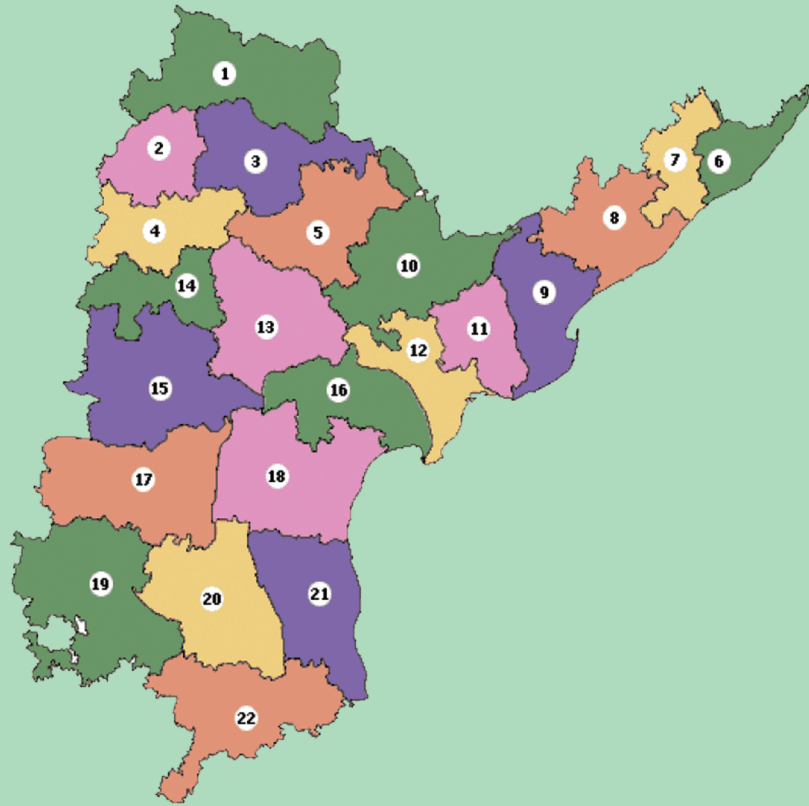




**Annual Review Report on the working of  
Treasuries, Pension Payment Offices and Pay and  
Accounts Office, Hyderabad in Andhra Pradesh  
for the year 2011-2012**



**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

## Table of contents

<b>Sl.No</b>	<b>Contents</b>	<b>Page No.</b>
i)	<b>Preface</b>	<b>1</b>
ii)	<b>Highlights</b>	<b>2</b>
iii)	<b>Part-1: Introduction</b>	<b>3</b>
iv)	<b>Part-2: Defects noticed during compilation and verification of accounts</b>	<b>4</b>
v)	<b>Part-3: Defects and other irregularities noticed during inspection of treasuries</b>	<b>8</b>
vi)	<b>Part-4: Annual Review Report on working of Pay and Accounts Office, Hyderabad</b>	<b>23</b>
vii)	<b>Annexures</b>	<b>27 to 129</b>

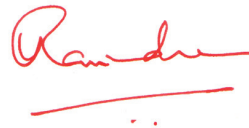
## PREFACE

The annual review report on the working of Treasuries for the year 2011-2012 is prepared as required under Paragraph 20.17 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 2011-2012**

Sl. No	Highlights	Para No
1	1168 Treasury Inspection Reports containing 3237 Paras were outstanding to the end of 31-3-2012	3.2
2	Delay in adjustment of advances on A.C Bills totalling ₹ 1136.48 Crore	2.1
3	Excess retention of stamps amounting to ₹ 23.73 Crore	3.8.1
4	Irregular drawal of GPF Bills and surrender of leave bills through duplicate TBR of ₹ 20.22 lakh	3.5.2
5	Incorrect operation of Deposit Accounts	
	i) Irregular drawal of ₹ 456.19 Crore by Treasury Officers	3.6.3
6	Excess payment of pension of ₹ 1.68 Crore noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices as under	
	a) Excess payment of pension due to inadmissible relief on pension (₹ 15.97 lakh)	
	b) Non-reduction of commuted portion of pension (₹ 43.24 lakh)	
	c) Incorrect computation of pension consequent on revision of pension from time to time (₹ 19.46 lakh)	
	d) Excess payment of Enhanced Family Pension beyond the period of eligibility (₹ 9.66 lakh)	
	e) Excess payment of Enhanced Family Pension beyond time limit (₹ 38.60 lakh)	
	f) Erroneous payment of Family Pension (₹ 0.51 lakh)	
	g) Payment of inadmissible Financial Assistance (₹ 13.30 lakh)	3.3.1
	h) Payment of pension even after the death of the pensioner (₹ 11.35 lakh)	
	i) Excess payment due to non-recovery of the amount from Gratuity (₹ 3.80 lakh)	
	j) Incorrect restoration of Commuted Portion of Pension (₹ 0.44 lakh)	
	k) Payment of Full Pension against Provisional Pension (₹ 2.26 lakh)	
	l) Payment of pension even after the transfer of the PPO (₹ 1.63 lakh)	
	m) Excess payment of Addl.quantum of pension (₹ 6.13 lakh)	
	n) Incorrect raising of each half-share of pension to minimum (₹ 1.23 lakh)	
	o) Non-deduction of anticipatory pension (₹ 0.13 lakh)	
	p) Payment of pension twice (₹ 0.55 lakh)	
	q) Excess payment of medical allowance (₹ 0.08 lakh)	
7	Non-Lapsing of deposits of ₹ 49.86 Crore lying unclaimed for more than 3 years	3.6.2
8	Wanting vouchers totalling ₹ 4292.99 Crore from various treasuries	2.3
9	Outstanding Railway Pension claims of ₹ 8.94 Crore	2.2

**PART-1**  
**INTRODUCTION**

## PART-1

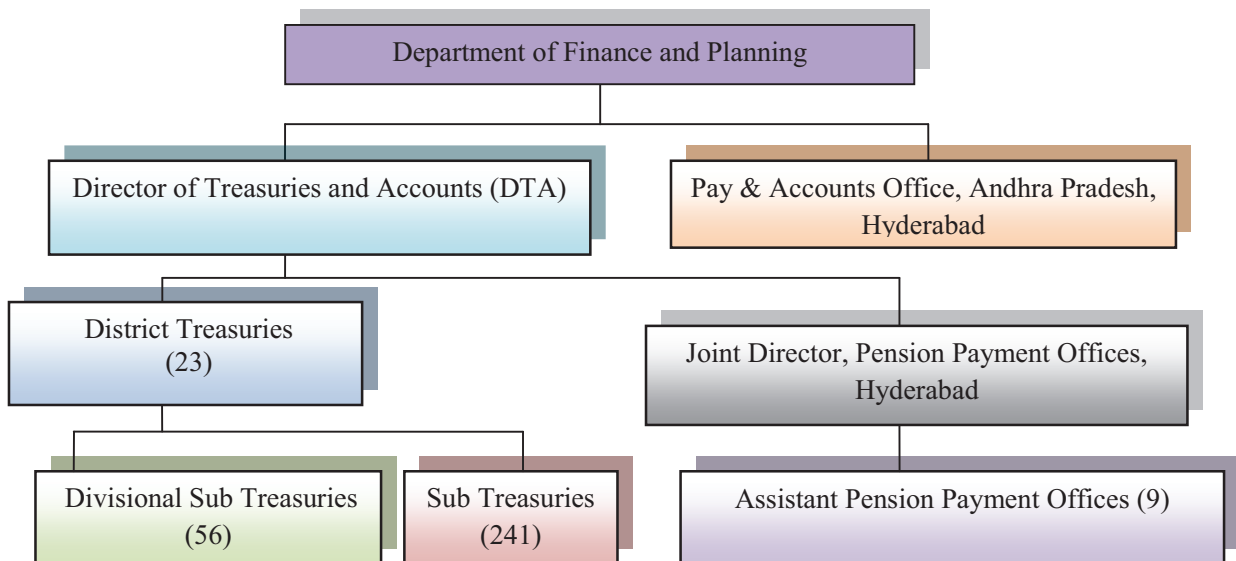
### Introduction

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 PA.G (G&SSA), 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, 268 offices (23 District Treasuries, 236 Sub-Treasuries and 9 Assistant Pension Payment Offices) were inspected during 2011-2012 (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 23,635 AC bills amounting to ₹ 1136.48 Crore are overdue for settlement 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, 18,975 AC bills beyond 2<sup>nd</sup> AC bill were paid to the tune of ₹ 393.77 Crore vide Annexure- 2.2.

Treasury wise details of pending AC Bills (47) amounting to ₹ 540.67 Crore, where the amount exceeded one Crore, are given in Annexure-2.3. Among all, Ananthapur District tops the list where ₹ 187.26 crore is pending adjustment.

Though the following action plan was recommended in the last review report no significant results were achieved.

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 ₹ 8.94 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 (81%). A reference was 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. Though this was pointed out in the review report 2010-11 the position remains unresolved.

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

78,214 vouchers for ₹ 4292.99 crore for periods ranging beyond ten years 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. Though there was a little improvement in timely submission of monthly account, even during the year 2011-12 all treasuries at one time or other delayed rendering monthly accounts (as detailed in Annexure- 2.6).

There was delay of more than 10 days in the following Districts

- (a) Hyderabad (Urban) (04/11, 05/11 and 10/11)
- (b) Guntur (06/11)
- (c) Nalgonda (10/11) and
- (d) Ranga Reddy (03/12)

Following are some of the important defects noticed / recommendations thereon while receiving the online Accounts from District Treasuries during 2011-2012.

1. It was 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 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:***

The adverse balances aggregating to ₹ 1571.90 crores are pending under MH 8342, 8443, 8448, 8449 and 8550 as on 31-3-2012 as detailed in Annexure 2.7. The reconciliation of primary compilation figures pertaining to each class of the Deposit 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 was not 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, 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 is awaited from DTA.

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. However this order was not followed and none of the PD accounts opened are notified to the Accountant General (A&E), AP. Strict compliance to the instructions is required to be ensured.

It was observed that the transactions of 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 March 2012 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 2011-2012**

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, 236 Sub Treasuries and 9 Assistant Pension Payment offices were inspected during the year 2011-12. 268 inspection reports containing 1503 paras have been issued during the year 2011-12. 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. 1,168 reports

containing 3,237 paras are still outstanding to the end of March 2012, despite efforts made by this office by conducting Audit Committee for settlement of outstanding paras. Treasuries viz, Adilabad, Mahabubnagar, Krishna, Chittoor and Nellore 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 2011-2012 are analysed in subsequent paras.

### **3.3 Pension related Issues:**

#### **3.3.1 Excess payment of pensionary benefits**

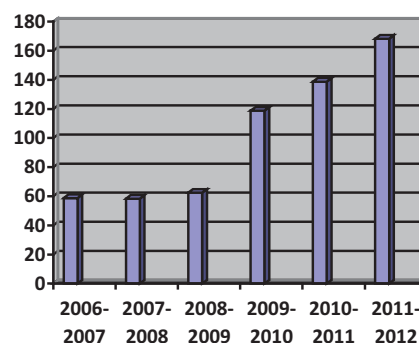
264 cases of excess payment of pension were pointed out in 8 District Treasuries and 141 Sub-Treasuries amounting to ₹ 1.68 Crore (Annexures 3.2 to 3.18). Excess payment of pension occurred due to

1. Non-reduction of commuted value of pension from original pension (₹ 43,24,396)
2. Excess payment of Family Pension beyond time limit (₹ 38,59,602)

3. Incorrect computation and consolidation of pension consequent on revision of pension from time to time (₹ 19,46,341)
4. Irregular sanction of Dearness Relief(DR) (₹ 15,96,572)
5. Payment of Family Pension at Enhanced rates beyond the period of eligibility (₹ 9,65,506)
6. Payment of inadmissible Financial Assistance (₹ 13,29,774)
7. Excess payment of Additional Quantum of Pension (₹ 6,13,398)
8. Excess payment due to non-recovery of the amount from Gratuity/pension (₹ 3,80,328)
9. Payment of Full Pension against Provisional Pension (₹ 2,25,799)
10. Incorrect raising of each half share of pension to minimum (₹ 1,22,955)
11. Erroneous payment of Family Pension (₹ 51,078)
12. Incorrect restoration of Commuted Portion of Pension (₹ 43,742)
13. Non-deduction of anticipatory pension (₹ 13,072)
14. Payment of pension twice (₹ 54,602)
15. Deposit of pension even after the death of the pensioner (₹ 11,34,673)
16. Payment of pension even after the transfer of the PPO (₹ 1,63,089)
17. Excess payment of medical allowance (₹ 8,800)

Despite pointing out similar cases involving excess payment of pension in previous years the amount of excess pension payment has increased by 21% in the test checked cases in 2011-12 as seen from the table / graph.

Year	Amount of excess payment noticed in Lakh of rupees
2006-07	58.80
2007-08	58.39
2008-09	62.44
2009-10	118.78
2010-11	138.68
2011-12	168.33



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 5 DTOs, 13 STOs and 9 APPOs, 1,671 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-3.19 ).

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

#### ***i) 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 6 DTOs, the G.P.F credits of Class-IV employees amounting to ₹ 1.98 crore were not posted in their respective provident fund accounts and kept unaccounted (vide Annexure-3.20).
- ii)** In 16 District Treasuries as detailed in Annexure-3.21, debit entries amounting to ₹ 78.54 lakh towards drawal of Temporary Advances and Part Final Withdrawals by 113 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 ₹ 9.98 lakh (vide Annexure-3.22).

#### ***ii) 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, to monitor the recovery of Advance 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 petty 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.

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

In 6 District Treasuries, it was noticed on test checking that minimum subscription at 4% of basic pay was not recovered from 259 Class-IV Government Employees (vide Annexure-3.23). The D.T.O may insist on the DDO 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.

***iv) 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 ₹ 90,900/- was paid in excess to the subscribers on their retirement / death in 5 cases due to non-accountal of Temporary Advances / PFW drawn by the subscribers while they were in service as detailed in the Annexure-3.24. As the Debits were not posted in their respective accounts, an amount of ₹ 30,699 was paid in excess towards interest to the retired subscribers in addition to principal amount of ₹ 90,900/-.

### ***ii) Penal interest not charged in case of overdrawal***

According to Rule 13 (7) of GPF rules, in case a subscriber is found to have drawn from the fund an amount in excess of the amount standing to his credit on the date of the drawal the overdrawn shall be repaid by him with interest thereon @ 2 ½ % over and above the normal rate of interest. However, in 1 DTO penal interest of Rs.32,248/- was not charged from 3 subscribers as detailed in the Annexure-3.25.

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

Due to incorrect calculation under social security booster scheme, an amount of ₹ 24,182/- was paid in excess to the nominees/ legal heirs of the deceased subscribers in 2 cases as detailed in the Annexure-3.26.

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

Irregularities noticed in authorising GPF Final Payment to major sons, even though widow and other minor children are living was noticed in DTO, Khammam, Nizamabad, Srikakulam and Vizianagaram as detailed in the Annexure-3.27.

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

### ***3.5.1 Non-Observance of Treasury procedure and irregular drawal of amounts under Head of Account 2210-03-11-00-06 130/134 towards payment of hiring of private vehicles***

#### ***A. Towards hiring of private vehicles ₹13.42 lakh***

Government issued orders vide G.O.MS.NO.389 dt:04-09-1996 fixing the revised monetary ceiling limit of financial powers in respect of common items of expenditure to be exercised by H.O.D./District Officers/Unit Officers as detailed in the Annexure I, II & III of the order. According to which, powers for hiring of vehicle was delegated to the Administrative department of the Secretariat.

Further, Medical & Health Department has issued a Circular vide Circular Memo No.1320/659/S2/M&H/Department 2007 Dt:04/2008 authorizing Medical Officers for hiring of Private Vehicles. Based on the above Circular, Additional DM & HO issued orders to the Medical Officers for hiring of Private Vehicles @ Rs.17,000/- pm, for 2,500 km, during 2010-11.

Verification of records revealed that the Director of Health AP., Hyderabad has allotted ₹ 44.00 lakh to the Additional DM & HO Rampachodavaram of East Godavari District for further distribution to the M.Os in Tribal Area.

The additional DM and HO, Rampachodavaram has released ₹ 13.00 lakh to the 11 Medical Officers under the jurisdiction of STO, R.C.Varam and ₹ 19,42,300/- to the 9 MOs under the jurisdiction of STO, Addateegala under MH.2210-03-796-11-06-130-136 for the year 2010-11 (6 months) towards contingent charges. The Medical Officers Chavitidibbalu has preferred claims in the name of his own staff and spouse towards hiring of private vehicles and the STO, Addateegala allowed the payments. The M.O, R.C.Varam withdrawn entire amount and kept it in current account with Andhra Bank, Sirigindalapadu thereby resulted in retention of the money outside Government Account.

Further scrutiny of records revealed that the Medical Officers to whom the amounts released were not eligible for hiring of Private Vehicles on monthly basis on post dated sanction and without obtaining fresh sanction from the Government for the financial year 2008-09. The primary responsibility for the effective control of contingent expenditure rests with the departmental authorities. The MOs under the jurisdiction of STO, Addateegala had preferred the claims of hiring of Vehicles duly splitted the bills in to ₹ 10,000 each day during the period 06/2010 to 10/2010 while the STO, Addateegala, without scrutinizing the claim to ensure that they are in accordance with the sanction passed the bill and obtained the demand draft in favour of Sri A.N.B.S.Deva Kumar, Sr.Asst. PHC, Chavitidibbalu and Smt AVR.Subbalakshmi, spouse of the Senior Assistant. The DDs were not actually obtained in favour of owner of the hired vehicle is totally in disregard of Rules.

Likewise the STO, Rampachodavaram, has allowed to withdraw an amount of ₹ 13.30 lakh by 11 MOs who preferred the claim duly splitting each bill each day during 06/2010 to 10/2010 and the entire amount was credited to the current account of DDOs i.e Medical Officers which was highly irregular as the current Accounts opened in favour of DDOs as per GO.MS.NO.90 Finance (TFR) Department dated 31-01-2002 are to facilitate crediting of salaries of the staff and Non-Government deductions only. There is no provision of crediting the Private Party Payments under the current account

The Medical Officer PHC, Rajavommangi who has claimed total amount of ₹ 2.20 lakh has claimed ₹ 1,00,500/- enclosing sub-vouchers such as Xerox copy of the R.C. Book of Auto Rickshaw instead of Taxi, which was passed by the STO, totally in disregard of financial rules, regulations and procedures.

Drawal of amounts towards payment of hiring of Private Vehicles by the Medical Officers who are not actually entitled and the drawal in the name of the staff and their spouse and on R.C. Book of auto rickshaw appears to be fraudulent and required to be enquired into.

***B. Towards Electrical Charges ₹ 1,90,000/-***

Whenever contingent bills are presented by the departmental drawing and Disbursing Officers, the Treasury Officer shall not make any payment without obtaining adequate information to its nature and in case of amount drawn on fully vouched contingent bill, such as bills for Services made to departmental officers. In such cases contingent Bills are drawn in favour of the supplying firm.

Verification of records revealed that 4 Medical Officers under the jurisdiction of STO, Addategala have withdrawn a total amount of ₹ 1,90,000/- to meet the expenditure of electricity charges and obtained DD in favour of their own staff/private persons instead of in favour of A.P TRANSCO totally in disregard of financial rules, regulation and procedures.

***C Towards purchase of Service Postage Stamps for ₹ 1,80,000/-***

As per instruction 8 under TR 16 of Treasury code Vol-I, Article 119 of AP Financial code Vol-I read with G.O.MS.NO.152 F & P (FW Admn.-I) Department dated 29-06-1981, the DDOs have to present a detailed contingent bill in form 58 and obtain a cheque or demand draft in favour of Head Post Master or Sub Post Master from whom he has to draw service postage stamps and send it to them with an indent showing the denomination wise particulars of stamps required.

Further as per Chapter (XXVII) of 12.11.4 under chapter XII of Treasury & Accounts Functionary Manual, banker cheque or crossed demand draft should be obtained to make payments to third parties for the stores supplied or services rendered by him.

