



**ANNUAL REVIEW ON THE WORKING OF TREASURIES,  
PAO'S & PPO**

**GOVERNMENT OF TAMIL NADU**

**2017-18**



**Office of the Accountant General (A&E) Tamil Nadu, Chennai-600 018**

**Dated: 31-07-2018**

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## **PREFACE**

The report on the 'Annual Review on the working of Treasuries Pay and Accounts Offices and Pension Pay Office, Chennai, for the year 2017-18 has been prepared, as envisaged in Para 20.17 of Comptroller & Auditor General's Manual of Standing Orders (A&E) Volume I. In order to standardize the format of the 'Annual Review on the working of the Treasuries' and also to enhance its utility to the State Government, the 'Annual Review Report' has been prepared by this office in the revised format, in accordance with the instructions of the Comptroller and Auditor General of India. The Review, in the form of a report, consists of four parts that have been further divided into sections.

The cases included in the report, are among those which came to the notice of this office at the time of the inspection of Treasuries, Pay and Accounts offices and Pension Pay Office, Chennai and Compilation of Monthly Accounts during the year 2017-18.

**Date: 31.07.2018**  
**Place: Chennai-18**

  
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**ACCOUNTANT GENERAL**  
**(ACCOUNTS & ENTITLEMENTS)**

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1	1686 vouchers not received from Treasuries to the extent of Rs.497.16 crore	2.1.3.1
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## Part.1

### 1.0 Introductory

**1.1** The Treasuries and Accounts Department was formed as a separate Department with effect from 01.04.1962 under the Administrative control of the Finance Department. The Commissioner of Treasuries, Chennai, Tamil Nadu is assisted by four Additional Directors, two Joint Directors, two Personal Assistants in the cadre of Chief Accounts Officers and six Accounts Officers at the Headquarters.

**1.2** The Pay and Accounts Offices and District Treasuries render Accounts monthly to the Accountant General (Accounts and Entitlements), Chennai for compilation of Monthly Civil Accounts and preparation of Finance Accounts and Appropriation Accounts

### 1.3 Organizational Setup

**1.3.1** The Pay and Accounts Offices including sub Pay and Accounts Offices , Pension Pay Office, Chennai, District Treasuries, Sub Treasuries, Assistant Superintendent of Stamps and six Regional Joint Directors of Treasuries and Accounts comes under the direct control of the Principal Secretary /Commissioner of Treasuries and Accounts (PS/CTA). The Administrative structure of Department of Treasuries and Accounts are given in **Annexure 1**.

**1.3.2** The list of the 32 District Treasuries, 6 Pay and Accounts Offices (PAOs), 3 Sub Pay and Accounts Offices 1 Pension Pay Office and 243 Sub- Treasuries is furnished in **Annexure 2**.

**1.3.3** The State is divided into 6 Regions headed by the Regional Joint Directors of Treasuries and Accounts and each region comprises of 5 to 6 District Treasuries with its respective sub treasuries and its details thereof are given in **Annexure 3**.

### 1.4 Position of Treasury Staff during the year 2017-18

Sanctioned Strength	Men in Position		Total	Vacancy
	Computer trained	Computer untrained		
5335	2946	730	3676	1659

## 2.0 Accounts Functions

### 2.1.0 Early Receipt of Monthly Compiled Accounts from Accounts Rendering Units:

Based on the request made by Accountant General, for early rendering of Monthly Accounts before 18<sup>th</sup> of succeeding month in view of several advancements /computerization of treasury transactions during last 35 years, Commissioner of Treasury & Accounts have arranged to render the accounts by Treasuries/PAO's on 13<sup>th</sup> as against 18<sup>th</sup> of every month.

Despite the difficulties faced by Treasuries/PAOs due to advancement of the date, they have successfully met the revised target date every month, under the able administration and guidance of Principal Secretary/Commissioner of Treasuries and Accounts Department.

### 2.1.1 Persistent Errors/deficiencies noticed during Compilation of Accounts

During the compilation of Accounts, certain deficiencies / shortcomings as given below have been noticed in the Accounts rendered by the Treasuries.

- Mismatch of figures between Main Account and Sub Account due to non agreement of the same, before sending it to this office
- Corrections made in Main Account not updated in List of Payments
- Supporting documents, such as challans for the amount booked under Receipt side, has not enclosed
- In most of the cases, challans relating to minus expenditure are either not received with sub accounts or received with incomplete information ( i.e. missing minor head or year of budget allotment) for example major head 2245 ( SA 26) which leads to incorrect compilation of account.
- The sub accounts are sometimes stitched beyond the margin or printed in light ink, making them illegible and cumbersome to read while compiling accounts. ( for example, April 2018 – Coimbatore – sub account for major head 2056) had half page blank and entire booking had to be done with the leaf abstract, which takes too much time. Improvement is required on the part of the treasury concerned.
- Vouchers not tied up and bundled properly resulting in loss of vouchers in transit

### 2.1.2 Discrepancies in Sub Account 27 E under 8658- Suspense Accounts

In regard to booking under major head 8658-Suspense Accounts in SA 27 E, in many cases as given in **Annexure 4**, difference between the Main Account figures and Sub Account figures, Sub head / detailed head details not furnished, Amount relates to other sub accounts booked under SA 27E or vice versa.

The correct heads of Accounts for various categories of transactions that are occurring in Treasuries are given below for the ready reference of the Treasury Staff.

<b>Correct head of account</b>	<b>Nature of transaction</b>
8658-00-102-AE-000-001	Defence / Military pension
8658-00-101-DF-000-001	Pondicherry Pension
8658-00-101-AW-000-010	Srilankan Pension Payments
8658-00-101-AJ-000-001	GPF recoveries and withdrawal in respect of Judges of High Court
8658-00-105-AB-000-015	Charges and Receipts of Defence (Civil)
8658-00-109-AA (various heads below this head)	Various Charges of Railways
8658-00-112-AA-000-001	Receipts of Central Board of Direct Taxes
8658-00-101-BC-010-001	Receipts of NMET Fund
8658-00-102-AC-000-005	Highways Remittances
8658-00-101-DI-000-002	Central Freedom Fighters clearance in respect of transactions with Central Pay and Accounts Office (CPAO)
8658-00-101- DI- 001-001	Central Civil Pension
8658-00-101- DI-001-002	Central Civil Family Pension
8658-00-101- DI002-000	Central Freedom Fighters and CPAO
8658-00-101- DI003-000	Burma Pension
8658-00-101- DI004-000	Raja Pension
8658-00-101- DI005-000	Government of India Accounts with other Governments
8658-00-101- DI006-000	High Court Judges Pension
8658-00-101- DI007-000	Political Pension
8658-00-101- DI008-000	All India Service Pension

It may be ensured that the above classifications are correctly taken into the IFHRMS module.

### **2.1.3 Defects noticed in the Receipt of Vouchers/Schedules:**

**2.1.3.1.** Every month the vouchers/schedules are received in this office from all Treasuries. During the checking of A, B, C and D vouchers with the List of Payments, it has been observed, that many vouchers relating to Loans and Advances, Gazetted vouchers, All India Services vouchers etc are not found enclosed with voucher bundles handed over in this office. Hence, the vouchers selected by Audit office for further scrutiny could not be sent by this office. The concerned sections have addressed the Treasuries periodically to furnish the vouchers omitted to be sent along with other vouchers. As on 31.03.2018, total of **1686 vouchers amounting to Rs. 497.16 crore** are yet to be received and the treasury wise details are given in **Annexure 5**.

**2.1.3.2** Every month, the Postal Life Insurance credit schedules received from the Treasury Offices/PAOs are being scrutinised before forwarding them to Postal Authorities for posting the credits to individual policy holder's account. It has been observed that schedules amounting to **Rs. 2.20 crore** were not sent along with monthly accounts. Concerned TOs/PAOs are being communicated at regular intervals about the wanting schedules. But only some of the TOs/PAOs are properly responding and forwarding the required schedules. If the schedules are not sent by TOs/PAOs, credits could not be posted in the individual accounts and this will cause hardship to them at the time of payment of policy amount on maturity. Notwithstanding that the PLI premium amount is recovered from the Policy Holder, the total amount of 'Missing Credits' would be deducted from the Maturity Value of Policy.

Therefore, utmost care should be taken while preparing the PLI schedules and the officials preparing the schedule bundle should be insisted to write the exact number of schedules available in bundle on top of it and also to certify by the supervising official to the effect that all the credit schedules are kept without omission before forwarding them over to AG office. The Treasury wise/PAO wise number of wanting schedules and the amount are provided in **Annexure 6**.

Further, on recent days, it has been analysed that there is no consistency in the deductions of GST for PLI policies. In some cases, it was noticed that SGST/CGST alone is misclassified to the premium, resulting in uneven recovery under SGST and CGST. Even, the Service Tax, Swachh Bharat Cess and Krish Kalyan Cess are still being recovered after implementation of GST, from the policy holders.



**2.1.3.3** In respect of All India Service employees debit vouchers/credit schedules, it has been observed that these items have been misclassified under Non AIS officer's head. This is obvious from the fact that during this year, Transfer entries have been proposed for the tune of **Rs.3.81 crore** pertains to the House Building Advance and Motor Car Advance of AIS officers which has been misclassified under Non AIS Officers and vice versa.

Necessary instructions may be given to all TOs/PAOs to classify the credits/debits of AIS Officers under the correct head of Account noted below for AIS officers in future.

<b>Head of Account</b>	<b>Category</b>	<b>Debit/Credit</b>
7610-201-AB-010	House Building Advance	Credits of all AIS officers
7610-201-AD-010	House Building Advance	Debits of IAS officers alone
7610-201-AE-010	House Building Advance	Debits of IPS officers alone
7610-201-AF-010	House Building Advance	Debits of IFS officers alone
7610-202-AA-020	Motor Car Advance	Credits and debits of all AIS officers
7610-204-AA-010	Personal Computer Advance	Credits and debits of all AIS officers

## **2.2 General Provident Fund Functions**

### **2.2.1 Difficulties being faced in O/o the AG (A&E)-GPF Group in respect of Credit Schedules and Debit Vouchers:**

The following issues /shortcoming/discrepancies are noticed while booking GPF credit schedules /debit vouchers.

- a.** Misclassification of CPS / TPF against 8009 GPF which involves unnecessary proposal of Alteration Memorandum and Transfer Entries.
- b.** Manual corrections are made in the Credit List, Loan List and Main Accounts received from Treasuries which are not duly signed /authenticated by the Competent Authority.
- c.** Last minute corrections which are carried out at the Treasury end, in the office copy, are not correspondingly made in the fair copies, sent to us.
- d.** In respect of debit vouchers, while various vouchers are listed in the abstract, some are not enclosed and serialized.
- e.** In some cases the Main Account figures being maintained at treasuries are not compared with the Credit List and Loan List sent for credit schedules / debit vouchers.
- f.** In respect of credit schedules, certain treasuries do not mark the voucher number in the schedules enclosed.

- g. When transfer entries are proposed at our end for misclassification done at the treasury end, the Treasury Officers are duly informed about the Transfer Entries made and not to propose Alteration Memorandum. Despite, Alteration Memorandum is proposed which should be avoided.
- h. In respect of Challan Remittances, a copy of the Challan as well as supporting schedules is not enclosed in a few instances.
- i. GPF Deduction is made for the Retired Persons in some of the Treasuries, which exhibits lack of internal control.
- j. While doing GPF compilation the CPS schedules are erroneously enclosed along with the credit list of GPF and submitted to this office. This creates avoidable hardship and invites more correspondence.
- k. 90% Part Final Withdrawal
  - Previous debit drawn should be considered while passing this Advance for payment.
  - In FW application the details of the debit drawn (In particular the 90% PFW) are not furnished. These instances results in 'Over Payment' and 'Minus Balances'. Hence the treasury/PAO should insist for the certificate and check the correctness of the same before making payment to the GPF final withdrawal authorisation.

**Recommendations:** *Government should issue instructions to all the District Treasuries / PAOs to ensure that debit vouchers / credit schedules are sent to the Accountant General office in complete shape duly avoiding the above omissions/deficiencies and to exercise utmost care while sanctioning GPF withdrawal to avoid over drawal /payment.*

## **2.3 Pension Functions**

**2.3.1** The History of service/statement of service in respect of self drawing officers including All India Service Officers working in Chennai City and Madurai are being maintained by the respective Pay and Accounts Offices (PAOs). Due to Administrative reasons, obtaining the statement of service in respect of Self Drawing Officers (SDOs) including All India Service Officers (AIS) who are due to retire/retired from the payment control of different Pay and Accounts Offices in Chennai by personally visiting the respective PAOs was discontinued with effect from 01/04/2016. Instructions were already given to Commissioner of Treasuries and Accounts and PAOs to send the statement of service of SDOs including AIS officers to the Heads of Departments before their date of retirement so that the Heads of Departments can forward the pension proposals to this office along with statement of service. But the

statement of service is not being received in many of the pension proposals and this causes avoidable delay in the settlement of pensionary benefits to SDO's. This is brought to the notice of PAOs.

2.3.2 Department copy of DCRG authorization is being received for revalidation with non-drawal certificate, whereas when concerned Treasury/PAO was addressed for returning their copy, it is ascertained that payment for the said authorization was already made based on party copy which is not correct. Hence Treasuries/PAOs may be instructed to follow the correct procedure.

2.3.3 Both Halves of Pension Book have to be returned to this office as and when the contingency arises (i.e.) validity expires/death of the pensioner/family pensioner. But the same is not done. Instead, they are being sent in bundles, periodically. Treasury officers may be instructed to return the both halves immediately after ceases its validity.

2.3.4 It is found that in some cases the pension is being stopped by the Treasury Officers due to reasons like dispute in the cases of more than one wife, income eligibility etc. In such cases they should inform this office about the stoppage of pension.

2.3.5 In case of over payment of pension noticed by Department Audit, the details of PPO No., amount of recovery and the department in which the pensioner last served alongwith the copy of proceedings for recovery should be furnished to this office. Further a detailed letter in the form of Show case notice should be sent to the concerned pensioner before commencing the recovery, so as to avoid complaints from the pensioners about the recovery of pension.

2.3.6 Commissioner of Treasuries and Accounts, Chennai 35 has been addressed vide letter No. Pen 30/2/1-82/2017-18/42/111896 dated 18/01/2018 to instruct all Treasury officers/Sub treasuries/PPO Chennai 35 to revise the pension of those Village Administrative Officers for whom minimum pension/Family pension @ Rs.3050/- pm was admitted and for all beneficiaries as per GO 325 dated 28/11/2011 to Rs. 7850/- pm from 01/10/2017 without insisting revised authorisation from this office. It may be ensured whether the pension has been revised to Rs.7850/- per month for those pensioners.

2.3.7 Instructions have been given to all District Treasuries vide Letter No.Pen 30/IV/3-80/Comb.Authn/2010-11/95156 dated 01/09/2010, not to insist party copy of the authorisation in cases where combined authorisation is issued. But the same is not being followed in the treasuries resulting in delay in payment of retirement benefits to the retired Government servants/beneficiaries. Commissioner of Treasuries has been requested vide

letter No. Pen 30/IV/3-80/2014-15/27202 dated 03/06/2014, not to insist party copy for revision cases (including GO 363 revision) also. The Treasury Officers may be instructed accordingly.

2.3.8. The Treasury Officers have been instructed to send the vouchers relating to first payment both under Pilot and PSB scheme in separate bundles in order to capture the same in the system. But only few treasury officers are sending the vouchers separately. Hence suitable instructions may again be given to all the Treasury officers to send the vouchers relating to first payment in a separate bundle. Circular instructions were given by Commissioner of Treasuries and Accounts to all Treasuries and PPO in this regard in Rc. No.22660/09/E2 dated 15.06.2009.

