



**ANNUAL REVIEW REPORT ON THE WORKING OF TREASURIES,
PENSION PAYMENT OFFICES AND PAY AND ACCOUNTS OFFICE,
HYDERABAD IN THE STATE OF TELANGANA FOR THE YEAR 2018-19**



**ACCOUNTANT GENERAL (A&E)
TELANGANA, HYDERABAD**

Preface

The Treasuries are primarily responsible for preparation and correctness of initial and subsidiary accounts as well as ensuring regularity of financial transactions in accordance with applicable codes, manual and administrative procedures relating to such accounts and transactions.

To ensure internal controls in financial reporting and compliance to rules and regulations in financial transactions, we periodically undertake inspection of District Treasuries under Section 10, 13 and 17 of CAG (DPC) Act, 1971 read with Regulations on Audit and Accounts 2007.

This Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in the State of Telangana for the year 2018-19 is prepared as required under Paragraph 20.17 of Manual of Standing Orders (A&E) Volume I. The Report includes deficiencies noticed during compilation of accounts and local inspections of treasuries conducted during 2018-19 for improving the functioning of treasuries.

The Report is in five Parts.

Part 1: Introduction

Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and Irregularities noticed during inspection of Treasuries

Part 4: Annual Review Report on working of Pay and Accounts Office, Hyderabad.

Part 5: Weaknesses in IT Controls

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 Government/DTA will take appropriate remedial measures to improve the functioning of Treasuries and Accounts Department

Hyderabad
Dated:10-02-2020



ANINDYA DASGUPTA
Accountant General (A&E)

Table of contents

Sl.No	Contents	Page No.
i)	Highlights	iv
ii)	Part-1: Introductory	1
iii)	Part-2: Defects noticed during compilation and verification of accounts	5
iv)	Part-3: Defects and other irregularities noticed during inspection of treasuries	15
v)	Part-4: Annual Review Report on working of Pay and Accounts Office, Hyderabad	33
vi)	Part-5 Weaknesses in IT Controls	35
vii)	Annexures	41

Sl.No	Highlights	Para Number
1	3,856 items were kept under objections for want of vouchers in this office amounting to ₹ 2,275 crore	2.2
2	2,285 AC bills amounting to ₹ 221.61 crore were outstanding/ awaiting DC bills as on 31-3-2019	2.3
3	Paid cheques of 1,043 amounting to ₹ 464.54 Crore were not furnished by the treasuries during the year 2018-19.	2.4.1
	<i>Hyderabad (Urban), Ranga Reddy, Nalgonda were at the top of the list to render the wanting vouchers, DC Bills, paid cheques to this office. These offices need to take special efforts to avoid such omissions in future.</i>	
4	Non-Lapsing of deposits of ₹ 10.63 Crore in Category B and ₹ 50.89 crore in Category C lying unclaimed for more than 3 years	3.2.2
5	₹ 538.07 Crore in respect of unutilized 13th FC Grants in 77 PD Accounts of 2016-17 across the state were not surrendered to Government and carried forwarded to 2017-18.	3.2.14
6	Excess payment of pension of ₹ 166.99 Lakh noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices	3.3.1
	Excess payment of Dearness Relief ₹ 54.00 Lakh	
	Excess payment on account of Payment of ineligible Addl. Quantum of Pension with DR thereon ₹ 36.23 lakh	
	Excess payment of pension due to wrong consolidation ₹ 28.74 Lakh	
	Excess payment of pension due to Non-recovery towards commuted portion of pension ₹ 12.13 lakh	
	Excess payment of Enhanced Family Pension beyond time limit ₹ 29.24 lakh	
	Excess payment of pension due to erroneous consolidation of Financial Assistance ₹ 0.21 lakh	
	Excess payment of pension paid in excess of the authorised pension ₹ 1.92 lakh	
	Excess payment of pension due to non recovery of Income Tax on Pension paid ₹ 4.52 lakh.	

PART-1

INTRODUCTORY

1.1 Treasuries and Sub-treasuries in Telangana State function under the administrative control of the Directorate of Treasuries and Accounts (DTA), Telangana, Hyderabad under the Finance Department of the State Government. All the treasuries render their accounts to Accountant General (A&E), Telangana, Hyderabad. In addition to the treasuries, the following authorities also perform treasury functions and render accounts to the AG (A&E).

- Pay and Accounts Officer, Hyderabad.
- Joint Director (JD), Pension Payment Office (PPO), Hyderabad.
- Pay and Accounts Officer (Telangana Bhavan), New Delhi.
- Telangana State Legislature, Hyderabad

1.2 The Treasury is the nucleus of the accounting system of Government. It maintains records of financial transactions and conducts necessary checks as per Treasury Code and financial rules on the flow of Funds. District Treasury acts as the receiver and disbursing officer of the State Government funds and renders monthly accounts to the AG (A&E) who in turn compiles the State Government's account on monthly and annual basis.

1.3 The e-payment system was being implemented from 01.04.2014. Under this system, the DDOs submit all the bills through IMPAcT package. The e-payment system through 'IMPACT' package covers all payments including salaries, pension and payments to third parties (suppliers, utility payments etc.) which can be accessed through '<https://treasury.ts.gov.in>'. In 2015, the State Government rolled out the PD Account Portal to facilitate the transactions pertaining to Public Deposits. All the Receipts and Payments of the PD Administrators are routed through this package. In 2016, the package was made fully operational adopting the balances of IMPACT package. It is also noteworthy that all payments of funds to the end beneficiaries up to January 2018 were made electronically through Corporate Internet Banking (CINB) account maintained by the treasuries. However, in order to avoid accumulation of unpaid amounts lying in CINB account of treasuries, the State Government switched to e-KUBER system of RBI as a gateway for pension payments from the month of February 2018 payable in March 2018. The payment of salaries was also done