Verification of records revealed that 11 Medical Officers under the jurisdiction of STO, Addategala have withdrawn a total amount of ₹ 1,80,000/- during the period from April, 2010 to October 2010 for purchase of service postage stamps. The DDs were obtained in favour of private persons/their own staff instead of Post Master /Sub Post Master. The amounts withdrawn were partly utilized and the remaining amounts were kept in DDOs account.

Drawal of amounts in favour of Private persons and their own staff and utilization of part of the amounts is highly irregular as the amounts should not be drawn unless it is required for immediate payment as per article 3 of A.P. Financial code.

### ***3.5.2 Irregular drawal of GPF Bills and surrender of Leave Bills through duplicate TBR amounting to ₹ 20,21,752/-***

As per para 12.1 of Functionary Manual of Treasuries and Accounts every DDO who draws money from the treasuries shall submit his specimen signature in three separate sheets to the Treasury. When the bills are presented by the DDO, the STO should verify the signature on the bill and compare it with specimen signature kept on record with him to ensure that the bill is drawn by the authority competent to draw and that it is not forged bill.

During the review of Treasury Bill Register (TBR) of Government Degree College Yellandu of Khammam District with reference to Fly Leaf it was observed that certain amounts related to GPF and surrender of leave were shown as drawn in Fly Leaf Audit Register but corresponding entries were not reflected in TBR of Government Degree College Yellandu.

Further, preliminary report of Regional Joint Director, Collegiate Education Warangal reveals that Sri Md Irfan Ahmed, Jr. Asst. of the College has committed a fraud by presenting fake bills pertaining to GPF of ₹ 17.00 lakh by forging the signature of the DDO. It was also observed from the bank statement of the individual that the amount was directly credited into SB A/c of SBH vide A/c No.62088708555.

The said Jr.Asst. has drawn GPF amount and surrender of E.L. of the Principal of the college which requires permission / sanction from the Commissioner of Collegiate Education. This indicates that the STO failed to check the authenticity of the sanction from the competent authority. The STO also failed to compare the specimen signature of the DDO.

It was further noticed that surrender of leave of the staff amounting to ₹ 3,21,752/- of the 8 officials was drawn without entering in the TBR of the College. The non availability of entries pertaining to the above drawals in the original TBR reveals that the amounts were drawn by presenting the bills in duplicate TBR at STO. The STO should have verified the continuity of bill numbers in the TBR. Instead, the STO admitted the bill in disregard to the provisions laid down below note 3 under Art.47 of APAC Vol-II.

Due to failure on the part of STO in regard to

- a) Scrutiny of the bills properly.
- b) Comparing the specimen signature of the DDO.
- c) Verify the continuity in bill numbers and certificate on the front page of the TBR, allowed the accused to present the bill in duplicate which led the accused to commit the fraud.

### ***3.5.3 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 ₹ 8.70 crore has been lying unadjusted by the treasuries since 1987 to the subscribers accounts (vide Annexure-3.28). Though this was

repeatedly being pointed out in the previous review reports the position remained unresolved so far.

### ***3.5.4 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.

### ***3.5.5 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 20 Districts DDOs had failed to deduct income tax at source to the tune of ₹ 6.09 Crores while paying the arrears of UGC pay and allowances during 2011-12 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.

### **3.5.6 Excess Drawal of various allowances amounting to ₹ 76.30 lakh**

Various allowances viz Emergency Health Care Allowance (EHCA) Uniform Allowance, Rural Allowance in respect of Medical Department Staff, Additional HRA etc were drawn in excess against their eligibility resulting in excess payment amounting to ₹.76.30 lakh. District wise position indicating the allowances paid in excess is given at Annexure-3.30. A clarification on the issue was sought for from the Prl.Secretary Health and Family Welfare. Reply is awaited.

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

It was noticed in 9 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).

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.

## **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 ₹ 1.90 crore under the major head 8448-109-01-004 released by Government of India were lying unutilised in the Village Panchayat Funds ledgers (SFC) of all the treasuries since 31/03/2010. A few instances are at Annexure-3.32.



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

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.

Civil Deposits unclaimed for more than three years and not credited to Government account amounted to ₹ 49.86 crore in 134 DTOs/STOs during 2011-12. 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, Adilabad, Nalgonda, Ananthapur, Hyderabad (U), Mahabubnagar, Khammam, Guntur and Srikakulam.

### **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.

- a) For instance, an amount of ₹ 10.00 crore was released through Budget Release Order vide G.O.Rt.No. 3275 dt:17-7-10 for construction of Administrative Building and Hostel Buildings at Palamuru University of Mahabubnagar District. The amount was adjusted to P.D.Accounts on 31-7-2010 vide challan No.16818. Entire amount of ₹ 10.00 crore was allowed to be withdrawn from P.D.Account on 3-8-2010 and credited into Current Account out of which ₹ 9.90 crore was kept in Fixed Deposits in 11 separate transactions of ₹ 90.00 lakh each on 16-9-2010 for three months. This indicates that there is no immediate requirement of funds.
- b) Similarly, in DTO (Urban), Hyderabad an amount of ₹ 172.70 crore was drawn between 3-3-2011 and 31-3-2011 on 10 occasions by A.P.Water Resources Development Corporation, Hyderabad and deposited in SB Account to avoid lapse of funds.

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

While drawal of amount through self-cheques is prohibited.

- a) DTO (Urban) Hyderabad has allowed drawal of ₹ 271.89 crore from P.D.Account of AP Urban Finance and Infrastructure Development Corporation, Hyderabad through 6 self cheques between 22-3-2011 and 28-3-2011.
- b) Similarly, an amount of ₹ 79.49 lakh was allowed to be drawn by DTO (Urban), Hyderabad through self cheques during the period of 21-3-2011 to 29-3-2011 in respect of A.P.Khadi Village Industries Board.
- c) In another instance, DTO (Urban) Hyderabad has allowed drawal of ₹ 80.00 lakh between 23-3-2011 and 31-3-2011 through self cheques in respect of AP State Cooperative Finance Corporation, Hyderabad.
- d) STO of Kovvur of West Godavari District allowed drawal of ₹ 97,607/- through self cheques during March 2012.

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

In DTO, Ranga Reddy District there was a difference of ₹ 1118.86 crore between the Ledger figure and Broad sheet due to Ledger figure differing from the Plus and Minus Memorandum received during 2011. The amount remains unreconciled.

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

An amount of ₹ 2.49 crore was drawn in excess of the balance available as detailed in the Annexure-3.34.

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

An amount of ₹ 5.64 lakh 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 11,147 Administrators operating deposit accounts in various district treasuries though Certificate of Acceptance of Balances were not received in violation of the instructions. However, 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 ₹ 6.42 crore under Mandal Praja Parishad Educational Funds and ₹ 7.20 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 79 Sub Treasuries which have not obtained strong room fitness certificates for the year 2010-11 by the due date (15<sup>th</sup> April, 2011), 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.

2,402 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 ₹ 23.73 crore is held in 5 DTOs and 1 STO (vide Annexure-3.40). It was also noticed that soiled / damaged stock of stamps worth ₹ 77.05 lakh is

lying in Treasuries as detailed in Annexure-3.41. Though the Government of Andhra Pradesh has issued instructions vide G.O.Ms.No.380, dt: 29-4-2010 through Revenue (Regn-I) department and accorded permission for destruction of all the categories of non-postal stamps of above ₹ 100/- denomination, the response was not satisfactory.

**PART-4**

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

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

The PAO, Hyderabad has been functioning from 01-10-1971. The current review covers the period of 2011-12. The remarks/review included in this report are illustrative.

### ***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/DDOs and ensure that replies are furnished to all outstanding audit objections for early settlement.

### ***4.2 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 40 cases amounting to ₹ 16,10,244/-. Cases were communicated to PAO, Hyderabad for necessary action. Details are furnished in Annexure-4.2.

### ***4.3 Non-recovery/short-recovery of VAT:***

In 3 cases, VAT was short recovered/not recovered amounting to ₹ 67371/-. Cases were communicated to the PAO, Hyderabad for necessary action. Details are furnished in Annexure-4.3.

### ***4.4 Non-deduction/short deduction of Income Tax:***

Non-deduction/short deduction of Income Tax was noticed in 93 cases amounting to ₹ 31,72,030/-. Details are furnished in Annexure-4.4. These cases were communicated to PAO, Hyderabad.

**4.5 Irregularities in reimbursement of medical claims:**

It was noticed in 27 cases that excess claims were allowed amounting to ₹ 7,57,438/-. Details are enclosed in Annexure-4.5. These cases were communicated to PAO, Hyderabad for necessary action.

**4.6 Avoidable payment of interest on E.D., surcharge etc., electricity charges:**

Avoidable payment of interest on ED, penal interest, ACD surcharges and low power factor surcharges on electricity consumption charges were observed in 6 cases amounting to ₹ 141621/- as detailed in Annexure-4.6. These were communicated to the PAO Hyderabad.

**4.7 Excess Payment of Advertisement charges:**

It was noticed in 4 different cases that the Advertisement charges were paid in excess amounting to ₹ 2,49,760/- as detailed in Annexure-4.7. These cases were communicated to PAO, Hyderabad.

**4.8 Non/short recovery of professional Tax:**

It was noticed in 1 case that Professional Tax was short recovered, amounting to ₹ 3,060/-. Details enclosed in Annexure-4.8. The case was communicated to PAO, Hyderabad.

**4.9 Excess payment of Service Tax:**

There was 1 case of excess payment of service tax amounting to ₹ 14000/-. Details enclosed in Annexure-4.9.

**4.10 Excess payment of encashment of EL:**

There was 1 case of excess payment towards EL encashment amounting to ₹ 30,000/-. Details enclosed in Annexure-4.10.

**4.11 Confirmation called for towards payment of service tax to Central Govt.**

There were 3 cases for confirmation toward payment of service tax to Central Govt. amounting to ₹ 51,608/- details enclosed in Annexure-4.11.

**4.12 Excess Payment of TA claims:**

It was noticed in 2 cases that TA was excess paid amounting to ₹ 10,100/-. Details enclosed in Annexure-4.12. These cases were communicated to PAO, Hyderabad.

**4.13 Ineligible claim of additional HRA:**

In one case, it is noticed that excess payment was done towards additional HRA of ₹ 28,034/-. Details enclosed in Annexure-4.13.

**4.14 Excess payment due to incorrect total :**

There was an excess payment due to arithmetical mistake amounting to ₹ 15,000/-. Details enclosed in Annexure-4.14.

**4.15 Excess payment towards hiring of private vehicle:**

It was observed in one case that there is an excess payment on hired vehicle to an extent of ₹ 6,400/-. Details given in Annexure-4.15.

**4.16 Excess payment towards Child Education ₹ 8750/-:**

Excess payment towards Child Education Allowance amounting to ₹ 8,750/- was observed in one case. Details are enclosed in Annexure-4.16.

**4.17 Excess drawal of DA of ₹ 26,500/-:**

In 2 cases, excess drawal of DA has been noticed amounting to ₹ 26,500/-. Details enclosed in Annexure-4.17.



**4.18 Purchase of Gas from Kirana Shop:**

There were 32 cases where it was observed the incorrect purchase of Cooking Gas from Kirana Shops amounting to ₹ 4,42,247/-. Details enclosed in Annexure-4.18.

**4.19** Incorrect claim for expenditure incurred on Iftar Dinner on the eve of Ramzan Schedule on 18.09.09 amounting to ₹ 12,93,000/-. Details enclosed in Annexure-4.19.

**4.20** Excess payment towards repairs and replacement of spares to vehicles in one case ₹ 3,944/-. Details enclosed in Annexure-4.20.



**Deputy Accountant General (A/cs & VLC)**

**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, East Godavari 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, West Godavari at Eluru

**LIST OF TREASURIES IN ANDHRA PRADESH**  
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**Krishna District:**

1. DTO, Vijayawada (W)
2. ATO, Vijayawada (E)
3. ATO, Nuzvidu
4. ATO, Gudivada
5. STO, Vuyyuru
6. STO, Gannavaram
7. STO, Avaniigadda
8. STO, Jaggaiahpetta
9. STO, Kaikaluru
10. STO, Nandigama
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, Giddalur
10. STO, Darsi
11. STO, Cumbum
12. STO, Chirala
13. DTO, Prakasham 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

**LIST OF TREASURIES IN ANDHRA PRADESH**  
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(Introductory)

**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

**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, Thamballapalli
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, Mahaboobnagar

**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

**LIST OF TREASURIES IN ANDHRA PRADESH**  
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(Introductory)

**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

**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

**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, Gudur
8. STO, Kodakondla
9. STO, Marripeda
10. STO, Narasampet
11. STO, Parkal
12. STO, Warangal
13. STO, Wardhannapet
14. DTO, Warangal

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

**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>
1.	Srikakulam	2	11	13
2.	Vizianagaram	1	11	12
3.	Visakhapatnam	2	11	13
4.	East Godavari	3+1 DTO	13	17
5.	West Godavari	2	12	14
6.	Krishna	3+1 DTO	14	18
7.	Guntur	2	15	17
8.	Prakasam	2	10	12
9.	Nellore	2	13	15
10.	Kurnool	2	12	14
11.	Kadapa	2	10	12
12.	Anantapur	2	14	16
13.	Chittoor	1+1 DTO	15	17
14.	Mahaboobnagar	4	10	14
15.	Nalgonda	3	11	14
16.	Medak	2	9	11
17.	Khammam	3	6	9
18.	Warangal	3	10	13
19.	Rangareddy	2	7	9
20.	Karimnagar	4	11	15
21.	Adilabad	4	10	14
22.	Nizamabad	2	6	8
23.	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, Palasa
4. STO, Ponduru
5. STO, Rajam
6. STO, Hiramandalam at Kotur
7. STO, Sompeta
8. STO, Narasannapeta
9. STO, Ichapuram
10. DTO, Srikakulam

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, East Godavari at Kakinada

**Vizianagaram District:**

1. ATO, Parvathipuram
2. STO, Bhogapuram
3. STO, Salur
4. STO, Bobbili
5. STO, Gajapathinagaram
6. STO, Srungavarapukota
7. STO, Kothavalasa
8. STO, Badangi at Therlam
9. DTO, Vizianagaram

**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, West Godavari at Eluru

**Visakhapatnam District:**

1. ATO, Paderu
2. ATO, Narsipatnam
3. STO, Visakhapatnam
4. STO, Madugula
5. STO, Elamanchili
6. STO, Chodavaram
7. STO, Bheemunipatnam
8. STO, Anakapalli (E)
9. STO, Nakkapalli at Payakaraopeta
10. DTO, Visakhapatnam

**Krishna District:**

1. DTO, Vijayawada (W)
2. ATO, Vijayawada (E)
3. ATO, Nuzvidu
4. ATO, Gudivada
5. STO, Vuyyuru
6. STO, Gannavaram
7. STO, Avaniigadda
8. STO, Jaggaiahpetta
9. STO, Kaikaluru
10. STO, Nandigama
11. STO, Thiruvuru
12. STO, Machilipatnam
13. STO, Vissannapet
14. STO, Mylavaram
15. STO, Pamaru
16. STO, Movva

**East Godavari District:**

1. DTO, Rajahmundry
2. ATO, Rampachodavaram
3. ATO, Amalapuram
4. ATO, Peddapuram
5. STO, Addateegala
6. STO, Alamuru



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

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, Piduguralla
16. STO, Rajupalem
17. DTO, Guntur

**Prakasam District:**

1. ATO, Kandukuru
2. ATO, Markapur
3. STO, Addanki
4. STO, Ongole
5. STO, Martur
6. STO, Podili
7. STO, Kanigiri
8. STO, Giddaluru
9. STO, Darsi
10. STO, Cumbum
11. STO, Chirala
12. DTO, Prakasham 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, Naidupet
11. STO, Vakadu
12. 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, Koilkuntla
9. STO, Kurnool
10. STO, Nandikotkur
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, Muddanur
6. STO, Proddatur
7. STO, Pulivendla
8. STO, Rayachoti
9. 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, Madakasira
10. STO, Tadipatri
11. STO, Uravakonda
12. DTO, Ananthapur

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

**Chittoor District:**

1. DTO, Tirupati
2. ATO, Madanapalli
3. STO, Kuppam
4. STO, Piler
5. STO, Punganur
6. STO, Satyaveedu
7. STO, Srikalahasti
8. STO, Tottambedu
9. STO, Vayalpadu
10. STO, Palamaneru
11. STO, Puttur
12. 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, Devarakonda
6. STO, Huzurnagar
7. STO, Kodad
8. STO, Mothkur
9. STO, Nakrekal
10. STO, Nidamanoor
11. STO, Ramannapet
12. STO, Thungaturthy
13. DTO, Nalgonda

**Medak District:**

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

**Khammam District:**

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

**Ranga Reddy District:**

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

**Karimnagar District:**

1. ATO, Peddapalli
2. ATO, Sircilla
3. ATO, Jagityal
4. STO, Husnabad
5. STO, Huzurabad
6. STO, Karimnagar
7. STO, Sultanabad
8. DTO, Karimnagar

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

**Adilabad District:**

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

**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

**Warangal Dist:**

1. ATO, Janagoan
2. ATO, Mulug
3. ATO, Mahaboobabad
4. STO, Cherial
5. STO, Eturunagaram
6. STO, Ghanapur
7. STO, Gudur
8. STO, Narasampet
9. STO, Parkal
10. STO, Warangal
11. DTO, Warangal

**Nizamabad District:**

1. ATO, Bodhan
2. ATO, Kamareddy
3. STO, Armoor
4. STO, Banswada
5. STO, Nizamabad
6. DTO, Nizamabad

**Annexure-2.1**

<b>PENDING AC BILLS TO END OF MARCH / 2012 AS ON 30-08-2012</b>		
<b>DISTRICT</b>	<b>NO OF BILLS</b>	<b>AMOUNT ₹</b>
SRIKAKULAM	182	1 194 232 062
VISAKHAPATNAM	1667	124 022 491
EAST GODAVARI	2598	730 596 083
WEST GODAVARI	86	912 182 287
KRISHNA	2291	997 336 012
GUNTUR	3177	1 532 759 948
PRAKASAM	88	10 970 770
NELLORE	2722	270 974 024
KURNOOL	48	794 733 623
ANANTAPUR	346	1 920 537 345
CHITTOOR	1210	327 116 228
KADAPA	693	107 034 697
ADILABAD	898	219 583 562
RANGA REDDY	267	143 437 017
KARIMNAGAR	1360	243 707 536
KHAMMAM	624	145 991 994
MAHABOBNAGAR	1223	583 927 630
MEDAK	785	112 645 671
NALGONDA	132	80 464 358
NIZAMABAD	1822	644 789 290
WARANGAL	38	24 489 822
VIZIANAGARAM	1378	243 279 253
<b>Grand Count</b>	<b>23635</b>	<b>11 364 811 703</b>

**Annexure - 2.2**

**Details of amounts drawn after 3rd AC Bills are still due**

DTO_ID	NAME OF THE DISTRICT	NO OF BILLS	AMOUNT IN ₹
1	SRIKAKULAM	126	265389983
2	VISAKHAPATNAM	1292	78179672
3	EAST GODAVARI	2151	513290207
4	WEST GODAVARI	17	705065150
5	KRISHNA	1911	401490978
6	GUNTUR	2773	167660046
7	PRAKASAM	51	1143170
8	NELLORE	2458	202289320
9	KURNOOL	30	332516284
10	ANANTAPUR	209	20167563
11	CHITTOOR	919	119972827
12	KADAPA	498	72288590
13	ADILABAD	601	126840495
14	RANGA REDDY	145	104756400
15	KARIMNAGAR	1006	195135030
16	KHAMMAM	467	73611378
17	MAHABOBNAGAR	907	301994679
18	MEDAK	584	71572494
19	NALGONDA	80	21104447
20	NIZAMABAD	1593	124529371
21	WARANGAL	9	3194487
22	VIZIANAGARAM	1148	35474352
	<b>TOTAL</b>	<b>18975</b>	<b>3937666923</b>

### Annexure-2.3

#### Pending A.C.Bills having value of ₹ 1.00 crore and above

Sl.No	District	No.Items	Amount ₹
1	Adilabad	2	36247412
2	Ananthapur	1	1872617548
3	Chittoor	2	87659184
4	East Godavari	2	40029444
5	Guntur	6	1301909783
6	Kadapa	1	23275000
7	Karimnagar	2	59628000
8	Krishna	16	597985366
9	Mahabubnagar	2	40632000
10	Nellore	1	22868000
11	Ranga Reddy	2	38520000
12	Srikakulam	4	937183056
13	West Godavari	6	348183584
	Total	47	5406738377

