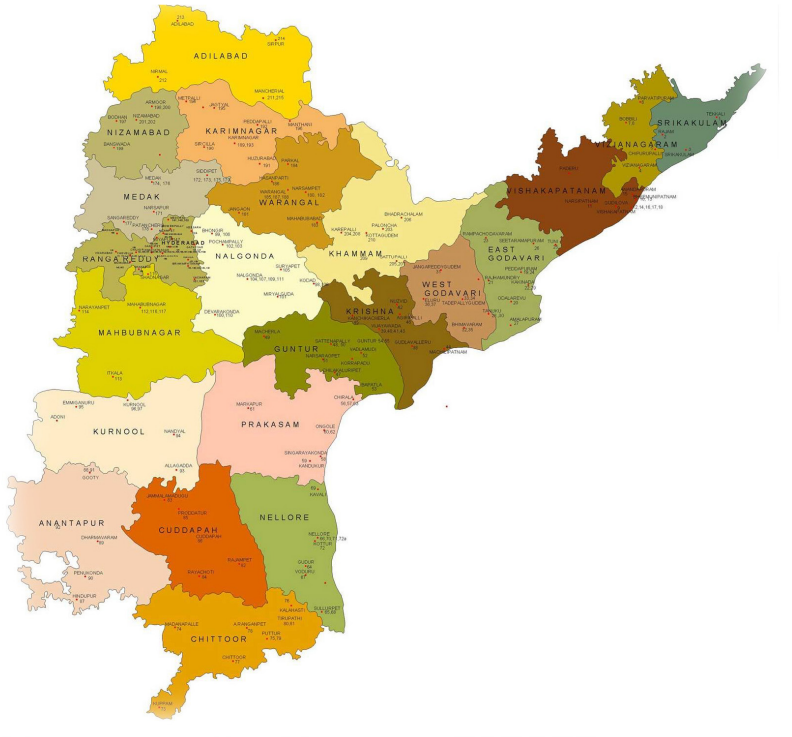
PRINCIPAL ACCOUNTANT GENERAL (A&E)
ANDHRA PRADESH, HYDERABAD



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

For the year 2012-13

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PREFACE

The Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Offices, Andhra Pradesh, Hyderabad for the year 2012-2013 is prepared as required under Paragraph 20.17 of the Manual of Standing Orders (A&E) Volume I. The report is in four Parts.

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

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

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

G. N. SUNDER RAJA

Principal Accountant General (A&E)

Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Andhra Pradesh for the year 2012-2013

Sl.No	Highlights	Para No
1.	1151 Treasury Inspection Reports containing 3411 Paras were outstanding at the end of 31-3-2013	3.2
2.	Delay in adjustment of advances on AC Bills totalling ₹ 1370.65 Crore	2.1
3.	Excess retention of stamps amounting to ₹ 28.37 Crore	3.8.1
4.	Incorrect operation of Deposit Accounts - Irregular drawal of ₹ 599.19 Crore through Self Cheques	3.6.2
5.	Excess payment of pension of ₹ 1.41 Crore noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices as under	3.3.1
	➢ Excess payment of pension due to inadmissible Dearness Relief on pension (₹ 13.17 lakh)	
	➢ Excess payment of pension due to non / short recovery of CVP (₹ 35.51 lakh)	
	➢ Incorrect computation and consolidation of pension consequent on revision of pension from time to time ₹ 20.71 lakh)	
	➢ Excess payment of Enhanced Family Pension beyond time limit (₹ 32.59 lakh)	
	➢ Excess payment due to non-recovery of the amount from Gratuity (₹ 0.24 lakh)	
	➢ Incorrect restoration of Commuted Portion of Pension (₹ 0.36 lakh)	
	➢ Payment of Full Pension against Provisional Pension (₹ 3.44 lakh)	
	➢ Excess payment of Addl.quantum of pension (₹ 34.89 lakh)	
	➢ Incorrect raising of each half-share of pension to minimum (₹ 0.04 lakh)	
	➢ Excess payment of medical allowance (₹ 0.45 lakh)	
6.	Non-Lapsing of deposits of ₹ 87.31 Crore lying unclaimed for more than 3 years	3.6.1
7.	Wanting vouchers totalling ₹ 5629.52 Crore from various treasuries	2.3
8.	Outstanding Railway Pension claims of ₹ 8.94 Crore	2.2
9.	Fraudulent drawal of pension amounting to ₹ 60.26 lakh	3.8.3

PART-1

INTRODUCTION

PART-I

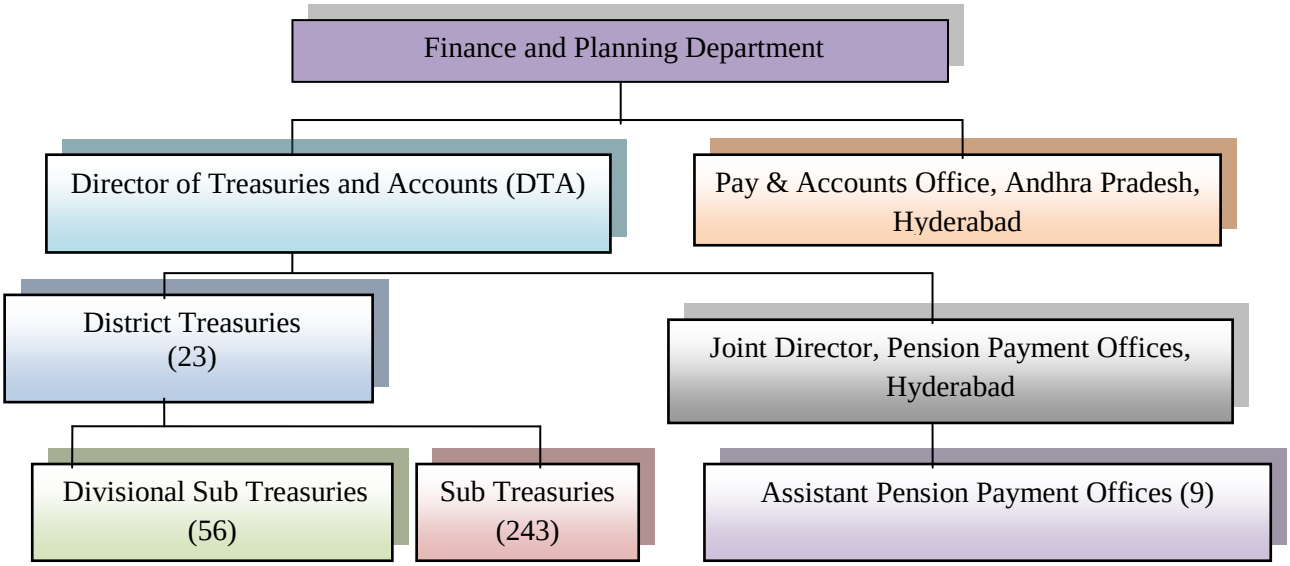
Introduction

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

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

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

ORGANISATIONAL SET-UP



There are 23 District Treasury Offices, 56 Sub Divisional Treasuries, 243 Sub-Treasuries and 9 Assistant Pension Payment Offices (APPO) functioning in the State which are all Banking Treasuries (as per Annexure 1 and 1.1). Of these, 200 offices (17 District Treasuries, 174 Sub-Treasuries and 9 Assistant Pension Payment Offices) were inspected during 2012-2013 (Annexure 1.2).

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

PART-II

2 Defects in compilation and verification 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 is not to be admitted till the first AC bill is settled.

Non compliance to the above rule was also pointed out in the last Review Report. The following was also recommended.

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

However, the deficiencies continued to persist as detailed below.

It is observed that total 1,03,395 AC bills amounting to ₹ 1370.65 Crore to the end of December 2012 are outstanding. This includes 82130 AC bills amounting to ₹ 222.12 Crore pertaining to the period prior to April 2003 for which no details are available. Violating the rule that 3rd bill should not be paid till the settlement of first AC bill. 17449 AC bills beyond 2nd AC bill were paid to the tune of ₹ 531.43 Crore vide - Annexure 2.2.

As on March 2013, 21265 AC bills amounting to ₹ 1148.53 Crore relating to period 2003-04 onwards, are overdue for settlement as detailed in Annexure 2.1.

Treasury wise details of pending AC Bills (136) amounting to ₹ 956.91 Crore, where the amount exceeded one Crore, are given in - Annexure 2.3. Among all, Ananthapur District tops the list where ₹ 283.63 crore is pending adjustment.

It is observed that 89 percent representing 19417 A.C. Bills relate to the period 2003-10. If the amounts drawn on AC bills were utilized for bonafide items of expenditure there should have been no hesitation in submission of DC bills. Non submission of DC bills raises suspicion about proper utilisation of amounts drawn on AC bills.

2.2 *Outstanding Railway Pension Claims*:

Till September, 2003, treasuries were required to make pension payments to Railway pensioners, which were to be subsequently reimbursed by the Railways. Accumulated claims of ₹ 8.94 crore are pending reimbursement by various Railway Zones to the treasuries as on date (details in Annexure 2.4). Of these outstanding claims relating to South Central Railway alone are ₹ 7.26 crore (81 percent).

There are no valid documents in support of the claims. The remedy lies in withdrawing the claims from the suspense accounts.

2.3 Non-submission of vouchers by Treasuries:

95,163 vouchers for ₹ 5629.52 crore for periods ranging from one year to ten years and beyond ten years in some cases as detailed in Annexure 2.5 are wanting from Treasuries.

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

2.4 Omissions and Delay in receipt of Monthly Accounts

Delay in rendition of monthly Account by DTOs adversely impacts the timely rendition of the monthly civil accounts to the State Government by the office of the A.G (A&E).

There was delay of more than 10 days by the following Districts (as detailed in - Annexure 2.6).

Name of the District Treasury	**Month of Account**
Hyderabad (Urban)	August 2012 and March 2013
Srikakulam, Visakhaptnam, East Godavari, West Godavari, Krishna, Guntur, Ongole, Nellore, Kurnool, Ananthapur, Chittoor, Kadapa and Vizianagaram	September 2012
Medak	Mach 2013
Ranga Reddy	August 2012

Following are some of the important defects noticed / recommendations thereon while receiving the online Accounts from District Treasuries during 2012-2013.

1. It was observed that while downloading PAO Hyderabad data some expenditure transactions booked under Major Heads **'2012', '2049', 6003', '6004', '2014' and '2071'** are classified as 'VOTED' instead of 'CHARGED'.

Recommendations:

i. Necessary changes may be made in IMPACT Package

ii. Instead of booking the expenditure as provided in the budget, DTOs/ DTA shall review the budget on receipt and take action for correction of budget.

2. Whenever a new head of account is operated the office of A.G (A&E) is not kept informed

Recommendation:

Copies of necessary authority/ GO/ BRO under which the amount was sanctioned on a new head of account should be enclosed to the sub account concerned while forwarding monthly account.

2.5 Adverse balances under Deposit Accounts:

***There was an a*dverse balance aggregating ₹ 2273.26 crore pending under MH 8342, 8443, 8448, 8449 and 8550 as on 31-3-2013 {March (P)} as detailed in Annexure 2.7.**

A deposit account can have a positive balance or nil balance.

A negative balance indicates that the expenditure is more than the amount deposited. This could primarily arise due to misclassification of expenditure.

The remedy lies with the P.D. Administrator who should reconcile the balances in their PD accounts with the Bank balances every month and with the treasuries every quarter taking into account all the transactions of receipts and payments accounted by DTOs, PAO, Hyderabad and DTO (Urban) Hyderabad and issue a certificate of acceptance of balances to the treasuries within a fortnight ending each quarter failing which the treasury officer may direct the Bank to stop further payment duly informing the administrator. The very fact that

the misclassification in the accounting of LOCs in SA 112 is going unnoticed resulting in adverse balances in the secondary compilation, is a clear indication that the reconciliation is not carried out properly by the PD administrators.

2.6 GPF Accounts:

2.6.1 Non receipt of debit vouchers in the office of the A.G (A&E) lead to overpayment in 30 cases. In *9* cases recovery is yet to be made from the pensionary benefits as shown in Annexure 2.8.

2.6.2 Misclassifications of debits of Class IV GPF, CPS, ZPPF under regular GPF and vice-versa have been noticed. This is fraught with the risk of the inflating the GPF balance.

2.6.3 Cases of final withdrawal payments not based on DDOs copy were noticed. The amounts paid were higher than authorised viz., Treasury Officer, Vizianagaram during 6/2012. In addition it was observed that final payments were made after the expiry of currency of authorisation as detailed in Annexure 2.9.

2.7. Forest Accounts:

2.7.1 Wanting Forest Cheques not furnished by DTOs with LOP are listed in Annexure 2.10.

2.7.2 Cases of non accountable, misclassification of forest paid cheques under head of account 8782-103-02 and non rectification of the same are detailed in Annexure 2.11.

2.7.3 The figures reflected in CTI did not tally with SA 113

2.8 Inaction on the minutes of DTOs' Workshops

Assurances given in the workshops conducted in the past have still remained unfulfilled as detailed in Annexure 2.12.

PART-3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF TREASURIES

PART-III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2012-2013

1. Inspection Methodology:

Inspections are conducted in accordance with the instructions contained in Section-VI (Paras: 6.1.1 to 6.1.16) of Comptroller and Auditor General's Manual of Standing Orders (Audit).

2. Nature and Scope:

Inspection of treasuries is intended to inform departmental authorities about compliance by the treasuries in accordance with the prescribed rules. Periodical inspections are conducted to assess whether

i) the procedure of payment and accounting of transactions in treasuries is in accordance with rules and initial accounts are properly maintained.

ii) the treasury rules and orders of Government from time to time regarding custody and handling of cash, safe custody of valuables in strong room, Government securities, stock of stamps, custody of cheque books and receipt book, payment of pensions, receipt and payment into different categories of civil deposits and personal deposits accounts and maintenance of GPF Class-IV accounts are observed.

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

17 District Treasuries, 174 Sub Treasuries and 9 Assistant Pension Payment offices were inspected during the year 2012-13. 200 inspection reports containing 1128 paras were issued during the year. 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-accountable of funds drawn on AC Bills, which were not settled were brought out in Inspection Reports.

3.2.1 Outstanding Inspection Reports and Paras:

All Inspection Reports are issued to Director of Treasuries and Accounts, District Treasury and the Treasury inspected for compliance within a month. However, it is noticed that none of the Treasuries have furnished replies to Inspection Reports within the stipulated time. 1,151 reports containing 3,411 paras were still outstanding to the end of March 2013, despite efforts made by this office by conducting Audit Committee Meetings for settlement of outstanding paras. Treasuries viz, Adilabad, Warangal, Krishna, Chittoor Kadapa, Nalgonda and Medak 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 given in Annexure 3.1.

The Director of Treasuries and Accounts may 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 2012-2013 are detailed in subsequent paras.

3.3 Pension related Issues:

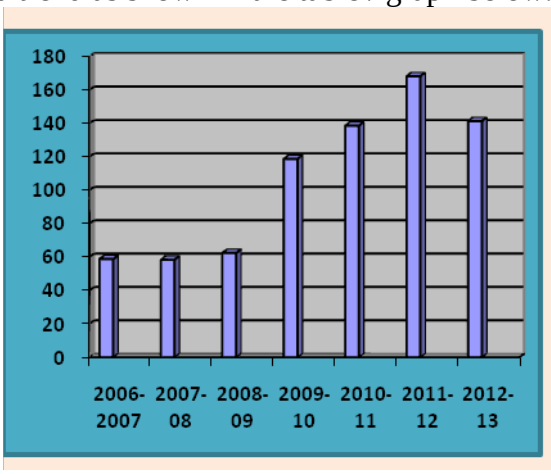
3.3.1 Excess payment of pensionary benefits

282 cases of excess payment of pension were pointed out in 108 Sub-Treasuries and 5 APPOs amounting to ₹ 1.41 Crore (Annexures 3.2 to 3.11). Excess payment of pension occurred due to:

1. Incorrect computation/Consolidation of pension consequent on revision of pension from time to time (₹ 20.71 Lakh)
2. Excess Payment of pension due to inadmissible relief on pension (₹ 13.17 Lakh)
3. Excess payment of Enhanced Family Pension beyond time limit (₹ 32.59 Lakh)
4. Excess payment of Pension due to short/non-recovery of commuted portion of pension (₹ 35.51 Lakh)
5. Payment of Full Pension against Provisional Pension (₹ 3.44 Lakh)
6. Premature restoration of Commuted Portion of Pension (₹ 0.36 Lakhs)
7. Excess payment due to non-recovery of the amount from Gratuity/ Pension (₹ 0.24 Lakh)
8. Excess payment of Additional Quantum of pension (₹ 34.89 Lakh)
9. Excess payment of Medical Allowance (₹ 0.44 Lakh)
10. Incorrect raising of half share of pension to minimum (₹ 0.04 Lakh)

Excess payment of pension showed upward trend as shown in the table / graph below:

Year	Amount of excess payment noticed (in Lakh of rupees)	Treasuries inspected
2006-07	58.80	262
2007-08	58.39	267
2008-09	62.44	262
2009-10	118.78	262
2010-11	138.68	268
2011-12	168.33	268
2012-13	141.42	200



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 2 DTOs, 7 STOs and 8 APPOs, 841 cases of pensions not drawn for more than 3 years and disburser's halves of the PPOs not returned to the Principal Accountant General were noticed. (Vide Annexure-3.16).

3.4 General Provident Fund (GPF) Functions:

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

Review of GPF accounts maintained in Treasuries revealed the following;

3.4.1 Misclassifications of Class IV GPF, CPS, ZPPF under regular GPF and vice-versa. The amount involved was ₹ 1.51 crores of debits**.**

Misclassifications to the tune of ₹ 5.07 crore of credits were also noticed.

Two illustrative cases are described below:

An amount of ₹ 2.00 Lakhs drawn by Sri Balakrishna Ramavath, Accountant. towards Part Final Withdrawal was booked by DTO, Nalgonda under regular GPF without furnishing the details of drawal. When the details were sought by the office of A.G (A&E), DTO Nalgonda informed that the above amount was misclassified under regular GPF instead of Class-IV GPF and accordingly proposed an Alteration memorandum. On approval of AM, the outstanding wanting debit was cleared in the office of the A.G (A&E) by transfer of the

debit to Class-IV GPF, but the above debit was not accounted in the individual subscriber's account under Class IV GPF. It was observed that the debit pertains to Sri Balakrishna Ramavath, Accountant and the details of the Debit were deliberately concealed and a fraudulent AM for transfer to Class-IV GPF was proposed for keeping his account unposted. Non-posting of debit resulted in inflated balance in his GPF account maintained in the office of A.G (A&E).

In another case of fraud, Sri Balakrishna Ramavath, who also happens to be Accountant maintaining Class-IV GPF at DTO, Nalgonda managed to enclose a fake challan No.11558 dt 27-06-12 with his name and GPF A/c Number, which relates to Deposit Head of A/c (8235-103-01-SA112) and not GPF. Further the following suspicious credit transactions were noticed in his GPF account.

