



**REPORT ON THE  
ANNUAL REVIEW ON  
THE WORKING OF TREASURIES IN  
KARNATAKA FOR THE YEAR 2014-2015.**



**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 for annual inspection of treasuries of Government of 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 Introduction Part-2 contains the defects noticed during compilation and verification of accounts for the year 2014-15, 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 2013-14 in inspections conducted during 2014-15.



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Place: Bangalore  
Date: 23-12-2015





## HIGHLIGHTS

**Wrong classifications of Debt, Deposits and Remittances Heads adopted by Treasuries resulted in adverse balances under many Debt, Deposits and Remittances Heads of Accounts.**

*[Paragraph 2.1]*

**9758 Abstract Contingent Bills for a sum of ₹ 218.12 crores were outstanding for want of Non detailed Contingency bills**

*[Paragraph 2.2]*

**Claims amounting to ₹3,12.87 lakh were due from Indian Railways to the end of March 2015 towards reimbursement of Railway Pensions Fund.**

*[Paragraph 2.3]*

**Vouchers involving an amount of ₹ 56.44 crores were wanting from Treasuries as at the end of March 2015.**

*[Paragraph 2.4]*

**Misclassifications of expenditure of ₹ 23,23.18 crores and of receipts of ₹ 25,69.89 crores were rectified consequent on reconciliation by CCOs.**

*[Paragraph 2.5]*

**There were delays by the Treasuries in rendering monthly accounts to the Office of the Principal Accountant General [A&E], Karnataka.**

*[Paragraph 2.6]*

**The unspent balances in Funds II account of Zilla Panchayats and Taluk Panchayats maintained in the treasuries for the year 2014-15 were not written back to Government.**

*[Paragraph 2.7.1.1]*

**Personal Deposit Accounts of many Administrators remained inoperative.**

*[Paragraph 2.7.2.2]*

**GPF Credits amounting to ₹ 7.06 crores were kept Unposted in the books of Principal Accountant General [A&E], Karnataka for want of receipt schedules from Treasuries.**

*[Paragraph 2.10.1]*

**Payments towards GPF withdrawals were made without authorisations from the Principal Accountant General (A&E).**

*[Paragraph 2.12]*

**In 33 Treasuries, 757 paragraphs were outstanding in Inspection Reports issued upto 2014-15.**

*[Paragraph 3.2]*

**No claims were raised by the Director of Treasuries on excess payments of pension made by the banks.**

*[Paragraph 3.3.1]*

**In 32 Treasuries, Family Pension was paid at enhanced rates beyond the stipulated date by the Public Sector Banks in 187 cases resulting in excess payments of ₹1.42 crore.**

*[Paragraph 3.3.2]*

**Adverse balances existed under personal deposit and Zilla Panchayat/Taluk Panchayat fund accounts.**

*[Paragraph 3.7.4]*

**The HDFC / LIC accounts showed balances even though it should show nil balances.**

*[Paragraph 3.9]*

**Token Books and cheque books were found missing in some treasuries.**

*[Paragraph 3.13]*

**BEO/Chittapur issued token books from 3 sub-treasuries viz. GSTO Chittapur, GSTO Kalagi and GSTO Shahbad.**

*[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 functioning in the State as on 31<sup>st</sup> March 2015 [Details are given at **Annexure - I**]. All these treasuries/sub-treasuries function under the administrative control of Director of Treasuries, Bengaluru.

All the District and Sub-Treasuries are computerized and operate the IT system Khajane I which is under the technical control of Treasury Network Management Centre, Bengaluru. All the treasuries are banking treasuries. An updated version of the IT Application known as Khajane II is under implementation.

### 1.3 Position of Treasury Staff

The Treasuries including the Directorate of Treasuries were having working strength of 1948 as against sanctioned strength of 2995 Cadre wise details are given below;

Designation	Sanctioned Strength	Men in Position
Director	1	1
Additional Director	2	0
Joint Director	5	3
Deputy Director	23	21
Assistant Director / DTO	71	45
Treasury Officer	301	235
Head Accountant	368	368
First Division Assistant	1039	643
Second Division Assistant	798	423
Stenographer	1	1
Typist	39	19
Driver	3	3
Group D / Daffedar	344	186
<b>TOTAL</b>	<b>2995</b>	<b>1948</b>

**PART – 2 DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS SUBMITTED BY TREASURIES****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], Karnataka. Following defects were noticed in the accounts received from the Treasuries during the year 2014-15.

- In respect of Debt, Deposit, Remittance (DDR) transactions, Treasuries were operating different Heads of Account due to which variations existed in classification adopted by Treasuries and that of Principal Accountant General [A&E], Karnataka. This resulted in adverse balances under many DDR heads. The variations in classification adopted by Treasury and the Principal Accountant General [A&E], Karnataka 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], Karnataka.
- The challans for receipts of the Government 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 identify the nature of transactions and to verify whether they relate to reduction in expenditure. Further challans are also required to be submitted under Major head 0049 – Interest Receipt, 0070-Other Administrative Services, 0075- Miscellaneous General Services, etc.
- Principal Accountant General had permitted the use of detailed head of Account- 51 “Receipts awaiting Transfer” (RAT) under major head 8448- Deposits of Local Funds while implementing 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.
- The treasuries operated the 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. Illustrative examples are given in **Annexure III**.

- Payment schedules in respect of Major Head 0030- Stamps & Registration Fees (refunds) were received without the corresponding abstracts from all the treasuries.
- Payment schedules i.r.o Major Head 2029-Land Revenue, 2030-Stamps & Registration, 2039-State Excise, 2040-Taxes on sales, Trade etc., 2041-Taxes on Vehicles and 2045- Other Taxes & Duties on Commodities and Services were not supported by Form II for the entire year relating to Koppal, Bellary and Gadag treasuries.
- Discrepancies in accounting of challans have been noticed. Selected cases of discrepancies are given below:

Challan No.	Date	Amount	Classification mentioned in challan	Classification mentioned in the List of Payments	Treasury
No number	24.03.15	10000	6425-00-108-3-35	6425-00-108-3-40	Kalaburagi
151	24.03.15	2494	6425-00-108-3-36	6425-00-108-3-35	Chamrajnagar
32	28.03.15	7100	6425-00-108-3-76	6425-00-108-3-00	Puttur

## 2.2 Non submission of Detailed Contingent Bills [NDC] in respect of Abstract Contingency [AC] Bills drawn

Under Rule 37(b) of Manual of Contingent Expenditure 1958, all NDC Bills prepared in respect of AC Bills drawn, should be sent to Office of the Pr. AG [A&E], Karnataka before the 15th of the month following the month to which the original AC Bills relate. Further in GO No. FD 78/TCE-2006/Bangalore dated 17-05-2006, it is laid down that treasuries shall take action to forward the NDC Bills presented to them by the Drawing and Disbursing Officers to the Pr. AG[A&E], Karnataka along with monthly Accounts with supporting schedule indicating AC Bills amount and NDC Bills in support of AC Bill. The submission of NDC Bills shall be enforced by the Treasuries by not honouring further AC Bills till Outstanding AC Bills are cleared by submission of pending NDC Bills.

9758 AC bills for a sum of Rs. 218.12 Crores as detailed in **Annexure IV** are outstanding for want of NDC bills as on 31.03.2015.

Further, an amount of ₹.60,000/- is drawn in AC bill by Tahsildar, Haliyal of Karwar district under Major Head 2235-Social Security Welfare booked under 2235-60-102-1-04-059 towards AnthyaSamskara. A maximum of ₹.10,000/- only can be drawn as AC Bill for this purpose at a time and hence the said transaction was not in order.

### **2.3 Wanting Vouchers of Railways**

Claims for reimbursement of Railway Pensions amounting to ₹ 3,12.87 lakh were outstanding from 24 Treasuries as at the end of March 2015. The details are given in **Annexure V**. Reminders were issued regularly to Treasuries concerned and respective Railway Authorities for early settlement of the claims to facilitate reimbursement to State Govt.

### **2.4 Wanting Vouchers / Schedules from Treasuries**

Vouchers aggregating to an amount of ₹56.44 crores relating to the period from May 1994 to March 2015 were not received from Treasuries along with accounts of the respective months (**Annexure-VI**). 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 seven wanting vouchers for an amount of ₹1.09 crore were received. from Mysuru, Davangere, Belgavi and Raichur treasuries.

An amount of ₹9.52 crores has been kept under Objection Book Suspense as at the end of March 2015, for want of details of final classification of the transactions. Details given in **Annexure VII**.

### **2.5 Classification Check/Reconciliation**

Check of classification of expenditure and receipts recorded in Treasury accounts during the year 2014-15 revealed misclassification of transactions of receipts amounting to ₹ 45.01 crores and of expenditure amounting to ₹ 1339.87 crores 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], Karnataka, with those of Chief Controlling Officers of

Government of Karnataka, Transfer Entries were proposed to rectify the misclassification of receipts amounting to ₹ 2569.89 crores and of expenditure amounting to ₹ 2323.18 crores.

Under the Revenue Receipt head of account, the classification is noted upto minor head level only and sometimes up to sub head level by the Treasuries. Such amount accounted will not exhibit the complete nature of the transactions which are disclosed below the Minor head. The correctness and accuracy of the amount exhibited is also not assured in such cases.

## **2.6 Receipt of Monthly Accounts from Treasuries**

### **2.6.1 Delay in receipt of Monthly Accounts**

Timely rendition of monthly civil accounts to State Government by Principal Accountant General [A&E], Karnataka depends on timely rendition of accounts by the Treasuries. The monthly accounts from all the Treasuries should reach the Principal Accountant General [A&E], Karnataka by the 9<sup>th</sup> of the following month and in respect of State Huzur Treasury by 18<sup>th</sup> of the following month to which the accounts relate. During the year 2014-15, 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 on 106 occasions, as detailed in **Annexure VIII**. Further, treasury wise delay in rendering accounts has been detailed at **Annexure IX**. 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.

### **2.6.2 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 ₹	
			Dr.	Cr.
1	8658-00-102-30-7610	Treasury Suspense	1,03,296	1,483
2	8658-00-102-6-07	Kannada Sahitya Parishat	0	811
3	8658-00-102-6-16	Orissa Flood Relief Fund	0	4610
4	8658-00-102-6-18	Gujarat Earth Quake Relief Fund	0	2,44,478

5	8658-00-102-6-19	Kannada Sahithya Sammelan	0	1.19,13,049
6	8658-00-102-4-20	Tsunami Relief Fund- Public Contribution	0	134
7	8658-00-102-4-21	Tsunami Relief Fund-Government Employees Contribution	0	15,453
8	8658-00-102-4-22	Banking Cash Transaction Tax	36,17,607	0
9	8658-00-102-4-24	Construction of Community Hall for Government Employees	0	5,592
10	8658-00-102-6-24	Un-credited items under E-Payments	0	3,70,81,096
11	8658-00-102-06-25	NEFT	0	58,28,694
12	8658-00-102-04-00-000	Unclassified suspense	29668	0

### 2.6.3 Incomplete classification in respect of Pay and Accounts Office Transactions.

The transactions pertaining to various Pay and Accounts Office of Government of India-Suspense transactions of Reserve Bank of India [RBI], viz., Railways, Defence etc are being received under relevant Major Heads of account with details 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], Karnataka every month, on purchase of the Demand Drafts. Despite the availability of the classification, they are booked only up to the Minor Heads by the State Huzur Treasury and District Treasury Bengaluru [Urban]. This is resulting in delay in settlement of State claims.

### 2.6.4 Operation of unauthorised Heads of Account

- The following unauthorised heads of account have been operated by the treasuries under Revenue Receipts.

Head of Account	Month	Treasuries
0044-Service Tax	August 2014	Shivamogga
0020-Corporation Tax	September 2014	Mysuru
	March 2015	Bagalkote
0021-Taxes on Income other than Corporation Tax	February 2015	Yadgir
901 under MH 0030-Stamps & Registration Fees	April 2014 and August 2014	Dakshina Kannada, Haveri, Bagalkote and Uttara Kannada



- ii. The following heads of account have been operated by the treasuries under Major Head 8782- Cash Remittances and adjustments between Officers rendering accounts to the same accounts Offices even after abolishing the system of letter of credit.

Head of Account
8782-00-101-0-00-000
8782-00-102-0-00-000
8782-00-102-0-01
8782-00-102-1-01
8782-00-102-2-01
8782-00-102-3-00

## **2.7 Operation of Deposits and Fund accounts in Treasuries**

### **2.7.1 Fund accounts of Panchayat Raj Institutions**

#### **2.7.1.1 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 2014-2015. This has resulted in accumulation of balances under Fund II in the books of Principal Accountant General's office, though the balances are made zero in the khajane system by TNMC on 1<sup>st</sup> April every year. This further leads to non-reconciliation of balances.

### 2.7.1.2 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.

Bengaluru Urban	Kodagu	Chitradurga	Gadag	Kalaburagi
Tumakuru	Hassan	Chikkamagalur	Vijayapura	Ballari
Mysuru	Shivamogga	Dakshina Kannada	Bagalkote	Raichur
Chamarajanagar	Koppal	Uttara Kannada	Belagavi	Bidar

### 2.7.1.3 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. It has been observed that, at the end of March, 2015, adverse balances existed under 26 Heads of Account as detailed at **Annexure X**.

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.

### 2.7.1.4 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. It has been observed that, at the end of March, 2015, adverse balances existed under 8 Heads of Account as detailed at **Annexure XI**.

### 2.7.2 Deposit Accounts

The following Deposit Accounts were operated without the consent of the Principal Accountant General [A&E], Karnataka under Major Head – 8443- Civil Deposits and 8448- Deposits of Local Funds.

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.

### **2.7.2.2 In-Operative Deposit Account**

As per the provisions of Article 286 of the Karnataka Financial Code (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 such inoperative Personal Deposit accounts is detailed in **Annexure-XII**. A sum of ₹72.36 crores Government money was locked in inoperative PD accounts under Major Head 8443-Civil Deposits. Also, there were debit balances to the tune of ₹.8.59 crores under 12 inoperative Personal Deposit accounts. 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.

### **2.7.2.3 Irregularities in operation of PD Accounts**

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], Karnataka.

### **2.7.3 Miscellaneous Issues**

- The Plus and Minus Memos in respect of various deposit heads should be forwarded to the Principal Accountant General [A&E], Karnataka, 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 following Taluk Panchayats and Zilla Panchayats were not sent by the Treasuries along with monthly accounts to the Principal Accountant General [A&E], Karnataka.

<b>Taluk Panchayats</b>	Chikkamagalur	Madikeri	Mandya
	Chamarajanagar	Tumakuru	Hubbali
	Ballari	Davangere	Shivamogga
<b>Zilla Panchayats</b>	Davangere	Hubbali	Kolar

- Recoveries made in respect of HDFC loans pertaining to the following Treasuries have been incorrectly transferred to 8443-00-106-51 Receipts Awaiting Transfers.

Ballari	Chikkamagalur	Chamarajanagar	Ramanagara
Tumakuru	Chitradurga	Davangere	Kalaburagi
Shivamogga	Bagalkote	Belgavi	
Hassan	Uttara Kannada	Chikballapura	

- Zilla Panchayat funds were misclassified under Head of Account 8443-00-108-State-Public Works Deposit Accounts in District Treasuries of Kalaburagi, Raichur, Vijayapura, Koppal and Yadgir. Details are given in **Annexure- XIII** . In spite of being pointed out, corrective action has not been taken so far.

## 2.8 Issues relating to Loans and Advances

### 2.8.1 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 2014-15 an amount of ₹4.81 lakh of HDFC credits were misclassified under HBA and transfer entries proposed for rectification. Details are given in **Annexure XIV**.

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 ₹2.78 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 3 Treasuries<sup>1</sup>. Out of this, an amount of ₹2.48 lakh pertains to misclassification by the State Huzur Treasury.

### **2.8.2 Wanting Schedules**

Credit of ₹1.07 lakh pertaining to Computer Advance were unposted for want of receipt schedules from the Treasuries. Details are given in **Annexure XV**.

## **2.9 Pension related issues**

### **2.9.1 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], Karnataka, were not returned by many treasuries, after the validity period.

### **2.9.2 Omissions noticed in accounts rendered by Treasuries**

As per instructions contained in authorization issued by the office of the Principal Accountant General [A&E], Karnataka. the expenditure in respect of All India Services Pensioners has to be accounted under the Suspense 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 Government of India.

### **2.9.3 Issue of duplicate PPOs**

Requests from the Treasuries for issue of duplicate Pension Payment Orders are showing an increasing trend. During the year 2014-15, request for issue of duplicate Pension Payment Orders in respect of 94 cases have been received from Pension Payment Treasury, Kalaburagi, Mandya, Shivamogga, Bagalkote, Vijayapura and Hassan. Details are given at **Annexure XVI**.

<sup>1</sup> Chickkamagaluru, Dakshina Kannada, State Huzur Treasury,  
O/o Principal Accountant General (A&E), Karnataka

#### **2.9.4 Non-receipt of authorizations and vouchers in respect of payments of Death Cum Retirement Gratuity(DCRG) and Commuted Value of Pensions (CVP ).**

Authorizations in respect of DCRG and Commuted Value of Pension [CVP] payments issued by the office of the Principal Accountant General [A&E], Karnataka. have to be returned after the payments are made as “Paid Vouchers” and where the amounts have not been drawn, the authorizations have to be returned with a “Non-Payment” Certificate duly recorded on them. In cases listed in Annexure XVII, 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], Karnataka.

### **2.10 General Provident Fund Accounts**

#### **2.10. 1 Items kept unposted for want of Receipt Schedules**

General Provident Fund credits of the subscribers in respect of 3,313 items amounting to ₹7.06 crores were kept un-posted during 2014-15 for want of schedules from 33 Treasuries in respect of items. Details are given in **Annexure XVIII**.

#### **2.10.2 Wrong account numbers/mismatch between Subscribers Name and GPF account number**

1,758 items amounting to ₹75.69 lakhs pertaining to GPF were kept unposted during 2014-15 for want of details of the correct GPF number/ correct name. Treasury wise details are given in **Annexure XIX**.

### **2.11 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], Karnataka 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 unencashed cheques and Plus and Minus memos were not received from the treasuries every month regularly. The provision of article 75 of Karnataka Treasury Code ( KTC) has not been adhered to.
- Article 75 of Karnataka Financial Code (KFC) prescribes that the Treasury Officer should prepare a list of cheques outstanding for more than 12 months from the date of issue of the cheques on 15<sup>th</sup> of May each year and simultaneously prepare Alteration Memorandum showing the Heads of Account of debit and credit and send the same to Principal Accountant General [A&E], Karnataka, to carry out necessary adjustments in the accounts. However, at **State Huzur Treasury**, 58858 cheques amounting to Rs.2172.45 crores remains unencashed upto March 2014 as detailed below :

Period	No. of cheques	Amount ( ₹. in crores)
Upto 3/11	52806	1759.39
2011-12	1548	1.58
2012-13	2341	377.65
2013-14	2163	33.83
Total	58858	2172.45

Further, in 28 sub-treasuries 135211 cheques for Rs.483.45 crores remain unencashed upto March 2014.

In all, 1,94,069 cheques amounting to Rs. 2655.90 crores has remained unencashed, upto March 2014. This excludes the amounts of unencashed cheques relating to Bengaluru (urban), Haveri, Ramangara and Tumakuru treasuries as the data was not provided to the Inspection parties.

Necessary alteration memos were not prepared and submitted to the office of the Principal Accountant General (A&E), Karnataka, thus overstating expenditure in the accounts.

- At DTO Mangaluru, it is noticed during the period from 27-7-2011 to 21-3-2013 certain amounts have been recovered from municipal pensioners. Cheques in respect of these recoveries are drawn in favour of DTO Mangaluru by a deduct entry under Major head 2071-pension. It is noticed that these cheques have not been encashed and remitted to Government account so far. The total number of cheques is 12 and the amount is Rs.1,55,493/-. AMs should be proposed in respect of these cheques and

sent to the office of the Principal Accountant General (A&E), Karnataka, under intimation to Audit. The details are given below:

Sl.No.	Cheque No.	Date	Head of A/c	Treasury	Amount ₹
1	346921	29-7-11	2071	DTO Mlore	1,568/-
2	348391	3-8-11	2071	DTO Mlore	9,229/-
3	349933	13-8-11	2071	DTO Mlore	11,352/-
4	350563	16-8-11	2071	DTO Mlore	61,173/-
5	360594	31-10-11	2071	DTO Mlore	3,507/-
6	978971	30-11-11	2071	DTO Mlore	1,880/-
7	983593	31-12-11	2071	DTO Mlore	2,250/-
8	39543	5-11-12	2071	DTO Mlore	3,815/-
9	48337	20-12-12	2071	DTO Mlore	13,800/-
10	48341	20-12-12	2071	DTO Mlore	4,600/-
11	69747	19-3-13	2071	DTO Mlore	21,312/-
12	69943	21-3-13	2071	DTO Mlore	21,007/-
<b>Total</b>					<b>1,55,493/-</b>

- Some Treasuries are not sending the abstract for ECS Payments, to Principal Accountant General [A&E], Karnataka.

