



**REPORT ON THE
ANNUAL REVIEW ON
THE WORKING OF TREASURIES IN
KARNATAKA FOR THE YEAR 2013-2014.**



GOVERNMENT OF KARNATAKA

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ANNUAL REVIEW ON THE WORKING OF TREASURIES
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PREFACE

Principal Accountant General (A&E), Karnataka, Bangalore is entrusted with the responsibility of annual inspection of treasuries in Karnataka. The Review Report on the working of treasuries is prepared every year after the completion of the inspection of all District and Sub-Treasuries for submission to the State Government.

The Review Report mainly relates to the matters arising from the monthly accounts rendered by the treasuries together with the points raised in local inspection of Treasury records.

The review report is prepared in three parts. Part-I Introductory paragraph. Part-2 contains the defects noticed during compilation and verification of accounts for the year 2013-14, received from the Treasuries in the office of the Principal Accountant General (A&E), while Part-3 contains observations on irregularities noticed during the test check of records of the Treasuries for the year 2012-13 in inspections conducted during 2013-14.



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Place: Bangalore
Date: 19.03.2015

HIGHLIGHTS

Variations occurred in classifications of Debt, Deposits and Remittances Heads adopted by Treasuries resulting in adverse balances under many DDR Heads.

[Paragraph 2.1]

Railway Pension claims amounting to ₹3,08.95 lakh were outstanding to the end of March 2014.

[Paragraph 2.2]

To the end of March 2014, 111 vouchers involving an amount of ₹10.89 crores were wanting from Treasuries.

[Paragraph 2.3]

Misclassification of expenditure of ₹826.81 crores and receipts of ₹607.32 crores was rectified consequent on reconciliation by CCOs.

[Paragraph 2.4]

There were delays over one month by Treasuries in rendering monthly accounts to Principal Accountant General [A&E]

[Paragraph 2.5]

The unspent balances in Funds II account of ZillaPanchayats and TalukPanchayats for the year 2013-14 were not written back to Government.

[Paragraph 2.6.1.1]

Personal Deposit Accounts of many Administrators remained inoperative.

[Paragraph 2.6.2.2]

₹2.35 lakh of credit items were kept Unposted for want of receipt schedules from Treasuries.

[Paragraph 2.7.2]

GPF Credits amounting to ₹17.20 crores were kept Unposted in the books of Principal Accountant General [A&E] for want of receipt schedules from Treasuries.

[Paragraph 2.9.1]

In 33 Treasuries, 843 paragraphs were outstanding in Inspection Reports issued upto 2013-14.

[Paragraph 3.2]

In 32 Treasuries, in 301 cases, Family Pension was paid at enhanced rates beyond the stipulated date by the Public Sector Banks resulting in excess payments of ₹1.89 crore.

[Paragraph 3.3.1]

Annual Life Certificates in respect of OAP/PHP/DWP beneficiaries were not obtained by Treasuries.

[Paragraph 3.3.4]

Acceptance of Balances in respect of Deposit Accounts were not obtained in 9 Treasuries.

[Paragraph 3.6.1]

Inspection of the Directorate of Treasuries, Bengaluru.

[Paragraph 3.13]

PART - I INTRODUCTORY

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, 182 Sub-Treasuries and one Stamps Depot in the State as on 31st March 2013 [Details are given at **Annexure - I**]. All these offices come under the administrative control of Director of Treasuries, Bengaluru.

All the District and Sub-Treasuries are computerized. The transactions of all the District and Sub-Treasuries (khajane I & II) are under the technical control of Treasury Network Management Centre, Bengaluru. All the treasuries are banking.

1.3 Position of Treasury Staff

The Treasuries including the Directorate of Treasuries were having working strength of 2040 as against sanctioned strength of 3018. Cadre wise details are given below;

Designation	Sanctioned Strength	Men in Position
Director	1	1
Joint Directors	2	2
Deputy Directors	8	6
District Treasury Officers	32	22
Assistant Treasury Officers/Sub treasury Officers	301	219
Head Accountants	374	308
First Division Assistants	823	502
Stenographer	1	1
Second Division Assistants	1087	745
Typists	39	22
Drivers	3	1
Group D	347	211
Total	3018	2040

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 2013-2014.

- 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 under 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].
- 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. Challans are required to understand the nature of transactions say under minor head 800 other receipts as some transactions relate to reduction in expenditure. Further challans are also required under major head 0049,0070, 0075 etc.
- Incomplete challan for ₹ 52,000/- without the 12 digit classification code remitted at SBM, Holenarasipura Branch in June 2014 was accepted by Davanagere District Treasury, which resulted in keeping the item unposted .
- Principal Accountant General had permitted the use of detailed head- 51 “Receipts awaiting Transfer” (RAT) under major head 8448 during Khajane I to route funds for Municipalities/ Panchayat Raj institutions received from Central & State Governments. However, the detailed head 51-RAT is being used under other major head of accounts unauthorisedly. Eg. head of account 8670-00-104-0-51 is being operated by all the Treasuries to accommodate transactions pertaining to Electronic Clearance System payments, without concurrence of PAG.

- 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	Amount In ₹	Treasuries involved
0250-00-800-1-00	0250-00-800-1-01	2,60,383	Hassan
0403-00-102-0-00	0403-00-102-0-01	24,369	Tumkur and Chitradurga
0403-00-108-0-01	0403-00-109-0-01	18,00,800	Bangalore Urban
0403-00-104-0-01	0403-00-800-0-01	310	Hassan
0403-00-800-0-00	0403-00-800-0-01	2,000	Kolar
0403-00-501-0-01	0403-00-501-0-02	25,075	BUT, Mysore, Dharwar, Belgaum, South Kanara
1051-02-900-0-00	1051-02-800-0-00	1,275	Karwar
1056-00-201-0-00	1056-00-201-0-01	3,14,260	Belgaum

2.2 Wanting Vouchers of Railways

Railway pension claims amounting to ₹ 3,08.95 lakh from 24 Treasuries were outstanding to the end of March 2014. The details are given in **Annexure III**. Reminders were issued regularly to Treasuries concerned and respective Railway Authorities for early settlement of the claims to facilitate reimbursement to State Govt.

2.3 Wanting Vouchers / Schedules from Treasuries

As at the end of March 2014, 111 vouchers aggregating to an amount of ₹10.89 crores relating to the period from May 1994 to March 2014 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 ₹61.22 Lakh were received from Uttara Kannada and Koppala Treasuries.

An amount of ₹9.53 crore has been kept under Objection Book Suspense as at the end of March 2014, for want of details of 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 2013-14 revealed misclassification of transactions of receipts amounting to ₹ 14.70 crore and of expenditure amounting to ₹ 14.68 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 receipts ₹ 826.81crore and of expenditure ₹ 607.32 crore.

Under the Revenue Receipt head, the classification is noted upto minor head level only and sometimes up to sub head level by the Treasuries. Such amount accounted will neither exhibit nor reflect the true nature of the transactions. The correctness and accuracy of the amount exhibited is also not assured in such cases.

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 2013-14, 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 267 occasions, over 15 days and less than one month on 04 occasions (Bengaluru urban-3; coorg-1). Twelve 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	2,40,67,866
2	8658-00-102-6-19	Kannada Sahithya Sammelan	42,02,517
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
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	4,921
7	8658-00-102-06-16	Orissa Flood Relief Fund	4,610

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

¹ District Treasuries of State Huzur Treasury, Bangalore (Rural), Bagalkote, Chikkamagalur, Dakshina Kannada, Gulbarga, Hassan, Madikeri, Mysore, Ramnagara, Shimoga and Uttara Kannada.

Huzur Treasury and District Treasury Bangalore [Urban]. This is resulting in delay in settlement of State claims.

2.5.4 Operation of unauthorised Heads of Account

Following are the Heads of Account that are not to be operated by the Treasuries. However, the same has been operated during 2013-14.

Sl.No.	Head of Account	Treasury from where operated.
1	8443-00-206-0-01 Personal Deposit	All Treasuries
2	1601- Grants in Aid from Central Govt.	Bengaluru (Urban) / Dec 2013
3	8658-00-111-0-01 DAA	SHT / March 2014
4	8443-00-206-0-07 House Rent Controller	Ballari / Feb 2014
5	8443-00-206-0-00 Personal Deposit General	Bengaluru (Urban), Kolar, Kalaburagi / Oct 2013

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.

The Government has not ordered for write back of balance amounts under Fund II accounts from the year 2010-2011 to 2013-2014. This has resulted in accumulation of balances under Fund II in the books of PAG's office, though the balances are made zero in the khajane system by TNMC on 1st April every year. This further leads to non-reconciliation of balances.

The cumulative unspent balance of Panchayat Raj Bodies fund was ₹ 73,21.55 crores under Major Head 8448- Minor Head 109. However, the Government of Karnataka has given concurrence to write back an amount of ₹.4,51.46 crores for the year 2008-09 and ₹ 4,55.14 crores for the year 2009-10 under Zilla Panchayat fund II in 2013-14.

2.6.1.2 Municipal funds

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]	Coorg	Chitradurga	Gadag	Gulbarga
Tumkur	Hassan	Chikamagalur	Bijapur	Bellary
Mysore	Shimoga	Dakshina Kannada	Bagalkote	Raichur
Chamarajanagar	Koppal	Uttara Kannada	Belgaum	Bidar

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

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, 2014 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	9,96,10,380.80
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	3,80,82,511.67
5.	8448-00-120-0-51- Receipts Awaiting Transfer	6,06,972.00

Details of adverse balances under all Panchayat Raj Institutions 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.

2.6.1.4 Adverse Balances under Advances head of account

The Advances head of account should close to Debit balances and any credit balances would be considered as adverse balance. Details of adverse balances under advance head of account are given in **Annexure V A**.

2.6.2 Personal Deposit Accounts

2.6.2.1 Personal Deposit Account of Deputy Commissioners

The following Personal Deposit Accounts were operated without the consent 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 ₹13.15 crore in 12 inoperative Personal Deposit accounts and one in RAT. 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 is 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 20 Taluk

Panchayats and 10 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]	Bijapur	Dharwad	Kolar	Mysore
	Ramanagaram	Chikmagalur	Gadag	Madikeri	Tumkur
	Chamarajanagar	Chikballapur	Hubli	Mandya	Shimoga
	Bellary	Davangere	Hassan	Mangalore	Bidar
Zilla Panchayats	Bidar	Dharwad	Kolar	Mangalore	Tumkur
	Davangere	Hubli	Mysore	Ramanagaram	Gadag

- 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	Gulbarga
Shimoga	Bagalkote	Belgaum	
Hassan	Uttara Kannada	Chikballapura	

- It has been noticed from the Treasury Inspection of Haveri that the transfer entries are not being effected in treasury accounts.
- 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 four² Treasuries.

² Bellary, Bagalakote, Mysore and Chitradurga

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 2013-14 an amount of ₹13.11 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 ₹5.13 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 ₹3.38 lakh pertains to misclassification by the State Huzur Treasury.

2.7.2 Wanting Schedules

Credit of ₹2.35 lakh pertaining to Computer Advance were unposted for want of receipt schedules from the Treasuries. Details are given in Annexure VIII.

³ Mysore, Bangalore (Urban), Chamarajanagara, State Huzur treasury, Shimoga, Bagalakote,

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

Both halves of Pension Payment Orders in respect of limited Family Pension authorized by the Principal Accountant General [A&E] were not returned by any treasuries, after the validity period.

2.8.2 Omissions noticed in accounts rendered by Treasuries

- Bank Scrolls have not been forwarded to PAG office by Bengaluru (rural), Bagalkote, Chamrajanagar, Chikkamagalur, Dharwad, Gulbarga, Haveri, Hassan, Kodagu(Madikeri), Koppal, Mandya, Raichur, Ramanagara and Yadgir 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. This results in non-reimbursement of money from Central Government.

2.8.3 Issue of duplicate PPOs

Requests from the Treasuries for issue of duplicate Pension Payment Orders are showing an increasing trend. During the year 2013-14, request for issue of duplicate Pension Payment Orders in respect of 46 cases have been received from Pension Payment Treasury, Bijapur, Shimoga, Bagalkot, Belgaum and Ramanagara Treasuries. Details are given at **Annexure IX**.

