

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, Government of Karnataka.

1.2 Organizational Setup

There were 33 District Treasuries and 182 Sub-Treasuries and one Stamps Depot in the State as on 31st March 2013 [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 2101 as against sanctioned strength of 2936. Cadre wise details are given below;

| Designation | Sanctioned Strength | Men in Position |
|---------------------------------------------------|---------------------|-----------------|
| Director | 1 | 1 |
| Joint Directors | 2 | 1 |
| Deputy Directors | 8 | 7 |
| District Treasury Officers | 32 | 29 |
| Assistant Treasury Officers/Sub treasury Officers | 300 | 256 |
| Head Accountants | 366 | 322 |
| First Division Assistants | 815 | 532 |
| Stenographer | 1 | 0 |
| Second Division Assistants | 1041 | 721 |
| Typists | 39 | 25 |
| Drivers | 3 | 2 |
| Group D | 328 | 205 |
| Total | 2936 | 2101 |

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 2012-13.

- 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 the Principal Accountant General [A&E].
- Under the directions contained in the list of Major and Minor Heads recoveries 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 it difficult for verification of correctness of the classifications and other details.
- During the year, 1,034 Alteration Memos were received from 28 Treasuries.
- The head of account 8670-00-104-0-51 is being operated by all the Treasuries to accommodate transactions pertaining to Electronic Clearance System

payments. The concurrence of the office of the Principal Accountant General [A&E] has not been obtained to operate this transitory head of account.

- The treasuries operated the following Heads of Account which did not have budget provision and the same were rectified in accounts by accounting the transactions under head of account for which budget provisions were available.

| Classification as per Treasuries | Classification adopted in Accountant General's Office | Treasuries involved |
|----------------------------------|-------------------------------------------------------|--------------------------------------------------|
| 0403-00-102-0-00 | 0403-00-102-0-01 | Chitradurga |
| 0403-00-103-0-00 | 0403-00-103-0-01 | Chitradurga |
| 0403-00-800-0-80 | 0403-00-800-0-04 | Ramanagaram |
| 0403-00-911-0-01 | 0403-00-800-0-04 | Kolar |
| 0403-00-501-0-00 | 0403-00-501-0-01 | Gadag |
| 0250-00-102-0-00 | 0250-00-102-0-01 | Bangalore [Urban], South Kanara and Hassan |
| 0250-00-800-1-00 | 0250-00-800-0-04 | Bangalore [Urban] |
| 0250-00-911-0-00 | 0250-00-800-1-04 | Chamarajanagar |
| 0515-00-800-0-00 | 0515-00-800-0-03 | All Districts |
| 0515-00-800-0-02 | 0515-00-800-0-03 | Hassan Ramnagar |
| 0230-00-101-0-00 | 0230-00-101-0-01 | All Districts |
| 0230-00-800-0-00 | 0230-00-800-1-01 | All Districts |
| 4515-00-103-0-00 | 0515-00-800-0-03 | Belgaum and State Huzur Treasury |

2.2 Wanting Vouchers of Railways

Railway pension claims amounting to ₹ 3,04.10 lakh from 23 Treasuries were outstanding to the end of March 2013. The details are given in **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 pursuing vigorously with Railway Authorities.

2.3 Wanting Vouchers / Schedules from Treasuries

As at the end of March 2013, 64 vouchers aggregating to an amount of ₹1,97.89 lakh relating to the period from May 1994 to March 2013 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 two wanting vouchers for an amount of ₹17.32 Lakh were received from Mysore and Bagalkote Treasuries.

An amount of ₹10.15 crore has been kept under Objection Book Suspense as at the end of March 2013, for want of details for final classification of the transactions. Details given in **Annexure IV-A**.

2.4 Classification Check/Reconciliation

Check of classification of expenditure and receipts recorded in Treasury accounts during the year 2012-13 revealed misclassification of transactions of receipts amounting to ₹79.41 crore and of expenditure amounting to ₹4.73 crore and the same were rectified through transfer entries in the accounts.

Similarly, consequent to reconciliation of figures as per books of Principal Accountant General [A&E] with those of Chief Controlling Officers, Transfer Entries were proposed to rectify the misclassification of expenditure of ₹80.71 crore and of receipts of ₹24,20.37 crore. The substantial portion of reconciliation of receipts relates to Taxes on Sales, Trades etc., (₹23,06.18 crore) and Taxes and duties on Commodities and Services (₹101.46 Crore).

2.5 Receipt of Monthly Accounts from Treasuries

2.5.1 Delay in receipt of Monthly Accounts

Timely rendition of monthly civil accounts to State Government by Principal Accountant General [A&E] depends on timely rendition of accounts by the Treasuries. The monthly accounts from all the Treasuries should reach the Principal Accountant General [A&E] by 9th and in respect of State Huzur Treasury by 18th of the following month to which the accounts relate. During the year 2012-13, 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 244 occasions, over 15 days and less than one month on 13 occasions and over one month and less than two months on 2 occasions. Some of the treasuries constantly rendering the accounts with delay of more than 15 days were State Huzur Treasury, Bangalore (Rural) and Bangalore (Urban). Nine Treasuries¹, on more than 10 occasions rendered accounts with a delay up to 15 days. Delay in rendering of accounts by the treasuries led to delay in submission of monthly accounts by the Principal Accountant General [A&E] to the State Government.

2.5.2 Retention of Balances under Suspense Heads

Balances under the following Suspense Heads of Account have not been transferred back to Government and the same have been retained under the respective Heads of Account.

| Sl. No | Head of Account | Nomenclature | Amount in ₹ |
|--------|------------------|------------------------------------|-------------|
| 1. | 8658-00-102-6-24 | Un-credited items under E-Payments | 2,14,21,874 |
| 2. | 8658-00-102-6-19 | Kannada Sahithya Sammelan | 40,23,153 |
| 3. | 8658-00-102-4-22 | Banking Cash Transaction Tax | 36,17,607 |
| 4. | 8658-00-102-6-18 | Gujarat Earth Quake Relief Fund | 2,44,478 |

¹ District Treasuries of Bagalkote, Belgaum, Chikballapur, Gulbarga, Hassan, Madikeri, Mysore, Ramnagara and South Kanara.

| Sl. No | Head of Account | Nomenclature | Amount in ₹ |
|--------|------------------|--------------------------------------------------------------|-------------|
| 5. | 8658-00-102-4-21 | Tsunami Relief Fund- Government Employees Contribution | 15,453 |
| 6. | 8658-00-102-4-24 | Construction of Community Hall for Government Employees | 2,759 |

2.5.3 Incomplete classification in respect of Pay and Accounts Office Transactions.

The transactions pertaining to various Pay and Accounts Office-Suspense transactions of Reserve Bank of India [RBI], viz., Railways, Defence etc are being received under relevant Major Heads of account up to the Minor Head level only. In such cases, the details of transactions are forwarded with complete classification by the office of the Principal Accountant General [A&E], every month, on purchase of the Demand Drafts. Despite the availability of the classification, they are booked only up to the Minor Heads by the State Huzur Treasury and District Treasury Bangalore [Urban]. This is resulting in delay in settlement of State claims.

2.5.4 Operation of Unauthorized Heads of account

Detailed head OO below minor head 102 under suspense head 8658 does not indicate any classification and therefore the use of the head 00 is not permitted. However, **Bangalore** [Rural] Treasury has operated the head of account 8658-00-102-0-00-Suspense Account (Civil) for an amount of ₹. 12,546/- during July 2012, which is not in order.

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 the Government of Karnataka, the fund accounts of Zilla Panchayat and Taluk Panchayats were required to be maintained in three 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 balances in Fund II account of Zilla Panchayats and Taluk Panchayats at the close of each financial year were required to be written back to Government account. However, during 2012-13, the balances under Fund II accounts in respect of Zilla Panchayats and Taluk Panchayats have not been written back to Government account.

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

| | | | | |
|----------------------|----------|---------------------|-----------|----------|
| Bangalore [Urban] | Madikeri | Chitradurga | Gadag | Gulbarga |
| Tumkur | Hassan | Chikamagalur | Bijapur | Bellary |
| Mysore | Shimoga | Dakshina Kannada | Bagalkote | Raichur |
| Chamarajanagar | Koppal | Uttara Kannada | Belgaum | Bidar |

2.6.1.2 Adverse Balances under Panchayat Raj Institutes Deposit Accounts and other Deposit Accounts

The plus and minus memorandum in respect of Deposit heads contain the opening balances as at the beginning of the month, receipts during the month, payments during the month and the closing balance as at the end of the month. The Deposit heads should close to credit balances and any debit balance would be considered as adverse balance. However, it is observed that as at the end of March, 2013, 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 |

Details of adverse balances under other Deposit Heads of Account are given in **Annexure V**.

The receipt of Plus and Minus Memoranda on a regular basis as required under the article 224 of Karnataka Treasury Code would have facilitated minimising adverse balances.

2.6.2 Personal Deposit Accounts

2.6.2.1 Personal Deposit Account of Deputy Commissioners

According to the provisions stipulated in Article 4a of Karnataka Financial Code [KFC] “All transactions to which any Government servant in his official capacity is a party must, without any reservation, be brought to account, and all moneys received should be paid in full without undue delay in any case within two days, into a Government treasury, to be credited to the appropriate account and made part of the general treasury balance and Article 32 of KFC, which states that “In the case of Departmental revenue, e.g., Land Revenue, State Excise, Stamps, jail Receipts, Registration Receipts, sale-Tax Receipt, etc., the duty of seeing that the

dues, of Government are regularly paid into the Treasury and checked against demands, rests with the departmental controlling officers, who receive from subordinates, accounts and returns claiming credits for the amounts paid into the Treasury and to whom the Accountant General sends for comparison with these, extracts from the accounts showing the amount brought to credit in them”.

It is noticed that the revenue receipts relating to the ‘Bhoomi’, Premutation Sketch, Tatkal Podi etc., were deposited under Major Head 8443-00-106-0-21, Personal Deposit Account of the Deputy Commissioners’ account of all Treasuries, contrary to the Articles 4a and 32 of KFC 1958.

The following Personal Deposit Accounts were operated without the specific concurrence of the Principal Accountant General [A&E]:

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 the KFC, if a Personal Deposit Account is not operated upon for a considerable period of time and there is reason to believe that need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened. It is noticed that, 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 ₹72.02 crore Government money was locked in inoperative PD accounts under Major Head 8443. Also, there were debit balances to the tune of ₹43.74 crore in 11 inoperative Personal Deposit accounts and ₹5.31 crore in 4 Personal Deposit Accounts that are in operation. The unspent balances lying in the inoperative Deposit Accounts, including the deposit accounts maintained under Major Head 8448-Deposits of Local Bodies and Municipalities were not transferred to the Consolidated Fund.

2.6.2.3 Irregularities in operation of PD Accounts

- An abstract of Treasury Transfer Transaction to be prepared in Karnataka Treasury Code [KTC] Form 50 is not being received from most of the Treasuries.
- Even though separate Personal Deposits Accounts to accommodate transactions pertaining to other PD Accounts such as Labour Officer (Workmen Compensation), Assistant Registrar of Co-Operative Societies, Deputy Registrar of Co-Operative Societies, Kolar etc., are sanctioned, the head of account 8443-00-106-0-01 pertaining to LIC Personal Deposit//General Personal Deposit accounts are operated by some administrators, which are incorrect.
- Information on reconciliation of the balances between the treasuries and the Administrators in respect of the Personal Deposit Accounts at the end of the year has not been communicated to the office of the Principal Accountant General [A&E].

2.6.2.4 Miscellaneous Issues

- The Plus and Minus memos in respect of various deposit heads should be forwarded to the Principal Accountant General [A&E] periodically to reduce/identify the misclassifications and Adverse Balances. However, except in the cases of Zilla Panchayats, Taluk Panchayats and Grama Panchayats, the Treasuries do not forward Plus and Minus memos, resulting in increase in adverse balances. In respect of the Panchayat Raj Institutions also, Plus and Minus Memos [in respect of 21 Taluk Panchayats and 13 Zilla Panchayats as detailed below] were not sent by the Treasuries along with monthly accounts to the Principal Accountant General [A&E].

| | | | | | | |
|------------------|-------------------|----------------|-----------|-----------|-------------|-----------------------|
| Taluk Panchayats | Bangalore [Rural] | Chamarajanagar | Dharwad | Haveri | Mangalore | Tumkur |
| | Bidar | Chikmagalur | Davangere | Hassan | Mysore | |
| | Bijapur | Chitradurga | Gadag | Kolar | Ramanagaram | |
| | Bellary | Chikballapur | Hubli | Mandya | Shimoga | |
| Zilla Panchayats | Davangere | Haveri | Hassan | Myhsore | Ramanagaram | Gadag |
| | Dharwad | Hubli | Kolar | Mangalore | Tumkur | Bidar and Chitradurga |

- Recoveries in respect of LIC Personal Deposit/General Personal Deposit pertaining to 8443-00-106-0-01 have accounted under the Minor Head '206' by several administrators.
- Recoveries in respect of HDFC pertaining to the following Treasuries have been transferred to 8443-00-106-51 Receipts Awaiting Transfers, which is incorrect.

| | | | |
|---------|----------------|----------------|------------|
| Bellary | Chikmagalur | Chamarajanagar | Ramanagara |
| Tumkur | Chitradurga | Davangere | |
| Shimoga | Bagalkote | Belgaum | |
| Hassan | Uttara Kannada | Chikballapura | |

- In respect of Deposit Accounts pertaining to various Central and State Acts for Workmen's Compensation under the Head of Account 8443-00-116-0-01, payments are being made by the Administrators through cheques assigned for different purposes, even though the accounts have not been categorized as "Personal Deposit" and the Administrators are not assigned with cheque books in District Treasuries of Bijapur, Bellary, Belgaum, Gadag, Hubli, Kolar and Mysore.
- Statements of lapsed deposits advised by the Principal Accountant General [A&E] were not regularly received from the following treasuries.

| | | | | |
|----------------------|------------------|-----------|----------------|----------------|
| State Huzur Treasury | Dakshina Kannada | Hassan | Davangere | Uttara Kannada |
| Bangalore [Urban] | Udupi | Dharwad | Chamarajanagar | Raichur |
| Bidar | Haveri | Bijapur | Belgaum | Chitradurga |
| Bellary | Mysore | Ramanagar | Tumkur | Shimoga |

- Zilla Panchayat funds were misclassified under 8443-00-108 Public Works Deposit Accounts in District Treasuries of Gulbarga, Raichur, Bijapur, Koppal and Yadgir. Further, amounts pertaining to Zilla Panchayat funds and Karnataka Neeravari Nigama Limited were misclassified under Public Work Remittances (8782-00-102-1-00 Remittance into Treasury) by District Treasuries of Bangalore [Urban], Gulbarga and Mysore.

- In spite of instructions from the Principal Conservator of Forests to the Divisional Officers not to operate the Head of Account 8782-00-103-1-00, Treasury Officers have allowed operation of the Head of account during 2012-13 in respect of eight² Treasuries.

2.7 Issues relating to Loans

2.7.1 Misclassification of Advances

On account of system deficiency and absence of effective control measures, misclassifications between the principal and interest under Loan Heads of Account continued during the year.

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 2012-13 an amount of ₹13.77 lakh of HDFC credits were misclassified under HBA and transfer entries proposed for rectification. Details are given 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 booked the entire amount under one Head of Account.

HBA recoveries amounting to ₹5.05 lakh pertaining to All India Service Officers were misclassified under the Head of Account 7610-00-201-0-03 instead of 7610-00-201-0-02 in 6 Treasuries³. Out of this, an amount of ₹3.60 lakh pertains to misclassification by the State Huzur Treasury.

2.7.2 Wanting Schedules

Credit of ₹1.74 lakh pertaining to Computer Advance were unposted for want of receipt schedules from the Treasuries. Details are given in **Annexure VIII**.

² Kanakapura, Ramanagaram, Bhadravathi, Kushalnagar, Bagalkot, Hassan, Bellary and Mangalore

³ State Huzur treasury, Bangalore [Urban], Bangalore [Rural], Chamarajanagar, Mysore, and Shimoga

2.7.3 Miscellaneous

Incomplete challans, without the 12 digit classification code were accepted by Mysore, Haveri, Dakshina Kannada and Tumkur District Treasuries, which resulted in keeping the items unposted for want of full details. Further, the heads of account mentioned in the Lists of Payments and Challans do not tally.