1. ₹ 16035 credit of 03/2010 (lump sum amount)
2. ₹ 56270 credit of 02/2012 (lump sum amount)

3.4.2 In 2 DTOs, the GPF credits of Class-IV employees amounting to ₹ 1.66 crore were not posted in their respective Provident Fund accounts and kept unadjusted (vide - Annexure 3.12)

3.4.3 In 9 District Treasuries as detailed in - Annexure 3.13, debit entries amounting to ₹ 65.77 lakh towards drawal of Temporary Advances and Part Final Withdrawals by 78 Class-IV employees were not posted in the respective subscriber's accounts. This had inflated the balances in the respective Provident Fund Accounts of Class-IV employees and resulted in over payments to the tune of ₹ 1.84 lakh while authorising final payment of GPF.(vide - Annexure 3.14).

3.4.4 Non-watching of prescribed limit of G.P.F. subscription:

In District Treasury Office, Ranga Reddy, it was noticed during test check that minimum subscription at 4 percentage of basic pay was not recovered from 14 Class-IV Government Employees (vide - Annexure 3.15).

The D.T.O may insist on the DDO that basic pay of all the employees may be mentioned in GPF schedule for March every year, so that short recovery of subscription can be checked.

3.4.5 Huge retention of unadjusted amount under Compulsory Saving Scheme:

In District Treasury Office, Kakinada, East Godavari, it was observed during the test check of records that huge amount pertaining to Compulsory Saving Scheme, to the tune of ₹ 7, 19, 40,586 was lying unadjusted.

3.4.6 Interest + Penal interest not charged in case of overdrawal

According to Rule 13 (7) of GPF rules, in case a subscriber is found to have drawn from the fund an amount in excess of the amount standing to his credit on the date of the drawal the overdrawn shall be repaid by him in lumpsum with interest thereon @ 2 ½ percent over and above the normal rate of interest. However, in 4 DTOs penal interest of ₹ 47024/- was not charged from 5 subscribers as detailed in Annexure 3.17.

3.5 Accounts related functions:

3.5.1 Non deduction of Income tax at source from employees

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

During inspection, it was observed that in 8 Districts, DDOs had failed to deduct income tax at source to the tune of ₹ 11.77 Lakh while paying the arrears of Pay fixation and Pension during 2012-13 as detailed in the - Annexure 3.19.

3.5.2 Excess drawal of various allowances amounting to ₹ 8.33 lakh

Various allowances viz Uniform Allowance, Additional HRA, in respect of Medical Department Staff, were drawn in excess of their eligibility resulting in excess payment amounting to ₹ 8.33 lakh. District wise position indicating the allowances paid in excess is given in Annexure 3.20.

3.5.3 Non-reconciliation of Balances with Huzur Treasury Figures

It was noticed that 56 STOs under the payment control of 14 DTOs have not reconciled the balances under various deposit heads with Huzur Treasury Figures. (Details vide - Annexure 3.21). Wide variations have been noticed between Huzur Treasury balances (plus and

As per Para 14.7 of AP Treasuries and Accounts Functional Manual, the balances of Sub Treasury ledgers under various deposit heads are required to be reconciled with those of the District Treasury balances once in every three months.

minus balances) and ledger balances during verification of Deposit ledgers and in some cases, it was observed that the plus and minus memos had not been drawn and attested by the ATO/STO.

3.5.4. Deficiencies noticed in IMPACT application package:

The following deficiencies have been noticed in IMPACT application package during Inspection of the DTOs/STOs

i) ***Delay in clearance of bills passed after issue of token number in the system***:

Bills were shown pending ranging from 5 days to 87 days in the system though they were stated to have been returned to the DDOs.

ii) ***Acceptance of bills of drop out DDOs in the Impact Package***.

iii) ***Multiple DDO codes to one and the same DDO***:

Assigning of multiple DDO codes to the same DDO in Impact Package can lead to the risk of booking expenditure of same DDO against different operative DDO codes.

iv) ***Improper maintenance of PD accounts under Contributory Pension Scheme***:

It was observed that recoveries received under employees' contribution of CPS were not being exhibited under head of account 8342-117-04-001 under receipts resulting in generation of negative closing balance in the plus and minus memorandum. (Annexure 3.18)

3.6 Maintenance of Deposits:

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

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

Civil Deposits unclaimed for more than three years and not credited to Government account amounted to ₹ 87.31 crore in 73 cases during 2012-13. DTOs / STOs wise details are furnished in - Annexure 3.23. Huge amounts of such deposits exceeding ₹ 1 crore were found in District Treasuries of Kadapa, Krishna, East Godavari, Prakasam, Mahaboobnagar, Visakhapatnam and Ranga Reddy.

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

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

Contrary to the instructions enshrined in Art.3 of A.P. Financial Code and reiterated in G.O.Ms.No.43 of Finance Department of April 2000 huge amounts were withdrawn from P.D. Account under various Government Schemes and deposited in Savings Bank Account to avoid lapse of funds. Government in G.O.M.S. No.51, dated. 02-03-2007 issued orders that corporations/companies/board and other bodies are drawing the funds in excess of operational requirements or they are transferring the funds to their agencies which are keeping the amounts in bank outside the Government account. These funds are to be drawn by the bodies only to the extent of the amount required for immediate expenditure on the purpose or activity for which the funds were released by Government. The basic objective is that the funds shall be with Government before disbursement to end beneficiary.

Mahatma Gandhi University, Nalgonda withdrew an amount of ₹ 1, 95, 53, 000/- from the PD account and deposited in SBH Main branch Nalgonda.

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

Withdrawal of amount through self-cheques is prohibited. Contrary to this, an amount of ₹ 599.18 crore was drawn during the year 2012-13.

Some illustrative cases are listed below:

a) DTO (Urban) Hyderabad has allowed drawal of ₹ 2, 21, 13, 71,788/- through 31 self cheques drawn by different DDOs.

b) DTO (U) Hyderabad has allowed to draw an amount of ₹ 79.49 lakhs through self cheques by A.P. Khadi Village Industries Board.

c) Similarly, DTO Mahaboobnagar has allowed to draw an amount of ₹ 66.58 lakhs through self cheques on 18.8.2012 by Dy. Chief Executive Engineer for payment of GPF Temporary Advance.

d) DTO Nalgonda has allowed drawal of ₹ 47.23 lakhs through 7 self cheques by different DDOs.

e) STO Vinukonda, Guntur District allowed drawal of ₹ 34.45 lakhs through 3 self cheques during the period from 1-3-2013 to 18-3-2013.

f) DTO Warangal has allowed drawal of ₹ 8,24,420/- from P.D. Account of AP Urban Agricultural Market Committee, Kesamudram and Commissioner, Janagon Municipality through 3 self cheques between 18-1-2012 and 13-2-2012.

iii) Drawal of cheques without counter signature

Drawal of cheques exceeding ₹ 10 lakh each should have the countersignature of the Secretary to Government, Finance Department.

DTO (Urban) Hyderabad allowed drawal of ₹ 376, 39, 99,541/- through 36 cheques exceeding ₹ 10 lakhs each without the counter signature of Secretary to Government, Finance Department.

iv) Excess drawals from P.D Accounts

An amount of ₹ 2.30 lakhs was drawn in excess of the balance available under Deposit Account as detailed in – Annexure 3.24.

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

As per Instruction contained in Para 4 of Article 271 of APFC Volume -I the balance in the Personal Deposit Account do not lapse to Govt. if outstanding for more than 3 complete years. However, the Treasury Officer may close a PD account which remains inoperative for 3 consecutive financial years by transfer of balance in the account to the relevant receipt head under which the Administrator operates his regular transactions or to 0070 Other Administrative Services etc., SA 19, where there is no receipt head.

An amount of ₹ 2.73 Crore was lying unutilised in P.D Accounts for more than 3 years, as detailed in the - Annexure 3.25.

vi) Non-receipt of Certificate of Acceptance of Balances (CABs):

If the Certificate of Balance is not received from the Administrator within the stipulated time the Treasury Officer may withhold further payments. It was noticed that the Certificates of Acceptance of Balances (CABs) were not received from 9,631 Administrator However, the treasury officers allowed drawal of further funds from P.D Accounts. Details are given in Annexure 3.26.

3.6.4 Non Lapsing of Category 'C' deposits

As per provisions contained in Government Order No.43 of Finance and Planning Department of April 2000, all funds receive d under Category "C" deposits during a financial year and remaining unspent shall lapse by 31 March of the next financial year.

As detailed in Annexure 3.22 an amount of ₹ 76.81 lakhs under Mandal Praja Parishad Educational Funds, ₹ 34.31 lakhs under Women & Child Welfare Fund and ₹ 1524.64 Lakhs under State Finance Commission grants remaining unspent till 31-3-2013 were not lapsed to Government Account.

3.7 Security in Treasuries:

3.7.1 Non obtaining of Strong Room Fitness Certificates once in three year

In modification of Instructions 4(c) under Treasury Rule 11 of A.P. Treasury Code Volume-I, orders have been issued in G.O.Ms.No.6 Dt.21-01-2011 that Strong Room should be inspected once in every three years instead of annually with effect from 1.4.2011 by the Executive Engineer or by an experienced Assistant Engineer or upper subordinate holding sub-divisional charge deputed by the Executive Engineer for the purpose and the Treasury Officer should obtain a certificate of Safety from the Inspecting Officer after every three years of inspection.

A list of 21 Sub Treasuries/and 1District Treasury which have not obtained strong room fitness certificates from 2011-12 is given in Annexure 3.27.

3.7.2 Safe custody articles not withdrawn after 3 years:

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 @ ₹ 25/- per annum per article in case of Government Departments and @ ₹ 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.

1,247 Safe custody articles not withdrawn after 3 years have been lying in safe custody in the Treasuries as detailed are given in Annexure 3.28.

3.8 Maintenance of Stamps Account:

3.8.1 Retention of huge stock of Stamps:

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 380, dt. 29-4-2010 for destruction of non-judicial stamps of ₹ 100/- denominations and above lying at Treasuries, Sub Treasuries etc., to prevent misuse of stamps.

Despite low utilisation, it was observed that huge stock of stamps worth ₹ 28.37 crore was held in 7 DTOs and 5 STOs (vide - Annexure 3.29). The stamps have not been gainfully utilised by transfer to Commissioner of Stamps & Registration.

3.8.2 Retention of Soiled / Damaged stamps:

As per para 7.15 of APTA Functionary Manual spoiled / damaged stamps should be destroyed as per the provisions mentioned there in.

During the review of stamps ledgers Soiled / Damaged stamps worth ₹ 60.72 lakh have been noticed in DTO Eluru, West Godavari and DTO Visakhapatnam as detailed in Annexure - 3.30. Non destruction of stamps resulted in inflated figures of stock.

3.8.3 Fraudulent drawal of pensions amounting to ₹ 60.27 lakh.

As per the provisions contained in instructions 33 under TR 16 of AP treasury code volume-I, every office should enter particulars of all bills presented for payment at the treasury in a book called the TBR in APTC form 70. Soon after the bills are scrutinized by the sub treasury accountant, the STO will scrutinize the bill, and if found in order, approve the pay order and affix the metal stamp on the bill. The bills have to be included in the list of bills sent to bank and the list of total no. of bills passed and payable by the bank is generated and sent to bank under the signature of the STO. Encashment of bills from the bank are watched through scroll rounding procedure on the system.

During scrutiny of TBR of STO, Kanigiri, it was observed that 15 fake and fabricated pension bills were generated on Pen-13 package during the period from February 2012 to May 2012 towards pension arrears due to Sri M. Srinivasulu (Retd Head Master) drawing regular pension from STO, Kanigiri by forging the signature of the pensioner.

Likewise, one fake pension bill in the name of Sri SK. Moulali (Retd School Asst) drawing regular pension from STO, Kanigiri was also generated on Pen-13 package by forging the signature of the pensioner and an amount of ₹ 51,37,351/- was misappropriated from Government account.

It was also observed that out of 16 pension bills, only 5 bills were entered in TBR and remaining 11 bills, no entry was made in TBR. These bills were generated by falsifying TBR number on the system manually and getting the bills passed by using IMPACT package for generation of TRANS-ID No. All the 16 bills were admitted, passed and encashed in the bank by routing the bills outside the pay bank reports which are usually sent for crediting the regular pensions to the SB A/c of the pensioner. The paid vouchers were also accounted for in the monthly treasury account under the MH 2071-01-101/104-00-040-004.

Similarly, the head master, ZPHS, Kothayeruvaripalli through his record assistant presented 9 fake and fabricated bills on line during February, March and April 2012 to the sub treasury for an amount of ₹ 8,89,182/- without routing the same through the TBR. However, the STO in disregard of the provisions of APTC admitted and passed the claims without pre- audit and noting the arrears drawn in the Fly Leaf of audit register maintained by the treasury. The bills were encashed and accounted for in the treasury monthly account under MH2202. As a result, a total amount of ₹ 60,26,533/- was misappropriated from Govt. Account.

PART-4

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

PART-4

Report on the working of the PAO, Hyderabad for the year 2012-13

The PAO, Hyderabad has been functioning from 1st October 1971. The current review covers the period of 2012-13. The remarks/review included in this report are illustrative and have been communicated to PAO, Hyderabad for necessary action.

1. Replies not received for outstanding Audit objections:

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

2. Excess payment of VAT:

It was noticed that VAT was paid @ 12.5 percent against the correct rate of 4 percent applicable on purchase of various goods resulting in excess payment of VAT of ₹ 39,48,027/- in 91 cases. Details are given in Annexure-4.2**.**

3. Omissions in pay bills:

Omissions viz., excess/incorrect payment of allowances, irregular drawal of pay and allowances beyond retirement etc. were detected in 6 cases amounting to ₹ 9,55,825/-. Details are given in Annexure 4.3**.**

4. Excess payment towards medical reimbursement:

Government of Andhra Pradesh vide GO Ms. No.74 of Health, Medical and Family Welfare department dated 15-03-2005 read with GO Ms.No.105 dated 09-04-2007 had made the CGHS package rates applicable to the government employees in the recognised hospitals. There was an excess payment towards reimbursement of medical bills of ₹ 14,99,650 in respect of 140 cases. Details are given in Annexure 4.4**.**

5. Non recovery of Tax at Source:

As per various provisions of Income Tax Act, 1961 Tax has to be deducted at source i.e. while making payments towards rent, professional charges, contracts etc. It was noticed in 64 cases no such recovery has been made amounting to ₹ 20, 80,215/. Details are given in Annexure-4.5.

6. Short recovery of Tax at Source:

In respect of 40 cases it was noticed that there is a short recovery of income tax of ₹ 7,27,109/-. Details are given in Annexure- 4.6.

7. Excess payment towards hire charges:

It was observed in 6 cases that there was an excess payment on hired vehicles to an extent of ₹ 4, 01,505/-. Details are given in Annexure 4.7.

8. Excess payment towards advertisement charges:

It was noticed in 7 cases that advertisement charges were paid in excess to an extent of ₹ 10, 04,646/- due to non-application of I&PR approved rates. Details are given Annexure 4.8.

9. Expenditure is more than sanctioned amount:

An amount of ₹ 79,96,881/- was incurred against the total sanctioned amount of ₹ 66.09 lakhs towards New Tourism Projects resulting in excess expenditure to an extent of ₹.13,87,881/-. Details are given in Annexure 4.9.

10. Avoidable payment of demand charges (penal) and penal energy charges:

Payments of ₹ 28,18,427 were made towards Demand Charges (Penal) and Penal energy charges by DDOs in 15 cases during 2011-12 as detailed in Annexure 4.10, as they could not limit their energy consumption to the Contracted Maximum Demand.

Recommendation: *The Department should verify the past monthly average consumption and if required modify the Contracted Maximum Demand suitably to avoid payment of penal charges.*

11. Irregular purchase of cooking gas from kirana shop:

In 112 cases, incorrect purchase of cooking gas from kirana shops amounting to ₹ 3,25,189/- was noticed. Details are given in Annexure-4.11.

12. Omissions observed in respect of contract services:

Omissions were noticed in respect of bills relating to contract services viz., non-recovery of professional tax, income tax etc. in 15 cases amounting to ₹ 33,00,079/-. Details are given in Annexure-4.12.

13. Confirmation not furnished with regard to payment of service tax to Central Government:

Confirmation sought for payment of service tax to Central Government was not furnished in 20 cases amounting to ₹ 21, 00,126/-. Details are given in Annexure-4.13.

15. Other omissions on contingent bills:

In respect of 11 cases excess payments towards rent, cell phone charges, handsets etc. were noticed, amounting to ₹ 5, 71, 620/-. Details are given in Annexure-4.14.

