

PART - 1 INTRODUCTORY

1.1 Introduction

The Treasuries and Sub-Treasuries in the State of Karnataka function under the administrative control of the Director of Treasuries in Karnataka, Bangalore.

1.2 Organizational Setup

There were 33 District Treasuries and 182 Sub-Treasuries and one Stamps Depot in the State as on 31st March 2012 [Details are given vide **Annexure - I**].

All the District and Sub-Treasuries are computerized and work 'online'. The transactions of all the District and Sub-Treasuries are under the control of Treasury Network Management Centre, Bangalore.

1.3 Position of Treasury Staff

The Treasuries including the Directorate of Treasuries were having working strength of 2218 as against sanctioned strength of 2936. Cadre wise details are given below;

Designation	Sanctioned Strength	Men in Position
Director	1	1
Joint Director	2	2
Deputy Director	8	6
District Treasury Officers	32	29
Assistant Treasury Officers/Sub treasury Officers	300	236
Head Accountants	366	350
First Division Assistants	815	447
Stenographer	1	1
Second Division Assistants	1041	873
Typists	39	32
Drivers	3	2
Group D	328	239
Total	2936	2218

**PART – 2 DEFECTS NOTICED DURING COMPILATION AND
VERIFICATION OF ACCOUNTS**

2.1 Defects noticed during compilation of accounts

In the State of Karnataka, the Treasuries are rendering compiled accounts from April 2004 onwards to the Principal Accountant General [A&E]. Following defects were noticed in the accounts received from the Treasuries during the year 2011-12.

- In respect of Debt, Deposit, Remittance (DDR) transactions, Treasuries were operating unauthorized Heads of Account due to which variations existed in classification adopted by Treasuries and that of Principal Accountant General [A&E]. This resulted in adverse balances in many DDR heads. The variations in classification adopted by Treasury and the Principal Accountant General [A&E] are shown in **Annexure II**. Director of Treasuries has to initiate corrective action to rectify the variations in classifications adopted by Treasuries, in consultation with Principal Accountant General [A&E].
- Under the directions contained in the list of Major and Minor Heads recovery of overpayments made shall be treated as reduction of expenditure. However, in Treasuries, the un-disbursed Social Security Pension remitted to Government account were accounted as a receipt under the Head of Account 0235-Social Security and Welfare, instead of adjusting it as a reduction of expenditure under the Head of Account 2235-Social Security and Welfare.
- The challans were not received along with the receipt schedules in most of the cases rendering difficulty in verification of correctness of the classification and other details.
- In Bangalore Urban Treasury, during December 2011, under MH 0045 there was a difference of ₹23,475/- between the amount depicted in Form III [₹170,40,72,739.20] and Form II [₹170,40,96,214.20].
- In Coorg, Udipi and South Kanara Treasuries, the details in Form II were not legible.
- The communication of defects observed in Form I, II and III received from Mysore District Treasury lacks immediate attention and requires prompt response.
- During the year 2011-12, 1,110 Alteration Memos were received from all the 33 Treasuries.
- The treasuries operated the following Heads of Account without budget provision and the same were rectified in accounts by accounting the transactions under proper head of account in Principal Accountant General's office.

Classification as per Treasuries	Classification adopted in Accountant General's Office
0403-00-102-0-00	0403-00-102-0-02
0403-00-501-0-02	0403-00-501-0-01
0403-00-500-0-00	
0403-00-800-0-80	0403-00-800-0-04
0403-00-800-0-00	
0250-00-102-0-00	0250-00-102-0-02

0250-00-800-0-00	0250-00-800-1-04
0515-00-800-0-00	0515-00-800-0-03
0515-00-800-0-02	
0230-00-101-0-00	0230-00-101-0-01
1053-00-501-0-00	1053-00-501-0-01
0056-00-800-0-01	0056-00-800-0-04
2235-02-101-0-20-251	2235-02-101-0-20-100
2235-60-001-0-02-251	2235-60-001-0-02-059
2075-00-101-2-00-251	2075-00-101-3-02-251
2075-00-104-0-03-251	2075-00-101-3-02-251

2.2 Wanting Vouchers of Railways

Railway pension claims amounting to ₹ 3,19.80 lakh from 23 Treasuries were outstanding to the end of March 2012. The details are enclosed vide **Annexure III**. Reminders were issued regularly to Treasuries concerned and respective Railway Authorities for early settlement of the claims. Treasuries are required to take a proactive approach for settlement of these outstanding items through persuasion with Railway Authorities.

2.3 Wanting Vouchers / Schedules from Treasuries

To end of March 2012, 80 vouchers for an amount of ₹1,61.25 lakh relating to period from May 1994 to March 2012 were not received from Treasuries along with accounts of the respective months (**Annexure-IV**). Director of Treasuries was addressed for issuance of necessary instructions to District Treasury Officers to forward the vouchers/certificates of payment in lieu of wanting vouchers.

Certificates of payment in lieu of 2 wanting vouchers for an amount of ₹46,137¹ were received from 2 Treasuries.

An amount of ₹10.27 crore is kept under Objection Book Suspense to the end of March 2012, for want of details from treasuries for final classification of the transactions.

2.4 Classification Check/Reconciliation

Check of classification of expenditure and receipts recorded in Treasury accounts during the year 2011-12 revealed misclassification of transactions of receipts amounting to ₹1.06 crore and of expenditure amounting to ₹0.41 crore and the same was rectified through transfer entries in the accounts.

Similarly, Transfer Entries were proposed to rectify the misclassification of expenditure of ₹1,50.85 crore and receipts of ₹1,65,25.69 crore consequent to reconciliation of figures as booked by Principal Accountant General [A&E] with those of Chief Controlling Officers. The major portion of reconciliation of receipts

¹Mandya-1 voucher (₹37,934/-) and Udupi-1 Voucher (₹8,203/-)

relates to Taxes on Sales, Trades etc., (₹7,44.61 crore) and Taxes and duties on Commodities and Services (₹3,60.92 Crore).

2.5 Delay in receipt of Monthly Accounts

Timely rendition of monthly civil accounts to State Government by Principal Accountant General [A&E] depends on the rendition of accounts by the Treasuries on due dates. The monthly accounts from all the Treasuries should reach the Principal Accountant General by 9th and in respect of State Huzur Treasury by 18th of the following month to which the accounts relate. During the year 2010-11, total number of Treasury accounts received and accounted was 396 [33 Treasuries for 12 months]. There was delay in rendering of monthly accounts by the treasuries up to 15 days on 249 occasions, over 15 days and less than one month on 18 occasions and over one month and less than two months on 1 occasion. Some of the treasuries persistently rendering the accounts with delay of more than 15 days were State Huzur Treasury, Bangalore (Urban) and Bangalore (Rural). Delay in rendering of accounts by the treasuries led to delay in submission of monthly accounts by the Principal Accountant General to the State Government.

2.6 Operation of Deposits and Fund accounts in Treasuries

2.6.1 Fund accounts of Panchayat Raj Institutions

2.6.1.1 Non transfer of balances in Fund II account

As per the instructions issued by Government of Karnataka, the fund accounts of Zilla Panchayat and Taluk Panchayats were required to be maintained in 3 parts:

Fund I – Account for all receipts and expenditure of Central Plan and Centrally Sponsored Schemes including State Share, Non-Plan Central Grants and Grants under Recommendation of Finance Commission.

Fund II – Account for all receipts and expenditure in respect of all State Plan Schemes.

Fund III– Account for all receipts and expenditure in respect of other Funds.

The unspent balance in Fund II account of Zilla Panchayats and Taluk Panchayats at the close of each financial year is required to be written back to Government account. However, during 2011-12, the balances under Fund II accounts in respect of Zilla Panchayats and Taluk Panchayats were not written back to Government account.

Development Funds and Salary Funds [TMC/CMC Funds] were earlier booked under the Head of Account 8448-00-102-1-10. However, vide Government Order dated 26.11.1995, sanction was accorded to open Heads of Account 8448-00-102-1-29 to operate transactions in respect of Development Funds and 8448-00-102-1-30 in respect of Salary Funds. However, some District Treasuries/Sub-Treasuries continued to operate all the three Heads of Account resulting in adverse balances.

2.6.1.2 Adverse Balances under Panchayat Raj Institutes Deposit Accounts

To end of March 2012 adverse balances existed in the following Heads of Account.

Sl. No.	Head of Account	[Debit balances]
1.	8448-00-109-1-02-Village Panchayat Fund under Village Panchayat Local Bodies Act 1969	9,59,13,297.80
2.	8448-00-109-1-00 - Village Panchayat Fund	82,00,364.00
3.	8448-00-109-3-00- Mandal Panchayat Fund	73,77,10,312.44
4.	8448-00-109-2-30 -Zilla Panchayat Election Fund	3,80,82,511
5.	8448-00-120-0-51- Receipts Awaiting Transfer	61,54,104.00
6.	8443-00-106-0-51-Receipts Awaiting Transfer	35,16,48,933.00

Adverse Balances under other Deposit Heads of Account are brought in **Annexure V**.

2.6.2 Personal Deposit Accounts

2.6.2.1 Personal Deposit Account of Deputy Commissioners

The revenue receipts relating to the 'Bhoomi', Premutation Sketch, Tatkal Podi etc., were deposited under MH 8443-00-106-0-21, Personal Deposit Account of the Deputy Commissioners' account of all Treasuries, in violation of the Rules 4a, 32 of KFC 1958.

The following Personal Deposit Accounts were operated without the specific concurrence of the Principal Accountant General: 8443-00-206-0-01, 8443-00-106-0-51-Receipts Awaiting Transfer, 8448-00-102-0-51-Receipts Awaiting Transfer [ZP/TP], 8448-00-120-0-51 - Receipts Awaiting Transfer.

2.6.2.2 In-Operative Deposit Account

As per the provisions of Article 286 of KFC, if a Personal Deposit Account is not operated upon for a considerable period and there is reason to believe that need for the deposit account is ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened. However,

a) Personal Deposit Accounts of many Administrators remained inoperative for more than three years in almost all treasuries. The list of inoperative Personal Deposit accounts is detailed in **Annexure-VI**. A sum of ₹83.67 crore was locked in inoperative PD accounts under 8443 indicating that the Government money is locked up. Also, there were debit balances to the tune of ₹1.51 crore in 10 inoperative Personal Deposit accounts. The unspent balances lying in the administrators of inoperative Deposit Accounts, including the deposit accounts maintained under MH 8448-Deposits of Local Bodies and Municipalities were not transferred to the Consolidated Fund.

b) Under Head of Account 8449, there were 35 Deposit Accounts [including 13 accounts with Adverse Balances] that remained inoperative.