2.8 Pension related issues

2.8.1 Non-return of half-yearly statements relating to cases of failure to draw pension and return of 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 the treasuries. Further, both halves of Pension Payment Orders in respect of 40 cases of limited Family Pension authorized by the 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

Various dues advised by the Principal Accountant General [A&E] to be recovered out of DA on pension payable to the pensioners, was due for recovery in 11 cases [Bijapur treasury] amounting to ₹1.21 lakh,.

2.8.3 Omissions noticed in accounts rendered by Treasuries

- Bank Scrolls are not forwarded by many treasuries.
- As per instructions contained in authorization issued by the office of the Principal Accountant General [A&E], the expenditure in respect of All India Services Pensioners has to be accounted under Major Head 8658-101 Pay and Accounts Office Suspense-Central Pay and Accounts Office-Payment of Pension to All India Service Officers. However Treasuries have continued to account the expenditure under Major Head 2071.
- The details of Pension Payment/certificate of payment made to All India Service Pensioners with effect from 1st April 2008 for the purpose of claims for reimbursement from the Central Pay and Accounts Office were not received from

various treasuries including Mysore District Treasury and Pension Payment Treasury.

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 2012-13, request for issue of duplicate Pension Payment Orders in respect of 109 cases have been received from Pension Payment Treasury, Bangalore [Urban], Bangalore [Rural] and Ramanagara Treasuries. Details are given vide **Annexure IX**.

2.8.5 Non-receipt of authorizations and vouchers in respect of payments of DCRG and CVP

Authorizations in respect of DCRG and Commuted Value of Pension [CVP] payments issued by the office of the Principal Accountant General [A&E] have to be returned back after the payments are made as “Paid Vouchers” and where the amounts have not been drawn, the authorizations have to be returned back with a “Non-Payment” Certificate duly recorded on them. In many cases, authorizations in respect of undrawn DCRG and CVP Payments as well as cases where payments were made, the vouchers along with details of voucher number and date of payment have not been returned to the office of the Principal Accountant General [A&E]. Details are given in **Annexure X**.

2.9 General Provident Fund Accounts

2.9.1 Items kept unposted for want of Receipt Schedules

General Provident Fund credits of the subscribers in respect of 6338 items amounting to ₹15.01 crore were kept un-posted during 2012-13 for want of schedules from 32 Treasuries in respect of items. Details are given in **Annexure XI**.

2.9.2 Non-receipt of Debit Vouchers

In respect of 4 Treasuries⁴, 11 debit vouchers, amounting to ₹.4,70,540/- were not received along with Accounts

⁴ State Huzur Treasury [8 vouchers-₹3,48,440],Belgaum [1 voucher-₹ 64,500], Dharwad [1 voucher-₹23,600]and Tumkur [1 voucher-₹34,000]

2.9.3 Wrong account numbers/mismatch between Subscribers Name and GPF account number

6,473 items amounting to ₹1.57 Crore pertaining to GPF were kept unposted during 2012-13 for want of details of the correct GPF number/ correct name. Treasury wise details are given in **Annexure XII**.

2.10 Treasury Cheques and Bills

The treasuries are required to prepare a list of cheques remaining unencashed at the end of each month and forward the same to the Principal Accountant General [A&E] along with the accounts and the total of the unencashed cheques should agree with the closing balance of plus and minus memo for the month. This is not being done.

However, the monthly statements of time-barred cheques, report on unencashed 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.

The outstanding credit balances under Major Head 8670-00-104 consists of both unencashed cheques of more than one year and those which are to be encashed within a year. As the clearance of items through Alteration Memos and regular encashment of cheques is an ongoing process, it is normal to have credit balances. The Director of Treasuries has been reminded repeatedly to take steps to improve the system of “Writing back of Balances” to the end of March every year.

2.11 Gazetted Entitlements-Treasury Irregularities

- During February 2013, the Terminal Leave Benefits amounting to ₹5,23,427/- of Sri. G. C. Basavaraju, Joint Director of Agriculture was drawn and disbursed by the Treasury Officer, Sahapur, Yadgir District without the specific authorization from the office of the Principal Accountant General [A&E]. The matter was brought to the notice of the Director of Treasuries in Karnataka. No reply has been received so far.

- Sri. M.H.Thippeswamy was promoted as Assistant Director, Animal Husbandry and Veterinary Services vide GO dated 28.05.2007 and the relevant records such as Last Pay Certificate and Service Register were sent to the Office of the Principal Accountant General [A&E] during February 2013, after a lapse of six years and the Officer has been drawing pay and allowances without authorization. Increments were also released and drawn without the authorization from the Principal Accountant General [A&E]. This is considered as a serious Treasury Irregularity.

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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 2011-2012 were inspected during 2012-13 and Inspection Reports issued to the Director of Treasuries and District Treasury Officers concerned for compliance and reply. Copies of the Inspection Reports were also sent to Principal Accountant General [G&SSA] to consider inclusion of Paragraphs deemed fit in the Comptroller and Auditor General's Report [Civil].

**3.2 Outstanding Inspection Reports and Paras**

To end of 2012-13, 839 paragraphs were outstanding in the inspection reports of 33 treasuries and Stamps Depot for want of final replies, out of which 448 paragraphs relates to the period from 1981-82 to 2010-11 and 391 paragraphs for the year 2011-12 [inspection conducted during 2012-13]. Treasury-wise details are given in **Annexure XIII**.

**3.3 Pension related issues****3.3.1 Payment of enhanced Family Pension beyond prescribed period**

Under the provision of Family Pension Rules [Karnataka] 2002, 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 and with reference to the records maintained in Treasuries it was noticed that;

- In 30 Treasuries, 392 cases of Family Pension was paid at enhanced rates by the Public Sector Banks beyond the stipulated date resulting in excess payment of ₹2.21 crore.

- 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 ₹0.87crore in 179 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 XIV**.

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. Bank wise Family Pension statements of excess payments made in respect of all districts up to March 2012 have been forwarded to RBI to take action to prevent excess payments.

The Principal Accountant General [A&E] visited District Treasuries of Madikeri, Chitradurga and Davangere during the year 2012-13.

The Deputy Accountant General (Accounts and VLC) visited District Treasuries of Shimoga, Chintamani, Chikkaballapura, Ramanagara, Mysore and Chitradurga.

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;

- At DTO Mangalore, payment of pension beyond the date of death has been made in two cases – one case by Canara Bank, Gandhinagar branch and the other by Syndicate Bank.

- One case of Destitute Widow Pension [DWP] paid beyond date of death at GSTO Surpur of Yadgir District.
- Double sanction of Destitute Widow Pension (DWP) in two cases were made in N.R.Pura STO of Chikkamagalur District resulting in excess payment of pension to the extent of ₹.2,800/-.
- At STO Channarayapatna, Hassan District the interim relief wef 1-11-2011 in respect of Sri Bommegowda B (PPO No.1112kcs00202) and Sri Devaraj (PPO No.347411) has not been paid. In the case of Bommegowda, DA also has not been regulated correctly wef 1-1-2012.
- Erroneous application of pension fitment chart of 1-4-2012 to UGC pensioners at DTO Bagalkote. In two other cases at the same DTO the State DA (instead of Central DA) and Interim Relief of 15 %( not applicable) was given resulting in excess payment to the extent of ₹.1,16,512/-.
- At DTO Davangere, Family pension to widows of Artists have not been enhanced from ₹.200/- to ₹.500/- wef 8/10/2009 in many cases. This has resulted in short payment of Family Pension of ₹.64,624/- up to end of April 2012.

### **3.3.3 Other Points**

- The stock verification of Library Books has not been done from 21-07-2011 and all Inspection Reports need to be recorded in the Minutes Book and compliance to outstanding paras noted against each item. The same has not been done at STO Channarayapatna, Hassan District.
- Pension Payment Orders were not returned to Office of the Principal Accountant General [A&E], Karnataka after the cessation of LFP/FP. (District Treasury Offices - Haveri-5 cases, Davangere-1 case, Shimoga-4 cases and Raichur-3 cases, Hassan-1 case).

- At GSTOs Aland, Chittapur, Jewargi, Kalagi and Sedam of DTO Gulbarga, 164 PPOs are retained and not transferred to the concerned Bank branches, for making payment of Pension/Family Pension.
- Pension/Family Pension have not been revised in respect of 9 cases at DTO Madikeri and 5 cases at DTO Tumkur.
- Commuted portion of Pension have not been restored after completion of 15 years in respect of 5 cases at DTO Madikeri.
- 4 cases of time barred Death Cum Retirement Gratuity/Committed Value of Pension authorizations not returned to Principal Accountant General [A&E] at GSTO Sindhanur and DTO Raichur.

#### **3.3.4 Social Welfare Pension [SSW]**

- At STO Chincholi and Sedam details of Money Order returned as undisbursed are not being noted in the Register of Undisbursed Pension, which makes it impossible to check whether the Money Order is returned continuously for 3 months.
- KTC 45/Family Pension check register not maintained properly at DTO Koppal. Life Certificates were not obtained by a majority of the Treasury Offices from the Revenue authorities.
- Check Register was not maintained at District Treasury Office, Yelaburga in respect of SSW Pensions disbursed through Money orders.
- As per Circular No.DT/Pen/55/12-13 dated 16-11-2012, the specimen signature and photographs of the pensioners have to be obtained before payment. The same is not being observed before making the pension payments in r/o of the Social Welfare Pensioners at DTO Chickmagalur.
- At GSTO Aland (Gulbarga District) in r/o Smt. Khadira Sabb (PPO No.93225809) in spite of the Money Order being returned by the Post Office

stating the reason as “death of pensioner”, the payment of pension was still being made (i.e., up to July 2012).

- At GSTO Guledagudda, DTO Bagalkote, the life certificates in respect of beneficiaries of Old Age Pension of age nearing 100 years were not obtained.

### **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’ Social Security and Welfare. On account of non-provision in the treasury software to account credits towards un-disbursed amounts, the same are being classified wrongly under the head of account ‘0235’. Similarly, recoveries of excess pension payments are accounted under Major Head 0071-Contributions and Recoveries towards Pension and Other Retirement benefits instead of showing the same as recovery of excess payments under Major Head 2071-Pension and Other Retirement benefits.

### **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-Chikkamagalur-2 cases, Haveri-2 cases, Karwar-2 cases, State Huzur Treasury-20 cases).

At GSTO Jamakhandi under DTO Bagalkote, in 2 cases Provident Fund were not paid to the nominees of the deceased subscribers.

### **3.5 Accounts related areas**

#### **3.5.1 Non submission of Detailed Contingent Bills [NDC] in respect of Abstract Contingency [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 the Principal Accountant General [A&E], through Treasury within a period of one month

from the date of drawal. 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, 1297 AC Bills amounting to ₹7.45 crore, in respect of 19 Treasuries<sup>5</sup> were pending for want of submission of NDC Bills.

### **3.5.2 Non-Reconciliation of Expenditure and Receipt by Drawing and Disbursing Officers 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 fraud besides preparation of incorrect accounts due to misclassification of transactions.

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<sup>5</sup>District Treasury Office- Belgaum, Bagalkote, Bangalore [Rural], Bellary, Bijapur, Chickmagalur, Chamrajnagar, Dharwad, Gadag, Gulbarga, Hassan, Haveri, Karwar, Koppal, Mandya, Ramanagara, Raichur, Shimoga, Yadgir.

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

#### **3.6.1 Non-receipt of Acceptance of Balances from the Administrators of Personal Deposit Accounts/Court 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 were not obtained from Administrators in 12 Treasuries to the end of March 2012 (District Treasury Bangalore (Rural), Bangalore (Urban), Belgaum, Chikkaballapura, Davangere, Gadag, Gulbarga, Haveri, Mysore, Yadgir, Karwar and Ramanagara).

#### **3.6.2 Adverse Balance**

One Court Deposit at STO Khanapur of Belgaum District, depicted minus balance of ₹.1,95,81,645/-. At DTO Gadag, there is an adverse balance (debit balance of ₹.34,914/-) in the Personal Deposit Account No.97000002 held by Gram Panchayat, Yalishirur.

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

#### **3.6.2.1 Non payment of refund of Lapsed Deposit**

In STO Channarayapatna, Hassan District, authorization of refund of lapsed deposit in respect of Sri. V.P.Puttaiah and to Sri. K.Viswanath received from Accountant General [A&E] in July 2009 and July 2007 respectively, has remained unpaid. The authorizations have not been returned to the Accountant General [A&E]

#### **3.6.3 Difference in Personal Deposit Account**

##### **3.6.3.1 Differences between the Treasury balance and balances as per Administrators accounts**

There were differences between the balances of the Treasury and balances as per accounts of Administrators in 50 accounts in respect of 12 Treasuries (including Sub treasuries) [Ramanagara-6,Belgaum-5,Bellary-1,Gadag-4,Dharwad-5,Udupi-5,Haveri-4,Mysore-2,Raichur-2,Madikeri-Tumkur-1,Yadgir-5, Hubli-8]

### **3.6.3.2 Difference between Computerized Generated Statements and Manually maintained records**

There were differences between computer-generated figures and figures in manually maintained registers in respect of personal deposit accounts pertaining to Treasuries of Bangalore (Rural)-2 cases, Bidar-9 cases, Davangere-2 cases, Mysore-3 cases, Shimoga-6 cases, Bellary-5 cases, Madikeri-9 cases.

### **3.6.4 Other points**

- The HDFC and LIC Personal Deposit Accounts should show NIL balance at the end of the month and any balances at the end of each month indicates that the amount recovered from the salary of the officials were not transferred to their LIC Account. However in respect of eleven District Treasuries (Hubli, Belgaum, Koppal, Mangalore, Bangalore (Urban), Ramanagara, Tumkur, Chikkaballapur, Mysore, Gadag and Yadgir) there were balances under LIC Personal Deposit accounts. Similarly, in respect of eight District Treasuries (Chikkaballapur, Mysore, Yadgir, Belgaum, Hubli, Hassan, Mangalore and Ramanagara) there were balances under HDFC Personal Deposit accounts.
- The remittances as envisaged vide GO FD 65/TAR 2005 dated 6<sup>th</sup> Aug 2011 regarding Agricultural Produce Marketing Committee [APMC] Deposits wherein the Principal has to be returned to the APMC Account Holders and interest component to be remitted back to Government were not effected by any of the Treasuries.
- At GSTO Belthangady, Bantwal and DTO Mangalore, balances have lapsed at the end of 31/3/2012 under the Head of Account 8443-00-102-0-10 (Revenue Deposit) and the Statement of lapsed deposits has not been sent to Principal Accountant General [A&E] for proposing necessary adjustment.
- At Bangalore (Urban) Treasury there are 14 Personal Deposit Accounts during the period between 2002 and 2008 which have not been operated for more than 3 years. No action has been taken so far to close the accounts in consultation with the officers concerned.



- As per GO RD/28/MRR/2002/RD21/R&I-2002 dated 6/8/2002 receipts collected as user charges from Bhoomi Centres are credited to Deputy Commissioner Personal Deposit Account. Accordingly, in all GSTOs and DTOs the receipts are remitted to Head of Account 8443-00-106-0-24 (operating more than 15 schemes). At the end of the month the STOs transfer the collection to DTO through TTR after transferring the amount to Receipts Awaiting Transfer and thereby receipt balance should be NIL in STOs. However, it is observed that several cumulative receipt balances in STOs is running to crores of rupees in the Deputy Commissioner Personal Deposit Account [Dakshina Kannada].
- Cheques have been issued to HDFC from Bangalore (Urban) treasury even before the transfer of balance from the GSTOs resulting in a minus balance of ₹.5,71,883/- to the end of 31-3-2012.
- At DTO, Haveri, a balance of ₹.24,65,435/- is remaining in the Personal Deposit Account of Inspector General of Stamps and Registration which is inoperative since 2005. Likewise, a balance of ₹.19,87,720/- is also remaining at DTO, Udupi.

### **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 [A&E] to carry out necessary adjustments in the accounts. However, in State Huzur Treasury 52806 cheques for ₹.1759.38 crores and in 28 other Treasuries 57340 cheques for an amount of ₹. 89.32 crores have remained unencashed to the end of March 2012. Necessary alteration memos were not prepared and submitted to the Accountant General. Thus the expenditure shown in the accounts of the concerned years was overstated.

