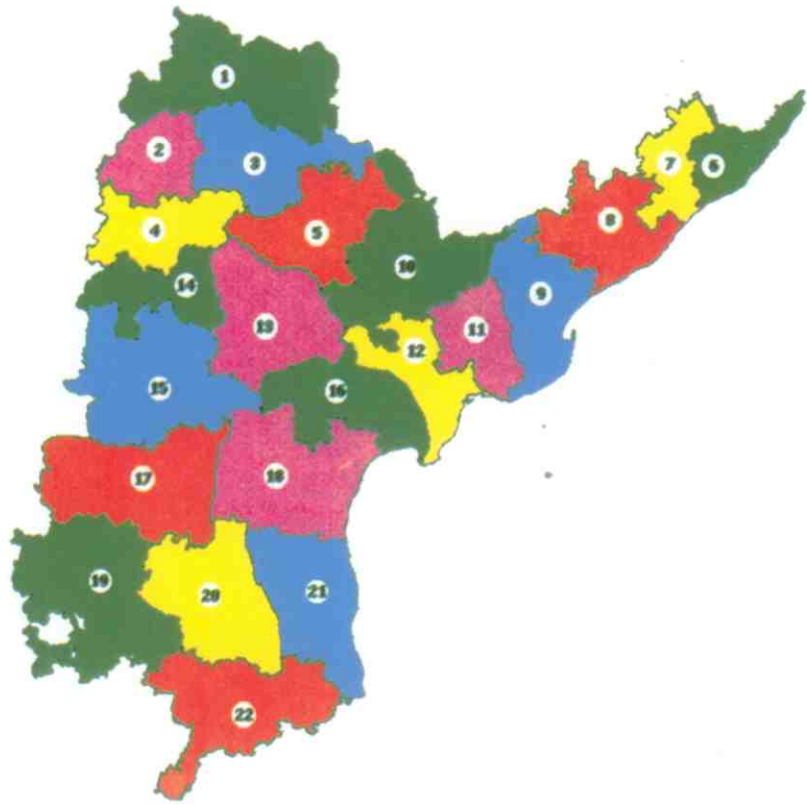




OFFICE OF THE ACCOUNTANT GENERAL (A&E) ANDHRA PRADESH, HYDERABAD



**Report on the
Annual Review on the working of Treasuries,
Pension Payment Offices and Pay and Accounts Office,
Hyderabad in Andhra Pradesh
for the year 2007 -2008**

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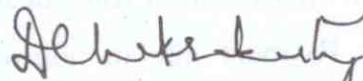
PREFACE

The Annual Review report on the working of Treasuries for the year 2007-08 is prepared as required under Paragraph 20.17.11 of Accountant General (A&E) Manual of Standing Orders (Tech) Volume-I. The report contains 4 Parts.

1. **Part 1 :** Introductory
2. **Part 2 :** Defects noticed during compilation and verification of accounts
3. **Part 3 :** Irregularities noticed during the inspection of District Treasury Offices and Sub Treasury Offices
4. **Part 4 :** Annual Review Report on the working of the Pay and Accounts Office, Hyderabad during the year

The District Treasuries, Sub Treasuries and Assistant Pension Payment Offices of Government of Andhra Pradesh function under the Administrative control of Director of Treasuries and Accounts while Pay and Accounts Office is under the direct control of Finance Department. There are 23 District Treasury Offices, 296 Sub Treasury Offices and 9 Assistant Pension Payment Offices as on 31-3-2008 in Andhra Pradesh.

The review is intended to draw the attention of the State Government and Departmental authorities to the delays in rendering of accounts, shortcomings in maintenance of initial accounts, defects noticed during the course of compilation of accounts and irregularities noticed during the local inspection of Treasuries / Sub Treasuries.



ACCOUNTANT GENERAL (A&E)

**Report on the Annual Review on the working of
Treasuries, Pension Payment Offices and Pay And
Accounts Office, Hyderabad in Andhra Pradesh
for the year 2007-2008**

Highlights:

- 01.** Delay in adjustment of advances on Abstract Contingent Bills involving an amount of Rs.720.14 Crore **(Para 2.1)**
- 02.** Outstanding Railway Pension claims worth Rs. 11.10 Crore **(Para 2.2)**
- 03.** Wanting Vouchers for Rs.5.08 Crore up to March 2008 from various treasuries. **(Para 2.3)**
- 04.** 908 Treasury Inspection Reports with 2401 Paras outstanding to the end of 31-3-2008. **(Para 3.2)**
- 05.** Excess payment of pension amounting to Rs.58.39 lakh noticed as under:
(Para 3.4.1)
 - i)** Excess payment of pension due to inadmissible relief (Rs.29.01lakh)
 - ii)** Payment of enhanced Family Pension beyond time limit (Rs.14.51lakh)
 - iii)** Incorrect consolidation of pension (Rs.3.81 lakh)
 - iv)** Excess payment of pension due to non-recovery or short recovery of commuted portion of pension (Rs.3.68 lakh)
 - v)** Excess payment of pension due to non recovery of anticipatory pension (Rs.1.20 lakh)
 - vi)** Excess payment due to payment of two pensions for the same pensioner (Rs.1.43 lakh).
 - vii)** Excess Payment of Family Pension due to payment of second Family Pension on account of son's death (Rs.0.47 lakh)
 - viii)** Excess Payment due to non-recovery of pension contributions (Rs.0.57 lakh)

- ix) Excess payment due to payment of normal Family Pension (i) beyond time limit, (ii) after marriage (iii) after employment (Rs.3.71 lakh)
06. Huge outstanding unposted Credits and Debits (Para 3.6.1& 3.6.2)
07. Non-Lapsing of deposits unclaimed for more than 3 years for Rs.9.18 Crore (Para 3.9.1)
- 0.8. Incorrect Operation of Deposit Accounts
- i. Diversion of funds drawn on Abstract contingent bills for Rs.75.00 lakh (Para 3.7.1)
 - ii. Irregular release of XI Finance Commission Grants for Rs.3.14 Crore beyond 31-3-2006 (Para 3.9.4)
10. Heavy stock of stamps amounting to Rs.363.98 crore (Para 3.11.1)
11. Wanting vouchers for Rs.32.11 Crore upto 1991-92 due from Pay and Accounts Office, Hyderabad (Para 4.1)
12. Certificates of payment in lieu of missing vouchers amounting to Rs.17.58 lakh for the month of November, 1989 (Para 4.2)
13. Drawal of funds of Rs.546.48 lakh by Personal Deposit Account holders at the fag end of the year to avoid lapse of budget grant (Para 4.3)
14. Diversion of funds from planned schemes for Rs.37 lakh (Para 4.4)

Report on the Annual Review on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Andhra Pradesh for the year 2007-2008

PART-1: Introductory:

The Treasuries and Sub-treasuries function under the administrative control of the Director of Treasuries and Accounts, Andhra Pradesh, Hyderabad, which forms a separate Directorate under Finance and Planning Department of the State Government. Besides 23 District Treasuries, the following authorities also attend to treasury functions and render accounts to this office.

- Pay and Accounts Officer (PAO), Hyderabad.
- Joint Director (J.D), Pension Payment Office (PPO), Hyderabad.
- Pay and Accounts Officer (Andhra Pradesh Bhavan), New Delhi.

The Pay and Accounts Officers are under the direct control of the Finance Department of the State Government whereas the Joint Director, Pension Payment Office is under the control of the Director of Treasuries and Accounts (D.T.A), Andhra Pradesh, Hyderabad.

Organisational Setup:

There are 23 District Treasury Offices, 296 Banking Sub-Treasuries and 9 Assistant Pension Payment Offices (APPO) functioning in the State under the control of Director of Treasuries and Account, Andhra Pradesh, Hyderabad (Annexure – 1). Out of these, 267 offices viz all the 23 District Treasuries, 235 Sub-Treasuries (169 Annual and 66 Biannual) and 9 Assistant Pension Payment offices were inspected during 2007-08 (Annexure --1.1).

PART-2: Defects noticed during compilation and verification of accounts.

2. Defects noticed in preparation of accounts:

2.1 Delay in adjustment of advances on Abstract Contingent Bills:

As per the instructions issued in G.O.Ms.No.391, Finance (TFR) Department, dt: 22-3-02, DTA.Memo.No.F3/ 5623/ 2002, dt:6-4-002, G.O.Ms.No.507, Finance (TFR) Department, dt:10-4-2002, Government Finance (TFR) Department Memo. No.268/ 15154-A /TFR/2002, dt:18-5-2002 and DTA Circular Memo.No. F3/6199/2002, dt: 31-5-2002, advances are required to be adjusted within one month from the drawal of funds on Abstract Contingent bills. In any case third Abstract Contingent bill shall not be admitted until and unless the first Abstract Contingent bill admitted is settled.

Pendency of Abstract Contingent Bills due for adjustment is getting accumulated from time to time, the details of which are as follows:

An amount of Rs.720.14 Crore was outstanding towards settlement of 121933 Abstract Contingent Bills from 1985-86 to 2007-2008 given in Annexure-2.1. Out of this, Rs. 229.61 Crore was pending towards settlement of 83461 Abstract Contingent Bills upto 2002-03. District-wise pendency of settlement of Abstract Contingent Bills from 01.04.2003 to 31.03.2008 amounting to Rs.490.54 Crore is given in the Annexure 2.1. Further, treasury wise details of pending Abstract Contingent Bills, amounting to Rs 187.56 Crore in 19 Districts where amount exceeded one Crore are given in Annexure-2.2.

It is the responsibility of Drawing and Disbursing Officers to ensure that Detailed Contingent Bills are submitted to the Treasury officer concerned against the earlier Abstract Contingent Bills drawn failing which further drawal of funds on Abstract Contingent Bills shall not be permitted. District Treasury / Sub Treasury officer should therefore be strict in observance of these instructions. There would be some improvement in clearance of outstanding Abstract Contingent Bills if the Finance Department of Government of Andhra Pradesh also insists for an undertaking from the Chief Controlling Officers concerned to the effect that they would pursue submission of Detailed Contingent bills for the pending Abstract Contingent Bills from the Drawing and Disbursing Officers under their charge before making releases of budget quarterly.

2.2 Outstanding Railway Pension Claims:

Up to September, 2003, pension payments to Railway pensioners were made by treasuries in the first instance and the amounts are then reimbursed by the Railways. The treasuries debit the expenditure under suspense account with Railways and prefer claims for reimbursement of the pension amount, in the form of out ward account to the Financial Advisor and Chief Accounts officer of the Railways. Supporting vouchers are transmitted by District Treasury Officers to Railways directly. On receipt of the amount from the Railways the amount held under suspense account with Railways is cleared in this office records. However, due to non-submission/incomplete submission of vouchers by treasuries to Railway authorities, the amount of pension claimed is not reimbursed in full. As long as the amount is not reimbursed the debit continues to appear under the suspense head. The accumulated suspense under various Railway Zones works out to Rs. 11.10 crore as on 31.03.08 as detailed in Annexure-2.3. Of this, outstanding claims relating to South Central Railway alone were Rs.8.12 crore. Though the matter has been referred to all the District Treasury Officers through correspondence besides being brought to the notice of the District Treasury Officers during the annual District Treasury Officer's Workshops, clearance of debit under this suspense is

meagre. The issue is to be sorted out by the District Treasury Officers concerned by submitting the vouchers required by Railways.

2.3 Vouchers wanting from Treasuries:

Vouchers for Rs.5.08 crore upto March 2008 as detailed in Annexure 2.4 are wanting from Treasuries. Inspite of regular correspondence with District Treasury Offices, the copies of Wanting Vouchers / certificates of payment are yet to be received from the treasuries. As it is possible that some vouchers may relate to fraudulent payments, it would be necessary to get the vouchers traced and to verify accuracy. Reasons for non-submission of vouchers along with List of payments are to be investigated by the treasury officers. Wanting vouchers involving huge payments of above Rs.50 lakh relate to Guntur, Adilabad, Nellore & Mahaboobnagar are detailed below.

Sl.No	Name of the Treasury	Year	Number of vouchers	Amount in Rs.
1	Guntur	1993-94	4	76,00,000
2	Adilabad	1993-94	2	1,00,02,000
3	Nellore	2001-02	1	70,17,000
4	Mahaboobnagar	2002-03	4	1,18,46,375

2.4 Delay in receipt of Monthly Accounts

Delay in rendition of monthly Account by District Treasury Officers has an impact on compilation of Civil Account and monthly report on expenditure which are required to be sent to State Government by 25th of every month. During the year 2007-08 there has been delay upto 17 days in rendering monthly accounts as detailed in Annexure 2.5. While there was maximum delay of 17 days in rendering accounts for 3/2008 by District Treasury Office, Hyderabad (Urban), it was 15 days by District Treasury Office, Medak for 3/08, and 14 days by District Treasury Office, Hyderabad (Urban) in 8/07 and 13 days by District Treasury Office, Hyderabad (Urban) in 6/07 & 10/2007, District Treasury Office Nellore in 3/08.

The list of District Treasury Offices where the delay was more than 5 days is given below.

Sl.No	Name of the Treasury	Month of A/c	Number of days delayed in rendition
1.	Medak	8/2007	6 days
2.		11/2007	
3.	Nellore	12/2007	
4.	Hyderabad (U)	2/2008	
5.	Nizamabad	3/2008	7
6.	Medak	4/2007	
7.	Adilabad	5/2007	
8.	Adilabad	10/2007	
9.	Medak	10/2007	
10.	Srikakulam	3/2008	
11.	Visakhapatnam		
12.	Guntur		
13.	Adilabad		
14.	Kadapa	3/2008	8
15.	Adilabad	4/2007	9
16.	Kadapa	1/2008	
17.	Karimanagar	3/2008	
18.	Mahabubnagar		
19.	Nalgonda		
20.	Ranga Reddy		
21.	Hyderabad (U)	4/2007	10
22.	Nizamabad		
23.	Nalgonda		
24.	Hyderabad (U)	7/2007	
25.	Nalgonda	2/2008	
26.	Khammam	3/2008	11
27.	Hyderabad (U)	11/2007	
28.		12/2007	
29.	Hyderabad (U)	5/2007	12
30.		9/2007	
31.	Krishna	3/2008	
32.	Hyderabad (U)	6/2007	
33.		10/2007	
34.	Nellore	3/2008	14
35.	Hyderabad (U)	8/2007	15
36.	Medak	3/2008	15
37.	Hyderabad (U)	3/2008	17

2.5 Clearance of adverse balances under Deposit and Advances:

The General Ledgers maintained by this office relating to loans and deposits revealed that as against the outstanding amount of adverse balance for Rs.948.73 crore to the end of March 2008 under various Deposit heads of account, an amount of Rs.497.53 crore has been cleared leaving a balance of Rs.451.20 crore. These are mainly due to rectification of misclassifications under deposit heads and on account of excess drawal by the Administrators of Personal Deposit account.

2.6 Unauthorised operation of Minor Head -110(Interest on Investment and cash balance) under Major Head 0049 by District Treasury Officers

Accountant General (A&E) and Reserve Bank of India are only empowered to operate Minor Head-110 (Interest on Investment and cash balance) under Major Head 0049. However, it was noticed that District Treasury Officer Kadapa and Ranga Reddy, have been operating this Head despite instructions issued by this office in this regard.

<p>Defects and other irregularities noticed during inspection of the District Treasury Offices, Sub Treasury Offices and Assistant Pension Payment Offices during the year 2007-2008</p>

Part-3: Defects and other irregularities noticed during inspection of District Treasury Offices and Sub Treasury Offices and Assistant Pension Payment Offices during the year 2007-08

3.1 Details of District Treasury Offices and Sub Treasuries Offices and Assistant Pension Payment Offices inspected during the year

During the year 2007-2008 all 23 District Treasuries, 235 Sub-Treasuries (169 Annual and 66 Biannual) and 9 Assistant Pension Payment offices were inspected by the Treasury Inspection Wing of Accountant General (A&E) Office. The list of offices inspected is given in Annexure-1.1.

3.2 Outstanding Inspection Reports and Paras:

267 inspection reports containing 935 paras have been issued during the year 2007-2008. Replies to the Inspection Reports are to be furnished within a month from the date of receipt of report by the Treasuries. However due to lack of response and non-compliance 908 reports having 2401 paras are still outstanding from 2003-2004 to 2007-2008. District wise / Year-wise analysis of outstanding Inspection Reports and paras for the last 5 years is listed in the Annexure 3.1.

3.3 The paras included in this report deal with

- 1) Excess Payment of pensionary benefits under 9 categories as indicated below:
 - (a) Excess payment of pension due to payment of inadmissible relief on pension.
 - (b) Payment of enhanced Family Pension beyond time limit.
 - (c) Excess payment due to wrong consolidation of pension from time to time.
 - (d) Excess payment due to non-recovery / less recovery of Commuted Portion of Pension

- (e) Excess payment of pension due to non recovery of Anticipatory Pension
 - (f) Inadmissible payment of both Service Pension and Family Pension to the same family pensioner
 - (g) Excess Payment of Family Pension due to payment of incorrect second Family Pension on account of son's death
 - (h) Excess Payment due to non-recovery of pension contributions
 - (i) Excess payment due to payment of normal Family Pension (i) beyond time limit, (ii) after marriage (iii) after employment
- 2) Non-lapsing of Civil Deposits under article 271 (iii) of Andhra Pradesh Finance Code, Volume-I.
 - 3) Retention of huge stock of stamps for which there is no demand, soiled stamps and their destruction etc.
 - 4) Incorrect lapsing of Funds/ Deposits under Eleventh Finance Commission
 - 5) Non- lapsing of Deposits under category 'C' of G.O.Ms.No.43 Finance and Planning (W&M) Dt:16.09.99
 - 6) Irregularities in maintenance of General Provident Fund accounts of Class-IV employees/ defects in General Provident Fund package
 - 7) Non-reconciliation of departmental expenditure / receipt figures with treasuries figures
 - 8) Non-remittance of Educational Funds under G.O.58
 - 9) Diversion of Funds drawn on Abstract Contingent bills

It is observed that treasuries and sub treasuries of Krishna, East Godavari, Warangal and Karimnagar have the maximum outstanding Inspection Reports / Paras.

During inspection of the offices, although pending paras are reviewed by verifying the replies furnished by the Treasuries, the progress in clearance of outstanding paras is not appreciable as replies are inadequate or incomplete.

The primary object of inspection of the treasuries by Accountant General (A&E) is to assist the departmental authorities in establishing a system where treasuries work strictly in accordance with the prescribed rules.