2.6.2.3 Irregularities in operation of PD Accounts

- An abstract of Treasury Transfer Transaction to be prepared in KTC Form 50 is not being received from most of the Treasuries. The transfer of funds made through issue of Cheques or drawn on payee's receipt for deposit into Personal Deposit accounts are not reflected in the Schedules as TTRs from the Consolidated Fund of the State.
- Administrators with different account numbers operate the same personal deposit account for a similar purpose. In January 2012, the Head of Account 8443-00-106-2-22 pertaining to the Chief Superintendent, Central Prison, Mysore was operated by the Superintendent, District Prison, Mysore to accommodate a Treasury Transfer Transaction of ₹9,60,237/- which resulted in Adverse Balance of ₹15,000/- to the end of March 2012.
- For the purpose of renewal of PD accounts, Acceptance of Balances as at the end of the financial year must be forwarded by the Treasuries. However, during the year 2011-12, the Acceptance of Balances were not received in the office of the Principal Accountant General [A&E].

2.6.2.4 Miscellaneous Issues

- As per note under Art 279 (1) of Karnataka Financial Code, the sanction/payment authority issued by the Principal Accountant General will be valid for 3 months from the date of issue beyond which no payments can be made, unless revalidated. Instances have been noticed wherein the provisions have been violated.
- The Head of Account 8342-00-120-2-03-“Interest on Contribution” is being operated by the Treasuries to accommodate transactions pertaining to “New Pension Scheme Employees Backlog Contribution”.
- Alteration Memos are forwarded by Treasuries to withdraw from MH 8011 KGID to 8009 GPF without details of the Subscribers due to which the transactions remain Unposted.
- As per Correction Slip No.703 dated 21.04.2011, the nomenclature in respect of Minor Head ‘111-Calamity Relief Fund’ under MH 8235 has been modified as ‘111-State Disaster Fund’. However, Treasuries continue to operate the previous nomenclature even now.
- Two different Heads of Account, Viz., 8011-00-102-0-02 and 8011-00-105-4-00 are being operated by Treasuries to account transactions pertaining to Karnataka Employees Family Benefit Fund. This results in increase in Adverse Balances in Accounts.
- Except in the cases of Zilla Panchayats, Taluk Panchayats and Grama Panchayats, the Treasuries do not forward any Plus and Minus Memo, resulting in increase in Adverse Balances. The Plus and Minus memos in respect of various deposit heads should be forwarded to the Office of the Principal Accountant General [A&E] periodically to reduce/identify the misclassifications and Adverse Balances. Plus/Minus Memos relating to Panchayat Raj Institutions [in respect of 20 Taluk Panchayats and 10 Zilla

Panchayats] were not being sent by the Treasuries along with monthly accounts to Principal Accountant General.

- Deposits are continued to be held under the Head of Account 8443-00-106-0-01 to account transactions pertaining to GPD-LIC by different administrators and with different Account Numbers, with the exception of the account maintained by the Assistant Director, Small Savings and Lotteries, Bangalore, South Division.
- In District Treasury Office, Shimoga, voucher forwarded by the District Treasury Officer in respect of a transaction pertaining to “Receipts Awaiting Transfer” under the Head of Account 8448-00-120-0-51 does not exhibit the Heads of Account to which the payments are to be transferred. Also, payments have been made directly to the parties through cheques, which is not in order.
- Zilla Panchayat funds were misclassified under 8443-00-108 Public Works Deposit Accounts in District Treasury - Raichur, Bijapur, Koppal and Yadgir. Also, amounts pertaining to Zilla Panchayat funds and Karnataka Neeravari Nigama Limited were being misclassified under Public Work Remittances (8782-00-102-1- 00 Remittance into Treasury) by Treasuries.
- As seen from the Schedule of Payment received from Treasuries, it is observed that at the time of transfer of Unclaimed Deposits by credit to MH 0075-00-101-0-00, instead of being debited to the relevant Deposit Head of Account are misclassified under 8782-00-102-1-00.

2.7 Issues relating to Loans

2.7.1 Misclassification of Advances

On account of system deficiency and effective control measures, misclassifications between the Principal and Interest under Loan Heads of Account continued during the year 2011-12.

The credits relating to HDFC were misclassified under 7610 - House Building Advance in Treasury accounts in spite of this being pointed out to the Treasuries regularly. During 2010-11 an amount of ₹13.63 lakh of HDFC credits were misclassified under HBA and transfer entries proposed for rectification. Details are brought in **Annexure VII**.

A regular feature observed during compilation of accounts was that even though the full classification vis-à-vis the two components i.e Principal repaid and interest remitted are clearly recorded on the challans, the treasury often books the entire amounts under one Head of Account.

HBA recoveries pertaining to AIS Officers were misclassified under the Head of Account 7610-00-201-0-03 instead of 7610-00-201-0-02 in 9 Treasuries amounting to ₹8.76 lakh. Maximum amount of ₹5.74 lakh was misclassified by State Huzur Treasury.

2.7.2 Wanting Schedules

Credit of ₹4.38 lakh pertaining to Motor Cycle Advance were unposted for want of receipt schedules from the Treasuries [Details are brought in **Annexure VIII**].

2.7.3 Miscellaneous

Incomplete challans, without the 12 digit classification were accepted by Treasuries, which resulted in keeping the items unposted. Also, the head of account mentioned in the List of Payments and Challan do not tally.

2.8 Pension related issues

2.8.1 Non-return of half-yearly statements of cases of failure to draw pension and both halves of Pension Payment orders

The half-yearly statements in respect of “cases of failure to draw pension for more than a year” have not been forwarded by all the treasuries. Also both halves of Pension Payment Orders of 39 cases of limited Family Pension authorized by Principal Accountant General [A&E] were not returned by Pension Payment Treasury, Bangalore after final payment.

2.8.2 Non-recovery of amounts advised by the Accountant General

In 20 cases, in four treasuries, a sum of ₹2.52 lakh, advised towards various dues by the Principal Accountant General out of DA on pension payable to the pensioners, was due for recovery.

2.8.3 Omissions noticed in accounts rendered by Treasuries

- Monthly accounts in respect of Major Head 2071 are being sent without agreement of totals as per the Schedule of Payments and Consolidated Form II which leads to delay in closing of accounts.
- The Consolidated Abstracts and Form II are not enclosed with the monthly accounts relating to Major Head 2071.

2.8.4 Issue of Duplicate PPOs

Requests from the Treasuries for issue of Duplicate Pension Payment Orders have increased to a large extent. During the year 2011-12 in respect of 41 cases duplicate Pension Payment Orders have been issued in respect of Pension Payment Treasury, Bangalore [Urban], Bangalore [Rural] and Ramanagara Treasuries.

2.9 General Provident Fund Accounts

2.9.1 Items kept unposted for want of details

₹8.89 crore being General Provident Fund credits of the subscribers were kept unposted during 2011-12 for want of schedules from 32 Treasuries in respect of 4453 items. Details vide **Annexure IX**.

2.10 Treasury Cheques and Bills

The treasury is required to prepare a list of cheques remaining uncashed at the end of each month and forward the same to the Principal Accountant General along with the accounts and the total of the uncashed cheques should agree with the closing balance of plus and minus memo for the month.

However, the monthly statements of time-barred cheques, report on uncashed cheques, alteration memos of un-encashed cheques and Plus and Minus memos were not received from the treasuries every month regularly. The reasons for not adhering to the prescribed procedure by the Treasuries are not forthcoming.

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## **PART – 3. DEFECTS AND IRREGULARITIES NOTICED DURING INSPECTION OF THE DISTRICT TREASURIES AND SUB-TREASURIES**

### **3.1 Introduction**

The Accounts of all the 33 District Treasuries and 182 Sub Treasuries for the year 2010-2011 were inspected during 2011-12 and Inspection Reports issued to the Director of Treasuries and District Treasury Officers concerned for compliance. Copies of the Inspection Reports were also sent to Principal Accountant General [C&CA] for inclusion of merited Paragraphs in the Comptroller and Auditor General's Report [Civil].

### **3.2 Outstanding Inspection Reports and Paras**

To end of 2011-12, 902 paragraphs were outstanding in the inspection reports of 33 treasuries and Stamps Depot for want of final replies, out of which 548 paragraphs relates to the period from 1981-82 to 2010-11 and 354 paragraphs for the year 2010-11 [inspection conducted during 2011-12]. Treasury-wise details are given in **Annexure X**.

### **3.3 Pension related issues**

#### **3.3.1 Payment of enhanced Family Pension beyond prescribed period**

Under the provision of KCS [Family Pension] Rules, Family Pension is admissible at double the normal rate or 50% of the last pay drawn which ever is less, for a period of 7 years from the date of death of the Government servant who dies while in service and normal Family Pension thereafter. The date up to which the Family Pension is payable at enhanced rates would be indicated in the Pension Payment Order issued by the Principal Accountant General (A&E). During the test check of payment of Family Pensions made by the Public Sector Banks as indicated in the payment scrolls furnished to the Treasuries by the Banks with reference to the records maintained in Treasuries it was noticed that;

- In 31 Treasuries, in 748 cases Family Pension was paid at enhanced rates by the Public Sector Banks beyond the stipulated date resulting in excess payment of ₹3.44crore.
- Despite the fact of excess payment being pointed out in earlier reports, the Public Sector Banks continued the payment of Family Pension at enhanced rates resulting in further excess payment of ₹98.68 lakh in 228 cases. This implies inadequate action on the part of the treasuries in pursuing with banks concerned, to check the excess payment.  
Treasury wise details of excess payment and continued excess payment of family pension are given in **Annexure XI**.

The issue of excess payments made by banks was discussed in the quarterly meetings of Standing Advisory Committee held at Reserve Bank of India, Bangalore which was attended by the representatives of Public Sector Banks also. However, no effective action was taken to prevent the excess payment.

Deputy Accountant General (Accounts and VLC) also visited District Treasuries Chikkaballapur and Mysore and reviewed the position during May 2012 and August 2012 respectively.

The State Government has not invoked the provisions of Indemnity Bond executed by the banks to make good the loss incurred by the Government on account of irregular payment of pensionary benefits made by the Banks. The issue has been brought to the notice of the Principal Secretary to Government, Finance department.

### **3.3.2 Payment of Excess / Irregular / Inadmissible Pension by Paying Agencies**

The following irregularities were noticed during test check of pension payment Records maintained in the treasuries;

- In 4 cases, at District Treasury Office, Raichur, excess payment of LFP was made. In one LFP case in District Treasury Office, Belgaum, excess payment of ₹6.22 crore was made and continued to be paid and the Pension Payment Order was not returned to Principal Accountant General (A&E).
- Double Payment of Family Pension was made in one case at District Treasury Office, Karwar.
- Artist Pension was made twice to the same pensioner at District Treasury Office, Koppal from 1-10-2007. Both the pensions were credited into the same Savings Bank account number with the same Pension Payment Order number. One pension amount was for ₹1,000/- and another was for ₹2,250/-. An amount of ₹250/- was authorized by Principal Accountant General, Karnataka during 2001.
- In Pension Payment Treasury Bangalore, FFWR pension was continued to be paid till June 2009 even after the death of the pensioner during October 2008.
- In 3 cases, in District Treasury Office, Koppal, even after the intimation by bank as to non drawal of pension for over 3 months, the cases were not suspended in the system. Excess payment of ₹50/- p.m. was made in one case at Sub-Treasury Office, Jamkhandi (District Treasury Office -Bagalkote) from 1-9-06 to 31-08-2008.