2.8.4 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 Schedule

General Provident Fund credits of the subscribers in respect of 5,829 items amounting to ₹17.20 crore were kept un-posted during 2013-14 for want of schedules from 32 Treasuries in respect of items. Details are given in **Annexure XI**.

2.9.2 Debit Vouchers

2 vouchers with the same number have been accounted on different dates under the same Drawing and Disbursing Officer with different amount during March 2014 under STO Kollegal, Chamrajnagar District. The details are as follows.

Sl No.	Voucher No. and date	Amount (₹)	DDO
1	Vr. No. 21 dated 05.03.2014	₹ 25,000/-	Block Education Officer, Hanur, Kollegala
2	Vr. No. 21 dated 26.03.2014	₹ 50,000/-	Block Education Officer, Hanur, Kollegala

Out of the above 2 vouchers, only the details for ₹ 50,000/- drawn against voucher No. 21 dated 26.03.2014 has been received and accounted for, in this Office.

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

6,932 items amounting to ₹16.84 Crore pertaining to GPF were kept unposted during 2013-14 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.
- 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.
- 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 15th 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, at SHT, 1548 cheques for Rs.1.58 crores (April 2012 – March 2013) and in 26 sub-treasuries 98387 cheques for Rs.231.38 crores (upto March 2013) remain unencashed. Necessary alteration memos were not prepared and submitted to the Accountant General, thus overstating expenditure in the accounts.

- Treasuries are required to send to PAG, the plus and minus memo every month alongwith the list of cheques issued, list of payments and paid cheques. At present, all treasuries are not sending the same regularly
- Some Treasuries are not sending the abstract for ECS Payments, to PAG.

2.11 Treasury irregularities

- At GSTO Shirahatti of Gadag District in r/o Sri S.C.Patil AEE (Rtd), PWD, Ports & IWT sub division, Shirahatti, the terminal leave encashment amounting to Rs.4,76,905/- was drawn & disbursed vide Chq.No.BO772994 dated 24/1/2013 without the requisite authorisation from O/o PAG(A&E).
- Terminal leave encashment amounting to Rs.4,76,905/- in r/o S.C.Patil, AEE(Rtd) PWD Ports & IWT sub-division, was drawn and disbursed by GSTO Shirahatti, Gadag without an authorisation from PAG(A&E).
- At DTO Ballari the Personal Deposit account under 8449-00-120-6 “PDS Transportation Deposit Account of Food, Civil Supplies and Consumer Affairs” has been opened in the District Treasury and all the Sub-Treasuries as per GO-A/Na Sa/184/DRA/2012 dated 11-7-2012 and corrigendum dated 13-8-2012. The Director of Treasuries in its instructions dated 13-8-2012 to all the Treasury Officers has advised to open the above mentioned PD Accounts without AG’s Authorisation. This is in contravention to Article 284 of the Karnataka Financial Code.
- The GOK in their order No.RD 3/PHP 2008 dated 29-8-2008 have enhanced the rate of PHP from Rs.400/- to Rs.1000/- to those beneficiaries whose physical deformity is 75% and above. Sanctions have to be obtained from the Tahsildars concerned to make payment of enhanced PHP in respect of each beneficiary. In 1470 cases payment has been made at K.R.Nagar, Mysuru District without the sanctions from Tahsildar.
- At DTO Yadgir, there were discrepancies in OAP/PHP/DWP sanction orders which were accepted for payment without holograms. This is irregular as the authenticity of the order is not known. Sanctions were received without thumb impressions and in a few cases the photographs and thumb impression of the pensioners were not attested by the Tahsildars. As per G.O.No.FD 2 TFP 2010 Bengaluru dated 30-4-2010 issued by Finance Department, a District Level Officer is supposed to spend an amount of Rs.10,000/- per month at a time, subject to a maximum of Rs.50,000/- per annum on hiring vehicle. However, sanctions from the Director of Treasuries were not being

obtained by the DTOs in cases of payments towards hiring of vehicles, where the amount paid was in excess of sanctioning powers of District level officers.

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 2012-2013 were inspected during 2013-14 and Inspection Reports issued to the Director of Treasuries and the District Treasury Officers concerned for compliance and reply. Copies of the Inspection Reports were also sent to Principal Accountant General [G&SSA], Karnataka to consider inclusion of Paragraphs deemed fit in the Report (civil) of the Comptroller and Auditor General of India

The Principal Accountant General [A&E] and Deputy Accountant General (Accounts & VLC) visited District Treasury Tumakuru and Madakeri respectively during the year 2013-2014.

3.2 Outstanding Inspection Reports and Paras

To end of 2013-14, **843** paragraphs were outstanding in the inspection reports of Directorate of Treasuries, 33 District treasuries and one Stamps Depot for want of final replies. Out of this **430** paragraphs relates to the period from 1981-82 to 2011-12 and **413** paragraphs for the year 2012-13 [inspection conducted during 2013-14]. Treasury-wise details are given in **Annexure XIII & XIV**.

3.3 Pension related issues in Inspection Reports**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 whichever 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 Payments 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 32 Treasuries, **301** cases of Family Pension was paid at enhanced rates by the Public Sector Banks beyond the stipulated date resulting in excess payment of **Rs.1.89** crore.
 - Despite the fact that excess payments had been pointed out in earlier reports, the Public Sector Banks continued the payment of Family Pension at enhanced rates beyond the stipulated period resulting in further excess payment of **Rs.0.62** crore in **121** cases. This shows that adequate action had not been taken by 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 XV**.

The issue of excess payments being made by banks was discussed in the quarterly meetings of Standing Advisory Committee convened by the Reserve Bank of India, Bengaluru, where the representatives of Public Sector Banks also were also present.

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 Belagavi, an amount of Rs.4,17,450/- was paid as against Rs.4,07,450/- being the CVP in r/o Sri Basappa Gangappa Kolkar resulting in excess payment of Rs.10,000/-.
- At Davangere, Pension has been paid to Smt. Priyanka, PPO no.5351/LPF beyond the limited period resulting in excess payment of pension of Rs1,39,470/- .
- At DTO Hassan, on review of the bank scrolls of State Bank of Mysuru it was observed that there were 22 cases of pension payments detailed below were made for lesser amount than the minimum pension of Rs.4,800/-.

Sl. No.	Month of scroll	Name of pensioner	PPO No.	Basic pension drawn (₹)	Net pension drawn (₹)
1.	12/2013	Nagalingaiah	3287/FP/HSN	527	1094
2.	12/2013	Abdul Nazeer	805339/FP	1055	2039
3.	12/2013	Puttaswamy Gowda	3744/FP/HSN	690	1286
4.	12/2013	Channaiah R.	2380/FP	527	1094
5.	12/2013	Channaiah	2381/FP/HSN	527	1094
6.	12/2013	Kumaraiah	2529/RPR/FP/HSN	1055	2039
7.	12/2013	Putta	195695/RPR/FP	1215	2325
8.	12/2013	Dasaiah	1472/FP/HSN	690	1386
9.	12/2013	Abdul Mujeeb	2439/FP/HSN	527	1094
10.	12/2013	Muniya Bevi	2340/FP	527	1094
11.	12/2013	Kullaiah	102214/RPR/FP	1055	2039
12.	12/2013	Nanjappa	2840/RPR/FP/HSN	1217	2329
13.	12/2013	Rangappa	839292/FP	1065	2057
14.	12/2013	Girigowda	1031217/FP	1144	2198
15.	12/2013	Ramakrishna	834360/FP	1775	3354
16.	12/2013	Dyavegowda	1465/RPR/FP/HSN	1055	2039
17.	01/2014	Devegowda	334885/RPR	1811	3423
18.	01/2014	Channa	316/C/68/RPR/FP	1055	2039
19.	01/2014	Huchaiah	3128/RPR/FP/HSN	1217	2329
20.	01/2014	Rangappa	834225/FP	2430	4595
21.	01/2014	Huche Gowda	627/RPR/FP/HSN	1055	2039
22.	01/2014	Kalegowda	856/RPR/FP	2250	4315

- At DTO Koppal, 2 cases of double payment under OAP/SSY pension have been observed. In r/o Smt. Fathima Bee, holder of PPO No.5328 payment of Pension to Widows of Second World War continues to be paid at Rs.500/pm instead of @ Rs.3000/- pm as per GO dated 1-12-2011.
- Sum amounting to Rs.1,25,000/- was paid as pension beyond 2 years 2 months from the date of death i.e.31-10-2010 in r/o Smt.Mallava B.Muniyal FFWR/68 by

Syndicate Bank, Yaragath Branch, Belgaum though remitted later to Government account on 5-3-2013, suggesting non-compliance of rules regarding Life certificate.

- At DTO Karwar the pension payments are continued to be made through treasury cheques by retaining the PPOs at the Treasuries in spite of receiving the requisition for transfer to the banks. Also, the payments are not made on the last working day, as is mandatory, but made on a subsequent dates stretching upto 25th. (DTO Karwar - 18 cases, GSTO, Yellapur - 118 cases, GSTO Sirsi - 48 cases.)
- Commuted portion of the pension has not been restored in five cases even after the completion of 15 years at DTO Madikeri.

Name	PPO. No.	Date of RPR	Date from which to be restored	CVP Amount
Aparna	142594	1.3.97	1.4.12	324/-
B.C. Padma	141892	1.6.97	2.7.12	458/-
Subbanna K	141385	1.3.97	1.4.12	266/-
Erappa A.A.	141463	1.5.97	1.6.12	250/-
Laxmana A.S.	140413	1.2.97	1.3.12	385/-

- Pensions/ Family Pensions were revised with effect from 01/07/2005 vide GO. No. FD(SPL)/03/PEN/2007 (ii) Dated 06/06/2007. Test check of the Bank scrolls pertaining to family pensions paid by the Public Sector Banks at DTO Tumakuru revealed that in the following cases, Family Pension is being paid at pre revised rates even though revision of pension/ family pension orders were issued 4 years back.

Sl. No.	Bank	PPO Number/Name	FP Paid @ Rs.
1	Canara Bank Link Branch 02 Tumkur –Main	Smt. Munilakshamma PPO No. 812381	FP = 1217 <u>DR = 761</u> TOT = 1978 p.m
2	SBM Koratagere	Smt. Chikkahanumakka PPO No. 278143	FP = 1473 <u>DR = 1024</u> TOT = 2497 p.m
3	SBM Raghavendra Nagara Tumkur	Smt. Kempamma PPO No. 2638/FP	FP = 1055 DR = 833 <u>150</u> TOT = 2038 p.m

Sl. No.	Bank	PPO Number/Name	FP Paid @ Rs.
4	SBM Raghavendra Nagara Tumkur	Smt. M. Padma PPO No. 179192/FP	FP = 1600 DR = 1264 <u>160</u> TOT = 3024 p.m
5	SBM Raghavendra Nagara Tumkur	Smt. Umadevamma PPO No. 837538/FP	FP = 2430 DR = 1920 <u>243</u> TOT = 4593 p.m

3.3.3 Other Points

- The name of the pensioner against PPO No.836327 is Smt.Neelamma S Doddamani in the records of the DTO Bagalkot, whereas the name against the same PPO number is different (Smt. Parvathi R Kamble) in the bank scrolls.
- Acknowledgement of pensioners not obtained after payment of DCRG & Commutation at DTO Bagalkot, GSTO Bilagi & Jamakandhi and at DTO/GSTOs of Tumakuru.
- Life certificates not obtained from Tahsildhar/Bank in r/o Wrestler Pensioners and beneficiaries of OAP/PHP/DWP pensioners at GSTOs Hungund, Banahatti, Badami & Mudhol. There has been delay of 12 to 18 months in remitting back undisbursed SSY pensioners by the banks at Bagalkot.
- Remittance of undisbursed amount (Rs.6125/-) under SSW Pension scheme at STO Guledagudda, Bagalkot received from Vijaya Bank not credited to Govt.account.
- Recovery of DA on pension as ordered by PAG(A&E) not effected in the following cases at DTO Bagalkot.