- The list of Un-encashed cheques generated in the Treasuries depicts only the service major heads. Provision needs to be made to generate the list up to sub-major head level. Minor head '911' will be operated to adjust these un-encashed cheques as the transactions relate to previous accounting period.
- In case of payments made through Electronic Clearance System and returned back by RBI, the amounts are kept under 8658 suspense transaction and not under 8670-Cheques and Bills as in case of Cheque transaction. Procedure has been prescribed for accounting of uncredited items under e-payment in Treasuries vide Government Order dated 16<sup>th</sup> April 2012 and is brought in brief as follows:
  - On receipt of uncredited items from various Banks, the accredited bank (RBI in case of State Huzur Treasury and Rural District Treasury in Bangalore and Agency banks in other treasuries) shall credit HOA 8658 Suspense Accounts and inform the treasury concerned through ECS reversal file and scroll. In addition the bank will advise the treasury officer in annexure prescribed in the Government Order.
  - Treasuries are required to account the amounts under 8658 -00-102-6-24- Uncredited items under e-payment and generate challan.
  - Treasury Officer shall verify the total amount of uncredited items with the receipt scroll and intimate details to DDOs concerned immediately.
  - DDO to verify his records and ascertain correct details and submit fresh claims under 8658 Suspense Account in a payees receipt in lieu of the failed ECS advice.
  - Treasuries shall pass the payees receipt for payment after exercising usual treasury checks and issue cheque to the DDO and debit the suspense head of account to which the original credit was afforded.

- Treasuries shall maintain detailed accounts and render monthly accounts to AG as done in respect of 8670 cheques and bills
- The treasuries have to follow the procedure prescribed in GO Dated 16.04.2012 in totality so that amounts pertaining to uncredited items of Electronic Clearance System, when returned by banks, do not remain under 8658 Suspense head.
- Also, as in case of annual adjustments, it may be examined whether the un-encashed cheques that are more than one year old could be automatically taken to reduce the respective heads of account from where the debits were afforded initially

### **3.7.2 Cheque Book Register**

- At DTO Bagalkote and 4 GSTOs<sup>6</sup>, 86,529 manual cheques received before computerization is still lying in stock. Likewise, at GSTOs Molakalmuru, Holalkere and Challakere, cheque books relating to Forest and Works are also lying in stock.
- Closing abstract has not been recorded in the cheque stock register at GSTO Jamkhandi and revalidation of time barred cheques and corrections on the cheques are being done manually instead of issuing fresh cheques in lieu of old ones.
- The opening balance, receipts, actual cheques issued and closing balance is not maintained, verified or attested by GSTO Gokak. Record of Indents/Authorizations letters received for issue of cheques, is not maintained at GSTO Saundatti.

### **3.7.3 Cash Book**

- Cash books are not maintained properly at GSTOs Mulky, Puttur, Sullia of Mangalore District, Khanapur and Chikkodi of Belgaum District, Aurad of

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<sup>6</sup> GSTOs Banahatti, Mudhol, Hungund and Badami

Bidar District, DTO, Yadgir and its GSTO, Hunsagi and Bangalore (Urban) District.

- Monthly closings of Cash Book are not done at GSTOs Byadgi and Savanur of Haveri District.
- At GSTO Guledagudda of Bagalkote district the minimum imprest amount of ₹.200/- is not maintained.
- Recording of Token numbers in the Cash Book is vital as it would facilitate identification of any payment and detection of fraudulent transaction. The same has not been recorded in the Cash Book of GSTO Ron of Gadag district.

### **3.8 Strong Room Records**

- In District Treasury Office Chickmagalur and Hassan, some of the sealed boxes containing the valuables in the Strong Room are kept for a period ranging from one year to thirty five years. Action has not been taken to return the boxes to the depositors concerned as per Rule 8(A) of KFC Vol-II.
- Strong Room at GSTO Sindhanur of Bellary District needs to be strengthened as per the annual inspection report.
- Joint Inspection which is required under KTC 34(B) has not been done at GSTO Devenahalli of Bangalore (Rural) district and at DTO Hubli.
- Sentries have not been posted at the strong room of GSTO Devanahalli of Bangalore (Rural) and GSTO Rannebennur and GSTO Hirekerur of Haveri District.

### **3.9 Improper maintenance of Records/Registers relating to Token**

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.

- Token registers and Stamp account register not maintained properly at GSTO Gokak (Belgaum district) and GSTO Maddur of Mandya district.
- The Remittance Register is not maintained properly at GSTO Ron of Gadag District and GSTO Surpur of Yadgir District.
- Inward Registers for GPF/DCRG/Commutation authorizations received from Principal Accountant General [A&E] in respect of GSTO Badami of Bagalkote District not maintained.
- Furniture worth ₹.20,862/- have not been taken to the furniture stock at GSTO Badami of Bagalkote District.
- Vehicle log book not maintained properly at DTO Hubli.
- Stock registers of Token books not maintained properly at GSTO Yelburga of Koppal District.

### **3.10 Special Points**

#### **Embezzlement of Social Security Pensions by GDSPPO Kaushika branch, Moslehosahalli, Hassan District.**

The District Treasury Officer, Hassan has certified that 22 beneficiaries of the Social Security Pensions amounting to ₹.1,47,275/- was sent to the postal authorities for disbursement vide their letter No.DTO/HSN/Estd.17/2009-10 dated 21-10-2009.

Out of this Sri S. Subramanya, at the GDSPPO Kaushika Branch, Mosalehosahalli has admitted that the payments in respect of the deceased OAP, PHP and DWP beneficiaries were embezzled by him. He voluntarily tendered ₹.45,000/- to the authorities. The Senior Superintendent directed the Postal Authorities concerned to remit the amount to the treasury.

However, as verified from the remittance register only an amount of ₹.24,000/- has been received and remitted vide cheque No.211975 to Government Account on 20/09/2011. Action needs to be taken to collect the embezzled amount from Postal authorities and credit the same to State Government Account.

### **3.11 Other issues**

- Wrong fixation of pay were observed in two cases at DTO Bangalore (Rural), two cases at Bangalore(Urban), one case at DTO Kolar, one case at STO Hebri under DTO Udupi and one case at Pension Payment Treasury, Bangalore. The Leave account was regulated incorrectly in one case each at DTO Chitradurga and at GSTO Chikkodi of Belgaum District. Therefore, in respect of all the above cases, pay and allowances have been drawn in excess.
- Short remittance of LIC commission under the Head of Account `0070-OAS` to the extent of ₹.9765/- for 2011-2012 at GSTO Tarikere of Chikamagalur District.
- At GSTO Kadur of Chikmagalur District, an amount of ₹.3,91,656/- in the NPS Account is outstanding on 31-3-2012 indicating that the recovery towards NPS premia of the officials have not been remitted to the respective NPS Account. At DTO, Davangere, the NPS recovery has been classified wrongly.
- As per annexure to GO FD2 TFP 2010 Bangalore dated 30/4/2010 vide item no 20, the Divisional level officer is eligible to spend a sum of ₹.20,000/- pm at a time towards hiring of a vehicle subject to a maximum of ₹.1,00,000/- per annum. However, as seen from the cash book and contingent charges, the Joint Director of Treasuries, State Huzur Treasury, Bangalore has incurred a total expenditure of ₹.2,13,693/-..
- Syndicate Bank was addressed by DTO Gadag after a lapse of two and a half years, to effect recovery of ₹.33,896/- out of DA on pension in case of one pensioner on the advice of Principal Accountant General. Such belated actions do not facilitate quick recovery of excess paid amounts.
- Specimen signatures of Drawing and Disbursing Officers have not been uploaded into the systems at DTO Mandya and at DTO Shimoga.

- At GSTO Hunsur of Mysore district, excess leave salary for 126 days has been paid to a Head Accountant due to wrong accounting of leave.
- At DTO Mysore, sums of ₹36,123/- and ₹13,351/- were paid to one SDC and Group D during their EXOL periods, that needs to be recovered.

### **3.12 Observations in respect of Electronic Clearance System return data**

- Majority of the returned salary of the individuals were due to non availability of MICR no., the SB account data left blank / entered incorrectly, the employees closing the SB account and opting for a different bank/branch, clearing house details not entered correctly etc. If the HRMS is designed in such a way that the system does not accept bills without complete data being validated this problem could be solved to a great extent.
- The returned Electronic Clearance System forms received from RBI contains only an 'item sequence number' which is unique to an individual and not the Drawing and Disbursing Officer code or the Token number rendering difficulty in linking.
- The linking of undisbursed salary details to the Drawing and Disbursing Officer concerned is presently done manually involving huge man-hours of effort and is also susceptible to errors.
- In respect of the returned Electronic Clearance System on account of lump sum payments for e.g., in the case of Court attachment or loan repayments, even this unique sequence number is not available and the individual from whose salary the attachments are made will not be aware that such repayments were returned by RBI.
- In respect of recovery cases, it is also seen that where the recovery has been completed and the Drawing and Disbursing Officer has not deleted the recovery column and an amount of 'zero' is taken under Human Resources Management System [HRMS], RBI does not accept a file where the recovery column shows 'zero' amounts.

- The entire Electronic Clearance System file generated through HRMS is a text file susceptible to data manipulation at different levels.

The HRMS needs a thorough overhauling involving all the stake holders including inputs from staff at the data entry level who would be able to bring out the day to day problems in detail.

### **3.13 Other HRMS related issues**

1. As there is no interface between Khajane System and HRMS, the entries made under HRMS have to be re-entered in Khajane, entailing duplication of work. While duplicating the entries, the possibility of wrong entry by the Treasury cannot be overruled.

2. In case of amount transferred on account of Court deposit/loan repayment where lump sum amounts are transferred, the same cannot be tallied unless reconciliation with the court or the loan authorities is taken up.

3. Increments are released automatically by the system even in cases where intervening suspension period/unregularised leave period are observed or in cases where Principal Accountant General's authorization is mandatory.

4. Authorization, for a Drawing and Disbursing Officer to draw money from the Government, from the Principal Accountant General [A&E] is mandatory and the system has a data entry field, but the system accepts any data which need not be the authorization number from the Office of the Accountant General [A&E].

On verification of KTC 25 for August 2012 relating to return of e payments, it is seen that the service major Head concerned is debited and 8670 Cheques and Bills is credited in the first instance when Electronic Clearance System payments are made and when the e payments are not through, then, the amount is credited to 8658(S)-00-102-6-24. Presently, a manual watch is being kept and payments in respect of such bills presented for the rejected E payments are manually rounded off in the list furnished by RBI and Treasury cheques are issued which are then routed through the Khajane system. If a subsequent salary bill is preferred under the service major head,



as arrears salary bills are not routed through the process of HRMS, it is possible that the items under 8658 suspense will remain while the service Major Head will get debited a second time. It is ascertained that the uncredited Electronic Clearance System payments details are not linked through the system.

### **3.14 IT RELATED ISSUES:**

- There is no provision in the system to generate computerized alerts by the DTO/GSTO to the concerned banks to effect i) reduction in payment of Family Pension and ii) restoration of commuted portion of pension with effect from prescribed dates. In the first case, this deficiency has led to excess payments and in the latter, the commuted portion of pensions has not been restored even after 15 years [DTO Madikeri].
- At State Huzur Treasury, 40 tokens were cancelled after generation of cheques in respect of GPF/Group Insurance payments. To facilitate issue of duplicate cheques altered token serial numbers were used (same token numbers were used with addition 1). The technicalities of acceptance of altered serial token numbers by the system are not known. Adequate safe guards have to be in place to prevent misuse.

#### **(i) Infrastructure facilities at District Treasury and Sub Treasuries:**

- The infrastructure facility available at District and Sub Treasuries requires immediate up gradation. The server rooms do not have the basic facilities like air conditioners, fire proof equipments, smoke detectors, proper ventilation etc. The non availability of the basic infrastructure will have an adverse impact on the performance of the servers. Immediate steps need to be taken to provide these basic amenities.
- Though the back up of data base is being taken regularly, the testing of backup by restoration is not being carried out which is contrary to IT Policies.
- The number of client system available for users are very minimum and the client system used by users are obsolete (P3 systems) and is affecting the

performance of the regular treasury activities. Hence it is suggested that fair number of upgraded systems be provided to users for better performance.

**(ii) Non working of reports/non availability of reports in Khajane:**

- Various reports provided in the package are either not working or displaying correct values in the report. This deficiency has led to manually incorporating corrected values in the report generated or totally being maintained manually.
- The basic reports like cash book, remittance registers, encashment registers, DC Bills registers are not available in the package. (Other examples +/- memo for ZP/TP funds, Fund wise balance sheet, lapsed deposit report, report on cancelled/Suspended SSW pension)
- The staff of District treasury/Sub Treasuries are not completely trained to conduct transactions in the package. The rights conferred to users are limited only to data entry and generation of reports. Problems, if any, noticed in the transactions are rectified by the TNMC staff. This arrangement is leading to over dependence on TNMC and deprives the staff in understanding the system completely. The staff knowledge shall be a blend of functional as well as technical know- how. It is suggested that selected staff may be imparted higher level training so that simple problems faced during the course of transactions could be attended to by them without the intervention of TNMC each time. It is also observed the present bill passing system is covered by supervisory checks at Treasury Officer level only, without the intervention of Head Accountant which is contrary to the working policies of the Treasuries.
- The existing unencashed cheque report has details of Drawing and Disbursing Officer, Voucher No., date, and amount. It is desirable that the report be modified to depict expenditure classification so that the expenditure which have remained “non expenditure” consequent to cancellation of cheques can be tracked and expenditure relating to schemes, if any, can be reviewed effectively.
- The present bill passing facilitates capturing of details limiting to Drawing and Disbursing Officer and classification. The expenditure relating to Public Works

Divisions and Forest Divisions which were carried out earlier on Letter of Credit scheme have been shifted to treasury and at present all the transactions of the works divisions and forest divisions are being accounted/transacted through treasury. As the expenditure relating to projects have varied details like project cost, implementation date, completion date, escalation of cost, contractor's name etc., the same cannot be captured in the existing Khajane package. Provisions for capturing these details in the data base is of immense importance as the expenditure of projects can be easily reviewed or tracked if these details are in database.

- Permission from TNMC is being sought whenever a bill exceeding an amount of ₹10 crore is submitted for clearance. There are no specific orders produced in support of this procedure and it is not known as to why, based on the orders of the Government, the Treasury cannot pass the bill [State Huzur Treasury].
- There are occasions when the Data entry operator or the ATO/DTO is not able to make alterations to keyed in data even before the approval stage.
- In one instance two cheques were erroneously printed for the same token/same bill as the print preview screen was not closed before going to the next command [State Huzur Treasury].
- When one of the cheques from a single token number is to be cancelled the requisition is sent to TNMC. However all the cheques from the token is cancelled involving waste of time and cheque leaves.
- When the encashed cheques are returned back by the banks along with scrolls for the day, the cheque details are manually entered in the system which can be avoided if the MICR code of the cheque can be read and integrated in the system.
- When the bill status was showing a cheque cancelled for token No.HH00828668 the same did not pop up in the rejected list [State Huzur Treasury].

- After the generation of cheques, the bill details were revoked by TNMC thereby enabling the system to re-enter all the details of the bill against the details of the bill against the same token Number.
- Only the Chief Controlling Officer wise Budget are loaded automatically through soft copy. However the Drawing and Disbursing Officer wise Budget allotment/reallocation are entered at the Treasury.
- In State Huzur Treasury, the software issue reported was that even though the Bill details showed ₹20,000/-as keyed in amount, the cheque printed was for ₹15,000/- (Token HH 00384655 cheque No.193106). This shows that the software needs to be debugged.