### **3.3.3 Other Points**

- Special Register was at District Treasury Office-Tumkur, not maintained for watching the payment of LFP Cases.
- Pension Payment Orders were not returned to Office of the Principal Accountant General (A&E), Karnataka after the cessation of LFP. (District Treasury Office-Tumkur-5 cases, District Treasury Office Davanagere-5 cases, District Treasury Office Belgaum-3 cases, District Treasury Office Gadag-1case). In District Treasury Office Koppal, in 11 cases, in respect of Artist pension/Family Pension cases, Pension Payment Orders were not returned even after stoppage of Pension.
- Pension Payment Orders were not returned to Office of the Principal Accountant General (A&E), Karnataka after the cessation of Pension (District Treasury Office-Haveri-3 cases,). At District Treasury Office, Bijapur, in two cases, undrawn DCRG payment orders were not returned to Principal Accountant General(A&E). Similarly, the bank scrolls did not contain the Pension Payment Order numbers rendering difficulty in verifying the

- correctness of the payment to the pensioner. (District Treasury Office, Bijapur)
- Payment of terminal leave encashment was made without authorization from Principal Accountant General (A&E) at GSTO Mudalagi (District Treasury Office-Belgaum)
  - The correspondence with the banks for recovery of excess payments did not have the Savings Bank account details, in the absence of which the banks could not link the Pension Payment Order numbers to the bank account details. (District Treasury Office, Bijapur)

### 3.3.4 Social Welfare Pension

- Life Certificates were not obtained by a majority of the Treasury Offices from the Revenue authorities.
- Remittance Register was not maintained at District Treasury Office-Bagalkote, Haveri
- Check Register was not maintained at District Treasury Office, Mysore in respect of SSW Pensions disbursed through Money orders.
- At District Treasury Office Dharwad, different types of Social Welfare Pensions were drawn by the same beneficiary.
- Double payment of Social Welfare Pensions was made in 2 cases in District Treasury Office -Hubli where the same person's name appears in two places in the volume. Excess payment to the tune of ₹12,800/- in 5 cases was made at District Treasury Office Mangalore. In 14 cases double payment of Sandhya Suraksha Yojana to the tune of ₹29,600/- was made at District Treasury Office Mysore. In Sub-Treasury Office Bantwal, (District Treasury Office - Mangalore), in one case, two Physically Handicapped Pensions were made to the same person.
- There were delays ranging from 2 months to 1 year in returning the undisbursed Social Welfare Pensions by the postal authorities in 8 Treasuries<sup>2</sup>. There was delay in remittance of cheque returned by Postal Authorities in to the Government Account at GSTO-T.Narasipura (District Treasury Office - Mysore).
- In District Treasury Office Mangalore, the social welfare sanction orders were captured through e-sanctions and the attested copies by the revenue authorities were not available on record.
- In Bangalore (Rural) District Treasury, the SSW pensions were not sent by muddam or by taking acknowledgement from the banks and were sent through private parties.
- In District Treasury Office Belgaum pension sanctions withdrawn by the revenue authorities in six cases due to ineligibility was not effected.
- In 10 cases, two classes of pension payments were made to the same persons. (District Treasury Office Koppal)

<sup>2</sup>District Treasury Office- Davangere, Gadag, Mandya, Ramanagara, Shimoga, Belgaum, Chitrdurga, and Tumkur

### **3.3.5 Improper accounting of undisbursed Social Welfare pensions/ Refund of Excess payment of pension payments**

Un-disbursed Old Age/Physically Handicapped/Destitute Widow Pensions refunded were being accounted as receipts under the head of account '0235' – Social Security and Welfare instead of accounting them as reduction in expenditure under the head '2235' on account of non-provision in the treasury software to account credits towards un-disbursed amounts as minus expenditure under the service head. Similarly, recoveries of excess pension payments are accounted under 0071 instead of showing the same as recovery of excess payments under 2071.

### **3.4 General Provident Fund Functions**

Time barred GPF authorizations were not returned to Principal Accountant General (A&E) in 4 treasuries. (District Treasury Office-Dharwad-1 case, District Treasury Office -Ramanagar-6 cases, District Treasury Office -Tumkur-8 cases, and District Treasury Office -Koppal-2 cases).

### **3.5 Accounts related areas**

#### **3.5.1 Non submission of NDC Bills in respect of AC Bills drawn**

As per the procedure prescribed by Government of Karnataka, the Drawing and Disbursing Officers are required to forward the countersigned detailed contingent bills [termed as NDC bills] for the amounts drawn on Abstract Contingent Bills to Principal Accountant General [A&E], through Treasury. Treasury Officers would watch the submission of NDC Bills by the Drawing and Disbursing Officers by not honoring any further AC Bills until the NDC Bills are received in respect of AC Bills drawn during previous months by them. The linking of AC bills and NDC bills is regulated by a programme in the system itself. However for ₹15.78crore, in 23Treasuries<sup>3</sup>1454 AC Bills were pending for want of submission of NDC Bills.

#### **3.5.2 Non-Reconciliation of Expenditure and Receipt by DDOs with Treasury**

As per the instructions issued by Government of Karnataka the Drawing and Disbursing Officers are required to reconcile their expenditure and receipts with those accounted in Treasuries before 5<sup>th</sup> of following month to which the accounts relate. The Treasuries shall not permit any non-salary drawals by the Drawing and Disbursing Officers from 10<sup>th</sup> of the succeeding month in respect of those who have not carried out reconciliation. However, it was observed that the procedure was not followed and no records were maintained in the Treasuries in support of reconciliation carried out by the Drawing and disbursing Officers as prescribed by Government. The non salary bills of Drawing and Disbursing Officers who have not carried out reconciliation were being admitted in the Treasuries as a routine issue contrary to the instructions of Government in this regard. Non-reconciliation is fraught with risk of

<sup>3</sup>District Treasury Office- Belgaum, Bangalore Urban, Bangalore [Rural], Bidar, Chickmagalur, Davanagere, Dharwar, Davangere, Gadag, Haveri, Hubli, Karwar, Kolar, Koppal, Madikeri, Mandya, Mangalore, Mysore, Raichur, Ramanagara, Shimoga, Tumkur, and Udupi.

fraud besides preparation of incorrect accounts due to misclassification of transactions.

### **3.6 Maintenance of Deposits/Fund Accounts**

#### **3.6.1 Non-receipt of Acceptance of Balances from the Administrators of Personal Deposit Accounts**

Treasury Officers were required to communicate the balances in the personal deposit accounts to the respective administrators every quarter and obtain the Acceptance of Balances. The Acceptance of Balances was not obtained from Administrators in 20 Treasuries to end of March 2011 (District Treasury, Bangalore (Rural), Bangalore (Urban), Belgaum, Davanagere, Bellary, Chikmagalur, Dharwad, Gadag, Gulbarga, Hubli, Hassan, Haveri, Koppal, Karwar, Yadgir, Shimoga, Mandya, Mysore, Raichur and Ramanagara).

#### **3.6.2 Adverse Balance**

One Court Deposit at District Treasury, Raichur, one account at GSTO-Anekal (Bangalore [Urban]) Court Deposit Account in District Treasury Office Belgaum and three of its Sub-Treasury Offices, depicted minus balances.

[The Adverse Balances in respect of other Deposits accounts are enlisted in Part II of this Review.]

#### **3.6.3 Difference in PD Account**

##### **3.6.3.1 Differences between the Treasury balance and Administrators**

There were differences between the Treasury balance and Administrators in 279 accounts in 24 Treasuries (alongwith Sub treasuries) Ramanagara –8, Mysore-3, Karwar-23, Belgaum –33, Bellary-9, Bijapur-13, Shimoga-9, Mandya-15, Gadag-6, Chitradurga-24, Dharwad-16, Davanagere-8, Udupi-8, Chamanaranagar-2, Chikkballapur-4, Hassan-22, Haveri-14, Koppal-6, Madikeri-7, Mangalore-9, Tumkur-19, Yadgir-9, Bangalore (Rural)-2, Hubli-10

##### **3.6.3.2 Difference between Computerised Generated Statements and Manually maintained Records**

There were also differences between computer-generated figures and figures in manually maintained registers in 15 Treasuries (Davangere-9 cases, Karwar-31 cases, Bagalkote -19, Bellary-5 cases, Bidar-12 cases, Dharwad-6 cases, Hassan-5 cases, Mysore-12 cases, Ramanagara-6 cases, Tumkur-2 cases, Shimoga-9 cases, Chikkamagalur-5 cases, Haveri-10 cases, Mangalore-16 cases.

### 3.6.4 Issues relating to Zilla Panchayat/Taluk Panchayat Funds

As per the instructions of Government, the accounts of Zilla Panchayat/Taluk Panchayats are required to be maintained in three categories viz., Fund I, Fund II and Fund III to track funds received from Government of India, Government of Karnataka and own sources respectively. The balance at the end of the financial year in Fund II accounts is required to be remitted back to Government. The following were the points noticed during test check of records;

- The balance as on 31.03.2012 in Fund II Account were not written back in any of the Treasuries but the OB was reckoned as nil as of 01.04.2012. In Bangalore Rural Treasury, even the balances under Funds I and II were depicted as 'Nil'.
- The Funds were not maintained category wise in District Treasury Offices Haveri, Ramanagara, Sub-Treasury Office Kanakapura (District Treasury Office -Ramanagara),
- Grama Panchayat accounts remained inoperative in all the Treasuries and Acceptance of Balances were not obtained in a majority of the cases.
- There was adverse balance under Taluk Panchayat I Fund at Sub-Treasury Office Siddapur and under Taluk Panchayat II Fund at STO Gokarna. (District Treasury Office Karwar). There was adverse Balance in Taluk Panchayat I and TP III Fund at STO Manvi (District Treasury Office -Raichur), and in Taluk Panchayat III in STO Deodurg. (District Treasury Office -Raichur). In District Treasury Office Koppal, the balance under Taluk Panchayat Fund II showed an adverse balance and in Sub-Treasury Office Gangavathi (District Treasury Office -Koppal), the balance under Fund III showed negative balance.
- TMC Fund Accounts were wrongly classified under 8448-00-102-1-10 at District Treasury Office Kolar. In Sub-Treasury Office Malur, (District Treasury Office Kolar), the manual and system balances under TMC Fund was different. At District Treasury Office Chitrdurga, the balance as per Treasury and the administrator was different under TMC Fund.