PPO No.	Name	Amount in ₹
303588	Parasappa R Gowda	4152/-
309385	Mathapathi H.V	3087/-
279017	H.N.Bajantri	8536
223878	Badamkar V.R	16150/-

- Short Payment of Family Pension@ Rs.2250+DA instead of Rs.4800+DA in r/o Smt.Rathnamma PPO No.829938 of Anekal Taluk, Bengaluru (Urban).
- An amount of Rs.41,101/- which was advised for recovery by the PAG(A&E) vide No. PV 10/R2/B-33235/2012-13/632-635 Dt. 9-10-2012 in r/o Shantha.S.Bhadra Shetti (PPO No. 8484531/FP) being the excess pay and allowance has not been complied at GSTO Ramdurg of Belagavi District.
- Sums amounting to Rs.16,94,970/- being the excess paid pension misclassified under 0071 Receipt Head instead of Reduction of Expenditure under 2071 at DTO Belagavi.
- Remittance of undisbursed Social Security Pension received from the Post Office into the Government Account delayed at DTO Chikkaballapur. A total of 10 cases of undisbursed Social Security Pensions not suspended despite orders from Tahsildar under DTO Chikkaballapur.
- In eleven cases the pension is being paid at counters of GSTO Hunsur under Mysuru DTO instead of Public sector banks.
- The Government of India vide their letter No. F No.25014/2/2002-AIS(1) dated 16-01-2009 read with letter from Central Pay & Accounts Office No. CPAO/Tech/AIS/2008-09/1136 dated 28-04-2008 has conveyed their decision to bear the expenditure towards pensionary benefits of AIS Officers Service Pension wef 01-04-2008 onwards. A letter has already been issued from the Office of the Principal Accountant General (A&E) vide No.PM/AIS-PPO/2011-12/186-89 dated 18-11-2011 to the Director of Treasuries in Bengaluru with a copy to DTO Mangaluru also, for booking the expenditure on AIS pension under 8658-00-101-PAO Suspense. But, on scrutiny of Pension Scroll of the State Bank of India for the month of October 2013 at DTO Mangaluru, a sum of Rs. 29,76,391/- has been erroneously debited to State pension HOA 2071-01-101-0-01 . Similarly, the pension payment in respect of two more AIS officers involving Rs.1,87,459/- paid by Canara Bank and Vijaya Bank stands included in the scroll submitted by the SBI for different months accounted to State Pension. Non scrutiny of the payment scrolls and failure to alert the banks on misclassification has resulted in non-reimbursement of expenditure incurred by the State Government from CPAO.

- Freedom Fighter pension of Rs.5000/- pm is being paid to Smt.Devaki Fakirchand Manjrekar holder of PPO NO.1948/94 instead of II world war pension @ Rs.3,000/- pm sanctioned vide GO dated 30/05/2013 at Syndicate Bank Karwar.
- Pension were being paid below the minimum of Rs.4800/- pm at Madikeri, Kodagu district, in the following cases.
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Sl. No	Name	PPO.NO	Bank	Date of scroll	Basic pension paid(₹)
1	K.A.Belliappa	5037/FP	SBM Focal branch no. 40329	Oct/2013	1055
2	P.M.Kalappa	203771		Oct/2013	1480
3	M.K./Manaiiah	1541/FP		Oct/2013	1488
4	A.A.Subbiah	1648/FP		Oct/2013	1217
5	T.N.Ganapathy	1194/FP		Oct/2013	1217

- At DTO Udupi, on review of CVP register it is observed that CVP authorizations in respect of Sri.Ananda (PPO/OG/MAHARASHTRA) for Rs.2,27,125/- has been wrongly classified under HOA 2071-01-102-0-01 state funds instead of Interstate suspense account 8793-00-101-00-015 AG Maharashtra. This has to be rectified by proposing necessary alteration memo.
- At DTO Shivamogga and its sub-treasuries, the PPOs were not cancelled after the reported death of the Pensioners or when the pension payment otherwise ceases. Such payments are being suspended in the computer without recording in the PPOs, which is not in order. The receipt of Money Order Acknowledgement is not being watched as required under Article 197(ii) of KTC. As a result the Treasury Officer was not be in a position to ensure that the amount is paid to the payee only. In six cases the Pension through Money Order was made even after reported death of OAP/PHP pensioners amounting to Rs..45,200/-. Undue retention of Undisbursed Social Security Pension amounting to Rs.1,09,000/- by the Post Office at Bhadravathi, for a period of 2 to 4 months, in the following cases.

Name DTO/GSTO	PPO No.	Death reported on	Number of Months	Rate (₹)	Amount (₹)
Sannarudrappa Shimoga	0101416704 OAP	01/2012	15	400	6,000
Govindappa Shimoga	0101416367 OAP	02/2012	14	400	5,600
Chandra Naik Shikaripura	0011402577 PHP	06/2011	21	400	8,400
Lepakshy Shikaripura	0091418787 DWP	05/2011	23	400	9,200
Guthiamma Shikaripura	0111422035 DWP	08/2011	20	400	8,000
Gangamma Shikaripura	0091415564 DWP	08/2011	20	400	8,000
TOTAL					45,200

- Family Pension to widows of Artists as per GO dated 8/10/2009 has not been revised in the following cases at DTO Davangere.

Sl No	Name of Pensioner	PPo no.	Bank/ Branch	Pension	Try	Arrears due upto 4/2012 (₹)
1	Kuppamma	5/Art/DVG	SBM Kukkuvade	200	DTO DVG	9232
2	Kenamma	363/SPL/CTA	SBM, ,Nittuvalli	200	DTO DVG	9232
3	Jaggannavar Halamma	15/SPL/DVG	Syndicate Harpanahalli.	200	GSTO Harpan ahali	9232
4	Mallamma	241/FP/SPL	Syndicate	200	GSTO Chann agiri	9232
Total						36928

3.3.4 Social Welfare Pension [SSW]

- Vital information such as name of pensioner, pensioners ID No. are not mentioned in the EMO acknowledgement resulting in the same being non susceptible to verification. Undrawn SSPs in r/o payments made through banks are not returned *vis-a-vis* payments made through post office.
- There is no system either manual or electronic to check whether the money order in r/o a particular pensioner remains unpaid for more than three months or not so as to suspend the payment. The banks are also not intimating the fact of non-drawal of pension through S.B.Account to effect suspension of payment of further pension.
- At DTO Hassan, a test check revealed that in four cases: ID No. 0991307397 – DWP – Lakshamma, ID No. 0911306192 – DWP – Lakkamma, ID No. 0081332731 – SSY – H. G. Rajappa and ID No. 0991305165 – DWP - Tholasamma though the pensioner has expired and the amount returned, the pension payment continued thereafter indicating that cases returned were not promptly cancelled from the list in the system, thereby leading to payments during subsequent months.
- Inordinate delay was observed in remittance of undrawn social security pension to a tune of Rs.4,47,910/- at GSTO Beluru and Rs.2,66,000/- at DTO Hassan.
- At GSTO Channarayapatna of Hassan District, the signature of the tahasildhar on the sanction order for 136 DWPs and the specimen signature that is available does not tally, thereby giving room for fraudulent payments.
- A review of the statistical information furnished by GSTO Arakalagud and GSTO Alum reveals that an amount of Rs.7,68,765/- has been paid in excess of the maximum amount that is admissible to all the DWP & OAP pensioners.
- EMOs in r/o two beneficiaries at DTO Udupi have been repeatedly returned by the post office and yet the EMOs were sent again without suspending of the account, resulting in excess payment of commission on the EMOs.
- At GSTO Hebri of Udupi district, death intimation in respect of 126 beneficiaries has been received from Tahasildar vide his letter dated 13-02-2013.No action has been taken to cancel the cases in the system thereby resulting in continued payment of pension. Unpaid pensions in respect of the above categories of pensions are being received back in cash from the post office instead of by cheque.. The receipt of this cash as such is not accounted in the cash book, but is being directly remitted to the bank. Payments by cheque should be insisted upon.

- Life Certificates are not obtained for continuing the payment at GSTOs of Tumakuru and DTO & GSTOs of Chickmagalur.
- Remittances of unpaid SSW pensioners to Government account delayed by 2 months at GSTO, Doddaballapur, GSTO K.R.Puram, GSTO Anekal and DTO Kalaburagi.
- Life certificates i.r.o SSW pensioners not obtained from Tahsildhar by DTO Gadag.
- At DTO Kolar, there is an undue delay by the Post Office in returning the undrawn Social Security Welfare Pension in the following cases which remains undrawn for 39 months to 42 months.

Name	SB A/c No.	Amount Returned as undisbursed
1. Narayanamma	423937	16800 (42 Months)
2. Allabaksh	427925	15200 (38 months)
3. Muniyappa	423437	15600 (39 months)

3.4 General Provident Fund Functions

- There are no deductions made towards GPF in r/o gazetted sub treasury officer, Gangavathi though the officer had joined government service prior to 01/06/2002.
- At GSTO Kalhatgi, of Dharwad district the GPF cheque register revealed that the cheque number under which payment was made to the subscriber and the acknowledgement for having received the payment were not forthcoming. Due to this procedural lapse the fact of payment could not be verified in the list of cheques delivered.
- At DTO Karwar, in respect of Smt. Rajashree S Sugate, whose date of appointment is 15/02/2005, the mandatory deduction towards GPF as per KGPF Rules is not made since the official is not admitted to the Fund. The HRMS software does not have the relevant 'rider' to ensure that the official is either covered under GPF or under NPS. In respect of Sri. K S Sajali, Second Division Assistant, it is seen that GPF deduction of Rs.500/- is made as against the mandatory minimum of Rs.652/-. Authorisation from PAG(A&E) for the residual Balance in GPF account of Smt.Vijayamma S Gowda (Rs.1,200/-) received at GSTO Haliyal on 06/09/12 is not returned to PAG(A&E) after the period of validity.

- At GSTO Hirekerur, four time barred GPF authorizations were not returned to PAG(A&E).
- As per the SHT letter No.GPF 96-13-14 dated 24.10.2013, twenty five undrawn authorisations pending with the treasury for more than 6 months was ready to be despatched to the Office of The Pr.AG(A&E) with non-payment certificates. Out of the above, it is seen that payment in respect of twelve cases were already made and debits also accounted. It is observed that payment has been made based on the subscriber's/ DDO's copy only. It is not clear as to how the Treasury copy was retained in the Treasury and not attached with the Voucher and submitted to O/o PAG (A&E). The reason for endorsing a non-payment certificate on an authorization where payment was actually made shows that the certificates are issued and authorisations are returned without verifying the records. It appears that the Treasury makes payments based only on the disbursing officer's portion of the authorisation in contravention to rules.

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, 6936 AC Bills amounting to ₹137.64 crores (bills pending from 2000-01 to 2013-14 were pending for want of submission of NDC Bills.

The Assistant Director of Agriculture, WDD, Madikeri has drawn sums amounting to Rs 16,02,500 on 10 AC bills on a single day on 21-03-2011 during the end of financial year and NDCs have not been furnished even after a lapse of three years. The District Youth

service & sports officer has drawn AC bills of Rs.7 lakh and has not submitted NDC bills for over 9 months. It is also observed that Commanding officer, 19 Karnataka Battalion, NCC has drawn AC bill on 30-22-2011 and subsequent four AC bills there on. The system has failed to stop passage of subsequent bills, when an old bill was still pending.

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 vide GO No.FD 02 TFC 2004 dated 9/9/2004 the Drawing and Disbursing Officers are required to reconcile their expenditure and receipts with those accounted in Treasuries before 5th of following month to which the accounts relate. The Treasuries shall not permit any non-salary drawals by the Drawing and Disbursing Officers from 10th 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.

3.5.3 Wrong Classification

- Government vide order No. FD 79 TAR 2006 dated 16/6/2007 had accorded sanction to recover the Pension Contribution from Govt. Employees and a Matching contribution from the Government. The following HOA were allotted for effecting recoveries.

8342-00-120-2-01	Employees Contribution
8342-00-120-2-02	Government Contribution
8342-00-120-2-03	Interest on Contribution

However, it is observed that at most DTOs and its GSTOs there were mis-classifications of remittances under the New Pension scheme and the procedure enunciated in the above mentioned Government Order was not adhered to. The HOA

8342-00-120-02-03 being interest on NPS contribution is operated to accommodate the backlog of NPS Employees contributions at DTO Bengaluru Rural.