Deputy Accountant General (A/cs & VLC)

ANNEXURES

Annexure 1
List of DTOs/ATOs/STOs in Andhra Pradesh

	Srikakulam District
1	STO, Palakonda
2	ATO, Tekkali
3	STO, Srikakilam
4	STO, Amadalavalasa
5	STO, Palasa
6	STO, Ponduru
7	STO, Rajam
8	STO, Hiramandalam at Kotur
9	STO, Sompeta
10	STO, Pathapatnam
11	STO, Narasannapeta
12	STO, Ichapuram
13	STO, Kotabommili
14	DTO, Srikakulam
	Vizianagaram District
1	ATO, Parvathipuram
2	STO, Vizianagaram
3	STO, Bhogapuram
4	STO, Kurupam
5	STO, Salur
6	STO, Cheepurupalli
7	STO, Bobbili
8	STO, Gajapathinagaram
9	STO, Nellimarla
10	STO, Srungavarapukota
11	STO, Kothavalasa
12	STO, Badangi at Therlam
13	DTO, Vizianagaram
	Visakhapatnam District
1	ATO, Paderu
2	ATO, Narsipatnam
3	STO, Visakhapatnam
4	STO, Araku
5	STO, Kotavurutla
6	STO, Madugula
7	STO, Elamanchili
8	STO, Chodavaram
9	STO, Chintapalli
10	STO, Bheemunipatnam
11	STO, Anakapalli (E)
12	STO, Anakapalli (W)
13	STO, Nakkapalli at Payakaraopeta
14	DTO, Visakhapatnam

	East Godavari District
1	DTO, Rajahmundry
2	ATO, Rampachodavaram
3	ATO, Amalapuram
4	ATO, Peddapuram
5	STO, Addateegala
6	STO, Alamuru
7	STO, Mummidivaram
8	STO, Kakinada
9	STO, Kothapeta
10	STO, Pithapuram
11	STO, Prathipadu
12	STO, Razole
13	STO, Tuni
14	STO, Ramchandrapuram
15	STO, Rayavaram
16	STO, Jaggampeta
17	STO, Korukonda
18	DTO, E.G. at Kakinada
	West Godavari District
1	ATO, Kovvuru
2	ATO, Narsapur
3	STO, Bheemavaram
4	STO, Chintalapudi
5	STO, Eluru
6	STO, Nidadavole
7	STO, Palakol
8	STO, Polavaram
9	STO, Tadepalligudem
10	STO, Tanuku
11	STO, Gopalapuram
12	STO, Bhimadole
13	STO, Penugonda
14	STO, Akiveedu
15	DTO, W.G.at Eluru

Annexure 1
List of DTOs/ATOs/STOs in Andhra Pradesh

	Krishna District
1	DTO, Vijayawada (W)
2	ATO, Vijawada (E)
3	ATO, Nuzvidu
4	ATO, Gudivada
5	STO, Vuyyuru
6	STO, Gannavaram
7	STO, Avanigadda
8	STO, Jaggaiahpeta
9	STO, Kaikaluru
10	STO, Nandigama
11	STO, Thiruvuru
12	STO, Machilipatnam
13	STO, Vissannapet
14	STO, Mylavaram
15	STO, Pamaru
16	STO, Movva
17	STO, Bantumilli
18	STO, Kanchikacherla
19	DTO, Krishna @ Machilipatnam
	Guntur District
1	ATO, Narasaraopeta
2	ATO, Tenali
3	STO, Guntur
4	STO, Gurazala
5	STO, Vinukonda
6	STO, Sattenapalli
7	STO, Repalli
8	STO, Ponnuru
9	STO, Mangalagiri
10	STO, Mancherla
11	STO, Bapatla
12	STO, Chilakaluripeta
13	STO, Duggirala
14	STO, Nagaram
15	STO, Pedakurapadu
16	STO, Piduguralla
17	STO, Rajupalem
18	DTO, Guntur

	Prakasam District
1	ATO, Kandukuru
2	ATO, Markapur
3	STO, Addanki
4	STO, Ongole
5	STO, Martur
6	STO, Yerragondlapalem
7	STO, Podili
8	STO, Kanigiri
9	STO, Giddaluru
10	STO, Darsi
11	STO, Cumbum
12	STO, Chirala
13	DTO, Prakasam at Ongole
	Nellore District
1	ATO, Gudur
2	ATO, Kavali
3	STO, Nellore
4	STO, Atmakur
5	STO, Kovvur
6	STO, Udayagiri
7	STO, Sullurupet
8	STO, Butchireddipalem
9	STO, Venkatagiri
10	STO, Vinjamur
11	STO, Podalakr
12	STO, Naidupet
13	STO, Rapur
14	STO, Indukurpet
15	STO, Vakadu
16	DTO, Nellore

Annexure 1
List of DTOs/ATOs/STOs in Andhra Pradesh

	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, Koikuntla
10	STO, Kurnool
11	STO, Nandikotkur
12	STO, Pattikonda
13	STO, Yemmiganur
14	STO, Srisailam
15	DTO, Kurnool

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

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

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

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

Annexure 1
List of DTOs/ATOs/STOs in Andhra Pradesh

	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, Miryalaguda
3	ATO, Suryapet
4	STO, Alair
5	STO, Chandur
6	STO, Devarakonda
7	STO, Huzurnagar
8	STO, Kodad
9	STO, Mothkur
10	STO, Nakrekal
11	STO, Nalgonda
12	STO, Nidamanoor
13	STO, Ramannapet
14	STO, Thungaturthy
15	DTO, Nalgonda
	Khammam District
1	ATO, Bhadrachalam
2	ATO, Burgumpad
3	ATO, Kothagudem
4	STO, Khammam
5	STO, Madhira
6	STO, Nelakondapally
7	STO, Sathupally
8	STO, Venkatapuram
9	STO, Yellandu
10	DTO, Khammam

	Ranga Reddy District
1	ATO, Hayatnagar
2	ATO, Vikarabad
3	STO, Chevella
4	STO, Ibrahimpatnam
5	STO, Maheswaram
6	STO, Medchal
7	STO, Pargi
8	STO, Rajendranagar
9	STO, Tandur
10	DTO, Ranga Reddy
	Karimnagar District
1	ATO, Manthani
2	ATO, Peddapalli
3	ATO, Sircilla
4	ATO, Jagityal
5	STO, Beemadevarapalli
6	STO, Gangadhara
7	STO, Metpalli
8	STO, Husnabad
9	STO, Huzurabad
10	STO, Karimnagar
11	STO, Korutla
12	STO, Mahadevpoor
13	STO, Mallial
14	STO, Sultanabad
15	STO, Vemulawada
16	DTO, Karimnagar

Annexure 1
List of DTOs/ATOs/STOs in Andhra Pradesh

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

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

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

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

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.	Chitoor	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**

Annexure 1.2
List of DTOs/ATOs/STOs inspected in 2012-2013

	Srikakulam District
1	STO, Palakonda
2	STO, Srikakilam
3	STO, Amadalavalasa
4	STO, Pathapatnam
5	STO, Narasannapeta
6	STO, Kotabommili
	Vizianagaram District
1	ATO, Parvathipuram
2	STO, Vizianagaram
3	STO, Kurupam
4	STO, Salur
5	STO, Cheepurupalli
6	STO, Bobbili
7	STO, Gajapathinagaram
8	STO, Nellimarla
9	STO, Srungavarapukota
10	DTO, Vizianagaram
	Visakhapatnam District
1	ATO, Paderu
2	ATO, Narsipatnam
3	STO, Visakhapatnam
4	STO, Araku
5	STO, Kotavurutla
6	STO, Elamanchili
7	STO, Chodavaram
8	STO, Chintapalli
9	STO, Bheemunipatnam
10	STO, Anakapalli (E)
11	STO, Anakapalli (W)
12	DTO, Visakhapatnam
	West Godavari District
1	ATO, Narsapur
2	STO, Bheemavaram
3	STO, Nidadavole
4	STO, Palakol
5	STO, Tadepalligudem
6	STO, Tanuku
7	DTO, W.G.at Eluru

	East Godavari District
1	DTO, Rajahmundry
2	ATO, Rampachodavaram
3	ATO, Amalapuram
4	ATO, Peddapuram
5	STO, Alamuru
6	STO, Kakinada
7	STO, Kothapeta
8	STO, Razole
9	STO, Ramchandrapuram
10	STO, Rayavaram
11	DTO, E.G. at Kakinada
	Krishna District
1	DTO, Vijayawada (W)
2	ATO, Vijawada (E)
3	ATO, Nuzvidu
4	ATO, Gudivada
5	STO, Vuyyuru
6	STO, Gannavaram
7	STO, Avanigadda
8	STO, Jaggaiahpeta
9	STO, Nandigama
10	STO, Thiruvuru
11	STO, Mylavaram
12	STO, Movva
13	STO, Bantumilli
14	STO, Kanchikacherla
15	DTO, Krishna @ Machilipatnam
	Chittoor District
1	STO, Bangarupalem
2	STO, Chandragiri
3	STO, Nagari
4	STO, Pakala
5	STO, Thamballapalli
6	STO, Palamaneru
7	STO, Puttur
	Kurnool District
1	STO, Gudur
2	STO, Pattikonda

Annexure 1.2
List of DTOs/ATOs/STOs inspected in 2012-2013

Guntur District	Kadapa District
1 ATO, Narasaraopeta	1 ATO, Jammalamadugu
2 ATO, Tenali	2 ATO, Rajampeta
3 STO, Guntur	3 STO, Budvel
4 STO, Vinukonda	4 STO, Kadapa
5 STO, Sattenapalli	5 STO, Kamalapuram
6 STO, Repalli	6 STO, Lakkireddipalli
7 STO, Ponnuru	7 STO, Proddatur
8 STO, Mangalagiri	8 STO, Pulivendla
9 STO, Bapatla	9 STO, Railway Kodur
10 STO, Chilakaluripeta	10 STO, Rayachoti
11 STO, Pedakurapadu	11 STO, Sidhavatham
12 DTO, Guntur	12 DTO, Kadapa
Prakasam District	**Ananthapur District**
1 ATO, Kandukuru	1 ATO, Dharmavaram
2 ATO, Markapur	2 ATO, Penukonda
3 STO, Addanki	3 STO, Ananathapur
4 STO, Ongole	4 STO, Gooty
5 STO, Yerragondlapalem	5 STO, Guntakal
6 STO, Podili	6 STO, Hindupur
7 STO, Kanigiri	7 STO, Kadiri
8 STO, Giddaluru	8 STO, Kalyandurg
9 STO, Darsi	9 STO, Kambadur
10 STO, Cumbum	10 STO, Kanekal
11 STO, Chirala	11 STO, Kothacheruvu
12 DTO, Prakasam at Ongole	12 STO, Madakasira
Nellore District	13 STO, Rayadurg
1 ATO, Gudur	14 STO, Singanamala
2 ATO, Kavali	15 STO, Tadpatri
3 STO, Nellore	16 STO, Uravakonda
4 STO, Atmakur	17 DTO, Ananthapur
5 STO, Kovvur	**Mahaboobnagar District**
6 STO, Venkatagiri	1 ATO, Nagarkurnool
7 STO, Vinjamur	2 ATO, Wanaparthy
8 STO, Podalakr	3 STO, Achampet
9 STO, Rapur	4 STO, Kalwakurthy
10 STO, Indukurpet	5 DTO, Mahaboobnagar
11 DTO, Nellore	

Annexure 1.2
List of DTOs/ATOs/STOs inspected in 2012-2013

	Nalgonda District
1	ATO, Bhongir
2	ATO, Miryalaguda
3	ATO, Suryapet
4	STO, Chandur
5	STO, Devarakonda
6	STO, Huzurnagar
7	STO, Kodad
8	STO, Nalgonda
9	STO, Nidamanoor
10	STO, Ramannapet
11	DTO, Nalgonda
	Medak District
1	ATO, Siddipet
2	STO, Narayankhed
3	STO, Narsapur
4	STO, Sadasivapet
5	DTO, Medak at Sangareddy
	Khammam District
1	ATO, Bhadrachalam
2	ATO, Kothagudem
3	STO, Khammam
4	STO, Madhira
5	STO, Nelakondapally
6	STO, Sathupally
7	STO, Yellandu
8	DTO, Khammam
	Ranga Reddy District
1	STO, Ibrahimpatnam
2	STO, Maheswaram
3	STO, Rajendranagar
4	DTO, Ranga Reddy
	Nizamabad District
1	STO, Bheemgal
2	STO, Madnoor
3	STO, Yellareddy

	Karimnagar District
1	ATO, Manthani
2	ATO, Peddapalli
3	STO, Beemadevarapalli
4	STO, Gangadhara
5	STO, Metpalli
6	STO, Huzurabad
7	STO, Korutla
8	STO, Mahadevpoor
9	STO, Mallial
10	STO, Vemulawada
	Adilabad District
1	STO, Bhainsa
3	STO, Mudhole
	Warangal District
1	ATO, Janagoan
2	STO, Eturunagaram
3	STO, Kodakondla
4	STO, Narasampet
5	STO, Parkal
6	STO, Warangal
7	STO, Wardhannapet
8	DTO, Warangal
	Hyderabad District
1	Hyderabad Urban Treasury
2	APPO, Malakpet
3	APPO, Chandrayangutta
4	APPO, Jambagh (B&Hqrs)
5	APPO, Tarnaka
6	APPO, Panjagutta
7	APPO, Motigally
8	APPO, Narayanaguda
9	APPO, Secunderabad
10	APPO, Nampally

Annexure-2.1

DISTRICT WISE OUTSTANDING AC BILLS UPTO DECEMBER / 2012		
SRIKAKULAM	205	1,28,57,41,808
VISAKHAPATNAM	1715	25,17,44,512
EAST GODAVARI	208	43,54,12,654
WEST GODAVARI	77	38,88,18,111
KRISHNA	2256	60,54,15,177
GUNTUR	3233	95,57,22,574
PRAKASAM	21	52,63,741
NELLORE	2734	26,43,12,208
KURNOOL	50	17,98,35,578
ANANTAPUR	215	2,73,11,13,890
CHITTOOR	1228	34,22,60,409
KADAPA	659	7,02,95,274
ADILABAD	882	22,68,48,647
RANGAREDDY	295	31,69,71,118
KARIMNAGAR	1462	25,48,58,331
KHAMMAM	625	44,48,28,177
MAHABOOBNAGAR	1303	1,32,98,80,477
MEDAK	794	28,18,07,854
NALGONDA	84	22,91,20,895
NIZAMABAD	1805	62,50,05,634
WARANGAL	38	20,42,20,791
VIZIANAGARAM	1376	5,58,00,377
	21265	11,48,52,78,237
UPTO MARCH/2003	82130	2,22,12,29,710
	103395	13,70,65,07,947

Annexure - 2.2

Details of amounts drawn after 2nd AC bills are still due

DTO_ID	DTO_NAME	BILLS	AMOUNT A
01	SRIKAKULAM	149	387427243.00
02	VISAKHAPATNAM	1338	200838014.00
03	EAST GODAVARI	103	29676991.00
04	WEST GODAVARI	28	64253469.00
05	KRISHNA	1898	208850592.00
06	GUNTUR	2829	228507270.00
07	PRAKASAM	10	9366560.00
08	NELLORE	2477	214450446.00
09	KURNOOL	41	123110744.00
10	ANANTAPUR	144	831101496.00
11	CHITTOOR	949	148421660.00
12	KADAPA	482	46939997.00
13	ADILABAD	646	132760007.00
14	RANGA RED	178	288601943.00
15	KARIMNAGAR	1195	229505947.00
16	KHAMMAM	471	303838201.00
17	MAHABOOBNAGAR	991	1085716447.00
18	MEDAK	700	229670114.00
19	NALGONDA	57	188142709.00
20	NIZAMABAD	1585	119134510.00
21	WARANGAL	24	195041616.00
22	VIZIANAGARAM	1154	49001492.00
	TOTAL	17449	5314357468.00

Annexure -2.3

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

Sl.No	**District**	**No. Items**	AMOUNT A
	SRIKAKULAM	12	1,18,04,05,501
	VISAKHAPATNAM	3	9,96,98,624
	EAST GODAVARI	5	38,79,65,152
	WEST GODAVARI	6	34,14,69,441
	KRISHNA	14	48,49,48,699
	GUNTUR	8	73,37,15,864
	NELLORE	9	14,86,90,111
	KURNOOL	6	15,98,80,232
	ANANTAPUR	9	2,83,63,13,355
	CHITTOOR	10	25,83,54,118
	ADILABAD	2	6,95,17,600
	RANGA REDDY	8	22,01,20,961
	KARIMNAGAR	5	12,40,60,000
	KHAMMAM	3	33,88,17,816
	MAHABOOBNAGAR	18	1,15,95,17,571
	MEDAK	6	17,75,18,998
	NALGONDA	3	16,68,20,863
	NIZAMABAD	3	53,88,39,447
	WARANGAL	6	14,24,57,172
	GRAND COUNT	**136**	9,56,91,11,525

Annexure -2.4

Details of outstanding Railway Pensions

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

Annexure - 2.5
Non submission of vouchers by Treasuries

	upto 2002-03		2003-04		2004-05		2005-06		2006-07		2007-08		2008-09		2009-10		2010-11		2011-12		2012-13		TOTAL	
	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹	Itm	Amt ₹
SKL															2	2284000	309	62317469	891	127847083	540	128694007	1742	321142559
VISAKHAPATNAM																	858	408379960	2488	2369677984	1506	3469078487	4852	6247136431
EAST GODAVARI																	1193	376083318	2134	726949447	745	277242302	4072	1380275067
WEST GODAVARI																	1225	1140225076	1736	1443697689	646	561178844	3607	3145101609
KRI																	1706	678726518	1848	574017169	1343	736415667	4897	1989159354
GUN																	2035	3549351150	1293	5597011365	882	2102966711	4210	11249329226
PRA																	1329	99674567	818	118262231	395	102294903	2542	320231701
NELLORE	11	24846									1	23,89,987					1623	406065380	2403	553734355	1086	184912341	5124	1147126909
KUR																	606	224491133	2044	704890629	813	804489338	3463	1733871100
ANANTAPUR																	969	709635295	2645	3326311570	754	549963833	4368	4585910698
CHITTOOR															6	1562768	2095	685445105	3190	1488597109	1564	631072273	6855	2806677255
KADAPA																	1124	169084165	2026	381326161	535	157425447	3685	707835773
ADILABAD					2	91628	4	5403785									1025	189651844	2730	1134843450	929	262571753	4690	1592562460
RR									1	12270							3717	1897748900	4703	3787951660	627	576216964	9048	6261929794
KARIMNAGARAM																	1339	322531319	3088	1561677600	430	823589037	4857	2707797956
KHAMMAM																	1452	230964344	1246	873284046	591	173073122	3289	1277321512
MBNR																	1483	723294788	2437	1182745708	1199	913812575	5119	2819853071
MEDAK	2	23209			5	294910											1117	309276447	3424	1148184540	1121	156213293	5669	1613992399
NALGONDA																	545	109663522	2312	817122915	974	518896055	3831	1445682492
NIZAMABAD																	1123	231663973	1419	205897937	548	333746176	3090	771308086
WEST GODAVARIL	2	453300	2	457500													738	326838090	2637	931895355	903	376826750	4282	1636470995
VZM					1	10800											465	124268477	1042	289496160	363	120719469	1871	534494906
TOTAL	15	501355	2	457500	8	397338	4	5403785	1	12270	1	23,89,987			8	3846768	28076	12975380840	48554	29345422163	18494	13961399347	95163	56295211353

Annexure 2.6

Details rEast Godavariarding chronic delay in receipt of monthly accounts/LOP vouchers from Treasuries

(2012– 2013)

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	Hyderabaad(U)	“	13-8-12	23-8-12	10
2	Hyderabad(U)	“	13-9-12	24-9-12	11
3	Rangareddy	“	13-9-12	24-9-12	11
4	Srikakulam	9/2012	18-10-12	01-11-12	14
5	Visakhapatnam	“	18-10-12	06-11-12	19
6	East Godavari	“	18-10-12	31-10-12	13
7	West Godavari	“	18-10-12	31-10-12	13
8	Krishna	“	16-10-12	05-11-12	20
9	Guntur	“	16-10-12	02-11-12	17
10	Ongole	“	16-10-12	01-11-12	16
11	Nellore	“	16-10-12	02-11-12	17
12	Kurnool	“	18-10-12	09-11-12	22
13	Ananthapur	“	17-10-12	01-11-12	15
14	Chittoor	“	17-10-12	01-11-12	15
15	Kadapa	“	17-10-12	02-11-12	16
16	Vizianagaram	“	18-10-12	02-11-12	15
17	Rangareddy	“	13-01-13	23-01-13	10
18	Medak	“	14-04-13	26-04-13	12
19	Hyderabad(u)	“	13-04-13	30-04-13	17

Annexure-2.7

Major Head wise clearance/outstanding of adverse balance items to the end of March 2013 (P)

S.No	Head Of Account & Nomenclature	Opening balance as on 31/03/2012		Balance cleared during 4/2012 to 3/2013(P)		Additions during 4/12 to 3/2013(P)		Net Adverse balance as on 31/3/2013(P)	
		No items	Amount ₹	No of items	Amount ₹	No of items	Amount ₹	No of items	Amount ₹
1	8342-Other Deposits	9	38,81,35,555.61	Nil	Nil	1	54,77,69,179.00	10	93,59,04,734.61
2	8443-Civil Deposits	11	704,78,76,452.39	5	554,71,05,725.97	Nil	39,08,70,970.77	7	189,16,41,697.19
3	8448-Dep Of L.Fds	44	438,04,65,826.47	4	15,93,33,891.53	5	246,60,23,586.61	45	668,71,55,521.55
4	8449-Other Deposits	26	387,22,33,428.10	4	179,69,22,048.70	6	1106,96,04,054.93	28	1314,49,15,434.33
5	8550-Civil Advances	9	3,02,76,435.83	Nil	Nil	1	4,27,49,356	9	7,30,25,791.83
	Total	**99**	**1571,89,87,698.40**	**13**	**750,33,61,666.02**	**13**	**1451,70,171,147.31**	**99**	**2273,26,43,179.51**