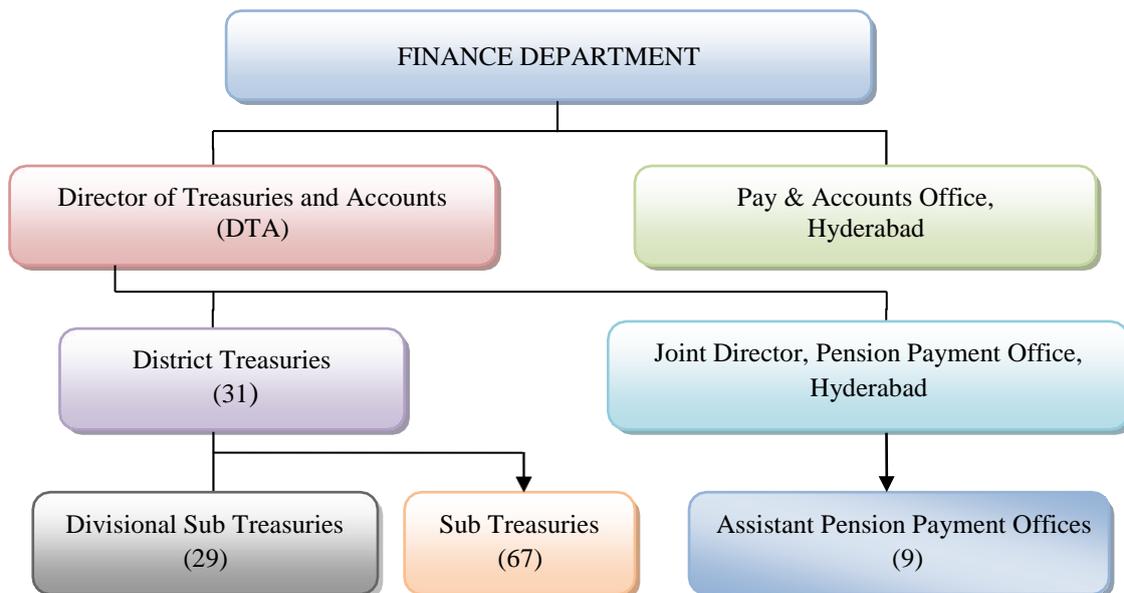
through e-KUBER system of RBI from the month of July 2018 payable in August 2018. In November 2018, the payment of scholarships and other third party payments were also rolled out through e-KUBER system. All the transactions of Goods and Service Tax (GST) are booked under MH 0006 in the State Accounts which is maintained at Cyber Treasury (DTO Ranga Reddy).

1.4 In November 2018, the state government adopted Integrated Financial Management and Information System (IFMIS) for all transactions i.e., preparation and generation of e-bills by DDOs and for audit and approval in treasuries. However, most of the accounting reports are still generated in IMPAcT as the finalization of IFMIS package is under process.

Organisational set-up:

1.5 The hierarchy and organisational structure of the Department of Treasuries and Accounts is as follows:

ORGANISATIONAL SET-UP



All the District Treasuries¹, Divisional Sub Treasuries, Sub-Treasuries and Pension Payment Offices functioning in the State are Banking Treasuries (Details vide Annexure 1).

Scope and Methodology of Treasury Inspection:

1.6 The inspection of all District Treasuries and Sub - treasuries (annual and bi-ennial) covering the period 2017-18 was conducted in 2018-19 in accordance with auditing standards

¹ The number of DTOs was increased to 33 on formation of two new districts i.e., **Mulugu and Narayanpet** from 17th February 2019.

prescribed by the CAG of India. The scope of the inspection was aimed at ensuring the conformity of all transactions with the relevant rules and regulations provisioned in the Financial Codes, Manuals and Government Orders issued from time to time.

Consequent to formation of new Districts in October 2016, the Treasuries in the State underwent reorganisation based on the number of mandals under their jurisdiction. Therefore, the Audit Plan was prepared accordingly taking in view the number of PPOs, DDOs and mandals under each Treasury jurisdiction. During the year 2018-19, 100 per cent inspection of treasuries as per Audit Plan was achieved.

PART-2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

Compilation Process:

2 The AG (A&E), is responsible for compiling the accounts of State Government of Telangana. Each District Treasury furnishes accounts to AG (A&E) Sub Account wise (i.e. for each department) and consolidated 'Main Accounts' Major Head wise (i.e. incorporating the total receipts and charges for the entire district covering all government departments in the district). Each main account is supported by consolidated schedule of deductions for each sub account, a consolidated list of payments and memorandum of reconciliation. Along with the Accounts, the Treasury also furnishes all the supporting documents including the vouchers. The AG (A&E) Office receives the main accounts from all the District Treasury Offices. The Main Account is verified with the respective Sub Accounts to see that the Major Head figures shown in the Main Account agree with the Major Head totals shown in the Sub Account for each of the Major Heads. A Monthly Civil Account for the State is finally prepared Major-head wise from Main Accounts.

Defects noticed during compilation and verification of accounts

Delay in rendition of Monthly Accounts:

2.1 Completeness of accounts means that all transactions relevant to a month/year of an account are included leaving no transaction over looked. Timely rendition of monthly account by the District Treasuries with supporting documents is a pre-requisite for the preparation of monthly civil account and monthly expenditure report. A delay by District Treasuries adversely affects the timely rendition of the monthly civil account to the State Government by the AG (A&E).

The delays noticed in rendition of monthly accounts for the year 2018-19 by all the District Treasuries are shown in Annexure 2.1. The delay in submission of account to this office across treasuries is ranging from one day to fourteen days. The delays noticed are mainly for the months of April 2018 & March 2019. *All the Treasuries failed to render the accounts in time for the month of March 2019.*

Non-submission of vouchers by Treasuries:

2.2 In order to keep a proper watch on the receipt of accounts, vouchers and schedules from the treasuries, a joint physical verification of sampled vouchers with treasury representatives was introduced. Despite this, the quantum of missing vouchers across almost all the treasuries still remains high. The recurrences of missing vouchers in every monthly account indicate laxity at the level of DTO in rendering complete account to this office.

To the end of March 2019, it was observed that '3,856' items were kept under objections for want of vouchers in this office amounting to '₹ 2,275' crore as shown in Annexure 2.2. To conclude that these vouchers do not involve fraudulent payments, it is vital that the treasury officers concerned make special efforts to trace and forward the wanting vouchers/certificate of payment as per the extant rules.

Graph (Fig.2.1) below depict the district-wise wanting vouchers from treasuries for the year 2018-19.



Fig 2.1 District-wise amount of wanting vouchers from the treasuries for the year 2018-19.

Table below depicts the top five districts/ARUs in terms of number of wanting vouchers.