- The transactions under CMC/TMC funds are classified under the HOA '8448-00-102-2-10' whereas the Government in their order dated 26-11-1995 had accorded sanction to open the HOA '8448-00-102-1-29' to operate transactions in r/o Development Fund and '8448-00-102-1-30' in r/o Salary Fund at DTO Chikkaballapur.

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/Inoperative PD 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 9 Treasuries to the end of March 2013 (Bengaluru(Urban), Belgaum, Gadag, Hassan, Hubli, Kolar, Mysore, Raichur and Yadgir).

- Acceptance of balance not obtained in r/o court deposit accounts at Bengaluru (Rural), Bengaluru (Urban), Bagalkote, Chikkaballapur, Chitradurga, Davangere, Gadag, Kolar, Mandya and Kalaburagi to the end of March 2013. Further there is a minus balance of Rs.177,23,345/- in the Court of the Sr.Civil Judge & JMFC(CCD) at GSTO Anekal. Acceptance of balance not obtained in r/o the PD account of DC Madikeri for Rs.52,68,02,272 as on 31-3-13.

3.6.2 Adverse Balance

- At GSTO Nelamangala the PD Account No.09000001 held by Civil Judge(Sr.Div & JFMC) shows an adverse balance from January 2013 to June 2013 as detailed below.

MONTH	OB	RECEIPTS	TOTAL	DEBITS	CB
1/13	41,77,261	nil	41,77,261	91,09,636	-49,32,375
2/13	-49,32,375	3,33,623	-45,98,752	nil	-45,98,752
3/13	-45,98,752	25,00,000	-20,98,752	44,586	-21,43,338
4/13	-21,43,338	5,741	-21,37,597	5,23,80,536	-5,45,18,133
5/13	-5,45,18,133	nil	-5,45,18,133	15,27,589	-5,60,45,722

MONTH	OB	RECEIPTS	TOTAL	DEBITS	CB
6/13	-5,60,45,722	1,76,62,774	-3,83,82,948	61,27,776	-4,45,10,724

- At DTO Chitradurga, there is an adverse balance of minus ₹.7,98,01,325/- under Funds I Taluk Panchayat Account .
- At GSTO Naragund & Shirahatti of Gadag district there is a huge adverse balance in Fund I & III of the Taluk Panchayat Funds detailed below, indicating lack of control by treasury officers.

GSTO NARAGUND

Month	Closing Balance(in ₹)	Fund Type
1. December 2012	(-) 6,33,100	I
2. January 2013	(-) 5,50,863	I
3. February 2013	(-) 27,66,518	I
4. March 2013	(-) 1,16,59,884	I

GSTO SHIRAHATTI

Month	Closing Balance(in ₹)	Fund Type
1. November 2012	(-) 3791217	I
2. December 2012	(-) 6821012	I
3. January 2013	(-) 13748467	I
4. February 2013	(-) 197774	I
5. November 2012	(-) 260265	III
6. December 2012	(-) 389315	III
7. January 2013	(-) 463907	III

- At GSTO Hungund there is an adverse balance in TP Funds to a tune of 9,10,62,824/- to the end of 31/03/2013.
- At GSTO Gangavathi of Koppal district there are minus balances in TP Fund III account for July 2012 and August 2012 to the extent of Rs.1,45,796/- and Rs.8,53,617/- respectively. Payment appears to have been made without sufficient balance in the funds, in contravention of the rules and shows failure with regard to exercise of checks by the treasury.

3.6.2.1 Nonpayment of refund of Lapsed Deposit

- List of deposits to be treated as Lapsed to Government are prepared to the end of 31st March each year are pending submission to PAG(A&E) for 2011-12 & 2012-13 at Belagavi Treasury. Any balance/unclaimed revenue deposits HOA 8443-00-101-0-01 remaining unutilized for more than 3 years lapses to Government Accounts as Receipts. The same are to be credited to HOA “0075” Other Administrative Services. The same has not been followed by DTO Ballari.
- At DTO Chikamagalur, deposits unclaimed for more than three years are not being credited to Government as required under Article 278 of KFC. A list of lapsed deposits in Form 58 are not being prepared and sent to PAG(A&E). Detailed accounts of the lapsed deposits are not maintained in the Treasury as per Article 279(2).
- Instructions of PAG(A&E) to DTO Chikkaballapur to deduct an amount of ₹.92496/- being the lapsed deposit from the Criminal Court Deposits and Rs.22,79,229/- from Civil Court Deposit and exhibit the same in the Plus and Minus memo were not complied with. Balances amounting to Rs.24,61,439/- towards EMD under Deposit outstanding for more than 3 years not transferred as lapsed deposit to Government Account.
- At DTO Davangere, deposits to a tune of Rs.30,76,093/- outstanding for more than 3 years under the HOA 8443-00-108-0-00 & 8443-00-118-0-00 have been lapsed to Government.
- The statement of lapsed deposit has not been sent to PAG since 2007-08 by DTO Karwar. Further, refunds in respect of the lapsed deposits are made without any adjustment. Acceptance of balance in respect of 13 administrators to the end of 31st March 2013 have not been obtained.

3.6.3 Difference in Personal Deposit Account

- Three PD Accounts nos.01000103, 01000034, 03003001 with final balances Rs.1,88,06,892/-;Rs.5,21,27,520/- & Rs.(-)1,29,800/- respectively are having account holders name as **XXX** that are incomprehensible at DTO Karwar.

3.6.3.1 Differences between the Treasury balance and Court balances in r/o court deposit accounts

Differences noticed between the Treasury balance and Court balance in most of the Court Deposit accounts.

3.6.3.2 Difference between System Generated Statements and Manually maintained records

Differences noticed between figures of system generated statements and manually maintained records in all treasuries.

3.6.4 Issues Relating to Zilla Panchayat/Taluk Panchayat Funds/GP Funds

- Balances under ZP/TP fund II have not been written back to consolidated fund across the state.
- Acceptance of Balance not obtained from Administrators in r/o Gram Panchayat Accounts of Bengaluru(U) and 111 GP accounts have been in-operative in 3 GSTOs. The accounts are in-operative for more than 5 years. Further a minus balance of Rs.21050/- is found against Samandur Gram Panchayat of Anekal Taluk.
- ZP/TP Fund-wise plus and minus memo not maintained at DTO Chitradurga and its GSTOs.
- At DTO Mangaluru, the Cash Accounts for 2012-13 forwarded to Chief Accounts Officer, Zilla Panchayat Mangaluru, a sum of Rs.13,53,359/- was remitted to the Deposit Accounts of Zilla Panchayat & Taluk Panchayat Funds instead of the Major Head 8443 - Minor head 109. The Rule 14(2) of Karnataka Zilla Panchayat (Finance & Accounts) rules, 1996 stipulates that sums received from the public shall be accounted at once in the records of the Zilla Panchayat and shall be remitted to the Accounts of the State Government. The note below there under says that the expenditure on maintenance of assets of the Zilla Panchayat are being provided by the State Government and as such all revenues received shall be credited to the State Government.

3.6.5 Other points

- The HDFC 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 respective Accounts. However in respect of eleven District Treasuries viz. Belgaum, Bijapur, Chickballapur, Chikkamagalur, Chitradurga, Davangere, Hubli, Kolar, Mandya, Mysore and Raichur, there were balances under HDFC Personal Deposit accounts.
- There is a minus balance of Rs.1,51,024/- in the HDFC Account 98000025 at DTO Davangere.
- The 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 respective Accounts. However in respect of fourteen District Treasuries viz. Belgaum, Bidar, Bijapur, Chikkamagalur, Davangere, Hubli, Kolar, Koppal, Coorg, Mandya, Mangaluru, Mysore, Raichur and Tumkur, there were balances under LIC Personal Deposit accounts as on 31-03-2013.
- At DTO Karwar and GSTO Haliyal, payment towards LIC premia for April & May 2013 are delayed by 60 days.
- Gram panchayat accounts are lying inoperative in the following treasuries.

Under DTO & its GSTOs	No. of GP Accounts
Ballari	183
Belgavi	488
Haveri	148
Gadag	80
Koppal	138
Kalaburagi	199
Kolar	37
Udupi	60
Ramanagara	87
Davangere	323
TOTAL	1743

- There are minus balances of Rs.6468/-in the A/c of Secretary, Gram Panchayat Gour, Chincholi, Bhalki and Rs.9187/- in the Account of Secretary, Gram Panchayat, Nittur. They have not been closed as per the provisions of KTC read with GO. No.FD 02 TFC 04 dated 9-9-2004.
- Principal amount not remitted under APMC PD Account of Kadur – Chikkamagalur District as per the directions of GOK vide their order No.FD 65:TAR;2005 dated 6-8-2011.
- At DTO Madikeri, there is a balance of Rs.1,86,67,844/- which is outstanding under the Suspense & Remittance head of account without clearance. It is observed that there are huge balances under the head of account 8448-00-102-1-30 – salary fund of CMC/TMC as detailed below:

Sl. no	Name of the Administrator	Average monthly salary (₹)	Balance as on 31-03-2013 (₹)
1	Chief Municipal officer, Madikeri	12,60,000	3,28,23,855
2	Chief officer TMC, Virajpet	6,06,800	2,02,39,121

- On scrutiny of the PD account in DTO Udupi it is observed that the Calamity Relief fund is continued to be maintained under Head of Account 8443-00-106-0-21. As per Govt. of India Notification dated 28/09/2010 copy endorsed to chief secretaries of all states, this fund ceased to exist on 31-3-2010. Any balance under this fund as on 31-03-2010 was to be transferred to Head of account 8121-00-122-1-00 State Disaster Response Fund.

3.7 Cheque related issues

3.7.1 Cheque Book Register

- At DTO Bagalkote and 6 GSTOs⁴,94029 manual cheques received before computerization are still lying in stock. Likewise, PWD cheques and Money order forms are also lying in stock.
- There are 82 unused cheque books pertaining to PWD & Forest Department which are still retained at DTO Mandya .

⁴ GSTOs Banahatti, Mudhol, Hungund,Badami,Guledagudda & Bilagi

- It is observed in DTO Raichur, that the certificate regarding the correctness of closing balance of cheques in Treasury has not been recorded in the stock register for the period 2012-13.

3.7.2 Cash Book

- Cash books are not maintained properly at GSTO Sakaleshapura of Hassan District. Entries in the Acquittance Roll does not tally with the entries in the Cash Book.
- At GSTO Navalgund of Dharwad district on verification of the cash book and 62B an encashment of Rs.17,052/- during January 2013 being the salary of the Sub-Treasury Gazetted Officer has not been routed through the cash book.
- On check of Cash Book maintained in STO Mudgal of Raichur district, it is observed that monthly abstract has not been drawn for any month.

3.8 Strong Room Records

- Joint Inspection which is required under KTC 34(B) has not been done at GSTO Periyapatna; KR Nagar of Mysuru District and STO Shahabad of Kalaburagi District. The strong room at GSTO Nanjangudu needs to be strengthened.
- Sentries have not been posted at the strong room of GSTO Rannebennur and GSTO Hirekerur of Haveri District and Joint Inspection not done at GSTO Hanagal.
- Joint Inspection of Strong Room not conducted at GSTO Periyapatna & KR Nagar under DTO Mysuru.
- Strong Room building at Sindhanur of Raichur District needs to be strengthened as per annual Inspection Report. Sealed packets of Duplicate keys of other Department have not been withdrawn by the depositors and are lying in Strong Room in DTO Raichur and GSTO Lingsugur from 2001 and 2005 onwards respectively.
- At GSTOs Gauribidanur and Gudibande of Chikkaballapur District, it is observed that the signatures were not obtained from the person authorised to collect back the valuables deposited at the treasuries in the records of the Strong Room.

3.9 Improper maintenance of Records/Registers relating to Token/Remittance etc

- Token registers not maintained properly at GSTO Doddaballapur, Bengaluru Rural, GSTO Jagalur of Davangere District and at GSTO Turuvekere of Tumakuru District. At GSTO Chincholi of Kalaburagi district, the tokens are issued without exhaustion of

the previously issued tokens which could result in fraudulent payments. Token issue register not maintained properly at GSTO Sakaleshapura of Hassan district.

