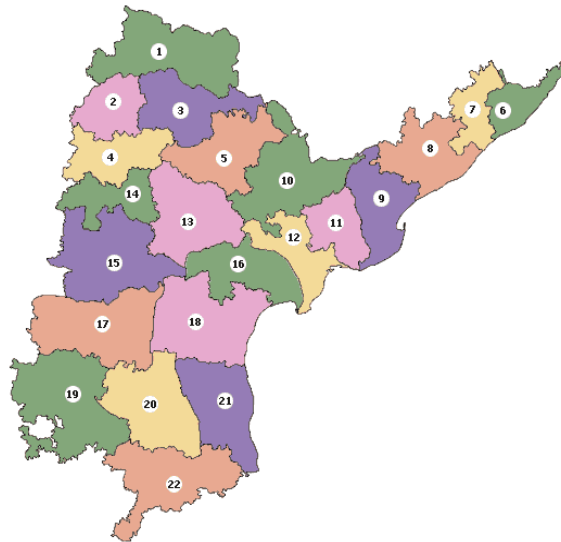




**Report on the
Annual Review on the working of Treasuries,
Pension Payment Offices and Pay and Accounts
Office, Hyderabad in Andhra Pradesh
2009-2010**



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

Our Vision, Mission and Core Values

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

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

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

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

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

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

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PREFACE

The Annual Review report on the working of Treasuries for the year 2009-10 is prepared as required under Paragraph 20.17.11 of the Manual of Standing Orders (A&E) Volume I. The report is in four Parts.

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

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

Rendering of quality accounts by the treasuries directly and favourably impacts on the functioning of my office. Therefore, to encourage adherence to quality standards by the treasuries we have devised performance indicators, a copy of which is included in the annexure. Treasuries will also be ranked by us on the basis of these indicators for our internal assessment.

I hope this Report will help as a guide for improving Treasury Administration.

Principal Accountant General (A&E)

Report on the Annual Review on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Andhra Pradesh for the year 2009-2010

Highlights:

1. 1,244 Treasury Inspection Reports containing 3,063 Paras amounting to ₹ 1,429 crore were outstanding to the end of 31-3-2010 **(Para 3.2)**
2. Delay in adjustment of advances on A.C.Bills totalling ₹ 1,076 Crore **(Para 2.1)**
3. Excess retention of stamps amounting to ₹ 262 Crore **(Para 3.8.1)**
4. Diversion of ₹ 2.50 Crore drawn on Abstract Contingent Bills **(Para 3.3.3)**
5. Incorrect operation of Deposit Accounts
 - i. Irregular drawal of ₹ 61.44 Crore by Treasury Officers **(Para 3.6.3)**
 - ii. Incorrect retention of ₹ 4.40 Crore beyond 31-3-2007 of unspent balances under XI Finance Commission Grants. **(Para 3.6.1)**
6. Excess payment of pension of ₹ 1.19 Crore noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices as under, **(Para 3.3.1)**
 - i. Payment of inadmissible relief (₹ 44.61 lakh)
 - ii. Payment of Enhanced Family Pension beyond time limit (₹ 14.47 lakh)
 - iii. Incorrect consolidation of pension (₹ 8.99 lakh)
 - iv. Non-recovery / Short recovery of commuted portion of pension (₹ 10.50 lakh)
 - v. Payment of inadmissible Interim Relief (₹ 0.12 lakh)
 - vi. Payment of inadmissible Financial Assistance (₹ 9.69 lakh)
 - vii. Incorrect payment of Family Pension to children attaining 25 years of age (₹ 4.02 lakh)
 - viii. Incorrect drawal of Anticipatory Pension without settlement of original pension (₹ 12.5 lakh)
 - ix. Inadmissible payment of full pension against Provisional Pension (₹ 9.74 lakh)
 - x. Incorrect sanction of Gratuity (₹ 1.65 lakh)
 - xi. Non-refund of pension even after the death of the pensioner (₹ 2.48 lakh)
7. Non-Lapsing of deposits of ₹ 24.79 Crore lying unclaimed for more than 3 years **(Para 3.6.2)**
8. Wanting vouchers totaling ₹ 11.7 crore from various treasuries. **(Para 2.3)**
9. Outstanding Railway Pension claims of ₹ 9 crore **(Para 2.2)**

PART-1

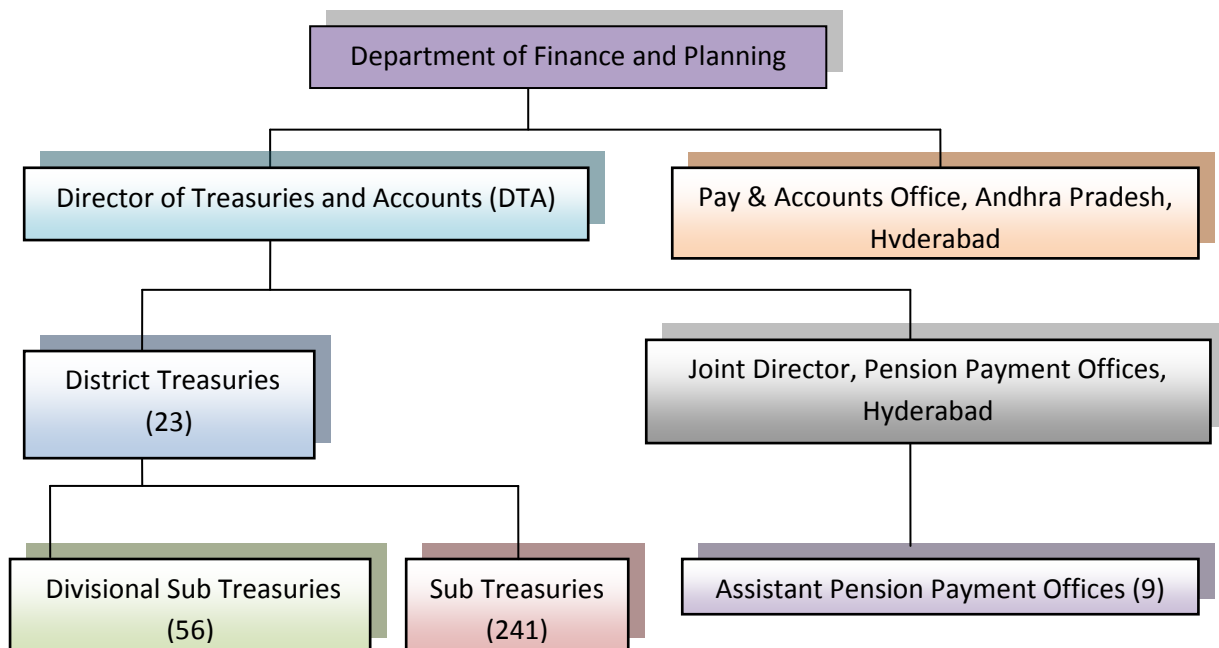
Introduction

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.

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.

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 2009-10 (Annexure –1.2).

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.

However we noticed huge non-accountal of funds drawn on 54,456 AC bills amounting to ₹ 1,076 crore for the last four years detailed vide Annexure 2.1.

Treasury wise details of pending AC Bills amounting to ₹ 511 crore where the amount exceeded one crore are given in Annexure-2.2.

The above would not have arisen had the District Treasury / Sub Treasury Offices followed codal provisions.

We recommend that the concerned DDOs may be held responsible for accountability of funds drawn on AC bills and the decisions taken with regard to the pendency in AC bills during DTOs workshop held in February 2010 may be implemented by Government.

2.2 Outstanding Railway Pension Claims:

Up to September, 2003 the treasuries made pension payments to Railway pensioners in the first instance, for subsequent reimbursement by the Railways. The accumulated claims awaiting reimbursement by various Railway Zones to the treasuries works out to ₹ 9 crore (details in Annexure 2.3). Clearance has been meagre. Of this, outstanding claims relating to South Central Railway alone were ₹ 7 crore (78%). At this distance of time, there appears to be no alternative except to write off the irrecoverable amounts. We have sent proposals for write off to Government in letter number ACI/VIII/2010-11/01 dated 9th May, 2010 for concurrence. Response is awaited.

2.3 Vouchers wanting from Treasuries:

122 vouchers for ₹ 11.7 crore as detailed in Annexure 2.4 are wanting from Treasuries. Of these, just 8 vouchers pertaining to three treasuries constitute ₹ 8.8 crore (75%) as detailed below.

Sl.No	Name of the Treasury	Year	Number of vouchers	Amount in ₹
1	DTO, Adilabad	2003-04	1	1,01,34,046
2	DTO, Prakasham		2	1,00,02,000
3	DTO, Nellore	2007-08	5	6,76,81,686

To ensure that these vouchers do not involve fraudulent payments, it is vital that the concerned treasury officers make concerted efforts to trace the wanting vouchers.

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. During the year 2009-10 all treasuries at one time or other delayed in rendering monthly accounts (as detailed in Annexure 2.5). While there was maximum delay of 14 days in rendering accounts for 3/2010 by Hyderabad Urban, Krishna and Adilabad, it was 13 days in the case of DTO Chittoor, and 12 days each by DTO Nellore, Prakasham, Karimnagar, Khammam, Medak, Nizamabad and Ranga Reddy.

The following are some of the important defects noticed while receiving the online Accounts from District Treasuries during 2009-10.

1. Variations in net RBD figures under 8,675 between online data and hard copy received in Main Accounts Section.
2. Reconciliation statement shown in the hard copies does not match with online Accounts.
3. Receipt of data in sub accounts beyond the prescribed due date.
4. Treasuries are operating classifications which are not in our database.
5. Unauthorised Major Head 9,999 is operated in certain treasuries.

2.5 Clearance of adverse balances under Deposit & Advances:

As against the outstanding amount of adverse balances mainly arising out of misclassifications under deposits heads for ₹ 2,344.30 Crore (96 items) to the end of March 2010 under various Deposit heads of account, ₹ 381.41 Crore (6 items) was cleared leaving a balance of ₹ 1,962.89 Crore (Annexure 2.6). The major misclassification is under major Head 8448-Deposit of local fund and 8449-Other Deposits. Treasury may kindly ensure rectification of errors before rendition of monthly Accounts to the Accountant General.

2.6 Inaction on the minutes of DTO's Workshop:

Despite assurances given in the last workshop held in February 2010, there was no substantial improvement in many issues as detailed in the Annexure 2.7.

2.7 Parameters on performance of Treasuries:

Parameters on the performance of Treasuries are introduced w.e.f 1-4-2011 for each function in the Treasuries as detailed in the Annexure 2.8. Treasuries would be graded based on the performance and reflected in the Annual Review Report w.e.f 2010-11.

PART-3

**DEFECTS AND OTHER IRREGULARITIES NOTICED DURING
INSPECTION OF DISTRICT TREASURY OFFICES AND
SUB TREASURY OFFICES AND APPOS
DURING THE YEAR 2009-10**

We conduct inspections Treasury wise and Sub Treasury 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:

We arrange for Inspection of treasuries to assist departmental authorities in ensuring that the treasuries are working in accordance with the prescribed rules. My office conducts periodical inspections 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 check 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 Treasuries Offices and APPOs inspected during the year

We inspected 23 District Treasuries, 236 Sub Treasuries and 9 Assistant Pension Payment offices during the year 2009-10. 268 inspection reports containing 1333 paras have been issued during the year 2009-10. 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, we noticed that none of the Treasuries have furnished replies to

Inspection Reports. 1,244 reports containing 3,063 paras are still outstanding to the end of March 2010, despite efforts made by this office by conducting Audit Committee for settlement of outstanding paras. The monetary value of these outstanding reports and paras total to ₹ 1,429 crore. Treasuries and Sub Treasuries of East Godavari, Mahabubnagar, Krishna, Guntur, West Godavari

and Prakasham 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.

We recommend that the Director of Treasury 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 2009-10 are analysed in subsequent paras.

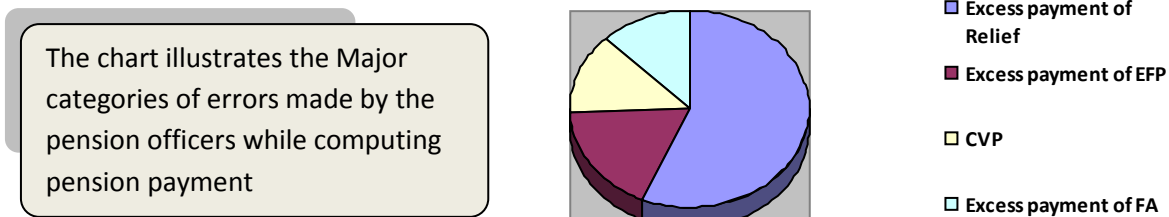
3.3 Pension related Issues:

3.3.1 Excess payment of pensionary benefits

We reported 264 cases of excess payment of pension in 7 District Treasuries and 73 Sub-Treasuries amounting to ₹ 1.19 Crore. Excess payment of pension occurred due to

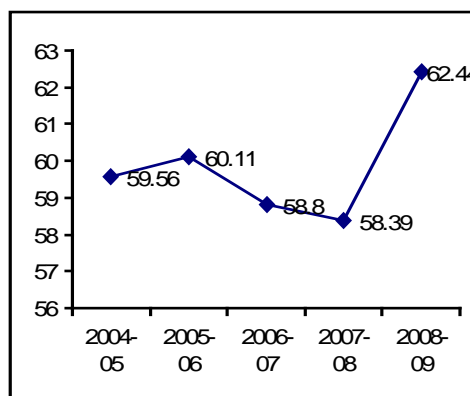
- i) Payment of inadmissible relief on pension – ₹ 44.61 lakh (Annexure – 3.2)
- ii) Payment of Enhanced Family Pension beyond time limit – ₹ 14.47 lakh, (Annexure- 3.3)
- iii) Incorrect consolidation of pension from time to time – ₹ 8.99 lakh (Annexure- 3.4)
- iv) Non-recovery / short recovery of Commuted value of pension – ₹ 10.50 lakh (Annexure-3.5)
- v) Excess payment of pension due to payment of inadmissible interim relief – ₹ 0.12 lakh (Annexure-3.6)
- vi) Payment of inadmissible Financial Assistance ₹ 9.69 lakh (Annexure – 3.7)
- vii) Payment of FP after attaining 25 years of age ₹ 4.02 lakh (Annexure-3.8)
- viii) Incorrect drawal of Anticipatory Pension without settlement of original pension ₹ 12.5 lakh (Annexure-3.9)

- ix) Inadmissible payment of full pension against provisional Pension ₹ 9.74 lakh(Annexure-3.10)
- x) Non-refund of provision even after the death of the Pensioner ₹ 2.48 lakh (Annexure-3.11)
- xi) Incorrect sanction of Gratuity ₹ 1.65 lakh (Annexure-3.12)



We have reported similar excess payments of pension noticed in previous years as detailed below.

Year	Amount of excess payment noticed in Lakh of rupees
2004-05	59.56
2005-06	60.11
2006-07	58.80
2007-08	58.39
2008-09	62.44



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 34 STO's and 9 APPOs we noticed 2,612 cases of pensions not drawn for more than 3 years and disburser's halves of the PPOs not returned to the Principal Accountant General (vide Annexure-3.13).

3.3.3 Diversion of Funds drawn on Abstract Contingent Bill towards Natural Calamities by District Collector Chittoor amounting to Rs.2.50 crore

Test check of records in District Treasury Chittoor revealed that out of ₹ 5 Crore drawn by District Collector for distribution of relief to farmers in December 2008, ₹ Rs.2.5 Crore was diverted for construction of Integrated Collectorate Building in 12/09. DC Bills for this amount were neither submitted nor the diversion regulated as of June, 2010.

Orders issued by the Govt. vide G.O. Ms.No.285, dt:15-10-2005, stipulates that advances drawn on Abstract Contingent (A.C) Bills should be settled by submitting Detailed Contingent (D.C) Bills to A.G (A&E)/PAO for expenditure incurred with supporting vouchers within one month.

3.4 General Provident Fund (GPF) functions:

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

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

- i)** In 11 DTOs, the G.P.F credits of Class-IV employees amounting to ₹ 4.8 crore were not posted in their respective provident fund accounts and kept unaccounted for (vide Annexure-3.14).
- ii)** In 12 District Treasuries as detailed in Annexure-3.15 debit entries amounting to ₹ 73.6 lakh regarding drawal of Temporary Advances and Part Final Withdrawals by 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 ₹ 2.8 lakh (vide Annexure-3.16).
- iii)** In 7 DTOs, 121 G.P.F accounts were not operated for more than 12 months. It is the responsibility of the treasury officer to ascertain the reasons and reconcile the accounts (vide annexure-3.17).
- iv) Omissions noticed in GPF Package.**

While reviewing the G.P.F. Annual Intimation Cards in respect of the GPF Accounts of Class-IV Employees, 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.
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 of authorisation.
5. The system does not provide for recording the sanction order of Temporary Advance / Part Final Withdrawals, so as to identify missing debits if any and avoid over payments.

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

In 13 test checked District Treasuries, it was noticed that minimum subscription at 4% of basic pay was not recovered from the Class-IV Government Employees (vide Annexure-3.18). The D.T.O may insist that Basic pay of all the employees may be mentioned in Pay Bill for March every year, so that short recovery of subscription can be checked.

vi) *Non-watching of recoveries of advances:*

In DTO, Nizamabad it was noticed that though the debits were posted in the months in which the advance was drawn, recovery of advance was not effected, as detailed in the Annexure 3.19.

vii) *Irregularities in maintenance of GPF Accounts of Class-IV:*

The treasury has to ensure reconciliation between detailed Book figure and broadsheet figure. On no account the DB figure shall exceed the broadsheet figure. However we noticed in DTO, Chittoor an amount of ₹ 56,10,333 (Credits) was posted in April 2008 as against the Detailed Booked figure of ₹ 34,23,879 resulting in difference of ₹ 21,86,454. Similarly, in March 2009, an amount of ₹ 27,54,949 (Debits) was posted as against the Booked figure of ₹ 26,56,809 resulting in difference of ₹ 98,140. The above indicates that no reconciliation was done to ascertain the differences.

viii) *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.