Sl No	Name of the DTO/District	Number of wanting vouchers
1	Nalgonda	900
2	Adilabad	301
3	Mahabubabad	213
4	Medak	201
5	Mahaboobnagar	195

The above chart and table shows that Hyderabad (Urban), Nalgonda and Ranga Reddy District Treasury Offices were at the top of the list. These offices need to work out to improve the functioning of treasury to provide all the vouchers to this office.

Delay in adjustment of advances drawn on Abstract Contingent (AC) bills:

2.3 (i) Financial Rules (Art 99 of erstwhile combined state of AP Financial Code) permit drawal of advances on Abstract Contingent bills (AC bills) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (SR18 below TR 16) and Government orders (GO No.391, dt.22-03-2002 and 507, dt.10-04-2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the Detailed Contingent bills (DC bills) with supporting vouchers within a month. In any case, a third AC bill shall not be admitted till the first AC bill is settled. *However, there is no proper validation in the system to control admission of third AC bill while the first AC bill is still unsettled.*

(ii) Non-submission of DC bills raise questions on the proper utilisation of the amounts drawn, correctness/completeness of accounts and is in direct contravention to the Government orders. Further, to the extent of non-receipt of DC bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

However, as on 31-03-2019, a total number of '2,285' AC bills amounting to '₹ 221.61' crore were still outstanding/ awaiting DC bills as detailed below:

Year	No. of wanting DC bills	Amount (₹ in crore)
Up to 2016-17	1,029	92.84
2017-18	369	20.46
2018-19	887	108.31
Total	2,285	221.61

Detailed outstanding AC bills district-wise are shown in Annexure 2.3.

Graph (Fig 2.2) below depicts district-wise distribution of pendency of AC bills.

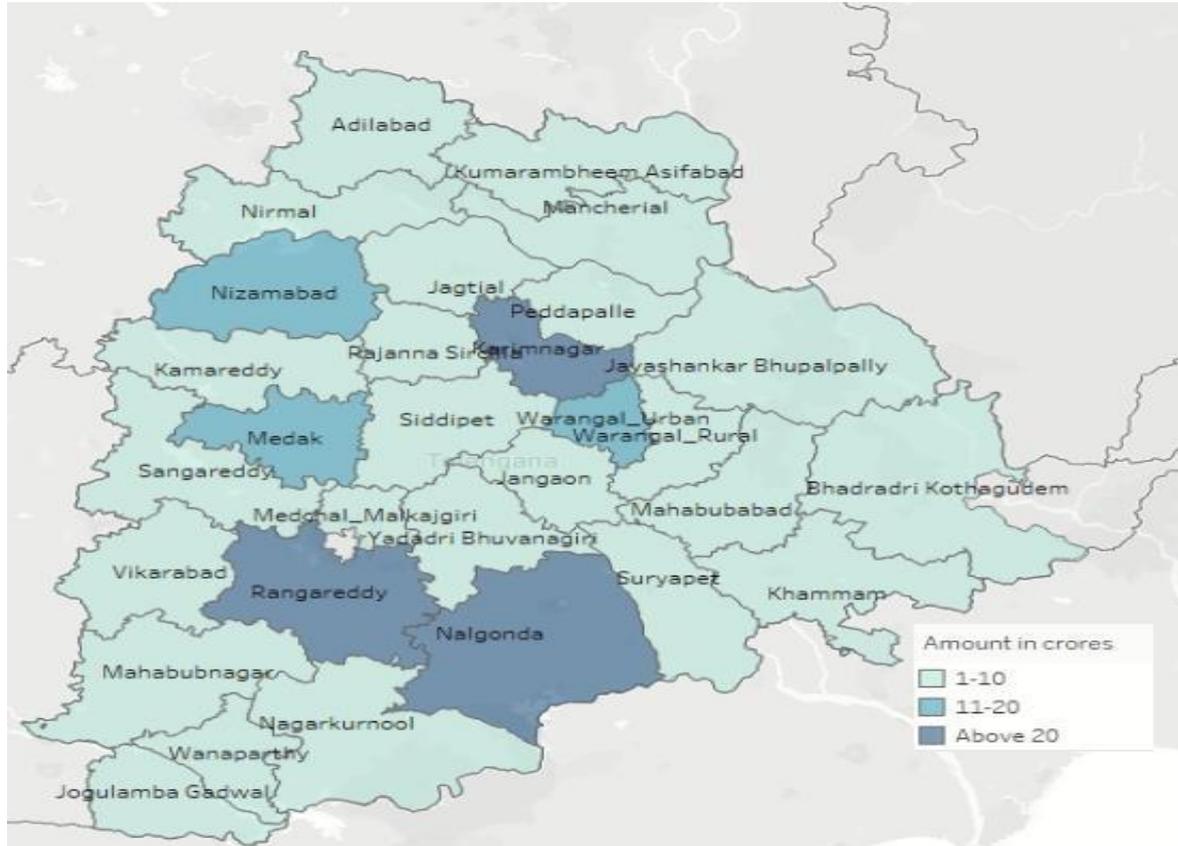


Fig 2.2 District-wise wanting DC bills (Amount) for the year 2018-19.

The above data reveals that Ranga Reddy, Nalgonda and Karimnagar were stood at the top of the list with pending AC bills for want of DC bills. More efforts are required on the part of treasury to obtain the DC bills from the DDOs and to clear the pendency.

Recommendations:

- *DDO wise AC/DC Bill watch register maybe maintained at all treasuries.*
- *Necessary validations may be placed in IFMIS package.*

Deposit Accounts

2.4 During the year 2018-19, the following discrepancies relating to Deposit Accounts were observed.

Non-furnishing of paid Cheques:

2.4.1 '1,043' paid cheques amounting to '₹ 464.54' Crore were not furnished to AG (A&E) by the treasuries during the year 2018-19 as detailed in Annexure 2.4. This dents the completeness objective of rendering the accounts.

The Map (Fig 2.3) below depicts the district-wise wanting paid cheques.



Fig 2.3 District-wise wanting paid cheques from the treasuries for the year 2018-19.

Table below depicts the top five districts by value of wanting paid cheques not furnished.

