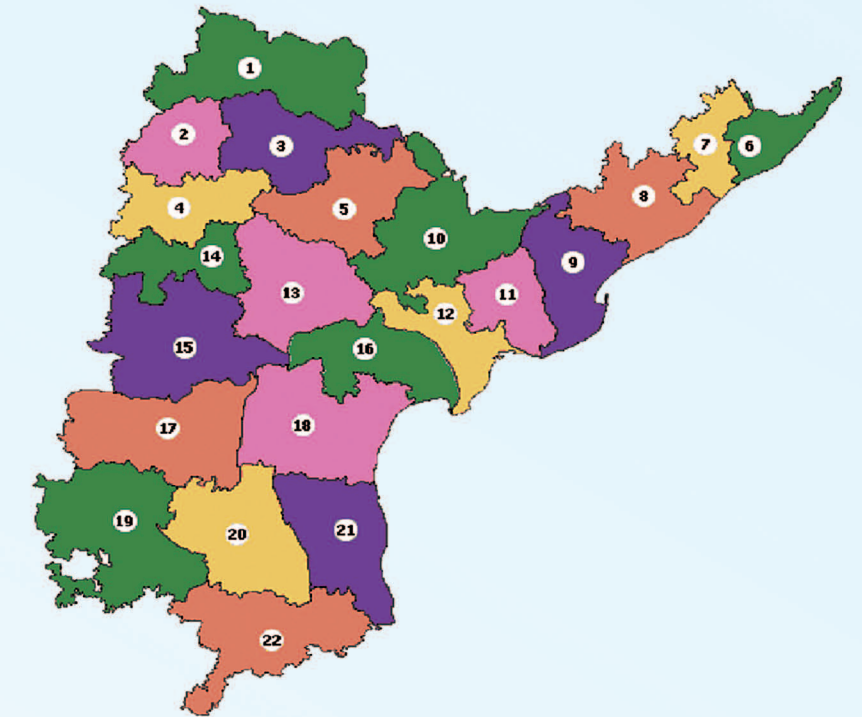




**Annual Review Report on the working of  
Treasuries, Pension Payment Offices and Pay and  
Accounts Office, Hyderabad in Andhra Pradesh  
for the year 2010-2011**



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

## Our Vision, Mission and Core Values

The **vision** of the institution of the Comptroller and Auditor General of India represents what we aspire to become

We strive to be a global leader and initiator of National and International best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance

Our **mission** enunciates our current role and describes what we are doing today

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders - the Legislature, the Executive and the Public – that public funds are being used efficiently and for the intended purposes.

Our **core values** are the guiding beacons for all that we do and give us the benchmarks for assessing our performance

- ✓ Independence
- ✓ Objectivity
- ✓ Integrity
- ✓ Reliability
- ✓ Professional Excellence
- ✓ Transparency
- ✓ Positive Approach

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## PREFACE

*The annual review report on the working of Treasuries for the year 2010-2011 is prepared as required under Paragraph 20.17.11 of the Manual of Standing Orders (A&E) Volume I. The report is in four Parts.*

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

The review is intended to draw the attention of the State Government and Departmental authorities to the delays in rendering of accounts, short-comings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts and also irregularities noticed during the local inspection of Treasuries.

I hope this Report will help as a guide for improving Treasury administration and functioning.



**V. RAVINDRAN**

**Principal Accountant General (A&E)**

**Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Andhra Pradesh for the year 2010-2011**

| Sl. No | Highlights   | Para No |
|--------|--|---------|
| 1      | 1,152 Treasury Inspection Reports containing 3,065 Paras involving money value to the tune of ₹ 1,436 Crore were outstanding to the end of 31-3-2011 | 3.2     |
| 2      | Delay in adjustment of advances on A.C Bills totalling ₹ 1,152.86 Crore  | 2.1     |
| 3      | Excess retention of stamps amounting to ₹ 27.51 Crore  | 3.8.1   |
| 4      | Incorrect operation of Deposit Accounts  |         |
|        | i) Irregular drawal of ₹ 608.89 Crore by Treasury Officers   | 3.6.3   |
|        | ii) Incorrect retention of ₹ 1.26 Crore beyond 31-3-2007 of unspent balances under XI Finance Commission Grants                                      | 3.6.1   |
| 5      | Excess payment of pension of ₹ 1.39 Crore noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices as under                    | 3.3.1   |
|        | a) Excess payment of pension due to inadmissible relief on pension (₹ 0.35 Crore)  |         |
|        | b) Non-reduction of commuted portion of pension (₹0.33 Crore)  |         |
|        | c) Incorrect computation of pension consequent on revision of pension from time to time (₹ 0.08 Crore)   |         |
|        | d) Excess payment of Enhanced Family Pension beyond the period of eligibility (₹ 0.11 Crore)   |         |
|        | e) Excess payment of Enhanced Family Pension beyond time limit (₹ 0.17 Crore)  |         |
|        | f) Erroneous payment of Family Pension (₹ 0.04 Crore)  |         |
|        | g) Payment of inadmissible Financial Assistance (₹ 0.10 Crore)   |         |
|        | h) Excess payment of FP due to payment of inadmissible interim relief to employed family pensioners (₹ 0.01 Crore)                                   |         |
|        | i) Payment of pension even after the death of the pensioner (₹ 0.07 Crore)   |         |
|        | j) Excess payment due to non-recovery of the amount from Gratuity (₹ 0.06 Crore)   |         |
|        | k) Incorrect restoration of Commuted Portion of Pension (₹ 0.01 Crore)   |         |
|        | l) Payment of Gratuity on Time – barred authorization (₹ 0.04 Crore)   |         |
|        | m) Payment of Full Pension against Provisional Pension (₹ 0.01 Crore)  |         |
|        | n) Payment of pension twice (₹ 0.01 Crore)   |         |
|        | o) Payment of pension even after the transfer of the PPO   |         |
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**PART-1**  
**INTRODUCTION**

## PART-1

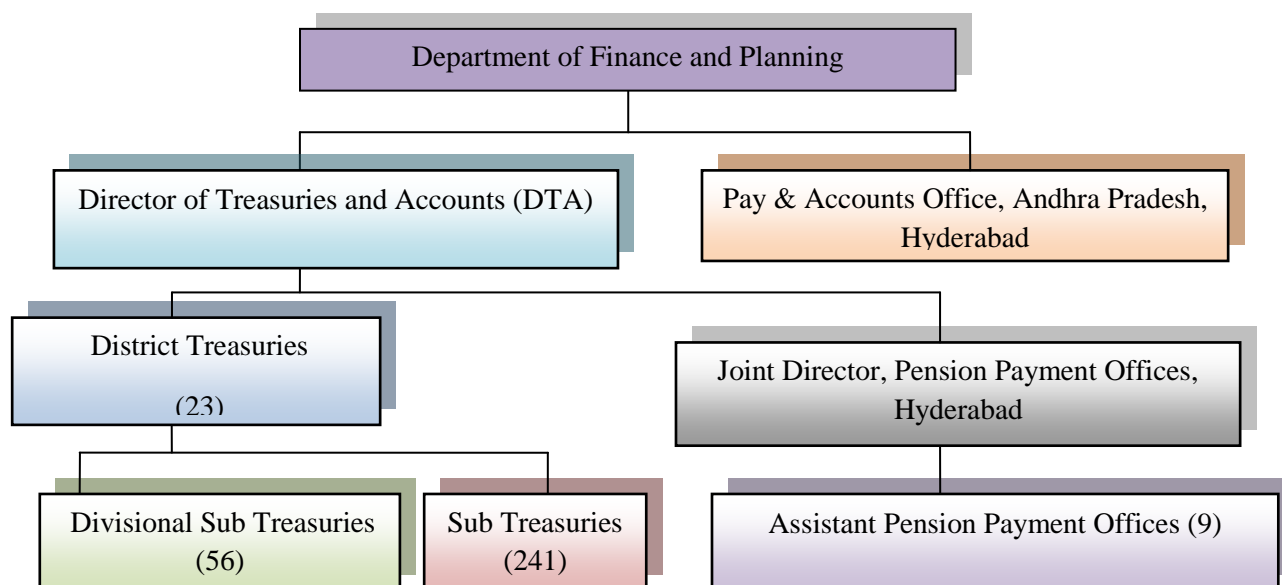
### Introduction

Treasuries and Sub-treasuries in Andhra Pradesh function under the administrative control of the Directorate of Treasuries and Accounts (DTA), A.P. Hyderabad, under the Finance and Planning Department of the State Government. In addition to the treasuries, the following authorities also attend to treasury functions and render accounts to this office.

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

The above three offices are inspected by the Office of the A.G (CA), AP. PAOs are under the direct control of the Finance Department, while the J.D, PPO is under the control of the DTA, A.P., Hyderabad. 9 APPOs which come under the control of Joint Director (PPO) are also inspected by this office.

### ORGANISATIONAL SET-UP



There are 23 District Treasury Offices, 56 Sub Divisional Treasuries, 241 Sub-Treasuries and 9 Assistant Pension Payment Offices (APPO) functioning in the State (Annexure –1 and 1.1). Of these, 262 offices (23 District Treasuries, 230 Sub-Treasuries and 9 Assistant Pension Payment Offices) were inspected during 2010-2011 (Annexure –1.2).

**PART-2**

**DEFECTS NOTICED DURING COMPILATION AND  
VERIFICATION OF ACCOUNTS**



## PART-2

### Defects in compilation and verification of accounts

#### 2.1 Defects noticed in preparation of accounts

##### 2.1 Delay in adjustment of advances on Abstract Contingent (AC) Bills:

As per Sub Rule 18 (d) under Treasury Rule 16 and subsequent Government Orders (numbers 391 and 507 of April/May 2002 of the Finance department), all advances drawn through AC Bills are to be adjusted through Detailed Contingent (DC) bills within one month. In any event, a third AC bill shall not be admitted till the first AC bill is settled.

It is noticed that 35,555 AC bills amounting to ₹ 1,152.86 Crore are overdue for settlement for periods ranging from 5 months to 8 years 4 months as detailed in Annexure 2.1. Violating the rule that 3<sup>rd</sup> bill shall not be paid till the settlement of first AC bill, 28,917 AC bills beyond 2<sup>nd</sup> AC bill were paid to 1,950 DDOs to the tune of ₹ 1,011.75 Crore ranging from 1 to 394 bills vide Annexure- 2.2

Treasury wise details of pending AC Bills (66) amounting to ₹ 253.09 Crore, where the amount exceeded one Crore, are given in Annexure- 2.3. Among all, Nizamabad District tops the list where ₹ 53.88 crore is pending adjustment.

In view of the foregoing the following action plan is recommended.

1. DTOs shall reconcile the pending AC bills, both with the DDOs and A.G. Office to ensure the correctness of bills pending.
2. Codal Provisions for timely settlement of AC bills has to be insisted upon by the DTOs.
3. DTOs shall not have any power to allow 3<sup>rd</sup> bill pending settlement of 1<sup>st</sup> bill. In the event of any exigency such as natural calamity, only a higher authority shall have power to release a 3<sup>rd</sup> bill pending settlement of 1<sup>st</sup> bill as an exception. In any case these bills have to be settled timely.

## ***2.2 Outstanding Railway Pension Claims:***

Till September, 2003, treasuries were required to make pension payments to Railway pensioners, which were subsequently reimbursed by the Railways. Accumulated claims of ₹ 8.58 crore are pending reimbursement by various Railway Zones to the treasuries as on date (details in Annexure 2.4). Of this, outstanding claims relating to South Central Railway alone were ₹ 7.26 crore (85%). Immediate action to clear these amounts is required. A reference is also made to Government vide No. ACI/VIII/2010-11/01 dated 9<sup>th</sup> May, 2010 and also in January 2011 in this regard.

## ***2.3 Wanting vouchers from Treasuries:***

13,259 vouchers for ₹ 775.83 crore as detailed in Annexure 2.5 are wanting from Treasuries.

To ensure that these vouchers do not involve fraudulent payments, it is vital that the concerned treasury officers make concerted efforts to trace and forward the wanting vouchers / furnish certificate of payment as per extant rules.

## ***2.4 Omissions and Delay in receipt of Monthly Accounts***

Delay in rendition of monthly Account by DTOs adversely impacts the timely rendition of the monthly civil accounts to the State Government by this office. Despite highlighting the need for timely submission of monthly account in earlier review reports, even during the year 2010-11 all treasuries at one time or other delayed rendering monthly accounts (as detailed in Annexure-2.6). While there was maximum delay of 14 days in rendering accounts by R.R.Dist (12/2010), it was 13 days in case of Nalgonda (03/2011) and 12 days by Hyderabad (04/10, 10/2010 and 03/2011) R.R.Dist (02/2011 and 03/2011), Nellore, Guntur, Krishna in 03/2011. Similarly there was delay of 11 days in case of R.R.District (04/2010), Nizamabad (10/2010), Chittoor, Ananthapur, Prakasham, Medak, Nizamabad and Warangal for the month of March 2011. Necessary validation checks in IMPACT to ensure timely closure and submission of accounts may be incorporated.

Following are some of the important defects noticed / recommendations thereon while receiving the online Accounts from District Treasuries during 2010-11.

1. It is observed that, some expenditure transactions booked under Major Heads '2012', '2049', '6003', '6004' and 'MH 2014 Minor Head 102 High Court' are classified as 'VOTED', all the expenditure transactions should be classified as 'CHARGED' only. Necessary changes may be made in IMPACT Package. Instead of booking the expenditure as may be provided in the budget, DTOs/ DTA shall review the budget on receipt and take action for correction of budget.
2. Whenever a new head of Account is operated, copies of necessary authority/ G.O under which the amount sanctioned should be enclosed to the concerned sub accounts, while forwarding monthly civil account.
3. An instance of a head of account MH 0205 which does not exist in List of Major and Minor Heads has been noticed and corrected at DTO / Urban in the month of November 2010. Necessary validations may be made in IMPACT Package, that it should not accept the Major Heads, Sub Major Heads and Minor Heads which are not in the 'List of Major and Minor Heads'.

### ***2.5 Adverse balances under Deposit:***

Misclassifications in accounting particularly of Letter of Credits (LOC) in SA 112 by PAO, Hyderabad are noticed in secondary compilation, which resulted in adverse balances under secondary compilation. As against an amount of ₹ 180 crores pertaining to LOC of Civil Supplies Department ₹ 18 crores was accounted in the secondary compilation resulting in an adverse balance of ₹ 162 crores. In another case, pertaining to A.P Vaidya Vidyan Parishat, the LOC credit was not accounted as per budget head. The adverse balances aggregating to ₹ 1,375.18 crores are pending under MH-8448 and 8449 as on 31-3-2011 as detailed in Annexure 2.7. The reconciliation of primary compilation figures pertaining to the PD Accounts with those under secondary compilation shall be carried out irrespective of the fact whether the transactions originate from PAO, Hyderabad, DTO (Urban) Hyderabad or Treasuries. Accounting misclassifications shall be avoided and accuracy of amounts accounted shall be ensured. Details of LOCs for every credit accounted under SA 112 together with copies of LOCs could be made available to Accountant General office along with the monthly accounts to facilitate cross checking of amount and classification, while compiling the accounts.

As per the extant procedure, the PD administrators shall reconcile the balances in their PD accounts with the Bank balances every month and with the treasuries every quarter taking into account all the transactions of receipts and

payments accounted by DTOs, PAO, Hyderabad and DTO (Urban) Hyderabad and issue a certificate of acceptance of balances to the treasuries within a fortnight ending each quarter failing which the treasury officer may direct the Bank to stop further payment duly informing the administrator. The very fact that the misclassification in the accounting of LOCs in SA 112 are going unnoticed, which has resulted in adverse balances in the secondary compilation, is a clear indication that the reconciliation is not carried out properly by the PD administrators.

As per G.O.Ms.No.51, dt:2-3-1987 of Finance Department read with Cir.Memo.No.M2/17836/2009, dt:16-11-2009, the PD account funds shall be with Government. It shall be disbursed to an end beneficiary but shall not lie unspent in an intermediate stage in any commercial bank in the name of any Government agency. In case money has to be transferred to any subordinate officer or any other departmental officer, a fresh PD account shall be opened in the name of receiving officer. Compliance to the instructions contained in the above GO shall be ensured.

If a PD account is not operated upon for a considerable period and there is a reason to believe that the need for PD account has ceased, the same should be closed in consultation with the PD administrator. A list of inoperative accounts pending closure and action plan for their closure may be furnished. A list of PD accounts opened by debiting the Consolidated Fund of the State and lying unutilised may please be furnished along with action plan for closure of them by transferring the balance to the respective Service Heads.

As per G.O.Ms.No.140, dt:2-6-2005, when the Government Orders for opening of a new PD account, the Director of Treasuries & Accounts, Hyderabad shall take appropriate action for authorising the DTO (Urban) Hyderabad to assign PD account number to the new account opened and notify it to the Accountant General (A&E), AP. All PD accounts opened are not notified to the Accountant General (A&E), AP. Strict compliance to the instructions is to be ensured.

It is observed that more than one scheme of a PD administrator are operated under same PD account number. As conditions in respect of utilisation and lapsing of funds differ from scheme to scheme, separate PD account number/ sub-detailed Head for each scheme / purpose could be assigned.

Existing PD accounts data (Soft Copy) is pending to be furnished.

## ***2.6 Inaction on the minutes of DTO's Workshop***

Assurances given in the last workshop held in December 2010 have not been fulfilled as detailed in the Annexure 2.8

**PART-3**

**DEFECTS AND OTHER IRREGULARITIES NOTICED  
DURING INSPECTION OF TREASURIES**

**PART-3**

**DEFECTS AND OTHER IRREGULARITIES NOTICED DURING  
INSPECTION OF DISTRICT TREASURY OFFICES AND  
SUB TREASURY OFFICES AND APPOs  
DURING THE YEAR 2010-2011**

Inspections are conducted Treasury wise and Sub Treasury wise in accordance with the instructions contained in Section-VI (Paras: 775 to 783) of Comptroller and Auditor General's Manual of Standing Orders (Technical), Volume-I.

***Nature and Scope:***

Inspection of treasuries is intended to assist departmental authorities in ensuring that the treasuries are working in accordance with the prescribed rules. Periodical inspections are to ensure,

- i) that the procedure of payment on accounting of transactions in treasuries is in accordance with rules, and initial accounts are properly maintained.
- ii) that the Treasury Rules and orders of Government from time to time regarding custody and handling of cash, safe custody of valuables in strong room, Government securities, stock of stamps, custody of cheque books and receipt book, payment of pensions, receipt and payment into different categories of civil deposits and personal deposits accounts, maintenance of GPF Class-IV accounts are observed.

***3.1 Details of District Treasury Offices and Sub Treasury Offices and APPOs inspected during the year***

23 District Treasuries, 230 Sub Treasuries and 9 Assistant Pension Payment offices were inspected during the year 2010-11. 262 inspection reports containing 1302 paras have been issued during the year 2010-11. The list of offices inspected is given in Annexure-1.2. During the course of inspection minor irregularities and objections were settled at treasury level by providing remedial measures wherever required. The major objections relating to excess payment of pension, GPF, incidence of incorrect operation of Personal Deposits, non-accountal of funds drawn on AC Bills, which were not settled were brought out in Inspection Reports.

## 3.2 *Outstanding Inspection Reports and Paras:*

Replies to the Inspection Reports are to be furnished within a month from the date of receipt of report by the Treasuries. DTA through its Internal Audit wing shall monitor the clearance of outstanding reports.

All Inspection Reports are issued to Director of Treasuries and Accounts, District Treasury and the concerned Treasury inspected for compliance with in a month. However, it is noticed that none of the Treasuries have furnished replies to Inspection Reports within the stipulated time. 1,152 reports

containing 3,065 paras are still outstanding to the end of March 2011, despite efforts made by this office by conducting Audit Committee for settlement of outstanding paras. Treasuries viz, Adilabad, Mahabubnagar, Ananthapur, East Godavari, Warangal Treasuries have the maximum number of outstanding Inspection Reports / Paras.

District wise / Year-wise analysis of outstanding Inspection Reports and paras for the last 5 years is listed in the Annexure 3.1.

The Director of Treasuries and Accounts shall ensure and conduct periodical reviews to settle the paras and to strengthen the internal control and monitoring mechanism at all levels.

The observations made in various inspection reports during the year 2010-2011 are analysed in subsequent paras.

## 3.3 *Pension related Issues:*

### 3.3.1 *Excess payment of pensionary benefits*

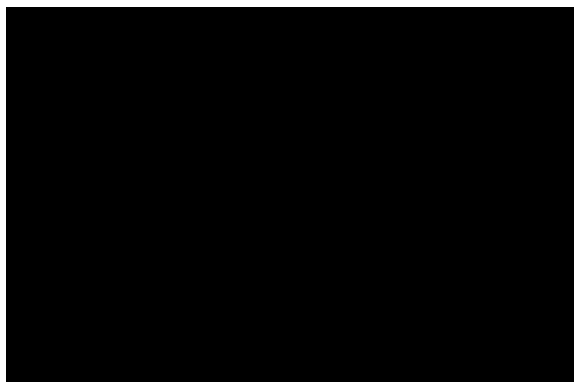
294 cases of excess payment of pension were pointed out in 9 District Treasuries and 145 Sub-Treasuries amounting to ₹ 1.39 Crore (Annexures 3.2 to 3.16). Excess payment of pension occurred due to

- a Excess payment of pension due to inadmissible relief on pension (₹ 35,18,121)
- b Non-reduction of commuted portion of pension (₹ 33,11,262)
- c Incorrect computation of pension consequent on revision of pension from time to time (₹ 7,93,234)
- d Excess payment of Enhanced Family Pension beyond the period of eligibility (₹ 10,87,208)
- e Excess payment of Enhanced Family Pension beyond time limit (₹ 17,18,374)
- f Erroneous payment of Family Pension (₹ 4,21,673)
- g Payment of inadmissible Financial Assistance (₹ 9,69,486)
- h Excess payment of FP due to payment of inadmissible interim relief to employed family pensioners (₹ 1,16,643)

- I Payment of pension even after the death of the pensioner (₹ 6,78,293)
- j Excess payment due to non-recovery of the amount from Gratuity (₹ 5,84,637)
- k Incorrect restoration of Commuted Portion of Pension (₹ 1,33,072)
- l Payment of Gratuity on Time – barred authorization (₹ 3,50,000)
- m Payment of Full Pension against Provisional Pension (₹ 91,641)
- n Payment of pension twice (₹ 60,873)
- o Payment of pension even after the transfer of the PPO (R 33,428)

Despite pointing out similar cases involving excess payment of pension in previous years the amount of excess pension payment has increased by 17% in 2010-11 as may be seen from the following table / graph.

| Year    | Amount of excess payment noticed in Lakh of rupees |
|---------|--|
| 2005-06 | 60.11  |
| 2006-07 | 58.80  |
| 2007-08 | 58.39  |
| 2008-09 | 62.44  |
| 2009-10 | 118.78   |



Excess payment of pension noticed was also commented in the Audit Reports (Civil) of the Comptroller and Auditor General of India for the respective years

All DDOs may be instructed by the DTOs under their control to furnish the details of newly appointed persons while drawing the first pay and allowances at new stations i.e. whether it is fresh recruitment or transfer or compassionate along with the PPO Number of the spouse in case of compassionate appointment so that payment of Dearness Relief can be stopped immediately and excess payment avoided.

### 3.3.2 Pensions undrawn for more than 3 years

As per SR.87 (a) (b) and (c) under Rule 16 of A.P.T.C. Vol-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 PPOs to the Principal Accountant General or Local Fund Authorities as the case may be along with a half yearly statement of such cases of undrawn pensions for information

During the inspection of 10 DTOs, 37 STOs and 9 APPOs, 3,186 cases of pensions not drawn for more than 3 years and disburser's halves of the PPOs not returned to the Principal Accountant General were noticed. (vide Annexure-3.17).



### **3.4 General Provident Fund (GPF) Functions:**

#### **Irregularities noticed in maintenance of G.P.F account of Class-IV employees:**

Review of G.P.F accounts maintained in Treasuries revealed the following.

- i) In 8 DTOs, the G.P.F credits of Class-IV employees amounting to ₹ 4.14 crore were not posted in their respective provident fund accounts and kept unaccounted for (vide Annexure-3.18).
- ii) In 17 District Treasuries as detailed in Annexure-3.19, debit entries amounting to ₹ 43.08 lakh towards drawal of Temporary Advances and Part Final Withdrawals by 181 Class-IV employees were not posted in the respective accounts. This had inflated the balances in the respective Provident Fund Accounts of Class-IV employees and resulted in excess payment/minus balances to the tune of ₹ 13.6 lakh (vide Annexure-3.20).
- iii) In 5 DTOs, 58 G.P.F accounts were not operated for more than 12 months. It is the responsibility of the treasury officer to ascertain the reasons and reconcile the accounts (vide Annexure-3.21).
- iv) the G.P.F. Annual Intimation Cards in respect of the GPF Accounts of Class-IV Employees

#### **Omissions noticed in GPF Package.**

While reviewing, the following lapses were noticed.

1. The system does not indicate the nature of the debit item posted in the GPF account of the employee, which is mandatory. Recovery can be watched in case of Temporary Advance.
2. The system does not indicate the number of installments of the recovery of temporary advance which must automatically be given by the system unless specific instruction is issued to the contrary.
3. The system fails to indicate month to which the credits relate.
4. The system calculates interest and generates accounts statements even after the retirement of the subscriber and final payment made. This may lead to double payments and generation of residual balances. This indicates that Accounts are not closed even after the final payment is authorised. The Account may be closed after posting the debit authorisation.
5. The system does not provide for recording the sanction order of Temporary Advance / Part Final Withdrawals, so as to identify missing debits, if any, and avoid over payments.

v) ***Non-watching of prescribed limit of G.P.F. subscription:***

In 9 District Treasuries, it was noticed on test checking that minimum subscription at 4% of basic pay was not recovered from the Class-IV Government Employees (vide Annexure-3.22). The D.T.O may insist that basic pay of all the employees may be mentioned in GPF schedule for March every year, so that short recovery of subscription can be checked.

vi) ***Excess payment of GPF amount:***

Final withdrawal cases are being finalised based on the latest accounts statements and not reviewed right from the commencement of the service which is incorrect. Chances of missing credits/ debits not posted in the respective accounts with resultant excess payment cannot be ruled out as discussed below.

i) ***Excess payment due to non accountal of Debit***

An amount of ₹ 1,34,347/- was paid in excess to the subscribers on their retirement / death in 6 cases due to non-accountal of Temporary Advances / PFW drawn by the subscribers while they were in service as detailed in the Annexure-3.23. Utmost care may be taken in respect of Debit items so that excess payment can be avoided.

ii) ***In correct carry forward of Closing Balance***

An amount of ₹ 15,045/- was paid in excess to the subscribers consequent on their retirement / death in 2 cases as detailed in the Annexure-3.24 due to incorrect carry forward of closing balance to the subsequent years. Had the account been reviewed right from the service, such excess payment could have been avoided.

As the Final Withdrawal amount is authorised based on the latest account statement, such cases have occurred.

iii) ***Incorrect calculation of average balances under Social Security***

Due to incorrect calculation under social security booster scheme, an amount of ₹ 36,577/- was paid in excess to the nominees/ legal heirs of the deceased subscribers in 4 cases as detailed in the Annexure-3.25.

#### **iv) Irregular payment of Final Withdrawal amount**

An irregular payment of ₹ 2,83,726/- was made in DTO, Nalgonda and Chittoor to a major son of the deceased subscriber as detailed in the Annexure-3.26 even though widow and other minor children are living.

### **3.5 Accounts related functions:**

#### **3.5.1 Huge retention of unadjusted amount under Compulsory Saving Scheme (CSS)**

As per Government orders the arrears of Pay, Dearness Allowances were adjusted to Major Head 8009-03-Compulsory Saving Schemes in respect of those Government Servants who were not allotted GPF Account numbers since 1988-89. The unadjusted amounts under CSS were required to be adjusted to regular GPF on regularisation of GPF Accounts.

It was noticed in the test check of records that ₹ 6.22 crore has been lying unadjusted by the treasuries since 1987 to the subscribers accounts (vide Annexure-3.27).

#### **3.5.2 Non-renewal of Fidelity Guarantee (F.G) Bonds**

Review of the FG Bond Register maintained in the 6 DTOs / 4 STOs revealed that, in contravention of the provisions of the A.P. Financial Code and subsequent instructions of the Financial Department, the validity of FG Bonds of 30 officials had expired but not renewed (vide Annexure-3.28).

#### **3.5.3 Non-clearance of outstanding balances under Compulsory Deposit (CD Act 1974)**

During the inspection of all District treasuries, it was observed that long pending amounts collected under CD Act 1974, Additional Dearness Allowances (ADA) wages (1) ADA (Old) 2) ADA (New) for ₹ 43, 24, 643 had not yet been lapsed to Government.

#### **3.5.4 Non deduction of Income tax at source from employees**

Under section 192 of Income Tax Act 1961 any person responsible for paying any income chargeable under the head "salaries (including pension)" shall at the time of payment deduct Income Tax on the amount payable at the average rate of Income Tax computed on the basis of the rates in force for the financial year.

During inspection, it is observed that in Chittoor District DDOs had failed to deduct income tax at source to the tune of ₹ 61.08 lakh from the employees for the year 2009-2010 (Assessment Year 2010-11) while paying the arrears of pay and allowances as detailed in the Annexure-3.29. Such violations of I.T Rules are to be avoided and action taken

to ensure that assessee had remitted the tax to I.T Department. If not, the same shall be brought to the notice of I.T Department.

### **3.5.5 Misclassification of recoveries of ₹ 4.35 lakh made by DDOs towards Contributory Pension Scheme (CPS)**

As per Government order number 653 and 654 of Finance (Pension), Government of A.P has introduced a new Contributory Pension Scheme (CPS) for all the employees who are appointed on or after 1-9-2004.

As per Government Order Number 151 of Finance (Pension I) department of July, 2007, the amounts deducted from the salaries of the employees by the DDOs towards this scheme shall have to be credited under the major head 8342 Other Deposits – 04-001 AP State Government Employees Contributory Pension Scheme.

On verification of records, it was observed that even after issue of above Government Order, the contributions amounting to ₹ 4,34,713 in 2 DTOs for the period of July 2007 to April 2008 made by employees towards CPS were wrongly credited to 8011-106-04-001-002 instead of 8342-Other Deposits-04-001 (vide Annexure-3.30).