## 2.12 Treasury irregularities

- On verification of undrawn GPF authorisation at STO Karkala, Udupi District it is observed that payment has been made to DDO -the Principal Government College Byloor for drawal and disbursement of PFW amount of Rs.3,25,000/- in respect of GPF a/c holder EDN 83198 – Shantinatha Jogi on 18.02.14 without insisting for authorisation from Principal Accountant General (A & E), Karnataka. Subsequently, the authorisation dated 26.2.14 have been returned to Principal Accountant General (A & E), Karnataka, with the non payment certificate.
- It is observed from the records that during 7/2014 Alteration Memo was proposed for Rs.25000/- pertaining to the GPF head by decreasing Major Heads 8670-Cheques & Bills and 8009- State Provident Fund. On scrutiny it was noticed that during March 2014 a bill was passed for Rs.25000/- vide Vr.No.21, cheque generated and the same accounted in the March 2014 monthly accounts. The amount was kept unposted under debit for want of voucher in office of the Principal Accountant General Office (A&E),Karnataka. The same was communicated to Director of Treasuries, Bangalore.



- On receipt of communication, the S.T.O, Kollegal traced the cheque and stated that by **oversight** the bill was passed and **cheque generated without any claim**. Further, it was stated that the cheque was not issued and Alteration Memo proposed in 7/2014 and sent to office of the Principal Accountant General (A&E), Karnataka, for rectification.
- iii. During Local Verification at Bengaluru (Rural) treasury, as per the debit voucher received for the month of March 2014, **an amount of Rs.3,95,000/-** has been paid to Sri.D.M. Krishnappa, GPF Account No.AF 8332 as PFW **without Authorisation** by office of the Principal Accountant General Office (A&E), Karnataka. It was stated by the Gazetted Sub-Treasury Office (GSTO), Devanahalli Sub-Treasury that the payment was made by **oversight**. This indicates that necessary Treasury checks as contemplated under the provisions of Article 17 of KFC were not exercised.
- iv. On review of GPF authorisation Registers at DTO Kalaburagi, it is observed that an amount of **Rs. 57,000/-** being the Partial Final Withdrawal authorisation in respect of Sri. Mohammed Ghouse bearing Account No. SSW 6627 payment has been made without **authorization by the** office of the Principal Accountant General (A&E),Karnataka in the month of May 2014, whereas the authorisation of this office was dated June 2014.

**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 2013-2014 were inspected during 2014-15 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 on Government of Karnataka.

The Principal Accountant General [A&E], Karnataka, visited District Treasury Madikeri during the year 2014-2015.

**3.2 Outstanding Inspection Reports and Paragraphs**

757 paragraphs were outstanding upto the end of the year 2014-15 in the inspection reports of Directorate of Treasuries, 33 District treasuries and one Stamps Depot for want of final replies. Out of this, 368 paragraphs relates to the period from 1981-82 to 2012-13 and 389 paragraphs for the year 2013-14 [inspection conducted during 2014-15]. Treasury wise details are given in **Annexure XX**. **Annexure XXI** gives year wise outstanding paragraphs.

**3.3 Pension related issues****3.3.1 Failure of Director of Treasuries to evolve a system to claim Excess payments made by Banks**

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. However, it has been observed that the Banks continue to pay family pension at enhanced rates even after the period of 7 years and do not reduce the family pension to normal rates as detailed in the pension payment orders. Non-availability of enabling provisions in the software of Paying Banks to reduce the family pension on due dates automatically stated to be one of the reasons and the other being that such reductions are in the domain of the central pension wing of the bank, rendering no control by the payee branch.

Principal Accountant General (A&E), Karnataka had on two occasions suggested preventive measures viz. issue of alert by the treasuries to the concerned banks one month prior to the effective date of reduction of family pension and incorporation of validation check in the Payee Bank's software. While the Director of Treasuries has accepted the former suggestion and had issued directions to all treasuries vide letter dt. 20.05.2014, the same has not been complied by the treasuries. As regards, the latter suggestion, the Director of Treasuries, has taken up the issue only with some banks.

In accordance with para 21 of the G.O. No. FD 8 TTC 84 dated 26-3-1986, the Banks will indemnify the Government against any wrong or any over payment to Pensioners and execute necessary Indemnity Bond in the Form as in Annexure-J to the G.O. dated 26-3-1986. Nevertheless, excess payments continue to be made unabated by the agency banks. Only the cases that are identified by the Inspection parties after a test check were being brought to the notice of the Reserve Bank of India by the Director of Treasuries during the quarterly meetings.

The issue of recovery of excess payments has two dimensions. One is the obligation of the banks to repay as per the provisions contained in the indemnity bond, which is undisputed. The other is the process of identifying excess payments and claiming the same from the banks, which is the responsibility of the treasuries that is not being done.

**Non identifying of excess payments by the treasuries is observed as a serious lapse**, especially when the bank payment scrolls are received. It is necessary on part of the Treasury officer to satisfy and ensure himself that correct payments have been made by verifying them, as he is the disbursing officer for payment of pensions as per note 1 under Rule 162 of Karnataka Treasury Code. Only when a case has been identified for excess payment, can there be any claim on it. It is the duty of the treasuries to identify the cases of excess payments and prefer a claim on the erring banks. Once the claim has been made by the concerned treasury on an erring bank, the same could be pursued by the Director of Treasuries with the Reserve Bank of India during the quarterly meetings.

**The Director of Treasuries has failed to evolve a system to detect excess payments** at treasury level immediately after the payment scrolls have been received and to put in place the process of preferring the claim by the Treasuries themselves.

It is recommended that the Director of Treasuries should prescribe a form for the treasuries to prefer a claim on the erring banks invoking the provisions contained in the Indemnity bond, with suitable directions to bring to notice the same to all levels of banking management including Reserve Bank of India and the State Government.

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

Under the provision of Family Pension Rules [Karnataka] 2002, mentioned *ibid*, 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], Karnataka. During the test check of payment of Family Pensions made by the disbursing 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, **187** cases of Family Pension were paid at enhanced rates by the Public Sector Banks beyond the stipulated date resulting in excess payment of **₹1.42** 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 **₹0.66** crore in **106** cases. Treasury-wise details of excess payment and continued excess payment of family pension are given in **Annexure XXII**

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.

#### **3.3.3.1 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;

- i. The minimum pension payable has been revised to Rs.4800/- wef 01-04-2012 as per G.O.No.FD/SPL/81/PENSION 2012 Dated 03-05-2012. On verification of the bank scrolls, it was found that in many cases the pension paid was less than the minimum of Rs.4800/-. Details are given in **Annexure XXIII**.

- ii. Family Pension were being paid less than the admissible amount due to incorrect fixation of the pension in the new scales, in the following cases

Sl No	PPO No	Name of the pensioner	Name of Bank	Amount Due	Amount Drawn
1	839416	Girija Bai S Suryavansi	SBI Main Dharwad	10,080/-	5040/-
2	843206	Hurunnisa D Horkeri	Vijaya Bank, Main Dharwad	6,660/-	5550/-
3	840362	Mallamma	SBI, Main Dharwad	5,850/-	4800/-

- iii. As verified from Bank Scroll of Indian Bank for the month of March 2014 at DTO Chitradurga, it was observed that lower family pension @ Rs.7,498/- has been paid to Sri. Mohammed Iqbal, H/o late FouziaNaaz- PPO No.841865, though as per authorization No. PV6/D-33130/UGC/1943-1944 dated 26-7-2011, the family pension has been revised to enhanced rate of Rs.19,950/- from. 24-12-2009 to 23-12-2013 and at normal rate of Rs.11,971/- thereafter.
- iv. On review of the bank scroll with reference to Karnataka Treasury Code 45, it has been noticed that, there was a short payment of family pension in respect of Smt.Jayashree M Kulkarni, holder of PPO.No.840751/FP. She draws her pension at Bank of India, Koppal. Her Savings Bank Account is 847510100011071. She is entitled to pension of Rs.12000 w.e.f 1/4/2012 to 15/2/2014 and Rs.7200 thereafter. She has been paid a reduced pension of Rs.4800/- instead of Rs.7200 as per July 2014 bank scroll.
- v. On a test check of Check register of FFWR (State), it is observed that Smt.Dondubai G Shirur/PPO No.1719/94 has expired on 17.10.2012. But the relevant pension was being credited to her Savings Bank (SB) account in Union Bank, Mudhol till June 2014. After a lapse of more than a year, the bank has sent a Demand Draft for Rs.61452/- dated 27.6.2014 towards the excess pension credited to her SB account. This indicates that money which is due to Government was not refunded for nearly 2 years.

### 3.3.3.2 Other Points

- i. Office of the Principal Accountant General (A&E), Karnataka, had ordered recovery in the following cases. Full recovery particulars are awaited in case of DTO chitradurga, while no action has been taken at DTO Chamrajanagar.

Sl No	Reference No.	PPO NO and Name	Amount of recovery	Treasury
1.	PV3/A/R1/2091329611/2013-14/596 Dt. 10/02/2014	1513KCS 46702—Shanthamma, w/o Late Marappa R	24,796	DTO Chitradurga
2.	PV11/R3/13-14/R-1513038195/28 Dt. 25/06/13	1413KCS14201/FP Majula G P, w/o Late S.M. Mahantesh	22,809	DTO Chitradurga
4	PvXI/RI/R - 17310/40/dt.17/5/14	330939 Puttasiddanaok	1,68,417	DTO Chamrajanagar
5	Pv8/R2/R-17810//12-3/396-97/dt.8/3/13	340860 Kalidasa.M.	11,634	DTO Chamrajanagar

- ii. It was observed in Gazetted Sub-Treasury Office (GSTO), KR Nagar and Hunsur that the following PPOs have not been returned to Office of the Principal Accountant General (A&E), Karnataka, after expiry of the pensioners.

Name of the Treasury	PPO No.	Name of the Pensioner	Date of Expiry
GSTO KR Nagar	ID 0809000398	Eshwarachar G.P	2/10/2012
GSTO Hunsur	12222 Artist	Sannaramayya	26/8/2010
GSTO Hunsur	11060 Artist	Basavayya	/ 4/2012

- iii. At Pension Payment Treasury, Bengaluru, the limited family pension (FP) payment orders in respect of the cases mentioned below where validity period has expired have not yet been obtained from the banks and returned to Principal Accountant General (A&E), Karnataka.

PPO NO	NAME	Period of FP
141334733	Vidya N	1.1.13to18.6.14
1413KCS 18990	Ashabai S	9.5.12 to 1.5.14
10210/LFP/C	Shashikumar N	10.11.05 to 31.3.06 1.4.06 to 9.4.11
10210/LFP/B	Anitha N	27.12.01 to 9.11.05
10210/LFP/A	Shobha N	12.2.01 to 26.12.01
2224/LFP	Mamathabai B.K.	9.5.10 to2.6.14
1282/LFP	Keerthi Pallavi	1.4.00 to 19.9.13

5885/LFP	Kumari Shobha Marks	1.2.03 to 21.1.05 22.1.05 to 24.3.13
5856/LFP	Mahesh	6.4.09 to 2.7.13
835460/LFP	H.K.Veekshith	30.4.09 to 17.9.10

- iv. On scrutiny of Bank scrolls and check registers of Freedom fighter pensions (FFWR), names of many beneficiaries' are not found in the bank statement of pension payment (FFWR). Few cases are illustrated below.

Sl.No. of Check Register	FFWR PPO No.	Name & Account No.	Bank
No.99	No.413 Vijayapura	Smt.Parvatavva S. Alur A/c No. 01190029995	SBI, Bagalkot w.e.f 1.9.2005
No.105	No.394 Vijayapura	Sri/Smt.A.S.Meti Bhagawathi A/c No.10011/14	Canara Bank, Kamatagi w.e.f. 1.6.2003
No.107	No.397 Vijayapura	Smt.Gangawwa, w/o Yamanappa Bhimappa Mannikatti A/c No.01/008875	Corporation Bank Bevoor Branch

It is not known whether these pensioners are still alive. If not, their PPOs may have to be returned to office of the Principal Accountant General [A&E], Karnataka.

- v. On review of the bank scrolls for January 2015 at DTO Chikkamagaluru, it was noticed that Smt. P.Lakshmi, a local body pensioner, holder of PPO No.LAX 9/08 & A/c No.090020101-38780, was being paid at enhanced rate of Rs.8,800/- at Syndicate Bank Chikkamagaluru, even though the reduction to Rs.5,280/- was due from 01.12.14.
- vi. As per DPAR Order No.26/PFG/2014 dated 17.06.2014, honorarium paid to the State Freedom Fighters / Widows was enhanced from Rs.6000 to Rs.8000 with effect from 01.06.2014. On test check, it was found that the honorarium was still being paid at Rs.6,000/- in the following cases.

Sl. No	Name Smt/Sri	PPO No.	Bank
1	Gowramma	335/FFWR/FP	SBM Chikkamagaluru
2	Rajalakshmi KR	272/FFWR/FP	SBM Chikkamagaluru
3	Thimmamma	262/FFWR/FP	SBM Chikkamagaluru
4	Y.G.Hanumanthappa	FFP	Corporation Bank, Chikkamagaluru

- vii. It is observed in DTO Mysuru that in the case of All India Services PPO No.M/AIS/00663/1 of Rajanna.S., the pension is classified under State Pensions-2071 instead of Central (IAS/IPS/IFS) pensions under Suspense Major Head 8658-01-101-PAO suspense.
- viii. On review of pension records it was observed that as many as 300 pension payment orders (both halves) from 2006 have been retained in STO Hiriur of Chitradurga district after payment of DCRG and commutation amounts. Pension/FP payments were made by the treasuries every month even though the said pensioners had opted for payment through banks.
- ix. The following penion payment orders were lying in Gazetted Sub-Treasury Office (GSTO), Hunsur under DTO Mysuru without any payment being made.

Artist Pension PPO No.	Name
14106	Nanjundappa
11054	Javarappa
14080	Javaraiah
28006	Parvathamma

### 3.3.4 Social Welfare Pensions [SSW]

- i. On review of remittance register at DTO, Kalaburagi it was observed that 29 challans relating to Sl. No. 324 to 353 of the remittance register, amounting to Rs.16,30,696/- were missing.
- ii. On a test check of remittance registers and schedule of remittances it was seen that there was inordinate delay in the remittance of undisbursed RPR, FP and Social security pensions ( PHP, OAP, DWP & SSY) returned from banks & post offices.



DD No. and date	Amount (Rs.)	Date of remittance	Delay in no. of days
<b>DTO Dharwad</b>			
849873 dt. 23.2.13,	24,619	15.6.13	112
494947 dt. 8.11.13,	32,923	9.1.14	62
812664 dt. 30.6.13,	22,837	23.8.13	54
003641 dt. 9.11.13,	4,000	14.2.14	66
003603 dt.19.12.13	1,400	14.2.14	67
073748 dt. 8.1.14	17,000	29.3.14	80
806672 dt. 2.1.14	10,000	13.5.14	123
<b>DTO chitradurga</b>			
181771 dt19-07-2013	400	12-08-2013	22
304664 dt.31-10-2013	13,500	01-01-2014	60
304383 dt.11-10-2013	20,000	01-01-2014	72
304379 dt. 11-10-2013	12,400	01-01-2014	72
<b>DTO Bengaluru urban</b>			
46721 dt.16.4.13	84300	13.6.13	59
48047 dt.24.5.13	141400	26.7.13	64
48073 dt.27.5.13	77500	26.7.13	61
48107 dt. 28.5.13	92600	26.7.13	60
48155 dt. 29.5.13	108500	26.7.13	59

- iii. At DTO chitradurga, it was seen in the following cases, that the cheques received from the post office were time barred and hence returned and which on being received back after revalidation were again remitted after delay of 20 days. The delay in remittance resulting in the cheque becoming time barred and further delay in remitting the amount has finally resulted in money lying outside Government account for more than 5 months.

SI NO	Cheque No. and date	Date of deposit	Revalidated cheque No. and date	Date of Deposit
1.	302302583 dated 20-06-2013 DWP	22-10-13 since time barred and returned	302583 dt.13-11-2013	05-12-2013
2.	303100 dated 17-07-2013 DWP	22-10-13 since time barred and returned	303100 Dt. 13-11-2013	05-12-2013

- iv. It is noticed from the Bank Remittance Register of OAP/PHP/DWP/SSY at Gazetted Sub-Treasury Office (GSTO) – Banahatti, Bagalkote district that DD No.019174 dated 22.7.2013 for Rs.1,82,300/- is given by the Manager, DCC Bank, Teradal in respect of the following beneficiaries which have remained undisbursed .

The bank has delayed the remittance of undisbursed pension back to Government for more than a year.

Sl.No	Name (Smt./Sri.)	Type of Pension	Amount in Rupees
01	G.M.Sheelawant	OAP 0952901998	3200
02	S.K.Rayannavar	OAP 0842901999	38000
03	K.C.Khawashi	OAP 0762902000	46200
04	B.K.Nagawadi	OAP 0872902001	38800
05	Siddavva A.Tamareddy	DWP 0942902015	16000
06	T.R.Radaratti	DWP 0042901619	4000
07	R.R.Gutti	DWP 072903885	8400
08	S.K.Hittalamani	PHP 0842902005	700
<b>TOTAL</b>			<b>182300</b>

- v. On introduction of payment of Social Welfare Pension such as DWP/OAP/SSY/PHP/IGP etc., through electronic money order system, it was noticed that information of PPO ID No. and name of the pensioner were not available in the acknowledgement slip received from Post Offices. In the absence of this information it was difficult to check the correctness of pension with reference to specimen signature of pensioners available with the sanction order.
- vi. A test check of Social Security Pensions (SSP), at DTO Dharwad shows that in five cases (Sl.No.1 to 5) double payment of Social Security Pension is being made for the same person due to double sanction by Tahsildar and further in respect of three cases (Sl.No. 6 to 8) two separate ID numbers have been allotted by the treasury due to wrong address/error in the name of husband. However on allotment of new ID number the earlier ID number has not been cancelled resulting in double payments. The cases of excess payment of social security pensions are as follows:

Sl. No	ID No	Name of the pensioner	Category	Amount in Rupees
1.	O132539433 O132539973	Ashabi H Pathan Ashabi HPathan	DWP DWP	10900 10100
2.	O132541382 O132541874	Parvatewa Enagi Parvatewa Enagi	DWP DWP	8500 8000
3.	O132539943 O132540203	Renuka S Shirkol Renuka S Shirkol	DWP DWP	10100 9700
4.	O142543309	Mahadevi V Kalikedari	DWP	6500

	O142544007	Madevi V Kalikedari	DWP	6000
5.	O142545734 O142546340	P. Rajamma Pandyan P. Rajamma	MAN MAN	3000 2000
6.	O132541619 O132541350	Gowravva M Rokkadakatti Gowravva M Rokkadakatti	DWP DWP	8500 8500
7.	O142543597 O142545490	Gangawwa N Pujar Gangawwa N Pujar	SSY SSY	6500 6500
8.	O142543704 O142545424	Jannatbi A Bani Jannatbi A Bani	SSY SSY	6500 5500

Other Illustrative cases of double payment of social security pensions is given at **Annexure XXIV**.

### 3.4 Wrong Classification

Government of Karnataka 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 Gazetted Sub-Treasury Offices (GSTO) 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 Raichur.

### 3.4 General Provident Fund Functions

The following authorisations remained unpaid but were not returned to office of the Principal Accountant General (A&E), Karnataka.

Sl No	Subscriber's Name	G P Fund A/c No	Amount in Rupees	Date of Authorisation
<b>SHT</b>				
1	Late N Vasanth	LR-16117	557	11/02/2014
2	L Pushpa	R-1381	2786	11/02/2014
3	Varadaraju	M-27828	31377	31/01/2014

4	M R Ammavva	M-26377	10811	31/01/2014
5	Vijayalakshmi	M-52935	1000	20/01/2014
6	Krishnappa	MD-3752	25177	21/01/2014
7	P Kuppamal	OGES-6066	10000	21/01/2014
8	Chinnamma	OGES-3814	10931	01/01/2014
9	C M Mallikarjuna	OGES-2613	43417	01/01/2014
10	P Ramakrishna	OGES-2953	4060	01/01/2014
11	D Thirupamma	M-56122	12558	23/12/2013
12	M S Shivanna	AJ-20820	2044	25/11/2013
13	V Krishnamurthy	M-26374	10006	16/12/2013
14	B H Mushanagodi	PW-20972	111356	13/12/2013
15	S Selvaraj	AJ-22673	3215	16/12/2013
16	L Lingaiah	AJ-13635	18355	27/11/2013
17	P Prasad	M-26591	10000	06/11/2013
18	Ashwathnarayana Rao D	GA-14267	12512	05/11/2013
19	B M Puttaswamaiah	OT-4894	19178	05/11/2013
<b>GSTO Kalagi, Kalaburagi</b>				
	Late Ashok	EDN 361136	61,724	20.12.2011
	Sri Shivarao Madadagi	EDN 118388	3,87,000	26.05.2011
	Sri. Nagendra	PW 10894	2,62,172	29.10.2012
<b>GSTO Aland, Kalaburagi</b>				
	Sri. Venkatesh R Desai	GA 12471	9,500	15.1.13
	M.C. Patil	LR 17619	1,000	13.6.13
	S.L. Biradar	LR 8823	2,000	14.6.13
<b>GSTO Hunsur,</b>				
	Sanjeev Kulkarni	Edn 161865	10,211	01/08/2013
	S.Shivalinga	PW 29747	10,000	17/10/2013

### 3.6 Accounts related issues

#### 3.6.1 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 5<sup>th</sup> of following month to which the accounts relate. The Treasuries shall not permit any non-salary drawals by the Drawing and Disbursing Officers from 10<sup>th</sup> of the succeeding month in respect of those who have not carried out reconciliation. However, it was observed that the procedure was not followed and no records were maintained in the Treasuries in support of reconciliation carried out by the Drawing and Disbursing Officers as prescribed by Government. The non salary bills of Drawing and Disbursing Officers who have not carried out reconciliation were being admitted in the Treasuries as a matter of routine, 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.

