuous operations of treasuries, particularly in the face of unforeseen disasters or disruptions.

The IT equipment installed at NDC, New Delhi for far DR could not conduct real time data transfer and the Technical Committee in its meeting (May 2021) recommended that the far DR at NDC, New Delhi to be discarded and the equipment installed there is to be disposed of as scrap.

Audit noticed that initially no charges were levied for Data Centre Services at NDC, New Delhi. Later, it was informed by NIC that, starting from 01 August 2018, DR services would be provided on payment basis, with payments required in full advance for the services. Therefore, NIC claimed an amount of ₹0.83 crore for hosting the Far DR at NDC, New Delhi.

Audit observed that due to non-availability of Far DR, real time data transfer could not be ensured.

Government stated (November 2024) that the Kerala State IT Mission has already allotted space for setting up a Far DR at Secunderabad and the configuration process is underway. Government also stated that communication with NIC is going on to settle the issue without any financial commitment to Government.

> **Recommendation No. 42**
>
> Government should fix a time frame to establish a Far DR and also for settling the claim of NIC.

### 8.9.2 Absence of a Disaster Recovery Plan

A Disaster Recovery Plan (DRP) is a documented strategy that outlines the steps and procedures to be followed to recover critical systems, data, and operations in the event of a disaster or major disruption. It provides a roadmap for an organisation to effectively respond, recover, and resume normal operations following an incident. As per MeitY[50] guidelines on Disaster Recovery Best

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[49] Technopark Campus, Thiruvananthapuram.
[50] Ministry of Electronics and Information Technology, Government of India.

Practices, while documenting DR Plan, Departments should take a holistic view and focus on recovering the application services and not just servers. The technical recovery plan for each application/ service should be documented in a way that all the activities that need to be performed during recovery should be defined in a sequential manner.

Audit observed that the Department has not formulated and documented any Disaster Recovery Policy or Business Continuity Plan**.**

Government stated (November 2024) that Disaster Recovery Plan is being prepared as part of ISO 27001 Certification process.

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**Recommendation No. 43**

Government should fix a time frame for Disaster Recovery Plan.

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### 8.9.3    Non-conducting of Disaster Recovery drill

DR Drill is a routine activity done by an organisation to check if there is business continuity in case the Data Centre is down due to an unexpected event. Conducting a proper disaster recovery drill involves a systematic and well-planned approach to simulate a real disaster scenario and test the effectiveness of the treasury's disaster recovery plan.

Audit observed that there was no record of periodic test check conducted to determine whether recovery plans would work in case of any disaster. Details of training to IT personnel to respond effectively in emergency situations were also not produced.

Government stated (March 2023) that DR drill was conducted on 09 July 2022 by shifting the database connection to the Near DR location at SDC-1 and work on it and switch back to Production site (SDC-2). A full-fledged Near DR implementation work is going on a war footing. Once it is implemented, the treasury operation can resume in a short time from Near DR if the production DR at SDC-2 fails.

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**Recommendation No. 44**

Periodic DR drills may be scheduled, conducted and recorded and post-drill analysis may be undertaken to review the lessons learned.

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## 8.10    Ineffectiveness of software error reporting mechanism

Department of Treasuries introduced (August 2020) a software error reporting mechanism wherein error reporting was colour-coded as Red, Yellow and White Reports with descending order of importance of software issues and urgency for remedial action as stated below:

- Red report- Software issues of serious nature or issues relating to financial transactions that demanded immediate corrective and preventive action or there would be damage.

- Yellow report- Important software issues both financial, non-financial that require appropriate software intervention, but demand no immediate corrective and preventive action as there is no immediate damage due to the existence of the issue.

- White Report- Suggestion for software modification and upgradation for enhancing system efficiency and quality of service delivery and suggestion and information on best practices.

The reports e-mailed were to be prominently superscribed indicating the category of report so as to ensure priority action on such reports. The reports were to be finally addressed by Information System Management Cell (ISMC) who shall maintain a register for recording and monitoring the software changes reported to NIC.