### **3.5.6 Non-Review of Treasury Bill Registers (TBR) of Drawing and Disbursing Officer by concerned Treasury Officer**

As per the instruction 33 under Treasury Rule 16 of A.P. Treasury Code Volume-I read with G.O.Ms.No.172 of Finance Department of 1979, the DDOs are required to review the Treasury Bill Register bi-weekly and note a Certificate as a result of review thereon to prevent presentation of fraudulent bill at Treasury and such certificate shall be reviewed by Treasury Officers invariably to prevent presentation of duplicate / fraud bills.

It was noticed in 3 DTOs and 12 STOs that the TBRs were not reviewed bi-weekly by the DDOs concerned and the certificate required to be recorded by the DDOs on the first page of the TBRs have not been recorded by DDOs and the Treasury Officers have not insisted compliance to rule (Details vide Annexure-3.31).

It was also noticed that in STO, Huzurbabad of Karimnagar District, duplicate TBR is maintained and the same has been accepted by the Treasury Officer. As such, chances of presenting duplicate / fake bills cannot be ruled out in such cases.

## **3.6 Maintenance of Deposits:**

### **3.6.1 Incorrect retention of balances under Eleventh Finance Commission under Major Head 8448-109-01-004**

Contrary to the guidelines of the Eleventh Finance Commission, unspent balances of ₹ 1.26 crore under the major head 8448-109-01-004 released by Government of India were lying in the Village Panchayat Funds ledgers of all the treasuries since 31/03/2005. A few instances are at Annexure-3.32.

### 3.6.2 Non-Lapsing of Deposits unclaimed for more than three years

Civil Deposits unclaimed for more than three years and not credited to

As per the provisions contained in Article 271 of A.P.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 each year.

Government account amounted to ₹ 18.33 crore in 118 DTOs/STOs during 2010-2011. DTOs / STOs wise details are furnished in Annexure-3.33. Huge amounts of such deposits exceeding ₹ 50.0 lakh were found in District Treasuries of Kadapa, Krishna, East Godavari, Ranga

Reddy, Guntur, Chittoor and Adilabad.

### 3.6.3 Incidences of incorrect operation of Personal Deposit (P.D) Accounts:

#### i) Parking of funds outside the P.D. Accounts:

Contrary to the instructions enshrined in Art.3 of A.P.Financial Code and reiterated in G.O.Ms.No.43 of Finance Department of April 2000 and December 2002, huge amount was withdrawn from P.D.Account under various Government Schemes and deposited in Savings Bank Account to avoid the lapse of funds. For instance an amount of ₹ 3,55,31,800/- was credited to PD A/c. of DRDA on 3-6-2009 towards National Rural Employment Guarantee Mission and the same was allowed to be drawn by DTO. Prakasham on 16-6-2009.

Similarly, an amount of ₹ 17,54,38,400/- was credited to P.D.Accounts of DRDA towards old age / widow pensions on 29-10-2009 and the entire amount was withdrawn and deposited in SB account on 30-10-2009.

In another instance, an amount of ₹ 6,44,83,934/- was credited to P.D.Accounts of DRDA towards Indiramma Pensions on 24-2-2010, and the same was withdrawn and deposited in SB A/c on 26-2-2010.

DTO, Ananthapur has allowed drawal of ₹ 11.13 crore of DRDA in October 2009 and deposited in SB account. Similar deposit to S.B.A/c made earlier and a balance of ₹ 2.30 crore was lying in the account.

DTO, Khammam has allowed drawal of 106.58 crore between 03/2009 and 07/2009 towards various schemes without obtaining utilization certificates and list of beneficiaries.

**ii) *Drawal of amount through self-cheques***

While drawal of self-cheques is prohibited,

- a) DTO, Kadapa has allowed drawal of ₹ 7.58 crore from P.D Accounts of DRDA through self cheques between September 2009 and May 2010 towards various schemes.
- b) Similarly DTO (Urban) Hyderabad had allowed drawal of ₹ 443.74 crore through self cheques between October 2009 and June 2010 on 66 occasions.

**iii) *Diversions of funds:***

An amount of ₹ 6.00 crore was diverted from P.D Accounts of DRDA, Kadapa, which was allotted for widening the road between Kadapa, Pulivendula, for distribution of social security pensions for the month of April 2010.

**iv) *Drawal of funds from P.D Accounts without actual expenditure***

DTO, Mahabubnagar had allowed drawal of ₹ 5.15 crore during July 2009 to January 2010 without there being actual expenditure.

Similarly, an amount of ₹ 1.14 crore was allowed to be drawn from the P.D Accounts of Decentralisation of Planning by DTO, Kurnool.

**v) *Excess payment to a contractor***

In DTO, Ananthapur, an amount of ₹ 3,01,110/- was paid from P.D Account towards construction of Community Hall at Maddalacheruvu in March 2010. However, the value of work done as per Measurement Book was only ₹ 1.50 lakh. An amount of ₹ 1,51,110/- was paid in excess.

**vi) *Non-reconciliation of P.D Accounts***

In DTO, (U) Hyderabad, though 113 P.D Accounts were stated to have been reconciled with the figures of Bank Balance, an amount of ₹ 99,85,89,613/- remains unreconciled in 87 P.D Accounts.

**vii) Excess drawals from P.D Accounts**

An amount of ₹ 201.46 crore was drawn in excess of the balance available as detailed in the Annexure-3.34.

**viii) Inoperative P.D Accounts for more than 3 years:**

As per provisions contained in Article 126 of Andhra Pradesh Financial Code Volume-II, Administrators operating Personal Deposit Accounts are required to verify balances in their accounts annually and to certify the same by the 30th September each year in case of non receipt of CABs the treasury shall withhold further payment.

An amount of ₹ 7.01 crore is lying unutilised in P.D Accounts for more than 3 years, as detailed in the Annexure-3.35.

**3.6.4**

***Non Receipt of Certificate of Acceptance of Balances (CABs) from the Administrators of P.D. Accounts***

We noticed 5,386 Administrators operating deposit accounts in various district treasuries in violation of instructions and the treasury officer allowed drawal of further funds from P.D Accounts. Details vide Annexure- 3.36.

**3.6.5 Non Lapsing of Category ‘C’ deposits**

As per provisions of Government Order No.43 of Finance and Planning Department of April 2000, all funds received under Category “C” deposits during a financial year and remaining unspent shall lapse by 31<sup>st</sup> March of the next financial year.

As detailed in Annexure-3.37 an amount of ₹ 2.04 crore under Mandal Praja Parishad Educational Funds and ₹ 1.88 crore under Women & Child Welfare Fund remained unspent till 31-3-2011 were not lapsed to Government Account.

**3.7 Security in Treasuries:**

**3.7.1 Non obtaining of Strong Room Fitness Certificates on due date (2010-11)**

In terms of Instructions 4(c) under Treasury Rule 11 of A.P.Treasury Code Volume-I, every strong room attached to the treasury / sub-treasury shall be inspected annually by the Executive Engineer(R&B) 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 15<sup>th</sup> April every year so as to cover the entire financial year from 1<sup>st</sup> April to March of the following year.

A list of 47 Sub Treasuries which have not obtained strong room fitness certificates for the year 2010-11 by the due date (15<sup>th</sup> April, 2010), is given in Annexure-3.38.

### **3.7.2 Safe custody articles not withdrawn after 3 years and non-collection of penal rent**

In terms of Instructions 21 and 22 under TR.11 of A.P.Treasury Code Volume-I, 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.

2,788 such articles have been lying in safe custody for over 3 years in the Treasuries without collection of penal rent as detailed vide Annexure-3.39

## **3.8 Maintenance of Stamps Account:**

### **3.8.1 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 A.P.T.C. Volume-I. Further Government have accorded permission in Government Order Number 899 of November, 2004 for destruction of non-judicial stamps of Rs.500/- denominations and above lying at Treasuries, Sub Treasuries etc., to prevent misuse of stamps.

Huge stock of stamps worth ₹ 27.51 crore is held in 5 DTOs and 3 STOs (vide Annexure-3.40). It was also noticed that soiled / damaged stock of stamps worth ₹ 20,713 is lying in Treasuries as detailed in Annexure-3.41. Immediate action is required to be taken on the stamps for which there is no demand at all or having

an occasional demand and also to destroy non-judicial stamps of ₹ 500 and above denomination.



**PART-4**

**ANNUAL REVIEW REPORT ON WORKING OF  
PAY AND ACCOUNTS OFFICE, HYDERABAD**

## PART-4

### Annual Review Report on working of Pay and Accounts Office, Hyderabad

The Pay and Accounts Office, Hyderabad has been functioning since 1-10-71. Resident Audit Branch, Office of the Accountant General (Civil Audit), A.P, Hyderabad has made the following observations during review of the accounts of P.A.O, Hyderabad for the year 2010-11.

#### **4.1 Replies not received for outstanding Audit Objections:**

A list of outstanding major audit objections for which replies were not furnished to the audit, is detailed in Annexure-4.1. Despite periodical reminders, the replies are not forthcoming. PAO is requested to pursue with the respective departments/ DDO and ensure that replies are furnished to all outstanding audit objections for early settlement.

#### **4.2 Drawal of funds to avoid lapse of budget:**

The Commissioner of Co-operatives & Registrar for Co-operative Societies, Gruhakalpa, Hyderabad has drawn funds at the end of the year amounting to ₹ 1,05,00,000/- to avoid lapse of budget. The irregularity was communicated to PAO, Hyderabad.

#### **4.3 Excess amount paid towards hiring of private vehicle:**

The Non-Technical Personal Assistant to Engineer in Chief, Errammanzil, Hyderabad paid excess amount towards hiring of private vehicles in 3 cases amounting to ₹ 4,64,000/-.

#### **4.4 Excess payment of VAT:**

It was noticed that VAT was paid @ 12.5% instead of 4% on purchase of various goods resulting in excess payment of VAT in 43 cases amounting to ₹ 34, 64, 640/-. These cases were communicated to PAO, Hyderabad for necessary action. Details are furnished in Annexure-4.2.

#### ***4.5 Non-Recovery / Short – Recovery of VAT:***

In 11 cases VAT amounting to ₹ 20,63,640/- was either short recovered or not recovered. These cases were communicated to PAO, Hyderabad for necessary action. Details are furnished in Annexure-4.3.

#### ***4.6 Non-Deduction / Short Deduction of Income Tax:***

Non-deduction / short deduction of Income Tax was noticed in 44 cases amounting to ₹ 14,21,720/-. Details are furnished in Annexure-4.4. These cases were communicated to PAO, Hyderabad.

#### ***4.7 Irregularities in reimbursement of medical claims:***

It was noticed that, in 8 cases amounting to ₹ 10,13,716/- medical claims were allowed in excess of the ceiling limits. Details are enclosed in Annexure-4.5. These cases were communicated to PAO, Hyderabad for necessary action.

#### ***4.8 Avoidable payment of interest on Electricity Duty (E.D), Surcharge, etc., electricity charges:***

Avoidable payment of interest on E.D, Penal Interest, Additional Consumption Deposit (ACD) surcharges and low power factor surcharges on electricity consumption charges in 8 cases amounting to ₹ 9,49,834-10/- as detailed in Annexure-4.6 was communicated to the PAO, Hyderabad.

#### ***4.9 Excess payment of Advertisement Charges:***

It was noticed that in 5 different cases Advertisement charges were paid in excess amounting to ₹ 38,09,156/- as detailed in Annexure-4.7. These cases were communicated to PAO, Hyderabad.

#### ***4.10 Non/ Short recovery of Professional Tax:***

It was noticed that in 4 different cases, Professional Tax was either not recovered or short recovered, total amounting to ₹ 61,340/-. Details are furnished in Annexure-4.8. These cases were communicated to PAO, Hyderabad.

**4.11 Irregular drawal of TA/ ITA/LTC Claims:**

Traveling Allowance was admitted without approval of the competent authority amounting to ₹ 12,22,473/- by AO, Grey Hounds, AP, Hyderabad.

It was also observed that Government of India regulations were not observed while admitting LTC by Deputy Commissioner, Endowments Department, Hyderabad. These cases were communicated to PAO, Hyderabad.

**4.12 Non-Submission of D.C Bills against A.C Bills drawn:**

It was observed that 3 Abstract Contingent Bills were drawn amounting to ₹ 1,19,35,000/- as detailed in Annexure-4.9 for which Detailed Contingent Bills were not submitted. These cases were communicated to PAO, Hyderabad.



**Y. Udaya Bhaskar**  
**Deputy Accountant General (W & F)**

**LIST OF TREASURIES IN ANDHRA PRADESH**  
**(Annexure-1)**  
**(Introductory)**

**Srikakulam District:**

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

**Vizianagaram District:**

1. ATO, Parvathipuram
2. STO, Vizianagaram
3. STO, Bhogapuram
4. STO, Kurupam
5. STO, Salur
6. STO, Cheepurupalli
7. STO, Bobbili
8. STO, Gajapathinagaram
9. STO, Nellimarla
10. STO, Srungavarapukota
11. STO, Kothavalasa
12. STO, Badangi at Therlam
13. DTO, Vizianagaram

**Visakhapatnam District:**

1. ATO, Paderu
2. ATO, Narsipatnam
3. STO, Visakhapatnam
4. STO, Araku
5. STO, Kotavurutla
6. STO, Madugula
7. STO, Elamanchili
8. STO, Chodavaram
9. STO, Chintapalli
10. STO, Bheemunipatnam
11. STO, Anakapalli(E)
12. STO, Anakapalli(W)
13. STO, Nakkapalli at Payakaraopeta
14. DTO, Visakhapatnam

**East Godavari District:**

1. DTO, Rajahmundry
2. ATO, Rampachodavaram
3. ATO, Amalapuram
4. ATO, Peddapuram
5. STO, Addateegala
6. STO, Alamuru
7. STO, Mummidivaram
8. STO, Kakinada
9. STO, Kothapeta
10. STO, Pithapuram
11. STO, Prathipadu
12. STO, Razole
13. STO, Tuni
14. STO, Ramchandrapuram
15. STO, Rayavaram
16. STO, Jaggampeta
17. STO, Korukonda
18. DTO, E.G at Kakinada

**West Godavari District:**

1. ATO, Kovvuru
2. ATO, Narsapur
3. STO, Bheemavaram
4. STO, Chintalapudi
5. STO, Eluru
6. STO, Nidadavole
7. STO, Palakol
8. STO, Polavaram
9. STO, Tadepalligudem
10. STO, Tanuku
11. STO, Gopalapuram
12. STO, Bhimadole
13. STO, Penugonda
14. STO, Akiveedu
15. DTO, W.G at Eluru

**Krishna District:**

1. DTO, Vijayawada (W)
2. ATO, Vijawada (E)
3. ATO, Nuzvidu
4. ATO, Gudivada
5. STO, Vuyyuru
6. STO, Gannavaram
7. STO, Avanigadda
8. STO, Jaggaiahpeta
9. STO, Kaikaluru
10. STO, Nandigama

**LIST OF TREASURIES IN ANDHRA PRADESH**  
(Annexure-1)  
(Introductory)

11. STO, Thiruvuru
12. STO, Machilipatnam
13. STO, Vissannapet
14. STO, Mylavaram
15. STO, Pamaru
16. STO, Movva
17. STO, Bantumilli
18. STO, Kanchikacherla
19. DTO, Krishna at Machilipatnam

**Guntur District:**

1. ATO, Narasaraopeta
2. ATO, Tenali
3. STO, Guntur
4. STO, Gurazala
5. STO, Vinukonda
6. STO, Sattenapalli
7. STO, Repalli
8. STO, Ponnuru
9. STO, Mangalagiri
10. STO, Macherla
11. STO, Bapatla
12. STO, Chilakaluripeta
13. STO, Duggirala
14. STO, Nagaram
15. STO, Pedakurapadu
16. STO, Piduguralla
17. STO, Rajupalem
18. DTO, Guntur

**Prakasam District:**

1. ATO, Kandukuru
2. ATO, Markapur
3. STO, Addanki
4. STO, Ongole
5. STO, Martur
6. STO, Yerragondlapalem
7. STO, Podili
8. STO, Kanigiri
9. STO, Giddaluru
10. STO, Darsi
11. STO, Cumbum
12. STO, Chirala
13. DTO, Prakasam at Ongole

**Nellore District:**

1. ATO, Gudur
2. ATO, Kavali

3. STO, Nellore
4. STO, Atmakur
5. STO, Kovvur
6. STO, Udayagiri
7. STO, Sullurupet
8. STO, Butchireddipalem
9. STO, Venkatagiri
10. STO, Vinjamur
11. STO, Podalakur
12. STO, Naidupet
13. STO, Rapur
14. STO, Indukurpet
15. STO, Vakadu
16. DTO, Nellore

**Kurnool District:**

1. ATO, Adoni
2. ATO, Nandyal
3. STO, Allagadda
4. STO, Alur
5. STO, Atmakur
6. STO, Banaganapalli
7. STO, Dhone
8. STO, Gudur
9. STO, Koilkuntla
10. STO, Kurnool
11. STO, Nandikotkur
12. STO, Pattikonda
13. STO, Yemmiganur
14. STO, Srisailam
15. DTO, Kurnool

**Kadapa District:**

1. ATO, Jammalamadugu
2. ATO, Rajampeta
3. STO, Budvel
4. STO, Kadapa
5. STO, Kamalapuram
6. STO, Lakkireddipalli
7. STO, Muddanur
8. STO, Proddatur
9. STO, Pulivendla
10. STO, Railway Kodur
11. STO, Rayachoti
12. STO, Sidhavatham
13. DTO, Kadapa

**LIST OF TREASURIES IN ANDHRA PRADESH**  
(Annexure-1)  
(Introductory)

**Ananthapur District:**

1. ATO, Dharmavaram
2. ATO, Penukonda
3. STO, Ananthapur
4. STO, Gooty
5. STO, Guntakal
6. STO, Hindupur
7. STO, Kadiri
8. STO, Kalyandurg
9. STO, Kambadur
10. STO, Kanekal
11. STO, Kothacheruvu
12. STO, Madakasira
13. STO, Rayadurg
14. STO, Singanamala
15. STO, Tadpatri
16. STO, Uravakonda
17. DTO, Ananthapur

**Chittoor District:**

1. DTO, Tirupati
2. ATO, Madanapalli
3. STO, Chittoor
4. STO, Bangarupalem
5. STO, Chandragiri
6. STO, Kuppam
7. STO, Nagari
8. STO, Pakala
9. STO, Piler
10. STO, Punganur
11. STO, Satyaveedu
12. STO, Srikalahasti
13. STO, Thambalapalli
14. STO, Tottambedu
15. STO, Vayalpadu
16. STO, Palamaneru
17. STO, Puttur
18. DTO, Chittoor

**Mahaboobnagar District:**

1. ATO, Nagarkurnool
2. ATO, Gadwal
3. ATO, Wanaparthy
4. ATO, Narayanpeta
5. STO, Achampet
6. STO, Alampur
7. STO, Atmakur
8. STO, Jadcherla
9. STO, Kalwakurthy
10. STO, Kodangal

11. STO, Kollapur
12. STO, Mahaboobnagar
13. STO, Makthal
14. STO, Shadnagar
15. DTO, Mahabubnagar

**Nalgonda District:**

1. ATO, Bhongir
2. ATO, Miryalguda
3. ATO, Suryapet
4. STO, Alair
5. STO, Chandur
6. STO, Devarakonda
7. STO, Huzurnagar
8. STO, Kodad
9. STO, Mothkur
10. STO, Nakrekal
11. STO, Nalgonda
12. STO, Nidamanoor
13. STO, Ramannapet
14. STO, Thungaturthy
15. DTO, Nalgonda

**Medak District:**

1. ATO, Siddipet
2. ATO, Medak
3. STO, Andole
4. STO, Dubbaka
5. STO, Gajwel
6. STO, Narayankhed
7. STO, Narsapur
8. STO, Ramayampet
9. STO, Sadasivapet
10. STO, Zaheerabad
11. STO, Sangareddy
12. DTO, Medak at Sangareddy

**Khammam District:**

1. ATO, Bhadrachalam
2. ATO, Burgumpad
3. ATO, Kothagudem
4. STO, Khammam
5. STO, Madhira
6. STO, Nelakondapally
7. STO, Sathupally
8. STO, Venkatapuram
9. STO, Yellandu
10. DTO, Khammam

**LIST OF TREASURIES IN ANDHRA PRADESH**  
**(Annexure-1)**  
**(Introductory)**

**Ranga Reddy District:**

1. ATO, Hayatnagar
2. ATO, Vikarabad
3. STO, Chevella
4. STO, Ibrahimpatnam
5. STO, Maheswaram
6. STO, Medchal
7. STO, Pargi
8. STO, Rajendranagar
9. STO, Tandur
10. DTO, Ranga Reddy

**Karimnagar District:**

1. ATO, Manthani
2. ATO, Peddapalli
3. ATO, Sircilla
4. ATO, Jagityal
5. STO, Beemadevarapalli
6. STO, Gangadhara
7. STO, Metpalli
8. STO, Husnabad
9. STO, Huzurabad
10. STO, Karimnagar
11. STO, Korutla
12. STO, Mahadevpoor
13. STO, Mallial
14. STO, Sultanabad
15. STO, Vemulawada
16. DTO, Karimnagar

**Adilabad District:**

1. ATO, Asifabad
2. ATO, Mancherial
3. ATO, Nirmal
4. ATO, Utnoor
5. STO, Adilabad
6. STO, Bhainsa
7. STO, Boath
8. STO, Chennur
9. STO, Kagaznagar
10. STO, Khanapur
11. STO, Luxettipet
12. STO, Mudhole
13. STO, Sirpur
14. STO, Wankidi
15. DTO, Adilabad

**Warangal Dist:**

1. ATO, Janagoan
2. ATO, Mulug
3. ATO, Mahaboobabad
4. STO, Cherial
5. STO, Eturunagaram
6. STO, Ghanapur
7. STO, Guour
8. STO, Kodakondla
9. STO, Marripeda
10. STO, Narasampet
11. STO, Parkal
12. STO, Warangal
13. STO, Wardhannapet
14. DTO, Warangal

**Nizamabad District:**

1. ATO, Bodhan
2. ATO, Kamareddy
3. STO, Armoor
4. STO, Banswada
5. STO, Bheemgal
6. STO, Madnoor
7. STO, Nizamabad
8. STO, Yellareddy
9. DTO, Nizamabad

**Hyderabad District:**

1. Hyderabad Urban Treasury
2. APPO, Malakpet
3. APPO, Chandrayangutta
4. APPO, Jambagh (B&Hqrs)
5. APPO, Tarnaka
6. APPO, Panjagutta
7. APPO, Motigally
8. APPO, Narayanaguda
9. APPO, Secunderabad
10. APPO, Nampally



**ANNEXURE-1.1**

**STATEMENT SHOWING DISTRICT WISE BREAK UP OF ATOs/STOs**

| <b>Sl.No.</b> | <b>Name of the District Treasury</b> | <b>Number of Divisional Assistant Treasuries</b> | <b>Number of Sub Treasuries</b> | <b>TOTAL</b> |
|---------------|--------------------------------------|--|---------------------------------|--------------|
| <b>1.</b>     | Srikakulam                           | 2  | 11                              | 13           |
| <b>2.</b>     | Vizianagaram                         | 1  | 11                              | 12           |
| <b>3.</b>     | Visakhapatnam                        | 2  | 11                              | 13           |
| <b>4.</b>     | East Godavari                        | 3+1 DTO  | 13                              | 17           |
| <b>5.</b>     | West Godavari                        | 2  | 12                              | 14           |
| <b>6.</b>     | Krishna                              | 3+1 DTO  | 14                              | 18           |
| <b>7.</b>     | Guntur                               | 2  | 15                              | 17           |
| <b>8.</b>     | Prakasam                             | 2  | 10                              | 12           |
| <b>9.</b>     | Nellore                              | 2  | 13                              | 15           |
| <b>10.</b>    | Kurnool                              | 2  | 12                              | 14           |
| <b>11.</b>    | Kadapa                               | 2  | 10                              | 12           |
| <b>12.</b>    | Anantapur                            | 2  | 14                              | 16           |
| <b>13.</b>    | Chittoor                             | 1+1 DTO  | 15                              | 17           |
| <b>14.</b>    | Mahaboobnagar                        | 4  | 10                              | 14           |
| <b>15.</b>    | Nalgonda                             | 3  | 11                              | 14           |
| <b>16.</b>    | Medak                                | 2  | 9                               | 11           |
| <b>17.</b>    | Khammam                              | 3  | 6                               | 9            |
| <b>18.</b>    | Warangal                             | 3  | 10                              | 13           |
| <b>19.</b>    | Rangareddy                           | 2  | 7                               | 9            |
| <b>20.</b>    | Karimnagar                           | 4  | 11                              | 15           |
| <b>21.</b>    | Adilabad                             | 4  | 10                              | 14           |
| <b>22.</b>    | Nizamabad                            | 2  | 6                               | 8            |
| <b>23.</b>    | Hyderabad (Urban)                    | -  | -                               | -            |
|               | <b>Total</b>                         | <b>53+3</b>                                      | <b>241</b>                      | <b>297</b>   |

**LIST OF TREASURIES INSPECTED IN ANDHRA PRADESH**  
**(Annexure-1.2)**  
**(Introductory)**

**Srikakulam District:**

1. ATO, Palakonda
2. ATO, Tekkali
3. STO, Srikakulam
4. STO, Amadalavalasa
5. STO, Palasa
6. STO, Ponduru
7. STO, Rajam
8. STO, Sompetta
9. STO, Pathapatnam
10. STO, Narasannapeta
11. STO, Kotabommili
12. DTO, Srikakulam

**Vizianagaram District:**

1. ATO, Parvathipuram
2. STO, Vizianagaram
3. STO, Kurupam
4. STO, Salur
5. STO, Cheepurupalli
6. STO, Bobbili
7. STO, Gajapathinagaram
8. STO, Nellimarla
9. STO, Srungavarapukota
10. DTO, Vizianagaram

**Visakhapatnam District:**

1. ATO, Paderu
2. ATO, Narsipatnam
3. STO, Visakhapatnam
4. STO, Araku
5. STO, Kotavurutla
6. STO, Elamanchili
7. STO, Chodavaram
8. STO, Chintapalli
9. STO, Bheemunipatnam
10. STO, Anakapalli (E)
11. STO, Anakapalli (W)
12. DTO, Visakhapatnam

**East Godavari District:**

1. DTO, Rajahmundry
2. ATO, Rampachodavaram
3. ATO, Amalapuram
4. ATO, Peddapuram
5. STO, Alamuru
6. STO, Kakinada
7. STO, Kothapeta
8. STO, Razole
9. STO, Ramchandrapuram
10. STO, Rayavaram
11. DTO, East Godavari

**West Godavari District:**

1. ATO, Kovvuru
2. ATO, Narsapur
3. STO, Bheemavaram
4. STO, Chintalapudi
5. STO, Nidadavole
6. STO, Palakol
7. STO, Polavaram
8. STO, Tadepalligudem
9. STO, Tanuku
10. STO, Gopalapuram
11. DTO, West Godavari

**Krishna District:**

1. DTO, Vijayawada (W)
2. ATO, Vijawada (E)
3. ATO, Nuzvidu
4. ATO, Gudivada
5. STO, Vuyyuru
6. STO, Gannavaram
7. STO, Avanigadda
8. STO, Jaggaiahpetta
9. STO, Nandigama
10. STO, Thiruvuru
11. STO, Mylavaram
12. STO, Movva
13. STO, Bantumilli
14. STO, Kanchikacherla
15. DTO, Krishna  
@ Machilipatnam

**LIST OF TREASURIES INSPECTED IN ANDHRA PRADESH**  
**(Annexure-1.2)**  
**(Introductory)**

**Guntur District:**

1. ATO, Narasaraopeta
2. ATO, Tenali
3. STO, Guntur
4. STO, Vinukonda
5. STO, Sattenapalli
6. STO, Repalli
7. STO, Ponnuru
8. STO, Mangalagiri
9. STO, Bapatla
10. STO, Chilakaluripeta
11. STO, Pedakurapadu
12. DTO, Guntur

**Prakasam District:**

1. ATO, Kandukuru
2. ATO, Markapur
3. STO, Addanki
4. STO, Ongole
5. STO, Yerragondlapalem
6. STO, Podili
7. STO, Kanigiri
8. STO, Giddaluru
9. STO, Darsi
10. STO, Cumbum
11. STO, Chirala
12. DTO, Prakasham @ Ongole

**Nellore District:**

1. ATO, Gudur
2. ATO, Kavali
3. STO, Nellore
4. STO, Atmakur
5. STO, Kovvur
6. STO, Venkatagiri
7. STO, Vinjamur
8. STO, Podalakur
9. STO, Rapur
10. STO, Indukurpet
11. DTO, Nellore

**Kurnool District:**

1. ATO, Adoni
2. ATO, Nandyal
3. STO, Allagadda
4. STO, Atmakur
5. STO, Banaganapalli
6. STO, Dhone
7. STO, Gudur
8. STO, Kurnool
9. STO, Nandikotkur
10. STO, Pattikonda
11. STO, Yemmiganur
12. STO, Srisailam
13. DTO, Kurnool

**Kadapa District:**

1. ATO, Jammalamadugu
2. ATO, Rajampeta
3. STO, Budvel
4. STO, Kadapa
5. STO, Kamalapuram
6. STO, Lakkireddipalli
7. STO, Proddatur
8. STO, Pulivendla
9. STO, Railway Kodur
10. STO, Rayachoti
11. STO, Sidhavatham
12. DTO, Kadapa

**Ananthapur District:**

1. ATO, Dharmavaram
2. ATO, Penukonda
3. STO, Ananthapur
4. STO, Gooty
5. STO, Guntakal
6. STO, Hindupur
7. STO, Kadiri
8. STO, Kalyandurg
9. STO, Kambadur
10. STO, Kanekal
11. STO, Kothacheruvu
12. STO, Madakasira
13. STO, Rayadurg
14. STO, Singanamala
15. STO, Tadpatri
16. STO, Uravakonda
17. DTO, Ananthapur

**LIST OF TREASURIES INSPECTED IN ANDHRA PRADESH**  
**(Annexure-1.2)**  
**(Introductory)**

**Chittoor District:**

1. DTO, Tirupati
2. ATO, Madanapalli
3. STO, Chittoor
4. STO, Bangarupalem
5. STO, Chandragiri
6. STO, Kuppam
7. STO, Nagari
8. STO, Pakala
9. STO, Punganur
10. STO, Srikalahasti
11. STO, Thamballapalli
12. STO, Palamaneru
13. STO, Puttur
14. DTO, Chittoor