An amount of ₹ 1,84,451/- was authorised in excess to the subscribers on their retirement / death in 13 cases due to non accountal of Temporary Advances drawn by the subscribers while they were in service as detailed in the Annexure 3.20. Utmost care may be taken in respect of Debit items so that excess payment can be avoided.

3.5 Accounts related functions:

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

As per Government orders the arrears of Pay, Dearness Allowances were adjusted to Major Head 8009-03-Compulsory Deposits 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 checked records that ₹ 1.11 crore was lying unaccounted with the treasuries since 1987 denying the subscribers their dues (vide Annexure-3.21).

3.5.2 Non-reconciliation of Departmental and Treasury figures by DDOs

Provisions of para 19.6 of the A.P. Budget Manual read with Article 9 of A.P Financial Code Volume I, stipulates that Drawing and Disbursing Officers(DDO) are required to reconcile, monthly departmental expenditure and receipt figures with the corresponding figures of the Sub-Treasury/Treasury

It was found that in violation of above provisions 812 number of DDO's in 29 DTO/STOs failed to reconcile monthly expenditure with treasury as detailed in the Annexure 3.22. Further the receipts of signed reconciliation statement from the DDOs were not watched and in the absence of reconciliation the accounts compiled by the treasuries are inaccurate and incomplete. Such failures could result in misclassifications and frauds.

3.5.3 Non-renewal of Fidelity Guarantee (F.G) Bonds

Review of the FG Bond Register maintained in the 6 DTOs / 5 STOs revealed that, in contravention of the provisions of the A.P. Financial Code and subsequent instructions of the Financial Department, the validity of FG Bonds of 29 officials had expired but not renewed (vide Annexure- 3.23).

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 ₹ 41, 49, 042 had not yet lapsed to Government.

3.5.5 Non deduction of Income tax at source from Pensioner

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.

As pension disbursing authorities, the STOs/ APPOs are required to deduct Income Tax at source from pensioners whose pensions are paid through the concerned Treasury/APPO.

During inspection, we noticed that STOs/ APPOs had failed to deduct ₹ 0.23 lakh towards Income Tax to be deducted at source from 6 pensioners for the year 2008-09 (Assessment year 2009-10) (vide Annexure 3.24).

3.5.6 *Misclassification of recoveries of ₹ 13.52 lakh made by DDOs towards Contributory Pension Scheme (CPS)*

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

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

On verification of records it was observed that even after issue of above Government Order, the contributions amounting to ₹ 13,51,986 in 6 STOs for the period July 2007 to April 2008 made by employees towards CPS are being wrongly credited under head of account 8011-106-04-001-002 instead of to the correct head (vide Annexure 3.25).

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

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

It was noticed in all the test checked treasuries that these are not being reviewed bi-weekly neither by the DDOs concerned and further the certificate required to be recorded by the DDOs on the first page of the TBR are not furnished by DDOs nor by the Treasury Officers bearing wide scope for presentation of fake bills on duplicate TBR (Details vide Annexure-3.26)

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 ₹ 4.4 crore under the major head 8448-109-01-004 released by Government of India were lying in the Village Panchayat Funds ledgers of all the treasuries since 31/03/2005. A few instances are at Annexure 3.27.

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.

We noticed such deposits pending unclaimed for more than three years and not credited to Government account amounted to ₹ 24.79 crore in 58 DTOs/STOs during 2009-10. DTOs / STOs wise details are furnished in Annexure 3.28. Huge amounts of such deposits exceeding ₹ 50 lakh were found in District Treasuries Kadapa, East Godavari, Hyderabad (Urban), West Godavari, Guntur, Adilabad, Karimnagar, Ranga Reddy and Kurnool.

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

Contrary to the instructions enshrined in Article 3 of A.P Financial code and reiterated in GOMS No 43 of Finance Dept. of April 2000 and December 2002, the DTO Chittoor has withdrawn huge funds from P.D Accounts under various Government schemes and deposited in Saving Bank Account to avoid the lapse of funds. For instance, an amount of ₹ 1,12,95,000/- was drawn in

June 2009 by Project Director, Dist Rural Development Agency Chittoor. Similarly an amount of ₹ 34. crore was drawn by DTO (Urban), Hyderabad between March 2008 and July 2009 through 358 cheques of ₹ 9.50 lakh each from P.D A/c of Hyderabad Metro Rail Ltd. to avoid lapse of grants. In another instance, DTO, Eluru has drawn an amount of ₹ 26.3 crore from P.D.Account and deposited in Saving Bank Account to avoid lapse of grants. DTA may exercise periodical checks to avoid parking of huge amount of funds outside Government Accounts.

3.6.4 Incorrect drawal of funds on self-cheques by Personal Deposit Administrators

As per the provisions contained in Government Order Number 43 of April 2000, in order to prevent drawal of funds from the P.D.Account in advance of the requirement so as to avoid lapsing of the funds, no self cheque in the name of the manager of any bank shall be permitted for drawals of money from P.D.Account.

Test check of records revealed that in violation of rules self cheques were drawn by P.D. Administrators in 4 STOs amounting to ₹ 1 crore (details vide Annexure 3.29).

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

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

We noticed 3,997 Administrators operating deposit accounts in various district treasuries in violation of instructions and the treasury officer allowed drawal of further funds from P.D.Accounts. Details vide Annexure 3.30.

3.6.6 Non Lapsing of Category 'C' deposits

As per provisions of Government Order Number 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 31st March of the next financial year.

In the Annexure 3.31 an amount of ₹ 2.4 crore under Mandal Praja Parishad Educational Funds and ₹ 11.7 lakh under Women & Child Welfare Fund remained unspent till 31-3-2010 were not lapsed to Government Account.

3.7 Security in Treasuries

3.7.1 Non obtaining of Strong Room Fitness Certificates on due date (2009-10)

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 15th April every year so as to cover the entire financial year from 1st April to March of the following year.

A list of 50 Sub Treasuries wherein strong room fitness certificates for the year 2009-10 were not obtained by the due date (15th April, 2009) as observed during inspection for 2009-10 is given in Annexure 3.32.

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.

We noticed 2471 such articles were lying for over 3 years in the Treasuries without collection of penal interest detailed vide Annexure-3.33.

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.

We noticed heavy stock of stamps worth ₹ 262 crore in 14 DTOs and 17 STOs which may lead to storage problem, damage and cause difficulty in accountability (vide Annexure-3.34). Further, it was also noticed that soiled / damaged stock of stock of stamps worth ₹ 9 crore is lying in Treasuries as detailed in Annexure-3.35.

PART-4

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

The Pay and Accounts Office, Hyderabad has been functioning since 1-10-71. Resident Audit Branch, Office of the Principal Accountant General (Civil Audit), A.P, Hyderabad has made the following observations during review of the accounts of P.A.O, Hyderabad for the year 2009-10.

4.1 Irregular drawal of funds in lump without vouchers

An amount of ₹ 3,50,00,000/- was drawn by Commissioner, Information and Public Relations department on fully vouched contingent bill in APTC Form-58 without supporting vouchers and placed the amount at the disposal of MD, APSFTVDC, Hyderabad.

This amount should have been drawn on Abstract Contingent bill. However, PAO, Hyderabad admitted the claim without supporting vouchers. The irregularity was brought to notice of PAO, Hyderabad in September 2009. Reply is awaited.

4.2 Improper Admission of bill without proper invoices

As per codal provisions Detailed Contingent Bill shall be admitted on the strength of proper invoices and relevant supporting vouchers. It was noticed in post audit that PAO Hyderabad had admitted a claim from Vice Principal AP Survey Training Academy, Hyderabad for ₹ 25.00 lakh towards training expenditure without proper invoices. Irregularity communicated to PAO in December 2009. Reply is awaited

4.3 Huge Outstanding Audit Objections

There are 957 outstanding objections for ₹ 368.24 lakh pending upto March 2010, out of which 570 objections were pending for ₹ 125.74 lakh upto 2007-08 and 309 objections pending for ₹ 117.15 lakh to the end of March 2009. During 2009-10, 78 objections for ₹ 125.34 lakh were outstanding (details in Annexure-4.1).

Despite periodical reminders, the replies are not forth coming. PAO is requested to pursue with the respective Department/DDOs and ensure that replies are furnished to all outstanding audit objections for early settlement

4.4 Non-deduction/short deduction of income tax

In terms of section 192 of Income Tax Act 1961 any person responsible for paying any Income chargeable under the head of 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 in which the payment was made on the estimated Income of the assesses under this head for that financial year.

In contravention of the above act in 31 cases it was noticed that income tax was not recovered at prescribed rates by various DDOs amounting to ₹ 13,59,305 (A list of cases DDO wise given in Annexure-4.2)

4.5 Reimbursement of cost of inadmissible of medicine

As per the provisions of Andhra Pradesh Medical Attendant Rules 2006 claims shall be restricted to the prescribed ceiling limits. In 43 cases amounting to ₹ 6,10,749/-, it was noticed that medical reimbursement was allowed in excess of the ceiling limits prescribed as detailed in Annexure 4.3. The cases were communicated to the PAO, Hyderabad for recovery in December 2009. Reply is awaited.

4.6 Excess claims of TA/TTA/LTC

In 7 cases amounting to ₹ 3,08,766/- excess allowance of TA/TTA/LTC claims were noticed and communicated to the PAO, Hyderabad in December 2009.(Annexure-4.4)

4.7 Excess payment of VAT

In 7 cases amounting to ₹ 21,39,947/-, it was noticed that VAT was paid @ 12.5% instead of 4% on purchase of various goods resulting in excess payment of VAT as detailed in Annexure-4.5. These cases were communicated to PAO, Hyderabad in January 2010. Reply is awaited.

4.8 Non recovery/ short recovery of Profession Tax

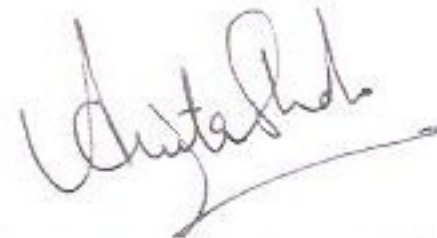
In 64 cases amounting to ₹ 87,720/- profession tax was either not recovered or short recovered as detailed in Annexure-4.6.

4.9 Excess payment of pay and allowances

In 11 cases, excess payment of pay and allowances to the tune of ₹ 77,095 were noticed and communicated to the PAO, Hyderabad, for effecting necessary recoveries (Annexure-4.7).

4.10 Excess payment of Water Charges

In 7 cases excess payment of water charges were noticed amounting to ₹ 88,43,472. The fact of excess payment was communicated to the PAO, Hyderabad in November 2009. (Annexure-4.8).



Smt. Anita Shah Akella
Sr. 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

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

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

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

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

Krishna District:

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

EAST GODAVARI DISTRICT:

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

16. STO, Movva
17. STO, Bantumilli
18. STO, Kanchikacherla

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

Prakasam District:

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

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

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

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

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

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

13. STO, Rayadurg
14. STO, Singanamala
15. STO, Tadpatri
16. STO, Uravakonda

10. STO, Nakrekal
11. STO, Nalgonda
12. STO, Nidamanoor
13. STO, Ramannapet
14. STO, Thungaturthy

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

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

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

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

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

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

Karimnagar District:

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

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

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

Warangal Dist:

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

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

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

Sl.No.	Name of the District Treasury	Number of Divisional Assistant Treasuries	Number of Sub Treasuries	TOTAL
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)	-	-	-
	Total	53+3	241	297

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

Srikakulam District:

- | | | | |
|-----|-------------------------------|-----|----------------------|
| 1. | ATO, Palakonda | 6. | STO, Alamuru |
| 2. | ATO, Tekkali | 7. | STO, Mummidivaram |
| 3. | STO, Palasa | 8. | STO, Kakinada |
| 4. | STO, Ponduru | 9. | STO, Kothapeta |
| 5. | STO, Rajam | 10. | STO, Pithapuram |
| 6. | STO, Hiramandalam at
Kotur | 11. | STO, Prathipadu |
| 7. | STO, Sompeta | 12. | STO, Razole |
| 8. | STO, Narasannapeta | 13. | STO, Tuni |
| 9. | STO, Ichapuram | 14. | STO, Ramchandrapuram |
| 10. | DTO, Srikakulam | 15. | STO, Rayavaram |
| | | 16. | STO, Jaggampeta |
| | | 17. | STO, Korukonda |
| | | 18. | DTO, Kakinada |

Vizianagaram District:

- | | | | |
|----|-------------------------|-----|---------------------|
| 1. | ATO, Parvathipuram | 1. | ATO, Kovvuru |
| 2. | STO, Bhogapuram | 2. | ATO, Narsapur |
| 3. | STO, Salur | 3. | STO, Bheemavaram |
| 4. | STO, Bobbili | 4. | STO, Chintalapudi |
| 5. | STO, Gajapathinagaram | 5. | STO, Eluru |
| 6. | STO, Srungavarapukota | 6. | STO, Nidadavole |
| 7. | STO, Kothavalasa | 7. | STO, Palakol |
| 8. | STO, Badangi at Therlam | 8. | STO, Polavaram |
| 9. | DTO, Vizianagaram | 9. | STO, Tadepalligudem |
| | | 10. | STO, Tanuku |
| | | 11. | STO, Gopalapuram |
| | | 12. | STO, Bhimadole |
| | | 13. | STO, Penugonda |
| | | 14. | STO, Akiveedu |
| | | 15. | DTO, West Godavari |

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, Vijawada (E)
3. ATO, Nuzvidu
4. ATO, Gudivada
5. STO, Vuyyuru
6. STO, Gannavaram
7. STO, Avanigadda
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

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

17. DTO, Krishna

9. STO, Venkatagiri
10. STO, Naidupet
11. STO, Vakadu
12. DTO, Nellore

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, Kandukur
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, Prakasam

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

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. 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, Mahaboobnagar

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
Outstanding
A.C.Bills

DISTRICT	2006-07		2007-08		2008-09		2009-10	
	No.of Bills Outstanding	Amount Outstanding	No.of Bills Outstanding	Amount Outstanding	No.of Bills Outstanding	Amount Outstanding	No.of Bills Outstanding	Amount Outstanding
ADILABAD	101	1,80,37,712	88	2,52,10,259	1,012	14,59,42,128	132	7,56,33,625
ANANTHAPUR	43	3,22,88,618	33	18,85,434	1,03	14,10,07,632	83	5,00,26,181
CHITTOOR	40	3,93,62,046	95	2,80,19,101	1,283	19,09,21,950	68	26,05,41,088
EAST GODAVARI	216	4,53,26,258	204	1,16,30,259	3,805	40,78,89,271	206	8,13,88,237
GUNTUR	454	3,87,21,441	428	6,72,66,280	3,589	20,31,23,586	151	13,35,61,287
KADAPA	100	2,52,26,163	35	8,50,918	1,438	12,70,21,264	60	9,56,29,015
KARIMNAGAR	126	1,67,42,785	194	3,19,67,360	1,493	14,25,33,699	80	59,97,14,057
KHAMMAM	37	6,85,91,961	41	3,12,80,375	856	22,52,21,261	20	9,12,78,110
KRISHNA	161	2,36,98,475	180	22,18,366	2,531	5,66,90,275	249	41,10,61,661
KURNOOL	152	3,38,74,675	183	22,60,93,913	2,158	50,83,75,416	130	1,308,35,081
MAHABOOB NAGAR	66	10,57,57,727	142	2,59,37,639	1,775	22,70,29,425	276	35,29,92,139
MEDAK	86	84,20,440	100	21,50,030	1,056	5,53,72,185	278	5,52,64,198
NALGONDA	291	3,36,33,850	234	1,53,11,389	2,604	19,18,40,400	107	24,01,78,997
NELLORE	296	3,55,59,811	464	3,08,59,157	3,05	21,46,77,947	135	4,52,90,154
NIZAMABAD	171	3,33,53,713	190	64,88,870	2,051	12,29,42,651	189	53,88,08,504
PRAKASAM	179	9,56,30,373	216	4,34,51,208	2,599	82,38,46,871	39	2,43,15,485
RANGA REDDY	197	2,69,06,110	157	1,32,34,303	1,771	10,83,20,254	224	12,79,95,322
SRIKAKULAM	124	18,76,35,329	165	47,42,470	2,153	25,47,57,542	110	12,68,79,000
VISAKHAPATNAM	168	4,00,83,156	102	3,17,20,024	1,896	14,17,38,227	62	43,43,08,798
VIZIANAGARAM	226	4,45,76,878	112	18,59,530	2,066	11,25,68,375	73	63,86,92,49
WARANGAL	60	47,21,747	49	1,21,36,600	942	13,72,54,808	104	3,74,74,043
WEST GODAVARI	283	6,55,07,666	192	16,47,498	3,194	57,73,83,604	147	2,77,32,821
TOTAL	3 577	1,02,36,56,934	3 604	61,59,60,983	44 352	511,64,58,771	2 923	4,00,47,77,052