Annexure-2.8

DETAILS OF OVERPAYMENT CASES IN GPF ACCOUNTS OF RETIRED GOVERNMENT SERVANTS AS ON 31.3.2013			
S. N O.	NAME & ACCOUNT NUMBER	AMOUNT OVERPAID/DDO's ADDRESS	PPO NO/ACTION TAKENWITH LETTER NUMBER AND TO WHOM IT WAS SENT.
	G.Jhansi Laxmi Bai 1955/PR Fds 12	26000 Exe. Engr., RWS(P) Div.Vijayawada.	**PPO NO 19-018025** FW authorized vide F30/IV/07-08/328,329,330 dt:18.1.08 for 165518 and a Debit of 26000 adjusted after authorizing the FW. Letter addressed to the DTO, Krishna Dt., STO, Krishna Dt. and the subscriber to recover the overpaid amount vide F12/II/KRISHNA/11-12/1417,1418,1419 dt.16.11.11. The Dy.Director, Krishna once again addressed and also informed through e-mail to expedite the action taken in r/o above case vide this office vide F12/II/12-13/260 dt: 17.5.12.
	V.Krishna Murthy 569/INF Funds 18	2,267 Dir of State Information Centre, Vijayawada	**PPO NO.19-014619/SP.** DDO was addressed vide F18/III/08- 09/526Dt.16.9.08.DTO, Machilipatnam, Krishna Dt. addressed vide Lr No1011 dt.23.3.10 to recover 2267 from pensionary benefits of Sri.V.Krishna Murthy. Reply received dated: 19.12.2012 from DDO duly enclosing the repayment of 2267/- challan copy dated 6.5.2010. On verification of this office records, it was not booked by Treasury. Treasury officer addressed for booking details vide this office letter No. 462 dated: 16.5.13.
	Hanumaiah 17675/Agri	22817 Asst.Dir. of Agri(R) Tandur,R.R.Dist	**07-005881/SP** Letter addressed to DDO on 17.6.11. TelEast Godavariram issued on 15.11.11 Post copy no. 2447 dt. 15.11.11.
	A.Jangaiah 7224/FOR	79162 DFO,Social Forestry,Nalgonda	**PPO NO 11-010592** Addressed DTO, Nalgonda for Recovery vide 2703 dt: 7.12.2011.
	A.Sammaiah 60556/PWWC	47786/- EE, R&B Divn., Warangal	**PPO No 09-003612** Latest reminder issued vide No. Fds25/I/12-13/4828,4829 Dt: 6.9.12.
	V.Rajamouli 53893/PWWC	9718/-EE, R&B Divn,, Warangal	**09-012392-SGC** Latest reminder issued vide No. Fds25/I/12-13/4827 Dt: 6.9.12.
	T.Chandra Rao 48135/ PW DOR 9/2009	10177	**(PPO No: 06-SGC-071846).** Addressed DDO vide F32/IV/373,374 dt.29.10.2009 for recovery of excess paid GPF. PAO, Hyderabad has been requested to recover the amount from the Relief on Pension vide F32/II/11-12/480 dt.10.6.2011 and latest reminder issued vide Lr.No.Fds26/I/11-12/1461-63 dt.14.10.11. Letter received from DDO to recover the overpaid amount from pension on 26.4.2012. Clarification rEast Godavariarding TA drawn in 1990 and recoveries from 4/92 called for vide F26/I/12-13/ 1108-1109 dt: 21.6.12 to arrive at correct (-) balance.
	MD.Hussain Khan 46044/PWWC	1669 R&B, MBNR	**11-007146-SGC** Reminder issued vide Lr.No.Fds27/II/11-12/1696 dt.14.10.11 to E.E., Roads & Buildings, Mahabubnagar. Last reminder issued videFds27/II/12-13/289 Dt: 15.5.2012.
	N.Meera Saheb53294/ PWWC DOR 30.6.98.	6011 ID, Guntur	**18-005228-FP** Reminder issued vide Lr.No. Fds27/III/11-12/1697 dt.14.10.2011 to E.E., I.D., Godavari Head Works Divn., Dowleswaram, East Godavari Dist. Last reminder issued vide Fds27/III/12-13/288 Dt: 15.5.2012.

Annexure- 2.9

GPF Authorisations paid from 2012-13 after Validation period i.e., after 6 months

Treasury	No. of Accounts
Adilabad	5
Ananthapur	3
Chittoor	2
Kadapa	3
East godavari	27
Guntur	13
Karimnagar	3
Khammam	8
Krishna	19
Kurnool	3
Mahaboob nagar	1
Medak	7
Nalgonda	5
Nellore	6
Nizamabad	5
Prakasam	5
Ranga reddy dto	3
Srikakulam dto	2
Visakhapatnam	6
Vizianagaram	6
Warangal	11
West godavari	6
PAO Hyderabad (Hqr)	7
Total	**156**

Annexure-2.10

Details of wanting cheques of Forest

S.N.	Month	DTO	Cheque no & Date	Amount ₹
1	5/2012	Nizamabad	371542 dt.24.5.12	5,00,000
2	5/2012	Nizamabad	371543 dt.24.5.12	4,65,000
3	5/2012	Prakasham	Total accounted amount	3,00,000
4	7/2012	Kakinada	03227206dt.22.7.12	2,08,126
5	7/2012	Kakinada	08349203 dt.27.7.12	92,300
6	7/2012	Prakasham	Total accounted amount	22,79,083
7	7/2012	Cuddpah	Total accounted amount	54405011
8	7/2012	Ranga Reddy	Total accounted amount	2,07,963
9	7/2012	Medak	Total accounted amount	1,12,090
10	8/2012	Ranga Reddy	Total accounted amount	7,07,866
11	8/2012	Anantapur	Total accounted amount	1,93,500
12	8/2012	Kakinada	Total accounted amount	18,33,406
13	8/2012	Cuddpah	Total accounted amount	6,20,802
14	8/2012	Nalgonda	Total accounted amount	1,94,500
15	10/2012	Kurnool	Total accounted amount	39,51,278
16	11/2012	Mahabubnagar	Total accounted amount	21,676
17	12/2012	Eluru	141237 dt.14.12.12	6,100
18	12/2012	Khammam	13177 dt.18.12.12	14,218
19	12/2012	Ranga Reddy	Total accounted amount	3,45,227
20	12/2012	Vizianagaram	Total accounted amount	6,33,150

Annexure - **2.11**

Misclassifications and errors in the CTIs and Account Booking

S.no	DTO	Nature of objection	Details of Cooresp
1	Kadapa	CTIs issued by ATO Rajampet Instead of DTO Cdp for 2/11	FAI/V/12-13/61266 Dt.22.1.13.
2.	Nellore.	Nonaccountal of paid cheque 391500/- for 1/12	FAI/V/12-13/61213.dt.22.1.13
3	Nellore	Rectification of misclassification of forest cheques for 180958 for 9/12.	FAI/V/12-13/ 60909 dt.18.1.13.
4	Kurnool	Rectification of M/C of PAO Ndandyal cheques from 4/10 to 3/12	FAI/V/12-13/ 62355.30.1.13
5.	Ongole	Rectification of M/C 4/12—15000/ &1418008/-	FAI/V/12-13/ 62537dt.31.1.13
6	Srikakulam	Errors in the CTIs 9/12 10/12	FAI/V/12-13/ 62807 dt.1.2.13
7	Mahabubnagar	Rectification of M/C 4/11 to 3/12	FAI/V/12-13/ 63422 dt.8.2.13
8	Hyd.U.	Non booking of cheques under 8782-103-02 from 4/12 onwards.	FAI/V/12-13/ 63514 dt.8.2.13
9	Ranga Reddy	Rectification of M/C 4/10 to 3/11 59847918/-	FAI/V/12-13/ 51490 dt.3.10.12
10.	Medak	Do--- 5/11 to 9/114499437/-	FAI/V/12-13/ 40930.dt.6.8.12
11	West Godavari	Do- 4/11-1378450/- 5/11-65274/- 7/11-1921401/-,8/11-404428/- 9/11-1029484/-	FAI/V/12-13/ 42384 dt.20.6.12
12.	Nellore.	Do- 4/11-611180/-	FAI/V/12-13/ 63239 dt.8.2.13
13.	Ongole	Do- 9/12----12,48,073/-	FAI/V/12-13/ 63972 dt.12.2.13
14	Adilabadd	Wrong booking of cheques in 8782-103-01	FAI/V/12-13/ 72582.dt.30.4.13
15	Nellore	Details of Adjustment for 3/13	FAI/V/12-13/ 74571 t.16.5.13
16.	Khammam	Non-booking of paid cheques for 3/13 in 8782-103-02 19,37,385/-	FAI/V/12-13/ 76537dt.4.6.13

Annexure-**2.12**

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

Sl.No	Gist of the assurance given by DTOs	Current status
1	Prl.Secretary asked all the DTOs to lapse the deposits lying unclaimed for more than three years including P.D.Accounts	The amount of unclaimed deposits was not yet lapsed. Instead it was increased from ₹ 49.86 crore to ₹ 87.31 this year
2	It was agreed to furnish duplicate vouchers / certificate of payment incase of missing vouchers	The issue remains unresolved. The amount was however increased to ₹5629.52 crore against ₹ 4292.99 crore
3	It was assured to deduct income tax at source in case of arrears of pay etc	No considerable action was taken. The amount was worked out to ₹ 11.77 for the year 2012-13.
4	It was agreed to avoid excess payment of pensionary benefits	No concrete steps seem to have been taken in this rEast Godavariard. The amount (200 offices inspected during 12-13) stood at ₹1.41 crore against ₹ 1.68 Crore (268 offices inspected during 11-12).
5	It was assured to avoid the excess payment of various allowances	The amount (200 offices inspected during 12-13) stood at ₹ 45.92 lakh against ₹ 76.30 lakh (268 offices inspected during 11-12).

Annexure--3.1

Outstanding Paras for the last 5 Years

SNO.	DISTRICT	Upto 2007-08		2008-09		2009-010		2010-11		2011-12		2012-13		TOTAL	
		IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras	IRs	Paras
1	Mahabubnagar	16	24	1	1	4	8	3	5	6	13	5	24	35	75
2	Nizamabad	21	38	4	6	4	16	9	42	6	54	3	14	47	170
3	Medak	25	51	5	14	7	13	7	29	10	50	5	28	59	185
4	Adilabad	33	48	6	14	12	27	8	22	14	93	2	9	75	213
5	Kurnool	13	16	4	5	4	7	8	18	11	40	2	6	42	92
6	Nalgonda	18	24	3	4	7	12	6	13	12	60	11	75	57	188
7	Karimnagar	19	29	4	6	5	10	8	13	9	36	10	48	55	142
8	Warangal	31	55	8	12	5	14	6	20	12	61	8	56	70	218
9	Khammam	8	12	2	3	4	9	4	6	7	20	8	41	33	91
10	Srikakulam	10	10	1	8	3	6	7	15	9	59	6	24	41	122
11	Vizianagaram	2	2	0	0	5	5	1	2	9	35	10	40	27	84
12	Visakhapatnam	8	12	2	2	3	3	5	10	8	33	12	69	38	129
13	East Godavari	15	17	1	1	5	5	3	3	14	49	11	68	49	143
14	West Godavari	13	14	3	4	6	9	1	2	12	33	6	35	41	97
15	Krishna	31	40	2	3	6	12	7	25	16	68	15	111	77	259
16	Chittoor	21	29	4	7	7	26	11	35	12	64	8	42	63	203
17	APPOs&Hyd U)	14	17	0	0	2	4	6	12	9	21	10	42	41	96
18	Ranga Reddy	15	24	1	1	4	5	7	21	7	36	4	23	39	110
19	Prakasham	15	25	1	1	2	4	2	3	9	30	12	60	40	123
20	Guntur	20	26	2	2	3	5	3	5	18	60	12	63	56	163
21	Kadapa	15	21	4	6	3	4	9	22	9	53	12	105	52	211
22	Ananthapur	15	16	5	5	1	1	7	12	11	22	17	90	56	146
23	Nellore	19	24	2	3	6	6	7	13	12	49	11	55	58	151
		397	**574**	**65**	**108**	**108**	**211**	**135**	**348**	**242**	**1039**	**200**	**1128**	**1151**	**3411**

Annexure **-3.2**

Incorrect Consolidation of Pension

Sl. No	Name of the STO	District	Name of the Pensioner	PPO No.	From	To	Amount (₹)
1	STO, Guntur	Guntur	I. Mesheck	18-SGC-012154	07/00	06/12	2,26633
2	STO, Guntur	Guntur	P.P. Gupta	18-SGC-017889	01/06	07/11	40505
3	STO, Amalapuram	East Godavari	G. Rajeshwari	21-SGC-13698	04/01	08/12	155172
4	STO, Atmakur	Nellore	V. Ratnamma	16-SGC-9216	04/05	09/12	32803
5	STO, Dharmavaram	Ananthapur	C. Subbamma	F-001032	04/10	11/12	30855
6	STO, Kadapa	Kadapa	M. Adilakshmi	14-SG-001595/FP	07/04	11/12	14906
7	STO, Kodada	Nalgonda	M. Janaki Devi	04-SGC-009212	01/12	12/12	42126
8	STO Gajapathinagaram	Vizianagaram	M. Ramarathnam	24-S-1675	11/08	1/13	59521
9	STO S.Kota	Vizianagaram	S.Parvathi	ZP-396	4/99	1/13	18550
10	STO Chirala	Prakasam	K.Hemalatha	17-SGC-011737	5/11	2/13	58027
11	STO Tenali	Guntur	D. Venkataragaiah	18-SGC-021314	1/06	1/13	119464
12	STO Chilakaluripet	Guntur	V.Veeranjaneuyulu	18-SGC-026151	4/06	12/11	376534
13	STO Chilakaluripet	Guntur	T.V enkatarayudu	18-SGC-015385	1/06	1/13	39962
14	STO Razole	East Godavari	Ch.Mariamma	22-S-3264	2/08	2/13	69766
15	STO Palakol	East Godavari	V.Satyanarayana	20-SGC-011250	1/06	2/13	56370
16	APPO,Panjagutta	Hyderabad	BVeerabhadra Rao	06-071051/SP	10/12	2/13	142648
17	STO Vinukonda	Guntur	K.Nageshwaramma	18-029435/SP	2/10	2/13	7092
18	STO Bapatla	Guntur	M Sridevi	18-SGC-025009	1/06	2/13	18982
19	STO Bhimavaram	West Godavari	R.Krishnam Raju	14-sgc-006553	6/06	2/13	76824
20	APPO,Secunderabad	Hyderabad	P.Uma Devi	06-7723/SP	2/11	2/13	245815
21	APPO,Secunderabad	Hyderabad	PSudershan	Tech/H/SP015680	3/10	1/11	159123
22	STO Siddipet	Medak	G.Krishna Murthy	05-SGC-006543	1/06	2/13	79232
						Total	2070910

Annexure -3.3

Excess Payment of Pension due to Inadmissible Dearness Relief

Sl. No	Name of the STO	District	Name of the pensioner	PPO.NO	From	To	Amount (₹)
1	STO, Rajampet	Kadapa	P. Ramalaxmi	14-S-003621	11/10	06/12	26081
2	STO, Bhainsa	Adilabad	A. Drupatha	PRL.ADILABAD-FP-0854	01/03	08/12	119563
3	STO, Cheepurupalli	Vizianagaram	T.R.Varalakshmi	24-002295/FP	08/11	09/12	25640
4	STO, Kurupam	Vizianagaram	R. Laxman rao	LB/VZM/FP/002138	04/11	09/12	36138
5	STO, Sathupalli	Khammam	B. Mary bhushan	10-SGC-004242	8/11	09/12	46276
6	STO, Visakhapatnam	Visakhapatnam	M. Pydithalli	FPP/MED/VSP00242	06/09	10/12	94040
7	APPO, Narayanaguda	Hyderabad	J. Lalitha	015956/FP	01/08	11/12	120729
8	APPO, Jambagh	Hyderabad	Buddamma	LB/FP/00416	08/93	10/12	121596
9	STO, Kadada	Nalgonda	B. Pushpalatha	A2/NLG/FP/POL/06104	07/10	12/12	75375
10	STO, Miryalaguda	Nalgonda	D. Kishanlal	04-003960	06/09	08/12	247139
11	STO, Bhongir	Nalgonda	K. Navaneetha	A3/M18/AH/7252	06/12	12/12	2669
12	STO, Gudiwada	Kurnool	P. Kaanka Durga	MC/KST/142/FP/2011	11/09	01/13	133202
13	STO, Ramannapet	Nalgonda	B. Neelima Hymavathi	A1/NLG/LB/006980	9/07	02/13	94083
14.	STO, Narasaraopet	Guntur	Y. Madhuvani	18-006956/FP	11/07	02/13	109673
15.	STO, Narasaraopet	Guntur	R. Sugunnamma	F-0043/NRT/MPL	04/09	01/13	65123
						Total	**1317327**

Annexure-3.4

Excess Payment of EFP beyond Time Limit

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO.NO	FROM	TO	AMOUNT (₹)
1	STO Pedalakur	Nalgonda	S. Mahalakshmamme	EE/SPO/00799	9/10	7/12	88271
2	STO Ramachandrapuram	East Godavari	V. Dhanalaxmi	21-FG-005401	9/11	8/12	61593
3	STO Kothapeta	East Godavari	V. Pushpavathi	AH-EAST GODAVARI-001343	3/09	8/12	32830
4	STO Atmakur	Nalgonda	S. Kamalamme	RR-00693	5/09	9/12	88472
5	STO Atmakur	Nalgonda	B. Padmavathi	16-FG-003098	7/08	9/12	85784
6	STO Srikakulam	Srikakulam	Y.V. Subrahmaneyam	22-SGC-0138280	10/10	9/12	98829
7	STO Visakhapatnam	Visakhapatnam	B. Pushpavathi	22-FG-003486	11/08	10/12	442026
8	STO Visakhapatnam	Visakhapatnam	CH. Radha	22-SGC-013859	9/10	10/12	377725
9	STO Visakhapatnam	Visakhapatnam	I. Mahalakshmi	22-013434	9/09	10/12	301634
10	STO APPO Malakpet	Hyderabad	M. Jayalatha	APDDCF/006095	9/08	11/12	356858
11	STO Dharmavaram	Ananthapur	S. Laxmi devi	F-000121	12/11	11/12	46009
12	STO Kadapa	Kadapa	M. Kondamma	JDL/KADAPA-FP/1204	10/10	11/12	171825
13	STO Kadapa	Kadapa	P. Janakamma	SP-002227	7/09	11/12	21896
14	STO Liravakonda	Ananthapur	R. Narayananme	00128	7/11	11/12	55828
15	STO Miryalaguda	Nalgonda	D. Kishanlal	04-003960	6/09	8/12	213488
16	STO Suryapet	Nalgonda	B. Bali	004686/FP	6/06	12/12	143225
17	STO Giddalur	Prakasam	A. Shyam prasad	17-FP-03550	08/12	12/12	85396
18.	STO Devarakonda	Nalgonda	G. Gayatri	NALGONDA-FP-LB-00414	05/12	02/13	48917
19.	STO Devarakonda	Nalgonda	Md. Ziauddin	04-003440/FP	06/12	11/12	32732
20.	STO Motigalli	Hyderabad	Ghousia BEast Godavarium	APODCF/FP/006329	07/98	7/2000	10777
21.	STO Peddapura	East Godavari	A. Suryakantham	21-FG-005593	01/13	02/13	8490
22.	APPO, Panjaguta	Hyderabad	S. Sobha Rani	06-FG-015355	03/12	02/13	167097
23.	APPO, Panjaguta	Hyderabad	D. Kistaiah	06-SGC-045186	7/11	03/13	135401
24.	STO Bapatla	Guntur	B. Chenchamma	0098-BMC-BPC	6/10	01/13	80504
25.	STO Bhimavaram	West Godavari	Y. Sridevi	20-SGC-11321	02/08	2/13	58177
26.	STO Kanigiri	Prakasam	M. Chennamma	17-SGC-013374	11/09	06/12	24682
27.	STO R.C. Puram	East Godavari	E. Sesharatnam	21-FG-5490	04/12	08/12	20979
						Total	3259445