(P.Dhana Lakshmi)  
Deputy Accountant General  
(Accounts and VLC)

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

| <b>Sl. No.</b> | <b>District Treasury</b>            | <b>Sub-Treasuries</b>                                                                                                              |
|----------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 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 |

| Sl. No. | District Treasury | Sub-Treasuries                                                                                    |
|---------|-------------------|---------------------------------------------------------------------------------------------------|
|         |                   | Soundatti<br>Sankeswar                                                                            |
| 8       | Bijapur           | Almatti<br>Basavanbagewadi<br>Chadachana<br>Indi<br>Muddebihal<br>Nidagundi<br>Sindgi<br>Talikota |
| 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                                                                                     |

| Sl. No. | District Treasury         | Sub-Treasuries                                                                           |
|---------|---------------------------|------------------------------------------------------------------------------------------|
|         |                           | 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                     |
| 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                            |

| Sl. No. | District Treasury                    | Sub-Treasuries                                                                                               |
|---------|--------------------------------------|--------------------------------------------------------------------------------------------------------------|
|         |                                      | Periyapatna<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<br>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                                                                             |



| Sl. No. | District Treasury                 | Sub-Treasuries                                                                                                                 |
|---------|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
|         |                                   | 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                                     | Consumer Forum                                | 8443-00-106-0-23                      | 8443-00-106-0-48                                               |
| 4                                     | PD Account of Deputy Commissioners            | 8443-00-106-0-24                      | 8443-00-106-0-21                                               |
| 5                                     | Temporary/Permanent Advance                   | 8443-00-106-0-25                      | 8443-00-106-0-37                                               |
| 6                                     | PD Account of Labour Officer                  | 8443-00-106-0-15                      | 8443-00-106-0-16                                               |
| 7                                     | PD Account [General]                          | 8443-00-206-0-01<br>Unauthorised Head |                                                                |
| 8                                     | Circuit Courts of Hubli, Dharwad and Gulbarga | 8443-00-104-06                        | 8443-00-104-0-04                                               |
| 9                                     | Revenue Deposits                              | 8443-00-120                           | 8443-00-101-0-01                                               |
| 10                                    | House Rent Control                            | 8443-00-206-0-07                      | 8443-00-106-0-07                                               |
| <b>8448 - Deposits of Local Funds</b> |                                               |                                       |                                                                |
| 11                                    | Village Panchayat Funds                       | 8448-00-109-1-01                      | 8448-00-109-1-02                                               |
| <b>8449-Other Deposits</b>            |                                               |                                       |                                                                |
| 12                                    | Ravindra Kala Kshetra                         | 8449-00-120-9-30                      | 8449-00-120-9-38                                               |
| 13                                    | Food, Civil Supplies and Consumer Affairs     | 8449-00-120-9-32                      | 8449-00-120-9-57                                               |
| 14                                    | Karnataka Neeravari Nigama Limited            | 8449-00-120-9-16                      | 8449-00-120-9-15                                               |
| 15                                    | Chairman, Karnataka State Appellate Tribunal  | 8449-00-120-9-28                      | 8449-00-120-9-34                                               |
| <b>8658 – Suspense Accounts</b>       |                                               |                                       |                                                                |
| 16                                    | Banking Cash Transaction Tax                  | 8658-00-102-4-13                      | 8658-00-102-4-22                                               |
| 17                                    | DACR New Delhi                                | 8658-00-110-0-01                      | 8658-00-101-01-112                                             |
| 18                                    | Eastern Railways                              | 8658-00-102-5-01                      | 8658-00-102-7-81                                               |
| 19                                    | South Western Railways-Hubli                  | 8658-00-102-5-02                      | 8658-00102-07-096                                              |
| 20                                    | South Western Railways-Bangalore              | 8658-00-109-5-02                      | 8658-00-109-07-094                                             |
| 21                                    | South Central Railways                        | 8658-00-102-5-02                      | 8658-00-102-07-78                                              |
| 22                                    | Pension Allahabad                             | 8658-00-102-6-07                      | 8658-00-102-08-527                                             |
| 23                                    | Defence                                       | 8658-00-102-6-07                      | 8658-00-102-08-527                                             |
| 24                                    | ZAO, CBDT (IT)                                | 8658-00-112-0-01                      | 8658-00-112-0-362                                              |
| <b>8670-Cheques and Bills</b>         |                                               |                                       |                                                                |
| 25                                    | Cheques and Bills-Treasury Cheques            | 8670-00-104-0-51                      | Head of Account not authorized by Principal Accountant General |

| <b>8679-Accounts with Governments of Other Countries</b>                                                         |                                                        |                  |                    |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------|--------------------|
| 26                                                                                                               | Srilanka [Booked under Department of Economic Affairs] | 8679-00-115-0-02 | 8658-00-101-01-131 |
| <b>8782 –Cash Remittances and Adjustments between Officers rendering accounts to the same Account s Officers</b> |                                                        |                  |                    |
| 27                                                                                                               | Public Works Cheques                                   | 8782-00-102-0-00 | 8782-00-102-2-00   |
| 28                                                                                                               | Public Works Remittances                               | 8782-00-102-0-00 | 8782-00-102-1-00   |
| 29                                                                                                               | Forest Cheques                                         | 8782-00-103-0-00 | 8782-00-103-2-00   |
| 30                                                                                                               | Forest Remittance                                      | 8782-00-103-1-00 | 8782-00-103-1-01   |
| <b>8793-Inter State Suspense Account</b>                                                                         |                                                        |                  |                    |
| 31                                                                                                               | Accountant General, (ISS), Nagaland                    | 8793-00-101-0-02 | 8793-00-101-0-19   |
| 32                                                                                                               | Accountant General, (ISS), Gujarath                    | 8793-00-101-0-05 | 8793-00-101-0-08   |
| 33                                                                                                               | Accountant General, (ISS), Haryana                     | 8793-00-101-0-06 | 8793-00-101-0-09   |
| 34                                                                                                               | Accountant General, (ISS), Himachal Pradesh            | 8793-00-101-0-07 | 8793-00-101-0-10   |
| 35                                                                                                               | Accountant General, (ISS), Kerala                      | 8793-00-101-0-09 | 8793-00-101-0-13   |
| 36                                                                                                               | Accountant General, (ISS), Madhya Pradesh              | 8793-00-101-0-10 | 8793-00-101-0-14   |
| 37                                                                                                               | Accountant General, (ISS), Manipur                     | 8793-00-101-0-11 | 8793-00-101-0-16   |
| 38                                                                                                               | Accountant General, (ISS), Meghalaya                   | 8793-00-101-0-12 | 8793-00-101-0-17   |
| 39                                                                                                               | Accountant General, (ISS), Orissa                      | 8793-00-101-0-13 | 8793-00-101-0-20   |
| 40                                                                                                               | Accountant General, (ISS), Punjab                      | 8793-00-101-0-14 | 8793-00-101-0-21   |
| 41                                                                                                               | Accountant General, (ISS), Rajasthan                   | 8793-00-101-0-15 | 8793-00-101-0-22   |
| 42                                                                                                               | Accountant General, (ISS),Tamil Nadu                   | 8793-00-101-0-16 | 8793-00-101-0-23   |
| 43                                                                                                               | Accountant General, (ISS),Uttar Pradesh                | 8793-00-101-0-18 | 8793-00-101-0-25   |
| 44                                                                                                               | Accountant General, (ISS),West Bengal                  | 8793-00-101-0-19 | 8793-00-101-0-27   |
| 45                                                                                                               | Accountant General, (ISS),Maharashtra                  | 8793-00-101-0-20 | 8793-00-101-0-15   |
| 46                                                                                                               | Accountant General, (ISS), Arunachal Pradesh           | 8793-00-101-0-25 | 8793-00-101-0-02   |
| 47                                                                                                               | Accountant General, (ISS), Chatisgarh                  | 8793-00-101-0-26 | 8793-00-101-0-06   |
| 48                                                                                                               | Deputy Director of Accounts, (ISS), Pondicherry        | 8793-00-101-0-21 | 8658-00-101-4-23   |
| 49                                                                                                               | Accountant General, Jammu & Kashmir                    | 8793-00-101-0-22 | 8658-00-101-0-11   |
| 50                                                                                                               | Director of Accounts, Panaji, Goa                      | 8793-00-101-0-23 | 8793-00-101-4-30   |
| <b>8011 – Insurance and Pension Funds</b>                                                                        |                                                        |                  |                    |
| 51                                                                                                               | Karnataka State Life Insurance Fund Official Branch    | 8011-00-105-0-01 | 8011-00-105-1-01   |
| 52                                                                                                               | Karnataka Government Employees Family Benefit Fund     | 8011-00-105-4-00 | 8011-00-102-0-02   |
| 53                                                                                                               | Karnataka Municipal employees Family Benefit Fund      | 8011-00-105-5-00 | 8011-00-102-0-03   |
| 54                                                                                                               | Employees Contribution under Tier - 1                  | 8342-00-120-2-01 | 8342-00-120-2-01   |
| 55                                                                                                               | Government Contribution under Tier - 1                 |                  | 8342-00-120-0-02   |

**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               |                  |                   |                 |                        |                  |                       |                       | 2417084         |
| 2      | Bangalore [Rural] | 294508                | 238225                |                  | 1031587           |                 |                        |                  |                       |                       | 1564320         |
| 3      | Belgaum           |                       | 1286929               |                  | 245655            | 5779            |                        |                  |                       |                       | 1538363         |
| 4      | Bijapur           | 282846                | 1131361               |                  |                   |                 |                        |                  |                       |                       | 1414207         |
| 5      | Chikkaballapur    | 597951                |                       |                  |                   |                 |                        |                  | 46854                 |                       | 644805          |
| 6      | Chikmagalur       | 4328402               | 1613346               |                  | 142237            |                 |                        |                  |                       |                       | 6083985         |
| 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                | 611185                | 946273           |                   | 3112            |                        |                  |                       |                       | 1972669         |
| 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                 |                  | 26779             |                 |                        |                  |                       |                       | 85371           |
| 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                | 313078                | 435289           |                   |                 |                        |                  |                       |                       | 1075541         |
| 22     | Shimoga           | 155985                | 31969                 |                  | 942751            |                 |                        |                  |                       |                       | 1130705         |
| 23     | Tumkur            | 44716                 |                       |                  | 114713            |                 |                        |                  |                       |                       | 159429          |
| 24     | Yadgir            |                       |                       | 191963           |                   |                 |                        |                  |                       |                       | 191963          |
|        | <b>TOTAL</b>      | <b>13562835</b>       | <b>10783096</b>       | <b>1813097</b>   | <b>3870560</b>    | <b>42027</b>    | <b>72415</b>           | <b>167756</b>    | <b>89301</b>          | <b>8914</b>           | <b>30410001</b> |

## ANNEXURE – IV

WANTING VOUCHERS  
[PART II/ PARA 2.3]

| istrict           | Voucher Number | Month/ Year | Major Head of Account | Amount [₹] |
|-------------------|----------------|-------------|-----------------------|------------|
| Bagalkot          | 7              | 2/11        | 2406                  | 1255500    |
|                   | 2              | 3/11        | 2015                  | 41200      |
|                   | 16             | 01/13       | 2402                  | 1624000    |
| 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      |
|                   | 9              | 3/12        | 2405                  | 16000      |
|                   | 12             | 9/12        | 2851                  | 4645000    |
| Belgaum           | 98             | 6/2000      | 2235                  | 500        |
|                   | 3G             | 6/2000      | 2235                  | 22731      |
|                   |                | 12/02       | 2070                  | 1616       |
|                   |                | 3/03        | 2070                  | 123034     |
| 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     |
| Dharawad          | 24             | 3/2K        | 3604                  | 100000     |
|                   | 16             | 02/12       | 2015                  | 27297      |
| Gulbarga          | 2              | 8/99        | 2015                  | 10100      |
|                   |                | 3/03        | 2070                  | 18675      |
| Haveri            | 5              | 12/12       | 2015                  | 20221      |

| istrict      | 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            |
|              | 71                    | 8/12        | 2015                  | 20000           |
|              | 72                    | 8/12        | 2015                  | 8000            |
| Koppal       |                       | 4/03        | 2070                  | 4000            |
| Mandya       |                       | 3/97        | 2225                  | 21764           |
| Mysore       | 6                     | 06/11       | 2851                  | 18000           |
|              | 1,2,3                 | 4/12        | 2011                  | 14302           |
|              | 1,2                   | 10/12       | 2015                  | 44605           |
| North Kanara | All vouchers, Bhatkal | 3/2K        | 2203-03               | 6117665         |
| Raichur      | 2                     | 5/03        | 2075                  | 213735          |
|              | 63                    | 8/11        | 2015                  | 24738           |
|              | 2                     | 12/12       | 2015                  | 8000            |
| Shimoga      |                       | 11/02       | 2070                  | 22448           |
|              | 9                     | 3/11        | 4701                  | 167000          |
| South Kanara | 18                    | 12/12       | 2015                  | 578225          |
|              | 19                    | 12/12       | 2015                  | 336275          |
|              | 20                    | 12/12       | 2015                  | 8870            |
| Tumkur       | 24A                   | 5/94        | 2235                  | 500             |
|              |                       | 4/06        | 2408                  | 58748           |
|              |                       | 5/94        | 2070                  | 482             |
|              |                       |             | <b>TOTAL</b>          | <b>19783815</b> |

## ANNEXURE – IV-A

**DETAILS OF OUTSTANDING AMOUNTS UNDER MAJOR HEAD 8658-102-  
OBJECTION SUSPENSE  
[PART II/ PARA 2.3]**

| SL.No.                   | Major Head Of Account | Year      | Month  | Amount (₹)         |
|--------------------------|-----------------------|-----------|--------|--------------------|
| <b>Bangalore (Urban)</b> |                       |           |        |                    |
| 1                        | 2225                  | 1997-98   | Nov-97 | 1000.00            |
| 2                        | 2225                  | 1998-99   | Mar-99 | 1999.00            |
| 3                        | 2235                  | 1996-97   | Feb-97 | 17115.00           |
| 4                        | 2235                  | 1997-98   | Feb-98 | 3275.00            |
| 5                        | 4701                  | 2002-03   | Dec-02 | 400438.00          |
| 6                        | 2070                  | 2002-03   | Nov-02 | 14566.00           |
| 7                        | 2070                  | 2002-03   | Mar-03 | 1153115.00         |
| 8                        | 2075                  | 1998-99   | Dec-99 | 10000.00           |
| <b>Total</b>             |                       |           |        | <b>1601508.00</b>  |
| <b>Bangalore (Rural)</b> |                       |           |        |                    |
| 9                        | 2070                  | 2004-05   | Apr-04 | 6640.00            |
| 10                       | 2225                  | 1995-96   | Mar-96 | 20.00              |
| 11                       | 2225                  | 1999-2000 | May-99 | 750.00             |
| 12                       | 2235                  | 1995-96   | Feb-96 | 18250.00           |
| 13                       | 2235                  | 1996-97   | May-96 | 6368.00            |
| 14                       | 2235                  | 1998-99   |        | 33016.00           |
| 15                       | 3604                  | 2002-03   | Mar-03 | 13790971.00        |
| <b>Total</b>             |                       |           |        | <b>13856015.00</b> |
| <b>Belgaum</b>           |                       |           |        |                    |
| 16                       | 2070                  | 2002-03   | Dec-02 | 1616.00            |
| 17                       | 2070                  | 2002-03   | Mar-03 | 123034.00          |
| 18                       | 2204                  | 1999-2000 | Dec-99 | 7912.00            |
| 19                       | 2220                  | 1994-95   | Jan-95 | 8557.00            |
| 20                       | 2225                  | 1988-89   | Apr-88 | -10000.00          |
| 21                       | 2225                  | 1988-89   | Mar-89 | 160.00             |
| 22                       | 2225                  | 1988-89   | Mar-89 | 1800.00            |
| 23                       | 2225                  | 1988-89   | Mar-89 | 391.00             |
| 24                       | 2225                  | 2001-02   | Aug-01 | 38905.00           |
| 25                       | 2235                  | 1993-94   | Apr-93 | -20120.00          |
| 26                       | 2235                  | 1993-94   | Jun-93 | -180.00            |