ANNEXURE 2. 2

REPORT ON PENDING AC BILLS HAVING VALUE OF ONE CRORE AND ABOVE TO THE END OF 01/03/2010

Sl. No.	Month	Vr. No.	Drawing Officer	Head of Account	Amount
District: ADI LABAD					
1	01/04/2009	818	A. O. D. P. O ADB	205500800 04 110111	1, 32, 00, 000
District: ANANTHAPUR					
2	01/06/2006	06008341	DDO ZPP ANANTAPUR.	251500198 10 500503	1, 01, 55, 000
3	01/07/2006	06009627	D. P. O., PR., ANANTAPUR.	251500198 10 500503	1, 40, 70, 000
4	01/04/2009	1465	A. O., DIST. POLICE OFFICE, ATP	205500800 04 110111	1, 01, 00, 000
5	01/04/2009	1516	H. S., COLLECTORATE, ANANTAPUR.	201500104 04 110111	1, 50, 00, 000
District: CHITTOOR					
6	01/02/2004	9998	GAO, GAO TO DEO CHITTOOR (CTR), CHITTOOR	22020180011 30 500503	2, 94, 83, 934
7	01/06/2006	6253	DY CHIEF EXECUTIVE OFFICER, DY CEO ZPP CHITTOOR (CTR), CHITTOOR	251500198 10 500503	1, 08, 20, 000
8	01/07/2006	8029	DIST PANCHAYAT OFFICER, DIST PTS. OFFR CHITTOOR (CTR), CHITTOOR	251500198 10 500503	1, 93, 20, 000
9	01/05/2007	1454	Administrative Officer, Collector Office, Chittoor	224501102 08 310312	1, 58, 11, 000
10	01/01/2009	22929	Administrative Officer, Collector Office, Chittoor	224502101 80 310312	5, 00, 00, 000
11	01/04/2009	1058	Admn. Officer District Police Office, Chittoor	205500800 04 110111	1, 43, 00, 000
12	01/04/2009	38814	ASST. DIRECTOR, O/O JD. AGRL. CHITTOOR(, CHITTOOR	224502114 04 310312	3, 11, 37, 635
13	01/02/2010	32350	ASST. DIRECTOR, O/O JD. AGRL. CHITTOOR(, CHITTOOR	224501101 09 310312	17, 95, 97, 493
District: EAST GODAVARI					
14	01/10/2005	2284	COLLECTOR KAKI NADA	224502101 04 310312	3, 79, 00, 000
15	01/01/2006	3820	M R O RAMACHANDRAPURAM	224502101 04 310312	1, 19, 08, 578
16	01/06/2006	10363	D D O Z P P KAKI NADA	251500198 10 500503	1, 15, 00, 000
17	01/09/2006	25793	RJD ANIMAL HUSBANDRY KAKI NADA	224502105 04 310312	1, 36, 40, 000
18	01/03/2009	13239	Revenue Development Officer, Amalapuram	224502114 04 310312	6, 38, 64, 450
19	01/03/2009	13241	Revenue Development Officer, Amalapuram	224502114 04 310312	6, 85, 13, 515
20	01/03/2009	13737	Revenue Development Officer, Amalapuram	224502114 04 310312	1, 27, 08, 765
21	01/10/2009	3964	R D O PEDDAPURAM	224502114 04 310312	1, 34, 66, 520
District: GUNTUR					
22	01/01/2006	33136	HS COLLECTORATE GUNTUR	34520110211 05 500503	2, 50, 00, 000
23	01/07/2006	06010291	DIST PANCHAYAT OFFICER GUNTUR	251500198 10 500503	1, 43, 08, 000
24	01/05/2007	2765	HS COLLECTORATE GUNTUR	224501102 09 310312	2, 50, 90, 000
25	01/04/2009	1228	SP GUNTUR	205500800 04 110111	1, 23, 00, 000
26	01/01/2010	43856	DD JDA GUNTUR	224502114 04 310312	5, 84, 13, 000
District: KADAPA					
27	01/07/2006	01286	DIST. PANCHAYAT OFFICER, CDP	251500198 10 500503	1, 14, 38, 000
28	01/01/2010	40955	JOINT DIR. OF AGRICULTURE, CDP	224502114 04 310312	3, 59, 01, 000
29	01/03/2010	55114	ASST. DIR. OF HORTICULTURE, CDP	224501800 80 500503	2, 26, 35, 000
District: KARIMNAGAR					
30	01/10/2007	16606	DEPUTY DIRECTOR SMALL SAVINGS. KNR	224502101 04 310312	1, 32, 00, 000
31	01/05/2008	4626	A. D. SURVEY AND LAND RECORDS, KNR	224501102 09 310312	2, 10, 00, 000
32	01/02/2010	40152	A. O O/O JDA KNR	224501101 09 310312	17, 63, 58, 645
33	01/02/2010	40152A	A. O O/O JDA KNR	224501101 09 310312	17, 63, 58, 645
District: KHAMMAM					
34	01/07/2005	6752	DIST. YOUTH WELFARE OFFICER, KHAMMAM	22040000111 06 500503	1, 30, 61, 000
35	01/09/2006	2701	Asst. Director of Agriculture, O/o Jt. Director of Agriculture, Khammam	224502114 04 310312	3, 94, 00, 000
36	01/08/2008	11841	Asst. Director of Agriculture, O/o Jt. Director of Agriculture, Khammam	224502101 09 310312	2, 47, 60, 690
37	01/02/2009	32860	Asst. Director of Agriculture, O/o Jt. Director of Agriculture, Khammam	224502114 04 310312	3, 20, 72, 347
38	01/04/2009	808	DISTRICT POLICE OFFICE, KHAMMAM	205500800 04 110111	1, 11, 00, 000

ANNEXURE 2. 2

REPORT ON PENDING AC BILLS HAVING VALUE OF ONE CRORE AND ABOVE TO THE END OF 01/03/2010

Sl. No.	Month	Vr. No.	Drawng Officer	Head of Account	Amount
39	01/02/2010	34232	Asst. Director of Agriculture, O/o Jt. Director of Agriculture, Khammam	224501101 09 310312	6, 22, 21, 410
District: KRISHNA					
40	01/07/2006	5007	Dt P O KNA MACHILIPATNAM	251500198 10 500503	1, 36, 08, 000
41	01/03/2010	6184	A D A MYLAVARAM	224501101 09 310312	1, 26, 54, 750
42	01/03/2010	6538	A D A H NANDIGAMA	224501101 09 310312	3, 84, 15, 000
43	01/03/2010	6650	A D A JAGGAHPET	224501101 09 310312	25, 26, 07, 501
District: KURNOOL					
44	01/02/2003	172	DTO, KURNOOL	22020180011 30 500503	1, 16, 05, 550
45	01/03/2003	03043032	GAZ ADMN OFFICER, O/O DEO, KNL	22020180011 30 500503	1, 10, 78, 025
46	01/05/2003	5181	GAZ ADMN OFFICER, O/O DEO, KNL	22020180011 30 500503	3, 52, 63, 500
47	01/09/2007	2634	A. S. AG. MARKET, PATTI KONDA	224501101 09 310312	7, 41, 12, 408
48	01/09/2007	2735	A. D. OF AGRICULTURE, ATMAKUR	224501101 09 310312	3, 47, 64, 405
49	01/09/2007	2990	AD OF AGRICULTURE(R), NDK	224501101 09 310312	1, 74, 06, 486
50	01/09/2007	3333	AD OF AGRICULTURE, YEMMI GANUR	224501101 09 310312	2, 28, 38, 400
51	01/09/2007	4177	AD OF AGRICULTURE, DHONE	224501101 09 310312	9, 21, 40, 183
52	01/09/2007	4859	A. D. OF AGL(REGULAR), ADONI	224501101 09 310312	7, 95, 18, 236
53	01/02/2008	38388	HUZUR SHERI STRAR KURNOOL	224502114 04 310312	1, 07, 76, 000
54	01/12/2009	27196	HUZUR SHERI STRAR KURNOOL	224502101 04 310312	5, 00, 00, 000
55	01/12/2009	27760	RDD, FISHERIES DEPT KURNOOL	224502118 04 310312	1, 00, 52, 500
District: MAHABOUB NAGAR					
56	01/03/2006	13293	MANDAL REVENUE OFFICER PANGAL	224502101 04 310312	1, 93, 87, 787
57	01/06/2006	6006968	C E O ZP MAHABUBNAGAR	251500198 10 500503	1, 10, 00, 000
58	01/11/2006	06023254	REV. ASST. (COLLECTORATE)M' NAGAR	224501102 09 310312	8, 44, 00, 000
59	01/04/2009	972	P. A. O DT. POLICE OFFICE M' NAGAR	205500800 04 110111	1, 03, 00, 000
60	01/10/2009	170519979	SUB-COLLECTOR GADWAL M' NAGAR	224502101 80 310312	5, 00, 00, 000
61	01/10/2009	7953	REVENUE DIVISIONA OFFR WNPARTY	224502101 80 310312	2, 00, 00, 000
62	01/01/2010	30757	ADM. OFFICER, JDA AGR, M' NAGAR	224502114 04 310312	14, 73, 15, 000
District: MEDAK					
63	01/04/2009	620	A. O. DIR. OF COMMUNICATIONS, HYD	205500800 04 110111	1, 06, 00, 000
District: NALGONDA					
64	01/06/2006	06005653	Deputy Chief Executive Officer, Zilla Parishad, Nalgonda	251500198 10 500503	1, 21, 00, 000
65	01/07/2008	10021	A D A O/O J D A NALGONDA	224502101 09 310312	2, 49, 79, 695
66	01/01/2009	23793	AD (HORTI)NALGONDA	224502114 04 310312	1, 39, 93, 360
67	01/04/2009	45088	A D A O/O J D A NALGONDA	224502101 09 310312	2, 04, 87, 915
68	01/04/2009	772	Admn. Officer, District Police Office, Nalgonda	205500800 04 110111	1, 01, 00, 000
69	01/10/2009	51521	AD (HORTI)NALGONDA	224502114 04 310310	1, 90, 61, 340
70	01/02/2010	33082	A D A NALGONDA	224501101 09 310312	10, 45, 62, 155
District: NELLORE					
71	01/07/2006	08010454	DI ST. PANCHAYAT OFFICER NELLORE	251500198 10 500503	1, 34, 54, 000
72	01/06/2008	10295	ADA JDA NELLORE	224502101 09 310312	9, 87, 58, 873
73	01/06/2008	4414	AO COLLECTORATE NELLORE	224501102 09 310312	1, 20, 04, 000
District: NIZAMABAD					
74	01/03/2006	34023	District Collector, Nizamabad	224501102 09 310312	3, 70, 00, 000
75	01/11/2009	21169	ADA PRO JDA NZB	224502110 04 310312	1, 03, 40, 000
76	01/11/2009	27536	ADA PRO JDA NZB	224502101 09 310312	49, 18, 39, 447

ANNEXURE 2. 2

REPORT ON PENDING AC BILLS HAVING VALUE OF ONE CRORE AND ABOVE TO THE END OF 01/03/2010

Sl. No.	Month	Vr. No.	Drawing Officer	Head of Account	Amount
Di strict: PRAKASAM					
77	01/01/2006	23573	JOINT DIRECTOR, ONGOLE	224502101 04 310312	7, 52, 67, 450
78	01/02/2006	29164	AO. COLLECTORATE OGL	224501102 09 310312	2, 00, 00, 000
79	01/03/2006	39542	AO. COLLECTORATE OGL	224501102 09 310312	1, 70, 00, 000
80	01/07/2006	06007960	D. P. O. , ONGOLE	251500198 10 500503	1, 45, 74, 000
81	01/11/2006	06021673	JOINT DIRECTOR, ONGOLE	224502114 04 310312	1, 20, 35, 670
82	01/06/2007	4305	AO. COLLECTORATE OGL	224501102 09 310312	3, 16, 85, 000
83	01/06/2008	1787	A. D. AGRI , KANI GIRI	224502101 09 310312	5, 74, 97, 066
84	01/06/2008	1877	A. D. AGRI CULTURE, CHI RALA	224502101 09 310312	1, 24, 35, 908
85	01/06/2008	1879	A. D. AGRI CULTURE, CHI RALA	224502101 09 310312	1, 48, 13, 642
86	01/06/2008	2132	A. D. AGRI CULTURE, PARCHUR	224502101 09 310312	9, 50, 12, 697
87	01/06/2008	2920	A. D. A(R), S. KONDA	224502101 09 310312	1, 21, 43, 623
88	01/06/2008	8597	A D A, ONGOLE	224502101 09 310312	3, 96, 43, 459
89	01/06/2008	895	A. D. OF AGR. ADDANKI	224502101 09 310312	2, 24, 26, 606
90	01/06/2008	929	A. D. A, MARTUR	224502101 09 310312	2, 61, 09, 916
91	01/04/2009	43109	A. D. H (R), ONGOLE	224502101 09 310312	1, 34, 16, 219
Di strict: RANGA REDDY					
92	01/11/2009	26419	ADM OFF DIST POLICE RR	205500800 04 110111	1, 60, 00, 000
Di strict: SRI KAKULAM					
93	01/10/2005	13091	AO COLLECTOR' S OFFICE SKL	224502122 05 270272	1, 11, 00, 000
94	01/10/2005	13756	AO COLLECTOR' S OFFICE SKL	224502101 04 310312	1, 74, 93, 000
95	01/07/2006	06006894	DI ST P. O. SRI KAKULAM	251500198 10 500503	1, 54, 28, 000
96	01/09/2006	06010378	AO COLLECTOR' S OFFICE SKL	224502193 04 310312	1, 74, 65, 000
97	01/09/2006	06010382	AO COLLECTOR' S OFFICE SKL	224502122 04 310312	10, 42, 95, 000
98	01/02/2010	25736	JDA, SRI KAKULAM	224501101 09 310312	10, 65, 13, 785
Di strict: VI SAKHAPATNAM					
99	01/07/2006	14322	DI ST. PANCHAYAT OFF. V' PATNAM	251500198 10 500503	1, 32, 16, 000
100	01/02/2010	58333	ADMN OFFC. JD. DI R. AGRL. VSP	224501101 09 310312	40, 51, 68, 000
Di strict: VI ZI ANAGARAM					
101	01/07/2006	06007362	DI ST PANCHAYAT OFFICER VZM	251500198 10 500503	1, 30, 34, 000
102	01/02/2009	30472	JD AGRI CULTURE VI ZI ANAGARAM	224502114 04 310312	1, 95, 23, 000
103	01/03/2009	37842	AO COLLECTRATE VZM	201500103 04 210211	1, 12, 33, 577
104	01/02/2010	27251	JD AGRI CULTURE VI ZI ANAGARAM	224501101 09 310312	4, 72, 66, 500
Di strict: WARANGAL					
105	01/07/2003	9534	GAZ. A. O. TO D. E. O. WGL	22020180011 30 500503	2, 60, 08, 200
106	01/03/2004	60141	GAZ. A. O. TO D. E. O. WGL	22020180011 30 500503	2, 28, 66, 369
107	01/03/2004	62786	GAZ. A. O. TO D. E. O. WGL	22020180011 30 500503	1, 24, 69, 988
Di strict: WEST GODAVARI					
108	01/06/2006	6539	DY CHIEF E O (ZP) WG ELURU	251500198 10 500503	1, 08, 10, 000
109	01/07/2006	7953	DI ST PANCHAYAT OFFICER ELURU	251500198 10 500503	1, 24, 32, 000
110	01/01/2009	26382	ADMN OFCR JD OF AGRL ELURU	224502114 04 310312	23, 21, 44, 384
111	01/03/2009	32968	ADMN OFCR JD OF AGRL ELURU	224502114 04 310312	12, 27, 82, 635

Total : 511, 09, 49, 837

Annexure 2.3
Details of out standing Railway Pensions

Sl.No	Rail way Zone	upto1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	Total (Rs)
1	South Central Railway	16 500 961	18 881 291	11 012 134		25 667 523	512 038	50 698	72 624 645
2	Southern Railway	0		868 952	511 725	49 528			1 430 205
3	Northern Railway	0	160 114	-38 431	48 306	-694	3 698		172 993
4	Western Railway	0	16 862	39 339	96 473	10 179			162 853
5	Eastern railway	0	5 992						5 992
6	Central Railway	0		201 871	113 426	51 596			366 893
7	South Eastern Railway	5 936 628	4 813 613		7 427		23 162		10 780 830
8	JNorth Frontier Railway	5 101		106 400					111 501
9	North Eastern Railway	5 088		2 231					7 319
10	Integral Coach Factory Perambur	13 387							13 387
11	Chittaranjan Loco Works	4 668		4 328		71 893			80 889
12	Diesel Loco Works	9 733	1 441						11 174
	Total	22 475 566	23 879 313	12 196 824	777 357	25 850 025	538 898	50 698	85 768 681

Annexure-2.4

List of amounts kept under objection for want of vouchers

Dist	99-00		00-01		01-02		2002-03		2003-04		2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		Total Amount			
	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt	Itm	Amt				
SKM																					3	260006	3	260006		
VZM											1	10800											1	10800		
EG													1	473800								3	349905	4	823705	
WG																						2	541973	2	541973	
KRN					1	49999							2	2587125	1	216816						7	912745	11	3766685	
GTR							4	99612	1	300000	3	352500	2	802803										10	1554915	
PKM									2	10002000			1	147287								5	327779	8	10477066	
NLR	1	36000	10	27932	1	7017000	1	13022									5	67681686	1	2389987			19	77165627		
ATP	2	66822					2	745888							1	91474						1	123121	6	1027307	
KNL																						3	145764	3	145764	
CTR													1	16162								5	1032401	6	1048563	
RR													1	800000										1	800000	
MDK							3	37914	1	4170582	5	294910												9	4503406	
MBNR												2	43893									6	451901	8	495794	
KMNR													1	45455										1	45455	
ADB	1	5000	1	8000	1	12639	5	65715	1	10134046	2	55628												11	10281028	
NZB													1	74400									1	153203	2	227603
WGL							2	453300	2	457500													11	2629934	15	3540734
NLG																							2	158277	2	158277
Total	4	107822	11	35932	3	7079638	17	1415451	7	25064128	13	757731	10	4947032	2	308296	5	67681686	1	2389987	49	7087009	122	116874708		