2.3.9. If the DCRG authorization issued by A.G.'s office does not come under the control of the respective Treasury Officer noted in the authorisation, the same can be forwarded to the concerned PAO/Treasury by the Treasury officer himself with a copy endorsed to the departmental officer, so as to enable him to present the bill to the concerned PAO/Treasury officer, instead of returning the same to this office. Similarly, if there is any change in the DDO also, the treasury officer on intimation from the DDO is requested to forward his copy of authorisation to the concerned PAO/Treasury. He need not return the authorisation to the AG for correction but should only intimate the same to AG. Though clear instructions are clearly printed in the backside of the Authorisation, the same is not being followed in the Treasuries resulting in avoidable hardships to the beneficiaries. This may also be brought to the notice of the Treasury Officers.

2.3.10 In respect of Post Audit Police pensioners, the part of the DCRG amount is being paid at the first instance due to want of NO DUES CERTIFICATE (NDC) and balance amount paid after issue of NDC, on the basis of admissibility report which is received for revalidation from some TO/PAO. It may be noted that no revalidation is done for admissibility report, since no payment should be made based on admissibility report.

2.3.11 The following may also be ensured in respect of other Government pensioners:

- a. Re-fixation of pension/family pension with reference to the concerned State Government orders as and when received from AG/TN
- b. Regulation of DA from time to time
- c. FP to commence if JPPO already issued.

### 3.0 TREASURY INSPECTION

**3.1 Details of Treasuries / Sub- treasuries inspected during the year: 166 inspection units (i.e.)** Office Commissioner of Treasuries and Accounts, 6 Regional Joint Director of Treasuries and Accounts, 32 District Treasuries, 119 Sub Treasuries, 6 Pay and Accounts Offices, Assistant Superintendent of Stamps office, Chennai and 1 Pension Pay Office were inspected during the year **2017-18**. The inspected units are listed in **Annexure 7 and Annexure 8**.

**3.1.1 Outstanding Inspection Reports and Paras:** The primary objective of Treasury Inspection is to assist the departmental authorities to establish a system where Treasuries work in accordance with the prescribed rules. Irregularities pointed out by Treasury Inspection parties need to be rectified early by the Treasury Offices. This will enhance the efficiency of the working of Treasuries and will also bring about an improvement in the quality of Accounts.

Replies to the Inspection Reports are required to be furnished within a month from the receipt of reports by the Treasuries/PAOs.

As of **31.03.2018**, there are **270 Reports and 1200 paras** are pending. The details of pending Inspection Reports / Paras to the end of 31.03.2018 are furnished in the **Annexure 9** ((i) Region wise/District wise and (ii) Year wise. It would be observed that **68 reports comprising 152 paras** are pending for **more than a year**.

**Recommendation: Efforts taken by PS/CTA had resulted in reduction of pendency to 270 reports and 1200 paras, from 435 reports and 1804 paras, by conducting Joint sitting region wise. However, PS/CTA may issue suitable instructions to the Treasuries for submission of replies to all the outstanding Inspection Reports and by conducting Joint Sittings in all Regions.**

**Following are the significant points noticed during Inspection of the District Treasury Offices and Sub Treasury Offices during the year 2017-18:**

**3.2 Pension related issues:**

**3.2.1 Excess payment of Pensionary benefits:** Cases of excess payment of Pension, Family Pension and other allowances and other discrepancies in which no money value is involved, under various categories as pointed out in the Inspection Reports of Treasuries/Sub Treasuries are indicated below.

<b>Sub Para. No</b>	<b>Category (Money Value Paras)</b>	<b>Items /Cases</b>	<b>Amount In Rupees</b>	<b>Annexure Number</b>
1	Undrawn pension/Family Pension sent to bank beyond the date of death and not remitted into Government Account	226	91,59,715	10
2	Excess payment of pay commission arrears	71	17,68,858	11
3	In admissible payment of Dearness Allowance / Pension arrears	299	37,23,262	12
4	Excess payment of Civil pension / Family pension	70	23,92,670	13
5	Enhanced Family pension paid beyond the conditional period	52	26,03,374	14
6	Excess payment of Medical Allowance, Pongal prize, Interim Relief etc	692	22,32,923	15
7	Inadmissible revision of pension under para 2(vi) to GO 235 dated 01.06.2009	26	15,65,010	16
8	Inadmissible revision of pension under 7 <sup>th</sup> Pay Commission	8	77,501	17
9	Short recovery of Dearness Allowance for cut in pension	21	1,23,605	18
10	Non deduction of Health Fund from pensioner/ family pensioner	67	37,980	19
	<b>Total Excess Payment</b>		<b>2,43,22,566</b>	
	<b>(Non Money Value Paras)</b>			
11	Defects in Maintenance of Pension Registers	46		20
12	Cage entries not attested by the competent authority	10		21
13	Check memos not prepared for pension payment	25		22
14	Both halves of PPO not sent to AG	339		23
15	Name not updated in the Pension Master Data	881		24
16	Discrepancies found in respect of Date of Birth and Date of Death in Pension Master Data	632		25

### Recommendations:

- *Legacy data may be brought into the E-Pension Software and customized so as to validate the conditional payment*
- *Adequate internal controls may be put in place ensured to avoid recurring over payments*
- *Department may evolve a mechanism for speedy recovery of overpayment and continuous monitoring of the undrawn pension in the banks by obtaining periodical report from the banks.*

### 3.2.2 Non Adjustment of Subsistence Allowance / Interim Relief from subsequent payments

In the following Units, it has been noticed that the subsistence allowance and Interim Relief paid already has not been adjusted while making subsequent payments, which is not in order.

Name of the unit	Amount involved ( in Rupees)
DT Namakkal	596146
ST Chenranmahadevi	4158
ST Karaikudi	11477
ST Gudalur	25887
<b>Total</b>	<b>637668</b>

### 3.3 Accounts Related Issues:

#### 3.3.1 (a) Amount returned by Banks under Electronic Clearance System (ECS) was not settled to beneficiaries

As on 31/03/2018, Rs.20.66 crores pertaining to 66279 beneficiaries were returned by the bank under ECS and remain unsettled in various Treasuries / Sub Treasuries, for want of correct details such as Name of the beneficiary, savings Bank Account Number, Code Number of the Branch / Bank. Though these undisbursed amounts have been credited back into government account, were not paid subsequently to the beneficiaries. (Annexure 26)

### **3.3.1 (b) Return ECS amount Rs.1,69,40,776/- temporarily parked outside Government Account**

During the Inspection of District Treasury, Tiruvallur, it was noticed that Return ECS amount was kept under suspense account of State Bank of India, Tiruvallur Branch without remitting into Government Account. Thus parking of Government money kept outside the treasury was pointed out and at the instance of this office, Rs.1,69,40,776/- was remitted by SBI, Tiruvallur into Government Account on 05.01.2018.

*Recommendation: Government should ensure that the DDOs are furnishing correct and complete details while presenting the bills to the treasuries. Government may also issue instructions to DDO's to create database of the beneficiaries. A reverse credit mechanism may also be considered in consultation with the National Informatics Centre to account for the UDP in the ATBPS.*

### **3.3.2 Incorrect procedure followed in distribution of Financial Assistance to Flood victims:**

In spite of instructions issued by Government to close immediately all such saving bank accounts opened by the DDOs / Tahsildars wherein the amount for distribution of Financial Assistance to Flood victims was kept instead of crediting into beneficiaries account. The balance money available in such accounts along with interest should be remitted back to the treasury account. During the inspection in the Office of the PAO South, it has been observed that a sum of **94,40,000/- relating to 1888 beneficiaries** are yet to be remitted into Government Account, vide details give below

. SL.NO	Name of Tahsildar	No. of beneficiaries	Amount. In Rs.
1	Mambalam	415	20,75,000
2	Mylapore	490	24,50,000
3	Egmore	347	17,35,000
4	Velachery	224	11,20,000
5	Aminjikai	199	9,95,000
6	Guindy	213	10,65,000
	<b>TOTAL</b>	<b>1888</b>	<b>94,40,000</b>



### 3.3.3 Review of Drawal of Temporary Advances under Article 99 of Tamil Nadu Financial Code Volume-I

As per article 99 of Tamil Nadu Financial Code Volume I, Temporary advances drawn by the departmental officers shall be adjusted within three months from the date of drawal of such advances. Temporary advances pending adjustment for four / five months shall be brought to the notice of the Heads of the departments / Government respectively.

On a scrutiny of information furnished by Commissioner of Treasuries and Accounts, it was noticed that the temporary advances for an aggregate amount of **Rs.261.90 crore** was pending adjustment in respect of 791 items drawn by the departmental officers had not been adjusted till date. The treasury wise and year wise pendency is shown in the **Annexure 27**.

The age wise pendency is depicted below:

Age of pendency	Number of items	Amount in crore
Pending for more than 10 years	16	1.34
Pending for more than 5 years & less than 10 years	17	7.34
Pending for more than 1 year & Less than 5 years	71	129.94
Pending for less than 1 year	687	123.28
<b>Total</b>	<b>791</b>	<b>261.90</b>

#### Recommendations:

*(a) As the Temporary Advances are meant for immediate disbursement, the non-adjustment of TA even after 10 years by some units reflects a slack of follow up action. It also indicates lack of adequate financial controls & transparency in the management of the temporary advance.*

*(b) Regular follow up action to clear the pending items may be ensured by CTA.*

#### 3.3.4 Non reconciliation of Accounts:

As per the provisions of para 128 of Tamil Nadu Budget Manual and GO. MS. No 920 Finance (BG – I) Department dated 01.06.1977, reconciliation of Departmental figures with those of Treasury / PAO shall be effected without fail by the Departmental Officers before

submission of Monthly Accounts to Accountant General [A&E] every month in order to ensure that there is no embezzlement / misappropriation of Government money.

On a review of the reconciliation registers, it was noticed that in most of the Treasuries / Pay and Accounts Officers, as given in **Annexure 28**, the Departmental Officers have not reconciled their Departmental figures with that of treasury figures before the monthly accounts are sent to AG. They have not carried out their obligation in respect of the funds drawn from Government.

**Recommendation:**

*1) In as much as reconciliation paves the way for rectification of misclassification and avoidable huge Transfer Entries at AG's office, emphasis may be placed on the same and DDOs advised to strictly reconcile the figures in time.*

*2) Treasury Officers should ensure that the figures booked by the treasury are not adopted as such by the officers and the departmental figures should be compiled by them under different major/minor/detailed heads and brought to the treasury and reconciled with that of treasury figures.*

*3) It is also suggested that separate folio may be opened for each reconciliation officer so as to facilitate the Treasury Officers to monitor and identify Defaulter DDO's easily.*

**3.4 Defective maintenance of registers:**

**a) TNTC 70**

As per Instruction 33 under TR16 of TNTC Volume I, every officer drawing bills should enter particulars of all its bills in TNTC 70 register. The treasury should fill up column 8 to 10 and the rest by the office concerned. However, on a review of TNTC 70, defective maintenance of TNTC 70 registers have been noticed in many places as listed in **Annexure 29**. Being an important entry from the reconciliation point of view this column should necessarily be filled up in respect of each bill without omission.

**b) 70A& 70 D Register**

The total number of bills received, passed, audited and closing balance shall be recorded for each day as per the provisions of TR 16 and this should contain the details of bills received by each accountant, bills passed, audited and the closing balance. A closing is made

showing all the bills that are received on any particular day as closed thus showing the closing balance as 'nil'.

The Treasury Officer shall examine and ensure that the actual number of bills passed is shown as such and closings made with reference to the bills received and bills actually passed/audited. But, it has been noticed that the provisions have not been complied with in most of the units as listed in **Annexure 30**.

**c) Deposit Register**

As per the provisions of Article 271 of Tamil Nadu Financial Code Volume I, deposits lying unclaimed for more than 4 financial years shall be lapsed to Government. However, year wise breakup details are not available in most of the units which are listed in **Annexure 31**. In the absence of such information, the period of pendency of outstanding deposits could not be arrived for arriving at to lapse the deposits which are lying unclaimed for more than four years into Government Account.

**d) 41 C Register (Self Drawing Officers) Pay Bill Register**

The pay and allowances of the Self drawing officers who are drawing grade pay of Rs.7600 and above are authorized by the Accountant General (A&E) and the same shall be paid through 41C Pay Bill register. Whenever pay authorization received from the Accountant General or Last Pay certificate received from other station due to transfer. It is mandatory to obtain the specimen signature of the concerned officer and affix the same on the left hand side top corner and should be attested by the Bill passing officer. While scrutinizing the pay bill registers maintained, it is observed that this procedure was not followed. Details of such DT/ST are given in **Annexure 32**.

**e) Padlock Register**

As per Instruction 5(i) of TR 11 read with Note under Instruction 20 of TR 11, duplicate keys deposited for safe custody should be taken back examined and exchanged with original keys once in two years or whenever there is a change in the incumbent whichever is earlier. This has not been done in 18 units as listed in **Annexure 33**.

**f) Treasury Pass Book**

According to Reserve Bank of India's recommendations of the working group on accounting reconciliation procedure of State Government transactions, the format of Treasury

Pass book has been modified. The revised format contains two parts. They are Side 'A' and Side 'B'. At the end of each days transactions, the total figure of receipt and payment of Government are required to be entered in Side 'A' of the pass book by the bank manager and the same should have been acknowledged by the Treasury Officer with dated initials.

As per new procedure evolved by the Reserve Bank of India, a specific certificate of confirmation of figures as reflected in the bank's scrolls are also required to be given by the Assistant Treasury Officer to the Bank Manager.

Accordingly the total number of challans, cheques (with amount thereon) actually received by the Assistant Treasury Officer are also required to be entered in Side 'B' of the pass book and the same acknowledged by the Bank Manager with dated initials. Thus the maintenance of Treasury Passbook will help the District Treasury to reconcile the differences if any noticed between the treasury and bank figures then and there.

However, it was seen in the units furnished in **Annexure 34**, that the pass book entries were made only on Side 'A' of the Treasury Pass Book by Bank and Side 'B' which is meant for treasury usage is left blank during the period covered by inspection.

### 3.5 Deposit Accounts

#### 3.5.1 Inoperative Personal Deposit (PD) Accounts

In two inspection units, there were thirteen inoperative Personal Deposit Accounts for more than three years as detailed below:

Name of the Inspecting unit	Number of PD Accounts	Amount involved in Rupees
DT Coimbatore	2	11,42258
PAO South	11	2,47,40032
<b>Total</b>	<b>13</b>	<b>2,58,82290</b>

It is therefore recommended to adhere to the provisions contained under article 269 and 271(iii) of Tamil Nadu Financial code Vol. I and instructions issued by Government in this regard.

### 3.5.2 Excess payment of Half Yearly Interest—Rs.5.9 lakhs allowed on Deposits of Local Bodies

It has been observed that in 25 units, Half yearly interest was calculated wrongly in respect of Deposits of Local Bodies which had resulted in an excess payment of interest to the extent of 5.9 lakhs. The details are given in **Annexure 35**.

### 3.5.3 Un reconciled Balances in Local Fund Deposit account

It was noticed that there are huge balances in Local Fund Deposit Account which needs reconciliation, in two units as indicated below:

Sl. No	Name of the unit	Number of items	Amount in Rupees
1	DT Vellore	11	49,23392
2	DT Cuddalore	10	3,18,49585
	<b>Total</b>	<b>21</b>	<b>3,67,72977</b>

### 3.5.4 Deposits not lapsed to Government

It was observed that in 47 units that are given in **Annexure 36**, various deposits amounting to **13.96 crore** have not been lapsed to Government.

### 3.5.5 Operation of 8443 – Deposits Class III by Individual:

The finance dept vide Lr.No.22400/LC/2016-1,dt 31.03.21016 read with GO 72 dt 29/02/2016 had withdraw the facility of Letter of Credit system for PWD (Buildings /Irrigation), Highways and Forests Departments, and all transactions of the above departments will be made by presenting bills in the PAOs/DTOs/STOs and payment made under ECS with effect from 01/4/2016 and the expenditure/ receipt have to be booked under respective service head. But it has been observed, that instead of direct debit/credit to service head, suspense head are operated in two units.