- Remittance to the tune of Rs.480167/- made by GSTO Kadur, have appeared under the HOA '0235-60-800-5-01 of KTC-25 ie Register of Departmental Receipts. However, the same transaction does not appear in the Remittance Register of the GSTO.
- Statutory Registers ie encashment register, remittance register and the LPC Register not maintained at GSTO Yelburga and Gangavathi of Koppal District. Counterfoils of tokens used in GSTO, Yelburga were not produced for inspection.
- Remittance register not maintained properly at DTO Davangere and DTO Madikeri.
- At Pension Payment Treasury Bengaluru, Dead Stock Register from 2004-05 onwards not closed and balances are not carried forward. Minutes Book is not maintained.
- Register of recoveries ordered by PAG not maintained at PPT, DTO- Belgavi, Davangere, Tumkur and Bengalur (rural).
- Remittance register not maintained properly at GSTO Koratagere of Tumakuru district.
- KTC 16 A not maintained properly at DTO & GSTOs of Karwar. .
- Several pages are torn/cut in KTC 45 register at DTO Gadag. The effective date of reduced Family Pension are not recorded therein correctly.
- Amounts mentioned against token nos. 593619,593648 & 593660 are different in token register and encashment register at GSTO Dodballapura, Bengaluru (Rural).

3.10 Special Points

1. Erroneous crediting of Family Pension (FP) in respect of Smt. Dakshayani.

As verified from the Banks Scrolls for the month of March 2013 in respect of Syndicate Bank, Vemagal, Kolar, FP has been credited to the Account of Smt. Dakshayani holder of PPO No.821500 (PID No.720035) even after the payment has been transferred to Corporation Bank, Gadag through D.T.O. Gadag. Both halves of PPO was sent to DTO, Gadag vide letter dated 6.3.2007 by D.T.O. Kolar as per the entries in KTC 45 duly paying the pension upto 31.12.2006. Further, Rs.4,10,000/- has been credited towards FP in the SB A/c of Smt. Dakshayani after the transfer is at Kolar even after both halves of PPO have been transferred to Gadag. The amount is to be withdrawn and credited to Govt. Account.

2. Payment of Fraudulent Claims at DTO, Kolar

During the scrutiny of the files of the DTO, Kolar regarding suspension of four officials it is found that 13 DC Bills amounting to ₹49,92,957/- were drawn wherein the claims were passed by the Treasury officer without objections. 75 Account Payee Cheques for the above amount have been issued between 2.5.2012 and 14.7.2012. It has been stated that the irregularity has occurred in the treasury while uploading the allocation of ZP / TP funds in respect of Social Welfare Department by the SDA at DTO, Kolar.

3.11 Other issues

- At GSTO Aurad, Bidar District, the maintenance of the Remittance Register has been discontinued as the postal authorities are directly remitting the undisbursed amounts to Bank. There are no specific orders for dispensing the maintenance of the Remittance Register.
- At DTO Chitradurga, the Watch Register of Recoveries does not have AG's reference, does not show the action taken by the Treasury to address the Banks. Recoveries from DA on pension are not watched regularly till completion and registers not periodically closed.
- Government in their order No. AE19/BPE/2012 dated 20-12-2012 has issued the time table for presenting the bills in all Treasuries for the effective implementation of scheme expenditure and related expenditure. It is also stated in the order that no bills should be presented to the treasury on 30-03-2013 except bills relating to expenditure of Election commission. However, at DTO Madikeri, huge sums ie Rs.13,20,25,468/- on 30-03-13 & Rs.23,38,77,196/- on 31-03-14 have been drawn under the HOA 3054 and 5054, the payments related to contractors for work done.
- At GSTO Srinivasapura, there is a difference between receipts under Employees contribution and Government contribution to the extent of Rs.21,155/-. Further, the CB for Government contribution to the end of 31/3/2013 shows a minus balance of Rs.1,76,744/-. Difference also exists between system generated and manual figures of receipts under NPS.

3.12 I T RELATED ISSUES:

At DTO Kalaburagi, the Masters maintained require a thorough review and unnecessary entries made should be deleted. The text used in DDO Masters is not uniform; abbreviation used is not correct. There is no provision for deletion in DDO Master. There are 443 DDO's listed in the DDO Masters as against 383 actual DDO's. There is Active /Inactive flag, which is not safe from data security point of view. It was observed that the system generated two Id no's for the same FP holder in some cases, which is an inky area from data security point of view. The system accepts only the additions in respect of Token Books; however issue of Token books is not getting deducted in the system resulting in wrong exhibition of balance Token books on Stock. The facsimile signatures of all the DDO's have not been scanned for online checking though there is a provision in the system. No IT security guidelines have been issued to the field offices by NMC.

3.13 Inspection of Director of Treasuries

The Director of Treasuries (DOT) was last audited during 2006-07 by the office of the Principal Accountant General (C&CA). The following points were observed during the present Inspection conducted by the office of the Principal Accountant General (A&E).

3.13.1 Flawed Budget Estimates.

Wide variation between Budget allocation & actual expenditure under the head of account 2054-00-095-0-01-125 (non plan & plan) 'Modernisation' for the years 2010-11, 2011-12 and 2012-13 suggests flawed process of estimation.

2054-00-095-0-01 Non-Plan				(Rs. in lakhs)
YEAR	Budget allocation	Amount frozen	Actual expenditure	Amount surrendered
2010-11	5000	0	748.58	4231.36
2011-12	3900	0	384.85	3515.15

2054-00-095-0-01 Plan				(Rs. in lakhs)
YEAR	Budget allocation	Amount frozen	Actual expenditure	Amount surrendered
2012-13	4500	3000	637.59	862.41
2010-11	0	0	0	0
2011-12	0	0	0	0
2012-13	2000	1500	498.25	1.75

3.13.2 HDFC related issues.

The Government of Karnataka has entered into an agreement with Housing Development Finance Corporation Ltd (HDFC) for extension of loan facilities to the employees of the State Government. G.O No. FD 95 AHB 89 Dt. 26.07.1989 inter alia requires HDFC to send monthly demands with full details of loanees to the DOT who in turn shall issue cheques to HDFC for the amount demanded. On study of the system and records, the following observations are made.

- There is a difference between the HDFC and the DoT as to the number of live loan accounts. The reason for this is due to the fact that entire loan in respect of some Loan accounts have been repaid to HDFC before recovering the same from the Loanees.
- Some names shown in the list accompanying the monthly demands are not found in the records of the DoT. The reasons for this are to be examined.
- Details of sanction have not been entered in the records of many loan accounts. It is observed that necessary efforts to obtain sanction orders either from the sanctioning authority/HoD or from HDFC have not been made. Therefore, it would not be possible to ascertain whether loans are being recovered as per the terms of sanction relating to number of installments, amount of monthly recovery etc.
- The monthly demands of HDFC are being settled without proper verification of claims of HDFC. It is not clear whether recoveries are being made regularly from all the loanees.
- As verified at the TNMC there is no database in respect of HDFC existing in the system. It is also learnt that only information of loanee details collected / submitted by the HDFC is temporarily being adopted in the local system of the Directorate of Treasuries, Bangalore.

- Since the last loan has been sanctioned prior to 2005, the number of live accounts is reducing month by month. HDFC has sent amortisation schedule for the period from 1990 in 2008. Despite these, efforts have not been made to reconcile and update the records at DoT.

3.13.3 Work completion certification.

On review of the records relating to release of grants, it is noted that the following contributions have been deposited by the DoT with the Department of Public Works, Ports and Inland Water Transport (PW, P and IWT) under the modernisation of the treasuries.

Sl.No.	Civil Work	Amount in ₹
1	Civil Works at District Treasury Yadgir Vide Order dated 30-6-2010	8, 52,240/-
2	Civil Works at Sub-Treasury Ramdurga Vide Order dated 21-10-2010	5, 28,642/-
3	Civil Works at Sub-Treasury Chikkodi Vide Order dated 27-11-2010	3, 91,000/-
4	Civil Works at Sub-Treasury Raibagh Vied Order dated 8-12-2010	1, 65,000/-
5	Civil Works at Sub-Treasury Hukkeri Vide Order dated 27-7-2010	2, 00,000/-
6	Civil Works at Sub-Treasury Shiggon Vide Order dated 7-2-2011	5, 10,000/-
7	Civil Works at Sub- Treasury, Devanahalli, (Bangalore -R)Vide Order dated 30-3-2013	2, 65,400/-
8	Civil Works at Sub-District Guledgudda Vide Order dated 14-02-2013	3, 10,000/-

It is seen from the sanction orders that “Work Completion Certificates” for deposit contributions in r/o Sl. no. (1) to (6) above has not been insisted upon.

The completion of civil works at District Treasury, Yadgir has been received. The certificate received from Asst. Executive Engineer - PW, Ports and Inland Water Transport relating to civil work at Sub-Treasury, Ramdurga is very vague without any details.

A proper system does not appear to be in place in the Directorate to monitor periodically the progress vis-a-vis utilisation of funds released by the Department of Treasuries to PW, P and IWT.

3.13.4 Other points.

- The functions of the Directorate and other treasuries are governed by the provisions of Karnataka Financial Code (KFC), Karnataka Treasury Code (KTC), Karnataka Civil Service Rules (KCSRs) etc. However, there are no procedural manuals authored by the Director of Treasuries specifically describing the duties, roles and responsibilities of sections/officers/officials at various levels that could help in strengthening the administrative control.
- There is no system to monitor the furnishing of replies by the District Treasuries to the Treasury Inspection reports of the O/o Principal Accountant General.
- Inspection of all the treasuries once in a year by the Director or the Deputy Director as required under Art.25 to 30 of KTC has not been done during the preceeding three years.

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

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

Sl. No.	District Treasury	Sub-Treasuries
1	State Huzur Treasury, Bengaluru	NIL
2	Pension Payment Treasury, Bengaluru	NIL
3	Bengaluru [Urban]	Anekal Bengaluru North K R Puram
4	Bengaluru [Rural]	Devanahalli Hoskote Doddaballapura Nelamangala
5	Bagalkote	Badami Bilagi Banahatti Guledagudda Hungund Ilkal Jamakhandi Mudhol
6	Ballari	Hosapete Huvianhadagali Hagari Bommanahalli Kudligi Kurugodu Kottur Siraguppa Sandur
7	Belagavi	Athani Bailhongal Chikodi Gokak Hukkeri Kagawada Kittur Khanapur Mudalgi Nippani

Sl. No.	District Treasury	Sub-Treasuries
		Ramadurga Raibag Soundatti Sankeswar
8	Vijayapura	Almatti Basavanbagewadi Chadachana Indi Muddebihal Nidagundi Sindgi Talikote
9	Bidar	Aurad Bhalki Basavakalyana Humnabad
10	Chamarajanagar	Gundlupet Kollegal Yelandur
11	Chikkaballapur	Bagepalli Chintamani Gowribidanur Gudibande Shidlaghatta
12	Chitradurga	Challakere Hiriyur Holalkere Hosadurga Molakalmuru
13	Chikkamagaluru	Kadur Koppa Mudigere N R Pura Sringeri Tarikere
14	Davanagere	Channagiri Harapana Halli Harihara

Sl. No.	District Treasury	Sub-Treasuries
	Davanagere	Honnali Jagalur Mayakonda
15	Dharwad	Kalghatgi Navalgund Kundgol
16	Gadag	Lakshmeshwara Mundargi Naragund Ron Shirahatti
17	Kalaburagi	Aland Afzalpur Chittapur Chincholi Jewargi Kalagi Shahabad Sedam
18	Haveri	Byadagi Hanagal Hirekerur Ranebennur Savanur Shiggaon
19	Hubballi	NIL
20	Hassan	Alur Arasikere Arkalgud Belur Channarayapatna Holenarasipur Sakleshpur
21	Kodagu District -Madikeri	Ponnampet Somwarpet Virajpet Napoklu Kushal Nagar