### 3.6.5 Other points

- Bangalore [Urban] Treasury operated the head of account 8443-00-206-0-01 which is not available in LMMH.
- Unauthorised PD Account of Commissioner opened at Bangalore Urban Treasury shows a closing Balance of ₹5,01,41,712/-
- In District Treasury Office Hassan, the balance of ₹1.07 crore under DCPD account being the extra credit afforded by the Treasury was reduced from the closing balance of September 2011 without proposing any Alteration memo. There was difference between the Deputy Commissioner and the Treasury in the Calamity Relief Fund account. The Deputy Commissioner had seven accounts out of which only two are operative. Five accounts with huge balances are inoperative from 2002-03 and in one account there was adverse balance.
- The HDFC and LIC PD Accounts should show NIL balance at the end of the month and any balance at the end of each month indicates that the amount

recovered from the salary of the officials were not transferred to their LIC/HDFC accounts. However in twelve District Treasuries (Bijapur, Chickmagalur, Chitradurga, Davangere, Hassan, Haveri, Karwar, Mandya, Raichur, Ramanagara, State Huzur Treasury, Bangalore and Tumkur) there were balances under LIC PD accounts. Similarly in eight District Treasuries (Belgaum, Chickmagalur, Chitradurga, Haveri, Mandya, Raichur, Ramanagara and State Huzur Treasury, Bangalore) there were balances under HDFC PD accounts.

- Remittances under LIC and KGID were remitted after considerable delay at District Treasury Office -Chikkaballapur and Mandya.
- There was a huge variation between the Plus and Minus Memo and the actual remittances as per TTR resulting in short remittance of LIC/HDFC recoveries in State Huzur Treasury, Bangalore. The total receipts as per balance sheet and cash account in LIC PD did not tally in DTO Chitradurga.
- The remittances as envisaged vide GOFD 65/TAR 2005 dated 6<sup>th</sup> Aug 2011 regarding APMC Deposits wherein the Principal is to be returned to the APMC Account Holders and interest component to be remitted back to Government was not effected by any of the Treasuries.
- KTC 31 was not maintained at District Treasury Office Chikkaballapur and its sub treasuries and the balance was not communicated to the administrators.
- In District Treasury Office Chikkaballapura, the inoperative PD accounts were closed and amounts remitted back to the DCPD account and the relevant orders were not produced/kept on record.

### **3.7 Cheque related issues**

#### **3.7.1 Unencashed Cheques**

Article 75 of KFC prescribes that the Treasury Officer should prepare a list of cheques outstanding for more than 12 months from the date of issue of the cheques on 15<sup>th</sup> of May each year and simultaneously prepare Alteration Memorandum showing the Heads of Account of debit and credit and send the same to Principal Accountant General to carry out necessary adjustments in the accounts. However, in 19 Treasuries 35256 cheques for an amount of Rupees 59.99 crore remained unencashed as at the end of March 2011 and necessary alteration memos were not prepared and submitted to the Accountant General. Thus the expenditure shown in the accounts of concerned years was overstated.

In State Huzur Treasury Bangalore, DTO Chikmagalur (Sub-Treasury Offices-Koppa, Mudigere and NR pura) and DTO Tumkur the list of unencashed cheques was not prepared.

The unencashed cheques report does not contain the uncashed list in respect of ZP/TP Funds.

#### **3.7.2 Cheque Book Register**

3912 Cheques supplied to Sub-Treasury Office Doddabalapur [Bangalore rural district] were neither taken to Stock Register nor used.



Old cheque books were not destroyed at District Treasury Office Chikmagalur and its sub Treasuries.

### **3.7.3 Cash Book**

- Supporting Sub Vouchers and DC Bill register were not produced for scrutiny in respect of 7 bills drawn on 31st march 2011 to the tune of ₹11,864/- at STO Muddebihal. (District Treasury Office-Bijapur). Monthly abstracts were not drawn and not attested by the Sub-Treasury Office.
- Sub Vouchers in respect of 20 transactions from November 2010 to March 2011 were not produced for inspection at STO, Gudibande.
- Cash Book was not maintained properly and closings not done regularly at GSTO Gudibande.

### **3.8 Strong Room Records**

- In Sub-Treasury Office Navalgund (District Treasury Office -Dharwad), the security arrangements were not adequate.
- In District Treasury Office Belgaum, even after the shifting of the Treasury to Mini Vidhana Soudha, eight months back, the Strong Room is still maintained at the old building.
- Renovation of Strong Room at District Treasury Office Mandya was overdue.

### **3.9 Improper maintenance of Records relating to Tokens**

The bills presented by the Drawing and Disbursing Officer should be accompanied by the tokens issued by the Treasury to the concerned Drawing and Disbursing Officers. The Treasury has to maintain a stock book of Tokens to watch the issue of Token Books to the Drawing and Disbursing Officer and the utilizations of Tokens by the Drawing and Disbursing Officers.

- In District Treasury Office Shimoga, Token Numbers were left blank.
- Stock Register of Token Books was not maintained properly at Bangalore Rural District Treasury, District Treasury Office Chikballapur and at GSTO-Gudibande (District Treasury Office Chikballapur). Stock Register of Token Books was not maintained at Sub-Treasury Office Doddaballapur. (Bangalore-Rural)
- In Sub-Treasury Office Yelandur (District Treasury Office -Chamarajanagara), the strong room is unsafe and there was flooding in the strong room, water was seeping through the ceiling and the server room also had seepages.

### **3.10 Special Points**

#### **➤ Irregular drawal on AC Bills**

Government vide order in No. RD 20 MST 2006 dated 02.11.2006 sanctioned a sum of ₹1,000/- per deceased person to the family of the deceased through Tahsildar under the scheme “Anthya Sanskaara Sahaya Nidhi” which could be drawn through

AC Bills subject to a maximum of ₹10,000/- at a time and submission of DC Bills by the month end along with details.

An amount of ₹11.47 lakh drawn in 19 AC Bills under the head of account 2235-60-102-1-03 [Plan,Voted] for this purpose by the Tahsildars at Karwar District Treasury and its Sub-Treasuries were outstanding for want of NDC Bills. The Tahsildars were permitted to draw over and above the maximum limit specified by the Government Order and fresh AC Bills were allowed to be drawn by the Treasury Officer even before the submission of DC bills in respect of the earlier bills in violations of the provisions of the Government Order. Also, the amounts were drawn and deposited in the Axis bank account of Tahsildar, Karwar [Account No. 272010100061180] which is in contravention of the Karnataka Treasury Code and Karnataka Finance Code.

➤ **Fraudulent withdrawal to the tune of ₹28.75 lakh at the Office of the Deputy Superintendent of Excise, Chintamani.**

Money was fraudulently drawn in the name of Deputy Superintendent of Excise, Chintamani Sub Division by presenting bogus bills, misuse of tokens, forgery of bills and altering bill amount.

Two sets of 62 B-expenditure statement of the Deputy Superintendent of Excise was produced for inspection. One which was not generated at the Treasury was also countersigned by the Sub-Treasury Officer/staff of the Treasury. In the set of 62 B generated by the Treasury, the Deputy Superintendent of Excise had certified that 44 vouchers did not tally with the records maintained in his office Cash Book, Acquittance Rolls and Register of Cheques.

In respect of some of the bills, the indents were not available and in respect of some bills 65 A [Stock and issue of paper token to Drawing and Disbursing Officer] was not produced and signature of STO was not found in some 65 A. Also, paper pertaining to tokens were missing in 65 A seized. In spite of the irregularities, all the tokens were honored by the Treasury and accounted in Khajane network.

Treasury is not aware of the cheques cancelled but kept with Drawing and Disbursing Officer.

Even after computerization of Treasury accounts, KTC 16 A is maintained manually and the token numbers left blank/unutilized are being misused by the unscrupulous persons.

Treasury department had not initiated any action as envisaged vide Art 369, 371, 383 and 391 of Karnataka Financial Code and represented complete failure internal control mechanism. Procedure as envisaged vide Government Order No. FD 02 TFC 2004 dated September 2004 was not followed.

### **3.11 Other issues**

- Wanting Schedules relating to MCA as requested by Principal Accountant General (A&E), Karnataka were not obtained from Drawing and Disbursing Officers (District Treasury Office -Tumkur)
- In one case, stagnation increment was fixed incorrectly at District Treasury Office, Bagalkote. In one case in District Treasury Office Mysore, excess leave salary was to be recovered. In three Service Registers, excess payment on account of wrong fixation of pay/ non regularization of leave was made. In Sub-

Treasury Office Doddaballapur, pay fixation was incorrect and excess payment was to be recovered. In District Treasury Belgaum, in two cases, leave account and increments were regularized incorrectly. In one case at District Treasury Office Davanagere, increment was released without any record as to the treatment of suspension period. In two cases, in Pension Payment Treasury Bangalore, excess payment to the tune of ₹ 2,07,395/- due to wrong fixation was made.

- Short recovery of KGID was made in 4 cases in Pension Payment Treasury Bangalore. Outstanding loan amount taken from KGID was not recovered in one case in DTO Tumkur.
- Records/registers relating to Revenue Deposit, Earnest Money deposit, lapsed deposit, (+) and (-) memo were not produced for verification by District Treasury Office Belgaum and Sub-Treasury Offices.
- Excess payment of Electricity Bills to the tune of ₹86,716/- was made at Sub-Treasury Office-Nelamangala.[Bangalore Rural district]. The excess payment towards electricity bills was also seen at GSTO Sira- ₹14,929/- and GSTO Kunigal- ₹19,000/- (District Treasury Office -Tumkur)
- As per the directions of Director of Treasuries and District Treasury Office, even before the completion of work relating to civil works, payment of ₹6,00,000/- was made at Sub-Treasury Office-Harappanahalli. (District Treasury Office - Davangere).
- Vehicles were hired for ₹19,950/- p.m. and the services were under utilized at District Treasury Office Davangere.
- Lapsed Deposit of six items to the tune of ₹46,313/- was not written back at District Treasury Office -Chikmagalur. Lapsed deposit intimated by Principal Accountant General (A&E) was not accounted at Sub-Treasury Office Alur-5 items, Sub-Treasury Office -Arkalgud-4 items. (District Treasury Office - Hassan).
- Recovery out of DA on pension ordered by Principal Accountant General (A&E) was not effected/watched at District Treasury Offices at Bagalkote(Sub-Treasury Office Jamkhandi)-1 case, Bijapur-21 cases, Gulbarga-9 cases, Haveri-3 cases and Pension Payment Treasury-84 cases.
- Pension Payment Orders in respect of MLA's pension, in four cases were not returned even after cessation of pension in District Treasury Office Tumkur.
- In State Huzur Treasury Bangalore, transport expenses to the tune of ₹2,29,000/- was incurred whereas the limit fixed vide G.O. F D 2 /TFP/2011 dt.30<sup>th</sup> April 2010 is ₹1,00,000/- p.a. subject to a limit of ₹20,000/- p.m. Income Tax recovery in respect of payment towards hiring of vehicles was also not made.
- In District Treasury Office Tumkur, deductions under New Pension Scheme which was made during April 2011 was not remitted to the CRA even after eight months due to a discrepancy of ₹4,078/- NPS deduction at Sub-Treasury Office Pavagada (District Treasury Office-Tumkur) was not made in one case.
- The annual inspection of the District Treasuries by the Director of Treasuries was not conducted in 8 treasuries. (District Treasury Offices- Chikballapur, Dharwad,, Hubli, Mysore, Karwar, Haveri, Mandya and Yadgir.