Sl. No.	Treasury	Head of Account	Remarks	Amount
1.	Salem	8443-00-109-AD	Forest Department - Cash deposits relating to works done have been credited by individuals.	295014
2.	Tiruppur	8443-00-108-BY	Individuals have operated the head towards test charges and percentage charges for the work to be done by Highways Research Station which is not in order. If the amount pertains to testing charges, then it shall be booked under the Head of Account 1054-00-800-AE-030-000-Other receipts or under appropriate Head of Account of the department concerned, as the amounts should be treated as revenue receipts to the Government.	717110
			<b>Total</b>	<b>1012124</b>

### **3.6 Review of Strong Room Records**

#### **3.6.1 Fitness Certificate of Strong Room not obtained**

As per instruction 4(c) under treasury rule 11 of Tamil Nadu Treasury code Volume I, the fitness certificate of the strong room of the sub treasury to ensure the safety from leakage electrical fittings and fixtures should be obtained from Executive Engineer of Public Works Department every year. But it has been noticed in some of the inspecting units as given in **Annexure 37**, that this procedure has not been followed properly.

#### **3.6.2 Safe custody of articles not taken back by DDOs after stipulated period**

As per Note under Instruction 20 of TR 11 Cash chest or packet containing valuables or duplicate keys deposited for safe custody should be taken back examined and re-deposited if necessary after being resealed once in two years or whenever there is a change in the incumbency of the officer depositing the safe custody articles whichever is earlier. But it is seen from the safe custody articles register of the units given in **Annexure 38**, that the DDOs have not taken back the articles after two year period.

### 3.6.3. Non deployment of Police Guards

In the Sub treasuries, police guards are to be provided / posted to safeguard the Government Property/belongings kept in the Strong room. However, in 18 units as furnished in **Annexure 39**, police guards have not been provided.

### 3.6.4 Theft at Sub Treasury Kinathukadavu - Coimbatore District

#### **Strong Room ransacked loss to Government Exchequer at the tune of Rs. 25.08 lakhs**

The sub treasury, Kiathukadavu is under the control of District Treasury Coimbatore and functioning in a private rented building at Door No 32/B, Srinivasan Kudil, Anna Nagar, Pollachi Main Road, Kinathukadavu, and 24 X7 Police Guard has been provided. In spite of that, theft had taken place.

The following Non Judicial Stamp papers and Court Fee Labels were stolen

a) Non Judicial Stamp papers amounting to Rs. 20,00,000	
b) Court Fee Labels	5,08,000
Total	25,08,000

Therefore, loss to Government Exchequer is Rs 25.08 lakhs

Further, it has been observed that, the Treasury department after migration to ATBPS, WEP PAY ROLL, and e-pension system, every Treasury /Sub treasury is provided with internet connections and CCTV surveillance Cameras. However, it is learnt that the CCTV Cameras are not working and also the Internet connections could not be accessed.

*Recommendation: Treasury officers should ensure proper functioning of the infra structure provided to them at frequent intervals to avoid such avoidable losses.*

### 3.6.5 Non availability of TN swan connectivity / broadband at sub treasury

During the course of audit at this sub treasury, it is seen that in some of the Sub Treasuries Tiruvallur, Gummidipoondi, Palladam, Manalmelkudi, Aalandur, Rasipuram, Kuthalam, Paramathiand Madathukulam, the TN swan net connectivity/Broadband internet is not available for a year. In the absence of this basic infrastructure the sub treasury is dependent upon the District Treasury, which is located far away from the Sub Treasury. The

staff of Sub Treasury have no other option other than to go to the District Treasury, for the capturing the details of the bills brought by the DDOs, preparation of monthly inputs and for the generation of connected reports and this results in delay and hardship to human resources.

*Recommendation: Treasury Officers has to ensure the availability of basic infrastructure, to avoid hardship to human resources.*

### 3.6.6 Payment of Travelling Allowance after the issue of Last Pay Certificate:

In general after the issue of Last Pay Certificate no payments shall be made in the old station. Dues of the government servant has if any to be paid as noted in the Last Pay certificate and the payment shall be made in the new station where he joins. The bills were presented by the individual/department only to incur expenditure against the funds available under the TTA Head in the old station. This is not in order. There are further possibilities that the Officer may claim the same benefit in the new station and double payment would have occurred.

However, while verifying the 41-c registers maintained in some of the DT/STs given below, it has been noticed that, even though the LPC was issued, the treasury officer / sub treasury officer had made payments of Travelling Allowance which is not in order:

Sl. No	Name of the unit	Amount in Rupees
1	DT Tuticorin	41266
2	STO Kovilpatti	18720
3	DT Sivaganga	12316
4	DT Trichy	19100
5	DT Nagapattinam	12540
6	DT Salem	72362
7	DT Tiruppur	19812
	<b>Total</b>	<b>196116</b>



### **3.6.7 Non production of certificate for claiming house rent allowance in respect of self drawing officers:**

The Accountant General while issuing pay slips to the officers under 41-C has clearly stated in the pay slip, that if the officer is in occupation of post attached quarters, no HRA is admissible and necessary certificate in this regard may be obtained from the officer concerned, other admissible recoveries towards house rent as per rules in force may however be made if the officer is in occupation of other types of Government accommodation viz., Housing Board quarters, PWD quarters etc., and the fact of it may be intimated to A.G'S office. But during the Treasury Inspection in District Treasury Tuticorin, Kancheepuam, Sivaganga, Salem, Trichy, Nagapattinam, Perambalur, Krishnagiri, Tirupur, Kovilpatti and Udumalpet, it has been noticed in that the prescribed certificate for drawal of HRA has not been obtained from the officers concerned in the absence of which the correctness of the payment of HRA could not be ascertained.

### **3.6.8 Opening of new account head for booking charges and receipts towards GST:**

With reference to the letter no.34637/BG-II/2017-1 dated 30.06.2017 from Finance (BG-II) Department, Secretariat, Chennai, Accountant General (A&E) vide Lr. No. AG (A&E) TM/VI/2017-18/42-46364 dt 10/08/2017, had instructed the Department of Treasuries & Accounts to open new heads of account for booking of GST Receipts and Charges & Capital Outlay on Fiscal Services i.e., new Major Heads of Accounts in respect of GST Receipts & Charges namely “006, 008, 0009, 2043” shall be booked under Sub Account 7 and ‘4047’ shall be booked under Sub Account 20-A.

During the inspection at District Treasuries Salem, Trichy, Krishnagiri and Tirupur, it has been noticed that the new heads for GST have not been opened.

### **3.7.1 Retention of huge stock of Stamps far in excess of requirement:**

It was observed that stamps equivalent to an amount of **Rs.32.33 crore in 63** units as detailed in **Annexure 40** had been kept idle in the stock without transfer to the needy places for effective usage.

**3.7.1 (a)** Also in the following places, it has been observed from the records that Special Adhesive /Non judicial Stamps, were damaged due to termites or due to printing error/torn for the money value noted against each:

Sl. No	Name of the unit	Value of stamps in Rupees
1	DT Chennai	13,35536
2	ST EgmoreNungambakkam	82695
3	ST Saidapet, Mambalam, Guindy	4,83200
4	ST Tiruchendur	1,10090
5	ST Vilathikulam	1550
	<b>Total</b>	<b>20,32900</b>

*Recommendation:-In as much as the stamps represent money value, Government may strengthen its internal control mechanism on locked funds and explore the potential revenue by sale of stamps. The Stock lying in Strong Room should be dealt with either by sale or transfer to needy places or in respect of obsolete stamps by destruction at the earliest. Further, Physical verification of stamps in the strong rooms at periodical intervals have to be conducted to avoid damage of stamps. The damaged stamps are to be replaced with new ones at regular intervals.*

### **3.7.2 Genset kept idle / Not in working condition**

The Sub treasuries were provided with a Kirloskar 5KVA DG Set for using them whenever there is power shut down. However, it was noticed during the audit, when the power supply was interrupted, that the Genset is not functioning due to some reasons or other, thus allowing the gen set lying in idle Condition. Therefore the expenditure incurred on the Purchase of the Gen set has been defeated in some of the units as mentioned in **Annexure 41**.

### **3.8.1 Unencashed cheques not cancelled:**

In respect of un encashed cheques lying under 8670, the Treasury Officers have to address the concerned drawing and disbursing officer to confirm the fact of payment or otherwise the un encashed cheque amount should be got written back/credited to government account by crediting the original expenditure head of account in accordance with the instructions issued by the Principal AG (A&E) in Lr. No. Pr. A.G. (A&E)/RBRD/I/2010-11/45145 dated 26.01.10. The un encashed cheques with correct nomenclature, head of

account has to be sent to the Accountant General (A&E), Chennai for writing back the amount into Government account. However, there were **916** un encashed cheques under the head 8670-Cheques and Bills, which are to be sent to AG for write back in to Government Account and cancellation. Details of units having such cheques amounting to **Rs.17.31 crore** are furnished in the **Annexure 42**.

### **3.8.2 Belated receipt of DMS/VDMS**

According to Reserve Bank of India's recommendations of the working group on accounting reconciliation procedure of state government transactions, the date wise monthly statements sent by the bank has to be received by the Sub Treasury on the first working day of the succeeding month for verification. The Assistant Treasury Officer has to verify all the entries made in the Date-wise monthly statement and communicate his verification duly signed by him to the bank within two days from the date of its receipt from the bank.

But on verification of connected records, it was noticed that there was delay in sending the verified Date-wise monthly statement to the bank by the many Treasuries/Sub Treasuries. The details are given in the **Annexure 43**.

#### **4.0 Annual Review Report on Working of Pay and Accounts Offices**

There are 6 Pay and Accounts Offices, 3 Sub Pay and Accounts Offices and 1 Pension Pay Office (PPO) Chennai. The Resident Audit Branches of the office of the Principal Accountant General (G&SSA), Chennai attached to these Pay and Accounts Offices (except Pay & Accounts Office, New Delhi) have made the following observations on review of the accounts of the Pay and Accounts offices for the year 2017-18.

**4.1 Pending Un-encashed Cheques and Return ECS:** There were 58421 Unencashed Cheques amounting to Rs. 2160.42 crore and 22698 items of unencashed ECS amounting to **Rs.5.56 crore** were pending as detailed below:

Section	Un encashed cheque		RECS not settled to the beneficiaries	
	Item	Amount	Item	Amount
RA/South	34220	2125,54,40566	21483	4,45,08575
RA/North	6067	8,80,25118	981	62,03610
RA/Sectt.	4529	6,74,30231	71	6,91006
RA/HighCourt	362	19,47462	91	27,15742
RA/East	11291	15,80,77614	Nil	Nil
RA/Pension	221	25,70346	72	14,46539
RA/ Madurai	1731	3,06,65068	Nil	Nil
<b>Total</b>	<b>58421</b>	<b>2160,41,56405</b>	<b>22698</b>	<b>5,55,65472</b>

**4.2 Outstanding Audit objections:** There are 653 items of audit objections amounting to **Rs.77.70 crore**. The details of outstanding audit objections are noted below.

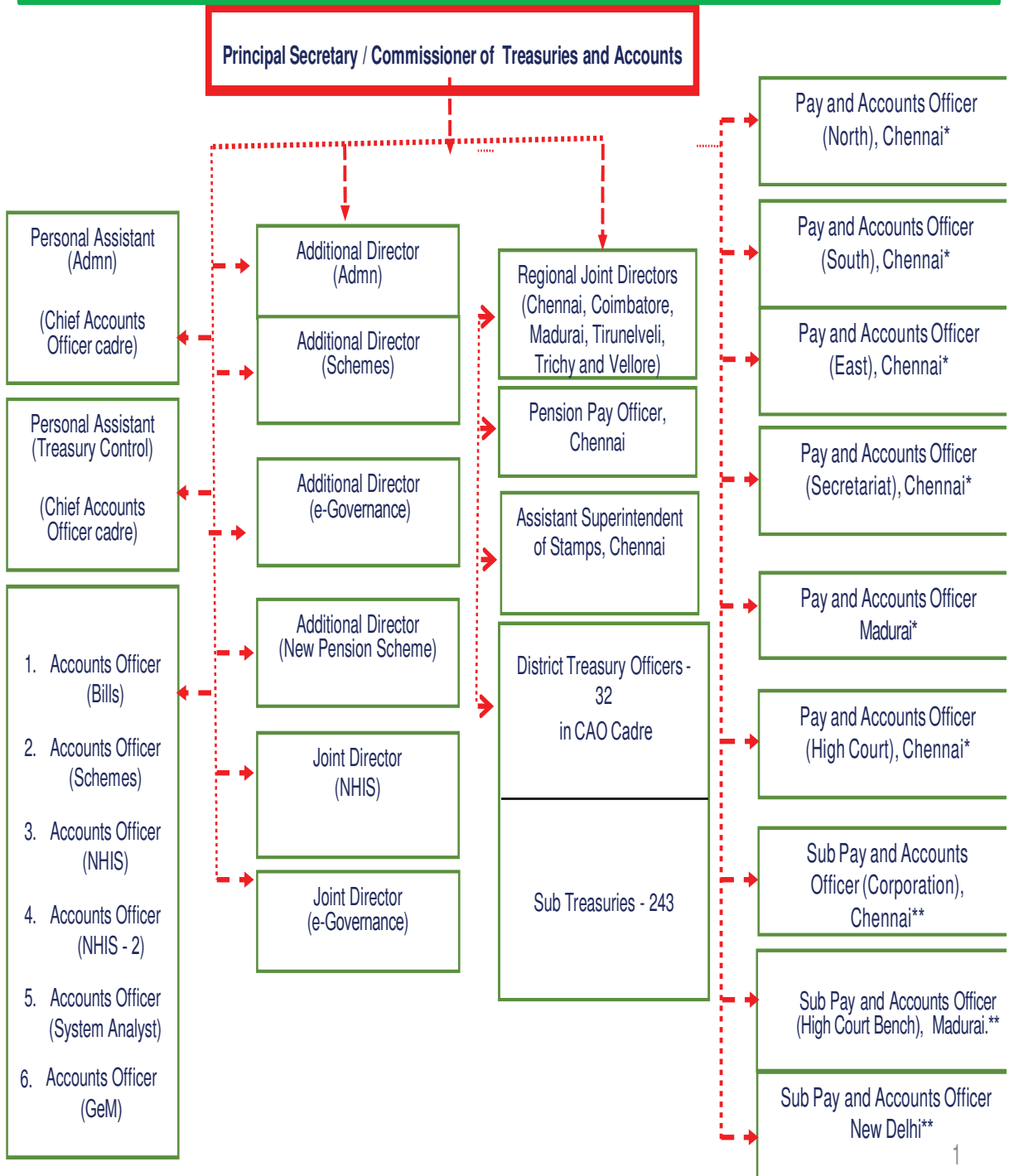
Name of the Resident Audit Unit	Items	Amount
RA/North	93	2,89,40358
RA/South	108	1,87,47829
RA/East	52	15,68,49838
RA/Sectt.	27	37,33859
RA/Pension	99	59,05323
RA/High Court	83	7,82,73726
RA/Corp.	3	46,22,09215
RA/Madurai	176	2,19,54382
RA/MBMHC	12	3,87857
<b>Total</b>	<b>653</b>	<b>77,70,02387</b>

**Recommendations:**

- *As the number of unencashed cheques and ECS returns remains un settled to the beneficiaries are in large numbers involving huge amount , a special drive may be made to clear those items at the earliest*
- *PAOs may vigorously follow up compliance for giving replies to all the outstanding Inspection Reports. Clearance of outstanding inspection reports may be made a monthly target oriented exercise.*