Annexure-**3.5**

Excess Payment of Pension due to Non/Short Recovery of CVP

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
1.	STO, Narsannapet	Srikakulam	G. Veerabhadrachari	23-SGC-07358	01/10	4/12	35880
2.	STO, Narsannapet	Srikakulam	Y. Suryanarayana	23-SGC-00594	01/11	06/12	13860
3.	STO, Pathapatnam	Srikakulam	S. Kameshwara rao	23-S-005695	02/12	09/12	5734
4.	STO, Srikakulam	Srikakulam	R. Rama rao	23-SGC-013148	12/11	09/12	57631
5.	STO, Srikakulam	Srikakulam	M. Ambedkar	22-SGC-015007	12/07	09/12	121959
6.	STO, Araku	Visakhapatnam	K. Padmavthi	22-SGC-020509	04/12	6/12	10347
7.	STO, Araku	Visakhapatnam	C. Saibaba	22-SGC-020090	4/12	6/12	16985
8.	STO, Kotauratla	Visakhapatnam	K. Narasimha rao	22-018803/SP	7/10	8/11	46060
9.	STO, Kotauratla	Visakhapatnam	G. Veerabhadra rao	22-19818/SP	9/11	01/12	16945
10.	STO, Anakapalli (e)	Visakhapatnam	M. Sambasiva rao	22-SGC-010775	2/11	06/12	11201
11.	STO, Visakhapatnam	Visakhapatnam	D.J.S.Saini	22-013588	08/03	10/12	387147
12.	STO, Visakhapatnam	Visakhapatnam	Shaik meeran	22-SGC-013491	07/03	10/12	237017
13.	STO, Visakhapatnam	Visakhapatnam	D. Joseph	MED/VISAKHAPATNAM/3109	06/11	10/12	51748
14.	STO,Bheemunipatnam	Visakhapatnam	K. Ananda rao	22-SGC-017972	11/10	10/12	47978
15.	STO, Ankapalli (e)	Visakhapatnam	D. Subba Rao	22-019586	5/11	01/13	110979
16.	STO, Guntur	Guntur	A. Suryanarayana sastry	18-SGC-013404	7/10	6/12	1056
17.	STO, Nagar-Kurnool	Mahaboobnagar	Mohd. Ali	11-SGC-004081	8/09	7/12	4752
18.	STO, Kakinada	East godavari	M.RahmatullahBaig	POL-FG-004175	11/09	7/12	53790
19.	STO, Kanigiri	Prakasam	M. Chennamme	17-SGC-013374	5/05	6/12	14469
20.	STO, Marthapur	Prakasam	C. Baleshwari	17-SGC-010761	01/09	08/12	84480
21.	STO, Marthapur	Prakasam	SA Subhan	PKM-COUR-S-3139	01/11	08/12	32840
22.	STO, Podili	Prakasam	K. Narasamma	PKM/R&B/S-003207	5/11	08/12	49089
23.	STO, Ongole	Prakasam	J. Chinna Venkateshwarlu	17-S-017763	09/11	08/12	5900
24.	STO, Kavali	Nalgonda	B. Nageshwara rao	002565-POL-NALGONDA-05	05/06	09/12	52977
25.	STO, Nagari	Chittoor	A. Sudershan rao	15-021331-SGC	08/12	10/12	13413
26.	STO, Bongarupalem	Chittoor	P. Sayamma	15-SGC-014333	11/07	10/12	57180
27.	STO, Vizianagaram	Vizianagaram	P. Kasiyya	24-SGC-010100	11/10	09/12	54907
28.	STO, Vizianagaram	Vizianagaram	M. Suryanarayana	MPL/VZM/LF/2908/SP	04/10	09/12	21000
29.	STO, Vizianagaram	Vizianagaram	B. Chittamma	MED/VZM/01809-SP	07/08	09/12	17573
30.	STO,Warangal	Warangal	J. Jaya	09-018087/SP	06/11	05/12	46048

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
31.	STO, Madhira	Khammam	D. Subrahmanya	10-009054/SP	01/11	9/12	1785
32.	APPO Jambagh	Hyderabad	M. Venkatesham	06-SP-069966	12/09	11/12	11323
33.	APPO, Nampalli	Hyderabad	Idroos Ahmed	06-SG-39288	02/99	01/13	102597
34.	APPO, Secunderabad	Hyderabad	J. Satyaprakash	06-SGC-060657	06/11	02/13	122856
35.	STO, Nidadavolu	West Godavari	M.A. Rahaman	W.G-SP-0410-0011102	2/08	12/12	191055
36.	STO, Nidadavolu	West Godavari	T. Laxmi	20-SGC-13376	08/98	8/5	64380
37.	STO, Nidadavolu	West Godavari	S. Satyakumari	W.G-SP-0410-0021	11/09	12/12	33608
38.	STO Narsapur	West Godavari	M.Ranga Rao	20-S-12981	9/10	2/13	23610
39.	STO Giddalur	Prakasam	BJP Jayanandan	17-SGC-012538	11/07	12/12	81158
40.	STO Kandukur	Prakasam	G. Yellamanda	28-S-953	070/4	01/13	84460
41.	STO, Addanki	Prakasam	T. Purnachandra Rao	17-SGC-016106	02/11	02/13	50268
42.	STO, Chirala	Prakasam	K. Vijay Kumari	17-SGC-014476	06/07	01/13	154117
43.	STO, Nandigama	Krishna	Mahaboob Subhan	8203	02/07	1/13	58291
44.	STO, Gudiwada	Krishna	P. Prabhakara Rao	GMC-SP-0091	04/2000	01/13	106769
45.	STO, Gudiwada	Krishna	M.Pitcheshwara Rao	06-72591-SP	10/2000	01/13	102600
46.	STO, Avanigadda	Krishna	S. Ramachander Rao	8412/99-2000	02/2000	01/13	85625
47.	STO, Avanigadda	Krishna	G. Seetharamaiah	11736	02/07	01/13	36051
48.	STO, Tenali	Guntur	P. Manorajan	18-SP-030271	01/11	01/13	35405
49.	STO, Repalle	Guntur	V. Venkateshwara Rao	18-SGC-025265	03/08	01/13	79835
50.	STO, Repalle	Guntur	G. Jaya Rao	S-004681	11/11	01/13	48235
51.	STO, Narsaraopet	Guntur	M. Venkateswarlu	18-SGC-018356	07/7	02/13	64097
52.	STO Narsapur	Medak	S.K. Mahamood	001973-A4-MDK-VP-04	05/08	02/13	24458
53.	STO, Ramannepet	Nalgonda	P. Lachaiah	04-010600/SP	10/09	02/13	87251
54.	STO, Ramannepet	Nalgonda	A. Jalandher	04-11301/SP	10/10	2/13	20430
55.	STO, Nalgonda	Nalgonda	S. Hanumantha Rao	04-SGC-6876	040/7	2/13	76799
56.	STO, Nalgonda	Nalgonda	K. Somamma	04-S-006424	02/99	04/05	66618
57.	STO, Nalgonda	Nalgonda	Makka bee	04-S-5578	8/98	12/05	57191
						Total	**3551817**

Annexure -3.6

Inadmissible Payment of Full Pension against Provisional Pension

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO.NO	FROM	TO	AMOUNT (₹)
1.	STO KKD	East godavari	N. Ratnamumar	21-S-029069	1/12	7/12	28616
2.	STO Narsipatnam	Visakhapatnam	S. Appalaraju	22-019360	3/11	2/12	37522
3.	STO Chirala	Prakasam	G. Satya Rao	PKM/LB/MPL/0030	6/10	01/13	270111
4.	STO Palakol	West Godavari	A. Polaji	20-020793/SP	08/08	05/12	7758
						Total	344007

Annexure -3.7

Excess Payment of Pension due to Incorrect Restoration of Commutation

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO.NO	FROM	TO	AMOUNT (₹)
1	STO Pedalakur	NELLORE	P. Audiseshaiah	001865/FOR/NELLORE	6/11	7/12	6178
2	STO Budwel	KADAPA	M. Ravindranath	14-SGC-12809	8/12	11/12	8251
3	STO Tenali	Guntur	K.V. Subba Rao	18-SGC-015484	11/11	01/13	22065
						Total	**36494**

Annexure -3.8

Excess Payment due to Non-Recovery from Gratuity/Pension

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO.NO	FROM	TO	AMOUNT (₹)
1.	STO Chintapalli	Visakhapatnam	S. Appala naidu	22-018814			24,288
						Total	**24,288**

Annexure -3.9

Excess Payment of Additional Quantum of Pension

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
1.	Rly kedur	Kadapa	Gangojamma	14-S-357-F.P	2/10	12/11	20769
2.	Manthani	Karimnagar	Dr. Mothiram/ pramila	03-F-004078	7/11	6/12	12948
3.	Manthani	Karimnagar	Sanjaiah/ renuka	03-F-000788	2/10	6/12	10389
4.	Manthani	Karimnagar	M. Narsaiah/rahamma	03-F-00068	7/10	6/12	7440
5.	Rajampet	Kadapa	T.Nagaiah/subbamma	5744-3-F.P	2/10	6/12	27688
6.	Rajampet	Kadapa	T.Lanshmaiah/subbalaxmi	SP-001126/F.P	2/10	6/12	26117
7.	Rajampet	Kadapa	P.V. Subbaiabh/p.padmavathi	F-000134	2/10	6/12	20652
8.	Peddapalli	Karimnagar	Syed.Ismail/ zaibunnisse	EDN.KNR-S-00524	2/10	6/12	6932
9.	Peddapalli	Karimnagar	Md. Hussain/ sharife bee	POL-KNR-S-0396	2/10	6/12	20748
10.	Peddapalli	Karimnagar	Adam baige/ haleema bee	PRL-ABD-S-00610	2/10	6/12	14822
11.	L.r.palli	Kadapa	Syed Saheb/kahja bee	14-S-004927-F.P	2/10	6/12	39478
12.	Pulivendula	Kadapa	T.Parvathamma	14-S-002670	2/10	6/12	31808
13.	Pulivendula	Kadapa	D.C. Kullayya	14-F-002007	2/10	6/12	30871
14.	Pulivendula	Kadapa	A.Kullayamma	14-S-004773	2/10	6/12	35363
15.	Pulivendula	Kadapa	K.Gangulamma	14-SGC-007444	2/10	6/12	33152
16.	Pulivendula	Kadapa	A.Lakshnamma	14-SGC-004218	2/10	6/12	19817
17.	Pulivendula	Kadapa	P.Pullamma	14-SGC-05182	2/10	6/12	19104
18.	Pulivendula	Kadapa	M. Lakshnamma	14-F-001767	2/10	6/12	29858
19.	Jammalamedugu	Kadapa	V. Anandamma	14-F-1652	2/10	6/12	25441
20.	Jammalamedugu	Kadapa	G.v.Subbamma	14-F-000159	2/10	6/12	21178
21.	Jammalamedugu	Kadapa	A.Kulshan bee	2P-204	2/10	6/12	19599
22.	Siddhavatam	Kadapa	D. Narayanamma	JDL/KADAPA/799/F.P	2/10	6/12	20356
23.	Siddhavatam	Kadapa	S.V.Subbamma	14-F-000223	2/10	6/12	20769

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
24.	Gangadhara	Karimnagar	Fathime bee	S-000713/F	1/11	6/12	13314
25.	Vemulawada	Karimnagar	S.Annamma	2988/F	2/10	6/12	28229
26.	Vemulawada	Karimnagar	P.Rrajamma	03-F-000259	7/10	6/12	17550
27.	Vemulawada	Karimnagar	P. Laxmi	03-F-001273	7/10	6/12	14982
28.	Huzurabad	Karimnagar	Afzalunnisse bEast Godavarium	F-001435	2/10	6/12	25796
29.	Huzurabad	Karimnagar	Indunati	03-S-002511	2/11	6/12	10836
30.	Huzurabad	Karimnagar	Badmnnisse bEast Godavarium	03-F-001640	2/10	6/12	6902
31.	Tiruvuru	Krishna	V. Akkamma	001297/8586	2/10	6/12	34426
32.	Tiruvuru	Krishna	K. Saradamba	003239	2/10	6/12	30871
33.	Rampachodavaram	East Godavari	M. Chakrapani	21-F-011707	1/11	6/12	15151
34.	Kalwakurthy	Mahabubnagar	Ameena bee	F.P- 102270	7/11	7/12	9586
35.	Metpalli	Karimnagar	V. Venkatanarayana	03-S-001514/F.P	2/10	6/12	26478
36.	Metpalli	Karimnagar	G. Nagaiah	03-SGC-003656	4/11	6/12	21780
37.	Korutla	Karimnagar	A. Narsu bai	03-S-003672/F.P	6/10	6/12	54754
38.	Korutla	Karimnagar	B. Gangu bai	03-F-001428	7/10	6/12	26778
39.	Narsampet	West Godavari	K. Laxmi	09-S-004754/FP	2/10	7/12	28767
40.	Narsampet	West Godavari	M. Lingamma	LF-WG-S-01453	2/10	7/12	24937
41.	Narsampet	West Godavari	P. Iddemma	EX-WG-S-0001/F	2/10	7/12	16008
42.	Parkal	Warangal	S. Samakka	LF-WG-S-000862	2/10	7/12	27250
43.	Parkal	Warangal	D. Mallammea	LF-WG-F-000269	1/11	7/12	14041
44.	Vijayawada (e)	Krishna	P. Padmavathi	195-005721	2/10	6/12	44421
45.	Vijayawada (e)	Krishna	G. Laxmi	09-F-001663	7/10	7/12	29651
46.	Vijayawada (e)	Krishna	Sajudinnissa bEast Godavarium	09-F-00081	2/10	7/12	24134
47.	Vijayawada (e)	Krishna	D. Amruthamma	09-S-000811	2/10	7/12	19078
48.	STO Kakinada	East Godavari	G. Subba rao	21-16013	2/10	7/12	111466
49.	STO Kakinada	East Godavari	S. Saraswathi	24-S-007008	2/10	7/12	5142
50.	Waradhannapet	West Godavari	Zaheera bee	S-000603/F.P	2/10	7/12	21652
51.	Waradhannapet	West Godavari	B. Latahamma	LF-WG-S-001178	2/10	7/12	21338
52.	Kodakandla	West Godavari	Y. Venkatamma	09-SGC-007237/F	2/10	7/12	40779
53.	Kodakandla	West Godavari	Yakamma	LF-WG-S-001241/F	2/10	7/12	16749

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
54.	Narayankhed	Medak	Fathimunnisse bEast Godavarium	05-S-001128/F	2/10	7/12	50981
55.	Narayankhed	Medak	Iulekhe bEast Godavarium	POL-ADILABAD-S-00069/F	2/10	7/12	28429
56.	Narayankhed	Medak	Sayeeda bEast Godavarium	SP-MEDAK-REV-00171/F	2/10	7/12	21160
57.	Sadasivapet	Medak	Imam bee	EDN/SP/MDG/00706/F	2/10	7/12	28429
58.	Sadasivapet	Medak	K. Veeramani	05-O5-002455/F	2/10	7/12	28350
59.	Movva	Krishna	Y. Dhanalkshmi	002344	2/10	7/12	38918
60.	Movva	Krishna	B. Laxmi	0001903	2/10	7/12	23833
61.	Banturnilli	Krishna	Psm laxmi	1939-MP	2/10	7/12	21948
62.	Akamur	East Godavari	Uvs murthy / i. Swathi	21-S-009954	2/10	7/12	34069
63.	Akamur	East Godavari	G. Venkayamma	21-S-9618	2/10	7/12	32837
64.	Akamur	East Godavari	K. Lakshmi	P&R/EG/1406	2/10	7/12	28416
65.	Wanaparthi	Mahabubnagar	M. Kalavathamma	11-FG-002655	7/11	7/12	14154
66.	-do-	Mahabubnagar	Kistamma	S-001719/F.P	7/11	7/12	9844
67.	Pattikonda	Kurnool	R. Radhanma	REV.KNL-001866	2/10	7/12	21325
68.	R.c. Puram	East Godavari	K. Satyanarayanamma	21-S-8532	2/10	7/12	31963
69.	Kothapeta	East Godavari	M. Satyavathi	21-S-8376	2/10	8/12	32731
70.	Madnor	Nizamabad	Rahmat bEast Godavarium	104036/F.P	2/10	8/12	13869
71.	Bheemgal	Nizamabad	V. Laxmi	02-S-001923/F	7/10	5/12	27475
72.	Bheemgal	Nizamabad	Pralaya	02-S-001469/F	2/10	6/10	4095
73.	Mudhole	Adilabad	Laxmi bai	R&B-AOB-S-00606/F.P	2/10	1/11	11141
74.	Bhainsa	Adilabad	Ameena	01-S-00589/F	2/10	7/12	29020
75.	Bhainsa -	Adilabad	Azmathi bEast Godavarium	01-F-00269	2/10	7/12	19828
76.	STO West Godavari	West Godavari	Sarwar bee	09-F-000288	2/10	5/12	36019
77.	STO West Godavari	West Godavari	Mahamooda	09-F-099100	2/10	5/12	20412
78.	Nalgonda	Nalgonda	Amene bee	1716/F	2/10	7/12	34644
79.	Nalgonda	Nalgonda	Shabera bEast Godavarium	A2/NALGONDA./AGRL/SP/ 245	2/10	7/12	29446
80.	Nalgonda	Nalgonda	S. Laxmamma	A2/NALGONDA/SP-1322	3/10	8/12	28139
81.	Yellareddy	Nizamabad	Kistavva	S-000990/F	7/10	8/12	6310
82.	Yellareddy	-do- Nizamabad	Khurshidinnisse bEast Godavarium	02-0S-00762/F	7/10	3/12	6213