Early rectification of irregularities pointed out by the Treasury Inspection parties would therefore have an impact on the efficient working of the system of treasuries and a qualitative improvement in accounts. Hence, there is a need on the part of Treasury Officers and Sub Treasury Officers to promptly respond to inspection reports.

The observations made in various inspection reports during the year 2007-08 are analysed in subsequent paras.

3.4 Pension related Issues:

3.4.1 Excess payment of pensionary benefits

In 2 District Treasuries, 132 Sub-Treasuries and 6 Assistant Pension Payment Offices, excess payment of pension to pensioners amounting to Rs.58.39 lakh was noticed. Excess payment of pension occurred due to

- i) Payment of inadmissible relief on pension - Rs.29.01 lakh (Vide Annexure –3.2)
- ii) Payment of enhanced Family Pension beyond time limit - Rs.14.51 lakh, (Vide Annexure-3.3)

- iii) Incorrect consolidation of pension from time to time-Rs.3.81 lakh
(Vide Annexure-3.4)
- iv) Non-recovery / short recovery of Commuted Portion of Pension - Rs.3.68 lakh
(Vide Annexure-3.5)
- v) Excess payment of pension due to non recovery of anticipatory pension - Rs.1.20 lakh (Vide Annexure 3.6)
- vi) Excess payment due to payment of two pensions Family Pension as well as Service Pension for the same pensioner (Rs.1.43 lakh).
- vii) Excess Payment of Family Pension due to payment of second Family Pension on account of son's death (already drawing Service Pension + Family Pension Rs.0.47 lakh)
- viii) Excess Payment due to non-recovery of pension contributions (Rs.0.57 lakh)
- ix) Excess payment due to payment of normal Family Pension (i) beyond time limit, (ii) after marriage (iii) after employment (Rs.3.71 lakh)

Similar excess payments of pension noticed in previous years were as follows.

Year	Amount of excess payment noticed in lakh of Rupees
2002-2003	27.34
2003-2004	38.21
2004-2005	59.56
2005-2006	60.11
2006-2007	58.80
2007-2008	58.39

Excess payment of pension noticed was also commented upon in the Comptroller and Auditor General Audit Reports for respective years.

3.5 Pensions Undrawn for more than 3 years.

As per Sub Rule 87 (a) (b) and (c) under Rule 16 of Andhra Pradesh Treasury Code Volume -I, pension not drawn for three years and arrears of pension due on account of a deceased pensioner not claimed within one year of the pensioner's death shall cease to be payable. The Treasury Officer is required to examine the files of Pension Payment Orders and remove such cases by returning the Disbursers Halves of the Pension Payment Orders to the Accountant General or Local Fund Authorities as the case may be along with a half yearly statement of such cases of undrawn pensioners for information.

141 Cases of pensions not drawn for more than 3 years and the Pension Payment Orders not returned to the Accountant General were noticed during the inspection of 7 Sub Treasury Offices, 2 District Treasury Offices and 1 Assistant Pension Payment Office as listed in Annexure-3.7.

3.6 General Provident Fund - Functions:

Irregularities noticed in maintenance of General Provident Fund account of Class-IV employees:

During the review of General Provident Fund accounts maintained in Treasuries the following observations were noticed during the year 2007-2008.

3.6.1 In 5 District Treasury Offices the General Provident Fund credits of Class-IV employees amounting to Rs.2.10 crore were not posted in their respective provident fund accounts and kept unaccounted for. Details vide Annexure-3.8.

3.6.2 In 5 District Treasuries as detailed in Annexure-3.9 the debit entries consequent on drawal of Temporary Advances and part final withdrawal by Class-IV employees were not posted in the respective accounts amounting to Rs.53.51 lakh. This had inflated the balances in the respective Provident Fund Accounts of Class-IV employees and resulted in excess / minus balances in the accounts. A few instances of minus balance are listed in Annexure-3.10.

3.6.3 In the following District Treasury Offices 78 General Provident Fund accounts were not in operation for more than 12 months in respect of test check records only and it may be due to resignation/ death / transfer etc of the subscriber. Hence, the whereabouts of such subscribers are to be known by the District Treasury Offices concerned.

Sl.No	Name of the District Treasury Office	Number of Accounts not in operation
1	DTO, Nizamabad	45
2	DTO, Ananthapur	16
3	DTO, Kadapa	17
Total		78

3.7 Accounts related functions

3.7.1 Diversion of funds drawn on Abstract Contingent Bill – Rs.75 lakh

Funds drawn on Abstract Contingent Bills are required to be accounted for within one month. However, in District Treasury Office, Kurnool, Abstract Contingent Bills drawn for Krishna Pushkaram by District Collector, Kurnool during 2004 under detailed head T.A-111 for Rs.75 lakh was diverted for office contingencies. The Detailed Contingent Bill was not submitted as on 31-3-2008.

37.2 *Non-reconciliation of Departmental expenditure / Receipt figures with treasury figures:*

As per para 19.6 of Andhra Pradesh Budget manual read and Article 9 of Andhra Pradesh Financial Code, Volume-I, the departmental expenditure/ receipt figures are to be reconciled with those of Sub-Treasury/Treasury every month. During the inspection of one District Treasury Office and 3 Sub Treasury Offices during 2007-2008, it was observed that departmental figures of expenditure / receipt were not reconciled with those of treasuries figures in respect of treasuries as listed in Annexure-3.11. The accounts compiled by the treasuries do not reflect correct figures in the absence of reconciliation.

District Treasury Officers have therefore to ensure reconciliations of the figures by Drawing and Disbursing Officers every month so as to avoid misclassifications and to check the fraudulent cases, if any.

3.8 *Non-renewal of Fidelity Guarantee Bonds for further period*

As per Articles 276 to 293 of Andhra Pradesh Financial Code, Volume-I read with G.O.Ms.No. 176, Finance & Planning, Dt: 22.10.92 and G.O.Ms.No. 262 Finance & Planning Department, Dt: 26.10.92 the treasury personal dealing with cash and other valuables shall furnish personal security Bond for the amounts mentioned below to safeguard the interest of Government against loss or misappropriation etc., that may be caused due to negligence and fraud on their part.

Sl.No	Designation	Security Amount in Rs.
1	ATO	25000
2	STO	15000
3	DLO (SA)	10000
4	Shroff	6000

A review of Fidelity Guarantee Bond Register maintained revealed that in the 6 District Treasury Offices / 3 Sub Treasury Offices the validity period of Fidelity Guarantee Bonds of 38 officials had expired but not renewed as listed in the Annexure-3.12.

3.9 Maintenance of Government Funds:

3.9.1 Non-Lapsing of Deposits unclaimed for more than three years

As per the provisions contained in Article 271 of Andhra Pradesh Financial Code, Volume-I, certain classes of Civil Deposits like Revenue Deposits, Election Deposits etc., unclaimed for more than 3 complete financial years should be credited to Government Account at the close of March in each year.

Such deposits pending unclaimed for more than three years and not credited to Government account amounted to Rs.9.18 crore during 2007-08. District Treasury Office / Sub Treasury Office wise details are furnished in Annexure-3.13. Huge amounts of such deposits exceeding Rs.50 lakh were found in District Treasury Office Adilabad, Sub Treasury Office Guntur, Hyderabad (Urban).

3.9.2 Non Receipt of Certificate of Acceptance of Balances (CABs) from the Administrators of Personal Deposit Accounts

As per provisions contained in Article 126 of Andhra Pradesh Financial Code, Volume-II read with G.O.Ms.No.293, Finance Department Dt: 20.11.78, Administrators operating Personal Deposit Accounts are required to verify balances in their accounts annually and to certify the same by 30th September every year. If the certificate of balances is not received from the administrators by the Treasury Officers in time they may withhold further payments. In respect of cheques presented direct to Bank also, the Treasury can advise the bank not to honour the cheques of administrator in the event of non-furnishing of Certificate of Acceptance of Balances.

Details of 4280 certificate of balances overdue from Administrators operating deposit accounts in various district treasuries are furnished in Annexure-3.14 for necessary action.

3.9.3 Non Lapsing of Category 'C' deposits under G.O.Ms.No.43 Finance & Planning Department, . Dt: 22.04.2000.

As per provisions contained in G.O.Ms.No.43 Finance & Planning (W&M) Department, dt:22-4-2000 "C" Deposits include funds deposited on account of execution of various schemes and works sanctioned by government from time to time. Under these deposits all funds released during the particular financial year shall lapse by 31st March of the next financial year.

Accordingly all funds released on or before 31.03.2007 and credited to Category 'C' lapsable deposit Heads of account and remained unspent as on 31.03.2007 shall lapse on 31.03.2007. In all such cases District Treasury Officers shall credit back the unspent balances under Sub Head 79 remittances to consolidation fund from deposit account to be opened under Minor Head 800 – Other receipts under departmental receipt Major Head. However, it was noticed that the lapsable amount were deleted from ledgers without remittance into Government head as the system package lacks such check.

In the annexure listed in 3.15 an amount of Rs.17.61 Crore under Mandal Praja Parishad Educational Funds and Rs.3.58 Crore under Women and Child Welfare fund (Annexure-3.15) remained unspent till 31-3-2006 were not lapsed to Government Account.

3.9.4 Eleventh Finance Commission

As per para 5.3 of the instructions issued by the Government of India, on the recommendations of 11th Finance Commission, the unspent balances of the 11th Finance Commission Grants should not be utilised after 31-3-2005.

However, on scrutiny of records of 19 Sub Treasury Offices, 1 Assistant Treasury Office in 5 District Treasury Offices, it was noticed that an amount of Rs.3.14 Crore being unspent balances as detailed in Annexure-3.16 pertaining to Eleventh Finance Commission were irregularly adjusted beyond 31-3-2005 by the District Treasury Offices for further releases to Village Panchayats without specific instructions to that effect.

3.9.5 Non-Remittance of Educational Funds under G.O.58

As per G.O.Ms.No.58, Education Department, dt:21-3-2005 Government has issued orders to pay the salaries of the Panchayath Raj teachers through treasuries under the detailed Head 010 Salaries with effect from 1-4-2005. Further, it was stated that the funds already released under Mandal Praja Parishad Educational Funds remained unutilized, with the instructions as on 31-3-2005 should be remitted into Government Account by the Mandal Education Officer by means of duly crediting the same to Major Head 2202-01-103-05-310/311.

However, on scrutiny of records of Sub Treasury Offices it was noticed that an amount of Rs.13.97 crore being unspent grant as detailed in the Annexure-3.17 were not remitted to Government Head as on 31-3-2008.

3.10 Security in Treasuries

3.10.1 Non obtaining of Strong Room Fitness Certificates on due date (2007-08)

In terms of Instructions 4(c) under Treasury Rule 11 of Andhra Pradesh Treasury Code Volume- I every strong room attached to the treasury / sub-treasury shall be inspected annually by the Executive Engineer(Roads & Buildings) or his subordinate deputed for the purpose and a certificate of Safety of Strong Room is to be obtained from the Inspecting Officer by the 15th April every year so as to cover the entire financial year from 1st April to March of the following year.

A list of 23 Sub-Treasuries wherein strong room fitness certificates for the year 2006-07 were not obtained by the due date i.e. on 15/4/2007 as observed during inspection for 2007-2008 is given in Annexure- 3.18.

3.10.2 Safe custody articles not withdrawn after 3 years and non-collection of penal interest

In terms of Instructions 21 and 22 under TR.11 of Andhra Pradesh Treasury Code, Volume-I read with G.O.Ms.No.282, Finance & Planning Department Dt: 21.11.91 and further read with D.T.A.'s Memo No. M3/15409/89 Dt: 02.12.91, authorities depositing articles for safe custody in the Treasury should withdraw the articles once in 3 years for verification and if necessary re-deposit the same duly affixing new seals. In cases of default penal rent @ Rs. 25/- per annum per article in case of Government Departments and @ Rs. 30/- in case of local bodies should be remitted into Government account by the authorities concerned if such articles are not withdrawn even after a lapse of 3 years.

During the year 2007-08, 1083 such articles were lying for over 3 years in the Treasuries listed in Annexure-3.19. In case of Sub Treasury Office, Prathipadu, the delay was over 15 years.

90-91 Executive Engineer, Pennar Delta Drainage Division No.2, Nellore.

3.11 Maintenance of Stamps Account:

3.11.1 Retention of huge stock of Stamps far in excess of requirement

Retention of stamps in stock for which there is no demand at all or having an occasional demand is contrary to instructions 7 and 14 under Treasury Rules 4 and 5 respectively of Andhra Pradesh Treasury Code, Volume-I. Further Government have accorded permission vide G.O.Ms.No.899, dt:4-11-2004, for destruction of non-judicial stamps of Rs.500/- denominations and above lying at Treasuries, Sub Treasuries etc., to prevent misuse of stamps. However, huge stock of stamps worth Rs.363.98 Crore were retained in 10 District Treasury Offices and 34 Sub Treasury Offices which may lead to storage problem, damage and cause difficulty in accountability. (Annexure – 3.20).

PART-4
ANNUAL REVIEW REPORT
ON WORKING OF PAY & ACCOUNTS OFFICE, HYDERABAD
FROM 1-4-2007 TO 31-3-2008

The Pay and Accounts Office, Hyderabad has been functioning since 1-10-71. Resident Audit Branch, Office of the Principal Accountant General (Civil Audit), Andhra Pradesh, Hyderabad has made the following observations during review of the accounts of Pay and Accounts Office, Hyderabad for the year 2007-08.

4.1 Wanting Vouchers

Though there were no wanting vouchers as such for the year 2007-08, vouchers wanting upto 1991-92 amounting to Rs.32-11 Crore are still awaited from Pay and Accounts Office, Hyderabad despite the best efforts of this office in addressing Government of Andhra Pradesh (Finance & Planning) in this regard. The details of those wanting vouchers are given in Annexure- 4.1.

4.2. Theft of Vouchers pertaining to November 1989 in the Pay and Accounts Officer's Office

Certificates of payment in respect of vouchers lost by theft in November, 1989 for Rs.17.58 lakh are still awaited, despite the best efforts of this office in addressing Government of Andhra Pradesh (Finance & Planning) to issue instructions to Pay and Accounts Office, Hyderabad for furnishing the certificates.

4.3 Drawal of funds and credit to Personal Deposit Account/ Drawing and Disbursing Officer's Account to avoid lapse of Grant

Director of School Education in March 2007 drew in lump Rs.546.48 lakh under MH 2202 and credited to the Personal Deposit Account / Drawing and Disbursing Officer's account to avoid lapse of grants.

4.4 Diversion of funds provided under plan schemes

Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad in March 2007 spent Rs.37 lakh for installation of lifts duly diverting the budget provision fund of Rs.37 lakh provided under detailed head 130/132 Other Office Expenses under Major Head 2040 for Office contingencies. The installation of lift should have been made from provisions 520/521 Machinery and equipment.

4.5 Huge Outstanding Audit Objections

There are 695 outstanding objections for Rs.2677 lakh pending as of March 2008. Out of which 233 objections were pending for Rs.520.37 lakh upto 2004-05. During 2006-07, 144 objections were outstanding for an amount of Rs.2046.36 lakh (Details Annexure-4.2).

4.6 General Issues:

4.6(i) Excess payment of Pay and Allowances:

Excess payment of Pay & Allowances to an extent of Rs.0.69 lakh was noticed and Drawing and Disbursing Officers wise details furnished in Annexure-4.3. Pay and Accounts Office, Hyderabad was addressed regarding the irregularities and also to effect recoveries from the concerned Drawing and Disbursing Officers.

4.6(ii) Short recovery of Tax Deducted at Source:

In 20 instances, non-deduction of Income Tax at source, amounting to Rs.9.62 lakh was noticed and Drawing and Disbursing Officers - wise details furnished in Annexure-4.4.

4.6 (iii) Non-recovery of Professional Tax

In 76 cases it was noticed that Professional Tax was not recovered at prescribed rates under government orders by various Drawing and Disbursing Officers. Details furnished vide Annexure-4.5.

4.6 (iv) Reimbursement of cost of inadmissible medicine

Reimbursement of cost of inadmissible medicines amounting to Rs.0.48 lakh in respect of 46 cases was allowed by Drawing and Disbursing Officers as listed in Annexure-4.6.

4.6 (v) *Excess payment in Foreign Travel Claims*

Excess payment of Foreign Travel Claims to the extent of Rs.1.14 lakh was noticed and Drawing and Disbursing Officer wise details furnished in Annexure-4.7. Pay and Accounts Office, Hyderabad was addressed regarding the irregularities and also to effect recovery from concerned Drawing and Disbursing Officers.

4.6 (vi) *Excess Payment made towards Travelling Allowance*

In 85 instances excess travelling allowance of Rs.7.44 lakh was paid due to incorrect computation of Travelling Allowance / Transportation of personnel effects and reimbursement of agency charges. The fact was communicated to Pay and Accounts Office. (Details in Annexure-4.8).

4.6 (vii) *Irregularities in Leave Travel Concession Claims*

Certain irregularities resulting in excess payment of Rs.0.53 lakh in 17 cases of Leave Travel Concession Claims, was communicated to Pay and Accounts Office (Details in Annexure-4.9).