**Annexure 1 (Para 1.3.1)**

**Administrative Structure of Department of Treasuries and Accounts**



\* In Joint Director Cadre

\*\* In Accounts Officer Cadre

**Annexure 2 (Para 1.3.2)**

**List of Treasuries /Sub Treasuries functioning in Tamil Nadu**

Sl. No	Name of District Treasury	Sl. No	Name of Sub Treasury
1	Ariyalur	1	Ariyalur
		2	Jayamkondan
		3	Sendurai
2	Chennai	4	Egmore-Nungambakkam
		5	Fort-Tondiarpet
		6	Mylapore-Triplicane
		7	Mambalam-Guindy
		8	Perambur-Purasawakam
3	Coimbatore	9	Coimbatore [North]
		10	Coimbatore [South]
		11	Mettupalayam
		12	Pollachi
		13	Valparai
		14	Kinathukadavu
		15	Sulur
		16	Annur
4	Cuddalore	17	Chidambaram
		18	Neyveli Township
		19	Panrutti
		20	Virudachalam
		21	KattumannarKoil
		22	Cuddalore
		23	Tittagudi
		24	Kurinjipadi
5	Dharmapuri	25	Harur
		26	Palacode
		27	Dharmapuri
		28	Pennagaram
		29	Pappireddipatti
6	Dindigul	30	Kodaikanal
		31	Nilakottai
		32	Palani
		33	Dindigul
		34	Vedachandur
		35	Natham

		36	Oddanchatram
		37	Attur
7	Erode	38	Bhavani
		39	Gobichettypalayam
		40	Sathyamangalam
		41	Erode
		42	Perundurai
		43	Anthiyur
		44	Kodumudi
8	Kancheepuram	45	Chengalpattu
		46	Maduranthagam
		47	Sriperumbudur
		48	Tambaram
		49	Thirukkalukkundram
		50	Kancheepuram
		51	Cheyyur
		52	Uthiramerur
		53	Walajabad
		54	Sholinganallur
		55	Alandur
		56	Tiruporur
9	Karur	57	Karur
		58	Kulithalai
		59	Aravakurichy
		60	Krishnarayapuram
		61	Kadavur
10	Krishnagiri	62	Krishnagiri
		63	Hosur
		64	Denkanikottai
		65	Uthangarai
		66	Pochampalli
11	Madurai	67	Melur
		68	Tirumangalam
		69	Usilampatti
		70	Madurai [North]
		71	Madurai [South]
		72	Peraiyur
		73	T.Vadipatti
12	Nagercoil	74	Kalkulam
		75	Karingal
		76	Thoovalai (Boothapandi)
		77	Vilavancode (Kuzhithurai)



		78	Nagercoil
		79	Eraniel
		80	Kanniyakumari
13	Nagapattinam	81	Mayiladuthurai
		82	Sirkali
		83	Tharangampadi
		84	Nagapattinam
		85	Vedaranyam
		86	Kuttalam
		87	Kilvelur
		88	Thirukuvalai
14	Namakkal	89	Namakkal
		90	Tiruchengodu
		91	Rasipuram
		92	Paramathi
		93	Kollimalai
15	Nilgiris	94	Gudalur
		95	Udhagamandalam
		96	Kotagiri
		97	Coonoor
		98	Pandalur
		99	Kundah
16	Perambalur	100	Perambalur
		101	Veppanthattai
		102	Kunnam
		103	Alathur
17	Pudukottai	104	Alangudi
		105	Aranthangi
		106	Thirumayam
		107	Pudukottai
		108	Avudaiyarkoil
		109	Gandarvakottai
		110	Keeranur
		111	Manamelkudi
		112	Illupur
		113	Ponnamaravathi
		114	Karambakudi
18	Ramanathapuram	115	Mudukulathur
		116	Paramakudi
		117	Rameswaram
		118	Ramanathapuram
		119	Thiruvadanai
		120	Kamuthi

		121	Mandapam Camp
		122	Kadaladi
19	Sivagangai	123	Devakottai
		124	Karaikudi
		125	Manamadurai
		126	Thiruppathur
		127	Sivagangai
		128	Ilayankudi
		129	Singampunari
		130	Tirubhuvanam
20	Salem	131	Attur
		132	Metur
		133	Omalur
		134	Sankari
		135	Salem
		136	Gangavalli
		137	Vazhapadi
		138	Yercaud
		139	Suramangalam
		140	Edapadi
21	Thiruchirapalli	141	Lalgudi
		142	Manaparai
		143	Musiri
		144	Srirangam
		145	Thuraiyur
		146	Tiruchirappalli
		147	Thiruverumbur
		148	Manachanallur
		149	Thotiyam
22	Tirunelveli	150	Ambasamudhram
		151	Nanguneri
		152	Palayamkottai
		153	Sankarankoil
		154	Sengottai
		155	Tenkasi
		156	Cheranmahadevi
		157	Tirunelveli (Junction)
		158	Tirunelveli [Town]
		159	Sivagiri
		160	Veerakeralampudur
		161	Radhapuram
		162	Alankulam

23	Tiruvannamalai	163	Arani
		164	Chengam
		165	Cheyyar
		166	Polur
		167	Tiruvannamalai
		168	Vandavasi
		169	Thandarampet
		170	Kalaspakkam
24	Tiruvallur	171	Avadi
		172	Ambattur
		173	Tiruvallur
		174	Ponneri
		175	Tiruthani
		176	Uthukottai
		177	Gummidipoondi
		178	Pallipet
		179	Poonamallee
		180	Madavaram
25	Thanjavur	181	Kumbakonam
		182	Orathanadu
		183	Pattukottai
		184	Peravurani
		185	Tiruvidaimaruthur
		186	Papanasam
		187	Thanjavur
		188	Tiruvaiyaru
26	Theni	189	Periyakulam
		190	Theni
		191	Bodinayackanur
		192	Uthamapalayam
		193	Andipatti
27	Thiruvarur	194	Thiruvarur
		195	Mannargudi
		196	Thiruthuraipoondi
		197	Kodavasal
		198	Nannilam
		199	Valangaiman
		200	Needamangalam
28	Tiruppur	201	Avinasi
		202	Udumalpet
		203	Tiruppur
		204	Palladam

		205	Dharapuram
		206	Kangeyam
		207	Madathukulam
29	Tuticorin	208	Kovilpatti
		209	Tuticorin
		210	Srivaikundam
		211	Tiruchendur
		212	Sattankulam
		213	Vilathikulam
		214	Kayatharu
		215	Ottapidaram
		216	Ettiapuram
30	Virudhunagar	217	Aruppukottai
		218	Rajapalayam
		219	Virudhunagar
		220	Sivakasi
		221	Srivilliputhur
		222	Sathur
		223	Tiruchuli
		224	Kariapatti
31	Vellore	225	Arakonam
		226	Arcot
		227	Gudiyatham
		228	Tirupathur
		229	Vaniyambadi
		230	Wallajah
		231	Vellore
		232	Katpadi
		233	Sholingar
		234	Ambur
32	Villupuram	235	Gingee
		236	Villupuram
		237	Kallakurichi
		238	Tindivanam
		239	Tirukoilur
		240	Vanur
		241	Sankarapuram
		242	Ulundurpet
		243	Chinnasalem

**List of PAOs/Sub PAOs and other offices under the control of PS/CTA**

Sl. No	Name of the PAO/SPAO/PPO
1	PAO (North), Chennai
2	PAO(South), Chennai
3	PAO (East), Chennai
4	PAO (Secretariat), Chennai
5	PAO( High Court), Chennai
6	PAO (Madurai)
7	Sub PAO( New Delhi)
8	Sub PAO(High Court) Bench @ Madurai
9	Sub PAO (Corporation), Chennai
10	Pension Pay Office, Chennai
11	Assistant Superintendent of Stamps, Chennai

### **Annexure 3 (Para 1.3.3)**

#### **REGION WISE LIST OF DISTRICTS IN TAMIL NADU**

**1) Regional Joint Director of Treasury - Tirunelveli Region**

1. Nagercoil
2. Tuticorin
3. Tirunelveli
4. Virudhunagar

**2) Regional Joint Director of Treasury - Madurai Region**

1. Madurai
2. Theni
3. Dindigul
4. Pudukottai
5. Sivagangai
6. Ramnad

**3) Regional Joint Director of Treasury - Vellore Region**

1. Vellore
2. Dharmapuri
3. Krishnagiri
4. Tiruvannamalai
5. Salem

**4) Regional Joint Director of Treasury - Coimbatore Region**

1. Coimbatore
2. Udhagai
3. Erode
4. Tiruppur
5. Karur

**5) Regional Joint Director of Treasury - Trichy Region**

1. Trichy
2. Ariyalur
3. Perambalur
4. Nagapattinam
5. Thanjavur
6. Tiruvarur
7. Namakkal

**6) Regional Joint Director of Treasury - Chennai Region**

1. Chennai
2. Kancheepuram
3. Tiruvallur
4. Villupuram
5. Cuddalore

**Annexure 4 (Para 2.1.2)**  
**SA-27E-TREASURY IRREGULARITIES**

TREASURY/PAO	NATURE OF DISCREPANCY		
	Difference between Main Account and Sub Account in the months of	Sub head / detailed head details not furnished in the months of	Amount relates to other sub accounts booked under SA 27E or vice versa in the months of
ARIYALUR	08/17	-	-
COIMBATORE	6,7,9,11,12/17 & 2,3/18	-	05/17
CUDDALORE	12/17	-	-
DHAMAPURI	06/17	-	-
DINDIGUL	12/17	-	-
ERODE	02/18	-	-
KANYAKUMARI	7/17 & 3/18	-	-
KARUR	-	-	03/18
KRISHNAGIRI	-	07/17,08/17	-
NAGAPATTINAM	08/17 & 1/18	-	10/17
PAO(M)	01/18	-	-
PAO(S)	-	05/17	-
PERAMBALUR	05/17 ,03/18	-	-
SALEM	7/17,1/18 & 2/18	-	04/17,05/17
SIVAGANGA	08/17	-	-
SPAO	7/17 & 2/18	-	-
T.V.MALAI	7,11,12/17, 2,3/18	09/17	-
THANJAVUR	-	04/17,05/17,09/17	-
THENI	02/18	-	-
TIRUNELVELI	7,12/17 & 2/18	02/18	-
TIRUPUR	7,10,11,12/17	-	-
TIRUVALLUR	8,10,12/17 & 2/18	05/17	-
TRICHY	7,8/17	-	03/18
TUTICORIN	4,5,6,7/17	-	-
VELLORE	9,11/17	05/17	08/17
VIRUDHUNAGAR	-	06/17,02/18	-

**Annexure 5 ( Para 2.1.3.1)**

**Treasury wise wanting vouchers for the year 2017-18**

<b>Sl. No</b>	<b>Treasury</b>	<b>No. of vouchers</b>	<b>Amount in Rupees</b>
1	NAMAKKAL	22	856562595
2	TIRUVALLUR	123	556999018
3	KANCHEEPURAM	101	466305772
4	SALEM	94	335987686
5	COIMBATORE	126	334429770
6	ERODE	41	224950133
7	TIRUNELVELI	88	221709022
8	KANYAKUMARI	150	194812253
9	TIRUVANNAMALAI	93	186252198
10	TRICHY	96	168490331
11	THANJAVUR	18	154643226
12	PUDUKOTTAI	29	138490296
13	VELLORE	56	129007415
14	VILLUPURAM	66	121760109
15	TIRUPPUR	47	115690398
16	SIVAGANGA	83	91110607
17	DHARMAPURI	32	81686791
18	RAMNAD	68	78677307
19	KRISHNAGIRI	29	74485928
20	CUDDALORE	41	69768487
21	DINDIGUL	32	69319205
22	TUTICORIN	66	59214856
23	VIRUDHUNAGAR	22	58869251
24	THENI	19	44856528
25	NILGIRIS	28	38929879
26	MADURAI	39	33987357
27	NAGAPATTINAM	22	32762400
28	KARUR	8	10615133
29	TIRUVARUR	14	9765741
30	ARIYALUR	25	6115265
31	PERAMBALUR	8	5365287
	<b>TOTAL</b>	<b>1686</b>	<b>4971620244</b>



**Annexure 6 ( Para 2.1.3.2)**

**Treasury/PAO wise list of wanting PLI schedules for the year 2017-18**

Sl. No	Treasury/PAO	Amount in Rupees
1	VILLUPURAM	2751776
2	TIRUVANNAMALAI	2439809
3	KRISHNAGIRI	1567807
4	VELLORE	1215223
5	DHARMAPURI	1131343
6	SIVAGANGAI	1080359
7	TUTICORIN	944532
8	TIRUVALLUR	936712
9	TIRUPPUR	896929
10	TIRUNELVELI	889551
11	SALEM	728115
12	TIRUCHIRAPPALLI	720382
13	PAO SOUTH	632560
14	CUDDALORE	620680
15	PUDUKKOTTAI	552953
16	KANYAKUMARI	527002
17	COIMBATORE	478725
18	PAO MADURAI	465171
19	DINDUGUL	453613
20	MADURAI	449966
21	THANJAVUR	436162
22	ARIYALUR	398136
23	KANCHEEPURAM	231813
24	NAMAKKAL	222203
25	KARUR	207080
26	VIRUDHUNAGAR	190517
27	RAMANATHAPURAM	155454
28	NAGAPATTINAM	152476
29	THENI	128832
30	PAO EAST	122488
31	ERODE	97537
32	PAO SECTT	53324
33	TIRUVARUR	35960
34	PERAMBALUR	22673
35	PAO NORTH	22081
36	NILGIRIS	17097
37	PAO HIGHCOURT	12783
	<b>Total</b>	<b>21989824</b>

**Annexure 7 (Para 3.1)**

**List of Units Inspected during 2017-18 other than Sub Treasuries**

<b>Sl. No</b>	<b>Name of the Unit</b>
1	Office of the Principal Secretary/Commissioner of Treasuries
2-7	Office of Regional Joint Directors of Madurai, Tirunelveli, Chennai, Vellore, Trichy and Coimbatore Region
8	Assistant Superintendent of Stamps, Chennai
9	Cuddalore
10	Trichy
11	Erode
12	Coimbatore
13	Tirunelveli
14	Tiruvannamalai
15	Sivagangai
16	Tuticorin
17	Dharmapuri
18	Chennai
19	Karur
20	Krishnagiri
21	Perambalur
22	Ramnad
23	Theni
24	Dindigul
25	Salem
26	Nilgiris
27	Namakkal
28	Tiruppur
29	Tiruvaraur
30	Thanjavur
31	Ariyalur
32	Pudukkottai
33	Nagappattinam
34	Nagercoil
35	Virudhunagar
36	Madurai
37	Tiruvallur
38	Kancheepuram
39	Vellore
40	Villupuram
41	PAO (South)
42	PAO (North)
43	PAO (East)
44	PAO (Secretariat)
45	PAO (Madurai)
46	PAO (High Court) Chennai
47	PPO Chennai

**Annexure 8 ( Para – 3.1)****List of Sub Treasuries inspected during 2017-18**

<b>Sl. No</b>	<b>Name of the Sub Treasury</b>	<b>Sl. No</b>	<b>Name of the Sub Treasury</b>
1	Jayamkondan	29	Peraiyur
2	Sendurai	30	T.Vadipatti
3	Egmore-Nungambakkam	31	Kuttalam
4	Fort-Tondiarpet	32	Kilvelur
5	Mambalam-Guindy	33	Tirukuvalai
6	Mettupalayam	34	Tiruchengodu
7	Pollachi	35	Rasipuram
8	Kinathukadavu	36	Paramathi
9	Sulur	37	Kollimalai
10	Annur	38	Gudalur
11	Chidambaram	39	Kotagiri
12	Neyveli Township	40	Coonoor
13	Panrutti	41	Pandalur
14	Virudachalam	42	Kundah
15	KattumannarKoil	43	Perambalur
16	Tittagudi	44	Aalathur
17	Kurunjipadi	45	Alangudi
18	Attur	46	Aranthangi
19	Sriperumbudur	47	Thirumayam
20	Sholinganallur	48	Avudaiyarkoil
21	Alandur	49	Manamelkudi
22	Tiruporur	50	Illupur
23	Krishnarayapuram	51	Ponnamaravathi
24	Kadavur	52	Karambakudi
25	Krishnagiri	53	Mudukulathur
26	Melur	54	Kamuthi
27	Tirumangalam	55	Kadaladi
28	Usilampatti	56	Karaikudi

