

PART - 1 INTRODUCTORY

1.1 Introduction

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

1.2 Organisational Setup

There were 33 District Treasuries and 182 Sub-Treasuries and one Stamps Depot in the State as on 31st March 2011.[Details are given vide **Annexure - I**]. In Part III, the transactions in respect of District Treasury Yadgir are not included as the District Treasury Yadgir started functioning only from 1st April 2010.

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

1.3 Position of Treasury Staff

The Treasuries including the Directorate of Treasuries were having working strength of 2304 as against sanctioned strength of 2934. Cadre wise details are given below;

Designation	Sanctioned Strength	Men in Position
Director	1	1
Joint Director	2	2
Deputy Director	8	6
District Treasury Officers	32	29
Assistant Treasury Officers/Sub treasury Officers	300	262
Head Accountants	366	293
First Division Assistants	815	588
Stenographer	1	1
Second Division Assistants	1041	864
Typists	37	26
Drivers	3	1
Group D	328	231
Total	2934	2304

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

2.1 Defects noticed during compilation of accounts

In the State of Karnataka, the Treasuries are rendering compiled accounts from April 2004 onwards to the Principal Accountant General [A&E]. Following defects were noticed in the accounts received from the Treasuries during the year 2010-11.

- In respect of Debt, Deposit, Remittance (DDR) transactions, Treasuries were operating unauthorized Heads of Account due to which variations existed in classification adopted by Treasuries and that of Principal Accountant General [A&E]. This resulted in adverse balances in many DDR heads. The variations in classification adopted by Treasury and the Principal Accountant General [A&E] are shown in **Annexure II**. In Mysore and Gulbarga Districts, Major Head 8000-Contingency Fund were operated on the Receipt side. Director of Treasuries has to initiate corrective action to rectify the variations in classifications adopted by Treasuries, in consultation with Principal Accountant General [A&E].
- Under the directions contained in the list of Major and Minor Heads recovery of overpayments made shall be treated as reduction of expenditure. However, in Treasuries, the un-disbursed Social Security Pension remitted to Government account were accounted as a receipt under the Head of Account 0235-Social Security and Welfare, instead of adjusting it as a reduction of expenditure under the Head of Account 2235-Social Security and Welfare. During the year 2010-11, an amount of `30.77 crore has been adjusted as reduction of expenditure by transferring from receipt Head of Account 0235-Social Security and Welfare to 2235- Social Security and Welfare by this office.
- The challans were not received along with the receipt schedules in most of the cases rendering difficulty in verification of correctness of the classification and other details.
- The treasuries operated the following Heads of Account without budget provision and the same were rectified in accounts by accounting the transactions under proper head of account in Principal Accountant General's office.

Classification as per Treasuries	Classification adopted in Accountant General's Office
0403-00-102-0-00	0403-00-102-0-02
0403-00-501-0-02	0403-00-501-0-01
0403-00-200-0-80	0403-00-800-0-04
0250-00-102-0-00	0250-00-102-0-01
0250-00-800-0-00	0250-00-800-1-04
0425-00-800-0-08	0425-00-800-0-06
0425-00-800-0-04	0425-00-800-0-06
0425-00-800-0-05	0425-00-800-0-06
2075-00-101-2-00	2075-00-101-3-02

2.2 Wanting Vouchers of Railways

Railway pension claims amounting to `3,05.90 lakh from 23 Treasuries were outstanding to the end of March 2011. The details are enclosed vide **Annexure III**. Reminders were issued regularly to Treasuries concerned and respective Railway Authorities for early settlement of the claims. Treasuries are required to take a proactive approach for settlement of these outstanding items through persuasion with Railway Authorities.

2.3 Wanting Vouchers / Schedules from Treasuries

To end of March 2011, 147 vouchers for an amount of `2,66.97 lakh relating to period from January 1988 to March 2011 were not received from Treasuries along with accounts of the respective months (**Annexure-IV**). The entire vouchers for `61,17,665 for the month of March 2000 from District Treasury, Uttara Kannada and for `8,19,139 for the month of December 2009 from District Treasury, Haveri, were also not received along with accounts of the respective months. Director of Treasuries was addressed for issuance of necessary instructions to District Treasury Officers to forward the vouchers/certificates of payment in lieu of wanting vouchers.

Certificates of payment in lieu of 91 wanting vouchers for an amount of `1.38 crore¹ were received from 17 Treasuries.

An amount of `10.33 crore is kept under Objection Book Suspense to the end of March 2011, for want of details from treasuries for final classification of the transactions.

2.4 Classification Check/Reconciliation

Check of classification of expenditure and receipts recorded in Treasury accounts during the year 2010-11 revealed misclassification of transactions of receipts amounting to `24.25 crore and of expenditure amounting to `6.08 crore and the same was rectified through transfer entries in the accounts.

Similarly, Transfer Entries were proposed to rectify the misclassification of expenditure of `3,05.52 crore and receipts of `26,45.80 crore consequent to reconciliation of figures as booked by Principal Accountant General [A&E] with those of Chief Controlling Officers. The major portion of reconciliation of receipts relates to Taxes on Sales, Trades etc., (`25,41.12 crore).

2.5 Delay in receipt of Monthly Accounts

¹ Bangalore- Urban (`1,46,573)- 2 vouchers, Belgaum (`25,95,000)- 2 voucher, Dakshina Kannada (`18,500)-1 voucher, Ramnagaram (`6,104)-1 voucher, Kolar (`599,360)-3 vouchers, Bagalkot -(`13,550)-1 voucher, Mandya (`8,82,548)-3 vouchers, Kodagu (`56,870)- 2 vouchers, Dharwad (`13,84,000)-1 voucher, Gadag (`3,89,105)-1 voucher, Raichur (`3,340,48) – 9 vouchers, Bangalore (R) (`1,84,125) – 2 vouchers, Mysore (`40,15,021) – 54 vouchers, Chitrdurga (`8,83,334)- 3 vouchers, Koppal (`4,20,920)-1 voucher, North Kanara (`33,679)-1 voucher, Haveri (`18,29,828)- 1 voucher

Timely rendition of monthly civil accounts to State Government by Principal Accountant General [A&E] depends on the rendition of accounts by the Treasuries on due dates. The monthly accounts from all the Treasuries should reach the Principal Accountant General by 9th and in respect of SHT by 18th of the following month to which the accounts relate. During the year 2010-11, total number of Treasury accounts received and accounted was 396 [33 Treasuries for 12 months]. There was delay in rendering of monthly accounts by the treasuries up to 15 days on 258 occasions, over 15 days and less than one month on 19 occasions and over one month and less than two months on 3 occasions. Some of the treasuries persistently rendering the accounts with delay of more than 15 days were State Huzur Treasury, Bangalore(Urban), Bangalore (Rural) and Raichur. Delay in rendering of accounts by the treasuries lead to delay in submission of monthly accounts by the Principal Accountant General to the State Government.

The reasons for delays in submission of accounts were attributed to error messages at the time of generation of accounts and regular printer problems, which necessitated frequent visits by the software personnel. This requires corrective action.

2.6 Operation of Deposits and Fund accounts in Treasuries

2.6.1 Fund accounts of Panchayat Raj Institutions

2.6.1.1 Non transfer of balances in Fund II account

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

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

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

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

The unspent balance in Fund II account of Zilla Panchayats and Taluk Panchayats at the close of each financial year is required to be written back to Government account. However, during 2010-11, the balances under Fund II accounts in respect of Zilla Panchayats and Taluk Panchayats were not written back to Government account.

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

were also accounted under the Head of Account 8448-00-102-1-02 Hubli-Dharwad Corporation.

2.6.1.2 Adverse Balances under Panchayat Raj Institutes Deposit Accounts

To end of March 2011 adverse balances existed in the following Heads of Account.