| SL.No.              | Major Head Of Account | Year      | Month  | Amount (₹)       |
|---------------------|-----------------------|-----------|--------|------------------|
| <b>Belgaum</b>      |                       |           |        |                  |
| 27                  | 2235                  | 1998-99   | Aug-98 | 32752.00         |
| 28                  | 2235                  | 2000-01   | Jun-00 | 500.00           |
| 29                  | 2235                  | 2000-01   | Jul-00 | 270.00           |
| 30                  | 3475                  | 2000-01   | Oct-00 | 6173.00          |
| 31                  | 3475                  | 2000-01   | Jan-01 | 411.00           |
| <b>Total</b>        |                       |           |        | <b>192181.00</b> |
| <b>Bidar</b>        |                       |           |        |                  |
| 32                  | 2235                  | 1996-97   | Aug-96 | 6336.00          |
| <b>Total</b>        |                       |           |        | <b>6336.00</b>   |
| <b>Bijapur</b>      |                       |           |        |                  |
| 33                  | 2070                  | 2000-01   | Nov-00 | -7660.00         |
| 34                  | 2235                  | 1995-96   | Dec-95 | 29129.00         |
| <b>Total</b>        |                       |           |        | <b>21469.00</b>  |
| <b>Chamarajnar</b>  |                       |           |        |                  |
| 35                  | 2204                  | 2001-02   | Dec-01 | 74000.00         |
| 36                  | 2225                  | 1998-99   | Feb-99 | 150.00           |
| 37                  | 2225                  | 1999-2000 | Aug-99 | 3500.00          |
| 38                  | 2225                  | 1999-2000 | Nov-99 | 62.00            |
| <b>Total</b>        |                       |           |        | <b>77712.00</b>  |
| <b>Chickmagalur</b> |                       |           |        |                  |
| 39                  | 2070                  | 1998-99   | Sep-98 | -22920.00        |
| 40                  | 2225                  | 1994-95   | Apr-94 | 4959.00          |
| 41                  | 2225                  | 1997-98   | Dec-97 | 10000.00         |
| 42                  | 2225                  | 1998-99   | Mar-99 | 11250.00         |
| 43                  | 2235                  | 1994-95   | Jun-94 | 280.00           |
| 44                  | 2235                  | 1997-98   | Mar-98 | 21750.00         |
| 45                  | 2235                  | 1998-99   | Mar-99 | 56598.00         |
| <b>Total</b>        |                       |           |        | <b>81917.00</b>  |
| <b>Chitradurga</b>  |                       |           |        |                  |
| 46                  | 2235                  | 1993-94   | Mar-94 | -129.00          |
| <b>Total</b>        |                       |           |        | <b>-129.00</b>   |
| <b>Coorg</b>        |                       |           |        |                  |
| 47                  | 2204                  | 1991-92   | Sep-91 | 6000.00          |
| 48                  | 2204                  | 1993-94   | Mar-94 | 25000.00         |



| SL.No.            | Head Of Account | Year      | Month  | Amount (₹)        |
|-------------------|-----------------|-----------|--------|-------------------|
| <b>Coorg</b>      |                 |           |        |                   |
| 49                | 2220            | 1996-97   | Feb-97 | 500.00            |
| 50                | 2225            | 1998-99   | Mar-99 | 600.00            |
| 51                | 2235            | 1993-94   | Mar-94 | 2060.00           |
| 52                | 2235            | 1994-95   | Dec-94 | 900.00            |
| 53                | 2235            | 1995-96   | Oct-95 | 500.00            |
| 54                | 2235            | 1997-98   | Aug-97 | 88199.00          |
| 55                | 2235            | 1997-98   | Oct-97 | 31081.00          |
|                   |                 |           |        | <b>154840.00</b>  |
| <b>Davanagere</b> |                 |           |        |                   |
| 56                | 2235            | 2000-01   | Jun-00 | 22731.00          |
|                   |                 |           |        | <b>22731.00</b>   |
| <b>Dharwad</b>    |                 |           |        |                   |
| 57                | 2235            | 1996-97   | Jan-97 | 3000.00           |
| 58                | 2235            | 1997-98   | Jun-97 | 30600.00          |
| 59                | 2235            | 1997-98   | Sep-97 | 29758.00          |
| 60                | 2235            | 1997-98   | Oct-97 | 100868.00         |
| 61                | 2235            | 1997-98   | Nov-97 | 31100.00          |
| 62                | 2235            | 1999-2000 | Aug-99 | 8130.00           |
| 63                | 2501            | 1998-99   | Mar-99 | 15044.00          |
| <b>Total</b>      |                 |           |        | <b>218500.00</b>  |
| <b>Gadag</b>      |                 |           |        |                   |
| 64                | 2225            | 1999-2000 | May-99 | 100000.00         |
| 65                | 2235            | 1998-99   | Mar-99 | 19701.00          |
| <b>Total</b>      |                 |           |        | <b>119701.00</b>  |
| <b>Gulbarga</b>   |                 |           |        |                   |
| 66                | 2070            | 2002-03   | Mar-03 | 18675.00          |
| 67                | 2225            | 2002-03   | Dec-02 | 73401.00          |
| 68                | 2225            | 2002-03   | Dec-02 | 11700.00          |
| 69                | 2425            | 1996-97   |        | 58361.70          |
| 70                | 2425            | 2001-02   | Dec-02 | 10089.00          |
| 71                | 3454            | 2002-03   | Mar-03 | 2600.00           |
| 72                | 3475            | 2002-03   | Sep-02 | 15676.00          |
| 73                | 3475            | 2002-03   | Sep-02 | 4000.00           |
| 74                | 2210            | 1987-88   | May-87 | 3689176.11        |
| <b>Total</b>      |                 |           |        | <b>3883678.81</b> |

| SL.No.        | Head Of Account | Year      | Month  | Amount (₹)       |
|---------------|-----------------|-----------|--------|------------------|
| <b>Hassan</b> |                 |           |        |                  |
| 75            | 2235            | 1997-98   | Aug-97 | 94050.00         |
| 76            | 2235            | 1997-98   | Nov-97 | 3000.00          |
| 77            | 2235            | 1997-98   |        | 20975.00         |
| 78            | 2235            | 1997-98   |        | 69970.00         |
| 79            | 3475            | 2002-03   | Nov-02 | 11348.00         |
| 80            | 3475            | 2002-03   | Feb-03 | 5260.00          |
| <b>Total</b>  |                 |           |        | <b>204603.00</b> |
| <b>Hubli</b>  |                 |           |        |                  |
| 81            | 2220            | 1995-96   | May-95 | 757.00           |
| 82            | 2225            | 1999-2000 | Dec-99 | 24.00            |
| <b>Total</b>  |                 |           |        | <b>781.00</b>    |
| <b>Kolar</b>  |                 |           |        |                  |
| 83            | 2070            | 2000-01   | Mar-01 | 22777.00         |
| 84            | 2070            | 2002-03   | Mar-03 | 16394.00         |
| 85            | 2225            | 2002-03   | Mar-03 | 14017.00         |
| 86            | 2235            | 1995-96   | Mar-96 | 502400.00        |
| 87            | 2425            | 1999-2000 | May-99 | 25.00            |
| 88            | 2501            | 1998-99   | Mar-99 | 4456.00          |
| <b>Total</b>  |                 |           |        | <b>560069.00</b> |
| <b>Koppal</b> |                 |           |        |                  |
| 89            | 2070            | 2003-04   | Apr-09 | 4000.00          |
| 90            | 2235            | 2001-02   | Mar-02 | 4000.00          |
| 91            | 2425            | 1999-2000 | May-99 | 10.00            |
| <b>Total</b>  |                 |           |        | <b>8010.00</b>   |
| <b>Mandya</b> |                 |           |        |                  |
| 92            | 2225            | 1996-97   | Mar-97 | -7404.00         |
| 93            | 2225            | 1998-99   | Mar-99 | 532.00           |
| 94            | 2235            | 1997-98   | Jun-97 | 48100.00         |
| 95            | 2235            | 1997-98   | Jul-97 | 76374.00         |
| <b>Total</b>  |                 |           |        | <b>117602.00</b> |
| <b>Mysore</b> |                 |           |        |                  |
| 96            | 2075            | 1997-98   | Jan-98 | 10000.00         |
| 97            | 2225            | 1998-99   | Mar-99 | -727.00          |
| 98            | 2425            | 1999-2000 | May-99 | 3577.00          |
| 99            | 2425            | 2001-02   | Nov-00 | 2070.00          |

| SL.No.               | Major Head Of Account | Year      | Month  | Amount (₹)        |
|----------------------|-----------------------|-----------|--------|-------------------|
| <b>Mysore</b>        |                       |           |        |                   |
| 100                  | 4701                  | 2002-03   | Jan-03 | 358610.00         |
| 101                  | 4701                  | 2002-03   | Feb-03 | 389329.00         |
| 102                  | 3475                  | 2002-03   | Jan-03 | 7210.00           |
| <b>Total</b>         |                       |           |        | <b>770069.00</b>  |
| <b>North Kannada</b> |                       |           |        |                   |
| 103                  | 2202-03               | 2002-03   | Dec-02 | 6117665.00        |
| 104                  | 2225                  | 1997-98   | Nov-97 | 24587.00          |
| 105                  | 2225                  | 1998-99   | Mar-99 | 540.00            |
| 106                  | 2235                  | 1997-98   | Jul-97 | -2000.00          |
| 107                  | 3604                  | 2002-03   | Dec-02 | 616092.00         |
| 108                  | 3604                  | 2002-03   | Dec-02 | 77908.00          |
| <b>Total</b>         |                       |           |        | <b>6834792.00</b> |
| <b>Raichur</b>       |                       |           |        |                   |
| 109                  | 2225                  | 1999-2000 | May-99 | 31491.00          |
| 110                  | 2225                  | 1999-2000 | Dec-99 | 18.00             |
| 111                  | 2425                  | 1999-2000 | Oct-99 | 5700.00           |
| <b>Total</b>         |                       |           |        | <b>37209.00</b>   |
| <b>SHT</b>           |                       |           |        |                   |
| 112                  | 2075                  | 1994-95   | Mar-95 | 14207.00          |
| 113                  | 2204                  | 1993-94   | Mar-94 | 8800.00           |
| 114                  | 2225                  | 1994-95   | May-95 | -300.00           |
| 115                  | 2225                  | 1998-99   | Feb-99 | -40092.00         |
| 116                  | 2225                  | 2001-02   | Jul-01 | 630.00            |
| 117                  | 2235                  | 1995-96   | May-95 | -593.00           |
| 118                  | 2235                  | 1996-97   | Feb-97 | 60000.00          |
| 119                  | 2235                  | 2002-03   | Dec-02 | -2855.00          |
| 120                  | 3454                  | 1994-95   | Feb-95 | 380.00            |
| 121                  | 3454                  | 1994-95   | Mar-95 | 484.00            |
| 122                  | 3454                  | 1994-95   | Mar-95 | 382.00            |
| 123                  | 3454                  | 1994-95   | Mar-95 | 338.00            |
| 124                  | 3454                  | 1995-96   | Oct-95 | 1050.00           |
| 125                  | 3454                  | 2002-03   | Mar-03 | 26000.00          |
| <b>Total</b>         |                       |           |        | <b>68431.00</b>   |

| SL.No.                                     | Major Head Of Account | Year                              | Month    | Amount (₹)          |
|--------------------------------------------|-----------------------|-----------------------------------|----------|---------------------|
| <b>Shimoga</b>                             |                       |                                   |          |                     |
| 126                                        | 2070                  | 2002-03                           | Nov-02   | 22448.00            |
| 127                                        | 3475                  | 2000-01                           | Feb-01   | 6947.00             |
|                                            |                       |                                   |          | <b>29395.00</b>     |
| <b>South Kannada</b>                       |                       |                                   |          |                     |
| 128                                        | 2070                  | 2000-01                           | Nov-00   | -10100.00           |
| 129                                        | 2235                  | 1994-95                           | Jan-95   | 10.00               |
| 130                                        | 2235                  | 1995-96                           | Aug-95   | 13776.00            |
| <b>Total</b>                               |                       |                                   |          | <b>3686.00</b>      |
| <b>Tumkur</b>                              |                       |                                   |          |                     |
| 131                                        | 2220                  | 2001-02                           | Dec-01   | 700.00              |
| 132                                        | 2235                  | 1994-95                           | May-94   | 100.00              |
| 133                                        | 2501                  | 1993-94                           | Mar-94   | 20747.00            |
| <b>Total</b>                               |                       |                                   |          | <b>21547.00</b>     |
| <b>Udupi</b>                               |                       |                                   |          |                     |
| 134                                        | 2235                  | 1998-99                           | Sep-98   | 2374.00             |
| 135                                        | 2235                  | 1998-99                           | Dec-98   | 70080.00            |
| <b>Total</b>                               |                       |                                   |          | <b>72454.00</b>     |
| <b>Treasury wise Details Not Available</b> |                       |                                   |          |                     |
| 136                                        | 2011                  | 1987-88                           | Sep-87   | -193.00             |
| 137                                        | 2011                  | 1987-88                           | Nov-87   | 2657.00             |
| 138                                        | 2011                  | 1987-88                           | Feb-88   | -1487.00            |
| 139                                        | 2011                  | 2002-03                           | 3/03(s)  | 13789.00            |
| 140                                        | 2039                  | 1999-2000                         | Dec-99   | 35820.00            |
| 141                                        | 2039                  | 2002-03                           | Nov-02   | 8100.00             |
| 142                                        | 2039                  | 2002-03                           | Dec-02   | 12874.00            |
| 143                                        | 2070                  | 1990-91                           |          | 482.00              |
| 144                                        | 2070                  | 2001-02                           | Jan-02   | 4997.00             |
| 145                                        | 2215                  | 1998-99                           | Dec-98   | 344250.00           |
| 146                                        | <b>2215</b>           | Details not available in section. |          | 795638.00           |
| 147                                        | 2225                  | 2001-02                           | J.E 2002 | 71347589.00         |
| 148                                        | 2501                  | 2002-03                           | Mar-03   | 17278.00            |
| 149                                        | 3475                  | 2000-01                           | Aug-00   | 15570.00            |
| <b>Total</b>                               |                       |                                   |          | <b>72597364.00</b>  |
| <b>GRAND TOTAL</b>                         |                       |                                   |          | <b>101562471.81</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       | 8229-00-109-0-04<br>Registrar of Co-operative Societies                                   | 1,32,60,488.00   |                   |
| 2       | 8229-00-109-0-05<br>Agricultural Income Tax                                               | 1,93,31,027.00   |                   |
| 3       | 8229-00-200-0-00<br>Other Development And Welfare Fund                                    | 1,32,452.00      |                   |
| 4       | 8229-00-200-0-07<br>Karnataka State Teachers Benefit Fund                                 | 2,49,39,791.85   |                   |
| 5       | 8229-00-200-0-11<br>World Food Programme Malaprabha                                       | 71,76,343.50     |                   |
| 6       | 8229-00-200-0-20<br>Funds under Agricultural Income Tax<br>Investment Deposit Scheme      | 98,83,536.00     |                   |
| 7       | 8229-00-200-0-27<br>Agricultural Development Fund                                         | 5,000.00         |                   |
| 8       | 8443-00-101-0-03<br>Education Deposit                                                     | 1,34,222.53      |                   |
| 9       | 8443-00-103-0-00<br>Security Deposit                                                      | 1,74,168.00      |                   |
| 10      | 8443-00-106-0-48<br>District Consumer Forum                                               | 1,24,360.00      |                   |
| 11      | 8443-00-107-0-05 Interest on Endowments<br>held by Principal Maharaja Sanskrit<br>College | 28,708.74        |                   |
| 12      | 8443-00-113-0-01<br>Deposits of iron and steel                                            | 54,23,467.96     |                   |
| 13      | 8443-00-113-0-02<br>KPC                                                                   | 45,033.01        |                   |
| 14      | 8443-00-113-0-03<br>Deposit for purchase abroad etc. NGEF                                 | 40,031.82        |                   |
| 15      | 8443-00-116-0-06<br>Deposits under Karnataka Radio and<br>Electrical Company              | 11,412.15        |                   |
| 16      | 8443-00-121-0-03<br>Deposits made by candidates to village<br>panchayats                  | 73,12,272.00     |                   |

| Amount [₹] |                                                                                                                    |                  |                   |
|------------|--------------------------------------------------------------------------------------------------------------------|------------------|-------------------|
| Sl. No.    | Head of Account                                                                                                    | [Debit balances] | [Credit balances] |
| 17         | 8443-00-121-0-05<br>Election Petition                                                                              | 11,713.80        |                   |
| 18         | 8443-00-800-0-00<br>Other Deposits                                                                                 | 2,47,91,388.70   |                   |
| 19         | 8448-00-102-1-02<br>BCC FUNDS                                                                                      | 2,65,073.77      |                   |
| 20         | 8448-00-102-1-03<br>Mysore City Improvement Board                                                                  | 27,564.38        |                   |
| 21         | 8448-00-102-1-08<br>Gulbarga Board                                                                                 | 80,000.00        |                   |
| 22         | 8448-00-102-1-30 Town Municipal<br>Council /City Municipal Council<br>/SALARY                                      | 21,92,64,471.00  |                   |
| 23         | 8448-00-109-1-00<br>Village Panchayat                                                                              | 82,00,364.00     | 2,61,260.00       |
| 24         | 8448-00-109-1-02<br>Village Panchayat Fund under VP local<br>bodies act 1996                                       | 9,59,13,297.80   | 7,67,961.00       |
| 25         | 8448-00-109-2-30<br>ZP Election Fund                                                                               | 3,80,82,511.67   |                   |
| 26         | 8448-00-109-3-00<br>Mandal Panchayat                                                                               | 73,77,10,312.44  |                   |
| 27         | 8448-00-120-0-05<br>Market Committee Fund                                                                          | 4,63,775.50      |                   |
| 28         | 8448-00-120-0-20<br>Karnataka Girls Guides Fund                                                                    | 18,86,406.95     |                   |
| 29         | 8448-00-120-0-21<br>Karnataka Sports Council Funds                                                                 | 7,75,601.54      |                   |
| 30         | 8448-00-120-0-22<br>Planning Authority Fund                                                                        | 2,04,11,088.22   |                   |
| 31         | 8448-00-120-0-28<br>Karnataka Water Supply and drainage<br>board                                                   | 2,126.10         |                   |
| 32         | 8448-00-120-0-51<br>Receipts Awaiting Transfer                                                                     | 61,54,104.00     |                   |
| 33         | 8550-00-104-0-01<br>Special Advance to NGOs                                                                        |                  | 2,61,260.00       |
| 34         | 8550-00-104-0-16<br>Other advances                                                                                 |                  | 7,67,961.10       |
| 35         | 8550-00-104-0-19 Special Advance And<br>pay to the persons attached to Mysore as<br>result of re-organize of State |                  | 812.00            |
| 36         | 8550-00-104-0-20 Special Advance to<br>government officers and miscellaneous<br>advance                            |                  | 92.72             |
| 37         | 8550-00-104-0-21 Salary advance to office<br>guards under IRLI system                                              |                  | 87,930.00         |