**Mahaboobnagar District:**

1. ATO, Nagarkurnool
2. ATO, Gadwal
3. ATO, Wanaparthy
4. ATO, Narayanpeta
5. STO, Achampet
6. STO, Kalwakurthy
7. STO, Shadnagar
8. DTO, Mahabubnagar

**Nalgonda District:**

1. ATO, Bhongir
2. ATO, Miryalguda
3. ATO, Suryapet
4. STO, Chandur
5. STO, Devarakonda
6. STO, Huzurnagar
7. STO, Kodad
8. STO, Nalgonda
9. STO, Nidamanoor
10. STO, Ramannapet
11. DTO, Nalgonda

**Medak District:**

1. ATO, Siddipet
2. ATO, Medak
3. STO, Andole
4. STO, Dubbaka
5. STO, Gajwel
6. STO, Narayankhed
7. STO, Narsapur
8. STO, Sadasivapet
9. STO, Zaheerabad
10. STO, Sangareddy
11. DTO, Medak @ Sanga Reddy

**Khammam District:**

1. ATO, Bhadrachalam
2. ATO, Burgumpad
3. ATO, Kothagudem
4. STO, Khammam
5. STO, Madhira
6. STO, Nelakondapally
7. STO, Sathupally
8. STO, Yellandu
9. DTO, Khammam

**Ranga Reddy District:**

1. ATO, Hayatnagar
2. ATO, Vikarabad
3. STO, Ibrahimpatnam
4. STO, Maheswaram
5. STO, Medchal
6. STO, Pargi
7. STO, Rajendranagar
8. STO, Tandur
9. DTO, Ranga Reddy

**Karimnagar District:**

1. ATO, Manthani
2. ATO, Peddapalli
3. ATO, Sircilla
4. ATO, Jagityal
5. STO, Beemadevarapalli
6. STO, Gangadhara
7. STO, Metpalli
8. STO, Huzurabad
9. STO, Karimnagar
10. STO, Korutla
11. STO, Mahadevpoor
12. STO, Mallial
13. STO, Vemulawada
14. DTO, Karimnagar

**Adilabad District:**

1. ATO, Asifabad
2. ATO, Mancherial
3. ATO, Nirmal
4. ATO, Utnoor
5. STO, Adilabad
6. STO, Bhainsa
7. STO, Mudhole
8. DTO, Adilabad

**LIST OF TREASURIES INSPECTED IN ANDHRA PRADESH**  
**(Annexure-1.2)**  
**(Introductory)**

**Warangal Dist:**

1. ATO, Janagoan
2. ATO, Mulugu
3. ATO, Mahaboobabad
4. STO, Eturunagaram
5. STO, Kodakondla
6. STO, Marripeda
7. STO, Narasampet
8. STO, Parkal
9. STO, Warangal
10. STO, Wardhannapet
11. DTO, Warangal

**Nizamabad District:**

1. ATO, Bodhan
2. ATO, Kamareddy
3. STO, Armoor
4. STO, Banswada
5. STO, Bheemgal
6. STO, Madnoor
7. STO, Nizamabad
8. STO, Yellareddy
9. DTO, Nizamabad

**Hyderabad District:**

1. Hyderabad Urban  
Treasury
2. APPO, Malakpet
3. APPO, Chandrayangutta
4. APPO, Jambagh (B&Hqrs)
5. APPO, Tarnaka
6. APPO, Panjagutta
7. APPO, Motigally
8. APPO, Narayanaguda
9. APPO, Secunderabad
10. APPO, Nampally

**Annexure - 2.1  
Outstanding AC Bills**

| DTO<br>CODE | DISTRICT         | 2003-04 TO 2007-08         |                      | 2008-09                    |                     | 2009-10                    |                      | 2010-11                    |                       |
|-------------|------------------|----------------------------|----------------------|----------------------------|---------------------|----------------------------|----------------------|----------------------------|-----------------------|
|             |                  | No of Bills<br>Outstanding | Amount Outstanding   | No of Bills<br>Outstanding | Amount Outstanding  | No of Bills<br>Outstanding | Amount Outstanding   | No of Bills<br>Outstanding | Amount Outstanding    |
| 1           | SRIKAKULAM       | 1608                       | 231456757            | 305                        | 6554896             | 71                         | 21106802             | 19                         | 70222269              |
| 2           | VISAKHAPATNAM    | 1443                       | 93740945             | 152                        | 7885758             | 26                         | 9104108              | 38                         | 11229793              |
| 3           | EAST GODAVARI    | 2332                       | 197026869            | 98                         | 18286466            | 116                        | 34610694             | 55                         | 598496533             |
| 4           | WEST GODAVARI    | 1479                       | 171306473            | 199                        | 1741576             | 96                         | 15940501             | 59                         | 588999761             |
| 5           | KRISHNA          | 1963                       | 46663810             | 112                        | 983400              | 148                        | 117211062            | 205                        | 407716677             |
| 6           | GUNTUR           | 2858                       | 142752663            | 187                        | 5764341             | 50                         | 24065967             | 39                         | 142764131             |
| 7           | PRAKASAM         | 2001                       | 226799954            | 104                        | 169319695           | 34                         | 26993295             | 93                         | 266530302             |
| 8           | NELLORE          | 2398                       | 90448045             | 194                        | 113766176           | 30                         | 11519745             | 42                         | 71865112              |
| 9           | KURNOOL          | 1577                       | 314321929            | 179                        | 6436514             | 54                         | 90058604             | 66                         | 685452841             |
| 10          | ANANTAPUR        | 762                        | 124414875            | 31                         | 3404000             | 60                         | 31223039             | 46                         | 88336938              |
| 11          | CHITTOOR         | 1005                       | 131521967            | 111                        | 54697513            | 47                         | 231933171            | 60                         | 110685413             |
| 12          | KADAPA           | 715                        | 50873144             | 18                         | 218200              | 12                         | 3784244              | 36                         | 24226213              |
| 13          | ADILABAD         | 689                        | 100616287            | 2                          | 312000              | 34                         | 22872350             | 102                        | 107292713             |
| 14          | RANGA REDDY      | 162                        | 13353236             | 20                         | 3313536             | 30                         | 19639000             | 57                         | 136967096             |
| 15          | KARIMNAGAR       | 1203                       | 92045953             | 90                         | 26892650            | 50                         | 222017632            | 105                        | 237561072             |
| 16          | KHAMMAM          | 572                        | 144043146            | 31                         | 2900030             | 5                          | 69618360             | 23                         | 499307626             |
| 17          | MAHABOBNAGAR     | 1114                       | 191909483            | 67                         | 8090472             | 188                        | 247668170            | 189                        | 1389485532            |
| 18          | MEDAK            | 576                        | 23554119             | 53                         | 10504770            | 69                         | 35052728             | 207                        | 44298602              |
| 19          | NALGONDA         | 1886                       | 97236428             | 176                        | 51845734            | 53                         | 98531481             | 22                         | 49461383              |
| 20          | NIZAMABAD        | 1502                       | 103948982            | 227                        | 10011125            | 107                        | 510236774            | 51                         | 616345083             |
| 21          | WARANGAL         | 620                        | 111631672            | 32                         | 295920              | 75                         | 24317334             | 25                         | 20233496              |
| 22          | VIZIANAGARAM     | 1616                       | 75695662             | 116                        | 1106875             | 57                         | 15919855             | 19                         | 197983122             |
|             | <b>T O T A L</b> | <b>30,081</b>              | <b>277,53,62,399</b> |                            | <b>50,43,31,647</b> | <b>1,412</b>               | <b>188,34,24,916</b> | <b>1,558</b>               | <b>636,54,61,708</b>  |
|             |                  |                            |                      |                            |                     | <b>Grand Total</b>         |                      | <b>35,555</b>              | <b>1152,85,80,670</b> |

## Annexure-2.2

### Details of amounts drawn after 3<sup>rd</sup> AC Bills are still due

| Sl.No | Name of the District | No.of Bills | Amount in ₹ |
|-------|----------------------|-------------|-------------|
| 1     | Adilabad             | 558         | 98128350    |
| 2     | Ananthapuram         | 587         | 114745027   |
| 3     | Chittoor             | 935         | 143360299   |
| 4     | East Godavari        | 2179        | 580142009   |
| 5     | Guntur               | 2754        | 1089909314  |
| 6     | Kadapa               | 628         | 132025723   |
| 7     | Karimnagar           | 1107        | 349728144   |
| 8     | Khammam              | 471         | 1279978055  |
| 9     | Krishna              | 2043        | 1224660614  |
| 10    | Kurnool              | 1441        | 533245652   |
| 11    | Mahabubnagar         | 1147        | 457521609   |
| 12    | Medak                | 709         | 57288985    |
| 13    | Nalgonda             | 1835        | 287376040   |
| 14    | Nellore              | 2415        | 133342351   |
| 15    | Nizamabad            | 1646        | 229832757   |
| 16    | Prakasham            | 1802        | 896620357   |
| 17    | Ranga Reddy          | 153         | 104865657   |
| 18    | Srikakulam           | 1695        | 1128758993  |
| 19    | Visakhapatnam        | 1288        | 81926959    |
| 20    | Vizianagaram         | 1527        | 345865166   |
| 21    | Warangal             | 495         | 93136217    |
| 22    | West Godavari        | 1502        | 755024810   |
|       | Total                | 28917       | 10117483088 |

### Annexure-2.3

| PENDING AC BILLS HAVING VALUE OF ONE CRORE AND ABOVE TO THE END OF 01/03/2011 |            |         |   |                       |               |              |  |
|---|------------|---------|---|-----------------------|---------------|--------------|--|
| SL.No   | MONTH      | VR.NO   | DRAWING OFFICER   | HEAD OF ACCOUNT       | DOB_VCHR_DATE | AMOUNT       |  |
| DISTRICT: ANANTAPUR   |            |         |   |                       |               |              |  |
| 1   | 1-Jun-2006 | 6008341 | DDO ZPP ANANTAPUR.  | 251500198 10 500503   | 2006-06-01    | 10155000     |  |
| 2   | 1-Jul-2006 | 6009627 | D.P.O., PR., ANANTAPUR.                                     | 251500198 10 500503   | 2006-07-01    | 14070000     |  |
| 3   | 1-Apr-2009 | 1516    | H.S., COLLECTORATE, ANANTAPUR.                              | 201500104 04 110111   | 2009-04-01    | 15000000     |  |
| DISTRICT: CHITTOOR  |            |         |   |                       |               |              |  |
| 1   | 1-Feb-2004 | 9998    | AD.O/O DIST EDU.OFFICER                                     | 22020180011 30 500503 | 2004-02-01    | 29483934     |  |
| 2   | 1-Jun-2006 | 6253    | DY CEO ZPP CHITTOOR (CTR)                                   | 251500198 10 500503   | 2006-06-01    | 10820000     |  |
| 3   | 1-Jul-2006 | 8029    | DIST PANCHYAT OFFICER,DIST PTS.OFFR CHITTOOR (CTR),CHITTOOR | 251500198 10 500503   | 2006-07-01    | 19320000     |  |
| 4   | 1-May-2007 | 1454    | ADMN.OFFICER. COLLECTORATE (CT                              | 224501102 08 310312   | 2007-05-01    | 15811000     |  |
| 5   | 1-May-2007 | 1456    | ADMN.OFFICER. COLLECTORATE (CT                              | 224501102 09 310312   | 2007-05-01    | 10000000     |  |
| 6   | 1-Jan-2009 | 22929   | ADMN.OFFICER. COLLECTORATE (CT                              | 224502101 80 310312   | 2009-01-01    | 50000000     |  |
| 7   | 1-Apr-2009 | 38814   | AD AGRL O/O JD.AGRL. CHITTOOR(                              | 224502114 04 310312   | 2009-04-01    | 31137635     |  |
| 8   | 1-Feb-2010 | 32350   | AD AGRL O/O JD.AGRL. CHITTOOR(                              | 224501101 09 310312   | 2010-02-01    | 179597493    |  |
| DISTRICT: EAST GODAVARI   |            |         |   |                       |               |              |  |
| 1   | 1-Oct-2005 | 2284    | COLLECTOR KAKINADA  | 224502101 04 310312   | 2005-10-01    | 37900000     |  |
| 2   | 1-Jan-2006 | 3820    | M R O RAMACHANDRAPURAM                                      | 224502101 04 310312   | 2006-01-01    | 11908578     |  |
| 3   | 1-Sep-2006 | 25793   | RJD ANIMAL HUSBANDRY KAKINADA                               | 224502105 04 310312   | 2006-09-01    | 13640000     |  |
| DISTRICT: GUNTUR  |            |         |   |                       |               |              |  |
| 1   | 1-Jan-2006 | 33136   | HS COLLECTORATE GUNTUR                                      | 34520110211 05 500503 | 2006-01-01    | 25000000     |  |
| 2   | 1-Jul-2006 | 6010291 | DIST PANCHAYAT OFFICER GUNTUR                               | 251500198 10 500503   | 2006-07-01    | 14308000     |  |
| DISTRICT: KARIMNAGAR  |            |         |   |                       |               |              |  |
| 1   | 1-Oct-2007 | 16606   | DEPUTY DIRECTOR SMALL SAVINGS. KNR                          | 224502101 04 310312   | 2007-10-01    | 13200000     |  |
| 2   | 1-May-2008 | 4626    | A O COLLECTORATE KNR  | 224501102 09 310312   | 2008-05-01    | 21000000     |  |
| 3   | 1-Feb-2010 | 40152A  | A O O O JDA KNR   | 224501101 09 310312   | 2010-02-01    | 17,63,58,645 |  |



| DISTRICT: KHAMMAM       |            |         |   |                       |            |             |
|-------------------------|------------|---------|---|-----------------------|------------|-------------|
| 1                       | 1-Jul-2005 | 6752    | DIST. YOUTH WELFARE OFFICER,<br>KHAMMAM                     | 22040000111 06 500503 | 2005-07-01 | 13061000    |
| 2                       | 1-Sep-2006 | 2701    | A.D.A(AGRO)O/O JDA KMM                                      | 224502114 04 310312   | 2006-09-01 | 39400000    |
| 3                       | 1-Feb-2010 | 34232   | A.D.A(AGRO)O/O JDA KMM                                      | 224501101 09 310312   | 2010-02-01 | 62221410    |
| DISTRICT: KRISHNA       |            |         |   |                       |            |             |
| 1                       | 1-Jul-2006 | 5007    | DT P O KNA MACHILIPATNAM                                    | 251500198 10 500503   | 2006-07-01 | 13608000    |
| 2                       | 1-Mar-2010 | 6184    | A D A MYLAVARAM   | 224501101 09 310312   | 2010-03-01 | 12654750    |
| 3                       | 1-Mar-2010 | 6538    | A D OF AGRL NANDIGAMA                                       | 224501101 09 310312   | 2010-03-01 | 38415000    |
| DISTRICT: KURNOOL       |            |         |   |                       |            |             |
| 1                       | 1-May-2003 | 5181    | G A O DEO KNL   | 22020180011 30 500503 | 2003-05-01 | 35263500    |
| 2                       | 1-Sep-2007 | 2735    | A D OF AGRICULTURE ALUR                                     | 224501101 09 310312   | 2007-09-01 | 34764405    |
| 3                       | 1-Sep-2007 | 2990    | A D AGRICULTURE R NDK                                       | 224501101 09 310312   | 2007-09-01 | 17406486    |
| 4                       | 1-Sep-2007 | 3333    | AD OF AGRICULTURE YEMMIGANUR                                | 224501101 09 310312   | 2007-09-01 | 22838400    |
| 5                       | 1-Feb-2008 | 38388   | HUZUR SHERISTRAR KURNOOL                                    | 224502114 04 310312   | 2008-02-01 | 10776000    |
| 6                       | 1-Dec-2009 | 27196   | HUZUR SHERISTRAR KURNOOL                                    | 224502101 04 310312   | 2009-12-01 | 50000000    |
| DISTRICT: MAHABOONNAGAR |            |         |   |                       |            |             |
| 1                       | 1-Mar-2006 | 13293   | MANDAL REVENUE OFFICER PANGAL                               | 224502101 04 310312   | 2006-03-01 | 19387787    |
| 2                       | 1-Jun-2006 | 6006968 | C E O ZP MAHABUBNAGAR                                       | 251500198 10 500503   | 2006-06-01 | 11000000    |
| 3                       | 1-Nov-2006 | 6023254 | ADMN OFF COLLECTORATE M NAGAR                               | 224501102 09 310312   | 2006-11-01 | 84400000    |
| 4                       | 1-Oct-2009 | 7953    | REVENUE DIVISIONA OFFR WNPARTY                              | 224502101 80 310312   | 2009-10-01 | 20000000    |
| 5                       | 1-Jan-2010 | 30757   | ADM OFFICER JDA AGRI M NAGAR                                | 224502114 04 310312   | 2010-01-01 | 147315000   |
| DISTRICT: NALGONDA      |            |         |   |                       |            |             |
| 1                       | 1-Mar-2006 | 31844   | R A COLLECTORATE NALGONDA                                   | 224501102 09 310312   | 2006-03-01 | 10000000    |
| 2                       | 1-Jun-2006 | 6005653 | Deputy Chief Executive Officer, Zilla Parishad,<br>Nalgonda | 251500198 10 500503   | 2006-06-01 | 12100000    |
| 3                       | 1-Apr-2007 | 3507    | R A COLLECTORATE NALGONDA                                   | 224501102 09 310312   | 2007-04-01 | 10000000    |
| 4                       | 1-Jul-2008 | 10021   | A D A O/O J D A NALGONDA                                    | 224502101 09 310312   | 2008-07-01 | 24979695    |
| 5                       | 1-Jan-2009 | 23793   | AD (HORTI) NALGONDA   | 224502114 04 310312   | 2009-01-01 | 13993360    |
| 6                       | 1-Apr-2009 | 45088   | A D A O/O J D A NALGONDA                                    | 224502101 09 310312   | 2009-04-01 | 20487915    |
| 7                       | 1-Oct-2009 | 51521   | AD (HORTI) NALGONDA   | 224502114 04 310310   | 2009-10-01 | 1,90,61,340 |

| DISTRICT: NELLORE       |            |         |                                |                       |  |                      |
|-------------------------|------------|---------|--------------------------------|-----------------------|--|----------------------|
| 1                       | 1-Jul-2006 | 8010454 | DIST.PANCHAYAT OFFICER NELLORE | 251500198 10 500503   |  | 2006-07-01 13454000  |
| 2                       | 1-Oct-2007 | 20202   | R.D.O NELLORE                  | 224502101 06 310312   |  | 2007-10-01 10000000  |
| 3                       | 1-Jun-2008 | 10295   | ADA JDA NELLORE                | 224502101 09 310312   |  | 2008-06-01 98758873  |
| 4                       | 1-Jun-2008 | 4414    | A.O.DIST COLLECTOR NELLORE     | 224501102 09 310312   |  | 2008-06-01 12004000  |
| DISTRICT: NIZAMABAD     |            |         |                                |                       |  |                      |
| 1                       | 1-Jan-2006 | 24558   | AO COLLECTORATE NZB            | 224501102 09 310312   |  | 2006-01-01 10000000  |
| 2                       | 1-Mar-2006 | 34023   | AO COLLECTORATE NZB            | 224501102 09 310312   |  | 2006-03-01 37000000  |
| 3                       | 1-Nov-2009 | 27536   | ADA PRO JDA NZB                | 224502101 09 310312   |  | 2009-11-01 491839447 |
| DISTRICT: PRAKASAM      |            |         |                                |                       |  |                      |
| 1                       | 1-Jul-2006 | 6007960 | D.P.O.,ONGOLE                  | 251500198 10 500503   |  | 2006-07-01 14574000  |
| 2                       | 1-Jun-2008 | 8597    | A D A.ONGOLE                   | 224502101 09 310312   |  | 2008-06-01 39643459  |
| 3                       | 1-Jun-2008 | 2920    | A.D.A(R).S.KONDA               | 224502101 09 310312   |  | 2008-06-01 12143623  |
| 4                       | 1-Jun-2008 | 1787    | A.D.AGRI.KANIGIRI              | 224502101 09 310312   |  | 2008-06-01 57497066  |
| 5                       | 1-Jun-2008 | 929     | A.D.A. MARTUR                  | 224502101 09 310312   |  | 2008-06-01 26109916  |
| 6                       | 1-Apr-2009 | 43109   | A.D.H (R).ONGOLE               | 224502101 09 310312   |  | 2009-04-01 13416219  |
| DISTRICT: SRIKAKULAM    |            |         |                                |                       |  |                      |
| 1                       | 1-Oct-2005 | 13091   | AO COLLECTOR S OFFICE SKL      | 224502122 05 270272   |  | 2005-10-01 11100000  |
| 2                       | 1-Oct-2005 | 13756   | AO COLLECTOR S OFFICE SKL      | 224502101 04 310312   |  | 2005-10-01 17493000  |
| 3                       | 1-Jul-2006 | 6006894 | DIST P.O. SRIKAKULAM           | 251500198 10 500503   |  | 2006-07-01 15428000  |
| 4                       | 1-Sep-2006 | 6010378 | AO COLLECTOR S OFFICE SKL      | 224502193 04 310312   |  | 2006-09-01 17465000  |
| 5                       | 1-Sep-2006 | 6010382 | AO COLLECTOR S OFFICE SKL      | 224502122 04 310312   |  | 2006-09-01 104295000 |
| DISTRICT: VIZIANAGARAM  |            |         |                                |                       |  |                      |
| 1                       | 1-Jul-2006 | 6007362 | DIST PANCHAYAT OFFICER VZM     | 251500198 10 500503   |  | 2006-07-01 13034000  |
| DISTRICT: WARANGAL      |            |         |                                |                       |  |                      |
| 1                       | 1-Jul-2003 | 9534    | GAZ.A.O. TO D.E.O. WGL         | 22020180011 30 500503 |  | 2003-07-01 26008200  |
| 2                       | 1-Mar-2004 | 60141   | GAZ.A.O. TO D.E.O. WGL         | 22020180011 30 500503 |  | 2004-03-01 22866369  |
| 3                       | 1-Mar-2004 | 62786   | GAZ.A.O. TO D.E.O. WGL         | 22020180011 30 500503 |  | 2004-03-01 12469988  |
| DISTRICT: WEST GODAVARI |            |         |                                |                       |  |                      |
| 1                       | 1-Jul-2006 | 7953    | DIST PANCHAYAT OFFICER ELURU   | 251500198 10 500503   |  | 2006-07-01 12432000  |
| Grand Total             |            |         |                                |                       |  | <b>253,08,76,493</b> |

**Annexure 2.4**  
**Details of out standing Railway Pensions**

| Sl.No | Rail way Zone                   | upto1997-98          | 1998-99            | 1999-00             | 2000-01          | 2001-02             | 2002-03          | 2003-04        | Total (Rs)         |
|-------|---------------------------------|----------------------|--------------------|---------------------|------------------|---------------------|------------------|----------------|--------------------|
| 1     | South Central Railway           | 16 500 961           | 18 881 291         | 11 012 134          |                  | 25 667 523          | 512 038          | 50 698         | 72 624 645         |
| 2     | Southern Railway                | 0                    |                    | 868 952             | 511 725          | 49 528              |                  |                | 1 430 205          |
| 3     | Northern Railway                | 0                    | 160 114            | -38 431             | 48 306           | -694                | 3 698            |                | 172 993            |
| 4     | Western Railway                 | 0                    | 16 862             | 39 339              | 96 473           | 10 179              |                  |                | 162 853            |
| 5     | Eastern railway                 | 0                    | 5 992              |                     |                  |                     |                  |                | 5 992              |
| 6     | Central Railway                 | 0                    |                    | 201 871             | 113 426          | 51 596              |                  |                | 366 893            |
| 7     | South Eastern Railway           | 5 936 628            | 4 813 613          |                     | 7 427            |                     | 23 162           |                | 10 780 830         |
| 8     | JNorth Frontier Railway         | 5 101                |                    | 106 400             |                  |                     |                  |                | 111 501            |
| 9     | North Eastern Railway           | 5 088                |                    | 2 231               |                  |                     |                  |                | 7 319              |
| 10    | Integral Coach Factory Perambur | 13 387               |                    |                     |                  |                     |                  |                | 13 387             |
| 11    | Chittaranjan Loco Works         | 4 668                |                    | 4 328               |                  | 71 893              |                  |                | 80 889             |
| 12    | Diesel Loco Works               | 9 733                | 1 441              |                     |                  |                     |                  |                | 11 174             |
|       |                                 |                      |                    |                     |                  |                     |                  |                |                    |
|       | <b>Total</b>                    | <b>2,2 4,75, 566</b> | <b>23 8,79,313</b> | <b>12 1,96, 824</b> | <b>7,77 ,357</b> | <b>25 8,50, 025</b> | <b>5,38 ,898</b> | <b>50, 698</b> | <b>85 7,68,681</b> |

## Annexure-2.5

**List of amounts kept under objection for want of vouchers**

| Dist         | Upto 2000-01 |          | 2001-02 |           | 2002-03 |            | 2003-04 |          | 2004-05 |           | 2005-06 |            | 2006-07 |          | 2007-08 |            | 2008-09 |     | 2009-10 |           | 2010-11 |               | TOTAL     |               |            |           |
|--------------|--------------|----------|---------|-----------|---------|------------|---------|----------|---------|-----------|---------|------------|---------|----------|---------|------------|---------|-----|---------|-----------|---------|---------------|-----------|---------------|------------|-----------|
|              | Itm          | Amt      | Itm     | Amt       | Itm     | Amt        | Itm     | Amt      | Itm     | Amt       | Itm     | Amt        | Itm     | Amt      | Itm     | Amt        | Itm     | Amt | Itm     | Amt       | Itm     | Amt           | Itm       | Amt           |            |           |
| SKL          |              |          |         |           |         |            |         |          |         |           |         |            |         |          |         |            |         |     | 2       | 2284000   | 364     | 99493335      | 366       | 101777335     |            |           |
| VSP          |              |          |         |           |         |            |         |          |         |           |         | 1          | 61302   |          |         |            |         |     |         |           | 1224    | 366445551     | 1225      | 366506853     |            |           |
| EG           |              |          |         |           |         |            |         |          |         |           | 1       | 473800     |         |          |         |            |         |     | 8       | 260662    | 586     | 131607677     | 595       | 132342139     |            |           |
| WG           |              |          |         |           | 1       | 8841106    |         |          | 1       | 8000      |         |            |         |          |         |            |         |     |         |           | 556     | 831725599     | 558       | 840574705     |            |           |
| KRI          |              |          |         |           |         |            |         |          | 1       | 307500    | 18      | 5170603    | 1       | 216816   |         |            |         |     |         |           |         | 401           | 392082004 | 421           | 397776923  |           |
| GUN          |              |          |         |           | 5       | 106837     |         |          | 3       | 512000    |         |            | 2       | 206624   |         |            |         |     |         |           |         | 851           | 2,469E+09 | 861           | 2469942693 |           |
| PRA          |              |          |         |           |         |            |         |          | 1       | 1254      |         |            |         |          |         |            |         |     | 1       | 268244    | 724     | 164958077     | 726       | 165227575     |            |           |
| NLR          | 20           | 85224    | 1       | 7000000   | 1       | 13022      |         |          |         |           |         |            | 1       | 10904    | 6       | 70071673   |         |     | 1       | 55529     | 793     | 145602649     | 823       | 222839001     |            |           |
| KUR          | 1            | 30000    | 1       | 4099      |         |            |         |          | 1       | 3750      |         |            |         |          |         |            |         |     |         |           |         | 302           | 182778745 | 305           | 182816594  |           |
| ATP          | 2            | 66822    |         |           | 1       | 726000     |         |          |         |           |         |            | 1       | 91476    |         |            |         |     |         |           |         | 480           | 463432599 | 484           | 464316897  |           |
| CTR          |              |          |         |           |         |            |         |          |         |           |         | 1          | 16162   |          |         |            |         |     |         |           |         | 6             | 1562768   | 953           | 196153384  |           |
| KDPA         |              |          |         |           |         |            |         |          |         |           |         |            |         |          |         |            |         |     |         |           |         |               | 721       | 102700390     | 721        | 102700390 |
| ADB          | 2            | 13000    | 2       | 8000      | 5       | 65717      |         |          | 2       | 91628     | 4       | 5403785    |         |          |         |            |         |     |         |           |         | 26            | 1144021   | 437           | 135208517  |           |
| RR           |              |          |         |           |         |            |         |          |         |           |         |            | 1       | 12270    |         |            |         |     |         |           |         | 2             | 18746     | 1265          | 612781967  |           |
| KMNR         |              |          |         |           |         |            |         |          |         |           |         |            | 1       | 45455    |         |            |         |     |         |           |         | 1             | 20753     | 490           | 241196715  |           |
| KMM          |              |          |         |           |         |            |         |          |         |           |         |            |         |          |         |            |         |     |         |           |         |               | 767       | 162256125     | 767        | 162256125 |
| MBNR         |              |          | 3       | 456578    |         |            |         |          | 2       | 43893     |         |            |         |          |         |            |         |     |         | 1         | 6786    | 649           | 527062176 | 655           | 527569433  |           |
| MDK          |              |          | 2       | 15062     | 3       | 37914      |         |          | 5       | 294910    | 2       | 304650     |         |          |         |            |         |     |         |           |         |               | 323       | 129356120     | 335        | 130008656 |
| NLG          |              |          |         |           |         |            | 2       | 3515     | 1       | 75816     |         |            |         |          |         |            |         |     |         |           |         |               | 260       | 81609216      | 263        | 81688547  |
| NZB          | 2            | 9954     |         |           |         |            |         |          |         |           |         | 1          | 74400   |          |         |            |         |     |         |           |         |               | 251       | 22822587      | 254        | 22906941  |
| WGL          |              |          |         |           | 12      | 1291759    | 9       | 506693   |         |           |         |            |         |          |         |            |         |     |         |           |         |               | 379       | 168470911     | 400        | 170269363 |
| VZM          |              |          |         |           |         |            |         |          | 1       | 10800     |         |            |         |          |         |            |         |     |         |           |         |               | 301       | 23047793      | 302        | 23058593  |
| <b>TOTAL</b> | 27           | 2,05,000 | 9       | 74,83,739 | 28      | 110,82,355 | 11      | 5,10,208 | 18      | 13,49,551 | 27      | 114,43,400 | 8       | 6,44,847 | 6       | 700,71,673 | 0       | 0   | 48      | 56,21,509 | 13,077  | 764,99,09,369 | 13,259    | 775,83,21,651 |            |           |