Sl. No.	Head of Account	Amount [`]
		[Debit balances]
1.	8448-00-109-1-02-Village Panchayat Fund under Village Panchayat Local Bodies Act 1969	9,27,36,842
2.	8448-00-109-1-00 - Village Panchayat Fund	82,00,364
3.	8448-00-109-3-00- Mandal Panchayat Fund	73,77,10,312
4.	8448-00-109-2-30 -Zilla Panchayat Election Fund	3,80,82,511
5.	8443-00-106-0-39-Grama Panchayat	34,00,890

2.6.2 Personal Deposit Accounts

2.6.2.1 Personal Deposit Account of Deputy Commissioners

The revenue receipts relating to the 'Bhoomi', Premutation Sketch, Tatkal Podi etc., were remitted to the Personal Deposit Account of the Deputy Commissioners' account, in violation of the Rules 4a, 32 of KFC 1958.

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

2.6.2.2 In-Operative Deposit Account

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

a) Personal Deposit Accounts of many Administrators remained inoperative for more than three years in almost all treasuries. The list of inoperative Personal Deposit accounts is detailed in **Annexure-V**. Rupees 81.83 crore was locked in inoperative PD accounts under 8443 indicating that the Government money is locked up. No action was initiated to close these accounts and to remit the balances to Government Account under relevant Revenue Head. The money so blocked up could have been utilized for other developmental work.

b) Under Head of Account 8449, there were 42 Deposit Accounts that remained inoperative.

2.6.2.3 Miscellaneous Issues

- The voucher for Revenue Deposits paid by transfer [KTC Form 50] was not forwarded by the Treasuries along with monthly accounts.
- The plus and minus memos in respect of various deposit heads and those relating to Panchayat Raj Institutions [in respect of 21 Taluk Panchayats and 13 Zilla Panchayats] were not being sent by the Treasuries along with monthly accounts to Principal Accountant General.
- Excess amount of ` 73,79,100/- drawn at Sub-Treasury Sagar, Shimoga District during 2005-06 under the head of account 8448-00-109-4-00 was not remitted back into Government Account till date.
- Recoveries in respect of HDFC were being transferred to the Head of Account 8443-00-106-0-51 Receipts Awaiting Transfer, which was not in order. It was also observed that LIC PD account is operated under the Minor Head '206' instead of '106' under the Head of Account 8443-Civil Deposits.
- Deposits under various Central and State Act for Workmen Compensation accounted under Head of Account 8443-00-116-0-01 was not categorized as Personal Deposit Account and the Administrators were not assigned with any Cheque Book for making payments. It was observed that the payments were made through Cheques only.
- ZP funds were misclassified under 8443-00-108 Public Works Deposit Accounts in District Treasury - Raichur, Bijapur, Koppal, Yadgir, Bidar and Gulbarga. Also, amounts pertaining to ZP funds and Karnataka Neeravari Nigama Limited were being misclassified under Public Work Remittances (8782-00-102-1- 00 Remittance into Treasury) by Treasuries.

2.7 Issues relating to Loans

2.7.1 Misclassification of Advances

On account of system deficiency and effective control measures, misclassifications between the Principal and Interest under Loan Heads of Account was a regular feature in all most all Treasuries.

The credits relating to HDFC were misclassified under 7610 - House Building Advance in Treasury accounts in spite of this being pointed out to the Treasuries regularly. During 2010-11 an amount of `10.83 lakh of HDFC credits were misclassified under HBA and transfer entries proposed for rectification.

HBA recoveries pertaining to AIS Officers were misclassified under the Head of Account 7610-00-201-0-03 instead of 7610-00-201-0-02 in 9 Treasuries amounting to `12.07 lakh Maximum amount of `7.33 lakh was misclassified by SHT.

2.7.2 Unposted Credit Items

Credit of `13.00 lakh pertaining to Housing Building Advance were unposted for want of receipt schedules from the Treasuries under 7610-00-201-0-03..

2.7.3 Miscellaneous

Incomplete challans, without the 12 digit classification were accepted by Treasuries, which resulted in keeping the items unposted.

2.8 Pension related issues

2.8.1 Non –return of both halves of pension Payment orders

Both halves of Pension Payment Orders of 49 cases of limited Family pension authorized by Principal Accountant General [A&E] were not returned by two Treasuries after final payment (Pension Payment Treasury, Bangalore-40 cases and District Treasury, Mandya-9 cases).

2.8.2 Non-recovery of amounts advised by the Accountant General

In 24 cases in four treasuries a sum of `2.68 lakh, advised towards various dues by the Principal Accountant General out of DA on pension, DCRG and commuted value of pension payable to the pensioners, was due for recovery.

2.8.3 Omissions noticed in accounts rendered by Treasuries

Details of PPO numbers and Voucher numbers were not entered in the Schedule of Payments by all the Treasuries in respect of Major Head 2071.

2.9 General Provident Fund Accounts

2.9.1 Suspected fraudulent drawal of Provident Fund

In the office of the Principal ASB Government Pre University College, Anekal two fraudulent transactions had taken place. The official Srinivas L. had defrauded using the GPF Account Numbers 138693 and 404672 held by Smt.Vatsala Kumari and Smt.Gundamma respectively to the tune of `90,000 and `1,50,000 during January 2011 and March 2011.

2.9.2 Items kept unposted for want of details

`18.79 crore being General Provident Fund credits of the subscribers were kept unposted during 2010-11 for want of schedules from 26 Treasuries in respect of 23002 items. Details vide **Annexure VI**.

The schedules received also included wrong account numbers quoted by the DDOs rendering difficulty in posting of the credits and resulting in keeping of Unposted items.

2.9.3 Treasury Irregularity

According to Rule-27(4) of KGPF, Rules, actual drawal of Partial Final Withdrawal from the fund can be made only on receipt of an authorization from the Accountant General. However, in Gazetted Sub Treasury Office, Bangalore (North), payment was made by the Gazetted Sub Treasury Officer in respect of a partial final withdrawal bill of Sri. M.N. Gopaldaswamy, holder of GPF Account No. SSW-6650 on 23.02.2010 [`68,346/-vide voucher No.28] even before the authorization was issued by the Principal Accountant General on 08.03.2010.

In one instance, even though the GPF Partial Final Withdrawal Authorisation missent to a wrong treasury (Sub Treasury Office Badami) was returned to this office, the Sub Treasury Office Bilagi [District Treasury Office Bagalkot], made the payment based on the DDO copy which is irregular.