57	Manamadurai	89	Kumbakonam
58	Thiruppathur	90	Peravurani
59	Ilayankudi	91	Tiruvudaimaruthur
60	Tirupuvanam	92	Papanasam
61	Omalur	93	Tiruvaiyaru
62	Gangavalli	94	Mannargudi
63	Vazhapadi	95	Thiruthuraipoondi
64	Suramangalam	96	Nannilam
65	Edapadi	97	Valangaiman
66	Srirangam	98	Avinasi
67	Thiruverumbur	99	Udumalpet
68	Manachanallur	100	Palladam
69	Thotiyam	101	Madathukulam
70	Ambasamudhram	102	Kovilpatti
71	Nanguneri	103	Srivaikundam
72	Palayamkottai	104	Tiruchendur
73	Sankarankoil	105	Sattankulam
74	Cheranmahadevi	106	Vilathikulam
75	Sivagiri	107	Kayatharu
76	Veerakeralampudur	108	Ettiapuram
77	Alankulam	109	Aruppukottai
78	Arani	110	Rajapalayam
79	Chengam	111	Sivakasi
80	Cheygar	112	Sathur
81	Polur	113	Tiruchuli
82	Vandavasi	114	Kariapatti
83	Thandrampet	115	Arakonam
84	Kalasapakkam	116	Arcot
85	Ambattur	117	Gudiyatham
86	Tiruvallur	118	Vaniyambadi
87	Gummidipoondi	119	Wallajah
88	Madavaram		

**Annexure- 9(i) ( Para 3.1.1 )**

**i) District wise Analysis of pending Inspection Reports/Paras as on 31.03.2018**

<b>1. Regional Joint Director of Treasuries &amp; Accounts- Tirunelveli Region</b>						
<b>TREASURIES</b>	<b>ACCOUNTS</b>		<b>PENSION</b>		<b>TOTAL</b>	
	Reports	Paras	Reports	Paras	Reports	Paras
1.Nagercoil	Nil	Nil	1	1	1	1
2.Tuticorin	3	22	3	15	6	37
3.Tirunelveli	Nil	Nil	1	1	1	1
4.Virudunagar	Nil	Nil	1	1	1	1
<b>Total</b>	<b>3</b>	<b>22</b>	<b>6</b>	<b>18</b>	<b>9</b>	<b>40</b>
<b>2. Regional Joint Director of Treasuries &amp; Accounts- Madurai Region</b>						
1.Madurai	1	1	3	3	4	4
2.Theni	1	1	Nil	Nil	1	1
3.Pudukottai	Nil	Nil	2	2	2	2
4.Sivagangai	1	2	1	1	2	3
5.PAO Madurai	1	2	Nil	Nil	1	2
6.Ramnad	Nil	Nil	1	1	1	1
<b>Total</b>	<b>4</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>11</b>	<b>13</b>
<b>3. Regional Joint Director of Treasuries &amp; Accounts- Vellore Region</b>						
1.Vellore	8	40	8	28	16	68
2.Dharmapuri	1	4	1	1	2	5
3.Krishnagiri	2	2	1	1	3	3
4.Tiruvannamalai	7	19	4	5	11	24
5.Salem	6	44	8	40	14	84
6.O/O RJD Vellore	1	6	Nil	Nil	1	6
<b>Total</b>	<b>25</b>	<b>115</b>	<b>22</b>	<b>75</b>	<b>47</b>	<b>190</b>
<b>4. Regional Joint Director of Treasuries &amp; Accounts - Coimbatore Region</b>						
1.Coimbatore	8	37	10	69	18	106
2.Nilgiris	9	42	10	39	19	81
3.Erode	1	5	1	1	2	6
4.Tiruppur	11	42	9	32	20	74
5.Karur	6	31	5	11	11	42
6.O/O RJD Coimbatore	2	11	Nil	Nil	2	11
<b>Total</b>	<b>37</b>	<b>168</b>	<b>35</b>	<b>152</b>	<b>72</b>	<b>320</b>

<b>5. Regional Joint Director of Treasuries &amp; Accounts - Trichy Region</b>						
1.Trichy	8	39	9	51	17	90
2.Ariyalur	5	19	3	9	8	28
3.Nagapattinam	10	43	5	18	15	61
4.Thanjavur	7	31	8	22	15	53
5.Tiruvarur	8	35	6	19	14	54
6.Namakkal	4	41	4	40	8	81
7.O/O RJD Trichy	1	6	Nil	Nil	1	6
<b>Total</b>	<b>43</b>	<b>214</b>	<b>35</b>	<b>159</b>	<b>78</b>	<b>373</b>
<b>6. Regional Joint Director of Treasuries &amp; Accounts - Chennai Region</b>						
1.Chennai	4	11	Nil	Nil	4	11
2.Kancheepuram	5	18	4	14	9	32
3.Tiruvallur	4	41	5	30	9	71
4.Villupuram	1	5	Nil	Nil	1	5
5.Cuddalore	8	31	6	19	14	50
6.O/O RJD Chennai	1	5	Nil	Nil	1	5
<b>Total</b>	<b>23</b>	<b>111</b>	<b>15</b>	<b>63</b>	<b>38</b>	<b>174</b>
<b>Offices of Pay and Accounts Officers and Sub Pay and Accounts Officers</b>						
PPO Chennai	1	4	5	5	6	9
PAO East	3	18	Nil	Nil	3	18
PAO North	1	12	Nil	Nil	1	12
PAO South	1	13	Nil	Nil	1	13
PAO Secretariat	1	9	Nil	Nil	1	9
SPAO High Court Chennai	2	18	Nil	Nil	2	18
O/O Principal Secretary/Commissioner Treasuries & Accounts	1	11	Nil	Nil	1	11
<b>Total</b>	<b>10</b>	<b>85</b>	<b>5</b>	<b>5</b>	<b>15</b>	<b>90</b>
<b>Grand Total</b>	<b>145</b>	<b>721</b>	<b>125</b>	<b>479</b>	<b>270</b>	<b>1200</b>

**Annexure 9.(ii) (Para 3.1.1)**

**Year wise Analysis of Inspection Reports/Paras as on 31.03.2018**

<b>YEAR</b>	<b>ACCOUNTS</b>		<b>PENSION</b>		<b>TOTAL</b>	
	<b>Reports</b>	<b>Paras</b>	<b>Reports</b>	<b>Paras</b>	<b>Reports</b>	<b>Paras</b>
2008-09			1	1	1	1
2011-12			1	1	1	1
2012-13			1	1	1	1
2013-14			2	2	2	2
2014-15			4	6	4	6
2015-16	7	12	10	23	17	35
2016-17	29	71	13	35	42	106
2017-18	109	638	93	410	202	1048
<b>TOTAL</b>	<b>145</b>	<b>721</b>	<b>125</b>	<b>479</b>	<b>270</b>	<b>1200</b>

**ANNEXURE 10 (Para 3.2.1.1)****UNDRAWN PENSION/FAMILY PENSION NOT REMITTED IN TO  
GOVERNMENT ACCOUNT**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANDUR	1	697256
2	STO AMBASAMUDRAM	1	139949
3	STO AMBATTUR	1	6494
4	STO ARCOT	1	1160
5	STO ARUPPUKOTTAI	1	18222
6	STO ATHOOR	6	75841
7	STO CHERANMAHADEVI	4	29541
8	STO CHEYYAR	1	29876
9	STO CHINNA SALEM	1	7090
10	STO ETTAYAPURAM	1	74601
11	STO GUDIYATHAM	5	65702
12	STO ILAYANGUDI	1	11991
13	STO KATPADI/DARAPADAVEEDU	2	27702
14	STO KATTUMANNAKOIL	1	54992
15	STO KILVELUR	1	31792
16	STO KINATHUKADAVU	1	130200
17	STO KOVILPATTI	1	177591
18	STO KUMBAKONAM	13	219612
19	STO KURUNJIPADI	1	15216
20	STO KUTHALAM	6	310974
21	STO MADATHUKULAM	1	9765
22	STO MANACHANALLUR	1	15845
23	STO MANNARGUDI	3	49318
24	STO NANGUNERI	5	149853
25	STO NEYVELI	1	248031
26	STO PALAYAMKOTTAI	1	42103
27	STO PALLADAM	3	49404
28	STO PANRUTTI	1	69087
29	STO PARAMATHI	2	49471
30	STO POLLACHI	1	25368
31	STO POLUR	1	95564
32	STO RAJAPALAYAM	2	20490
33	STO RASIPURAM	1	11870
34	STO SATTANKULAM	1	8943
35	STO SATTUR	1	7148
36	STO SRIPERUMBUDUR	2	32656
37	STO SRIRANGAM	1	30492
38	STO SRIVAIKUNTAM	1	1324513
39	STO THANDARAMPET	1	20272
40	STO THIRUVERAMBUR	2	83114
41	STO THIRUVIDAIMARUDUR	3	42796
42	STO TIRUCHENDUR	1	234989
43	STO TIRUMANGALAM	1	18096
44	STO TIRUTHURAIPOONDI	2	59100
45	STO TIRUVALLUR	2	3000



**ANNEXURE - 10 (Para 3.2.1.1)**

**UNDRAWN PENSION/FAMILY PENSION NOT REMITTED IN TO  
GOVERNMENT ACCOUNT**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
46	STO TITTAGUDI	1	35374
47	STO UDUMALPET	4	97677
48	STO VILATHIKULAM	4	32256
49	STO WALAJAPET	3	54592
50	STO MUDUKULATHUR	1	11471
51	TRY CHENGLEPET-KANCHEEPURAM	4	44344
52	TRY COIMBATORE	3	900047
53	TRY CUDDALORE	4	108840
54	TRY DHARMAPURI	1	72015
55	TRY DINDIGUL	5	71420
56	TRY ERODE	2	19868
57	TRY KANYAKUMARI	1	383806
58	TRY MADURAI	16	345750
59	TRY NAGAPATTINAM	7	160074
60	TRY NILGIRIS	14	364627
61	TRY PUDUKOTTAI	5	92054
62	TRY RAMNAD	2	16352
63	TRY SALEM	8	267044
64	TRY SIVAGANGA	3	451705
65	TRY THANJAVUR	11	205598
66	TRY THENI	2	34293
67	TRY THIRUCHIRAPALLI	1	37920
68	TRY THIRUVARUR	2	27668
69	TRY TIRUNELVELI	3	21899
70	TRY TIRUPUR	6	135713
71	TRY TUTICORIN	8	119896
72	TRY VELLORE	6	57047
73	TRY VILLUPURAM	7	114459
74	TRY VIRUDHUNAGAR	1	48816
<b>Total:</b>		<b>226</b>	<b>9159715</b>

ANNEXURE - 11 (Para 3.2.1.2)

**EXCESS PAYMENT OF PAY COMMISSION ARREARS**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANGUDI	2	45040
2	STO AMBATTUR	2	19560
3	STO ARNI	1	1850
4	STO CHERANMAHADEVI	1	3195
5	STO CHEYYAR	1	86675
6	STO GUDALUR	1	7580
7	STO GUMMIDIPOONDI	4	177780
8	STO ILAYANGUDI	1	100403
9	STO JAYANKONDACHOLAPURAM	3	13148
10	STO KARAIKUDI	1	274511
11	STO MANAMADURAI	1	83065
12	STO NEYVELI	1	6057
13	STO POLUR	1	158971
14	STO RASIPURAM	1	18348
15	STO SURAMANGALAM	5	17033
16	STO THIRUVAIYARU	1	1898
17	STO THIRUVIDAIMARUDUR	1	56519
18	STO THOTTIYAM	3	4226
19	STO TIRUPATTUR(PPM TRY)	1	54918
20	STO TITTAGUDI	1	17802
21	STO VANDAVASI	3	96363
22	TRY COIMBATORE	2	184122
23	TRY DINDIGUL	1	70434
24	TRY KANYAKUMARI	1	132594
25	TRY NILGIRIS	1	70191
26	TRY SALEM	14	48845
27	TRY THIRUCHIRAPALLI	15	11310
28	TRY TIRUVANNAMALAI	1	6420
	<b>Total:</b>	<b>71</b>	<b>1768858</b>

**ANNEXURE - 12 (Para 3.2.1.3)**

**INADMISSIBLE PAYMENT OF DEARNESS ALLOWANCE / PENSION ARREARS**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANGUDI	3	8813
2	STO AMBATTUR	11	247403
3	STO AMBUR	1	8250
4	STO ARAKONAM	3	17292
5	STO ARANTHANGI	1	8445
6	STO ARCOT	1	3150
7	STO ARNI	1	128298
8	STO ARUPPUKOTTAI	1	33615
9	STO AVANASHI	1	2440
10	STO AVUDAYARKOIL	1	6886
11	STO CHENGAM	1	11786
12	STO CHERANMAHADEVI	1	2375
13	STO CHEYYAR	1	54417
14	STO CHIDAMBARAM	1	56492
15	STO CHINNA SALEM	1	3838
16	STO COONOR	1	14035
17	STO EDAPPADI	3	5399
18	STO GUDALUR	4	106229
19	STO GUDIYATHAM	1	6749
20	STO GUMMIDIPOONDI	6	52795
21	STO ILAYANGUDI	1	7766
22	STO ILLUPPUR	1	481
23	STO KAMUDI	1	6302
24	STO KARAIKUDI	1	43541
25	STO KARIAPATTI	5	11799
26	STO KATPADI/DARAPADAVEEDU	2	11609
27	STO KATTUMANNAKOIL	1	27414
28	STO KAYATHAR	1	94849
29	STO KILVELUR	3	6792
30	STO KINATHUKADAVU	5	19710
31	STO KOTAGIRI	1	1161
32	STO KOVILPATTI	1	36154
33	STO KUNDAH/MANJOOR	4	9945
34	STO MUDUKULATHUR	1	77146
35	STO NANGUNERI	2	98292
36	STO NANNILAM	10	35509
37	STO NEYVELI	0	2343
38	STO OMALUR	1	9164
39	STO PARAMATHI	14	69761
40	STO POLLACHI	20	148608
41	STO POLUR	1	3822
42	STO RASIPURAM	18	92723
43	STO TIRUCHENDUR	1	5813
44	STO TIRUCHENKODU	4	341224
45	STO TIRUCHULI	5	9030

**ANNEXURE -12 (Para 3.2.1.3)**

**INADMISSIBLE PAYMENT OF DEARNESS ALLOWANCE / PENSION ARREARS**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
46	STO SATTUR	3	5685
47	STO SHOLINGANALLUR	1	22861
48	STO SHOLINGUR	2	14237
49	STO SIVAKASI	3	20612
50	STO SRIPERUMBUDUR	4	181166
51	STO SRIVAIKUNTAM	1	3459
52	STO SULUR TOWN	5	53057
53	STO THANDARAMPET	1	52857
54	STO THIRUVERAMBUR	5	12743
55	STO TIRUMAYAM	1	4186
56	STO TIRUPATTUR(PPM TRY)	1	6950
57	STO TITTAGUDI	1	21405
58	STO UDUMALPET	4	39888
59	STO USILAMPATTI	1	22780
60	STO VALANGAIMAN	6	13195
61	STO VANIYAMBADI	2	6003
62	STO VAZHAPPADI	5	9542
63	STO VILATHIKULAM	1	22527
64	STO VRIDHACHALAM	8	28472
65	STO WALAJAPET	2	15863
66	TRY COIMBATORE	21	39198
67	TRY KARUR	10	29505
68	TRY KRISHNAGIRI	11	430468
69	TRY NAMAKKAL	1	81263
70	TRY NILGIRIS	1	5637
71	TRY RAMNAD	1	17309
72	TRY SALEM	1	64558
73	TRY THIRUVALLUR	5	14256
74	TRY THIRUVARUR	8	20303
75	TRY TIRUNELVELI	1	410224
76	TRY TIRUPUR	1	57714
77	TRY TIRUVANNAMALAI	7	17382
78	TRY TUTICORIN	25	11160
79	TRY VILLUPURAM	1	17132
<b>Total:</b>		<b>299</b>	<b>3723262</b>