At Bengaluru (Urban) treasury, reconciliation has not been done with any of the 208 Drawing and Disbursing Officers.

### 3.6.2 Miscellaneous Points

- i. In the Verified Datewise Monthly Statement (VDMS) report of Gazetted Sub-Treasury Office (GSTO), KGF for the month of February 2014 the figure given by Bank is Rs.6,49,28,361. However, the figure forwarded by Bank to Reserve Bank of India, Central Accounts Section, Nagpur is Rs. 6,43,38,833/- leading to a difference of Rs.5,89,528/-.
- ii. On a review of balance in respect of Taluk Municipal Council Funds, it is observed that the balances as per the records of sub treasury do not agree with the balance in the records of District Treasury office Kolar as on 31-3-14 and it is shown as below.

Name of the account	Balance as per STO	Balance as per DTO, Kolar
TMC A/c I KGF	556636	570211
TMC A/c I Mulabagal	10303036	157983
TMC A/c II Mulabagal		9628240

## 3.7 Maintenance of Deposits/Fund Accounts

### 3.7.1 Non-receipt of Acceptance of Balances from the Administrators of Personal Deposit Accounts/Court Deposit Accounts

The acceptance of balances to the end of March 2014, were not obtained from the Administrators of Personal Deposit Accounts at Chikkamagaluru, Hassan, Belagavi, Ballari, Chitradurga, Raichur, Bagalkote and Bengaluru (Rural) treasuries.

The acceptance of balance to the end of March 2014, were also not obtained in respect of **Court Deposit** accounts by Chikkamagaluru, Belagavi, Raichur, Gazetted Sub-Treasury Office (GSTO) Channapatna and Kanakapura of Ramanagara district, Mangaluru, Madikeri, Kolar, Bengaluru (Urban) & Bengaluru (Rural) treasuries.

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

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

### 3.7.3 Difference between System Generated Statements and Manually maintained records of court deposits

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

### 3.7.4 Adverse Balance

- i. The following Personal Deposit accounts at Bengaluru (Urban) treasury exhibit minus balances as on 31st March 2014:

Sl No.	Name of the office	Amount in Rupees
1	Deputy Director, Small Savings	-87,53,151
2	Secretary Governor House hold	- 3,88,848
3	Director, Small Savings and State Lotteries	- 5,690
4	Deputy Commissioner, Lab Gr REG I	- 1,65,173
5	Deputy Commissioner, Lab Gr REG II	-25,94,426

- ii. The closing balance under Fund 2 had to be written back to Government accounts. In practice, the TNMC ensures the balance is made zero. However, the closing balance at Kalaburagi Treasury has been carried forward to April 2014 ( with a difference.in TP2)

Nodal Treasury	Fund type	Closing balance March 2014 ₹	Opening balance April 2014 ₹
Kalaburagi	TP 2	354,75,47,993	346,93,74,705
	ZP 2	197,24,08,200	197,24,08,200

- iii. Adverse balances in Fund I and III in the Taluk Panchayat (TP) Plus and minus memo consolidated at DTO, Kalaburagi clearly indicate overdrawal. Adverse balances, besides indicating over-drawal of State funds also indicate the lack of control over the drawal of funds at the Treasury level.

<b>Nodal Treasury</b>	<b>TP Fund type</b>	<b>Closing balance March 2014 (in rupees)</b>
Kalaburagi	1	-141470617.00
	3	-2840882.00
Afzalpur	1	-26577239.00
	3	-943267.00
Aland	1	-123434475.00
Chincholi	1	-36461769.00
	3	-595714.00
Chitapur	1	-14756740.00
Jewargi	1	-32194958.00
	1	-68166403.00
Magadi	1	-12,86,09,900
H D Kote	1	-3322821
K R Nagar	1	-22434648
	3	-287005
Hunsur	1	-47915304
	3	-2768
Haveri	1	-26,79,91,828
Byadgi	1	-1,95,05,783
Hanagal	1	-7,48,65,162
Hirekerur	1	-7,79,33,993
Savanur	1	-6,54,97,853
Shiggoan	1	-6,73,93,639
Ranebennur	1	-9,10,95,760
Nippani	2	-129,16,40,253
Mudlagi	2	-150,30,69,149
Udupi	1	-3,43,96,486
Karkalla	1	-2,00,05,378
Kundapur	1	-1,95,62,499
Jamkhandi	1	-3,31,77,576
Hungund	1	- 16,35,67,136
Sindhanoor	1	- 22,96,51,211
Deodurg	1	-5,91,63,147
Deodurg	3	-1205530
Lingasagur	1	-10,50,31,824
Raichur	1	-362235637
Gangavathi		-6,58,95,361
Kushtagi		58,64,823

- iv. The Opening balance of Taluk Panchayat Fund I at Turuvekere Taluk, Tumakuru district for April 2013 was (-)Rs.15,78,968/- which indicates overdrawal during the previous year.

- v. The opening balance of TP Fund I at Koratagere taluk, Tumakuru District for April 2013 was (-) Rs.1,52,37,411/- indicating overdrawal during the previous year. Further, during the financial year 2013-14, payments to the tune of Rs.5,43,26,774/- was allowed to be made and the year ending closing balance was (-)Rs.5,95,64,185/-, despite there being no receipts under this fund during the year.
- vi. On a review of Taluk Panchayat Fund Accounts of Chitradurga district it is observed that there was adverse balance in them in several months or at the end of months as detailed below:

Treasury	TP I	
	Month	Balance (Rs)
Molakalmuru	3/13	-55,23,709
	4/13	-56,20,514
	5/13	-75,33,677
	6/13	-27,27,347
	8/13	-9,92,350
	11/13	-27,19,652
	2/14	-2,02,29,571
Hiriyur	3/13	-2,46,07,696
	4/13	-2,46,44,992
	5/13	-2,55,14,755
	6/13	-1,38,89,706
	7/13	-1,94,45,710
	8/13	-1,47,58,902
Hosadurga	3/14	-38,08,556
Challakere	3/13	-2,96,07,696
	4/13	-2,46,44,992
	5/13	-2,55,14,755
	6/13	-1,38,89,706
	7/13	-1,94,45,710
	8/13	-1,47,58,902
	10/13	-32,48,800
	11/13	-1,85,32,250
	12/13	-1,81,18,410
	1/14	-1,68,21,795
	2/14	-1,78,64,459
	3/14	-1,43,41,416

- vii. A review of the plus and minus memorandum of Taluk Panchayath Fund type I at Gazetted Sub-Treasury Offices (GSTO) Nargund and Shirahatti of Gadag district revealed adverse balances for for the whole year, pointing to lack of control on the treasury side in passing the bills.



Month	Closing Balance (in Rs.)
<b>GSTO NARAGUND</b>	
April 2013	(-) 1,18,52,942
May 2013	(-) 1,28,98,107
June 2013	(-) 1,07,99,908
July 2013	(-) 70,47,081
August 2013	(-) 97,05,759
September 2013	(-) 63,93,237
October 2013	(-) 54,32,667
November 2013	(-) 61,20,526
December 2013	(-)9 1,91,174
January 2014	(-) 35,66,281
February 2014	(-) 4,19,451
March 2014	(-) 1,21,70,602
<b>GSTO SHIRAHATTI</b>	
April 2013	(-) 3,85,36,382
May 2013	(-) 3,87,65,932
June 2013	(-) 3,47,74,021
July 2013	(-) 3,95,41,985
August 2013	(-) 4,29,44,957
September 2013	(-) 5,24,65,673
October 2013	(-) 4,61,56,671
November 2013	(-) 5,08,74,048
December 2013	(-) 5,56,94,088
January 2014	(-) 5,95,74,666
February 2014	(-) 6,09,30,621
March 2014	(-) 8,12,61,088

**3.7.5 Lapsed Deposit**

- i. At DTO Belgavi, the plus minus memorandum of Deposit account under the head 8443-0-103-0-01, the TE intimation as received from office of the Principal Accountant General (A&E), Karnataka vide letter No. Dep II/D5/2013-14/67 dtd 08-11-2013 for Rs.7,27,050/- and for Rs.5,35,443/- relating to lapsed deposit adjustments have not been incorporated in the memorandum ,
- ii. The intimation from office of the Principal Accountant General(A&E), Karnataka, to deduct the lapsed deposit amount from the court deposits under references-Transfer Entry letter No. DepI/C/2012-13/1040 dated 28-08-2012 and TE Letter No. Dep I/C/2012-13/1033 dated 28-08-2012, have not been complied with, by DTO Belgavi.
- iii. The lapsed deposit register maintained at DTO Bagalkot, was not being closed regularly. Further, the statement of lapsed deposit for the year ending March 2014 was not prepared and sent to office of the Principal Accountant General(A&E), Karnataka.
- iv. It is observed from the lapsed deposit register at Gazetted Sub-Treasury Office (GSTO), Jamakhandi that the instructions of Principal Accountant General(A&E), Karnataka, to deduct the lapsed amount of Rs.16,48,716/- as on 31.3.2013 under Civil court deposits and also to deduct lapsed amount of Rs.9,93,295/- as on 31.3.2013 under Criminal Court Deposits has not been complied with.
- v. List of lapsed deposit pending for more than 3 years has not been prepared by DTO, Karwar from 2007-08 onwards. It is also ascertained from the Treasury that refunds in respect of the lapsed deposits are made without any adjustment.
- vi. Lapsed deposit statements from 2012-13 have not been prepared by DTO Mysuru and communicated to office of the Principal Accountant General(A&E), Karnataka.
- vii. No action has been taken to deduct the lapsed amounts as on 31.03.2013 at DTO, Bengaluru (Rural) and at Sub-Treasuries noted below as per the instructions given by O/o Principal .Accountant General (A&E), Karnataka, vide No.Dep-I/2013-14/1687

dated 18-10-2013, to deduct the lapsed amounts as on 31-3-2013 under Major Head 8443-Civil Court Deposits.

SI No	Court	Amount in Rupees
1	District & Session Court, Bangalore ( R )	29,21,830
2	Principal Second Civil Judge Court Bangalore ( R )	12,000
3	-----do-----	2,79,725
4	Principal senior civil Judge Court, Bangalore ( R )	49,78,778
5	Senior Civil Judge & JMFC Court, Doddaballapur	5,08,633
6	-----do-----	91,500
7	Civil Judge and JMFC, Hoskote	3,500
8	-----do-----	78,000
9	Senior Civil Judge and JMFC Court , Devanahalli	29,000
10	-----do-----	4517422

### 3.8 Issues Relating to Zilla Panchayat/Taluk Panchayat Funds/GP Funds

- i. Inoperative Gram Panchayat accounts have not been closed. In DTO, Ramanagaram 162 Gram Panchayats Funds were inoperative as indicated below:

Sl.No	Name of Treasury	No. of G.P	Amount in Rs.
1	DTO Ramanagara	23	1,56,713-00
2	GSTO Magadi	32	1,48,710-00
3	GSTO Channapatna	32	2,96,816-00
4	GSTO Kanakapura	75	1,17,137-00
Total		162	7,19,376-00

- ii. On a scrutiny of Plus & Minus memorandum of Taluk Panchayath Fund maintained at DTO-Shivamogga & at Sub-Treasuries it was noticed that there are differences in Closing Balance as on March 2013 as shown below:

Amount in Rupees

<b>Treasury/Sub Treasury</b>	<b>Amount as per DTO Shimoga</b>	<b>Amount as per STO (in Rupees)</b>	<b>Difference (in rupees)</b>
Bhadravathi	181716678	112552272	69164406
Hosanagara	149482101	149482101	-
Sagara	130852795	70854925	59997870
Soraba	135268235	74722656	60545579
Shikaripura	137544558	64390712	73153846
Thirthahalli	180953267	182877573	(-)1924306

- iii. As per the information obtained from Zilla Panchayat, Bengaluru Urban, the opening balance of Fund I, II and III is Rs. 121,13,88,286/- and as per the plus and minus memoranda maintained by the treasury, the balance is Rs.132,10,83,652/-.
- iv. The Plus & Minus memorandum in respect of Zilla Panchayat accounts maintained at the DTO, Mandya, which is generated through computer is not depicting the correct picture.

The Fund type-wise difference between two figures as on 31-3-2014 is as follows:

(Amount in Rupees)

<b>Fund type</b>	<b>Balance as per Plus(+) &amp; Minus(-) memo</b>	<b>ZP Funds balance sheet generated by Sytem</b>	<b><i>Difference</i></b>
1	746396524	646592727	99803797
2	904794527	128740222	776054305
3	22216213	144127521	(-)121911308

- v. At DTO Chamrajanagar, the ZP fund receipts of Chamarajanagar for the month March 2014 was shown as Rs.1,03,44,59,349/- at the time of submission of March 2014 accounts as evidenced from the copy of the report (run dt. 09.04.2014)

maintained at the Treasury. However, the report (run dt. 27<sup>th</sup> Nov.2014) generated indicates the monthly receipts for March 2014 as Rs.1,12,28,00,933/-.

- vi. On a review of the TP funds at Gazetted Sub-Treasury Office (GSTO), Gangavathi, it has been noticed that the Closing Balance(CB) for the month of March 2013 under Funds I and III do not tally with the Opening Balance (OB) for April 2013. The details are as follows.

(Amount in Rupees)

<b>Fund</b>	<b>CB as on 31.03.2013</b>	<b>OB as on 01.04.2013</b>
TP-I Gangavathi	13,54,64,072	2,88,01,571
TP-III Gangavathi	25,92,245	22,28,849

- vii. The transaction relating to Taluk Panchayat is being operated through Major Head of Account 8448-Deposits of Local Funds. The accounts are maintained both at STO and DTO and every month the STO sends the plus and minus memoranda to the DTO. The DTO has to ensure that the balances shown by the STO tallies with the balance maintained in the DTO. However, it was noticed that there were differences between the balances shown by the GSTO with the balance maintained in DTO Bengaluru(U) as detailed below.

	<b>STO Bengaluru (N)</b>	<b>STO Bengaluru (E)</b>	<b>STO Anekal</b>
Balance as per DTO	110,99,13,829	(-)6,78,675	14,93,96,106
Balance as per STO	55,67,26,652	24,43,30,962	NA

- viii. At DTO Kalaburagi, the closing balances of March 2014 for TP Fund II is Rs. 3547547993/- and Opening balance of April 2014 for TP Fund II is Rs. 3469374705/- the closing balance and opening balance of Fund II does not tally. The codal provisions for checks to be exercised, regarding the TP I and III as at the end of March 2014 have not been adhered to.
- ix. At DTO Kalaburagi, the difference between ZP Annual Accounts for receipts and payments for the year 2013-14 is detailed below:

Amount in Rupees

	<b>Receipts</b>	<b>Payments</b>
Treasury figures	869103941.00	1360179145.00
ZP figures	2793347918.00	2635330674.00
Difference	(-)1924243977.00	(-)1275151529.00

- x. The Closing balances of 31 March 2013 have not been carried forward as opening balance as on 1<sup>st</sup> April 2013 in respect of Fund 1&3. Fund 1&3 accounts show nil Opening Balance in STOs Periyapatna, Hunsur & K.R.Nagar of Mysuru district for April 2013.

### 3.9 HDFC & LIC ACCOUNTS

- i. The **HDFC** Personal Deposit Accounts should show nil balance at the end of the month and any balances at the end of the month indicates that the amount recovered from the salary of the officials were not transferred to their respective Accounts. However in respect of sixteen District Treasuries viz. Dharwad, Belagavi, Gadag, Davangere, Hubli, Chikkaballapura, Udupi, Raichur, Koppal, Bengaluru (Rural), Bengaluru (Urban), Vijayapura, Kalaburagi, Kolar, Mysuru and Mandya there were balances under **HDFC** Personal Deposit accounts as on 31-03-2014.
- ii. At DTO Belgavi, the day wise and month wise Plus and Minus Memorandum in respect of receipts of HDFC account for the month of September 2013, it shows Transfer entries proposed by the office of the Principal Accountant General (A&E), Karnataka to rectify the wrong misclassification to House Building Advance(HBA), i.e., from HBA to HDFC. This has been taken **twice** in the Plus & Minus Memo the details of which is given below:

Sl.No.	Transer Entry Intimation No. & date	Amount in Rupees
1.	Loans 1/A2/ batch 376/378 dated 08-08-2012	246000
2	Loans 1/ A2/ batch 437/497 dated 04-09-2013	4000
3	Loans 1/A2/ batch 434/493 dated 14-08-2013	2957
	<b>TOTAL</b>	<b>252957</b>

- iii. 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 sixteen District Treasuries viz. Dharwad, Chikkamagaluru, Belgavi, Bidar, Chitradurga, Davangere, Hubballi, Chikkaballapura, Tumakuru, Udupi, Koppal, Bagalkote, Bengaluru(Rural), Vijayapura, Mysuru, Mandya there were balances under **LIC** Personal Deposit accounts as on 31-03-2014.

- iv. The Plus and Minus (+/-) memorandum in respect of HDFC and LIC P D Accounts for the year 2013-14 at State Huzur Treasury have not been maintained.

### **3.10 OTHER POINTS IN ACCOUNTS**

- i. At the Bengaluru (Urban) treasury payments include salaries through Electronic Clearance System(ECS) and are passed through the State Bank of Mysuru(SBM). The amount is directly credited to the SB accounts of the beneficiaries and debited as revenue expenditure of the respective head of account. However in some cases, the amount paid through ECS is getting returned due to insufficient details and not matching with the account details of the payee bank. Such amounts are received by the treasury through a Demand Draft from SBM. On receipt of amount from the bank through Demand Draft, it is credited to suspense Head of Account 8658-00-102-6-24 and from this Head of Account, it is paid to the concerned payees by cheque as and when a claim is received from the concerned department. A scrutiny of records revealed that out of the total amount received from the bank, an amount of Rs. 4,43,326 (44 items) received for the year 2013-14, remained unsettled as at the end of February 2015. The treasury has failed to intimate the concerned department about the rejection of ECS. As a result, the suspense accounts continued to exhibit unadjusted amount and payees were denied the amounts which were due to them.
- ii. At Bengaluru(Urban) treasury, 83 Alteration Memos have been proposed by the DTO, Bengaluru Urban Treasury during 2013-14 amounting to Rs.41,01,65,110/- as seen from the Alteration Memo reports (AM). However there is no record maintained in the treasury regarding the receipt of confirmation from the office of the Principal Accountant General (A&E), Karnataka for having adjusted the amount in the accounts and subsequent changes made in the accounts of the treasury. Further, Alteration memo for an amount of Rs.1,15,89,106/- has been proposed twice during May 2013 and Alteration memo for an amount of Rs.1,11,790/- has been proposed four times in the year, twice during May 2013 and also twice during July 2013.
- iii. On a review of the list of both Operative and Inoperative Personal Deposit Accounts, it was seen that Personal Deposit Accounts shown below were figuring in the list without proper names.

<b>Treasury</b>	<b>Account No.</b>	<b>Name of the PD Account</b>	<b>Head of A/c</b>	<b>Bal. as on 31.03.2014 in Rupees</b>
Gokak	03000003	XYZ	8443-00-106-0-23	7232
Gokak	08400010	ABC	8443-00-106-0-23	2733634
Gokak	02000007	GSTO Gokak	8443-00-106-0-23	427182
Athani	02000043	X	8443-00-106-0-01	(Inoperative) 0

- iv. As per the codal provisions, any amount recovered from the contractors towards Earned Money Deposits and Fixed Security Deposits has to be credited to Major Head of Account 8443- Civil Deposits. However, it was noticed that in the case of Panchayat Raj Engineering Division, DTO, Bengaluru Urban has credited the recoveries made from the contractors to a Savings Bank Account instead of crediting to Major Head of Account 8443- Civil Deposits.
- v. A review of Agriculture Produce Marketing Committee Deposit Account for the accounting year 2013-14 at DTO Kalaburagi, Gazetted Sub-Treasury Office (GSTO), Sedam and Chittapur, showed that the correct procedure of closing the account in accordance with GO No. FD 65/TAR-2005 Bengaluru dated 6.8.2011 is not being followed. The interest has not been calculated or remitted to the government account. The outstanding amounts are listed below:

<b>APMC Account</b>	<b>Balance in the account in Rupees</b>
APMC, Chittapur	8438
APMC, Kalaburagi	300.64
APMC, Sedam	61280

### **3.11 Cash Book**

- i. At Gazetted Sub-Treasury Office (GSTO), Khanapur of Belagavi District the GPF advances & withdrawals were inappropriately entered in the Cash book and Contingency expenses were classified wrongly under the head salaries.