4.6 (viii) *Non-recovery of excess telephone call charges*

As per G.O.Ms.No.583, General / Administration (OP-III) dept, dt: 26-10-1998 Government prescribed ceiling for the number of telephone calls for the officers/ ministers for the offices and residential telephones. It was noticed in 36 cases under 21 Drawing and Disbursing Officers an amount of Rs.0.50 lakh was not recovered / short recovered towards telephone charges in excess of prescribed ceiling from the officers concerned (Details in Annexure-4.10)

LIST OF TREASURIES IN ANDHRA PRADESH

(Annexure-1)

(Introductory)

Srikakulam District:

1	DTO, Srikakulam
2	STO, Srikakulam
3	STO, Amadalavalasa
4	STO, Palasa
5	STO, Ponduru
6	STO, Rajam
7	STO, Hiramandalam at Kotur
8	STO, Tekkali
9	STO, Sompeta
10	STO, Pathapatnam
11	STO, Palakonda
12	STO, Narasannapeta
13	STO, Lehapuram
14	STO, Kotabommili

43	STO, Addateegala
44	STO, Alamuru
45	STO, Amalapuram
46	STO, Mummidivaram
47	STO, Kakinada
48	STO, Kothapeta
49	STO, Peddapuram
50	STO, Pithapuram
51	STO, Prathipadu
52	STO, Rajahmundry
53	STO, Ramachandrapuram
54	STO, Razole
55	STO, Tuni
56	STO, Rampachodavaram
57	STO, Rayavaram
58	STO, Jaggampeta

Vizianagaram District:

15	DTO, Vizianagaram
16	STO, Vizianagaram
17	STO, Bhogapuram
18	STO, Kurupam
19	STO, Salur
20	STO, Parvathipuram
21	STO, Cheepurupalli
22	STO, Bobbili
23	STO, Gajapathinagaram
24	STO, Nellimarla
25	STO, Srungavarapukonta
26	STO, Kothavalasa
27	STO, Badangi at Therlam

West Godavari District:

59	DTO, Eluru
60	STO, Bheemavaram
61	STO, Chintalapudi
62	STO, Eluru
63	STO, Kovvur
64	STO, Narasapur
65	STO, Nidadavole
66	STO, Palakol
67	STO, Polavaram
68	STO, Tadepalligudem
69	STO, Tanuku
70	STO, Gopalapuram
71	STO, Bhimadole
72	STO, Penugonda
73	STO, Akiveedu

Visakhapatnam District:

28	DTO, Visakhapatnam
29	STO, Visakhapatnam
30	STO, Araku
31	STO, Kotavurutla
32	STO, Paderu
33	STO, Madugula
34	STO, Elamanchili
35	STO, Chodavaram
36	STO, Chintapalli
37	STO, Bheemunipatnam
38	STO, Anakapalli
39	STO, Anakapalli
40	STO, Narasipatnam
41	STO, Nallapalli

Krishna District:

74	DTO, Machilipatnam
75	STO, Vuyyuru
76	STO, Gannavaram
77	STO, Avanigadda
78	STO, Gudivada
79	STO, Jaggaiahpet
80	STO, Kaikaluru
81	STO, Nandigama
82	STO, Nuzvidu
83	STO, Thiruvuru
84	STO, Vijayawada (E)
85	STO, Vijayawada (W)
86	STO, Machilipatnam
87	STO, Vissannapet

EAST GODAVARI DISTRICT:

42	DTO, Kakinada
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LIST OF TREASURIES IN ANDHRA PRADESH

(Annexure-1)

(Introductory)

88	STO, Mylavaram	130	STO, Udayagiri
89	STO, Pamaru	131	STO, Sullurupet
90	STO, Movva	132	STO, Butchireddipalem
91	STO, Bantumilli	133	STO, Venkatagiri
92	STO, Kanchikacherla	134	STO, Vinjamur

Guntur District:

93	DTO, Guntur
94	STO, Guntur
95	STO, Gurazala
96	STO, Vinukonda
97	STO, Tenali
98	STO, Sattenapalli
99	STO, Repalli
100	STO, Ponnuru
101	STO, Narasaraopeta
102	STO, Mangalagiri
103	STO, Macherla
104	STO, Bapatla
105	STO, Chilakaluripeta
106	STO, Duggirala
107	STO, Nagaram
108	STO, Pedakurapadu
109	STO, Piduguralla
110	STO, Rajupalem

135	STO, Podalakur
136	STO, Naidupet
137	STO, Rapur
138	STO, Indukurpet
139	STO, Vakadu

Kurnool District:

140	DTO, Kurnool
141	STO, Adoni
142	STO, Allagadda
143	STO, Alur
144	STO, Atmakur
145	STO, Banaganapalli
146	STO, Dhoni
147	STO, Gudur
148	STO, Koilkuntla
149	STO, Kurnool
150	STO, Nandikotkur
151	STO, Nandyal
152	STO, Pattikonda
153	STO, Yemmiganur
154	STO, Srisailam

Prakasam District:

111	DTO, Ongole
112	STO, Addanki
113	STO, Ongole
114	STO, Martur
115	STO, Yerragondlapalem
116	STO, Podili
117	STO, Markapur
118	STO, Kanigiri
119	STO, Kandukuru
120	STO, Giddalur
121	STO, Darsi
122	STO, Cumbum
123	STO, Chirala

Kadapa District:

155	DTO, Kadapa
156	STO, Budvel
157	STO, Kadapa
158	STO, Jammalamadugu
159	STO, Kamalapuram
160	STO, Lakkireddipalli
161	STO, Muddanur
162	STO, Proddatur
163	STO, Pulivendla
164	STO, Railway Kodur
165	STO, Rajampeta
166	STO, Rayachoti
167	STO, Sidhavatham

Nellore District:

124	DTO, Nellore
125	STO, Nellore
126	STO, Gudur
127	STO, Atmakur
128	STO, Kavali
129	STO, Kovvur

Ananthapur District:

168	DTO, Ananthapur
169	STO, Ananthapur
170	STO, Dharmavaram
171	STO, Gooty
172	STO, Guntakal
173	STO, Hindupur

LIST OF TREASURIES IN ANDHRA PRADESH

(Annexure-1)

(Introductory)

174	STO, Kadiri	220	STO, Bhongir
175	STO, Kalyandurg	221	STO, Chandur
176	STO, Kambadur	222	STO, Devarakonda
177	STO, Kanekal	223	STO, Huzurnagar
178	STO, Kothacheruvu	224	STO, Kodad
179	STO, Madakasira	225	STO, Miryalguda
180	STO, Penukonda	226	STO, Mothkur
181	STO, Rayadurg	227	STO, Nakrekal
182	STO, Singanamala	228	STO, Nalgonda
183	STO, Tadpatri	229	STO, Nidamanoor
184	STO, Uravakonda	230	STO, Ramannapet
		231	STO, Suryapet
		232	STO, Thungaturthy

Chittoor District:

185	DTO, Chittoor
186	STO, Chittoor
187	STO, Bangarupalem
188	STO, Chandragiri
189	STO, Kuppam
190	STO, Madanapalli
191	STO, Nagari
192	STO, Pakala
193	STO, Piler
194	STO, Punganur
195	STO, Satyaveedu
196	STO, Srikalahasti
197	STO, Thamballapalli
198	STO, Tirupati
199	STO, Tottambedu
200	STO, Vayalpadu
201	STO, Palamaneru
202	STO, Puttur

Mahaboobnagar District:

203	DTO, Mahaboobnagar
204	STO, Achampet
205	STO, Alampur
206	STO, Atmakur
207	STO, Gadwal
208	STO, Jadcherla
209	STO, Kalwakurthy
210	STO, Kodangal
211	STO, Kollapur
212	STO, Mahaboobnagar
213	STO, Makthal
214	STO, Nagarkurnool
215	STO, Narayanpeta
216	STO, Shadnagar
217	STO, Wanaparthy

Nalgonda District:

218	DTO, Nalgonda
219	STO, Alair

Medak District:

233	DTO, Sangareddy
234	STO, Andole
235	STO, Dubbaka
236	STO, Gajwal
237	STO, Narayankhed
238	STO, Narsapur
239	STO, Ramayampet
240	STO, Sadasivapet
241	STO, Siddipet
242	STO, Medak
243	STO, Zaheerabad
244	STO, Sangareddy

Khammam District:

245	DTO, Khammam
246	STO, Bhadrachalam
247	STO, Burgumpad
248	STO, Khammam
249	STO, Madhira
250	STO, Nelakondapally
251	STO, Sathupally
252	STO, Venkatapuram
253	STO, Yellandu
254	STO, Kothagudem

Ranga Reddy District:

255	DTO, Ranga Reddy
256	STO, Chevella
257	STO, Hayatnagar
258	STO, Ibrahimpatnam
259	STO, Maheswaram
260	STO, Medchal
261	STO, Pargi
262	STO, Rajendranagar
263	STO, Tandur

LIST OF TREASURIES IN ANDHRA PRADESH

(Annexure-1)

(Introductory)

264 STO, Vikarabad

Karimnagar District:

265 DTO, Karimnagar
266 STO, Beemadevarapalli
267 STO, Gangadhara
268 STO, Metpalli
269 STO, Husnabad
270 STO, Huzurabad
271 STO, Jagityal
272 STO, Karimnagar
273 STO, Korutla
274 STO, Mahadevpoor
275 STO, Mallial
276 STO, Manthal
277 STO, Peddapalli
278 STO, Sircilla
279 STO, Sultanabad
280 STO, Vemulawada

Adilabad District:

281 DTO, Adilabad
282 STO, Adilabad
283 STO, Asifabad
284 STO, Bhainsa
285 STO, Boath
286 STO, Chennur
287 STO, Kagaznagar
288 STO, Khanapur
289 STO, Luxettipet
290 STO, Mancherial
291 STO, Mudhole
292 STO, Nirmal
293 STO, Sirpur
294 STO, Utnoor
295 STO, Wankidi

Warangal Dist:

296 DTO, Warangal
297 STO, Cherial
298 STO, Eturunagaram
299 STO, Ghanapur
300 STO, Guour
301 STO, Janagoan
302 STO, Kodakondla
303 STO, Mahaboobabad
304 STO, Marripeda
305 STO, Mulug
306 STO, Narasampet
307 STO, Parkal
308 STO, Warangal
309 STO, Wardhannapet

Nizamabad District:

310 DTO, Nizamabad
311 STO, Armoor
312 STO, Banswada
313 STO, Bheemgal
314 STO, Bodhan
315 STO, Kamareddy
316 STO, Madnoor
317 STO, Nizamabad
318 STO, Yellareddy

Hyderabad District:

319 Hyderabad Urban
Treasury
320 APPO, Malakpet
321 APPO, Chandrayangutta
322 APPO, Jambagh (B&Hqrs)
323 APPO, Tarnaka
324 APPO, Panjagutta
325 APPO, Motigally
326 APPO, Narayanaguda
327 APPO, Secunderabad
328 APPO, Nampally

LIST OF TREASURIES INSPECTED

(Annexure-1.1)

(Introductory)

Srikakulam District:

- 1 DTO, Srikakulam
- 2 STO, Palasa
- 3 STO, Ponduru
- 4 STO, Rajam
- 5 STO, Tekkali
- 6 STO, Sompeta
- 7 STO, Palakonda
- 8 STO, Narasannapeta
- 9 STO, Ichapuram
- 10 STO, Hiramandalam at Kotur

Vizianagaram District:

11. DTO, Vizianagaram
12. STO, Bhogapuram
13. STO, Salur
14. STO, Parvathipuram
15. STO, Bobbili
16. STO, Gajapathinagaram
17. STO, Srungavarapukonta
18. STO, Kothavalasa
19. STO, Badangi at Therlam

Visakhapatnam District:

20. DTO, Visakhapatnam
21. STO, Visakhapatnam
22. STO, Paderu
23. STO, Madugula
24. STO, Elamanchili
25. STO, Chodavaram
26. STO, Bheemunipatnam
27. STO, Anakapalli (E)
28. STO, Narasipatnam
29. STO, Nakkapalli

EAST GODAVARI DISTRICT:

30. DTO, Kakinada
31. STO, Addateegala
32. STO, Alamuru
33. STO, Amalapuram
34. STO, Mummidivaram

35. STO, Kakinada
36. STO, Kothapeta
37. STO, Peddapuram
38. STO, Pithapuram
39. STO, Prathipadu
40. STO, Ramachandrapuram
41. STO, Razole
42. STO, Rampachodavaram
43. STO, Rayavaram
44. STO, Jaggampeta
45. STO, Rajahmundry
46. STO, Tuni

West Godavari District:

47. DTO, Eluru
48. STO, Bheemavaram
49. STO, Chintalapudi
50. STO, Eluru
51. STO, Kovvur
52. STO, Narasapur
53. STO, Nidadavole
54. STO, Palakol
55. STO, Polavaram
56. STO, Tadepalligudem
57. STO, Tanuku
58. STO, Gopalapuram
59. STO, Bhimadole
60. STO, Penugonda
61. STO, Akiveedu

Krishna District:

62. DTO, Machilipatnam
63. STO, Vuyyuru
64. STO, Gannavaram
65. STO, Avanigadda
66. STO, Gudivada
67. STO, Jaggaiahpetta
68. STO, Kaikaluru
69. STO, Nandigama
70. STO, Nuzvidu
71. STO, Thiruvuru
72. STO, Vijayawada (E)
73. STO, Vijayawada (W)
74. STO, Machilipatnam
75. STO, Vissannapet
76. STO, Mylavaram
77. STO, Pamaru
78. STO, Movva

LIST OF TREASURIES INSPECTED

(Annexure-1.1)

(Introductory)

Guntur District:

79. DTO, Guntur
80. STO, Guntur
81. STO, Gurazala
82. STO, Vinukonda
83. STO, Tenali
84. STO, Sattenapalli
85. STO, Repalli
86. STO, Ponnuru
87. STO, Narasaraopeta
88. STO, Mangalagiri
89. STO, Macherla
90. STO, Bapatla
91. STO, Chilakaluripeta
92. STO, Duggirala
93. STO, Nagaram
94. STO, Piduguralla
95. STO, Rajupalem

Prakasam District:

96. DTO, Ongole
97. STO, Addanki
98. STO, Ongole
99. STO, Martur
100. STO, Podili
101. STO, Markapur
102. STO, Kanigiri
103. STO, Kandukuru
104. STO, Giddalur
105. STO, Darsi
106. STO, Cumbum
107. STO, Chirala

Nellore District:

108. DTO, Nellore
109. STO, Nellore
110. STO, Gudur
111. STO, Atmakur
112. STO, Kavali
113. STO, Kovvur
114. STO, Udayagiri
115. STO, Sullurupet

116. STO, Butchireddipalem
117. STO, Venkatagiri
118. STO, Naidupet
119. STO, Vakadu

Kurnool District:

120. DTO, Kurnool
121. STO, Adoni
122. STO, Allagadda
123. STO, Alur
124. STO, Atmakur
125. STO, Banaganapalli
126. STO, Dhoni
127. STO, Koilkuntla
128. STO, Kurnool
129. STO, Nandikotkur
130. STO, Nandyal
131. STO, Yemmiganur
132. STO, Srisailam

Kadapa District:

133. DTO, Kadapa
134. STO, Budvel
135. STO, Kadapa
136. STO, Jammalamadugu
137. STO, Muddanur
138. STO, Proddatur
139. STO, Pullivendla
140. STO, Rajampeta
141. STO, Rayachoti

Ananthapur District:

142. DTO, Ananthapur
143. STO, Ananthapur
144. STO, Dharmavaram
145. STO, Gooty
146. STO, Guntakal
147. STO, Hindupur
148. STO, Kadiri
149. STO, Kalyandurg
150. STO, Madakasira
151. STO, Penukonda
152. STO, Tadpatri

LIST OF TREASURIES INSPECTED

(Annexure-1.1)

(Introductory)

Chittoor District:

- 153. DTO, Chittoor
- 154. STO, Kuppam
- 155. STO, Madanapalli
- 156. STO, Piler
- 157. STO, Punganur
- 158. STO, Satyaveedu
- 159. STO, Srikalahasti
- 160. STO, Tirupati
- 161. STO, Tottambedu
- 162. STO, Vayalpadu
- 163. STO, Palamaneru
- 164. STO, Puttur

Mahaboobnagar District:

- 165. DTO, Mahaboobnagar
- 166. STO, Achampet
- 167. STO, Alampur
- 168. STO, Atmakur
- 169. STO, Gadwal
- 170. STO, Jadcherla
- 171. STO, Kalwakurthy
- 172. STO, Kodangal
- 173. STO, Kollapur
- 174. STO, Mahaboobnagar
- 175. STO, Makthal
- 176. STO, Nagarkurnool
- 177. STO, Narayanpeta
- 178. STO, Shadnagar
- 179. STO, Wanaparthy

Nalgonda District:

- 180. DTO, Nalgonda
- 181. STO, Alair
- 182. STO, Bhongir
- 183. STO, Devarakonda
- 184. STO, Huzurnagar
- 185. STO, Kodad
- 186. STO, Miryalguda
- 187. STO, Mothkur
- 188. STO, Nakrekal
- 189. STO, Nidamanoor
- 190. STO, Ramannapet
- 191. STO, Suryapet
- 192. STO, Thungaturthy

Medak District:

- 193. DTO, Sangareddy
- 194. STO, Andole
- 195. STO, Gajwal
- 196. STO, Narsapur
- 197. STO, Ramayampet
- 198. STO, Sadasivapet
- 199. STO, Siddipet
- 200. STO, Medak
- 201. STO, Zaheerabad
- 202. STO, Sangareddy

Khammam District:

- 203. DTO, Khammam
- 204. STO, Bhadrachalam
- 205. STO, Burgumpad
- 206. STO, Khammam
- 207. STO, Madhira
- 208. STO, Sathupally
- 209. STO, Venkatapuram
- 210. STO, Yellandu
- 211. STO, Kothagudem

Ranga Reddy District:

- 212. DTO, Ranga Reddy
- 213. STO, Chevella
- 214. STO, Hayatnagar
- 215. STO, Medchal
- 216. STO, Pargi
- 217. STO, Rajendranagar
- 218. STO, Tandur
- 219. STO, Vikarabad

Karimnagar District:

- 220. DTO, Karimnagar
- 221. STO, Husnabad
- 222. STO, Huzurabad
- 223. STO, Jagityal
- 224. STO, Karimnagar
- 225. STO, Peddapalli
- 226. STO, Sircilla
- 227. STO, Sultanabad

LIST OF TREASURIES INSPECTED

(Annexure-1.1)

(Introductory)

Adilabad District:

266. APPO, Secunderabad

267. APPO, Nampally

228. DTO, Adilabad

229. STO, Adilabad

230. STO, Asifabad

231. STO, Boath

232. STO, Chennur

233. STO, Kagaznagar

234. STO, Khanapur

235. STO, Luxettipet

236. STO, Mancherial

237. STO, Nirmal

238. STO, Sirpur

239. STO, Utnoor

240. STO, Wankidi

Warangal Dist:

241. DTO, Warangal

242. STO, Cherial

243. STO, Eturunagaram

244. STO, Ghanapur

245. STO, Gudur

246. STO, Janagoan

247. STO, Mahaboobabad

248. STO, Mulug

249. STO, Narasampet

250. STO, Parkal

251. STO, Warangal

Nizamabad District:

252. DTO, Nizamabad

253. STO, Armoor

254. STO, Banswada

255. STO, Bodhan

256. STO, Kamareddy

257. STO, Nizamabad

Hyderabad District:

258. Hyderabad Urban
Treasury

259. APPO, Malakpet

260. APPO, Chandrayangutta

261. APPO, Jambagh

(B&Hqrs)

262. APPO, Tarnaka

263. APPO, Panjagutta

264. APPO, Motigally

265. APPO, Narayanaguda

ANNEXURE-2.1

(Para No.2.1)

Statement showing the details of outstanding A.C.Bills for want of
D.C.Bills upto March 2008 (As on 20th November 2008)

Outstanding A.C.Bills No. of Bills Amount
From 1985-86 to 2002-03 83461 Rs.229.60,82,306.67 Crores