## Annexure-2.4

### Details of outstanding Railway Pensions

Sl.No	Rail way Zone	upto1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	Total
1	South Central Railway	16 500 961.65	18 881 291.00	11 012 134.00		25 667 523.00	512 038.00	50 698.00	72 624 645.65
2	Southern Railway	2 400 810.83		868 952.00	511 725.00	49 528.00			3 831 015.83
3	Northern Railway	289 795.44	160114.00	-38431.00	48306.00	-694.00	3698.00		462 788.44
4	Western Railway	151 671.00	16 862.00	39 339.00	96 473.00	10 179.00			314 524.00
5	Eastern railway	179 539.75	5 992.00						185 531.75
6	Central Railway	560 012.50		201 871.00	113 426.00	51 596.00			926 905.50
7	South Eastern Railway	5 936 628.18	4 813 613.00		7 427.00		23 162.00		10 780 830.18
8	North Frontier Railway	5 101.15		106 400.00					111 501.15
9	North Eastern Railway	5 087.90		2 231.00					7 318.90
10	Integral Coach Factory Perambur	13 387.30							13 387.30
11	Chittaranjan Loco Works	4 668.00		4 328.00		71 893.00			80 889.00
12	Diesel Loco Works	9 732.70	1 441.00						11 173.70
	<b>Total</b>	<b>26 057 396.40</b>	<b>23 879 313.00</b>	<b>12 196 824.00</b>	<b>777 357.00</b>	<b>25 850 025.00</b>	<b>538 898.00</b>	<b>50 698.00</b>	<b>89 350 511.40</b>

## Annexure - 2.5

List of items kept under objection for want of vouchers

Dist	upto 2001-02		2002-03		2003-04		2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		TOTAL	
	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt	ltm	Amt
SKL																	2	2284000	317	80512559	891	127847083	1210	210643642
VSP																			858	408379960	2488	2369677984	3346	2778057944
EG																	8	260662	1194	376087886	2135	727137440	3337	1103485988
WG																			1225	1140225076	1907	1453986005	3132	2594211081
KRI									7	360614	1	216816							1706	678726518	1854	574186647	3568	1253490595
GUN			5	106837			3	512000											2035	3549351150	1303	5597344691	3346	9147314678
PRA																	1	268244	1402	122026162	948	144750169	2351	267044575
NLR	19	49224											5	67681686					1623	406065380	2403	553734355	4050	1027530645
KUR	1	30000																	606	224491133	2044	704890629	2651	929411762
ATP																			969	709635295	2715	3329938949	3684	4039574244
CTR																	6	1562768	2123	702465164	3190	1488597109	5319	2192625041
KDPA																			1123	169081165	2029	381471736	3152	550552901
ADB							2	91628	4	5403785							26	1144021	1026	189687848	2731	1135013450	3789	1331340732
RR												1	12270						3717	1897748900	4705	3794374125	8423	5692135295
KMNR																			1338	322464416	3087	1561672647	4425	1884137063
KMM																			1579	361496660	1252	873462489	2831	1234959149
MBNR																			1483	723294788	2437	1182745708	3920	1906040496
MDK			2	23209			5	294910			2	304650							1360	418341767	3431	1148457057	4800	1567421593
NLG					2	3515													565	116200419	2378	941837975	2945	1058041909
NZB									1	74400									1149	233058095	1419	205897937	2569	439030432
WGL			12	1291759	9	506693													736	326829090	2642	932549028	3399	1261176570
VZM							1	10800											692	143739055	1274	317919948	1967	461669803
TOTAL	20	79224	19	1421805	11	510208	11	909338	12	5838799	4	533736	5	67681686			43	5519695	28826	13299908486	49263	29547493161	78214	42929896138



## Annexure-2.6

### Details regarding chronic 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	4/2011	18-5-11	12-5-11	-
2	Chittoor	“	17-5-11	19-5-11	2
3	West Godavari	“	18-5-11	18-5-11	-
4	East Godavari	“	18-5-11	18-5-11	-
5	Visakhapatnam	“	18-5-11	19-5-11	1
6	Kurnool	“	18-5-11	19-5-11	1
7	Ananthapur	“	17-5-11	18-5-11	1
8	Nellore	“	16-5-11	18-5-11	2
9	Guntur	“	16-5-11	18-5-11	2
10	Ongole	“	16-5-11	16-5-11	-
11	Krishna	“	16-5-11	13-5-11	-
12	Kadapa	“	17-5-11	19-5-11	2
13	Adilabad	“	14-5-11	11-5-11	-
14	Hyderabad(u)	“	13-5-11	24-5-11	11
15	Karimnagar	“	15-5-11	16-5-11	1
16	Khammam	“	15-5-11	11-5-11	-
17	Mahaboobnagar	“	15-5-11	19-5-11	4
18	Medak	“	14-5-11	18-5-11	4
19	Nalgonda	“	14-5-11	10-5-11	-
20	Nizamabad	“	15-5-11	13-5-11	-
21	Warangal	“	14-5-11	23-5-11	9
22	Vizianagaram	“	18-5-11	13-5-11	-
23	Ranga reddy	“	13-5-11	12-5-11	-

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
24	East Godavari	5/2011	18-6-11	20-6-11	2
25	Visakhapatnam	“	18-6-11	20-6-11	2
26	Kurnool	“	18-6-11	22-6-11	4
27	Ananthapur	“	17-6-11	20-6-11	3
28	Nellore	“	16-6-11	20-6-11	4
29	Guntur	“	16-6-11	17-6-11	1
30	Krishna	“	16-6-11	20-6-11	4
31	Hyderabad(u)	“	13-6-11	23-6-11	10
32	Mahaboobnagar	“	15-6-11	20-6-11	5
33	Medak	“	14-6-11	17-6-11	3
34	Nizamabad	“	15-6-11	20-6-11	5
35	Warangal	“	14-6-11	21-6-11	7
36	Ranga Reddy	“	13-6-11	17-6-11	5
37	Chittoor	6/2011	17-7-11	18-7-11	1
38	East Godavari	“	18-7-11	19-7-11	1
39	Visakhapatnam	“	18-7-11	21-7-11	3
40	Kurnool	“	18-7-11	19-7-11	1
41	Ananthapur	“	17-7-11	20-7-11	3
42	Nellore	“	16-7-11	18-7-11	2
43	Guntur	“	16-7-11	26-7-11	10
44	Prakasam	“	16-7-11	18-7-11	2
45	Krishna	“	16-7-11	20-7-11	4
46	Kadapa	“	17-7-11	18-7-11	1
47	Hyderabad(u)	“	13-7-11	14-7-11	1
48	Karimnagar	“	15-7-11	18-7-11	3
49	Maahaboobnagar	“	15-7-11	20-7-11	4
50	Medak	“	14-7-11	19-7-11	5
51	Nizamabad	“	15-7-11	19-7-11	4
52	RangaReddy	“	13-7-11	18-7-11	5
53	Chittoor	7/2011	18-8-11	19-8-11	1
54	East Godavari	“	18-8-11	19-8-11	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
55	Visakhapatnam	7/2011	18-8-11	19-8-11	1
56	Ananthapur	“	17-8-11	22-8-11	5
57	Nellore	“	16-8-11	19-8-11	3
58	Guntur	“	16-8-11	19-8-11	3
59	Prakasam	“	16-8-11	18-8-11	2
60	Krishna	“	16-8-11	19-8-11	3
61	Kadapa	“	17-8-11	18-8-11	1
62	Karimnagar	“	15-8-11	19-8-11	4
63	Mahaboobnagar	“	15-8-11	18-8-11	3
64	Medak	“	14-8-11	18-8-11	4
65	Nizamabad	“	15-8-11	22-8-11	7
66	Rangareddy	“	13-8-11	19-8-11	6
67	Nellore	8/2011	16-9-11	19-9-11	3
68	Hyderaabad(u)	“	13-9-11	16-9-11	3
69	Ranga Reddy	“	13-9-11	20-9-11	7
70	East Godavari	9/2011	18-10-11	21-10-11	3
71	Visakhapatnam	“	18-10-11	20-10-11	2
72	Nellore	“	16-10-11	18-10-11	2
73	Guntur	“	16-10-11	20-10-11	4
74	Prakasam	“	16-10-11	18-10-11	2
75	Krishna	“	16-10-11	17-10-11	1
76	Kadapa	“	17-10-11	19-10-11	2
77	Chittoor	10/2011	17-11-11	18-11-11	1
78	Guntur	“	16-11-11	18-11-11	2
79	Krishna	“	16-11-11	22-11-11	6
80	Adilabad	“	14-11-11	15-11-11	1
81	Hyderabad	“	13-11-11	24-11-11	11
82	Karimnagar	“	15-11-11	18-11-11	3
83	Khammam	“	15-11-11	17-11-11	2
84	Mahaboobnagar	“	15-11-11	25-11-11	10
85	Medak	“	14-11-11	22-11-11	8
86	Nalgonda	“	14-11-11	24-11-11	10
87	Nizamabad	“	15-11-11	22-11-11	7
88	Warangal	“	14-11-11	15-11-11	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
89	East Godavari	11/2011	18-12-11	19-12-11	1
90	Visakhapatnam	“	18-12-11	19-12-11	1
91	Nellore	“	16-12-11	21-12-11	5
92	Hyderabad(u)	“	13-12-11	16-12-11	3
93	Medak	“	14-12-11	22-12-11	9
94	Nalgonda	“	14-12-11	15-12-11	1
95	Ranga Reddy	“	13-12-11	22-12-11	9
96	Chittoor	12/2011	17-01-12	20-01-12	1
97	East Godavari	“	18-01-12	19-01-12	1
98	Visakhapatnam	“	18-01-12	23-01-12	5
99	Nellore	“	16-01-12	19-01-12	3
100	Guntur	“	16-01-12	18-01-12	2
101	Prakasam	“	16-01-12	18-01-12	2
102	Kadapa	“	17-01-12	18-01-12	1
103	Hyderabad(U)	“	13-01-12	18-01-12	5
104	Karimnagar	“	15-01-12	23-01-12	8
105	Medak	“	14-01-12	16-01-12	2
106	Nizamabad	“	15-01-12	17-01-12	2
108	Nellore	01/2012	16-02-12	21-02-12	5
109	Guntur	“	16-02-12	17-02-12	1
110	Krishna	“	16-02-12	21-02-12	5
111	Medak	“	14-02-12	17-02-12	3
112	Nizamabad	“	15-02-12	17-02-12	2
113	East Godavari	02/2012	18-03-12	19-03-12	1
114	Visakhapatnam	“	18-03-12	19-03-12	1
115	Ananthapur	“	17-03-12	20-03-12	3
116	Nellore	“	16-03-12	21-03-12	5
117	Guntur	“	16-03-12	22-03-12	6
118	Krishna	“	16-03-12	21-03-12	5
119	Kadapa	“	17-03-12	19-03-12	2
120	Hyderabad(U)	“	13-03-12	19-03-12	6
121	Mahaboobnagar	“	15-03-12	20-03-12	5
122	Medak	“	14-03-12	16-03-12	2
123	Nalgonda	“	14-03-12	15-03-12	1
124	Nizamabad	“	15-03-12	19-03-12	4
125	Rangareddy	“	13-03-12	14-03-12	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
126	Srikakulam	03/2012	18-04-12	19-04-12	1
127	Chittoor	“	17-04-12	23-04-12	4
128	West Godavari	“	18-04-12	20-04-12	2
129	East Godavari	“	18-04-12	19-04-12	1
130	Visakhapatnam	“	18-04-12	20-04-12	2
131	Kurnool	“	18-04-12	20-04-12	2
132	Ananthapur	“	18-04-12	20-04-12	2
133	Nellore	“	17-04-12	20-04-12	3
134	Guntur	“	16-04-12	23-04-12	7
135	Ongole	“	16-04-12	20-04-12	4
136	Krishna	“	16-04-12	23-04-12	7
137	Kadapa	“	16-04-12	24-04-12	8
138	Adilabad	“	14-04-12	20-04-12	6
139	Hyderabad(U)	“	13-04-12	20-04-12	7
140	Karimnagar	“	15-04-12	23-04-12	8
141	Khammam	“	15-04-12	20-04-12	5
141	Mahaboobnagar	“	15-04-12	20-04-12	5
142	Medak	“	14-04-12	23-04-12	9
143	Nalgonda	“	14-04-12	19-04-12	5
144	Nizamabad	“	15-04-12	20-04-12	5
145	Warangal	“	14-04-12	20-04-12	6
146	Vizianagaram	“	18-04-12	24-04-12	6
147	Rangareddy	“	13-04-12	23-04-12	10

**ANNEXURE-2.7**

**Major Head wise clearance/oustanding of adverse balance items to the end of March2012**

Sl. No	Head of Account & Nomenclature	Opening balance as on 31/3/2011		Balance cleared during 4/2011 to 3/2012(s)		Additions during 4/11 to 3/2012(s)		Net Adverse balance as on 31/3/2012(s)	
		No of items	Amount	No of items	Amount	No of items	Amount	No of items	Amount
1	8342- Other Deposits	8	292752173.61	-	272209502.02	1	367592884.02	9	388135555.61
2	8443-Civil Deposits	11	3434978981.44	4	3363963025.04	4	6976860495.99	11	7047876452.39
3	8448- Deposits of Local fund	43	5550696892.98	3	1809111479.32	4	638880412.81	44	4380465826.47
4	8449-Other Deposits	22	4443081889.52	2	3470806827.00	6	2899958365.58	26	3872233428.10
5	8550-Civil Advances	9	30276435.83	-	-	-	NIL	9	30276435.83
	<b>Total</b>	<b>93</b>	<b>13751786373.38</b>	<b>9</b>	<b>8916090833.38</b>	<b>15</b>	<b>10883292158.40</b>	<b>99</b>	<b>15718987698.40</b>

## Annexure-2.8

### Inaction on the minutes of workshop of DTOs held in March 2012

Sl.No	Gist of the assurance given by DTO	Current status
1	Prl.Secretary asked all the DTOs to lapse the deposits lying unclaimed for more than three years including P.D.Accounts	The amount of unclaimed deposits was not yet lapsed. Instead it was increased from ₹ 18.33 crore to ₹ 49.86 crore this year
2	It was agreed to furnish duplicate vouchers / certificate of payment incase of missing vouchers	The issue remains unresolved. The amount was however increased to ₹ 4292.99 crore against ₹ 765.00 crore
3	It was assured to deduct income tax at source in case of arrears of pay etc	No tangible action was taken. The amount was increased to ₹ 6.09 crore from ₹ 5.32 crore
4	It was agreed to avoid excess payment of pensionary benefits	No steps seem to have been taken in this regard. The amount was increased to ₹168.34 lakh against ₹138.68 lakh
5	It was assured to avoid the excess payment of various allowances	The amount was increased to six times i.e ₹ 76.30 lakh against ₹ 12.62 lakh

### ANNEXURE-3.1

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

SNO.	DISTRICT	Upto 2006-07		2007-08		2008-09		2009-010		2010-11		2011-12		TOTAL	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Adilabad	27	20	9	17	6	16	11	25	8	56	13	100	74	234
2	Khammam	7	8	3	3	4	6	7	11	7	13	10	58	38	99
3	Warangal	26	38	2	3	6	8	7	15	10	35	11	73	62	172
4	Karimnagar	21	27	5	8	8	14	5	12	13	41	8	41	60	143
5	Nizamabad	18	25	3	3	6	9	5	24	6	50	6	60	44	171
6	Medak	20	33	3	3	4	15	8	18	9	39	10	56	54	164
7	Nalgonda	18	24	3	7	5	6	10	22	6	15	12	69	54	143
8	Hyderabad	18	22	2	4	2	2	5	12	8	36	8	34	43	110
9	Mahaboobnagar	27	39	9	18	4	7	10	25	8	22	15	66	73	177
10	Ranga Reddy	12	15	1	1	1	5	6	8	8	22	4	25	32	76
11	Srikakulam	8	8	2	2	5	8	3	5	6	17	11	76	35	116
12	Krishna	26	36	4	5	4	5	8	14	9	44	17	87	68	191
13	West Godavari	13	14	1	1	3	4	6	9	2	3	15	58	40	89
14	Guntur	19	28	1	1	2	2	3	5	3	7	16	100	44	143
15	East Godavari	17	19	1	1	1	1	7	7	3	4	18	88	47	120
16	Visakhapatnam	10	15	1	3	3	3	3	4	6	18	11	71	34	114
17	Vizianagaram	3	4					6	6	6	14	9	66	24	90
18	Prakasham	26	41	2	2	6	8	7	13	11	35	7	36	59	135
19	Nellore	25	31	6	13	6	9	8	11	11	37	12	54	68	155
20	Ananthapuram	22	27	1	1	8	10	3	6	12	42	11	54	57	140
21	Chittoor	25	35	2	2	5	8	7	24	14	42	12	67	65	178
22	Kadapa	15	26	1	2	6	8	4	5	12	44	8	57	46	142
23	Kurnool	9	11	4	8	5	15	6	12	11	24	12	65	47	135
<b>TOTAL</b>		<b>412</b>	<b>546</b>	<b>66</b>	<b>108</b>	<b>100</b>	<b>169</b>	<b>145</b>	<b>293</b>	<b>189</b>	<b>660</b>	<b>256</b>	<b>1461</b>	<b>1168</b>	<b>3237</b>



**Annexure-3.2**  
**EXCESS PAYMENT OF PENSION DUE TO NON/SHORT RECOVERY OF CVP**

S.No.	Name of the STO	Name of the District	Name of the Pensioner	PPO.No.	Period		Amount ₹	
					From	To		
1	Huzurabad	Karimnagar	B. Rajaiah	SP-000470	03/11		3056	
2	Siricilla		Shaik Imam	03-009773	12/07	01/12	1000	
3	Muddanur	Kadapa	T.M.Jayamma	14-SGC-008112	04/99	02/04	41996	
4	Rajampet		G. Subbarayudu	14-SGC-011020	08/07	03/08	36824	
5	Jammalamadugu		M. Ravanaiah	14-014709-SP	02/11	03/11	6360	
6			A.Jayakumari Devi	14-SG-06288-	06/05	03/11	49861	
7			Y. Gurappa	14-SGC-006780	10/08	03/11	21720	
8	Jaggaihpeth		Krishna	Md. Zaheeruddin	Edn/KNA/SP-08286	01/2000	04/11	150552
9	Kaikalur			D. Vinoda	SP-02941-LF	11/10	04/11	34456
10		P.Gopalakrishna Murthy		19-020002/SP	05/10	04/11	32922	
11		T. Vinod		19-SGC-15142	11/07	04/11	71421	
12	Pamarru	V. Kanaka Lingeswara Rao		19-SGC-014847	11/07	04/11	40953	
13	Vijayawada (E)	D. Laxmi Samrajyam		19-SGC-11733	03/99	10/03	51632	
14		B.S.Ramanadha Reddy		19-SGC-012609	04/05	04/11	22869	
15		C.V.S.Sarma		19-SGC-19641	01/11	04/11	9983	
16		P. Meryamma		Edn/KNA/009328/SP	09/01	11/11	235840	
17	Bhogapuram	Vizianagaram		P.A.Satyanarayana	24-009915/SP	11/10	03/11	26546
18	Badangi			B. Raja Rao	648	11/06	09/11	27125
19	Parvathipuram			B. Gumpaswamy	24-SGC-7217	09/07	09/11	2991
20	DTO, Vizianagaram			K. Venkataramana	24-SGC-004618	11/98	10/03	56788
21	S. kota			R.Appalanaidu	20-582	03/11	01/12	6656
22	Gudur	Warangal		D. Kamalakara Rao	09-016329-SP	08/10	04/11	29351
23	Warangal		G. Jagan Mohan Reddy	09-SGC-008044	09/98	07/11	118068	
24	Mahabubabad		Abdul Raheem	09-017450/FP	01/11	12/11	52224	
25			Md. Yousuf	LB/WGL/34741/SP	08/11	12/11	20735	
26	DTO, Warangal		T.Kamala Devi	09-SGC-6806	02/99	01/06	67857	
27	Rajupalem		Guntur	N. Rama Krishnaiah	S-002891	08/07	05/11	14720
28	Vinukonda	A. Indira		18-SGC-20282	05/11	11/11	8012	
29	Sadasivpeta	Medak	Ramachandraiah	05-009456	03/11	05/11	14093	
30	R.C.Puram	East Godavari	B. Raghuramudu	21-02998/SP	04/11	05/11	14143	