Sl No	Name of the DTO/District	Amount of paid cheques in ₹
1	Hyderabad(U)	1,03,85,65,568
2	Ranga Reddy	58,89,89,819
3	Yadadri	58,64,81,956
4	Nalgonda	48,15,77,280
5	Khammam	22,25,14,037

The above table shows that most of the paid cheques were to be received from Hyderabad (Urban), Ranga Reddy and Yadadri districts. These offices required to take special efforts to submit 100 % of paid cheques to this office.

Discrepancies between Sub Account 112 and Plus/Minus Memo:

2.4.2 The monthly figures booked under SA 112² should always tally with the figures of plus/minus Memoranda received from the treasuries. However, it was noticed that there were huge differences between SA 112 and Plus/Minus Memoranda during the year 2018-19 as shown in Annexure 2.5.

² SA 112 includes these Major Heads 8011, 8121, 8229, 8235, 8338, 8342, 8443, 8448, 8449.

Loan Accounts

2.5 During the year 2018-19, the following deficiencies were noticed in Loan Accounts.

Wanting details of remittances in respect of Institutional Loans:

2.5.1 Details for two Challans amounting to ₹ 34,34,229/- under Loan Head of Account 6425-00-108-12-09-001 are yet to be furnished by DTO, Warangal (U) to AG (A&E). The wanting particulars are shown in Annexure 2.6.

Wanting Schedules of HBA (Regular):

2.5.2 In four District Treasuries, no schedules/recovery particulars of remittance under the Head 7610-00-201-05-000 - HBA (Regular) amounting to ₹ 6,40,715/- were attached to 35 Vouchers/Challans. Details are given in Annexure 2.7.

Misclassification of HBA (AIS) under HBA (Regular):

2.5.3 In 13 cases, the recoveries amounting to ₹ 2,02,500/- towards HBA of AIS Officers (MH 7610-00-201-04-000) were wrongly classified under HBA Regular (MH 7610-00-201-05-000). The details are given in Annexure 2.8.

Misclassification of interest on HBA under HBA principal:

2.5.4 In 19 cases across Six District Treasuries, an amount of ₹ 3,48,850/- recovered towards interest on House Building Advance (MH 0049-04-800-01-001) was misclassified as repayment of House Building Advance (MH 7610-00-201-05-00) as detailed in Annexure 2.9. These misclassifications were rectified by this office at the end of the financial year.

Misclassifications of other items under HBA:

2.5.5 In 10 cases across six treasuries, the recoveries amounting to ₹ 600,06,21,069/- not pertaining to House Building Advance were classified under MH 7610-00-201-05-000 House Building Advance. Details are shown in Annexure 2.10. These amounts after vigorous correspondence with the Departments were rectified by proposing Alteration Memo by this office at the end of the financial year.

General Provident Fund Accounts

2.6 During the year 2018-19, the following irregularities were noticed in GPF Accounts.

GPF Wanting Schedules and debit vouchers:

2.6.1 The GPF recovery schedules containing names of the subscribers, GPF account numbers, subscription and refunds for a month along with Abstract showing Trans Id number and date

for all the GPF credits of the month have to be transmitted by the DTOs to AG (A&E) every month. Schedules (772) for the year 2018-19, amounting to ₹ 42,50,924/- are wanting from all the Treasuries. Details are given in the Annexure 2.11.

Table below shows the top five districts to provide details of GPF schedules.

SI No	Name of the DTO/District	Amount of wanting GPF schedules
1	Hyderabad Urban	15,77,182
2	Nalgonda	5,54,228
3	Bhadradi at kothagudem	5,15,382
4	Suryapet	3,34,287
5	Yadadi	3,29,257

12 debit vouchers from seven DTOs for an amount of ₹ 12,94,391/- were kept under **suspense** due to non-receipt of debit vouchers in AG (A&E). Details are given in Annexure 2.12.

The above Table reveal that Hyderabad (Urban), Nalgonda and Bhadradi kothagudem were at the top of the list of treasuries to provide wanting GPF schedules. These offices are to take more efforts to provide all the GPF schedules to this office.

Misclassification of Class IV GPF into Regular GPF:

2.6.2 Correct classification is a pre-requisite for maintenance of accounts. All drawing officers who present bills to the Treasury have to see that the bills are classified correctly. At the Treasury level, it should be ensured that the accounts are compiled correctly on the basis of nature of transaction and classification recorded by the departmental officer. The DDOs and the treasury are jointly responsible for correct classification of transactions. But, as seen from the transactions for the year 2018-19, Credit items (2,334) of ₹ 1,12,80,466/- and Debit items (30) of ₹ 35,59,175/- pertaining to Class IV GPF, CPS, ZPPF were misclassified under regular GPF. This superficially inflates/deflates the balances under the GPF account besides resulting in missing credits/debits of relevant PF Accounts. The misclassifications noticed are shown in Annexure 2.13.

Graph (Fig: 2.4) depicting misclassification of Class IV GPF into Regular GPF district-wise is shown below.



Fig: 2.4 District-wise number of GPF schedules of Class IV misclassified under GPF regular for the year 2018-19.

The above chart revealed that Ranga Reddy and Nizamabad districts were at the top of the list of misclassification of credits and debits respectively. These offices need to put more efforts to avoid such misclassifications.

Cases of Overpayment:

2.6.3 Overpayment in GPF occurs mainly due to non-receipt of debit vouchers on time. As per note 3, under Rule 15A of Provident Fund Manual, the amount paid in excess of the balance available in a subscriber's account is to be recovered from the subscriber as lump sum or in such number of monthly installments as may be determined by the administrative department of the secretariat.

There were two overpayment cases amounting to ₹ 1,56,950/- in Hyderabad district pending as on date despite repeated reminders being issued to DDOs and DTOs. Details of overpayment cases are shown in Annexure 2.14.

Misclassification under Sub Account 111:

2.6.4 GPF credit items (85) amounting to (-) ₹ 2,14,76,365/- and GPF debit items (71) amounting to ₹ 3,68,60,537/- pertaining to Non-All India Services (NAIS) were incorrectly classified under Sub Account 111 All India Services (8009-01-104). Details are given in Annexure 2.15.

Payment on GPF Authorisation after validation period:

2.6.5 The validity period of GPF final withdrawal authorisation is six months from the date of issue. If the amount remains unclaimed beyond that period, the authorisation has to be revalidated by the authorising authority. However, 24 Treasuries have made GPF final withdrawal payments amounting to ₹ 1,48,52,752/- in 82 cases beyond the validity period of six months as detailed in Annexure 2.16.