District wise details of outstanding A C.Bills from 2003 to March 2008

Sl.No	District	No. of Items	Amount
1	Adilabad	915	14,38,50,429
2	Ananthapur	910	17,85,42,404
3	Chittoor	1,155	15,44,63,371
4	East Godavari	3,067	38,38,00,442
5	Guntur	3,054	17,00,88,177
6	Kadapa	1,160	10,24,17,883
7	Karimnagar	1,464	14,21,25,048
8	Khammam	695	20,82,78,786
9	Krishna	2,124	8,25,18,211
10	Kurnool	1,809	62,47,30,344
11	Mahaboob Nagar	1,895	48,41,22,940
12	Medak	970	4,96,04,773
13	Nalgonda	2,213	14,88,40,573
14	Nellore	2,598	9,07,24,015
15	Nizamabad	1,688	16,60,78,919
16	Prakasam	2,326	54,97,40,786
17	Ranga Reddy	1,698	12,40,65,380
18	Srikakulam	1,820	38,89,38,376
19	Visakhapatnam	1,628	16,64,48,263
20	Vizianagaram	1,820	14,49,53,971
21	Warangal	862	16,62,25,807
22	West Godavari	2,601	23,48,19,205
	TOTAL	38,472	490,53,78,103
	Total	1,21,933	720,14,60,409.61

Grand Total (From 1985-86 to 2007-08)

ANNEXURE 2.2
LIST OF OUTSTANDING A.C.BILLS WHERE THE AMOUNT IS MORE THAN ONE CRORE

Sl. No.	Mont	Vr.No.	Drawing	Head of		Amoun
District: ANANTHAPUR						
1	01-JUN-06	06008341	DDO ZPP ANANTAPUR.	251500198	10 500503	1,01,55,000
2	01-JUL-06	06009627	D.P.O., PR., ANANTAPUR.	251500198	10 500503	1,40,70,000
3	01-JUN-07	5693	P.D., D.R.D.A., ANANTAPUR.	22350278911	28 310312	1,08,27,000
4	01-JUN-07	5694	P.D., D.R.D.A., ANANTAPUR.	22350278911	28 310312	1,08,27,000
District: CHITTOOR						
5	01-FEB-04	9998	GAO,GAO TO DEO CHITTOOR (CTR),CHITTOOR	22020180011	30 500503	2,94,83,934
6	01-JUN-06	6253	DY CHEIF EXECUTIVE OFFICER,DY CEO ZPP CHITTOOR (CTR),CHITTOOR	251500198	10 500503	1,08,20,000
7	01-JUL-06	8029	DIST PANCHYAT OFFICER,DIST PTS.OFFR CHITTOOR (CTR),CHITTOOR	251500198	10 500503	1,93,20,000
8	01-MAY-07	1454	Administrative Officer, Collector Office, Chittoor	224501102	08 310312	1,58,11,000
District: EAST GODAVARI						
9	01-OCT-05	2284	COLLECTOR KAKINADA	224502101	04 310312	3,79,00,000
10	01-JAN-06	3820	M R O RAMACHANDRAPURAM	224502101	04 310312	1,19,08,578
11	01-JUN-06	10363	D D O Z P P KAKINADA	251500198	10 500503	1,15,00,000
12	01-SEP-06	25793	RJD ANIMAL HUSBANDRY KAKINADA	224502105	04 310312	1,36,40,000
13	01-SEP-06	6300	R D O AMALAPURAM	224502114	04 310312	3,45,83,392
District: GUNTUR						
14	01-JAN-06	33136	HS COLLECTORATE GUNTUR	34520110211	05 500503	2,50,00,000
15	01-JUL-06	06010291	DIST PANCHAYAT OFFICER GUNTUR	251500198	10 500503	1,43,08,000
16	01-APR-07	2765	HS COLLECTORATE GUNTUR	224501102	09 310312	2,50,90,000
District: KADAPA						
17	01-JUL-06	01286	DIST.PANCHAYAT OFFICER, CDP	251500198	10 500503	1,14,38,000
District: KARIMNAGAR						
18	01-SEP-03	17714	Gazetted Administrative Officer, District Education Office, Karimnagar	22020180011	30 500503	1,19,92,714
District: KHAMMAM						
19	01-JUL-05	6752	DIST. YOUTH WELFARE OFFICER, KHAMMAM	22040000111	06 500503	1,30,61,000
20	01-OCT-05	15215	Administrative Officer, Collector's Office, Khammam	224502101	04 310312	2,01,00,000
21	01-AUG-06	6255	MRO. KUNAVARAM	224502111	04 310312	1,50,00,000
22	01-SEP-06	2701	Asst.Director of Agriculture,O/o Jt.Director of Agriculture, Khammam	224502114	04 310312	3,94,00,000
District: KRISHNA						
23	01-OCT-04	04007236	DISTRICT REVENUE OFFICER, KRISHNA, VACHILIPATNAM	205300093	03 110111	1,50,00,000
24	01-JUL-06	5007	Dt P O KNA MACHILIPATNAM	251500198	10 500503	1,36,08,000
District: KURNOOL						
25	01-MAR-03	03043032	GAZ ADMN OFFICER, O/O DEO, KNL	22020180011	30 500503	1,10,78,025
26	01-MAY-03	5181	GAZ ADMN OFFICER, O/O DEO, KNL	22020180011	30 500503	3,52,63,500
27	01-SEP-07	2634	A.S.AG.MARKET,PATTIKONDA	224501101	09 310312	7,41,12,408
28	01-SEP-07	2735	A.D.OF AGRICULTURE,ATMAKUR	224501101	09 310312	3,47,64,405
29	01-SEP-07	2990	AD OF AGRICULTURE(R), NDK	224501101	09 310312	1,74,06,486

Sl. No.	Month	Vr.No.	Drawing officer	Head of Account		Amount
30	01-SEP-07	3333	AD OF AGRICULTURE, YEMMIGANUR	224501101	09 310312	2,28,38,400
31	01-SEP-07	4177	AD OF AGRICULTURE, DHONE	224501101	09 310312	9,21,40,183
32	01-SEP-07	4859	A.D.OF AGL(REGULAR), ADONI	224501101	09 310312	7,95,18,236
33	01-FEB-08	38388	HUZUR SHERISTRAR KURNOOL	224502114	04 310312	1,07,76,000
District: MAHABOOB NAGAR						
34	01-MAR-06	13293	MANDAL REVENUE OFFICER PANGAL	224502101	04 310312	1,93,87,787
35	01-JUN-06	6006968	C E O ZP MAHABUBNAGAR	251500198	10 500503	1,10,00,000
36	01-NOV-06	06023254	REV.ASST.(COLLECTORATE)M'NAGAR	224501102	09 310312	8,44,00,000
37	01-SEP-07	16018	ADM.OFFICER, JDA AGRI, M'NAGAR	224501101	09 310312	17,48,13,519
38	01-MAR-08	45116	ADM.OFFICER, JDA AGRI, M'NAGAR	224501101	09 310312	2,31,14,231
District: NALGONDA						
39	01-JUN-06	06005653	Deputy Chief Executive Officer, Zilla Parishad, Nalgonda	251500198	10 500503	1,21,00,000
District: NELLORE						
40	01-JUL-06	08010454	DIST.PANCHAYAT OFFICER NELLORE	251500198	10 500503	1,34,54,000
District: NIZAMABAD						
41	01-MAR-06	34023	District Collector, Nizamabad	224501102	09 310312	3,70,00,000
District: PRAKASAM						
42	01-JAN-06	23573	JOINT DIRECTOR, ONGOLE	224502101	04 310312	7,52,67,450
43	01-FEB-06	29164	AO.COLLECTORATE OGL	224501102	09 310312	2,00,00,000
44	01-MAR-06	39542	AO.COLLECTORATE OGL	224501102	09 310312	1,70,00,000
45	01-MAY-06	2959	AO.COLLECTORATE OGL	224501102	09 310312	1,54,00,000
46	01-JUL-06	06007960	D.P.O., ONGOLE	251500198	10 500503	1,45,74,000
47	01-NOV-06	06021673	JOINT DIRECTOR, ONGOLE	224502114	04 310312	1,20,35,670
48	01-DEC-06	01	JOINT DIRECTOR, ONGOLE	224502114	04 310312	1,79,42,300
49	01-JUN-07	4305	AO.COLLECTORATE OGL	224501102	09 310312	3,16,85,000
District: SRIKAKULAM						
50	01-OCT-05	13091	AO COLLECTOR'S OFFICE SKL	224502122	05 270272	1,11,00,000
51	01-OCT-05	13756	AO COLLECTOR'S OFFICE SKL	224502101	04 310312	1,74,93,000
52	01-JUL-06	06006894	DIST P.O. SRIKAKULAM	251500198	10 500503	1,54,28,000
53	01-AUG-06	8763	AO COLLECTOR'S OFFICE SKL	224502101	04 310312	1,45,00,000
54	01-AUG-06	8927	AO COLLECTOR'S OFFICE SKL	224502101	04 310312	1,50,00,000
55	01-SEP-06	06010377	AO COLLECTOR'S OFFICE SKL	224502122	05 310312	2,43,90,000
56	01-SEP-06	06010378	AO COLLECTOR'S OFFICE SKL	224502193	04 310312	1,74,65,000
57	01-SEP-06	06010382	AO COLLECTOR'S OFFICE SKL	224502122	04 310312	10,42,95,000
58	01-SEP-06	06010383	AO COLLECTOR'S OFFICE SKL	224502193	05 310312	4,69,26,000
District: VISAKHAPATNAM						
59	01-JUL-06	14322	DIST.PANCHAYAT OFF. V'PATNAM	251500198	10 500503	1,32,16,000
District: VIZIANAGARAM						

Sl. No.	Month	Vr.No.	Drawing Officer	Head of Account		Amount
60	01-JUL-06	06007362	DIST PANCHAYAT OFFICER VZM	251500198	10 500503	1,30,34,000
District: WARANGAL						
61	01-JUL-03	9534	GAZ.A.O. TO D.E.O. WGL	22020180011	30 500503	2,60,08,200
62	01-JAN-04	45532	GAZ.A.O. TO D.E.O. WGL	22020180011	30 500503	2,60,08,200
63	01-MAR-04	60141	GAZ.A.O. TO D.E.O. WGL	22020180011	30 500503	2,28,66,369
64	01-MAR-04	62786	GAZ.A.O. TO D.E.O. WGL	22020180011	30 500503	1,24,69,988
District: WEST GODAVARI						
65	01-JUN-06	6539	DY CHIEF E O (ZP) WG ELURU	251500198	10 500503	1,08,10,000
66	01-JUL-06	7953	DIST PANCHAYAT OFFICER ELURU	251500198	10 500503	1,24,32,000

Total: 179,53,56,975

ANNEXURE-2.3
(Para No.2.2)

STATEMENT SHOWING THE OUTSTANDING ARREAR CLAIM AMOUNTS UNDER 8658-102-17 ACCOUNT WITH RAILWAYS TO THE END OF 3/2008

Year	D.L.W.	C.L.W.	IC.F	N.E.R	N.F.R	S.E.R	C.R	E.R	W.R	N R	S R	S C R
79-80		3092.82										
80-81					14436.15							
81-82				1535.90								
82-83	310.70											
83-84												
84-85												
85-86	487.90											
86-87		424.53										
87-88	5779.00											
88-89	1791.00							1260.55		53701.44	2627765.83	
89-90	750.00							7622.00				
90-91								6853.00	26611.00			
91-92			4200.30		6988.00			71311.00	32185.00			7755183.25
92-93					300.00				7473.00	8648.00		358720.00
93-94			687.00					72625.00	17927.00	44620.00		1163991.00
94-95			2260.00						27337.00			
95-96			2783.00						16389.00	26718.00		1553088.00
96-97	1172.00		1313.00			2576231.18		3516.00	3139.00	10193.00		623564.00
97-98	1441.00	3516.00	2144.00	1213.00		3382925.00	579122.54		20610.00	145915.00		5046410.00
98-99						4813613.00		5992.00	16862.00	160114.00		18881291.00
99-00		4328.00		2231.00	106400.00		201871.00		39339.00		868952.00	11012134.00
2000-01			19021.00			7427.00	113426.00		96473.00	48306.00	511725.00	25667523.00
01-02		71893.00	5694.00			23162.00	51596.00	1017900.00			49528.00	936224.00
02-03										3698.00	9932352.00	
03-04						2764392.00						50698.00
04-05												8172814.00
05-06												
06-07												
07-08												
TOTAL	11730.70	83254.35	38102.30	4979.90	127854.15	13567750.18	946015.54	169179.55	314524.00	501913.44	13990322.83	111069832

Annexure-2.4

(Para No.2.3)

List of amounts kept under objection for want of vouchers

DIST	89-90		90-91		91-92		92-93		93-94		94-95		95-96		96-97		97-98	
	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt
SKL							1	96000										
VZM													1	156				
VSP			1	9973							1	2843			3	70425		
EG					2	1237263							4	162270			6	25750
WG							1	4579			11	20213	3	4750	1	670	2	15459
KRN									4	42224	3	10756	4	426190			4	8005
GTR									4	7600000			1	323038	2	695924	8	46217
PKM							1	1425			6	387592	2	165248	2	600		
NLR							1	24149					3	112084			6	1008007
ATP											5	10970	2	10336	3	52012		
KNL																		
KDP											15	33551	2	1281	4	122619		
CTR															1	2617		
RR															4	88875		
MDK							1	12809										
MBNR																		
KMNR																		
ADB					1	4859			2	10002000								
NZB																		
WGL	1	4368															1	2436
NLG									12	7937							1	440
KMM							10	23049										
Total	1	4368	1	9973	3	1242122	15	162011	22	17652161	41	465925	22	1205353	20	1033742	28	1106314

Dist	98-99		99-00		00-01		01-02		02-03		03-04		04-05		05-06		06-07	
	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt
SKM													1	73283				
VZM													1	10800				
VSP																		
EG	1	800													1	473800		.
WG																		
KRN	5	34069					1	49999							18	2994778		
GTR	1	28500							4	99612			3	352500				
PKM																		
NLR	9	893857	8	24378	10	27932	1	7017000	1	13022								
ATP									2	745888							1	91476
KNL	2	6000									1	372879						
KDP																		
CTR																		
RR																		
MDK									3	37914	1	6150	6	294910				
MBNR							3	456578	2	11846375			2	43893				
KMNR																	1	45455
ADB			1	5000	1	8000	2	39787	6	65715			2	55628				
NZB																		
WGL									12	1291759	2	457000	1	18932				
NLG											2	3515						
KMM																		
Total	18	963226	9	29378	11	35932	7	7563364	30	14100285	6	839544	16	849946	19	3468578	2	136931
																Total	271	50869153

Annexure-2.5
(Para No 2.4)

**MATERIAL FOR THE REPORT ON THE ANNUAL REVIEW ON THE
WORKING OF TREASURIES PPO & PAO (HYDERABAD) FOR THE YER
2007-08**

(Details regarding chronic delays in receipt of monthly accounts)

Sl.No	Name of the Treasury /PAO	Month of account which was received late	Due date	Date on which the A/c was actually received	Delay in no. of days
1.	Kurnool	4/2007	18 th May	23-5-07	5
2.	Ananthapur		17 th „	18-5-07	1
3.	Ongole		16 th „	17-5-07	1
4.	Kadapa		17 th „	18-5-07	1
5.	Adilabad		14 th „	23-5-07	9
6.	Hyderabad		13 th „	23-5-07	10
7.	Karimnagar		15 th „	18-5-07	3
8.	Medak		14 th „	21-5-07	7
9.	Nalgonda		14 th „	24-5-07	10
10.	Nizamabad		15 th „	25-5-07	10
11.	Warangal		14 th „	16-5-07	2
12.	Ranga Reddy		13 th „	14-5-07	1
13.	Kurnool	5/2007	18 th June	21-6-07	3
14.	Ananthapur		17 th „	18-6-07	1
15.	Kadapa		17 th „	22-6-07	5
16.	Adilabad		14 th „	21-6-07	7
17.	Hyderabad (U)		13 th „	25-6-07	12
18.	Karimnagar		15 th „	19-6-07	4
19.	Nizamabad	6/2007	15 th „	19-6-07	4
20.	Kurnool		18 th July	19-7-07	1
21.	Adilabad		14 th „	19-7-07	5
22.	Hyderabad (U)		13 th „	26-7-07	13
23.	Karimnagar		15 th „	17-7-07	2
24.	Mahaboobnagar		15 th „	19-7-07	4
25.	Nizamabad	7/2007	15 th „	18-7-07	3
26.	Kurnool		18 th August	21-8-07	3
27.	Kadapa		17 th „	20-8-07	3
28.	Hyderabad (U)		13 th „	23-8-07	10
29.	Karimnagar		15 th „	20-8-07	5

Sl.No	Name of the Treasury /PAO	Month of account which was received late	Due date	Date on which the A/c was actually received	Delay in no. of days
30.	Kurnool	8/2007	18 th Sept	21-9-07	3
31.	Ananthapur		17 th Sept	21-9-07	4
32.	Krishna		16 th Sept	21-9-07	5
33.	Adilabad		14 th Sept	19-9-07	5
34.	Kadapa		17 th Sept	18-9-07	1
35.	Hyderabad (U)		13 th Sept	27-9-07	14
36.	Karimnagar		15 th Sept	18-9-07	3
37.	Medak		14 th Sept	20-9-07	6
38.	Nizamabad		15 th Sept	19-9-07	4
39.	Vizianagaram		18 th Sept	21-9-07	3
40.	Ranga Reddy		13 th Sept	18-9-07	5
41.	Hyderabad (U)	9/2007	13 th Oct	25-10-07	12
42.	Karimnagar		15 th Oct	16-10-07	1
43.	Medak		14 th Oct	16-10-07	2
44.	Nizamabad		15 th Oct	18-10-07	3
45.	Ananthapur	10/2007	17 th Nov	19-11-07	2
46.	Nellore		16 th Nov	19-11-07	3
47.	Krishna		16 th Nov	19-11-07	3
48.	Kadapa		17 th Nov	21-11-07	4
49.	Adilabad		14 th Nov	21-11-07	7
50.	Hyderabad (U)		13 th Nov	26-11-07	13
51.	Karimnagar		15 th Nov	20-11-07	5
52.	Medak		14 th Nov	21-11-07	7
53.	Ranga Reddy	11/2007	13 th Nov	16-11-07	3
54.	Krishna		16 th Dec	17-12-07	1
55.	Kadapa		17 th Dec	20-12-07	3
56.	Hyderabad (U)		13 th Dec	24-12-07	11
57.	Karimnagar		15 th Dec	20-12-07	5
58.	Mahabubnagar		14 th Dec	17-12-07	2
59.	Medak		14 th Dec	20-12-07	6
60.	Nizamabad	12/2007	15 th Dec	17-12-07	2
61.	Kurnool		18 th Jan	22-1-08	4
62.	Nellore		16 th Jan	22-1-08	6
63.	Hyderabad (U)		13 th Jan	24-1-08	11
64.	Nizamabad		15 th Jan	18-1-08	3