Sl. no	Name of the STO	Name of the District	Name of the Pensioner	PPO.No.	Period		Amount ₹
					From	To	
31	Kothagudem	Khammam	S.Chandraiah	10-010205/SP	03/11	06/11	9518
32	Sathupalli		V. Prasada Rao	10-SGC-004556	04/05	06/11	57000
33	Khammam		P. Susheela	10-SGC-4506	12/98	04/07	74395
34			K. Padmavathi	10-SGC-4440	08/98	06/06	72122
35	Madhira		K. Vijayamma	10-SGC-4526	04/99	12/03	45491
36	Sullurpet	Nellore	V.L.R.Manoharamma	16-SGC-013960	09/06	06/11	176245
37	Nellore		D.Laxminarayana	16-SC-12456	10/08	06/11	99165
38			A.V.Narasimhulu	16-074850/SP	02/09	06/11	39237
39	Vakadu		Sk.Nazeer Basha	16-016987/SP	03/11	06/11	9923
40	Visakhapatnam	Visakhapatnam	P.V.C.Sarma	22-SGC-012873	07/02	07/11	367185
41	Bheemunipatnam		M. Satyanarayana Murthy	22-019231/SP	02/11	06/11	20210
42			P. Bangaramma	22-019040/SP	01/11	06/11	28696
43			A.Appa Rao	22-019136/SP	01/11	06/11	18339
44			M. Maheswara Rao	22-018015/SP	10/10	06/11	20955
45			Elamanchili	P.Mahalakshamma	22-SGC-10673	12/98	05/04
46	Puttur		K. Vijaya Pillai	SP-000122	02/11	07/11	22378
47	Punganur	V. Hussain Saheb	MP-CTR-SP-04634	07/10	01/12	33257	
48	Srikalahasti	D. Sudarshanamma	15-SGC-016104	01/11	01/12	29614	
49	Alair	Nalgonda	Md.Jahangir Ali	04-SGC-011778	02/11	07/11	11183
50	Suryapet		B. Sundaramma	04-SGC-005625	08/98	03/00	20653
51			Md.Abbas	04-SGC-7810	07/11	11/11	8100
52	Huzurnagar		A.Anthamma	04-SGC-005894	09/98	09/07	95960
53	Kodad		T. Roosevelt	04-011149-SP	05/09	11/11	140625
54			C. Leela Mani	04-SGC-010079	02/99	06/07	99462
55	Miryalaguda		H. Ramalinga Sastry	04-S-005641	09/98	11/02	45317
56	Nidamanur		B. Subba Rao	04-SGC-009839	02/07	11/11	81316
57			Md. Rahmatullah	04-SGC-005617	07/07	11/11	29670
58	DTO, Nalgonda		T. Venkat Reddy	04-SGC-005816	02/09	11/11	30398
59	Devarakonda	C. Janakamma	04-SGC-005737	09/98	06/99	7267	
60	Kamareddy	Akthari Begum	02-SGC-004218	04/99	04/05	45749	
61		A.Balaiah	02-SGC-003398	01/11	12/11	8350	
62	Armur	E.C.Laxman	02-008706/SP	04/11	12/11	17279	
63		D. Ramulu	02-008177/SP	08/11	12/11	7559	
64	Nizamabad	Fathima Anjalina	02-SGC-3943	10/98	12/05	98784	

Sl. no	Name of the STO	Name of the District	Name of the Pensioner	PPO.No.	Period		Amount ₹
					From	To	
65	Khanapur	Adilabad	Syed Hameeduddin	01-SGC-03076	11/08	12/11	22762
66	Sirpur		D. Prabhakara Rao	01-05-003197	01/07	01/12	55528
67	Asifabad		N. Ganga	01-06517/SP	05/10	01/12	8113
68	APPO, Panjagutta	Hyderabad	A.P.Hemavathi	06-SC-40686	03/99	08/04	71290
69			Sabiva Begum	06-SGC-40012	10/98	01/07	64277
70	APPO, Nampalli		Yusuf Khan	P4-SP-011730	01/10	08/11	15160
71			Mirza Shafiullah Baigh	P4-SP-014126	12/07	01/12	2492
72	APPO, Jambagh		A.D.Vimala	06-SGC-056769	09/98	03/05	73913
73	Palasa		Srikakulam	D. Appala Swamy	23-SGC-006320	12/06	02/12
74		D. Narasimha Rao		23-SGC-006257	11/98	09/02	37341
75	DTO, Srikakulam	S.Kalyani		23-SGC-6276	01/98	01/03	35896
76		D. Audi Murthy		23-SGC-006307	02/07	02/12	42736
77		G. Ranganadham		23-S-06389	10/09	02/12	24695
78	Pondur	L. Simmi Naidu		23-SGC-7903	11/08	02/12	87600
79	Srisailam	Kurnool	N. Ramulamma	S-007072	07/07	02/12	5732
80	Dhone		Ch. Ranga Rao	12-SGC-007583	11/08	02/12	32000
81			M. Habibullah Khan	Judl-KNL-9719-SP	01/12	02/12	6081
82	Atmakur		A.Joseph	Medl/KNL/S-007541	03/07	09/11	61924
83	Rajendranagar	Ranga Reddy	Syed Mohinuddin Ahmed	07-SGC-003949	05/06	08/11	4480
84	Hayatnagar		K. Susheela	7-SGC-002767	09/98	02/07	77437
85	Kadiri	Ananthapuram	Imam Saheb	13-SGC-008584	10/10	08/11	7252
86	Kanigiri	Prakasham	G. Mark	17-016132/SP	07/10	10/11	34625
87	Kandukur		Sirorathnam	17-SGC-008918	04/05	10/11	54352
88	Giddalur		V.Venkataiah	17-SGC-011497	06/02	09/11	202048
89	Chirala		T.R.Ammulu	17-SGC-00905	05/08	10/11	20439
90	Palakol	West Godavari	G. Janankirama Raju	20-SGC-011790	03/11	10/11	5446
91	Narayanpet	Mahabubnagar	D. Balappa	11-SGC-005178	06/99	10/11	13559
92	Shadnagar		T. Padmavathi	11-SGC-09354	05/11	10/11	5808
<b>Total</b>							<b>4324396</b>

**Annexure-3.3**

**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 ₹
					From	To	
1.	Rajampet	Kadapa	N. Phani Kumar	14-003807/FP	06/10	03/11	100158
2.	Proddatur		B. Venkata Vidyasagar	Pol/CDP/FP/00859	02/07	03/11	116565
3.			M. Sudha Devi	SW/CDP/IP/001861	02/11	03/11	2650
4.	Budwel		K. Ankamma	PR-CDP-SP-00078-FP	04/09	07/11	81430
5.			S. Sarojamma	14-S-009224-FP	05/09	07/11	61080
6.	Kadapa		S. Habeenunnissa	14-SG-009536	05/09	07/11	112084
7.	Kaikalur	Krishna	U.D. Gandhi	009420/FP	12/09	04/11	52083
8.	Bandar		N. Nancharamma	SP-009501	01/08	05/11	51409
9.	Gudiwada		G. Arunkumar	19-009930	08/09	10/11	158317
10.	Nuziveedu		B. Sharatchandran	SP-012614	10/10	11/11	1337
11.	Vuyyur		Ch. Laxmikanthamma	MP/KNA/SP-00068	01/10	11/11	120524
12.	Piduguralla	Guntur	Sk. John Bee	001746	03/10	04/11	40970
13.	Macherla		S. Venkata Rao	18-F-006096	04/11	09/11	124848
14.	Narasaraopet		SK.Daval Bi	001480-FP	01/11	11/11	25366
15.	Bhadrachalam	Khammam	U. Laxmi	000983	12/07	06/11	49845
16.	Kothagudem		M.Venkata Lakshmi	10-FG-002404	03/10	06/11	10459
17.	Sathupalli		T. Savithramma	10-SGC-005937	06/08	06/11	160174
18.	Madhira		S. Chittemma	10-SGC-006629	01/11	06/11	45198
19.	Venkatapuram		M. Venkamma	10-FG-002166	10/08	11/11	227371
20.	Burgumpad	G.Laxmi Kantham	08-FP-000202/OP	08/11	12/11	11840	
21.	Visakhapatnam	Visakhapatnam	M. Aravinda Rao	22-004105/FP	10/10	03/11	47830
22.	Chodavaram		V. Rama Lakshmi	22-SGC-014018/FP	01/11	06/11	49440
23.			M. Satyanarayanamma	22-SGC-012566/FP	03/09	06/11	99656
24.	Vakadu	Nellore	P.C.K. Hymavathi	16-SGC-012248	08/09	06/11	110070
25.	Atmakuru		M. Narayanamma	16-FG-003106	02/09	06/11	66183

Sl.No.	Name of the STO	Name of the District	Name of the Pensioner	PPO.No.	Period		Amount ₹
					From	To	
26	Kalyandurg	Ananthapuram	B. Laxmamma	FP-1405	05/96	08/11	25596
27	Madakasira		S. Laxmi Devi	ATP-F-00895	05/08	08/11	76217
28	Kadiri		D. Nagamani	13-SGC-011434-FP	04/11	07/11	22529
29	Akiveedu	West Godavari	David Hananya	20-FP-004567	07/09	10/11	219784
30			Soli Arunasree	F-000630	07/11	10/11	26149
31	Polavaram		D. Immanual Christopher	20-FG-04649	04/11	11/11	75883
32			Ch. Kamala Kumari	20-F-003861	06/11	11/11	46689
33	Shadnagar	Mahabubnagar	T. Jyothi	11-FG-002926	05/10	10/11	25992
34	Razole	East Godavari	J. Manikanta	21-005698/FP	01/05	10/10	351919
35	Suryapet	Nalgonda	B. Sunderamma	04-SGC-005625	08/98	03/00	20653
36			Md. Abdul Hameed	04-SGC-7810	07/11	11/11	8,100
37	Miryalaguda		Azeema Begum	04-003538/SP	08/11	11/11	6661
38	DTO, Nalgonda		M. Satyalakshmi	04-SGC-006869	07/07	12/11	262904
39	Luxettipet	Adilabad	Bijanbee	Pol-ADB-S-001685	06/08	11/11	231820
40	Mancherial		Ch. Nirmalakumari	01-FG-001677	06/06	12/11	316962
41	Nirmal		D. Kishna Swami	01-SGC-003403	04/07	12/11	81732
42	Sultanabad	Karimnagar	Rajanarasavva	FP-00125	01/11	11/11	34595
43	Sangareddy	Medak	Md.Samiuddin	05-F-002858	09/10	03/11	42379
44	Banswada	Nizamabad	N. Savithri	02-SGC-06154	11/11	12/11	8695
45	Nandikotkur	Kurnool	P.Mariamamma	12-F-0011744	07/11	02/12	47456
<b>Total</b>							<b>3859602</b>

**Annexure-3.4**

**INCORRECT CONSOLIDATION OF PENSION**

Sl.No	Name of the District	Name of the STO	Name of the Pensioner	PPO.No.	Period		Amount ₹
					From	To	
1.	Karimnagar	Huzurabad	B. Rajaiah	SP-000470	12/11		12000
2.	Mahabubnagar	Kollapur	A. Laxmi	11-003308/FP	02/10	05/11	128112
3.			Saleema	11-F-002765	02/10	05/11	7488
4.		Kodangal	Buggappa	11-S-002241	04/05	01/10	29110
5.	Nellore	Nellore	B. Shankar Reddy	16-014807-SP	02/10	06/11	61117
6.	Warangal	Warangal	P. Saramma	LF-WGL-F-1018	11/06	07/11	61794
7.	Hyderabad	APPO, Seethaphalmandi	P. Susheela	06-F-001577	08/71	07/11	257241
8.		Motigalli	Md.Sharfuddin	06-S-011263	04/05	11/11	14644
9.	Ananthapur	Gooty	Jaibunnissa	13-S-006982	05/96	07/11	21977
10.	Kurnool	Nandyal	K.Venkataravanamma	Pol/KNL/F/002491	02/11	09/11	66633
11.		Kurnool	S. Ramija Bee	12-S-007819	02/10	02/12	124727
12.	Vizianagaram	Badangi	K. Krishna Rao	24-SGC-6556	12/08	09/11	5794
13.		S.Kota	G.Satyavathi	24-S-000919	02/09	01/12	47927
14.	East Godavari	Peddapuram	M. Chiranjeevulu	21-SG-014240	01/06	10/11	96504
15.	Guntur	Narsaraopet	M. Gnanaiah	5004243-Mpl	09/10	11/11	168835
16.	Adilabad	Mancherial	N. Anasuya	FA-142/Sec/FP	04/05	07/11	87041
17.		DTO, Adilabad	Ayesha Sultana	293-ZP-ADB-FP	02/09	12/11	30867
18.	Nizamabad	Bhodan	Y. Raghavaiah	02-SGC-006789	01/06	12/11	342390
19.			Y. Krishna Murthy	02-0-004666	01/06	12/11	256524
20.		Nizamabad	B. Narasimha Rao	02-SGC-003623	01/06	12/11	62256
21.	Srikakulam	Ichapuram	K.C.Samatha Ray	23-SGC-10055	01/06	01/12	63360
<b>Total</b>							<b>1946341</b>

**Annexure-3.5**

**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 ₹
					From	To	
1.	Karimnagar	Peddapalli	V. Srinivasa Rao	03-003068/FP	13-3-08	03/11	40921
2.		Peddapalli	P. Sunitha	03-FG-002914	15-4-10	03/11	24596
3.		Karimnagar	Ramamma	03-F-000506	08/04	04/08	92736
4.	Srikakulam	Palakonda	K. Lakshmi	001136/Pol/SKL/FP	24-11-10	03/11	14940
5.		DTO, Srikakulam	B.Prasada Rao	23-FG-002562	06/07	11/11	110383
6.	Warangal	Narsampeta	A. Neela	09-F4-003888	15-6-07	04/11	49515
7.	East Godavari	Rampachodavaram	G. Kasthuri Bai	21-5-009555	17-11-10	04/11	7222
8.	Guntur	Mangalagiri	Ch. Padmanjali	18-006514/FP	2-1-10	05/11	1783
9.		Gurazala	P. Radha Krishna Kumari	F-001291-A5 Pen coop	02/08	09/11	59945
10.	Mahabubnagar	Alampur	K. Swarnalatha	11-003375/FP	16-2-09	05/11	45557
11.		Kollapur	B. Uma Devi	11-003329/FP	03-9-10	05/11	7746
12.		Mahabubnagar	K. Padmavathi	11-S-007833/FP	11/08	05/11	61548
13.		Wanaparthy	Rasheeda Begum	11-F-001704	09/00	05/11	105810
14.	Visakhapatnam	Visakhapatnam	K. Sambasiva Rao	22-SGC-007272-FP	10/05	06/11	193971
15.			J. Krupa Lakshmi	22-S-00G-663	06/08	06/11	48609
16.			M. Kanthi	22-004268/FP	05/10	06/11	11774
17.			B.V. Sambasiva Rao	22-004324/FP	12/87	06/11	91488
18.	Nellore	Nellore	Ch. Krishna Veni	16-F-001013	12/87	06/11	102916
19.	Hyderabad	APPO, Malakpet	G. Krishnaji	06-074675	11/10	06/11	57187
20.		APPO, Narayanaguda	M.R.Purushotham	06-069184/FP	05/11	06/11	6069
21.		APPO, Chandrayanagutta	C. Sujatha	06-016687	09/10	10/11	26180
22.	Kurnool	Nandhyal	S. Saramma	SP-S-007494	04/06	09/11	96104
23.	Prakasham	Darsi	S.K. Naseema	PKM-Pol-FP-001176	08/10	10/11	30722
24.		Chirala	D. Deenamma	PKM-Mdl/S-000069	06/11	10/11	6985

Sl.No	Name of the Dist.	Name of the STO	Name of the Pensioner	PPO.NO.	Period		Amount ₹
					From	To	
25.	West Godavari	Tadepalligudem	T. Laxmi	WG-FP-00746	07/09	10/11	60428
26.		Chintalapudi	MP.Raghavamma	20-SGC-OF-966	01/11	02/12	29448
27.	Nalgonda	Bhongir	V. Butchamma	FP-04-S-4211	02/11	11/11	11664
28.	Medak	Siddipet	M. Aruna	05-002329/FP	05/11	11/11	60452
29.		Medak	P. Alice David	05-F-006081	08/11	12/11	11285
30.		Sadasivpeta	M.Padmamma	000125/PR/FP/MDR/08	02/09	05/11	58005
31.	Krishna	Avanigadda	P. Bhaskara Rao	125-00-2503	10/11		6097
32.	Prakasham	Ongole	K.Indira Devi	17-016057-FP	09/09	05/11	64486
<b>Total</b>							<b>1596572</b>



**Annexure-3.6**

**EXCESS PAYMENT OF ENHANCED FAMILY PENSION**

<b>S.No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>Name of the pensioner</b>	<b>PPO.No</b>	<b>From</b>	<b>To</b>	<b>Amount in ₹</b>
1	Nakerekal	Nalgonda	Smt.Mohamad Bee	A5-NLG-FP-000497/LR	12/05	07/11	203950
2	Kovvur	Nellore	K. Mariyamma	16-00-3804/FP	08/08	09/11	316816
3	Vinukonda	Guntur	Suvarthamma	18-006569-FP	10/06	11/11	240346
4	Sangareddy	Medak	Syedda Begum	05-002454/FP	09/09	11/11	69767
5	Pileru	Chittoor	R. Alivelamma	15-F-003135	07/08	01/12	134627
<b>Total</b>							<b>965506</b>

**Annexure-3.7**

**INCORRECT/EXCESS PAYMENT OF FINANCIAL ASSISTANCE**

Sl.No	Name of the STO	Name of the District	Name of the Pensioner	PPO.No.	Period		Amount ₹
					From	To	
1	Vissannapeta	Krishna	Ch. Kamamma	004202-FA	04/94	04/11	213105
2	DTO, Krishna		B. Vazamma	15046	10/95	05/10	210009
3	Narsipatnam	Visakhapatnam	K. Aseervadam	FA-14065	07/88	06/11	227206
4	Hindupur	Ananthapur	M. Shakuntala	14-3-003587 AST/F/2291	06/85	08/11	251457
5	Cumbum	Prakasham	R. Estheramma	15256	06/85	10/11	294227
6	Peddapuram	East Godavari	M. Raghavamma	1591/97	07/97	03/09	133770
<b>Total</b>							<b>1329774</b>