**ANNEXURE - 13 (Para 3.2.1.4)**

**EXCESS PAYMENT OF CIVIL PENSION/FAMILY PENSION**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO AMBATTUR	1	7950
2	STO ARAKONAM	4	16464
3	STO ATHOOR	2	4227
4	STO AVANASHI	2	52152
5	STO EDAPPADI	1	3675
6	STO JAYANKONDACHOLAPURAM	3	30008
7	STO KARAIKUDI	1	108116
8	STO KUNDAH/MANJOOR	1	252080
9	STO MELUR	1	207041
10	STO NANGUNERI	1	19044
11	STO PANRUTTI	1	16120
12	STO POLUR	1	27400
13	STO SATTANKULAM	3	2278
14	STO THIRUVAIYARU	6	63213
15	STO THIRUVERAMBUR	1	7138
16	STO TIRUCHENKODU	6	35265
17	STO TIRUMANGALAM	1	2442
18	STO TIRUPATTUR	1	18606
19	STO TIRUPORUR	1	36206
20	STO WALAJAPET	1	195171
21	TRY COIMBATORE	1	30687
22	TRY MADURAI	3	942096
23	TRY RAMNAD	1	18680
24	TRY SALEM	15	85745
25	TRY THIRUCHIRAPALLI	1	982
26	TRY TIRUNELVELI	1	11464
27	TRY TIRUPUR	1	798
28	TRY TUTICORIN	8	197622
	<b>Total:</b>	<b>70</b>	<b>2392670</b>

**ANNEXURE - 14 (Para 3.2.1.5)**

**ENHANCED FAMILY PENSION PAID BEYOND THE CONDITIONAL PERIOD**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO AMBUR	2	145636
2	STO ARNI	1	24810
3	STO ARUPPUKOTTAI	1	39682
4	STO CHENGAM	1	37738
5	STO CHEYYAR	1	28218
6	STO CHIDAMBARAM	1	66073
7	STO COONOR	2	107725
8	STO GUDIYATHAM	1	62735
9	STO KATPADI/DARAPADAVEEDU	5	52333
10	STO KOTAGIRI	2	30033
11	STO KOVILPATTI	1	245051
12	STO KURUNJIPADI	1	117454
13	STO MANACHANALLUR	1	26318
14	STO MELUR	2	72266
15	STO MUDUKULATHUR	1	20730
16	STO NANGUNERI	2	67756
17	STO PANRUTTI	1	79439
18	STO PARAMATHI	1	7519
19	STO PERAVURANI	1	4225
20	STO POLLACHI	1	20654
21	STO SRIRANGAM	1	25950
22	STO SURAMANGALAM	1	166902
23	STO THANDARAMPET	1	68277
24	STO THIRUVERAMBUR	1	1725
25	STO TITTAGUDI	1	60365
26	STO UDUMALPET	1	379445
27	STO VRIDHACHALAM	1	42292
28	STO WALAJAPET	1	89638
29	TRY DHARMAPURI	1	31847
30	TRY DINDIGUL	1	3095
31	TRY KRISHNAGIRI	2	133979
32	TRY RAMNAD	1	15714
33	TRY SALEM	9	321440
34	TRY TIRUVANNAMALAI	1	6310
<b>Total:</b>		<b>52</b>	<b>2603374</b>

**ANNEXURE - 15 (Para 3.2.1.6)**

**EXCESS PAYMENT OF MEDICAL ALLOWANCE/PONGAL PRIZE,IR,ETC**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANDUR	11	54200
2	STO ALANGUDI	6	3000
3	STO ALANGULAM	1	500
4	STO AMBASAMUDRAM	7	35659
5	STO AMBATTUR	6	6900
6	STO ARANTHANGI	2	1000
7	STO ARUPPUKOTTAI	1	3289
8	STO ATHOOR	2	14416
9	STO AVUDAYARKOIL	1	800
10	STO CHERANMAHADEVI	1	1700
11	STO CHEYYAR	1	3000
12	STO CHIDAMBARAM	1	1708
13	STO COONOR	1	13650
14	STO GANGAVALLI	5	9500
15	STO GUMMIDIPOONDI	2	3300
16	STO JAYANKONDACHOLAPURAM	10	43885
17	STO KARAUKUDI	11	5500
18	STO KATPADI/DARAPADAVEEDU	1	2900
19	STO KAYATHAR	1	500
20	STO KOVILPATTI	3	1500
21	STO KUMBAKONAM	25	76854
22	STO KUNDAH/MANJOOR	1	500
23	STO MADATHUKULAM	1	12900
24	STO MANACHANALLUR	2	1000
25	STO MANAMADURAI	5	2500
26	STO MANNARGUDI	2	1000
27	STO MELUR	6	51771
28	STO METTUPALAYAM	2	15469
29	STO NANGUNERI	11	57658
30	STO NANNILAM	2	1000
31	STO NEYVELI	1	3380
32	STO OMALUR	8	8200
33	STO PALAYAMKOTTAI	17	35200
34	STO PALLADAM	2	500
35	STO PANRUTTI	1	1239
36	STO PAPANASAM	5	2500
37	STO PARAMATHI	1	500
38	STO PERAIYUR	5	14807

**ANNEXURE 15 (Para 3.2.1.6)**

**EXCESS PAYMENT OF MEDICAL ALLOWANCE/PONGAL PRIZE,IR,ETC**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
39	STO PERAVURANI	5	2500
40	STO RASIPURAM	2	3844
41	STO SATTANKULAM	1	4906
42	STO SENDURAI	2	12100
43	STO SHOLINGANALLUR	3	13647
44	STO SIVAGIRI	2	18517
45	STO SRIPERUMBUDUR	4	2000
46	STO SRIRANGAM	1	3760
47	STO SRIVAIKUNTAM	5	2500
48	STO SULUR TOWN	1	5158
49	STO SURAMANGALAM	2	17400
50	STO THANDARAMPET	1	1600
51	STO THIRUVAIYARU	2	6500
52	STO THIRUVERAMBUR	3	1500
53	STO THIRUVIDAIMARUDUR	2	1000
54	STO THOTTIYAM	3	1500
55	STO TIRUCHENDUR	5	19197
56	STO TIRUCHENKODU	2	3400
57	STO TIRUMANGALAM	23	135400
58	STO TIRUMAYAM	2	3400
59	STO TIRUPATTUR	5	2500
60	STO TIRUTHURAIPOONDI	1	500
61	STO UDUMALPET	12	50567
62	STO USILAMPATTI	5	11200
63	STO VADIPATTI	3	6400
64	STO VRIDHACHALAM	1	977
65	TRY ARIYALUR	8	4000
66	TRY CHENGLEPET-KANCHEEPURAM	5	25554
67	TRY COIMBATORE	14	25400
68	TRY CUDDALORE	15	70656
69	TRY DHARMAPURI	3	14056
70	TRY DINDIGUL	16	46610
71	TRY ERODE	3	2200
72	TRY KANYAKUMARI	10	97237
73	TRY KRISHNAGIRI	7	53547
74	TRY MADURAI	95	456358
75	TRY NAGAPATTINAM	2	13053



**ANNEXURE - 15 (Para 3.2.1.6)**

**EXCESS PAYMENT OF MEDICAL ALLOWANCE/PONGAL PRIZE,IR,ETC**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
76	TRY NAMAKKAL	27	41459
77	TRY NILGIRIS	6	5249
78	TRY PERAMBALUR	3	1500
79	TRY PUDUKOTTAI	15	32242
80	TRY SALEM	24	85219
81	TRY SIVAGANGA	4	24161
82	TRY THANJAVUR	62	121826
83	TRY THENI	6	27781
84	TRY THIRUCHIRAPALLI	6	60195
85	TRY THIRUVALLUR	11	12700
86	TRY THIRUVARUR	5	7500
87	TRY TIRUNELVELI	16	19873
88	TRY TIRUPUR	1	3300
89	TRY TIRUVANNAMALAI	9	15550
90	TRY TUTICORIN	14	71700
91	TRY VELLORE	6	22300
92	TRY VILLUPURAM	5	24700
93	TRY VIRUDHUNAGAR	5	21139
	<b>Total:</b>	<b>692</b>	<b>2232923</b>

**ANNEXURE - 16 (Para 3.2.1.7)**

**INADMISSIBLE REVISION OF PENSION UNDER PARA 2(VI) TO GO 235 DT:01/06/2009**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO AMBATTUR	1	68949
2	STO ARNI	1	75414
3	STO CHINNA SALEM	1	48808
4	STO GUDIYATHAM	1	369324
5	STO METTUPALAYAM	2	75888
6	STO POLLACHI	3	82591
7	STO THIRUVAIYARU	6	72544
8	STO TIRUCHENKODU	2	36564
9	STO TIRUPATTUR	1	13270
10	STO V K PUDUR	1	45330
11	STO VANDAVASI	1	79503
12	STO VRIDHACHALAM	1	6630
13	TRY COIMBATORE	3	459158
14	TRY KANYAKUMARI	1	45270
15	TRY TIRUVANNAMALAI	1	85767
	<b>Total:</b>	<b>26</b>	<b>1565010</b>

**ANNEXURE - 17 (Para 3.2.1.8)**

**INADMISSIBLE REVISION OF PENSION DONE UNDER 7TH PAY COMMISSION**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO KUTHALAM	1	2092
2	STO MADATHUKULAM	1	5421
3	STO PARAMATHI	1	4284
4	STO PERAVURANI	1	3120
5	TRY ARIYALUR	1	47907
6	TRY MADURAI	2	13664
7	TRY THANJAVUR	1	1013
<b>Total:</b>		<b>8</b>	<b>77501</b>

**ANNEXURE - 18 (Para 3.2.1.9)**

**SHORT RECOVERY OF DA FOR CUT IN PENSION**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO AMBATTUR	5	20092
2	STO ARNI	1	12475
3	STO KILVELUR	1	9598
4	STO KOVILPATTI	1	4268
5	STO NANNILAM	1	650
6	STO OMALUR	1	5029
7	STO SENDURAI	1	4838
8	STO SHOLINGUR	1	20226
9	STO SRIVAİKUNTAM	1	15526
10	STO SULUR TOWN	1	6297
11	STO THIRUVERAMBUR	1	4503
12	STO TIRUCHENKODU	1	10339
13	STO UDUMALPET	1	1814
14	STO VILATHIKULAM	1	7136
15	STO COIMBATORE	1	1624
16	TRY THIRUVALLUR	2	1890
<b>Total:</b>		<b>21</b>	<b>126305</b>

**ANNEXURE -19 (Para 3.2.1.10)**

**NON DEDUCTION OF HEALTH FUND FROM PENSIONER/FAMILY PENSIONER**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANGUDI	7	37800
2	STO AVUDAYARKOIL	1	5250
3	STO CHEYYAR	1	11700
4	STO COONOOR	3	17400
5	STO GUDALUR	1	1800
6	STO GUMMIDIPOONDI	1	6000
7	STO ILLUPPUR	1	8850
8	STO KARAMBAKKUDI	1	5250
9	STO KINATHUKADAVU	3	16950
10	STO METTUPALAYAM	5	28500
11	STO POLLACHI	2	11400
12	STO RASIPURAM	11	70950
13	STO SULUR TOWN	5	24000
14	STO THANDARAMPET	2	200
15	STO TIRUMAYAM	3	16200
16	TRY COIMBATORE	6	33000
17	TRY NILGIRIS	6	36150
18	TRY THIRUVALLUR	3	18450
19	TRY TIRUVANNAMALAI	5	30000
	<b>Total:</b>	<b>67</b>	<b>379850</b>

**ANNEXURE -20 (Para 3.2.1.11)**

**DEFECTS IN MAINTENANCE OF PENSION REGISTERS**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO COONOOR	3
2	STO GUDALUR	3
3	STO KARAIKUDI	1
4	STO KAYATHAR	1
5	STO KUTHALAM	3
6	STO MANACHANALLUR	1
7	STO METTUPALAYAM	13
8	STO PARAMATHI	1
9	STO SRIRANGAM	1
10	STO THIRUVERAMBUR	13
11	STO THOTTIYAM	1
12	STO TIRUCHENDUR	1
13	STO VILATHIKULAM	1
14	TRY ERODE	1
15	TRY SIVAGANGA	1
16	TRY THIRUVALLUR	1
<b>Total:</b>		<b>46</b>

**ANNEXURE -21 (Para 3.2.1.12)**

**CAGE ENTRIES NOT ATTESTED BY THE COMPETENT AUTHORITY**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>
1	DT CHENGLEPET-KANCHEEPURAM
2	STO KAYATHAR
3	STO SRIPERUMBUDUR
4	STO TIRUCHENDUR
5	STO KOVILPATTI
6	STO SRIVAIKUNTAM
7	STO UDUMALPET
8	STO SRIRANGAM
9	STO VILATHIKULAM
10	STO ALANDUR

**ANNEXURE - 22 (Para 3.2.1.13)**

**CHECK MEMOS NOT PREPARED FOR PENSION PAYMENT**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO AMBASAMUDRAM	1
2	STO ARAKONAM	1
3	STO GUDALUR	1
4	STO GUDIYATHAM	1
5	STO ILAYANGUDI	1
6	STO JAYANKONDACHOLAPURAM	1
7	STO KOVILPATTI	1
8	STO KUMBAKONAM	1
9	STO KUTHALAM	1
10	STO MANAMADURAI	1
11	STO MELUR	1
12	STO METTUPALAYAM	1
13	STO NANGUNERI	1
14	STO PALAYAMKOTTAI	1
15	STO PAPANASAM	1
16	STO SRIVAIKUNTAM	1
17	STO THIRUVAIYARU	1
18	STO THIRUVIDAIMARUDUR	1
19	STO TIRUCHENDUR	1
20	STO TIRUMANGALAM	1
21	STO TIRUMAYAM	1
22	STO TIRUPATTUR	1
23	STO TIRUPORUR	1
24	STO V K PUDUR	1
25	STO VILATHIKULAM	1
<b>Total:</b>		<b>25</b>



**ANNEXURE - 23 (Para 3.2.1.14)**

**BOTH HALVES NOT SENT TO AG FOR CANCELLATION**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	DT VELLORE	8
2	DT TUTICORIN	6
3	DT DHARMAPURI	4
4	DT VIRUDHUNAGAR	8
5	DT NILGIRIS	3
6	DT SIVAGANGA	1
7	DT RAMNAD	7
8	DT SALEM	5
9	DT THIRUVARUR	2
10	DT THIRUCHIRAPALLI	1
11	DT THIRUVALLUR	38
12	DT CUDDALORE	7
13	DT VILLUPURAM	6
14	DT TIRUVANNAMALAI	15
15	DT NAGAPATTINAM	6
16	DT PERAMBALUR	1
17	DT KARUR	6
18	STO AMBATTUR	8
19	STO SURAMANGALAM	1
20	STO KAYATHAR	1
21	STO AVUDAYARKOIL	1
22	STO KAMUDI	1
23	STO SATTANKULAM	5
24	STO VALANGAIMAN	5
25	STO THIRUVERAMBUR	5
26	STO PARAMATHI	5
27	STO PALLADAM	5
28	STO GANGAVALLI	5
29	STO NANNILAM	1
30	STO POLUR	1
31	STO CHEYYAR	1
32	STO WALAJAPET	1
33	STO TIRUCHENDUR	1
34	STO MUDUKULATHUR	1
35	STO ARAKONAM	5
36	STO ARNI	1
37	STO ARUPPUKOTTAI	4
38	STO CHIDAMBARAM	13
39	STO COONOR	4
40	STO GUDIYATHAM	6
41	STO KOVILPATTI	1
42	STO MANNARGUDI	5
43	STO POLLACHI	12
44	STO ETTAYAPURAM	4