Sl.No	Name of the Treasury /PAO	Month of account which was received late	Due date	Date on which the A/c was actually received	Delay in no. of days
65.	Ananthapur	1/2008	17 th Feb	18-2-08	1
66.	Nellore		16 th Feb	18-2-08	2
67.	Kadapa		17 th Feb	26-2-08	9
68.	Adilabad		14 th Feb	15-2-08	1
69.	Hyderabad (U)		13 th Feb	18-2-08	5
70.	Khammam		15 th Feb	18-2-08	3
71.	Nellore	2/2008	16 th March	17-3-08	1
72.	Ongole		16 th March	18-3-08	2
73.	Krishna		16 th March	18-3-08	2
74.	Hyderabad (U)		13 th March	19-3-08	6
75.	Karimnagar		15 th March	17-3-08	2
76.	Khammam		15 th March	17-3-08	2
77.	Medak		14 th March	18-3-08	4
78.	Nalgonda		14 th March	24-3-08	10
79.	Nizamabad		15 th March	19-3-08	4
80.	Srikakulam	3/2008	18 th April	25-4-08	7
81.	Chittoor		17 th April	23-4-08	5
82.	Visakhapatnam		18 th April	25-4-08	7
83.	Kurnool		18 th April	22-4-08	4
84.	Ananthapur		17 th April	22-4-08	5
85.	Nellore		16 th April	29-4-08	13
86.	Guntur		16 th April	23-4-08	7
87.	Ongole		16 th April	25-4-08	9
88.	Krishna		16 th April	28-4-08	12
89.	Kadapa		17 th April	25-4-08	8
90.	Adilabad		14 th April	21-4-08	7
91.	Hyderabad (U)		13 th April	30-4-08	17
92.	Karimnagar		15 th April	24-4-08	9
93.	Khammam		15 th April	25-4-08	10
94.	Mahabubnagar		15 th April	24-4-08	9
95.	Medak		14 th April	25-4-08	15
96.	Nalgonda		14 th April	24-4-08	9
97.	Nizamabad		15 th April	29-4-08	6
98.	Warangal		14 th April	23-4-08	2
99.	Vizianagaram		18 th April	21-4-08	3
100.	Ranga Reddy		13 th April	22-4-08	9

ANNEXURE-3.1
(Para No. 3.2)
PENDING PARAS FOR LAST 5 YEARS

District	2003-04		2004-05		2005-06		2006-07		2007-08		Total	
	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
Adilabad	6	15	6	12	7	11	6	16	11	41	36	95
Khammam	4	5	4	11	3	5	8	17	8	29	27	67
Warangal	7	10	11	31	9	27	7	17	11	33	45	118
Karimnagar	12	27	6	21	1	6	9	30	8	34	36	118
Nizamabad	5	12	4	12	4	9	5	19	6	25	24	77
Medak	9	31	6	14	6	13	5	18	8	33	34	109
Nalgonda	6	9	3	3	8	9	5	11	13	36	35	68
Hyderabad (U)	5	7	7	16	8	22	6	17	7	24	33	86
Ranga Reddy	6	19	5	8	4	14	5	12	8	30	28	83
Srikakulam	7	9	9	14	8	10	9	17	10	32	43	82
Krishna	14	27	9	23	11	39	9	23	15	56	58	168
West Godavari	9	13	8	12	3	3	8	31	15	46	43	105
Guntur	12	27	6	14	15	44	9	25	16	48	58	158
East Godavari	13	47	8	23	15	36	5	12	16	45	57	163
Visakhapatnam	6	11	7	9	5	12	8	19	9	26	35	77
Vizianagaram	2	7	8	13	5	6	7	13	8	23	30	62
Nellore	8	12	6	11	10	16	6	15	12	48	42	102
Ananthapur	3	5	5	9	4	12	9	24	7	21	28	71
Chittoor	9	14	9	19	9	33	8	20	9	24	44	110
Kadapa	6	11	10	33	7	34	11	43	9	35	43	156
Kurnool	6	9	7	25	10	20	10	25	13	63	46	142
Prakasham	4	10	8	16	12	23	10	14	10	25	47	85
Mahabubnagar	7	18	6	10	9	22	4	5	13	44	39	99
	166	355	158	359	173	426	169	443	242	821	908	2401

ANNEXURE-3.2
(Para No. 3.4.1(i))
EXCESS PAYMENT OF SERVICE PENSION/ FP

Sl.No	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	From	To	Amount
1	Mahabubnagar	Jadcharla	Hafiz Md.Hussain	11-S-1659	1-4-99	31-5-07	4785
2		Achampet	D. Jayarani	11-FG-3067	22-3-06	31-5-07	8904
3		Narayanpet	Chinnamma	11-FG-003084	3/07	31-5-07	4604
4			Razia Bee	5502-P	3/07		4603
5			Ashamma	140-ZP-			4603
6			Shankaramma	11-F-001984	3/07	6/07	4605
7		Nagarkurnool	S. Narsamma	F-001711	11-10-07	31-7-06	31751
8		Gadwal	Smt.Syamala Bai	11-SGC-005525/FP	1-10-06	31-7-07	11052
9			Smt.Chittamma	A2/SA/MNL/PR-F-001788	1-7-05	30-6-07	3200
10		Mahabubnagar	Fouziabegam	A2/SA/POL/F-001737-FP	23-12-04	31-5-07	16503
11			N. Yellamma	ZP-575-FP	1-9-00 1-12-05	6-11-03 31-5-07	23127
12	Nellore	Vakadu	Audi Laxmi .	16-FG-003388	31-12-05	31-7-06	25846
13		Nellore	C. Vimaladevi	06-SGC-01069	19-10-93 1-7-01	30-6-01 31-10-07	142429
14		Butchy Reddy Palem	Bujjemma	16-F-001705	1-9-00	31-12-06	29752
15		Gudur	Krupavarjini	16-F-001760	1-11-88	31-12-06	98263
16	Ananthapur	Ananthapur	K. Chandra Bai	13-SGC-007147	5-1-07	10/07	10825
17		Hindupur	M.B.Sowbhagyamma	13-SGC-007290	4/05	9/07	4358
18		Dharmavaram	Smt. M.Chennamma	PPO.No.836	20/9/93	1/08	46079
19		Guntakal	Smt. K. Varalaxmi	F-00-1185	8/8/06	1/08	11381
20	Kadapa	Jammalamadugu	D.S.Jacob	145--S-000387	7-2-05	9-2-07	42887

Sl.No	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	From	To	Amount
21.	Kurnool	Bangampalli	T. Suresh	PR/MP/KNL/F-00045	27-4-05	30-11-07	73164
22.			B. Pushparatnam	EDN/KNL/F-002258	17-12-03	30-11-07	17792
23.		Srisailam	D. Krupamma	Irr/KNL/F-001894	1-9-003	30-11-07	40651
24.			Mahaboobpera.M.	12-F-003065	30-11-03	30-11-07	16165
25.			V.S.Ananda Raju	12-SGC-10285-FP-S-007192	24-7-06	30-11-07	10897
26.		Kurnool	V. Sujata	000645/FP	1-8-04	29-2-08	33539
27.			Jayamma	PR/KNL/000694	1-4-93	29-2-08	14564
28.	Ranga Reddy	Vikarabad	Anjamma	417-ZP	2-7-06	12/07	47291
29.			Bramaramba	07-SGC-003072-F	18-2-07	31-12-07	8604
30.		Medchal	D. Srinivas	SGC-0004017	6/06	8/07	23695
31.		Medchal	Pentamma	07-f-001298	4/05	31-12-05	32328
32.		Chevella	Haleema bee	64-ZP	18-2-88	24-5-98	49054
					1-9-00	31-10-0	
33.			Rama Devi	07-F-00784			46909
34.	Krishna	Machilipatnam	A.H.Suryanarayana	19-F-2110	15-2-97	31-5-07	157863
35.			B. Samuel	19-F-1739	1-4-99	31-5-05	21835
36.			T. Laxmi	DSW/KNA/3222-FP	24-6-03	31-5-05	9995
37.			K.Venkateswara Rao	19-S-6030	1-11-93	31-5-05	5687
38.			V. Rama Swamy	12-S-3111	1-4-99	31-5-05	5226
39.		DTO, Krishna	L. Laxmaji Rao	19-S-3328	1-4-99	31-3-05	5107
40.			Y. Krishna Veni	Med/KSN/FP-2126	1-4-92	24-5-98	55811
					1-9-05	30-1-07	
41.		Tiruvuru	Smt. M. Laxmi	10-FG-1744	1/9/00	31/3/07	3186
42.		Nuzividu	B. Bharati	19-FG-3445	1-9-04	31-10-07	20716
43.	Khammam	Bhadrachalam	G. Kalyani	10-FG-002065	11-2-02	31-7-07	37192
44.		Yellanadu	Praveen Kumar	000885/94-FP	24-12-06	31-8-07	17370

Sl.No	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	From	To	Amount
45.	Karimnagar	Karimnagar	Asgari Begum	03-FG-001839	19-10-94	29-2-08	99188
46.			Anwari Begum	LF-WGL-F-000930	24-8-05	29-2-08	51656
47.			Narsemma	Pol/KNR-FP-000278	1-9-00	29-2-08	32808
48.		Jagityal	M. Yashoda	03-FG-00689	21-12-95	31-12-07	44992
49.		Sultanabad	Smt.G. Bharati	03-F-00084	8/3/85	31/10/07	56429
50.			Smt.Jaya Laxmi	23-FG-002635	19/8/05	30/11/07	20205
51.	West Godavari	Kovvuru	M. Kamala	20-FG-004102	9-6-06	30-11-07	28729
52.			T. Prema	20-S-005825	2/07	11/7	7795
53.		Narsapur	G. Satyavani	20-F-000804	1-2-95	30-11-07	43377
54.			R. Annapurna	20-F-001762	1-9-00	30-11-07	34866
55.		Bhimavaram	Smt.M.Naga Laxmi	Pol/NG-F-000565	6/6/07	30/11/07	5717
56.		Palakol	Smt. Rama Laxmi	F-000424	20/12/87	30/11/07	55009
57.		Akiveedu	Kamala	20-F-001022	1-9-00	31-8-07	29365
58.		Eluru	Ch.Malleswari Devi	20-F-003547	25-4-02	31-8-07	42815
59.			I. Nirmala	20-FG-002724	17-12-94 1-9-00	25-5-98 31-8-07	44379
60.	Nalgonda	Miryalaguda	Veeramma	NLG/AH/FP-5902	2/07	11/07	1032
61.		Mothukur	B. Premalatha	04-FG-002479/F	15-9-00	31-1-07	69007
62.			A. Venkamma	A3/NLG/FP/PR/FP-005041	6-12-01	31-1-07	33379
63.			D. Kalavathi	DLO/POL/FP/005585	1-8-05	31-8-07	7100
64.			P. Bala vamma	A2/NLG/LB/000380	1-4-05	31-8-07	2232
65.	Guntur	Narasaraopet	A. Ansuya	18-F-001542	1-10-82	31-1-08	66657
66.			P. Subbulu	18-F-005018	24-3-01	31-1-08	59198
67.			N.G.Kamalamma	18-F-3257	11-9-96	31-1-08	51144
68.		Vinugonda	S. Pullamma	18-FG-005247	26-10-02	31-1-08	47685
69.		Guntur	M. Laxmi	18-FG-005972	1-11-06	31-1-08	14983

SL.No	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	From	To	Amount
70.	Chittoor	Srikalahasti	C. Changamma		5-1-03	31-1-08	49061
71.		Chittoor	Md.Ghayasuddin	15-SGC-016686/F	1-4-07	31-5-07	12068
72.	Warangal		B. Narayana	9-55043	1-4-94	31-8-07	78278
73.		Narsanpet	P. Bhanyamma	09-FG-003486	23-4-03	31-5-07	32793
74.	Nizamabad	Nizamabad	Bhudamma	02-FG-002188	1-7-07	29-2-08	31000
75.		Armoor	P. Laxmi	FP-000687	29-1-98	29-2-08	35237
76.			Ameena Begum	F-003040	9/00	29-2-08	25589
77.		Bhodan	P. Sarala	F-003425	14-12-06	29-2-08	13602
78.		Kamareddy	Afsari Begum	403/FP	1-9-00	29-2-08	38230
79.	Vizianagaram	Palasa	G. Janaki	23-F-001583	1-4-99	31-12-07	51042
80.	Adilabad	Asifabad	K. Ganga Bai	R&B ADB/FP-491	1-4-93	29-2-08	51196
81.		Kagaznagar	Bismilla Bee	01-F-00814	5-8-86	30-11-07	64419
82.	APPO, Hyderabad	Motigally	K. Jana Bai	0002229	27-2-98 1-9-00	24-5-98 31-10-07	38894
83.	East Godavari	Amalapuram	Smt.Lalita Naga Mahalaxmi	21-FG-005514	7/06	04/2007	6605
84.			Smt.Vijaya Kumari	21-FG-003675	12/05	04/07	6573
85.	Madak	Andole	Smt.Sangamma	83/120/96-S	02/07	12/07	6558
86.		Sangareddy	Smt.Begumgiyasu- Nnissa	05-SGC-003251/FP	17/9/03	31/10/07	50356
87.	Prakasam	Chirala	Smt.P. Subbamma	17-FG-002690	30/6/07	31/10/07	42427
88.		Cumbum	V.Venkata Subhamma	F-000846	1-3-03	31-10-07	32807
	Total						2900680

Annexure-3.3
(Para No 3.4.1 (ii))

PAYMENT OF E.F.P BEYOND TIME LIMIT

Sl. No	Name of the DTO	Name of the Treasury	Name of the pensioner	PPO.No	From	To	Amount
1.	Mababubnagar	Jadcharla	K. Kamalamma	787-ZP-FP	12-2-01	31-5-07	4892
2.		Kodangal	Venkatamma	11-SGC-594	8-1-05	31-5-07	91392
3.		Atmakur	Ameena Bee	11-SGC-004274	13-9-06	30-4-07	15497
4.		Kollapur	Laxmidevamma	ZP-302-FP	1-9-00	31-5-07	26929
5.			Sultan Bee	L-F-259	25-5-98	1-9-00	26929
6.			Bala Kristanna	ZP-413-FP	1-9-00	31-5-07	26929
7.		Mabubnagar	Qamarunnisa	S-002559-FP	17-7-04	31-5-07	58418
8.	Ananthapur	Gooty	Zaheera Bee	13-SGS-008207	1-6-05	31-8-07	50589
9.		Kadiri	G. Gangayamma	13-S-005442	1-7-05	31-12-07	53310
10.	Kadapa	Muddanur	Salamma	ZP-225	23-5-00	31-3-07	42978
11.	Kurnool	Koilkuntla	Ravanamma	6472-Ex-KNL-S004416-FP	23-2-05	31-8-07	12073
12.		Kurnool	P. Seshamma	F-001943	1-9-00	29-2-08	35602
13.	Ranga Reddy	Rajendranagar	Hussain Begum	07-F-00965	4/05	8/07	27306
14.		Vikarabad	Vijayalaxmi	07-SGC-05603-F	5-2-07	31-8-07	9120
15.			Smt.Anjamma	417/ZP	2-7-06	31-12-07	47291
16.			Bramaramba	07-SGC/003072-F	18-2-07	31-12-07	8604
17.		Hayatnagar	A.Lalitha	07-FG-1492	1-4-05	31-8-07	3091
18.	Guntur	Rajupalem	P. Ademma	2203	12-1-06	4/07	9074
19.		Guntur	G.Santamma	00298/FP	7-10-01	31-8-07	62722
0.		Repalle	Mymunnissa	18-SGC-18879	1-6-06	29-2-08	62330
1.			K. Anasuya	18-SGC-019874	1-7-06	29-2-08	40028
2.			M. Manikyamma	18-SGC-020530	6-9-07	29-2-08	22774
3.	Adilabad	Kagaznagar	E. Ashamma	01-F-919	1-4-05	30-11-07	6816
4.		Adilabad	C. Saraswathi	FP-000852	10-5-07	29-2-08	6573
5.			P.Vijaya	01-FG-1684	4-4-06*	29-2-08	74550
6.		Boath	D. Prameela	1-FG-1918	29-5-04	31-5-06	7813
7.	Khammam	Khammam	D. Ragitha	FP-001153/03	19-2-06	31-7-07	16978
8.	Prakasam	Kanigiri	K. Laxmi Rajyam	17-FG-002587	16-1-06	31-10-06	58288
9.			M. Meenakshi	17-SGC-010472	15-7-07	31-10-07	13908
0.	Warangal	Mulugu	S. Bharathamma	LF-WGL-F-001061	26-5-07	30-9-07	4270
1.	Nalgonda	Mothkur	D. Prameela	239-FP-92-93	14-3-99	1-4-05	6941
2.			J. Meenamma	88-FP-92-93	16-5-97	31-8-01	18875
3.		Nidamanur	Ch.Kishtamma		18-5-06	30-11-07	14033
4.			K. Koteswari	FP-005/939/07	19-9-07	30-11-07	1664
5.		Tungaturthy	P. Vijayalaxmi	S-002725/FP	9-3-07	30-9-07	14272
6.		Bhongir	R. Kamalamma	8131-FP-2001-ZP	7-7-07	31-12-07	5174
7.	Hyderabad	Narayanaguda	V. Anuradha		25-2-07	31-8-07	6463
8.		Panjagutta	S. Rajya laxmi	06-FG-013190	25-11-06	29-2-08	36207
9.			Raheemunnisa Begum	PH/FP/004202	11-6-05	31-1-08	23321
0.			K. Parvathi	06-FG-13505	14-8-07	31-1-08	16251
1.		Chandrayana gutta	Ruqia Bee	SP-0042/RR/97F-A	1-4-05	31-8-07	19737
2.	East Godavari	Rajole	S. Dhanalaxmi	ZP-LG-2473	20-3-07	30-11-07	23896
3.	Medak	Sadasivapet	M. Bharati	05-FG-001899	5/06	8/07	18480