Annexure 2.5

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	4/2009	18-5-09	22-5-09	4
2	Chittoor	“	17-5-09	18-5-09	1
3	West Godavari	“	17-5-09	19-5-09	2
4	Kurnool	“	18-5-09	21-5-09	3
5	Ananthapur	“	17-5-09	19-5-09	2
6	Nellore	“	16-5-09	19-5-09	3
7	Krishna	“	16-5-09	20-5-09	4
8	Adilabad	“	14-5-09	19-5-09	5
9	Hyderabad(U)	“	13-5-09	22-5-09	9
10	Mahaboobnagar	“	15-5-09	18-5-09	3
11	Nalgonda	“	14-5-09	15-5-09	1
12	Rangareddy	“	13-5-09	15-5-09	2
13	Visakhapatnam	5/2009	18-6-09	23-6-09	5
14	Krishna	“	16-6-09	23-6-09	7
15	Adilabad	“	14-6-09	19-6-09	5
16	Karimnagar	“	15-6-09	16-6-09	1
17	Nalgonda	“	14-6-09	18-6-09	4
18	Nizamabad	“	15-6-09	22-6-09	7
19	Rangareddy	“	13-6-09	15-6-09	2
20	Kurnool	06/09	18-07-09	20-07-09	2
21	Krishna	“	16-07-09	20-07-09	4
22	Adilabad	“	14-7-08	21-07-09	7
23	Hyderabad(U)	“	13-07-09	16-7-08	3
24	Nalgonda	„	14-07-09	15-07-09	1
25	Rangareddy	“	13-07-09	14-07-09	1
26	Chittoor	07/09	17-08-09	20-08-09	3
27	Visakhapatnam	“	18-08-09	19-8-08	1
28	Kurnool	“	18-08-09	19-08-09	1
29	Nellore	„	16-08-09	18-08-09	2
30	Krishna	“	16-08-09	24-08-09	8
31	Kadapa	“	17-08-09	19-08-09	2
32	Adilabad	“	14-08-09	17-08-09	3
33	Karimnagar	“	15-08-09	17-08-09	2
34	Nizamabad	„	15-08-09	19-08-09	4
35	Rangareddy	“	13-08-09	17-08-09	4

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
36	Nellore	08-2009	16-09-09	17-09-09	1
37	Adilabad	“	14-09-09	23-09-09	9
38	Hyderabad (U)	“	13-09-09	17-09-09	4
39	Karimnagar	“	15-09-09	16-09-09	1
40	Mahaboobnagar	“	15-09-09	17-09-09	2
41	Medak	“	14-09-09-	16-09-09	2
42	Nizamabad	“	15-09-09	23-09-09	8
43	Warangal	“	14-09-09	17-09-09	3
44	Rangareddy	“	13-09-09	18-09-09	5
45	Visakhapatnam	09-2009	18-10-09	19-10-09	1
46	Kurnool	“	18-10-09	20-10-09	2
47	Krishna	“	16-10-09	21-10-09	5
48	Ananthapur	“	17-10-09	20-10-09	3
49	Adilabad	“	14-10-09	16-10-09	2
50	Hyderabad(U)	“	13-10-09	14-10-09	1
51	Karimnagar	“	15-10-09	16-10-09	1
52	Nizamabad	„	15-10-09	20-10-09	5
53	Rangareddy	“	13-10-09	14-10-09	1
54	Visakhapatnam	10/2009	18-11-09	19-11-09	1
55	Krishna	“	16-11-09	19-11-09	3
56	Hyderabad(U)	“	13-11-09	17-11-09	4
57	Mahaboobnagar	“	15-11-09	17-11-09	2
58	Nizamabad	„	15-11-09	17-11-09	2
59	Rangareddy	“	13-11-09	17-11-09	4
60	Chittoor	11/2009	17-12-09	21-12-09	4
61	WestGodavari	“	18-12-09	27-12-09	9
62	EastGodavari	“	18-12-09	21-12-09	3
63	Visakhapatnam	“	18-12-09	21-12-09	3
64	Kurnool	“	18-12-09	22-12-09	4
65	Anantapur	“	17-12-09	23-12-09	6
66	Nellore	“	16-12-09	18-12-09	2
67	Krishna	“	16-12-09	23-12-09	7
68	Kadapa	“	17-12-09	18-12-09	1
69	Adilabad	“	14-12-09	16-12-09	2
70	Hyderabad(U)	“	13-12-09	15-12-09	2
71	Mahaboobnagar	“	15-12-09	17-12-09	2
72	Nalgonda	“	14-12-09	15-12-09	1
73	Nizamabad	“	15-12-09	21-12-09	6
74	Warangal	„	14-12-09	15-12-09	1
75	Vizianagaram	“	18-12-09	21-12-09	3

Sl.No	Name of the Treasury /PAO	Month of account which was received late	Due date	Date on which the A/c was actually received	Delay in no. of days
76	Rangareddy	11/2009	13-12-09	14-12-09	1
77	Chittoor	12/2009	17-1-10	19-1-10	2
78	West Godavari	“	18-1-09	22-1-10	4
79	East Godavari	“	18-1-10	22-1-10	4
80	Visakhapatnam	“	18-1-10	22-1-10	4
81	Kurnool	“	18-1-10	22-1-10	4
82	Ananthapur	“	17-1-10	22-1-10	5
83	Nellore	“	16-1-10	22-1-10	6
84	Krishna	“	16-1-10	25-1-10	9
85	Kadapa	“	17-1-10	22-1-10	5
86	Adilabad	“	14-1-10	19-1-10	5
87	Nalgonda	“	14-1-10	18-01-10	4
88	Nizamabad	“	15-01-10	18-01-10	3
89	Warangal	“	14-1-10	15-01-10	1
90	Vizianagaram	“	18-1-10	19-01-10	1
91	Ranga Reddy	“	13-1-10	21-01-10	8
92	West Godavari	1/2010	18-02-10	19-02-10	1
93	Nellore	“	16-02-10	18-2-10	2
94	Krishna	“	16-02-10	17-02-10	1
95	Adilabad	“	14-02-10	17-02-10	3
96	Karimnagar	“	15-02-10	22-02-10	7
97	Nizamabad	“	15-02-10	18-02-10	3
98	Chittoor	02/2010	17-03-10	18-03-10	1
99	WestGodavari	“	18-03-10	19-03-10	1
100	Visakhapatnam	“	18-03-10	22-03-10	4
101	Nellore	“	16-03-10	18-03-10	2
102	Krishna	“	16-03-10	19-03-10	3
103	Adilabad	“	14-03-10	18-03-10	4
104	Hyderabad(U)	“	13-03-10	15-03-10	2
105	Nizamabad	“	15-03-10	18-03-10	3
106	Rangareddy	“	13-03-10	15-03-10	2
107	Srikakulam	03/2010	18-04-10	27-04-10	9
108	Chittoor	“	17-04-10	30-04-10	13
109	WestGodavari	“	18-04-10	28-04-10	10
110	East Godavari	“	18-04-10	26-04-10	8
111	Visakhapatnam	“	18-04-10	29-04-10	11
112	Kurnool	“	18-04-10	29-04-10	11
113	Anantapur	“	17-04-10	26-04-10	9
114	Nellore	“	16-04-10	28-04-10	12

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
115	Guntur	03-2010	16-04-10	26-04-10	10
116	Ongole	“	16-04-10	28-04-10	12
117	Krishna	“	16-04-10	30-04-10	14
118	Kadapa	„	17-04-10	26-04-10	9
119	Adilabad	“	14-04-10	28-04-10	14
120	Hyderabad	“	13-04-10	28-04-10	14
121	Karimnagar	“	15-04-10	27-04-10	12
122	Khammam	“	15-04-10	27-04-10	12
123	Mahaboobnagar	“	15-04-10	26-04-10	11
124	Medak	“	14-04-10	26-04-10	12
125	Nalgonda	“	17-04-10	23-04-10	6
126	Nizamabad	“	15-04-10	27-04-10	12
127	Warangal	“	14-04-10	23-04-10	9
128	Vizianagaram	“	18-04-10	27-04-10	9
129	Ranga Reddy	“	13-04-10	28-04-10	12

ANNEXURE-2.6

MAJOR HEAD WISE DETAILS OF CLEARANCE/OUTSTANDING AND IN RESPECT OF ADVERSE BALANCE ITEM UNDER DEPOSIT HEAD TO THE END OF 3/2010 (S)

Sl.No	Major Head	No of Items	Outstanding as on 10/2009	No of Items	Clearance made upto 3/2010(s)	No of Items	Net balance as on date.
1	8342-Other Deposits	11	8,98,19,87,514	----	Nil	11	8,98,19,87,515
2	8443-Civil Deposits	6	48,17,83,820	1	23,87,87,203	5	24,29,96,617
3	8448-Deposits & Local Funds	40	4,26,23,43,730	2	57,67,29,336	38	3,68,56,14,394
4	8449-Other Deposits	30	4,69,91,46,340	3	2,99,86,11,765	27	6,70,05,34,574
5	8550 Civil Advance	9	1,77,77,271	----	Nil	9	1,77,77,271
		96	23,44,30,38,675	6	3,81,41,28,304	90	19,62,89,10,371

Annexure 2.7

Gist of the Minutes of Workshop of DTOs held in February 2010

Sl.	Assurance given by Govt. in the Workshop held in February 2010	Action taken
1	Formation of high level standing committee comprising of Principal Accountant General (A&E), Principal Secretary (Finance) and Director of Treasuries & Accounts (DTA) to enforce accountability in sanctioning, releasing and accounting of funds	Action is still awaited
2	To resolve the defects in IMPACT package and report on pilot project for filling up complete details of vouchers in electronic form	Following issues remain unresolved: Placing Budget Release Order, Government Orders on AP State Website Linkage among Chief Controlling Officer (CCO)/Drawing and Disbursing Officer (DDO) & classification Formation of standing committee Pilot Project on complete details in transfer of electronic data
3	Issue of instructions to all the DDO's and clearance of outstanding Abstract Contingent (A.C) bills	The issue still persists
4	Orders on settlement of old pending A.C. Bills without details based on utilisation certificate from concerned DDOs	Action is still awaited

Annexure-2.8
Parameters for performance of Treasuries

Sl.n	Description of function	Parameter	Points allotted (100)
1	Submission of Accounts: a) Timely submission of Accounts to AG Office	Timely submission *(Annexure-I)	Total 5 Points 2.5
	b) Completeness	Enclosure of required documents such as vouchers/challans, + & - memos, lops, lors, schedules of Loans and GPF. *(Annexure-II)	2.5
2	Correctness of Accounts	a) Correct submission of VDMS for RBD	Total 8 points 1
		b) Accuracy of classifications	2.5
		c) Operation of authorized heads	2.5
		d) Use of correct Forms *(Annexure-III)	1
		e) enclosing sanction orders under which new Heads of A/c are operated to vouchers and putting the same in VPN	1
3.	Online data a) Variation between soft copy and Hard copy	a) RBD agreement	Total 10 point 2.5
		b) Receipts and payments summary sheet	2.5
	b) Voucher data	a) Matching of Hard copy with soft copy of vouchers	2.5
		b) Information of new DDO codes	2.5
		i) Closure of Day Book	Total 25 points 5
4.	Internal controls	ii) Maintenance of Mandatory Registers eg. Alternate Pass Book, AC /DC Register	10
		iii) Reconciliation with DDOs	10
		a) Submission of DC Bills	Total 5 points 3
5.	Submission of subsidiary documents	b) Alteration memos	1
		c) Challans for amounts classified under MH 0050 – Dividends and 0075 (Guarantee commission)	1
		a) Submission of documents for items kept under objection	Total 10 point 5
6	Response to references made by this office	b) Prompt submission of required supporting GPF schedules	5
		i) Maintenance of Registers regarding PD Accounts	Total 10 point
7	PD A/c information	a) PD A/c Ledgers	1
		b) Reconciliation Register	2
		c) Preparation of +&- memos	1
		d) Lapsing of Deposits	1
		ii) Correct classification of amounts against PD A/cs	5

SI	Description of function	Parameter	Points allotted
8	a) Correct Indication of Employee ID on all Schedules		Total 2 points 1
	b) Implementation of HRMS package		1
9 & 10	Treasury Inspection		
	A) Clearance of Outstanding paras		Total 10 points
	B) Absence of Lapses :		Total 15 Points
		Pensions:	
		i) Excess payment of Pension due to	4
		a) payment of inadmissible relief on pension	
		b) In correct consolidation of pension	
		c) payment of EFP beyond time limit	
		d) Non/short recovery of CVP	
		e) payment of inadmissible IR	
		ii) Undrawn pension not reported to AG	1
		iii) Incorrect operation of PD A/cs	2
		iv) Non-reconciliation of Dept and Treasury figures by DDOs	1
		v) Non-lapsing of deposits unclaimed for more than 3 years	1
		vi) Incorrect retention of balances under Finance Commission	1
		GPF:	5
		i) Payment of FW on GPF authorization copy other than that of the DDO and not enclosing it to the payment voucher	1
		ii) Payment on time barred authorization	1
		iii) Non-Payment of FW authorization which leads to increased interest to the Govt.	1
		iv) Over payment of TA/PFW/ Fraudulent drawals	1
		v) Non-Recovery of overdrawal of TA/PFW/Minus balances referred to them	1

ANNEXURE – 3.1

Outstanding Paras for the last 5 Years.

SNO.	DISTRICT	Up to 2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		TOTAL	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Adilabad	19	31	6	7	3	8	11	19	8	24	12	62	59	151
2	Khammam	6	12	1	3	3	3	4	4	6	10	8	31	28	63
3	Warangal	28	45	6	17	3	7	3	5	7	15	10	27	57	116
4	Karimnagar	21	39	1	1	6	10	4	8	6	17	6	20	44	95
5	Nizamabad	15	28	3	4	5	12	4	6	8	19	6	38	41	107
6	Medak	19	42	4	7	3	7	4	6	7	29	10	57	47	148
7	Nalgonda	19	19	6	6	4	4	4	9	8	20	13	46	54	104
8	Hyderabad	15	19	4	7	2	2	4	7	8	11	10	42	43	88
9	Mehboobnagar	27	48	8	19	4	5	12	28	7	14	15	75	73	189
10	Ranga Reddy	12	19	1	1	2	3	4	8	5	10	7	27	31	68
11	Ananthapur	20	27	3	6	6	7	4	8	15	42	11	54	59	144
12	Chittoor	17	22	5	9	2	3	3	3	12	27	12	55	51	119
13	Nellore	15	19	9	12	2	7	10	29	9	32	12	50	57	149
14	Kadapa	13	19	4	11	6	11	3	8	8	21	9	37	43	107
15	Kurnool	16	28	3	4	7	9	11	25	12	44	13	57	62	167
16	Srikakulam	17	19	4	5	6	8	3	4	7	29	9	45	46	110
17	Krishna	26	45	7	14	7	13	8	17	13	24	14	70	75	183
18	West Godavari	26	37	3	3	8	13	9	14	9	20	15	85	70	172
19	Guntur	25	39	9	15	3	9	7	13	11	29	17	87	72	192
20	East Godavari	26	61	10	17	3	6	12	16	4	13	18	99	73	212
21	Vishakapatnam	23	27	4	7	8	16	5	7	7	18	9	47	56	122
22	Vizianagaram	17	23	2	2	3	4	0	0	7	21	9	38	38	88
23	Prakasham	22	49	9	19	6	6	6	10	10	25	12	60	65	169
	TOTAL	444	717	112	196	102	173	135	254	194	514	257	1,209	1,244	3,063

ANNEXURE-3.2

EXCESS PAYMENT DUE TO INADMISSIBLE DEARNESS RELIEF

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
1	Karimnagar	Huzurnagar	P. Sharada	FP-000677	17-5-97	24-5-98	1,23,355
2					1-9-01	31-12-08	
3			K. Shashi Rekha	FP-000368	8/90	4/09	70,658
4		Peddapalli	G. Laxmi	686	20-1-03	31-1-09	35,925
5		Sircilla	Afzal Bhanu	Excise/FP/00272	7/89	12/09	85,517
6	Warangal	Ghanapur	M. Emalya	F-000927	31-10-08	30-4-09	10,794
7		Narsampeta	Ch. Narsaiah	001071	24-1-02	30-9-05	30,384
8		Warangal	Turlana	001580	1-3-07	31-8-09	47,693
9			Pushpa	001512	22-6-06	31-8-09	46,826
10		Eturunagaram	K. Sammakka	000372	1-6-02	31-8-09	67,826
11	West Godavari	Nidadavolu	T. Sujana	20-FG-003708	11/02	10/09	87,941
12		Narasapur	V. Satya Priya	20-FG-003202	9/2000	9/09	31,847
13		Bheemadole	N. Suvarthamma	BC/Wel/WG/FP-00661	3/08	10/09	41,598
14	Srikakulam	Palakonda	V. Bhagavathi	00/1027/Pol/SKL	2/08	10/08	5,394
15	Nizamabad	Armoor	Gangamani	NZB/SW/F-3729	7/06	12/09	53,583
16			Rukmini	498/ZP	1/06	12/09	32,094