Audit observed that most of the communication regarding software issues were unofficially dealt with. Neither the pendency of tasks nor details of issues raised could be ascertained. It was also observed that though a mechanism of error reporting existed in the treasury, there was no mechanism in Department of Finance to deal with the same.

Government stated (March 2023) that all software issues reporting from treasuries are classified as Red, Yellow and White according to their importance. A register is set up for this purpose. Also, the issues reported are recorded through the e-office file system and necessary steps were taken for resolution.

The reply is not tenable. Audit scrutinised the register maintained at Directorate of Treasuries and found that only one entry has been recorded. Further, no e-file has been opened exclusively for error reporting. Moreover, the e-office file system is used for movement of online files. As such, through the e-office system, the ISMC would not be able to trace the pendency of tasks and details of all issues raised. Further, recording and monitoring the software changes could not be achieved through e-office.

> **Recommendation No. 45**
>
> A ticket based online issue reporting mechanism should be designed for entire suite of applications in IFMS-K, categorising issues based on nature and urgency and fixing timeline for resolution.

## 8.11    Absence of Database Administrator

Database Administrator (DBA) is responsible for performance, integrity, and security of a database. A DBA is essential in disaster recovery standpoint also. DBA has tools to establish controls over the database and the ability to override these controls.

As per clause 19 of the agreement with the supplier of DB2 database[51], they will provide training on DBA through IBM for three officials from Treasury department to get certificate on DBA. As per Government order (September 2013), NIC shall provide one exclusive DBA from NICSI for one year from the date of installation and the trained DBA shall be with department for a period of five years.

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[51]    M/s RP Techsoft International Pvt. Ltd.

Audit observed that Treasury department did not nominate anyone for the training and hence there is no certified DBA in the department. Instead, the department hired DBA from M/s RP Techsoft International Private Limited on a monthly payment basis. The service of DBA was discontinued by M/s RP Techsoft International Private Limited from 16 August 2019 and the post of DBA has been vacant in the Treasury Department since August 2019. Since then, the Department is depending on NIC for DBA activities.

Government stated (March 2023) that seven treasury officials were given basic training in DBA for six days with the support of IBM and it is expected that DBA services may be made available through them gradually. Moreover, in a recent tender process, the department hired 50 Man Day support as DBA for 12 months without any extra cost *w.e.f.* 01 February 2023 from another vendor of IBM.

The reply is not tenable as for a database where transaction data is of critical financial nature and of high volume, the availability of full-time, fully trained and experienced DBA who can operate database in a secure and error-free manner is essential.

## 8.12 Non-levy of liquidated damage charges from Database Administrator service provider

Government granted (January 2019) permission to hire the service of Database Administrator provided by M/s RP Techsoft International Pvt. Ltd. (at the rate of ₹85,000 + GST per month). The period of contract was for one year from 24 October 2018 to 23 October 2019. Clause 9.1 of Agreement with M/s RP Techsoft International Pvt. Ltd. stipulates that, the contractor should invariably provide a suitable substitute in the event of the incumbent DBA leaving the job due to his personal reasons. Any delay in providing a suitable substitute beyond three working days would attract liquidated damages at the rate of ₹10,000 per day on the contracting agency.

Audit observed that even though the service of DBA was discontinued from 16 August 2019, Treasury department did not take any steps to levy liquidated damages from the contracting agency. The failure of the Treasury department in levying liquidated damages for the delay of 66 days[52] from the firm had resulted in loss of ₹6.60 lakh to Government.

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[52] 16 August 2019 to 23 October 2019.

Government stated (November 2024) that the matter had been brought to the notice of the firm and steps in connection with availing the refund is in progress.

> **Recommendation No. 46**
>
> Government may expedite follow-ups with the firm and promptly recover the amounts due by enforcing contractual obligations.