Recommendations: As indicated above, Hyderabad (Urban), Ranga Reddy, Nalgonda recorded the largest number of control deficiencies in terms of wanting vouchers, paid cheques, wanting schedules, misclassification of GPF schedules/vouchers to this office. These offices need to strengthen control procedures to avoid such omissions in future.

PART-3

**DEFECTS AND OTHER IRREGULARITIES NOTICED
DURING TREASURY INSPECTION IN 2018-19**

Section I: Overview of the functioning of Treasuries

Introduction:

3.1.1 The Treasuries and Accounts Department was created to ensure strict compliance of financial rules and procedures relating to all Government transactions. The Departmental functioning assumed much significance with the growing need for more financial control over the increasing Government transactions involving huge public expenditure.

Treasury management, of late, has become a much more demanding task because of the expenditure commitment of Government which is growing at a fast pace resulting in increased pressure on Government Finances. Treasury officials at all levels are the vital link in Government delivery system. Treasuries had refined their functioning by improving systems and procedures. Some of the major initiatives are compilation of computerised accounts, Personal Deposit accounts through PD Portal, payment of pension, salaries and all other payments through e-kuber and monitoring of government expenditure vis-à-vis budgeted amounts.

Planning and conduct of inspection:

3.1.2 Inspection process starts with the assessment of risks faced by Treasuries based on expenditure incurred by various departments, criticality/complexity of activities and over all internal control mechanism. Findings of the inspection are expected to enable the Director of Treasuries and Accounts (DTA), Hyderabad to take corrective action that will lead to improved financial management of the organization.

Details of Treasury Offices inspected during the year:

3.1.3 During the year 2018-19, 31 DTOs, 75 STOs and 9 APPOs were inspected including the DTA as per the approved Audit Plan on a quarterly basis and 116 Inspection Reports containing 743 paras were issued. The list of offices inspected during the financial year is given in Annexure 3.1.

During the course of inspection minor irregularities and objections were settled at Treasury level wherever possible. The major objections relating to excess payment of pension, GPF, incidences of incorrect operation of Personal Deposits, non-accountability of funds drawn but not expended etc, were brought out in the Inspection Reports and communicated to DTA and respective DTOs, STOs and APPOs.

Outstanding Inspection Reports and Paras:

3.1.4 The AG (A&E) arranged to conduct periodical inspection of Treasuries to test check transactions, verify maintenance of accounts and other records as prescribed in the rules and regulations. These inspections were followed up by inspection reports incorporating the irregularities detected during the inspection. All Inspection Reports were issued to the respective Treasuries with copies marked to the District Treasury and Director of Treasuries and Accounts for compliance. As per instructions under TR 31 of Treasury Code Vol-1, the Treasury Officer shall dispose off post audit objections within a fortnight of its receipt and shall maintain a post audit register to watch clearance of paras periodically. As of 31st March 2018, there were '411' Inspection Reports containing '1,640' paras pending settlement due to non-receipt of replies/ compliance by the Department. Efforts were taken by this office to review outstanding paras at the time of inspection of treasuries and by conducting Audit Committee Meetings twice during the year 2018-19 and '86' IRs and '781' outstanding paras were cleared. The District-wise data of outstanding Inspection Reports and paras to the end of March 2019 is detailed in Annexure 3.2.

Section II: Observations i.e. Internal Controls

Personal Deposit Accounts:

3.2.1 The purpose of Personal Deposit (PD) accounts is to enable the Drawing Officers to incur expenditure pertaining to funds released by government for a particular scheme.

One of the components of the Public Account (Part III of Govt. Account) is Deposit accounts such as revenue deposits, court deposits, deposits of local funds, deposits of various autonomous bodies /corporations, etc and is not subject to budgetary control.

Government has classified the above deposits into three categories viz., category A – Non-lapsable, category B – lapsable as per codal provisions and category C – lapsable as per Government Order (usually after completion of financial year).

On review of PD accounts, following observations were made.

Non-lapsing of unclaimed Deposits of Category “B” and Category “C”:

3.2.2 i) As per the provisions contained in Article 271(iii) of erstwhile combined state of AP Financial Code Vol-I, all Deposits which fall under category ‘B’ and remain unclaimed for more than three complete financial years from the year they become due for repayment should be lapsed and credited to Government Account.

It was observed in eighteen DTOs and twenty eight STOs that deposits amounting to ₹ 10,62,85,528.71/- under this criterion were not lapsed to Govt. account. Treasury-wise details are given in Annexure 3.3.

ii) As per G.O.Ms.No.43, Finance & Planning (W&M) Dept, dated 22-04-2000, Category ‘C’ Deposits include funds deposited on account of execution of various schemes and works sanctioned by Government from time to time. Under these deposits, all funds released during a particular financial year and remaining unspent up to 31st March of next financial year shall lapse.

Likewise, in three DTOs and in five STOs, it was noticed that deposits of ₹ 50,89,41,744/- pertaining to different deposit heads of account falling under Category “C” which were due for lapsing on 31-03-2018 remain unlapsed. Details are given in Annexure 3.4.

Graph below (Fig 3. 1) depict the district-wise non-lapsed deposit amounts of Category C.