**3.12 IT RELATED ISSUES:**

- There is no provision in the system to account or incorporate lapsed deposit amount intimated by Principal Accountant General [A&E] instead of doing manually.
- Fresh token books are issued before fully utilizing the previous booklet. To avoid fraudulent payment of unutilized tokens, system should lock the unused tokens automatically.
- In the pension authorisation, the latest DA rates [State DA and UGC DA] are incorporated and once this is done the system does not keep in memory the earlier rates thereby rendering difficulty in calculation of arrears payment.
- System does not generate statement in respect of months where there are no transactions even though the accounts have opening and closing balance.
- System automatically releases increments even where the suspension period is to be regularized or pay slips are necessary from Principal Accountant General[A&E]
- The system does not allow the Family Pension to be authorized till the Life Time Arrears are paid to the beneficiary.

(S.R. BHAT)  
Deputy Accountant General  
(Accounts and VLC)

## ANNEXURE – I

LIST OF TREASURIES / SUB-TREASURIES  
[PART I / PARA 1.2]

| Sl. No. | District Treasury                   | Sub-Treasuries                                                                                                                                               |
|---------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.      | State Huzur Treasury, Bangalore     | NIL                                                                                                                                                          |
| 2.      | Pension Payment Treasury, Bangalore | NIL                                                                                                                                                          |
| 3.      | Bangalore [Urban]                   | Anekal<br>Bangalore North<br>K R Puram                                                                                                                       |
| 4.      | Bangalore [Rural]                   | Devanahalli<br>Hoskote<br>Doddaballapura<br>Nelamangala                                                                                                      |
| 5.      | Bagalkote                           | Badami<br>Bilagi<br>Banahatti<br>Guledagudda<br>Hungund<br>Ilkal<br>Jamakhandi<br>Mudhol                                                                     |
| 6.      | Bellary                             | Hospet<br>Huvianhadagali<br>Hagari Bommanahalli<br>Kudligi<br>Kurugodu<br>Kottur<br>Siraguppa<br>Sandur                                                      |
| 7.      | Belgaum                             | Athani<br>Bailhongal<br>Chikodi<br>Gokak<br>Hukkeri<br>Kagawada<br>Kittur<br>Khanapur<br>Mudalgi<br>Nippani<br>Ramadurga<br>Raibag<br>Soundatti<br>Sankeswar |
| 8.      | Bijapur                             | Almatti<br>Basavanbagewadi<br>Chadachana Indi<br>Muddebihal<br>Nidagundi<br>Sindgi<br>Talikota                                                               |

| Sl. No. | District Treasury | Sub-Treasuries                                                                        |
|---------|-------------------|---------------------------------------------------------------------------------------|
| 9.      | Bidar             | Aurad<br>Bhalki<br>Basavakalyana<br>Humnabad                                          |
| 10.     | Chamarajanagar    | Gundlupet<br>Kollegal<br>Yelandur                                                     |
| 11.     | Chikkaballapur    | Bagepalli<br>Chintamani<br>Gowribidanur<br>Gudibande<br>Shidlaghatta                  |
| 12.     | Chitradurga       | Challakere<br>Hiriyur<br>Holalkere<br>Hosadurga<br>Molakalmuru                        |
| 13.     | Chikkamagalur     | Kadur<br>Koppa<br>Mudigere<br>N R Pura<br>Sringeri<br>Tarikere                        |
| 14.     | Davanagere        | Channagiri<br>Harapana Halli<br>Harihara<br>Honnali<br>Jagalur<br>Mayakonda           |
| 15.     | Dharwad           | Kalghatgi<br>Navalgund<br>Kundgol                                                     |
| 16.     | Gadag             | Lakshmeshwara<br>Mundargi<br>Naragund<br>Ron<br>Shirahatti                            |
| 17.     | Gulbarga          | Aland<br>Afzalpur<br>Chittapur<br>Chincholi<br>Jewargi<br>Kalagi<br>Shahabad<br>Sedam |
| 18.     | Haveri            | Byadagi<br>Hanagal<br>Hirekerur<br>Ranebennur<br>Savanur<br>Shiggaon                  |

| Sl. No. | District Treasury                    | Sub-Treasuries                                                                               |
|---------|--------------------------------------|----------------------------------------------------------------------------------------------|
| 19.     | Hubli                                | NIL                                                                                          |
| 20.     | Hassan                               | Alur<br>Arasikere<br>Arkalgud<br>Belur<br>Channarayapatna<br>Holenarasipur<br>Sakleshpur     |
| 21.     | Kodagu District -Madikeri            | Ponnampet<br>Somwarpet<br>Virajpet<br>Napoklu<br>Kushal Nagar                                |
| 22.     | Kolar                                | Bangarpet<br>Malur<br>Mulbagal<br>Robertsonpet<br>Srinivasapura                              |
| 23.     | Koppal                               | Kushtagi<br>Yelaburga<br>Gangavathi                                                          |
| 24.     | Mysore                               | Hunsur<br>Heggadadevanakote<br>Krishnarajanagar<br>Nanjanagud<br>Pariyapatna<br>T Narasipura |
| 25.     | Mandya                               | Krishnarajapet<br>Maddur<br>Malavally<br>Nagamangala<br>Pandavapura<br>Srirangapatna         |
| 26.     | Dakshina Kannada District –Mangalore | Belthangadi<br>Bantwal<br>Puttur<br>Sullia<br>Vittala<br>Mulky<br>Mudabidre                  |
| 27.     | Raichur                              | Devadurga<br>Lingasugur<br>Manvi<br>Sindhanur<br>Mudgal                                      |
| 28.     | Ramanagara                           | Channapatna<br>Kanakapura<br>Magadi                                                          |
| 29.     | Shimoga                              | Bhadravathy<br>Hosanagara<br>Sagara                                                          |

| Sl. No. | District Treasury                 | Sub-Treasuries                                                                                                                 |
|---------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
|         |                                   | Shikaripura<br>Soraba<br>Thirthahally<br>Shiralkoppa                                                                           |
| 30.     | Tumkur                            | Chikkanayakanahally<br>Gubbi<br>Kunigal<br>Kortagere<br>Madhugiri<br>Pavagada<br>Sira<br>Tiptur<br>Turvekere                   |
| 31.     | Udupi                             | Brahmavar<br>Kundapur<br>Karkala<br>Shankaranarayana<br>Byndur<br>Hebri                                                        |
| 32.     | Uttara Kannada District -Karwar   | Ankola<br>Bhatkal<br>Dandeli<br>Honnavar<br>Haliyal<br>Kumta<br>Mundgod<br>Sirsi<br>Siddapura<br>Joida<br>Yellapura<br>Gokarna |
| 33.     | Yadgir                            | Gurmitkal<br>Hunsagi<br>Kembhavi<br>Shahapur<br>Shorapur                                                                       |
| 34.     | Government Stamp Depot, Bangalore | NIL                                                                                                                            |



**ANNEXURE - II****VARIATION IN CLASSIFICATION  
[PART II / PARA 2.1]**

| Sl. No.                                                                                                         | Head of Account                                     | Classification as per the Treasury    | Classification as per A.G's Office             |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|---------------------------------------|------------------------------------------------|
|                                                                                                                 | 1                                                   | 2                                     | 3                                              |
| <b>8443-Civil Deposits</b>                                                                                      |                                                     |                                       |                                                |
| 1                                                                                                               | PD Account of Money Lenders and Pawn Brokers        | 8443-00-116-0-05                      | 8443-00-106-0-26                               |
| 2                                                                                                               | PD Account of HDFC                                  | 8443-00-106-0-23                      | 8443-00-106-0-10                               |
| 3                                                                                                               | PD Account of Deputy Commissioners                  | 8443-00-106-0-24                      | 8443-00-106-0-21                               |
| 4                                                                                                               | PD Account of Labour Officer                        | 8443-00-106-0-15                      | 8443-00-106-0-16                               |
| 5                                                                                                               | PD Account [General]                                | 8443-00-206-0-01<br>Unauthorised Head |                                                |
| 6                                                                                                               | Village Land under Attachment                       | 8443-00-106                           | 8443-00-106-0-23                               |
| <b>8448 - Deposits of Local Funds</b>                                                                           |                                                     |                                       |                                                |
| 7                                                                                                               | Village Panchayat Funds                             | 8448-00-109-1-01                      | 8448-00-109-1-02                               |
| <b>8658 – Suspense Accounts</b>                                                                                 |                                                     |                                       |                                                |
| 8                                                                                                               | Banking Cash Transaction Tax                        | 8658-00-102-4-13                      | 8658-00-102-4-22                               |
| 9                                                                                                               | DACR New Delhi                                      | 8658-00-110-0-01                      | 8658-00-101-01-11                              |
| <b>8782 –Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officers</b> |                                                     |                                       |                                                |
| 10                                                                                                              | Public Works Cheques                                | 8782-00-102-0-00                      | 8782-00-102-2-00                               |
| 11                                                                                                              | Public Works Remittances                            | 8782-00-102-0-00                      | 8782-00-102-1-00                               |
| 12                                                                                                              | Forest Cheques                                      | 8782-00-103-0-00                      | 8782-00-103-2-00                               |
| 13                                                                                                              | Forest Remittance                                   | 8782-00-103-1-00                      | 8782-00-103-1-01                               |
| 14                                                                                                              | Government Commercial Undertakings                  | 8782-00-104-0-00                      | 8782-00-104-1-01 [cr]<br>8782-00-104-1-02 [dr] |
| <b>8793-Inter State Suspense Account</b>                                                                        |                                                     |                                       |                                                |
| 15                                                                                                              | Director of Accounts, Goa                           | 8793-00-101-0-23                      | 8793-00-101-4-30                               |
| 16                                                                                                              | Karnataka, Pondicherry                              | 8793-00-101-0-21                      | 8658-00-101-6-4-23                             |
| 17                                                                                                              | Karnataka, Jammu & Kashmir                          | 8793-00-101-0-22                      | 8658-00-134-0-00                               |
| <b>8009-State Provident Funds</b>                                                                               |                                                     |                                       |                                                |
| 18                                                                                                              | Karnataka Handloom Weavers Thrift Fund              | 8009-60-103-0-04                      | 8009-60-103-0-05                               |
| 19                                                                                                              | Thrift Fund for Karnataka Handloom Development      | 8009-60-103-0-06                      |                                                |
| <b>8011 – Insurance and Pension Funds</b>                                                                       |                                                     |                                       |                                                |
| 20                                                                                                              | Karnataka State Life Insurance Fund Official Branch | 8011-00-105-0-01                      | 8011-00-105-1-01                               |
| 21                                                                                                              | Karnataka Government Employees Family Benefit Fund  | 8011-00-105-4-00                      | 8011-00-102-0-02                               |
| 22                                                                                                              | Karnataka Municipal employees Family Benefit Fund   | 8011-00-105-5-00                      | 8011-00-102-0-03                               |