- ii. Cash book was not maintained properly i.e. corrections/overwriting at Gazetted Sub-Treasury Office (GSTO), Navalgund of Dharwad district

### **3.12 Strong Room Records**

- i. Cheques of Public Works and forest department in strong room records of DTO Kalaburagi were seen to be destroyed. It was also noticed that very old cheque books were kept in strong room at Sub Treasury Office, Chincholi, Kalaburagi District. Further, category 3 keys had not been renewed at the DTO, Kalaburagi. The copy of the Joint Inspection Report conducted by the Superintendent of Police, Executive Engineer and District Treasury Office in case of District Treasury and Inspector of Police, Assistant Executive Engineer and Sub Treasury Office in respect of Sub Treasury is hung on a conspicuous place within the strong room. Hence it is seen that the joint inspection of the strong room in respect of DTO, Gazetted Sub-Treasury Office (GSTO)/ Sedam, Gazetted Sub-Treasury Office (GSTO)/Chincholi for the year 2013-14 had not been conducted and necessary certificates were not kept on record. The attendance register of the sentry was not produced to the inspection party.
- ii. The Joint Inspection Report dated 16/6/2014 of Strong room at DTO Mysuru suggested installation of 4CC cameras and provision for siren in strong room. Joint inspection report dated 30/07/2014 of strong room in Gazetted Sub-Treasury Office (GSTO), Nanjangud has suggested repairs to strong room is essential and is to be taken up. The suggestions have not been complied with.
- iii. During the joint inspection of the strong room at DTO **Tumakuru**, the Superintendent of Police, Tumakuru has suggested installation of CCTV cameras at the entrance/ near the strong room together with a monitoring room and Providing room/sanitary facilities to the police guard in order to increase their efficiency. The suggestions made in Joint Inspection Report has not been complied with.

### **3.13 Improper maintenance of Records/Registers relating to Token/Remittance etc**

- i. At Pension Payment Treasury, Bengaluru, the Minute book and Special Recovery register was incomplete.
- ii. On review of the Token stock Register maintained at Gazetted Sub-Treasury Office (GSTO), Shahabad of Kalaburagi district, it is noticed that the closing balances as per

the stock register, 28 books were shown. But during physical verification of stock of token books, before the Gazetted Sub-Treasury Office (GSTO) at the strong room, only 25 books were seen to be available.

- iii. At Gazetted Sub-Treasury Office (GSTO)/Afzalpur and Chincholi of Kalaburagi district, the following discrepancies were noticed:

Instrument	No. As per stock book	No. As per physical stock
<b>GSTO Afzalpur</b>		
GPF Pass Book	23	Nil
PWD cheque books	03	02 (Book No. 00224 & 00225)
<b>GSTO Chincholi</b>		
Token books	44	40
PD a/c cheque books	3	2
PWD cheque books	6	4

- iv. On review of token issue registers at Gazetted Sub-Treasury Office (GSTO)/Kalagi, Chittapur and Shahabad it is noticed that the BEO/Chittapur was issued token books from **all the three STO's at the same time. This is irregular as the BEO/Chittapur cannot be a DDO under all the three sub-treasuries.**
- v. On review of Token Stock register maintained in Gazetted Sub-Treasury Office (GSTO), Nanjangud of Mysuru district and from System, it is observed that the token books bearing Nos. 19820 and 19869 have not been issued to any of the DDOs. It is stated that the above books are also not available in Treasury. Further after the issue of Book No.19814 to Gazetted Sub-Treasury Office (GSTO), Nanjangud, balance of token books in stock is reduced by three instead of one. It is seen that the balance shown in register does not indicate the actual number of tokens in Treasury. The case of missing token registers needs to be investigated as it could lead to a potential fraud.

### 3.14 Other issues

- i. 53 Public Works and 163 Forest Cheque books at DTO, Tumakuru and 82 Public Works and Forest cheque books at DTO, Mandya were lying unused even though the LOC system has been dispensed with.

- ii. Periodical Inspection by the Director of Treasuries has not been conducted at DTO, Shivammoga and Chamarajanagar.
- iii. The specimen signatures of officers who are authorized to sign various authorizations is forwarded by the office of the Principal Accountant General (A&E), Karnataka, to TNMC for uploading the same every year and on subsequent occasions such as promotion to the cadre of Accounts Officers or retirement from service. The Treasury Officers in turn have to download the Specimen Signature on receipt of Instructions from DOT and maintain a file for verification of signatures on authorization received by them. It is however seen that the procedure has not been followed at DTO Kolar.

**(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	None
2	Pension Payment Treasury, Bengaluru	None
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, 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, Hiriur, Holalkere, Hosadurga Molakalmuru
13	Chikkamagaluru	Kadur, Koppa, Mudigere, N R Pura, Sringeri Tarikere
14	Davanagere	Channagiri, Harapana Halli, Harihara, Honnali, Jagalur, Mayakonda
15	Dharwad	Kalghatgi, Navalgund, Kundgol
16	Gadag	Lakshmeshwara Mundargi, Naragund , Ron, Shirahatti

Sl. No.	District Treasury	Sub-Treasuries
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
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, 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	None

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

<b>HEAD OF ACCOUNT AS PER TREASURY</b>	<b>HEAD OF ACCOUNT AS PER PAG OFFICE</b>	<b>NOMENCLATURE</b>
6425-00-107-1-00	6425-00-107-1-06	loans from kar. State co-op.agr & rural dev. Bank
6425-00-107-5-09	6425-00-107-5-13	loans to central co-op bank for rehabilitation
6425-00-108-3-32	6425-00-108-3-43	loans to various categories of societies
7610-00-201-0-01	7610-00-201-0-02	HBA of AIS officers
8011-00-105-0-01	8011-00-105-1-01	Karnataka state life insurance fund (OB)
8011-00-105-4-00	8011-00-102-0-02	Kar. Govt. employees family benefit fund
8011-00-105-5-00	8011-00-102-0-03	Kar. Govt. municipal employees family benefit fund
8235-00-111-0-02	8235-00-111-0-01	public contribution to calamity relief fund
8443-00-103-0-05	9443-00-103-0-02	security deposit by govt servants(there is no detailed head-05)
8342-00-120-2-03	8342-00-120-2-01	detailed head '03' is NPS employees backlog contribution - merged under '01'
8443-00-104-0-08	8443-00-104-0-07	additional register general, circuit bench
8443-00-106-0-15	8443-00-106-0-16	PD a/c of labour officer
8443-00-106-0-19	8443-00-106-0-20	PD a/c ind. Training Institute
8443-00-106-0-23	8443-00-106-0-10	PD a/c of HDFC
8443-00-106-0-24	8443-00-106-0-21	PD a/c of Dy. Commissioner
8443-00-106-0-25	8443-00-106-0-37	temp. / permanent advance
8443-00-118-0-00	8443-00-108-0-00	public work deposit
8448-00-109-2-01	8448-00-109-2-01	ZILLA PARISHAT FUNDS - BUT
8448-00-109-2-01	8448-00-109-2-02	ZILLA PARISHAT FUNDS - BRT
8448-00-109-2-01	8448-00-109-2-03	ZILLA PARISHAT FUNDS - BELLARY
8448-00-109-2-01	8448-00-109-2-04	ZILLA PARISHAT FUNDS -KOLAR
8448-00-109-2-01	8448-00-109-2-05	ZILLA PARISHAT FUNDS -TUMKUR
8448-00-109-2-01	8448-00-109-2-06	ZILLA PARISHAT FUNDS -SHIMOGA
8448-00-109-2-01	8448-00-109-2-07	ZILLA PARISHAT FUNDS - CHICKMAGALORE
8448-00-109-2-01	8448-00-109-2-08	ZILLA PARISHAT FUNDS -CHITRADURGA
8448-00-109-2-01	8448-00-109-2-09	ZILLA PARISHAT FUNDS -MYSURU
8448-00-109-2-01	8448-00-109-2-10	ZILLA PARISHAT FUNDS -MANDYA
8448-00-109-2-01	8448-00-109-2-11	ZILLA PARISHAT FUNDS -HASSAN
8448-00-109-2-01	8448-00-109-2-12	ZILLA PARISHAT FUNDS -COORG
8448-00-109-2-01	8448-00-109-2-13	ZILLA PARISHAT FUNDS -SOUTH CANARA
8448-00-109-2-01	8448-00-109-2-14	ZILLA PARISHAT FUNDS -RAICHUR
8448-00-109-2-01	8448-00-109-2-15	ZILLA PARISHAT FUNDS -BIDAR
8448-00-109-2-01	8448-00-109-2-16	ZILLA PARISHAT FUNDS -KALBURGI
8448-00-109-2-01	8448-00-109-2-17	ZILLA PARISHAT FUNDS -DHARWAR

8448-00-109-2-01	8448-00-109-2-18	ZILLA PARISHAT FUNDS -BELAGAVI
8448-00-109-2-01	8448-00-109-2-19	ZILLA PARISHAT FUNDS -VIJAYAPURA
8448-00-109-2-01	8448-00-109-2-20	ZILLA PARISHAT FUNDS -NORTH CANARA
8448-00-109-2-01	8448-00-109-2-21	ZILLA PARISHAT FUNDS -HUBALLI
8448-00-109-2-01	8448-00-109-2-22	ZILLA PARISHAT FUNDS -UDUPI
8448-00-109-2-01	8448-00-109-2-23	ZILLA PARISHAT FUNDS -DAVANAGERE
8448-00-109-2-01	8448-00-109-2-24	ZILLA PARISHAT FUNDS -CHAMARAJNAGAR
8448-00-109-2-01	8448-00-109-2-25	ZILLA PARISHAT FUNDS -KOPPAL
8448-00-109-2-01	8448-00-109-2-26	ZILLA PARISHAT FUNDS -GADAG
8448-00-109-2-01	8448-00-109-2-27	ZILLA PARISHAT FUNDS -HAVERI
8448-00-109-2-01	8448-00-109-2-28	ZILLA PARISHAT FUNDS -BAGALKOT
8448-00-109-2-01	8448-00-109-2-34	ZILLA PARISHAT FUNDS -YADGIR
8448-00-109-2-01	8448-00-109-2-35	ZILLA PARISHAT FUNDS- PPT
8448-00-109-2-01	8448-00-109-2-32	ZILLA PARISHAT FUNDS -RAMANAGAR
8448-00-109-2-01	8448-00-109-2-33	ZILLA PARISHAT FUNDS -CHICKBALLAPUR
8449-00-120-9-30	8449-00-120-9-38	ravindra kala kshetra
8449-00-120-9-32	8449-00-120-9-57	food, civil supplies & consumer affairs
8658-00-101-0-05	8658-00-101-05-359	PAO,national highways bangalore
8658-00-102-0-08	8658-00-102-08-527	CDA (pensions),Allahabad
8658-00-102-5-77	8658-00-102-07-077	FA & CAO, central rlys., Mumbai
8658-00-102-4-29	8658-00-102-06-19	Kannada sahithya samelan
8658-00-102-5-78	8658-00-102-07-096	FA & CAO,SWR HUBLI
8658-00-112-0-01	8658-00-112-0-362	ZAO, CBDT (IT)
8658-00-109-0-00	8658-00-109-05-354	PAO,Dept. of space, Bangalore
8658-00-109-0-00	8658-00-109-01-101	PAO, (IB),MHA,ND
8658-00-109-0-00	8658-00-109-01-139	PAO,DPAR,ND
8658-00-109-0-00	8658-00-109-01-206	Cabinet Affairs,ND
8658-00-109-0-00	8658-00-109-01-119	PAO,Food and civil supplies ND
8658-00-109-0-00	8658-00-109-01-171	PAO, min of industry, ND
8658-00-109-0-00	8658-00-109-01-217	PAO,Ministry of railway board, Northern rly., ND
8658-00-109-0-00	8658-00-109-01-620	PAO, Chemicals
8658-00-109-0-00	8658-00-109-01-203	PAO,ministry of non conventional sources of energy
8658-00-109-0-00	8658-00-109-01-170	PAO,ministry of health & family welfare, ND
8658-00-109-0-00	8658-00-109-01-143	PAO,Dept of rural development, ND
8658-00-109-0-00	8658-00-109-01-140	PAO, Dept of petroleum, ND
8658-00-109-0-00	8658-00-109-01-131	PAO,DEA,ND
8658-00-109-0-00	8658-00-109-01-108	PAO, CBI, ND
8658-00-109-0-00	8658-00-109-01-106	PAO,Border security force, ND
8658-00-109-0-00	8658-00-109-01-915	PAO, Ministry of home affairs, (DCPW),ND
8658-00-109-0-00	8658-00-109-01-128	PAO,Dept of education,ND
8658-00-109-0-00	8658-00-109-06-433	PAO,ministry of home affairs,hyderabad
8658-00-109-0-00	8658-00-109-05-359	PAO, National highways, Bangalore
8658-00-109-0-00	8658-00-109-01-107	PAO, Cabinet secretary,ND
8658-00-109-0-00	8658-00-109-01-208	Dir. Of estate,M/O Urban Dev.,ND

8670-00-104-1-	8670-00-104-0-	there is no sub-head '1' (FOR ALL 33 TREASURIES) yadgir treasury cheques } minor head '104'
8670-00-104-2-	8670-00-104-0	ECS sub head '2' is merged under '0' (FOR ALL 33 TREASURIES) (there is no sub-head '2' or '1' under 8658-00-104)
8679-00-115-0-02	8658-00-101-01-131	srilanka - (booked under PAO,DEA, New Delhi)
8782-00-102-2-00	8782-00-102-1-00	Public works remittances ( ON RECEIPTS SIDE)
8793-00-101-0-01	8793-00-101-00-001	AG Andhra pradesh
8793-00-101-0-25	8793-00-101-00-002	AG,(ISS), arunachal pradesh
8793-00-101-0-03	8793-00-101-00-003	AG Assam
8793-00-101-0-04	8793-00-101-00-004	AG bihar
8793-00-101-0-05	8793-00-101-00-008	AG,(ISS), gujrath
8793-00-101-0-06	8793-00-101-00-009	AG,(ISS), haryana
8793-00-101-0-07	8793-00-101-00-010	AG,(ISS), himachal pradesh
8793-00-101-0-22	8658-00-101-00-011	AG. J & K
8793-00-101-0-27	8793-00-101-00-012	AG jharkhand
8793-00-101-0-09	8793-00-101-00-013	AG,(ISS), kerala
8793-00-101-0-10	8793-00-101-00-014	AG,(ISS), MP
8793-00-101-0-06	8793-00-101-00-009	AG,(ISS), haryana
8793-00-101-0-07	8793-00-101-00-010	AG,(ISS), himachal pradesh
8793-00-101-0-09	8793-00-101-00-013	AG,(ISS), kerala
8793-00-101-0-10	8793-00-101-00-014	AG,(ISS), MP
8793-00-101-0-20	8793-00-101-00-015	AG maharashtra
8793-00-101-0-11	8793-00-101-00-016	AG,(ISS), manipur
8793-00-101-0-12	8793-00-101-00-017	AG,(ISS), meghalaya
8793-00-101-0-02	8793-00-101-00-019	AG,(ISS), nagaland
8793-00-101-0-03	8793-00-101-00-020	AG,(ISS), orissa
8793-00-101-0-14	8793-00-101-00-021	AG,(ISS), panjab
8793-00-101-0-15	8793-00-101-00-022	AG,(ISS), rajasthan
8793-00-101-0-16	8793-00-101-00-023	AG,(ISS), tamil nadu
8793-00-101-0-18	8793-00-101-00-025	AG,(ISS), UP
8793-00-101-0-19	8793-00-101-00-027	AG,(ISS), west bengal
8793-00-101-0-21	8658-00-101-00-423	Dy.Dir. Of Accounts, (ISS), pondicherry
8793-00-101-0-03	8793-00-101-00-430	Dir. Of A/Cs, Panaji, Goa



**ANNEXURE-III**

**BOOKING UNDER DIFFERENT HEAD OF ACCOUNT WHERE BUDGET  
PROVISION WAS AVAILABLE  
[PART II / PARA 2.1]**

<b>Booked by treasury head</b>	<b>Booked by PAG office</b>	<b>Amount</b>	<b>Districts</b>
<b>0250 Other Social Services</b>			
0250-00-800-0-00	0250-00-800-2-00	Rs. 1,02,025/-	Tumakuru, Kolar, Davangere , BUT , Raichur, Bidar
0250-00-102-0-00	0250-00-102-0-01	Rs. 1,63,058/-	Chikballapur, Hassan, BRT, BUT, Bellary, NK, SK, Bidar, Coorg, Tumakuru, Ramanagara, Bagalkot, Chitradurga, Shivamogga, Mandya, Chikmagalur.
<b>0055 Police</b>			
0055-00-101-0-00	0055-00-101-0-01	18,95,799	Ramanagara, Tumakuru, Udupi, Vijayapura, Haveri, Dharwad, Mangaluru, Belagum, Ballari, Davangere, Kolar, Chikballapura, Chitradurga, Coorg, Ramangara, Kalaburagi, Bagalkot, Mysuru, Chikmagalur, BRT, Udupi, Karwar, Koppal, Yadgir.
0055-00-103-0-00	0055-00-103-0-01	25,40,333/-	Karwar, Hassan, koppal, Tumakuru, Ramnagara, Udupi, Vijayapura, Haveri, Mangaluru, Ballari, Coorg, Gadag, Chamarajnagar, Tumakuru, Koppal, Mysuru, Chikballapur, Chitradurga, Yadgir, , Hassan, Bagalkot,
0055-00-800-0-00	0055-00-800-0-01	31,75,534/-	Chamarajnagar, Chikballapur, Gadag, Kalburgi, Mangaluru, Bagalkot, Vijayapura, BUT, Davangere, PPT, Tumukur, Gadag, Karwar, Hassan, Udupi, Vijayapura, Haveri, Raichur, Dharwad, , Belagavi, Shivamogga, Ballari, Mysuru, Ramaganagara, Kolar.
0055-00-800-0-00	0055-00-800-0-05	11,36,970/-	Yadgir, Mysuru, Vijayapura, BUT, Kalaburagi, Mangaluru, Shivamogga, karwar, Hassan, Davangere, Belagavi, Ramanagara, Gadag, Chamrajnagar, Kolar

Unauthorised head	Booked under	Amount (Rs.)	Districts
<b>0403 Animal Husbandry &amp; Veterinary Services</b>			
0403-00-102-0-00	0403-00-102-0-01	42930/-	Chikmagalur, Tumakuru, Kolar, Haveri, Belagavi, Udupi, Davangere, Mangaluru, Chitradurga, Dharwad, Bagalkot, Mandya
0403-00-105-0-00	0403-00-105-0-01	4,425/-	Chikmagalur
0403-00-501-0-00	0403-00-501-0-01	33,300/-	Gadag, Chikmagalur, Kalaburagi, Raichur, Vijayapura, Ramanagara, BUT, Chikballapur, Kolar, Haveri, Belagavi, Raichur, Hassan, Chamarajnagar
0403-00-800-0-00	0403-00-800-0-01	1048	Yadgir

**ANNEXURE-IV****AC BILLS PENDING FOR WANT OF NDC BILLS  
[PART II / PARA 2.2]**

<b>Yearwise breakup of Outstanding AC Bills as on 31.03.2015</b>		
<b>Year</b>	<b>No</b>	<b>Amount (in Rupees)</b>
2000-01	50	1593071
2000-02	143	8020011
2000-03	210	7281014
2000-04	268	9821291
2000-05	116	3840676
2000-06	238	21125754
2000-07	399	25306630
2000-08	372	8518283
2000-09	175	34838085
2000-10	349	69900188
2000-11	702	161912181
2000-12	993	121140307
2000-13	662	101887253
2000-14	1733	741410493
2000-15	3348	864636954
<b>Total</b>	<b>9758</b>	<b>2181232191</b>

**ANNEXURE – V****WANTING VOUCHERS OF PENSION CLAIMS OF RAILWAYS  
[PART II / PARA 2.3]**

Amount in Rupees

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.	Bengaluru [Rural]	294508	238225		1031587						1564320
3.	Belagavi		1286929		245655	5779					1538363
4.	Vijayapura	282846	1131361								1414207
5.	Chikkaballapur	751101							46854		797955
6.	Chikkamagaluru	4749766	1613346		142237						6505349
7.	Chitrdurga	232863	6110		15747						254720
8.	Kodagu	9048			117963						127011
9.	Dharwad	87711	1084182			13095					1184988
10.	Gadag	1105019	1617961	83432							2806412
11.	Kalaburagi	412099	611185	1073053		3112					2099449
12.	Hassan	12226	18571		187444						218241
13.	Haveri	689233	623512	23044	354744						1690533
14.	Hubballi										
15.	Karwar	156474	394174								550648
16.	Kolar	2176101	118900	106084			72415				2473500
17.	Koppal		58592		26779						85371
18.	Mandya	206062	18358		134438						358858
19.	Mysuru	817674			468567					8914	1295155
20.	PPT	418909	407393	27012	87935	20041		167756	42447		1171493
21.	Raichur	407779	313078	435289							1156146
22.	Shivamogga	155985	31969		942751						1130705
23.	Tumakuru	44716			114713						159429
24.	Yadgir			286958							286958
	<b>TOTAL</b>	<b>14217954</b>	<b>10783096</b>	<b>2034872</b>	<b>3870560</b>	<b>42027</b>	<b>72415</b>	<b>167756</b>	<b>89301</b>	<b>8914</b>	<b>31286895</b>