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
83.	Mangalgiri	Guntur	G. Ranakatamma	18-F-002794	7/10	8/12	19226
84.	Mangalgiri	Guntur	Ch. Appayamma	18-S-003977	2/10	8/12	36514
85.	Mangalgiri	Guntur	Pv. Raghavamma	00113878/F.P	2/10	8/12	26291
86.	STO Ongole	Prakasam	K. Arunamma	SP-17-004358	2/10	12/11	12765
87.	STO Ongole	Prakasam	J. Sangeetha rao	SP-17-S-002574	2/10	12/11	31901
88.	STO Ongole	Prakasam	B. Venkeyamma	SP-17-S-009190	2/10	12/11	23621
89.	STO Ongole	Prakasam	M. Jjalaiah	SP-17-009781	7/10	12/11	20425
90.	Ibrahimpatnam	Ranga Reddy	G. Candrakala	07-PRL. FF/00042	5/12	7/12	1800
91.	- Ibrahimpatnam	Ranga Reddy	S. Venkata rao	07-S-481-F.P	5/12	8/12	1044
92.	Bhadrachalam	Khammam	R. Anjamma	001881/AST	2/10	9/12	29315
93.	- Bhadrachalam	Khammam	Y. Seetharavanna	001011/93/F.P	2/10	9/12	26743
94.	Kothagudem	Khammam	P. Yellamma	SP-00781-88-F.P	7/10	9/12	20622
95.	Kothagudem	Khammam	S. Mahalaxmi	10-S-001568/FP	7/11	9/12	11397
96.	Nellimarle	Vizianagaram	K. Savithramma	22-S-001457/F.P	2/10	9/12	31084
97.	Srikakulam	Srikakulam	P. Krishna monthly	23-SGC-004979	2/10	9/12	57574
98.	Sathupalli	Khammam	K. Subbalaxmi	10-F-0052/F	7/11	9/12	17046
99.	Sathupalli	Khammam	Rahemunnissa bEast Godavarium	F.P-00754	7/11	9/12	11397
100.	Sathupalli	Khammam	S. Dharma chary	SP-00310/F.P	2/10	9/12	7359
101.	Madhira	Khammam	G. Seethharavamma	10-F-000194	2/10	9/12	25960
102.	Madhira	Khammam	Ch. Laxmika jhannu	10-S-001936	2/10	11/10	18050
103.	Madhira	Khammam	G. Analuyanmma	000518/93/FP	5/12	9/12	3865
104.	Yellandu	Khammam	V. Ramaratna	10-SGC-004113/F.P	3/11	9/12	28151
105.	Yellandu	Khammam	Zaheera bee	01-S-010-F.P	2/10	9/12	20120
106.	Yellandu	Khammam	K. Ranganaya kamma	10-F-00531	10/11	9/12	13506
107.	Yellandu	Khammam	G. Shakuntale	SP-002063/F.P	6/11	9/12	13280
108.	Yellandu	Khammam	B>kamalemme	SP-001402/94/F.P	10/11	9/12	9492
109.	Yellandu	Khammam	V. Mutyamme	10-SG-002823/F.P	7/12	9/12	3774
110.	Gudur	Nellore	A. Susheela	1217-ZP	01/12	09/12	6948
111.	Nelakondapalli	Khammam	S.k. Mahaboob bee	00659/F.P	02/10	09/12	22884
112.	STO Khammam	Khammam	K. Anasuya	10-S-000998/F.P	2/10	9/12	45035

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
113.	STO Khammam	Khammam	B. Savithri	10-F-00547/F.P	2/10	9/12	30922
114.	STO Khammam	Khammam	P. Koteshwari devi	10-S-001300/F.P	2/10	9/12	30048
115.	STO Khammam	Khammam	V. Satyanarayana	10-SGC-004997/F.P	7/11	10/12	17526
113.	STO Nellore	Nellore	R.sugune	21-S-3988/F.P	2/10	10/12	39452
114.	Chandragiri	Chittoor	D. Kamalamma	15-F-1973	2/10	10/12	31534
115.	Palamaneru	Chittoor	Ca rahmet bee	15-6-6183/F.P	2/10	10/12	39760
116.	Gooty	Ananthapur	Jubeda bee	S-00826/F.P	01/11	10/12	16412
117.	Gooty	Ananthapur	M. Nakshatramma	13-S-001689	4/11	10/12	5940
118.	Guntakal	Ananthapur	G. Krishna murthy	13-S-003600	2/10	10/12	50161
119.	Penukonda	Ananthapur	Saram beee	F-000146	2/10	11/12	17927
120.	Penukonda	Ananthapur	K. Satyavathamma	714/F.P/ZP	2/10	11/12	40989
121.	Penukonda	Ananthapur	Thipamma	1092/F.P	7/11	11/12	13487
122.	Tadipatri	Ananthapur	M. Parvathamma	13-S-04058	2/12	11/12	36431
123.	Tadipatri	Ananthapur	Ch. Subbamma	13-S-004464	2/12	11/12	30059
124.	Budwel	Kadapa	P. Katbham,,a	14-S-7407	2/10	10/12	30921
125.	Hindupur	Ananthapur	B. Rathnamma	13-S-002845	12/10	11/12	43067
126.	Madeira	Ananthapur	Kc ramappa	834/SP	2/10	6/10	5885
127.	APPO Jambagh	Hyderabad	D. Shankar		7/12		1680
128.	APPO Jambagh	Hyderabad	S.v. Narasimhulu		7/12		618
129.	APPO Jambagh	Hyderabad	B. Bhimeraju		7/12		646
130.	Dharmavaram	Ananthapur	M. Rajie bee	13-S-002569	2/10	11/12	29811
131.	Kambadur	Ananthapur	S. Lingappa	1040-SP-ZP	2/10	11/12	27152
132.	STO Ananthapur	Ananthapur	H.k. Padmavathamma	13-S-002935/F.P	2/10	11/12	35643
133.	STO Ananthapur	Ananthapur	B. Girijaramme	S-00053	2/10	11/12	32187
134.	STO Ananthapur	Ananthapur	V. Parvathamme	S-000272	2/10	11/12	24917
135.	STO Kadapa	Kadapa	C. Chinnamma	17-S-002941	1/12	11/12	8663
136.	Suryapet	Nalgonda	Abbas bee	EDN/1328-F	2/10	9/11	13696
137.	Kadiri	Ananthapur	M. Rasool bee	000458/F.P	2/10	11/12	10450
138.	Ponnur	Guntur	G. Bhagyamma	18-SGC-022769	2/10	01/13	101558

SL NO.	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
139.	Tanuku	West Godavari	Bh. Subbayamma	20-F-1683	02/10	02/13	44941
140.	Tanuku	West Godavari	S. Suryanath	20-F-001854	02/10	02/13	29972
141.	APPO, Secunderabad	Hyderabad	Jessie Patrick	08-S-003651	02/10	02/13	28527
142.	Narsapur	Medak	Ananda Bai	05-SGC-003234/F	11/12	02/13	8988
						Total	**3489302**

Annexure- 3.10

EXCESS PAYMENT OF MEDICAL ALLOWANCE

SL. NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	Amount (₹)
1	STO Pathapatnam	Srikakulam	J. Eswarama	23-03047/FP	11/11	07/12	1653
2	STO Kurupam	Vizianagaram	R.P apamma	LB/VZM/FP/02138	04/11	09/12	3473
3	STO Kurupam	Vizianagaram	K. Laxminarasamma	24-F-00212	02/10	09/12	6400
4	STO Kurupam	Vizianagaram	E. Suramma				
5	STO Bobbili	Vizianagaram	A. Paranjyothi	24-002247/FP	02/10	12/12	3500
6	STO Bobbili	Vizianagaram	M. Thulasamma	24-F-00219			3500
7	STO Addanki	Prakasam	S. Janakamma	FP-000228	06/11	01/13	4000
8	APPO, Nampalli	Hyderabad	B. Shakuntalammaa	06-F-004160	02/10	01/13	3600
9	STO Peddapuram	East Godavari	GVK Prasad	21-F-005301	02/10	02/13	3700
10	APPO, Panjagutta	Hyderabad	M. Sulochana	06-016677/FP	02/10	02/13	7400
11	APPO, Panjagutta	Hyderabad	M. Sitha Devi	06-S-016203/FP	02/10	02/13	7400
						Total	**44626**

Annexure -3.11

Raising of Half Share of Pension to Minimum

SL.NO	NAME OF THE STO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT (₹)
1.	STO Urakonda	Ananthapur	V. Krishna Murthy	F-001263	06/11	11/12	4,258
						Total	**4,258**

Annexure -3.12

MISSING CREDITS

Sl.No	Name of the DTO	Amount in ₹
1	DTO, Vizianagaram	23,38,097
2	DTO, Visakhapatnam	1,42,86,717
	Total	**1,66,24,814**

Annexure -3.13

Missing Debits

Sl.No	Name of STO/DTO	Amount (₹)
1	DTO Kakinada	
2	DTO Machilipatnam	244172
3	DTO Warangal	64123
4	DTO Mahaboobnagar	388578
5	DTO Khammam	2516176
6	DTO West Godavari	595251
7	DTO Vizianagaram	85859
8	DTO Visakhapatnam	1417196
9	DTO Nalgonda	1159131
	TOAL	**6577986**

Annexure -3.14

Minus Balances

Sl,No	Name of the STO/DTO	Dist		Amount in ₹
1	DTO Kakinada	East Godavari		18542
2	DTO Krishna	Krishna	1	95548
3	DTO Khammam	Khammam	5	11027
4	DTO Kadapa	Kadapa	2	36156
5	DTO Visakhapaatnam	Visakhapatnam	9	22916
			TOTAL	**184189**

Annexure -3.15

Non / Short Recovery of GPF Subscription

Sl.No	Name of the DTO/STO	Name of the District	No of subscribers
1	DTO, RANGA REDDY	Ranga Reddy	14
Subscription deducted more than the Basic Pay, in respect of Sri M. Harinarayana, ID No.2547604, O/o Spl.JFCM, Excise, i.e., for ₹ 50000/- against Basic Pay of ₹ 45850/-.			

Annexure -3.16

Undrawn Pensions

Sl.No	Name of the STO/DTO	Name of the District	No.of Undrawn Pensions
1	Peddapalli	Karimnagar	14
2	Vemulawada		2
3	Thiruvuru	Krishna	4
4	Nagar Kurnool	Mahboob Nagar	4
5	Anakapalli (W)	Visakhapatnam	5
6	DTO, Visakhapatnam		95
7	Bheemgal	Nizamabad	7
8	DTO, Vizianagaram	Vizianagram	8
9	Palakollu	West Godavari	7
13	APPO, Malakpet	Hyderabad	82
14	APPO, Jambagh		70
16	APPO, Narayanaguda		50
17	APPO, Chandrayanagutta		55
18	APPO, Secunderabad		118
19	APPO, Motigally		98
20	APPO, Panjagutta		106
21	APPO, Nampalli		116
		Total	**841**

Annexure -3.17

Non-Charging of Penal Interest on overdrawals of GPF

SlNo	District	Name of the Subscriber	Account No	Amount ₹
1	Prakasham	D.Babu	008-106-0108	240
2	Prakasham	K.Venkateswarlu	008-139-0258	5862
3	Vizianagaram	P.Chinnamma	002-0075-0283	1540
4	Krishna			30182
5	Krishna	M.Subba Rao	006-109-0137	8962
6	Khammam	B. Ramjee	22-076-0440	238
			Total	**47024**

-3.18

Improper maintenance of P.D.Accounts under Contributory Pension Scheme (CPS)

Sl.No	Name of the DTO/STO	Name of the District	Amount ₹
1	DTO, Kakinada	East Godavari	7,19,40,586
		Total	**7,19,40,586**

Annexure -3.19

Non- deduction of Income Tax at source

Sl.No.	DTO/STO	District	Name of Employee	Amount ₹
	Mahadevpur	Karimnagaram	K. Madhava rao	67,878
1.	Mahadevpur	Karimnagaram	G.V. Sailaja Rani	70,868
2.	Vemulawada	Karimnagaram	T. Srihari Sarma	48,951
3.	Huzurabad	Karimnagaram	M. Rajaiah	22,529
4.	Metpalli	Karimnagaram	Md. Khairuddhi	42,961
5.	Korutla	Karimnagaram	MSVG. Chakrapani	35,602
6.	Korutla	Karimnagaram	M. Shanthi	39,537
7.	Narsampet	West Godavari	R. Sambalakshmi	59,360
8.	Vijayawada (w)	Krishna	BSS Reddy	9,675
9.	DTO West Godavari	West Godavari	S. Rajaratnam	43,092
10.	DTO West Godavari	West Godavari	V. Sadanandam	17,536
11.	DTO West Godavari	West Godavari	A. Kantaiah	13,489s
12.	DTO West Godavari	West Godavari	K. Narasimha Reddy	19,545
13.	DTO West Godavari	West Godavari	J. Mohan Rao	37,278
14.	DTO West Godavari	West Godavari	E. Ashok Kumar	26,211
15.	DTO West Godavari	West Godavari	R. Sai Baba	14,742
16.	DTO West Godavari	West Godavari	S. Bhoopati	18,838
17.	DTO West Godavari	West Godavari	NFD Vijay Kumar	12,441
18.	DTO West Godavari	West Godavari	K. Krishna Swamy	54.874
19.	STO Nalgonda	Nalgonda	M. Janardhan Reddy	1,21,947
20.	Sattenapalli	Guntur	P. Krishna Murthy	41,648
21.	Sattenapalli	Guntur	B. Krishnaiah	39,883
22.	Sattenapalli	Guntur	T. Satyanarayana	22,342
23.	Sattenapalli	Guntur	M. Prakash Rao	34,930
24.	Sattenapalli	Guntur	V. Sree Maha lakshmi	60,932
25.	Sattenapalli	Guntur	D. Venkateswarlu	32,472
26.	Sattenapalli	Guntur	V. Subbarayudu	28,531
27.	Mangalagiri	Guntur	J. Chinna Perumallu	55,413
28.	Nellimarla	Vizianagaram	K. Vasudha	21,345
	DTO, VZM	Vizianagaram	G.Appala Naidu	16,491
30.	DTO, VZM	Vizianagaram	P. Rukmini	13,414
31.	DTO R.R. Dist	Ranga Reddy	Anitha Diwakaran	27,713
32.	DTO R.R. Dist	Ranga Reddy	Rent of office building	5,080
			Total	**1177548**

3.20

Excess payment of Allowances

Sl No	District	AHRA ₹	NPPA ₹	Uniform Allowance ₹	Risk Allowance ₹	Miscellaneous ₹	Total ₹
1	Kadapa	9840	6000	18700	0	0	34540
2	VSKP	169003	0	3920	0	43813	216736
3	Krishna	4802	0	7750	25207	10967	48726
4	East Godavari	0	75200	19598	5090	0	99888
6	Mahabubnagar	0	0	5800	0	0	5800
7	Kurnool	4692	0	0	0	0	4692
8	Prakasam	0	0	1400	0	0	1400
9	Guntur	6738	16561	1400	0	0	24699
10	Srikakulam	0	0	0	0	9403	9403
11	Khammam	0	0	3475	0	131400	134875
12	Chittoor	36954	0	4650	0	0	41604
13	Ananthapur	9398	0	5750	0	0	15148
14	Nalgonda	23208	13800	3750	625	0	41383
15	Nellore	20604	0	0	12153	0	32757
16	Vizianagarm	640	0	0	0	9775	10415
17	West Godavari	0	0	3400	0	0	3400
18	R.R. Dist	5120	20250	11500	0	3100	39970
19	Nizamabad	35329	0	6550	0	0	41879
20	Adilabad	0	0	18000	0	0	18000
21	Warangal	0	0	2900	0	4600	7500
	Total	**326328**	**131811**	**118543**	**43075**	**213058**	**832815**

Annexure-3.21

Non-reconciliation of Balances with Huzur Treasury Figures

Sl No	Name of the STO	District	Month upto
1	Railway Kodur	Kadapa	4/2011
2	Proddutur	Kadapa	3/2012
3	Jammalamadugu	Kadapa	3/2011
4	Chinthapalli	Visakhapatnam	3/2012
5	Araku	Visakhapatnam	3/2012
6	Kotauratla	Visakhapatnam	6/2012
7	Jaggaiahpet	Krishna	6/2012
8	Thiruvuru	Krishna	6/2012
9	Vijayawada (E)	Krishna	3/2012
10	Rajahmundry	East Godavari	3/2012
11	Kakinada	East Godavari	3/2012
12	Kanchikacharla	Krishna	9/2011
13	Vijayawada (w)	Krishna	1/2012
14	Movva	Krishna	12/2011
15	Bantumilli	Krishna	3/2012
16	Indukurpet	Nellore	3/2012
17	Rapur	Nellore	3/2012
18	Wanaparthi	Mahabubnagar	6/2012
19	DTO Kakinada	East Godavari	3/2012
20	Ramachandrapuram	East Godavari	3/2012
21	Markapur	Prakasam	6/2012
22	Ongole	Prakasam	3/2012
23	Chandur	Nalgonda	3/2012
24	Madhira	Khammam	8/2011
25	Chandragiri	Chittoor	6/2012
26	Puttur	Chittoor	6/2012
27	Pakala	Chittoor	3/2012
28	Bangarupalem	Chittoor	3/2012
29	Palamaneru	Chittoor	3/2012
30	Thambalapalle	Chittoor	3/2012
31	Dharmavaram	Anantapur	9/2012
32	Kambadur	Anantapur	3/2012
33	DTO Kadapa	Kadapa	12/2011
34	Kothacheruvu	Anantapur	6/2012
35	DTO Kadapa	Kadapa	6/2012
36	Kodada	Nalgonda	6/2012
37	Huzurnagar	Nalgonda	6/2012
38	Nidamanur	Nalgonda	6/2012
39	Miryalguda	Nalgonda	6/2012
40	Bhongir	Nalgonda	6/2012
41	Suryapet	Nalgonda	6/2012
42	Tadepalligudem	West Godavari	6/2012
43	Kandukur	Prakasam	6/2012
44	Nandigama	Krishna	3/2011
45	Gudiwada	Krishna	3/2011
46	Vuyyur	Krishna	3/2012
47	Avanigadda	Krishna	3/2012
48	Elamanchili	Visakhapatnam	9/2012
49	Mylavaram	Krishna	3/2011
50	Ponnur	Guntur	9/2012
51	Gannavaram	Krishna	9/2011
52	Chilakaluripet	Guntur	6/2012
53	Ramannapet	Nalgonda	4/2008
54	Narsaraopet	Guntur	3/2009
55	Bapatla	Guntur	4/2012
56	Narsapur	Medak	9/2012

Annexure- 3.22

Non Lapsing of Category "C" Deposits.