Sl. No	Name of the DTO	Name of the Treasury	Name of the pensioner	PPO.No	From	To	Amount
44	Nellore	Udayagiri	M. Venkata Subbama	16-FG-002660	11/00	29-2-08	68459
45		Venkatagiri	SK. Bibi Fathima	646/EE/NLR	2-2-04	31-7-07	52971
46		Gudur	B. Rohini	SGC-009375	1-1-05	30-9-07	39999
47		Kavali	V. Bhaskara Rao	000036MP	1-4-05	31-7-07	69132
48	Visakhapatnam	Visakhapatnam	B. Rajeswari	22-FG-003366	10-11-04	30-9-07	11801
49			V. Kamalaxmi	VSP-001786	27-5-07	30-9-07	3708
50	Krishna	Jaggampet	Shamshad Begum	19-SGC-010783	10-11-04	31-3-07	19994
51	West Godavari	Eluru	B. Aruna	Rly-Pol-WG-F-000575	13-10-06	31-8-07	10551
52		Gopalaram	Ch.Kotamma	R&B W.G-IV/000338	10-6-06	31-12-07	22519
53			D. Savitri	ZP-2269	18-8-06	31-12-07	19765
	Total						1451287

ANNEXURE-3.4
(Para No 3.4.1 (iii))

EXCESS PAYMENT DUE TO WRONG CONSOLIDATION

S.N o	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	From	To	Rs.
1	Mahbubnagar	Nagarkurnool	Fatima Bee	FP-4306	1-4-05	30-6-07	24597
2	Kadapa	Budwel	Subbalaxmamma	14-SGC-003483	6-5-03	31-3-07	5566
3	Nellore	Vakadu	A. Milikarjuna Rao	000004	1-7-07	30-7-07	5083
4		Udayagiri	M. Ramanamma	16-S-004949	13-11-05	31-7-07	11906
5	Kurnool	Nandyal	C. Nirmala Paul	12-F-001995	13-8-92	30-11-07	70643
6			V.V.Chandrika Devi	12-FG-002403	6-7-94 1-9-00	24-5-98 20-11-07	50680
7		Atmakur	P. Savitramma	Ex-S-002877	13-12-06	30-11-07	3298
8			B.F.Dharma Raju	12-S-002881	2-11-05	28-2-07	31866
9	Guntur	Duggirala	V. Samrajam	004978	1-4-05	31-3-07	13050
		Bapatla	A. Joseph	18-S-003430	1-4-94	31-1-98	13057
		Tenali	Brahmarambha	18-SGC-015101	9-8-05	31-8-05	4173
10	Hyderabad	Malakpet	Suraj Bai	06-F-009156	1-4-05	31-5-07	9140
11	Nalgonda	Ramannapet	K. Shivamma		1-4-05	30-11-07	3264
12	West Godavari	Nidadavolu	U. Suryanarayana Muthy	ZP-1180	1-4-93	31-1-08	10071
13		Satyaveedu	P. Narayana Raju	-S-004184	1-4-99	31-3-05	12954
14	Chittoor	Vayalpadu	Saraswathamma	S-00499-F	7-6-01	31-12-07	12615
15	Krishna	Gudivada	P. Mally Pushpam	19-F-1788	1-4-05	31-10-07	10144
16	Karimnagar	Huzurabad	Namunissa Begum	03-SGC-007197	20-2-07	31-10-07	6561
17	Khammam	Madhira	B. Pushpavathi	10-SGC-003465	20-7-05	31-7-07	39867
18	Medak	Ramayampet	B. Rajamani	05-SGC-003019	21-2-06	30-11-07	7236
19		Zaheerabad	G. Malliah	5-S-002393	1-4-05	31-12-05	3975
20	Adilabad	Utnoor	K. Kamala	01-FG-001667	1-4-94	31-12-07	16314
21			Azra Shaheen	01-FG-1661	1-4-99	29-2-08	9142
22			T. Butchiah	01-SGC-004272	9/04	29-2-08	5508
							380710

ANEXXURE-3.5
(Para No 3.4.1 (iv))

EXCESS PAYMENT DUE TO NON-RECOVERY / LESS RECOVERY OF CVP

Sl.No	Name of the District	Name of the STO/DTO/ APPO	Name of the Pensioner	PPO.No	From	To	Amount
1	Mahaboobnagar	Atmakur	V. Chalamaiah	12-S-005660	8/94	30-11-07	60960
2		Rajupalam	D. Indra Devi	SGC-025761	4/06	4/07	30122
3	Guntur	Nagaram	M. Ankaiah	18-SGC-017854	4/00	4/07	5400
		Tenali	Anna Kumari	18-SGC-021911	11/07	02/08	5172
4		Sirpur	Naseer Ahmed	1-SG-005001	7-12-05	30-11-07	21021
5		Boath	Mallareddy	1-SG-3257	4-4-07	30-11-07	5665
6	Adilabad	Kagaznagar	Iqbal Ahmad	322-ZP-ADB	1-12-04	30-11-07	66960
7			R. Rami Reddy	01-S-930	1-4-99	30-11-07	40008
8		Manchirial	Ramji Tiwari	1-SGC-3285	2-5-00	30-11-03	32899
9	Kadapa	Sidhout	M.Anjaneyulu	14-SGC-008667	20-4-02	31-3-07	29529
10			M. Yusuf Beig	14-SGC-008908	7-1-03	31-7-07	6416
11	Visakhapatnam	Yellaman-chili	S. Samudram	002432	22-8-06	31-7-07	4812
12			J. Prabhakar Rao	22-SGC-11011	9-9-02	31-7-07	3524
13	Krishna	Vuyyuru	K. Susheela Bai	19-SGC-9825	16-8-01	31-10-07	4695
14		Jaggampet	T. Sitarama--	19-SGC-9826	12-7-97	30-4-	3412
15	Nalgonda	Bhongir	M.Yadagiri	477-1996-ZPP	1-12-98	31-12-07	15696
16	Karimnaar	Siricilla	V. Ram Reddy	03-SGC-007500	16-8-05	31-10-05	5569
17	Panjagutta		G. Krishna Rao	06-SGC-048314	5-7-07	31-1-08	5085
18	Warangal	Mahabubaba d	P. Yakajah	009-SGC-008477	20-12-06	31-1-08	10228
19		Warangal	N.Prabakar	9-SGC-13474	27-10-06	31-8-07	10802
Total							367975

ANNEXURE-3.6
(Para No-3.4.1(v))

**EXCESS PAYMENT OF PENSION DUE TO NON-RECOVERY OF
ANTICIPATORY PENSION/DCRG**

SL.No	Name of the DTO	Name of the STO	Name of the pensioner	PPO.No	Amount
1.	Guntur	Guntur	Peter James	18-SGC-15209	68172
2.	Adilabad	Utnoor	M.Shanta bai	01-FG-001877	52142
					120314

ANNEXURE-3.7

(Para No. 3.5)

STATEMENT SHOWING DETAILS OF UNDRAWN PENSION FOR MORE THAN 3 YEARS

Sl.No	Name of the STO/DTO	Name of the District	Number of pensioners
1	Mahabubnagar	Mahabubnagar	8
2	DTO, Ananthapur	Ananthapur	26
3	STO, Bhimavaram	West Godavari	13
4	STO, Nalgonda	Nalgonda	7
5	DTO, Nizamabad	Nizamabad	54 (29 cases more than 1 year)
6	STO, Banswada		6
7	STO, Burgampahad	Khammam	6
8	STO, Tanaku	West Godavari	17
9	STO, Avanigadda	Krishna	4
		total	141

ANNEXURE-3.8
(Para No- 3.6.1)

**STATEMENT SHOWING UNPOSTED CREDITS IN GPF CLASS-IV
EMPLOYEES**

Sl.No	Name of DTO	Unposted Credit Amount in Rs.
1.	DTO, Ananthapur	3964523
2.	DTO, Ranga Reddy	2546577
3.	DTO, Kadapa	1303258
4.	DTO, Kurnool	10526277
5.	DTO, Krishna	2661589
	Total	21002224

ANNEXURE-3.9
(Para No- 3.6.2)

STATEMENT SHOWING UNPOSTED DEBITS IN GPF CLASS-IV EMPLOYEES

Sl.No	Name of DTO	Unposted debit Amount in Rs.
1.	DTO, Ananthapur	168400
2.	DTO, Ranga Reddy	56200
3.	DTO, Nalgonda	282000
4.	DTO, Kurnool	4294521
5.	DTO, Medak	549920
	Total	5351041

ANNEXURE-3.10

(Para No. 3.6.2)

MINUS BALANCES

Sl.No	Name of the DTO	No of employees	Amount
1.	DTO, Kurnool	8 employees	(-) 30,289
2	DTO, Medak	4 employees	(-) 75,729
3	DTO, Nizamabad	4 employees	(-) 17,938
4	DTO, Adilabad	2 employees	(-) 7,162
5	DTO, Krishna	259 A/cs	(-) 19,31, 695
			20,62,813

ANNEXURE-3.11

(Para No. 3.7.2)

RECONCILIATION OF DTO/ STO FIGURES WITH DEPARTMENTAL RECONCILIATION

Sl.No	District	Name of the STO/DTO	From	To	No. of months
1	Mahabubnagar	STO, Jadcharla	04/06	03/07	12
2		STO, Gadwal	04/07		
3	Kadapa	DTO, Kadapa	09/05	07/07	
4			10/04		
5			04/05		
6	Medak	STO, Andole	08/06	01/08	6
			12/06	01/08	13
			01/07	01/08	12

ANNEXURE-3.13
(Para No.3.9.1)

DEPOSITS LYING UNCLAIMED FOR MORE THAN 3 YEARS UNDER ART.271 (iii)

Sl.No	District	Name of the STO/DTO	Deposit	Amount
1	Mahabubnagar	Nagarkurnool	8443-Civil Dep - 101-Revenue	17058+17058-00
		Gadwal	8448-109-01	36352-00
		Mahabubnagar	8443	449865-00
2	Ananthapur	Ananthapur	8443-105-01- Criminal Court Deposits	637229-00
		Dharmavaram	Civil Dep	3494710-00
3	Kadapa	Proddutur	8443-105-works Deposits	334517-00
		Jammalamadugu	Rev. Deposits	440413-00
			Election Dep	10000-00
			Crime C.D	287870-00
			State & Central Act Dep.	4450-00
		Rayachoty	Rev. Dep.	261411-00
			C.Court Dep.	617988-00
			Security Dep.	605-00
			Election Dep	83250-00
			State & Central Act Dep	42450-00
		Budwel	Rev.Dep	254951-00
			Election. Dep	145000-00
			C.Court Dep	31000-00
			Security Dep	30000-00
		DTO, Kadapa	8443-109-02-002	1867802-00
4	Kurnool	Nandyal	8443-Civil Dep - 101- Rev	1501793-00
			Security Dep	42577-00
		Atmakur	8443-Civil Dep	--
			Revenue Dep	136074-00
			Election Dep	50630-00
			Criminal Court	74600-00
		Alur	8443-C.D	--
			Election Dep	244501
		DTO, Kurnool		96160-00
		Yemmiganur	Rev.Dep	40678-00
		Kurnool	Rev.Dep	4875307-00
		Adoni	Election.Dep	6230-00
			Cri.Court Dep	3000-00
			Labour Act Dep	67450-00
		Dhone	Cinema.Dep	6500-00
			Election Dep	10250-00

Sl.No	District	Name of the STO/DTO	Deposit	Amount
5	Chittoor	Kuppam	8443-105-101-Criminal C.D	2000-00
			Revenue Dep	327354-00
		Tirupathi	8443-101-Rev.Dep	25178-00
			8443-117-01-Work Dep	23270658-00
			8443-116-01-Cen.Lab.Dep	6750-00
			Criminal C.D	10900-00
6	Prakasam	Kanigiri	Rev.Dep. 8443-101	23355-00
			Labour Act.Dep	270-00
			8443-116-01	---
			Security Dep	---
			8443-103	15561-00
		Addanki	R.D	36665-00
C.C.D	15256-00			
7	Guntur	Tenali	Rev.Dep	7916148
			Security Dep	28960-00
		Ponnur	AP Cinema	20000-00
			Other Dep	14200-00
			Misc.Dep	----
		Vinukonda	Rev.Dep	10271-00
			Security Dep.	3000-00
			Criminal Dep.	224925-00
8	Warangal	Mulugu	Rev.Dep	61658-00
			Election Dep	3250-00
			Security Dep	720-00
		Narsampet	Rev.Dep	13060-34
			Civil Court Dep	104714-00
			Chairman	9006-00
			Cri.Court.Dep	134694-58
9	Karimnagar	Karimnagar	Rev.Dep	14000-00
		DTO,Karimnagar	Election Dep	175000-00
10	Nizamabad	DTO,Nizamabad	Rev.Dep	34590-00
11	Hyderabad Urban		8443-C.D.	----
			Rev. Dep-101	7236037-64
			103-SecurityDep	360525-10

Sl.No	District	Name of the STO/DTO	Deposit	Amount
12	Khammam	Sathupally	Rev.Dep	1951341-00
		Yellandu	Criminal Dep	22969-00
13	Adilabad	DTO, Adilabad	Rev.Dep	29757226-00
			Cri.Court Dep	705939-00
			Election Dep	10000-00
14	Nellore	Atmakur	Cri.Court Dep	2000-00
			Rev.Dep	166797-00
		Gudur	Cri.Court Dep	314500-00
15	West Godavari	Eluru	Rev.Dep	138020-21
			Cri.Court Dep	100191-07
		Kovvuru	Security Dep	33911-00
			Election Dep	34875-00
16	Srikakulam	Sompeta	Cri.Court Dep	73509-00
17	Krishna	Nandigama	Civil Dep	69550-00
18	East Godavari		Rev.Dep	38692-00
			Cri.Court Dep	36160-00
		Tuni	Rev.Dep	35312-00
		Ramachandrapuram	Rev.Dep	327275-00
		Peddapuram	Rev.Dep	69661-79
		Alamuru	Cri.Court Dep	25000-00
			Labour Act Dep	3100-00
			Rev.Dep	49150-00
		Kakinada	Rev.Dep	67488-00
			Cri.Court Dep	18013-00
			Labour Act Dep	45690-00
19	Vizianagaram	Parvathipuram	Election Dep	10000-00
				91775498-00

ANNEXURE-3.14
(Para No.3.9.2)

**STATEMENT SHOWING THE LIST OF TREASURIES
WHERE CABs ARE DUE**

Sl.No	Name of DTO/STO/ APPO	Total number of CABs	CABs obtained	CABs due
	MAHABUBNAGAR			
	DTO, Mahabubnagar	1567	1455	112
	Ananthapur			
	STO, Ananthapur	89	19	70
	Kadapa			
	STO, Proddutur	105	87	18
	STO, Jammalamadugu	71	43	28
	STO, Kadapa	79	Nil	79
	NALGONDA			
	DTO, Nalgonda	1274	1225	49
	MEDAK			
	STO, Ramayampet	82	65	17
	DTO, Medak	1275	668	607
	NIZAMABAD			
	DTO, Nizamabad	795	779	16
	SRIKAKULAM			
	DTO, Srikakulam	1316	1271	45
	STO, Ponduru	157	131	26
	Krishna			
	DTO, Krishna	3107	12	3095
	East Godavari			
	STO, Anakapalli (E)	139	70	69
	STO, Bheemunipatnam	68	47	21
	Visakhapatnam			
	DTO, Visakhapatnam	1098	1070	28
				4280

ANNEXURE-3.15
(Para No.3.9.3)

STATEMENT SHOWING NON-LAPSING OF DEPOSITS UNDER G.O.MS.NO.43

Sl.No	Name of the District	Name of the Treasury	Category	Amount in Rs.
1	Mahabubnagar	Alampur	MPP Educational Funds	47172-00
2		DTO, Mahabubnagar	MPP Educational Funds	136199-00
3		-do-	Dist.Population Funds	6308-00
4	Kadapa	DTO, Kadapa	MPP Educational Funds	1867802-00
5		Muddanur	MPP Educational Funds	70116-00
6	Kurnool	Nandyal	MPP Educational Funds	2922942-00
7		Banaganapalli	MPP Educational Funds	1572611-00
8		DTO, Kurnool	MPP Educational Funds	23555873-00
9	Rangareddy	Rajendragiri	MPP Educational Funds	2366626-00
10		Vikarabad	MPP Educational Funds	3969403-00
11	Ananthapur	Mydukur	MPP Educational Funds	5119-00
12		Dharmavaram	MPP Educational Funds	23844-00
13		Kadiri	MPP Educational Funds	1586906-00
14	Nalgonda	Devarakonda	MPP Educational Funds	13765085-00
15	Chittoor	DTO, Chittoor	MPP Educational Funds	250762-00
16	Guntur	Ponnur	MPP Educational Funds	45101-00
17	Warangal	Eturunagaram	MPP Educational Funds	2080010-00
18	Medak	Gajwal	MPP Educational Funds	1179577-00
19		Siddipet	MPP Educational Funds	56018-00
20		DTO, Medak	MPP Educational Funds	1582980-00
21	Karimnagar	Karimnagar	MPP Educational Funds	489454-00
22		Jagityal	MPP Educational Funds	--
23.	Nizamabad	Nizamabad	MPP Educational Funds	106898995-00
24.		Bodham	MPP Educational Funds	374326-00
25.	Adilabad	Adilabad	MPP Educational Funds	12865295-00
26.	Nellore	Nellore	MPP Educational Funds	3419243-00
27.		Gudur	MPP Educational Funds	2930455-54
28.		Sullurpeta	MPP Educational Funds	---
29.	Srikakulam	Rajam	MPP Educational Funds	5903267-25
30.		Sompeta	MPP Educational Funds	4230508-67
31.		DTO, Srikakulam	MPP Educational Funds	62370266-50
32.		Hiramandalam	MPP Educational Funds	3193546-49
33.	Visakhapatnam	Chodavaram	MPP Educational Funds	417676-73
34.		DTO, VSPT	MPP Educational Funds	2067938-08
35.	East Godavari	Tuni	MPP Educational Funds	109235-00
36.		Ramchandrapuram	MPP Educational Funds	508053-00
37.		Rajahmundry	MPP Educational Funds	44689-25
38.		Kothakota	MPP Educational Funds	83097-00
39.		Alamuru	MPP Educational Funds	256402-00
40.		Kakinada	MPP Educational Funds	107783-00
41.		Pithapuram	MPP Educational Funds	416853-00
42.	Krishna	Machilipatnam	MPP Educational Funds	7571998-42
43.	Vizianagaram	Salur	MPP Educational Funds	447258-00
44.		Badangi	MPP Educational Funds	54228-53
45.		Bobbili	MPP Educational Funds	167478-00
46.		Parvatipuram	MPP Educational Funds	297931-00
		Total		176124141-00