**ANNEXURE - VI**  
**WANTING VOUCHERS**  
**[PART II/ PARA 2.4]**

<b>District</b>	<b>Voucher No.</b>	<b>Month/ Year</b>	<b>Major Head of A/c</b>	<b>Amount in Rupees</b>
Bagalkot	2	3/11	2015	41200
Bengaluru [Rural]	2	1/15	2515	2498000
Bengaluru [Rural]	1	3/15	2202	13959070
Bengaluru [Rural]		3/97	2225	5994
Bengaluru [Rural]		3/03	2015	20252
Bengaluru [Urban]	11A	2/96	2235	500
Bengaluru [Urban]	653	3/96	2235	500000
Bengaluru [Urban]	1	5/96	2235	3274
Bengaluru [Urban]	2	5/96	2235	3274
Bengaluru [Urban]	12	09/12	2851	4645000
Bengaluru [Urban]	22	3/98	2225	6000
Bengaluru [Urban]	1	10/98	2425	11884
Belagavi	98	6/2000	2235	500
Belagavi		12/02	2070	1616
Chamarajnagar	11	02/15	2056	153742
Chikamagalur	8	3/14	2515	90000
Chikamagalur	7	3/14	2515	1700000
Chikamagalur	1	06/14	2515	2000000
Chikamagalur	7	12/14	2202	127000
Chikamagalur	35	10/10	2015	1285
Chikamagalur	4	02/12	2015	57859
Chikamagalur	9	02/12	2015	689188
Chikamagalur	12	02/12	2015	22223
Chikamagalur	15	02/12	2015	36994
Chikamagalur	16	02/12	2015	108373
Chikamagalur	4	12/14	2015	2032000
Chikkabalapur	4	1/15	2211	3508
Chikkabalapur	1	3/15	2515	2500000
Chikkabalapur	4	12/14	2202	279000

Davanagere	14	02/15	2056	352230
Davanagere	1	9/14	2202	70000
Dharwad	53	12/14	2055	15816150
Dharwad	24	3/2K	3604	100000
Gadag	5	4/14	2515	3747000
Kalaburagi	3	9/14	2211	25699
Kalaburagi		3/03	2070	18675
Kalaburagi	2	8/99	2015	10100
Haveri	1	11/13	2202	140261
Haveri	8	12/14	2202	121711000
Haveri	9	12/14	2202	22560000
Haveri	32	12/14	2202	150000
Haveri	33	12/14	2202	500000
Hubballi	6	3/15	2211	5241
Hubballi	8	3/15	2211	15330
Hubballi	10	3/15	2211	800000
Hubballi	11	3/15	2211	168000
Karwar	40	12/14	2055	964056
Karwar	2	12/14	2015	10000
Kodagu		12/03	2011	1432
Kolar	5	9/13	2515	2700000
Kolar	1	12/98	2215	344250
Kolar	53	9/03	2235	500
Kolar	78A	9/03	2235	420
Kolar	78B	9/03	2235	417
Kolar		3/01	2070	22777
Kolar		1/02	2070	4997
Kolar		11/02	2070	14566
Kolar		3/03	2070	16394
Kolar	271A	3/98	2425	20000
Kolar	272A	3/98	2425	21000
Kolar	155	3/98	2225	3000
Kolar	72	08/12	2015	8000
Koppal	11	3/15	2403	900000
Koppal	2	3/15	2515	1000000
Koppal	5	3/15	2515	20973000
Mandya		3/97	2225	21764
Mangaluru	1501000325	1/15	2055	1000000
Mangaluru	2	4/14	2515	8953000
Mangaluru	1	3/15	2515	14714
Mangaluru	2	3/15	2515	6000
Mangaluru	3	3/15	2515	46700
Mangaluru	4	3/15	2515	29998
Mysuru	5	3/14	2515	877000
Mysuru	6	3/14	2515	1123000
Mysuru	7	3/14	2515	3892269
Mysuru	2	08/14	2515	8139000
Mysuru	2	1/15	2515	1752000
Mysuru	3	1/15	2515	1526000
Mysuru	4	1/15	2515	2000000
Mysuru	6	1/15	2515	15000
Mysuru	7	1/15	2515	5000
Mysuru	7	3/15	2515	4427375
Mysuru	9	3/15	2515	3365000

Mysuru	6	06/11	2851	18000
Mysuru	1,2,3	04/12	2011	14302
Raichur	8	3/15	2515	200000
Raichur	63	08/11	2015	24738
Ramanagara	1	3/15	2202	800000
Shivamogga	9	3/11	4701	167000
Shivamogga	4	5/14	2515	2000000
Shivamogga	1	10/14	2202	49262589
Shivamogga	2	12/14	2202	5278000
Shivamogga		11/02	2070	22448
SHT	13100039	10/13	3054	5077000
SHT	1407001219	7/14	2055	1866118
SHT	1325	3/15	2055	1401883
SHT	1356	3/15	2055	511883
SHT	857	3/15	2055	575175
SHT	1280	3/15	2055	2466041
SHT	475	3/15	2055	4001795
SHT	403	3/15	2055	26046231
SHT	678	3/15	2055	754500
SHT	879	3/15	2055	773931
SHT	1289	3/15	2055	550000
SHT	1346	3/15	2055	42854117
SHT	393	3/15	2055	22217092
SHT	1307	3/15	2055	975000
SHT	272	3/15	2403	5321718
SHT	588	3/15	2403	2048750
SHT	591	3/15	2403	1877969
SHT	103	12/13	2515	54750000
SHT	43	02/15	2056	1113877
SHT	55	02/15	2515	262574
SHT	60	02/15	2515	147720
SHT	61	02/15	2515	34916
SHT	62	02/15	2515	147720
SHT	63	02/15	2515	149583
SHT	164	3/15	2056	320000
SHT	165	3/15	2056	400000
SHT	1047000078	7/14	2030	158643
SHT	1412000179	1/15	2040	2860559
Tumakuru	1407000037	7/14	2055	2114574
Tumakuru	1407000038	7/14	2055	834405
Tumakuru	1407000098	7/14	2055	663991
Tumakuru	14070000102	7/14	2055	671925
Tumakuru	14070000105	7/14	2055	593100
Tumakuru	14070000107	7/14	2055	37410912
Tumakuru	3	1/14	2515	3520000
Tumakuru	6	1/14	2515	2250000
Tumakuru	17	5/14	2211	807000
Tumakuru	5	3/15	2515	100000
Tumakuru	7	05/14	2202	46653
Tumakuru	8	05/14	2202	359442
Tumakuru	9	05/14	2202	185528
Tumakuru	10	05/14	2202	806459
Tumakuru		5/94	2070	482
Udupi	70	3/15	2055	700000

Udupi	3	3/15	2055	583451
Udupi	4	3/15	2055	697383
Udupi	86	3/15	2055	608021
Udupi	135	3/15	2055	1000000
Udupi	90	3/15	2055	905000
Yadgir	4	08/14	2515	1220000
<b>TOTAL</b>				<b>564375049</b>



**ANNEXURE -VII**

**DETAILS OF OUTSTANDING AMOUNTS UNDER MAJOR HEAD 8658-102-  
OBJECTION BOOK SUSPENSE  
[PART II/ PARA 2.4]**

<b>SL.No.</b>	<b>Major Head Of Account</b>	<b>Year</b>	<b>Month</b>	<b>Amount (in ₹)</b>
<b>Bengaluru (Urban)</b>				
1	2225	1997-98	Nov-97	1000.00
2	2225	1998-99	Mar-99	1999.00
3	2235	1996-97	Feb-97	17115.00
4	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
<b>Total</b>				<b>1598233.00</b>
<b>Bengaluru (Rural)</b>				
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
<b>Total</b>				<b>13849647.00</b>

<b>Belagavi</b>				
15	2070	2002-03	Dec-02	1616.00
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
<b>Total</b>				<b>88677.00</b>
<b>Vijayapura</b>				
27	2070	2000-01	Nov-00	-7660.00
28	2235	1995-96	Dec-95	29129.00
<b>Total</b>				<b>21469.00</b>
<b>Chamarajanagara</b>				
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
<b>Total</b>				<b>77712.00</b>
<b>Chikkamagalur</b>				
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
<b>Total</b>				<b>81637.00</b>
<b>Dakshina Kannada</b>				
39	2070	2000-01	Nov-00	-10100.00
40	2235	1995-96	Aug-95	13776.00
<b>Total</b>				<b>3676.00</b>
<b>Dharwad</b>				
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
47	2501	1998-99	Mar-99	15044.00
<b>Total</b>				<b>207370.00</b>
<b>Gadag</b>				
48	2225	1999-2000	May-99	100000.00
49	2235	1998-99	Mar-99	19701.00
<b>Total</b>				<b>119701.00</b>
<b>Kalaburagi</b>				
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
<b>Total</b>				<b>3883678.81</b>
<b>Hassan</b>				
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
<b>Total</b>				<b>201603.00</b>
<b>Hubballi</b>				
64	2220	1995-96	May-95	757.00
65	2225	1999-2000	Dec-99	24.00
<b>Total</b>				<b>781.00</b>
<b>Kolar</b>				
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
<b>Total</b>				<b>557669.00</b>
<b>Koppal</b>				
72	2425	1999-2000	May-99	10.00
<b>Total</b>				<b>10.00</b>
<b>Madikeri</b>				
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
<b>Total</b>				<b>151380.00</b>
<b>Mandya</b>				
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
<b>Total</b>				<b>117602.00</b>
<b>Mysuru</b>				
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
<b>Total</b>				<b>770069.00</b>
<b>Raichur</b>				
90	2225	1999-2000	May-99	31491.00
91	2225	1999-2000	Dec-99	18.00
92	2425	1999-2000	Oct-99	5700.00
<b>Total</b>				<b>37209.00</b>

<b>Shivamogga</b>				
93	2070	2002-03	Nov-02	22448.00
94	3475	2000-01	Feb-01	6947.00
				<b>29395.00</b>
<b>State Huzur Treasury</b>				
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
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
<b>Total</b>				<b>71879.00</b>
<b>Tumakuru</b>				
107	2220	2001-02	Dec-01	700.00
108	2501	1993-94	Mar-94	20747.00
<b>Total</b>				<b>21447.00</b>
<b>Udupi</b>				
109	2235	1998-99	Dec-98	70080.00
<b>Total</b>				<b>70080.00</b>

<b>Uttara Kannada</b>				
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
<b>Total</b>				<b>719127.00</b>
<b>Treasury wise Details Not Available</b>				
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
120	2070	1990-91		482.00
121	2070	2001-02	Jan-02	4997.00
122	2215	1998-99	Dec-98	344250.00
123	<b>2215</b>	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
<b>Total</b>				<b>72540570.00</b>
<b>GRAND TOTAL</b>				<b>95220621.81</b>

**ANNEXURE-VIII****MONTH WISE DETAILS OF DELAY IN SUBMISSION OF ACCOUNTS****(PARA-II / PARA- 2.6.1)**

<b>Sl.No.</b>	<b>Accounts for the month of</b>	<b>Total No. of Accounts received from Try.</b>	<b>No. of Monthly accounts received late</b>	<b>Delay upto 15 days</b>	<b>Delay over 15 days and less than one month</b>
1	April 2014	33	21	20	1
2	May 2014	33	5	5	...
3	June 2014	33	5	5	...
4	July 2014	33	7	7	...
5	August 2014	33	3	3	...
6	September 2014	33	17	17	...
7	October 2014	33	19	19	...
8	November 2014	33	7	7	...
9	December 2014	33	4	4	...
10	January 2015	33	7	7	...
11	February 2015	33	8	8	...
12	March 2015	33	3	3	...
			106	105	1



**ANNEXURE- IX****TREASURY WISE DETAILS OF DELAY IN SUBMISSION OF ACCOUNTS****(PARA-II / PARA 2.6.1)**

<b>Sl.No.</b>	<b>Treasury</b>	<b>Total No. of Accounts received late</b>	<b>Delay upto 15 days</b>	<b>Delay over 15 days and less than one month</b>
1	State Huzur Treasury	8	8	...
2	Pension Payment Treasury	2	2	...
3	Bengaluru Urban Treasury	12	11	1
4	Bengaluru Rural Treasury	1	1	...
5	Bagalkote	5	5	...
6	Belgavi	5	5	...
7	Bidar	2	2	...
8	Chikkaballapur	6	6	...
9	Chikkamangaluru	8	8	...
10	Chitradurga	1	1	...
11	Gadag	3	3	...
12	Hassan	3	3	...
13	Haveri	1	1	...
14	Hubbali	4	4	...
15	Kolar	2	2	...
16	Koppal	2	2	...
17	Mandya	2	2	...
18	Mysuru	8	8	...
19	Uttara Kannada	8	8	...
20	Raichur	4	4	...

21	Shivamogga	5	5	...
22	Dakshina Kannada	3	3	...
23	Tumakuru	1	1	...
24	Vijayapura	3	3	...
25	Yadgir	3	3	...
26	Kalaburagi	1	1	...
27	Kodagu	3	3	...
		106	105	1

**ANNEXURE – X**

**ADVERSE BALANCES UNDER ALL PANCHAYAT RAJ INSTITUTIONS DEPOSIT  
HEADS OF ACCOUNT  
[PART II/PARA 2.7.1.3]**

Sl. No.	Head of Account	Amount in [₹]
		[Debit balances]
1	8229-00-109-0-04 Registrar of Co-operative Societies	13106732
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	25954258.00
7	8229-00-200-0-27 Agricultural Development Fund	5000.00
8	8443-00-101-0-03 Education Deposit	134222.53
9	8443-00-107-0-05 Interest on Endowments held by Principal Maharaja Sanskrit College	28708.74
10	8443-00-113-0-01 Deposits of iron and steel	5423467.96
11	8443-00-113-0-02 Karnataka Power Corporation	45033.01
12	8443-00-113-0-03 Deposit for purchase abroad etc. NGEF	40031.82
13	8443-00-116-0-06 Deposits under Karnataka Radio and Electrical Company	11412.15
14	8443-00-121-0-03 Deposits made by candidates to village panchayats	7312272.00

		Amount in [₹]
Sl. No.	Head of Account	[Debit balances]
15	8443-00-121-0-05 Election Petition	11713.80
16	8443-00-800-0-00 Other Deposits	24025978.70
17	8448-00-102-1-02 BCC FUNDS	265073.77
18	8448-00-102-0-03 Mysuru City Improvement Board	27564.38
19	8448-00-102-1-08 Kalaburagi Board	80000.00
20	8448-00-102-1-00 Town Municipal Council /City Municipal Council /SALARY	728281475.49
21	8448-00-120-0-05 Market Committee Fund	463775.50
22	8448-00-120-0-20 Karnataka Girls Guides Fund	1886406.95
23	8448-00-120-0-21 Karnataka Sports Council Funds	775601.54
24	8448-00-120-0-22 Planning Authority Fund	20411088.22
25	8448-00-120-0-28 Karnataka Water Supply and Drainage Board	2126.10
26	8448-00-120-0-51 Receipts Awaiting Transfer	6488995.00
	<b>Total</b>	<b>886360551.21</b>

**ANNEXURE – XI****ADVERSE BALANCES UNDER ADVANCES HEAD OF ACCOUNT  
FOR THE YEAR ENDING MARCH 2015 [PART II/PARA 2.7.1.4]****Amount [₹]**

<b>Sl. No.</b>	<b>Head of Account</b>	<b>[Credit balances]</b>
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 Mysuru 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
	<b>Total</b>	<b>1762797.82</b>

**ANNEXURE - XII****LIST OF PD ACCOUNTS NOT IN OPERATION FOR MORE THAN 3 YEARS  
[PART II / PARA 2.7.2.2]**

Sl.No.	Head of Account	Nomenclature	Balance		Inoperative since
			Amount in ₹ [Debit]	Amount in ₹ [Credit]	
1.	8443-00-106-0-04	Cash Order Deposits	0	13645.81	Prior to 2000
2.	8443-00-106-0-05	Deposit of Sugar Surcharge (Deputy Commissioner of Food and Civil Supplies)	0	714048.55	Prior to 1993-94
3.	8443-00-106-0-31	Deposit of Department of Small Savings Lottery	0	30039194.00	Prior to 2004-05
4.	8443-00-106-0-37	Deposit of permanent and temporary advances	0	2827258.86	1989-90 onwards
5.	8443-00-106-0-43	Bagalkot Town Development Authority	0	12608444.93	Prior to 2000
6.	8443-00-106-0-45	Assistant Registrar of Co-op Society, Shivamogga	0	87725.60	Prior to 2000
7.	8443-00-106-0-46	Assistant.Registrar of Co-op Society Vijayapura (P.D.A/c of Gram Panchayat)	0	311485.00	2005 onwards
8.	8443-00-106-0-47	Special Land Acquisition Officer, SCR Project	0	27696190.00	
9.	8443-00-106-0-15	Special D.C	0	494171347.90	2006-07 onwards
10.	8443-00-106-0-19	Industrial Corporation	0	10850.40	1994-95 onwards
11.	8443-00-106-0-22	D.R.C.S, Mandya (Deputy Registrar of Co-op Societies, Mandya)	0	449156.07	1994-95 onwards
12.	8443-00-106-0-24	Watershed Development	0	3372759.00	2001-02 onwards
13.	8443-00-106-0-27	Member Secretary	0	171042.11	2004-05 onwards
14.	8443-00-106-0-28	Director, Industries & Commerce	0	4066006.37	1995-96 onwards
15.	8443-00-106-0-38	Ramkumar Jalal Memorial Fund	0	195.00	1994-95

Sl.No.	Head of Account	Nomenclature	Balance		Inoperative since
					onwards
16.	8443-00-106-0-42	Ration Shop Depot	0	49936.00	1994-95 onwards
17.	8443-00-106-0-13	Scholarship Account of Backward Classes and Minorities	0	2292390.30	
18.	8443-00-106-0-30	Sugar Price Equalisation Fund	0	139636693.90	
19.	8443-00-106-0-17	Deposits of PWD Officers	0	1001430.00	
20	8443-00-106-0-36	DC Dharwar	0	595047.31	
21	8443-00-106-0-06	National Loan Scholarship Scheme	0	3456799.63	
22	8443-00-106-0-00	No description	5930.00	0	Note 8000 b/s fig.
23	8443-00-106-0-18	Pd account of SKC Production Board	191908.00	0	
24	8443-00-106-0-35	Deposit of Private Estate under Commercial Organization	75.00	0	Prior to 2000
25	8443-00-106-0-25	Chief Ministers Drought Relief Fund	8245390.20	0	Prior to 2000
26	8443-00-106-0-09	Harijan Development Welfare Fund	518350.00	0	
27	8443-00-106-0-11	Block Development Officer	70774402.15	0	
28	8443-00-106-0-32	P.D.Account of Municipal Commissioner,	2372940.16	0	
29	8443-00-106-0-14	Principal Maharaja College of Education	570.00	0	2008-09 onwards
30	8443-00-106-0-23	Village Land under attachment	251457.05	0	1994-95 onwards
31	8443-00-106-0-29	Asha Kiran	26350.00	0	1994-95 onwards
32	8443-00-106-0-39	Gram Panchayat	3400890.55	0	1994-95 onwards
33	8443-00-106-0-48	Deposits of District Consumer Forum	124360.00	0	
		<b>Total</b>	<b>85912623.11</b>	<b>723571646.74</b>	

**ANNEXURE XIII**  
**(PART II / PARA 2.7.3 )**

**Misclassification under ZP Funds under 8443-108**

(In ₹)

year	DTO YADGIR		DTO BELLARY		DTO VIJAYAPURA		DTO KALABURAGI		DTO RAICHUR		DTO KOPPAL	
	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments	Receipts	Payments
2010-11	2038241				11870363	21447192	7024365	692399	1368960	1209841	2633439	6083562
2011-12	2911570	1218044			10380786	12891463	5990141	1019668			292300	3183015
2012-13												
2013-14												
2014-15	30561	2873673	52030		438530	11689012	10989984	3701611				
<b>Total</b>	<b>4980372</b>	<b>4091717</b>	<b>52030</b>	<b>0</b>	<b>22689679</b>	<b>46027667</b>	<b>24004490</b>	<b>5413678</b>	<b>1368960</b>	<b>1209841</b>	<b>2925739</b>	<b>9266577</b>



**ANNEXURE – XIV**

**DETAILS IN RESPECT RECOVERIES OF HDFC LOAN OF MISCLASSIFIED  
UNDER THE HEAD OF ACCOUNT 7610-00-201-0-03  
[PART II/PARA 2.8.1]**

<b>Sl. No.</b>	<b>Month</b>	<b>Treasury</b>	<b>Amount [₹]</b>
1.	April 2014	Chikkamagalur	1714
2.		Haveri	38253
3.		SHT	6400
4.		Kolar	3770
5.	May 2014	Haveri	856
6.	June 2014	Haveri	5285
7.	July 2014	Ballari	24186
8.		Uttara Kannada	5650
9.		SHT	9372
10.		Tumakuru	12800
11.	August 2014	Ballari	1404
12.		Chikkamagalur	6930
13.		Dharwad	2960
14.		Haveri	905
15.		SHT	125882
16.		Dakshina Kannada	25200
17.		Mysuru	23981
18.		Uttara Kannada	3600
19.	September 2014	Chitradurga	4700
20.		Chikkamagalur	7400
21.		Davangere	39000
22.		Kalaburagi	11822
23.		Kolar	3582
24.		Koppal	16851
25.		Bagalkote	3104
26.	October 2014	Bengaluru Rural	3600
27.		Ballari	1513