**Annexure-3.8**  
**EXCESS PAYMENT OF ADDITIONAL QUANTUM OF PENSION**

S.No	Name of the STO	Name of the District	PPO.No	Name of the pensioner	From	To	Amount ₹
1	Penugonda	Ananthapuram	13-S-000259/FP	Beebi John	12/10	08/11	6423
2	Macherla	Guntur	002789/NLG/FP	R.Santhamma	02/10	09/11	43651
3	Atmakur	Kurnool	S-005417	A.Mariamamma	02/10	09/11	27618
4	Tadepalligudem	West Godavari	20-F-1204	M. Jagannadham	02/10	10/11	4840
5	Mylavaram	Krishna	SP-007261	V. Lily Bayamma	02/10	11/11	45385
6	Vuyyuru		19-F-0035	Md. Mustafa	02/10	11/11	10169
7	Narsapur	Medak	FG-002143	D. Balamani	11/11	-	31504
8	Andole		05-F-000500	Narsimloo	02/10	12/11	32687
9			Pol-Mdk-F-0025	Md.Ghouse	02/10	12/11	16052
10	Punganur	Chittoor	15-f-007443	K. Padmalatha	04/11	01/12	17650
11			15-S-003864	S. Yasodamma	10/11	01/12	3876
12			15-Rev-CTR-01011/FP	S. Padmavathi	10/11	01/12	2828
13			ZPR-206	P.Munemma	04/11	01/12	2386
14			15-F-001253/FP	Sharfunisa	08/10	01/12	6063
15	Madanapalli		ZPPR-478	M.Obulappa	02/10	01/12	20179
16			15-SGC-7395/FP	S. Ruthamma	02/10	01/12	15833
17	Kuppam		15-S-004975/FP	Munemma	02/10	01/12	23446
18			15-F-00472	M. Kamalamma	05/10	01/12	14836
19			15-S-006319/FP	K. Leelavathamma	06/11	01/12	8926
20	Piler		15-F-004852	P. Rajamma	02/10	01/12	26698
21			15-F-02324	P. Krishnamma	02/10	01/12	26722
22	Srikalahasti		15-F-00694	A.Krishnamma	02/10	01/12	13474
23			15-F-001235	K. Venkataramanamma	02/10	01/12	10345
24	Vayalpadu		15-S-003084	V. Subbamma	12/11	01/12	1914
25	DTO, Tirupathi		15-S-004366	J. Saraswathamma	02/10	01/12	26399
26			15-FP-0014	J. Subbarayudu	02/10	01/12	22235
27			BK-F-00527	Laxmi Devi	02/10	01/12	18357
28	Nandikotkur		F-001516	B. Sushilamma	07/10	01/12	19786
29			PR-F-00131	N. Narsamma	02/10	01/12	16770
30	Kurnool	12-F-001349	A.Vimala Bai	02/10	02/12	38912	
31		EX-500193	Kasim Bee	02/10	02/12	21531	
32	Dhone	12-F-001714	V. Seshamma	07/11	02/12	9248	
33		PR-KNL-01287	K.Ch.Obulamma	02/10	02/12	17407	
34		EX-12--S-4274	K.Seshamma	02/10	02/12	9248	
						<b>Total</b>	<b>613398</b>

**Annexure-3.9**

**EXCESS PAYMENT DUE TO NON-RECOVERY FROM GRATUITY/PENSION**

S.No	Name of the STO	Name of the District	Name of the pensioner	PPO.No	Amount in ₹	
1.	Satyavedu	Chittoor	Dr.K. Balasundaram	15-018903/SP	34471	
2.	Nidadavolu	West Godavari	K. Shanta Kumari	20-SGC-017338	33590	
3.	DTO, Medak	Medak	M. Sujatha	05-009778/RG	233450	The amount towards excess payment of pay and allowances was ordered to be recovered from DCRG. However the instruction ordering for recovery was struck off and the entire amount was paid on 14-12-11
4	Dhone	Kurnool	M. Habibullah Khan	Jdl-KNL-6779-SP	15950	
5	Karimnagar	Karimnagar	K. Devi Prasad	03-013347/SP	62867	An amount of Rs.382610/- was paid in excess towards pay and allowance during his service. This was ordered to be recovered from pension in suitable instalments i.e. not to exceed 10% of the pension. Till 07/09 the amount was recovered. However, the recovery was discontinued from 08/09 onwards
Total					380328	

**Annexure-3.10**

**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 ₹
					From	To	
1	Nakkapalli	Visakhapatnam	STG Krishna	22-017729/SP	06/07	10/11	225799
Total							225799

**Annexure-3.11**

**RAISING OF HALF SHARE OF PENSION TO MINIMUM**

<b>S.No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>Name of the pensioner</b>	<b>PPO.No</b>	<b>From</b>	<b>To</b>	<b>Amount in ₹</b>
1	Alampur	Mahabubnagar	Nagashwaramma	11-FG-002200	04/05	05/11	49369
2	Warangal	Warangal	K. Martha	09-FG-002680	02/10	07/11	5831
3	APPO, Narayanaguda	Hyderabad	Ali Mohd.Khan	06-F-014341	04/05	07/11	12316
4	Ananthapuram	Ananthapuram	C. Bhagyalakshmi	13-F-001958	10/99	07/11	48215
5	APPO, Punjagutta	Hyderabad	P. Vijayalakshmi	06-FG-013300	02/10	01/12	7224
<b>Total</b>							<b>122955</b>

**Annexure-3.12**

**ERRONEOUS PAYMENT OF FAMILY PENSION**

<b>S.No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>Name of the pensioner</b>	<b>PPO.No</b>	<b>From</b>	<b>To</b>	<b>Amount in ₹</b>
1	STO, Adilabad	Adilabad	A. Alli Rani	Mdl-ADB-FP-001428	08/09	03/11	51078
<b>Total</b>							<b>51078</b>

**Annexure-3.13**

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

<b>S. No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>Name of the pensioner</b>	<b>PPO.NO</b>	<b>Due</b>	<b>Restored in</b>	<b>Amount ₹</b>
1.	Kadapa	Kadapa	V. Ramakrishna Reddy	14-SGC-006712	07/11	01/11	4752
2.	Darsi	Prakasham	M. Rajeshwari	17-SGC-009321	10/11	05/11	2712
3.	Huzurnagar	Nalgonda	G. Venkataramaiah	04-SGC-006056	11/11	11/08	20720
4.	Gopalapuram	West Godavari	E. Ramam	20-SGC-012-1141	02/12	07/10	15558
<b>Total</b>							<b>43742</b>



**Annexure-3.14**

**NON-DEDUCTION OF ANTICIPATORY PENSION FROM PENSION**

Sl.No.	Name of the STO/DTO	Name of the District	Name of the Pensioner	PPO.NO.	Period		Amount ₹	Remarks
					From	To		
1.	Kagaznagar	Adilabad	K. Ammakka	01-SG-004249	03/96	09/97	13072	Anticipatory pension was not recovered from the pension
Total							13072	

**Annexure-3.15**

**DOUBLE PAYMENT OF PENSION**

<b>S.No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>PPO.No</b>	<b>Name of the pensioner</b>	<b>From</b>	<b>To</b>	<b>Amount in ₹</b>
1.	Bhogapuram	Vizianagaram	24-002238/FP	K. Malathi	11/10	03/11	18925
2	Sangareddy	Medak	2341-SP-Pro&Ex.-MDK-2011	Md.Abdul Hafeez	07/11	10/11	35677
Total							54602

**Annexure-3.16**

**NON-REFUND OF THE PENSION EVEN AFTER THE DEATH OF THE PENSIONER**

<b>S.No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>Name of the pensioner</b>	<b>PPO.No</b>	<b>Amount in ₹</b>
1	APPO, Secunderabad	Hyderabad	48 pensioners		861892
2	APPO, Motigalli	Hyderabad	6 pensioners		272781
				<b>Total</b>	<b>1134673</b>

**Annexure-3.17**

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

<b>Sl No</b>	<b>Name of the STO</b>	<b>Name of the District</b>	<b>PPO.No</b>	<b>Transferred to</b>	<b>From</b>	<b>To</b>	<b>Amount in ₹</b>
1	Warangal	Warangal	09-FG-003977	JD-PPO, Hyd	08/10		6633
			09-016771/SP	DTO, Khammam	09/10	12/10	47476
			09-SGC-01489	JD, PPO, Hyd	09/10	10/10	27922
			09-016618/SP	DD, RR	10/10	11/10	21470
			09-015508/SP	JD, PPO, Hyd	11/10		17014
			ZP-WGL-F-00264	DTO, Wgl	02/11	07/11	42574
<b>Total</b>							<b>163089</b>

**Annexure-3.18**

**EXCESS PAYMENT OF MEDICAL ALLOWANCE**

<b>Sl.No.</b>	<b>Name of the STO/DTO</b>	<b>Name of the District</b>	<b>Name of the Pensioner</b>	<b>Amount ₹</b>
1	Gajapathinagaram	Vizianagaram	B. Subba Rao, PPO.No.24-F-001883, FP was paid in equal shares to two wives and medical allowance was also paid @ Rs.200/- to each wife from 02/10 to 09/11 @ Rs.200/-	4000
2	APPO, Nampalli	Hyderabad	Mahabuba Begum, PPO.No.06-F-002906, FP was paid in equal shares to two wives and medical allowance was also paid @ Rs.200/- to each wife from 02/10 to 01/12 (24 months)	4800
Total				8800

**Annexure-3.19**

**Undrawn Pensions**

<b>Sl.No</b>	<b>Name of the STO/DTO</b>	<b>Name of the District</b>	<b>No.of Undrawn Pensions</b>
1	Janagaon	Warangal	21
2	Warangal		159
3	Nagarkurnool	Mahabubnagar	27
4	Wanaparthy		6
5	Guntur	Guntur	36
6	DTO, Guntur		33
7	Vijayawada (E)	Krishna	70
8	DTO, Krishna		37
9	Avanigadda		1
10	Eluru	West Godavari	18
11	Tanuku		12
12	T.P.Gudem		3
13	APPO, Malakpet	Hyderabad	287
14	APPO, Jambagh		113
15	APPO, Seethapahmandi		52
16	APPO, Narayanaguda		34
17	APPO, Chandrayanagutta		78
18	APPO, Secunderabad		43
19	APPO, Motigally		122
20	APPO, Panjagutta		143
21	APPO, Nampalli		133
22	Rajendranagar	Ranga Reddy	32
23	Rajole	East Godavari	24
24	Sangareddy	Medak	59
25	DTO, Tirupathi	Chittoor	12
26	DTO, Visakhapatnam	Visakhapatnam	94
27	DTO, Srikakulam	Srikakulam	22
<b>Total</b>			<b>1671</b>

**Annexure-3.20**

**MISSING CREDITS**

<b>Sl.No</b>	<b>Name of the DTO</b>	<b>Amount in</b>
1	DTO, Nellore	18,46,318
2	DTO, Ananthapur	7,94,569
3	DTO, Vizianagaram	19,81,187
4	DTO, Nalgonda	9,37,661
5	DTO, Adilabad	78,49,535
6	DTO, Srikakulam	64,01,624
	Total	1,98,10,894

### Annexure-3.21

#### MISSING DEBITS

Sl, No	Name of the STO/DTO	Amount in ₹	No,of Subscribers
1	DTO, Guntur	2,48,292	6
2	DTO, Krishna	1,80,100	4
3	DTO, Mahabubnagar	13,665	6
4	DTO, Prakasham	5,41,776	11
5	DTO, Nellore	4,47,986	6
6	DTO, Kadapa	1,61,244	5
7	DTO, Ananthapur	3,83,550	6
8	DTO, Vizianagaram	1,40,472	3
9	DTO, Nalgonda	94,034	4
10	DTO, Adilabad	34,70,581	26
11	DTO, Karimnagar	4,71,120	9
12	DTO, Visakhapatnam	65,100	2
13	DTO, Kurnool	47,611	4
14	DTO, Chittoor	3,06,644	6
15	DTO, Ranga Reddy	12,79,660	14
16	DTO, Srikakulam	2,172	1
<b>Total</b>		<b>78,54,007</b>	<b>113</b>



**Annexure-3.22**

**MINUS BALANCES**

<b>Sl, No</b>	<b>Name of the STO/DTO</b>	<b>Amount in ₹</b>	<b>No,of Subscribers</b>
1	DTO, East Godavari	2,74,949	11
2	DTO, Prakasham	1,25,381	23
3	DTO, Nellore	62,899	8
4	DTO, Kadapa	147270	5
5	DTO, Vizianagaram	40,659	4
6	DTO, Chittoor	3,46,764	12
<b>Total</b>		<b>9,97,922</b>	<b>63</b>

**Annexure-3.23**

**NON / SHORT RECOVERY OF GPF SUBSCRIPTION**

Sl.No	Name of the DTO/STO	Name of the District	No of subscribers
1	DTO, Khammam	Khammam	215
2	DTO, Eluru	West Godavari	8
3	STO, Mothkur	Nalgonda	9
4	DTO, Warangal	Warangal	8
5	DTO, Ananthapur	Ananthapur	16
6	STO, Madugula	Visakhapatnam	3
		Total	259

### Annexure-3.24

#### Excess payment to non-accountal of GPF Debits

SINo	District	Name of the Subscriber	Account No	Amount ₹
1	Medak	Ghousuddin	17-122-0160	20,000
2		A. Ramulu	17-077-0214	12,000
3		B. Satyanarayana	17-145-025	6,000
4	Adilabad	G. Subhan	19-082-1029	19,500
5	Srikakulam	P. Swaroopa Rani	01-089-0121	33,400
Total				90,900

**Annexure-3.25**

**Non-Charging of Penal Interest on overdrawals of GPF**

<b>SINo</b>	<b>District</b>	<b>Name of the Subscriber</b>	<b>Account No</b>	<b>Amount ₹</b>
1	Medak	K. Satynarayana	17-132-0101	16,847
2		P. Venkateshwara Rao	17-026-0119	7,875
3		Rehmat Ali	17-075-0296	7,526
Total				32,248

**Annexure-3.26**

**Excess payment of FW Amount under Booster Scheme**

<b>Sl. No</b>	<b>Name of the District</b>		<b>Amount</b>
1	DTO, Nellore	Late Smt. D. Krishna Veni, A/c.No.09-109-0141 Average balance under booster scheme works out to Rs.15,818/- whereas Rs.20,000/- was paid	4,182
2	DTO, Karimnagar	Late Sri K.Venkat A/c.No.20-007-0148 average balance under Booster scheme works out to Rs.(-) 35,543/- however Rs.20,000/- was paid	20,000
		Total	24,182

**Annexure-3.27**

**Irregularities in maintenance of GPF A/c**

Sl.No	Name of the District	Name of the Pensioner	GPF A/c No		Remarks
1	DTO, Vizianagaram	B. Lingamma	02-077-0207		FW amount was paid to the 1 major son though other members are eligible
		Sadhu Rao	02-101-0109		-do-
2.	DTO, Nizamabad	D. Narasa Reddy	12-1045-0174		The payment was made to a major son
		B. Shankar	18-109-0234		
3	DTO, Khammam	K. Mariamma	22-109-0393		The payment was made to a married daughter
		L. Balraju	22-109-0437		
4	DTO, Srikakulam	Padda Jaya	01-138-0180	Expired in 03-03-11	FW amount was paid to wife & 3 minor sons and also 1 major son
		P. Mohan Rao	01-76-0291	Expired on 23-9-09	-do-

**Annexure-3.28**

**RETENTION OF AMOUNT UNDER CSS**

<b>Sl.No</b>	<b>Name of the DTO/STO</b>	<b>Name of the District</b>	<b>Amount</b>
1	DTO, Kakinada	East Godavari	3,27,32,854
2	DTO, Prakasham	Prakasham	5,42,67,571
			8,70,00,425

**Annexure-3.29**

**Non- deduction of Income Tax at source**

<b>Name of the District</b>	<b>Name of the STO</b>	<b>Name of the employee</b>	<b>Amount in ₹</b>	
Krishna	Thiruvuru	M. Madhava Rao	4,27,120	
		B. Vijaya Kumar	3,82,220	
		Dr.L.Jyothsana Kumari	3,79,080	
		K.Peddiraju	77,020	
		K.Srinivasa Rao	78,150	
	Kaikalur	Meera Mohiuddin	5,37,820	
		Aloysins	1,13,720	
		Ch.S. Harinath	77,080	
		V. Krishna Murthy	1,35,790	
	Movva	V. Ravi	6,26,880	
		D. Uma Rani	1,21,980	
		K. OmkaraMurthy	4,93,870	
		Y.Srilatha	32,540	
	Vijayawada(W)	P.Sobha Rani,	1,31,754	
		B.V.Leela Rani	5,06,308	
		M.Rama Lakshmi	39,413	
		V.Raja Gopala Rao	4,36,295	
		M.Naga Mani	60,996	
		K.Hari Chandra Prasad	5,06,308	
		K.Mary Bharathi	4,95,965	
		PMS Swarupa Rani	2,82,680	
		B.Raghunadha Reddy	95,090	
		I.Ravi	1,37,970	
		K.Gnana Mouni,	2,03,068	
		T.Vijaya Sekhar	4,87,374	
		R.Babu Rao	1,40,558	
		M.Sravanavalli	1,40,832	
		G.Konda Ratnam	1,40,771	
		P.Srinivas	1,12,271	
		J.S.Ram Prasad	5,28,233	
		K.R.Manjula	1,31,750	
		P.Saileja	95,211	
		DVSS Bhaskar Prasad	1,97,817	
		P.Sailaja	5,04,265	
		MJA Mary Roy	5,50,595	
		C.Sarada	5,27,826	
		T.P.Babu	1,50,478	
		K. L.C. Devi	1,37,845	
		K. Udaya Sree	56,517	
		P. L. Prasuna	1,34,087	
		I. Srinivasa Rao	5,48,922	
		A. Dakshina Murthy	3,84,069	
		K. Bhuma Rao	1,35,398	
		G. Venkata Rao	1,42,041	
		Avanigadda	M. Prasada Rao	424241
			S. Jagan Mohan	111868
	P. Murali		58342	



Name of the District	Name of the STO	Name of the employee	Amount in ₹
Guntur	DTO, Guntur	V. Naga Maheshwar Rao	4,705
		K. Durga Prasad Rao	8,853
		P. Rahamatulla Khan	4,404
		R. Bhavani Prasad	14,034
		D.Kalyani	11,391
		P.Nirmala Kumari	11,391
		T.D.Vimala	1,82,055
		J.Krishna Kumari	2,05,739
		L. Sasibala	2,03,506
		B. Navin Kumar	2,02,663
		G. Sai Vara Prasada Rao	1,93,191
		T. Raja Rajeswari	11,675
		A.V. Kavitha	17,418
		K.M.S.Sailaja Rani	12,167
		C. Nageswara Rao	19,099
		M. Sudhakara Rao	18,074
		B. Venkateswarulu	1,67,900
		K.Bhagya Laxmi	19,258
		D. Sarojini	6,095
		S. Mutta Reddy	7,831
		B. Vara Laxmi	2,00,199
		V. Nagarajya Laxmi	2,16,270
		M.Ananta Ramulu	80,158
		R. Nagi Reddy	1,96,389
		N. Geetanjali	2,54,602
		A. R.Sampath Kumar	87,522
		Dr.A.Venkatewara Rao	2,56,599
		Dr. B.Bhaskar Rao	2,317
		Dr.G.Krishna Murthy	4,086
		Dr.T.T.K.Reddy	5,392
		P.Savitri	2,28,258
		B. Laxmi Narayana	6,328
		P.Mohan Rao	3,983
		P.Phani Bhushan	3,382
		G.Sailabala	3,953
		P.Nagarjuna Rao	2,347
		N.Seshaiah	1,28,245
		V.Suguna	1,34,716
		P.V.Hanumanth Rao	17,916
		GB Raj Kumar	4,272
G.Padma Sri	4,895		
D.Jagannath Rao	53,103		
K.Vijaya Kumari	8,365		
V.Umam	4,552		
J.Rama Krishna	6,285		
V.Malleswara Rao	6,135		
D.Babu Rao	29,015		
K.Prabhakar Rao	8,154		
K.John Sundar	8,648		

Name of the District	Name of the STO	Name of the employee	Amount in ₹
Guntur	Guntur	T.Ranga Rao	9,969
		K.S.Vara Prasad	7,516
		B.Uday Kumar	7,681
		A.Sudhakar Reddy	8,798
		K.Santaiah	2,554
		Zaheera Bhanu	4,236
		Achyuta Rao	1,84,697
		P.Indira Devi	9,392
		K.L.S.Prasad	6,698
		K.Shankar	23,832
		M.Vijaya Sree	12,415
		Y.Laxmi Rajyam	17,153
		D.Krishna Reddy	10,640
		K. Nara simhulu	9,815
		Y. Venkateswarlu	2,61,544
		G. Padma	7,928
		M. Venugopal	16,440
		G. Subba Rao	3,719
		M. Prasanth	88,856
		K. Solman Raju	23,480
		G. Vara Prasad	14,468
		K. Pramila Devi	14,800
		Y. Laxmi Rajyam	17,150
		M. Bhargava Naidu	7,555
		G. Aruna Kumari	29,440
		V. Nageswar Rao	31,826
		I. Jahnvi	21,668
		M. Ilaiah	9,314
		Asha Mariaha	31,325
	Macherla	I.K.V.Prasad	2,01,894
		R. Bhaskara Rao	1,31,066
		Y.R.C.S.Babu	1,19,202
		A.J.Satya Murthy	36,570
		C.L.N. Prasad	1,11,193
	Ponnur	M. Seshagiri Rao	4,29,528
		D. Krishna Kumari	1,31,133
		Ch.Pulla Reddy	3,83,178
		K.V.Krishna Rao	1,83,354
		V. Koteswara Rao	1,33,080
		G. Uma Kanta Reddy	1,12,909
		B. Anuradha Devi	3,86,432