2.10 Treasury Cheques and Bills

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

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

~~~~~



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

### **3.1 Introduction**

The Accounts of all the 32 District Treasuries and 182 Sub Treasuries for the year 2009-2010 were inspected during 2010-11 and Inspection Reports issued to the Director of Treasuries and District Treasury Officers concerned for compliance. Copies of the Inspection Reports were also sent to Principal Accountant General [C&CA] for inclusion of merited Paragraphs in the Comptroller and Auditor General's Report [Civil].

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

To end of 2009-10, 886 paragraphs were outstanding in the inspection reports of 32 treasuries including Stamps Depot for want of final replies, out of which 531 paragraphs relates to the period from 1981-82 to 2008-09 and 355 paragraphs for the year 2009-10 [inspection conducted during 2010-11]. Treasury-wise details are given in **Annexure –VII**.

### **3.3 Pension related issues**

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

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

- In 30 Treasuries, in 771 cases Family Pension was paid at enhanced rates by the Public Sector Banks beyond the stipulated date resulting in excess payment of `2.36 crore.
- Despite the fact of excess payment being pointed out in earlier reports, the Public Sector Banks continued the payment of Family Pension at enhanced rates resulting in further excess payment of `92.50lakh in 257 cases. This implies inadequate action on the part of the treasuries in pursuing with banks concerned, to check the excess payment.  
Treasury wise details of excess payment and continued excess payment of family pension are given in **Annexure-VIII**.

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

Principal Accountant General [A&E] also visited District Treasuries Chamarajanagar, Mandya, and Mysore and reviewed the position during April 2011, May 2011 and August 2011 respectively.

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

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

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

- Multiple payments of Family Pension were made at SBM Vontikoppal branch and Hunsur branch of Mysore District to 3 persons amounting to `87,048/-
- At Sub Treasury Office Hiriyur [District Treasury Office Chitradurga] in the case of Sri. K.Gurubasaiah holder of PPO.No. 260830 a Cheque for ` 3,108/- was issued in addition to another Cheque for a period from 7/09 to 12/09 resulting in double payment.
- Family pension in one case (Smt. Chaluvamma, PPO No. 1171/FP) was paid at District Treasury Office, Madikeri even after the transfer of the payment to District Treasury Office, Hassan.

### **3.3.3 Other Points**

- Due to Non reduction of rate of pension from the date of payment of Commuted Value of Pension excess payment of `2,73,498/- was made from 01.04.2006 in District Treasury, Chikkamagalur. In 3 cases `96,792/- was paid in excess due to non-reduction of Commuted Value of Pension while allowing revised pension in Chikkaballapur.
- In District Treasury Udupi, Pension was allowed to 6 UGC pensioners along with state DA instead of UGC DA which resulted in excess amount of ` 7,31,186/-. Erroneous payment of Interim Relief to UGC pensioners at 10% basic pay resulted in excess payment of `1,15,482/-.
- At District Treasury Office, Chickmagalur, in 7 cases, the both halves were not returned to Principal Accountant General [A&E] even though the payment was not made for more than three years.
- Recovery of excess payment out of DA on pension were to be made in 28 cases in 5 District Treasuries.[District Treasury Hassan-2, Tumkur-19, Bellary-3, Bijapur -1 and Mangalore - 3]
- At Sub Treasury Office Sindgi and Indi [District Treasury Office Bijapur] Sub Treasury Office Narasipura [District Treasury Office Chickmagalur] the unpaid DCRG authorisations were not returned.

### 3.3.4 Social Welfare Pension

- At District Treasury Office Davanagere, sanction orders in respect of many OAP pensioners were not signed by Tahsildar. At Sub Treasury Office Honnali, the names of the deceased pensioners were not deleted from the data base.
- Excess payment of DWP pension payment of `11,600/- in 9 cases beyond the date of eligibility was made at Sub Treasury Office Afzalpur, Gulbarga District Treasury.
- At District Treasury Office, Dharwar, two kinds of pension was sanctioned to the same pensioner by the Tahsildar.
- There were delays ranging from 2 months to 1 year in returning the undisbursed Social Welfare Pensions by the postal authorities in 16 Treasuries<sup>2</sup>.
- There were 921 beneficiaries at Sub Treasury Office Aland, District Treasury Gulbarga where payments were being made without obtaining Specimen Signature and photo of Social Welfare Pensioners.
- Life certificates from the revenue authorities were not obtained in respect of Social Sector pensioners in any of the treasuries. In District Treasury Udupi and Koppal, Old Age Pensions sanctioned in early Sixties/Seventies, continued for 3 decades in many cases without obtaining Life Certificates. In majority of treasuries, the undisbursed pension cases received back from post offices were marked as “suspended” in the system and not deleted for want of confirmation from the Revenue Authorities regarding existence or otherwise of the beneficiaries.
- Fraudulent payment of DWP / SSY Pension to the tune of R`2.04 lakh in respect of 7 unauthorised beneficiaries was made at Sub Treasury Office Pandavapura. [District Treasury Office Mandya] Special Audit has been conducted and report submitted to Government vide reference No. Pr. AG [A&E]/TM/TI/SAR/331-32 dated 28.12.2010.
- In District Treasury Office, Bijapur, SSY Pension was paid from a date prior to the sanction date resulting in excess payment.

### 3.3.5 Improper accounting of undisbursed Social Welfare pensions

Un-disbursed Old Age/Physically Handicapped/Destitute Widow Pensions refunded were being accounted as receipts under the head of account ‘0235’ – Social Security and Welfare as receipt instead of accounting them as reduction in expenditure under the head ‘2235’ on account of non-provision in the treasury software to account credits towards un-disbursed amounts as minus expenditure under the service head.

### 3.4 General Provident Fund Functions

- At District Treasury Office, Chitradurga cheques for `14000/- was drawn against 8009 GPF but the voucher was not sent to Principal Accountant General [A&E].

<sup>2</sup> District Treasury Office- Bijapur, Chamarajanagar, Koppal, Belgaum, Bangalore Urban, Chikaballapur, Haveri, Mandya, Hubli, Karwar, Ramnagara, Kolar, Gadag, Chitradurga, Davanagere and Tumkur.

- The time barred GPF authorizations were not returned to Principal Accountant General [A&E] by Grama Panchayat Fund authorities in Belgaum District.
- In District Treasury Office, Karwar, GPF authorisation issued by Principal Accountant General [A&E] which remained undrawn was not returned in one case.
- In District Treasury Office, Davanagere GPF payments made in one case was not available in GPF bills register.

### **3.5 Accounts related areas**

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

As per the procedure prescribed by Government of Karnataka, the Drawing and Disbursing Officers are required to forward the countersigned detailed contingent bills [termed as NDC bills] for the amounts drawn on Abstract Contingent Bills to Principal Accountant General [A&E], through Treasury. Treasury Officers would watch the submission of NDC Bills by the Drawing and Disbursing Officers by not honoring any further AC Bills until the NDC Bills are received in respect of AC Bills drawn during previous months by them. The linking of AC bills and NDC bills is regulated by a programme in the system itself. However for `6.23 crore, in 22 Treasuries<sup>3</sup> AC Bills were pending for want of submission of NDC Bills..

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

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

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

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

Treasury Officers were required to communicate the balances in the personal deposit accounts to the respective administrators every quarter and obtain the Acceptance of Balances. The Acceptance of Balances was not obtained from 206

<sup>3</sup> District Treasury Office- Koppal, Belgaum, Bangalore Urban, Chikaballapur, Haveri, Hassan, Ramnagara, Davangere, Tumkur, Shimoga, Bidar, Bellary, State Huzur Treasury, Chickmagalur, Dharwar, Bagalkot, Bangalore [Rural], Madikeri, Mysore, Raichur, Gulbarga and Gadag.

Administrators in 18 Treasuries to end of March 2010 (District Treasury, Bagalkot-13, Bangalore[Urban]-7, Belgaum-25, Bijapur-4, Davanagere-2, Gadag-18, Hassan-27, Haveri-6, Koppal-3, Kolar-2, Madikeri-9, Mandya 19, Mysore-1, Raichur-8, Ramangaram –17, Shimoga-15 and Tumkur-7, Gulbarga - 23).

### **3.6.2 Adverse Balance**

In 5 Treasuries, the PD Accounts depicted minus balances [District Treasury Offices - Koppal, Gulbarga, Raichur, Bangalore [Rural], Karwar]

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

#### **3.6.3.1**

There were differences between the Treasury balance and Administrators in 144 accounts in 19 Treasuries [Yelburga-1, Bangalore [R], Ramanagara –7, Raichur-1, Bijapur-10, Kolar-5, Hubli-5, Mysore-10, Karwar-17, Bangalore [Urban]-7, Belgaum –22, Shimoga-10, Mandya-10, Bellary-9, Gadag-8, Chitradurga-6, Udupi-7, Chamanaranagar-3, Koppal-5.

#### **3.6.3.2**

There were also differences between computer-generated figures and figures in manually maintained registers in 06 Treasuries in respect of 65 PD Accounts (Chikkaballapur [1], Mangalore [30], Bellary [9], and Chikkamgalure [2], Karwar [18], Gulbarga 5]. In Gazetted Sub Treasury Office Hagaribommanahalli, Bellary districts the Acceptance of Balance were obtained for balance as per manual records.

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

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

- Zilla Panchayat Fund Accounts were not maintained category wise in 5 District Treasury Offices [District Treasury, Bidar, Koppal, Bellary, Hassan and Ramanagaram].
- The balance as on 31.03.2011 in Fund II Account were not written back in any of the Treasuries but the OB was reckoned as nil as of 01.04.2011.
- Grama Panchayat accounts remained inoperative in all the Treasuries and Acceptance of Balances were not obtained in a majority of the cases.
- There were differences between computer generated figures and manually maintained records at Chikkaballapur [Zilla Panchayat and Taluk Panchayat ], Sub Treasury Office, Pandavapura [Taluk Panchayat].
- Plus and minus memo showed a combined balance in both Zilla Panchayat / Taluk Panchayats in 4 Treasuries [District Treasury Offices Koppal, Gadag, Ramanagara and Bellary].

- Plus and minus memo was different from that of the cash account and LOP [District Treasury Office, Raichur].
- Adverse Balance was seen in Zilla Panchayat/Taluk Panchayats accounts in District Treasury Office, Bellary, Chikkamagalur, Sub Treasury Office Kadur, Tarikere and Sub Treasury Office Maddur.
- In Bangalore [Rural] figures were altered in the manually maintained Zilla Panchayat Funds register.