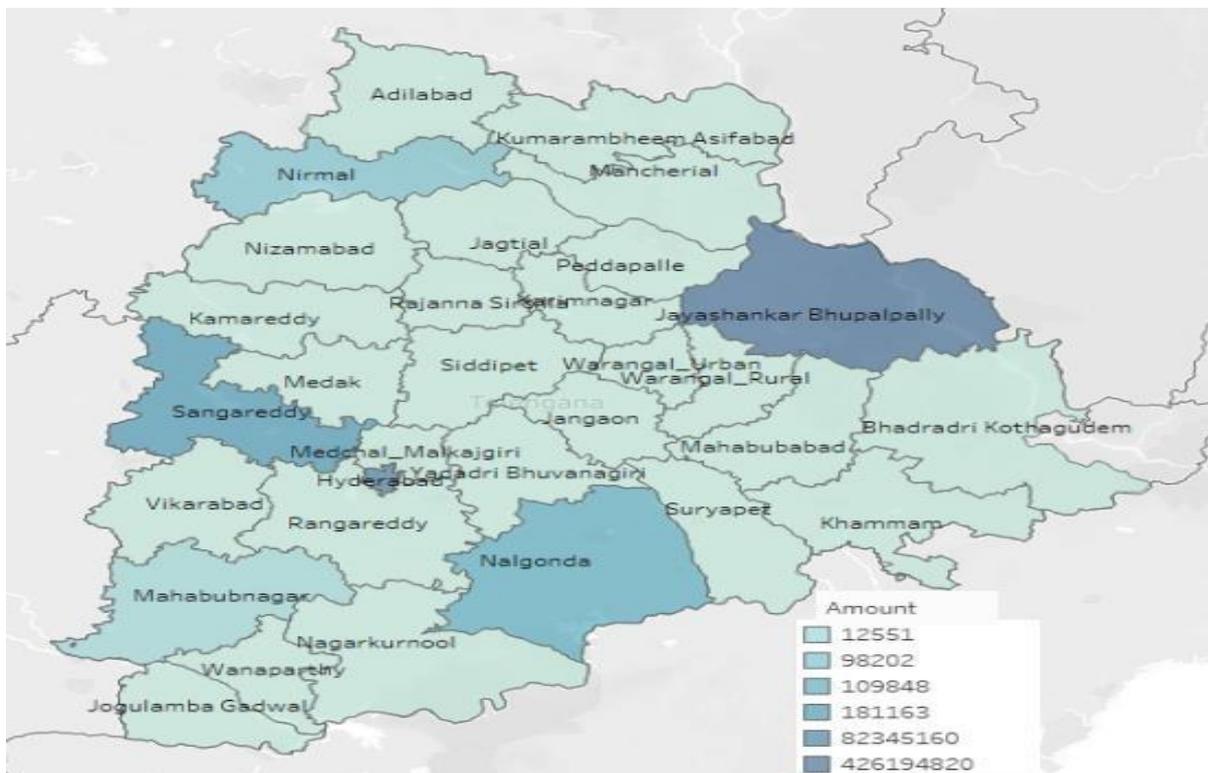


Fig: 3.1 District-wise non-lapsed amounts in Category C deposit accounts during 2018-19.

It is inferred from the above charts that Siddipet and Jayashankar Bhupalpally district offices were at the top with maximum of non-lapsed Deposit amounts under category B and category C respectively.

PD accounts not in operation for more than three years

3.2.3 As per Article 271(iii) (4) of Erstwhile combined state of A.P.F.C. Volume-I, the balances in P.D. Accounts which are not in operation for more than three complete financial years shall be lapsed to the Government Account. The treasury office can close the P.D. Account and transfer the balance therein to receipt major head of account of the department concerned.

As per G.O.Ms.No.43, Finance & Planning (W&M) Dept dated 22-4-2000 read with GO MS No.25, Finance (DCM) Department, dated 30-03-2019, un-utilized balances in PD accounts in respect of Category “B” deposits shall be lapsed to Government account under the HOA “0075-101-01” Misc Government Receipts and in respect of Category “C” shall be lapsed to Government account by Minus Debit to the Service Head concerned.

In DTO Hyderabad (Urban), scrutiny of the records revealed that there were 20 PD Accounts under Category “B” deposits and 12 PD Accounts under Category “C” deposits which were not in operation for more than three financial years. Of these PD accounts, six PD accounts under Category “B” have a balance of ₹ 69,81,605/- and seven PD accounts under Category “C” deposits have balance of ₹ 2,67,65,376/-. All these PD accounts may be closed after lapsing of the balances to the government account as per the orders stated above. Details are shown in Annexure 3.5 and Annexure 3.6.

Non-obtaining of Certificates of Acceptance of Balance:

3.2.4 As per Article 126 of Account Code Volume II read with G.O.Ms.No.45 Fin. & Plg. Dept., dated 25-2-1987, the administrators operating PD accounts in the Treasury are required to verify the quarterly balances in the deposit accounts and furnish a Certificate of Acceptance of Balance (CAB) to the Treasury after reconciling the differences, if any, between the administrator’s figures and the treasury figures, in order to streamline the flow of funds and avoid over drawal. There is a risk of over payment if balances are not reconciled timely.

In four DTOs and ten STOs, it was noticed that receipt of ‘3,563’ CABs up to the previous quarter at the time of inspection were pending from various PD Administrators during 2018-19 as detailed in Annexure 3.7.

Non-reconciliation of balances under Deposit Heads with Huzur Treasury in time:

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

In 38 STOs, this reconciliation was pending for a long time. This can impair rectification of accounts due to misclassifications, overpayments etc. The details of last reconciliation completed in these STOs are given in Annexure 3.8.

Excess payment of Pay and Allowances:

3.2.6 During treasury inspection, to ensure the correctness of disbursement of pay and allowances of employees, a test check of Fly Leaf Audit Registers was taken up. The excess drawal of allowances such as House Rent Allowance, Additional House Rent Allowance, Uniform Maintenance Allowance, Rural Allowance, City Compensatory Allowance, Conveyance Allowance to Physically Handicapped Employees were noticed in 329 cases for ₹ 19,28,795/-.

Graph (Fig: 3.2) showing the district-wise excess payment of pay and allowances is given below.