### Annexure-2.6

#### Details of delay in receipt of monthly accounts/LOP vouchers from Treasuries

| 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     | Srikakulam                | 4/2010                                   | 18-5-10  | 24-5-10                                     | 6                    |
| 2     | Chittoor                  | “  | 17-5-10  | 18-5-10                                     | 1                    |
| 3     | West Godavari             | “  | 18-5-10  | 25-5-10                                     | 7                    |
| 4     | East Godavari             | “  | 18-5-10  | 25-5-10                                     | 7                    |
| 5     | Visakhapatnam             | “  | 18-5-10  | 25-5-10                                     | 7                    |
| 6     | Kurnool                   | “  | 18-5-10  | 24-5-10                                     | 6                    |
| 7     | Ananthapur                | “  | 17-5-10  | 19-5-10                                     | 2                    |
| 8     | Nellore                   | “  | 16-5-10  | 18-5-10                                     | 2                    |
| 9     | Guntur                    | “  | 16-5-10  | 17-5-10                                     | 1                    |
| 10    | Ongole                    | “  | 16-5-10  | 20-5-10                                     | 4                    |
| 11    | Krishna                   | “  | 16-5-10  | 25-5-10                                     | 9                    |
| 12    | Kadapa                    | “  | 17-5-10  | 24-5-10                                     | 7                    |
| 13    | Adilabad                  | “  | 14-5-10  | 24-5-10                                     | 10                   |
| 14    | Hyderabad(u)              | “  | 13-5-10  | 25-5-10                                     | 12                   |
| 15    | Karimnagar                | “  | 15-5-10  | 17-5-10                                     | 2                    |
| 16    | Khammam                   | “  | 15-5-10  | 24-5-10                                     | 9                    |
| 17    | Mahaboobnagar             | “  | 15-5-10  | 19-5-10                                     | 4                    |
| 18    | Medak                     | “  | 14-5-10  | 19-5-10                                     | 5                    |
| 19    | Nizamabad                 | “  | 15-5-10  | 21-5-10                                     | 6                    |
| 20    | Warangal                  | “  | 14-5-10  | 17-5-10                                     | 3                    |
| 21    | Ranga reddy               | “  | 13-5-10  | 24-5-10                                     | 11                   |

| 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 |
|-------|---------------------------|--|----------|---|----------------------|
| 22    | Guntur                    | 5/2010                                   | 16-6-10  | 21-6-10                                     | 5                    |
| 23    | Ongole                    | “  | 16-6-10  | 17-6-10                                     | 1                    |
| 24    | Adilabad                  | “  | 14-6-10  | 18-6-10                                     | 4                    |
| 25    | Hyderabad (U)             | “  | 13-6-10  | 21-6-10                                     | 8                    |
| 26    | Mahaboobnagar             | “  | 15-6-10  | 16-6-10                                     | 1                    |
| 27    | Medak                     | “  | 14-6-10  | 15-6-10                                     | 1                    |
| 28    | Warangal                  | “  | 14-6-10  | 15-6-10                                     | 1                    |
| 29    | Ranga Reddy               | “  | 13-6-10  | 17-6-10                                     | 4                    |
| 30    | Visakhapatnam             | 6/2010                                   | 18-7-10  | 19-7-10                                     | 1                    |
| 31    | Kadapa                    | “  | 17-7-10  | 20-7-10                                     | 3                    |
| 32    | Hyderabad(u)              | “  | 13-7-10  | 15-7-10                                     | 2                    |
| 33    | Khammam                   | “  | 15-7-10  | 16-7-10                                     | 1                    |
| 34    | Mahaboobnagar             | “  | 15-7-10  | 16-7-10                                     | 1                    |
| 35    | Nizamabad                 | “  | 15-7-10  | 20-7-10                                     | 5                    |
| 36    | Visakhapatnam             | 7/2010                                   | 18-8-10  | 19-8-10                                     | 1                    |
| 37    | Kurnool                   | “  | 18-8-10  | 20-8-10                                     | 2                    |
| 38    | Ananthapur                | “  | 17-8-10  | 18-8-10                                     | 1                    |
| 39    | Krishna                   | “  | 16-8-10  | 23-8-10                                     | 7                    |
| 40    | Mahaboobnagar             | “  | 15-8-10  | 20-8-10                                     | 5                    |
| 41    | Medak                     | “  | 14-8-10  | 16-8-10                                     | 2                    |
| 42    | Nalgonda                  | “  | 14-8-10  | 16-8-10                                     | 2                    |
| 43    | Nizamabad                 | “  | 15-8-10  | 17-8-10                                     | 2                    |
| 44    | Warangal                  | “  | 14-8-10  | 19-8-10                                     | 5                    |
| 45    | West Godavari             | 8/2010                                   | 17-9-10  | 20-9-10                                     | 3                    |
| 46    | Visakhapatnam             | “  | 18-9-10  | 23-9-10                                     | 5                    |
| 47    | Kurnool                   | “  | 18-9-10  | 23-9-10                                     | 5                    |
| 48    | Ananthapur                | “  | 17-9-10  | 20-9-10                                     | 3                    |
| 49    | Guntur                    | “  | 16-9-10  | 17-9-10                                     | 1                    |
| 50    | Krishna                   | “  | 16-9-10  | 17-9-10                                     | 1                    |
| 51    | Karimnagar                | “  | 15-9-10  | 16-9-10                                     | 1                    |
| 52    | Mahaboobnagar             | “  | 15-9-10  | 17-9-10                                     | 2                    |
| 53    | Nalgonda                  | “  | 14-9-10  | 16-9-10                                     | 2                    |
| 54    | Nizamabad                 | “  | 15-9-10  | 20-9-10                                     | 5                    |
| 55    | Warangal                  | “  | 14-9-10  | 16-9-10                                     | 2                    |

| 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 |
|-------|---------------------------|--|----------|---|----------------------|
| 56    | Chittoor                  | 9/2010                                   | 17-10-10 | 19-10-10                                    | 2                    |
| 57    | Visakhapatnam             | “  | 18-10-10 | 19-10-10                                    | 1                    |
| 58    | Kurnool                   | “  | 18-10-10 | 22-10-10                                    | 4                    |
| 59    | Ananthapur                | “  | 17-10-10 | 21-10-10                                    | 4                    |
| 60    | Nellore                   | “  | 16-10-10 | 18-10-10                                    | 2                    |
| 61    | Guntur                    | “  | 16-10-10 | 22-10-10                                    | 6                    |
| 62    | Chittoor                  | 10/2010                                  | 17-11-10 | 22-11-10                                    | 5                    |
| 63    | Visakhapatnam             | “  | 18-11-10 | 22-11-10                                    | 4                    |
| 64    | Kurnool                   | “  | 18-11-10 | 25-11-10                                    | 7                    |
| 65    | Ananthapur                | “  | 17-11-10 | 23-11-10                                    | 6                    |
| 66    | Nellore                   | “  | 16-11-10 | 18-11-10                                    | 2                    |
| 67    | Guntur                    | “  | 16-11-10 | 19-11-10                                    | 3                    |
| 68    | Krishna                   | “  | 16-11-10 | 19-11-10                                    | 3                    |
| 69    | Kadapa                    | “  | 17-11-10 | 23-11-10                                    | 6                    |
| 70    | Hyderabad(u)              | “  | 13-11-10 | 25-11-10                                    | 12                   |
| 71    | Nalgonda                  | “  | 14-11-10 | 16-11-10                                    | 2                    |
| 72    | Nizamabad                 | “  | 15-11-10 | 26-11-10                                    | 11                   |
| 73    | Warangal                  | “  | 14-11-10 | 19-11-10                                    | 5                    |
| 74    | Rangareddy                | “  | 13-11-10 | 15-11-10                                    | 2                    |
| 75    | Srikakulam                | 11/2010                                  | 18-12-10 | 23-12-10                                    | 5                    |
| 76    | Chittoor                  | “  | 17-12-10 | 20-12-10                                    | 3                    |
| 77    | Visakhapatnam             | “  | 18-12-10 | 23-12-10                                    | 5                    |
| 78    | Kurnool                   | “  | 18-12-10 | 22-12-10                                    | 4                    |
| 79    | Ananthapur                | “  | 17-12-10 | 20-12-10                                    | 3                    |
| 80    | Nellore                   | “  | 16-12-10 | 20-12-10                                    | 4                    |
| 81    | Guntur                    | “  | 16-12-10 | 20-12-10                                    | 4                    |
| 82    | Hyderabad(u)              | “  | 13-12-10 | 16-12-10                                    | 3                    |
| 83    | Mahaboobnagar             | “  | 15-12-10 | 22-12-10                                    | 7                    |
| 84    | Medak                     | “  | 14-12-10 | 23-12-10                                    | 9                    |
| 85    | Nalgonda                  | “  | 14-12-10 | 16-12-10                                    | 2                    |
| 86    | Nizamabad                 | “  | 15-12-10 | 16-12-10                                    | 1                    |
| 87    | Warangal                  | “  | 14-12-10 | 22-12-10                                    | 8                    |
| 88    | Rangareddy                | “  | 13-12-10 | 20-12-10                                    | 7                    |
| 89    | Chittoor                  | 12/2010                                  | 17-01-11 | 19-1-11                                     | 2                    |
| 90    | Visakhapatnam             | “  | 18-01-11 | 24-01-11                                    | 6                    |
| 91    | Kurnool                   | “  | 18-01-11 | 21-01-11                                    | 3                    |
| 92    | Ananthapur                | “  | 17-01-11 | 18-01-11                                    | 1                    |

| 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 |
|-------|---------------------------|--|----------|---|----------------------|
| 93    | Nellore                   | 12/2010                                  | 16-01-11 | 19-01-11                                    | 3                    |
| 94    | Guntur                    | “  | 16-01-11 | 24-01-11                                    | 8                    |
| 95    | Prakasam                  | “  | 16-01-11 | 24-01-11                                    | 8                    |
| 96    | Krishna                   | “  | 16-01-11 | 24-01-11                                    | 8                    |
| 97    | Kadapa                    | “  | 17-01-11 | 25-01-11                                    | 8                    |
| 98    | Hyderadabad Ur            | “  | 13-01-11 | 21-01-11                                    | 8                    |
| 99    | Karimnagar                | “  | 15-01-11 | 19-01-11                                    | 4                    |
| 100   | Medak                     | “  | 14-01-11 | 19-01-11                                    | 5                    |
| 101   | Nizamabad                 | “  | 15-01-11 | 19-01-11                                    | 4                    |
| 102   | Warangal                  | “  | 14-01-11 | 19-01-11                                    | 5                    |
| 103   | Rangareddy                | “  | 13-01-11 | 27-01-11                                    | 14                   |
| 104   | Nellore                   | 1/2011                                   | 16-02-11 | 17-02-11                                    | 1                    |
| 105   | Guntur                    | “  | 16-02-11 | 21-02-11                                    | 5                    |
| 106   | Karimnagar                | “  | 15-02-11 | 17-02-11                                    | 2                    |
| 107   | Medak                     | “  | 14-02-11 | 15-02-11                                    | 1                    |
| 108   | Nizamabad                 | “  | 15-02-11 | 17-02-11                                    | 2                    |
| 109   | Warangal                  | “  | 14-02-11 | 17-02-11                                    | 3                    |
| 110   | Guntur                    | 2/2011                                   | 16-03-11 | 22-03-11                                    | 6                    |
| 111   | Hyderanad U               | “  | 13-03-11 | 23-03-11                                    | 10                   |
| 112   | Karimnagar                | “  | 15-03-11 | 23-03-11                                    | 8                    |
| 113   | Khammam                   | “  | 15-03-11 | 17-03-11                                    | 2                    |
| 114   | Mahaboobnagar             | “  | 15-03-11 | 23-03-11                                    | 8                    |
| 115   | Medak                     | “  | 14-03-11 | 21-03-11                                    | 7                    |
| 116   | Nalgonda                  | “  | 14-03-11 | 22-03-11                                    | 8                    |
| 117   | Nizamabad                 | “  | 15-03-11 | 24-3-11                                     | 9                    |
| 118   | Warangal                  | “  | 14-03-11 | 23-03-11                                    | 9                    |
| 119   | Rangarddy                 | “  | 13-03-11 | 25-03-11                                    | 12                   |
| 120   | Srikakulam                | 3/2011                                   | 18-04-11 | 27-04-11                                    | 9                    |
| 121   | Chittoor                  | “  | 17-04-11 | 28-04-11                                    | 11                   |
| 122   | West Godavari             | “  | 18-04-11 | 26-04-11                                    | 8                    |
| 123   | East Godavari             | “  | 18-04-11 | 26-04-11                                    | 8                    |
| 124   | Visakhapatnam             | “  | 18-04-11 | 28-04-11                                    | 10                   |
| 125   | Kurnool                   | “  | 18-04-11 | 21-04-11                                    | 3                    |
| 126   | Ananthapur                | “  | 17-04-11 | 28-04-11                                    | 11                   |
| 127   | Nellore                   | “  | 16-04-11 | 26-04-11                                    | 12                   |
| 128   | Guntur                    | “  | 16-04-11 | 26-04-11                                    | 12                   |
| 129   | Prakasam                  | “  | 16-04-11 | 25-04-11                                    | 11                   |



| 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 |
|-------|---------------------------|--|----------|---|----------------------|
| 130   | Krishna                   | 3/2011                                   | 16-04-11 | 28-04-11                                    | 12                   |
| 131   | Kadapa                    | “  | 17-04-11 | 26-04-11                                    | 9                    |
| 132   | Adilabad                  | “  | 14-04-11 | 20-04-11                                    | 6                    |
| 133   | Hyderabad U               | “  | 13-04-11 | 25-04-11                                    | 12                   |
| 134   | Karimnagar                | “  | 15-04-11 | 25-04-11                                    | 10                   |
| 135   | Khammam                   | “  | 15-04-11 | 25-04-11                                    | 10                   |
| 136   | Mahaboobnagar             | “  | 15-04-11 | 21-04-11                                    | 6                    |
| 137   | Medak                     | “  | 14-04-11 | 25-04-11                                    | 11                   |
| 138   | Nalgonda                  | “  | 14-04-11 | 27-04-11                                    | 13                   |
| 139   | Nizamabad                 | “  | 15-04-11 | 26-04-11                                    | 11                   |
| 140   | Warangal                  | “  | 14-04-11 | 25-04-11                                    | 11                   |
| 141   | Vizianagaram              | “  | 18-04-11 | 26-04-11                                    | 8                    |
| 142   | Rangareddy                | “  | 13-04-11 | 25-04-11                                    | 12                   |

**ANNEXURE-2.7**

**MAJOR HEAD WISE DETAILS OF CLEARANCE/OUTSTANDING IN RESPECT OF ADVERSE BALANCE ITEMS UNDER DEPOSIT HEAD  
TO THE END OF 3/2011 (S)**

| Sl.No | Major Head                  | No of Items | Outstanding as on 03/2011 | No of Items | Clearance made upto 3/2011(s) | No of Items | Net balance as on date. |
|-------|-----------------------------|-------------|---------------------------|-------------|-------------------------------|-------------|-------------------------|
| 1     | 8342-Other Deposits         | 8           | 29,27,52,173-61           | -           | -                             | 8           | 29,27,52,173-61         |
| 2     | 8443-Civil Deposits         | 10          | 3,43,49,78,981-44         | -           | -                             | 10          | 3,43,49,78,981-44       |
| 3     | 8448-Deposits & Local Funds | 45          | 5,67,40,85,906-10         | 2           | 12,33,89,013-12               | 43          | 5,55,06,96,892-98       |
| 4     | 8449-Other Deposits         | 24          | 7,16,18,43,100-10         | 1           | 2,71,87,61,210-58             | 23          | 4,44,30,81,889-52       |
| 5     | 8550 Civil Advance          | 9           | 3,02,76,435-83            | -           | -                             | 9           | 3,02,76,435-83          |
|       | Grand Totals                | 96          | 16,59,39,36,597-08        | 3           | 2,84,21,50,223-70             | 93          | 13,75,17,86,373-38      |

## Annexure-2.8

### Inaction on the minutes of workshop of DTOs held in December 2010

| Sl.No | Gist of the assurance given by DTO  | Current status  |
|-------|---|---|
| 1     | It was promised to discontinue the operation of Unauthorized Head of Account. DTA was asked to make changes in the IMPACT Programme to ensure that only authorised Heads of Accounts are operated                   | No action was taken. Cases of operation of Unauthorised Head of Accounts were noticed even in the current year.   |
| 2     | It was agreed to furnish duplicate vouchers in case of missing vouchers from 2010-2011 onwards  | Duplicate vouchers for ₹ 765.00 crore kept under objection for want of 13077 vouchers during 2010-11, are awaited   |
| 3     | It was agreed to reduce the huge pendency of Inspection Reports   | Out of 3063 paras pending as on 31-3-2010, 1253 paras were cleared leaving a balance of 1810 paras. Besides, 1302 paras were added in 2010-11, out of which 47 paras are settled  |
| 4     | Incorporation of validation checks in the GPF Package to restrict allowing interest and generation of GPF Account Statements in respect of closed accounts and ensure recovery of minimum subscription towards GPF. | The issue remains unresolved  |
| 5     | Avoidance of excess payment of pensionary benefits  | No steps seem to have been taken to prevent the excess payments. Excess payments increased by ₹ 20.00 lakh during 2010-2011. Total excess payment of pension was ₹ 1.19 crore during 2009-10 and ₹ 1.39 crore during 2010-11. |
| 6     | Avoiding data inconsistencies by total implementation HRMS Package  | HRMS Package is partially implemented. Inconsistencies in data, reopening of Day Book even after rendition of accounts to this office still persists.   |

### ANNEXURE-3.1

#### Outstanding Paras for the last 5 Years.

| SNO.         | DISTRICT      | Up to 2005-06 |            | 2006-07   |            | 2007-08   |            | 2008-09    |            | 2009-010   |            | 2010-11    |             | TOTAL       |             |
|--------------|---------------|---------------|------------|-----------|------------|-----------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
|              |               | IRs           | Paras      | IRs       | Paras      | IRs       | Paras      | IRs        | Paras      | IRs        | Paras      | IRs        | Paras       | IRs         | Paras       |
| 1            | Adilabad      | 21            | 32         | 2         | 5          | 9         | 15         | 6          | 14         | 12         | 37         | 8          | 55          | 58          | 158         |
| 2            | Khammam       | 5             | 11         | 3         | 4          | 3         | 3          | 4          | 6          | 7          | 19         | 9          | 67          | 31          | 110         |
| 3            | Warangal      | 26            | 50         | 3         | 7          | 3         | 5          | 7          | 12         | 9          | 23         | 11         | 69          | 59          | 166         |
| 4            | Karimnagar    | 11            | 20         | 4         | 8          | 4         | 7          | 7          | 13         | 5          | 8          | 14         | 45          | 45          | 101         |
| 5            | Nizamabad     | 15            | 29         | 4         | 10         | 3         | 3          | 6          | 10         | 5          | 24         | 9          | 65          | 42          | 141         |
| 6            | Medak         | 18            | 32         | 2         | 6          | 3         | 4          | 5          | 16         | 7          | 15         | 12         | 60          | 47          | 133         |
| 7            | Nalgonda      | 18            | 30         | 3         | 5          | 3         | 7          | 5          | 7          | 12         | 26         | 11         | 51          | 52          | 126         |
| 8            | Hyderabad     | 16            | 19         | 1         | 1          | 2         | 4          | 2          | 2          | 5          | 8          | 9          | 27          | 35          | 61          |
| 9            | Ranga Reddy   | 10            | 14         | 2         | 3          | 4         | 7          | 1          | 3          | 7          | 16         | 10         | 58          | 34          | 101         |
| 10           | Mahaboobnagar | 30            | 57         | 3         | 4          | 11        | 27         | 5          | 8          | 13         | 50         | 9          | 46          | 71          | 192         |
| 11           | Srikakulam    | 8             | 10         | 4         | 5          | 2         | 2          | 6          | 13         | 7          | 13         | 4          | 21          | 31          | 64          |
| 12           | Krishna       | 28            | 47         | 6         | 10         | 7         | 15         | 11         | 15         | 14         | 41         | 15         | 90          | 81          | 218         |
| 13           | West Godavari | 26            | 33         | 4         | 5          | 5         | 9          | 4          | 10         | 11         | 44         | 11         | 57          | 61          | 158         |
| 14           | Guntur        | 29            | 50         | 3         | 5          | 5         | 7          | 6          | 10         | 14         | 46         | 12         | 79          | 69          | 197         |
| 15           | East Godavari | 31            | 69         | 3         | 5          | 10        | 13         | 2          | 5          | 14         | 52         | 10         | 34          | 70          | 178         |
| 16           | Visakhapatnam | 6             | 6          | 3         | 5          | ---       | ---        | 4          | 4          | 4          | 7          | 10         | 48          | 27          | 70          |
| 17           | Vizianagaram  | 4             | 5          | ---       | ---        | ---       | ---        | ---        | ---        | 6          | 12         | 6          | 33          | 16          | 50          |
| 18           | Nellore       | 23            | 30         | 2         | 5          | 8         | 19         | 6          | 12         | 11         | 25         | 11         | 51          | 61          | 142         |
| 19           | Ananthapur    | 18            | 24         | 3         | 4          | 1         | 1          | 10         | 15         | 8          | 17         | 17         | 89          | 57          | 150         |
| 20           | Chittoor      | 22            | 30         | 2         | 3          | 3         | 3          | 7          | 12         | 11         | 47         | 5          | 28          | 50          | 123         |
| 21           | Kadapa        | 16            | 27         | 4         | 8          | 3         | 5          | 7          | 13         | 7          | 18         | 12         | 64          | 49          | 135         |
| 22           | Kurnool       | 16            | 23         | 2         | 2          | 6         | 14         | 4          | 19         | 9          | 24         | 12         | 68          | 49          | 150         |
| 23           | Prakasham     | 25            | 51         | 3         | 3          | 4         | 5          | 6          | 8          | 7          | 24         | 12         | 50          | 57          | 141         |
| <b>TOTAL</b> |               | <b>422</b>    | <b>699</b> | <b>66</b> | <b>113</b> | <b>99</b> | <b>175</b> | <b>121</b> | <b>227</b> | <b>205</b> | <b>596</b> | <b>239</b> | <b>1255</b> | <b>1152</b> | <b>3065</b> |

**Annexure-3.2**

**EXCESS PAYMENT OF PENSION DUE TO INADMISSIBLE DEARNESS RELIEF**

| Sl.No | Name of the Dist. | Name of the STO | Name of the Pensioner | PPO.NO.            | Period  |         | Amount<br>₹ |
|-------|-------------------|-----------------|-----------------------|--------------------|---------|---------|-------------|
|       |                   |                 |                       |                    | From    | To      |             |
| 1.    | Kadapa            | Siddhavatam     | S.Chandrakala         | APSP/KDP/FP-001252 | 12/2008 | 03/2010 | 43,430      |
| 2.    |                   | Siddhavatam     | T.Anjanamma           | APSP/KDP/FP-01231  | 07/2008 | 03/2010 | 28,086      |
| 3.    |                   | Pulivendula     | B.Alia Begum          | 14-FG-002455       | 08/1996 | 03/2010 | 1,21,572    |
| 4.    |                   | Kamalapuram     | K.Sasikala            | PR/KDP/FP/0089     | 06/2008 | 06/2010 | 36,461      |
| 5.    |                   | Budvel          | Mary Kamala Johanna   | 14-S-03974         | 10/1996 | 07/2010 | 1,19,770    |
| 6.    |                   |                 | B.Kamakshi            | FG-03448           | 08/2008 | 07/2010 | 25,745      |
| 7.    | Visakhapatnam     | Araku           | T.Padma               | 22-FG-003933       | 12/2008 | 04/2010 | 45,467      |
| 8.    |                   | Anakapalli (W)  | V.Rama Krishna        | 22-018313          | 01/2010 | 03/2010 | 11,685      |
| 9.    |                   | Paderu          | D.Radha               | ICDS/VSP/02183     | 10/2007 | 07/2010 | 46,674      |
| 10.   |                   | Narsipatnam     | P.Padmavathi          | 22-FG-003349       | 07/2007 | 07/2010 | 36,504      |
| 11.   |                   | Visakhapatnam   | GSK Ratnam            | 22-004125/FP       | 09/2008 | 07/2010 | 1,04,388    |
| 12.   |                   |                 | K.Jhansi              | POL/VSP/00923      | 02/1994 | 07/2010 | 78,952      |
| 13.   | DTO, VSPT         | M.K. Varadaraju | 22-013954/SP          | 11/2003            | 12/2010 | 72,044  |             |
| 14.   | Karimnagar        | Peddapalli      | Kumar Kiran           | FP-00985           | 09/2003 | 03/2010 | 2,56,577    |
| 15.   |                   | Huzurabad       | M.Sarojini            | 03-F-0011741       | 04/1987 | 07/2009 | 1,13,926    |
| 16.   |                   | Huzurabad       | G.Prameela            | 03-F-000995        | 04/1987 | 02/2009 | 90,819      |
| 17.   |                   | Huzurabad       | C.Vijayalakshmi       | 03-F-01090         | 04/1987 | 02/2009 | 86,111      |
| 18.   | Kurnool           | Kodumur         | S.Padmavathi          | PR-ZP-S00229       | 02/2009 | 03/2010 | 39,416      |
| 19.   |                   | Allagadda       | V.Hymavathi           | 000949             | 04/2004 | 10/2010 | 64,771      |
| 20.   |                   | Allagadda       | Thirumalamma          | 12-004118/FP       | 09/2008 | 10/2010 | 37,092      |
| 21.   |                   | Nandyal         | C.Subbalaxamma        | MPL-KNL-00287      | 01/2010 | 10/2010 | 25,450      |
| 22.   |                   | Nandikotkur     | B. Purushotham        | 12SGC-002691       | 01/2010 | 01/2011 | 18,167      |
| 23.   |                   | Yemmiganur      | M. Sarojamma          | S-005783           | 05/2010 | 01/2011 | 16,821      |
| 24.   | P. Aseervadamma   |                 | 12-SGC-009667         | 05/2010            | 01/2011 | 15,951  |             |
| 25.   | East Godavari     | Amalapuram      | Nagamani              | IRR-EG-00239       | 04/1985 | 04/2010 | 83,572      |
| 26.   |                   | STO, Kakinada   | J.Appayamma           | MPL/KKD-418        | 05/2008 | 04/2010 | 23,168      |

| Sl.No | Name of the Dist. | Name of the STO  | Name of the Pensioner | PPO.NO.         | Period  |         | Amount<br>₹ |
|-------|-------------------|------------------|-----------------------|-----------------|---------|---------|-------------|
|       |                   |                  |                       |                 | From    | To      |             |
| 27.   | Mahabubnagar      | Nagarkurnool     | Ramulamma             | F-001920        | 06/2005 | 06/2007 | 14,208      |
| 28.   |                   | Kalwakurthi      | P.Narasamma           | F-00247         | 01/2009 | 04/2010 | 31,341      |
| 29.   |                   | Narayanpet       | B.Bala Kistamma       | 11-SG-005150    | 07/2008 | 07/2010 | 40,588      |
| 30.   |                   | Narayanpet       | S.Nirmala             | 11-SG-003361    | 12/2008 | 07/2010 | 48,563      |
| 31.   |                   | Gadwal           | Malan Bee             | 11-SG-02573     | 12/2000 | 01/2005 | 59,386      |
| 32.   |                   | Shadnagar        | J.Susheela            | 11-F-03090      | 09/2006 | 12/2009 | 83,923      |
| 33.   | Adilabad          | Mudhole          | Narmada Bai           | PR-SE-ADB-FP-55 | 11/2008 | 04/2010 | 46,296      |
| 34.   |                   | STO, Adilabad    | K.Tulasi              | 01-002262/FP    | 07/2008 | 12/2010 | 90,298      |
| 35.   |                   | STO, Adilabad    | G.Subhadra Bai        | PC-AD-FP-001375 | 02/2010 | 12/2010 | 46,051      |
| 36.   |                   | Mancherial       | V. Ramesh             | 01-SGC-004948   | 06/2010 | 01/2011 | 24,575      |
| 37.   | Nellore           | Atmakur          | N.Samuel              | 16-F-00970      | 04/2009 | 10/2009 | 7,357       |
| 38.   |                   | Nellore          | Y.Vikram              | 16-003709/FP    | 07/2007 | 06/2010 | 42,167      |
| 39.   |                   | Venkatagiri      | V.Yashoda Rani        | 16-F-003579     | 08/2007 | 09/2010 | 71,570      |
| 40.   |                   | Venkatagiri      | V.Sarada              | 16-003667-FP    | 02/2009 | 02/2010 | 24,842      |
| 41.   |                   | Kovvur           | K.Sampoornamma        | 000554          | 09/2000 | 09/2010 | 66,984      |
| 42.   | Khammam           | STO, Khammam     | Y.Lingaiah            | 10-2752/FP      | 10/2006 | 06/2010 | 62,489      |
| 43.   | Hyderabad         | APPO, Nampalli   | Geeta Bai             | POL/HYD/FP-5763 | 04/2009 | 08/2010 | 30,822      |
| 44.   |                   | Chandrayangutta  | Ghousia Begum         | MH/FP/002272    | 12/1992 | 07/2010 | 83,949      |
| 45.   |                   | Motigalli        | Nirmala Bai           | SP-07569/FP     | 04/2005 | 11/2010 | 45,475      |
| 46.   |                   | APPO, Punjagutta | Rashida Akthar        | 06-SGC-054308   | 11/2008 | 01/2011 | 85,905      |
| 47.   |                   |                  | P. Satyamma           | 08-SGC-002920   | 07/2009 | 01/2011 | 20,982      |
| 48.   | West Godavari     | DTO, Eluru       | G.Vyduryam            | 1345            | 02/2010 | 07/2010 | 3,674       |
| 49.   |                   | T.P.Gudem        | K.Parvathavardhini    | 12044-AST-FA    | 05/2010 | 11/2010 | 3,357       |
| 50.   | Ananthapur        | Hindupur         | C.Ashwathamma         | MDL/ATP/S-01953 | 01/2009 | 08/2010 | 33,390      |
| 51.   |                   | Kadiri           | S.Gangamma            | 08/MPL/KDR-FP   | 12/1996 | 09/2010 | 70,549      |
| 52.   |                   | Tadipatri        | N.Rajamma             | F-00100         | 05/2007 | 09/2010 | 58,065      |
| 53.   |                   | Guntakal         | K.Narsamma            | 166-MPL-GN-FP   | 12/2006 | 10/2009 | 51,480      |
| 54.   | Chittoor          | Puttur           | P.Ekambaram           | 15-003701-FP    | 12/2009 | 08/2010 | 6,298       |
| 55.   |                   | Chandragiri      | P.Saraswathi          | 15-F-000171     | 09/2000 | 03/2005 | 51,979      |
| 56.   |                   | DTO, Tirupathi   | Y. Sunanda            | 15-F-001860     | 10/2004 | 12/2010 | 58,924      |

| Sl.No | Name of the Dist. | Name of the STO | Name of the Pensioner | PPO.NO.          | Period  |         | Amount<br>₹ |
|-------|-------------------|-----------------|-----------------------|------------------|---------|---------|-------------|
|       |                   |                 |                       |                  | From    | To      |             |
| 57.   | Vizianagaram      | Parvathipuram   | N.Ratnal              | TW/VMM/FP/001193 | 09/1998 | 09/2010 | 28,104      |
| 58.   | Prakasham         | Chirala         | V.Sarojamma           | 17-SGC-008101    | 11/2008 | 10/2010 | 39,770      |
| 59.   | Guntur            | Repalle         | N.Susheela            | 18-006452/FP     | 07/2009 | 10/2010 | 20,100      |
| 60.   |                   | Tenali          | K.Samma               | 18-S-011276/FP   | 04/2010 | 10/2010 | 6,351       |
| 61.   | Nalgonda          | Bhongir         | K.Jyothi              | NLG/SP/FP/005205 | 10/2007 | 10/2010 | 52,828      |
| 62.   |                   | Ramannapet      | M. Jayamma            | A2-NLG-FP-002286 | 07/2010 | 01/2011 | 11,655      |
| 63.   | Medak             | Siddipet        | K.Saraswathi          | 05-002403-FP     | 10/2010 | 11/2010 | 5,276       |
| 64.   | Krishna           | Gudiwada        | G.Narasamma           | GMC-FP-00240     | 09/2000 | 11/2010 | 86,411      |
| 65.   | Nizamabad         | Bhodhan         | M.Vanaja Rani         | 02-002520-FP     | 05/2010 | 12/2010 | 19,445      |
| 66.   |                   | Armoor          | S.R.Jayaprakash       | 02-SGC-006969-FP | 06/2007 | 12/2010 | 1,28,343    |
| 67.   |                   |                 | M.Johnwesley          | 02-SGC-004250    | 10/2009 | 12/2010 | 26,540      |
| 68.   |                   | Nizamabad       | G. Vijaya             | 11-003539/FP     | 02/2010 | 12/2010 | 57,089      |
| 69.   | Warangal          | Marripeda       | B. Saroja             | 09004373/FP      | 12/2010 | 01/2011 | 5,862       |
| 70.   | Srikakulam        | Rajam           | V. Savitri            | 23-SG-00510      | 12/2009 | 02/2010 | 22,241      |
| Total |                   |                 |                       |                  |         |         | 35,18,121   |