- In District Treasury Office Davangere, District Treasury Officer accepted the balance of CAO Z.P which was different from the Treasury Balance. However, the opening balance was adopted and balance carried forwarded was as per Treasury records.
- In operative system balance under TP/GP Fund accounts requires immediate attention.

### 3.6.5 Other points

- Bangalore [Urban] Treasury operated the head of account 8443-00-206-0-01 which is not available in LMMH.
- About `320 lakh was lying in the Municipal Salary PD Account in respect of 7 Drawing and Disbursing Officer at Gadag District at the end of 31.03.2010, though the average monthly salary expenditure is approximately `80 lakh.
- In 7 PD Accounts created by debit to the service major head, the unspent balances remained in the PD Account at the end of the year [District Treasury Gulbarga]. Details vide **Annexure IX**.
- The HDFC and LIC PD Accounts should show NIL balance at the end of the month and any balance at the end of each month indicates that the amount recovered from the salary of the officials were not transferred to their LIC/HDFC accounts. However in four District Treasuries (Chickaballapur, Mandya, Bellary and Chitradurga,) there were balances under LIC PD accounts. Similarly in two district treasuries (Chickballapur and Mandya) there were balances under HDFC PD accounts.
- As per provisions of Article 286 A of KFC, if a Personal Deposit Account is not operated for a considerable period and there is reason to believe that need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the Deposit account has been opened. In District Treasury Office Davanagere, the currency of the DCPD [Miscellaneous] expired on 30.03.2010. The balance of `2.03 crore was not written back to Government.

## 3.7 Cheque related issues

### 3.7.1 Unencashed Cheques

Article 75 of KFC prescribes that the Treasury Officer should prepare a list of cheques outstanding for more than 12 months from the date of issue of the cheques on 15<sup>th</sup> of May each year and simultaneously prepare Alteration Memorandum showing the Heads of Account of debit and credit and send the same to Principal Accountant General to carry out necessary adjustments in the accounts. However, in 20 Treasuries 33582 cheques for an amount of `46.31 crore remained unencashed as at the end of March 2010 and necessary alteration memos were not prepared and submitted to the

Accountant General. Thus the expenditure shown in the accounts of concerned years were overstated. In State Huzur Treasury, Bangalore the list of unencashed cheques was not prepared.

### **3.7.2 Cheque Book Register**

Dated initials of officials receiving Cheque Book has not been recorded in respect of 5000 Cheques at Gazetted Sub Treasury Office Honnali.

In District Treasury Office, Tumkur and Koppal 2884 and 3232 Cheque books respectively remained unused since 2002 onwards.

### **3.8 Strong Room Records**

- In Sub Treasury Office Sahapur, [District Treasury Office Gulbarga] the strong room was situated two kms away from the Treasury.
- In Sub Treasury Office Kadur [District Treasury Office, Chikamgalur] the details of articles received for safe custody were not recorded/maintained.
- In District Treasury Office, Koppal Register of Cash chest part II showed ‘items of steel Trunk of Tahsildar, Koppal’ containing imprest kept from 1967 and not operated since then.
- At Sub Treasury Office Gokak [District Treasury Office Belgaum] the strong room security needed to be strengthened as per the inspection Report.

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

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

- In (Bangalore (Rural), in respect of token Books issued to 4 Drawing and Disbursing Officers many tokens were not used or for which details of bills were not entered. In District Treasury Shimoga, acknowledgement register was not maintained for issuing Token Books to the Drawing and Disbursing Officers. In District Treasury Office, Koppal stock register of Token Book was not maintained.

### **3.10 Other issues**

- Register of lapsed deposits was not maintained in District Treasury Office Raichur.
- Register of officers drawing establishment bills (KTC 19), Register of Tokens (KTC-61) and calendar of returns were not maintained in District Treasury – Ramangaram
- Monthly abstracts were not drawn for Cash Book and closings were not attested by the Sub Treasury Office Channagiri (District Treasury Office Davangere).
- In State Huzur Treasury, Bangalore overwriting and corrections were made in the Cash Book.

- In Sub Treasury Office, Shikaripura District Treasury Office Shimoga], the minute book was not updated
- The specimen signatures of DDOs were not uploaded in the system in the District Treasury, Bellary
- Specimen signatures of officers of the Principal Accountant General [A&E] were not maintained in Sub Treasury Offices Mudhol and Badami. [District Treasury Office Bagalkot].
- No register was maintained at Sub Treasury Office KR Pet [Mandya] to watch receipt of DCRG/ CVP/GPF authorisation.
- In 7 District Treasury Offices in respect of 16 officials discrepancy was found in the Service Registers in Grant of increment/leave/ leave salary<sup>4</sup>.
- The annual inspection of the District Treasuries by the Director of Treasuries was not conducted in 4 treasuries. (District Treasury Offices-Chamarajanagar, Haveri, Bagalkot, Mysore)
- In District Treasury Office, Kolar, the register of Lapsed Deposit was not produced for inspection.
- There were 5 head accountants working as against the sanctioned strength of 3 at District Treasury Office, Raichur.
- Advance payment was made to BESCO at District Treasury Office, Chitradurga during April 2010.
- Pay Advance given to an official was not recovered at Bangalore [Rural] District Treasury.

### **3.11 IT RELATED ISSUES:**

- There is no provision in the system to account or incorporate lapsed deposit amount intimated by Principal Accountant General [A&E] instead of doing manually.
- In respect of LIC PD Account in the plus and minus memo, the correct amount of the receipt for the month is not being picked up [District Treasury Office, Chickmagalur].
- Due to wrong incorporation of Opening Balance at the time of initialization, the system is not generating the correct outstanding list of unencashed cheques. It is being done by manual abstract.[District Treasury Office Chickmagalur]
- System is not designed to take into account the supplementary bills or arrears of payment once the regular salary payment is made in respect of the same establishment for the same person.
- Fresh token books are issued before fully utilizing the previous booklet. To avoid fraudulent payment of unutilized tokens, system should lock the unused tokens automatically.
- In Taluk Panchayats Funds, the system is designed for overall control of the Budget and not Drawing and Disbursing Officerwise as in the case of Zilla Panchayat Funds. This will result in one Drawing and Disbursing Officer drawing maximum available funds as 'First In First Out' system is in place.
- In a majority of the Treasuries the balance as per manual records and system generated statements in respect of HDFC Account do not tally.

<sup>4</sup> District Treasury Offices State Huzur Treasury-1, Shimoga-1, Chickmagalur-2, Belgaum-8, Koppal-2, Bangalore [Urban]-1, Karwar-1.



- In the pension authorisation, the latest DA rates [State DA and UGC DA] are incorporated and once this is done the system does not keep in memory the earlier rates thereby rendering difficulty in calculation of arrears payment.
- System does not generate statement in respect of months where there are no transactions even though the accounts have a opening and closing balance.
- As the GPF FW authorisation & Pension Payment Order issued by the Office of the Principal Accountant General [A&E] come with a unique serial number incorporation of the same in Khajane software will end avoidance of fraudulent payment / double payment.
- One official is allotted more than one user id for operating at different level / different modules [District Treasury Office, Bellary].

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

**ANNEXURE – I****LIST OF TREASURIES / SUB-TREASURIES**

[PART I / PARA 1.2]

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

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

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

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

## ANNEXURE - II

**VARIATION IN CLASSIFICATION**

[PART II / PARA 2.1]

| Sl. No.                                                                                                         | Head of Account                                     | Classification as per the Treasury | Classification as per A.G's Office             |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------------------|------------------------------------------------|
|                                                                                                                 | 1                                                   | 2                                  | 3                                              |
| <b>8443-Civil Deposits</b>                                                                                      |                                                     |                                    |                                                |
| 1                                                                                                               | PD Account of Money Lenders and Pawn Brokers        | 8443-00-116-0-05                   | 8443-00-106-0-26                               |
| 2                                                                                                               | PD Account of HDFC                                  | 8443-00-106-0-23                   | 8443-00-106-0-10                               |
| 3                                                                                                               | PD Account of Deputy Commissioners                  | 8443-00-106-0-24                   | 8443-00-106-0-21                               |
| 4                                                                                                               | PD Account of Labour Officer                        | 8443-00-106-0-15                   | 8443-00-106-0-16                               |
| 5                                                                                                               | PD Account [General]                                | 8443-00-206-0-01                   |                                                |
| 6                                                                                                               | Village Land under Attachment                       | 8443-00-106                        | 8443-00-106-0-23                               |
| <b>8448 - Deposits of Local Funds</b>                                                                           |                                                     |                                    |                                                |
| 7                                                                                                               | Village Panchayat Funds                             | 8448-00-109-1-01                   | 8448-00-109-1-02                               |