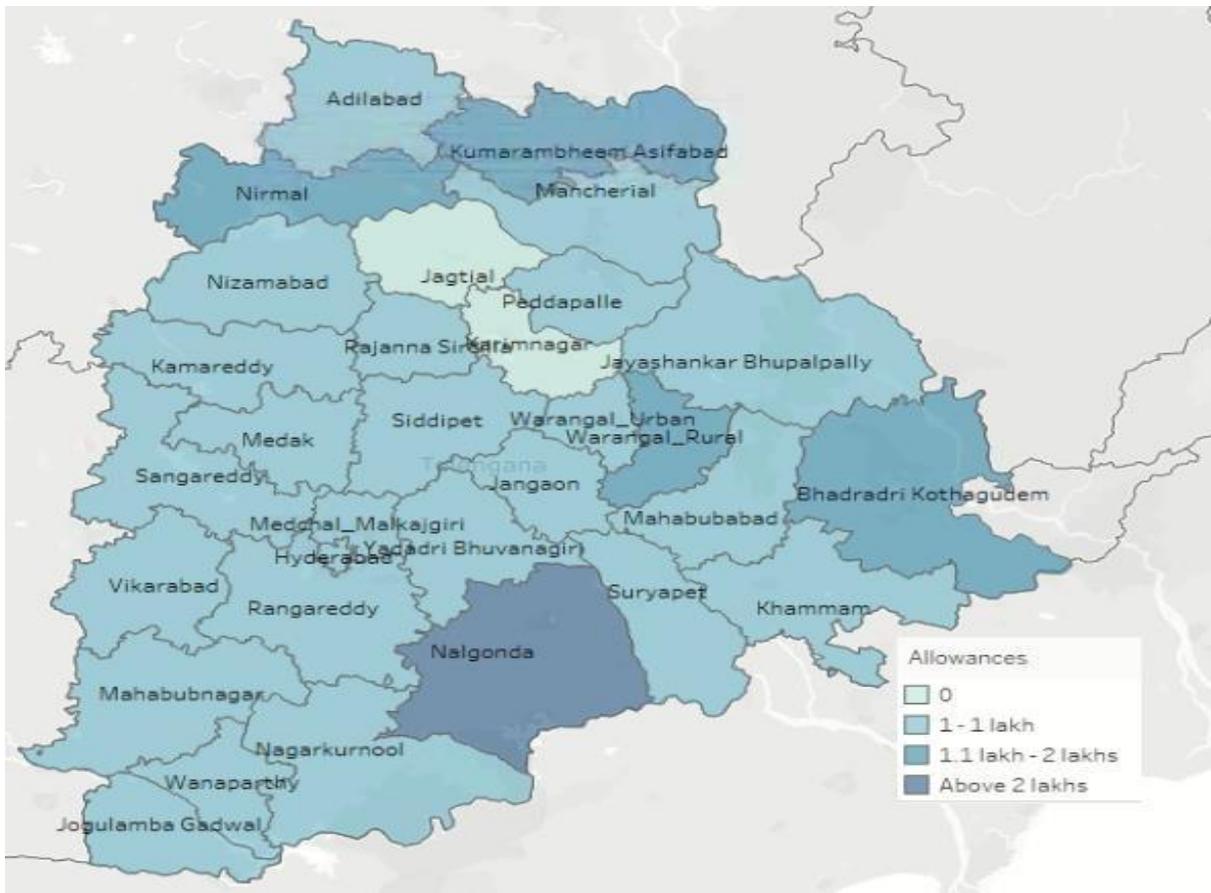


Fig: 3.2 District-wise excess paid pay and allowances for the year 2018-19.

The above chart reveals that Nalgonda, Komaram Bheem Asifabad and Nirmal districts were at the top of the list of excess payment of pay and allowances.

Detailed irregularities noticed under different categories of allowances are brought out in succeeding paragraphs.

Irregular drawal of House Rent Allowance resulted in excess payment:

3.2.7 Government of Telangana in G.O. Ms.No.27, Finance (HM IV) Dept, dated 18-03-2015, on the recommendation of 10th PRC, classified cities and towns into four categories and fixed rates of House Rent Allowance (HRA) as 30% , 20% , 14.5% and 12% respectively (the maximum limit being ₹ 20,000/-).

In one DTO and in one STO, it was noticed that two officials were drawing HRA at a rate higher than their eligibility as prescribed in the GO. This irregular drawal of HRA resulted in excess payment to the tune of ₹ **1,09,585/-** as detailed in Annexure 3.9.

Irregular Drawal of Additional House Rent Allowance:

3.2.8 In G.O.Ms.No.46, Finance (HRM-IV) Department, dated 21-04-2015, orders were issued for sanctioning of Additional House Rent Allowance (AHRA) under Revised Pay Scales 2015 @ 8% of Basic Pay subject to a maximum of ₹ 2,000/- pm, to the employees eligible for rent free accommodation but not provided so by the government. The list of Designations entitled to rent free accommodation in various Departments was annexed to the said GO.

In three DTOs and seven STOs, it was observed that ten employees whose designations were not included in GO were being paid AHRA. This irregularity resulted in excess payment of ₹ **5,25,401/-**. The details are given in Annexure 3.10.

Irregular payment of Uniform Maintenance Allowance:

3.2.9 The rates of Uniform Allowance and Uniform Maintenance Allowance were revised vide G.O. Ms. No. 82 Fin Dept. dated 26-05-2015 as per the recommendations of 10th PRC. Further, it was reiterated therein that those who are eligible for Uniform Allowance should automatically be eligible for Uniform Maintenance Allowance @ ₹ 150/- per month and for those who wear Apron @ ₹ 75/- per month.

In 20 DTOs and 55 STOs, it was noticed that 290 employees who were not eligible for Uniform Allowance were paid Uniform Maintenance Allowance contrary to the orders issued in the said GO. This irregularity resulted in excess payment of ₹ 9,06,459/- as detailed in Annexure 3.11.

Excess payment of Rural Allowance to Officials working in Medical Department:

3.2.10 In G.O.Ms.No.135, HM&FW (A2) Dept., dt:8-6-2010 orders were issued sanctioning the Rural Allowance to the Doctors working in PHCs and CHCs from the existing ₹1,000/- p.m. to ₹1,500/- p.m to the Male Doctors and from the existing ₹1,500/- p.m. to ₹2,000/- to the Lady Doctors working in PHCs and CHCs located in the non tribal rural areas.

These rates of RA were enhanced to the Doctors from the existing ₹ 1,500/- p.m. to ₹ 2,000/- p.m. to the Male Doctors, and from the existing ₹ 2,000/- p.m to ₹ 2,500/- p.m. to the Lady Doctors working in PHCs and CHCs located in the non tribal rural areas, in the R.P.S., 2015 vide G.O.Ms.No.191 HM & FW (A1) Department, Dated 24-11-2017.

In one DTO and four STOs³, it was observed that ten officials were paid RA in excess of their eligibility to a tune of ₹ 3,40,000/-. The details are provided in Annexure 3.12.

Irregular drawal of City Compensatory Allowance:

3.2.11 As per G.O Ms. No.28 Finance (HRM.IV) Department dated 18-03-2015, read with GO Ms. No. 65 Finance (PC-I) Department dated 09-03-2010, City Compensatory Allowance (CCA) is admissible to those employees of the offices located in the Municipal Corporation limits of the specified corporations.