## ANNEXURE – III

WANTING VOUCHERS OF RAILWAYS  
[PART II / PARA 2.2]

| Sl. No. | Treasury          | South Western Railway | South Central Railway | Central Railways | Southern Railways | Western Railway | Integral Coach Factory | Northern Railway | South Eastern Railway | Norh Eastern Frontier | TOTAL           |
|---------|-------------------|-----------------------|-----------------------|------------------|-------------------|-----------------|------------------------|------------------|-----------------------|-----------------------|-----------------|
| 1       | Bagalkot          | 1207834               | 1209250               | 26661            |                   |                 |                        |                  |                       |                       | 2443745         |
| 2       | Bangalore [Rural] | 1178140               | 197184                |                  | 1031587           |                 |                        |                  |                       |                       | 2406911         |
| 3       | Belgaum           |                       | 1286929               | 19125            | 245655            | 5779            |                        |                  |                       |                       | 1557488         |
| 4       | Bijapur           | 282846                | 1131361               |                  |                   |                 |                        |                  |                       |                       | 1414207         |
| 5       | Chikkaballapur    | 597951                |                       |                  |                   |                 |                        |                  | 46854                 |                       | 644805          |
| 6       | Chikmagalur       | 3565995               | 1613346               |                  | 1183882           |                 |                        |                  |                       |                       | 6363223         |
| 7       | Chitrdurga        | 232863                | 6110                  |                  | 15747             |                 |                        |                  |                       |                       | 254720          |
| 8       | Kodagu            | 9048                  |                       |                  | 117963            |                 |                        |                  |                       |                       | 127011          |
| 9       | Dharwad           | 87711                 | 1084182               |                  |                   | 13095           |                        |                  |                       |                       | 1184988         |
| 10      | Gadag             | 1105019               | 1617961               | 83432            |                   |                 |                        |                  |                       |                       | 2806412         |
| 11      | Gulbarga          | 412099                | 453890                | 833445           |                   | 833445          |                        |                  |                       |                       | 2532879         |
| 12      | Hassan            | 12226                 | 18571                 |                  | 187444            |                 |                        |                  |                       |                       | 218241          |
| 13      | Haveri            | 689233                | 623512                | 23044            | 354744            |                 |                        |                  |                       |                       | 1690533         |
| 14      | Hubli             |                       |                       |                  |                   |                 |                        |                  |                       |                       | 0               |
| 15      | Karwar            | 156474                | 394174                |                  |                   |                 |                        |                  |                       |                       | 550648          |
| 16      | Kolar             | 2176101               | 118900                | 106084           |                   |                 | 72415                  |                  |                       |                       | 2473500         |
| 17      | Koppal            |                       | 58592                 | 18204            | 26779             |                 |                        |                  |                       |                       | 103575          |
| 18      | Mandya            | 206062                | 18358                 |                  | 134438            |                 |                        |                  |                       |                       | 358858          |
| 19      | Mysore            | 817674                |                       |                  | 468567            |                 |                        |                  |                       | 8914                  | 1295155         |
| 20      | PPT               | 418909                | 407393                | 27012            | 87935             | 20041           |                        | 167756           | 42447                 |                       | 1171493         |
| 21      | Raichur           | 327174                | 242798                | 378474           |                   |                 |                        |                  |                       |                       | 948446          |
| 22      | Shimoga           | 155985                | 31969                 |                  | 942751            |                 |                        |                  |                       |                       | 1130705         |
| 23      | Tumkur            | 44716                 |                       |                  | 114713            |                 |                        |                  |                       |                       | 159429          |
| 24      | Yadgir            |                       |                       | 143274           |                   |                 |                        |                  |                       |                       | 143274          |
|         | <b>TOTAL</b>      | <b>13684060</b>       | <b>10514480</b>       | <b>1658755</b>   | <b>4912205</b>    | <b>872360</b>   | <b>72415</b>           | <b>167756</b>    | <b>89301</b>          | <b>8914</b>           | <b>31980246</b> |

## ANNEXURE - IV

WANTING VOUCHERS  
[PART II/ PARA 2.3]

| District          | Voucher Number | Month/Year | Major Head of Account | Amount [₹] |
|-------------------|----------------|------------|-----------------------|------------|
| Bagalkot          | 7              | 2/11       | 2406                  | 1255500    |
|                   | 2              | 3/11       | 2015                  | 41200      |
|                   | 15             | 5/11       | 2851                  | 2923       |
| Bangalore (Rural) | 13             | 4/99       | 2210                  | 12984      |
|                   | 1              | 4/99       | 2210                  | 10675      |
|                   |                | 3/97       | 2225                  | 5994       |
|                   |                | 3/03       | 2015                  | 20252      |
|                   | 91             | 10/09      | 2401                  | 2000000    |
|                   | 1              | 4/10       | 2406                  | 202166     |
| Bangalore(Urban)  | 11A            | 2/96       | 2235                  | 500        |
|                   | 653            | 3/96       | 2235                  | 500000     |
|                   | 1              | 5/96       | 2235                  | 3274       |
|                   | 2              | 5/96       | 2235                  | 3274       |
|                   | 22             | 3/98       | 2225                  | 6000       |
|                   | 1              | 10/98      | 2425                  | 11884      |
|                   | 1 to 22        | 3/12       | 2405                  | 783100     |
| Belgaum           | 98             | 6/2000     | 2235                  | 500        |
|                   | 3G             | 6/2000     | 2235                  | 22731      |
|                   |                | 12/02      | 2070                  | 1616       |
|                   |                | 3/03       | 2070                  | 123034     |
|                   | 2              | 11/02      | 2015                  | 7749       |
| Bidar             | 24             | 3/98       | 3604                  | 50000      |
| Chamarajanagar    | 21             | 10/99      | 2210                  | 15506      |
| Chikkamagalur     | 35             | 10/10      | 2015                  | 1285       |
|                   | 4              | 02/12      | 2015                  | 57859      |
|                   | 9              | 02/12      | 2015                  | 689188     |
|                   | 12             | 02/12      | 2015                  | 22223      |
|                   | 15             | 02/12      | 2015                  | 36994      |
|                   | 16             | 02/12      | 2015                  | 108373     |
| Dakshina Kannada  | 6              | 9/11       | 2408                  | 181380.00  |
|                   | 15             | 9/11       | 2408                  | 168099.00  |
|                   | 20             | 02/12      | 2015                  | 4663.00    |
|                   | 21             | 02/12      | 2015                  | 2281.00    |
|                   | 22             | 02/12      | 2015                  | 1387.00    |
|                   | 23             | 02/12      | 2015                  | 5250.00    |
|                   | 25             | 02/12      | 2015                  | 4000.00    |
| Dharawad          | 24             | 3/2K       | 3604                  | 100000.00  |
|                   | 1              | 9/11       | 2225                  | 500000.00  |
|                   | 16             | 02/12      | 2015                  | 27297.00   |
| Gulbarga          |                | 3/03       | 2070                  | 18675      |
|                   | 2              | 8/99       | 2015                  | 10100      |
|                   | 57             | 01/11      | 2075                  | 4891       |

| District             | Voucher Number        | Month/Year | Major Head of Account | Amount [₹]      |       |
|----------------------|-----------------------|------------|-----------------------|-----------------|-------|
| Kodagu               |                       | 12/03      | 2011                  | 1432            |       |
| Kolar                | 1                     | 12/98      | 2215                  | 344250          |       |
|                      | 53                    | 9/03       | 2235                  | 500             |       |
|                      | 78A                   | 9/03       | 2235                  | 420             |       |
|                      | 78B                   | 9/03       | 2235                  | 417             |       |
|                      | 659                   | 3/96       | 2235                  | 350             |       |
|                      | 656                   | 3/96       | 2235                  | 2050            |       |
|                      |                       | 3/01       | 2070                  | 22777           |       |
|                      |                       | 1/02       | 2070                  | 4997            |       |
|                      |                       | 11/02      | 2070                  | 14566           |       |
|                      |                       | 3/03       | 2070                  | 16394           |       |
|                      |                       | 271A       | 3/98                  | 2425            | 20000 |
|                      |                       | 272A       | 3/98                  | 2425            | 21000 |
|                      |                       | 155        | 3/98                  | 2225            | 3000  |
| Koppal               |                       | 4/03       | 2070                  | 4000            |       |
| Mandya               |                       | 3/97       | 2225                  | 21764           |       |
| Mysore               | 1                     | 3/03       | 2075                  | 394208          |       |
|                      | 723                   | 3/11       | 4706                  | 477035          |       |
|                      | 6                     | 06/11      | 2851                  | 18000.00        |       |
| North Kanara         | All vouchers, Bhatkal | 3/2K       | 2203-03               | 6117665         |       |
| Raichur              | 2                     | 5/03       | 2075                  | 213735          |       |
|                      | 63                    | 8/11       | 2015                  | 24738           |       |
| Shimoga              |                       | 11/02      | 2070                  | 22448           |       |
|                      | 9                     | 3/11       | 4701                  | 167000          |       |
| State Huzur Treasury | 2                     | 2/07       | 2014                  | 1128121         |       |
| Tumkur               | 24A                   | 5/94       | 2235                  | 500             |       |
|                      |                       | 4/06       | 2408                  | 58748           |       |
|                      |                       | 5/94       | 2070                  | 482             |       |
|                      |                       |            | <b>TOTAL</b>          | <b>16125404</b> |       |