## Amount [₹]

| Sl. No. | Head of Account                                 | [Debit balances]         | [Credit balances]   |
|---------|-------------------------------------------------|--------------------------|---------------------|
| 38      | 8550-00-104-0-26<br>Karnataka Vidhanmandali     |                          | 92,027.00           |
| 39      | 8550-00-104-0-27<br>Hypothecation Advance       |                          | 5,25,050.00         |
| 40      | 8550-00-104-0-29<br>RD advance for disbursement |                          | 27,665.00           |
|         | <b>Total</b>                                    | <b>1,24,20,62,114.43</b> | <b>17,62,797.82</b> |

## 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 (Deputy Commissioner of Food and Civil Supplies) |                        | 714048.55               | Prior to 1993-94  |
| 8443-00-106-0-31 | Deposit of Department of Small Savings Lottery                              |                        | 30039194.00             |                   |
| 8443-00-106-0-37 | Deposit of permanent and temporary advances                                 |                        | 2827258.86              | 1989-90           |
| 8443-00-106-0-43 | Bagalkot Town Development Authority                                         |                        | 12608444.93             |                   |
| 8443-00-106-0-45 | Assistant Registrar of Co-op Society, Shimoga                               |                        | 87,725.60               | Prior to 2000     |
| 8443-00-106-0-46 | Assistant.Registrar of Co-op Society Bijapur (P.D.A/c of Gram Panchayat)    |                        | 311485.00               | 2005              |
| 8443-00-106-0-53 | Special Land Acquisition Officer, SCR Project                               |                        | 27696190.00             | 2005              |
| 8443-00-106-0-15 | Special D.C                                                                 |                        | 494255899.90            |                   |
| 8443-00-106-0-19 | Industrial Corporation                                                      |                        | 10850.40                | 1994-95           |
| 8443-00-106-0-22 | D.R.C.S, Mandya (Deputy Registrar of Co-op Societies, Mandya)               |                        | 449156.07               | 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 Classes and Minorities                      |                        | 2292390.30              |                   |
| 8443-00-106-0-30 | Sugar Price Equalisation Fund                                               |                        | 139636693.88            |                   |
| 8443-00-106-0-17 | Deposits of PWD Officers                                                    |                        | 1001430.00              |                   |



| Head of Account  | Nomenclature                                            | Balance                |                         | Inoperative since |
|------------------|---------------------------------------------------------|------------------------|-------------------------|-------------------|
|                  |                                                         | Amount in ₹<br>[Debit] | Amount in ₹<br>[Credit] |                   |
| 8443-00-106-0-36 | DC Dharwar                                              |                        | 595047.31               |                   |
| 8443-00-106-0-18 | Karnataka Consumer Protection Board                     | 191908                 |                         |                   |
| 8443-00-106-0-35 | Deposit of Private Estate under Commercial Organization | 75.00                  |                         | Prior to 2000     |
| 8443-00-106-0-25 | Chief Ministers Drought Relief Fund                     | 8245390.20             |                         | Prior to 2000     |
| 8443-00-106-0-09 | Harijan Development Welfare Fund                        | 508896.71              |                         |                   |
| 8443-00-106-0-11 | Block Development Officer                               | 70774402.15            |                         |                   |
| 8443-00-106-0-32 | P.D.Account of Municipal Commissioner, Tumkur           | 2372940.16             |                         |                   |
| 8443-00-106-0-14 | Principal Maharaja College of Education                 | 570.00                 |                         | 2008-09           |
| 8443-00-106-0-23 | Village Land under attachment                           | 127755.00              |                         |                   |
| 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              |                         |                   |
| 8443-00-106-0-51 | Receipts Awaiting Transfer                              | 351648933.00           |                         |                   |
|                  | <b>Total</b>                                            | <b>437422470.77</b>    | <b>720199399.09</b>     |                   |

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

| <b>Sl. No.</b> | <b>Month</b> | <b>Treasury</b>      | <b>Amount [₹]</b> |
|----------------|--------------|----------------------|-------------------|
| 1.             | 4/12         | Mysore               | 2664              |
| 2.             |              | Tumkur               | 35100             |
| 3.             | 5/12         | Coorg                | 16936             |
| 4.             |              | Hassan               | 4000              |
| 5.             |              | Davangere            | 15438             |
| 6.             |              | Belgaum              | 7217              |
| 7.             |              | Gadag                | 10971             |
| 8.             | 6/12         | Mandya               | 7788              |
| 9.             |              | Bidar                | 33136             |
| 10.            |              | Chickmagalur         | 82532             |
| 11.            |              | Gulbarga             | 20440             |
| 12.            |              | Tumkur               | 1000              |
| 13.            |              | Dharwad              | 34188             |
| 14.            | 7/12         | Mysore               | 6670              |
| 15.            |              | Yadgir               | 2734              |
| 16.            |              | Kolar                | 60138             |
| 17.            |              | Bijapur              | 24960             |
| 18.            | 8/12         | Mysore               | 29200             |
| 19.            |              | Gulbarga             | 22986             |
| 20.            |              | State Huzur Treasury | 7198              |
| 21.            |              | Davangere            | 2000              |
| 22.            | 9/12         | State Huzur Treasury | 2800              |
| 23.            | 10/12        | Mysore               | 11200             |
| 24.            |              | Gulbarga             | 43686             |
| 25.            | 11/12        | State Huzur Treasury | 139976            |
| 26.            |              | Bellary              | 38451             |
| 27.            |              | Davangere            | 25533             |
| 28.            |              | Bangalore [U]        | 13200             |
| 29.            |              | Gulbarga             | 36666             |
| 30.            |              | Karwar               | 69920             |
| 31.            | 12/12        | Gulbarga             | 23500             |
| 32.            |              | State Huzur Treasury | 10332             |
| 33.            |              | Mandya               | 11920             |
| 34.            |              | Tumkur               | 142269            |

| <b>Sl. No.</b> | <b>Month</b> | <b>Treasury</b>      | <b>Amount [₹]</b> |
|----------------|--------------|----------------------|-------------------|
| 35.            | 1/13         | Bangalore [R]        | 6300              |
| 36.            |              | State Huzur Treasury | 3340              |
| 37.            |              | Gulbarga             | 597               |
| 38.            |              | Mangalore            | 23520             |
| 39.            |              | Tumkur               | 27370             |
| 40.            | 3/13         | Gulbarga             | 68527             |
| 41.            |              | Bangalore [U]        | 117308            |
| 42.            |              | Dharwad              | 16770             |
| 43.            |              | State Huzur Treasury | 116608            |
|                |              | <b>TOTAL</b>         | <b>1377089</b>    |

**ANNEXURE – VIII****WANTING SCHEDULES IN RESPECT OF COMPUTER ADVANCE  
[PART II/PARA 2.7.2 ]**

| <b>Sl. No.</b> | <b>TREASURY</b>         | <b>ITEM</b> | <b>AMOUNT<br/>[₹]</b> |
|----------------|-------------------------|-------------|-----------------------|
| 1.             | Bangalore [U]           | 11          | 32730                 |
| 2.             | Belgaum                 | 5           | 17000                 |
| 3.             | Bellary                 | 3           | 2275                  |
| 4.             | Chikkaballapur          | 11          | 24436                 |
| 5.             | Chikkamagalur           | 1           | 485                   |
| 6.             | Chitradurga             | 9           | 9981                  |
| 7.             | Ramanagara              | 2           | 2100                  |
| 8.             | Haveri                  | 10          | 22880                 |
| 9.             | Hassan                  | 3           | 2685                  |
| 10.            | Gulbarga                | 1           | 2586                  |
| 11.            | State Huzur<br>Treasury | 8           | 13743                 |
| 12.            | Mangalore               | 1           | 3000                  |
| 13.            | Tumkur                  | 2           | 3660                  |
| 14.            | Mandya                  | 5           | 9051                  |
| 15.            | Mysore                  | 18          | 20073                 |
| 16.            | Kolar                   | 3           | 4486                  |
| 17.            | Koppal                  | 1           | 1000                  |
| 18.            | Karwar                  | 1           | 456                   |
| 19.            | Shimoga                 | 1           | 972                   |
|                | <b>TOTAL</b>            | <b>96</b>   | <b>173599</b>         |

**ANNEXURE IX****LIST OF DUPLICATE PPO'S ISSUED  
(PART II PARA 2.8.4 )**

| SL. NO | NAME OF THE PENSIONER                               | PPO NUMBER          |
|--------|-----------------------------------------------------|---------------------|
| 1      | Smt.C.Sundaramma W/O( L) C.M.Nagarajashetty         | 3867/RPR MIXED      |
| 2      | Smt. K.N.Mangala W/O (L) B.Rudraiah                 | 45329/RPR           |
| 3      | Smt. Saroja Bai W/O (L) Adinarayana Prasad          | 48303/RPR           |
| 4      | Smt.Laxmi Narasamma W/O (L) G. Subba Rao            | 424/633C/RPR        |
| 5      | Smt.Jayamma W/O (L) N.S.Rajagopala Rao              | 35640/RPR           |
| 6      | Smt.N.Jayalakshmi (L) K.N.Nagaraja Rao              | 39220/RPR           |
| 7      | Smt.Muddamma W/O (L) Lingaiah                       | 29257/RPR           |
| 8      | Smt.Sundaramma W/O (L) A.T.Srinivasa Ragavachar     | 2601/C/50187/RPR    |
| 9      | Sri. Chota Ahmed Hussain                            | 1437/SPL            |
| 10     | Smt.Sasamma Thomas W/O (L) Thomas Oomen             | 44076/RPR           |
| 11     | Smt. Jayalakshamma W/O (L) N.Muniswamy              | 40492/RPR           |
| 12     | Smt.Vijaya W/O(L) B.K.Nagaraju                      | 2211/FFWR           |
| 13     | Smt.A.Mahalaxmi W/O(L) A.G.Ananthaiah               | 32421/RPR107884/RPR |
| 14     | Sri. B. Kantharaj Urs                               | 40109/RPR           |
| 15     | Smt.Sakamma W/O (L) Chikkahombaiah                  | 47564/RPR           |
| 16     | Sri. B.C.Poonacha                                   | 3893/RPR/MIX        |
| 17     | Smt.Sharadamma W/O (L) C. Narayanaswamy             | 1263/FFWR           |
| 18     | Sri. A.Bhaskarachari                                | 106257/RPR          |
| 19     | Smt. Leela Naik W/O(L) S.S.Naik                     | 1923/RPR/MIX        |
| 20     | Sri. N.S.Lakshmaiah                                 | 50939/RPR           |
| 21     | Sri. M.B.Nagaraju                                   | 41055/RPR           |
| 22     | Smt. Sharada.V.Mangal Vedhi W/O (L)P.V.Mangal Vedhi | 107887/RPR          |
| 23     | Smt. Syeda Shaista Banu W/O (L) Naimatulla Shareif  | 110320/RPR          |
| 24     | Sri. B.S.Nanjundaiah                                | 39245/RPR           |
| 25     | Smt. Poovamma W/O (L) B..C.Bopaiah                  | 25984/RPR           |
| 26     | Smt.K.S.Parvathamma W/O(L) Dr.K.C.Shivarudraiah     | 3746/RPR            |
| 27     | Smt. Shanthamma W/O (L) R.Krishnaswamy              | 1236/RPR/MYA        |
| 28     | Smt. Kamala Ramaiah W/O (L) A. Ramaiah              | 2632/FP             |
| 29     | Smt. Shanthamma W/O(L) K.V.Appanna Reddy            | 2905/FP/FFWR        |
| 30     | Sri. H.T.Subba Rao                                  | 23386/RPR           |
| 31     | Smt.Veeramma W/O (L)C.Siddalingaiah                 | 8823/RPR/MYS        |
| 32     | Smt.Shashikala W/O(L) S.E.Shetti                    | 3409/RPR/MIX        |
| 33     | Sri.H.A.Cheluvaiah                                  | 4823/C/27620/RPR    |
| 34     | Smt. Chanchala Rao W/O(L)C.L.Narayana Rao           | 33621/RPR           |

| SL. NO | NAME OF THE PENSIONER                          | PPO NUMBER       |
|--------|------------------------------------------------|------------------|
| 35     | Smt.Shantha Kumari W/O(L) Srinivasa Raju       | 46005/RPR        |
| 36     | Smt.Radha Bhagawat W/O(L) G.S.Bhagawat         | 1998/RPR/MIX     |
| 37     | Smt.Srirangamma W/O(L) K.Gangaiah              | 45455/RPR        |
| 38     | Smt.K.G.Jayamma W/O(L) B. Ramegowda            | 43000/RPR        |
| 39     | Smt.H.C..Dhanalaxmi W/O(L) K.C.Rajanna         | 1377/FFWR        |
| 40     | Smt.Bhramramba D/O (L) B.Sampangi Chetty       | 17296/FP         |
| 41     | Smt.Indira W/O (L) C.S.Madan Mohan Rao         | 34145/RPR        |
| 42     | Sri.Subba Rao .S.                              | 5107/C/27903/RPR |
| 43     | Sri. Rama Rao                                  | 109/RPR          |
| 44     | Smt.Shanthamma W/O(L) R.Krishnaswamy           | 8709/RPR/MYS     |
| 45     | Sri.K.Srinivasaiah                             | 13088/RPR/MYS    |
| 46     | Smt..V.R.Sarojamma W/O(L) K.M.Ramanna          | 6411/RPR/MYS     |
| 47     | Smt.Mymunnissa W/O (L) Mohd Sab                | 36517/RPR        |
| 48     | Smt.Kamakshi.K.N. W/O(L) S.Suryanarayana       | 38615/RPR        |
| 49     | Smt.B.K.Susheelamma W/O(L) K.Cheluvaiiah       | 38426/RPR        |
| 50     | Sri. V.K. Nakwad                               | 105199/RPR       |
| 51     | Smt. Venkatalakshamma W/O (L) Shankara Shastry | 2082/RPR/K       |
| 52     | Smt. Deveeramma W/O(L) M.Revanna               | 5130/RPR/SMG     |
| 53     | Smt. Lalitha Bai                               | 16998/FP         |
| 54     | Smt.Najamunnissa                               | 247/FP           |
| 55     | Smt. Nagarathna                                | 16222/FP         |
| 56     | Smt.S.Sharadamma W/O H.R Narayana Rao          | 31517/RPR        |
| 57     | Smt.Nagarathna                                 | 16222/FP         |
| 58     | Sri.B.Veerappa                                 | 2353/RPR/SMG     |
| 59     | Sri.A.R. Krishna Shetty                        | 36873/RPR        |
| 60     | Sri.N.Narayanasawmy                            | 36959/RPR        |
| 61     | Sri.N.P.Veeraiah                               | 29284/RPR        |
| 62     | Sri.M.Nanjundaswamy                            | 48493/RPR        |
| 63     | Smt.Sarojamma                                  | 33253/RPR        |
| 64     | Smt. Gowramma                                  | 15423/FP         |
| 65     | Smt.Guramma                                    | 2832/FP          |
| 66     | Sri. Narayana Rao                              | 45613/RPR        |
| 67     | Sri.C.Venkatappa                               | 38307/RPR        |
| 68     | Smt.Jayalaxmi                                  | 647/FFWR         |
| 69     | Smt.Susheelamma                                | 1984/FFWR        |
| 70     | Sri.Muttaiah                                   | 1533/RPR         |
| 71     | Smt.Lakshmi                                    | 5041/C/27647/RPR |
| 72     | Sri.T.Thirumalaiah                             | 47956/RPR        |