Name of the District	Name of the STO	Name of the employee	Amount in ₹	
East Godavari	Alammur	K.Rajani Kumari	5,14,980	
		K.Chitti Babu	30,640	
	Kothapeta	N.Laxmana Rao	5,25,250	
		P. DinakarRao	32,324	
	Razole	K. Saraswathi	60,807	
M. Sitharam		56,204		
Khammam	Yellandu	K. Somasekhar	5,15,024	
		B. Ravindra Rao	1,25,678	
	Madhira	K. Prameela	5,39,782	
		Kalandar Basha	29,052	
Visakhapatnam	Chodavaram	A.S.Benerji	3,86,138	
	Anakapalli (E)	J. Rajendra Prasad	29,877	
	Madugula	Contractor	774	
	Elamanchili	DTO, Visakhapatnam	Hire of vehicles	1,613
		K. Rama Rao	40,312	
		Intime Services	1,900	
Nizamabad	Armoor	G. Bhoomanna	6,144	
		A. Sharada	6,144	
		B. Srinivas	6,144	
		M. Bhoopathi	6,144	
		B. Prasad	6,144	
		S. Venkata Krishan	6,144	
		G. Prathibha	6,144	
	DTO, Nizamabad	M. Mohan Reddy	1,07,437	
		K. Bharathi Reddy	31,487	
		T. Surender	1,25,654	
		G. Narayan Reddy	1,70,952	
		S. Gangadher	66,626	
		M. Tukaram	93,269	
		G. Badamalu	1,10,701	
		M.Ravindranath	1,01,551	
		M. Rambabu	29,345	
		V. Rajendra Prasad	1,05,019	
		Jyothi computers	2,484	
		Srinivasa Outsourcing	15,161	
Karimnagar	DTO, Karimnagar	K. Murali	1,98,917	
		C. Sivaram	1,62,272	
		K. Rama Krishna	19,710	
		R. Kanakaiah	1,87,317	
		P. Rajalingam	2,29,341	
		V. Anand	15,460	
		B. Madhusudhan Reddy	1,92,505	
		L. Sowbhagya Devi	1,92,743	
		N. Aivelumangamma	21,865	
		Naseer Begum	25,588	
		P. Yellaiah	25,228	
B. Vijaya Kumar	2,51,728			

Name of the District	Name of the STO	Name of the employee	Amount in ₹
Warangal	Eturunagaram	P.S.Nageswara Rao	5,33,060
	DTO, Waranagal	Srinivasa Outsourcing	22,512
		An amount of Rs.1060748/- was paid by Dist. B.C.Wel.Officer towards rent for the hostels without deducting Rs.106075/- towards IT	1,06,075
		L. Venu	4,85,145
		T. Sree Laxmi	1,30,771
		M. Ramulu	1,60,692
		G. Indira	1,21,894
		Vijaya Laxmi	1,24,407
		K. Nagendar Reddy	5,25,794
		E. Balagangadhar Reddy	85,394
		D. Varalaxmi	1,31,028
		P. Kantha Rao	87,728
		K. Krishna Kumar	5,38,200
		B. Padmalatha	5,01,694
		A. Vijaya Kumar	2,12,751
		Rukmini Kumari	3,66,558
		B. Chandramouli	2,60,225
		G. Kana Kaiah	5,20,688
		K. Nirmala	73,314
		E.Jaya Sena reddy	3,66,971
		B. Leela	1,11,678
		P. Venkateswarlu	5,27,081
		G. Sethamadhava Rao	1,47,572
		S. Vijaya Kumar	4,49,873
		B. Samba Murthy	1,17,403
		K. Ram Kishore	4,65,322
		K. Srinivas Raju	87,893
		B. Shashi Kanth	1,30,349
		D.V.Bhaskar Rao	4,96,004
		D. Satyanarayana Rao	88,071
		N.V.N.Chary	3,36,042
	G. Srinivas	85,657	
	A.Venodhar Reddy	5,49,941	
K. Somi Reddy	4,99,677		
Srikakulam	Sompeta	J.Subba Rao	6,15,355
		J.Vithaleshwara Rao	73,985
	Tekkali	K.Gnaneswara Rao	3,56,709
		R.Kanthaiah	4,63,056
		M. Duryodhana Rao	80,735
		N. Balakrishna Murthy	4,44,236
		N.H.K.Janardhan Rao	2,54,724
K.K. Ramaiah	96,700		

Name of the District	Name of the STO	Name of the employee	Amount in ₹
Ananthapur	Tadipatri (UGC arrears were paid both the excess and the amount was credited to CSS instead of GPF)	G.Venkata Siva Reddy	4,05,013
		U. Prabhakar Reddy	41,658
	Guntakal	A. Chandrasekhar	3,32,538
		P. Janardhana Sastry	3,68,356
		Ch. S.P.Acharyulu	1,08,687
		K. Gnaneshwar	1,09,088
		G. Sridhar Naidu	1,13,457
		A. Lakshmaiah	97,253
		P. Siva Shankar Reddy	3,27,099
		P. Srinivasa Naidu	2,29,176
	Dharmavaram (UGC arrears were misclassified under CSS instead of GPF and TDS not deducted)	S. Padmavathi	4,19,453
		D. Chand Basha	3,12,008
		K. Venkata Ramana	1,30,490
		B. Krishnaiah	1,09,370
		A.Venkateswara Rao	41,424
	Penukonda	C. Subrahmanya Sastry	35,124
		P.Vijayalakshmi	3,61,069
		K.Venkata Krishna	3,48,279
		A. Jayaramappa	71,258
	Kalyandurg	S. Chandrasekhar	3,69,504
		Siva Sankar Reddy	4,61,940
	Madakasira	N. Nirmala	3,31,630
		M.Satyanarayana	5,04,500
	Hindupur	Ch. Ramanamma	4,88,150
		T.A.Tirumalamma	70,370
		K.S.Rama Krishna	91,060
	Kadiri	N. Anjaiah	4,01,513
		L.V. Benjamin Raju	2,80,859
		J. Anjaneyulu	3,30,489
		S. Sunitha	1,20,426
		M. Ramachandra	1,17,681
		V.Leelavathi	1,03,413
DTO, Ananthapur	Ch.Appiya Chinnamma	1,15,967	
	B. Muralidhar Rao	1,08,252	
	K. Chinnapa Reddy	77,809	
	T.C.RavinchandraKumar	31,596	
	G. Pandu Rnaga Reddy	33,376	
	R. Sasikala	1,06,133	
	P. Venkata Krishnaji	32,365	
	K. Rama Chandra Reddy	32,614	
	D.N. Satyanarayana	35,347	
	T. Venkata Ramana	37,648	
	A.Vishwanatha Reddy	30,854	
	N. Ranga Swamy	36,460	
	D.Janardhan Reddy	31,565	
M. Ravi Kumar	38,020		
C.Jaya Prakesh Reddy	77,523		

Name of the District	Name of the STO	Name of the employee	Amount in ₹
Ananthapur	DTO, Ananthapur	A.Sasanka Mouli	38,117
		g. Shameer Basha	33,176
		B. Visjaya Lakshmi	35,706
		K. Vidyallatha	35,255
		S.Md.M.Noova Iqbal	70,214
		R.Ramachandra Murthy	1,11,376
		M.V.Chandra Sekhar	34,675
		D.Naga Linga Reddy	21,018
		D.Jaya Rama Reddy	30,854
		C.Venkata Rami Reddy	1,13,634
		D.Veerabhadraiah	1,18,314
		K.Suresh	78,880
		R.Subbhaiah	79,352
		G.Ravindranath	77,523
		G.Sailaja	96,451
		R.M.Dhan Raj	1,15,380
		N.Ramesh Reddy	31,920
		G.Naga Bhushanam	37,347
		A. Janaki Ram	30,854
		T. Mahadeva Reddy	33,176
		Rama Krishna	52,070
		D. Sahadevender	13,568
		K. Nagabhushanam	36,133
		R. Raghurama Murthy	33,762
		A. Venkata Ramaiah	62,858
		P. Ramachandra Raju	18,014
		D. Ali Moula Ali	37,179
		Y. Rama Krishna Reddy	9,110
		P. Rama Krishna Rao	1,00,927
		M. Mallikarjuna Sarma	17,169
		V. Srinivasa Reddy	29,771
		A. Sreenivasa Reddy	18,699
		M. Sashi Bhushanam	10,729
		M. Surya Prabhasha Rao	31,732
		A.C.Subba Reddy	43,099
		B. Phani Raja Rao	52,366
		S. Thamas Vijayamma	49,993
		P. Sara Bai	87,443
		D. Vara Laxmi	69,510
		T.Baba Fakruddin	12,893
		H. Vasudeva Murthy	1,05,593
		R. Mahmood Khan	29,324
		C. Vasudeva Reddy	79,498
C.Venkata Subbaiah	13,676		
G. Francis	32,765		
T. Ramachandra Reddy	46,507		
P. Mohan	10,098		
G. Rukmini	4,340		
P. Veera Brahman	54,624		
D. Bharathi	16,881		
C.S.Sree Ranganna	98,173		
K. Indumathi	1,07,079		
K. Prabhakara Reddy	33,710		
C. Francis	85,026		

Name of the District	Name of the STO	Name of the employee	Amount in ₹	
Nellore	Venkatagiri	V.V.Ramana Reddy	2,31,535	
		S.Vijayulu Reddy	2,60,316	
		D. Sujatha	59	
	Udayagiri	K.Prasada Rao	96,872	
		D. Venkateswara Rao	4,14,562	
Kurnool	Nandyal	D. Sailatha	40,398	
		M.C.V. Subba Rao	45,455	
		P. Gokari	37,871	
Vizianagaram	Vizianagaram	K.Vekata Rao	1,14,279	
		G. Shankara Rao Alcholic Liquar Trade	41,667	
	Parvathipuram	-do-	47,550	
	Gajapathipuram	-do-	4,06,281	
	S.Kota	R.S.Venkateswara Rao	3,16,830	
		K. Padmalatha	32,832	
West Godavari	Palakol	Susheela Rao.M	1,13,294	
		P. Sai Babu	33,251	
		R. Nageswara Rao	39,890	
		K. Paul Raju	34,183	
		Ch.J. Sunder Rao	1,21,190	
		T.K.Malleswari	1,15,653	
		M. Laxmipathi	1,05,874	
		P. Laxmi Sudha	77,708	
	Bhimavaram	M.Padmanadam	38,003	
	Chintalapudi	B. Shankara Rao	3,93,005	
		Nirmala Kumari	44,428	
		A.J. Prasad	2,75,398	
	Prakasham	Addanki	J. Usha Rani	21,306
			G. Rajeswari	2,40,278
N. Srilaxmi			2,24,157	
G. Gunasekhar			2,83,832	
Devapalama			76,919	
Satyaveedam			26,119	
Y. Nageshwara Rao			21,314	
Chirala		A.M.Jayabharathi	2,06,421	
		A. Venushankara Rao	15,563	
		M. Naga Raju	12,739	
		J. Laxmi Kumari	6,181	
		B. Sujatha	7,220	
Kadapa	Proddutur	J. Swarupa Krishna	1,22,891	
		C. Venkataramana	1,06,019	
		P. Rajagopal	1,17,668	
		B. Obula Subba Reddy	1,17,668	
		D. Naganna	30,182	
		K. Venkateshwara Reddy	4,69,426	
	Jammalamadugu	S. Suryanarayana	5,26,470	
		K. Rama Krishna Reddy	4,98,670	
		M. Venkatasubbamma	4,85,730	

Name of the District	Name of the STO	Name of the employee	Amount in ₹
Ranga Reddy	Hayatnagar	G. Panduranga Rao	72,528
		M.B.N.Reddy	19,807
		J.V. Ramulu	12,327
	Pargi	Hire of vehicles	5,068
	Tandur	E. Sridhar Reddy	2,851
	Vikarabad	Hire of vehicles	4,945
	DTO, Ranga Reddy	Outsourcing Agencies	2,422
Medak	Siddipet	C. Prabhakar	2,79,167
		M. Ravi Kumar	19,454
		A. Malla Reddy	2,57,106
		N. Sidda Reddy	2,12,253
		A. Srinivas Reddy	18,260
		B. Satyanarayana	2,09,990
		T. Gopal Reddy	31,956
		P. Satyanarayana	29,006
		D. Balaiah	32,874
		P. Ramachandram	29,136
		Nagendra Kumar	25,032
		B. Srinivasa Reddy	2,038
		K. Hussan	1,947
		K. Vijaya Kumar	3,807
	B. Prabhakar	30,257	
	DTO, Medak	J. Veeru Pashappa	1,99,252
		Anitha	2,32,928
		P. Venkataramana	2,60,858
		J. Sugunachary	21,556
		B. Rajendra Kumar	14,853
		B. Niranjana	24,053
		Ch. Achaiah	22,625
		B. Prabhakar	2,58,175
		Edward	2,35,129
A. Vijaya Kumar		1,99,633	
A. Veera Papamba	1,76,443		
R. Vengadam	2,18,385		
P. Krishna Murthy	14,812		
Nalgonda	Kodad	P. Shivarama Sarma	5,10,050
		N. Kumar	4,48,130
		A. Bhanu Prasad	4,13,620
	DTO, Nalgonda	A. Pradeep Reddy	4,95,924
		G. Yadagiri	5,18,190
		V. Srinivas Reddy	1,10,058
		R. Ashok Reddy	76,061
		J. Laxma Reddy	84,374
		Ch. Pitchi Reddy	84,303
		Ghizala Yaseen	5,07,787
Adilabad	Mancherial	V. Chakrapani	42,279
		C. Narayana Reddy	35,460
		Krishna Ojha	19,094
		Shankar	23,531
		G. Bhoomanna	2,139
Total			6,09,02,631



**Annexure-3.30**  
**Excess payment of Allowances**

Sl. No	District	EHCA	AHRA	Rural Allowance	NPPA	Uniform Allowance	Risk Allowance	Incorrect Arrears	Agency Area Allowance	Total
1	Adilabad	30,967	36,440	1,13,000	31,720	2,100		22,500	1,58,875	3,95,602
2	Khammam	2,13,396				1,300				2,14,696
3	Warangal	2,58,194	15,724			3,725			35,000	3,12,643
4	Karimnagar	1,09,894	1,792			4,400				1,16,086
5	Nizamabad	89,226	74,212							1,63,438
6	Medak	3,06,000	21,352	1,77,000		2,850				5,07,202
7	Nalgonda	1,78,036	7,376							1,85,412
8	Mahabubnagar		9,632			8,550				18,182
9	Ranga Reddy	1,72,000	4,824			250				1,77,074
10	Srikakulam	7,42,938	30,732		3,500	6,000				7,83,170
11	Krishna	3,52,000	3,376	60,167	25,475	1,150		9,015		4,51,183
12	West Godavari	2,33,790	14,520	10,500						2,58,810
13	Guntur	7,17,437	27,908	5,30,000	12,800	8,600				12,96,745
14	East Godavari	24,000						11,178		35,178
15	Visakhapatnam	9,000	13,130							22,130
16	Vizianagaram	2,68,222		55,000						3,23,222
17	Ananthapur	90,000		1,50,500						2,40,500
18	Chittoor	30,000	13,504	24,600		4,500				72,604
19	Nellore	2,44,600	41,121	1,66,000	35,900					4,87,621
20	Kadapa	5,52,000	5,392	1,02,250				5,573		6,65,215
21	Kurnool	3,89,900	19,246	56,383		2,200				4,67,729
22	Prakasham	2,89,065	10,669	1,16,000		8,800	10,600			4,35,134
		53,00,665	3,50,950	15,61,400	1,09,395	54,425	10,600	48,266	1,93,875	76,29,576

### ANNEXURE-3.31

#### NON-REVIEW OF TREASURY BILL REGISTERS

Sl,No	Name of the District	Name of the STO/DTO	No. of DDOs
1	Karimnagar	Peddapalli	4
2	Warangal	Janagan	2
3	East Godavari	Rayavaram	8
4		Pithapuram	8
5		Kothapet	2
6	Guntur	Mangalagiri	4
7	Mahabubnagar	Gadwal	6
8		Narayanpet	7
9	Srikakulam	Ichapuram	3
Total			44

**Annexure-3.32**  
**Non-Lapsing of SFC Grants under category 'C'**

Sl. No	Name of the District	Name of the STO/DTO	Amount ₹
1	Kadapa	Muddanur	5,772
2	Krishna	DTO, Krishna	30,54,525
3	Warangal	Gudur	1,26,982
4	Karimnagar	Peddapalli	1,57,553
5		Huzurabad	69,714
6		Husnabad	64,725
7	Vizianagaram	Kothavalasa	1,00,337
8		Bhogapuram	1,21,081
9		Parvathipuram	4,69,195
10	East Godavari	Addateegala	1,85,934
11		Jaggampeta	52,888
12		Korukonda	1,38,294
13	Guntur	Piduguralla	2,99,063
14		Guntur	8,34,828
15		Rajupalem	1,83,420
16		Nagaram	80,952
17		Duggirala	2,68,835
18		Mangalagiri	5,60,343
19		DTO, Guntur	15,41,415
20		Vinukonda	5,89,951
21	Khammam	STO, Khammam	7,85,567
22	Chittoor	Thottambedu	1,55,162
23		Kuppam	89,536
24		Satyavedu	5,181
25	Mahabubnagar	Kollapur	53,910
26		Kalwakurthi	95,911
27		Atmakur	1,13,687
28		Wanaparthy	45,237
29		DTO, Mahabubnagar	2,53,920
30	Prakasham	Martur	62,454
31		Kanigiri	90,529
32		Darsi	1,15,361
33		Chirala	7,42,201
34		Podili	91,225
35	Ranga Reddy	Chevalla	1,69,395
36	Medak	Sadasivpeta	29,909
37		Narsapur	1,40,218
38		DTO, Medak	1,09,393
39	Nellore	Buchireddipalem	1,76,623
40		Sullurpet	37,561
41		Venkatagiri	1,25,845
42	Visakhapatnam	Bheemunipatnam	3,53,705
43		Chodavaram	4,20,692
44		Paderu	1,62,201
45		Elamanchili	35,265
46	Kurnool	Allagadda	29,378
47		Atmakur	43,456
48	Nalgonda	Suryapet	51,356
49		Miryalaguda	94,027
50		DTO, Nalgonda	9,93,367
51		Ramannapet	2,494

52	Adilabad	Khanapur	34,623
53		Mancherial	3,25,938
54		Utnoor	1,03,895
55		Boath	73,857
56		Adilabad	92,920
57		Sirpur	34,652
58		Wankidi	78,383
59		Kagaznagar	26,648
60		Nizamabad	Armur
61	Nizamabad		2,46,086
62	Nizamabad		2,18,170
63	Srikakulam	Rajam	3,37,032
		Total	1,90.17.889