**(VISHNUKANTH P B)**

**Thiruvananthapuram,**           **(VISHNUKANTH P B)**
**The 10 June 2025**                  **Accountant General**
                                              **(Audit II), Kerala**

**Countersigned**

**New Delhi,**                      **(K. SANJAY MURTHY)**
**The 01 July 2025**       **Comptroller and Auditor General of India**

# APPENDICES

**Appendix – 3.1**

**(Reference: Paragraph 3.3.1)**

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

(₹ in crore)

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

(Source: Budget database).

**Appendix – 3.2**

**(Reference: Paragraph 3.3.2)**

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

(₹ in crore)

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

(Source: Budget database).

**Appendix – 3.3**

**(Reference: Paragraph 3.3.3)**

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

(₹ in crore)

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

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

**Appendix – 3.4**

**(Reference: Paragraph 3.4.3)**

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

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

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

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

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

(Source: CoreTIS Database).

**Appendix – 3.5**

**(Reference: Paragraph 3.4.4)**

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

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

(Source: CoreTIS Database).

# Appendix – 4.1

## (Reference: Paragraph 4.1)

## Applications in e-treasury

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

(Source: Records of Finance Department).

**Appendix – 4.2**

**(Reference: Paragraph 4.4.1)**

**Discrepancies in defacement reports and data analysis**

(₹ in crore)

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

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

**Appendix – 4.3**

**(Reference: Paragraph 4.4.1)**

**Discrepancies in defacement reports and data analysis**

(₹ in crore)

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

(Source: GRASKL Database).

**Appendix – 4.4**

**(Reference: Paragraph 4.4.2)**

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

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

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

(Source: GRASKL Database).

* Data relating to the year 2022-23.

**Appendix – 4.5**

**(Reference: Paragraph 4.4.4)**

**Absence of uniqueness of defacement numbers**

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

(Source: GRASKL Database).

**Appendix – 4.6**

**(Reference: Paragraph 4.5.1)**

**Incomplete Generation of Refund Reports**

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

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

**Appendix – 5.1**

**(Reference: Paragraph 5.1)**

**Bill passed in various categories**

(₹ in crore)

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

(Source: CoreTIS database).