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
17	Mahabubnagar	Gadwal	Pushpa	F-1928	19-12-07	31-8-09	28,358
18			T. Parimala	11-FG-003160	16-2-06	31-8-09	4,208
19		Narayampet	Kasumamma	16352-808-ZP	17-4-07	31-8-09	25,907
20		Shadnagar	Safia Begum	F-002080	8-2-03	31-8-09	40,116
21			Manjula Devi	11-F-001147	3/07, 6/07, 11/07		2,434
22					4/08, 10/08		
23			Kalamma	11-F-001015	3/07, 6/07, 11/07		2,434
24					4/08, 10/08		
25		Atmakur	P. Govindamma	11-FG-002686	10/08	11/08	2,550
26		Alampur	R.Jayamma	11-FG-003227	5-3-08	31-8-09	45,011
27		Jadcherla	Yadamma	F-00213	15-9-07	31-5-09	19,051
28			Padmaja	F-002031	4-9-08	31-5-09	20,049
29		Kalwakurthy	K. Anasuyamma	F-00117	1-4-93	31-12-06	62,037
30			Parvatamma	001663	13-11-01	30-11-06	33,553
31		Nagarkurnool	Chennamma	ZP-345-F	10/98	12/06	32,373
32			Khuteeja Begum	11-FG-002567	1-4-00	31-5-09	56,782
33			Ahalya	F-00674	24-2-91	31-12-05	49,032
34			K. Sharada	F-002821	16-3-04	31-1-06	37,214
35			V. Padmavathi	11-FG-002877	11-12-05	31-1-06	36,234
36		Wanaparthy	S. Suvarnamma	11-FG-003232	1/07	5/09	76,898
37	P. Yashoda		11-FG-003272	12/06	5/09	32,806	
38	Nagi		11-FG-003347	4/08	5/09	21,040	

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
39	Khammam	Bhadrachalam	Krishna Kumari	10-FG-002499	13-11-08	30-9-09	24,253
40		Sattupally	S. Padmalatha	10FG-002500	14-1-06	31-10-08	39,156
41			Krishnaveni	00140106	18-3-08	31-8-09	37,742
42		Yellandu	D. Sivamani	FP-001431-03	12-11-08	31-3-09	6,493
43	Chittoor	Puttur	Rajamma	ZPPR-S-70	9-8-85	31-8-09	94,340
44		DTO, Tirupathi	J. Anitha	15-003627-FP	6/08	2/10	44,369
45			P. Amaravathi	MC-TPT-FP-000442	10/09	2/10	8,414
46		Srikalahasti	V. Vijaya	FG-002801	16-11-01	31-12-08	1,02,393
47			B. Chamundeswari	003809	8-5-08	31-12-08	25,951
48			S. Chandramma	MPL/SKMT/FP/0022	5/92	2/10	81,562
49	Tirupathi	K. Sarojamma	000858	5-8-82	1-08	73,831	
50	Guntur	Macherla	D. Kamala Bai	18-SGC-01433	21-12-08	31-8-09	21,882
51		Guntur	N. Yashoda	F-001164	14-11-06	31-12-07	10,544
52		Mangalagiri	Karimunnissa	0031/APSP/Pol/GNT	8/91	11/05	43,260
53	Nellore	Nellore	S. Sulochana	16-F-003129	16-11-03	31-7-09	71,942
54		Podalakuru	V. Suneeta Kumari	000889/SW/NLR	31-3-05	31-3-08	7,178
55	Kadapa	Jammalamadugu	C. Sudheer	PR/CDP/FP-0092	14-2-07	31-7-09	69,910
56		Rajampet	S. Laxminarsamma	R&B/CDP/FP/00283	25-5-98	1-9-00	23,940
57		Pulivendula	M. Laxmi Devi	PR/KDP/PP-00023	1-3-02	5/09	56,525
58		Budvel	I.V.Ramana Rao	DFO/KDP/FP/00194	3/08	7/09	17,173
59	Prakasham	Markapur	D.Chennamma	21-FG-003656	1-9-07	30-4-09	22,624
60		Martur	Shaik Asrifun	ZP-000/1509	29-10-00	30-4-09	1,01,952
61		Ongole	M. Jayalakshmi	17-FG-002733	29-3-01	31-12-07	61,181
62		Giddalur	Audilaxmamma	FG-003375	20-6-08	31-1-09	20,442
63			S. Gnanamma	F-001950	23-12-93	31-1-06	37,600

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
64	Ranga Reddy	APPO, Hayathnagar	M. Vijayalakshmi	00-24-FP-LB	11/07	4/08	653
65			K. Uma Devi	07-F-1463			813
66			Laxminarasamma	09-5-003026-P			1,121
67			M. Meena	07-FG-01579			1,884
68			Y. Yerramma	07-FG-001440			1,146
69			A. Lalitha	07-FG-1492			625
70			K.Laxmikanthamma	07-S-001724			1,573
71			Manikyam	07-F-00772			801
72			T. Asha	07-SGC-002287			2,886
73		Vikarabad	Kistamma	07-001644/FP	9/08	1/10	31,321
74		Tandur	P. Venkatalakshmi	00132/FP/2006	3/07	1/10	74,035
75		APPO, Panjagutta	M. Soujanya	00344/FP/POL/07-08	5/08	11/09	25,617
76			K. Kamala Devi	18-S-002943/FP	5/09	1/10	19,749
77	M. Rama Devi		00357/FP/POL/08	5/08	11/09	17,689	
78	Visakhapatnam	Visakhapatnam	Ch. Chaya Devi	22-FG-003917	7-1-06	31-7-09	36,406
79			A. Satyavathi	FPPO/IRR/VSP	23-6-80	31-7-09	1,31,187
80	East Godavari	Addateegala	M. Catherine	21-SGC-01555	1/08	5/09	27,128
81		Rajahmundry	Ch. Varalamma	Irr/EG/001655	4/07	5/09	44,110
82		Amalapuram	G. Krishna Veni	2692/S	9/2000	4/09	49,678
83		Pratipadu	D. Narayanamma	Irr/EG/061411	1/04	4/09	57,545
84		Kakinada	B. Chandrvathi	Rev/EG/00583	1/93	4/09	60,590

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs	
85	Adilabad	Nirmal	P. Rukmabai	01-FG-001247	7/98	10/07	48,428	
86		Boath	Y. Vanamala	01-FG-002093	9/09	12/09	16,972	
87			V. Sunitha	01-FG-002198	7/08	10/08	7,031	
88		Utnoor	A. Dharmi Bai	01-FG-002184	7/08	5/09	26,372	
89		Khanapur	Anjum Kausar	01-02321-FP	1/09	11/09	42,858	
90			C. Pushpamala	01-F-001157	4/08		546	
91			D. Neela Devi	02-FG-002072	4/08		552	
92			Naramma	01-FP-00420	4/08		339	
93			P. Chinna Reddy	01-FP-0001629	4/08		648	
94			T. Chinnamma	01-FP-000738	4/08		327	
95			Qamurunnissa	01-FP-000988	4/08		537	
96			Rehna Begum	SFO-ABD-00922	4/08		327	
97			Sharifa Begum	Pol-ADB-000805	4/08		327	
98			L. Laxmi	01-FG-001958	4/08		951	
99			A.Bheem bai	01-FG-2054	4/08		435	
100			M. Laxmi	PR-ADB-00031	4/08		627	
101		K. Laxmi	PR-ADB-00027	4/08		552		
102		Krishna	Gudiwada	Ch. Kanthasri	FP-003589	7/08	10/09	23,973
103			Nuzividu	P. Kanaka Durga	19-FG-003224	1/97	10/09	69,316
104			Vijayawada (E)	V.Krishna Veni	Pol-WG-F-00035	21-8-97	31-5-09	53,104
105	K. Krishna Veni			003455-LF-FP	3-5-07	31-5-09	25,333	
106	P. Nageshwari		002859-LF-FP	13-11-99	12-4-00	12646		
107	Bandar		K. Kanthamma	19-FG-003922	6-1-98	31-8-04	23,613	
108	Kaikalur		P. Mary	19-F-002484	9-9-91	31-5-09	1,00,190	
109			A. Bhujanga Veni	--	1-9-2000	31-5-09	78,805	
110	Jaggaihpeta		Paramahamsa	19-SGC-00869	8/98	5/09	1,02,276	

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
111	Medak	Zaheerabad	Sanjini Bai	05-8-01184	10/09	1/10	5,579
112		Sadasivpet	T. Jayasheela	05-FG-001618	7/98	5/09	1,09,622
113		Siddipet	V. Susheela	05-FG-01707	2/98	11/09	69,921
114		Sangareddy	Laxmi	Medl/FP/MDK/0099	3/84	11/09	89,446
115	Nalgonda	Kodad	D. Rajyam	04-FG-003201	2/07	4/07	1,940
116			G. Venkataraman	A3/NLG/IDAH/FP/5701	6/07	4/08	1,349
117		Suypet	M. Janamma	04-003344/FP	6/98	11/09	24,116
118			M. Suvarna	A5/NLG/FP-LB-00671	10/98	2/09	9,053
119		Bhongir	S. Venkatadri	04-S-003292	1/07	11/09	45,264
120			Edamma	04-SG-003706	3/09	11/09	10,551
121	Kurnool	Nandyal	G. Devi Bai	Rev/KNL/F-002722	3/08	11/09	47,247
122		Dhone	D. Sundaramma	12/SGC/010342	6/09	1/10	21,023
123		Kurnool	Sulochanamma	DR-KNL-00778-FP	9/07	2/10	37,032
124		Prathkonda	C. Sarojamma	F-001223	4-01	4-08	33,369
125		Allagadda	B. Uma Devi	12-FG-003216	1-12-06	31-10-08	33,919
126		Banaganapalli	Y. Bhartidevi	FP-00102	1-11-07	31-10-08	10,620
127		DTO, Kurnool	Zarina Begum	002679	31-3-08	28-2-09	16,634
128		East Godavari	Razole	G. Annapurna	21-FG-004169	6/07	10/09
129	Ananthapuram	Guntakal	Abdul Majeed	13-SGC-009065/FP	21-7-02	31-1-09	99,549
130			B. Vara Laxmi	F-001213	4-4-07	31-1-09	29,147
131		Penugonda	G. Jayalaxshamma	F-000547	2-6-94	31-10-04	37,391
							44,61,489

ANNEXURE-3.3

ENHANCED FAMILY PENSION

S1 No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
1	Nalgonda	Nalgonda	A.Savitramma	FP-004288	31-3-04	2/08	36,478
2	Kurnool	Kodumur	A. Chitamma	6077/PR/KNL/001298	16-12-98	30-4-08	21,970
3	Kadapa	Pulivendula	Y. Srikanth	4-FG-3498	8-2-07	3/09	53,412
4	Karimnagar	Bheemadevarapalli	Butchi Yellamma		30-6-06	31-5-08	37,852
5	Visakhapatnam	Madugula	B. Kondamma	FPPO-PR/VSP/017	24-4-09	31-10-09	12,228
6		Bheemunipatnam	N. Sanyasamma	PPO/VSP/002835/01-02	15-11-06	31-1-08	7,668
7	East Godavari	Tuni	P. Taruni	Med/EG/001646	1/05	4/09	1,61,623
8		Razole	T. Lakshmi	21-FG-004572	3/06	10/09	67,776
9	Hyderabad	APPO,Secunderabad	K. Shankar	Med/hyd/FP-006729	5/09	11/09	3,467
10	Vizianagaram	Parvathipuram	S. Lurddu Mary	24-SG-6048			2,20,419
11		Gajapathinagaram	K. Rama Rao,	264-ZP	6/09	7/09	10,201
12		Bhogapuram	S. Kanaka Raju	SW/VZM/FP/001047	4/07	4/09	1,19,809
13		Bobbili	Ch. Mighty	223-S-24	12/09	1/10	3,726
14		Shrungavarapukota	G. Laxmi	24-S-1891	12/08	1/10	1,69,783
15	Mahabubnagar	Mahabubnagar	Mahaboob bee	LF/MBNR/Edn/S-001020	4/96	5/09	1,46,735
16		Achampet	U. Manohar	F-002018	3/96	3/07	1,13,355
17		Wanaparathi	Abdul Samad	11-SGC-8065	1/09	5/09	21,360
18	Nizamabad	Banswada	M. Savitri	PHF/003989	12/07	12/09	54,582
19	Adilabad	Adilabad	G. Lakshmi	01-FG-002017	6/08	1/10	42,263
20	Prakasham	Darsi	Y. Lucy	17-FG-001240	6/94	6/99	58,397
21	Ranga Reddy	Chevella	Salamma	BCW/RG/FP-00418	5/07	6/09	84,036
							14,47,140

ANNEXURE-3.4

WRONG CONSOLIDATION OF PENSION

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
1	Guntur	Sathenapally	Muthiah	2119-ZP	30-4-05	31-3-08	24,561
2		Tanali	K.V.K. Charyulu	18-SGC-013251	4/05		
3		Ponnur	K. Komala	18-FG-005320	4/05	11/09	54,584
4	Kurnool	Allagadda	Basha	12-F-602562	1-4-05	31-10-08	20,939
5	Prakasham	Podili	Y.V.Subba Rao	17-S-006359	1-4-05	30-4-08	18,610
6		Darsi	G.Laxminarayanamma	17-FG-002585	2/99	12/09	2,74,966
7	Krishna	Pamarru	P. Rama Mohan Rao	KDN/NA/SP-010492	1-4-05	31-5-09	98,070
8	Nizamabad	Armoor	Syed Habeeb	02-SGC-4710	4/99	12/09	15,189
9		Bodhan	Akram Bee	Mdl-NZB-002163	1/07	12/09	2,899
10		Nizamabad	Hazara Bee	PNF-2858	1/07	12/09	28,868
11	Adilabad	Sirpur	K. Aruna Kumari	01-FG-001669	11/05	12/09	1,498
12		Kagaznagar	Shambhu Prakash	01-F-001855	4/05	11/09	12,907
13	Srikakulam	Pondur	G. Narayanamma	00772/Edn/SKL	4/05	1/10	23,515
14	Ananthapuram	Kalyandurg	B.P.Raja Rao	13-SGC-7490			50,903
15		Ananthapuram	M. Narayanamma	13-SG-007314/FP	10-3-08	31-8-09	37,513
16	Chittoor	Piler	G. Sundaramma	EEPR/CTR/FP/000223	4/05	1/10	54,559
17	Vizianagaran	Bobbili	M. Tulasamma	24-F-000219	4/99	1/10	1,22,783
18	Srikakulam	Heeramandalam	S.Venkateshwaramma	23-SGC-4583	9-09	2-10	30,121
19		DTO, Srikakulam	P. Maheshwara Rao	23-SGC-9246	7/05	2/10	26,602
							8,99,087

ANNXURE-3.5

EXCESS PAYMENT DUE TO NON-RECOVERY / SHORT RECOVERY OF COMMUTED VALUE OF PENSION

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs.
1	Karimnagar	Vemulavada	N. Sulochana	03-SGC-6575/FP	1-1-98	4-7-06	79,968
2		Gangadhara	M. Narayan Reddy	03-SGC-005672	15-7-07	31-5-08	8,576
3	R.Reddy	Rajendranagar	Abdul Haleem Siddiqui	178-ZP	Early restoration of CVP from 2-1-08 Non-recovery of 2 nd CVP from 8/95		41,049
4	Nellore	Gudur	G. Lalithamma	16-SGC-005725	Early restoration of CVP from 19-5-08 to 31-8-09		3,846
5	Kadapa	Proddutur	Sanjeeva Reddy	14-SGC-004527/Z	Early restoration of CVP from 1-7-08 to 31-7-09		4,329
6		Budwel	G. Paul	14-S-004285	12/07	7/09	240
7	Visakhapatnam	Nakkapalli	Pundarikaksha	24-SGC-010497	9-3-09	10/09	5,187
8	East Godavari	Alamur	V. Venkateswara Rao	21-S-010559	6/08	4/09	4,422
9	Vizianagaram	Therlam	Y. Krishnam Naidu	24-SGC-03080	9/09	10/09	1,362
10		Shrungavarapukota	Ch. Laxmi	24-SGC-4439	8/98	6/07	88,750

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs.
11	Warangal	Mahabubabad	M.A Razak	LF-WGL-S-000128	11/07	12/09	47,060
12		Mulugu	D. Lakshminarasimha Charyulu	09-SGC-005182			4,485
13			E. Narayana Nambiar	09-S-005391			4,032
14			K. Buchaiah	09-SGC-005255			5,775
15	Medak	Andole	K. Nageshwar	05-008741/SP	2/09	3/09	4,224
16	Adilabad	Mancherial	T. Vijaya Kumari	01-006571/CV	5/08	1/09	47,142
17			S. Shankaraiah	Pol-ADB-S-001448	11/08	12/09	8,550
18		Sirpur	D. Prabhakara Rao	01-SGC-003197	10/08	12/09	14,415
19		Kagaznagar	K. Narahari	01-SGC-002093	10/08	11/09	8,515
20			Amarchand	01-SGC-002110	4/08	11/09	7,520
21			S. Srinivasa Rao	01-SGC-002097	10/08	11/09	10,934
22			T. Mallaiiah	01-SGC-002127	10/08	11/09	11,228
23	Nizamabad	Kamareddy	T. Siddaiah	02-SGC-4032-FP	4/99	9/03	46,062
24	Nalgonda	Ramannapet	B. Lakshamma	A5/NLG/SP/IB/000547	6/07	1/10	44,381
25			A. Laxma Reddy	04/SGC/009170	8/06	1/10	43,855
26	Prakasham	Addanki	M. Venkateswarlu	SGC-005565/2	7/95	8/07	2,262
27	West Godavari	Kovvur	E. Subba Rao	Mun/WG/S-00057	1/08	4/08	62,139
28			D. Koteswara Rao	Mun/WG/S-00058	10/08	1/09	23,460
29			Y. V. Appa Rao	Mun/WG/S-00054	3/08	6/08	29,820
30			G.V.Rama Rao	Mun/WG/S-00046	12/07	3/08	47,718
31			L. Satyanarayana	PR/WG/S-00075	5/05	1/10	1,140
32		Chintalapudi	G.L.Venkateshwara Rao		7/08	8/09	61,403
33			B. Srungaram	20-SGC-009833	11/09	1/10	1,824