ANNEXURE-3.15
(Para No. 3.9.3)

STATEMENT SHOWING NON-LAPSING OF DEPOSITS UNDER G.O.MS.NO.43

Sl.No	Name of the District	Name of the Treasury	Category	Amount in Rs.
1.	Mahabubnagar	DTO, Mahabubnagar	W&C Welfare Funds	298889-00
2.	Ananthapur	Kalyandurg	W&C Welfare Funds	9282-00
3.		Proddutur	W&C Welfare Funds	19433-00
4.	Kadapa	DTO, Kadapa	W&C Welfare Funds	82738-00
5.			Medical & Charitable Funds	2734331-00
6.		Rajampeta	W&C Welfare Funds	1983651-00
7.		Pulivendula	W&C Welfare Funds	142840-00
8.		Budwel	W&C Welfare Funds	188184-00
9.	Kurnool	Nandyal	W&C Welfare Funds	491669-42
10.		Banaganapalli	W&C Welfare Funds	332659-00
11.		Allagadda	W&C Welfare Funds	84669-00
12.		Alur	W&C Welfare Funds	878196-00
13.		Yemmiganur	W&C Welfare Funds	10809-00
14.		DTO, Kurnool	W&C Welfare Funds	62659-00
15.	Rangareddy	DTO, Rangareddy	W&C Welfare Funds	1795345-00
16.	Nalgonda	Nakrekal	W&C Welfare Funds	409965-00
17.	Chittoor	DTO, Chittoor	W&C Welfare Funds	14499-00
18.	Guntur	Bapatla	W&C Welfare Funds	671716-00
19.	Warangal	Mulugu	W&C Welfare Funds	83372-00
20.			W&C Welfare Funds	161181-00
21.	Kurnool	DTO, Kurnool	W&C Welfare Funds	36093-00
22.		Adoni	W&C Welfare Funds	1795345-00
23.		Nandikodkur	W&C Welfare Funds	3645-00
24.	Ananthapur	Guntakal	W&C Welfare Funds	34559-00
25.		Tadipatri	W&C Welfare Funds	82361-00
26.		Kadiri	W&C Welfare Funds	113012-00
27.	Medak	Gajwel	W&C Welfare Funds	56778-00
28.		Siddipet	W&C Welfare Funds	130361-00
29.		DTO, Medak	W&C Welfare Funds	22533-00
30.	Karimnagar	Siricilla	W&C Welfare Funds	382296-00
31.		Sultanabad	W&C Welfare Funds	198883-00
32.		Peddapalli	W&C Welfare Funds	---
33.		Karimnagar	W&C Welfare Funds	41025-00
34.		Jagityal	W&C Welfare Funds	338075-00
35.		DTO, Karimnagar	W&C Welfare Funds	77938-00
36.	Khammam	Satthupally	W&C Welfare Funds	2042725-00
37.		Yellandu	W&C Welfare Funds	43803-00
38.	Adhilabad	Adilabad	W&C Welfare Funds	203344-00
39.	Nellore	Atmakur	W&C Welfare Funds	70549-00
40.		Buchireddypalem	W&C Welfare Funds	91942-00
41.		Sullurpeta	W&C Welfare Funds	45478-00

Sl.No	Name of the District	Name of the Treasury	Category	Amount in Rs.
42.	Srikakulam	DTO, Srikakulam	W&C Welfare Funds	5801785-09
43.		Tekkali	W&C Welfare Funds	3414678-00
44.		Palakonda	W&C Welfare Funds	184543-00
45.		Palasa	W&C Welfare Funds	2559259-00
46.		Hiramandalam	W&C Welfare Funds	4722-00
47.	Krishna	Nuzuveedu	W&C Welfare Funds	147283-00
48.		Machilipatnam	W&C Welfare Funds	7887921-24
49.	Visakhapatnam	Anakapalli	W&C Welfare Funds	277962-00
50.	East Godavari	Kothakota	W&C Welfare Funds	32493-00
51.		Pithapuram	W&C Welfare Funds	295034-00
52.	Vizianagaram	Badangi	W&C Welfare Funds	131164-00
Total				35807104-00

ANNEXURE-3.16

(Para No -3.9.4)

IRREGULAR ADJUSTMENT OF XI FINANCE COMMISSION GRANTS AFTER 31-3-2006

Sl.No	District	Name of the STO/DTO	Adjustment	Amount in Rs.
1	Mahabubnagar	Jadcherla	Memo.No.G1/GIA/05, dt:1-9-2005	2035311
2		Kodangal	M.No.G1/GIA/05, dt:1-9-05	2456249
3		Achampet	M.No.GIA/05-04/9-05	2490662
4		Kalwakurthy	GI/G1A/05, dt:1-9-05	4500481
5		Nagarkurnool	G1/GIA/05, dt:1-9-05	3979370
6		Makthal	Nil	388007
7		Atmakur	Rc.No.3803/E5-2005, dt:2-9-05	1120391
8		Kollapur	Rc.No.3803/E5-2005, dt:2-9-05	742143
9		STO,Mahabubnagar	Rc.No.3803/E5-2005, dt:2-9-05	935831
10		DTO,Mahabubnagar	Rc.No.3803/E5-2005, dt:2-9-05	3944019
11	Kadapa	DTO, Kadapa	Rc.No.3803/E5-2005, dt:2-9-05	2384519
12		STO, Pulivendla	Rc.No.3803/E5-2005, dt:2-9-05	268846
13	Madak	STO, Ramayampet	Rc.No.3803/E5-2005, dt:2-9-05	132371
14		ATO, Medak	8448-109-810/315	129407
15		DTO, Medak	8448-109-810/315	898046
16	Nizamabad	DTO, Nizamabad	M.No. /12840/05, dt:8-8-05	370048
17	Khammam	STO, Yellandu	8448-109-01-310-315	142043
18		STO, Bhadrachalem	8448-109-310-315	119225
19	W.Godavari	STO, Penugonda	8448-109-310-315	48479
20	Krishna	STO, Bandar	8448-109-310-315	1843264
21	East Godavari	Addateegala	M.M2/12840/05	229286
22		Tuni	M.M2/12840/05	173984
23		Rajahmundry	M.M2/12840/05	651544
24		Kottapeta	M.M2/12840/05	92401
25		Alamuru	M.M2/12840/05	282386
			TOTAL	31358313

ANNEXURE-3.17
(Para No –3.9.5)

NON-REMITTANCE OF EDUCATIONAL FUNDS IN TO GOVT. A/C AS ON
31-3-2005

Sl.No	Name of the District	Name of the STO		Amount in Rs.
1.	Ranga Reddy	Hayatnagar	MPP Education	12399062-00
2.		DTO, Ranga Reddy	2202-01-103-05-310/311	2533910-00
3.		Tanduru	-	4490020-00
4.	Nalgonda	Nidamanoor	8448-109-02-002	5989650-00
5.		Miryalaguda	8448-109-02-002	3716497-00
6.		Ramannapet	8448-109-02-002	4041679-53
7.		Huzurngar	8448-109-02-002	8128177-76
8.		DTO, Nalgonda	8448-109-02-002	48831139-00
9.		Kodada	8448-109-02-002	6853439-00
10.		Suryapet	8448-109-02-002	4499535-00
11.	Kurnool	Yammiganur	2202-01-103-05-310/311	3591165-00
12.		Adoni	2202-01-103-05-310/311	39194-00
13.		Nandikotkur	2202-01-103-05-310/311	3587238-00
14.		Dhone	2202-01-103-05-310/311	4013304-00
15.	Karimnagar	Husnabad	2202-01-103-05-310/311	1614156-00
16.	Nellore	Atmakur	2202-01-103-05-310/311	620695-13
17.		Ananthasagaram	2202-01-103-05-310/311	79650-95
18.		Atmakur	2202-01-103-05-310/311	509565-51
19.		Marripadu	2202-01-103-05-310/311	369718-90
20.		Vakadu	2202-01-103-05-310/310	1061731-00
21.		Chittampur	2202-01-103-05-310/310	666015-00
22.		Kota	2202-01-103-05-310/310	323908-00
23.		Varikuntapadu	2202-01-103-05-310/310	453214-85
24.		Udayagiri	2202-01-103-05-310/310	216726-73
25.		Sitarampuram	2202-01-103-05-310/310	37085-05
26.	Srikakulam	Narsampeta	2201-01-103-05/310	3685093-00
27.		Polaki	2201-01-103-05/310	2240269-00
28.		G. Sigudem	2201-01-103-05/310	1821518-90
29.		Ponduru	2201-01-103-05/310	1464240-14
30.		Etcherla	2201-01-103-05/310	293159-50
31.		Laveru	2201-01-103-05/310	6705983-75
32.		Tekkali	2201-01-103-05/310	2939695-00
33.		Santhabommali	2201-01-103-05/310	1968152-00
34.			2201-01-103-05/310	
Total				139784588-70

ANNEXURE-3.18**(Para No.3.10.1)****NON-OBTAINING OF STRONG ROOM FITNESS CERTIFICATE**

Sl.NO	District	Name of the STO/DTO	Year
1	Mahabubnagar	STO, Jadcherla	2004-05
2		STO, Kodangal	2007-08
3		STO, Achampet	2007-08
4		STO, Alampur	2007-08
5	Kadapa	STO, Kadapa	2007-08
6		STO, Jammalamadugu	2007-08
7		STO, Kamalapuram	2007-08
8		STO, Muddanur	2007-08
9		STO, Proddutur	2007-08
10		STO, Rajampet	2007-08
11		STO, Rayachoty	2007-08
12		STO, Siddavatam	2007-08
13		DTO, Kadapa	2007-08
14	Kurnool	STO, Atmakur	2007-08
15	Warangal	STO, Parkal	2007-08
16		STO, Cheriya	2006-07 2007-08
17	Kurnool	STO, Kurnool	2006-07 2007-08
18	Medak	STO, Narsapur	2005-06 2006-07 2007-08
19	W.Godavari	STO, Eluru	2007-08
20		STO, Polavaram	2007-08
21		STO, Nandigama	2005-06 2006-07 2007-08
22	Visakhapatnam	STO, Paderu	2007-08
23		STO, Nakkapalli	2007-08

Annexure-3.19
(Para No. 3.10.2)

STATEMENT SHOWING SAFE CUSTODY ARTICLE LYING IN STOs

Sl.No	Name of the STO	No. of articles
1.	STO, Mahabubnagar	15
2.	DTO, Mahabubnagar	16
3.	STO, Ananthapur	18
4.	STO, Gooty	7
5.	STO, Kadapa	61
6.	DTO, Kadapa	43
7.	STO, Rayachoty	16
8.	STO, Budwel	5
9.	DTO, Ananthapur	23
10.	STO, Vakadu	2
11.	STO, Koilkuntla	8
12.	STO, Alur	3
13.	STO, Hayatnagar	5
14.	STO, Miryalguda	3
15.	DTO, Nalgonda	64
16.	STO, Addanki	9
17.	STO, Chirala	35
18.	STO, Repalli	3
19.	STO, Cumbum	39
20.	STO, Tenali	9
21.	STO, Ponnur	37
22.	STO, Chilkaluripet	16
23.	STO, Vinukonda	9
24.	STO, Warangal	64
25.	DTO, Kurnool	4
26.	STO, Kurnool	55
27.	STO, Dhone	5
28.	STO, Karimnagar	14
29.	DTO, Nizamabad	18
30.	STO, Saithupally	5
31.	STO, Bhadrachalam	9
32.	DTO, Adibalabad	30
33.	STO, Nirmal	6
34.	STO, Atmakur	7
35.	STO, Vakadu	2
36.	STO, Chintalapudi	6
37.	STO, Gopalapuram	2

38.	DTO, West Godavari	33
39.	STO, Rajam	7
40.	STO, Narasampeta	7
41.	STO, Tekkali	9
42.	STO, Nuziveedu	7
43.	STO, Gudiwada	8
44.	STO, Nandigama	4
45.	STO, Avanigadda	13
46.	DTO, Krishna	42
47.	STO, Paderu	9
48.	STO, Yellamanchili	12
49.	STO, Bheemunipatnam	25
50.	DTO, Visakhapatnam	45
51.	STO, Prathipadu	4
52.	DTO, Rajmundry	64
53.	STO, Peddapuram	9
54.	STO, Kakinada	63
55.	STO, Pithapuram	30
56.	STO, Bhogapuram	24
57.	STO, Bobbili	5
		1083

ANNEXURE-3.20
(Para No.3.11.1)

RETENTION OF STAMPS FOR WHICH THERE IS NO DEMAND

Sl.No	Name of the District	Name of the STO/DTO	Category of stamps	Total Value
1	Mahabubnagar	Mahabubnagar	Non-Judicial	74524-55
			Special Adhesive	137556000-00
				10694-45
			Court Fee	496809-25
			A.P.Copy stamps	2300-00
			Judicial	277886800-00
			Foreign Bills	61398-00
			Insurance stamps	4710421-00
2	Ananthapur	Ananthapur	Court Fee Papers	2232440-00
			Court Fee Labels	667-94
			Spl. Adhesive Stamps	6473-95
			Insurance Stamps	560588-25
		DTO, Ananthapur	C.F.Papers	36294990-00
			C.F.Labels	992000-00
			Copy Stamps	525-00
			Non-Judicial	686-00
		Dharmavaram	C.F.Papers	270850-00
			C.F.Labels	18525-00
			Adv.Wel.Funds	48000-00
			Spl.Adhesive	56000-00
3	Kurnool	DTO,Kurnool	Court Fee	12650-00
			GOI.Insurance	524410-00
			India Insurance	7148833-00
			Revenue	33600-00
			A.P.Adv.Stamps	195588-00
			Copy Stamps	100-00
			C.F.Higher	22749680-00
			Insurance Stamps	497400-00
		Banagapalli	Court Fee	100000-00
			Spl.Adhesive	180000-00
4	Ranga Reddy	Pargi	Judicial	44860-00
			AP.Advocate Welfare Fund	16800

Sl.No	Name of the District	Name of the STO/DTO	Category of stamps	Total Value
5	Chittoor	Vayalpadu	Spl. Adhesive	252000-00
			A.P.Advocate Welfare Fund	16000-00
			Judicial	33600-00
			Notional Stamps	11000-00
		DTO, Chittoor	A.P.A.W.Fund	1172256-00
			Insurance Stamps	185052-00
			Copy Stamps	7000-00
			Judicial Stamps	33296200-00
			Revenue Stamps	1440000-00
			Spl.Adhesive	40583765-00
			Spoiled Stamps	12450
		Pathi	Judicial	100000-00
		Madanapalle	Judicial	285350-00
6	Prakasam	Kanigiri	Advocate Stamps	13000-00
			C. Fee II Papers	88460-00
			C. Fee I Labels	81498-00
7	Guntur	Tenali	C.F.Papers	33353990-00
			Copy Stamps	500-00
			Spl.Ad.Stamps	59105000-00
			Adv.Wel.Fund	282780-00
		Vinukonda	Spl.Adh.Stamps	226685705-00
8	Warangal	Warangal	Revenue Stamps	1216000-00
			Spl.Adh.Stamps	8078527-00
			Judicial	15242915-00
			Notary	208885-50
			Insurance	2113514-00
			A.P.Adv.Wel.Fund	63504-00
		Narsampet	A.P.Adv.Wel.Fund	113008-00
9	Medak	Zaheerabad	Adv. Wel. Stamps	154000-00
		Siddipet	Judicial (Ind.C.F)	50000-00
		DTO, Medak	Copy Stamps	10500-00
			A.P.Adv.Stamps	2138444-00
			India Share terms	7200000-00
			Judicial Stamps	313775-00
10	Karimnagar	Karimnagar	Insurance Stamps	750734-00
		DTO, Karimnar	Copy Stamps	20858-25
			Adv. Wel. Stamps	779952-00
			Court Fee Papers	2369915-00
			Insurance Stamps	13788000-00
			Indian share transfer Stamps	20250000-00
			Hundi Stamps	449600-00

Sl.No	Name of the District	Name of the STO/DTO	Category of stamps	Total Value
11	Nizamabad	Banswada	Spl.Adh.Stamps	216000-00
			Court Fee	74900-00
			Adv. Wel. Fund	48000-00
			Impressive C.F	20000-00
12	Nellore	Atmakur	Court Fee(Higher)	78500-00
			(Lower)	34763-00
		Buthchireddy-palem	Court Fee(Lower)	99938-00
		Gudur	Non-Judicial	30000-00
			Revenue	160000-00
			C.Fee (Lower)	48000-00
			Spl.Adh.Stamps	1401000-00
			C.Fee (Higher)	75870-00
		Kavali	C.Fee (Higher)	206500-00
13	West Godavari	Eluru	C.F.Impressed	111980-00
			C.F. Labels	26533-00
		DTO, Eluru	C.Fee Labels	3519-78
			GOI Insurance	4231284-00
			Share transfer	93933197-85
			A.P.Adv.Wel.	1093860-00
			Revenue Stamps	6400-60
			Spl.Adh.Stamps	768012435-00
			Insurance Stamps	4050000-00
			C.F.Impressed	86257000-00
			Hundi Stamps	283623-00
			C.F Labels	32000-00
			A.P.Adv.Wel.Fund	160000-00
14	Srikakulam	Yam	C.F Impressed	149350-00
			C.F.Papers	167825-00
			Adv. Wel.Fund	51000-00
15	Krishna	Avanigadda	C.F.Labels	5394384-66
			A.P.Adv.Wel.	3241164-50
		DTO, Krishna at Machilipatnam	Hundi Stamps	18604001-40
			Spl.Adh. Stamps	1344453601-95
			Share transfer	70237805-00
			GOI Insurance	2218389-00
			Spl.Adh.Stamps	231300000-00
			Share transfer	14395800-00
16	Visakhapatnam	Visakhapatnam	Advocate Welfare	1568000-00
			Life Insurance	434923-00
			Hundi Stamps	115886-00
			Insurance	---
		DTO, Visakhapatnam	Copy Stamps	3975-00
			Share transfer	1020400-00
			Revenue	226800-00
			Spl.Adh.Stamps	217096-00
			Non-Judicial	2580040-25
			Court Fee Labels	170328-00

Sl.No	Name of the District	Name of the STO/DTO	Category of stamps	Total Value
17	East Godavari	DTO, Rajahmundry	Insurance Stamps	28902287-00
18	Vizianagaram	Bhogapuram	Spl.Adhesive stamps	450000-00
		DTO, Vizianagaram	Insurance Stamps	1748000-00
			AP.Adv.Wel.Stamps	205200-00
			Court Fee Labels	179435-00
			Spl.Adhesive Stamps	1637140-00
			C.F.Impressed	15065-00
				3617650622-00