Sl. No.	Month	Treasury	Amount [₹]
28.	November 2014	Bengaluru Rural	8570
29.		Uttara Kannada	600
30.		SHT	3532
31.	December 2014	Bengaluru Rural	6080
32.		Ballari	3160
33.		Chikkabalapur	3413
34.	January 2015	Bengaluru Rural	2220
35.		Bidar	29568
36.		Yadgir	1100
37.		SHT	15250
38.	February 2015	Bengaluru Rural	2990
39.		Chamrajanagar	467
40.		Hassan	3168
41.	March 2015	Bagalkote	1453
42.		Kolar	8810
		<b>TOTAL</b>	<b>481101</b>

**ANNEXURE – XV****WANTING SCHEDULES IN RESPECT OF RECOVERY OF COMPUTER  
ADVANCE****[PART II/PARA 2.8.2 ]**

<b>Sl. No.</b>	<b>TREASURY</b>	<b>No. of ITEMS</b>	<b>AMOUNT [₹]</b>
1.	Bengaluru [Urban]	2	2000
2.	Belagavi	21	20556
3.	Ballari	7	7950
4.	Chikkamagalur	26	47253
5.	Chickaballapura	8	10203
6.	Chitradurga	3	2135
7.	Davangere	2	1458
8.	Haveri	7	7000
9.	Hubbali	2	4000
10.	Koppal	1	1000
11.	Mysuru	2	1120
12.	Tumakuru	2	2000
	<b>TOTAL</b>	<b>83</b>	<b>106675</b>

**ANNEXURE XVI**  
**LIST OF DUPLICATE PPO'S ISSUED**  
**(PART II PARA 2.9.3 )**

SL. NO	NAME OF THE PENSIONER Sri/Smt.	PPO NUMBER	TREASURY
1	P.P.Subramanian	50392/RPR	PPT Bengaluru
2	Nagaraja S.N	47305/RPR	PPT Bengaluru
3	Kamamma N.R	45832/RPR	PPT Bengaluru
4	Jayasimha Rao N.K	45779/RPR	PPT Bengaluru
5	Janukhan	47462/RPR	PPT Bengaluru
6	J.Casteivo	30912/RPR	PPT Bengaluru
7	Rukmini	44006/RPR	PPT Bengaluru
8	Lakshmi Devi	33631/RPR	PPT Bengaluru
9	Shyala Yadav	46155/FP	PPT Bengaluru
10	Puttathayamma	48127/RPR	PPT Bengaluru
11	Basavarajamma	2987/FFWR/FP	PPT Bengaluru
12	Lakshamma	8964/FP	PPT Bengaluru
13	Kamamma	46704	PPT Bengaluru
14	Sada	43280/RPR	PPT Bengaluru
15	K.Shivamma	43927/RPR	PPT Bengaluru
16	H.R.Krishnamurthy	33962/RPR	PPT Bengaluru
17	Narasamma	8054/FP	PPT Bengaluru
18	H.S.Vasudeva	3964/RPR	PPT Bengaluru
19	V.S.Jagadeesh	48171/RPR	PPT Bengaluru
20	K. Padma	42562/RPR	PPT Bengaluru
21	A.R.Janardaniah	42465/RPR	PPT Bengaluru
22	Mallikarjun	34350/RPR	PPT Bengaluru
23	K.Krishna	46531/RPR	PPT Bengaluru
24	Chikkamma	1919/RPR	PPT Bengaluru
25	Abdul Gaffar Khan	40225/RPR	PPT Bengaluru
26	D.Gangiah	50206/RPR	PPT Bengaluru
27	Lakshminarasamma	25822/RPR	PPT Bengaluru
28	S.V.Jayaram	3757/RPR	PPT Bengaluru

SL. NO	NAME OF THE PENSIONER	PPO NUMBER	TREASURY
29	Chidambara Rao	48379/RPR	PPT Bengaluru
30	T.Kadiiah	49647/RPR	PPT Bengaluru
31	V.Krishnappa	41357/RPR	PPT Bengaluru
32	V.Krishna	10053/RPR	PPT Bengaluru
33	H.M.Shamanna	36879/RPR	PPT Bengaluru
34	Shivalingaiah	38255/RPR	PPT Bengaluru
35	M.G.Venkataramaiah	45732/RPR	PPT Bengaluru
36	K.V.Narayanappa	1648/FFWR	PPT Bengaluru
37	G.S.Srinivasan	4700(C)27486/RPR	PPT Bengaluru
38	Geetha.L.Thakur	9121/FP	PPT Bengaluru
39	Venkata Reddy	17961/RPR/FP	PPT Bengaluru
40	D.Nanjaiah	38512/RPR	PPT Bengaluru
41	M.Govindaswamy	11812/RPR	PPT Bengaluru
42	T.K.Iyengar	480/362(C)/RPR	PPT Bengaluru
43	S.C.Shankarappa	3392/RPR	PPT Bengaluru
44	S.Perianna	34257/RPR	PPT Bengaluru
45	Narayana Rao	28463/RPR	PPT Bengaluru
46	Zynulabideen	39344/RPR	PPT Bengaluru
47	K.V.Rajashekaraiah	34210/RPR	PPT Bengaluru
48	K.S.Iyengar	1374 (C)	PPT Bengaluru
49	G.Rudraiah	50883/RPR	PPT Bengaluru
50	C.M.Revanna	29322/RPR	PPT Bengaluru
51	N.Subba Rao	30158/RPR	PPT Bengaluru
52	B.Rajashekaraiah	32887/RPR	Bengaluru Rural
53	S.R.Govindappa	36298/RPR	PPT Bengaluru
54	Kenchiah	37882/RPR	PPT Bengaluru
55	Shivram Ramyya Hegde	1656/FFWR	PPT Bengaluru
56	N.Jayalakshmi	2031/FFWR	PPT Bengaluru
57	H.M.Shrinivas	783/FFWR	PPT Bengaluru
58	C.K.Satyanarayana	37062/RPR	PPT Bengaluru
59	M.G.Kuppaswamy	20/GOA/FFWR	PPT Bengaluru
60	Dasappa	48363/RPR	PPT Bengaluru
61	M.S.Narasimha Murthy	33768/RPR	PPT Bengaluru

SL. NO	NAME OF THE PENSIONER	PPO NUMBER	TREASURY
62	K.R.Pankaja	639/FP/SHT	PPT Bengaluru
63	Rama Rao	14226/RPR	PPT Bengaluru
64	B.Sanappa	4685(C)27267	PPT Bengaluru
65	H.Channama	40917/RPR	PPT Bengaluru
66	C.Thimmaiah	43506/RPR	PPT Bengaluru
67	R.Mahadava Panicker	829(C)603/RPR	PPT Bengaluru
68	P.A.Venkatachalaiah	27701/RPR	PPT Bengaluru
69	Saroja Kalaokar	533/RPR/GLB	Kalaburagi
70	S.S.Kaikal	3967/RPR/GLB	Kalaburagi
71	Mohd. Mehboob Ali	2483/RPR/GLB	Kalaburagi
72	C.Chikkamadiiah	2651/RPR/MYA	Mandya
73	D.Dundaiah	3946/RPR/MYA	Mandya
74	H.L.Thandavamurthy	3104/RPR/MYA	Mandya
75	Thimma	1976/RPR/SMG	Shivamogga
76	Ghouse Khan	324/C/SMG	Shivamogga
77	Rajasab Allasab.Y	411/FFWR	Bagalkote
78	Siddappa Kalappa Chowdhry	3498/FP	Vijayapura
79	Allava Siddagiraiah	1045/FP	Bagalkote
80	V.Jagadish	791/FFWR	Shivamogga
81	S.I.Pattan Shetti	3815/FP/VII	Vijayapura
82	Athaniskar S.M	6745/RPR	Bagalkote
83	V.P Jagali	557/RPR	Bagalkote
84	H.C.Siddappa	5170/RPR/SMG	Shivamogga
85	H.C.Kariyappa	1733/RPR/SMG	Shivamogga
86	Syed Mehamood	3389/RPR/SMG	Shivamogga
87	Nanjamma	4310/FP/HSN	Hassan
88	Nanjappa K.P	2189/RPR/HSN	Hassan
89	Mahadevappa	2688/FP/HSN	Hassan
90	Kamla Bai	2329/FP/HSN	Hassan
91	K.S.Mallikarjunaiah	3576/RPR/HSN	Hassan
92	H.V.Nayak	2381/RPR/HSN	Hassan
93	Yallu Bai.S. Algaodi	1244/RPR/HSN	Hassan
94	Channegowda	1268/RPR/HSN	Hassan

**ANNEXURE – XVII****LIST OF DCRG/CVP AUTHORISATIONS UN-RETURNED TO THE OFFICE OF  
THE PRINCIPAL ACCOUNTANT GENERAL [A&E]****(PART II PARA 2.9.4)****CVP AUTHORISATIONS**

SL. NO.	GO.NO.	NAME	PPO NO	AMOUNT	AUTHORISED ON
<b>BELAGAVI</b>					
1.	10103	R S CHITNIS	8445/RPR	1632	01/06/06
2.	10104	S C YADURI	6394/RPR	1507	01/06/06
3.	10105	S R NEELAGUUD	5738/RPR	2134	01/06/06
4.	10106	M A ANGADI	5315/RPR	1632	06/06/06
5.	10107	ANUSUYA M HOSAMANI	8662/RPR	1757	06/06/06
6.	10108	K S PAWAR	4685/RPR	19894.40	06/06/06
7.	10109	N B AGASAR	119342/RPR	3138	21/06/06
8.	10110	B D MANNEKERI	5268/RPR	2313	28/06/06
9.	10111	A G MOKASHI	8007/RPR	2511	28/06/06
10.	10112	B B KARALINGA NANVA	7779/RPR	1506	28/06/06
11.	10113	NEMANNA B KERRANNAVA	8665/RPR	1757	24/07/06
12.	10114	S D HIEMATH	5827RPR	2761	22/08/06
13.	10115	S B KULKARNI	5480/RPR	776	23/08/06
14.	10116	SAILANABI D YOKOSHI	5557/RPR	358	28/08/06
15.	10117	P V KADAKBHAN	7517/RPR	1506	27/09/06
16.	10118	S N SEEBANNA	8422/RPR	753	05/10/06
17.	10119	RAMACHANDRA	7859/RPR	4142	10/11/06
18.	10120	S D NAIK	4922/RPR	1015	10/11/06
19.	10121	K V YARBANDI	5226/RPR	799	14/11/06
20.	10122	B S KOTAGI	5038/RPR	1038	13/11/06
21.	10123	V B GUDAD	6198/RPR	912	14/11/06
22.	10124	T RAMACHANDRA CHAMAYANAVAR	7715/RPR	5272	17/11/06
23.	10125	M G HIEMATH	6483/RPR	1004	30/11/06
24.	10126	H L PATIL	5848/RPR	985	06/12/06
25.	10127	L B DURADUNDI	6109/RPR	1004	06/12/06
26.	10128	B B PUJARI	5729/RPR	1130	14/03/07
27.	10129	I A HIPAGI	8066/RPR	1130	14/03/07
28.	10130	GN GUJAR	8720/RPR	1883	14/03/07
29.	10131	B F HUNASHIMARAD	6567/RPR	4393	12/04/07
30.	10132	N A NADAF	7331/RPR	1004	12/04/07
31.	10133	P V BADAGANNAVAR	5000/RPR	1506	12/04/07
32.	10134	RAMAPPA S AGASAR	7176/RPR	1004	16/04/07
33.	10135	S S GODADAVAR	7371/RPR	878	10/05/07
34.	10136	S G HIEMATH	5735/RPR	878	10/05/07
35.	10137	B G GODATANAVAR	8494/RPR	11046	13/06/07
36.	10138	A M BELAVADI	7614/RPR	1506	16/07/07

SL. NO.	GO.NO.	NAME	PPO NO	AMOUNT	AUTHORISED ON
37.	10139	KHANAGOWDAR S S	6009/RPR	932	24/07/07
38.	10140	CHANNEBAGAPPA B ANGADI	7866/RPR	1506	05/09/07
39.	10141	MEERA D PARULEKAR	8657/RPR	7652	16/10/07
40.	10142	L O MAHADEVA	6697/RPR	1632	06/03/08
41.	10145	L H KUSNAK	7803/RPR	2008	29/03/08
42.	10146	C L PATIL	5062/RPR	1004	03/04/08
43.	10147	S B PATIL	8297/RPR	1129	03/07/08
44.	10148	B G PATIL	8036/RPR	1004	14/07/08
45.	10149	LAXMI G VADA	4886/RPR	12432	11/11/08
46.	10150	S A NIGAMURI	5451/RPR	11722	21/01/09
47.	10151	B D PATTAMSHITLI	6688/RPR	5523	12/03/09
48.	10152	P I PALAINGE	8059/RPR	1004	24/05/09
49.	10153	M B ALLAN	8352/RPR	3012	10/06/09
50.	10154	M K HAVALDAR	6991/RPR	1883	11/06/09
51.	10155	S B KHANDRI	6026/RPR	2008	27/07/09
52.	10156	C D CHITTAGUBBI	8128/RPR	1882	20/08/09
53.	10157	B J SANGANAWAR	8123/RPR	829	14/10/09
54.	10158	K G JOSHI	6524/RPR	1506	13/10/09
55.	10159	S S GAVATI	6958/RPR	1005	10/11/09
56.	10160	K G SULEBHAVI	8425/RPR	8660	05/03/10
57.	10161	PARUSHARAM N PATAWARDHAN	8778/RPR	2544	31/05/10
58.	10162	A M BALEKUNDRI	6436/RPR	6276	06/12/10
59.	10163	HANUMANTHACHARYA	7184/RPR	92634	17/02/11
60.	10164	SHOBHA PATAKI	8779/RPR	17071	11/01/12
61.	10165	K DARALAMATTI	6098/RPR	2067	09/04/12
62.	10166	GOVRAWA M HUKKERI	115263/RPR	1787	12/06/12
<b>SHIVAMOGGA</b>					
1.	6656	CHINDAPPA G	4065/RPR	1506	14/06/11
2.	6657	PANDMAJA P NAIK	3053/RPR/NK	1506	05/02/11
3.	6658	C KALLSHAPPA	9950/RPR	9539	06/02/14
4.	6659	ANANTHAPADANABHAN	4880/RPR	563	23/04/14
5.	6660	V A GUNARI	5631/RPR	8250	17/12/14
6.	6661	H G CHIDAMANDAPPA	5680/RPR	7280	18/03/15
<b>VIJAYAPURA</b>					
1.	9434	A A NAGURA	6984/RPR	1632	11/08/14
2.	9435	S S JAINPUR	7353/RPR	3264	08/10/14
3.	9436	S S MAKANDAR	7145/RPR	3765	22/03/14
4.	9437	D R PANCHAL	2105/RPR	1918	26/03/15



**DCRG AUTHORISATIONS**

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
BELAGAVI					
1.	25036	MALLAPPA G KORI	8017/RPR	1500	29/07/05
2.	25037	BASAVANT S KAMMAR	8018/RPR	3000	29/07/05
3.	25038	M P SANDI	390/RPR	866	29/07/05
4.	25039	D G HARER	8142/RPR	1000	05/08/05
5.	25040	GOURAVVA V HIEMATHI	8172/RPR	500	05/08/05
6.	25041	GIRIJADEN C HUMBI	8140/RPR	2000	05/08/05
7.	25042	M B SATAGATHI	7410/RPR	3000	09/08/05
8.	25043	SHOBHA SWESHPOL	3609/FP	1000	12/08/05
9.	25044	SUSHILA R PATTAR	3649/FP	1375	16/08/05
10.	25045	VIVEKANANDA	3649/FP	1375	16/08/05
11.	25046	PRAVEENKUMA	3649/FP	1375	16/08/05
12.	25047	PARAMANANDA	3649/FP	1375	16/08/05
13.	25048	VEERAPPA B THORANGATH	8410/RPR	3000	16/08/05
14.	25049	K S TONE	7997/RPR	5000	16/08/05
15.	25050	M B GAVODE	7916/RPR	2300	19/08/05
16.	25051	PARNATI S HIEMATHI	8364/RPR	1500	19/08/05
17.	25052	BASAWALINGAYYA HIEMATHI	8364/RPR	1500	19/08/05
18.	25053	MAHABALESHWAR HIEMATHI	8364/RPR	1500	19/08/05
19.	25054	NINGAVVA K ARAGANJI	113206/RPR	10000	25/08/05
20.	25055	S G AGASAGI	3076/RPR	495	12/09/05
21.	25056	G C PATIL	2927/RPR	413	22/09/05
22.	25057	C R EKKERIMATH	6434/RPR	1200	25/09/05
23.	25058	L B INCHAL	4670/RPR	16350	26/09/05
24.	25059	B N WALI	4674/RPR	15450	26/09/05
25.	25060	R S VANAHALLI	4743/RPR	17475	26/09/05
26.	25061	NEELAWWA	120045/RPR	1750	03/10/05
27.	25062	CHANDRASEKHAR	120045/RPR	1750	03/10/05
28.	25063	BASAVARAJ	120045/RPR	1750	03/10/05
29.	25064	KENCHAPPA	120045/RPR	1750	03/10/05
30.	25065	K S MOOLIMAIAH	5525/RPR	1220	03/10/05
31.	25066	G R GANACHARI	7471/RPR	660	03/10/05
32.	25067	C D MURAGOD	4692/RPR	15900	05/10/05
33.	25068	R S KHADARWADKAR	4793/RPR	19250	17/10/05
34.	25069	L Y JANEHAGAIR	4172/RPR	688	19/10/05
35.	25070	MALLAWWA S SANADI	101964/RPR	3500	19/10/05
36.	25071	JAVARDHAN NARANIMHA CHATTARKI	/114742RPR	825	19/10/05
37.	25072	KALPANA I MAILHAL	3499/FP	20640	22/11/05
38.	25073	M V SOMANNAVAR	8022/RPR	1237	28/11/05
39.	25074	L S GOWDAR	4675/RPR	17475	14/12/05
40.	25075	H S PATIL	4779/RPR	18150	14/12/05
41.	25076	SHIVALINGAVVA	6434/RPR	300	29/12/05
42.	25077	BASARAJ CHERANTAYYA EKKUNIMATH	6434/RPR	300	29/12/05

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
43.	25078	ANAND CHERANTAYYA EKKUNIMATH	6434/RPR	300	29/12/05
44.	25079	VIDYA CHIRANTAYYA EKKUNIMATH	6434/RPR	300	29/12/05
45.	25080	SHANTHA B PAIF	5689/RPR	1000	04/01/06
46.	25081	B F HOLI	7783/RPR	825	20/02/06
47.	25082	CHANNVVA S BETTAGERI	3362/RPR	1725	20/02/06
48.	25083	SUBHASH	3362/RPR	1725	20/02/06
49.	25084	PRAKASH	3362/RPR	1725	20/02/06
50.	25085	SURESH	3362/RPR	1725	20/02/06
51.	25086	ARUMA	3362/RPR	1725	20/02/06
52.	25087	MEENKSHI	3362/RPR	1725	20/02/06
53.	25088	RENUKA	3362/RPR	1725	20/02/06
54.	25089	ILYS MOOSA BADEGHAR	3460/RPR	4032	10/03/06
55.	25090	ARIF MOOSA BADEGHAR	3460/RPR	4032	10/03/06
56.	25091	NASEEMA NEESA BEDAGHAR	3460/RPR	4032	10/03/06
57.	25092	TABASSUN MOOSA BEDAGHAR	3460/RPR	4032	10/03/06
58.	25093	D B DHARMAANNAVAR	7782/RPR	8300	10/03/06
59.	25094	SARASWATHI BAI G HONGAL	2514/RPR	139	10/03/06
60.	25095	ANAPURNA G HONGAL	2514/RPR	139	10/03/06
61.	25096	VEERANA G HONGAL	2514/RPR	139	15/03/06
62.	25097	GIRIJA BAI G HONGAL	2514/RPR	139	15/03/06
63.	25098	MALLIKARJUNA G HONGAL	2514/RPR	139	15/03/06
64.	25099	A N GIRIBHATTAR	2820/RPR	248	15/03/06
65.	25100	J R PADNEKAR	3487/RPR	900	22/03/06
66.	25101	S C ZAGANURE	6831/RPR	713	22/03/06
67.	25102	R G SANKRI	4635/RPR	23100	22/03/06
68.	25104	MALLAPPA B NAIKAR	2774/RPR	612	07/04/06
69.	25105	RAVINDRA M NAIKAR	2774/RPR	612	07/04/06
70.	25106	RAJENDRA M NAIKAR	2774/RPR	612	07/04/06
71.	25107	JAYASHREE M NAIKAR	2774/RPR	612	07/04/06
72.	25108	H A PATIL	4677/RPR	19550	06/06/06
73.	25109	S A POTADAR	4613/RPR	18225	16/06/06
74.	25110	R S CHITNIS	8445/RPR	1304	16/06/06
75.	25111	S C YADURI	6394/RPR	1219	16/06/06
76.	25112	S R NEELAGUND	5738/RPR	1650	16/06/06
77.	25113	M A ANGADI	5315/RPR	1275	16/06/06
78.	25114	ANUSUYA M HOSAMANI	8662/RPR	1304	16/06/06
79.	25115	K S PAWAR	4685/RPR	18225	16/06/06
80.	25116	B HODAPOD	4236/RPR	1500	16/06/06
81.	25117	N B AGASAR	119342/RPR	2475	22/06/06
82.	25118	D B MANNEKERE	5268/RPR	1525	04/07/06
83.	25119	A G MONAKSHI	8007/RPR	1968	05/07/06
84.	25120	B B KARALINGANNAVAR	7779/RPR	1237	11/07/06
85.	25121	N F METI	2105/RPR	198	12/07/06
86.	25122	NEMAANA	8665/RPR	2304	24/07/06
87.	25123	SHANTAWWA	3125/RPR	360	11/08/06
88.	25124	S D HIREMATH	5827/RPR	3145	22/08/06