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs.		
34	Guntur	Tenali	Abdul Aziz	0597/MPL/TNL	8/08	1/10	96,372		
35			D. Chinakoti Reddy	18-SGC-012421	7/09	11/09	2,672		
36			K. Kamala	18-SGC-012204	1/09	10/109	5,570		
37			P. Venkat Reddy	18-SGC-013444	7/09	9/10	2,385		
38			J. Anjaiah	00927-MED-GNT	7/09	9/09	1,170		
39			Kasimullah	583-MPL	4/09	9/09	14,480		
40			P. Laxminarayana	18-SGC-012187	4/09	9/09	1,508		
41		Ponnuru	M. Elizebath	18-SGC-012116	7/09	10/09	2,043		
42			T. Venkateshwarlu	00962-Pen-Pol-GNT	7/09	12/09	2,120		
43			S. Venkateshwarlu	18-SGC-012803	8/09	12/09	2,049		
44			B. Lazarus	18-SGC-012211	9/09	10/09	638		
45			V. Venkateshwara Rao	18-SGC-13402	10/09	12/09	408		
46			S. Ramachandra Rao	18-SGC-012920	8/09	12/09	2,598		
47			K. Bickshalu	18-SGC-012609	9/09	12/09	1,568		
48			K. Mukteswara Rao	870/ZP	7/09	9/09	520		
49			Ch. RadhaKrishna	EE/R&B/01018	8/09	12/09	1,368		
50			M. Vanajakshi	18-SGC-021595	7/09	12/09	9,900		
51			Sivaramakrishna	18-SGC-012320	6/09	10/09	2,844		
52			V. Venkat Rao	18-SGC-013094	9/09	12/09	2,016		
53			B. Nagendran	18-SGC-014112	9/09	12/09	1,767		
54			Krishna	Gannavaram	Sk. Subhanibi	19-SGC-015453	4/05	2/08	32,673
55					A. Koteswara Rao	19-S-006774	4/07	11/07	3,255
56			Srikakulam	Pondur	K. Manmadha Rao	23-SGC-4049	7/08	1/10	5,681
57		Ichapuram		A. Kanthamma	23-SGC-9022	2/05	4/07	27,440	
58				G. Rajyalakshmi	23-SGC-4111	9/08	1/10	5,361	
59		Sompeta		N. Bhuvaneshwararao	23-SGC-009322	8/06	2/10	24,897	
60		Tekkali		B. Malleshwararao	23-011107-SP	1/09	2/10	20,800	
							10,49,776		

ANNXURE-3.6

EXCESS PAYMENT DUE TO PAYMENT OF IR

Sl.No	Name of the District	Name of the STO/ATO	Name of the pensioner	PPO.No	Amount in Rs.
1	Visakhapatnam	Anakapalli	V. Joseph		4,556
2	Krishna	Nandigama	M. Krishna Murthy	19-S0-11159	2,257
3			T.V.N.Subba Rao	19-S-0-04813	1,550
4			Ch. Rambabu	SP-003947	1,192
5			D. Mariamma	006145	1,233
6			S. Chenna Keshevulu	008118	1,545
					12,333

ANNXURE-3.7

IRREGULAR/EXCESS PAYMENT OF FINANCIAL ASSISTANCE

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
1	Krishna	Gudiwada	Smt. Grace Kamala Bai	0186/FA	6/85	10/09	1,83,307
2		Vissannapet	M.M.Suvarna Bai	84/FA	1-6-85	5/09	1,75,807
3			M.G.Kamala Ratnam	ATF/F/4569	1-6-85	31-5-09	1,75,807
4	West Godavari	Akiveedu	Ch.Mary Susheela	14449/AST	1/04	10/07	93,218
5	Nalgonda	Ramannapet	S. Nagamani	Edu/000820/FA	11/85	1/10	1,87,807
6	Srikakulam	Tekkali	A. Laxamma	871/FA	9/01	2/10	1,53,000
							9,68,946

ANNEXURE-3.8

EXCESS PAYMENT DUE TO PAYMENT OF EPF BEYOND TIME LIMIT

Sl.No	Name of the District	Name of the STO/ATO	Name of the pensioner	PPO.No	From	To	Amount in Rs.
1	West Godavari	Kovvur	M.N.V.Gangadher	WG-F-000558	2/08	1/10	48,738
2		Gopalapuram	Sd.Rehmatunissa	ZP-2365	5/02	1/10	76,853
3	Hyderabad	APPO, Panjagutta	N. Purna Vennela	06-016499/FP	8/09	1/10	18,465
4	Vizianagaram	Bobbili	B. Satyavathi	24-SGC-3716	6/03	7/08	72,071
5	Srikakulam	Palasa	B. Laxminarsamma	Pol-VZM/602	12/94	2/10	1,09,682
6			K. Kalavathi	23-FG-002341	4/09	2/10	54,949
7		Heeramandalam	G. Sarojamma	23-SGC-4604	9/09	2/10	21,582
							4,02,340

ANNEXURE-3.9

**INCORRECT DRAWAL OF ANTICIPATORY PENSION WITHOUT
SETTLEMENT OF ORIGINAL PENSION**

Sl.No	Name of the DTO	Cases	Date	Amount (Rs)
1	DTO, Anantapur	4	W.e.f 7/02 onwards	12.5 lakh

ANNEXURE-3.10

INADMISSIBLE PAYMENT OF FULL PENSION AGAINST PROVISIONAL PENSION

Sl. No	Name of the District	Name of the STO/DTO	Name of the pensioner	PPO.No	From	To	Amount Rs
1	Medak	Andole	K. Parvaiah	05-008634/SP	1/02	12/02	1,00,900
2	Srikakulam	Ichapuram	G. Krishna Rao	23-010789	10/08	1/10	59,028
3		Tekkali	M. Radhakanthamma	23-S-5394	2/99	2/10	7,28,365
4		DTO, Srikakulam	Y.Ramulu	23-011284/SP	3/08	2/10	86,132
							9,74,425

ANNEXURE-3.11

NON-REFUND OF PENSION AMOUNT AFTER THE DEATH OF THE PENSIONER

SL.No	Name of the STO/APPO	No of cases	Amount (Rs)
1	APPO, Sec-bad	8	80,068
2	STO, Polavaram, West Godavari.	1	6,178
3	STO, Ramayampet, Medak	2	77,223
4	STO, Narsapur, Medak	4	72,039
5	Chilakaluripet, Guntur	3	12,457
6	APPO, Nampalli	259	2,47,965

ANNEXURE-3.12

INCORRECT SANCTION OF GRATUITY

Sl.No	Name of the District	Name of the STO/ATO	Name of the pensioner	PPO.No	Amount in Rs.
1	Visakhapatnam	Madugula	M. Somunaidu	GPO/Rev/VSP/008383	78,400
2			Ch. Bhanoji Rao	GPO/Rev/VSP/008382	78,400
3	Srikakulam	Sompet	V. Mutyalu	23-S-009690	8,046
					1,64,846

ANNEXURE-3.13**UNDRAWN PENSIONS**

SNO.	NAME OF THE TREASURY	NO. OF CASES
1	DTO, Rajahmundry	107
2	STO, Tuni	8
3	STO, Kakinada	46
4	STO, Pithapuram	2
5	APPO, Secundrabad	40
6	APPO, Narayanguda	8
7	APPO, Chandrayangutta	308
8	APPO, Malakpet	166
9	APPO, Sethaphalmandi	155
10	DTO, Krishna	86
11	STO, Nidadavolu	4
12	STO, T. Gudem	21
13	STO, Palekollu	6
14	DTO, Eluru WG	101
15	STO, Vishakapatnam	500
16	DTO, Mahaboobnagar	12
17	APPO, Motigalli	125
18	STO, Armoor	10
19	STO, Siddipet	23
20	STO, Sangareddy	60
21	STO, Nizamabad	57
22	Vikarabad	4
23	Chilakaluripet	2
24	APPO Bank & P.O	93
25	Rajender Nagar	17
26	APPO, Nampally	106
27	APPO, Panjagutta	97
28	Sompeta	7
29	DTO, Visakhapatnam	72
30	DTO, Tirupati	34
31	Heeramandelam	2
32	DTO, Srikakulam	12
33	DTO, Chittoor	38
34	Eluru West Godavari	23
35	DTO, Eluru	101
36	Shad Nagar	2
37	STO, Bhadrachalam	18
38	STO, Khammam	1
39	STO, KotheGudem	4
40	DTO, Khammam	12
41	STO, Macherla	11
42	STO, Guntur	99
43	STO, Mahaboobnagar	12
	Total	2,612

ANNEXURE-3.14

MISSING CREDITS

SNO	DISTRICT	AMOUNT
1	DTO, Nellore	90,42,546
2	DTO, Kadapa	36,23,048
3	DTO, Ongole	34,33,000
4	DTO, Krishna`	31,88,365
5	DTO, Vizianagaram	21,39,288
6	DTO, Nalgonda	5,67,678
7	DTO, Nizamabad	16,74,371
8	DTO, Adilabad	1,27,38,844
9	DTO, Vishakapatnam	44,30,978
10	DTO, Srikakulam	33,51,491
11	DTO, Chittor	39,79,610
	Total	4,81,69,219

ANNEXURE-3.15

MISSING DEBITS

SNO	DISTRICT	NO. OF ITEMS	AMOUNT
1	DTO, Nellore	1	30,000
2	DTO, Kadapa	5	91,460
3	DTO, Krishna	15	15,65,775
4	DTO, Vizianagaram	5	5,46,915
5	DTO, Guntur	11	51,000
6	DTO, Nizamabad	14	16,20,915
7	DTO, Medak	2	73,104
8	DTO, Adilabad	6	16,72,689
9	DTO, Vishakapatnam	8	98,550
10	DTO, Srikakulam	9	10,59,296
11	DTO, Chittoor	13	5,00,836
12	DTO, Kurnool	1	50,000
		90	73,60,540

ANNEXURE-3.16

MINUS BALANCES

Sl.No	Name of the DTO	No of cases	Amount (Rs)
1	DTO, Guntur	6	37,087
2	DTO, Mahabubnagar	2	9,593
4	DTO, Medak	20	2,31,553
5	DTO, Adilabad	1	1,298
6	DTO, Vizianagaram	6	---
7	DTO, Chittoor	13	---
	Total	48	2,79,531

ANNEXURE-3.17

MAINTENANCE OF DORMANT / PETTY BALANCES

Sl.No	Name of the DTO	Number of cases
1	DTO, Kadapa	25
2	DTO, Nalgonda	8
3	DTO, Nizamabad	8
4	DTO, Ananthapuram	49
5	DTO, Adilabad	2
6	DTO, Srikakulam	4
7	DTO, Chittoor	25
Total		121

ANNEXURE-3.18

SHORT / NON-RECOVERY OF GPF

Sl.No	Name of the District	No.of cases
1	Nellore	3
2	Ranga Reddy	54
3	Kadapa	22
4	East Godavari	21
5	Krishna	6
6	Guntur	22
7	Mahaboobnagar	42
8	Nalgonda	35
9	Nizamabad	28
10	Anantapur	17
11	Kurnool	5
12	Adilabad	22
13	Srikakulam	10
	Total	287

ANNEXURE -3.19

NON-RECOVERY OF ADVANCE

Sl. No	Name of the DTO	Name of the person	GPF A/c No	Amount	Month in which the advance was posted
1	DTO, Nizamabad	1)G.Yadav 2) S.Vittal 3) Ramesh 4) Goushamm	18-075-0337 18-075-0328 18-075-0262 18-075-0219	9,000 23,000 27,400 20,170	5/08 10/08 11/08 12/08

ANNEXURE-3.20

EXCESS PAYMENT OF GPF AMOUNT

Sl.No	Name of the DTO	Name of subscriber	A/c.No	Amount in Rs.
1	DTO, Visakhapatnam	O.Kannayya	03-049-0125	33,716
2	DTO, Kurnool	B. Rangamma	13-064-0137	52,682
3	DTO, Chittoor	D. Darlington	10-145-0302	28,512
		M. Saraswathi	10-075-0227	51,219
4	DTO, Khammam		9 Cases	18,322
Total				1,84,451

ANNEXURE-3.21

HUGE OUTSTANDING AMOUNT UNDER CSS

Sl.No	Name of the District	Name of the STO/DTO	Year	Amount in Rs.
1	Ongole	DTO, Ongole	2003-04	1,17,85,89
			2004-05	9,80,221
			2005-06	2,94,747
			2006-07	12,49,174
			2007-08	25,92,724
			2008-09	45,75,715
2	Srikakulam	Palasa		322191
			Total	1,11,93,361

ANNEXURE-3.22

**NON-RECONCILIATION OF DEPARTMENTAL
EXPENDITURE/ RECEIPT
WITH TREASURY FIGURES**

Sl.No	Name of the District	Name of the DTO/STO/APPO	
1	Mahabubnagar	Kodangal	14
2		Kollapur	16
3		Makthal	22
4		Mahabubnagar	24
5		DTO, Mahabubnagar	16
6	Guntur	Narsaraopet	12
7		Vinukonda	11
8	Chittoor	DTO, Chittoor	124
9		Thotambeedu	19
10		DTO, Tirupathi	20
11	Khammam	DTO, Khammam	118
12	Prakasham	Martur	19
13		DTO, Ongole	82
14		Addanki	11
15		Giddalur	14
16	Adilabad	DTO, Adilabad	21
17	Kurnool	Yemmiganur	13
18		Srisailam	15
19	East Godavari	Rayavaram	17
20		Alamuru	22
21		DTO, Kakinada	22
22		Jaggampet	19
23		Tuni	17
24		STO, Kakinada	5
25		Pithapuram	17
26	West Godavari	DTO, Eluru	57
27	Medak	Sadasivpet	14
28	Hyderabad	APPO, Nampalli	10
29	Nellore	DTO, Nellore	41
Total			812

ANNEXURE-3.23

NON-RENEWAL OF FIDELITY GUARANTEE BONDS

Sl.No	Name of the District	Name of the STO/DTO	No.of officials
1	Mababubnagar	Gadwal	1
2		Mahabubnagar	9
3	Nellore	DTO, Nellore	1
4	East Godavari	Korukonda	1
5		DTO, Kakinada	1
6	Vizianagaram	DTO, Vizianagaram	1
7	Nizamabad	Kamareddy	1
8	Prakasham	Addanki	1
9	Adilabad	DTO, Adilabad	3
10	Srikakulam	DTO, Srikakulam	4
11	Chittoor	DTO, Chittoor	6
Total			29

ANNEXURE-3.24

NON-DEDUCTION OF INCOME TAX AT SOURCE

Sl.No	Name of the District	Name of the STO	Name of the person	PPO.No	Amount in Rs.
1	Prakasham	Markapur	B.V.Narayan Reddy	17-SGC-13530	3,521
2			I.V.Narasimha Rao	17-SGC-13746	4,980
3			V. Eshwaraiah	17-SGC-13850	5,753
4			V. Venkata Kasaish	17-SGC-14326	3,010
5			M. Kasaiah	17-SGC-15230	5,028
6			E. Venkat Reddy	17-SGC-15231	625
					22,917

ANNEXURE NO-3.25

MISCLASSIFICATION OF RECOVERIES MADE BY DDO TOWARDS CPS

SL. No	Name of the STO/DTO	Amount (Rs).
1	Chittoor/Thotanbedu	25,117
2	Satyaveedu/Chittoor	56,142
3	DTO, Kakinada	11,49,132
4	STO, Jaggampeta E.G	50,606
5	STO, Thuni	55,610
6	STO, Pithapuram	15,379
	Total	13,51,986

ANNEXURE-3.26
NON-REVIEW OF TREASURY BILL REGISTERS

Sl.No	Name of the District	Name of the STO/DTO
1	Narsapur	West Godavari
2	Tanuku	
3	Penugonda	
4	DTO, Eluru	
5	Jagityal	Karimnagar
6	Palakonda	Srikakulam
7	Pondur	
8	Ichapuram	
9	Nagarkurnool	Mahabubnagar
10	Wanaparthy	
11	DTO, Tirupathi	Chittoor
12	Yemmiganur	Kurnool
13	Nandikotkur	
14	Srisailam	
15	DTO, Kurnool	
16	Kalyandurg	Ananthapuram
17	Guntakal	Nizamabad
18	Kamareddy	
19	DTO, Guntur	
20	Naidupeta	Nellore
21	Vakadu	
22	Sullurpet	
23	Kavali	
24	Atmakur	
25	Gudur	
26	Jammalamadugu	
27	Rayachoti	
28	Rajampet	
29	Muddanur	
30	Pulivendula	
31	Budwel	
32	Proddutur	Prakasham
33	Cumbum	
34	Addanki	
35	Markapur	
36	Martur	
37	Ongole	
38	Kandukur	
39	Darsi	
40	Giddalur	
41	Chirala	Visakhapatnam
42	Nakkapalli	
43	Narsipatnam	
44	Anakapalli	
45	Chodavaram	
46	Paderu	
47	Beemunipatnam	

48	Rayavaram	East Godavari
49	Ramachandrapuram	
50	Mummidivaram	
51	Rampachodavaram	
52	Addateegala	
53	Korukonda	
54	Peddapuram	
55	Kakinada	
56	Rajahmundry	
57	Amalapuram	
58	Kothapet	Krishna
59	Pratipadu	
60	Razole	
61	Gudiwada	
62	Machilipatnam	
63	Movva	Vizianagaram
64	Vijayawada (w)	
65	Jaggaihpeta	
66	Bhogaram	Medak
67	Kothavalasa	
68	Bobbili	Nalgonda
69	Ramayampet	
70	Narsapur	Ranga Reddy
71	Siddipet	
72	DTO, Medak	
73	Sadasivpet	
74	Huzurnagar	
75	Miryalaguda	
76	Rajendranagar	
77	Pargi	