**Annexure-3.3**

**EXCESS PAYMENT OF PENSION DUE TO NON/SHORT RECOVERY OF CVP**

| Sl.No. | Name of the STO  | Name of the District | Name of the Pensioner | PPO.No.          | Period  |         | Amount<br>₹ |
|--------|------------------|----------------------|-----------------------|------------------|---------|---------|-------------|
|        |                  |                      |                       |                  | From    | To      |             |
| 1.     | Jaggaiahpet      | Krishna              | Lahari Sampa          | SP-12157         | 07/2008 | 03/2010 | 31,982      |
| 2.     | Gudiwada         |                      | Abdul Samad           | 19-SGC-015986    | 08/2007 | 11/2010 | 27,400      |
| 3.     | Vuyyuru          |                      | PRK.Murthy            | 2544-GP          | 12/2002 | 11/2010 | 1,45,400    |
| 4.     | Gannavaram       |                      | M.Krishna Kumari      | 19-SGC-11335     | 01/2007 | 01/2011 | 39,115      |
| 5.     | Mallial          | Karimnagar           | Y.Rangamma            | ZP-601           | 11/2005 | 03/2010 | 35,404      |
| 6.     | Mahadevapur      |                      | B.Vaman Raju          | SP-12831         | 01/2009 | 03/2010 | 37,534      |
| 7.     |                  |                      | Machaposani           | SP-00271         | 10/2008 | 03/2010 | 14,477      |
| 8.     | Vemulawada       |                      | T.Shankaraiah         | 03-SGC-10169     | 08/2009 | 04/2010 | 28,755      |
| 9.     | Bheemdevarapalli |                      | A.Narsaiah            | SP-0288          | 10/2008 | 04/2010 | 28,766      |
| 10.    | Rajampet         | Kadapa               | D.Ramalakshmamma      | 14-SGC-07982     | 12/1998 | 07/1999 | 5,940       |
| 11.    | STO, Kadapa      |                      | Sardar Nasiruddin     | 14-SGC-011415    | 08/2007 | 07/2010 | 34,308      |
| 12.    |                  |                      | K.Sugunamma           | 14-S-08163       | 10/1998 | 10/2006 | 1,52,366    |
| 13.    | Budvel           |                      | K.Mary Jayamani       | 14-013834/SP     | 04/2009 | 07/2010 | 44,694      |
| 14.    | Nagarkurnool     | Mahabubnagar         | B.Shankaramma         | 11-SGC-006390    | 03/1999 | 11/2003 | 44,597      |
| 15.    | Kalwakurthy      |                      | R.Anasuyamma          | 11-SGC-006264    | 01/1999 | 02/2004 | 49,931      |
| 16.    | Narayanpet       |                      | N.Ramappa             | 11-SGC-06444     | 11/2007 | 07/2010 | 48,511      |
| 17.    | Shadnagar        |                      | E. Lakshmi            | 11-SGC-05440     | 08/2009 | 07/2010 | 9,240       |
| 18.    | Narayankhed      | Medak                | M.Basalingappa        | 05-008529-SP     | 06/2009 | 04/2010 | 19,383      |
| 19.    | Sangareddy       |                      | A.Satyanarayanamma    | 05-SGC-004274/FP | 10/1998 | 08/2004 | 55,536      |
| 20.    |                  |                      | N.Sridevi             | 05-SGC-004633/FP | 08/1998 | 03/2003 | 44,707      |
| 21.    | Dubbaka          |                      | C.Lingaiiah           | 05-SGC-00655 B   | 08/2007 | 12/2010 | 43,171      |
| 22.    | Andole           |                      | D.Balram              | 65-SGC-003293    | 09/2010 | 01/2011 | 4000        |
| 23.    | ATO, Medak       |                      | G.Laxminarayana       | 05-SGC-004037    | 03/2010 | 01/2011 | 7,895       |
| 24.    | Markapur         | G.Ranganayakulu      | 17-016436-SP          | 03/2010          | 04/2010 | 5,519   |             |
| 25.    |                  | M.Kondal Rao         | MMC-S-0206            | 03/2010          | 04/2010 | 2,477   |             |
| 26.    | Giddalur         | M.V.Ranga Reddy      | 17-SGC-013267         | 11/2007          | 09/2010 | 40,530  |             |
| 27.    | Cumbum           | V.Subrahmanyam       | 17-SGC-09916          | 06/2007          | 09/2010 | 29,924  |             |
| 28.    |                  | S.Obulamma           | 5-002206              | 09/2002          | 09/2010 | 22,004  |             |
| 29.    | Chirala          | K.Jayadev            | 17-S-010060           | 03/2008          | 10/2010 | 26,016  |             |
| 30.    |                  | G.Sivarama Rao       | 17-SGC-09851          | 01/2009          | 10/2010 | 18,370  |             |



| Sl.No | Name of the STO | Name of the District | Name of the Pensioner | PPO.No.          | Period         |         | Amount<br>₹ |
|-------|-----------------|----------------------|-----------------------|------------------|----------------|---------|-------------|
|       |                 |                      |                       |                  | From           | To      |             |
| 31.   | Bhainsa         | Adilabad             | Devi Bai              | 01-SGC-003065    | 09/1998        | 05/2003 | 41,631      |
| 32.   | Adilabad        |                      | K.Laxman              | TW-ADB-S-0001975 | 10/2006        | 12/2010 | 61,179      |
| 33.   | Sathenapalli    | Guntur               | M.Japamala            | 18-SGC-24474     | 08/2007        | 03/2010 | 30,496      |
| 34.   | Ponnur          |                      | N.Laxmi padmavathi    | 18-SGC-018111    | 08/1998        | 08/2007 | 1,05,678    |
| 35.   | Vinukonda       |                      | SM Basha              | 18-SGC-017188    | 04/2010        | 10/2010 | 6,622       |
| 36.   |                 |                      | Ch.Venkataiah         | 00792            | 04/2010        | 10/2010 | 1,729       |
| 37.   | Narsaraopet     |                      | SK Meda Bee           | 18-SGC-020406    | 06/2008        | 10/2010 | 40,648      |
| 38.   | Podalakur       |                      | Nellore               | C.Ramachandraiah | 16-SGC-012894  | 08/2007 | 05/2010     |
| 39.   | Kovvur          | D.Vijayaratnamma     |                       | 16-SGC-013524    | 04/2006        | 09/2010 | 3,188       |
| 40.   | Janagaon        | Warangal             | Y.Bal Reddy           | 09-SGC-13182     | 09/2007        | 05/2010 | 790         |
| 41.   | STO, Warangal   |                      | P.Mohan Reddy         | 09-SGC-8928      | 01/2000        | 07/2010 | 1,54,315    |
| 42.   | STO, Warangal   |                      | Md.Mohiuddin          | 09-SGC-13330     | 08/2007        | 07/2010 | 34,380      |
| 43.   | Mahabubabad     |                      | S.S.Shankaraiah       | 09-S-005472      | 04/2009        | 01/2011 | 2,904       |
| 44.   | Mulugu          |                      | B.Rajamma             | LF-WGL-S-00042   | 06/2007        | 01/2011 | 18,780      |
| 45.   | Bhadrachalam    |                      | Khammam               | M.Ratnapapa      | 10-SGC-7548    | 06/2007 | 06/2010     |
| 46.   | Nelakondapalli  | B.Pullaiiah          |                       | 00459            | 04/2001        | 06/2010 | 17,084      |
| 47.   | Cheepurupalli   | Vizianagaram         | KPVS Appanna          | 24-SGC-02391     | 02/2010        | 06/2010 | 1,237       |
| 48.   | Vizianagaram    |                      | G.Surya Rao           | MPL/VZM/794      | 04/2009        | 06/2010 | 23,910      |
| 49.   |                 |                      | P.Kanthamma           | MPL/VZM/118SP    |                |         | 23,910      |
| 50.   |                 |                      | J.Pydanna             | MPL/VZM/LF30     |                |         | 7,155       |
| 51.   | Salur           |                      | K.V.V.Satyanarayana   | 24-SGC-7033      | 08/2007        | 01/2008 | 36,290      |
| 52.   |                 |                      | B.Neelayya            | FOR/VZM/SP/01665 | 01/2007        | 09/2010 | 17,617      |
| 53.   | Bobbili         |                      | G.B. Appa Rao         | 24-0093411-SP    | 09/10          | 01/11   | 12296       |
| 54.   |                 |                      | Ch. Tirupathi Rao     | 24-009332/SP     | 09/10          | 01/11   | 9,710       |
| 55.   |                 |                      | P. Sriramulu Naidu    | 24-00-9343-SP    | 11/10          | 01/11   | 7,185       |
| 56.   | Palakollu       |                      | West Godavari         | A.Adinarayana    | PMC-WG-0071/SP | 11/2009 | 11/2010     |
| 57.   |                 | K.Keshava Rao        |                       | PMC-WG-0069/SP   | 11/2009        | 11/2010 | 26,694      |
| 58.   |                 | G.Peda Raju          |                       | PMC-WG-0074/SP   | 11/2009        | 11/2010 | 23,229      |
| 59.   |                 | Gopalapuram          |                       | KAB Bhaskara Rao | 20-SGC-16466   | 08/2008 | 12/2010     |

| Sl.No | Name of the STO | Name of the District | Name of the Pensioner     | PPO.No.          | Period  |         | Amount<br>₹ |
|-------|-----------------|----------------------|---------------------------|------------------|---------|---------|-------------|
|       |                 |                      |                           |                  | From    | To      |             |
| 60.   | Bangarupalem    | Chittoor             | P.Sayamma                 | 15-SGC-014333    | 11/2007 | 08/2010 | 32,402      |
| 61.   | Thambalapalli   |                      | M.Venkataramana           | 15-SGC-007783    | 07/2010 | 08/2010 | 1,536       |
| 62.   | Punganur        |                      | C.Venkat Reddy            | 15-S-01067812    | 03/2007 | 01/2011 | 35,038      |
| 63.   | Kuppam          |                      | K.Sundaramma              | 15-18309/SP      | 07/2010 | 01/2011 | 5,126       |
| 64.   | DTO, Chittoor   |                      | M.R.Sampoorna Manoranjani | 15-SGC-014837    | 08/2007 | 02/2011 | 17,974      |
| 65.   | Amudalavalasa   | Srikakulam           | Y.Mallesh                 | 16-SGC           | 04/2009 | 06/2010 | 22,695      |
| 66.   | Amudalavalasa   |                      | A.Ramulu                  | 17               | 04/2009 | 06/2010 | 20,100      |
| 67.   | Pathapatnam     |                      | K.Krishna Murthy          | 001586-EDN-SKL   | 04/2006 | 06/2010 | 22,654      |
| 68.   |                 |                      | G.Suryanarayana           | 63-MPL           | 04/2009 | 06/2010 | 25,155      |
| 69.   |                 |                      | G.Mutyala Swamy           | 83-MPL           | 04/2009 | 06/2010 | 25,800      |
| 70.   |                 |                      | N.Audinarayana            | 85-MPL           | 04/2009 | 06/2010 | 38,100      |
| 71.   |                 |                      | D.Ramanna                 | 81-MPL           | 04/2009 | 06/2010 | 30,090      |
| 72.   |                 |                      | Y.Ramam                   | 80-MPL           | 04/2009 | 06/2010 | 47,925      |
| 73.   |                 |                      | TR.Rajaram                | 78-MPL           | 04/2009 | 06/2010 | 41,250      |
| 74.   |                 |                      | J.Ram Babu                | 56-MPL           | 04/2009 | 06/2010 | 22,155      |
| 75.   |                 |                      | J.Nagaraju                | 57-MPL           | 04/2009 | 06/2010 | 22,155      |
| 76.   |                 |                      | A.Ramanna                 | 71-MPL           | 04/2009 | 06/2010 | 18,585      |
| 77.   |                 |                      | M.Kalidas                 | 72-MPL           | 04/2009 | 06/2010 | 23,310      |
| 78.   |                 |                      | P.Satya Rao               | 73-MPL           | 04/2009 | 06/2010 | 47,925      |
| 79.   |                 |                      | K.V.Ramana                | 74-MPL           | 04/2009 | 06/2010 | 35,265      |
| 80.   |                 | M.Kailasa Rao        | 76-MPL                    | 04/2009          | 06/2010 | 23,910  |             |
| 81.   | Madnoor         | Nizamabad            | J.Hanumandlu              | 02-SGC-006342    | 08/2007 | 08/2010 | 21,016      |
| 82.   | Guntakal        | Ananthapur           | M.Adinarayana             | POL-ATP-00304    | 01/2010 | 10/2010 | 22,461      |
| 83.   | Atmakur         | Kurnool              | K.Raja Reddy              | 12-SGC-09326     | 02/2008 | 10/2010 | 95,205      |
| 84.   |                 |                      | K.David                   | 12-SGC-015534/SP | 05/2010 | 10/2010 | 18,428      |
| 85.   | Nandyal         |                      | S.V.Subbaiah              | 12-SGC-09549     | 04/2005 | 10/2010 | 1,74,200    |
| 86.   | Dhone           |                      | K.E.Kesanna               | 12-015138        | 12/2010 | 02/2011 | 7,605       |
| 87.   | Adoni           |                      | B.Mahaboob Saheb          | 12-014066/SP     | 05/2008 | 02/2011 | 73,497      |
| 88.   | STO, Kurnool    |                      | T.Ramaiah                 | 12-SGC-008959    | 05/2000 | 02/2011 | 76,042      |

| Sl.No        | Name of the STO | Name of the District | Name of the Pensioner | PPO.No.              | Period  |         | Amount<br>₹      |
|--------------|-----------------|----------------------|-----------------------|----------------------|---------|---------|------------------|
|              |                 |                      |                       |                      | From    | To      |                  |
| 89.          | Suryapet        | Nalgonda             | V.Krishna             | 04-SGC-06786         | 02/2002 | 01/2010 | 2,32,732         |
| 90.          | Huzurnagar      |                      | G.Bal Reddy           | 0-009640/SP          | 01/2008 | 11/2010 | 414              |
| 91.          | Nidamanur       |                      | K.Saidaiah            | A3/NLG/ADAH/5550     | 08/2007 | 11/2010 | 21,826           |
| 92.          | Miryalguda      |                      | K.Mangaraju           | A3/NLG/NSC/SP/004590 | 11/1999 | 11/2010 | 79,584           |
| 93.          | DTO, Nalgonda   |                      | P.Somaiah             | 04-S-008505          | 02/2008 | 11/2010 | 31,890           |
| <b>Total</b> |                 |                      |                       |                      |         |         | <b>33,11,262</b> |

**Annexure-3.4**

**EXCESS PAYMENT OF PENSION DUE TO WRONG CONSOLIDATION**

| Sl.No        | Name of the District | Name of the STO    | Name of the Pensioner | PPO.No.            | Period  |         | Amount ₹        |
|--------------|----------------------|--------------------|-----------------------|--------------------|---------|---------|-----------------|
|              |                      |                    |                       |                    | From    | To      |                 |
| 1.           | Krishna              | Vijayawada (E)     | S.Kameshwaramma       | 19-S-1590/CF       | 04/2005 | 03/2010 | 75,828          |
| 2.           | Warangal             | Wardhannapet       | K.Yellaiah            | 9-SGC-12025        | 10/2009 | 04/2010 | 826             |
| 3.           |                      | Narsampet          | B.Rajeshwara Rao      | 9-SGC-5092         | 04/1994 | 04/2010 | 1,32,301        |
| 4.           |                      | Parkal             | V.Bhagyamma           | LF/WGL/S-531       | 04/1999 | 04/2010 | 4,053           |
| 5.           | Khammam              | Madhira            | P.Seetharavamma       | 14724/AST/FA       | 04/2005 | 06/2010 | 25,360          |
| 6.           |                      | K.Gudem            | R.Nagamani            | 1471/94            | 04/2005 | 06/2010 | 72,713          |
| 7.           | Vizianagaram         | Kurupam            | K.Bharathi            | APSP/VZM/PP-715    | 01/1998 | 01/2010 | 19,367          |
| 8.           |                      | Kurupam            | D.Surinaidu           | IBR/VZM-ZP-01/225  | 12/2000 | 01/2010 | 11,566          |
| 9.           |                      | STO, VZM           | U.Venkata Parvathi    | 24-F-00759         | 07/2000 | 06/2010 | 13,048          |
| 10.          |                      | DTO, VZM           | P.Susheela            | 24-F-00094         | 04/2005 | 09/2010 | 45,660          |
| 11.          | Visakhapatnam        | Bheemunipatnam     | P.Appiyamma           | 24360/Municipality | 08/2004 | 07/2010 | 8,135           |
| 12.          | Ananthapur           | Madakasira         | Sannalingamma         | 13-F-2623          | 11/2005 | 08/2010 | 11,294          |
| 13.          |                      | Kambadur           | K.Yellamma            | AH/ATP/S-002011/FP | 10/2007 | 08/2010 | 86,619          |
| 14.          | Hyderabad            | APPO, Narayanaguda | G.Yellamma            | Eng/Hyd/SP/008056  | 08/2007 | 08/2010 | 4567            |
| 15.          |                      | APPO, Secunderabad | B.Sathemma            | FP/003435          | 06/1994 | 10/2010 | 13,095          |
| 16.          | Prakasham            | Kanigiri           | K.Chinnamma           | 17-S-001936        | 02/2010 | 09/2010 | 44,100          |
| 17.          | Guntur               | Repalle            | Zubeda Begum          | 18-S-008712        | 01/2005 | 10/2010 | 11,938          |
| 18.          | East Godavari        | Razole             | KVV.Subba Rao         | 21-SG-14311        | 08/1995 | 10/2010 | 35,735          |
| 19.          | Chittoor             | ATO, Madanapalli   | A.N.Raghavan          | 15-SGC-007348      | 08/2000 | 02/2011 | 1,70,141        |
| 20.          | Kurnool              | Dhone              | S. Hussain Bee        | F-002323           | 06/2010 | 02/2011 | 6,888           |
| <b>Total</b> |                      |                    |                       |                    |         |         | <b>7,93,234</b> |

**Annexure-3.5**

**EXCESS PAYMENT OF PENSION DUE TO PAYMENT BEYOND THE PERIOD OF ELIGIBILITY**

| Sl. No.      | Name of the STO. | Name of the District | Name of the Pensioner | PPO.NO.                | Period |         | Amount ₹         |
|--------------|------------------|----------------------|-----------------------|------------------------|--------|---------|------------------|
|              |                  |                      |                       |                        | From   | To      |                  |
| 1.           | Rly Kodur        | Kadapa               | G.Adilakshamma        | CDP-GP-162             | 01/07  | 03/10   | 71,832           |
| 2.           | Huzurabad        | Karimnagar           | CH.Kousalya           | 03-SGC-007891          | 02/08  | 04/10   | 1,20,000         |
| 3.           | STO, Ongole      | Prakasham            | K.Raja Rao            | 17-SGC-010699          | 12/09  | 05/10   | 20,982           |
| 4.           | Giddalur         |                      | G.Rama Devi           | 17-FG-003022           | 12/09  | 09/10   | 61,076           |
| 5.           | Addanki          |                      | S.Veeramma            | PKM-0&M-S001289        | 02/10  | 09/10   | 6,216            |
| 6.           | Bheemgal         | Nizamabad            | Nafeez Begum          | PRN-NZB-0062           | 07/09  | 05/10   | 14,620           |
| 7.           | Guntur           | Guntur               | C.Anasuyamma          | 18-SGC-16157           | 03/08  | 03/10   | 32,763           |
| 8.           | Narsaraopet      |                      | S.Luthar              | 18-FG-005666           | 02/09  | 10/10   | 66,068           |
| 9.           | Bhadrachalam     | Khammam              | CH.Vijaya Lakshmi     | FP-001373/06           | 06/10  | 30/6/10 | 2,890            |
| 10.          | Sathupalli       |                      | G.Venkamma            | 19-2262/FP             | 07/09  | 06/10   | 12,678           |
| 11.          | Nellore          | Nellore              | S.Aruna Kumari        | 16-SGC-011661          | 01/10  | 03/10   | 14,769           |
| 12.          | Nagari           | Chittoor             | G.Daivayani           | 15-SGC-013202          | 02/10  | 08/10   | 45,270           |
| 13.          | STO, Chittoor    |                      | C. Subrahmanyam       | Pol/CTR/FP/03434       | 09/10  | 02/11   | 24467            |
| 14.          | Rajendranagar    | Ranga Reddy          | G.Sulochana           | 07-SGC-002253          | 12/08  | 09/09   | 43,981           |
| 15.          | Gajapathinagaram | Vizianagaram         | V.Chinnammulu         | 846-ZP                 | 11/98  | 11/05   | 59,677           |
| 16.          | Bobbili          |                      | B. Laxmi              | 24-FG-0018132          | 11/10  | 01/11   | 14,196           |
| 17.          |                  |                      | R. Prakasamma         | 24-F-001812            | 12/10  | 01/11   | 9,495            |
| 18.          | Guntakal         | Ananthapur           | K.Mallikarjuna        | 13-F-003340            | 11/07  | 10/09   | 76,453           |
| 19.          | Bhongir          | Nalgonda             | B.Shilpa              | A1/NLG/EXC/FP/04232    | 09/96  | 10/10   | 54,278           |
| 20.          | Nidamanur        | Nalgonda             | M.Radhika             | A2/NLG/Health/FP/02748 | 05/10  | 11/10   | 29,271           |
| 21.          | Nirmal           | Adilabad             | Matta Adella          | 01-F4-001729           | 12/07  | 12/10   | 1,65,981         |
| 22.          | APPO, Punjagutta | Hyderabad            | T.Anantha Rao         | 06-SGC-053416          | 02/10  | 01/11   | 24,317           |
| 23.          | Palasa           | Srikakulam           | K. Papamma            | 000719                 | 09/07  | 02/11   | 19,180           |
| 24.          | Srisailam        | Kurnool              | K. Chennamma          | 12-SGC-009219          | 02/09  | 02/11   | 71,719           |
| 25.          |                  |                      | Ch. Vijaya Bharati    | 12-004301/FP           | 10/10  | 02/11   | 25,029           |
| <b>Total</b> |                  |                      |                       |                        |        |         | <b>10,87,208</b> |

**Annexure-3.6**

**EXCESS PAYMENT OF EFP BEYOND TIME LIMIT**

| Sl.No.       | Name of the STO        | Name of the District | Name of the Pensioner | PPO.No.           | Period |        | Amount<br>₹      |
|--------------|------------------------|----------------------|-----------------------|-------------------|--------|--------|------------------|
|              |                        |                      |                       |                   | From   | To     |                  |
| 1.           | Pattikonda             | Kurnool              | K.Narsoji             | 12-FG-3657        | 04/05  | 11/06  | 22,150           |
| 2.           | Nandikotkur            |                      | C.Pullamma            | PR-00406          | 02/10  | 01/11  | 25,748           |
| 3.           | Proddatur              | Kadapa               | B.Mary                | 14-S-001858       | 09/08  | 04/10  | 31,180           |
| 4.           | Budvel                 |                      | Grace Padmavathi      | CDP-FA-0164       | 04/05  | 01/10  | 30,566           |
| 5.           | Yellandu               | Khammam              | D.Venkata Lakshmi     | F-0511/93         | 02/00  | 06/10  | 10,582           |
| 6.           | Gudur                  | Nellore              | M.Vijayanirmala       | 16-F-01717        | 04/05  | 06/10  | 48,222           |
| 7.           | Chodavaram             | Visakhapatnam        | K.Yerrayamma          | PR&RB/VSP/01155   | 12/08  | 07/10  | 75,465           |
| 8.           | Gadwal                 | Mahaboobnagar        | T.Venkatanarsamma     | LF/14C/CTS/F-1618 | 07/07  | 09/09  | 37,907           |
| 9.           |                        |                      | D.Anjali              | MBNR/APRS/F-01953 | 10/05  | 07/10  | 2,37,168         |
| 10.          | Achampet               | Hyderabad            | M.Anjaiah             | F-00256           | 07/07  | 04/10  | 85,883           |
| 11.          | APPO, Seethaphal Mandi |                      | Nazeerunnissa         | 06/S/10115/F      | 05/01  | 07/10  | 4,00,497         |
| 12.          | APPO, Nampalli         | Mahaboob Begum       | 06-F-002906           | 02/10             | 01/11  | 23,028 |                  |
| 13.          | Ananthapur             | Ananthapur           | G.Padmavathamma       | 650-FP            | 04/99  | 08/10  | 57,336           |
| 14.          | Kanigiri               | Prakasham            | G.Nagarathamma        | 17-FG-03093       | 06/10  | 09/10  | 9,387            |
| 15.          | Bapatla                | Guntur               | B.Yesudayamma         | 001562            | 02/99  | 10/10  | 1,16,456         |
| 16.          |                        |                      | K.Narayana Rao        | 18-FG-05664/FP    | 01/10  | 10/10  | 44,174           |
| 17.          | Peddapuram             | East Godavari        | MBVV Prasad           | APR/EG/001706     | 10/05  | 04/10  | 93,940           |
| 18.          | Narsapur               | Medak                | K.Santha              | 05/FG/002109      | 10/10  | 11/10  | 13,364           |
| 19.          | Andol                  |                      | T.Parvathamma         | 02-SGC-00-4984    | 09/10  | 01/11  | 28,810           |
| 20.          | Kovvur                 | West Godavari        | P.Bhanukiran          | FP-00740          | 06/09  | 12/10  | 65,249           |
| 21.          | Mulug                  | Warangal             | K.Lakshmi             | LF-WGL-001356     | 07/10  | 01/11  | 3,660            |
| 22.          | Palasa                 | Srikakulam           | N. Vijayalakshmi      | 23-FG-002504      | 05/06  | 02/11  | 2,57,602         |
| <b>Total</b> |                        |                      |                       |                   |        |        | <b>17,18,374</b> |

**Annexure-3.7**

**ERRONEOUS PAYMENT OF FAMILY PENSION**

| S.No         | Name of the STO | Name of the District | Name of the pensioner | PPO.No           | From  | To    | Amount in ₹     |
|--------------|-----------------|----------------------|-----------------------|------------------|-------|-------|-----------------|
| 1            | Palamaneer      | Chittoor             | Syed Khader           | 15-S-001156      | 11/07 | 08/10 | 3,03,269        |
|              |                 |                      | S.K. Mumtaz Begum     | PPO.No.15-003663 |       |       |                 |
| 2            | APPO, Motigally | Hyderabad            | R. Bharati            | FP-007328        | 09/08 | 11/10 | 1,18,404        |
| <b>Total</b> |                 |                      |                       |                  |       |       | <b>4,21,673</b> |

**Annexure-3.8**

**EXCESS PAYMENT OF FINANCIAL ASSISTANCE**

| Sl.No. | Name of the STO | Name of the District | Name of the Pensioner | PPO.No.   | Period |       | Amount<br>₹ |
|--------|-----------------|----------------------|-----------------------|-----------|--------|-------|-------------|
|        |                 |                      |                       |           | From   | To    |             |
| 1      | Amadalavalasa   | Srikakulam           | G.Satyavathi          | 10335/ASI | 05/03  | 06/10 | 1,20,782    |
| 2      | Pathapatnam     |                      | P.Pentamma            | 896/FA    | 01/96  | 06/10 | 1,72,180    |
| 3      | Kotabommali     |                      | Damayanthamma         | 743/FA    | 08/03  | 06/10 | 1,18,169    |
| 4      | Srikakulam      |                      | N.Savithamma          | 669/FA    | 04/83  | 06/10 | 1,63,607    |
| 5      | Budvel          | Kadapa               | G.Venkata Subbamma    | FA-8550   | 04/05  | 01/10 | 54,984      |
| 6      | Atmakur         | Kurnool              | K.Zaithen Bee         | AST-F-680 | 06/85  | 10/10 | 1,18,457    |
| 7      | Vuyyur          | Krishna              | Y.Sujanamma           | 000142    | 06/85  | 12/10 | 2,21,307    |
| Total  |                 |                      |                       |           |        |       | 9,69,486    |