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
89.	25125	S B KULKARNI	5480/RPR	660	24/08/06
90.	25126	SAILNABI DAVALASABA YAKOSHI	5557/RPR	825	25/08/06
91.	25127	L S WADERB R SANKRATHI	579/RPR	1307	10/09/06
92.	25128	B R SANKRATHI	5956/RPR	1500	16/09/06
93.	25129	P V KHADAKBHAVI	7517/RPR	1237	27/09/06
94.	25130	S N SEEBANNA	8422/RPR	596	05/10/06
95.	25131	S D UDIKERI	4142/RPR	750	10/10/06
96.	25132	RAMACHANDRA K TORGAL	7859/RPR	3300	10/11/06
97.	25133	S D NAIK	4922/RPR	610	10/11/06
98.	25134	B V NESAWAGI	4558/RPR	900	10/11/06
99.	25135	K V YARBANDI	5224/RPR	660	15/11/06
100.	25136	B S KOTAGI	5038/RPR	660	15/11/06
101.	25137	V B GUDAD	6198/RPR	560	15/11/06
102.	25138	T RAMACHANDRA	7715/RPR	4125	20/11/06
103.	25139	PARVATHI B GADAKARI	3844/RPR	496	30/11/06
104.	25140	SAVITRI B GEDAKARI	3844/RPR	496	30/11/06
105.	25141	SOBHA B GEDAKARI	3844/RPR	496	30/11/06
106.	25142	NANDA B GEDAKARI	3844/RPR	496	30/11/06
107.	25143	PARSHURAM B GEDAKARI	3844/RPR	496	30/11/06
108.	25144	N G HIEMATH	6483/RPR	825	30/11/06
109.	25145	H L PATIL	5848/RPR	660	06/12/06
110.	25146	L B DURE DUNDI	6109/RPR	825	06/12/06
111.	25147	GANGAVVA BALAYYA G HONGALMATH	1902/FP	4875	06/12/06
112.	25148	SANTHAVVA	4325/RPR	250	06/12/06
113.	25149	SANGAYYA R SALIMATH	4325/RPR	250	06/12/06
114.	25150	BASAYYA R SALIMATH	4325/RPR	250	06/12/06
115.	25149/1	F N TIGADI	6027/RPR	660	18/12/06
116.	25150/1	S G HIEMATH	6935/RPR	1650	18/12/06
117.	25151	M B HANASHI	7276/RPR	630	18/12/06
118.	25152	P M PATIL	7948/RPR	1650	18/12/06
119.	25153	VIMLA A NARAYANKAR	3904/RPR	1008	21/12/06
120.	25154	P P PATHAR	3841/RPR	1425	21/01/07
121.	25155	S B HULLEPPANAVAR MATH	7070/RPR	2475	06/02/07
122.	25156	CHANAVVA	2867/RPR	75	15/02/07
123.	25157	VEERBHADRAPPA	2867/RPR	75	15/02/07
124.	25158	RAJSHEKHARA C	2867/RPR	75	15/02/07
125.	25159	SHIVANANDA C	2867/RPR	75	15/02/07
126.	25160	MAHAANTESH C	2867/RPR	75	15/02/07
127.	25161	MARUTI N MURKATE	1082/RPR	1082	14/02/07
128.	25162	DULHANBI MAKHUNASAB	4107/RPR	900	07/03/07
129.	25163	B B APNJARI	5729/RPR	825	15/03/07
130.	25164	I A HIPANGI	8666/RPR	858	15/03/07
131.	25165	G N PUJAR	8720/RPR	1443	12/04/07
132.	25166	B F HUNASIMARAD	6567/RPR	3562	12/04/07
133.	25167	N A NADAF	7331/RPR	825	12/04/07
134.	25168	PV BADANAVATH	5000/RPR	1237	12/04/07

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
135.	25169	RAMAPPA S AGASAR	7176/RPR	825	16/04/07
136.	25170	S S GODADAVAR	7371/RPR	660	10/05/07
137.	25171	S G HIREMATH	5735/RPR	660	10/05/07
138.	25172	AMIRAA B	2956/RPR	1575	22/05/07
139.	25173	MAKBUL AHMAD	2956/RPR	1575	22/05/07
140.	25174	NASIRABANO	2956/RPR	1575	22/05/07
141.	25175	SAFIYA	2956/RPR29	1575	22/05/07
142.	25176	FARIDA	2956/RPR	1575	22/05/07
143.	25177	B G GADATANNAVAR	8494/RPR	8682	13/06/07
144.	25178	A M BELVADI	7614/RPR	1162	17/07/07
145.	25179	KHANGONDAR	6009/RPR	660	30/07/07
146.	25180	GANGAVVA	3523/RPR	1425	07/08/07
147.	25181	SANALA TAI	3054/RPR	8334	21/08/07
148.	25182	VITHALU	3054/RPR	8332	23/08/07
149.	25183	NARAYANA	3054/RPR	8332	23/08/07
150.	25184	GEETHA	3054/RPR	8332	23/08/07
151.	25185	M G TENGANAKAI	4929/RPR	5925	27/08/07
152.	25186	CHANNABASAPPA	7866/RPR	1237	05/09/07
153.	25187	NEERA D PURLEKAR	8657/RPR	6037	17/10/07
154.	25188	MAMATA	2570/FP	480	11/11/07
155.	25189	L D MOHANDIB	6697/RPR	1238	07/03/08
156.	25190	M N THIGADINATH	8138/RPR	1350	14/03/08
157.	25191	P B BOGOR	8187/RPR	10863	18/03/08
158.	25192	L H KUSNAB	7803/RPR	1650	31/03/08
159.	25193	C L PATIL	5062/RPR	825	03/04/08
160.	25194	SUDHA BAI J KULKARNI	2876/RPR	2090	01/05/08
161.	25195	GURURAJ	2876/RPR	2090	01/05/08
162.	25196	GIRISHA	2876/RPR	2090	01/05/08
163.	25197	SUREKHA SURESH KULKARNI	2876/RPR	2090	01/05/08
164.	25198	MEERA BAI	2876/RPR	2090	01/05/08
165.	25199	S B PATIL	8297/RPR	874	14/05/08
166.	25200	B G PATIL	8036/RPR	825	14/05/08
167.	25201	SHASHIKALA G KOPPAD	3767/RPR	3900	28/08/08
168.	25202	SUJATHA G KOPPAD	3767/RPR	3900	28/08/05
169.	25203	LAKSHMI G VADAR	4886/RPR	1582	14/11/08
170.	25204	ANANT G VADAR	4886/RPR	1580	14/11/08
171.	25205	BALACHANDRA G VADAR	4886/RPR	1580	14/11/08
172.	25206	DATTREYA G VADAR	4886/RPR	1580	15/11/08
173.	25207	KRISHNA G VADAR	4886/RPR	1580	15/11/08
174.	25208	I C DIXIT	R-30319	2950	20/01/09
175.	25209	MALLAPPA	5451/RPR	8712	21/01/09
176.	25210	B D PATTNA SHETHY	6688/RPR	4350	13/03/09
177.	25211	DAKSHAYANI	3408/FP	7100	19/05/09
178.	25212	P I PATANGE	8059/RPR	725	29/05/09
179.	25213	M B ALLAN	8352/RPR	2355	10/06/09
180.	25214	H B TALLUR	722/RPR	1022	11/06/09

SL. NO.	GO.NO	NAME	PPO NO	AMOUNT	AUTHORISED ON
181.	25215	MALUTAI BABURAO GOWNDHA	3885/FP	950	11/06/09
182.	25216	GANGADHAR BABURAO GOWNDHA	388/FP	950	11/06/09
183.	25217	P5RAVEEN BABU RAO GOWNDHA	388/FP	950	11/06/09
184.	25218	M K HAWALDAR	6991/RPR	1485	11/06/09
185.	25219	SB KHANDE	6026/RPR	1575	28/08/09
186.	25220	SUSHEELA MOREE	2236/FP	2795	13/08/09
187.	25221	VATSALA SAVANTH MADIWALA	800562/FP	2380	08/09/09
188.	25222	SUNNDA SAVANTH MADIWALA	800562/FP	2380	08/09/09
189.	25223	RAMESH SAVANTH MADIWALA	800562/FP	2380	08/09/09
190.	25224	NIGULI H RAJAGOLI	3298/FP	875	13/11/09
191.	25225	VIJAY H RAJA GOLI	3298/FP	875	13/11/09
192.	25226	SANJEEV H RAJAGOLI	3298/FP	875	13/11/09
193.	25227	KALPANA H RAJAGOLI	3298/FP	875	13/11/09
194.	25228	SANJEEV B SANGUNNAVA	8123//RPR	363	14/11/09
195.	25229	VIJAY B SANGUNNAVA	8123/RPR	363	14/11/09
196.	25230	K G JOSHI	6524/RPR	1238	19/11/09
197.	25231	S S GAVANTI	6958/RPR	800	05/03/10
198.	25232	GANGAVVA	2294/FP	964	09/03/10
199.	25233	SURESH	2294/FP	241	09/05/10
200.	25234	PRAKASH	2294/FP	240	09/03/10
201.	25235	UDDAWWA	4020/FP	16486	11/05/10
202.	25236	K G SULEBHAVI	8424//RPR	5681	01/06/10
203.	25237	PARSHURAM N PATAWARDHAN	8778/RPR	5040	06/12/10
204.	25238	A M BALAKUNDRI	6436/RPR	11950	17/12/10
205.	25239	MALUATI	4156/FP	2618	23/06/11
206.	25240	GAJANAND MELINAMANI	4156/FP	2618	23/06/11
207.	25241	VASANTH MALINAMANI	4156/FP	2618	23/06/11
208.	25242	MANJUNATH MELINAMANI	4156/FP	2618	23/06/11
209.	25243	ANNAPURNA MELINAMANI	4156+/FP	2618	23/06/11
210.	25244	ASHATAI MELINAMANI	4156/FP	2618	23/06/11
211.	25245	DEEPA MALINAMANI	4156/FP	2618	23/06/11
212.	25246	DRAKSHYANI MALINAMANI	4156/FP	2618	23/06/11
213.	25247	MAHANANDA MELINAMANI	4156/FP	2618	23/06/11
214.	25248	MEENAXI MELINAMNI	4156/FP	2618	23/06/11
215.	25250	ANASUYA	5123//RPR	19800	04/11/11
216.	25251	G D AMASHI	4885/RPR	135	11/11/11
217.	25252	BASAVANNAVVA	4158/FP	270	21/12/11
218.	25253	BASAVARAJ	4158/FP	270	21/12/11
219.	25254	SHOBHA PAATAKI	8779/RPR	13520	16/01/12
220.	25255	K D ARAAMTTI	6098/RPR	1280	09/04/12
221.	25256	GOVVARAWA M HUKKERI	115263/RPR	18926	12/06/12
222.	25257	NEELAVVA M NERLI	4160/FP	795	08/10/12
223.	25258	SAVITHRI	1875/FP	538	17/03/12

SHIVAMOGGA					
1.	14846	B NIZAR AHMAD	2689/RPR	12793	24/02/06
2.	14847	MUMTAZ ALI BAI	2667/RPR	17429	22/03/06
3.	14848	SHAIK AMEER	2684/RPR	14800	22/03/06
4.	14849	OMKARAPPA	4475/RPR	4125	20/04/06
5.	14850	DHALABAL HASSAN	2704/RPR	2475	21/07/06
6.	14851	SRINIVAS K	5908/RPR	863	21/07/06
7.	14852	CHANNABASAVIAH A H	5924/RPR	6804	25/07/06
8.	14853	CHIDANANDAPPA HG	5680/RPR	20836	23/08/06
9.	14854	SHRINA BEGUM	2667/RPR	2905	11/09/06
10.	14855	ABBAS ALI BAIG	2667/RPR	2904	20/12/06
11.	14856	TELAB ALI BAIG	2667/RPR	2904	20/12/06
12.	14857	LAYATH ALI BAIG	2667/RPR	2904	20/12/06
13.	14858	ISHRATH ALI BAIG	2667/RPR	2904	20/12/06
14.	14859	IKRAT ALI BAIG	2667/RPR	2904	20/12/06
15.	14860	RAM BHATT B S	2661/RPR	21525	20/12/06
16.	14861	SHANTAPPA B D	5215/RPR	825	26/10/06
17.	14862	NARASAMMA N C	4568/RPR	1650	09/11/06
18.	14863	MOMINA TAJ	2684/RPR	2116	05/03/07
19.	14864	H S ALLAH BAKSHI	2684/RPR	2114	05/03/07
20.	14865	MOHD ISMAL	2684/RPR	2114	05/03/07
21.	14866	FAYAZ AHAMED	2684/RPR	2114	05/03/07
22.	14867	ASHMATHUNNISA	2684/RPR	2114	05/03/07
23.	14868	KHALUL AHAMED	2684/RPR	2114	05/03/07
24.	14869	NAZUR AHMED	2684/RPR	2114	05/03/07
25.	14875	RAMAKRISHNAPPA C	5688/RPR	819	05/12/06
26.	14876	K KRISHNASWAMY SETTY	4613/RPR	1163	05/12/06
27.	14877	N DANAPPA	5195/RPR	738	05/12/06
28.	14878	JAYAMMA	1852/RPR	1688	05/12/06
29.	14879	K R RAMASWAMY	5892/RPR	1238	07/12/06
30.	14880	K BUDYAPPA	110973/RPR	NIL	07/12/06
31.	14881	M SHESHAMURTHACHAR	4968/RPR	590	15/12/06
32.	14882	G MAHADEV RAO	4498/RPR	1040	01/05/07
33.	14883	CHIKKANNA S G	2712/RPR	18975	01/05/07
34.	14884	CHANDRAMMA	2834/RPR	4680	10/05/07
35.	14885	NAGABHUSHAN G	2834/RPR	4680	10/05/07
36.	14886	HEMAVATHI G	2834/RPR	4680	10/05/07
37.	14887	CHETHAN KUMAR G	2834/RPR	4680	10/05/07
38.	14888	VISHALAKSHI T S	4999/RPR	1650	16/05/07
39.	14889	MAHALINGAPPA K	4978/RPR	825	22/05/07
40.	14890	M MAHABALESHWARA	4527/RPR	2475	13/06/07
41.	14891	M JAYARAMA	4605/RPR	13490	25/06/07
42.	14892	M J VASANTH KUMAR	4605/RPR	5545	25/06/07
43.	14893	M J RAJSHEKAR	4605/RPR	5545	25/06/07
44.	14894	M J ASHOK KUMAR	4605/RPR	5545	25/06/07
45.	14895	M J RAMESH	4605/RPR	5545	25/06/07
46.	14896	M J RADHAKRISHNA	4605/RPR	5545	25/06/07
47.	14897	M J RAMKURMAR	4605/RPR	5545	25/06/07
48.	14898	M J PRABHAKAR	4605/RPR	5545	25/06/07



49.	14899	H G CHIDANANDAPPA	5680/RPR	826	29/06/07
50.	14900	U NARAYANA RAO	7539/RPR	31500	30/08/07
51.	14901	T RAMAPPA	5065/RPR	6100	23/10/07
52.	14902	KRISHNAPRASAD	102783/RPR	1650	26/11/07
53.	14903	ISHWARAPPA M	5722/RPR	3960	11/12/07
54.	14904	YALLAWA DODDAMANI B	3967/RPR	2740	28/04/08
55.	14905	SIDANNA DODDAMANI B	3967/RPR	2740	28/04/08
56.	14906	RENUKA DODDAMANI B	3967/RPR	2740	28/04/08
57.	14907	S R SHANKARAPPA	3322/RPR	2475	28/05/08
58.	14908	KUMARKRISHNAN	3322/RPR	495	26/09/08
59.	14909	S SURESH KUMAR	3322/RPR	495	26/09/08
60.	14910	S ASHOK KUMAR	3322/RPR	495	26/09/08
61.	14911	S RAMESH KUMAR	3322/RPR	495	26/09/08
62.	14912	S NAGESH KUMAR	3322/RPR	495	26/09/08
63.	14913	P MAHESHWARAPPA	4745/RPR	4785	05/01/09
64.	14914	NOORJAHAN	5519/RPR	480	09/01/09
65.	14915	S N SHANKAR MURTHY	1905/RPR	21464	23/01/09
66.	14916	H L CHANDRASHEKAR BHALL	3333/RPR	4538	05/05/09
67.	14917	K SRINIVAS	5901/RPR	5050	15/08/09
68.	14918	VEERAIAH H	5908/RPR	813	16/08/09
69.	14919	CHINDAPPA G	4129/RPR	1238	19/10/10
70.	14920	PADMAYYA PRAMESHWAR NAIK	4065/RPR	1238	15/02/11
71.	14921	B LOKESHWARAPPA	3053/RPR	990	13/08/12
72.	14922	C KALLESHPAPPA	1950/RPR	7563	06/02/14
73.	14923	ANANTHA PADMANABHAN	4880/RPR	360	23/04/14
74.	14924	A C VENKATACHAL SHETTY	946/RPR	1980	07/10/14
75.	14925	GUNARI V A	5631/RPR	8250	17/12/14
76.	14926	H G CHIDAMANDAPPA	5680/RPR	5789	18/03/15
<b>VIJAYAPURA</b>					
1.	26061	A M SHIRUR	6660/RPR	2063	09/09/09
2.	26062	S S ANGADI	3510/RPR	3398	07/01/10
3.	26062/1	DESHPANDE	6490/RPR	5162	08/03/10
4.	26063	RESHMA	3529/RPR	975	13/04/10
5.	26064	BASAMMA	6767/RPR	400	11/04/10
6.	26065	PADMARAJ	6767/RPR	400	11/04/10
7.	26066	RAVI	6767/RPR	400	11/04/10
8.	26067	SOMASHEKHAR	6767/RPR	400	11/04/10
9.	26068	H K THIMANNAGOWDA	103062/RPR	1238	03/04/10
10.	26069	LAXMIBAI G PATTAR	108834/RPR	10156	01/06/10
11.	26070	NIMBAVVE M SHABADI	6211/RPR	1000	15/06/10
12.	26071	H V KULKARNI	7093/RPR	2449	05/08/10
13.	26072	P R NANKAR	7417/RPR	7805	17/09/10
14.	26073	BALURAGI SHARANAPPA	5121/RPR	2295	26/10/10
15.	26074	SUDHABAI	7093/RPR	612	14/03/11
16.	26075	RAJAENDRA KUMAR	7093/RPR	612	14/03/11
17.	26076	KRISHNAMURTHI H KULKARNI	2093/RPR	612	14/03/11
18.	26077	VENKATESH H KULKARNI	2093/RPR	613	14/03/11
19.	26078	G M MALLAPALLI	7101/RPR	3300	28/04/11
20.	26079	G S JOSHI	7355/RPR	7260	02/07/12

21.	26080	IRAVVA	3992/RPR	18150	20/01/14
22.	26081	NEELAVATHI S BIRADAR	2254/RPR	315	04/02/14
23.	26082	MEDHAVATHI	2254/RPR	315	04/02/14
24.	26083	VIDHYAVATHI	2254/RPR	315	04/02/14
25.	26084	BALASAHAB	2254/RPR	315	04/02/14
26.	26085	NITA	2254/RPR	315	04/02/14
27.	26185	A A NAGURA	6984/RPR	1238	13/08/14
28.	26186	S S JAINAJUR	7353/RPR	8590	08/10/14
29.	26187	HAMIDA BEGAM USMANGANI	4104/RPR	3000	03/11/14
30.	26188	FATHIMA USMANGANI MALA	4104/RPR	3000	03/11/14
31.	26189	SHANAVAZ USMANGANI MALA	4104/RPR	3000	03/11/14
32.	26188/1	S S MAHANDAR	7145/RPR	2970	23/12/14
33.	26189/1	D R PANCHAL	2105/RPR	1200	30/03/15



**ANNEXURE - XVIII****TREASURY WISE DETAILS OF UNPOSTED SCHEDULES FOR WANT OF GPF SCHEDULES****[PART II/PARA 2.10.1]**

Sl.No.	Treasury	Items	Amount in ₹
1	Bagalkote	125	1157000
2	Bengaluru Urban	151	9105031
3	Bengaluru Rural	80	580344
4	Belagavi	82	2090347
5	Ballari	123	1125289
6	Bidar	132	1475903
7	Chamarajanagar	47	333710
8	Chickmagalur	91	709000
9	Chikkaballapur	85	839417
10	Chitradurga	45	772206
11	Coorg	50	343257
12	Dakshina Kannada	119	1565593
13	Davangere	107	1464150
14	Dharwar	93	4895718
15	Gadag	36	329886
16	Hassan	144	6319185
17	Haveri	122	1082383
18	Hubbali	8	251283
19	Kalaburagi	243	7074322
20	Kolar	121	1591530
21	Koppal	42	319127
22	Mandya	86	974992
23	Mysuru	105	2752074
24	Raichur	149	3303391
25	Ramanagaram	90	903071
26	Shivamogga	142	2970663
27	State Huzur Treasury	92	3232242
29	Tumakuru	191	3686825