**Appendix – 5.2**

**(Reference: Paragraph 5.2.4)**

**Absence of sanction order/ proceedings in bill creation**

| Sl. No. | Bill Control Code | Bill Nature | Treasury Code | DDO Code | Date of Passing | Sanction Order No. | Sanction Order Date | Amount (₹) |
|---|---|---|---|---|---|---|---|---|
| 1 | 16220603003700251800 | CGT | +2206 | 2206030037 | 23-11-2016 | /16 | 26-10-2016 | 25,000 |
| 2 | 16200465000700209567 | CGT | +2004 | 2004650007 | 30-09-2016 | /2015 | 28-09-2016 | 1,87,500 |
| 3 | 16150552034900790633 | MCC | +1505 | 1505520349 | 28-03-2017 | work | 28-03-2017 | 3,00,000 |
| 4 | 16081044001200134270 | CGT | +0810 | 0810440012 | 17-08-2016 | 0000 | 09-08-2016 | 2,40,066 |
| 5 | 16140768007200188450 | CGT | +1407 | 1407680072 | 29-09-2016 | 0 | 19-09-2016 | 55,350 |
| 6 | 16170361B01000113696 | CGT | +1703 | 170361B010 | 16-08-2016 | | 25-07-2016 | 18,985 |
| 7 | 16110159C00600520242 | DEP | +1101 | 110159C006 | 25-02-2017 | | 20-02-2017 | 3,00,000 |
| 8 | 17111043000200547109 | CGT | +1110 | 1110430002 | 24-10-2017 | Proceedings Attached | 12-10-2017 | 48,60,000 |
| 9 | 17010814000900824008 | CGT | +0108 | 0108140009 | 16-01-2018 | /2017-18 | 22-12-2017 | 3,14,500 |
| 10 | 17060529000800800677 | CGT | +0605 | 0605290008 | 19-12-2017 | /chl | 18-12-2017 | 1,00,000 |
| 11 | 17220403011101077339 | CGT | +2204 | 2204030011 | 27-02-2018 | ...../18 | 26-02-2018 | 26,400 |
| 12 | 17130216F01800992371 | SCP | +1302 | 130216F018 | 12-02-2018 | xxxx | 27-01-2018 | 20,000 |
| 13 | 17010752065901314341 | LGP | +0107 | 0107520659 | 31-03-2018 | | | 11,57,944 |
| 14 | 17020252001800401112 | CGT | +0202 | 0202520018 | 25-08-2017 | 0 | 19-08-2017 | 2,58,600 |
| 15 | 17010716F01100678737 | GRP | +0107 | 010716F011 | 24-11-2017 | Nil | 29-08-2017 | 2,23,255 |
| 16 | 18100572000100878367 | CGT | +1005 | 1005720001 | 13-12-2018 | nil | 01-04-2018 | 18,47,355 |
| 17 | 18200199600100744932 | CGT | +2001 | 2001996001 | 07-11-2018 | pay bill | 01-11-2018 | 1,65,408 |
| 18 | 18100572000101099055 | CGT | +1005 | 1005720001 | 25-01-2019 | nil | 01-04-2018 | 26,868 |
| 19 | 18130216F01801270987 | CGT | +1302 | 130216F018 | 14-03-2019 | xxxxxx | 23-02-2019 | 18,500 |
| 20 | 18140152012400104148 | LGP | +1401 | 1401520124 | 26-05-2018 | | | 41,28,957 |
| 21 | 18100572000100966406 | CGT | +1005 | 1005720001 | 24-12-2018 | Nil | 01-04-2018 | 71,414 |
| 22 | 18020616A60001497253 | EBT | +0206 | 020616A600 | 27-03-2019 | 0 | 18-01-2019 | 70,000 |
| 23 | 19120177000101261258 | MCC | +1201 | 1201770001 | 13-02-2020 | lic | 13-02-2020 | 92,87,264 |
| 24 | 19130152000100229983 | MCC | +1301 | 1301520001 | 14-06-2019 | Jacob J Mandumpal | 14-06-2019 | 7,47,519 |
| 25 | 19230665001001437981 | CGT | +2306 | 2306650010 | 12-03-2020 | m/ | 09-03-2020 | 3,75,000 |
| 26 | 19220403011100628785 | CSP | +2204 | 2204030011 | 30-09-2019 | ............/19 | 27-09-2019 | 32,500 |
| 27 | 19040416B53601271765 | CGT | +0404 | 040416B536 | 24-02-2020 | 00 | 14-02-2020 | 10,000 |
| 28 | 20150509000500260667 | CGT | +1505 | 1505090005 | 22-06-2020 | cs1 | 16-06-2020 | 1,23,94,463 |
| 29 | 20050261B02100828135 | CGT | +0502 | 050261B021 | 28-12-2020 | of Enadimang alam GP | 25-09-2020 | 5,00,000 |

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

(Source: CoreTIS Database).

**Appendix – 5.3**

**(Reference: Para 5.3.2)**

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

(₹ in crore)

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

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

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

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

**Appendix – 5.4**

**(Reference: Paragraph 5.4.1.4 Bullet 1)**

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

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

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

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

(Source: SPARK Database).

| Sl. No. | PEN | Name | Present Department | Designation | Present Office | Date of Birth | Date of Joining |
|---|---|---|---|---|---|---|---|

**Appendix – 5.5**

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

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

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

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

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

(Source: SPARK Database).

**Appendix – 5.6**

**(Reference: Paragraph 5.4.1.4 Bullet 3)**

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

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

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

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

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

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

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

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

(Source: SPARK Database).