**ANNEXURE - 23 (Para 3.2.1.14)**

**BOTH HALVES NOT SENT TO AG FOR CANCELLATION**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
45	STO RAJAPALAYAM	2
46	STO SRIVAİKUNTAM	1
47	STO TIRUTHURAIPOONDI	5
48	STO UDUMALPET	5
49	STO VRIDHACHALAM	6
50	STO NEYVELI	1
51	STO SATTUR	5
52	STO TIRUCHENKODU	25
53	STO TIRUMAYAM	1
54	STO ARANTHANGI	1
55	STO SIVAKASI	3
56	STO CHENGAM	2
57	STO VANDAVASI	4
58	STO RASIPURAM	7
59	STO METTUPALAYAM	6
60	STO PANRUTTI	1
61	STO TIRUCHULI	3
62	STO KATTUMANNAKOIL	1
63	STO VILATHIKULAM	1
64	STO KOTAGIRI	4
65	STO SHOLINGUR	5
66	STO MANACHANALLUR	5
67	STO KRISHNARAYAPURAM	5
68	STO KUNDAH/MANJOOR	3
69	STO THOTTIYAM	5
70	STO EDAPPADI	5
	<b>TOTAL</b>	<b>339</b>

**ANNEXURE - 24 (Para 3.2.1.15)**

**NAME NOT UPDATED IN THE PENSION MASTER DATA**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	DT TUTICORIN	170
2	DT SIVAGANGA	10
3	DT THIRUCHIRAPALLI	387
4	STO KAYATHAR	36
5	STO SATTANKULAM	4
6	STO TIRUCHENDUR	170
7	STO KOVILPATTI	51
8	STO SRIRANGAM	50
9	STO MANACHANALLUR	3
	<b>TOTAL</b>	<b>881</b>

**ANNEXURE - 25 (Para 3.2.1.16)**

**DISCREPANCIES FOUND IN RESPECT OF DOB AND DOD IN PENSION MASTER DATA**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO ALANDUR	1
2	STO AVANASHI	26
3	STO EDAPPADI	11
4	STO GANGAVALLI	14
5	STO KADAVUR/THARAGAMPATTI	3
6	STO KAYATHAR	3
7	STO KILVELUR	8
8	STO KOVILPATTI	5
9	STO KRISHNARAYAPURAM	3
10	STO KUTHALAM	3
11	STO MADATHUKULAM	21
12	STO MANACHANALLUR	21
13	STO OMALUR	1
14	STO PALLADAM	36
15	STO SHOLINGANALLUR	1
16	STO SRIPERUMBUDUR	7
17	STO SRIRANGAM	24
18	STO SURAMANGALAM	1
19	STO THIRUVERAMBUR	4
20	STO THOTTIYAM	20
21	STO TIRUCHENDUR	11
22	STO UDUMALPET	78
23	STO VAZHAPPADI	4
24	STO VILATHIKULAM	1
25	TRY CHENGLEPET-KANCHEEPURAM	8
26	TRY KARUR	21
27	TRY KRISHNAGIRI	9
28	TRY NAGAPATTINAM	73
29	TRY PERAMBALUR	1
30	TRY SALEM	16
31	TRY SIVAGANGA	59
32	TRY THIRUCHIRAPALLI	51
33	TRY TIRUPUR	77
34	TRY TUTICORIN	10
	<b>Total:</b>	<b>632</b>

**Annexure 26 ( Para 3.3.1 (a) )**  
**Treasury wise RECS amount Not settled to the beneficiaries**

Sl. No	District	Number of items	Amount in Rupees
1	Villupuram	5873	19292468
2	Thanjavur	2234	13629556
3	Salem	5371	12962825
4	Nagapattinam	5359	10480359
5	Tirupur	3085	10114399
6	Coimbatore	2495	9962874
7	Cuddalore	3658	9145890
8	Dindigul	2270	9017094
9	Thiruvallur	1892	8845168
10	Tiruvannamalai	3204	8096919
11	Trichy	2193	7323303
12	Pudukottai	2739	6539801
13	Kanchipuram	1914	6413077
14	Vellore	2103	6097573
15	Perambalur	909	6005435
16	Ramnad	2537	5586543
17	Ariyalur	1385	5565708
18	Krishnagiri	1506	5549113
19	Dharmapuri	1999	5375952
20	Thiruvarur	1808	4737529
21	Madurai	2496	4693943
22	Udhagamadam	412	4316176
23	Erode	609	4208675
24	Sivagangai	1655	4024768
25	Tirunelveli	1395	3947024
26	Virudhunagar	1068	3841026
27	Tuticorin	1144	3799065
28	Theni	1404	3033247
29	Kanyakumari	584	1640539
30	Karur	454	1241885
31	Namakkal	524	1071308
	<b>Total</b>	<b>66279</b>	<b>206559242</b>

**ANNEXURE 27 ( Para 3.3.3)****District wise / PAO wise Temporary Advances pending settlement as on 30.06.2018**

<b>Sl. No</b>	<b>Treasury</b>	<b>No. of Advances</b>	<b>Amount in Rupees</b>
1	ARIYALUR	21	52,47,100
2	COIMBATORE	35	80,20,100
3	CUDDALORE	72	5,62,08,300
4	DHARMAPURI	12	37,28,074
5	DINDIGUL	7	1,00,77,050
6	ERODE	5	41,56,900
7	KANCHIPURAM	11	1,63,72,610
8	KANNIYAKUMARI	8	3,71,62,975
9	KARUR	9	37,47,700
10	KRISHNAGIRI	8	31,33,000
11	MADURAI	40	46,79,950
12	NAGAPATTINAM	11	64,26,350
13	NAMAKKAL	5	38,33,050
14	NILGIRIS	19	44,04,170
15	PAO (MADURAI)	32	3,70,49,478
16	PAO (NORTH)	28	3,67,38,585
17	PAO (SECTT)	20	28,25,400
18	PAO(EAST)	50	36,18,65,614
19	PAO(HIGH COURT)	44	69,76,09,542
20	PAO(SOUTH)	59	114,29,20,124
21	PERAMBALUR	19	26,46,850
22	PUDUKKOTTAI	11	1,99,84,300
23	RAMNAD	33	35,50,200
24	SALEM	7	2,52,94,375
25	SIVAGANGAI	17	1,45,41,080
26	THANJAVUR	13	2,44,58,004
27	THENI	16	38,48,575
28	THIRUVARUR	14	1,92,59,675
29	TIRUNELVELI	12	1,08,19,175
30	TIRUPUR	1	16,40,000
31	TIRUVANNAMALAI	73	1,37,20,250
32	TRICHY	26	80,86,300
33	TUTICORIN	3	26,81,950
34	VELLORE	16	74,01,060
35	VILLUPURAM	25	92,36,380
36	VIRUDHUNAGAR	9	56,45,400
<b>Total</b>		<b>791</b>	<b>261,90,19,646</b>

**ANNEXURE- 2.8 (Para3.3.4).**

**NON RECONCILIATION OF DEPARTMENTAL FIGURES WITH THOSE OF  
TREASURY FIGURES**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	TRY COIMBATORE	8
2	TRY CUDDALORE	1
3	TRY PAO EAST	14
4	TRY ERODE	11
5	TRY PAO HIGH COURT	14
6	TRY KANYAKUMARI	4
7	TRY KARUR	7
8	TRY KRISHNAGIRI	5
9	TRY NAGAPATTINAM	12
10	TRY NAMAKKAL	4
11	TRY NILGIRIS	13
12	TRY PAO NORTH	20
13	TRY PAO PENSION	1
14	TRY PERAMBALUR	1
15	TRY RAMNAD	7
16	TRY SALEM	10
17	TRY PAO SECTT.	8
18	TRY SIVAGANGA	1
19	TRY PAO SOUTH	16
20	TRY THANJAVUR	10
21	TRY THIRUCHIRAPALLI	11
22	TRY THIRUVALLUR	7
23	TRY TIRUPUR	9
24	TRY TIRUVANNAMALAI	1
25	TRY TUTICORIN	14
26	TRY VELLORE	17
<b>Total:</b>		<b>226</b>

**Annexure 29 (Para – 3.4 (a) )**

<b>Deficiencies Noted in TNTC 70 &amp; Bill Register at</b>			
<b>Sl. No</b>	<b>DT/ST/PAO</b>	<b>Sl. No</b>	<b>DT/ST/PAO</b>
1	DT COIMBATORE	41	STO NANGUNERI
2	DT SIVAGANGA	42	STO PALAYAMKOTTAI
3	DT THANJAVUR	43	STO PALLADAM
4	DT TIRUVANNAMALAI	44	STO PANDALUR
5	DT TUTICORIN	45	STO PAPANASAM
6	STO ALANDUR	46	STO PARAMATHY
7	STO ALANGULAM	47	STO PERAIYUR
8	STO AMBATTUR	48	STO POLUR
9	STO ANNUR	49	STO PONNAMARAVATHI
10	STO ARANI	50	STO RASIPURAM
11	STO ARANKONAM	51	STO SATTANKULAM
12	STO ARANTHANGI	52	STO SENDURAI
13	STO ATHOOR	53	STO SIVAGIRI
14	STO AVUDAIYARKOIL	54	STO SRIRANGAM
15	STO CHENGAM	55	STO SRIVAİKUNTAM
16	STO CHERANMAHADEVI	56	STO SULUR
17	STO CHEYYAR	57	STO SURAMANGALAM
18	STO COONOOR	58	STO THANDARAMPET
19	STO EDAPADI	59	STO THIRUKUVALAI
20	STO ETTAYAPURAM	60	STO THIRUMAYAM
21	STO GUDALUR	61	STO THIRUPORUR
22	STO GUDIYATHAM	62	STO THIRUVERAMBUR
23	STO GUMIDIPOONDI	63	STO THIRUVIDAIMARUDUR
24	STO ILLAYANGUDI	64	STO TIRUCHENDUR
25	STO ILLUPPUR	65	STO TIRUCHENGODE
26	STO KALASAVAKKAM	66	STO TIRUMANGALAM
27	STO KAMUDI	67	STO TIRUPATTUR
28	STO KARAMBAKKUDI	68	STO TIRUVAIYARU
29	STO KATTUMANNARKOIL	69	STO TIRUVALLUR
30	STO KAYATHAR	70	STO TITAGUDI
31	STO KOTAGIRI	71	STO V K PUDUR
32	STO KOVILPATTI	72	STO VADIPATTI
33	STO KUMBAKONAM	73	STO VANDAVASI
34	STO KUNDHA	74	STO VAZHAPADI
35	STO KUTHALAM	75	STO VILATHIKULAM
36	STO MANAMADURAI	76	STO VRIDACHALAM
37	STO MANAMELKUDI		
38	STO MANNACHANALLUR		
39	STO MELUR		
40	STO MUDUKULATHUR		



**ANNEXURE - 30 (Para 3.4.b)**

**REVIEW OF 70A AND 70D REGISTER**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>
1	DT SIVAGANGA
2	DT SALEM
3	DT NAGAPATTINAM
4	DT KARUR
5	DT PAO HIGH COURT
6	DT KRISHNAGIRI
7	DT TIRUPUR
8	STO SURAMANGALAM
9	STO AVUDAYARKOIL
10	STO ILLUPPUR
11	STO PARAMATHI
12	STO PALLADAM
13	STO GANGAVALLI
14	STO THANDARAMPET
15	STO SHOLINGANALLUR
16	STO POLUR
17	STO TIRUCHENDUR
18	STO ARNI
19	STO KOVILPATTI
20	STO SRIVAİKUNTAM
21	STO UDUMALPET
22	STO TIRUMAYAM
23	STO VANDAVASI
24	STO OMALUR
25	STO RASIPURAM
26	STO MANACHANALLUR
27	STO KUTHALAM
28	STO MADATHUKULAM
29	STO KILVELUR

**ANNEXURE - 31 (Para 3.4. (c) -)**

**REVIEW OF DEPOSIT REGISTER**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>
1	DT COIMBATORE
2	DT NILGIRIS
3	DT ERODE
4	DT SALEM
5	DT THIRUVARUR
6	DT THIRUVALLUR
7	DT TIRUVANNAMALAI
8	DT NAGAPATTINAM
9	DT KARUR
10	STO AMBATTUR
11	STO TIRUVALLUR
12	STO AVUDAYARKOIL
13	STO PARAMATHI
14	STO GUMMIDIPOONDI
15	STO THANDARAMPET
16	STO MELUR
17	STO CHEYYAR
18	STO ARNI
19	STO COONOR
20	STO POLLACHI
21	STO TIRUCHENKODU
22	STO TIRUMAYAM
23	STO ARANTHANGI
24	STO CHENGAM
25	STO GUDALUR
26	STO VANDAVASI
27	STO NANGUNERI
28	STO RASIPURAM
29	STO ALANGUDI
30	STO METTUPALAYAM
31	STO USILAMPATTI
32	STO KOTAGIRI
33	STO PONNAMARAVATHY
34	STO SULUR TOWN

**ANNEXURE - 32 (Para 3.4(d))**

**REVIEW OF 41C REGISTER**

---

<b>Sl. no.</b>	<b>DT/ST/PAO</b>
1	DT COIMBATORE
2	DT DHARMAPURI
3	DT SIVAGANGA
4	DT SALEM
5	DT TIRUNELVELI
6	DT NAMAKKAL
7	STO AMBATTUR
8	STO TIRUVALLUR
9	STO KINATHUKADAVU
10	STO TIRUCHENDUR
11	STO AMBASAMUDRAM
12	STO KOVILPATTI
13	STO POLLACHI
14	STO UDUMALPET
15	STO TIRUCHENKODU
16	STO RASIPURAM
17	STO METTUPALAYAM
18	STO KOTAGIRI
19	STO SULUR TOWN

**ANNEXURE - 33 (Para 3.4. (e))**

**REVIEW OF PADLOCK AND KEY REGISTER**

---

<b>Sl.no.</b>	<b>DT/ST/PAO</b>
1	STO ALANGULAM
2	STO ILAYANGUDI
3	STO KAMUDI
4	STO KATTUMANNAKOIL
5	STO MELUR
6	STO NANNILAM
7	STO PALAYAMKOTTAI
8	STO RAJAPALAYAM
9	STO MAMBALAM, GUINDY
10	STO SIVAGIRI
11	STO SULUR TOWN
12	STO VALANGAIMAN
13	STO VANIYAMBADI
14	STO WALAJAPET
15	TRY ARIYALUR
16	TRY MADURAI
17	TRY THANJAVUR
18	TRY THIRUVARUR

**ANNEXURE 34 (Para 3.4. (f))**

**NON-MAINTENANCE OF TREASURY PASS BOOK IN THE REVISED FORMAT**

---

<b>Sl.no.</b>	<b>DT/ST/PAO</b>
1	STO ALANGULAM
2	STO AMBASAMUDRAM
3	STO AMBUR
4	STO ARANTHANGI
5	STO ARNI
6	STO AVANASHI
7	STO AVUDAYARKOIL
8	STO CHERANMAHADEVI
9	STO CHEYYAR
10	STO GANGAVALLI
11	STO GUDIYATHAM
12	STO GUMMIDIPOONDI
13	STO JAYANKONDACHOLAPURAM
14	STO KALASAVAKKAM
15	STO KAMUDI
16	STO KARAMBAKKUDI
17	STO KARIAPATTI
18	STO KATPADI
19	STO KAYATHAR
20	STO KILVELUR
21	STO KOTAGIRI
22	STO KURUNJIPADI
23	STO MADATHUKULAM
24	STO MANAMADURAI
25	STO MANAMELKUDI
26	STO METTUPALAYAM
27	STO MUDUKULATHUR
28	STO NANGUNERI
29	STO NANNILAM
30	STO NEYVELI
31	STO PALLADAM
32	STO PANDALUR
33	STO PARAMATHI
34	STO PERAIYUR
35	STO PERAMBALUR
36	STO POLLACHI
37	STO POLUR
38	STO PONNAMARAVATHY
39	STO RAJAPALAYAM
40	STO RASIPURAM
41	STO MAMBALAM, GUINDY
42	STO SENDURAI
43	STO SHOLINGANALLUR
44	STO SRIRANGAM
45	STO SRIVAİKUNTAM