| SL. NO | NAME OF THE PENSIONER      | PPO NUMBER          |
|--------|----------------------------|---------------------|
| 73     | Sri.D.Venkataiah           | 29161/RPR           |
| 74     | Smt.Sharadamma             | 57/FP               |
| 75     | Sri. G.Ramachari           | 44930/RPR           |
| 76     | Sri.T.Krishnaiah Shetty    | 602/FFWR            |
| 77     | Sri.Bhakatavatslam         | 43585/RPR           |
| 78     | Smt.Thayamma.M             | 109274/RPR          |
| 79     | Sri.V.Rangaiah             | 36032/RPR           |
| 80     | Sri.S.N.Venkataswamy Naidu | 40714/RPR           |
| 81     | Smt. Nanjamma              | 46480/RPR           |
| 82     | Smt.Anusuya Bai            | 3122/RPR/CTA        |
| 83     | Smt.Narayanamma            | 14779/FP/35912/RPR  |
| 84     | Sri.B.T.Gudadegowda        | 41200/RPR           |
| 85     | Smt.B.P.Padmavathi         | 632/FP/CMR          |
| 86     | Sri.B.H.Shankar Ram        | 32974/RPR           |
| 87     | Sri.C.L.Linge Gowda        | 3797/RPR/MYA        |
| 88     | Sri.D.Narayana Rao         | 109/C 421/C         |
| 89     | Smt.Saraswathamma          | 28911/RPR           |
| 90     | Sri.S.Chandrashekara Math  | 41961/RPR           |
| 91     | Sri.R.Hanumantha Rayappa   | 4932/C/27570/RPR    |
| 92     | Smt.K.S.Seethalaxmi        | 44180/RPR           |
| 93     | Sri.S.Chandrashekaraiah    | 627/C/1061/C/722RPR |
| 94     | Smt.Sakamma                | 51056/RPR           |
| 95     | Sri.Shivalngappa           | 1126/RPR/SMG        |
| 96     | Sri.G.A.Sathyannarayana    | 41510/RPR           |
| 97     | Sri.H.S.Narayana           | 29023/RPR           |
| 98     | Sri.M.P.Umapathy           | 30339/RPR           |
| 99     | Sri.D.A.Sail               | 36728/RPR           |
| 100    | Sri.S.V.Prakash            | 113545              |
| 101    | S.M.Pinto                  | 50967/RPR           |
| 102    | Sri.S.Mariappa             | 50045/RPR           |
| 103    | Sri.S.A.Sali               | 45586/RPR           |
| 104    | Sri.M.Maribasavaiah        | 31421/RPR           |
| 105    | Sri.M.B.Hanumaiah          | 28325/RPR           |
| 106    | Sri.N.Ramanjini            | 48374/RPR           |
| 107    | Sri.Kishender              | 45175/RPR           |
| 108    | Smt.Gangaramma             | 732/FP              |
| 109    | Sri.Shaik Md Yaccob        | 2516/B/RPR          |

**ANNEXURE – X****LIST OF DCRG/CVP AUTHORISATIONS UN-RETURNED TO THE OFFICE OF  
THE PRINCIPAL ACCOUNTANT GENERAL [A&E]  
(PART II PARA 2.8.5)****CVP AUTHORISATIONS**

| SL.NO.         | GO.NO. | NAME                                 | PPO NO   | AMOUNT | AUTHORISED ON |
|----------------|--------|--------------------------------------|----------|--------|---------------|
| <b>BELGAUM</b> |        |                                      |          |        |               |
| 1              | 10078  | Sekharan Mallappa<br>Subravva Gowdar | 5261/RPR | 2008   | 07/06/2005    |
| 2              | 10079  | R.S.Sambargi                         | 5251/RPR | 2134   | 20/06/2005    |
| 3              | 10080  | V.G.Tigadi                           | 6764/RPR | 1004   | 20/06/2005    |
| 4              | 10081  | V.R.Halagatti                        | 6232/RPR | 1004   | 20/06/2005    |
| 5              | 10082  | I.H.Amin Naik                        | 7772/RPR | 1301   | 20/06/2005    |
| 6              | 10084  | N.B.Khanapur                         | 7916/RPR | 2887   | 19/08/2005    |
| 7              | 10085  | C.R.Ekkerimath                       | 6434/RPR | 1507   | 03/09/2005    |
| 8              | 10086  | L.B.Inchal                           | 4620/RPR | 17327  | 26/09/2005    |
| 9              | 10087  | B.M.Wali                             | 4674/RPR | 16415  | 26/09/2005    |
| 10             | 10088  | R.S.Vanahalli                        | 4743/RPR | 19895  | 26/09/2005    |
| 11             | 10089  | K.S.Moolimani                        | 5525/RPR | 2108   | 03/10/2005    |
| 12             | 10090  | G.R.Ganachari                        | 7471/RPR | 878    | 03/10/2005    |
| 13             | 10091  | C.D.Muragod                          | 4692/RPR | 16826  | 05/10/2005    |
| 14             | 10092  | R.S.Khadarwadkar                     | 4793/RPR | 21759  | 17/10/2005    |
| 15             | 10093  | M.V.Somannavar                       | 4675/RPR | 1506   | 14/10/2005    |
| 16             | 10094  | L.S.Gowdar                           | 4675/RPR | 19172  | 14/10/2005    |
| 17             | 10095  | H.S.Patil                            | 4779/RPR | 19823  | 14/12/2005    |
| 18             | 10096  | Legal Heirs Of<br>C.R.Ekknimath      | 6434/RPR | 1507   | 29/12/2005    |
| 19             | 10097  | B.F.Holi                             | 7783/RPR | 1004   | 27/12/2005    |
| 20             | 10098  | D.B.Dharmannavar                     | 7782/RPR | 4142   | 10/03/2006    |
| 21             | 10099  | S.C.Jaganure                         | 6831/RPR | 1496   | 15/03/2006    |
| 22             | 10100  | R.G.Sanki                            | 4635/RPR | 25713  | 20/03/2006    |
| 23             | 10101  | H.A.Patil                            | 4677/RPR | 20765  | 06/06/2006    |
| 24             | 10102  | S.A.Potdar                           | 4613/RPR | 19172  | 06/06/2006    |
| <b>SHIMOGA</b> |        |                                      |          |        |               |
| 25             | 6610   | H.Gangadharaiah                      | 5087/RPR | 700    | 29/10/2002    |
| 26             | 6612   | T.S.Vishalakshi                      | 4999/RPR | 737    | 26/03/2003    |
| 27             | 6613   | B.Krishnamurty Rao                   | 5075/RPR | 3880   | 20/05/2003    |



| SL.NO.         | GO.NO. | NAME                  | PPO NO     | AMOUNT | AUTHORISED ON |
|----------------|--------|-----------------------|------------|--------|---------------|
| 28             | 6614   | K.Banappa             | 4466/RPR   | 817    | 17/07/2003    |
| 29             | 6616   | Rangoji Rao           | 3986/RPR   | 502    | 22/02/2004    |
| 30             | 6618   | K.Raje Gowda          | 4199/RPR   | 2941   | 07/04/2004    |
| 31             | 6620   | S.Y.Ramalakkshamma    | 5525/RPR   | 1908   | 30/06/2004    |
| 32             | 6628   | H.Seetharama          | 111171/RPR | 2667   | 18/08/2005    |
| 33             | 6630   | Channabasappa         | 3015/RPR   | 878    | 22/10/2005    |
| 34             | 6632   | K.Srinivas            | 5908/RPR   | 1129   | 20/06/2006    |
| 35             | 6634   | N.C.Narasamma         | 4568/RPR   | 2134   | 09/11/2006    |
| 36             | 6635   | C.Ramakrishnappa      | 5688/RPR   | 1004   | 05/12/2006    |
| 37             | 6636   | K.Krishnaswamy Setti  | 4613/RPR   | 1506   | 05/12/2006    |
| 38             | 6637   | N.Danappa             | 5195/RPR   | 878    | 05/12/2006    |
| 39             | 6638   | K.R.Ramaswamy         | 5892/RPR   | 1632   | 07/12/2006    |
| 40             | 6639   | M.Sheshamurthachar    | 4968/RPR   | 753    | 15/12/2006    |
| 41             | 6640   | G.Mahadev Rao         | 4498/RPR   | 1382   | 28/12/2006    |
| 42             | 6647   | T.Ramappa             | 5065/RPR   | 7657   | 03/07/2007    |
| 43             | 6654   | H.Veeraiah            | 4129/RPR   | 1004   | 16/10/2007    |
| 44             | 6655   | K.Budyappa            | 110973/RPR | 75689  | 24/02/2010    |
| <b>HASSAN</b>  |        |                       |            |        |               |
| 45             | 5657   | H.G.Chandregowda      |            | 1130   | 08/09/2006    |
| 46             | 5665   | M.Mohd khaton         | 2452/RPR   | 16230  | 29/01/2007    |
| 47             | 5677   | channaveeradevaru     | 2436/RPR   | 19310  | 10/09/2008    |
| 48             | 5680   | H.C.Gangaiah          | 2605/RPR   | 3574   | 01/01/2009    |
| 49             | 5681   | M.N.Chandrashekaraiah | 3482/RPR   | 1004   | 15/01/2009    |
| 50             | 5682   | Dr K.Subramany sastry | 4334/RPR   | 2134   | 12/06/2009    |
| 51             | 5683   | Syed Ameer            | 2429/RPR   | 16963  | 07/07/2009    |
| 52             | 5684   | Bommegowda            | 2620/RPR   | 1199   | 18/02/2010    |
| 53             | 5685   | H.S.Shivananje gowda  | 4900/RPR   | 3138   | 24/05/2010    |
| <b>BIJAPUR</b> |        |                       |            |        |               |
| 54             | 9412   | Naragund              | 3906/RPR   | 1096   | 17/11/2007    |
| 55             | 9413   | R.H.Seddarti          | 6693/RPR   | 3891   | 28/02/2008    |
| 56             | 9414   | G.R.Aiwalli           | 6400/RPR   | 3730   | 19/03/2008    |
| 57             | 9415   | S.B.Deshpande         | 7079/RPR   | 7029   | 21/03/2008    |
| 58             | 9416   | P.S.Hiremath          | 7266/RPR   | 10418  | 12/06/2008    |
| 59             | 9417   | K.B.Jamakar           | 6015/RPR   | 5147   | 28/08/2008    |
| 60             | 9418   | M.S.Dhamukayavva      | 5244/RPR   | 6778   | 17/09/2008    |
| 61             | 9419   | V.N.Kalageri          | 5853/RPR   | 2134   | 08/10/2008    |

| SL.NO. | GO.NO. | NAME               | PPO NO     | AMOUNT | AUTHORISED ON |
|--------|--------|--------------------|------------|--------|---------------|
| 62     | 9421   | P.R.Naikar         | 7417/RPR   | 9916   | 02/12/2008    |
| 63     | 9422   | M.C.Javalgi        | 4894/RPR   | 7783   | 06/03/2009    |
| 64     | 9423   | B.S.Gadyal         | 6147/RPR   | 3138   | 06/03/2009    |
| 65     | 9424   | M.N.Shabadi        | 6211/RPR   | 5523   | 29/05/2009    |
| 66     | 9425   | A.G.Bilakar        | 6767/RPR   | 2133   | 11/06/2009    |
| 67     | 9426   | A.M.Shirur         | 6660/RPR   | 2636   | 08/09/2009    |
| 68     | 9427   | Deshpande.S.G.     | 6490/RPR   | 6653   | 05/03/2010    |
| 69     | 9428   | H.K.Thimmanagowda  | 103062/RPR | 1632   | 03/05/2010    |
| 70     | 9430   | Balurgi Sharanappa | 5121/RPR   | 2887   | 19/10/2010    |
| 71     | 9431   | H.V.Kulkarni       | 7093/RPR   | 3138   | 14/03/2011    |
| 72     | 9432   | G.M.Mathapathi     | 7101/RPR   | 4142   | 27/04/2011    |
| 73     | 9433   | G.S.Joshi          | 7355/RPR   | 9163   | 02/07/2012    |

**DCRG AUTHORISATIONS**

| SL.NO          | GO.NO | NAME               | PPO NO     | AMOUNT | AUTHORISED ON |
|----------------|-------|--------------------|------------|--------|---------------|
| <b>BELGAUM</b> |       |                    |            |        |               |
| 1              | 24985 | M.F.anchi          | 5737/RPR   | 4000   | 13/06/2005    |
| 2              | 24986 | B.B.Madar          | 8411/RPR   | 500    | 13/06/2005    |
| 3              | 24987 | B.R.Badagani       | 3739/RPR   | 100    | 13/06/2005    |
| 4              | 25006 | A.C.Pattar         | 1258/RPR   | 870    | 20/06/2005    |
| 5              | 25007 | R.S.Sambargi       | 5251/RPR   | 1650   | 26/06/2005    |
| 6              | 25008 | V.G.Tigadi         | 6764/RPR   | 7135   | 15/06/2005    |
| 7              | 24995 | Rama.V.Rathod      | 8413/RPR   | 3000   | 14/06/2005    |
| 8              | 25000 | Pundalik D.Bamane  | 8190/RPR   | 1500   | 14/06/2005    |
| 9              | 25009 | V.R.Halagatti      | 6232/RPR   | 835    | 20/06/2005    |
| 10             | 25010 | I.H.Amin Naik      | 7772/RPR   | 825    | 20/06/2005    |
| 11             | 25011 | F.M.Hongal         | 2685/RPR   | 495.50 | 20/06/2005    |
| 12             | 25012 | A.N.Joshi          | 8444/RPR   | 3000   | 23/06/2005    |
| 13             | 25013 | Prema N.Bhagat     | 8632/RPR   | 3000   | 27/06/2005    |
| 14             | 25014 | Vajanth B.Kulkarni | 8252/RPR   | 5000   | 27/06/2005    |
| 15             | 25016 | Madhukar Krishnoji | 102340/RPR | 1500   | 29/06/2005    |
| 16             | 25018 | Smt.B.I.Makandar   | 8286/RPR   | 500    | 29/06/2005    |
| 17             | 25024 | Y.Y.Patil          | 8130/RPR   | 5500   | 18/07/2005    |
| 18             | 25025 | S.B.Harlapur       | 6147/RPR   | 3000   | 18/07/2005    |
| 19             | 25026 | B.G.Mallad         | 6602/RPR   | 2000   | 18/07/2005.   |
| 20             | 25031 | G.K.Nadaf          | 3934/RPR   | 1425   | 18/07/2005    |
| 21             | 25032 | B.G.Sathigeri      | 3284/RPR   | 413    | 18/07/2005    |
| 22             | 25033 | T.S.Yarabandi      | 4214/RPR   | 713    | 14/07/2005    |
| 23             | 25034 | S.T.Patil          | 8436/RPR   | 3000   | 14/07/2005    |
| 24             | 25035 | A.H.Attar          | 7192/RPR   | 1238   | 14/07/2005    |
| <b>SHIMOGA</b> |       |                    |            |        |               |
| 25             | 3808  | Mary Rosure        | 2498/RPR   | 3012   | 20/04/2001    |
| 26             | 3809  | H.Narayana Rao     | 2807/RPR   | 3138   | 31/07/2001    |
| 27             | 3810  | D Ranganna         | 2808/RPR   | 2008   | 01/08/2001    |
| 28             | 3811  | K Vasudeva Rao     | 3585/RPR   | 2134   | 23/10/2001    |
| 29             | 3812  | M.F.Piddegowda     | 3801/RPR   | 970    | 15/03/2002    |
| 30             | 3813  | J.Chandappa        | 3788/RPR   | 8661   | 03/04/2002    |