Annexure-4.1
(Para 4.1)

WANTING VOUCHERS FROM P.A.O, HYDERABAD

=====	
Year	Amount
=====	
1. 1978-79	960-00
2. 1979-80	28,995-00
3. 1980-81	1,87,921-50
4. 1981-82	25,00,000-00
5. 1982-83	72,03,856-94
6. 1983-84	10,00,682-30
7. 1984-85	1,87,050-75
8. 1985-86	1,73,09,128-50
9. 1986-87	70,65,398-75
10. 1987-88	2,06,87,682-50
11. 1989-90	3,79,57,782-85
12. 1990-91	3,08,55,300-90
13. 1991-92	19,60,92,071-20
=====	
32,10,76,831-19	
=====	

ANNEXURE-4.2

(Para No 4.5)

YEAR-WISE BREAK UP OF OUTSTANDING AUDIT OBJECTIONS

Year	No. of Objections	Amout in Rs.
Upto 2004-05	233	52057269
2005-06	68	491294
2006-07	144	204636966
2007-08	250	10539824
Total	695	267725353

ANNEXURE-4.3
(Para No 4.6 (i))

EXCESS PAYMENT OF PAY & ALLOWANCES

Sl.No	Name of DDO	No of Cases	Amount in Rs.
1	Principal, Sarojini Naidu Vanita Mahavidyalaya, Hyd.	1	2660
2	Chief Auditor, Commissioner of Collegiate Education, Hyd	1	61430
3	Correspondent, St.Ann's College for Women, Mehdiapatnam	1	3091
4	Head Master, ASBP Girls High School, Feelkhana, Hyd	1	1826
Total		4	69007

ANNEXURE-4.4

(Para No.4.6 (ii))

NON-DEDUCTION / SHORT –DEDUCTION OF INCOME TAX AT SOURCE

Sl.No	Name of DDO	No of Cases	Amount in Rs.
1	Dy. Commissioner of Commercial Taxes, Abids Div.	1	126836
2	Dy.CTO, CCW, O/o Commissioner of Commercial Taxes, Hyd	1	81282
3	Commissioner Commercial Taxes, A.P, Hyd	3	477484
4	Administrative Officer, SCERT, A.P, Hyd	3	39101
5	Asst.Director, Directorate of Technical Education, Hyd	2	38915
6	Asst.Secretary to Govt.Gen.Admn, Dept, Secretariat, Hyd	2	35546
7	Asst.Secretary, I& CAD Dept, Secretariat, Hyd	1	2521
8	Dy.Director, O/o Director (EDS), Banjara Hills, Hyd	1	18370
9	Spl. Officer, O/o Advocate on Record, A.P.Bhavan, New Delhi	1	7130
10	Addl. Commissioner (Elections), GHMC, Hyd	1	64480
11	Accounts Officer, Directorate of Culture, A.P, Hyd	1	4808
12	Pay & Accounts Officer, Hyd	3	65895
Total		20	962368

ANNEXURE-4.5
(Para No.4.6(iii))

NON-RECOVERY/ SHORT RECOVERY OF PROFESSION TAX

Sl. No	Name of the DDO	No.of Cases
1	Head Master, Govt.High School, Malakpet, Hyd	1
2	Head Master, Marwadi Hindi Vidhyalaya, Begum Bazar	1
3	Principal Govt. Junior College, Vidhyanagar, Hyd	3
4	Principal Govt. City College, Hyd	5
5	Principal New Govt. Junior College, Malakpet, Hyd	4
6	Deputy Inspector of Scholls, Ammerpet, Hyd	1
7	Head Master, Govt.Girls High School,Musheerabad, Hyd	1
8	Head Master, Govt.Boys Upper Primary School, Chudi Bazar, Hyd	1
9	Head Master, Govt.High School, Khulsumpura, Hyd	1
10	Head Master, Govt.Boys High School, Nampally, Hyd	1
11	Head Master, Govt.High School, Somaji Guda, Hyd	1
12	Principal New Govt. Junior College, Secunderabad	2
13	Deputy Inspector of Scholls, Musheerabad-I, Hyd	1
14	Deputy Inspector of Scholls, Secunderabad-I, Hyd	1
15	Govt.College of Physical Education, Domalaguda, Hyd	1
16	Head Master, Govt.High School, Nallkunta, Hyd	1
17	Head Master, Govt.Girls High School,Chenchalguda,Hyd	1
18	AO, Commissioner of Collegiate Education, Hyd	2
19	Principal BJR, Govt. Degree College, Nampally, Hyd	4
20	Govt. Junior College (girls), Hussaini Alam, Hyd	1
21	Head Master, Govt.High School, Sanath Nagar, Hyd	1
22	Principal Govt. Junior College, Kachiguda-II, Hyd	2
23	Principal Govt. Junior College, Fhalkhnuma, Hyd	2
24	District Educational Officer, Hyd	19
25	Head Master, Govt. Boys High School, Kalasi Guda, Hyd	1
26	Head Master, Govt. Girls High School, Amberpet, Hyd	1
27	Head Master, Govt. Boys High School, Chenchalguda, Hyd	1
28	Head Master, Govt. High School, Ameerpet, Hyd	1
29	Dy.Dist. Vocational Educational Officer, Hyd	1
30	Head Master, Govt.High School, Darushifa, Hyd	2
31	Correspondent, St.Thomas Boys High School	1
32	Head Master, Govt.High School, Afzal Gunj, Hyd	1
33	Head Master, Holy Mary High School, Saifabad, Hyd	1
34	Head Master, Modern High School	2
35	Asst.Director, DEO, Hyd	2
36	Correspondent, Nrupatunga High School, Lingampally	1
37	DEO, Hyd (St.Pious High School)	1
38	DEO, Hyd (New Progressive High School)	1
39	DEO, Hyd (Madapati Hanumantha Rao Girls high school)	1
Total		76

ANNEXURE-4.6

(Para No. 4.6(iv))

REIMBURSEMENT OF COST OF INADMISSIBLE MEDICINES/ITEMS

Sl.No	Name of the DDO	No.of Cases	Amount in Rupees
1	Accounts Officer, D.G of Police, A.P, Hyd	14	13,878
2	Administrative Officer, CID, Hyd	8	5,715
3	AAO, O/o Commissioner of Police, Hyd	1	2,489
4	Administrative Officer, Greyhounds, Hyd	10	7,610
5	Administrative Officer, Intelligence, AP, Hyd	1	278
6	Administrative Officer, IG of Police, APSP Battalions, Hyd	3	4,602
7	Administrative Officer, State level recruitment board, Hyd	1	2,737
8	Deputy Register of High Court of Andhra Pradesh	3	1,861
9	Asst. Director, Osmania General Hospital, Hyd	1	2,674
10	Administrative Officer, CID, Hyderabad	1	2467
11	Administrative Officer, CID, Hyderabad	1	2467
12	A.A.O, O/o Commissioner of Police, Vijawada City	1	247
13	Administrative Officer, Greyhounds, Hyderabad	1	890
		46	47915

ANNEXURE-4.7**(Para No.4.6 (v))****EXCESS PAYMENT IN FOREIGN TRAVEL CLAIMS**

Sl.No	DDO	Major Head	Name of Claimant S/Sri	Country visited	Excess Rs.
1	Administrative Officer, CID, Hyd	2055	C.V.Anand, IPS, DIG,	Thailand	14414
			Vishwanath, C. Sajjanan, IPS, SP		14414
			MVSS.Raju, DSP		14414
			P. Raj Kumar, DSP		14414
2	Asst.Director, ACB, Hyd	2055	Santosh Mehra, IPS	USA	56434
				Total	114 090

ANNEXURE-4.8
(Para No.4.6 (vi))

EXCESS PAYMENTS MADE IN T.A.CLAIMS

Sl.No	Name of DDO	No. of Cases	Amount in Rs.
1.	Chief Conservator of Forest (MEP), O/o the Prl.CEF, AP, Hyd	1	4406
2.	Asst.Secretary to Govt. Gen.Administration dept, A.P, Hyd	1	46740
3.	AO, DDO, O/o Prl.Chief Conservator of Forest (MEP), O/o the Prl. CCF, A.P, Hyd	1	533
4.	Dy.Inspector General of Police, Training, DGP's New Building Complex, A.P, Hyd	1	19157
5.	Dy. C.T.O, O/o the Commissioner, Commercial Taxes	1	1000
6.	D.O, Administrative Officer, CID, Hyd	1	9930
7.	A.O, O/o Prl.Chief Conservator of Forests, Hyd	1	7340
8.	Asst. Secretary to Govt. Revenue (DM), Dept, A.P.Secretariat, A.P, Hyd	1	3724
9.	Asst.Secretary to Vigilance Commission, A.P, Vigilance Commission, A.P, Secretariat, Hyd	1	28250
10.	Asst. AO, O/o Commissioner of S.W., A.P, Hyd	1	3211
11.	Asst.Secretary to Govt. & DDO, Finance & Planning Dept, A.P, Secretariat, Hyd	1	4405
12.	Statistical Officer, DDO, Director of Training & Planning, Govt. of A.P, Hyd	1	5964
13.	AAO, O/o the Commissioner of Police, A.P, Hyd	1	250
14.	AAO, O/o the Commissioner & Director of Agriculture, A.P, Hyd	1	179
15.	Asst.Secretary to Govt. General Administration department	1	3223
16.	Asst.Secretary to Govt. BC Welfare Dept., A.P secretariat Hyd	1	32410
17.	AO, O/o the Prl. Chief Conservator of Forest, A.P, Hyd	1	1855
18.	DDO, Joint Director, A.P, FSL, Red Hills, Hyd	1	1295
19.	AO, O/o D.G & IG of Police, A.P, Hyd	1	1882
20.	DDO, Joint Director, A.P, FSL, Red Hills, Hyd	1	2295
21.	AO, Nehru Zoological Park, Hyd	1	2560
22.	AO, Govt. Railway Police, Secunderabad	1	2054
23.	AAO, O/o the Commissioner & Director of Agriculture, A.P, Hyd	1	3344
24.	D.O, Administrative Officer, CID, Hyd	1	3660
25.	Manager, O/o the Dy.Commissioner (CT) Sec'bad,Div.Sec'bad	1	6484
26.	Administrative Officer, Intelligence Department, A.P, Hyd	1	1764
27.	Special Officer, D.C.Livestock Farms, A.H, A.P, Hyd	1	1320
28.	Jr.AO, O/o D.G & IG of Police, A.P, Hyd	1	5980
29.	Asst.Secretary to Govt. Gen.Administration (V&E) dept, A.P, Hyd	1	7358
30.	Jr.AO, O/o D.G & IG of Police, A.P, Hyd	1	8637
31.	Dy. Director of Agriculture (SC), A.P, Hyd	1	12962

Sl.No	Name of DDO	No. of Cases	Amount in Rs.
32.	Manager, O/o the Dy.Commercial Taxes (CT), Abids, Hyd	1	1765
33.	Administrative officer, Greyhounds, A.P, Hyd	1	128701
34.	Asst.Secretary to Govt. General Administration Dept, A.P Secretariat, Hyd	1	25716
35.	Asst.Secretary to Govt.& DDO (W&P) Dept, A.P Sect. Hyd	1	23 650
36.	Joint director, IT & C Dept, A.P, Sett, Hyd	1	6035
37.	Dy.Director & DDO, O/o Director (EDS) Banjara Hills, Hyd	1	1638
38.	AO, AP, Information Commissioner, Haca Building, Hyd	1	2900
39.	AO, O/o the Commissioner of Police, A.P, Hyd	1	2357
40.	Asst.Secretary to Govt.& DDO, Revenue (DM), Dept, A.P Secretariat, Hyd	1	12 580
41.	AAO, Dept, of Tourism, Govt. of A.P, Hyd	1	5070
42.	AO, O/o DG & IG of Police, A.P, Hyd	1	19255
43.	AO, Director MCRHRDI of A.P, Hyd	1	1940
44.	Admn.Officer, Ist battalion, APSP, Yousufguda, Hyd	1	17 570
45.	DO, Intelligence Dept, A.P, Hyd	1	1800
46.	Admn.Officer, Greyhounds, A.P, Hyd	1	4879
47.	Dy.Registrar, High Court of A.P, Hyd	1	4 106
48.	AAO, Commissioner of civil supplies, A.P, Hyd	1	6 605
49.	AO, Dept., of Ayush, Hyd	1	4493
50.	Asst.Secretary, Finance (Claims) Dept, A.P, Hyd	1	4565
51.	Asst.Secretary (Admn) Chief Commr.of Land Admn, Hyd	1	1594
52.	Asst.Secretary (GAD), A.P, Secretariat, Hyd	1	600
53.	AO, AP, Information Commission, HACA Bhavan, Hyd	1	13757
54.	Asst.Secretary, Agriculture & Co-op Dept, Secretariat, Hyd	2	11755
55.	Non-Technical personal Assit.to Engineer – in- chief, (R&B)	1	2 292
56.	Admn.Officer, Intelligence Department, A.P, Hyd	1	7 896
57.	AAO, Commissioner of Agriculture, A.P, Hyd	1	3558
58.	Research Officer, Govt.Research Dept, (Homeo) Hyd	1	4 492
59.	Dy.Director of Economics & Statistics, A.P, Hyd	1	2 211
60.	Secretary, Co-op, Tribunal, M.J. Road, Hyd	1	2 960
61.	Chief Conservator of Forests, (MAD), Hyd	1	4 406
62.	Asst.Secretary, I & CAD (PN) Dept, Hyd	1	17704
63.	AO, MCRHRD Institute, Hyd	1	11242
64.	JAO, RTC (F), Niloufer Health School, Bazar Ghat, Hyd	1	2158
65.	AAO, Directorate of Animal Husbandry, AP, Hyd	1	1826
66.	Principal, Govt.College, of Nursing, Hyd	1	3061
67.	Jt.Director (IH), School health Medical, Dte, of Health, A.P	1	2603
68.	Dy.Director, Gazetters Dept, A.P, Hyd	1	600
69.	Admn.Officer, CCS, Hyd	1	3101
70.	AO, Directorate of Animal Husbandry, AP, Hyd	1	2 426

Sl.No	Name of DDO	No. of Cases	Amount in Rs.
71.	Asst.Secretary, Women Dev, Child Welfare & Disabled Welfare	1	2783
72.	Gazetted Asst (M&F), Director of Health, AP, Hyd	1	1549
73.	Dy. Registrar, High Court of A.P, Hyd	1	2080
74.	Chairman, Tribunal for Disciplinary proceedings, A.P, Hyd	1	3069
75.	Presiding Officer, Labour Court-II, Hyd	1	11267
76.	Asst.Director, Dist., Insurance Office, Hyd	1	7725
77.	Manager, Dy.Commissioner of Commercial Taxes, Abids Div	1	4348
78.	AO, Small Savings, AP, Hyd	1	18000
79.	AAO, AP.State Commission for SC/STs, Nampally, Hyd	1	3569
80.	Asst.Secretary to Govt.Legal Department	1	1481
81.	AO, AP Information Commission, HACA Bhavan, Hyd	1	65740
82.	Dy.Registrar, High Court of A.P, Hyd	1	4001
83.	Jr.Director of Prosecutions, AP, Hyd	1	5345
84.	Asst.Secretary, PR & RD Department, Sectt. Hyd	1	3174
Total		85	744170

ANNEXURE-4.9**(Para No.4.6 (vii))****EXCESS PAYMENT IN L.T.C.CLAIMS**

Sl.No	Name of the DDO	No.of Cases	Amount in Rupees
1	Asst.Secretary, General Admin.Dept, Secretariat, Hyd	2	10347
2	Presiding Officer, A.P, Wakf Tribunal, Hyd	1	21856
3	Accounts Officer, D.G.of Police, A.P, Hyd	1	207
4	Asst.Secretary, Planning Department, Secretariat, A.P, Hyd	1	1416
5	Administrative Officer, Greyhounds, Hyd	3	2661
6	Admn.Officer, O/o Commandant, SAR, CPL, Amberpet, Hyd	1	181
7	AAO, O/o Commissioner of Police, Hyd	1	532
8	Admn. Officer, Ist Battalion, APSP, Hyd	1	248
9	AO, O/o Principal Chief Conservator of Forests, A.P, Hyd	1	8216
10	A.O, O/o Director General of Police, SPF, A.P, Hyderabad	1	3588
11	D.O., Intelligence Department, A.P, Hyderabad	1	400
12	Asst A.O, Govt. of Andhra Pradesh Bhavan, New Delhi	1	1300
13	Asst. Secretary, Planning Department, Secretariat, A.P, Hyd	1	470
14	Chief A.O, Finance Administration , O/o the Transport Comissioner, A.P, Hyd	1	1600
Total		17	53022

ANNEXURE-4.10**(Para No.4.6 (viii))****NON-RECOVERY OF EXCESS CALL CHARGES**

Sl.N	Name of the DDO	No.of Cases	Amount in Rupees
1	Asst.Secretary (ENFT), Director of Prohibition & Excise	1	458
2	Asst. District Registrar, O/o C & IG R&S, Hyd	1	1200
3	Manager (Gazetted), Commissioner of Commercial Taxes, Hyd	4	2370
4	AAO, Commissioner of Prohibition & Excise, A.P, Hyd	4	7918
5	Admn.Officer, Govt., City College, Hyd	2	2153
6	AO, Commissioner of Transport, A.P, Hyd	2	1791
7	Asst.Commissioner, Prohibition & Excise (Distilleries)	1	738
8	AAO, Ground Water Department, Hyd	1	293
9	AAO, Commissioner of Information & Public Relations, Hyd	2	1875
10	Spl.Officer & Competent Authority, Urban Land Celling, Hyd	1	1703
11	Dy. Commissioner (Genl), Commissioner of Endowments, Hyd	1	547
12	General Manager, District Industries Centre, Hyd	1	2728
13	AAO, Commissioner of Industries, Hyd	3	3858
14	AAO, Prohibition & Excise Superintendent, Hyderabad district	1	390
15	Asst.Secretary (Admn), Chief Commissioner of Land, Admn.	1	508
16	Commissioner of Prohibition & Excise, Hyd	4	4899
17	Dist. Registrar, Hyderabad Dist.	1	1620
18	Commissioner of Information & Public Relations, Hyd	1	1491
19	Dist. Public Relations Officer, Hyd	1	1885
20	Director, State Jawahar Bal Bhavan, Hyd	2	9612
21	Asst.Director, A.P.State Archives, Tarnaka	1	2096
Total		36	50133