**ANNEXURE 34 (Para 3.4. (f))**

**NON-MAINTENANCE OF TREASURY PASS BOOK IN THE REVISED FORMAT**

---

<b>Sl.no.</b>	<b>DT/ST/PAO</b>
46	STO SULUR TOWN
47	STO SURAMANGALAM
48	STO THANDARAMPET
49	STO THIRUVERAMBUR
50	STO TIRUCHULI
51	STO TIRUMAYAM
52	STO TIRUPATTUR
53	STO TIRUTHURAIPOONDI
54	STO TIRUVALLUR
55	STO USILAMPATTI
56	STO V K PUDUR
57	STO VADIPATTI
58	STO VALANGAIMAN
59	STO VANDAVASI
60	STO VILATHIKULAM
61	STO VRIDHACHALAM
62	TRY DHARMAPURI
63	TRY ERODE
64	TRY MADURAI
65	TRY PERAMBALUR
66	TRY THANJAVUR
67	TRY THIRUCHIRAPALLI
68	TRY TIRUVANNAMALAI

**ANNEXURE - 35 (Para 3.5.2)**

**EXCESS PAYMENT OF HALF-YEARLY INTEREST MADE TO THE LOCAL BODIES**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>Amount</b>
1	STO ARCOT	29600
2	STO GUDALUR	2598
3	STO KARAIKUDI	724
4	STO KATTUMANNAKOIL	162317
5	STO KRISHNAGIRI	5613
6	STO ST MANAMADURAI	14539
7	STO MANAMELKUDI	3843
8	STO MELUR	14254
9	STO METTUPALAYAM	2478
10	STO POLUR	6160
11	STO PONNAMARAVATHY	3290
12	STO RASIPURAM	3445
13	STO THANDARAMPET	47030
14	STO THIRUVAIYARU	928
15	STO TIRUMANGALAM	1055
16	STO TIRUMAYAM	8248
17	STO VADIPATTI	2847
18	STO VANDAVASI	38477
19	TRY COIMBATORE	5302
20	TRY DINDIGUL	169258
21	TRY ERODE	2671
22	TRY NAMAKKAL	69212
23	TRY THIRUVALLUR	4819
<b>Total:</b>		<b>598708</b>

**ANNEXURE 36 (Para 3.5.4)**

**DEPOSITS NOT LAPSED TO GOVERNMENT ACCOUNT**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>Amount</b>
1	STO ARAKONAM	202711
2	STO ARUPPUKOTTAI	817305
3	STO CHIDAMBARAM	569712
4	STO GUDIYATHAM	8532895
5	STO ILAYANGUDI	200
6	STO JAYANKONDACHOLAPURAM	19950
7	STO KAMUDI	345501
8	STO KARIAPATTI	30624
9	STO KATPADI	1527182
10	STO KRISHNAGIRI	3488764
11	STO MANACHANALLUR	26950
12	STO PALAYAMKOTTAI	2641949
13	STO PANRUTTI	69885
14	STO RAJAPALAYAM	2307439
15	STO SANKARANAYANARKOIL	80000
16	STO SATTANKULAM	85700
17	STO SATTUR	1476705
18	STO SHOLINGUR	1527182
19	STO SIVAGIRI	1750
20	STO SRIRANGAM	63277
21	STO SRIVAIKUNTAM	343974
22	STO THIRUVERAMBUR	210800
23	STO TIRUCHENDUR	493461
24	STO TIRUCHULI	24472
25	STO TIRUMANGALAM	206256
26	STO TIRUTHURAIPOONDI	475924
27	STO V K PUDUR	28000
28	STO VANIYAMBADI	289469
29	STO VILATHIKULAM	143394
30	STO VRIDHACHALAM	1133942
31	STO WALAJAPET	1527182
32	TRY CUDDALORE	1417026
33	TRY DHARMAPURI	9534419
34	TRY KARUR	6327196
35	TRY KRISHNAGIRI	13134837
36	TRY NAGAPATTINAM	2424830
37	TRY PUDUKOTTAI	1634827
38	TRY SALEM	20945029



ANNEXURE - 36 (Para 3.5.4)

**DEPOSITS NOT LAPSED TO THE GOVERNMENT ACCOUNT**

<b>Sl. No.</b>	<b>DT/ST/PAO</b>	<b>Amount</b>
39	TRY SIVAGANGA	14144871
40	TRY THANJAVUR	400000
41	TRY THIRUCHIRAPALLI	7977671
42	TRY TIRUNELVELI	25990
43	TRY TIRUPUR	1926238
44	TRY TUTICORIN	12867088
45	TRY VELLORE	15719712
46	TRY VILLUPURAM	2313524
47	TRY VIRUDHUNAGAR	107129
	<b>Total:</b>	<b>139592942</b>

**ANNEXURE - 37 (Para 3.6.1)**

**STRONG ROOM FITNESS CERTIFICATE NOT OBTAINED**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO SURAMANGALAM	1
2	STO THANDARAMPET	1
3	STO MELUR	1
4	STO POLUR	1
5	STO ARAKONAM	1
6	STO POLLACHI	1
7	STO TIRUMAYAM	1
8	STO VANDAVASI	1
9	STO SRIRANGAM	1
10	STO KATTUMANNAKOIL	1
11	STO SHOLINGUR	1
12	STO KUTHALAM	1
13	STO PONNAMARAVATHY	1
14	STO KARAMBAKKUDI	1
15	STO KILVELUR	1
16	STO SULUR TOWN	1
17	STO EDAPPADI	1
18	STO ETTAYAPURAM	1
19	STO KURUNJIPADI	1
	<b>TOTAL</b>	<b>19</b>

**ANNEXURE - 38 (Para 3.6.2)**

**SAFE CUSTODY ARTICLES NOT RELEASED ON DUE DATES**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO ALANGUDI	1
2	STO AMBASAMUDRAM	1
3	STO AMBATTUR	1
4	STO ARANTHANGI	1
5	STO AVUDAYARKOIL	1
6	STO EGMORE, NUNGAMBAKKAM	1
7	STO GUDALUR	1
8	STO GUDIYATHAM	1
9	STO GUMMIDIPOONDI	1
10	STO KATTUMANNAKOIL	1
11	STO KOVILPATTI	1
12	STO MANAMADURAI	1
13	STO MANNARGUDI	3
14	STO MELUR	3
15	STO MUDUKULATHUR	1
16	STO NANGUNERI	1
17	STO NEYVELI	1
18	STO OMALUR	1
19	STO PALAYAMKOTTAI	2
20	STO PALLADAM	1
21	STO PANRUTTI	1
22	STO POLLACHI	2
23	STO RAJAPALAYAM	2
24	STO RASIPURAM	1
25	STO SATTANKULAM	1
26	STO SHOLINGUR	1
27	STO SRIRANGAM	3
28	STO SRIVAIKUNTAM	1
29	STO SULUR TOWN	1
30	STO SURAMANGALAM	1
31	STO TIRUCHENDUR	1
32	STO TIRUCHENKODU	3
33	STO TIRUMAYAM	1
34	STO TIRUVALLUR	1
35	STO TONDIARPET	21
36	STO VRIDHACHALAM	1
37	TRY COIMBATORE	17
38	TRY MADURAI	1
39	TRY NAMAKKAL	9
40	TRY PERAMBALUR	1
41	TRY SALEM	1
42	TRY THANJAVUR	1
43	TRY THIRUVALLUR	2
44	TRY TUTICORIN	5
45	TRY VILLUPURAM	7
<b>Total:</b>		<b>110</b>

**ANNEXURE - 39 (Para 3.6.3)**

**NON DEPLOYMENT OF POLICE GUARDS AT SUB TREASURY**

---

<b>Sl.no.</b>	<b>DT/ST/PAO</b>
1	STO ALANDUR
2	STO ANNUR
3	STO AVANASHI
4	STO COONOR
5	STO KADAVUR
6	STO KARAIKUDI
7	STO KILVELUR
8	STO KOTAGIRI
9	STO KRISHNARAYAPURAM
10	STO MADATHUKULAM
11	STO METTUPALAYAM
12	STO PANDALUR
13	STO PARAMATHI
14	STO SHOLINGANALLUR
15	STO SRIPERUMBUDUR
16	STO SULUR TOWN
17	STO UDUMALPET
18	STO VAZHAPPADI

**ANNEXURE -40 (Para 3.7.1)****NON MOVING STAMPS NOT TRANSFERRED TO OTHER NEEDY SUB-TREASURIES**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ALANDUR	3	2593500
2	STO ALANGUDI	1	2917200
3	STO AMBATTUR	3	4806901
4	STO ARAKONAM	3	9322420
5	STO ARANTHANGI	1	307840
6	STO ARCOT	3	160000
7	STO ARNI	1	376240
8	STO ARUPPUKOTTAI	2	9043420
9	STO AVANASHI	3	24881055
10	STO AVUDAYARKOIL	2	1200270
11	STO CHEYYAR	3	165004
12	STO CHIDAMBARAM	3	3230460
13	STO GUDALUR	4	639050
14	STO GUMMIDIPOONDI	2	668015
15	STO ILLUPPUR	1	1640000
16	STO KAMUDI	2	7224840
17	STO KARAMBAKKUDI	1	178950
18	STO KATPADI/DARAPADAVEEDU	3	9139030
19	STO KATTUMANNAKOIL	2	1609003
20	STO KAYATHAR	2	1478780
21	STO KOTAGIRI	4	8557427
22	STO KOVILPATTI	3	7112002
23	STO MADATHUKULAM	2	1128500
24	STO MANAMELKUDI	2	434810
25	STO MANNARGUDI	3	318340
26	STO METTUPALAYAM	2	234853
27	STO MUDUKULATHUR	3	3734000
28	STO NANNILAM	2	1479375
29	STO NEYVELI	2	1137500
30	STO OMALUR	1	126000
31	STO PALLADAM	3	39044700
32	STO PARAMATHI	3	824510
33	STO PERAMBALUR TOWN/PERAMBALUR ST	3	4460405
34	STO POLUR	3	609370
35	STO PONNAMARAVATHY	1	450000
36	STO RASIPURAM	3	694485
37	STO SATTANKULAM	2	3857700
38	STO SATTUR	4	3848504
39	STO SHOLINGUR	1	504000
40	STO SIVAKASI	2	699340
41	STO SRIPERUMBUDUR	2	171009
42	STO SRIRANGAM	1	134475
43	STO SRIVAIKUNTAM	4	2936622
44	STO SURAMANGALAM	3	84405
45	STO THIRUVERAMBUR	1	144160

**ANNEXURE - 40 (Para 3.7.1)**

**NON MOVING STAMPS NOT TRANSFERRED TO OTHER NEEDY SUB-TREASURIES**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
46	STO TIRUCHENDUR	3	2404500
47	STO TIRUCHENKODU	1	33450
48	STO TIRUMAYAM	1	4604970
49	STO TIRUTHURAIPOONDI	3	8372225
50	STO TIRUVALLUR	1	10495
51	STO TITTAGUDI	3	220631
52	STO UDUMALPET	2	12934000
53	STO VALANGAIMAN	1	1631880
54	STO VANDAVASI	2	3203284
55	STO VANIYAMBADI	4	709700
56	STO VAZHAPPADI	2	2422000
57	STO VILATHIKULAM	5	12323480
58	STO VRIDHACHALAM	5	11393125
59	STO WALAJAPET	6	9139030
60	TRY CHENGLEPET-KANCHEEPURAM	4	59067600
61	TRY CUDDALORE	2	401980
62	TRY PERAMBALUR	2	1092000
63	TRY RAMNAD	4	29074294
<b>Total:</b>		<b>156</b>	<b>323347114</b>

**ANNEXURE - 41 (Para 3.7.2)**

**GEN SET KEPT IDLE**

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<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	STO ANNUR	1
2	STO EDAPPADI	1
3	STO ETTAYAPURAM	1
4	STO ILAYANGUDI	1
5	STO KADAVUR	1
6	STO KARAMBAKKUDI	1
7	STO MADATHUKULAM	1
8	STO METTUPALAYAM	1
9	STO PONNAMARAVATHY	1
10	STO SATTANKULAM	1
11	STO SENDURAI	1
12	STO SRIVAIKUNTAM	1
13	STO THANDARAMPET	1
14	STO TIRUKUVALAI	1
15	STO TIRUVALLUR	1
16	TRY CHENGLEPET-KANCHEEPURAM	1
<b>Total:</b>		<b>16</b>

**ANNEXURE - 42 (Para 3.8.1)**

**UNENCASHED CHEQUES NOT WRITE BACK TO GOVT ACCOUNT**

<b>Sl.no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>	<b>Amount</b>
1	STO ARANTHANGI	90	173170
2	STO KOTAGIRI	37	179861
3	STO MANAMELKUDI	8	144708
4	STO PAPANASAM	27	34400
5	STO POLLACHI	241	1571105
6	STO TIRUMAYAM	3	21757
7	STO VADIPATTI	30	109850
8	TRY COIMBATORE	72	777260
9	TRY DINDIGUL	12	81020
10	TRY RAMNAD	12	1001912
11	TRY THIRUVALLUR	73	1215609
12	TRY THIRUVARUR	41	617637
13	TRY TIRUVANNAMALAI	39	285605
14	TRY VILLUPURAM	231	166883164
<b>Total:</b>		<b>916</b>	<b>173097058</b>



**ANNEXURE - 43 (Para 3.8.2)**

**DELAY IN RECEIPT AND RETURN OF DMS/VDMS**

<b>Sl. no.</b>	<b>DT/ST/PAO</b>	<b>No. of Cases</b>
1	DT COIMBATORE	1
2	DT TUTICORIN	3
3	DT NILGIRIS	1
4	DT SIVAGANGA	1
5	DT SALEM	1
6	DT THIRUVALLUR	8
7	DT TIRUVANNAMALAI	1
8	DT NAGAPATTINAM	2
9	DT PERAMBALUR	1
10	STO TIRUVALLUR	1
11	DT KRISHNAGIRI	4
12	DT TIRUPUR	5
13	STO SURAMANGALAM	1
14	STO KAYATHAR	1
15	STO ILLUPPUR	1
16	STO THIRUVERAMBUR	1
17	STO PARAMATHI	2
18	STO PALLADAM	1
19	STO GANGAVALLI	1
20	STO CHEYYAR	1
21	STO CHIDAMBARAM	1
22	STO KOVILPATTI	1
23	STO POLLACHI	1
24	STO SRIVAİKUNTAM	1
25	STO UDUMALPET	1
26	STO NEYVELI	1
27	STO TIRUCHENKODU	4
28	STO TIRUMAYAM	1
29	STO CHENGAM	1
30	STO VANDAVASI	9
31	STO OMALUR	1
32	STO RASIPURAM	1
33	STO SRIRANGAM	1
34	STO ARCOT	1
35	STO MANACHANALLUR	1
36	STO VAZHAPPADI	1
37	STO PERAMBALUR	1
38	STO KARAMBAKKUDI	1
39	STO KILVELUR	1
40	STO ALANDUR	1
41	STO SULUR TOWN	1
42	STO TONDIARPET	1
	<b>TOTAL</b>	<b>71</b>