Sl. No.	District Treasury	Sub-Treasuries
22	Kolar	Bangarpet Malur Mulbagal Robertsonpet Srinivasapura
23	Koppal	Kushtagi Yelaburga Gangavathi
24	Mysuru	Hunsur Heggadadevanakote Krishnarajanagar Nanjanagud Periyapatna T Narasipura
25	Mandya	Krishnarajapet Maddur Malavally Nagamangala Pandavapura Srirangapatna
26	Dakshina Kannada District –Mangaluru	Belthangadi Bantwal Puttur Sullia Vittala Mulky Mudabidre
27	Raichur	Devadurga Lingasugur Manvi Sindhanur Mudgal
28	Ramanagara	Channapatna Kanakapura Magadi
29	Shivamogga	Bhadravathi Hosanagara Sagara

Sl. No.	District Treasury	Sub-Treasuries
	Shivamogga	Shikaripura Soraba Thirthahally Shiralkoppa
30	Tumakuru	Chikkanayakanahalli Gubbi Kunigal Kortagere Madhugiri Pavagada Sira Tiptur Turvekere
31	Udupi	Brahmavar Kundapur Karkala Shankaranarayana Byndur Hebri
32	Uttara Kannada District -Karwar	Ankola Bhatkal Dandeli Honnavar Haliyal Kumta Mundgod Sirsi Siddapura Joida Yellapura Gokarna
33	Yadgir	Gurmitkal Hunsagi Kembhavi Shahapur Shorapur
34	Government Stamp Depot, Bengaluru	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
8443-Civil Deposits			
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-All Treasuries	8443-00-206-0-01 Unauthorised Head	
8	Personal Deposit General (BUT, Kolar, Gulbarga)	8443-00-206-0-00 Unauthorised Head	
9	Circuit Courts of Hubli, Dharwad and Gulbarga are clubbed with High Courts	8443-00-104-0-06	8443-00-104-0-04
10	Revenue Deposits	8443-00-120	8443-00-101-0-01
11	House Rent Control	8443-00-206-0-07	8443-00-106-0-07
8448 - Deposits of Local Funds			
12	Village Panchayat Funds	8448-00-109-1-01	8448-00-109-1-02
8449-Other Deposits			
13	Ravindra Kala Kshetra	8449-00-120-9-30	8449-00-120-9-38
14	Food, Civil Supplies and Consumer Affairs	8449-00-120-9-32	8449-00-120-9-57
15	Karnataka Neeravari Nigama Limited	8449-00-120-9-16	8449-00-120-9-15
16	Chairman, Karnataka State Appellate Tribunal	8449-00-120-9-28	8449-00-120-9-34

8658 – Suspense Accounts			
17	Banking Cash Transaction Tax	8658-00-102-4-13	8658-00-102-04-022
18	DACR New Delhi	8658-00-110-0-01	8658-00-101-01-112
19	South Western Railways-Hubli	8658-00-102-5-02	8658-00-102-07-096
20	South Western Railways-Bangalore	8658-00-109-5-02	8658-00-109-07-094
21	South Central Railways	8658-00-102-5-02	8658-00-102-07-078
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	8658-00-112-00-362
8679-Accounts with Governments of Other Countries			
26	Srilanka [Booked under Department of Economic Affairs]	8679-00-115-0-02	8658-00-101-01-131
8782 –Cash Remittances and Adjustments between Officers rendering accounts to the same Account s Officers			
27	Public Works Cheques (Payments)	8782-00-102-0-00	8782-00-102-2-00
28	Public Works Remittances (Receipts)	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 Remittances to Treasuries	8782-00-103-1-00	8782-00-103-1-01
8793-Inter State Suspense Account			
31	Accountant General, (ISS), Nagaland	8793-00-101-0-02	8793-00-101-0-19
32	Accountant General, (ISS), Gujarat	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

8793-Inter State Suspense Account			
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	8658-00-101-0-423
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	8793-00-101-0-430
8011 – Insurance and Pension Funds			
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		8342-00-120-2-02
6425-Loans for Co-Operation			
56	Loans to various categories of societies	6425-00-108-3-32	6425-00-108-3-43
57	Public contribution to calamity relief fund	8235-00-111-0-02	8235-00-111-0-01

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	North 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.	Chikkabalapur	597951							46854		644805
6.	Chikmagalur	4462226	1695946		142237						6300409
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	1066053		3112					2092449
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	365849	333098	471409							1170356
22.	Shimoga	155985	31969		942751						1130705
23.	Tumkur	44716			114713						159429
24.	Yadgir			246043							246043
	TOTAL	13735334	10885716	2023077	3870560	42027	72415	167756	89301	8914	30895100

ANNEXURE - IV
WANTING VOUCHERS
[PART II/ PARA 2.3]

District	Voucher Number	Month/ Year	Major Head of Account	Amount [₹]
Bagalkot	16	01/13	2402	1624000
	1	12/12	2203	180317
	2	3/11	2015	41200
Bangalore (Rural)	91	10/09	2401	2000000
	1	4/10	2406	202166
	13	4/99	2210	12984
	1	4/99	2210	10675
		3/97	2225	5994
		3/03	2015	20252
Bangalore(Urban)	11A	2/96	2235	500
	653	3/96	2235	500000
	1	5/96	2235	3274
	2	5/96	2235	3274
	12	09/12	2851	4645000
	22	3/98	2225	6000
	1	10/98	2425	11884
Belgaum	98	6/00	2235	500
	3G	6/00	2235	22731
		12/02	2070	1616
Bijapur	1	11/13	2059	13077
Chamarajanagar	1311000108	11/13	2235	976416
	21	10/99	2210	15506
Chikkamagalur	8	3/14	2515	90000
	7	3/14	2515	1700000
	35	10/10	2015	1285
	4	02/12	2015	57859
	9	02/12	2015	689188
	12	02/12	2015	22223

District	Voucher Number	Month/ Year	Major Head of Account	Amount [₹]
	15	02/12	2015	36994
	16	02/12	2015	108373
Dharwad	24	3/00	3604	100000
Gulbarga		3/03	2070	18675
	2	8/99	2015	10100
Haveri	1	11/13	2202	140261
Kodagu		12/03	2011	1432
	5	12/13	3456	7272
Kolar	5	9/13	2515	2700000
	1	12/98	2215	344250
	53	9/03	2235	500
	78A	9/03	2235	420
	78B	9/03	2235	417
		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
	72	08/12	2015	8000
Koppal	1	3/14	2501	10000000
Mandya		3/97	2225	21764
Mysore	1	12/13	4059	10456234
	5	3/14	2515	877000
	6	3/14	2515	1123000
	7	3/14	2515	3892269
	6	06/11	2851	18000
	1,2,3	04/12	2011	14302
	1,2	10/12	2015	44605
Raichur	63	08/11	2015	24738
	2	5/03	2075	213735

District	Voucher Number	Month/ Year	Major Head of Account	Amount [₹]
Shimoga	9	3/11	4701	167000
		11/02	2070	22448
State Huzur Treasury	13100039	10/13	3054	5077000
	103	12/13	2515	54750000
Tumkur	3	1/14	2515	3520000
	6	1/14	2515	2250000
		5/94	2070	482
			TOTAL	108909926

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 (₹)
Bangalore (Urban)				
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	4701	2002-03	Dec-02	400438.00
5	2070	2002-03	Nov-02	14566.00
6	2070	2002-03	Mar-03	1153115.00
7	2075	1998-99	Dec-99	10000.00
Total				1598233.00
Bangalore (Rural)				
8	2070	2004-05	Apr-04	6640.00
9	2225	1995-96	Mar-96	20.00
10	2225	1999-2000	May-99	750.00
11	2235	1995-96	Feb-96	18250.00
13	2235	1998-99		33016.00
14	3604	2002-03	Mar-03	13790971.00
Total				13849647.00

Belgaum				
15	2070	2002-03	Dec-02	1616.00
16	2070	2002-03	Mar-03	123034.00
17	2204	1999-2000	Dec-99	7912.00
18	2220	1994-95	Jan-95	8557.00
19	2225	1988-89	Apr-88	-10000.00
20	2225	1988-89	Mar-89	160.00
21	2225	1988-89	Mar-89	1800.00
22	2225	1988-89	Mar-89	391.00
23	2225	2001-02	Aug-01	38905.00
24	2235	1998-99	Aug-98	32752.00
25	3475	2000-01	Oct-00	6173.00
26	3475	2000-01	Jan-01	411.00
Total				211711.00
Bijapur				
27	2070	2000-01	Nov-00	-7660.00
28	2235	1995-96	Dec-95	29129.00
Total				21469.00
Chamarajanagara				
29	2204	2001-02	Dec-01	74000.00
30	2225	1998-99	Feb-99	150.00
31	2225	1999-2000	Aug-99	3500.00
32	2225	1999-2000	Nov-99	62.00
Total				77712.00

Chikkamagalur				
33	2070	1998-99	Sep-98	-22920.00
34	2225	1994-95	Apr-94	4959.00
35	2225	1997-98	Dec-97	10000.00
36	2225	1998-99	Mar-99	11250.00
37	2235	1997-98	Mar-98	21750.00
38	2235	1998-99	Mar-99	56598.00
Total				81637.00
Dakshina Kannada				
39	2070	2000-01	Nov-00	-10100.00
40	2235	1995-96	Aug-95	13776.00
Total				3676.00
Davanagere				
41	2235	2000-01	Jun-00	22731.00
				22731.00
Dharwad				
42	2235	1997-98	Jun-97	30600.00
43	2235	1997-98	Sep-97	29758.00
44	2235	1997-98	Oct-97	100868.00
45	2235	1997-98	Nov-97	31100.00
46	2235	1999-2000	Aug-99	8130.00
47	2501	1998-99	Mar-99	15044.00
Total				215500.00

Gadag				
48	2225	1999-2000	May-99	100000.00
49	2235	1998-99	Mar-99	19701.00
Total				119701.00
Gulbarga				
50	2070	2002-03	Mar-03	18675.00
51	2225	2002-03	Dec-02	73401.00
52	2225	2002-03	Dec-02	11700.00
53	2425	1996-97		58361.70
54	2425	2001-02	Dec-02	10089.00
55	3454	2002-03	Mar-03	2600.00
56	3475	2002-03	Sep-02	15676.00
57	3475	2002-03	Sep-02	4000.00
58	2210	1987-88	May-87	3689176.11
Total				3883678.81
Hassan				
59	2235	1997-98	Aug-97	94050.00
60	2235	1997-98		20975.00
61	2235	1997-98		69970.00
62	3475	2002-03	Nov-02	11348.00
63	3475	2002-03	Feb-03	5260.00
Total				201603.00
Hubli				
64	2220	1995-96	May-95	757.00
65	2225	1999-2000	Dec-99	24.00
Total				781.00

Kolar				
66	2070	2000-01	Mar-01	22777.00
67	2070	2002-03	Mar-03	16394.00
68	2225	2002-03	Mar-03	14017.00
69	2235	1995-96	Mar-96	500000.00
70	2425	1999-2000	May-99	25.00
71	2501	1998-99	Mar-99	4456.00
Total				557669.00
Koppala				
72	2425	1999-2000	May-99	10.00
Total				10.00
Madikeri				
73	2204	1991-92	Sep-91	6000.00
74	2204	1993-94	Mar-94	25000.00
75	2220	1996-97	Feb-97	500.00
76	2225	1998-99	Mar-99	600.00
77	2235	1997-98	Aug-97	88199.00
78	2235	1997-98	Oct-97	31081.00
				151380.00
Mandya				
79	2225	1996-97	Mar-97	-7404.00
80	2225	1998-99	Mar-99	532.00
81	2235	1997-98	Jun-97	48100.00
82	2235	1997-98	Jul-97	76374.00
Total				117602.00

Mysore				
83	2075	1997-98	Jan-98	10000.00
84	2225	1998-99	Mar-99	-727.00
85	2425	1999-2000	May-99	3577.00
86	2425	2001-02	Nov-00	2070.00
87	4701	2002-03	Jan-03	358610.00
88	4701	2002-03	Feb-03	389329.00
89	3475	2002-03	Jan-03	7210.00
Total				770069.00
Raichur				
90	2225	1999-2000	May-99	31491.00
91	2225	1999-2000	Dec-99	18.00
92	2425	1999-2000	Oct-99	5700.00
Total				37209.00
Shimoga				
93	2070	2002-03	Nov-02	22448.00
94	3475	2000-01	Feb-01	6947.00
				29395.00
State Huzur Treasury				
95	2075	1994-95	Mar-95	14207.00
96	2204	1993-94	Mar-94	8800.00
97	2225	1994-95	May-95	-300.00
98	2225	1998-99	Feb-99	-40092.00
99	2225	2001-02	Jul-01	630.00
100	2235	1996-97	Feb-97	60000.00
101	3454	1994-95	Feb-95	380.00