**Appendix – 5.7**

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

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

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

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

(Source: SPARK Database).

**Appendix – 5.8**

**(Reference: Paragraph 5.4.2)**

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

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

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

(Source: CoreTSB Database).

**Appendix – 5.9**

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

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

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

(Source: SPARK Database).

**Appendix – 5.10**

**(Reference: Paragraph 5.5.3.1)**

**Incorrect mapping of House Rent Allowance Class**

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

(Source: SPARK database).

**Appendix – 5.11**

**(Reference: Paragraph 5.5.3.2)**

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

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

(Source: SPARK database).

**Appendix – 5.12**

**(Reference: Paragraph 5.6)**

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

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

(Source: SPARK database).

**Appendix – 6.1**

**(Reference: Paragraph 6.3)**

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

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

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

(Source: GRASKL Database).

## Appendix – 7.1

## (Reference: Paragraph 7.2)

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

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

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

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

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

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

(Source: Data received from Directorate of Treasuries).

## Appendix – 7.2

## (Reference: Paragraph 7.4)

## Details of cheques processed without signature

(₹ in crore)

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

(Source: CoreTSB database).

**Appendix – 7.3**

**(Reference: Paragraph 7.5)**

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

(₹ in crore)

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

(Source: CoreTSB database).

**Appendix – 7.4**

**(Reference: Paragraph 7.7)**

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

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

(Source: CoreTSB Database).

**Appendix – 7.5**

**(Reference: Paragraph 7.7)**

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

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

(Source: CoreTSB database)

**Appendix – 7.6**

**(Reference: Paragraph 7.7)**

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

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

(Source: CoreTSB Database)

## Appendix – 7.7

## (Reference: Paragraph 7.8)

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

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

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

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

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

| Sl. No. | Treasury | Customer ID | Name of Account Holder | Account Number | Account Balance (₹) | Last Transaction Date |
|---|---|---|---|---|---|---|
| 77 | 1401 - District Treasury, Palakkad | 426844 | Govt Teacher Training Institute (Women) Ambikapuram, Palakkad | 799011700000367 | 1,081 | 05-12-2022 |
| 78 | 1605 - Sub Treasury, Feroke | 1787020 | Farook College | 799011700000627 | 13,99,857 | 08-12-2022 |
| 79 | 1203 - Sub Treasury, Piravom | 494652 | Principal BPC College, Piravom | 799011700000231 | 4,47,536 | 13-12-2022 |
| 80 | 1205 - Sub Treasury, Kolenchery | 450648 | St. Peter`s College Kolenchery | 799011700000228 | 21,54,677 | 13-12-2022 |
| 81 | 1206 - Sub Treasury, Koothattukulam | 524376 | Technical High School, Elanji | 799011700000824 | 1,00,179 | 16-12-2022 |
| 82 | 2003 - Sub Treasury, Nileswar | 595408 | I.T.I.Nileswaram | 799011700000413 | 1,200 | 20-12-2022 |
| 83 | 1106 - Sub Treasury, Mulamthuruthy | 533955 | Technical High School, Mulanthuruthy | 799011700000804 | 1,63,689 | 21-12-2022 |
| 84 | 1404 - Sub Treasury, Chittur | 1815461 | Govt. Teacher Training Institute, Chittur | 799011700000833 | 24,961 | 10-01-2023 |
| 85 | 601 - District Treasury, Alappuzha | 1790352 | District Khadi and Village Industries Office Alappuzha | 799011700000767 | 30,77,496 | 11-01-2023 |
| 86 | 1110 - Additional Sub Treasury, Ernakulam | 1783429 | Govt. Law College Hostel | 799011700000501 | 7,144 | 16-01-2023 |
| 87 | 101 - District Treasury, Thiruvananthapuram | 1751646 | Labour Commissioner TVPM | 799011700000031 | 1,98,75,613 | 16-01-2023 |
| 88 | 209 - Sub Treasury, Vellanad | 1878226 | Bishop Jesudasan CSI Arts and Science College | 799011700000981 | 2,67,480 | 20-01-2023 |
| 89 | 1601 - District Treasury, Kozhikode | 1796548 | Regional Joint Labour Commissioner Kozhikode | 799011700000742 | 7,40,607 | 20-01-2023 |
| 90 | 1601 - District Treasury, Kozhikode | 1781695 | Govt. Homoeopathic Medical College Hospital | 799011700000457 | 38,000 | 27-01-2023 |
| 91 | 205 - Sub Treasury, Parassala | 1783362 | NKM HSS Dhanuvachapuram | 799011700000502 | 3,72,925 | 31-01-2023 |
| 92 | 801 - District Treasury, Kottayam | 1788283 | Medical College - Zonal Limb Fitting Centre | 799011700000607 | 13,46,004 | 03-02-2023 |
| 93 | 1401 - District Treasury, Palakkad | 1779675 | C M Govt Music College Hostel, Palakkad | 799011700000364 | 1,451 | 17-02-2023 |
| 94 | 1108 - Sub Treasury, Tripunithura | 1799743 | Govt. Ayurveda College Hostel | 799011700000771 | 11,40,015 | 17-02-2023 |
| 95 | 1112 - Sub Treasury, Palluruthy | 1784916 | Principal, Aquinas College, Edakochi | 799011700000526 | 35,65,761 | 27-02-2023 |
| 96 | 304 - Sub Treasury, Chathanoor | 874510 | Sree Narayana Politechnic | 799011700000433 | 6,850 | 01-03-2023 |