**ANNEXURE-3.33**

**NON-LAPSING OF UNCLAIMED DEPOSITS FOR MORE THAN THREE YEARS UNDER  
ARTICLE 271**

Sl. No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹
1	Peddapalli	Karimnagar	CMD	1,01,745	1,01,745
2	Husnabad		Revenue	81,004	1,29,644
3			Election	47,500	
4			State & Central Act	1,140	
5			Sultanabad	Revenue	
6	DTO, Karimnagar		CMD	4,45,910	4,45,910
7	Narsannapet	Srikakulam	CMD	1,44,759	1,44,759
8	Palakonda		CMD	71,696	71,696
9	Sompeta		CMD	18,287	18,287
10	Ichapuram		CCD	1,93,000	1,93,000
11	Palasa		Revenue	1,93,804	4,28,304
12			CCD	2,34,500	
13	Hiramandalam		Revenue	34,96,834	34,96,834
14	Rajam		Revenue	63,791	1,02,791
15			CCD	38,000	
16			Lab	1,000	
17	Tekkali		Revenue	3,94,468	4,31,468
18			CCD	37,000	
19	DTO, Srikakulam	CMD	11,96,138	11,96,138	
20	Cherial	Revenue	35,840	38,349	
21		CMD	2,509		
22	Ghanapur	Warangal	CMD	51,807	51,807
23	Parkal		Revenue	76,313	1,24,454
24			CMD	48,141	
25	DTO, Warangal		Revenue	3,15,305	11,65,686
26			Lab Act	5,17,145	
27			CMD	3,33,236	
28	Siddipet	Medak	Revenue	4,88,925	4,88,925
29	DTO, Medak		CMD	54,085	54,085
30	Kothavalasa	Vizianagaram	CCD	1,60,000	1,60,000
31	Badangi		Revenue	6,000	6,000
32	Parvathipuram		Revenue	2,90,484	2,97,484
33			CCD	7,000	
34	Bobbili		CMD	17,720	17,720
35	S.Kota		Revenue	10,399	10,399
36	Mothkur	Nalgonda	Revenue	16,008	16,008
37	Suryapet		Revenue	18,914	18,914
38	Miryalaguda		Revenue	65,100	65,100
39	Nidamanur		Revenue	29,977	29,977
40	DTO, Nalgonda		Revenue	5,49,36,772	5,56,01,657
41			CCD	5,18,385	
42			Central&State Act	1,46,500	
43	Huzurnagar		CCD	2,18,171	2,18,171
44	Kodad		Revenue	50,040	3,45,040
45			Election	2,95,000	
46	Ramannapet		CCD	3,59,173	3,59,173
47	Nakrekal		CCD	4,75,000	4,75,000

Sl.No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹
48	Muddanur	Kadapa	Revenue	35,385	35,385
49	Pulivendula		Revenue	2,53,399	3,56,397
50			CCD	66,663	
51			Works	36,335	
52	Proddatur		Revenue	4,69,062	5,84,635
53			Security	1,15,573	
54	Jammalamadugu		Revenue	2,21,084	5,44,404
55			CCD	2,98,870	
56			Election	20,000	
57			Central Act	4,450	
58	Rajampet		Revenue	2,02,23,621	2,11,36,740
59			CCD	8,91,704	
60			Security	21,415	
61	Rayachoti		Revenue	38,681	7,44,269
62			Election	30,000	
63			CCD	6,75,588	
64	Budwel		Revenue	4,01,805	6,00,095
65			Election	1,45,000	
66			CMD	53,290	
67	STO, Kadapa		Revenue	30,95,419	3,78,62,840
68			Work	3,47,42,421	
69			CCD	25,000	
70	DTO, Kadapa		State Control	10,76,061	6,00,98,564
71			Works	4,88,18,203	
72			Revenue	31,65,724	
73			Election	7,56,356	
74			CCD	1,88,500	
75			Security	49,18,170	
76			Forest	11,22,000	
77		Department	53,550		
78	Thiruvuru	Krishna	Revenue	37,989	37,989
79	Vissannapet		Revenue	51,496	51,496
80	Kaikalur		Revenue	36,237	36,237
81	Movva		Revenue	3,705	8,705
82			Lab Act	5,000	
83	Pamarru		Revenue	56,089	56,089
84	Vijayawada (E)		Revenue	2,40,657	3,39,022
85			CCD	4,500	
86			Lab. Act.	93,865	
87	Bandar		Revenue	2,60,968	3,86,333
88			Security	1,16,415	
89			State ACT,	8950	
90	DTO, Krishna		Revenue	21,27,384	24,26,764
91			CCD	67,700	
92			Security	1,26,415	
93			State Act	1,05,265	
94	Gudiwada	CMD	41,232	41,232	

Sl.No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹
95	Rampachodavaram	East Godavari	Revenue	16,510	16,510
96	Addateegala		Revenue	13,885	52,748
97			CMD	38,863	
98	Tuni		Civil	5,840	5,840
99	DTO, Rajahmundry		Lab, Act.,	4,75,419	4,80,403
100			CCD	4,984	
101	DTO, Kakinada		Lab, Act,	5,39,819	9,69,420
102			CCD	1,91,164	
103			Sec. Dep.	12,626	
104			CMD	2,25,811	
105	Pithapuram		CMD	70,323	70,323
106	Prathipadu		CCD	37,157	37,157
107	Mummudivaram		Revenue	2,100	2,100
108	Amalapuram		Revenue	31,64,174	32,79,022
109			CCD	1,14,848	
110	Ramachandrapuram		CCD	2,000	6,000
111			Security	4,000	
112	Razole		CCD	6,000	6,000
113	Piduguralla		Guntur	CMD	18,210
114	Sattenapalli	CMD		34,102	34,102
115	STO, Guntur	Security		44,067	49,317
116		CMD		5,250	
117	Mangalagiri	Election		92,500	1,49,730
118		CCD		2,452	
119		Revenue		54,778	
120	DTO Guntur	Revenue		2,63,30,875	2,67,50,482
121		Security		62,027	
122		CCD		76,080	
123		CCD.		69,000	
124		Lab Act.		2,12,500	
125	Gurajala	CMD		32,537	40,037
126		CCD		7500	
127	Macherla	Revenue		49,340	63,340
128		CCD		14,000	
129	Ponnur	Revenue		24,346	25,894
130		CCD		1,548	
131	Repalle	Security		6,500	38,000
132		CCD	31,000		
133		Lab.Act	500		
134	Tenali	Revenue	10,11,633	10,49,512	
135		Security	27,831		
136		CMD	10,048		
137	Chilakaluripet	Revenue	51,000	79,535	
138		CCD	28,235		
139		Lab Act	300		

Sl.No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹
140	Thottambedu	Chittoor	CMD	35,296	35,296
141	Satyavedu		Revenue	32,722	62,719
142			CMD	29,997	
143	Puttur		Lab Act	600	1,44,632
144			CMD	1,44,032	
145	Palamaner		Cinema Act	10,000	17,500
146			Election	7,500	
147	Alampur		Mahabubnagar	Election	52,500
148		Revenue		26,315	78,815
149	Nagarkurnool	CMD		20,680	20,680
150	Jadcherla	CMD		1,41,279	1,41,279
151	Maktal	Revenue		28,365	28,365
152	Atmakur	Revenue		38,337	55,837
153		Election		17,500	
154	Achampet	Revenue		8,180	89,942
155		CMD		81,762	
156	DTO,Mahabubnagar	Revenue		2,15,14,215	2,15,14,215
157	Shadnagar	CCD	2,340	2,340	
158	Utnoor	Adilabad	Revenue	16,600	3,46,992
159			CMD	96,267	
160	Works		2,34,125		
161	Boath		Revenue	2,07,517	2,07,517
162	Nirmal		Revenue	2,01,28,507	2,01,28,507
163	Adilabad		Revenue	6,31,458	69,55,763
164			Lab	63,24,305	
165	DTO, Adilabad		Revenue	2,51,71,035	
166			CCD	25,400	
167			Lab	13,050	
168		Works	2,47,44,689		
169	Sirpur	Revenue	1,21,928	1,21,928	
170	Markapur	Prakasham	CMD	30,080	30,080
171	DTO, Prakasham		CMD	13,99,513	13,99,513
172	Kanigiri		Revenue	30,247	45,808
173			CCD	15,561	
174	Kandukur		Revenue	20,61,247	22,70,998
175			CMD	2,09,751	
176	Darsi		Revenue	4,988	82,780
177			Lab Act	600	
178			CMD	77,192	
179	Giddalur		Security	1,13,450	1,35,924
180			Revenue	12,474	
181			CCD	10,000	
182	Addanki		Revenue	3,662	19,118
183			CCD	15,456	
184	Chirala		Revenue	47,536	52,611
185			Security	5,075	
186	Cumbum		Security	250	1,17,147
187		CMD	1,16,897		

Sl.No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹
188	Bodhan	Nizamabad	Revenue	25,28,182	25,45,682
189			Election	17,500	
190	DTO, Nizamabad		Revenue	94,952	3,39,132
191			Lab	2,44,180	
192	Bhadrachalam	Khammam	Revenue	17,47,848	17,62,848
193			Election	15,000	
194	Kottagudem		Lab Act	4,400	4,400
195	Sattupalli		Revenue	70,850	1,33,461
196			CMD	62,611	
197	Yellandu		Revenue	7,350	16,749
198			CCD	9,399	
199	Madhira		Revenue	19,692	19,692
200	STO, Khammam		Revenue	6,95,170	6,95,170
201	DTO, Khammam		Revenue	72,44,957	75,10,871
202			CCD	1,68,894	
203			Labour	97,020	
204	Butchireddipalem	Nellore	Revenue	12,075	12,075
205			CMD	8,291	8,471
206			Lab Act	180	
207			Naidupeta	Revenue	53,894
208	CMD			13,370	
209	Vakadu		Revenue	14,657	79,892
210			CCD	65,235	
211	Gudur		Revenue	3,65,557	5,53,749
212			CCD	1,58,000	
213			Security	30,192	
214			CMD	1,078	
215	STO, Nellore		Revenue	2,33,590	5,23,420
216		Lab Act	2,72,980		
217		Security	16,850		
218	Udayagiri	Revenue	48,464	48,464	
219	Tadipatri	Ananthapur	Revenue	26,15,861	28,52,195
220			Security	1,04,833	
221			CMD	1,31,501	
222	Guntakal		Revenue	29,715	29,715
223	Dharmavaram		Revenue	2,07,69,896	2,08,96,759
224			CCD	1,26,863	
225	Penugonda		CCD	1,57,300	1,57,300
226	STO, Ananthapur		Revenue	3,81,310	20,27,767
227			CCD	14,80,849	
228			Works	1,65,608	
229	Gooty		Revenue	11,500	11,500
230	Kalyanadurg		CMD	1,30,287	1,30,287
231	DTO, Ananthapur	Labour	63,600	1,23,586	
232		CCD	49,986		
233		Election	10,000		
234	DTO, Urban	Hyderabad	CCD	21,69,447	12,56,28,913
235			Central State act	13,88,584	
236			Works	11,57,23,018	
237			Election	4,92,000	
238			Security	58,55,864	
239	Elamanchili		Revenue	9,44,897	9,44,897
240	Madugula		CCD	10,000	10,000
241	DTO, Visakhapatnam		CMD	2,67,338	2,67,338



Sl.No	Name of the STO	Name of the District	Nature of Deposit	Amount ₹	Grand Total ₹	
242	Koilkuntla	Kurnool	Revenue	14,229	1,53,400	
243			Election	1,02,375		
244			CCD	10,000		
245			CMD	26,796		
246	Alur		Revenue	22,837	1,54,901	
247			Election	11,750		
248			CCD	1,08,966		
249			CMD	11,348		
250	Banaganapalli		Revenue	5,33,875	7,09,353	
251			Election	1,12,500		
252			CCD	21,500		
253			CMD	41,478		
254	Atmakur		Revenue	1,40,416	4,41,222	
255			Election	42,500		
256			CCD	2,47,541		
257			Security	7,265		
258			AP Cinema	3,500		
259	Adoni			CMD	15,967	15,967
260	Yemmiganur			CMD	18,670	73,679
261				Revenue	55,009	
262	DTO, Kurnool			Security	7,780	7,780
263	Tanuku		West Godavari	CMD	12,539	12,539
264	Rajendranagar		Ranga Reddy	CCD	1,63,500	1,63,500
				<b>Grand Total</b>	<b>49,85,70,696</b>	

### Annexure-3.34

#### Excess drawal of P.D.Accounts

S.No	Name of the STO/DTO	Name of the District	Amount Rs.
1.	DTO. Warangal	Warangal	14,42,889
2.	STO, Sadasivpet	Medak	1,131
3.	DTO. Medak		9,705
4.	DTO, Adilabad	Adilabad	95,579
5.	DTO, Nizamabad	Nizamabad	2,33,91,285
6.	STO, Ramannapet	Nalgonda	1,163
		Total	2,49,41,752

**Annexure-3.35**

**INOPERATIVE P.D.ACCOUNTS**

<b>Sl. No</b>	<b>Name of the DTO/STO</b>	<b>District</b>	<b>P.D.Accounts</b>	<b>Period</b>	<b>Amount ₹</b>
1	Penugonda	West Godavari	Dy.CEO, ZP Eluru	-	4,30,438-00
2	DTO, Ananthapuram	Ananthapuram	Prl.Junior College Singanamala	08/06	9,623-00
				09/06	1,18,417-00
3	Chilakaluripet	Guntur	Marripalem	03/05	166-73
			Purushothampalem	03/05	251-25
			Upparapalem	03/05	5166-00
				<b>Total</b>	<b>5,64,061-98</b>

**Annexure-3.36**

**Non-Receipt of CABs**

Sl.No	Name of the STO	District	Total DDOs	CABs received	CABs due
1	Peddapalli	Karimnagar	437	16	421
2	Husnabad		591	377	214
3	Cherial	Warangal	275	251	24
4	Ghanpur		295	34	261
3	Gudur		89	6	83
5	Narsampeta		392	75	317
6	Parkal		439	307	132
7	Janagon		326	314	12
8	Warangal		135	124	11
9	Bhogapuram		Vizianagaram	84	80
10	Parvathipuram	558		518	40
11	Bobbili	370		-	370
12	Thiruvuru	Krishna	228	184	44
13	Vijayawada (E)		11	7	4
14	DTO, Krishna		318	96	222
15	Avanigadda		193	130	63
16	Piduguralla		148	7	141
17	Guntur	Guntur	96	57	39
18	Nagaram		104	52	52
19	DTO, Guntur		1283	994	289
20	Alampur		96	90	6
21	Kalwakurthi	Mahabubnagar	170	161	9
22	Sadasivpet	Medak	89	50	39
23	DTO, Medak	Medak	3369	1799	1570
24	Ongole	Prakasham	152	119	33
25	DTO, Prakasham		5509	4479	1030
26	Markapur		98	85	13
27	Darsi		312	279	33
28	Giddalur		48	46	2
29	Addanki		83	70	13
30	Narsipatnam		211	169	42
31	Elamanchili	Visakhapatnam	138	58	80
32	DTO, Visakhapatnam		2048	1916	132
33	Nakrekal	Nalgonda	68	35	33
34	Dharmavaram	Ananthapur	103	93	10
35	Ananthapur		89	22	67
36	Hindupur		67	45	22
37	DTO, Kadapa	Kadapa	2521	1284	1237
38	DTO, Urban	Hyderabad	196	125	71
39	DTO, Nizamabad	Nizamabad	802	585	217
40	Kovvur	West Godavari	116	-	116
41	Gopalapuram		115	-	115
42	Chintalapudi		231	-	231
43	Hiramandalam		73	58	15
44	DTO, Srikakulam	Srikakulam	5692	2679	3013
45	DTO, Ranga Reddy		Ranga Reddy	786	531
TOTAL			29554	18407	11147

**Annexure-3.37**

**NON-LAPSING OF CATEGORY “C” DEPOSITS**

Sl. No	STO/DTO	District	Women & Child welfare	M.P.P Educational Fund
1	Husnabad	Karimnagar	39,984	-
2	Karimnagar		2,00,632	63,950
3	DTO, Karimnagar		5,98,25,096	-
4	Pulivendula	Kadapa	1,82,292	-
3	Rajampeta		--	8,018
5	Proddutur		11,637	--
6	Rayachoti		--	4,32,682
7	Budwel		75,997	--
8	DTO, Kadapa		3,50,086	15,81,781
9	Cherial	Warangal	--	1,73,035
10	Ghanapur		--	6,38,777
11	Gudur		-	14,904
12	Parkal		--	11,28,457
13	DTO, Warangal		3,97,857	--
14	Tuni	East Godavari	1,15,999	20,247
15	Jaggampeta		1,225	60,728
16	DTO, E.G at Kakinada		1,87,160	16,231
17	Amalapuram		14,990	--
18	Razole		98,119	
19	Jaggaihpeta	Krishna	21,313	--
20	Kaikalur		1,46,078	--
21	Pamarru		1,52,343	--
22	DTO, Krishna		16,445	--
23	Sattenapalli	Guntur	1,45,875	36,663
24	Piduguralla		--	4,144
25	Guntur		1,18,578	15,503
26	Rajupalem		--	44,240
27	Nagaram		1,02,624	66,351
28	Duggirala		--	20,147
29	Mangalagiri		--	45,739
30	DTO, Guntur		10,78,426	73,68,626
31	Bapatla		49,006	17,89,240
32	Vinukonda		--	46,603
33	Narsaraopet		--	13,69,955
34	Thottambedu	Chittoor	4,035	38,892
35	Satyaveedu		--	3,50,208
36	Puttur		2,548	97,332
37	Nagarkurnool	Mahabubnagar	--	10,660
38	Kalwakurthi		--	1,54,045
39	Jadcherla		--	14,100
40	Alampur		--	16,171
41	Achampet		--	32,860
42	Kodangal		--	35,564
43	STO, Mahabubnagar		--	1,97,945
44	Wanaparthy		--	45,506

Sl. No	STO/DTO	District	Women & Child welfare	M.P.P Educational Fund
45	Markapur	Prakasham	--	13,234
46	Cumbum		--	50,579
47	Darsi		--	2,02,449
48	Addanki		--	7,94,587
49	Chirala		3,44,948	4,06,210
50	Sadasivpeta	Medak	--	42,321
51	Narsapur		12,281	27,219
52	DTO, Medak		15,31,589	4,02,171
53	DTO, Eluru	West Godavari	18,30,163	9,921
54	Koilkuntla	Kurnool	40,203	300
55	Alur		20,249	--
56	Allagadda		71,339	-
57	Adoni		979	--
58	Rajam	Srikakulam	15,724	--
59	DTO, Srikakulam		55,803	--
60	DTO, Nizamabad	Nizamabad	--	1,11,07,710
61	Armur		--	5,15,214
62	STO, Nizamabad		--	1,09,416
63	Banswada		--	42,259
64	Kagaznagar	Adilabad	--	2,56,929
65	DTO, Adilabad		--	1,05,86,730
66	Nirmal		--	4,86,247
67	DTO, Visakhapatnam	Visakhapatnam	--	10,10,624
68	Madugula		1,06,328	--
69	Narsipatnam		--	25,601
70	Nakkapalli		--	4,77,005
71	Hayatnagar	Ranga Reddy	--	13,032
72	Bhadrachalam	Khammam	12,451	1,36,766
73	Yellandu		90,728	5,91,064
74	Madhira		2,48,081	--
75	Burgumpad		13,951	--
76	Butchireddipalem	Nellore	51,351	--
77	Atmakur		1,43,035	38,398
78	Naidupet		23,505	--
79	Gudur		2,12,718	--
80	Sullupet		6,40,083	11,689
81	Nellore		10,77,036	--
82	DTO, Nellore		21,26,907	2,09,18,486
83	Venkatagiri		13,284	--
84	Udayagiri	18,418	--	
			<b>7,20,39,499</b>	<b>6,42,15,465</b>

**Annexure-3.38**

**Non-obtaining of Strong Room Fitness Certificate**

Sl No	Name of the District	Name of the STO/DTO	Year
1	Srikakulam	Palakonda	2011-2012
2		Palasa	2011-2012
3	Warangal	Ghanapur	2011-2012
4		Gudur	2011-2012
3		Narsampet	2011-2012
5		Parkal	2011-2012
6		Mulugu	2011-2012
7		Addateegala	2011-2012
8	East Godavari	Tuni	2011-2012
9		Rayavaram	2011-2012
10		Pithapuram	2011-2012
11		Prathipadu	2011-2012
12		Jaggampet	2011-2012
13		Alamur	2011-2012
14	Mahabubnagar	Nagarkurnool	2011-2012
15		Jadcherla	2011-2012
16		Kollapur	2011-2012
17		Almakur	2011-2012
18		Mahabubnagar	2011-2012
19		D.T.O Mahabubnagar	2011-2012
20	Guntur	Repalle	2011-2012
21		Rajupalem	2011-2012
22		Nagaram	2011-2012
23		Duggirala	2011-2012
24	Ranga Reddy	Chevella	2011-2012
25	Medak	Sadasivapet	2011-2012
26		Narsapur	2011-2012
27		DTO, Medak Sanga Reddy	2011-2012
28		STO, Medak	2011-2012
29	Prakasham	Martur	2011-2012
30		Darsi	2011-2012
31	Khammam	Addanki	2011-2012
32		Kottagudem	2011-2012
33	Visakhapatnam	Visakhapatnam	2011-2012
34		Bhemunipatnam	2011-2012
35		Paderu	2011-2012
36		Narsipatnam	2011-2012
37	West Godavari	Penukonds	2011-2012
38		STO, Eluru	2011-2012
39		DTO, Eluru	2011-2012
40		Akievedu	2011-2012
41		Palakollu	2011-2012
42		Bhimavaram	2011-2012
43		Polavaram	2011-2012
44		Bheemadolu	2011-2012
45		Nidadavolu	2011-2012
46		Tadepalligudem	2011-2012
47		Chintalapudi	2011-2012
48		Gopalapuram	2011-2012
49		Kovvuru	2011-2012