| <b>8658 – Suspense Accounts</b>                                                                                 |                                                     |                                    |                                                |
| 8                                                                                                               | Banking Cash Transaction Tax                        | 8658-00-102-4-13                   | 8658-00-102-4-22                               |
| 9                                                                                                               | DACR New Delhi                                      | 8658-00-110-0-01                   | 8658-00-101-01-112                             |
| <b>8782 –Cash Remittances and Adjustments between Officers rendering accounts to the same Accounts Officers</b> |                                                     |                                    |                                                |
| 10                                                                                                              | Public Works Cheques                                | 8782-00-102-0-00                   | 8782-00-102-2-22                               |
| 11                                                                                                              | Public Works Remittances                            | 8782-00-102-0-00                   | 8782-00-102-100                                |
| 12                                                                                                              | Forest Cheques                                      | 8782-00-103-0-00                   | 8782-00-103-2-00                               |
| 13                                                                                                              | Forest Remittance                                   | 8782-00-103-1-00                   | 8782-00-103-1-01                               |
| 14                                                                                                              | Government Commercial Undertakings                  | 8782-00-104-0-00                   | 8782-00-104-1-01 [cr]<br>8782-00-104-1-02 [dr] |
| <b>8793-Inter State Suspense Account</b>                                                                        |                                                     |                                    |                                                |
| 15                                                                                                              | Director of Accounts, Goa                           | 8793-00-101-0-23                   | 8793-00-101-4-30                               |
| 16                                                                                                              | Karnataka, Pondicherry                              | 8793-00-101-0-21                   | 8658-00-101-6-423                              |
| 17                                                                                                              | Karnataka, Jammu & Kashmir                          | 8793-00-101-0-22                   | 8658-00-134-0-00                               |
| <b>8009-State Provident Funds</b>                                                                               |                                                     |                                    |                                                |
| 18                                                                                                              | Karnataka Handloom Weavers Thrift Fund              | 8009-60-103-0-04                   | 8009-60-103-0-05                               |
| 19                                                                                                              | Thrift Fund for Karnataka Handloom Development      | 8009-60-103-0-06                   |                                                |
| <b>8011 – Insurance and Pension Funds</b>                                                                       |                                                     |                                    |                                                |
| 20                                                                                                              | Karnataka State Life Insurance Fund Official Branch | 8011-00-105-0-01                   | 8011-00-105-1-01                               |
| 21                                                                                                              | Karnataka Government Employees Family Benefit Fund  | 8011-00-105-4-00                   | 8011-00-102-0-02                               |
| 22                                                                                                              | Karnataka Municipal employees Family Benefit Fund   | 8011-00-105-5-00                   | 8011-00-102-0-03                               |

**ANNEXURE – III****WANTING VOUCHERS OF RAILWAYS****[PART II / PARA 2.2]**

| Sl. No. | Treasury          | South Western Railway | South Central Railway | Central Railways | Southern Railways | Western Railway | Integral Coach Factory | Northern Railway | South Eastern Railway | Norh Eastern Frontier | TOTAL           |
|---------|-------------------|-----------------------|-----------------------|------------------|-------------------|-----------------|------------------------|------------------|-----------------------|-----------------------|-----------------|
| 1       | Bagalkot          | 2531485               | 1209250               | 26661            |                   |                 |                        |                  |                       |                       | 3767396         |
| 2       | Bangalore [Rural] | 940980                | 197184                |                  | 1031587           |                 |                        |                  |                       |                       | 2169751         |
| 3       | Belgaum           |                       | 1286929               | 19125            | 245655            | 9207            |                        |                  |                       |                       | 1560916         |
| 4       | Bijapur           | 282846                | 1131361               |                  |                   |                 |                        |                  |                       |                       | 1414207         |
| 5       | Chikkaballapur    | 580675                |                       |                  |                   |                 |                        |                  | 31236                 |                       | 611911          |
| 6       | Chikmagalur       | 3619991               | 826889                |                  | 1183882           |                 |                        |                  |                       |                       | 5630762         |
| 7       | Chitrdurga        | 245271                | 6110                  |                  | 15747             |                 |                        |                  |                       |                       | 267128          |
| 8       | Kodagu            | 9048                  |                       |                  | 117963            |                 |                        |                  |                       |                       | 127011          |
| 9       | Dharwad           | 96907                 | 1084182               |                  |                   | 13095           |                        |                  |                       |                       | 1194184         |
| 10      | Gadag             | 1105019               | 1617961               | 83432            |                   |                 |                        |                  |                       |                       | 2806412         |
| 11      | Gulbarga          | 412099                | 61410                 | 1058456          |                   | 3112            |                        |                  |                       |                       | 1535077         |
| 12      | Hassan            | 12226                 | 18571                 |                  | 187444            |                 |                        |                  |                       |                       | 218241          |
| 13      | Haveri            | 689233                | 623512                | 23044            | 354744            |                 |                        |                  |                       |                       | 1690533         |
| 14      | Hubli             |                       |                       |                  |                   |                 |                        |                  |                       |                       | 0               |
| 15      | Karwar            | 156474                | 394174                |                  |                   |                 |                        |                  |                       |                       | 550648          |
| 16      | Kolar             | 1348205               | 118900                | 90796            |                   |                 | 62643                  |                  |                       |                       | 1620544         |
| 17      | Koppal            |                       | 58592                 | 18204            | 26779             |                 |                        |                  |                       |                       | 103575          |
| 18      | Mandya            | 374464                | 18358                 |                  | 134438            |                 |                        |                  |                       |                       | 527260          |
| 19      | Mysore            | 817674                |                       |                  | 468567            |                 |                        |                  |                       | 8914                  | 1295155         |
| 20      | PPT               | 418909                | 407393                | 27012            | 87935             | 24890           |                        | 167756           | 42447                 |                       | 1176342         |
| 21      | Raichur           | 327174                | 146719                | 478383           |                   |                 |                        |                  |                       |                       | 952276          |
| 22      | Shimoga           | 155985                | 31969                 |                  | 942751            |                 |                        |                  |                       |                       | 1130705         |
| 23      | Tumkur            | 44716                 |                       |                  | 114713            |                 |                        |                  |                       |                       | 159429          |