Sl No.	District Name	District	W &CW ₹	M.P.P ₹	SFC Grants ₹
1	Kothacheruvu	Anthapur		179307	
2	Nagari	Chittoor	130716		
3	DTO Guntur	Guntur		2240444	
4	DTO Guntur	Guntur		1848583	446924
5	STO Guntur	Guntur			
6	Chilakaluripeta	Guntur		33292	
7	Narsaraopet	Guntur		93809	
8	Vinukonda	Guntur		21099	
9	Pulivendula	Kadapa	31157	--------	143704229
10	Pulivendula	Kadapa			167748
11	Siddavatam	Kadapa			90758
12	DTO Kadapa	Kadapa	1028287	1948196	
13	STO Khammam	Khammam	106889	14691	833774
14	Vijayawada (w)	Krishna	10889		
15	Vuyyuru	Krishna			716040
16	Mylavaram	Krishna			65846
17	Nagarkurnool	Medak			556040
18	Siddipet	Medak	67657		
19	Vinjamuru	Nellore	226374		431010
20	Atmakur	Nellore	90259		
21	STO Nellore	Nellore		43884	
22	Venkatagiri	Nellore	105948		
23	Indukurpet	Nellore			171406
24	Rapur	Nellore			302688
25	Podalakur	Nellore			418021
26	Chirala	Prakasam	571171		
27	DTO, Ranga Reddy	Ranga Reddy		424576	
28	Amaddavalasa	Srikakulam		650982	
29	Narsannapet	Srikakulam			228035
30	Palakonda	Srikakulam			2455690
31	Anakapalli (E)	Visakhapatnam		11740	
32	Elamanchili	Visakhapatnam	110768		
33	Chodavaram	Visakhapatnam			820412
34	Narsipatnam	Visakhapatnam			1055062
35	DTO Eluru	East Godavari	102683		
36	DTO Eluru	East Godavari	594339		
37	Jammalamadugu	Kadapa		170859	
38	Kattabommali	Vizianagaram	254258		
		TOTAL	**3431392**	**7681462**	**152463687**

Annexure - 3.23

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

Sl.No.	Name of DTO/STo	Dist.	Category	Amount ₹
1	Rly Kodur	Kadapa	Rev.Deposits	70656
2	Rly Kodur	Kadapa	Election Deposits	8625
3	Rly Kodur	Kadapa	Central state Dep	10510
4	Rly Kodur	Kadapa	Forest Deposits	1500
5	Rly Kodur	Kadapa	Misc dep. Deposits	35000
6	Rajampet	Kadapa	Central state Dep	35808
7	Rajampet	Kadapa	Election Deposits	52375
8	Rajampet	Kadapa	Other dept Deposits	15000
9	Rajampet	Kadapa	Mis & other Deposit	40012
10	Rajampet	Kadapa	Forest Deposits.	603000
11	Rajampet	Kadapa	Securing Deposits	21415
12	Rajampet	Kadapa	Revevue deposits	452840
13	Rajampet	Kadapa		8277126
14	Lakkireddy pally	Kadapa	Revevue deposits	10519
15	Pulivendula	Kadapa	Revevue deposits	405083
16	Pulivendula	Kadapa	Election	400000
17	Pulivendula	Kadapa	others	40050
18	Pulivendula	Kadapa	Misc	5600
19	Pulivendula	Kadapa	Works	36335
20	Pulivendula	Kadapa	State and central	10000
21	Proddatur	Kadapa	Revenue	89644
22	Proddatur	Kadapa	Election	85000
23	Proddatur	Kadapa	Misc	66000
24	Proddatur	Kadapa	Security	107373
25	Proddatur	Kadapa	Central act	61320
26	Proddatur	Kadapa	Works	205650
27	Proddatur	Kadapa	Forest	542250
28	Jammalamadugu	Kadapa	Revenue	331901
29	Jammalamadugu	Kadapa	Election	20000
30	Jammalamadugu	Kadapa	Ccs	26000
31	Jammalamadugu	Kadapa	Works	85215528
32	Jammalamadugu	Kadapa	State and central	4450
33	Siddhanatam	Kadapa	Revenue	150043
34	Siddhanatam	Kadapa	Forest	15000
35	Jaggaiahpet	Krishna	Revenue.	165484
36	Thiruvuru	Krishna	Revenue.	39950
37	Thiruvuru	Krishna	Election	5000
38	Anakapalli (w)	Visakhapatnam	Security	63475
39	Narsampet	West Godavari	CautionMoney Dep	29681
40	Vijayawada (e)	Krishna	Revenue.	23207993
41	Vijayawada (e)	Krishna	Election	10000
42	Vijayawada (e)	Krishna	Ccd	50174
43	Vijayawada (e)	Krishna	Scrutiny	93100
44	Rajahmundry	East Godavari	Revenue	73869343

Sl.No.	Name of DTO/STo	Dist.	Category	Amount ₹
45	Rajahmundry	East Godavari	Ces	250
46	Rajahmundry	East Godavari	Scrutiny	9095
47	Rajahmundry	East Godavari	Labour Act	21631
48	STO Kakinada	East Godavari	Revenue	2777117
49	Kanigiri	Prakasam	CMD	189245
50	Movva	Krishna	Revenue	4145
51	Alamur	East Godavari	Revenue	4919
52	Alamur	East Godavari	Labour Act	2000
53	Alamur	East Godavari	CCD	5216
54	Wanaparthi	Mahabubnagar	Revenue. Deposit	555794
55	Wanaparthi	Mahabubnagar	Election	47500
56	Wanaparthi	Mahabubnagar	Caution money	81113
57	Pattikonda	Kurnool	Revenue	525
58	Pattikonda	Kurnool	CMD	162998
59	Kodumur	Kurnool	Revenue	8960
60	DTO East Godavari	East Godavari	Rev	222136260
61	DTO East Godavari	East Godavari	Scrutiny	440887
62	DTO East Godavari	East Godavari	Lab Act	199970
63	DTO East Godavari	East Godavari	CCD	23892
64	Amalapuram	East Godavari	Revenue	694661
65	Kothapet	East Godavari	Revenue	3950
66	Kothapet	East Godavari	Election	3250
67	Kothapet	East Godavari	Scrutiny	78000
68	DTO Krishna	Krishna	Rev	57806458
69	DTO Krishna	Krishna	Election	20000
70	DTO Krishna	Krishna	CCD	200
71	DTO Krishna	Krishna	State and central	99050
72	Markapur	Prakasam	Revenue	721951
73	Markapur	Prakasam	Scrutiny	4640
74	Markapur	Prakasam	CCD	24884
75	Yerragondapalem	Prakasam	Revenue	27892
76	DTO, West Godavari	West Godavari	Revenue	8183617
77	DTO, West Godavari	West Godavari	Election	47500
78	STO Nalgonda	Nalgonda	CMD	122831
79	STO Ongole	Prakasam	Revenue	16696769
80	STO Ongole	Prakasam	Election	5000
81	DTO Prakasam	Prakasam	Rev	1740721
82	Bhadrachalam	Khammam	CMD	127500
83	Kotabommali	Srikakulam	CCD	187013
84	Kothagudem	Khammam	CMd	92080
85	Pathapatnam	Srikakulam	Revenue	1591
86	Pathapatnam	Srikakulam	CCD	8500
87	DTO Mahabubnagar	Mahabubnagar	CCD	20573107
88	Cheepurupalli	Vizianagaram	Revenue	11404
89	Cheepurupalli	Vizianagaram	CCD	16000
90	Cheepurupalli	Vizianagaram	Land Act	4100
91	Yellandu	Khammam	CMD	76650
92	Pakala	Chittoor	CMD	31726

Sl.No.	Name of DTO/STo	Dist.	Category	Amount ₹
93	Thambalapalli	Chittoor	Revenue	12505
94	Thambalapalli	Chittoor	CCD	63500
95	Hindupur	Anantapur	Revenue	16020
96	Hindupur	Anantapur	Election	50000
97	Hindupur	Anantapur	Lab Act	2500
98	Dharmakuru	Anantapur	CMD	57246
99	DTO Kadapa	Kadapa	Revenue	1465723
100	DTO Kadapa	Kadapa	Works	64152555
101	Kothacheruvu	Anantapur	Revenue	43797
102	Uravakonda	Anantapur	CMD	99188
103	DTO Kadapa	Kadapa	Election	731356
104	Kodada	Nalgonda	Revenue deposit	200150
105	Kodada	Nalgonda	CCD	239500
106	Nidamanoor	Nalgonda	Revenue	38455
107	Nidamanoor	Nalgonda	CMD	2790
108	Miryalguda	Nalgonda	Revenue	97575
109	Suryapet	Nalgonda	CCD	1223093
110	Venkatagiri	Nellore	Security Deposit	64876
111	Tadepalligudem	West Godavari	Revenue	196690
112	Tadepalligudem	West Godavari	Election	40000
113	Bobbili	Vizianagaram	Revenue	20323
114	Bobbili	Vizianagaram	CCD	148367
115	Nidadavolu	West Godavari	Election	47500
116	Nidadavolu	West Godavari	Sectary	4637
117	Nidadavolu	West Godavari	Caution	68145
118	Kovvur	Nellore	CMD	12904
119	Giddalur	Prakasam	Revenue	1814
120	Giddalur	Prakasam	CCD	10000
121	Giddalur	Prakasam	Scrutiny	296237
122	Kandukur	Prakasam	CMD	275508
123	Nandigama	Krishna	Revenue	82706
124	Nandigama	Krishna	CCD	200
125	Nandigama	Krishna	CMD	206507
126	Cumbum	Prakasam	CMD	139048
127	Darsi	Prakasam	CMD	77268
128	Kadiri	Anantapur	Revenue	36781
129	Gudiwada	Krishna	Revenue	33072476
130	Gudiwada	Krishna	Election	5000
131	Gudiwada	Krishna	Lab	1000
132	Vuyyuru	Krishna	Revenue	1950
133	Elamanchili	Visakhapatnam	Revenue	11293162
134	DTO, Vizianagaram	Vizianagaram	Revenue	704443
135	DTO Vizianagaram	Vizianagaram	Election	27500
136	DTO Vizianagaram	Vizianagaram	CCD	788748
137	DTO Vizianagaram	Vizianagaram	Lab Act	34350
138	Mylavaram	Krishna	Revenue	14168
139	Gannavaram	Krishna	Revenue	152471
140	Ramannapet	Nalgonda	CCS	1303412

Sl.No.	Name of DTO/STo	Dist.	Category	Amount ₹
141	Devarakonda	Nalgonda	Civil	32050
142	DTO Visakhapatnam	Visakhapatnam	Revenue	173522384
143	DTO Visakhapatnam	Visakhapatnam	Election	245000
144	DTO Visakhapatnam	Visakhapatnam	CCD	22149
145	DTO Visakhapatnam	Visakhapatnam	Security	68475
146	DTO Visakhapatnam	Visakhapatnam	Lab Asst	1770338
147	DTO Visakhapatnam	Visakhapatnam	Works	4028256
148	Razole	East Godavari	Revenue	12113
149	Peddapuram	East Godavari	Revenue	6357412
150	Bapatla	Guntur	CCD	63500
151 s	Bapatla	Guntur	CMD	50248
152	DTO Ranga Reddy	Ranga Reddy	Revenue	40271506
			TOTAL	**873134155**

Annexure 3.24

Excess drawal of P.D.Accounts

S.No	Name of the STO/DTO	Name of the District	Amount ₹
1	Lakkireddypalli	Kadapa	2, 30,500/-

Annexure-3.25

INOPERATIVE P.D.ACCOUNTS

District	PD Account	Amount ₹
1. DTO Krishna	Jageor Abolisions Tribunal	4,956.57
DTO Krishna	Estate Abolisation Tribul;a	47,893.00
2. DTO Khammam	7 A/cs	1, 16, 40,999.00
3. DTO.Hyderabad (Urban)	11 A/cs	0
4 DTO.Hyderabad (Urban)	3 A/cs	1, 55, 97,790.34
	TOTAL	**2, 72, 90,838.91**

Annexure -3.26
Non-Receipt of CABs

Sl.No	District Name	District	Total of DDOs	CABs read	Bal
1	Rly Kodur	Kadapa	280	-	280
2	Rajampet	Kadapa	175	127	48
3	L.R.Palli	Kadapa	223	-	223
4	Peddapalli	Karimnagar	331	310	21
5	Palakonda	Srikakulam	332	275	57
6	J. Madugu	Kadapa	178	-	178
7	Siddavatam	Kadapa	185	-	185
8	Kotauvatla	Visakhapatnam	292	160	132
9	Nagar-Kurnool	Mahabubnagar	126	84	42
10	Narsampet	West Godavari	134	88	46
11	Kanigiri	Prakasam	150	127	23
12	Wardhannapet	West Godavari	109	105	4
13	Vijayawada (w)	Krishna	52	38	14
14	Narayankred	Medak	318	207	111
15	Sadasivapet	Medak	84	63	21
16	DTO Kakinada	East Godavari	221	65	156
17	DTO Krishna,	Krishna	5047	240	4807
18	Markapur	Prakasam	236	193	43
19	Bheemgal	Nizamabad	101	87	14
20	Bhainsa	Adilabad	74	71	3
21	STO West Godavari	West Godavari	119	73	46
22	DTO West Godavari	West Godavari	1333	377	956
23	STO Nalgonda	Nalgonda	242	203	39
24	Yellareddy	Nizamabad	83	57	26
25	Mangalagiri	Guntur	68	61	7
26	Amadalavalasa	Srikakulam	108	98	10
27	Korabommali	Srikakulam	104	94	10
28	Cheepunupalli	Vizianagaram	210	207	3
29	Pakala	Chittoor	153	-	153
30	DTO Khammam	Khammam	3225	3167	58
31	Bangarupalem	Chittoor	42	-	42
32	Palamaneru	Chittoor	81	23	58
33	Tadipatri	Anantapur	122	108	14
34	Budwel	Kadapa	88	58	30
35	Dharmavaram	Anantapur	108	--	108
36	DTO Kadapa	Kadapa	182	-	182
37	Kothacheruvu	Anantapur	48	29	19
38	DTO Kadapa	Kadapa	1112	869	243
39	Kodada	Nalgonda	286	241	45
40	Nidamanur	Nalgonda	86	-	86
41	T.P.Gudem	West Godavari	564	504	60
42	Giddalur	Prakasam	141	129	12
43	Nandigama	Krishna	195	107	88
44	Addanki	Prakasam	80	62	18
45	Chirala	Prakasam	261	195	66
46	Elamanchili	Visakhapatnam	121	56	65
47	DTO Visakhapatnam	Visakhapatnam	1206	711	495
48	DTO (U) Hyderabad	Hyderabad	220	73	147
49	Bhimavaram	West Godavari	75	72	3
50	Narsapur	Medak	130	65	65
	Total		**19714**	**10083**	**9631**

Annexure-3.27

Non-obtaining of Strong Room Fitness Certificate

Sl.No.	Name of STO/DTO	District	Year
1	Chintapalli	Visakhapatnam	11-12
2	Korutla	Visakhapatnam	11-12
3	Gangadhara	Karimnagaram	11-12
4	Vemulawada	Karimnagaram	11-12
5	Huzurabad	Karimnagaram	11-12
6	Anakapalli (w)	Vishakapatnam	11-12
7	Rayavaram	East Godavari	11-12
8	Metpalli	karimnagaram	11-12
9	Narsampet	West Godavari	11-12
10	Parkal	West Godavari	11-12
11	Janagon	West Godavari	11-12
12	Kanchikicherla	Krishna	11-12
13	Kodakandla	West Godavari	11-12
14	DTO Krishna	Krishna	11-12
15	Bheemgal	Nizamabad	11-12
16	Mudhole	Adilabd	11-12
17	Yellareddy	Nizamabad	11-12
18	Sattenapalli	Guntur	11-12
19	Maheshwaram	Ranga Reddy	11-12
20	Ibrahimpatnam	Ranga Reddy	11-12
21	Parvathipuram	Vizianagaram	11-12
22	Bobbili	Vizianagaram	11-12

Annexure--3.28

Retention of safe Custody Articles

Sl.No.	DTO/STO	Dist.	No. Of Articles
1	Manthani	Karimnagar	8
2	Mahadevapur	Karimnagar	6
3	Peddapalli	Karimnagar	6
4	Lakkireddypalli	Kadapah	14
5	Palakonda	Srikakulam	2
6	Proddutur	Kadapa	4
7	Chintapalli	Vishakapatnam	4
8	Siddavatam	Kadapa	6
9	Vemulawada	Karimnagar	2
10	Huzurabad	Karimnagar	6
11	Narsampet	West Godavari	18
12	Jangaon	West Godavari	3
13	Rajahmandry	East Godavari	76
14	STO Kakinada	East Godavari	89
15	Kodakandla	West Godavari	23
16	Narayankhed	Medak	12
17	Bantumilli	Krishna	2
18	Indukurpet	Nellore	2
19	DTO Kakinada	East Godavari	60
20	DTO Krishna	Krishna	87
21	Mudhole	Adilabad	3
22	Bhainsa	Adilabad	2
23	STO Warangal	West Godavari	34
24	Sattenapalli	Guntur	6
25	Pedakurapadu	Guntur	2
26	Mangalagiri	Guntur	54
27	STO Ongole	Prakasam	4
28	Ibrahimpatnam	Ranga Reddy	1
29	Bhadrachalam	Khammam	27
30	Kothagudem	Khammam	4
31	Sathupalli	Khammam	10
32	Madhira	Khammam	29
33	STO Khammam	Khammam	2
34	Paderu	Visakhapatnam	15
35	DTO Khammam	Khammam	63
36	Narsipatnam	Visakhapatnam	4
37	DTO Eluru	West Godavari	7
38	Penukonda	Anantapur	1
39	Hindupur	Anantapur	8

Sl.No.	DTO/STO	Dist.	No. Of Articles
40	STO Ananthapur	Anantapur	41
41	DTO Guntur	Guntur	76
42	DTO Kadapa	Kadapa	12
43	Miryalguda	Nalgonda	4
44	Venkatagiri	Nellore	1
45	Tadepalligudem	West Godavari	7
46	Bobbili	Vizianagaram	4
47	Kandukur	Prakasam	3
48	Gajapathinagaram	Vizianagaram	3
49	Cumbum	Prakasam	2
50	Elamanchili	Visakhapatnam	15
51	DTO Vizianagaram	Vizianagaram	30
52	Tenali	Guntur	5
53	APPO Motigalli	Hyderabad	2
54	DTO Visakhapatnam	Visakhapatnam	168
55	Narsaraopet	Guntur	52
56	Vinukonda	Guntur	25
57	Bhimavaram	West Godavari	3
58	DTO Nalgonda	Nalgonda	88
		Total	**1247**

Annexure--3.29

Retention of huge stock stamps

Sl.No	Name of the District Name of the DTO/STO	District	CatEast Godavariory	Amount ₹
1	DTO Kakinada	East Godavari	Non Judicial	508464
			Special adhesive	3521309
			Court Fee	320470
			Adv. Welfare Fund	706956
			Court Fee (Impressed)	187019
			Ins. Stamps	2999857
			Notary	18000
			Copy	75
2	DTO Krishna	Krishna	Adv. Welfare. fund	3591084
			Ins.	20001901
			Revenue	192000
			Special Adhesive	11817935
			CF labels	2477667
			Non Judicial	720000
			Share Trp.	53769860
			GOI Ins.	2218389
			CF paper	3417150
3	STO West Godavari	West Godavari	AP Adv Welfare	63504
			Notary	208885
			Revenue	1216000
			Special Adhesive	40027
			Ins.	2113514
			Court	166090
			Non Judicial.	276045
			Judicial	4115
4	DTO West Godavari	West Godavari	Special Adhesive	1238984
			Ins.	1126450
			Notary	931600
			Judicial.	146070
			Court Fee	2611247
			AP Admn	1014628
			Non-Judicial	2330561
5	Sattenapalli	Guntur	Rev.	54000
			Notary	2500
6	STO Visakhapatnam	Visakhapatnam	Court fee impress	2125900
			CF labels	1449862
			Stamp	988550
			Non-Judicial stamps	17380000