| SL.NO          | GO.NO   | NAME                 | PPO NO     | AMOUNT | AUTHORISED ON |
|----------------|---------|----------------------|------------|--------|---------------|
| 31             | 3814    | S.Veerabhadrappa     | 3534/RPR   | 1357   | 17/04/2002    |
| 32             | 3815    | Dhakojirao           | 2621/RPR   | 413    | 22/07/2002    |
| 33             | 3816    | Dattatraya           | 3068/RPR   | 1004   | 22/07/2002    |
| 34             | 3817    | N.Madhava Rao        | 3203/RPR   | 14435  | 01/08/2002    |
| 35             | 3818    | A.Veeranna           | 3626/RPR   | 4895   | 01/08/2002    |
| 36             | 3819    | Dr.S.T.Bendigerimath | 3499/RPR   | 9037   | 01/08/2002    |
| 37             | 3820    | B.N.Chandrashekar    | 3735/RPR   | 1506   | 23/09/2002    |
| 38             | 3821    | Shivappa             | 3696/RPR   | 718    | 23/09/2002    |
| 39             | 3822    | L.Channabasappa      | 117003/RPR | 7782   | 25/11/2002    |
| 40             | 3823    | C.B.Sunkad           | 3752/RPR   | 2511   | 25/11/2002    |
| 41             | 3824    | Gundappa             | 3209/RPR   | 3615   | 16/07/2003    |
| 42             | 3825    | M.Basavaraju         | 3247/RPR   | 3247   | 18/08/2003    |
| 43             | 3826    | Nagabhushan          | 2305/RPR   | 889    | 04/09/2003    |
| 44             | 3827    | G.Basappa            | 3561/RPR   | 2259   | 30/10/2003    |
| 45             | 3828    | Mohd Shek Alam       | 3049/RPR   | 2008   | 28/11/2003    |
| 46             | 3829    | B.Lhey               | 2074/RPR   | 2712   | 22/01/2004    |
| 47             | 3830    | L.M.Veerabhadraiah   | 2867/RPR   | 1506   | 22/01/2004    |
| 48             | 3831    | Narasimhacharya      | 2613/RPR   | 24643  | 06/02/2004    |
| 49             | 3832    | R.N.Naragund         | 120067/RPR | 1506   | 1307/2004     |
| <b>BIJAPUR</b> |         |                      |            |        |               |
| 50             | 9288    | B.B.Gowdar           | 6345/RPR   | 1757   | 19-03-1999    |
| 51             | 9289    | M.A.Inamdar          | 5794/RPR   | 5272   | 17-03-1999    |
| 52             | 9290    | S.B.Mulapur          | 6909/RPR   | 2385   | 07-04-1999    |
| 53             | 9291    | S.M.Karijagi         | 6892/RPR   | 2008   | 07-04-1999    |
| 54             | 9293    | R.B.Pujari           | 4762/RPR   | 6181   | 23-04-1999    |
| 55             | 9294    | B.M.Sajjan           | 6783/RPR   | 6401   | 29-04-1999    |
| 56             | 9296    | S.S.Vastrad          | 5661/RPR   | 1632   | 12-05-1999    |
| 57             | 9297    | V.G.Bellubbi         | 6199/RPR   | 7406   | 15-06-1999    |
| 58             | 9299(C) | S.S.Kalagi           | 6129/RPR   | 1130   | 08-07-1999    |
| 59             | 9300(C) | S.B.Basavanagowdar   | 4938/RPR   | 3138   | 13-07-1999    |
| 60             | 9301(C) | R.B.Muchakanavar     | 7583/RPR   | 1880   | 19-07-1999    |
| 61             | 9302(C) | S.H.Jatager          | 6710/RPR   | 4142   | 03-08-1999    |
| 62             | 9303(C) | G.H.Patil            | 7072/RPR   | 2887   | 11-08-1999    |
| 63             | 9304(C) | R.K.Deshpande        | 7396/RPR   | 2134   | 06-08-1999    |
| 64             | 9307    | R.A.Uppannal         | 4670/RPR   | 9414   | 05-10-1999    |

| SL.NO | GO.NO | NAME              | PPO NO     | AMOUNT | AUTHORISED ON |
|-------|-------|-------------------|------------|--------|---------------|
| 65    | 9308  | S.N.Kuntoji       | 6653/RPR   | 2134   | 22-11-1999    |
| 66    | 9312  | I.S.Krishna Sagar | 6050/RPR   | 2636   | 07-01-2000    |
| 67    | 9313  | M.S.Jamadar       | 6943/RPR   | 1506   | 23-02-2000    |
| 68    | 9315  | S.B.Gowdar        | 7496/RPR   | 2636   | 19-04-2000    |
| 69    | 9316  | R.B.Chadadhan     | 106182/RPR | 1355   | 28-04-2000    |
| 70    | 9317  | K.P.Koralagalli   | 7666/RPR   | 5523   | 07-06-2000    |
| 71    | 9318  | V.N.Malagi        | 6906/RPR   | 4142   | 30-06-2000    |
| 72    | 9319  | Girija.Y.Dashwant | 6039/RPR   | 2636   | 12-07-2000    |
| 73    | 9320  | H.G.Manmathod     | 4967/RPR   | 1682   | 05-09-2000    |

**ANNEXURE – XI****TREASURY WISE DETAILS OF UNPOSTED SCHEDULES FOR WANT OF GPF SCHEDULES****[PART II/PARA 2.9.1]**

| <b>Treasury</b>      | <b>Items</b> | <b>Amount in ₹</b> |
|----------------------|--------------|--------------------|
| Bangalore Urban      | 394          | 30240903           |
| State Huzur Treasury | 110          | 3606316            |
| Bangalore Rural      | 22           | 92531              |
| Belgaum              | 193          | 4084536            |
| Bellary              | 656          | 9643483            |
| Ramanagaram          | 146          | 5781088            |
| Bidar                | 116          | 1781411            |
| Bagalkote            | 220          | 2251474            |
| Bijapur              | 291          | 7879590            |
| Chamarajanagar       | 212          | 4145677            |
| Chickmagalur         | 196          | 3261454            |
| Chikkaballapur       | 151          | 2316882            |
| Chitradurga          | 107          | 1209028            |
| Coorg                | 129          | 2926511            |
| Davangere            | 144          | 4432083            |
| Dharwar              | 128          | 1998574            |
| Hubli                | 13           | 329750             |
| Gulbarga             | 336          | 12324564           |
| Gadag                | 50           | 624529             |
| Hassan               | 23           | 278772             |
| Hassan               | 165          | 1880631            |
| Haveri               | 232          | 2589959            |
| Kolar                | 230          | 5929834            |
| Koppal               | 581          | 10236359           |
| Mandya               | 80           | 1176616            |
| Mysore               | 307          | 9847470            |
| North Kanara         | 51           | 477143             |
| Raichur              | 150          | 1762113            |
| Yadgir               | 74           | 2643446            |
| Shimoga              | 227          | 4517889            |
| South Kanara         | 172          | 1192202            |

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| <b>Treasury</b> | <b>Items</b> | <b>Amount in ₹</b> |
|-----------------|--------------|--------------------|
| Tumkur          | 371          | 7818448            |
| Udupi           | 61           | 788056             |
| <b>Total</b>    | <b>6338</b>  | <b>150069322</b>   |

**ANNEXURE XII****TREASURY DETAILS OF UN-POSTED ITEMS  
(PART II PARA 2.9.3)**

| <b>Treasury</b> | <b>No. of Items</b> | <b>Amount(in ₹ )</b> |
|-----------------|---------------------|----------------------|
| But             | 157                 | 431894               |
| Sht             | 622                 | 2251685              |
| Brt             | 30                  | 41525                |
| Belgaum         | 641                 | 1594300              |
| Bellary         | 379                 | 742468               |
| Ramanagaram     | 130                 | 188684               |
| Bidar           | 156                 | 292152               |
| Bagalkote       | 139                 | 322461               |
| Bijapur         | 392                 | 960404               |
| Chamarajanagar  | 364                 | 721578               |
| Chickmagalur    | 129                 | 292640               |
| Chikkaballapur  | 80                  | 195445               |
| Coorg           | 42                  | 112104               |
| Davangere       | 209                 | 441834               |
| Dharwar         | 184                 | 814441               |
| Hubli           | 6                   | 4000                 |
| Gulbarga        | 179                 | 359346               |
| Gadag           | 114                 | 250415               |
| Hassan          | 399                 | 844070               |
| Haveri          | 189                 | 343638               |
| Kolar           | 208                 | 501976               |
| Koppal          | 27                  | 24100                |
| Mandya          | 65                  | 204709               |
| Mysore          | 228                 | 560358               |
| North Kanara    | 66                  | 118211               |
| Raichur         | 258                 | 484912               |
| Yadgir          | 197                 | 408482               |
| Shimoga         | 398                 | 979867               |
| South Kanara    | 74                  | 146291               |
| Tumkur          | 378                 | 1040410              |
| Udupi           | 33                  | 60100                |
| <b>TOTAL</b>    | <b>6473</b>         | <b>15734500</b>      |



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

| Sl. No. | Treasury                           | Up to 2009-10 | 2010 -11 | Total |
|---------|------------------------------------|---------------|----------|-------|
| 1.      | Bagalkot                           | 6             | 12       | 18    |
| 2.      | Bangalore [Rural]                  | 16            | 10       | 26    |
| 3.      | Bangalore [Urban]                  | 14            | 11       | 25    |
| 4.      | Belgaum                            | 17            | 23       | 40    |
| 5.      | Bellary                            | 18            | 10       | 28    |
| 6.      | Bidar                              | 5             | 5        | 10    |
| 7.      | Bijapur                            | 14            | 14       | 28    |
| 8.      | Chamarajanagar                     | 5             | 14       | 19    |
| 9.      | Chikkaballapur                     | 12            | 12       | 24    |
| 10.     | Chikkamagalur                      | 8             | 14       | 22    |
| 11.     | Chitradurga                        | 9             | 13       | 22    |
| 12.     | Davanagere                         | 13            | 15       | 28    |
| 13.     | Dharwar                            | 26            | 5        | 31    |
| 14.     | Gadag                              | 7             | 13       | 20    |
| 15.     | Gulbarga                           | 9             | 10       | 19    |
| 16.     | Hassan                             | 23            | 11       | 34    |
| 17.     | Haveri                             | 8             | 16       | 24    |
| 18.     | Hubli                              | 11            | 14       | 25    |
| 19.     | Karwar                             | 14            | 8        | 22    |
| 20.     | Kolar                              | 42            | 7        | 49    |
| 21.     | Koppal                             | 12            | 14       | 26    |
| 22.     | Madikeri                           | 1             | 7        | 8     |
| 23.     | Mandya                             | 6             | 24       | 30    |
| 24.     | Mangalore                          | 3             | 6        | 9     |
| 25.     | Mysore                             | 19            | 14       | 33    |
| 26.     | PPT, Bangalore                     | 18            | 7        | 25    |
| 27.     | Raichur                            | 10            | 12       | 22    |
| 28.     | Ramanagaram                        | 16            | 8        | 24    |
| 29.     | Shimoga                            | 28            | 11       | 39    |
| 30.     | Stamp Depot                        | 4             | 0        | 4     |
| 31.     | State Huzur Treasury,<br>Bangalore | 15            | 18       | 33    |
| 32.     | Tumkur                             | 22            | 8        | 30    |
| 33.     | Udupi                              | 8             | 5        | 13    |

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| Sl. No. | Treasury     | Up to 2009-10 | 2010 -11   | Total      |
|---------|--------------|---------------|------------|------------|
| 34      | Yadgir       | 9             | 20         | 29         |
|         | <b>TOTAL</b> | <b>448</b>    | <b>391</b> | <b>839</b> |

## ANNEXURE – XIV

EXCESSS PAYMENT OF FAMILY PENSION  
[PART III / PARA 3.3.1]

| For The Year 2011-12 Pointed Out<br>During 2012-13 |                |                     |                 | Continued Excess<br>Payment In Respect<br>Of Cases Already<br>Pointed Out In<br>Previous Years |                 | Total               |                 |
|----------------------------------------------------|----------------|---------------------|-----------------|------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|
| Sl.No.                                             | Treasury       | Amount<br>in Rupees | No. of<br>Cases | Amount                                                                                         | No. of<br>Cases | Amount in<br>Rupees | No. of<br>Cases |
| 1                                                  | Bagalkote      | 713352              | 16              | 428977                                                                                         | 7               | 1142329             | 23              |
| 2                                                  | Bangalore [R]  | 364077              | 8               | 346315                                                                                         | 12              | 710392              | 20              |
| 3                                                  | Belgaum        | 6132496             | 80              | 665493                                                                                         | 8               | 6797989             | 88              |
| 4                                                  | Bellary        | 1732734             | 23              | 0                                                                                              | 0               | 1732734             | 23              |
| 5                                                  | Bidar          | 356297              | 10              | 289573                                                                                         | 10              | 645870              | 20              |
| 6                                                  | Bijapur        | 901675              | 11              | 709344                                                                                         | 19              | 1611019             | 30              |
| 7                                                  | Chamarajanagar | 156425              | 5               | 0                                                                                              | 0               | 156425              | 5               |
| 8                                                  | Chikkamagalur  | 360366              | 12              | 0                                                                                              | 0               | 360366              | 12              |
| 9                                                  | Chitradurga    | 896746              | 26              | 207431                                                                                         | 9               | 1104177             | 35              |
| 10                                                 | Chikkaballapur | 96521               | 5               | 0                                                                                              | 0               | 96521               | 5               |
| 11                                                 | Davanagere     | 696146              | 10              | 255466                                                                                         | 7               | 951612              | 17              |
| 12                                                 | Dharwad        | 82243               | 7               | 0                                                                                              | 0               | 82243               | 7               |
| 13                                                 | Gadag          | 246153              | 2               | 0                                                                                              | 0               | 246153              | 2               |
| 14                                                 | Gulbarga       | 842403              | 23              | 381439                                                                                         | 11              | 1223842             | 34              |
| 15                                                 | Hassan         | 1031781             | 11              | 528822                                                                                         | 6               | 1560603             | 17              |
| 16                                                 | Haveri         | 312324              | 7               | 25797                                                                                          | 1               | 338121              | 8               |
| 17                                                 | Karwar         | 153513              | 4               | 0                                                                                              | 0               | 153513              | 4               |
| 18                                                 | Kolar          | 194379              | 10              | 0                                                                                              | 0               | 194379              | 10              |
| 19                                                 | Koppal         | 86051               | 4               | 0                                                                                              | 0               | 86051               | 4               |
| 20                                                 | Madikeri       | 1284693             | 28              | 487076                                                                                         | 14              | 1771769             | 42              |
| 21                                                 | Mandya         | 454598              | 12              | 0                                                                                              | 0               | 454598              | 12              |
| 22                                                 | Mangalore[DK]  | 371514              | 8               | 256962                                                                                         | 5               | 628476              | 13              |
| 23                                                 | Mysore         | 923705              | 7               | 35138                                                                                          | 2               | 958843              | 9               |
| 24                                                 | PPT            | 1015016             | 12              | 2349426                                                                                        | 23              | 3364442             | 35              |
| 25                                                 | Raichur        | 517945              | 14              | 656016                                                                                         | 11              | 1173961             | 25              |
| 26                                                 | Ramanagara     | 671369              | 6               | 642790                                                                                         | 14              | 1314159             | 20              |
| 27                                                 | Shimoga        | 103189              | 7               | 51574                                                                                          | 1               | 154763              | 8               |
| 28                                                 | Tumkur         | 824056              | 10              | 0                                                                                              | 0               | 824056              | 10              |
| 29                                                 | Udupi          | 80972               | 7               | 0                                                                                              | 0               | 80972               | 7               |
| 30                                                 | Yadgir         | 516799              | 7               | 435841                                                                                         | 19              | 952640              | 26              |
|                                                    | <b>TOTAL</b>   | <b>22119538</b>     | <b>392</b>      | <b>8753480</b>                                                                                 | <b>179</b>      | <b>30873018</b>     | <b>571</b>      |