| 24      | Yadgir            |                       |                       | 80268            |                   |                 |                        |                  |                       |                       | 80268           |
|         | <b>TOTAL</b>      | <b>14169381</b>       | <b>9239464</b>        | <b>1905381</b>   | <b>4912205</b>    | <b>50304</b>    | <b>62643</b>           | <b>167756</b>    | <b>73683</b>          | <b>8914</b>           | <b>30589731</b> |

**ANNEXURE - IV****WANTING VOUCHERS**

[PART II/ PARA 2.3]

| <b>District</b>   | <b>Voucher Number</b> | <b>Month/ Year</b> | <b>Major Head of Account</b> | <b>Amount [ ` ]</b> |
|-------------------|-----------------------|--------------------|------------------------------|---------------------|
| Bagalkot          | 14                    | 10/01              | 2202-80                      | 1010000             |
|                   | 7                     | 2/11               | 2406                         | 1255500             |
|                   | 2                     | 3/11               | 2015                         | 41200               |
| Bangalore (Rural) | 600                   | 2/98               | 2851                         | 1287                |
|                   | 462                   | 1/01               | 2851                         | 70860               |
|                   | 733                   | 6/02               | 2851                         | 17480               |
|                   |                       | 3/03               | 2851                         | 4887                |
|                   | 194                   | 3/93               | 2402                         | 10000               |
|                   | 396                   | 3/93               | 2402                         | 627                 |
|                   | 13                    | 4/99               | 2210                         | 12984               |
|                   | 1                     | 4/99               | 2210                         | 10675               |
|                   | 10                    | 3/03               | 2202-03                      | 281479              |
|                   | 30                    | 3/01               | 2202-05                      | 600                 |
|                   | 40                    | 3/01               | 2202-05                      | 300                 |
|                   |                       | 3/97               | 2225                         | 5994                |
|                   |                       | 3/03               | 2015                         | 20252               |
|                   | 91                    | 10/09              | 2401                         | 2000000             |
|                   | 1                     | 4/10               | 2406                         | 202166              |
| Bangalore(Urban)  | 11A                   | 2/96               | 2235                         | 500                 |
|                   | 653                   | 3/96               | 2235                         | 500000              |
|                   | 1                     | 5/96               | 2235                         | 3274                |
|                   | 2                     | 5/96               | 2235                         | 3274                |
|                   | 22                    | 3/98               | 2225                         | 6000                |
|                   | 1                     | 10/98              | 2425                         | 11884               |
| Belgaum           | 61                    | 6/02               | 2039                         | 75628               |
|                   | 62                    | 6/02               | 2039                         | 5324                |
|                   | 63                    | 6/02               | 2039                         | 54215               |
|                   | 98                    | 6/2000             | 2235                         | 500                 |
|                   | 3G                    | 6/2000             | 2235                         | 22731               |
|                   | 222                   | 1/95               | 2851                         | 9000                |
|                   | 922                   | 3/96               | 2851                         | 995                 |
|                   | 29                    | 7/98               | 2851                         | 1700                |
|                   | 25                    | 5/96               | 2202-02                      | 4001                |
|                   | 30                    | 3/2K               | 2202-05                      | 77006               |
|                   |                       | 12/02              | 2070                         | 1616                |
|                   |                       | 3/03               | 2070                         | 123034              |
|                   | 2                     | 11/02              | 2015                         | 7749                |
| Bidar             | 24                    | 3/98               | 3604                         | 50000               |
| Bijapur           | G22                   | 4/97               | 2202-80                      | 7592                |
| Chamarajanagar    | 52                    | 8/98               | 2851                         | 5500                |
|                   | 1                     | 11/98              | 2851                         | 21350               |
|                   |                       | 4/99               | 2851                         | 3254                |
|                   | 21                    | 10/99              | 2210                         | 15506               |



| District         | Voucher Number | Month/Year | Major Head of Account | Amount [ ` ] |
|------------------|----------------|------------|-----------------------|--------------|
|                  | 32             | 4/96       | 2202-02               | 1000         |
|                  | G11            | 4/97       | 2202-80               | 8905         |
|                  | 5              | 3/2K       | 2202-80               | 11000        |
| Chikkamagalur    |                | 9/02       | 2851                  | 458          |
|                  | 35             | 10/10      | 2015                  | 1285         |
| Dakshina Kannada | 1              | 6/98       | 2041                  | 8203         |
|                  | 52             | 7/94       | 2202-02               | 53511        |
|                  |                | 7/94       | 2202-02               | 17976        |
|                  | 185A           | 7/94       | 2202-02               | 1240         |
|                  | 13             | 7/94       | 2202-02               | 14964        |
|                  | 21             | 3/2K       | 2202-03               | 13126        |
| Dharawad         | 24             | 3/2K       | 3604                  | 100000       |
| Gulbarga         | 109            | 4/94       | 2202-02               | 3772         |
|                  | 89             | 6/94       | 2202-02               | 4440         |
|                  |                | 3/03       | 2070                  | 18675        |
|                  | 2              | 8/99       | 2015                  | 10100        |
|                  | 57             | 01/11      | 2075                  | 4891         |
| Hassan           | 14             | 2/01       | 2851                  | 2299         |
|                  | 47             | 2/03       | 2851                  | 433          |
| Haveri           | -              | 11/02      | 2039                  | 8100         |
|                  | Vr Bundle      | 12/09      | 2203                  | 819139       |
| Kodagu           | 34             | 1/03       | 2851                  | 6750         |
|                  | 1              | 4/96       | 2202-02               | 9202         |
|                  | 2              | 4/96       | 2202-02               | 36613        |
|                  | G11            | 4/96       | 2202-02               | 9335         |
|                  | 33             | 6/94       | 2202-02               | 37500        |
|                  | 34             | 6/94       | 2202-02               | 1000         |
|                  | 2              | 12/96      | 2202-80               | 2200         |
|                  | 8              | 12/96      | 2202-80               | 6050         |
|                  |                | 12/03      | 2011                  | 1432         |
|                  | 8 to 11        | 4/10       | 2401                  | 6711000      |
|                  | 1              | 3/03       | 2039                  | 870          |
|                  | 96             | 3/98       | 2041                  | 24934        |
|                  | 5              | 9/03       | 2041                  | 546          |
|                  | 12             | 4/04       | 2041                  | 3903         |
|                  | Kolar          | 1          | 12/98                 | 2215         |
| 53               |                | 9/03       | 2235                  | 500          |
| 78A              |                | 9/03       | 2235                  | 420          |
| 78B              |                | 9/03       | 2235                  | 417          |
| 659              |                | 3/96       | 2235                  | 350          |
| 656              |                | 3/96       | 2235                  | 2050         |
| 214              |                | 11/94      | 2851                  | 2550         |
| 250              |                | 2/98       | 2851                  | 7914         |
| 251              |                | 2/98       | 2851                  | 600          |
| 57               |                | 2/98       | 2851                  | 28811        |
| 362              |                | 9/98       | 2851                  | 3250         |
| 362              |                | 9/98       | 2851                  | 4420         |
| 106A             |                | 9/93       | 2851                  | 10000        |

| District             | Voucher Number        | Month/Year | Major Head of Account | Amount [ ` ] |
|----------------------|-----------------------|------------|-----------------------|--------------|
|                      | 5                     | 1/03       | 2851                  | 4655         |
|                      | 16                    | 8/02       | 2402                  | 1792         |
|                      | 96                    | 8/98       | 2851                  | 1390         |
|                      | 50                    | 3/2K       | 2202-03               | 15829        |
|                      |                       | 3/01       | 2070                  | 22777        |
|                      |                       | 1/02       | 2070                  | 4997         |
|                      |                       | 11/02      | 2070                  | 14566        |
|                      |                       | 3/03       | 2070                  | 16394        |
|                      | 271A                  | 3/98       | 2425                  | 20000        |