Sl.No	Name of the District Name of the DTO/STO	District	CatEast Godavariory	Amount ₹
7	DTO Eluru	West Godavari	CF Labels	2232545
			CF	736760
			AP Advocate	1455940
			Share transfer	47134000
			GOI Inp.	4231284
			Hundi	287123
8	DTO Kadapa		Jdl. Lower stamps	1805353
			Jdl. Higher stamps	5282370
			Spl. Adhesive	5394083
			Ins.	17181296
			Govt. Ins.	3598367
			AP Advo.	677700
			Rev.	522000
			Hundi	1294
9	Ponnur	Guntur	Non-Judicial	463250
			CF Labels	119750
10	Repalli	Guntur	Revenue	32000
11	DTO Visakhapatnam	Visakhapatnam	Revenue	418800
			Hundi	115888
			Adv Welfare	2507144
			Ins.	9986043
			Copy	7425
			Spl. Adhesive	1149820
			Share Transfer	34141200
			Court Fee	569360
			Labels	1105156
			Non-Judicial	607808
			Total	**283720427**

Annexure--3.30

Retention of Spoiled / Damaged stamps

Sl.No	Name of the DTO/STO	Name of the District	CatEast Godavariory	Amount in ₹
1	DTO Eluru	West Godavari	Non-Judicial stamps	1545465.95
			CF Labels	2119.78
			CF	54340.00
			Share Transfer	559197.85
			Revenue	6465.00
			Special Adhesive	220011.00
			Copy stamps	57.00
2	DTO Visakhapatnam	Visakhapatnam	Non-Judicial	3684312.00
			TOTAL:	**6071968.58**

Annexure-4.1

Replies not received for outstanding Audit objections

Sl.No.	Year	No.of objections	Money Value ₹
1	2010-11	126	89590025
2	2011-12	234	8087640
3	2012-13	565	1365818711
	Total	**925**	**1463496376**

Annexure-4.2

Excess payment of VAT

Sl.No.	DDO	No.of cases	Money Value ₹
1	Asst. Director of Mines & Geology, Govt. of AP	1	2700
2	Presiding officer, A.P wakf tribunal, hydeabad	1	100
3	Principal Govt. Junior CollEast Godavarie, Chanchalguda/ Principal Govt. Junior CollEast Godavarie, Domalaguda	1	450
4	Secretary AP State minorities commission Secretariat, Hyd	1	100
5	women and child welfare officer , state home, hyderabad	1	50
	Grand Total	**5**	**3400**

Annexure-4.3
Omission in pay bills

Sl.No.	DDO	No.of cases	Money Value ₹
1	Accounts Officer,O/o Commissioner , Directorate of Agriculture,AP Hyd	1	6300
2	Assistant Director, Gandhi Hospital, Hyd	1	13500
3	Assistant Secretary, Enforcement(Prohibition & Excise)	1	32800
4	Asst Direector, Osmania Medical CollEast Godavarie, Hyd	1	336624
5	Asst. Account Officer, O/o the Commisiioner, Director of Agriculture	1	476214
6	Asst. Treasury Officer, Directorate of Treaseries & Accounts	1	90387
	Grand Total	**6**	**955825**

Annexure-4.4

Excess payment towards Medical Reimbursements

Sl.No.	DDO	No.of cases	Money Value ₹
1	Accounts Officer, O/o Chief Conservator of Forests, Hyd	3	13352
2	Accounts Officer, O/o DGP, Hyd.	60	313798
3	Accounts Officer, O/o the DGP, SPF, Hyd	19	71945
4	Accounts Officer, the Commisiioner & Directorate of Intermediate Education, Hyderabad	1	58394
5	Addl. Rent Controller, City Small Causes court, Hyd.	1	7240
6	Administrative Officer, District Medicl , Health Officer, Hyd	1	76500
7	Administrative Officer, Govt DEast Godavariree collEast Godavarie for Women, BEast Godavariumpet, Hyd.	1	26500
8	Admn, Officer, Industrial Training Institute, Hyd.	1	4912
9	Assistant Accounts Officer, Directorate of Medical & Health Services	1	5720
10	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	1	6780
11	Assistant accounts officer, Office of the commisioner of the industries	1	56150
12	Assistant Director Admin, Osmania General Hospital, Hyd	1	11000
13	Assistant secretary, A.P.Public Service Commision	1	4089
14	Asst Director(Admn), Osmania Medical CollEast Godavarie, Hyd	1	4640
15	Asst. Account Officer, AP Bhavan, New Delhi	1	5000
16	Asst. Account Officer, O/o the Commisiioner, Director of Agriculture	1	43500
17	Asst. Commissioner for Govt. Examinations, Hyderabad	1	5975
18	Asst. Commissioner of Labour, AP, Hyd.	1	9900
19	Asst. Director of Stationery, O/o Commissioner of Prining, AP, Hyd.	1	4875
20	Asst. Director(Admn.),Mines & Geology	2	43048
21	Asst. Director, District Industries Centre, Hyd	2	49586
22	Asst. Labour Officer, Cir.18, Hyd.	1	6890
23	Asst. Secretary to Govt. Health Medical & Family Welfare, Dept, Hyd	1	3220
24	Asst. Secretary to Govt., GAD	1	40100
25	Asst.Accounts Officer, O/o Commissioner of Civil Supplies, Hyd	1	4380
26	Asst.Director (Admn), OMC, Hyd	1	43500
27	Asst.Secretary, LEast Godavariislative Secretariat, Hyd.	1	141497
28	Divisional Coop. Officer, Golkonda division, Hyd.	1	5452
29	Drawing Officer, Intelligence Department, AP, Hyderabad	1	6550
30	Dy. REast Godavariistrar(Head Office) O/o Commissioner for cooperation & REast Godavariistrar of Co-operative Societies	5	17754

Sl.No.	DDO	No.of cases	Money Value ₹
31	Gazetted Head Mistress, Gr-II, Govt. Girls High School, Hyd	1	4930
32	Head Master, Govt. High School, Yousafguda	1	31881
33	Head Master, Govt. P R Vidyalaya, Domalaguda	1	5070
34	Head Master, Govt. Primary School, Sultan Bazar	1	5260
35	Head mistress, Govt. Boys High School, Himayatnagar	1	4780
36	Head mistress, Govt. Girls High School, Musheerabad	1	4265
37	Joint Director(Epidemics),Director of Health ,Koti, Hyderabad	1	9000
38	Jr.Accounts Officer, Commissioner of Employment, Hyd	2	9989
39	Lay Secretary , Treasurer, ESI Hospitals,Sanath Nagar, Hyd	1	4887
40	Lay Secretary , Treasurer, Insurance Medical Services, Hyd	3	114950
41	Lay Secretary , Treasurer,Gr-I , Insurance Medical Services, Hyd	1	4950
42	Lay Secretary Gr.II, SRRIT,CD, Hyd	1	10828
43	Lay Secretary, ESI Hospitals, Hyd	1	26500
44	Non Technical Personal Assistant to the Engineer in Chief (R,B), Hyd.	3	136504
45	Principal, JN Govt. Polytechnic CollEast Godavarie, Hyderabad	1	3938
46	Secretary, APSHRC.\, Hyd.	1	6364
47	Staff Officer O/o Dy Commissioner of Prohibition , Excise,Hyd	1	7275
48	The Manager (Works), AP LEast Godavariislative Assembly Press, Hyd.	3	16032
	Grand Total	**140**	**1499650**

Annexure-4.5

Non recovery of Tax at Source

Sl.No.	DDO ₹	No.of cases	Money Value ₹
1	Accounts Officer, Director of Public Librarites, Hyd.	1	2335
2	Accounts Officer, Govt Pleaders Office, Hyd	3	34882
3	Accounts Officer, Small Savings, Hyd.	1	2574
4	Administrative Officer, AP Judicial Academy, Hyd	1	1928
5	Administrative Officer, City Civil Courts, Hyd	1	7247
6	Administrative Officer, Intelligence, Hyd. l	3	105381
7	Administrative Officer, Metropolitan Sessions Judges Court, Hyd.	1	1545
8	Assistant Director Admin, Osmania Medical CollEast Godavarie	4	1417343
9	Assistant Director, Gandhi Hospital, Hyd	1	67041
10	Assistant Director, Sarojinidevi Eye Hospital, Hyderabad	1	67908
11	Asst Accounts Officer,Dept of Protocol,Public Gardens Hyderabad	3	55372
12	Asst Inspector General(Accts),O/o C,IG REast Godavarin , Stamps,AP Hyderabad	1	719
13	Asst Secretary to Govt,Genl.Admn(Vigilence , Enfort) Dept	1	5150
14	Asst. Accounts Officer, O/o Chief EleChittoorical Inspector to Govt., Hyd.	2	5243
15	Asst. Director (FAC), NCC Group Hq	1	3170
16	Asst.Director, Dept. of Technical Education, Hyd	3	5373
17	Asst. Director, State Archieves , Research Institute, Hyd	4	15640
18	Asst.Accounts Officer, Director of School Education, Hyd	1	62778
19	Asst.Accounts Officer, O/o Chief EleChittoorical Inspector to Govt., Hyd.	2	5269
20	Asst.Secretary, GAD, GOAP	4	12360
21	Deputy Chief eleChittoorical inspector to governament HYD.	1	1774
22	Deputy Director,Correctional Services,,Juvenile Welfare,Hyd	1	2573
23	Dy Director of Medical , Health Services Statistics,Hyderabad	1	3084
24	Dy.REast Godavariistrar, High Court of AP, Hyd.	9	82245
25	Dy.Civil Surgeon, ESI Dispensary, Dabeerpura, Hyd	1	10094
26	Dy.Director (Admn), Archaeology and Museums, Hyd.	3	42331
27	Hostel Welfare Officer,Govt S.T Boys Engg Hostel,Red Hill,Hyd	1	10177
28	Jr Accounts Officer,REast Godavariional Training Centre(Female),Saifabad,Hyd	1	5975
29	Lay Secretary , Treasurer, Insurance Medical Services, Hyd	1	3841
30	Lay Secretary Gr.II, SRRIT,CD, Hyd	2	19727
31	Officer Commanding, 1(A) Arty Bty NCC, Sec'bad	1	5304
32	Prohibition and Excise Supdt,Secunderabad	1	5611
33	RMO, Govt Ent. Hospital, Hyd	1	7574
34	Secretary Sales Tax Appellate Tribunal, Hyderabad	1	647
	Grand Total	**64**	**2080215**

Annexure -4.6

Short recovery of Tax at Source

Sl.No.	DDO	No.of cases	Money Value ₹
1	Administrative Officer, Intelligence, Hyd.	2	7128
2	Asst. Director of Mines & Geology, Govt. of AP	2	3164
3	Asst. Financial Advisor, Finance (PMU), Hyd.	2	17710
4	Asst. Secretary to Givt. GAD, Hyd	2	90433
5	Asst. Secretary to Govt. Finance claims Dept. Hyderabad	1	7743
6	Asst. Secretary to Govt. LEast Godavariislature Dept. Hyd	1	2060
7	Asst. Secretary to Govt., Finance(Claims), Dept., AP Secretariat	1	73460
8	Asst.Accounts Officer, Tourism, Hyd	2	14155
9	Asst.Secretary, GAD, GOAP	3	53275
10	Deputy Director, Adult Education, Hyderabad	1	1222
11	Director of Translation , Hyderabad	1	4480
12	Dy.Director (EDS), Banjara Hills, Hyderabad	11	74846
13	Dy.Secretary, Finance (Claims), dept., Hyd.	1	8002
14	Genl. Admn., Secretariat, Hyd.	1	25085
15	Joint Director, IT , C dept., GOAP, Hyd	6	311755
16	Jt. Director, IT , C, Hyd.	1	21403
17	Lay Secretary & Treasourer, Gr-II, SRR IT & CD, Hyderabad	1	8803
18	Secretary, Hyd.City Grandhalaya Samstha., Hyd	1	2385
	Grand Total	**40**	**727109**

Annexure -4.7

Excess payment towards hire charges

Sl.No.	DDO	No.of cases	Money Value ₹
1	Non Technical Personal Assistant to the Engineer in Chief (R,B), Hyd.	4	271519
2	EleChittoorical Engineer(GL), R & B, A.C guards, hyderbad	1	3226
3	Non Technical Personal Assistant to the Engineer in Chief (R,B), Hyd.	1	126760
	Grand Total	**6**	**401505**

Annexure -4.8

Excess payment towards advertisement charges

Sl.No.	DDO	No.of cases	Money Value ₹
1	Assistant Accounts officer, Information& puublic relations, A.P.	6	998906
2	Commissioner, Information and Public Relations Dept. Govt. of AP, Hyderabad	1	5740
	Grand Total	**7**	**1004646**

Annexure -4.9

Expenditure is more than sanctioned amount

Sl.No.	DDO	No.of cases	Money Value ₹
1	Asst. Accounts Officer, Dept. of Tourism, Hyderabad	1	1387881

Annexure - 4.10

Avoidable payment of demand charges (penal) and penal energy charges

Sl.No.	DDO	No.of cases	Money Value ₹
1	Asst Accounts Officer,Dept of Protocol,Public Gardens Hyd	1	60219
2	Asst. Director (Admn), Osmania General Hospital, Hyd.	12	2708552
3	Ley Secretary & Treasurer, Gr.I, ESI Hospitals, Sanathnagar, Hyd.	1	15867
	Director, Institute of Preventive Medicine, PH Laboratory & Food (Health) Authority, Hyd.	1	33789
	Total	**15**	**2818427**

Annexure -4.11

Irregular purchase of cooking gas from kirana shop

Sl.No.	DDO	No.of cases	Money Value ₹
1	Asst Accounts Officer,O/o Asst Director Disable , Sr.Citizens Welfare,Hyd	3	288078
2	Hoste Welfare Officer,Govt B.C Girls Hostel,Ameerpet,Hyd	1	4510
3	Hostel Welfare Officer,Govt B.C Boys Hoste,Musheerabad,Hyd	2	7271
4	Hostel Welfare Officer,Govt B.C Boys Hostel,Aliyabad,Hyderabad	3	7800
5	Hostel Welfare Officer,Govt B.C Boys Hostel,Balkampet,Hyderabad	1	8756
6	Hostel Welfare Officer,Govt B.C Boys Hostel,Musheerabad,Hyd	1	5174
7	Hostel Welfare Officer,Govt B.C Girls Hostel,Falaknuma,Hyd	1	3600
	Grand Total	**12**	**325189**

Annexure -4.12

Omissions observed in respect of contract services

Sl.No.	DDO	No.of cases	Money Value ₹
1	Lay Secretary & Treasourer, Gr-I, ESI Hospital Sanathnagar	1	3200
2	Asst. Financial Advisor, Finance (PMU), Hyd.	1	0
3	Jt. Director, IT , C, Hyd.	1	2732314
4	Non Technical Personal Assistant to the Engineer in Chief (R,B), Hyd.	1	5823
5	AP Forest Academy, Dulapally, Hyd	1	750
6	Lay Secretary , Treasurer,Govt Homeopathic hospital,Ramanthapur,Hyderabad	1	1613
7	The Supdt,Osmania General Hospital,Hyderabad	1	19920
8	Asst.Director (Admn), Govt. Gneral Chest Hospital, Irrumnuma, Hyd	1	7680
9	Lay Secretary , Treasurer, Insurance Medical Services, Hyd	1	37500
10	Director of Insurance , Services,Govt of AP,Hyderabad	1	9360
11	Asst Accounts Officer, Dept of Protocol,Public Gardens,Hyderabad	1	2563
12	Asst Accounts Officer,O/o Dy. Director Social Welfare Hyderabad	1	1918
13	Dy.REast Godavariistrar, High Court of AP, Hyd.	1	312058
14	Dy.Director (Admn), Archaeology and Museums, Hyd.	2	165380
	Grand Total	**15**	**3300079**

Annexure -4.13

Confirmation not furnished withregard to payment of service tax to Central Government

Sl.No.	DDO	No.of cases	Money Value ₹
1	Accounts Officer, Small Savings, Hyd.	1	404208
2	Administrative Officer, Gandhi Hospital, Hyd.	1	228747
3	Administrative Officer, Nilofer Hospital, Hyd	1	32900
4	Administrative Officr, Nilofer Hospital, Hyd	1	41406
5	Asst Accounts Officer,O/o Dy. Director Social Welfare Hyd	1	53667
6	Asst Director (Admn), Gandhi Hospital, Secunderabad	1	302160
7	Asst Director ,Directorate of Insurance,Govt of AP,Hyd	2	451087
8	Asst Secretary to VigilienceCommissioner,AP Vigilence Commission,Secretariat,Hyd	1	7307
9	Asst Secretary,A.P Commission for B.C s,Chandravihar,Hyd	1	7889
10	Asst,Engineer in Chief R,B, Hyd.	1	3689
11	Asst. Director of Mines & Geology, Govt. of AP	1	71599
12	Asst. Director, (Admn), Gandhi Hospital, Hyd	1	380224
13	Asst. Secretary , LEast Godavariislature, Hyd.	1	2400
14	Asst. Treasury Officer, DT&A, Hyderabad	2	35998
15	Asst.Accounts Officer, Directorate of Medical and Health Services, Hyd	1	15805
17	Chief Accounts Officer, O/o Transport Commissioner, Hyd	1	10617
18	Govt.Gardens, Hyd.	1	46676
20	Supdt,Govt Spl.cum Children Home for Girls,Hyd	1	3747
	Grand Total	**20**	**2100126**

Annexure-4.14

Other omissions on contingent bills

Sl.No.	DDO	No.of cases	Money Value ₹
1	Accounts Officer, the Commisiioner & Directorate of CollEast Godavarie Education, Hyderabad	1	264
2	Accounts officer,O/o. Commisioner, Pamchayati Raj	1	961
3	Asst. Accounts Officer, Information and Public Relations Dept. Govt. of AP, Hyderabad	2	75229
4	Asst. Secretary(Admn.), O/o the Chief Commissioner of Land Administration of AP, Hyderabad	1	10923.9
5	Asst.Treasury Officer, Director of Treasuries , Accounts, Hyd	1	0
6	Chief Accounts Officer, O/o The Transport Commissioner, Hyd	1	0
7	Commissioner, Information and Public Relations Dept. Govt. of AP, Hyderabad	1	398000
8	Directorate of economics & Statistics	1	8900
9	Secratery State transport appelate tribunal M.J Road , HYD	1	13328
10	Sr.Accounts Officer, O/o Dy.Director of Social Welfare, Hyderabad	1	64015
	Grand Total	**11**	**571620.9**