**Annexure-3.9**

**EXCESS PAYMENT OF PENSION DUE TO PAYMENT OF INADMISSIBLE I.R TO EMPLOYED PENSIONERS**

| Sl.No.       | Name of the DTO/STO | Name of the District | Name of the Pensioner | PPO.No.      | Period |       | Amount<br>₹     |
|--------------|---------------------|----------------------|-----------------------|--------------|--------|-------|-----------------|
|              |                     |                      |                       |              | From   | To    |                 |
| 1.           | DTO, Krishna        | Krishna              | T.A.Mangamma          | 22-SGC-10705 | 02/10  | 4/10  | 7,620           |
| 2.           | Mangalagiri         | Guntur               | P.Anne Mary           | 18-FG5805    | 10/08  | 04/10 | 25,875          |
| 3.           | Warangal            | Warangal             | P.Suvarna             | 9-FG-3048    | 02/10  | 07/10 | 4,062           |
| 4.           |                     |                      | Nirupama Rani         | 09-FG-2322   | 02/10  | 07/10 | 5,052           |
| 5.           |                     |                      | Nazma Kausar          | 9-FG-1365    | 02/10  | 07/10 | 4,026           |
| 6.           |                     |                      | B.Padma               | 9-FG-8145    | 02/10  | 07/10 | 3,048           |
| 7.           |                     |                      | G.Rajeshwari          | 9-FG-1899    | 02/10  | 07/10 | 4,002           |
| 8.           |                     |                      | P.Kala                | 9-FG-1808    | 02/10  | 07/10 | 3,618           |
| 9.           |                     |                      | K.Komeru              | 9-FG-1043    | 02/10  | 07/10 | 3,384           |
| 10.          |                     |                      | K.Sasikala            | 9-FG-2399    | 02/10  | 07/10 | 3,546           |
| 11.          |                     |                      | N.Uma Rani            | 9-FG-2057    | 02/10  | 07/10 | 3,546           |
| 12.          |                     |                      | V.Suryakantham        | 9-FG-4053    | 02/10  | 07/10 | 2,724           |
| 13.          |                     |                      | K.Kamala              | 9-FG-3603    | 02/10  | 07/10 | 4,722           |
| 14.          |                     |                      | M.Sharada             | LF-WGL-1146  | 02/10  | 07/10 | 2,898           |
| 15.          |                     |                      | K.Udayalakshmi        | 9-F-1526     | 02/10  | 07/10 | 3,744           |
| 16.          |                     |                      | J.Karimunnissa        | 9-F-1484     | 02/10  | 07/10 | 3,168           |
| 17.          | Rayadurg            | Ananthapur           | V.Bojjamma            | 13-F-1044    | 10/08  | 08/10 | 11,089          |
| 18.          |                     |                      | K.Sarojamma           | FP-909       | 10/08  | 01/10 | 6,379           |
| 19.          | Darsi               | Prakasham            | T.Subhadramma         | 1083         | 05/10  | 09/10 | 1,525           |
| 20.          |                     |                      | CH.David              | 17-SGC-0078  | 05/10  | 09/10 | 4,060           |
| 21.          |                     |                      | K.Padmavathi          | 17-FG-2631   | 05/10  | 09/10 | 3,160           |
| 22.          |                     |                      | B.Inyasamma           | 17-FG-3172   | 05/10  | 09/10 | 1,395           |
| 23.          |                     |                      | K.Kamalamma           | 17-FG-2333   | 05/10  | 09/10 | 2,470           |
| 24.          |                     |                      | K.Therasamma          | 17-FG-484    | 05/10  | 09/10 | 1,530           |
| <b>Total</b> |                     |                      |                       |              |        |       | <b>1,16,643</b> |

**Annexure-3.10**

**PAYMENT OF PENSION EVEN AFTER THE DEATH OF THE PENSIONER**

| S.No         | Name of the STO        | Name of the District | Name of the pensioner | PPO.No       | Amount in ₹     |
|--------------|------------------------|----------------------|-----------------------|--------------|-----------------|
| 1            | APPO, Chandrayanagutta | Hyderabad            | N. Nagi Bai           | SP/004/PR/98 | 23,904          |
| 2            | APPO, Secunderabad     |                      |                       | 20 Cases     | 6,54,389        |
| <b>Total</b> |                        |                      |                       |              | <b>6,78,293</b> |

**Annexure-3.11**

**EXCESS PAYMENT DUE TO NON-RECOVERY OF ANTICIPATORY PENSION FROM GRATUITY**

| S.No         | Name of the STO | Name of the District | Name of the pensioner | PPO.No            | From  | to    | Amount in ₹     |  |
|--------------|-----------------|----------------------|-----------------------|-------------------|-------|-------|-----------------|--|
| 1.           | Mangalagiri     | Guntur               | Y. Aseervadam         | 18-SGC-16245      | 02/96 | 05/97 | 23,150          | Anticipatory Pension   |
| 2.           |                 |                      |                       |                   |       |       | 43,680          | Anticipatory Gratuity  |
|              |                 |                      |                       |                   |       |       | 66,830          | Total  |
| 3.           | Bhadrachalam    | Khammam              | B. Harinath           | 10-SGC-7754       | 08/04 | 07/08 | 71,040          |  |
| 4.           | DTO, Warangal   | Warangal             | P. Sathyavathi        | 09-SGC-09628      | 05/07 | 08/10 | 2,69,989        |  |
| 5.           | Miryalaguda     | Nalgonda             | B.A.N.Chary           | 04-01694/SP       |       |       | 1,20,000        |  |
| 6.           | DTO, Adilabad   | Adilabad             | Ch. Hanumandlu        | PR-ADB-G006541    |       |       | 34,885          | These amounts were ordered to be recovered from Gratuity. But not deducted |
| 7.           |                 |                      | A. Radha Devi         | 01-002430/DG      |       |       | 6,205           |  |
| 8.           |                 |                      | A. Laxmanna           | 01-006897/RG      |       |       | 8,641           |  |
| 9.           |                 |                      | Ch. B.V.Kumari        | AGAP-01-006814/RG |       |       | 7,047           |  |
| <b>Total</b> |                 |                      |                       |                   |       |       | <b>5,84,637</b> |  |

**Annexure-3.12**

**EXCESS PAYMENT OF PENSION DUE TO PREMATURE RESTORATION OF COMMUTATION**

| S.No         | Name of the STO  | Name of the District | Name of the pensioner | PPO.No         | Due           | Restored in | Amount ₹        |
|--------------|------------------|----------------------|-----------------------|----------------|---------------|-------------|-----------------|
| 1.           | Yerragondlapalem | Prakasham            | Ch. Kasaiah           | 17-SGC-004621  | 04/11         | 08/09       | 4,509           |
| 2.           |                  |                      | R. Padmakshi          | 17-SGC-006758  | 06/11         | 05/09       | 6,576           |
| 3.           | Guntur           | Guntur               | G. Appaiah Sastry     | 18-S-11078     | 05/10         | 11/08       | 6,846           |
| 4.           | Kodakandla       | Warangal             | B. Mallaiah           | 09-SGC-5628    | 08/09         | 05/08       | 4,857           |
| 5.           | Indukurpet       | Nellore              | B. Ravi Kumar         | 01476/DPRO/NLR | 05/10         | 01/10       | 1,390           |
| 6.           | Cheepurupalli    | Vizianagaram         | T.Venkat Rao          | 24-S-002555    | 06/10         | 12/08       | 5,871           |
| 7.           | Nellimarla       |                      | G. Ramulu             | 24-3-002813    | 08/10         | 01/08       | 14,473          |
| 8.           | Yellandu         | Khammam              | V. Venkateswarlu      | 10-SGC-2161    | 12/10         | 11/08       | 3,604           |
| 9.           | Nelakondapalli   |                      | T. Laxmaiah           | 10-SGC-2421    | 08/09         | 08/08       | 9,954           |
| 10.          | Korutla          | Karimnagar           | G. Kasiram            | ZP-206         | 03/14         | 09/08       | 13,300          |
| 11.          |                  |                      | M.Ramachandram        | ZP-18386       | 11/16         | 09/08       | 16,302          |
| 12.          |                  |                      | T.Balagangadhar       | ZP-108         | 11/17         | 09/08       | 30,950          |
| 13.          |                  |                      | Huzurabad             | Mahaboob Ali   | 03-SGC-006290 | 04/10       | 10/08           |
| <b>Total</b> |                  |                      |                       |                |               |             | <b>1,33,072</b> |

Annexure-3.13

**Payment of Gratuity on Time – barred authorization**

| Sl.No | Name of the STO/DTO | Name of the District |   |
|-------|---------------------|----------------------|---|
| 1     | DTO, Eluru          | West Godavari        | An amount of ₹ 350000/- was paid towards Gratuity in respect of G. Sashibhushan Rao which was time-barred. Date of issue of original order 16-12-2009 and date of expiry 15-6-2010. Paid on 7-8-2010. |

**Annexure-3.14**

**INADMISSIBLE PAYMENT OF FULL PENSION AGAINST PROVISIONAL PENSION**

| Sl.No. | Name of the STO/DTO | Name of the District | Name of the Pensioner | PPO.NO.     | Period |       | Amount<br>₹ |
|--------|---------------------|----------------------|-----------------------|-------------|--------|-------|-------------|
|        |                     |                      |                       |             | From   | To    |             |
| 1      | Krishna             | Krishna              | M.Venkateshwara Rao   | 19-20218/SP | 07/07  | 04/10 | 14,531      |
| 2      | Kurnool             | Kurnool              | Radha Rani Acharya    | 12-014081   | 07/10  | 02/11 | 77,110      |
| Total  |                     |                      |                       |             |        |       | 91,641      |

**Annexure-3.15**

**DOUBLE PAYMENT OF PENSION**

| S.No         | Name of the STO | Name of the District | Name of the pensioner | PPO.No       | From                | Amount in ₹   |  |
|--------------|-----------------|----------------------|-----------------------|--------------|---------------------|---------------|--|
| 1            | Nizamabad       | Nizamabad            | B. Pramila            | ENS-00075-SP | 12/10               | 27,437        | Double payment was made as the original PPO was destructed in fire accident on 3-11-10 |
| 2            |                 |                      | Zainab Bee            | 02-S-002067  | 12/10               | 8,060         |  |
| 3            |                 |                      | Chandra Goud          | 02-008766    | 10/10<br>&<br>11/10 | 25,376        |  |
| <b>Total</b> |                 |                      |                       |              |                     | <b>60,873</b> |  |

**Annexure-3.16**

**PAYMENT OF PENSION EVEN AFTER THE TRANSFER OF PPO**

| S. No | Name of the STO | Name of the District | Name of the pensioner | PPO.No       | From  | To    | Amount in ₹ |
|-------|-----------------|----------------------|-----------------------|--------------|-------|-------|-------------|
| 1     | Guntakal        | Ananthapur           | P.P. Ravi Kishore     | 13-015893/SP | 08/10 | 09/10 | 33,428      |



### Annexure-3.17

#### UNDRAWN PENSIONS FOR MORE THAN 1 YEAR

| Sl.No. | Name of the STO        | Name of the District | No. of cases |
|--------|------------------------|----------------------|--------------|
| 1.     | Jaggiahpet             | Krishna              | 1            |
| 2.     | Thiruvur               |                      | 2            |
| 3.     | Vijayawada (East)      |                      | 59           |
| 4.     | DTO, Krishna           |                      | 1309         |
| 5.     | Peddapalli             | Karimnagar           | 14           |
| 6.     | Venulawada             |                      | 3            |
| 7.     | Sircirilla             |                      | 3            |
| 8.     | DTO, Mahaboobnagar     | Mahaboobnagar        | 8            |
| 9.     | Ongole                 | Prakasham            | 60           |
| 10.    | DTO, Guntur            | Guntur               | 14           |
| 11.    | Guntur                 |                      | 36           |
| 12.    | Ponnur                 |                      | 4            |
| 13.    | Janagaon               | Warangal             | 22           |
| 14.    | DTO, Warangal          |                      | 8            |
| 15.    | Srikakulam             | Srikakulam           | 16           |
| 16.    | Kamalapuram            |                      | 1            |
| 17.    | Proddatur              | Kadapa               | 194          |
| 18.    | Burgampad              | Khammam              | 7            |
| 19.    | DTO, Khammam           |                      | 14           |
| 20.    | Bhadrachalam           |                      | 24           |
| 21.    | Yellandu               |                      | 6            |
| 22.    | Viskhapatnam           | Visakhapatnam        | 45           |
| 23.    | Chodavaram             |                      | 17           |
| 24.    | DTO, Visakhapatnam     |                      | 94           |
| 25.    | APPO, Seethaphalmandi  |                      | 56           |
| 26.    | APPO, Nampalli         | Hyderabad            | 300          |
| 27.    | APPO, Malakpet         |                      | 180          |
| 28.    | APPO, Secunderabad     |                      | 29           |
| 29.    | APPO, Narayanguda      |                      | 148          |
| 30.    | APPO, Motigally        |                      | 111          |
| 31.    | APPO, Chandrayanagutta |                      | 4            |
| 32.    | Madnoor                | Nizamabad            | 4            |
| 33.    | Armoor                 |                      | 13           |
| 34.    | Yellanreddy            |                      | 4            |
| 35.    | Kamareddy              |                      | 29           |
| 36.    | Hayatnagar             | Ranga Reddy          | 1            |
| 37.    | Rajendranagar          |                      | 10           |
| 38.    | Medchal                |                      | 5            |
| 39.    | DTO, Ranga Reddy       |                      | 7            |
| 40.    | Parvathipuram          | Vizianagaram         | 4            |
| 41.    | Vizianagaram           |                      | 48           |
| 42.    | DTO, Vizianagaram      |                      | 52           |
| 43.    | Ananthapur             | Ananthapur           | 1            |
| 44.    | DTO, Ananthapur        |                      | 26           |
| 45.    | Nandyal                | Kurnool              | 1            |
| 46.    | Razole                 | East Godavari        | 35           |
| 47.    | Suryapet               | Nalgonda             | 1            |
| 48.    | DTO, Eluru             | West Godavari        | 47           |
| 49.    | Bhimavaram             |                      | 2            |
| 50.    | Tanuku                 |                      | 12           |
| 51.    | Palakollu              |                      | 6            |
| 52.    | Siddipet               | Medak                | 27           |
| 53.    | Sangareddy             |                      | 59           |
| 54.    | Mancherial             | Adilabad             | 3            |
| Total  |                        |                      | 3,186        |

**Annexure -3.18****UNPOSTED CREDITS**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Amount in ₹</b> |
|---------------|----------------------------|--------------------|
| 1             | DTO, Guntur                | 30,66,414          |
| 2             | DTO, Nellore               | 99,86,889          |
| 3             | DTO, Kadapa                | 44,30,728          |
| 4             | DTO, Vizianagaram          | 21,50,895          |
| 5             | DTO, Nalgonda              | 6,15,105           |
| 6             | DTO, Medak                 | 24,38,778          |
| 7             | DTO, Adilabad              | 1,54,73,350        |
| 8             | DTO, Srikakulam            | 32,62,500          |
|               | <b>Total</b>               | <b>4,14,24,659</b> |

**Annexure-3.19**

**MISSING DEBITS**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Amount in ₹</b> | <b>No.of Subscribers</b> |
|---------------|----------------------------|--------------------|--------------------------|
| 1             | DTO, Krishna               | 3,44,700           | 8                        |
| 2             | DTO, Kakinada              | 3,40,386           | 15                       |
| 3             | DTO, Mahabubnagar          | 52,200             | 2                        |
| 4             | DTO, Guntur                | 1,63,289           | 4                        |
| 5             | DTO, Nellore               | 13,34,320          | 22                       |
| 6             | DTO, Warangal              | 20,548             | 18                       |
| 7             | DTO, Ranga Reddy           | 43,900             | 2                        |
| 8             | DTO, Vizianagaram          | 5,07,911           | 16                       |
| 9             | DTO, Ananthapur            | 13,995             | 16                       |
| 10            | DTO, Nalgonda              | 83,560             | 4                        |
| 11            | DTO, Medak                 | 37,725             | 25                       |
| 12            | DTO, Adilabad              | 6,125              | 5                        |
| 13            | DTO, Karimnagar            | 2,600              | 3                        |
| 14            | DTO, Nizamabad             | 5,23,676           | 20                       |
| 15            | DTO, Visakhapatnam         | 4,60,064           | 12                       |
| 16            | DTO, Kurnool               | 38,000             | 1                        |
| 17            | DTO, Srikakulam            | 3,35,040           | 8                        |
| <b>Total</b>  |                            | <b>43,08,039</b>   | <b>181</b>               |

**Annexure-3.20**

**GPF MINUS BALANCES**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Amount ₹</b>  | <b>No.of subscribers</b> |
|---------------|----------------------------|------------------|--------------------------|
| 1             | DTO, Krishna               | 1,39,805         | 12                       |
| 2             | DTO, Kakinada              | 6,53,512         | 56                       |
| 3             | DTO, Mababubnagar          | 24,319           | 3                        |
| 4             | DTO, Guntur                | 32,982           | 3                        |
| 5             | DTO, Khammam               | 20,151           | 12                       |
| 6             | DTO, Warangal              | 50,910           | 3                        |
| 7             | DTO, Vizianagaram          | 1,23,406         | 4                        |
| 8             | DTO, Medak                 | -                | 20                       |
| 9             | DTO, Karimnagar            | 1,836            | 2                        |
| 10            | DTO, Nizamabad             | 3,15,164         | 3                        |
| 11            | DTO, Chittoor              | -                | 24                       |
|               |                            | <b>13,62,085</b> | <b>142</b>               |

**Annexure-3.21**

**DORMANT LEDGER CARDS/ PETTY BALANCES**

| <b>Sl.No.</b> | <b>Name of the DTO</b> | <b>No.of cases</b> |
|---------------|------------------------|--------------------|
| 1             | DTO, Prakasham         | 22                 |
| 2             | DTO, Guntur            | 8                  |
| 3             | DTO, Medak             | 15                 |
| 4             | DTO, Karimnagar        | 4                  |
| 5             | DTO, Nizamabad         | 9                  |
|               | <b>Total</b>           | <b>58</b>          |

Annexure-3.22

**SHORT RECOVERY OF GPF SUBSCRIPTION**

| Sl. No | Name of the STO/DTO | Name of the District | No.of employees |
|--------|---------------------|----------------------|-----------------|
| 1      | DTO, Krishna        | Krishna              | 10              |
| 2      | DTO, Mahabubnagar   | Mahabubnagar         | 6               |
| 3      | STO, Eturunagaram   | Warangal             | 7               |
| 4      | DTO, Eluru          | West Godavari        | 10              |
| 5      | DTO, Ranga Reddy    | Ranga Reddy          | 16              |
| 6      | DTO, Vizianagaram   | Vizianagaram         | 12              |
| 7      | DTO, Nizamabad      | Nizamabad            | 15              |
| 8      | DTO, Visakhapatnam  | Visakhapatnam        | 10              |
| 9      | DTO, Srikakulam     | Srikakulam           | 15              |
|        |                     | <b>Total</b>         | <b>101</b>      |

**Annexure—3.23****Excess payment of GPF due to non-accountal of Temporary Advances**

| Sl.No | District          | GPF A/c.No                       | Name of the subscriber | Amount in ₹     |
|-------|-------------------|----------------------------------|------------------------|-----------------|
| 1     | DTO, Nellore      | 09-194-0101                      | N. Narayana Raju       | 19,015          |
| 2     |                   | 09-145-016                       | K. Souri               | 11,428          |
| 3     | DTO, Khammam      | 22-109-015                       | K. Yashoda             | 4,129           |
| 4     | DTO, Vizianagaram | 02-076-0159                      | K.Pydithalli           | 54,775          |
| 5     |                   | 02-148-0115<br>New A/c.No8824/LR | B.V.Srinivasa Rao      | 30,000          |
| 6     | DTO, Chittoor     | 10-101-105                       | S. R. Subbarayudu      | 10,000<br>5,000 |
|       |                   |                                  |                        | 1,34,347        |

**Annexure-3.24**

**Excess payment due to incorrect carried forward of OB**

| Sl.No | District       | GPF A/c.No  | Name of the subscriber | Amount in ₹ |
|-------|----------------|-------------|------------------------|-------------|
| 1     | DTO, Medak     | 17-077-0242 | T. Durgamma            | 4,675       |
| 2     | DTO, Nizamabad | 18-142-0113 | P. Satyanarayana       | 10,370      |
|       |                |             |                        | 15,045      |



### Annexure-3.25

#### Excess payment due to incorrect calculation under social security scheme

| Sl.No | District       | GPF A/c.No  | Name of the subscriber | Amount in ₹ |
|-------|----------------|-------------|------------------------|-------------|
| 1     | DTO, Medak     | 17-101-0132 | M.A. Khaliq            | 7,343       |
| 2     | DTO, Nizamabad | 18-142-0113 | P. Satyanarayana       | 20,000      |
| 3     | DTO, Kurnool   | 13-120-0145 | M. Thirupathaiah       | 7,675       |
| 4     |                | 13-016-233  | Ch. Venganna           | 1,559       |
|       |                |             |                        | 36,577      |

**Annexure-3.26**

**Irregular payment of GPF**

| Sl. No | District      | GPF A/c.No  | Name of the subscriber | F.W. Amount ₹ | Amount under Booster Scheme ₹ | Amount in ₹ |
|--------|---------------|-------------|------------------------|---------------|-------------------------------|-------------|
| 1      | DTO, Nellore  | 23-0109-175 | N. Narsaiah            | 76,951        | 20,000                        | 96,951      |
| 2      |               | 23-075-403  | S.K.Lal Mohd           | 45,465        | 20,000                        | 65,465      |
| 3      |               | 23-77-103   | G. Ramulu              | 30,343        | 16,500                        | 46,843      |
| 4      | DTO, Chittoor | 10-063-0105 | K.Veeranarayana        | 74,467        | --                            | 74,467      |
|        |               |             |                        |               |                               | 2,83,726    |

**Annexure-3.27**

**HUGE RETENTION OF AMOUNTS UNDER CSS**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Name of the District</b> | <b>Amount ₹</b> |
|---------------|----------------------------|-----------------------------|-----------------|
| 1             | DTO, Kakinada              | East Godavari               | 3,02,47,329     |
| 2             | DTO, Prakasham             | Ongole                      | 3,16,55,330     |
| 3.            | DTO,Srikakulam             |                             | 3,22,191        |
|               |                            | <b>Total</b>                | 6,22,24,850     |

### Annexure-3.28

#### NON-FURNISHING OF FIDELITY GUARANTY BONDS

| Sl No | Name of the STO/DTO | Name of the District | No. of persons |                    |
|-------|---------------------|----------------------|----------------|--------------------|
| 1     | DTO, Krishna        | Krishna              | 4              | From 08-09 onwards |
| 2     | DTO, Guntur         | Guntur               | 5              | -do-               |
| 3     | DTO, Nellore        | Nellore              | 4              | 2009-10            |
| 4     | Shadnagar           | Mahaboobnagar        | 3              | 2009-10            |
| 5     | Palamaneer          | Chittoor             | 2              | 2009-10            |
| 6     | DTO, Ananthapur     | Ananthapur           | 4              | 2009-10            |
| 7     | DTO, Adilabad       | Adilabad             | 4              | 2009-10            |
| 8     | DTO, Nizamabad      | Nizamabad            | 1              | 2009-10            |
| 9     | Asifabad            | Adilabad             | 1              | 2009-10            |
| 10    | Parigi              | Ranga Reddy          | 2              | 2009-10            |
|       |                     |                      | <b>30</b>      |                    |

**Annexure-3.29**  
**Non/ Short deduction of Income Tax**

| Sl.No                 | Name of the employee  | Amount in ₹ | Sl.No | Name of the employee    | Amount in ₹      |
|-----------------------|-----------------------|-------------|-------|-------------------------|------------------|
| <b>DTO, Tirupathi</b> |                       |             |       |                         |                  |
| 1                     | P.V. Subba Reddy      | 44,757      | 37    | Dr.S.S.Monan Naidu      | 1,97,925         |
| 2                     | K. Sambasiva Reddy    | 30,755      | 38    | Dr.S.Naseer Ahmed       | 20,685           |
| 3                     | N. Hari Prasad        | 41,325      | 39    | Dr. P. Hanumanthairaju  | 2,52,397         |
| 4                     | V.M.Subrahmanyam      | 48,877      | 40    | T. Markandeyanaidu      | 17,548           |
| 5                     | V. Rama Krishna Reddy | 40,764      | 41    | D. Srinivasa Rao        | 18,750           |
| 6                     | A. Sushil Kumar Priya | 59,132      | 42    | J. Bala Subrahmanyamrao | 21,627           |
| 7                     | M. Amarnath           | 28,684      | 43    | Muniswamy Mani          | 2,51,660         |
| 8                     | T. Narasimha Reddy    | 50,419      | 44    | M. Madusudan Varma      | 2,17,120         |
| 9                     | T. Subbarayudu        | 39,691      | 45    | Shaik Haroon            | 2,37,457         |
| 10                    | V.N. Sivaram          | 27,784      | 46    | M. subrahmanyam         | 2,26,265         |
| 11                    | G. Satyanarayana      | 38,223      | 47    | M.S.Bhaskar             | 7,258            |
| 12                    | K. Dakshayani         | 45,767      | 48    | M. Venkata Ramana       | 7,048            |
| 13                    | D.L. Narasimhulu      | 26,982      | 49    | K. Subrahmanyam Naidu   | 22,509           |
| 14                    | T. Adikesavulunaidu   | 29,950      | 50    | S.M. Alikhan            | 59,854           |
| 15                    | B.V.Narayana          | 4,000       | 51    | S.K. Mahaboob Basha     | 23,044           |
| <b>DTO, Chittoor</b>  |                       |             | 52    | R. Rama Naidu           | 24,905           |
| 16                    | N. Vijayasri          | 2,18,734    | 53    | E. Govinda Reddy        | 31,644           |
| 17                    | R.Saraswati           | 2,38,532    | 54    | T.Adinarayana Reddy     | 2,10,388         |
| 18                    | N. Y. Nagarajanaidu   | 2,62,730    | 55    | C.S. Kumar              | 50,901           |
| 19                    | Md.Azar Baig          | 2,34,312    | 56    | K. Anjali               | 44,998           |
| 20                    | A. Radha Devi         | 23,227      | 57    | P. Yesubabu             | 68,871           |
| 21                    | D. Sudhakar           | 27,774      | 58    | T. Jaya Rami Reddy      | 20,870           |
| 22                    | G. Srinivasul Reddy   | 27,387      | 59    | K. Praveen Kumar        | 17,362           |
| 23                    | C. S. Sukumar Reddy   | 19,937      | 60    | T. Jaya Kumar           | 20,021           |
| 24                    | D. Giri               | 21,972      | 61    | K. Subrahmanyam Naidu   | 1,69,473         |
| 25                    | G. Krishnaiah         | 21,452      | 62    | S. Nazeer Ahmed         | 8,542            |
| 26                    | B.P.L.Latha           | 18,362      | 63    | M. Indira               | 7,827            |
| 27                    | P. Eswar Kumar        | 20,499      | 64    | G. Usha Rani            | 24,297           |
| 28                    | D. Ravindra Babu      | 27,914      | 65    | S. Siva Prasad          | 2,84,769         |
| 29                    | J. Babu Rao           | 36,995      | 66    | P. Bhanumati            | 2,31,222         |
| 30                    | K. Vijaya Kumar       | 1,78,974    | 67    | K. Sambasiva Reddy      | 16,554           |
| 31                    | K. Krishnaiah         | 1,13,638    | 68    | A.V. Ram Mohan Reddy    | 22,910           |
| 32                    | D. Dhanapal Reddy     | 2,61,553    | 69    | P. Subadra              | 11,603           |
| 33                    | V. Venkat Rao         | 2,34,312    | 70    | V.N. Reddy              | 16,591           |
| 34                    | J. Naganna            | 1,72,839    |       | Total                   | <b>61,07,728</b> |
| 35                    | S. Sudhakar Chetty    | 2,52,772    |       |                         |                  |
| 36                    | M. Pandu Raju         | 2,71,808    |       |                         |                  |

**Annexure-3.30**

**MISCLASSIFICATION OF RECOVERIES TOWARDS CPS**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Name of the District</b> | <b>Amount ₹</b> |
|---------------|----------------------------|-----------------------------|-----------------|
| 1             | DTO, Eluru                 | West Godavari               | 51,448          |
| 2             | DTO, Ranga Reddy           | Ranga Reddy                 | 3,83,265        |
|               |                            | <b>Total</b>                | <b>4,34,713</b> |

### Annexure-3.31

#### NON-REVIEW OF TREASURY BILL REGISTER

| Sl. No | Name of the STO/DTO | Name of the District | No.of DDOs |
|--------|---------------------|----------------------|------------|
| 1      | DTO, Mahaboobnagar  | Mahabubnagar         | 4          |
| 2      | Sathupalli          | Khammam              | 3          |
| 3      | STO, Khammam        | Khammam              | 1          |
| 4      | DTO, Warangal       | Warangal             | 4          |
| 5      | Kothacheruvu        | Ananthapur           | 4          |
| 6      | STO, Ananthapur     | Ananthapur           | 1          |
| 7      | Singanamala         | Ananthapur           | 3          |
| 8      | Uravakonda          | Ananthapur           | 4          |
| 9      | Kanekal             | Ananthapur           | 1          |
| 10     | Nuzivedu            | Krishna              | 1          |
| 11     | Gudiwada            | Krishna              | 19         |
| 12     | Kamareddy           | Nizamabad            | 11         |
| 13     | Andole              | Medak                | 4          |
| 14     | Yemmiganur          | Kurnool              | 3          |
| 15     | DTO, Kunool         | Kurnool              | 5          |
|        |                     | <b>Total</b>         | <b>68</b>  |