**ANNEXURE - V**  
**ADVERSE BALANCES UNDER OTHER DEPOSIT HEADS OF ACCOUNT**  
**[PART II/PARA 2.6.1.2]**

Amount [₹]

| Sl. No. | Head of Account                                                                   | [Debit balances] | [Credit balances] |
|---------|-----------------------------------------------------------------------------------|------------------|-------------------|
| 1       | 8448-00-120-0-05-Market Committee Fund                                            | 4,63,775         |                   |
| 2       | 8448-00-120-0-28-Karnatka Water Supply and Drainage Board                         | 2,126            |                   |
| 3       | 8443-00-106-0-25-Chief Minister's Drought Relief Fund                             | 82,45,390        |                   |
| 4       | 8443-00-106-0-35-Deposit of Private Estate under Commercial Organization          | 75               |                   |
| 5       | 8443-00-106-0-48-District Consumer Forum                                          | 1,24,360         |                   |
| 6       | 8443-00-113-0-02-Karnataka Power Corporation                                      | 45,033           |                   |
| 7       | 8443-00-117-0-01-Deposit of Acquisition of Land in respect of Defence Departments | 2,62,50,836      |                   |
| 8       | 8448-00-102-1-02-BCC Funds                                                        | 2,65,074         |                   |
| 9       | 8448-00-102-1-08-Gulbarga Board                                                   | 80,000           |                   |
| 10      | 8448-00-120-0-20-Planning Authority Fund                                          | 20,41,10,088     |                   |
| 11      | 8443-00-106-0-23-Village Land under attachment                                    | 2,51,457         |                   |
| 12      | 8443-00-106-0-29-Asha Kiran                                                       | 26,350           |                   |
| 13      | 8443-00-106-0-39-Gram Panchayat                                                   | 34,00,890        |                   |
| 14      | 8443-00-106-0-14-Maharaja College of Education                                    | 570              |                   |
| 15      | 8443-00-106-0-18-Karnataka Consumer Protection Board                              | 1,91,908         |                   |
| 16      | 8443-00-106-0-16-Labour Officer                                                   | 3,98,88,615      |                   |
| 17      | 8443-00-106-0-20-ITI                                                              | 37,14,302        |                   |
| 18      | 8443-00-106-0-03-Religious Endowments                                             | 61,38,773        |                   |
| 19      | 8443-00-106-0-40-Joint Labour Commissioner                                        | 26,059           |                   |
| 20      | 8443-00-106-0-09-Harijan Development Welfare Fund                                 | 5,08,896         |                   |
| 21      | 8443-00-106-0-11-Block Development Officer                                        | 7,07,68,502      |                   |
| 22      | 8443-00-106-0-32-PD Account of Municipal Commissioner                             | 23,72,940        |                   |
| 23      | 8550-00-104-0-01-Special Advances to NGOs                                         |                  | 2,61,260          |
| 24      | 8550-00-104-0-16-Other Advances                                                   |                  | 7,67,961          |

## Amount [₹]

| Sl. No. | Head of Account                                                                           | [Debit balances] | [Credit balances] |
|---------|-------------------------------------------------------------------------------------------|------------------|-------------------|
| 25      | 8550-00-104-0-20-Special Advance to GOs Miscellaneous Advances transferred to Territories |                  | 92                |
| 26      | 8550-00-104-0-21-Salary Advance to Officer Guard under IRLA system                        |                  | 87,930            |
| 27      | 8550-00-104-0-26-Karnataka Vidhana Mandali                                                |                  | 92,027            |
| 28      | 8550-00-104-0-27-Hypothication Advance                                                    |                  | 5,25,050          |
| 29      | 8550-00-104-0-29-RD Advance for disbursement                                              |                  | 27,665            |

**ANNEXURE - VI**  
**LIST OF PD ACCOUNTS NOT IN OPERATION FOR MORE THAN 3 YEARS**  
**[PART II / PARA 2.6.2.2]**

| Head of Account  | Nomenclature                                                                    | Balance                |                         | Inoperative since    |
|------------------|---------------------------------------------------------------------------------|------------------------|-------------------------|----------------------|
|                  |                                                                                 | Amount in ₹<br>[Debit] | Amount in ₹<br>[Credit] |                      |
| 8443-00-106-0-04 | Cash Order Deposits                                                             |                        | 13,645.81               | Prior to 2000        |
| 8443-00-106-0-05 | Deposit of Sugar Surcharge<br>(Deputy Commissioner of Food &<br>Civil Supplies) |                        | 714048.55               | Prior to 1993-<br>94 |
| 8443-00-106-0-06 | National Loan Scholarship Scheme                                                |                        | 3457519.63              | Prior to 2000        |
| 8443-00-106-0-18 | Karnataka Consumer Protection<br>Board                                          | 191908                 |                         |                      |
| 8443-00-106-0-31 | Deposit of Department of Small<br>Savings Lottery                               |                        | 30134834                |                      |
| 8443-00-106-0-34 | Karnataka Money Lender's<br>Deposit                                             |                        | 3127181                 |                      |
| 8443-00-106-0-37 | Deposit of permanent and<br>temporary advances                                  |                        | 2827258.86              | 1989-90              |
| 8443-00-106-0-43 | Bagalkot Town Development<br>Authority                                          |                        | 12753684.93             |                      |
| 8443-00-106-0-45 | Asst Registrar of Co-op Society,<br>Shimoga                                     |                        | 87,725.60               | Prior to 2000        |
| 8443-00-106-0-46 | Asst.Registrar of Co-op Society<br>Bijapur (P.D.A/c of Gram<br>Panchayat)       |                        | 311485.00               | 2005                 |
| 8443-00-106-0-53 | Special Land Acquisition Officer,<br>SCR Project                                |                        | 27696190.00             | 2005                 |
| 8443-00-106-0-15 | Special D.C                                                                     |                        | 491708828.90            | 2006                 |
| 8443-00-106-0-19 | Industrial Corporation                                                          |                        | 10850.40                | 1994-95              |
| 8443-00-106-0-22 | D.R.C.S, Mandya (Deputy<br>Registrar of Co-op Societies,<br>Mandya)             |                        | 441956.07               | 1994-95              |
| 8443-00-106-0-24 | Watershed Development                                                           |                        | 3372759.00              | 2001-02              |
| 8443-00-106-0-27 | Member Secretary                                                                |                        | 171042.11               | 2004-05              |
| 8443-00-106-0-28 | Director, Industries & Commerce                                                 |                        | 4066006.37              | 1995-96              |
| 8443-00-106-0-38 | Ramkumar Jalal Memorial Fund                                                    |                        | 195.00                  | 1994-95              |
| 8443-00-106-0-42 | Ration Shop Depot                                                               |                        | 49936.00                | 1994-95              |
| 8443-00-106-0-13 | Scholarship Account of Backward<br>Classes & Minorities                         |                        | 2292390.30              |                      |
| 8443-00-106-0-30 | Sugar Price Equalisation Fund                                                   |                        | 139636693.90            |                      |
| 8443-00-106-0-17 | Deposits of PWD Officers                                                        |                        | 1001430.00              |                      |
| 8443-00-106-0-02 | Deposit of Private Estate under<br>Government Organization                      |                        | 15081144                |                      |
| 8443-00-106-0-36 | DC Dharwar                                                                      |                        | 595047                  |                      |
| 8443-00-106-0-35 | Deposit of Private Estate under<br>commercial Organization                      | 75.00                  |                         | Prior to 2000        |
| 8443-00-106-0-25 | Chief Ministers Drought Relief                                                  | 8245390.20             |                         | Prior to 2000        |

| Head of Account  | Nomenclature                                               | Balance            |                     | Inoperative since |
|------------------|------------------------------------------------------------|--------------------|---------------------|-------------------|
|                  |                                                            |                    |                     |                   |
|                  | Fund                                                       |                    |                     |                   |
| 8443-00-106-0-09 | Harijan Development Welfare Fund                           | 508896.71          |                     |                   |
| 8443-00-106-0-11 | Block Development Officer                                  |                    | 97175307.15         |                   |
| 8443-00-106-0-32 | P.D.Account of Municipal Commissioner, Tumkur              | 2372940.16         |                     |                   |
| 8443-00-106-0-33 | P.D.Account of Deputy Registrar of Co-op. Societies, Bidar |                    | 282.20              |                   |
| 8443-00-106-0-14 | Principal Maharaja College of Education                    | 570.00             |                     | 2008-09           |
| 8443-00-106-0-23 | Village Land under attachment                              | 251457.05          |                     | 1994-95           |
| 8443-00-106-0-29 | Asha Kiran                                                 | 26350.00           |                     | 1994-95           |
| 8443-00-106-0-39 | Gram Panchayat                                             | 3400890.55         |                     | 1994-95           |
| 8443-00-106-0-48 | Deposits of District Consumer Forum                        | 124360.00          |                     |                   |
|                  | <b>Total</b>                                               | <b>15122837.67</b> | <b>836727441.78</b> |                   |



**ANNEXURE - VII**  
**DETAILS IN RESPECT OF HDFC MISCLASSIFICATION**  
**[PART II/PARA 2.7.1]**

| Sl. No. | MONTH | TREASURY          | AMOUNT<br>[₹]  |
|---------|-------|-------------------|----------------|
| 1.      | 4/11  | SHT               | 62266          |
| 2.      |       | Bangalore [Urban] | 8000           |
| 3.      | 5/11  | Chamarajanagar    | 75000          |
| 4.      |       | Hassan            | 1725           |
| 5.      |       | Mangalore         | 12000          |
| 6.      |       | Belgaum           | 17500          |
| 7.      |       | SHT               | 180207         |
| 8.      | 6/11  | SHT               | 83150          |
| 9.      |       | Mysore            | 4300           |
| 10.     |       | Chickmagalur      | 8160           |
| 11.     |       | Gulbarga          | 31437          |
| 12.     |       | Coorg             | 36576          |
| 13.     | 7/11  | Hassan            | 74569          |
| 14.     |       | SHT               | 5720           |
| 15.     |       | Gulbarga          | 44600          |
| 16.     |       | Mandya            | 11606          |
| 17.     |       | Tumkur            | 2700           |
| 18.     |       | Belgaum           | 8750           |
| 19.     |       | Bijapur           | 8400           |
| 20.     | 8/11  | Tumkur            | 4997           |
| 21.     |       | Kolar             | 42000          |
| 22.     |       | SHT               | 63879          |
| 23.     | 9/11  | Karwar            | 4000           |
| 24.     |       | Mandya            | 19200          |
| 25.     | 10/11 | SHT               | 1850           |
| 26.     |       | Mysore            | 57600          |
| 27.     |       | Bangalore [Urban] | 44000          |
| 28.     | 11/11 | Chikkaballapur    | 59800          |
| 29.     |       | SHT               | 31112          |
| 30.     | 12/11 | SHT               | 37465          |
| 31.     |       | Hassan            | 3116           |
| 32.     |       | Bijapur           | 9916           |
| 33.     |       | Mandya            | 29337          |
| 34.     |       | Coorg             | 5000           |
| 35.     |       | Mysore            | 128289         |
| 36.     |       | Bangalore [Urban] | 20835          |
| 37.     |       | Kolar             | 85000          |
| 38.     |       | Bellary           | 4000           |
| 39.     | 2/12  | Coorg             | 1200           |
| 40.     |       | Bangalore [Rural] | 7304           |
| 41.     |       | SHT               | 2682           |
| 42.     | 3/12  | SHT               | 23297          |
|         |       | <b>TOTAL</b>      | <b>1362545</b> |