ANNEXURE-3.27

INCORRECT RETENTION OF BALANCES UNDER 11th FINANCE COMMISSION

Sl.No	Name of the STO/DTO	Amount (Rs)
	Aluru / Kurnool	2,38,043
	DTO, Nellore	73,39,968
	DTO, Chittoor	7,79,156
	DTO, Warangal	2,00,04,231
	DTO, Khammam	93,15,817
	DTO, Medak	11,11,851
	DTO, Eluru	52,17,773
	Total	4,40,06,839

ANNEXURE NO-3.28
NON-LAPSING OF UNCLAIMED DEPOSITS FOR MORE THAN 3 YEARS UNDER ARTICLE
271(iii)

Sl. No	Name of STO/DTO	District	Category	Amount (Rs)
1	Gudur	Nellore	Criminal Court Deposit	11,27,192
2	DTO, Nellore		Rev. deposit	13,51,748
3	Kovvur		CCR	3,64,097
4	Venkatagiri		Rev deposit	12,592
5	DTO, Kadapa	Kadapa	Criminal Court Deposit	60,052
6	Proddatur		Forest deposit	66,17,570
7	Rayachoti		Election deposit	45,000
			Criminal court Deposit	42,350
			Rev deposit	46,133
8	Budvel		Election deposit	30,000
		Rev deposit	4,33,997	
9	Markapur	Election dept	1,45,000	
		Prakasham	Rev deposit	68,123
			Criminal Court Deposit	18,614
			Election deposit	27,500
	Rev deposit		28,644	
	10	Addanki	Criminal Court Deposit	15,456
			Election deposit	25,000
	11	Giddalur	Rev deposit	12,474
Criminal Court Deposit			10,000	
Security			25,300	
12	Alamur	Criminal Court Deposit	38,000	
		Election deposit	2,500	
		Lab Act	3,900	
13	Mummidivaram	Rev deposit	3,200	
		Criminal Court Deposit	2,170	
14	Rampachodavaram	Rev deposit	87,780	
		Election deposit	5,000	
15	Peddapuram	East Godavari	Criminal Court Deposit	13,760
16	Rajahmundry		Rev deposit	56,25,302
			Sec deposit	96,030
17	Amalapuram		Lab Act	1,04,050
			Rev deposit	1,29,922
18	Kothapeta		Election Deposit	15,000
			Criminal Court Deposit	69,286
			Election Deposit	10,000
19	Jaggampeta		Rev deposit	5211
			Election Deposit	15,000
20	Tuni	Rev deposit	63,297	
		Criminal Court Deposit	1,97,150	
		Kakinada	Rev deposit	2,80,266
			Criminal Court Deposit	7,93,559
21	DTO, Kakinada	Sec deposit	2,40,399	
		Election Deposit	1,05,750	
		Lab Act	6,33,755	

Sl.No	Name of STO/DTO	District	Category	Amount (Rs)
22	Kakinada	East Godavari	Criminal Court Deposit	8,039
			Sec deposit	88,814
			Election Deposit	2,500
			Lab Act	4,28,940
23	DTO, Urban	Hyderabad	Rev deposit	72,46,037
			Criminal Court Deposit	26,00,398
			Sec deposit	48,80,043
24	STO, Gudiwada	Krishna	Rev deposit	46,965
25	STO, Mylavaram		Rev deposit	43,415
			Election deposit	20,000
26	DTO, Machilipatnam		Rev deposit	42,65,391
			Criminal Court Deposit	2,64,424
			----do----	1,68,260
			Election Deposit	1,67,500
27	STO, Vijayawada (E)		Lab Act	1,31,660
			Election deposit	62,500
28	STO, Movva		Sec deposit	10,800
			Lab Act	8,000
29	STO, Bandar		Sec deposit	1,700
		Election deposit	45,000	
30	STO, Palakonda	Srikakulam	Rev deposit	54,980
31	Pondur		Criminal Court Deposit	9470
			Rev Deposit	58,758
32	Rajam		Rev Deposit	1,081
33	DTO, Eluru	West Godavari	Criminal Court Deposit	79,025
			Lab Act	55,35,880
34	STO, Bhogaram	Vizianagaram	Criminal Court Deposit	4,36,604
35	DTO, Guntur	Guntur	Rev deposit	1,473
			Rev deposit	70,61,087
			Sec deposit	41,890
			Criminal Court Deposit	1,86,450
			Lab Act	1,10,350
36	DTO, Mahaboobnagar	Mahaboobnagar	Election deposit	22,500
			Lab Act	3,30,000
37	DTO, Nalgonda	Nalgonda	Lab Act	3,59,655
			Rev deposit	72,396
38	STO, Ramannapet		Criminal Court Deposit	7,49,700
			Rev deposit	44,040
39	Kodad		Criminal Court Deposit	1,41,892
40	Nidamanur		Rev deposit	12,497
41	STO, Burgampad	Khammam	Rev deposit	15,640
42	DTO, Nizamabad	Nizamabad	Rev deposit	4,36,725
			Criminal Court Deposit	43,215
			Excise	1,10,550
43	STO, Banswada		Criminal Court Deposit	49,630
			Election deposit	17,500
44	STO, Bodhan		Rev deposit	4,50,069
		Election dept	17,500	
45	DTO, Adilabad	Adilabad	Rev deposit	86,78,857
			Criminal Court Deposit	68,800
			Lab Act	20,750
			Works	3,49,49,164
46	STO, Boath	Criminal Court Deposit	1,07,080	
47	STO, Adilabad	Lab Act	27,600	
		Criminal Court Deposit	15,48,472	
48	DTO, Medak	Medak	Election deposit	4,186

Sl. No	Name of STO/DTO	District	Category	Amount (Rs)
49	DTO, Karimnagar	Karimnagar	Rev deposit	70,02,653
			Lab Act	1,99,330
50	Sultanabad		Rev deposit	7,59,706
			Criminal Court Deposit	3,22,809
51	DTO, Anantapur	Anantapur	Criminal Court Deposit	1,14,923
52	DTO, Ranga Reddy	Ranga Reddy	Election dept	2,21,000
			Rev Deposit	11,30,64,141
			Security	4,11,108
53	Yemmaganur	Kurnool	Rev deposit	26,347
			Election deosit	4,000
54	Adoni		Rev deposit	41,82,770
			Criminal Court Deposit	3,000
55	Dhone		Election Deposit	21,000
56	Nandikotkur		Rev deposit	4,46,283
57	DTO, Kurnool		Rev deposit	1,94,54,706
			Election deposit	2,42,980
58	Kuppam	Chittoor	Rev deposit	38,917
			Criminal Court Deposit	7,000
Total				24,79,15,654

ANNEXURE-3.29

DRAWL OF FUNDS THROUGH SELF-CHEQUES

Sl.No	Name of the Treasury	No. of Cheques	Amount
1	STO, Luxettipet	6	2,87,126
2	STO, Asifabad	3	80,563
3	STO, Vinukona	10	3,12,624
4	DTO, Ananthapur	1	1,00,00,000
	Total	20	106,80,313

**ANNEXURE NO-3.30
NON-RECEIPT OF CABS**

Sl. No	STO/DTO	District	Total CABS	Obtained	Due
1	Penugonda	West Godavari	46	42	4
2	Eluru	West Godavari	111	96	15
3	DTO, WG at Eluru	West Godavari	2,938	2,291	647
4	STO, Akivedu	West Godavari	239	231	8
5	STO, Huzurabad	Karimnagar	154	110	44
6	Peddapalli	Karimnagar	124	100	24
7	Gudur	Warangal	22	5	17
8	Ghanpur	Warangal	81	35	46
9	Narsampeta	Warangal	138	75	63
10	Parakal	Warangal	158	104	54
11	STO, Warangal	Warangal	113	70	43
12	ATO, Mahaboobabad	Warangal	123	----nil---	123
13	DTO, Khammam	Khammam	2,498	2,024	474
14	Gooty	Ananthapur	94	69	25
15	Madakasira	Ananthapur	69	40	29
16	Dharmavaram	Anantapur	273	124	149
17	Guntakal	Anantapur	82	60	22
18	DTO, Nellore	Nellore	74	43	31
19	STO, Markapur	Prakasham	151	125	26
20	STO, Martur	Prakasham	76	65	11
21	STO, Ongole	Prakasham	146	134	12
22	Darsi	Prakasham	118	106	12
23	Cumbum	Prakasham	11	-----	11
24	STO, Yelamanchili	Visakhapatnam	125	123	2
25	STO, Chodavaram	Visakhapatnam	245	239	6
26	DTO, Visakhapatnam	Visakhapatnam	3,004	1,844	1,160
27	Avanigadda	Krishna	77	64	13
28	STO, Kaikalur	Krishna	127	93	34
29	STO, Vijayawada(W)	Krishna	58	49	9
30	Piduguralla	Guntur	57	37	20
31	STO, Mangalagiri	Guntur	235	203	32
32	Bapatla	Guntur	192	62	130
33	Vinukonda	Guntur	125	107	18
34	DTO, Vizianagaram	Vizianagaram	1,039	1,021	18
35	STO, Nagarkurnool	Mahaboobnagar	133	111	22
36	STO, Narsapur	Medak	135	93	42
37	STO, Andole	Medak	127	118	9
38	STO, Medak	Medak	275	235	40
39	DTO, Medak	Medak	1164	949	215
40	STO, Nirmal	Adilabad	22	-----	22
41	STO, Chennur	Adilabad	84	71	13

Sl. No	STO/DTO	District	Total CABS	Obtained	Due
42	Luxettipet	Adilabad	53	37	16
43	Asifabad	Adilabad	60	45	15
44	DTO, Adilabad	Adilabad	1,015	956	59
45	DTO, Urban	Hyderabad	188	103	85
46	Srisailam	Kurnool	6	3	3
47	DTO, Srikakulam	Srikakulam	1,354	1,246	108
48	Vikarabad	Ranga Reddy	146	130	16
Total			17,885	13,888	3,997

ANNEXURE NO-3.31

NON-LAPSING OF CATEGORY "C" DEPOSITS

Sl. No	STO/DTO	District	Women & Child welfare	M.P.P Educational Fund
1	STO, Warangal	Warangal	--	1,11,65,032
2	Shadnagar	Mahaboobnagar	300	-----
3	Kollapur		---	1,06,073
4	DTO, Mahaboobnagar		-----	1,55,796
	DTO, Mahaboobnagar		-----	62,69,749
5	Sathupally	Khammam	-----	1,93,271
6	Yellandu		27,877	-----
7	Satyavedu	Chittoor	2,27,191	3,46,406
8	Punganur		-----	4,14,017
9	Gurajala	Guntur	-----	1,35,216
10	Piduguralla		-----	1,94,574
11	STO, Guntur		-----	13,940
12	Gudur	Nellore	1,18,950	-----
13	Kakinada	East Godavari	-----	10,04,048
14	STO, Karimnagar	Karimnagar	-----	89,934
15	DTO, Nalgonda	Nalgonda	-----	8,32,712
16	STO, Narsapur	Medak	-----	36,354
17	STO, Siddipet		-----	54,340
18	DTO, Medak		-----	16,71,357
19	STO, Gajwel		2,85,154	-----
20	STO, Adilabad	Adilabad	-----	1,45,586
21	STO, Utnoor		-----	2,95,561
22	Luxettipet		-----	9,29,311
23	Avanigadda	Krishna	1,64,507	-----
24	Srungavarapukota	Vizianagaram	65,002	-----
25	Adoni	Kurnool	-----	2,653
26	Koilkuntla		2,85,183	-----
27	Nandikotkur		-----	91,664
28	Guntakal	Anantapur	-----	2,400
Total			11,74,164	2,41,49,994

ANNEXURE NO-3.32

NON-OBTAINING OF STRONG ROOM FITNESS CERTIFICATE

Sl. No	Name of STO/DTO	District	Year
1	STO, Polavaram	West Godavari	2009-10
2	STO, Bheemadole		----do---
3	STO, Akivedu		----do---
4	STO, Penugonda		----do---
5	DTO, Eluru		----do---
6	STO, Chintalapudi		----do---
7	STO, Parikal	Warangal	----do---
8	STO, Mulugu		----do---
9	STO, Narayanpet	Mahaboobnagar	----do---
10	STO, Kodangal		----do---
11	STO, Makthal		----do---
12	STO, Anantapur	Anantapur	----do---
13	STO, Hindupur		----do---
14	DTO, Anantapur		----do---
15	STO, Guntakal		----do---
16	STO, Rajampet	Kadapa	----do---
17	STO, Muddanur		----do---
18	STO, Markapur	Prakasham	----do---
19	STO, Podili		----do---
20	STO, Visakhapatnam	Visakhapatnam	----do---
21	STO, Rampachodavaram	East Godavari	----do---
22	STO, Addateegala		----do---
23	STO, Pratipadu		----do---
24	DTO, Urban	Hyderabad	----do---
25	STO, Guduwada	Krishna	----do---
26	STO, Nuzividu		----do---
27	DTO, Machilipatnam		----do---
28	STO, Avaniigadda		----do---
29	STO, Nandigama		----do---
30	STO, Gannavaram		----do---
31	STO, Palakonda	Srikakulam	----do---
32	DTO, Srikakulam		----do---
33	STO, Salur	Vizianagaram	----do---
34	STO, Bhogaram		----do---
35	DTO, Guntur	Guntur	----do---
36	STO, Repalle		----do---
37	STO, Mancherial	Adilabad	----do---
38	STO, Chennur		----do---
39	STO, Luxettipet		----do---
40	STO, Asifabad		----do---
41	STO, Kagaznagar		----do---
42	STO, Nirmal		----do---
43	STO, Sirpur		----do---
44	STO, Medak	Medak	----do---
45	DTO, Medak		----do---
46	STO, Narsapur		----do---
47	DTO, Nizamabad	Nizamabad	----do---
48	APPO, Motigalli	Hyderabad	----do---
49	STO, Huzurnagar	Nalgonda	----do---
50	STO, Pargi	Ranga Reddy	----do---

ANNXURE-3.33

STATEMENT SHOWING SAFE CUSTODY ARTICLES IN STOs

Sl.No	Name of the STO	No.of Articles
1	Penugonda	5
2	Eluru	19
3	DTO, West Godavari	25
4	Huzurabad	5
5	Pedapalli	8
6	Janagam	3
7	Ghanpur	1
8	Narsampeta	2
9	Parakal	2
10	STO, Warangal	68
11	Narayanpet	4
12	Shadnagar	1
13	Sathupally	8
14	Yellandu	9
15	DTO, Khammam	49
16	Puttur	18
17	Palamneru	9
18	Koilkuntla	3
19	Aluru	9
20	STO, ATP	39
21	Madakasira	6
22	Gurajala	10
23	Macherla	11
24	Sathanapalli	5
25	STO, Guntur	81
26	STO, Naidupet	5
27	STO, Vakadu	7
28	STO, Sullurpet	6
29	STO, Gudur	12
30	DTO, Kadapa	23
31	STO, Proddatur	8
32	Pulivendula	3
33	STO, Kadapa	71
34	STO, Jammalamadugu	5
35	STO, Rayachori	16
36	STO, Rajampet	1
37	STO, Yelamchili	20
38	STO, Narsipatnam	53
39	STO, Paderu	53
40	STO, Bheemunipatnam	18
41	STO, R.C. Puram	10
42	STO, Peddapuram	5
43	DTO, Kakinada	6

Sl.No	Name of the STO	No.of Articles
44	DTO, Rajahmundry	53
45	STO, Pratipadu	5
46	STO, Kakinada	66
47	STO, Pithapuram	3
48	DTO, Urban	209
49	STO, Gudiwada	14
50	STO, Nuzividu	19
51	STO, Mylavaram	6
52	DTO, Krishna	64
53	STO, Vijayawada (E)	59
54	STO, Bandar	15
55	STO, Pamarru	1
56	STO, Akivedu	5
57	STO, Narsapur	7
58	STO, Palakollu	8
59	STO, Tanuku	11
60	STO, Penugonda	5
61	DTO, Eluru	26
62	STO, Mangalagiri	15
63	STO, Parvatipuram	12
64	STO, Therlam	2
65	DTO, Vizianagaram	22
66	STO, Gajapathinagaram	3
67	STO, Bhogharam	14
68	DTO, Guntur	77
69	DTO, Mahaboobnagar	14
70	STO, Mulugu	8
71	STO, Andole	5
72	STO, Gajwal	8
73	STO, Mancherial	1
74	STO, Medak	2
75	STO, Bheemadole	2
76	STO, Armoor	9
77	DTO, Nalgonda	79
78	STO, Nirmal	5
79	STO, Sirpur	11
80	STO, Burgampad	2
81	DTO, Nizamabad	61
82	STO, Narsapur	8
83	DTO, Medak	14
84	STO, SangaReddy	13
85	STO, Chennur	4
86	STO, Adilabad	8

ANNXURE-3.33

STATEMENT SHOWING SAFE CUSTODY ARTICLES IN STOs

Sl.No	Name of the STO	No.of Articles
87	STO, Utnoor	6
88	STO, Zaheerabad	7
89	Tenali	12
90	Bodhan	10
91	DTO, karimnagar	21
92	Vikarabad	8
93	Budvel	5
94	Allagadda	10
95	Kanigiri	15
96	Chirole	2
97	Ponnur	22
98	Chilakaluripet	2
99	Asifabad	2
100	Cumbum	3
101	Addanki	1
102	Vinukonda	15
103	Miryalguda	3
104	Nidamanur	1
105	Penugonda	15
106	Dharmavaram	26
107	Tadipatri	13
108	Kadiri	17
109	DTO, Anantapur	56
110	Bapatla	15
111	Medchal	8
112	Tandur	2
113	Avanigadda	8
114	Gannavaram	11
115	Bobbili	24
116	Rajam	4
117	Gopalapuram	2
118	Yemmiganur	9
119	Adoni	9
120	DTO, Adilabad	23
121	Piler	12
122	Guntakal	7
123	Sircilla	7
124	Dhone	16
125	Nandikotkur	7
126	Madanapalli	14
127	Kuppam	12
128	Srikalahasti	4
129	STO, Kurnool	32
130	DTO, Visakhapatnam	132
131	DTO, Kurnool	6
132	DTO, Srikakulam	60
133	DTO, Chittoor	78
		2471