**Annexure- 3.32**

**IRREGULAR RETENTION OF BALANCES UNDER FINANCE COMMISSION**

| <b>Sl. No.</b> | <b>Name of the STO/DTO</b> | <b>Name of the District</b> | <b>Amount ₹</b>    |
|----------------|----------------------------|-----------------------------|--------------------|
| 1              | STO, Mahadevpur            | Karimnagar                  | 22,56,256          |
| 2              | DTO, Mahaboobnagar         | Mahaboobnagar               | 10,67,000          |
| 3              | DTO, Medak                 | Medak                       | 30,96,000          |
| 4              | DTO, Adilabad              | Adilabad                    | 10,31,795          |
| 5              | DTO, Karimnagar            | Karimnagar                  | 1,16,278           |
| 6              | STO, Punganoor             | Chittoor                    | 50,575             |
| 7              | STO, Kuppam                | Chittoor                    | 1,88,727           |
| 8              | DTO, Kurnool               | Kurnool                     | 47,47,000          |
|                |                            | <b>Total</b>                | <b>1,25,53,631</b> |



**Annexure-3.33**

**Non-Lapsing of unclaimed Deposits for more than 3 years under Article 271**

| Sl.No | Name of the District | Name of the STO/DTO | Deposits            | Amount ₹    | Total Amount ₹ |           |
|-------|----------------------|---------------------|---------------------|-------------|----------------|-----------|
| 1     | Kadapa               | Rajampet            | Revenue             | 2,02,26,041 | 2,12,32,343    |           |
| 2     |                      |                     | Election            | 52,375      |                |           |
| 3     |                      |                     | CCD                 | 8,96,704    |                |           |
| 4     |                      |                     | Security            | 21,415      |                |           |
| 5     |                      |                     | State & Central Act | 35,808      |                |           |
| 6     |                      | Rly. Kodur          | CMD                 | 749         | 749            |           |
| 7     |                      | Pulivendula         | Revenue             | 6,27,697    | 6,93,360       |           |
| 8     |                      |                     | CCD                 | 65,663      |                |           |
| 9     |                      | Proddutur           | Election            | 45,100      | 1,60,673       |           |
| 10    |                      |                     | Security            | 1,15,573    |                |           |
| 11    |                      | Rayachoty           | Revenue             | 32,713      | 7,37,301       |           |
| 12    |                      |                     | CCD                 | 6,74,588    |                |           |
| 13    |                      |                     | Election            | 30,000      |                |           |
| 14    |                      | Kamalapuram         | Revenue             | 1,40,531    | 2,89,924       |           |
| 15    |                      |                     | CCD                 | 1,28,893    |                |           |
| 16    |                      |                     | State Deposit       | 20,500      |                |           |
| 17    |                      | DTO, Kadapa         | Revenue             | 3,01,551    | 4,13,67,652    |           |
| 18    |                      |                     | CCD                 | 2,81,000    |                |           |
| 19    |                      |                     | Security            | 8,200       |                |           |
| 20    |                      |                     | Election            | 100         |                |           |
| 21    |                      |                     | State Act           | 83,750      |                |           |
| 22    |                      |                     | Works               | 4,06,93,051 |                |           |
| 23    |                      | Budvel              | Revenue             | 3,77,200    | 5,73,200       |           |
| 24    |                      |                     | CCD                 | 51,000      |                |           |
| 25    |                      |                     | Election            | 1,45,000    |                |           |
| 26    |                      | Jammalamadugu       | Revenue             | 79,580      | 4,41,450       |           |
| 27    |                      |                     | Election            | 20,000      |                |           |
| 28    |                      |                     | CCD                 | 3,41,870    |                |           |
| 29    |                      | Krishna             | Vijayawada(E)       | Revenue     | 5,78,927       | 6,88,777  |
| 30    |                      |                     |                     | Labour Act  | 85,150         |           |
| 31    |                      |                     |                     | CCD         | 24,700         |           |
| 32    |                      |                     | Movva               | Revenue     | 779            | 1,779     |
| 33    |                      |                     |                     | Labour      | 1,000          |           |
| 34    |                      |                     | Machilipatnam       | Revenue     | 96,95,799      | 98,56,649 |
| 35    |                      |                     |                     | Labour Act  | 90,400         |           |
| 36    |                      |                     |                     | CCD         | 70,450         |           |
| 37    |                      |                     | Kanchikacharla      | Revenue     | 23,781         | 23,781    |
| 38    |                      |                     | Gannavaram          | CCD         | 24,808         | 24,808    |
| 39    |                      |                     | Nandigama           | CCD         | 8,950          | 8,950     |

| Sl.No | Name of the District | Name of the STO/DTO | Deposit    | Amount ₹    | Total Amount ₹ |
|-------|----------------------|---------------------|------------|-------------|----------------|
| 40    | Visakhapatnam        | Kotauratla          | Revenue    | 14,390      | 14,390         |
| 41    |                      | Paderu              | CCD        | 1,000       | 1,000          |
| 42    |                      | Narsipatnam         | Revenue    | 36,63,060   | 36,89,060      |
| 43    |                      |                     | CCD        | 26,000      |                |
| 44    |                      | Chodavaram          | Security   | 55,000      | 55,000         |
| 45    | Kurnool              | Kodumuru            | CMD        | 35,881      | 35,881         |
| 46    |                      | Allagadda           | Revenue    | 87,523      | 3,95,134       |
| 47    |                      |                     | CCD        | 2,25,486    |                |
| 48    |                      |                     | Election   | 82,125      |                |
| 49    |                      | Banaganapalli       | Revenue    | 4,79,775    | 14,75,275      |
| 50    |                      |                     | CCD        | 20,500      |                |
| 51    |                      |                     | Election   | 9,75,000    |                |
| 52    |                      | Atmakur             | Revenue    | 65,814      | 65,814         |
| 53    |                      | Dhone               | Election   | 21,000      | 27,500         |
| 54    |                      |                     | Cinema Act | 6,500       |                |
| 55    |                      | Yemmiganur          | Revenue    | 63,376      | 63,376         |
| 56    |                      | DTO, Kurnool        | Revenue    | 16,55,971   | 17,38,096      |
| 57    |                      |                     | Election   | 82,125      |                |
| 58    | East Godavari        | Kothapet            | CCD        | 14,930      | 14,930         |
| 59    |                      | R.C.Puram           | Revenue    | 43,700      | 43,700         |
| 60    |                      | DTO Kakinada        | Revenue    | 1,72,64,316 | 1,82,35,118    |
| 61    |                      |                     | CCD        | 9,70,802    |                |
| 62    |                      | Peddapuram          | Revenue    | 4,98,780    | 5,59,150       |
| 63    |                      |                     | CCD        | 60,370      |                |
| 64    |                      | Razole              | Revenue    | 89,043      | 89,043         |
| 65    | Mahabubnagar         | Achampet            | Election   | 7,500       | 7,500          |
| 66    |                      | Wanaparthy          | Election   | 10,000      | 10,000         |
| 67    |                      | Shadnagar           | Revenue    | 22,500      | 22,500         |
| 68    | Warangal             | Parkal              | Revenue    | 3,404       | 3,404          |
| 69    |                      | DTO, Warangal       | Revenue    | 1,06,507    | 5,66,693       |
| 70    |                      |                     | Election   | 4,60,186    |                |
| 71    |                      | Mulug               | CCD        | 18,500      | 18,500         |
| 72    | Nizamabad            | Bheemgal            | Election   | 17,500      | 17,500         |
| 73    |                      | Kamareddy           | Revenue    | 70,274      | 1,23,774       |
| 74    |                      |                     | Security   | 50,000      |                |
| 75    |                      |                     | Labour Act | 3,500       |                |
| 76    |                      | Bhodhan             | Revenue    | 19,87,960   | 20,05,460      |
| 77    |                      |                     | Election   | 17,500      |                |
| 78    |                      | DTO,Nizamabad       | Revenue    | 24,29,230   | 27,24,010      |
| 79    |                      |                     | Labour Act | 2,12,280    |                |
| 80    |                      |                     | Election   | 82,500      |                |
| 81    |                      | Banswada            | Election   | 17,500      | 17,500         |

| Sl.No | Name of the District | Name of the STO/DTO | Deposit    | Amount ₹  | Total Amount ₹ |
|-------|----------------------|---------------------|------------|-----------|----------------|
| 81    | Guntur               | Sattenapalli        | Revenue    | 9,884     | 9,884          |
| 82    |                      | Mangalagiri         | Revenue    | 19,204    | 19,204         |
| 83    |                      | DTO, Guntur         | Revenue    | 36,33,447 | 40,30,944      |
| 84    |                      |                     | Labour Act | 1,01,970  |                |
| 85    |                      |                     | CCD        | 2,62,948  |                |
| 86    |                      |                     | Security   | 32,579    |                |
| 87    |                      | STO, Guntur         | Revenue    | 3,43,428  | 4,97,798       |
| 88    |                      |                     | Labour Act | 1,01,970  |                |
| 89    |                      |                     | CCD        | 50,000    |                |
| 90    |                      |                     | Security   | 2,400     |                |
| 91    |                      | Ponnur              | Revenue    | 2,376     | 3,724          |
| 92    |                      |                     | CCD        | 1,348     |                |
| 93    |                      | Repalle             | CCD        | 33,612    | 34,812         |
| 94    |                      |                     | Security   | 1,200     |                |
| 95    |                      | Tenali              | Security   | 4,99,440  | 4,99,440       |
| 96    |                      | Chilakaluripet      | Revenue    | 43,952    | 88,952         |
| 97    |                      |                     | CCD        | 45,000    |                |
| 98    |                      | Vinukonda           | CCD        | 11,000    | 11,000         |
| 99    |                      | Narsaraopet         | CCD        | 14,132    | 23,132         |
| 100   |                      |                     | Security   | 9,000     |                |
| 101   | Khammam              | Badhrachalam        | Election   | 15,000    | 15,000         |
| 102   |                      | Sattupalli          | Revenue    | 3,64,860  | 4,05,467       |
| 103   |                      |                     | CCD        | 40,607    |                |
| 104   |                      | Madhira             | CCD        | 2,376     | 2,376          |
| 105   |                      | Kottagudem          | Labour Act | 94,018    | 94,018         |
| 106   |                      | Yellandu            | Revenue    | 43,050    | 43,050         |
| 107   |                      | DTO, Khammam        | Revenue    | 42,49,309 | 49,79,448      |
| 108   |                      |                     | CCD        | 6,34,939  |                |
| 109   |                      |                     | Labour Act | 95,200    |                |
| 110   | Srikakulam           | Amudalavalasa       | Revenue    | 10,37,476 | 10,41,676      |
| 111   |                      |                     | CCD        | 4,200     |                |
| 112   |                      | STO, Srikakulam     | Revenue    | 1,15,565  | 2,09,435       |
| 113   |                      |                     | Labour     | 10,200    |                |
| 114   |                      |                     | CCD        | 73,670    |                |
| 115   |                      |                     | Security   | 10,000    |                |
| 116   |                      | Sompeta             | CMD        | 1,91,063  | 1,91,063       |
| 117   |                      | Tekkali             | CMD        | 77,736    | 77,736         |
| 118   |                      | Patapatnam          | Revenue    | 27,356    | 78,756         |
| 119   |                      |                     | CCD        | 51,400    |                |

| Sl.No | Name of the District | Name of the STO/DTO | Deposit  | Amount ₹  | Total Amount ₹ |
|-------|----------------------|---------------------|----------|-----------|----------------|
| 120   | Nellore              | Atmakur             | Revenue  | 1,92,637  | 1,94,817       |
| 122   |                      |                     | CCD      | 2,000     |                |
| 123   |                      |                     | Labour   | 180       |                |
| 124   |                      | Kavali              | CCD      | 90,450    | 93,100         |
| 125   |                      |                     | Labour   | 2,650     |                |
| 126   |                      | Nellore             | Revenue  | 1,071     | 48,271         |
| 127   |                      |                     | Security | 16,850    |                |
| 128   |                      |                     | Labour   | 30,350    |                |
| 129   |                      | Gudur               | Revenue  | 10,378    | 1,92,070       |
| 130   |                      |                     | CCD      | 1,51,500  |                |
| 131   |                      |                     | Security | 30,192    |                |
| 132   |                      | DTO, Nellore        | Revenue  | 10,22,234 | 14,24,754      |
| 133   |                      |                     | CCD      | 3,42,500  |                |
| 134   |                      |                     | Security | 18,470    |                |
| 135   |                      |                     | Election | 10,000    |                |
| 136   |                      |                     | Labour   | 31,550    |                |
| 137   |                      | Venkatagiri         | CCD      | 1,03,052  | 1,74,607       |
| 138   |                      |                     | Security | 71,555    |                |
| 139   |                      | Kovvur              | Revenue  | 12,602    | 44,602         |
| 140   |                      |                     | CCD      | 32,000    |                |
| 141   | West Godavari        | DTO, Eluru          | Revenue  | 3,15,593  | 12,36,963      |
| 142   |                      |                     | CCD      | 9,21,370  |                |
| 143   |                      | Narsapur            | Works    | 1,50,000  | 1,50,000       |
| 144   |                      | Bhimavaram          | Revenue  | 493       | 27,743         |
| 145   |                      |                     | Labour   | 27,250    |                |
| 146   |                      | Tanuku              | Revenue  | 18,710    | 18,710         |
| 147   |                      | Nidadavolu          | Revenue  | 4,724     | 4,724          |
| 148   |                      | T.P.Gudem           | Revenue  | 36,299    | 36,299         |
| 149   |                      | Polavaram           | Revenue  | 6,262     | 6,262          |
| 150   | Ananthapur           | Madakasira          | Revenue  | 15,000    | 1,17,807       |
| 151   |                      |                     | CCD      | 1,02,807  |                |
| 152   |                      | Kothacheruvu        | Revenue  | 7,865     | 7,865          |
| 153   |                      | STO, Ananthapur     | Revenue  | 1,47,683  | 7,77,868       |
| 154   |                      |                     | CCD      | 6,30,185  |                |
| 155   |                      | Singanamala         | Revenue  | 6,322     | 6,322          |
| 156   |                      | Uravakonda          | Revenue  | 68,603    | 68,603         |
| 157   |                      | Gooty               | Revenue  | 20,359    | 80,359         |
| 158   |                      |                     | CCD      | 60,000    |                |
| 159   |                      | Kadiri              | Revenue  | 37,478    | 37,478         |
| 160   |                      | Penugonda           | CCD      | 76,000    | 6,34,757       |
| 161   |                      |                     | Works    | 5,58,757  |                |
| 162   |                      | Dharmavaram         | Revenue  | 5,30,146  | 5,32,116       |
| 163   |                      |                     | CCD      | 1,970     |                |
| 164   |                      | Guntakal            | Revenue  | 1,02,602  | 1,02,602       |

| Sl.No | Name of the District | Name of the STO/DTO | Deposit        | Amount ₹  | Total Amount ₹ |             |
|-------|----------------------|---------------------|----------------|-----------|----------------|-------------|
| 165   | Vizianagaram         | Nellimarla          | Revenue        | 13,625    | 13,625         |             |
| 166   |                      | STO, VZNGM          | CCD            | 1,26,402  | 1,64,702       |             |
| 167   |                      |                     | Labour         | 38,300    |                |             |
| 168   |                      | Parvathipuram       | Revenue        | 29,823    | 29,823         |             |
| 169   |                      | S.Kota              | CCD            | 15,000    | 15,000         |             |
| 170   | Chittoor             | Palamaneer          | CCD            | 40,927    | 40,927         |             |
| 172   |                      | Puttur              | CCD            | 1,67,287  | 1,67,287       |             |
| 173   |                      | Thambalapalli       | CCD            | 47,500    | 47,500         |             |
| 174   |                      | Punganoor           | CMD            | 21,319    | 21,319         |             |
| 175   |                      | Kuppam              | Cinema         | 10,000    | 10,000         |             |
| 176   |                      | Madanapalli         | CMD            | 1,49,387  | 8,43,198       |             |
| 177   |                      |                     | Revenue        | 6,73,811  |                |             |
| 178   |                      |                     | Cinema         | 20,000    |                |             |
| 179   |                      | DTO, Tirupathi      | Revenue        | 24,31,577 | 81,57,644      |             |
| 180   |                      |                     | Labour         | 99,670    |                |             |
| 181   |                      |                     | CCD            | 31,500    |                |             |
| 182   |                      |                     | Works          | 55,94,897 |                |             |
| 183   |                      | Srikalahasti        | Revenue        | 88,978    | 1,13,369       |             |
| 184   |                      |                     | CMD            | 24,391    |                |             |
| 185   |                      | DTO, Chittoor       | Labour         | 1,250     | 15,185         |             |
| 186   |                      |                     | Security       | 13,935    |                |             |
| 187   |                      | Ranga Reddy         | DTO,Rangareddy | Revenue   | 1,07,00,764    | 1,40,60,419 |
| 188   |                      |                     |                | Election  | 2,21,000       |             |
| 189   | CCD                  |                     |                | 3,23,062  |                |             |
| 190   | Security             |                     |                | 10,33,658 |                |             |
| 191   | Labour               |                     |                | 17,81,935 |                |             |
| 192   | Prakasham            | Giddalur            | Revenue        | 8,244     | 52,994         |             |
| 193   |                      |                     | CCD            | 10,000    |                |             |
| 194   |                      |                     | Security       | 34,750    |                |             |
| 195   |                      | Kanigiri            | Security       | 15,561    | 15,561         |             |
| 196   |                      | Kandukur            | Security       | 500       | 500            |             |
| 197   |                      | Darsi               | CCD            | 15,000    | 15,000         |             |
| 198   |                      | Addanki             | CCD            | 15,456    | 15,456         |             |
| 199   |                      | Chirala             | Revenue        | 2,75,576  | 3,61,496       |             |
| 200   |                      |                     | CCD            | 60,490    |                |             |
| 201   |                      |                     | Security       | 24,730    |                |             |
| 202   | Labour               |                     | 700            |           |                |             |
| 203   | Nalgonda             | Suryapeta           | CCD            | 11,43,093 | 11,43,093      |             |
| 204   |                      | Kodad               | Revenue        | 47,040    | 2,18,006       |             |
| 205   |                      |                     | CCD            | 1,70,966  |                |             |
| 206   |                      | Nidamanur           | Revenue        | 26,334    | 26,334         |             |
| 207   |                      | Ramananapet         | CCD            | 8,95,912  | 8,95,912       |             |
| 208   |                      | Huzurnagar          | CCD            | 1,04,326  | 1,04,326       |             |

| Sl.No | Name of the District | Name of the STO/DTO | Deposit     | Amount ₹     | Total Amount ₹      |
|-------|----------------------|---------------------|-------------|--------------|---------------------|
| 209   | Medak                | Siddipet            | Revenue     | 1,425        | 1,425               |
| 210   |                      | Gajwel              | Revenue     | 810          | 810                 |
| 211   |                      | DTO, Medak          | Revenue     | 25,000       | 41,79,482           |
| 212   |                      |                     | CCD         | 4,186        |                     |
| 213   |                      |                     | Works       | 41,50,296    |                     |
| 214   | Hyderabad            | DTO, Urban          | Security    | 5,32,105     | 36,07,086           |
| 215   |                      |                     | Works       | 26,29,531    |                     |
| 216   |                      |                     | Election    | 4,22,500     |                     |
| 217   |                      |                     | Central Act | 22,950       |                     |
| 218   | Adilabad             | DTO, Adilabad       | Revenue     | 34,80,011    | 2,22,55,501         |
| 219   |                      |                     | CCD         | 1,76,096     |                     |
| 220   |                      |                     | Labour      | 4,150        |                     |
| 221   |                      |                     | Works       | 1,85,95,244  |                     |
| 222   |                      | Asifabad            | Revenue     | 2,14,781     | 2,14,781            |
|       |                      |                     |             | <b>Total</b> | <b>18,33,04,079</b> |

**Annexure-3.34**

**Excess drawals from P.D.Accounts**

| <b>Sl. No</b> | <b>Name of the STO/DTO</b> | <b>Name of the District</b> | <b>Amount in ₹</b>   |
|---------------|----------------------------|-----------------------------|----------------------|
| 1             | STO, Kodakondla            | Warangal                    | 12,816               |
| 2             | DTO, Warangal              |                             | 58,682               |
| 3             | DTO, Eluru                 | West Godavari               | 1,10,13,394          |
| 4             | DTO (Urban) Hyd            | Hyderabad                   | 200,00,00,000        |
| 5             | STO, Dubbaka               | Medak                       | 35,41,614            |
| <b>Total</b>  |                            |                             | <b>201,46,26,506</b> |

### Annexure-3.35

#### P.D. Accounts not operative for more than 3 years

| Sl. No       | Name of the STO/DTO | Name of the District | Name of the DDO                                       | Amounts in ₹       |
|--------------|---------------------|----------------------|---|--------------------|
| 1            | DTO, Krishna        | Krishna              | Chief.Plg. Officer (Janmabhumi Funds)                 | 15,61,086          |
| 2            |                     |                      | Nodal Officer   | 1,19,39,936        |
| 3            |                     |                      | Dist.Judge (Abolition Funds)                          | 47,093             |
| 4            |                     |                      | Jagir Abolition                                       | 4,957              |
| 5            |                     |                      | E.E (RWS)   | 15,430             |
| 6            |                     |                      | E.E (PRMTM)   | 15,430             |
| 7            | DTO, Vizianagaram   | Vizianagaram         | Prl.Govt. Poly. Tech. College, VZM                    | 1,440              |
| 8            | DTO, Ananthapuram   | Ananthapuram         | Supdt. Prohibition & Excise from 12/04 under 8448-800 | 1,35,410           |
| 9            | DTO, (Urban) Hyd    | Hyderabad.           | 50 P.D.A/cs   | 5,63,70,071        |
| 10           | STO, Armoor         | Nizamabad            | -   | 50,692             |
| <b>Total</b> |                     |                      |   | <b>7,01,41,545</b> |



**Annexure-3.36**

**Non-Obtaining of Certificate of Acceptance of Balances (CABs)**

| Sl. No       | Name of the District | Name of the STO/DTO | No.of DDOs    | No.of CABs received | No.of CABs due |
|--------------|----------------------|---------------------|---------------|---------------------|----------------|
| 1            | Krishna              | Vijayawada (E)      | 4             | 1                   | 3              |
| 2            |                      | Avanigadda          | 63            | 33                  | 30             |
| 3            |                      | Nandigama           | 63            | 26                  | 37             |
| 4            | East Godavari        | Kakinada            | 1290          | 638                 | 652            |
| 5            |                      | Peddapuram          | 46            | 36                  | 10             |
| 6            |                      | Razole              | 93            | 53                  | 40             |
| 7            | Medak                | Narayanaked         | 344           | 194                 | 150            |
| 8            |                      | Sadasivpet          | 89            | 32                  | 57             |
| 9            |                      | DTO, Medak          | 3351          | 3163                | 188            |
| 10           |                      | Dubbaka             | 60            | -                   | 60             |
| 11           | Prakasham            | Podili              | 72            | 32                  | 40             |
| 12           |                      | Markapur            | 89            | 77                  | 12             |
| 13           |                      | Cumbum              | 141           | 96                  | 45             |
| 14           | Nellore              | Vinjamur            | 64            | 39                  | 25             |
| 15           |                      | Rapur               | 76            | 64                  | 12             |
| 16           | Guntur               | Guntur              | 54            | 48                  | 6              |
| 17           | Khammam              | Bhadrachalam        | 104           | 101                 | 3              |
| 18           |                      | Nelakondapalli      | 241           | 229                 | 12             |
| 19           |                      | DTO,Khammam         | 2523          | 2501                | 22             |
| 20           | Srikakulam           | Amadalavalasa       | 107           | 93                  | 14             |
| 21           |                      | Pathapatnam         | 405           | 318                 | 87             |
| 22           |                      | Kotabommali         | 98            | 68                  | 30             |
| 23           |                      | Srikakulam          | 58            | 21                  | 37             |
| 24           |                      | DTO,Srikakulam      | 1291          | 1280                | 11             |
| 25           | Vizianagaram         | Cheepurupalli       | 294           | 189                 | 105            |
| 26           |                      | Nellimarla          | 69            | 62                  | 7              |
| 27           |                      | Kurupam             | 70            | 59                  | 11             |
| 28           |                      | Parvathipuram       | 490           | 462                 | 28             |
| 29           |                      | DTO,Vizianagaram    | 929           | 846                 | 83             |
| 30           |                      | Vizianagaram        | 69            | 50                  | 19             |
| 31           | Warangal             | DTO, Warangal       | 2416          | 1616                | 800            |
| 32           | Kadapa               | DTO, Kadapa         | 2597          | 476                 | 2,121          |
| 34           | Ranga Reddy          | DTO, Ranga Reddy    | 812           | 670                 | 142            |
| 35           |                      | Pargi               | 102           | 95                  | 7              |
| 36           | Visakhapatnam        | Elamanchili         | 327           | 291                 | 36             |
| 37           | Kurnool              | Nandyal             | 322           | 295                 | 27             |
| 38           | Nalgonda             | Suryapet            | 121           | 103                 | 18             |
| 39           |                      | DTO, Nalgonda       | 3691          | 3680                | 11             |
| 40           | Adilabad             | DTO, Adilabad       | 1015          | 976                 | 39             |
| 41           |                      | Mancherial          | 62            | 54                  | 8              |
| 42           | Hyderabad            | DTO, Urban          | 202           | 119                 | 83             |
| 43           | Chittoor             | Kuppam              | 312           | 281                 | 31             |
| 44           | Nizamabad            | DTO,Nizamabad       | 848           | 621                 | 227            |
| <b>Total</b> |                      |                     | <b>25,474</b> | <b>20,088</b>       | <b>5,386</b>   |

**Annexure-3.37**

**Non-Lapsing of category C Deposits**

| Sl.No | Name of the District | Name of the STO/DTO | Women & Child Welfare Funds ₹ | MPP Education Funds ₹ |
|-------|----------------------|---------------------|-------------------------------|-----------------------|
| 1     | Krishna              | Jaggiahpet          | 2,09,221                      | 44,148                |
| 2     |                      | Vijayawada (w)      | 5,07,764                      | -                     |
| 3     |                      | Bantumilli          | 2,022                         | -                     |
| 4     |                      | DTO, Machilipatnam  | 12,32,392                     | 44,148                |
| 5     |                      | Kanchikacherla      | 6,42,538                      | -                     |
| 6     |                      | Nuzuveedu           | -                             | 12,382                |
| 7     |                      | Avanigadda          | 1,76,193                      | -                     |
| 8     |                      | Gannavaram          | -                             | 83,325                |
| 9     | Karimnagar           | Peddapalli          | 11,081                        | -                     |
| 10    |                      | Huzurnagar          | 24,764                        | 6,69,191              |
| 11    |                      | Bheemadevarapalli   | -                             | 1,94,651              |
| 12    | Kadapa               | Proddutur           | -                             | 18,099                |
| 13    |                      | DTO, Kadapa         | 20,92,040                     | 59,826                |
| 14    | Warangal             | Parkal              | -                             | 6,02,295              |
| 15    |                      | STO, Warangal       | 1,15,926                      | 16,77,587             |
| 16    |                      | DTO, Warangal       | 3,16,384                      | 14,96,413             |
| 17    | Prakasham            | STO, Ongole         | 52,988                        | -                     |
| 18    |                      | Kandukur            | 61,629                        | -                     |
| 19    | Guntur               | Sattenapalli        | 76,014                        | -                     |
| 20    |                      | Mangalagiri         | 5,01,706                      | 10,963                |
| 21    |                      | DTO, Guntur         | 27,23,838                     | 3,88,787              |
| 22    |                      | STO, Guntur         | 68,400                        | 13,940                |
| 23    |                      | Vinukonda           | 2,32,102                      | -                     |
| 24    | Nellore              | Rapur               | -                             | 3,325                 |
| 25    |                      | Atmakur             | 1,43,035                      | -                     |
| 26    |                      | DTO, Nellore        | 6,26,644                      | -                     |
| 27    | Khammam              | Sattupalli          | 61,099                        | 1,78,367              |
| 28    |                      | Madhira             | 51,159                        | 84,619                |
| 29    |                      | Bhadrachalam        | 22,049                        | 2,096                 |
| 30    |                      | Nelakondapalli      | 71,299                        | -                     |
| 31    |                      | STO, Khammam        | 6,34,620                      | 8,498                 |
| 32    |                      | DTO, Khammam        | 9,46,790                      | 4,77,945              |
| 33    |                      | Bhurghampahad       | 84,113                        | 1,954                 |
| 34    |                      | Yellandu            | 71,625                        | 1,14,578              |
| 35    | Srikakulam           | Amudalavalasa       | 7,40,416                      | 52,136                |
| 36    |                      | Pathapatnam         | 2,43,696                      | -                     |
| 37    |                      | Kotabommali         | 86,270                        | 40,006                |
| 38    |                      | STO, Srikakulam     | 5,85,882                      | 1,07,636              |
| 39    |                      | Rajam               | 2,14,562                      | -                     |
| 40    |                      | Ponduru             | 4,000                         | -                     |
| 41    |                      | DTO, Srikakulam     | 15,43,552                     | 1,46,701              |

| Sl.No        | Name of the District | Name of the STO/DTO | Women & Child Welfare Funds ₹ | MPP Education Funds ₹ |          |
|--------------|----------------------|---------------------|-------------------------------|-----------------------|----------|
| 42           | Vizianagaram         | Cheepurupalli       | 3,376                         | -                     |          |
| 43           | Ananthapur           | Madakasira          | -                             | 1,68,151              |          |
| 44           |                      | Hindupur            | -                             | 51,977                |          |
| 45           |                      | Kottacheruvu        | -                             | 18,120                |          |
| 46           |                      | STO, Ananthapuram   | 1,258                         | 16,033                |          |
| 47           |                      | Uravakonda          | 42,228                        | -                     |          |
| 48           |                      | Rayadurg            | -                             | 92,586                |          |
| 49           |                      | Gooty               | 38,946                        | -                     |          |
| 50           |                      | Dharmavaram         | -                             | 63,814                |          |
| 51           |                      | Tadipatri           | 1,199                         | 8,320                 |          |
| 52           |                      | Guntakal            | 22,574                        | 17,998                |          |
| 53           |                      | DTO, Ananthapur     | 1,12,651                      | 88,248                |          |
| 54           |                      | Nizamabad           | Madnoor                       | 11,893                | -        |
| 55           |                      |                     | Kamareddy                     | -                     | 9,74,279 |
| 56           | Banswada             |                     | -                             | 20,091                |          |
| 57           | Armoor               |                     | -                             | 167                   |          |
| 58           | DTO, Nizamabad       |                     | 56,037                        | 42,51,945             |          |
| 59           | Bheemghal            |                     | 25,356                        | 62,454                |          |
| 60           | Chittoor             |                     | Pottur                        | -                     | 2,956    |
| 61           |                      | Pakala              | -                             | 15,489                |          |
| 62           |                      | Chadragiri          | -                             | 13,180                |          |
| 63           | Visakhapatnam        | Elamanchili         | 2,81,883                      | -                     |          |
| 64           | East Godavari        | Peddapuram          | 603                           | 5,39,737              |          |
| 65           | Kurnool              | Nandhyal            | 3,44,512                      | -                     |          |
| 66           |                      | DTO, Kurnool        | 20,33,531                     | -                     |          |
| 67           | Medak                | Gajwel              | 2,000                         | -                     |          |
| 68           |                      | Andol               | 8,381                         | -                     |          |
| 69           |                      | DTO, Medak          | 5,86,853                      | 13,47,636             |          |
| 70           | Nalgonda             | Nidamanur           | -                             | 4,29,224              |          |
| 71           |                      | DTO, Nalgonda       | -                             | 21,24,205             |          |
| 72           |                      | Ramannapeta         | -                             | 12,28,028             |          |
| 73           |                      | Devarakonda         | 16,712                        | -                     |          |
| 74           | Adilabad             | STO, Adilabad       | -                             | 4,26,277              |          |
| 75           |                      | DTO, Adilabad       | -                             | 14,85,354             |          |
| 76           |                      | Utnoor              | -                             | 3,08,310              |          |
| 77           |                      | Nirmal              | -                             | 17,381                |          |
| 78           |                      | Asifabad            | -                             | 1,23,111              |          |
| <b>Total</b> |                      |                     | <b>1,87,67,806</b>            | <b>2,04,28,687</b>    |          |