State Huzur Treasury				
102	3454	1994-95	Mar-95	484.00
103	3454	1994-95	Mar-95	382.00
104	3454	1994-95	Mar-95	338.00
105	3454	1995-96	Oct-95	1050.00
106	3454	2002-03	Mar-03	26000.00
Total				71879.00
Tumkur				
107	2220	2001-02	Dec-01	700.00
108	2501	1993-94	Mar-94	20747.00
Total				21447.00
Udupi				
109	2235	1998-99	Dec-98	70080.00
Total				70080.00
Uttara Kannada				
110	2225	1997-98	Nov-97	24587.00
111	2225	1998-99	Mar-99	540.00
112	3604	2002-03	Dec-02	616092.00
113	3604	2002-03	Dec-02	77908.00
Total				719127.00
Treasury wise Details Not Available				
114	2011	1987-88	Sep-87	-193.00
115	2011	1987-88	Nov-87	2657.00
116	2011	1987-88	Feb-88	-1487.00
117	2011	2002-03	3/03(s)	13789.00
118	2039	2002-03	Nov-02	8100.00

Treasury wise Details Not Available				
119	2039	2002-03	Dec-02	12874.00
120	2070	1990-91		482.00
121	2070	2001-02	Jan-02	4997.00
122	2215	1998-99	Dec-98	344250.00
123	2215	Details not available in section.		795638.00
124	2225	2001-02	J.E 2002	71347589.00
125	2501	2002-03	Mar-03	17278.00
126	3475	2000-01	Aug-00	15570.00
Total				72561544.00
GRAND TOTAL				95395490.81

ANNEXURE – V

**ADVERSE BALANCES UNDER ALL PANCHAYAT RAJ INSTITUTIONS DEPOSIT
HEADS OF ACCOUNT
[PART II/PARA 2.6.1.3]**

Sl. No.	Head of Account	Amount in [₹]
		[Debit balances]
1	8229-00-109-0-04 Registrar of Co-operative Societies	13260488.00
2	8229-00-109-0-05 Agricultural Income Tax	19331027.00
3	8229-00-200-0-00 Other Development And Welfare Fund	132452.00
4	8229-00-200-0-07 Karnataka State Teachers Benefit Fund	24939791.85
5	8229-00-200-0-11 World Food Programme Malaprabha	7176343.50
6	8229-00-200-0-20 Funds under Agricultural Income Tax Investment Deposit Scheme	9883536.00
7	8229-00-200-0-27 Agricultural Development Fund	5000.00
8	8443-00-101-0-03 Education Deposit	134222.53
9	8443-00-103-0-00 Security Deposit	15245413.00
11	8443-00-107-0-05 Interest on Endowments held by Principal Maharaja Sanskrit College	28708.74
12	8443-00-113-0-01 Deposits of iron and steel	5423467.96
13	8443-00-113-0-02 Karnataka Power Corporation	45033.01
14	8443-00-113-0-03 Deposit for purchase abroad etc. NGEF	40031.82
15	8443-00-116-0-06 Deposits under Karnataka Radio and Electrical Company	11412.15
16	8443-00-121-0-03 Deposits made by candidates to village panchayats	7312272.00

Sl. No.	Head of Account	Amount in [₹]
		[Debit balances]
17	8443-00-121-0-05 Election Petition	11713.80
18	8443-00-800-0-00 Other Deposits	24225978.70
19	8448-00-102-1-02 BCC FUNDS	265073.77
20	8448-00-102-0-03 Mysore City Improvement Board	27564.38
21	8448-00-102-1-08 Gulbarga Board	80000.00
22	8448-00-102-1-00 Town Municipal Council /City Municipal Council /SALARY	728281475.49
23	8448-00-109-1-00 Village Panchayat	8200364.00
24	8448-00-109-1-02 Village Panchayat Fund under VP local bodies act	99610380.80
25	8448-00-109-2-30 ZP Election Fund	38082511.67
26	8448-00-109-3-00 Mandal Panchayat	737710312.44
27	8448-00-120-0-05 Market Committee Fund	463775.50
28	8448-00-120-0-20 Karnataka Girls Guides Fund	1886406.95
29	8448-00-120-0-21 Karnataka Sports Council Funds	775601.54
30	8448-00-120-0-22 Planning Authority Fund	20411088.22
31	8448-00-120-0-28 Karnataka Water Supply and Drainage Board	2126.10
32	8448-00-120-0-51 Receipts Awaiting Transfer	606972.00
	Total	1763610544.92

ANNEXURE – VA**ADVERSE BALANCES UNDER ADVANCES HEAD OF ACCOUNT
[PART II/PARA 2.6.1.4]****Amount [₹]**

Sl. No.	Head of Account	[Credit balances]
1.	8550-00-104-0-01 Special Advance to NGOs	261260.00
2.	8550-00-104-0-16 Other advances	767961.10
3.	8550-00-104-0-19 Special Advance And pay to the persons attached to Mysore as result of re-organize of State	812.00
4.	8550-00-104-0-20 Special Advance to government officers and miscellaneous advance	92.72
5.	8550-00-104-0-21 Salary advance to office guards under IRLA system	87930.00
6.	8550-00-104-0-26 Karnataka Vidhanmandali	92027.00
7.	8550-00-104-0-27 Hypothecation Advance	525050.00
8.	8550-00-104-0-29 RD advance for disbursement	27665.00
	Total	1762797.82

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

Sl.No.	Head of Account	Nomenclature	Balance		Inoperative since
			Amount in ₹ [Debit]	Amount in ₹ [Credit]	
1.	8443-00-106-0-04	Cash Order Deposits		13645.81	Prior to 2000
2.	8443-00-106-0-05	Deposit of Sugar Surcharge (Deputy Commissioner of Food and Civil Supplies)		714048.55	Prior to 1993-94
3.	8443-00-106-0-31	Deposit of Department of Small Savings Lottery		30039194.00	Prior to 2004-05
4.	8443-00-106-0-37	Deposit of permanent and temporary advances		2827258.86	1989-90
5.	8443-00-106-0-43	Bagalkot Town Development Authority		12608444.93	Prior to 2000
6.	8443-00-106-0-45	Assistant Registrar of Co-op Society, Shimoga		87725.60	Prior to 2000
7.	8443-00-106-0-46	Assistant Registrar of Co-op Society Bijapur (P.D.A/c of Gram Panchayat)		311485.00	2005
8.	8443-00-106-0-47	Special Land Acquisition Officer, SCR Project		27696190.00	2005
9.	8443-00-106-0-15	Special D.C		494255899.90	2006-07
10.	8443-00-106-0-19	Industrial Corporation		10850.40	1994-95
11.	8443-00-106-0-22	D.R.C.S, Mandya (Deputy Registrar of Co-op Societies, Mandya)		449156.07	1994-95
12.	8443-00-106-0-24	Watershed Development		3372759.00	2001-02
13.	8443-00-106-0-27	Member Secretary		171042.11	2004-05
14.	8443-00-106-0-28	Director, Industries & Commerce		4066006.37	1995-96
15.	8443-00-106-0-38	Ramkumar Jalal Memorial Fund		195.00	1994-95
16.	8443-00-106-0-42	Ration Shop Depot		49936.00	1994-95
17.	8443-00-106-0-13	Scholarship Account of Backward Classes and Minorities		2292390.30	

Sl.No.	Head of Account	Nomenclature	Balance		Inoperative since
18.	8443-00-106-0-30	Sugar Price Equalisation Fund		139636693.90	
19.	8443-00-106-0-33	Dy. Registrar, Bidar		0	
20.	8443-00-106-0-17	Deposits of PWD Officers		1001430.00	
22	8443-00-106-0-36	DC Dharwar		595047.31	
23	8443-00-106-0-00	No description	5930.00		
24	8443-00-106-0-18	Karnataka Consumer Protection Board	191908.00		
25	8443-00-106-0-35	Deposit of Private Estate under Commercial Organization	75.00		Prior to 2000
26	8443-00-106-0-25	Chief Ministers Drought Relief Fund	8245390.20		Prior to 2000
27	8443-00-106-0-09	Harijan Development Welfare Fund	508896.71		
28	8443-00-106-0-11	Block Development Officer	70774402.15		
29	8443-00-106-0-32	P.D.Account of Municipal Commissioner, Tumkur	2372940.16		
30	8443-00-106-0-14	Principal Maharaja College of Education	570.00		2008-09
31	8443-00-106-0-23	Village Land under attachment	127755.05		1994-95
32	8443-00-106-0-29	Asha Kiran	26350.00		1994-95
33	8443-00-106-0-39	Gram Panchayat	3400890.55		1994-95
34	8443-00-106-0-48	Deposits of District Consumer Forum	124360.00		
35	8443-00-106-0-51	Receipts Awaiting Transfer	45713089.00		
		Total	131492556.82	720199399.10	

ANNEXURE – VII

**DETAILS IN RESPECT OF MISCLASSIFICATION OF RECOVERIES OF HDFC
LOAN
[PART II/PARA 2.7.1]**

Sl. No.	Month	Treasury	Amount [₹]
1.	05/2013	State Huzur Treasury	38290
2.		Tumkur	39400
3.		Chikkamagalur	28420
4.		Kolar	588
5.		Bangalore (Rural)	3189
6.	06/2013	State Huzur Treasury	94169
7.		Davangere	36960
8.		Bijapur	28134
9.		Raichur	35926
10.		Bangalore (Urban)	2443
11.		Koppal	75950
12.	07/2013	Mandya	5580
13.		Chickmagalur	47040
14.		State Huzur Treasury	66189
15.		Dharwad	9075
16.	08/2013	Mysore	17467
17.		Shimoga	27450
18.		Davanagere	45948
19.		Belgaum	2957
20.		Dakshina Kannada	4080
21.		Bangalore (Rural)	8352
22.	09/2013	Bellary	79000
23.		Belgaum	15920
24.	10/2013	Chikkamagalur	6440
25.		Mysore	14990
26.	11/2013	Dharwad	10480
27.		State Huzur Treasury	158399

Sl. No.	Month	Treasury	Amount [₹]
28.		Gadag	8000
29.		Belgaum	21450
30.		Hassan	3750
31.	12/2013	Dakshina Kannada	1510
32.		Mysore	13676
33.		State Huzur Treasury	25665
34.	01/2014	Tumkur	184000
35.		State Huzur Treasury	2049
36.		Bangalore (Rural)	2000
37.		Hubli	11458
38.	02/2014	State Huzur Treasury	12545
39.		Mysore	32000
40.		Gulbarga	32120
41.		Haveri	9130
42.		Chikkamagalur	2565
43.		Belgaum	9010
44.	03/2014	Gulbarga	5870
45.		Belgaum	31500
		TOTAL	1311134

ANNEXURE – VIII

**WANTING SCHEDULES IN RESPECT OF RECOVERY OF COMPUTER
ADVANCE
[PART II/PARA 2.7.2]**

Sl. No.	TREASURY	ITEM	AMOUNT [₹]
1.	Bangalore [U]	11	23581
2.	Belgaum	14	49800
3.	Bellary	11	15568
4.	Chikkaballapura	7	14098
5.	Chitradurga	3	3052
6.	Dakshina Kannada	1	2000
7.	Haveri	15	41501
8.	Hassan	2	5200
9.	Kolar	17	41486
10.	Coorg	2	3429
11.	Mandya	3	3535
12.	Mysore	10	9969
13.	Ramanagara	1	1000
14.	Shimoga	3	4472
15.	State Huzur Treasury	8	11769
16.	Tumkur	5	4688
17.	Uttara Kannada	1	456
	TOTAL	114	235604