Sl.No.	Treasury	Items	Amount in ₹
30	Udupi	64	561106
31	Uttara Kannada	37	198790
32	Vijayapura	247	6090356
33	Yadgir	64	2467486
	<b>Total</b>	<b>3313</b>	<b>70565677</b>

**ANNEXURE XIX****TREASURY DETAILS OF UN-POSTED ITEMS  
(PART II PARA 2.10.2)**

<b>Sl.No.</b>	<b>Treasury</b>	<b>No. of Items</b>	<b>Amount (in ₹ )</b>
1	Bagalkote	73	300205
2	Bengaluru Rural	16	52800
3	Bengaluru Urban	85	623725
4	Belagavi	16	84629
5	Ballari	24	84179
6	Bidar	176	380340
7	Chamarajanagar	13	38085
8	Chickmagalur	42	153045
9	Chikkaballapur	42	109845
10	Chitradurga	2	9000
11	Kalaburagi	105	522482
12	Kodagu	31	83857
13	Dakshina Kannada	24	90412
14	Davangere	10	74750
15	Dharwar	150	768674
16	Gadag	26	82000
17	Hassan	106	332884
18	Haveri	11	27551
19	Hubbali	60	233340
20	Kolar	36	77700
21	Koppal	18	27870
22	Mandya	12	25175
23	Mysuru	52	244675
24	Raichur	34	86117
25	Ramanagaram	23	157055
26	Shivamogga	10	53000
27	State Huzur Treasury	257	1896929
28	Tumakuru	78	309825
29	Udupi	17	103100

Sl.No.	Treasury	No. of Items	Amount (in ₹ )
30	Uttara Kannada	10	12500
31	Vijayapura	175	482553
32	Yadgir	24	40900
	<b>TOTAL</b>	<b>1758</b>	<b>7569202</b>

**ANNEXURE – XX**  
**TREASURYWISE DETAILS OF NUMBER OF OUTSTANDING**  
**PARAGRAPHS**  
**(PART III/PARA 3.2)**

Sl. No.	Treasury	Upto 2012-13	2013-14	Total
1.	Bagalkot	08	16	24
2.	Bengaluru [Rural]	10	10	20
3.	Bengaluru [Urban]	17	16	33
4.	Belagavi	14	16	30
5.	Ballari	04	09	13
6.	Bidar	03	12	15
7.	Vijayapura	06	13	19
8.	Chamarajanagar	04	12	16
9.	Chikkaballapur	20	09	29
10.	Chikkamagaluru	06	14	20
11.	Chitradurga	11	19	30
12.	Davanagere	14	09	23
13.	Dharwad	10	09	19
14.	Gadag	12	08	20
15.	Kalaburagi	09	12	21
16.	Hassan	17	10	27
17.	Haveri	13	04	17
18.	Hubballi	12	07	19
19.	Karwar	14	14	28
20.	Kolar	23	18	41
21.	Koppal	07	10	17
22.	Madikeri	04	09	13
23.	Mandya	04	10	14
24.	Mangaluru	07	09	16
25.	Mysuru	16	20	36
26.	PPT, Bengaluru	20	09	29
27.	Raichur	05	12	17
28.	Ramanagaram	07	08	15

Sl. No.	Treasury	Upto 2012-13	2013-14	Total
29.	Shivamogga	13	13	26
30	Stamp Depot	4	0	4
31.	State Huzur Treasury	15	09	24
32.	Tumakuru	09	14	23
33.	Udupi	09	12	21
34	Yadgir	15	07	22
35	DOT	06	10	16
	<b>TOTAL</b>	<b>368</b>	<b>389</b>	<b>757</b>

**ANNEXURE- XXI****YEARWISE DETAILS OF NUMBER OF OUTSTANDING  
PARAGRAPHS****(PART III/PARA 3.2)**

<b>Sl. No.</b>	<b>YEAR</b>	<b>No. OF PARAS O/S 2013-14</b>
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	2
8.	1990-91	2
9.	1991-92	3
10.	1992-93	2
11.	1994-95	0
12.	1995-96	4
13.	1996-97	5
14.	1997-98	4
15.	1998-99	7
16.	1999-00	5
17.	2000-01	6
18.	2001-02	2
19.	2002-03	8
20.	2003-04	7
21.	2004-05	17
22.	2005-06	12
23.	2006-07	16
24.	2007-08	12
25.	2008-09	22
26.	2009-10	19
27.	2010-11	40
28.	2011-12	69

<b>Sl. No.</b>	<b>YEAR</b>	<b>No. OF PARAS O/S 2013-14</b>
29.	2012-13	98
30	2013-14	389
	<b>TOTAL</b>	<b>757</b>



**ANNEXURE – XXII****EXCESSS PAYMENT OF FAMILY PENSION  
[PART III / PARA 3.3.1]**

For The Year 2013-14 Pointed Out During 2014-15				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)	160874	05	216468	03	377342	08
2	Bagalkote	456578	07	0	0	456578	07
3	Bengaluru (Urban)	82426	02	0	0	82426	02
4	Belagavi	1295171	10	313563	03	1608734	13
5	Ballari	500291	05	389441	4	889732	09
6	Bidar	212768	05	66912	2	279680	07
7	Vijayapura	1149443	08	560004	02	1709447	10
8	Chamarajanagara	545038	05	222844	04	767882	09
9	Chikkaballapur	44229	03	0	0	44229	03
10	Chikkamagaluru	145718	04	58318	01	204036	05
11	Chitradurga	613665	07	360123	09	973788	16
12	Davanagere	83892	04	747747	15	831639	19
13	Dharwad	119462	3	0	0	119462	3
14	Gadag	187734	05	0	0	187734	05
15	Kalaburagi	224354	08	520626	12	744980	20
16	Hassan	258975	6	0	0	258975	6
17	Haveri	616255	06	0	0	616255	06

18	Hubballi	159323	2	0	0	159323	2
19	Karwar	418501	10	144332	03	562833	13
20	Kolar	978241	10	514269	09	1492510	19
21	Koppal	158144	05	179991	05	338135	10
22	Madikeri	108164	3	227944	3	336108	6
23	Mandya	333043	07	0	0	333043	07
24	Mangaluru	598711	12	0	0	598711	12
25	Mysuru	917627	05	241578	03	1159205	08
26	PPT, Bengaluru	326518	03	360600	09	687118	12
27	Raichur	656859	07	971846	04	1628705	11
28	Ramanagara	312893	06	12928	01	325821	07
29	Shivamogga	56670	04	67777	03	124447	07
30	Tumakuru	1904675	9	0	0	1904675	9
31	Udupi	230505	05	0	0	230505	05
32	Yadgir	356185	06	430474	11	786659	17
	<b>TOTAL</b>	<b>14212932</b>	<b>187</b>	<b>6607785</b>	<b>106</b>	<b>20820717</b>	<b>293</b>

**ANNEXURE-XXIII****[ PART III / PARA 3.3.3.1 ]****CASES WHERE FAMILY PENSION IS PAID BELOW THE MINIMUM OF  
Rs.4800/- PER MONTH**

<b>SL. NO.</b>	<b>NAME</b>	<b>PPO NO</b>	<b>Pension Paid</b>	<b>Bank</b>
	PADMAMMA	2351FP	4,588	Vijaya Bank, Hassan
	NANJAMMA	720FP	2,888	Vijaya Bank, Hassan
	PRAMILA B K	1382	4,500	Vijaya Bank, Hassan
	NANJAMMA	906FP	4,500	Vijaya Bank, Hassan
	SHOBHA H T	2105FP	4,500	Vijaya Bank, Hassan
	HANUMAMMA	752FP	4,500	Vijaya Bank, Hassan
	JAYAMMA G H	306/1944	4,500	Vijaya Bank, Hassan
	GIDDAMMA	213/C132	4,500	Vijaya Bank, Hassan
	JAYASHREE M N	805880	4,500	Vijaya Bank, Hassan
	SAVITHRAMMA H K	805775	4,702	Vijaya Bank, Hassan
	ABIDABI	9153FP	4,500	Vijaya Bank, Hassan
	NAZEERUNNISA	2748	4,588	Vijaya Bank, Hassan
	JAYAMMA G H	810688	4,500	Vijaya Bank, Hassan
	JAYALAKSHMI	811823	4,500	Vijaya Bank, Hassan
	H P VINODAMMA	3859	4,588	Vijaya Bank, Hassan
	K.A.Belliappa	5037/FP	1,055	SBM Madikeri
	P.M.Kalappa	203771	1,480	SBM Madikeri
	M.K./Manaiah	1541/FP	1,488	SBM Madikeri
	A.A.Subbiah	1648/FP	1,217	SBM Ponnampet
	T.N.Ganapathy	1194/FP	1,217	SBM Ponnampet
	Devakki K T	334375	3,059	SBM Ponnampet
	Mallige C P	341353	1,055	SBM Ponnampet
	Sarabu N A	334439	1,215	SBM Ponnampet
	Gollamma	578	1,055	SBM Kushalanagar
	Babi K P Alias Dech	121498/ RPR/FP	1,217	SBM Kushalanagar
	Aiyappa A P	259826/FP	2,290	SBM Virajpet
	Thammaiah J S	842960/FP	2,250	SBM Gonimarur
	Rehana Begum	818509/FP	4,500	Vijaya Bank ,Badaga
	Gangamma C M	30699/FP	4,500	Corporation Bank, Hudikeri
	Saraswathy T N	491/FP	4,500	Corporation Bank, Hudikeri
	Thayamma G P	DLRG/8040 45/FP444/6	4,588	Corporation Bank, Hudikeri
	Bojamma M S	1702/RPR/ COORG/FP	4,588	Corporation Bank, Hudikeri
	Yashoda A K	1580/RPR/C	4,588	Corporation Bank,

		OORG/110/ FP		Hudikeri
	Parvathy B M	831/RPR/ FP	4,500	Corporation Bank, Hudikeri
	Somaiah K T	241941/R PR	3,200	Corporation Bank, Hudikeri
	Subbamma C N	1640/RPR VRP13/FP	4,588	Corporation Bank, Hudikeri
	AmmaniKutti M	2010/RPR/ COORG/FP	4,528	Corporation Bank, Hudikeri
	Meena	833453/FP	1,055	Canara Bank, Somwarpet
	Lalitha P S	824544/FP	3,257	Canara Bank, Madikeri
	Saroja D K	837107/FP	2,145	Canara Bank, Madikeri
	Gayathri.B.K	840550/FP	3192	
	Smt.Narayanamma	839114	1055	Canara Bank Doddaballapura
	Smt.Shanthamma	837212	1055	SBM,Nelamangala
	Smt.Siddagangamma	841547	1055/-	SBM,Nelamangala
	Smt.Basavennevva	841193	4500	Syndicate Bank Navalgund

**ANNEXURE-XXIV****[ PART III / PARA 3.3.4 ]****LIST OF CASES OF DOUBLE PAYMENT OF SSW PENSIONS**

<b>Sl.No</b>	<b>Name of the beneficiary-Sri/Smt</b>	<b>Pension category</b>	<b>Pension start date</b>	<b>PPO ID No.</b>
1.	Alagond Gurulingappa Navi Alagond Gurulingappa Navi	SSY SSY	1.3.14 1.7.14	0142856419 0142860416
2.	Bapu Shankar Shelake Bapu Shankar Shelaka	SSY SSY	1.12.08 1.12.08	0082821148 0082831150
3.	Bhagavva Bhimanna Hatti Bagavva B Hatti	DWP DWP	1.2.09 1.3.09	0092836166 0092834178
4.	Bhagirathi Malappa Biradar Bagirathi Malappa Biradar	DWP DWP	1.2.09 1.3.09	0092836197 0092834175
5.	Bhimappa Shivappa Talwar Bhimappa Shivappa Talwar	SSY SSY	1.9.09 1.9.09	0092842090 0092841223
6.	Chandrashekar Appasaheb Kabade Chandrashekar Appasaheb Kabade	SSY SSY	1.6.14 1.7.14	0142858101 0142859735
7.	Devibai Ramu Rathod Devibai R Rathod	SSY SSY	1.5.09 1.1.09	0092837640 0092834702
8.	Danavva Mallayya Mathpati Dhanavva Mallayya Mathpati	SSY SSY	1.5.09 1.1.09	0092837555 0092836091
9.	Gujarabai D Rathod Gujarabai D Rathod	SSY SSY	1.12.08 1.9.09	0082832077 0092841410
10.	Guruling Revappa Gondhali Guruling Revappa Gondhali	SSY SSY	1.3.14 1.3.14	0142857648 0142857461
11.	Ishwar Ramappa Bhosale Ishwar Ramappa Bhosale	SSY SSY	1.7.14 1.3.14	0142860319 0142856494
12.	Imamu Lalasab Mokashi Imamu Lalasab Mokashi	SSY SSY	1.3.14 1.7.14	0142857677 0142860417
13.	Iaravval Vithal Yatnal Iaravval Vithal Yatnal	SSY SSY	1.8.13 1.8.14	0132849433 0142859820
14.	Jannatabi Pirasab Halli Janatabi Peersab Halli	SSY SSY	1.3.14 1.3.14	0142857455 0142856802
15.	Kashibai Sevu Rathod Kashibai Sevu Rathod	SSY SSY	1.1.09 1.1.09	0092834758 0092834952
16.	Kasibai Thatesab Kambar Kasibai Thatesab Kambar	SSY SSY	1.2.09 1.3.09	0092836165 0092834176
17.	Kasturibai Somaning Odeyar Kasturibai Somaning Odeyar	SSY SSY	1.11.12 1.8.13	0122847103 0132849818
18.	Kalappa Ramappa Badiger Kalappa Ramappa Badiger	SSY SSY	1.12.08 1.2.09	0082831252 0092832850
19.	Kamalabai Sevu Rathod Kamalabai Sevu Rathod	SSY SSY	1.3.14 1.3.14	0142857201 0142857192
20.	Laxmibai P Rathod	SSY	1.1.09	0092834548

.	Laxmibai P Rathod	SSY	1.1.09	0092835353
21	Laxmibai Madu Rathod	SSY	1.2.10	0102842912
.	Laxmibai Madu Rathod	SSY	1.2.10	0102842938
22	Mahiboobsab Imama Sab Mujawa	SSY	1.7.14	0142858090
	Mahiboobsab Imama Sab Mujawa	SSY	1.7.14	0142859760
23	Mahadevi Sidaraya Mashyal	SSY	1.7.14	0142860442
	Mahadevi Sidaraya Mashyal	SSY	1.7.14	0142859307
24	Motibai Muthappa Lamani	SSY	1.3.14	0142857698
	Motibai Muthappa Lamani	SSY	1.7.14	0142860427
25	Muttavva R Navi	DWP	1.12.07	0072821458
	Muttavva R Navi	DWP	1.05.08	0082823282
26	Mallappa Basappa Hadapad	SSY	1.05.09	0092838262
	Mallappa Basappa Hadapad	SSY	1.05.09	0092838037
27	Mallappa Basappa Athani	SSY	1.01.09	0092835097
	Mallappa Basappa Athani	SSY	1.12.08	0092833422
28	Nagavva S Dhanagond	OAP	1.2.08	0082822320
	Nagavva Sabu Dhanagond	SSY	1.6.14	0142858310
29	Nimbevva Rayappa Khavi	SSY	1.7.14	0142860431
	Nimbevva Rayappa Khavi	SSY	1.3.14	0142856807
30	Ningavva Hanamanth Jambagi	SSY	1.5.09	0092839059
	Ningavva Hanamanth Jambagi	SSY	1.5.09	0092839406
31	Punakabai J Naik	OAP	1.7.07	0072818976
	Punakabai J Naik	OAP	1.7.07	0078218979
32	Pandibai Roopsingh Pawar	SSY	1.3.14	0142856512
	Pandibai Rupasingh Pawar	SSY	1.7.14	0142860423
33	Peerma Husainsab Walikar	DWP	1.2.09	0092834177
	Peerma Husainsab Walikar	DWP	1.03.09	0092836168
34	Ramanabai Shankar Rathod	SSY	1.12.08	0082831116
	Ramanabai S Rathod	SSY	1.05.09	0092838112
35	Shivappa Jatteppa Pujari	SSY	1.07.10	0102843823
	Shivappa Jatteppa Pujari	SSY	1.07.10	0102843792
36	Shivaji D kare	PHP	1.08.13	0132848914
	Shivaji D kare	PHP	1.07.14	0142859377
37	Savitri Bhimappa Nidoni	SSY	1.08.14	0142859915
	Savitri Bhimappa Nidoni	SSY	1.06.14	0142858467
38	Shivaninngappa R Ambiger	OAP	1.07.06	0062815745
	Shivaninngappa R Ambiger	OAP	1.07.06	0062815511
39	Shidappa Basappa Shimpi	OAP	1.01.07	0072819809
	Shidappa B Shimpi	OAP	1.01.07	0072817077
40	Sonabai M Chavvan	SSY	1.05.09	0092838116
	Sonabai M Chavvan	SSY	1.05.09	0092838211
41	Shankareppa Dundappa Pujari	SSY	1.07.14	0142860419
	Shankareppa Dundappa Pujari	SSY	1.03.14	0142856583
42	Shantha bai B Rathod	OAP	1.11.08	0082827853
	Shantha bai Bedhu Rathod	DWP	1.08.08	0082824742
43	Shanthabai Sangana Gouda Biradar	SSY	1.01.09	0092835039
	Shanthabai Sangana Gouda Biradar	SSY	1.08.10	0102844624

44	Shanthabai Laxman Rathod Shanthabai L Rathod	SSY SSY	1.07.10 1.01.09	0102844270 0092832573
45	Somalu Ramu Rathod Somalu Ramu Rathod	SSY SSY	1.05.09 1.05.09	0092837517 0092838180
46	Sharan Gouda Parama Gouda Patil Sharana Gouda Parama Gouda Patil	SSY SSY	1.07.14 1.03.14	0142860426 0142857715
47	Tarabai Shankar Lamani Pawar Tarabai Shankar Pawar	SSY SSY	1.07.14 1.07.14	0142860448 0142859197
48	Vijyakumar P Kale Vijayakumar P Kale	IGP IGP	1.09.13 1.07.14	0132849366 0132849366
49	Yamanavva M Harijan Yamanavva Nandeeppa Harijan	DWP DWP	1.02.08 1.07.85	0082822419 0852802337
<b>GSTO/SINDAGI</b>				
50	Siddappa Sidlingappa Pattanashetty Siddappa Sidlingappa Pattanashetty	OAP SSY	01.01.14 01.01.14	0142841970 0142841704
51	Kanthamma Nagappa Kumbar Kanthamma Nagappa Kumbar	DWP DWP	01.10.13 01.10.13	0132840215 0132840205
52	Nilamma Siddappa Kolur Nilamma Siddappa Kolur	SSY SSY	01.11.13 01.12.13	0132841425 0132840313
53	Siddappa Sharanappa Hadpad Siddappa Sharanappa Hadpad	SSY SSY	01.12.13 01.02.14	0142842927 0132841047
54	Shanthabai Bagappa Dodmani Shanthabai Bagappa Dodmani	OAP OAP	01.12.13 01.01.14	0142841941 0132840922
55	Yamnappa Laxman Madar Yamnappa Laxman Madar	OAP OAP	01.01.14 01.02.14	0142842495 0142841967
<b>GSTO Saundatti, Belgaum District</b>				
56	Basayya S Hosamath Basayya S Hosamath		1.08.2013 1.08.2013	0132229938 0132229767
57	Siddalingappa S Soorannavar Siddalingappa S Soorannavar		1.09.2013 1.08.2013	0132230005 0132229847
58	Lagamappa Y Talwar Lagamappa Y Talwar		1.02.2014 1.07.2013	0142232164 0132229307
<b>DTO Bagalkote</b>				
59	Saidamma Dastagirsab Jannath Khan Saidamma Dastagirsab Jannath Khan	SSY SSY	01.01.14 01.03.14	0142927944 0142926961
60	Yamanavva Ramalingappa Bilagi Yamanavva Ramalingappa Bilagi	SSY SSY	01.07.14 01.04.14	0142927914 0142927408
61	Tayappa Santappa Halagali Tayappa Santappa Halagali	SSY SSY	01.09.13	0132924052 0142927963
<b>GSTO Badami, Bagalkote District</b>				
62	Hanumappa Hullappa Kuri Hanumappa Hullappa Kuri	SSY SSY		0142925537 0142925461
63	Giriyappa Dyavappa Talasigeri Giriyappa Dyavappa Talasigeri	SSY SSY		0142925590 0142925591

<b>GSTO Bilagi, Bagalkote District</b>				
64	Mallavva B Mathapati	DWP		0142919888
	Mallavva B Mathapati	DWP		0142919158
65	Durgava Hanamappa Madar	SSY		0142918779
	Durgava Hanamappa Madar	SSY		0142919795
66	Chandabai Laxman Lamani	SSY		0142918788
	Chandabai Laxman Lamani	SSY		0142929864
<b>DTO Shivamogga</b>				
67	Nagarathnamma	DWP	1-12-2013	0131408741
	Nagarathnamma	DWP	1-1-2014.	0131408841





**PRINCIPAL ACCOUNTANT GENERAL**  
**(ACCOUNTS & ENTITLEMENT)**  
**KARNATAKA, BENGALURU**