**Annexure-3.38**  
**Non-obtaining of Strong Room Fitness Certificates**

| Sl No | Name of the District | Name of the STO/DTO  | Year                   |
|-------|----------------------|----------------------|------------------------|
| 1     | Krishna              | Jaggaiahpet          | 2008-2009              |
| 2     |                      | Vijayawada (E)       | 2009-2010              |
| 3     |                      | Machilipatnam        | 2009-2010              |
| 4     | Kurnool              | Kodumuru             | 2008-2009              |
| 5     |                      | Adoni                | 2010-2011              |
| 6     |                      | Kurnool              | 2010-2011              |
| 7     | Warangal             | Wardhannapet         | 2004-2005 to 2010-2011 |
| 8     |                      | Narsampet            | 2010-2011              |
| 9     |                      | Parkal               | 2010-2011              |
| 10    |                      | Kodakandla           | 2009-2010              |
| 11    |                      | Janagaon             | 2006-2007 to 2010-2011 |
| 12    |                      | Eturunagaram         | 2010-2011              |
| 13    |                      | DTO, Warangal        | 2010-2011              |
| 14    |                      | Mahabubabad          | 2010-2011              |
| 15    | Mahabubnagar         | Achampet             | 2010-2011              |
| 16    |                      | DTO, Mahabubnagar    | 2010-2011              |
| 17    |                      | Narayanapet          | 2010-2011              |
| 18    |                      | Shadnagar            | 2010-2011              |
| 19    | Adilabad             | Bhainsa              | 2010-2011              |
| 20    |                      | Mudhole              | 2010-2011              |
| 21    |                      | DTO, Adilabad        | 2010-2011              |
| 22    |                      | Utnoor               | 2010-2011              |
| 23    |                      | Nirmal               | 2010-2011              |
| 24    |                      | Asifabad             | 2010-2011              |
| 25    |                      | Mancherial           | 2010-2011              |
| 26    | Nizamabad            | Bheemgal             | 2010-2011              |
| 27    |                      | Yellareddy           | 2010-2011              |
| 28    |                      | Armoor               | 2010-2011              |
| 29    | Guntur               | DTO, Guntur          | 2010-2011              |
| 30    |                      | Repalle              | 2010-2011              |
| 31    | Srikakulam           | Pathapatnam          | 2010-2011              |
| 32    |                      | Srikakulam           | 2010-2011              |
| 33    | Khammam              | Yellandu             | 2010-2011              |
| 34    |                      | DTO, Khammam         | 2010-2011              |
| 35    | Visakhapatnam        | Bheemunipatnam       | 2010-2011              |
| 36    | Kadapa               | Budwel               | 2010-2011              |
| 37    | Chittoor             | Pakala               | 2010-2011              |
| 38    | Ananthapuram         | Kanekal              | 2010-2011              |
| 39    | Hyderabad            | DTO, Hyderabad Urban | 2010-2011              |
| 40    |                      | APPO, Mothigally     | 2010-2011              |
| 41    | Medak                | Narsapur             | 2010-2011              |
| 42    |                      | DTO, Medak           | 2008-2009              |
| 43    |                      | Gajwal               | 2008-2009              |
| 44    |                      | Medak                | 2010-2010              |
| 45    | West Godavarari      | Polavaram            | 2008-2009              |
| 46    |                      | Chintalapudi         | 2010-2011              |
| 47    | Nalgonda             | Ramannapet           | 2010-2011              |

**Annexure-3.39**  
**SAFE CUSTODY ARTICLES LYING FOR MORE THAN 3 YEARS**

| Sl. | Name of the District | Name of the STO/DTO | No.of Articles |
|-----|----------------------|---------------------|----------------|
| 1   | Kadapa               | Siddavatam          | 1              |
| 2   |                      | L.R.Palli           | 12             |
| 3   |                      | Prodduturu          | 1              |
| 4   |                      | Jammalamadugu       | 4              |
| 5   |                      | Rayachoti           | 23             |
| 6   |                      | Kamalapuram         | 6              |
| 7   |                      | STO, Kadapa         | 77             |
| 8   |                      | DTO, Kadapa         | 32             |
| 9   |                      | Budwel              | 16             |
| 10  | Krishna              | Jaggiahpet          | 9              |
| 11  |                      | Vijayawada (E)      | 68             |
| 12  |                      | Bantumilli          | 2              |
| 13  |                      | Kanchikacharla      | 5              |
| 14  |                      | Nuzuveedu           | 18             |
| 15  |                      | Mylavaram           | 1              |
| 16  |                      | Gudivada            | 15             |
| 17  |                      | Vuyyuru             | 7              |
| 18  |                      | Movva               | 6              |
| 19  |                      | DTO, Machilipatnam  | 64             |
| 20  | VSPT                 | Avanigadda          | 3              |
| 21  |                      | Chintapalli         | 2              |
| 22  |                      | Anakapalli (w)      | 8              |
| 23  |                      | Paderu              | 14             |
| 24  |                      | B.Patnam            | 28             |
| 25  |                      | Narsipatnam         | 19             |
| 26  |                      | Elamanchili         | 25             |
| 27  | DTO, VSPT            | 132                 |                |
| 28  | Karimnagar           | Mahadevpur          | 6              |
| 29  |                      | Manthani            | 8              |
| 30  |                      | DTO, KRMNR          | 29             |
| 31  | Srikakulam           | Palakonda           | 2              |
| 32  |                      | Pathapatnam         | 14             |
| 33  |                      | STO, SKLM           | 28             |
| 34  |                      | DTO, SKLM           | 42             |
| 35  | E.G.Dist             | Ranpachodavaram     | 8              |
| 36  |                      | Alamuru             | 2              |
| 37  |                      | Rajahmundry         | 66             |
| 38  |                      | Kottapeta           | 2              |
| 39  |                      | STO, Kakinada       | 78             |
| 40  |                      | DTO, Kakinada       | 66             |
| 41  |                      | Rajole              | 5              |

| Sl. | Name of the District | Name of the STO/DTO | No.of Articles |
|-----|----------------------|---------------------|----------------|
| 42  | Kurnool              | Kodumuru            | 5              |
| 43  |                      | Allagadda           | 10             |
| 44  |                      | Banaganapalli       | 2              |
| 45  |                      | Atmakur             | 1              |
| 46  |                      | Nandhyal            | 29             |
| 47  |                      | Dhone               | 12             |
| 48  |                      | STO, Kurnool        | 15             |
| 49  |                      | DTO, Kurnool        | 7              |
| 50  |                      | Warangal            | Wardhanpet     |
| 51  | Narsampet            |                     | 13             |
| 52  | Parkal               |                     | 3              |
| 53  | Kodakandla           |                     | 3              |
| 54  | Janagaon             |                     | 2              |
| 55  | Eturunagaram         |                     | 3              |
| 56  | Mulugu               |                     | 9              |
| 57  | Marripeda            | 4                   |                |
| 58  | Medak                | Narayanakhed        | 5              |
| 59  |                      | Sadasivpet          | 3              |
| 60  |                      | DTO, Medak          | 9              |
| 61  |                      | Sangareddy          | 5              |
| 62  |                      | Narsapur            | 8              |
| 63  |                      | Andole              | 4              |
| 64  | Zaheerabad           | 3                   |                |
| 65  | Mahabubnagar         | DTO, MBNR           | 16             |
| 66  |                      | Narayanapet         | 4              |
| 67  | Shadnagar            | 2                   |                |
| 68  | Adilabad             | Bhainsa             | 2              |
| 69  |                      | Mudhole             | 3              |
| 70  |                      | Utnoor              | 8              |
| 71  |                      | DTO, Adilabad       | 25             |
| 72  |                      | STO, Adilabad       | 8              |
| 73  |                      | Nirmal              | 5              |
| 74  |                      | Asifabad            | 3              |
| 75  |                      | Mancherial          | 1              |
| 76  | Nellore              | Vinjamur            | 11             |
| 77  |                      | Indukurpet          | 2              |
| 78  |                      | Podalakuru          | 4              |
| 79  |                      | Atmakuru            | 3              |
| 80  |                      | Kavali              | 6              |
| 81  |                      | STO, Nellore        | 2              |
| 82  |                      | Guduru              | 9              |
| 83  |                      | DTO, Nellore        | 8              |

|     |  |                 |    |
|-----|--|-----------------|----|
| 130 |  | Dharmavaram     | 24 |
| 131 |  | Tadipathri      | 5  |
| 132 |  | DTO, Ananthapur | 54 |

| SI  | Name of the District | Name of the STO/DTO | No.of Articles |    |
|-----|----------------------|---------------------|----------------|----|
| 84  | Nalgonda             | DTO,Nalgonda        | 154            |    |
| 85  | Guntur               | Pedakurapadu        | 7              |    |
| 86  |                      | Sattenapalli        | 4              |    |
| 87  |                      | Mangalagiri         | 17             |    |
| 88  |                      | DTO,Guntur          | 87             |    |
| 89  |                      | STO, Guntur         | 91             |    |
| 90  |                      | Vinukonda           | 21             |    |
| 91  |                      | Bapatla             | 18             |    |
| 92  |                      | Ponnuru             | 24             |    |
| 93  |                      | Tenali              | 14             |    |
| 94  |                      | Chilakalurupet      | 2              |    |
| 95  |                      | Narsaraopet         | 40             |    |
| 96  |                      | Repalli             | 6              |    |
| 97  |                      | Prakasham           | DTO, Prakasham | 85 |
| 98  |                      |                     | Cumbum         | 2  |
| 99  | Kanigiri             |                     | 3              |    |
| 100 | Kandukuru            |                     | 2              |    |
| 101 | Darsi                |                     | 2              |    |
| 102 | Addanki              |                     | 3              |    |
| 103 | Chirala              |                     | 1              |    |
| 104 | Nizamabad            | Bheemgal            | 4              |    |
| 105 |                      | Armoor              | 10             |    |
| 106 |                      | DTO, Nizamabad      | 59             |    |
| 107 |                      | Madnuru             | 7              |    |
| 108 | Khammam              | Bhadrachalam        | 12             |    |
| 109 |                      | Sattupalli          | 13             |    |
| 110 |                      | Madhira             | 25             |    |
| 111 |                      | Yellandu            | 14             |    |
| 112 |                      | Nelakondapalli      | 12             |    |
| 113 |                      | DTO, Khammam        | 72             |    |
| 114 | Vizianagaram         | Nellimarla          | 4              |    |
| 115 |                      | STO,Vizianagaram    | 52             |    |
| 116 |                      | Parvathipuram       | 9              |    |
| 117 |                      | Gajapathinagaram    | 5              |    |
| 118 |                      | DTO,Vizianagaram    | 16             |    |
| 119 |                      | S.Kota              | 6              |    |
| 120 |                      | Bobbili             | 25             |    |
| 121 | W.Godavari           | DTO, Eluru          | 25             |    |
| 122 |                      | Narsapur            | 24             |    |
| 123 |                      | Nidavavolu          | 4              |    |
| 124 |                      | Chintalapudi        | 2              |    |
| 125 |                      | Tanuku              | 2              |    |
| 126 | Ananthapur           | STO, Ananthapur     | 41             |    |
| 127 |                      | Gooty               | 25             |    |
| 128 |                      | Kadiri              | 1              |    |
| 129 |                      | Penugonda           | 15             |    |

| SI  | Name of the District | Name of the STO/DTO | No.of Articles |   |
|-----|----------------------|---------------------|----------------|---|
| 133 | Chittoor             | Palamaner           | 8              |   |
| 134 |                      | Bangarupalem        | 1              |   |
| 135 |                      | Nagari              | 14             |   |
| 136 |                      | Putturu             | 27             |   |
| 137 |                      | Chandragiri         | 4              |   |
| 138 |                      | DTO, Chittoor       | 84             |   |
| 139 |                      | Kuppam              | 13             |   |
| 140 |                      | Madanapalli         | 16             |   |
| 141 |                      | DTO,Tirupathi       | 18             |   |
| 142 |                      | Ranga               | Hayathnagar    | 1 |
| 143 |                      | Reddy               | Vikarabad      | 9 |
| 144 | Hyderabad            | DTO, Urban          | 206            |   |
| 145 |                      | APPO, Motigally     | 3              |   |
|     |                      |                     | 2788           |   |

**Annexure-3.40**  
**Retention of Stamps in excess of requirement**

| Sl. No       | Name of the District | Name of the STO/DTO | Stamps         | Value of stamps ₹   | Total ₹      |
|--------------|----------------------|---------------------|----------------|---------------------|--------------|
| 1            | East Godavari        | DTO, Kakinada       | Insurance      | 29,99,857           | 72,40,883    |
| 2            |                      |                     | Court Fee      | 35,34,070           |              |
| 3            |                      |                     | APAWF          | 7,06,956            |              |
| 4            | Warangal             | Narsampet           | Court Fee      | 86,680              | 86,680       |
| 5            | Prakasham            | DTO, Prakasham      | Revenue        | 1,76,000            | 21,35,94,950 |
| 6            |                      |                     | Spl.Adhesive   | 20,21,12,300        |              |
| 7            |                      |                     | Court Fee-I    | 42,29,105           |              |
| 8            |                      |                     | Court Fee-II   | 37,29,856           |              |
| 9            |                      |                     | Notorial       | 1,34,500            |              |
| 10           |                      |                     | APAWF          | 11,23,696           |              |
| 11           |                      |                     | Share Transfor | 20,85,900           |              |
| 12           |                      |                     | Copy           | 3,593               |              |
| 13           | Nellore              | Podalkur            | Revevnue       | 64,000              | 64,000       |
| 14           | Medak                | Dubbaka             | Non-Judicial   | 1,78,000            | 23,18,000    |
| 15           |                      |                     | Spl.Adhesive   | 21,40,000           |              |
| 16           | Adilabad             | DTO, Adilabad       | Judicial C.F   | 4,01,305            | 5,98,241     |
| 17           |                      |                     | APAWF          | 1,96,936            |              |
| 18           | Karimnagar           | DTO, Karimnagar     | APAWF          | 8,64,352            | 3,84,52,357  |
| 19           |                      |                     | Share Transfer | 67,50,000           |              |
| 20           |                      |                     | Hundi          | 4,49,600            |              |
| 21           |                      |                     | Copy           | 20,858              |              |
| 22           |                      |                     | Revenue        | 2,16,000            |              |
| 23           |                      |                     | Court Fee      | 27,63,665           |              |
| 24           |                      |                     | Spl. Adhesive  | 1,28,49,148         |              |
| 25           |                      |                     | Insurance      | 1,45,38,734         |              |
| 26           | Kurnool              | DTO,Kurnool         | C.F.Lower      | 6,40,299            | 1,27,34,251  |
| 27           |                      |                     | C.F.Higher     | 5,55,010            |              |
| 28           |                      |                     | GOI Insurance  | 71,48,833           |              |
| 29           |                      |                     | GOI Insurance  | 5,24,410            |              |
| 30           |                      |                     | Spl.Adhesive   | 35,24,157           |              |
| 31           |                      |                     | Revenue        | 33,600              |              |
| 32           |                      |                     | Hundi          | 65,654              |              |
| 33           |                      |                     | Copy           | 100                 |              |
| 34           |                      |                     | APAWF          | 2,42,188            |              |
| <b>Total</b> |                      |                     |                | <b>27,50,89,362</b> |              |

**Annexure-3.41**

**Retention of Spoiled / Damaged Stamps**

| Sl. No       | Name of the District | Name of the STO/DTO | Stamps       | Amount ₹      | Total ₹ |
|--------------|----------------------|---------------------|--------------|---------------|---------|
| 1            | Guntur               | DTO, Guntur         | Non-Judicial | 15,793        | 18,323  |
|              |                      |                     | Judicial     | 2,530         |         |
| 2            | Nellore              | DTO, Nellore        | Non-Judicial | 820           | 2,390   |
|              |                      |                     | Judicial     | 1,200         |         |
|              |                      |                     | Copy         | 370           |         |
| <b>total</b> |                      |                     |              | <b>20,713</b> |         |



### **Annexure-4.1**

#### **Year wise break-up of outstanding audit objections**

| <b>Sl.No</b> | <b>Year (up to)</b> | <b>No.of objections</b> | <b>Amount in ₹</b>    |
|--------------|---------------------|-------------------------|-----------------------|
| 1            | 2008-2009           | 869                     | 2,38,12,633,-73       |
| 2            | 2009-2010           | 109                     | 1,44,30,587-00        |
| 3            | 2010-2011           | 122                     | 1,20,89,634-00        |
| <b>Total</b> |                     | <b>1100</b>             | <b>5,03,32,854-73</b> |

**Annexure—4.2**  
**Excess payment of VAT**

| Sl. No | Name of the DDO  | No.of Cases | Amount in ₹      |
|--------|--|-------------|------------------|
| 1      | Asst. Secretary to Govt. General Administration Depart.AP, Hyd                       | 3           | 14,96,171        |
| 2      | Asst. Secretary to Legislature Dept., & General Administration Dept, AP. Secretariat | 1           | 1,86,637         |
| 3      | Administrative Officer, O/o the Director of Police, Hyderabad                        | 1           | 16,309           |
| 4      | Administrative Officer, Police Transport Organisation, Hyd                           | 1           | 1,03,367         |
| 5      | Lay Secretary, & Transurer, Gr-I, Insurance Medical Services, AP, Hyd                | 5           | 1,33,811         |
| 6      | Accounts Officer, Dept, of Ayush, Hyd  | 1           | 9,765            |
| 7      | Lay Secretary, Govt, Nizamia General Hospital, Hyd                                   | 2           | 5,116            |
| 8      | Lay Secretary & Treasurer, Gr-II Director, Institute of Preventive Medicine, AP, Hyd | 6           | 85,782           |
| 9      | Joint Director (Epidemics) Director of Health, Koti                                  | 1           | 58,800           |
| 10     | Superintendent, Govt., Hospital for Mental Care, Irrumnuma, Erragadda, Hyd           | 1           | 11,069           |
| 11     | Resident Medical Officer, Govt, ENT Hospital Koti, Hyd                               | 1           | 14,616           |
| 12     | State Health Transport Officer, SHTO, SR Nagar, Hyd                                  | 1           | 5,722            |
| 13     | Asst. Director (Planing & Evaluation) O/o the Director of Health, AP, Hyd            | 1           | 18,600           |
| 14     | Accounts Officer, VBRI, Shantinagar, Hyd   | 1           | 2,491            |
| 15     | Dy. Director (AH) Super Special Veterinary Hospital, Hyd                             | 1           | 2,414            |
| 16     | IG (Account) O/o Registration & Stamps, Hyd  | 1           | 4,155            |
| 17     | Principal Govt. Degree College Khairatabad, Hyd                                      | 1           | 4,990            |
| 18     | Accounts Officer, O/o I & PR Dept, Hyd   | 2           | 99,016           |
| 19     | Accounts, Officer, O/o the Commissioner & Director of Agriculture, AP, Hyd           | 5           | 5,26,692         |
| 20     | Commissioner of Industries, AP, Hyd  | 1           | 4,233            |
| 21     | Joint Director(AH) Shanti Nagar, Hyd   | 2           | 3,86,270         |
| 22     | Asst. Secretary (Admn), O/o the Chief Commissioner of Land Administration Hyd        | 1           | 9,822            |
| 23     | CTO, Central Computer Wins, O/o the Commissioner of CT, Hyd                          | 1           | 7,077            |
| 24     | AO, Veterinary Biological Research Institute , Shantinagar, Hyd                      | 2           | 2,71,715         |
|        | <b>Total</b>   | <b>43</b>   | <b>34,64,640</b> |

**Annexure—4.3**  
**Short Recovery of VAT**

| Sl. No | Name of the DDO  | No.of Cases | Amount in ₹      |
|--------|--|-------------|------------------|
| 1      | Director General, IG of Police, AP, Hyderabad                    | 2           | 3,31,290         |
| 2      | AO, Octopus, Begumpet, Hyd                                       | 1           | 2,59,172         |
| 3      | AO, Director General of Police, Hyd                              | 1           | 5,83,763         |
| 4      | AAO, Dept, of Protocol, Public Garden, Hyd                       | 1           | 25,582           |
| 5      | Asst. Director (Admn), Sarojini Devi Eye Hospital, Hyd           | 1           | 12,667           |
| 6      | Lay Secretary & Treasurer, Gr-I, ESI, Hospital, Sanathnagar, Hyd | 1           | 18,941           |
| 7      | Asst. Director (Admn), Gandhi Hospital, Hyd                      | 2           | 1,59,158         |
| 8      | Administrative Officer, Niloufer Hospital, Hyd                   | 1           | 20,067           |
| 9      | Asst.Secretary to GAD,AP Secreatariat, Hyd                       | 1           | 6,53,000         |
|        | <b>Total</b>   | <b>11</b>   | <b>20,63,640</b> |

**Annexure-4.4**  
**Non-Deduction of Income Tax**

| Sl. No | Name of the DDO   | No.of Cases | Amount in ₹      |
|--------|---|-------------|------------------|
| 1      | Asst.Secretary to Govt. General Administration Department Govt. of AP, Hyd & Asst. Secretary to Govt. Labour Employment & Training, AP, Hyd | 1           | 22,971           |
| 2      | Administrative Officer, Octopus, Begumpet, AO, DG of Police, AP, Hyd, AP Forensic Science Red Hills, Hyd & AO, CID, Hyd.                    | 3           | 70,975           |
| 3      | AO, DG, GIS of Police, AP, Hyd  | 1           | 22,276           |
| 4      | Asst.Secretary BC Welfare Department, Secretariat   | 4           | 8,31,657         |
| 5      | AO, Grey Hounds, AP, Hyd  | 1           | 11,902           |
| 6      | Asst.Secretary to Govt. Revenue Dept. Secretariat   | 1           | 2,112            |
| 7      | Asst.Secretary to Govt. Agriculture & Co-operation Dept, AP, Secretariat, AP, Hyd   | 1           | 1113             |
| 8      | Asst.Secretary to Govt. Agriculture & Co-operation Dept, AP, Secretariat, AP, Hyd   | 1           | 60,641           |
| 9      | AO, CID, Hyd & AO, Grey Hounds Hyd  | 1           | 12,882           |
| 10     | AO, Police Transport Organisation AP, Hyd   | 1           | 26,986           |
| 11     | Asst. Secretary to Govt. finance (Planning) Dept, AP, Hyd   | 1           | 96,888           |
| 12     | Asst. Director (Administration) Gandhi Hospital   | 1           | 1,759            |
| 13     | Joint Director (AH) Gandhi Hospital   | 2           | 13,655           |
| 14     | Deputy Commissioner of CT Dept, Begumpet Division   | 1           | 3,472            |
| 15     | Asst. GI, Accounts, C & IG Registration & Stamps, Hyd   | 2           | 11,611           |
| 16     | Accounts Officer, Veterinary Biological Institute, Shantinagar  | 2           | 4,249            |
| 17     | Lt. Col.Officer Comanding (5A) Battallion, NCC, Secbad  | 1           | 12,903           |
| 18     | Head Master, Govt. High School, Old Malakpet, AP, Hyd   | 1           | 13,467           |
| 19     | Head Master, Govt. Boys UP School, Tatti Kaka, Hyd  | 1           | 9,108            |
| 20     | Lt.Col.Officer Commondig (3A) Battallion, NCC Hyd   | 1           | 2,519            |
| 21     | Asst.TBT, APTBT, Mint Compound, Hyd   | 1           | 4,480            |
| 22     | Commissioner, Regional Information, Zone V & VI, I & PR Dept, Hyd   | 1           | 10,042           |
| 23     | Executive Engineer, R & B Central Building AC Guards, Hyd   | 4           | 71,270           |
| 24     | Head Master, Govt High School, New Bowenpalli   | 1           | 8,475            |
| 25     | AAO, Commisioner & Director of School Education AP, Hyd   | 1           | 6,524            |
| 26     | Comanding Officer, IA Battalion , NCC, Hyd  | 1           | 4,177            |
| 27     | Asst.Commissioner, Director of Government Exams, AP, Hyd  | 1           | 15,724           |
| 28     | AO, State Election Commissioner, Secbad   | 1           | 3,591            |
| 29     | AO, Handlooms & Textiles & Development AP, Hyd  | 1           | 27,218           |
| 30     | Chief Electrical Inspector to Govt. Hyd   | 1           | 5,482            |
| 31     | PAO, Hyd  | 1           | 2,731            |
| 32     | AO, Dept, of Culture, Govt. of AP   | 1           | 4,660            |
| 33     | Asst. Director of Treasury & Accounts   | 1           | 24,200           |
|        | <b>Total</b>  | <b>44</b>   | <b>14,21,720</b> |

## Annexure-4.5

### Excess Medical Reimbursement claims

| Sl. No | Name of the DDO  | No.of Cases | Amount in ₹    |
|--------|--|-------------|----------------|
| 1      | Asst. Secretary to Govt. Transport Roads & Buildings Dept, AP Secretariat  | 1           | 698029         |
| 2      | AO, Secretary to Legislative, Dept., of Secretariat, Hyd                   | 1           | 38500          |
| 3      | AO, Secretary to Legislative, Dept., of Secretariat, Hyd                   | 1           | 88225          |
| 4      | Asst. Secretary to Govt. General Administration dept, AP, Secretariat, Hyd | 1           | 3000           |
| 5      | Commissioner of Co-Opp- Registrar of Co-Operative Societies, AP, Hyd       | 1           | 7200           |
| 6      | Secretary & Treasurer Insurance & Medical Services, Hyd                    | 1           | 42000          |
| 7      | Director of Health, AP, Hyd  | 1           | 80737          |
| 8      | Superintendent, Gandhi Hospital, Secunderabad                              | 1           | 56025          |
|        | <b>Total</b>   | <b>8</b>    | <b>1013716</b> |

#### Annexure-4.6

#### Avoidable payment of interest on Edu. Surcharges etc., on Electricity charges

| Sl. No | Name of the DDO   | No.of Cases | Amount in ₹        |
|--------|---|-------------|--------------------|
| 1      | Asst. Director (Admn) Osmania Medical College, Hyd              | 1           | 40,926-00          |
| 2      | Superintendent, Gandhi Hospital                                 | 1           | 2,09,687-62        |
| 3      | Superintendent, Osmania General Hospital                        | 1           | 1,94,705-00        |
| 4      | Principal Institute of Medical Sciences Osmania Medical College | 1           | 34,618-48          |
| 5      | Superintendent Niloufer Hospital                                | 2           | 2,77,291-00        |
| 6      | Superintendent ESI Hospital                                     | 1           | 62,915-00          |
| 7      | AO, Police Transport Organisation, AP, Hyd                      | 1           | 1,29,691-00        |
|        | <b>Total</b>  | <b>8</b>    | <b>9,49,834-10</b> |

**Annexure-4.7**

**Excess payment of advertisement charges**

| <b>Sl. No</b> | <b>Name of the DDO</b>  | <b>No.of Cases</b> | <b>Amount in ₹</b> |
|---------------|---|--------------------|--------------------|
| 1             | Director of Medical Education, AP, Hyd                            | 1                  | 25,88,436          |
| 2             | Special Commissioner, I & PR Dept, Sanchar Bhavan, AC Guards, Hyd | 1                  | 71,220             |
| 3             | Accounts Officer, Commissioner of I & PR Dept, Hyd                | 3                  | 11,49,500          |
|               | <b>Total</b>  | <b>5</b>           | <b>38,09,156</b>   |

**Annexure-4.8**

**Non recovery / short recovery of Professional Tax**

| <b>Sl. No</b> | <b>Name of the DDO</b>   | <b>No.of Cases</b> | <b>Amount in ₹</b> |
|---------------|--|--------------------|--------------------|
| 1             | Asst. Director Administration, Gandhi Hospital                         | 2                  | 22,640             |
| 2             | Lay Secretary & Treasurer, Gr-I, Insurance & Medical Services, AP, Hyd | 1                  | 35,200             |
| 3             | Deputy Commissioner of General Endowments Dept,Hyd                     | 1                  | 3,500              |
|               | <b>Total</b>   | <b>4</b>           | <b>61,340</b>      |



**Annexure-4.9**

**Pending A.C.Bills**

| Sl. No | Name of the DDO   | No.of Cases | Amount in ₹        |
|--------|---|-------------|--------------------|
| 1      | Asst. Secretary DDO, AP.Public Service Commission, Hyd        | 1           | 1,05,40,000        |
| 2      | Accounts Officer, DDO, Rajbhavan, Hyd                         | 1           | 12,70,000          |
| 3      | DO, Administrative Officer, Police Transport Organisation,Hyd | 1           | 1,25,000           |
|        | <b>Total</b>  | <b>3</b>    | <b>1,19,35,000</b> |