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

SL. NO	NAME OF THE PENSIONER	PPO NUMBER
1	Sri.G.A.Sathyanarayana	41510/RPR
2	Sri.H.S.Narayana	29023/RPR
3	Sri.M.P.Umapathy	30339/RPR
4	Sri.S.V.Prakash	113545
5	S.M.Pinto	50967/RPR
6	Sri.S.Mariappa	50045/RPR
7	Sri.S.A.Sali	45586/RPR
8	Sri.M.Maribasavaiah	31421/RPR
9	Sri.M.B.Hanumaiah	28325/RPR
10	Sri.N.Ramanjini	48374/RPR
11	Sri.Krishnadar	45175/RPR
12	Smt.Gangarangan	732/FP
13	Sri.Shaik Md Yauob	2516/B/RPR
14	Sri. K.R. Narasimhan	28772/RPR
15	Sri. M.B. Nagappa	29911/RPR
16	Sri. M.S. Balakrishna	30758/RPR
17	Sri. T.G. Sathyanarayana	45676/RPR
18	Sri. Dev Vijayakumar	119562/RPR
19	Sri. S. Raheeda Begum	36728/RPR
20	Sri. A.C. Shivanna	3241/B/RPR
21	Sri. C.V. Venkataswamy	25772/RPR/SMG
22	Sri. T.S. Ramarao	3352/C
23	Sri. N.H. Shivanna	38824/RPR
24	Sri. G.M. Shivalinge Gowda	4531/RPR/HSN
25	Sri. Abdul Khadar	44288/RPR
26	Sri. K. Ramaswamy	30515/RPR
27	Sri. V. Narasimha Murthy	40536/RPR
28	Sri. G.C. Veerana	20212/RPR

SL. NO	NAME OF THE PENSIONER	PPO NUMBER
29	Sri. S.N. Seetharam	3516/RPR/SMG
30	Smt. Shanthabai w/o Late Sri. C. Muddebihal	1995/RPR/BJP
31	Smt. Puttamma, w/o Mallaiah	60299/FP/SMG
32	Baby Hanumanthappa M.	14545/ART/BGK
33	Smt. Padmavathi w/o Lakshminarayana	1906/RPR/SMG
34	Sri. Chandrasekhar Bhat H.L.	5901/RPR/SMG
35	Sri. Shivashankarappa G.	3201/RPR/SMG
36	Smt. Huligawwa, w/o Lakshmappa B.K.	988/FP/BGK
37	Sri. Manohar Mahadev	5994/FFWR/FP
38	Sri. Suryanaik Patil	5701/FFWR/BGM
39	Smt. Parvathawwa	8301/FFWR/BGM
40	Smt. Bisabee	7304/FFWR/FP/BGM
41	Sri. Gurusiddaiah V. Pujar	8051/FFWR/BGM
42	Sri. Malannagowda Patil	6978/FFWR/BGM
43	Smt. Manjula S. Kulkarni	4164/FP/BGM
44	Smt. Bandavva A. Kalasannavar	6535/FFWR/FP/BGM
45	Sri G.A.Sathyanarayana	41510/RPR
46	Sri. N.Maribasavaiah	31421/RPR

ANNEXURE – X**LIST OF DCRG/CVP AUTHORISATIONS UN-RETURNED TO THE OFFICE OF
THE PRINCIPAL ACCOUNTANT GENERAL [A&E]****(PART II PARA 2.8.4)****CVP AUTHORISATIONS**

SL. NO.	GO.NO.	NAME	PPO NO	AMOUNT	AUTHORIS ED ON
BELGAUM					
1	10078	Sekharan Mallappa 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 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

SL. NO.	GO.NO.	NAME	PPO NO	AMOUNT	AUTHORISED ON
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
SHIMOGA					
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
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.Ramalakakshamma	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
HASSAN					
45	5657	H.G.Chandregowda		1130	08/09/2006
46	5665	M.Mohd khatoon	2452/RPR	16230	29/01/2007
47	5677	channaveeradevaru	2436/RPR	19310	10/09/2008

SL. NO.	GO.NO.	NAME	PPO NO	AMOUNT	AUTHORISED ON
48	5680	H.C.Gangaiah	2605/RPR	3574	01/01/2009
49	5681	M.N.Chandrashekaraiiah	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	0707/2009
52	5684	Bommegowda	2620/RPR	1199	18/02/2010
53	5685	H.S.Shivananje gowda	4900/RPR	3138	24/05/2010
BIJAPUR					
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
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
BELGAUM					
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
SHIMOGA					
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

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
29	3812	M.F.Piddegowda	3801/RPR	970	15/03/2002
30	3813	J.Chandappa	3788/RPR	8661	03/04/2002
31	3814	S.Veerabhadrapa	3534/RPR	1357	17/04/2002
32	3815	Dhakoji Rao	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	13/07/2004
BIJAPUR					
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

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
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
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]**

Treasury	Items	Amount in ₹
Bagalkote	128	2699223
Bangalore Urban	233	12670358
Bangalore Rural	157	3440143
Belgaum	177	4006133
Bellary	382	5747700
Bidar	120	1170182
Bijapur	190	5820780
Chamarajanagar	184	2162395
Chickmagalur	180	4339964
Chikkaballapur	65	866504
Chitradurga	68	697165
Coorg	66	519910
Dakshina Kannada	338	5536300
Davangere	134	2926307
Dharwar	110	3589285
Gadag	48	1132476
Gulbarga	351	17376388
Hassan	286	10978379
Haveri	180	4262143
Hubli	6	838667
Kolar	220	4408974
Koppal	275	8656638
Mandya	252	14793806
Mysore	344	23035601
Raichur	208	3872184
Ramanagaram	104	1581414
Shimoga	218	5983170
State Huzur Treasury	234	7021948

Treasury	Items	Amount in ₹
Tumkur	247	3549959
Udupi	57	343185
Uttara Kannada	140	3724055
Yadgir	127	4277118
Total	5829	172028454

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

Treasury	No. of Items	Amount (in ₹)
Bagalkote	177	2888017
Bangalore Rural	183	2936703
Bangalore Urban	267	13093368
Belgaum	215	4388685
Bellary	492	6669320
Bidar	156	1332649
Bijapur	196	5847580
Chamarajanagar	390	3846795
Chickmagalur	182	4289735
Chikkaballapur	78	908404
Chitradurga	73	712265
Coorg	67	520210
Dakshina Kannada	445	4263808
Davangere	128	1205185
Dharwar	115	3677871
Gadag	52	1137561
Gulbarga	358	17525762
Hassan	321	11198889
Haveri	196	2870863
Hubli	7	842167
Kolar	264	4642457
Koppal	304	8767468
Mandya	290	11644196
Mysore	420	22683135
Raichur	211	3876384
Ramanagaram	106	1633367
Shimoga	257	6016909
State Huzur Treasury	328	6915094
Tumkur	292	4328068

Treasury	No. of Items	Amount (in ₹)
Udupi	79	394227
Uttara Kannada	155	3236734
Yadgir	128	4203804
TOTAL	6932	168497680

ANNEXURE – XIII**TREASURYWISE DETAILS OF NUMBER OF OUTSTANDING PARAS
(PART III/PARA 3.2)**

Sl. No.	Treasury	Upto 2011-12	2012-13	Total
1.	Bagalkot	12	19	31
2.	Bengaluru [Rural]	13	12	25
3.	Bengaluru [Urban]	19	10	29
4.	Belagavi	18	29	47
5.	Ballari	22	9	31
6.	Bidar	4	7	11
7.	Vijayapura	15	7	22
8.	Chamarajanagar	4	9	13
9.	Chikkaballapur	18	16	34
10.	Chikkamagaluru	5	10	15
11.	Chitradurga	11	10	21
12.	Davanagere	14	26	40
13.	Dharwar	21	15	36
14.	Gadag	10	10	20
15.	Kalaburagi	9	11	20
16.	Hassan	20	11	31
17.	Haveri	14	7	21
18.	Hubballi	14	8	22
19.	Karwar	12	19	31
20.	Kolar	19	11	30
21.	Koppal	11	14	25
22.	Madikeri	4	13	17
23.	Mandya	6	16	22
24.	Mangaluru	1	11	12
25.	Mysuru	13	15	28
26.	PPT, Bengaluru	19	7	26
27.	Raichur	13	16	29
28.	Ramanagaram	14	7	21

Sl. No.	Treasury	Upto 2011-12	2012-13	Total
29.	Shivamogga	13	15	28
30	Stamp Depot	4	0	4
31.	State Huzur Treasury	21	6	27
32.	Tumakuru	12	10	22
33.	Udupi	9	9	18
34	Yadgir	16	8	24
35	DOT	0	10	10
	TOTAL	430	413	843

ANNEXURE- XIV**YEARWISE DETAILS OF NUMBER OF OUTSTANDING PARAS
(PART III/PARA 3.2)**

Sl. No.	YEAR	NO OF PARAS O/S
1.	1981-82	1
2.	1982-83	1
3.	1983-84	1
4.	1984-85	1
5.	1985-86	1
6.	1987-88	1
7.	1988-89	1
8.	1990-91	2
9.	1991-92	3
10.	1992-93	2
11.	1994-95	1
12.	1995-96	4
13.	1996-97	7
14.	1997-98	7
15.	1998-99	9
16.	1999-00	8
17.	2000-01	9
18.	2001-02	3
19.	2002-03	11
20.	2003-04	10
21.	2004-05	20
22.	2005-06	14
23.	2006-07	23
24.	2007-08	20
25.	2008-09	33
26.	2009-10	39
27.	2010-11	61
28.	2011-12	137

Sl. No.	YEAR	NO OF PARAS O/S
29.	2012-13	413
	TOTAL	843

ANNEXURE – XV

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

For The Year 2012-13 Pointed Out During 2013-14				Continued Excess Payment In Respect Of Cases Already Pointed Out In Previous Years		Total	
Sl. No.	Treasury	Amount in Rupees	No. of Cases	Amount in Rupees	No. of Cases	Amount in Rupees	No. of Cases
1	Bengaluru (Rural)	77378	4	0	0	77378	4
2	Bagalkote	953394	16	211135	15	1164529	31
3	Bengaluru (Urban)	113875	4	0	0	113875	4
4	Belagavi	579677	11	518247	5	1097924	16
5	Ballari	372307	10	0	0	372307	10
6	Bidar	967218	20	20694	1	987912	21
7	Vijayapura	1802348	12	1325771	5	3128119	17
8	Chamarajanagara	17706	3	32867	2	50573	5
9	Chikkaballapur	507672	14	98301	5	605973	19
10	Chikkamagaluru	381466	6	92316	2	473782	8
11	Chitradurga	427628	9	456423	11	884051	20
12	Davanagere	386976	17	194660	9	581636	26
13	Dharwar	180744	5	0	0	180744	5
14	Gadag	55133	3	0	0	55133	3
15	Kalaburagi	2870507	21	590131	8	3460638	29
16	Hassan	674346	8	311891	5	986237	13
17	Haveri	320564	14	53964	2	374528	16
18	Hubballi	23014	1	0	0	23014	1
19	Karwar	385685	9	124137	2	509822	11
20	Kolar	1435831	13	209742	2	1645573	15
21	Koppal	276387	11	58968	1	335355	12
22	Madikeri	181847	3	108293	3	290140	6
23	Mandya	213025	8	21828	2	234853	10
24	Mangaluru	596879	10	255262	6	852141	16

Sl. No.	Treasury	Amount in Rupees	No. of Cases	Amount in Rupees	No. of Cases	Amount in Rupees	No. of Cases
25	Mysuru	611569	17	363671	6	975240	23
26	PPT, Bengaluru	2207762	15	407300	11	2615062	26
27	Raichur	69042	7	299925	5	368967	12
28	Ramanagara	228926	6	293784	5	522710	11
29	Shivamogga	489577	8	0	0	489577	8
30	Tumakuru	513559	6	0	0	513559	6
31	Udupi	94439	3	0	0	94439	3
32	Yadgir	980560	7	217377	8	1197937	15
	TOTAL	18997041	301	6266687	121	25263728	422

PRINCIPAL ACCOUNTANT GENERAL
(ACCOUNTS & ENTITLEMENT)
KARNATAKA, BENGALURU