|                      | 272A                  | 3/98       | 2425                  | 21000        |
|                      | 155                   | 3/98       | 2225                  | 3000         |
| Koppal               |                       | 4/03       | 2070                  | 4000         |
| Mandya               |                       | 3/97       | 2225                  | 21764        |
|                      | 4                     | 11/10      | 2401                  | 1302000      |
| Mysore               | 139                   | 2/03       | 2851                  | 3150         |
|                      | 1                     | 3/03       | 2075                  | 394208       |
|                      | 723                   | 3/11       | 4706                  | 477035       |
| North Kanara         | 7                     | 12/02      | 2202-01               | 688566       |
|                      | LOP                   | 7/03       | 2408                  | 60745        |
|                      | All vouchers, Bhatkal | 3/2K       | 2203-03               | 6117665      |
| Raichur              | 1                     | 2/03       | 2402                  | 28126        |
|                      | 1A                    | 2/03       | 2402                  | 4475         |
|                      | 2                     | 5/03       | 2075                  | 213735       |
|                      | 5                     | 7/09       | 2408                  | 60581        |
|                      | 11                    | 7/09       | 2408                  | 12587        |
|                      | 1                     | 7/09       | 2217                  | 1551         |
|                      | 9                     | 7/09       | 2217                  | 21571        |
|                      | 10                    | 7/09       | 2217                  | 32957        |
|                      | 11                    | 7/09       | 2217                  | 20431        |
|                      | 12                    | 7/09       | 2217                  | 8524         |
|                      | 13                    | 7/09       | 2217                  | 1850         |
|                      | 14                    | 7/09       | 2217                  | 1361         |
|                      | 15                    | 7/09       | 2217                  | 11436        |
|                      | 7                     | 12/10      | 5054                  | 1131212      |
| Shimoga              | 51                    | 5/94       | 2202-02               | 3905         |
|                      | 52                    | 5/94       | 2202-02               | 3905         |
|                      | 53                    | 5/94       | 2202-02               | 9560         |
|                      | 54                    | 5/94       | 2202-02               | 3905         |
|                      | 8                     | 9/01       | 2202-03               | 5958         |
|                      |                       | 11/02      | 2070                  | 22448        |
|                      | 9                     | 3/11       | 4701                  | 167000       |
| State Huzur Treasury | 2                     | 2/07       | 2014                  | 1128121      |

|        |     |      |              |                    |       |
|--------|-----|------|--------------|--------------------|-------|
| Tumkur | 24A | 5/94 | 2235         | 500                |       |
|        | G.6 | 8/90 | 2402         | 1717.25            |       |
|        | 37  | 8/94 | 2202-02      | 30499              |       |
|        | 38  | 8/94 | 2202-02      | 28721              |       |
|        | 39  | 8/94 | 2202-02      | 10132              |       |
|        | 40  | 8/94 | 2202-02      | 52963              |       |
|        | 41  | 8/94 | 2202-02      | 6000               |       |
|        | 42  | 8/94 | 2202-02      | 3730               |       |
|        | 43  | 8/94 | 2202-02      | 28380              |       |
|        | 44  | 8/94 | 2202-02      | 6700               |       |
|        | 49  | 8/94 | 2202-02      | 19148              |       |
|        | 46  | 8/94 | 2202-02      | 40304              |       |
|        |     |      | 4/06         | 2408               | 58748 |
|        |     |      | 5/94         | 2070               | 482   |
|        |     |      | <b>TOTAL</b> | <b>26697064.25</b> |       |

**ANNEXURE - V**  
**LIST OF PD ACCOUNTS NOT IN OPERATION FOR MORE THAN 3 YEARS**  
[Part III / Para 2.6.2.2]

| Head of Account  | Nomenclature                                                        | Balance<br>Amount in `  | Inoperative since |
|------------------|---------------------------------------------------------------------|-------------------------|-------------------|
| 8443-00-106-0-06 | National Loan Scholarship Scheme                                    | 3457519.63              | Prior to 2000     |
| 8443-00-106-0-45 | Asst Registrar of Co-op Society, Shimoga                            | 87,725.60               | Prior to 2000     |
| 8443-00-106-0-04 | Cash Order Deposits                                                 | 13,645.81               | Prior to 2000     |
| 8443-00-106-0-05 | Deposit of Sugar Surcharge (Dy Comm of Food & Civil Supplies)       | 714048.55               | Prior to 1993-94  |
| 8443-00-106-0-37 | Deposit of permanent and temporary advances                         | 2827258.86              | 1989-90           |
| 8443-00-106-0-43 | Bagalkot Town Development Authority                                 | 12753684.93             |                   |
| 8443-00-106-0-46 | Asst.Registrar of Co-op Society Bijapur (P.D.A/c of Gram Panchayat) | 311485.00               | 2005              |
| 8443-00-106-0-53 | Special Land Acquisition Officer, SCR Project                       | 27696190.00             | 2005              |
| 8443-00-106-0-15 | Special D.C                                                         | 491708828.90            | 2006              |
| 8443-00-106-0-19 | Industrial Corporation                                              | 10850.40                | 1994-95           |
| 8443-00-106-0-22 | D.R.C.S, Mandya (Deputy Registrar of Co-op Societies, Mandya)       | 441956.07               | 1994-95           |
| 8443-00-106-0-24 | Watershed Development                                               | 3372759.00              | 2001-02           |
| 8443-00-106-0-27 | Member Secretary                                                    | 171042.11               | 2004-05           |
| 8443-00-106-0-28 | Director, Industries & Commerce                                     | 4066006.37              | 1995-96           |
| 8443-00-106-0-38 | Ramkumar Jalal Memorial Fund                                        | 195.00                  | 1994-95           |
| 8443-00-106-0-42 | Ration Shop Depot                                                   | 49936.00                | 1994-95           |
| 8443-00-106-0-13 | Scholarship Account of Backward Classes & Minorities                | 2292390.30              |                   |
| 8443-00-106-0-30 | Sugar Price Equalisation Fund                                       | 139636693.90            |                   |
| 8443-00-106-0-17 | Deposits of PWD Officers                                            | 1001430.00              |                   |
| 8443-00-106-0-02 | Deposit of Private Estate under Government Organization             | 15081144                |                   |
| 8443-00-106-0-36 | DC Dharwar                                                          | 595047                  |                   |
| 8443-00-106-0-35 | Deposit of Private Estate under commercial Organization             | 75.00                   | Prior to 2000     |
| 8443-00-106-0-25 | Chief Ministers Drought Relief Fund                                 | 8245390.20              | Prior to 2000     |
| 8443-00-106-0-09 | Harijan Development Welfare Fund                                    | 508896.71               |                   |
| 8443-00-106-0-11 | Block Development Officer                                           | 97175307.15             |                   |
| 8443-00-106-0-32 | P.D.Account of Municipal Commissioner, Tumkur                       | 2372940.16              |                   |
| 8443-00-106-0-33 | P.D.Account of Deputy Registrar of Co-op. Societies, Bidar          | 282.20                  |                   |
| 8443-00-106-0-14 | Principal Maharaja College of Education                             | 570.00                  | 2008-09           |
| 8443-00-106-0-23 | Village Land under attachment                                       | 251457.05               | 1994-95           |
| 8443-00-106-0-29 | Asha Kiran                                                          | 26350.00                | 1994-95           |
| 8443-00-106-0-39 | Gram Panchayat                                                      | 3400890.55              | 1994-95           |
| 8443-00-106-0-48 | Deposits of District Consumer Forum                                 | 124360.00               |                   |
|                  | <b>Total</b>                                                        | <b>8,18,39,63,56.45</b> |                   |

**ANNEXURE - VI****DETAILS OF UNPOSTED SCHEDULES IN RESPECT OF GPF SCHEDULES**

(Refer Para 2.9.2)

| <b>Treasury</b> | <b>No. of Items</b> | <b>Amount(in Rupees)</b> |
|-----------------|---------------------|--------------------------|
| Bijapur         | 1993                | 14000113                 |
| Chamarajanagar  | 454                 | 1912155                  |
| Chickmagalur    | 1005                | 4448934                  |
| Chikkaballapur  | 179                 | 1283748                  |
| Chitradurga     | 1431                | 8193924                  |
| Coorg           | 547                 | 4514849                  |
| Davangere       | 1047                | 9617089                  |
| Dharwar         | 624                 | 5252493                  |
| Gadag           | 634                 | 4080741                  |
| Gulbarga        | 2707                | 27703171                 |
| Hassan          | 963                 | 5115410                  |
| Haveri          | 1449                | 8263153                  |
| Hubli           | 341                 | 7314113                  |
| Kolar           | 1154                | 7628746                  |
| Koppl           | 1041                | 5662175                  |
| Mandya          | 616                 | 6332394                  |
| Mysore          | 1806                | 18744615                 |
| North Kanara    | 744                 | 4184544                  |
| Raichur         | 1241                | 9680562                  |
| Ramanagaram     | 1                   | 11000                    |
| Shimoga         | 507                 | 4814154                  |
| South Kanara    | 448                 | 2335721                  |
| Tumkur          | 1453                | 11104465                 |
| Udupi           | 225                 | 863000                   |
| Yadgir          | 271                 | 14827072                 |
| SHT             | 121                 | -27454                   |
| <b>Total</b>    | <b>23002</b>        | <b>187860887</b>         |