Sl No	Name of the District	Name of the STO/DTO	Year
50	Nalgonda	Aleru	2011-2012
51		Nakrekal	2011-2012
52		Motkur	2011-2012
53	Ananthapur	Guntakal	2011-2012
54		DTO, Ananthapur	2011-2012
55	Kurnool	Aluru	2011-2012
56		Adoni	2011-2012
57		Srisailam	2011-2012
58		STO, Kurnool	2011-2012
59	Krishna	Bandar	2011-2012
60		Gudivada	2011-2012
61		Gannavaram	2011-2012
62		Vuyyur	2011-2012
63		Avanigadda	2011-2012
64	Chittoor	Thottembeedu	2011-2012
65		DTO, Tirupati	2011-2012
66	Adilabad	Luxettipet	2011-2012
67		Chennuru	2011-2012
68		Utnur	2011-2012
69		Boath	2011-2012
70		DTO, Adilabad	2011-2012
71		Nirmal	2011-2012
72		STO, Adilabad	2011-2012
73		Mancherial	2011-2012
74	Khanapur	2011-2012	
75	Karimnagar	Sultanabad	2011-2012
76	Hyderabad	Motigally	2011-2012
77	Vizianagaram	Kothavalasa	2011-2012



**Annexure-3.39**

**Retention of safe Custody Articles**

Sl No	Name of the STO	District	No.of items	Sl.No	Name of the STO/DTO	District	No.of items
1	Peddapalli	Karimnagar	8	52	Markapur	Prakasham	4
2	Husnabad		3	53	Kanigiri		1
3	DTO, Karimnagar		31	54	Cumbum		2
4	Palakonda	Srikakulam	2	55	Darsi		2
5	DTO, Srikakulam		25	56	Cheerala		2
6	Heeramandalam		2	57	DTO, Prakasham		97
7	Rajam		4	58	Bhadrachalam	Khammam	13
8	Rajampeta	Kadapa	1	59	Kottagudem		8
9	Proddutur		2	60	Madhira		28
10	Rayachothi		45	61	STO, Khammam		2
11	Budwel		23	62	DTO, Khammam		74
12	STO, Kfsadapa		59	63	Venkatapuram		1
13	DTO, Kadapa		34	64	Burgampahad	6	
14	Ghanapur	Warangal	4	65	Naidupet	Nellore	3
15	Gudur		2	66	Sullurupet		5
16	Narsanpeta		15	67	DTO, Nellore	10	
17	Parkal		3	68	Paderu	Visakhapatnam	12
18	Eturunagaram		3	69	Nakkapalli		3
19	STO, Warangal		49	70	Yelamanchili		14
20	DTO, Waranagal		17	71	DTO, Vizag		59
21	Kottavalasa		Vizianagaram	2	72	STO, Eluru	West Godavari
22	Bobbili	31		73	DTO, W.G	22	
23	Badangi	4		74	Narsapur	7	
24	Parvathipuram	12		75	Chintalapudi	2	
25	Gajapathinagaram	3		76	Puttur	Chittoor	3
26	DTO,Vizianagaram	16		77	Kuppam		13
27	S.kota	7	78	Madanapalli	17		
28	Kaikalur	Krishna	10	79	Pileru		1
29	Pamarru		4	80	Tirupathi	6	
30	Vijayawada (E)		105	81	DTO, Chittoor	82	
31	Bandar		21	82	Dharmavaram	Ananthapuram	10
32	DTO, Krishna		86	83	STO, Ananthapuram		45
33	Gudiwada		13	84	Kalyandurg		2
34	Nuziveedu		16	85	DTO, Ananthapuram	41	
35	Mylavaram		4	86	Alur	Kurnool	5
36	Vuyyuru		5	87	Banaganapalli		2
37	Nandigama		4	88	Allagadda		8
38	Avanigadda		4	89	Nandhyal		37
39	Sattenapalli	Guntur	5	90	Dhone		6
40	STO, Guntur		71	91	DTO, Kurnool		7
41	Nagaram		6	92	STO, Kurnool	42	
42	Mangalagiri		10	93	Nagarkurnool	Mahabubnagar	7
43	DTO, Guntur		87	94	DTO, MBNR		16
44	Macherla		7	95	DTO, E.G	East Godavari	31
45	Ponnuru		2	96	Amalapuram		6
46	Repalle		3	97	Ramachandrapuram		2
47	Bapatla		23	98	Peddapuram		9
48	Tenali		2	99	Rajole	18	
49	Chilakalurpet		1				
50	Vinukonda	21					
51	Narasaraopeta	40					

Sl.No	Name of the STO/DTO	District	No.of items
100	DTO, Urban	Hyderabad	255
101	Motigalli		3
102	Narsapur	Medak	8
103	Sangareddy		5
104	DTO, Medak		10
105	STO, Medak		2
106	Zahirabad		8
107	Andole		4
108	Gajwel		6
109	Luxettipet		Adilabad
110	Chennur	4	
111	Utnoor	9	
112	Boath	2	
113	Nirmal	5	
114	STO, Adilabad	8	
115	DTO, Adilabad	8	
116	Sirpur	12	
117	Miryalaguda	Nalgonda	3
118	DTO, Nalgonda		162
119	Banswada	Nizamabad	8
120	Armoor		14
121	DTO, Nizamabad		100
		Total	2,402

Annexure-3.40

RETENTION OF STAMPS IN EXCESS OF REQUIREMENT

Sl.No	Name of the DTO/STO	Name of the District	Amount
1	DTO, Guntur	Guntur	2,55,38,399
2	DTO, Eluru	West Godavari	8,36,30,055
3	DTO, Kadapa	Kadapa	3,80,62,462
4	DTO, Medak	Medak	69,13,753
5	DTO, Karimnagar	Karimnagar	3,27,18,566
6	STO, Pargi	Ranga Reddy	42,744
7	DTO, Visakhapatnam	Visakhapatnam	5,03,83,744
			23,72,89,723

### Annexure-3.41

#### Retention of Spoiled / Damaged stamps

Sl.No	Name of the DTO/STO	Name of the District	Amount in ₹
1	DTO, Eluru	West Godavari	16,05,043
2	DTO, Visakhapatnam	Visakhapatnam	60,99,608
<b>Total</b>			<b>77,04,651</b>

### ANNEXURE-4.1

<b>Sl. No.</b>	<b>YEAR (up to)</b>	<b>No. of Objections</b>	<b>Amount in ₹</b>
1.	2009-10	80	51,21,238
2.	20010-11	142	9,18,56,642
3	2011-12	265	84,58,498
<b>Total</b>			<b>10,54,36,378</b>

## ANNEXURE-4.2

## EXCESS PAYMENT OF VAT

Sl. No	Name of the DDO	No. of Cases	Amount in ₹
1.	AO Grey hounds AP, Hyd.	1	84,444
2.	AO AP Police Academy	1	6,051
3.	AAO/0Commisioner of police.	2	29,185
4.	DO/AO, Police transport Organization. AP	1	4,725
5.	AO Police transport organization, Hyd	4	1,91,311
6.	Administrative Officer, Inspector of Police Computer Service	3	7,02,962
7.	Astt. Secretary to Govt. GAD Secretariat	2	69,556,
8.	Chief Conservator Dept. Forestry & wild Life	2	4,238
9.	Dy Registrar Department of Justice High Court Hyd	2	9,442
10.	Lay Sect & Treasury Dir of Institute of Preventive Medicine Hyd	5	13,068
11.	Asst. director(Admn) Govt. general hospital Hyd	2	9,239
12.	Chief Superintendent Govt. Homeo pharmacy Hyd	1	2,792
13.	Asst Director (Admn) Govt. Hospital for mental care Hyd	3	16,262
14.	Superintedent Gandhi Hospital Hyd	1	1,27,381
15.	Asst Dir(Admn) Govt. maternity hospitals Hyd	3	18,767
16.	AO information & public relations	2	2,11,183
17.	AAO, Govt. text book Press, hyd	1	32,130
18.	Principal Vevakanand Govt. degree college Vidhyanagar	1	2,200
19.	Administrative Officer AP Endowment tribunal	1	53,194
20.	The PAO Deputy Commissioner Endowment	1	7,414
21.	The Asst PAO (Bills) PAO Hyd	1	14,700
	<b>TOTAL</b>	<b>40</b>	<b>16,10,244</b>

ANNEXURE-4.3

SHORT RECOVERY OF VAT

Sl. No	Name of the DDO	No. of Cases	Amount in ₹
1.	Dy registrar Dept. of Justice High court	1	9,442
2.	Administrative Officer Dist BC Welfare Dept.	1	57,461
3.	Accounts Officer, Commissioner for BC Welfare	1	468
	<b>TOTAL</b>	<b>3</b>	<b>67,371</b>

## ANNEXURE-4.4

## NON DEDUCTION OF INCOME TAX

Sl. No	Name of the DDO	No. of Cases	Amount in ₹
1	Administrative Officer, Police Computers Services AP, Hyd	7	7,00,285
2	Jt. Director Information & Technology Dept. AP Hyd.	4	8,03,510
3	Administrative Officer,Raj Bhavan, AP, Hyd	3	24,055
4	Administrative Officer, CID, AP, HYd	1	62,268
5	Administrative Officer, Intelligence Dept	3	18,374
6	Administrative Officer ,Grey Hounds AP, Hyd	3	98,467
7	Dy,Secretary Finance Dept, Secretariat, AP, Hyd	3	68,867
8	Asst,Sect, to Govt.Agriculture & Coperation Dept AP	1	1,600
9	Asst Financial Advisor (PMU) Dept,Hyd	1	12,430
10	Asst,Sect, to Govt ,GAD Secetariat Hyd	3	2,17,597
11	Spl. Tashildar NSS AP.Hyd.	2	6,75,559
12	Dy. Director (EDS) Banzara Hills Hyd.	1	6,990
13	Executive Engineer , Public Health Hyderabad	1	1,387
14	Chief Conservator ,Dept of Forestry & wild life	1	6,239
15	Dy. Registrar Dept. of Justice, High Court	1	54,043
16	Asst. Director. Dir. Institute of Preventive Medicine AP. Hyd	1	762
17	Asst. Director Director of Medical Insurance	1	4,570
18	Asst. Director (Admn) Govt. General & Chest Hospital	2	8,112
19	Hwo, Govt. hostel attached to Asharam school,	1	8,323
20	Hwo Govt. Social Welfare bays Hostel, Golkonda, Hyd	1	2,895
21	Hwo, Govt. B.C. Boys hostel, Golkonda, Hyd	1	9,659
22	Hwo, Govt. B.C. Boys hostel, MadannAPet, Hyd	1	7,229
23	Assit. Social Welfare Officer, Golkonda, hyd	1	2,318
24	Assit. Social Welfare Officer, Charminar Mandal, Hyd	1	4,326
25	Hwo, Govt. B.C. Boys hostel, V. N. Nagar, Hyd	2	17,909
26	Hwo, Govt. B.C. Boys hostel, Aliyadad, Hyd	1	4,638
27	Hwo, Govt. St. girls hostel, Moosarabagh, Hyd	1	4,244
28	Asst. Sect to Govt.Dept. of Protocol	1	8,046
29	Asst. Sect. to Govt. GAD, Secretariat	1	54,655
30	Hwo, Govt. B.C. College girls hostel, Chandayajuck	1	22,001
31	Hwo, Govt. B.C. College girls hostel, Bahadurpura	1	55,373
32	Account Officer Commissioner of Tribal Welfare Dept AP Hyd.	2	1,455
33	Hwo, Govt. B.C. Boys hostel, Charminar, hyd	1	5,423
34	Administrative Officer Dr. MCR HRD institute Hyd	1	2,617
35	The Principal ,State institute of correctional Services, Hyd	4	17,018
36	Accounts Officer, Dept. of Culture AP, Hyd	2	7,079
37	Deputy Commissioner , Endowment Dept Hyd.	1	1,530
38	Accounts Officer 0/0 Commissioner of I & PR Dept. Hyd	1	9,613
39	Asst Director , Jawahar Bal Bhavan Hyd.	2	5,144
40	Head Master Govt Girls. Primary School, ReinBazar Hyd.	2	80,752
41	HM Govt. Boys Upper Primary school Hussenalam Hyd	2	10,930
42	Asst. Director ,Dept. of technical education	5	5,588
43	HM Govt. High school Sultanshah Hyd	1	5,922
44	HM Govt. High school tadaband Hyd	1	27,810
45	Assit. IG Registration and stamp	1	4,530
46	Deputy Commissioner Commercial Tax Begmpet	1	3,593
47	Assit. Inspector General Registration and Stamp	1	594
48	Registrar AP Veterinary Council Hyd	1	1,647
49	Director, Registration & Stamp	1	1,856
50	Accounts Officer, VBRI, Hyd	1	1,486
51	Deputy Director Super Specialty Veternity Hospital Hyd	1	764
52	Secretary,. Sales Tax Appellate tribunal,Hyd	2	1945
53	Admn. Officer, Regional Health&Family Welfare Training Centre Hyd	1	734
54	Jt. Director (AH) VBRI Hyd	1	743
55	Deputy Commissioner ,Commercial Tax (G) Office r ,Hyd	1	1,545
56	Asst. IG (Actts) Registration & Stamps Dept. Hyd	3	4,981
	<b>TOTAL</b>	<b>93</b>	<b>31,72,030</b>



**ANNEXURE-4.5**

**EXCESS MEDICAL REIMBURSEMENT CLAIMS**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1.	Administrative Officer 0/0 DG & IG AP Hyd	1	26,500
2.	AO, Secretary to Legislative, Dept. of Secretariat, Hyd.	6	1,06,770
3.	Execucvtve Eingeer Dept. Eng in Chief Roads & buildings	2	2,84,482
4.	The Superintendent. Govt Child guidance Bureau Juvenile Welfare Dept. Hyd	1	67,600
5.	Superintendent Printing stationery & Stores Purchase Hyd	1	47,271
6.	Asst. Secretary to Govt. Legislature Dept. Hyd	1	9,000
7.	Audit Officer Directorate of State Audit Hyd	1	5,500
8.	The Asst. PAO (Bills) PAO Hyd	1	2,850
9.	Dy. Director 0/0 Archeology & Musuems AP. Hyd	1	26,320
10.	Dy. Director Directorate of Economic & Statistics	3	8,300
11.	Audit officer, directorate of state audit	1	5,550
12.	The asst PAo PAO hyd	1	2,850
13.	DY. Director 0/0 Archeology & museums AP	1	26,320
14.	Dy Inspector of Schools Amberpet Hyd	1	18,040
15.	Accounts Officer 0/0 Directorate of Distilleries & Breweries Hyd	1	22,545
16.	Asst. Sect (ADMN) 0/0 Chief Commissioner of Land Administration	2	53,000
17.	Dy. Inspector of schools Bandlaguda	1	26,500
18.	Dy. Inspector of school, Amberpet	1	18,040
	<b>Total</b>	<b>27</b>	<b>7,57,438</b>

**ANNEXURE-4.6**

**AVOIDABLE PAYMENT OF INTEREST ON ED, SURCHARGES LOW  
POWER CHARGES ETC., ON ELECTRICITY CHARGES**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in</b>
1.	Administrative Officer Commissioner of Police	1	15,101
2.	Asst. Sect to Govt. Legislature Dept. HYd	2	39,760
3.	Asst. Sect to Govt. Dept of Protocol Hyd	1	54,405
4.	Administrative Officer Grey Hound	1	15,238
5.	Ast, Sect to Govt	1	17,117
<b>Total</b>		<b>6</b>	<b>1,41,621</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	71,220
2.	Accounts Officer, Commissioner of I & PR Dept., Hyd	3	1,78,540
	<b>Total</b>	<b>4</b>	<b>2,49,760</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.	Registrar Dept of Justice High Court	1	3,060

**ANNEXURE-4.9**

**Excess payment of Service Charge**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Asst. Secretary to Govt Legislature Department Hyderabad.	1	14,000

**ANNEXURE-4.10**

**Excess payment of EL**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Asst. Secretary to Govt , Legislature Dept, AP, Hyd.	1	30,000

ANNEXURE-4.11

**Conformation towards payment of Service Tax to Central Government**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Chief Superintendent Govt. Homeo Pharmacy Hyderabad	1	12,500
2	Superintend Govt . Hospital for Mental Care	1	7,672
3	Lay Secretary & Treasurer Sir Ronal Ross Institute in tropical & communicable disease	1	31,436
<b>Total</b>		<b>3</b>	<b>51,608</b>

**ANNEXURE-4.12**

**Excess payment of TA claims**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
<b>1</b>	Deputy Commissioner(General) Endowment Dept., Hyd	1	9,300
<b>2</b>	PAO, Hyd	1	800
	<b>Total</b>	<b>2</b>	<b>10,100</b>



**ANNEXURE-4.13**

**Ineligible claims of Addl. HRA**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	The Administrative Officer Central Prison Hyd	1	28,034

**ANNEXURE-4.14**

**Excess payment due to Incorrect Total**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Commissioner Information & Public Relations Dept. Hyd.	1	15,000

**ANNEXURE-4.15**

**Excess payment towards hiring of Private Vehicle**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Administrative Officer Intelligence Dept. Hyd	1	6,400

**ANNEXURE-4.16**

**Excess payment towards Child Education**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Administrative Officer Intelligence Dept. Hyd.	1	8,750

**ANNEXURE-4.17**

**Excess drawal of DA**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Administrative Officer Intelligence Dept. Hyd.	1	9,000
2	Administrative Officer Police Computer Services Dept. Hyd.	1	17,500
	<b>Total</b>	<b>2</b>	<b>26,500</b>

**ANNEXURE-4.18**

**Irregular Purchase of Cocking Gas**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Hwo, Govt. B.C. Boys Hostel, Musherabad	1	77,675
2	Hwo, Govt. B.C. Girls Hostel, Ameerpet.	4	59,848
3	Hwo, Govt. B.C. College Girls Hostel, Karwan.	1	32,323
4	Hwo, Govt. B.C. Boys Hostel, Madannapet, Hyd	1	21,000
5	Hwo, Govt. B.C. Girls Hostel, Falaknuma, Hyd.	1	17,705
6	Hwo, Govt. B.C. Boys Hostel, Aliyabad, Hyd	1	29,100
7	Hwo, Govt. Social Welfare Boys Hostel, Mirjalaguda, Hyd.	1	9,800
8	Hwo, Govt. B.C. Boys Hostel, Balakmpet, Hyd	1	17,056
9	Asst. B.C. Welfare Officer, Musherabad, Hyd.	1	3,500
10	AAO, O/o Assist. Director Disabled & Sr. Citizens welfare, Hyd	13	1,07,370
11	Hwo, Govt. B.C. Boys Hostel, V.N. Nagar, Hyd.	1	2,100
12	Principal Govt. Residential School for Hearing Handicapped, Hyd.	1	5,970
13	AAO, O/o ADDSW, Hyd Dist.	4	56,700
14	Hwo, Govt. B.C. Boys Hostel, Hyd.	1	2,100
	<b>Total</b>	<b>32</b>	<b>4,42,247</b>

**ANNEXURE-4.19**

**Improper settlement of claim for Expenditure Incurred on Iftar Dinner**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Asst. Secretary to Govt. Secretariat (GAD) Hyd	1	12,93,000

**ANNEXURE-4.20**

**Excess payment towards repairs & replacements**

<b>Sl. No</b>	<b>Name of the DDO</b>	<b>No. of Cases</b>	<b>Amount in ₹</b>
1	Commissioner , I & PR Dept. Hyd	1	3,944