ANNEXURE NO-3.34

RETENTION OF STAMPS FOR IN EXCESS OF REQUIREMENTS

Sl. No	Name of the STO/DTO	District	Category of stamp	Amount (Rs)	Total
1	STO, Sullurpet	Nellore	Non-judicial	40,000	40,200
			Court fee	200	
2	Kovvur	Nellore	AP Adv. Wel Fund	18,000	1,32,263
			Judl (higher)	79,500	
			Judl (lower)	34,763	
3	DTO, Kadapa	Kadapa	Notary	1,82,000	2,79,43,200
			GOI Insurance	35,00,000	
			Spl adhesive	36,00,000	
			Judicial	1,98,00,000	
			Rev	5,22,000	
			AP Adv Wel stamps	3,39,200	
4	DTO, Ongole	Ongole	Spl Adhesive	11,73,63,700	12,40,80,976
			CF-I	80	
			CF-II	34,49,600	
			Notary	1,26,000	
			Share Transfer	20,85,900	
			AWF	10,55,696	
5	STO, Narsipatnam	Visakhapatnam	Non-judicial	28,26,400	28,26,400
6	STO, Peddapuram	East Godavari	Non-judicial	2,31,969	2,31,969
7	DTO, Urban	-----	Non-judicial	88,072	18,04,50,856
			Jdl (impressed)	14,29,915	
			Adhesive	2,70,091	
			Spl Adhesive	17,86,62,778	
8	DTO, Krishna	Krishna	Spl Adhesive	134,58,76,434	134,96,05,109
			Non-judicial	37,28,675	
9	DTO, Guntur	Guntur	Spl Adhesive	19,56,522	35,50,272
			Ins stamps	5,94,000	
			Court fee	9,99,750	
10	DTO, Mahaboobnagar	Mahaboobnagar	Judicial	28,73,88,240	43,19,67,288
			Non-judicial	12,561	
			Court fee	12,25,372	
			Spl Adhesive	13,75,66,694	
			Ins	47,10,421	
			AP Adv wel fund	9,49,000	
			Notary	1,15,000	
11	DTO, Nalgonda	Nalgonda	Adv Wel fund	3,27,000	18,03,160
			Copy stamps	3000	
			judicial	14,73,160	
12	STO, Siddipet	Medak	Adv. Wel. Fund	72,000	1,23,200
			Rev	51,200	

Sl.No	Name of the STO/DTO	District	Category of stamp	Amount (Rs)	Total	
13	DTO, Medak	Medak	Judicial	22,14,135	5,43,53,079	
			AP Adv Wel	1,38,444		
			Spl Adhesive	5,20,00,500		
14	Sadasivpet		Spl Adhesive	9,00,000		9,00,000
			Rev stamps	64,000		2,18,000
15	STO, Zaheerabad	Adv wel fund	1,54,000			
16	DTO, Nizamabad	Nizamabad	Adv Wel fund	48,000	3,32,675	
			Court fee	2,84,675		
17	STO, Kamareddy	Nizamabad	Court fee	30,000	76,000	
18	STO, Nizamabad		Adv wel fund	46,000	1,88,000	
			Court fee	1,88,000		
19	Bodhan		Court fee	62,000	62,000	
20	DTO, Karimnagar	Karimnagar	Court fee	28,73,965	29,85,45,757	
			Copy	20,858		
			Ins	1,45,38,734		
			Share Trans	2,02,50,000		
			Spl Adhesive	25,99,97,848		
			Adv wel fund	8,64,352		
21	Addanki	Prakasham	Court fee stamps	1,04,535	1,60,402	
			Court fee levels	55,867		
22	Dharmavaram	Anantapur	CFC	2,70,850	2,70,850	
23	Tadipatri		CFC	1,35,970	1,35,970	
24	DTO, Anantapur		CF paper	4,67,70,080	5,65,77,758	
		CF labels	50,585			
		Spl Adhesive	91,41,920			
		Copy stamps	6,585			
		AP Adv wel	48,000			
		Insurance	5,60,588			
25	Rajam	Srikakulam	Court fee	1,49,350	3,09,350	
			AP Adv Wel	1,60,000		
26	DTO, Srikakulam	Srikakulam	AP Adv Wel	10,01,480	3,89,35,223	
			Spl Adhesive	3,48,54,000		
			CF impressed	8,00,730		
			Ins	18,48,000		
			CF	1,81,013		
			Notary	2,50,000		
27	DTO, Adilabad	Adilabad	Non judicial	55,200	80,26,441	
			ICF	70,54,305		
			Spl Adhesive	7,20,000		
			AP Adv. Wel	1,96,936		
28	Punganur	Chittoor	Judicial	50,000	50,000	
29	Vayalpadu		Judicial	1,85,000	1,85,000	
30	Chintalapudi	West Godavari	Court fee	59,077	2,54,077	
			Judicial	86,000		
			Spl Adhesive	45,000		
			AP Adv Wel fund	64,000		

Sl.No	Name of the STO/DTO	District	Category of stamp	Amount (Rs)	
31	DTO, Kurnool	Kurnool	CF lower	7,67,519	3,78,88,458
			CF Higher	245,34,885	
			India Ins	72,17,783	
			GOI Ins	5,24,410	
			Spl Adhesive	44,27,663	
			Hundi	65,654	
			Rev	33,600	
			Notarial	45,000	
			AP Adv Wel	2,71,944	
				Total	262,02,23,933

ANNEXURE NO-3.35

RETENTION OF SOILED / DAMAGED STAMPS

Sl. No	Name of STO/DTO	Category of stamps	Amount (Rs)
1	Sathenapalli	Non- judicial stamps	11,152
2	DTO, Ongole	Non-judicial	33,852
		CF-II	14,675
		Copying labels	3,593
3	DTO, Machilipatnam	Hundi stamps	2,00,361
4	DTO, Guntur	Non-judicial	4,026
		CF paper	1,320
5	DTO, Mahaboobnagar	Non-judicial	63,000
		Special Adhesive	2,01,000
6	Venkatagiri	Non-judicial	6,600
7	Bapatla	Non-judicial	560
8	STO, Kurnool	Non-judicial	29,50,000
		Notary	45,000
		Judicial lower	1,27,220
		AP Advise welfare	800
9	DTO, Kurnool	Non-judicial	32,75,661
10	DTO, Visakhapatnam		56,86,108
11	DTO, Srikakulam	Non-judicial	3,57,015
		Court fee	125
		Court fee impressed	10,940
		Special Adhesive	400
		Copy	1275
		Insurance	330
12	DTO, Chittoor	Non-judicial	22,680
		Non-judicial	1,03,400
		Judicial C.F	2,30,759
		Judicial C.F	3,45,09,500
		Special Ahesive	4,14,92,165
		AP. Welfare	13,63,356
		Insurance	1,85,052
		Copy stamps	8,000
Total			9,09,09,925

ANNEXURE-4.1

YEAR-WISE BREAK UP OF OUTSTANDING AUDIT OBJECTIONS

Year	Amount in Rs.	No of objections
Up to 2007-08	1,25,74,240	570
2008-09	1,17,15,729	309
2009-10	1,25,34,880	78
Total	3,68,24,849	957

ANNEXURE-4.2

NON-DEDUCTION OF INCOME TAX

Sl.No	Name of DDO	No of cases	Amount (Rs.)
1	A,O, Department of culture, Hyderabad	2	7,777
2	PAO-Hyderabad	2	4,584
3	Asst. secretary to Government, GAD, AP Secretariat, Hyderabad	1	2,009
4	Asst. Secretary to Government, Legislature Department, Hyderabad	1	2,40,911
5	Joint Director, IT & C department, AP Secretariat	2	1,10,012
6	Asst. secretary to Government, BC Welfare Department, AP Secretariat	1	3,43,616
7	Asst. Secretary, APPSC, Hyderabad	1	2,80,808
8	Dy. Director, O/o Director (EDS), Banjara Hills, Road No 7, Hyderabad	1	46,797
9	Asst. Secretary to Government, Revenue Dept., AP Secretariat	1	6,674
10	Asst. secretary to Government, Law Dept., AP Secretariat	1	18,824
11	Accounts Officer, O/o DG & IG (P), Hyderabad.	1	12,895
12	Administrative Officer, Greyhounds, Hyderabad	1	9,898
13	Asst. Accounts Officer, O/o Commissioner, Printing, Stationery & Stores Purchase, Chachalguda, Hyderabad	1	2,163
14	Asst. Secretary to Government YAT & C (PMU), AP, Hyderabad	1	1,05,648
15	Lay Secretary and Treasurer, Government Homeopathic Hospital, Ramanthapur, Hyderabad	1	8,425
16	The Asst. Director, O/o Director of Health, Hyderabad	1	45,114
17	AAO, O/o Asst. Director, Disabled Welfare, Hyderabad	4	19,602
18	AAO, Dept of Protocol, Public Gardens, Hyderabad	6	92,828
19	Asst. Director (Admn.), Gandhi Hospital, Hyderabad.	1	558
20	Lay Secretary & Treasurer-Gr.I, ESI Hospital, Hyderabad.	1	162
	Total	31	13,59,305

ANNEXURE-4.3

Excess Medical Reimbursement Claims

Sl.No	Name of the DDO	No of Cases	Amount in Rs.
1	Administrative Officer, Intelligence, Hyderabad	1	31,000
2	Accounts Officer, O/o DGP, Hyderabad	2	101,979
3	Asst. Secretary to Government, Revenue Dept., AP Secretariat.	3	15,909
4	Asst. Secretary to Government, PR & RD Dept., AP Secretariat	2	11,420
5	Asst. Secretary to Government, GAD, AP Secretariat	5	20,668
6	Asst. Secretary to Government, Social Welfare Department	2	53,497
7	Asst. Secretary to Government, Legislative Secretariat	2	169,500
8	Administrative Officer, O/o Commandant SAR/CPL Amberpet	1	16,440
9	AAO, O/o Commissioner of Police, Hyderabad	1	7,413
10	Medical Officer Incharge, Government Tuberculosis Clinic, Secunderabad	1	15,132
11	The Administrative Officer, DM & HO, Hyderabad	2	9,450
12	The Lay Secretary and Treasurer Grade-II, Director of Institute of Preventive Medicine, PH Labs and Food Administration, Narayanaguda, Hyderabad	1	5,850
13	The Director General, Drugs Control Administration, Hyderabad	1	5,850
14	Dy. Superintending Engineer (R&B), Rural Circle, Balkampet.	1	3,600
15	The Asst. Director (Administration), Osmania Genl. Hospital, Hyderabad	3	21,992
16	Asst. Accounts Officer, State Health Transport Organization, Hyderabad.	1	1,647
17	The Superintendent, Niloufer Hospital, Hyderabad.	1	5,850
18	The Asst. Director (Administration), Osmania Medical College, Hyderabad.	4	25,920
19	AAO, O/o Asst. Director, Disabled Welfare, Hyderabad	1	7,200
20	The AO, O/o the Commissioner of Fisheries, Hyderabad	1	3,600
21	The AO, Dr. MCR Human Resource Development Institution, A.P, Hyderabad.	1	5,850
22	The AO, Statistical Officer, Director Town and Community Planning, Hyderabad.	1	5,850
23	Asst. Director, O/o Commissioner of Technical Education, BRKR Building, Hyderabad.	1	711
24	Executive Engineer, Central Building Division, Hyderabad	1	5,800
25	Chief Conservator of Forests, Project Formulation, Hyderabad	1	7,321
26	Non-Technical Personal Asst. to Engineer-in-Chief (R&B), Hyderabad	1	49,500
27	AAO, Dept. of Protocol, Public Gardens, Hyderabad.	1	1,800
	Total	43	610,749

ANNEXURE-4.4**Excess TA/TTA/LTC claims**

Sl No.	Name of the DDO	No. of Cases	Amount in Rs.
1.	Account Officer, O/o DGP, Hyderabad	3	1,25,868
2.	Asst. Secretary to Government, PR & RD Dept., AP Secretariat, Hyderabad	1	1,20,511
3.	Administrative Officer, O/o Commandant, SAR/CPL Amberpet, Hyderabad	1	47,985
4.	Administrative Officer, Greyhounds, Hyderabad	1	8,402
5.	Asst. Secretary to Government, I& CAD(PW) Dept, AP Secretariat, Hyderabad	1	6,000
	Total	7	3,08,766

ANNEXURE-4.5

EXCESS PAYMENT OF VAT

Sl.No	Name of the DDO	No of Cases	Amount in Rs.
1	Asst. Secretary to Government, GAD, AP Secretariat	1	15,80,000
2	Asst. Secretary to Government Legislature Department	3	1,95,962
3	Lay Secretary and Treasurer- Gr.I, ESI Hospital, Sanathnagar, Hyderabad.	1	7,894
4	Asst. Director (Administration), Gandhi Hospital, Secunderabad	1	27,091
5	Joint Director (Epidemics), Director of Health, Koti	1	3,29,000
	Total	7	21,39,947

ANNEXURE-4.6

Non-Recovery/ Short Recovery of Profession Tax

Sl. No.	Name of DDO	No. of Cases	Amount in Rs.
1.	Asst. Director (Admn), Gandhi Hospital, Secundrabad	21	64,000
2.	Administrative Officer, Niloufer Hospital, Hyderabad	2	4,400
3.	Lay Secretary and Treasurer Grade-I, Insurance Medical Services, Hyderabad.	3	6,400
4.	Asst. Secretary to Government, GAD, AP Secretariat, Hyderabad	3	2,920
5.	Dy. Secretary, Fin.(Claims) Dept., AP Secretariat, Hyderabad	6	2,120
6.	Asst. Secretary to Government, Infrastructure & Investment (OP/Claims) Dept., Hyderabad	3	540
7.	Asst. Secretary to Government, Rain Shadow Areas Development Dept., AP Secretariat, Hyderabad	2	240
8.	Asst. Secretary to Government, Industries and Commerce (OP/Claims) Dept, AP Sectt., Hyderabad	2	120
9.	AAO, ACB, Hyderabad	4	3,900
10.	Asst, Secretary to Government, MA & UD Dept., AP Secretariat	1	900
11.	Asst. Secretary to Government, Social Welfare dept., AP Secretariat, Hyderabad	1	120
12.	Asst. Secretary to Government, Transport, Roads and Building Department, AP Sectt., Hyderabad	5	380
13.	Asst. Secretary to Government, Energy Department, AP Secretariat, Hyderabad	2	420
14.	Asst. Secretary to Government, Environment, Forests, Science and Technology Department, AP Sectt., Hyderabad	1	120
15.	Asst. Secretary to Government, HM & FW Dept., AP Secretariat	1	200
16.	Asst. Secretary to Government, Minority Welfare Department, AP Secretariat, Hyderabad	1	200
17.	Asst. Secretary to Government, Public Enterprizes Department, AP Secretariat, Hyderabad	1	60
18.	Asst. Secretary to Government, AH, DD & F Department, AP secretariat, Hyderabad	1	200
19.	Asst. Secretary to Government, Education (SE) Department, AP Secretariat, Hyderabad	1	240
20.	Asst. Secretary to Government, WDCW & DW Department, AP Secretariat, Hyderabad	3	240
	Total	64	87,720

ANNEXURE-4.7**Excess Payment of Pay and Allowances**

Sl. No.	Name of DDO	No. of Cases	Amount in Rs.
1.	Honorary Secretary, SNR High School, Sanathnagar, Hyderabad	1	1,010
2.	The Principal, Sharada Vidyalaya, Junior College (Girls), Shamshergang, Hyderabad	1	8,650
3.	Honorary Secretary, Moulana Azad Memorial High School, AC Guards, Hyderabad	2	6,007
4.	Correspondent, Madarasa Rahmatia Primary School, Chanchalguda, Hyderabad	1	11,986
5.	Honorary Secretary, Rajasthan Hindi Vidyalaya High School, Hyderabad	1	5,338
6.	Correspondent, Nehru Primary School, Seethaphalmandi, Secunderabad	1	10,547
7.	Gazetted Headmaster-Gr.II, Government Girls High School (T), Nampally, Hyderabad	1	1,311
8.	Head Master, Government Girls High School, Bansilalpet, Hyderabad	1	1,506
9.	Executive Engineer, Central Building Division, Hyderabad	1	19,500
10.	Joint Commissioner, RTA, Hyderabad	1	11,240
	Total	11	77,095

ANNEXURE-4.8

Excess payment of Water Charges/Electricity Charges

Sl. No.	Name of DDO	No. of Cases	Amount in Rs.
1.	Lay Secretary and Tresurer, Dr. BRKR Government Ayurvedic College, Erragadda, Hyderabad	1	22,472
2.	Superintendent, Modern Govt. Maternity Hospital Hyderabad	2	27,76,000
3.	Superintendent, ENT Hospital, Koti	1	1,11,000
4.	Superintendent, ESI Hospital, Erragadda, Hyderabad	1	19,29,000
5.	Superintendent, Govt. Genl. & Chest Hospital, Erragadda	1	29,09,000
6.	Superintendent, SD Eye Hospital, Humayun Nagar, Hyderabad	1	10,96,000
	Total	7	88,43,472