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

(Source: Data received from Directorate of Treasuries).

# GLOSSARY OF ABBREVIATIONS

# Glossary of Abbreviations

| Abbreviations | Full Form |
|---|---|
| AEBAS | Aadhar Enabled Biometric Attendance System |
| AG(A&E) | Accountant General (Accounts & Entitlement) |
| BAMS | Budget Allocation and Monitoring System |
| BDS | Bill Discounting System |
| BIMS | Bill Information and Management System |
| BMS | Budget Monitoring System |
| BPR | Business Process Reengineering |
| CCO | Chief Controlling Officer |
| CERT-In | Indian Computer Emergency Response Team |
| CFMS | Core Financial Management System |
| CREDIT | Cash Remittance and Deposit in Treasury |
| DBA | Data Base Administrator |
| DDO | Drawing and Disbursing Officer |
| DoT | Department of Treasuries |
| DPR | Detailed Project Report |
| DR | Disaster Recovery |
| DRP | Data Retention Policy |
| EMLI | Effective Management of Letter of credit Issuance |
| GoK | Government of Kerala |
| GST | Goods and Services Tax |
| GSTIN | Goods and Services Tax Identification Number |
| IFMS-K | Integrated Financial Management System - Kerala |
| KYC | Know Your Customer |
| LDAP | Light Weight Directory Access Protocol |
| LMMH | List of Major and Minor Heads |
| MoE | Memorandum of Error |
| NDC | National Data Centre |
| NIC | National Informatic Centre |
| OTP | One Time Password |
| PD Accounts | Personal Deposit Accounts |

| Abbreviations | Full Form |
|---|---|
| PSTSB | Plan Scheme Treasury Savings Bank |
| ROP | Recovery of Overpayment |
| RTM | Requirement Traceable Matrix |
| SCO | Sub Controlling Officer |
| SDC | State Data Centre |
| SLA | Service Level Agreement |
| SPARK | Service and Payroll Administrative Repository for Kerala |
| SSO | Single Sign On |
| STQC | Standardisation Testing and Quality Certification |
| STSB | Special Treasury Savings Bank |
| TIS | Treasury Information System |
| TPA | Treasury Public Account |
| TSB | Treasury Savings Bank |
| VLC | Voucher Level Computerisation |

https://cag.gov.in/ag2/kerala/en