## ANNEXURE – VII

**TREASURYWISE DETAILS OF NUMBER OF OUTSTANDING PARAS**

[PART III / PARA 3.2]

| Sl. No.      | Treasury          | upto 2008-09 | 2009-10    | Total      |
|--------------|-------------------|--------------|------------|------------|
| 1.           | Bagalkot          | 12           | 10         | 22         |
| 2.           | Bangalore [Rural] | 16           | 12         | 28         |
| 3.           | Bangalore [Urban] | 27           | 15         | 42         |
| 4.           | Belgaum           | 24           | 13         | 37         |
| 5.           | Bellary           | 14           | 21         | 35         |
| 6.           | Bidar             | 6            | 5          | 11         |
| 7.           | Bijapur           | 12           | 10         | 22         |
| 8.           | Chamarajanagar    | 16           | 11         | 27         |
| 9.           | Chikkaballapur    | 21           | 11         | 32         |
| 10.          | Chikkamagalur     | 10           | 16         | 26         |
| 11.          | Chitradurga       | 20           | 11         | 31         |
| 12.          | Davanagere        | 15           | 18         | 33         |
| 13.          | Dharwar           | 19           | 10         | 29         |
| 14.          | Gadag             | 12           | 12         | 24         |
| 15.          | Gulbarga          | 12           | 14         | 26         |
| 16.          | Hassan            | 23           | 12         | 35         |
| 17.          | Haveri            | 11           | 10         | 21         |
| 18.          | Hubli             | 21           | 7          | 28         |
| 19.          | Karwar            | 17           | 10         | 27         |
| 20.          | Kolar             | 43           | 8          | 51         |
| 21.          | Koppal            | 12           | 12         | 24         |
| 22.          | Madikeri          | 14           | 8          | 22         |
| 23.          | Mandya            | 8            | 10         | 18         |
| 24.          | Mangalore         | 18           | 9          | 27         |
| 25.          | Mysore            | 17           | 11         | 28         |
| 26.          | PPT, Bangalore    | 17           | 6          | 23         |
| 27.          | Raichur           | 14           | 11         | 25         |
| 28.          | Ramanagaram       | 16           | 9          | 25         |
| 29.          | Shimoga           | 28           | 12         | 40         |
| 30.          | SHT Bangalore     | 5            | 9          | 14         |
| 31.          | Tumkur            | 21           | 14         | 35         |
| 32.          | Udupi             | 10           | 8          | 18         |
| <b>TOTAL</b> |                   | <b>531</b>   | <b>355</b> | <b>886</b> |

## ANNEXURE - VIII

**EXCESS PAYMENT OF FAMILY PENSION**  
**[PART III / PARA 3.3.1]**

| Sl. No. | For the year 2009-10 pointed out during 2010-11 |                 |             | Continued Excess Payment In Respect Of Cases Already Pointed Out In Previous Years |             | Total           |             |
|---------|-------------------------------------------------|-----------------|-------------|------------------------------------------------------------------------------------|-------------|-----------------|-------------|
|         | Treasury                                        | Amount Rs.      | No of Cases | Amount Rs.                                                                         | No of Cases | Amount Rs.      | No of Case  |
| 1       | Bagalkot                                        | 652928          | 30          | 79311                                                                              | 4           | 732239          | 34          |
| 2       | Bangalore [R]                                   | 339375          | 12          | 1080802                                                                            | 28          | 1420177         | 40          |
| 3       | Bangalore [U]                                   | 346835          | 2           |                                                                                    |             | 346835          | 2           |
| 4       | Belgaum                                         | 2985065         | 102         |                                                                                    |             | 2985065         | 102         |
| 5       | Bellary                                         | 1212792         | 32          | 355892                                                                             | 7           | 1568684         | 39          |
| 6       | Bidar                                           | 661187          | 32          |                                                                                    |             | 661187          | 32          |
| 7       | Bijapur                                         | 254286          | 17          | 301974                                                                             | 10          | 556260          | 27          |
| 8       | Chamarajanagar                                  | 452316          | 18          | 52037                                                                              | 3           | 504353          | 21          |
| 9       | Chikkaballapur                                  | 426089          | 17          | 344486                                                                             | 13          | 770575          | 30          |
| 10      | Chikkamagalur                                   | 650634          | 13          | 49376                                                                              | 2           | 700010          | 15          |
| 11      | Chitradurga                                     | 244161          | 9           | 583370                                                                             | 34          | 827531          | 43          |
| 12      | Dakshina Kannada                                | 101499          | 8           |                                                                                    |             | 101499          | 8           |
| 13      | Davanagere                                      | 1481740         | 67          | 343532                                                                             | 14          | 1825272         | 81          |
| 14      | Dharwar                                         | 195941          | 15          |                                                                                    |             | 195941          | 15          |
| 15      | Gadag                                           | 152854          | 8           | 30716                                                                              | 1           | 183570          | 9           |
| 16      | Gulbarga                                        | 804817          | 14          | 342041                                                                             | 11          | 1146858         | 25          |
| 17      | Hassan                                          | 2145909         | 65          | 195070                                                                             | 10          | 2340979         | 75          |
| 18      | Haveri                                          | 844999          | 23          | 76116                                                                              | 2           | 921115          | 25          |
| 19      | Karwar                                          | 192398          | 7           | 60522                                                                              | 2           | 252920          | 9           |
| 20      | Kolar                                           | 786731          | 18          |                                                                                    |             | 786731          | 18          |
| 21      | Koppal                                          | 8188            | 2           |                                                                                    |             | 8188            | 2           |
| 22      | Madikeri                                        | 162802          | 17          |                                                                                    |             | 162802          | 17          |
| 23      | Mandya                                          | 559158          | 28          | 131628                                                                             | 6           | 690786          | 34          |
| 24      | Mysore                                          | 553097          | 16          |                                                                                    |             | 553097          | 16          |
| 25      | PPT                                             | 1700795         | 72          | 2281525                                                                            | 21          | 3982320         | 93          |
| 26      | Raichur                                         | 1292126         | 29          | 1119264                                                                            | 64          | 2411390         | 93          |
| 27      | Ramanagara                                      | 403511          | 6           | 296561                                                                             | 1           | 700072          | 7           |
| 28      | Shimoga                                         | 216705          | 14          | 63972                                                                              | 5           | 280677          | 19          |
| 29      | Tumkur                                          | 3454421         | 62          | 1468416                                                                            | 19          | 4922837         | 81          |
| 30      | Udupi                                           | 359857          | 16          |                                                                                    |             | 359857          | 16          |
|         | <b>TOTAL</b>                                    | <b>23643216</b> | <b>771</b>  | <b>9256611</b>                                                                     | <b>257</b>  | <b>32899827</b> | <b>1028</b> |

**ANNEXURE - IX****LIST OF UNSPENT BALANCES IN PD ACCOUNTS**

[Part III / Para 3.6.5]

| TRANSFER FROM SERVICE HEAD | DETAILS OF PD ACCOUNTS TO WHICH TRANSFERRED | AMOUNT IN ` |
|----------------------------|---------------------------------------------|-------------|
| 2053                       | 8443-00-106-0-24                            | 3,69,000    |
| 2217                       | 8443-00-106-0 DC PD<br>Miscellaneous        | 2,72,000    |
| 2225                       | 8443-00-106-0 DC PD<br>Miscellaneous        | 6,62,000    |
| 2235-60                    | 8443-00-106-0 DC PD<br>Miscellaneous        | 8,00,000    |
| 2245                       | 8443-00-106-0-24                            | 41,43,000   |
| 3604                       | 8443-00-106-0-24                            | 48,18,000   |
| 2515                       | 8443-00-106-0-24                            | 18,66,000   |