**ANNEXURE - VIII****WANTING SCHEDULES IN RESPECT OF MCA  
[PART II/PARA 2.7.2 ]**

| <b>Sl. No.</b> | <b>TREASURY</b> | <b>ITEM</b> | <b>AMOUNT<br/>[₹]</b> |
|----------------|-----------------|-------------|-----------------------|
| 1.             | Bagalkot        | 19          | 29859                 |
| 2.             | Bangalore [U]   | 9           | 16073                 |
| 3.             | Belgaum         | 13          | 39805                 |
| 4.             | Bellary         | 15          | 18473                 |
| 5.             | Bidar           | 13          | 7666                  |
| 6.             | Bijapur         | 7           | 12141                 |
| 7.             | Bangalore [R]   | 10          | 31644                 |
| 8.             | Chikkamagalur   | 15          | 22677                 |
| 9.             | Chitradurga     | 15          | 12773                 |
| 10.            | Chamarajanagar  | 2           | 1074                  |
| 11.            | Coorg           | 20          | 32326                 |
| 12.            | Ramanagara      | 12          | 8259                  |
| 13.            | PPT             | 0           | 0                     |
| 14.            | Davanagere      | 3           | 2224                  |
| 15.            | Gadag           | 2           | 1200                  |
| 16.            | Karwar          | 16          | 7384                  |
| 17.            | Haveri          | 3           | 6784                  |
| 18.            | Hassan          | 10          | 15818                 |
| 19.            | Gulbarga        | 12          | 13717                 |
| 20.            | SHT             | 14          | 5848                  |
| 21.            | SK              | 0           | 0                     |
| 22.            | Udupi           | 0           | 0                     |
| 23.            | Dharwar         | 3           | 6805                  |
| 24.            | Hubli           | 0           | 0                     |
| 25.            | Shimoga         | 2           | 2000                  |
| 26.            | Tumkur          | 45          | 65882                 |
| 27.            | Mandya          | 2           | 10920                 |
| 28.            | Mysore          | 17          | 24301                 |
| 29.            | Kolar           | 12          | 3800                  |
| 30.            | Koppal          | 0           | 0                     |
| 31.            | Raichur         | 2           | 1345                  |
| 32.            | Yadgir          | 1           | 460                   |
| 33.            | Chickballapur   | 10          | 36634                 |
|                | <b>TOTAL</b>    |             | <b>437892</b>         |

**ANNEXURE - IX****DETAILS OF UNPOSTED SCHEDULES IN RESPECT OF GPF SCHEDULES****[PART II/PARA 2.9.1]**

| <b>Treasury</b>   | <b>No. of Items</b> | <b>Amount(in Rupees)</b> |
|-------------------|---------------------|--------------------------|
| Bangalore [Urban] | 232                 | 11842248                 |
| Bangalore [Rural] | 75                  | 521984                   |
| Belgaum           | 174                 | 2114965                  |
| Bellary           | 224                 | 3211774                  |
| Bidar             | 119                 | 1202457                  |
| Bagalkote         | 225                 | 3356589                  |
| Bijapur           | 268                 | 3843721                  |
| Chamarajanagar    | 30                  | 131645                   |
| Chickmagalur      | 168                 | 2312359                  |
| Chikkaballapur    | 57                  | 442530                   |
| Chitradurga       | 142                 | 5641840                  |
| Coorg             | 50                  | 556516                   |
| Davangere         | 139                 | 3788280                  |
| Dharwar           | 133                 | 1763647                  |
| Gadag             | 99                  | 709592                   |
| Gulbarga          | 385                 | 11655312                 |
| Hassan            | 96                  | 1184831                  |
| Haveri            | 220                 | 1875573                  |
| Hubli             | 116                 | 8882184                  |
| Kolar             | 164                 | 1708311                  |
| Koppl             | 101                 | 992876                   |
| Mandya            | 74                  | 1421098                  |
| Mysore            | 223                 | 2742464                  |
| North Kanara      | 43                  | 523507                   |
| Raichur           | 125                 | 1072565                  |
| Ramanagaram       | 60                  | 1289575                  |
| SHT               | 59                  | 776423                   |
| Shimoga           | 82                  | 2844979                  |
| South Kanara      | 133                 | 1653879                  |
| Tumkur            | 188                 | 4330576                  |
| Udupi             | 47                  | 412896                   |
| Yadgir            | 202                 | 4106464                  |
| <b>Total</b>      | <b>4,453</b>        | <b>8,89,13,660</b>       |

**ANNEXURE – X**  
**TREASURYWISE DETAILS OF NUMBER OF OUTSTANDING PARAS**  
**[PART III / PARA 3.2]**

| Sl. No. | Treasury          | Up to 2009-10 | 2010 -11   | Total      |
|---------|-------------------|---------------|------------|------------|
| 1.      | Bagalkot          | 7             | 10         | 17         |
| 2.      | Bangalore [Rural] | 26            | 12         | 38         |
| 3.      | Bangalore [Urban] | 27            | 10         | 37         |
| 4.      | Belgaum           | 12            | 17         | 29         |
| 5.      | Bellary           | 28            | 6          | 34         |
| 6.      | Bidar             | 8             | 5          | 13         |
| 7.      | Bijapur           | 14            | 14         | 28         |
| 8.      | Chamarajanagar    | 10            | 7          | 17         |
| 9.      | Chikkaballapur    | 26            | 16         | 42         |
| 10.     | Chikkamagalur     | 8             | 10         | 18         |
| 11.     | Chitradurga       | 15            | 10         | 25         |
| 12.     | Davanagere        | 9             | 19         | 28         |
| 13.     | Dharwar           | 19            | 12         | 31         |
| 14.     | Gadag             | 7             | 16         | 23         |
| 15.     | Gulbarga          | 11            | 6          | 17         |
| 16.     | Hassan            | 23            | 10         | 33         |
| 17.     | Haveri            | 10            | 12         | 22         |
| 18.     | Hubli             | 14            | 7          | 21         |
| 19.     | Karwar            | 18            | 17         | 35         |
| 20.     | Kolar             | 41            | 8          | 49         |
| 21.     | Koppal            | 12            | 11         | 23         |
| 22.     | Madikeri          | 19            | 7          | 26         |
| 23.     | Mandya            | 9             | 12         | 21         |
| 24.     | Mangalore         | 18            | 7          | 25         |
| 25.     | Mysore            | 20            | 14         | 34         |
| 26.     | PPT, Bangalore    | 17            | 8          | 25         |
| 27.     | Raichur           | 13            | 10         | 23         |
| 28.     | Ramanagaram       | 23            | 12         | 35         |
| 29.     | Shimoga           | 28            | 14         | 42         |
| 30.     | SHT Bangalore     | 10            | 10         | 20         |
| 31.     | Tumkur            | 27            | 10         | 37         |
| 32.     | Udupi             | 11            | 4          | 15         |
| 33.     | Yadgir            | 8             | 11         | 19         |
|         | <b>TOTAL</b>      | <b>548</b>    | <b>354</b> | <b>902</b> |

**ANNEXURE - XI**  
**EXCESSS PAYMENT OF FAMILY PENSION**  
**[PART III / PARA 3.3.1]**

| For The Year 2010-11 Pointed Out During 2011-12 |                |                  |              | Continued Excess Payment In Respect Of Cases Already Pointed Out In Previous Years |              | Total            |              |
|-------------------------------------------------|----------------|------------------|--------------|------------------------------------------------------------------------------------|--------------|------------------|--------------|
| Sl.No.                                          | Treasury       | Amount in Rupees | No. of Cases | Amount                                                                             | No. of Cases | Amount in Rupees | No. of Cases |
| 1                                               | Bagalkot       | 147484           | 12           | 0                                                                                  | 0            | 147484           | 12           |
| 2                                               | Bangalore [R]  | 143477           | 8            | 771260                                                                             | 24           | 914737           | 32           |
| 3                                               | Belgaum        | 4148843          | 96           | 1374527                                                                            | 20           | 5523370          | 116          |
| 4                                               | Bellary        | 1724970          | 24           | 526685                                                                             | 10           | 2251655          | 34           |
| 5                                               | Bidar          | 1134996          | 39           | 87203                                                                              | 3            | 1222199          | 42           |
| 6                                               | Bijapur        | 1448995          | 25           | 1327251                                                                            | 10           | 2776246          | 35           |
| 7                                               | Chamarajanagar | 239134           | 16           | 148287                                                                             | 9            | 387421           | 25           |
| 8                                               | Chikkamagalur  | 434537           | 16           | 45268                                                                              | 1            | 479805           | 17           |
| 9                                               | Chitradurga    | 636493           | 27           | 537843                                                                             | 17           | 1174336          | 44           |
| 10                                              | Chikkaballapur | 140814           | 9            | 171073                                                                             | 7            | 311887           | 16           |
| 11                                              | Davanagere     | 818274           | 37           | 684820                                                                             | 26           | 1503094          | 63           |
| 12                                              | Dharwar        | 272945           | 8            | 0                                                                                  | 0            | 272945           | 8            |
| 13                                              | Gadag          | 2157581          | 20           | 148807                                                                             | 2            | 2306388          | 22           |
| 14                                              | Gulbarga       | 6142075          | 115          | 831414                                                                             | 15           | 6973489          | 130          |
| 15                                              | Hassan         | 967474           | 39           | 0                                                                                  | 0            | 967474           | 39           |
| 16                                              | Haveri         | 1310949          | 28           | 170321                                                                             | 5            | 1481270          | 33           |
| 17                                              | Hubli          | 86285            | 1            | 0                                                                                  | 0            | 86285            | 1            |
| 18                                              | Karwar         | 23699            | 4            | 30701                                                                              | 3            | 77970            | 7            |
| 19                                              | Kolar          | 172951           | 9            | 273170                                                                             | 4            | 446121           | 13           |
| 20                                              | Koppal         | 25993            | 2            | 0                                                                                  | 0            | 25993            | 2            |
| 21                                              | Madikeri       | 2118742          | 32           | 236870                                                                             | 9            | 2355612          | 41           |
| 22                                              | Mandya         | 168001           | 7            | 0                                                                                  | 0            | 168001           | 7            |
| 23                                              | Mangalore[DK]  | 378428           | 9            | 75500                                                                              | 4            | 453928           | 13           |
| 24                                              | Mysore         | 208144           | 6            | 158395                                                                             | 4            | 366539           | 10           |
| 25                                              | PPT            | 3243280          | 41           | 578387                                                                             | 10           | 3821667          | 51           |
| 26                                              | Raichur        | 663539           | 10           | 221508                                                                             | 11           | 885047           | 21           |
| 27                                              | Ramanagara     | 208715           | 13           | 0                                                                                  | 0            | 208715           | 13           |
| 28                                              | Shimoga        | 185141           | 8            | 270711                                                                             | 5            | 455852           | 13           |
| 29                                              | Tumkur         | 3351388          | 45           | 1133480                                                                            | 28           | 4484868          | 73           |
| 30                                              | Udupi          | 292657           | 14           | 0                                                                                  | 0            | 292657           | 14           |
| 31                                              | Yadgir         | 1424983          | 28           | 64764                                                                              | 1            | 1489747          | 29           |
|                                                 | <b>TOTAL</b>   | <b>34420987</b>  | <b>748</b>   | <b>9868245</b>                                                                     | <b>228</b>   | <b>44289232</b>  | <b>976</b>   |