Further, erstwhile Government of combined State of Andhra Pradesh in G.O. Ms. No. 99, Municipal Administration and Urban Development (ELEC-II) department, dated 19-3-2013 had de-notified 42 Gram Panchayaths into the Warangal Municipal Corporation in Warangal (Rural) District.

In DTO Warangal (U), scrutiny of Fly Leaf Audit registers revealed that all the employees working in Dharmasagar Mandal were being paid CCA along with 20% HRA even though they were not entitled for the same as this mandal was not covered under the above GO.

Irregular drawal of Conveyance Allowance to Physically Handicapped Employees:

3.2.12 Govt. of Telangana on the recommendation of 10th Pay Revision Commission ordered that the Conveyance Allowance be paid at 10% of basic pay subject to a maximum of ₹ 2,000/- pm to the blind and physically handicapped employees. It also stipulates that other conditions, eligibility, procedure etc shall remain unchanged. These orders came into effect from 1-7-2015.

³ The top four cases were found in STO, Miryalaguda and DTO, Medchel.

Conveyance Allowance to the Physically Handicapped teachers is not admissible during vacation period (summer vacations).

In two DTOs and two STOs, it was noticed that the Conveyance Allowance in respect of 11 physically handicapped teachers was drawn during summer vacation. This irregular drawal resulted in excess payment of Allowance amounting to ₹ 47,350/- as detailed in Annexure 3.13.

Recommendations:

- *A general check list for all common allowances of all departments shall be prepared at DTA level and circulated to all treasuries (AHRA, Rural Allowances, Fixed travelling allowances, Special pay, increments, regularization of leave, Surrender Leave, Encashment of Earned leave at the time of retirement and also classification check etc.)*
- *Department- wise check lists may be prepared and circulated to all treasuries for allowing various allowances (EHCA, Ratio Allowances, Risk Allowances etc.,) in respect of medical department, PH Allowance in respect of Vacation Departments etc.*
- *Suitable data validation controls need to be built into the IFMIS package to avoid recurrence of excess payments.*

Parking of funds in CINB accounts:

3.2.13 All payments up to January 2018 were made electronically through Corporate Internet Banking (CINB) account maintained by the treasuries. In order to avoid parking of funds in CINB account beyond permissible period and to overcome shortcomings of the existing system, the State Government shifted to e-KUBER system of RBI as a gateway for payments from the month of February 2018 payable in March 2018 in respect of pension payments and the payment of salaries from July 2018 payable in August 2018. Scholarships and other third party payments were also brought under e-KUBER system from November 2018.

In eight DTOs, it was noticed that there were huge amounts still lying in CINB account to the tune of ₹ 21,47,96,438/- due to delay in transmission of funds to payees' accounts. This had an adverse effect on ways and means position of the Government as CINB is not a part of Government Account. Details are given in Annexure 3.14.

Non-lapsing of unutilized 13th Finance Commission Grants in PD Accounts

3.2.14 While releasing the 13th Finance Commission Grants by Government, the last date for utilization of the grants was fixed as 31-03-2016. Later, it was further extended up to

30-09-2016. Thereafter, the unutilised funds as on that date in the PD accounts were to be surrendered to the Government Account.

While reviewing the balances in PD portal at DTA, Hyderabad, it was noticed that an amount of ₹ 538.07 Crore in respect of 77 PD Accounts across the state, as detailed in Annexure 3.15 was not surrendered to the Government and instead carried forward to 2017-18 accounts.

It was also observed that the Closing balance (₹ 436,61,60,332) of 2016-17 (New) does not tally with the Opening balance (₹ 424,49,33,523) of 2017-18 under the HOA 8448 00 102 0003003000. The transactions made in both credits and debits under these PD Accounts needs to be checked/ reviewed as there should not be any transactions under 13th Finance Commission Grants in these heads after 30-09-2016.

Failed Transactions in e-KUBER

3.2.15 The Government of Telangana had adopted e-KUBER as the gateway package for all payments from November 2018. Under e-KUBER system, the individual pensioners/ employees, etc were being paid their pensions/salaries and other payments through RBI instead of the Service Bank i.e. SBI.

As seen from the failed transactions report in e-KUBER in four DTOs and five STOs, it was noticed that there were 91 items of failed transactions during 2018-19 as detailed in Annexure 3.16.

29 numbers of failed transactions occurred in January 2019 at DTO Mahbubnagar. It was also noticed that in many cases, the names of the DDOs were posted and uploaded for payment in lieu of the names of the employees. *This showed that the bills were not checked properly before uploading in e-KUBER for payment.*

The failed transactions in e-KUBER may be reviewed every month in order to identify systemic anomalies and to take prompt action and clear the same from the system.

Non-deduction/ Short deduction of Income Tax at Source:

3.2.16 As per Section 194 C of Income Tax Act 1961, Income Tax @ 2% shall be deducted from the payments made to the agencies providing hired vehicles or man power services on outsourcing basis.

As per Section 194 J of Income Tax Act 1961, Income Tax @ 10% shall be deducted from the payments made towards fee for technical services/professional services.

While reviewing the vouchers in two DTOs it was noticed that in six cases the TDS on the payments made to the agencies were not affected. This resulted in loss of revenue of ₹ 7,837/- in the form of Income Tax to Govt. Details are given in Annexure 3.17.

Misclassification of refunds of overpayments/unspent balances under Receipt Heads

3.2.17 As per para 3.10 of General Directions to List of Major and Minor Heads of Account, the unspent balances of a scheme are to be credited as minus expenditure under the relevant expenditure head if the unspent balance pertain to current year. If the unspent balance pertains to previous year(s) the same should be classified as minus expenditure under minor head 912 of the relevant Major Head.

During the scrutiny of monthly accounts of **Nizamabad and Mahabubnagar** Treasuries for April 2018, it was observed that the unspent balances of crop loan waiver of farmers amounting to ₹ 31,07,161/- and ₹ 2,19,61,248/- respectively were classified as revenue receipt under the Head of Account 0435-00800-SH(03). When pointed out it was informed that the observations would be examined and necessary action taken to rectify the misclassification by proposing Alteration Memoranda.

Section-III: Defects noticed in Pensions

3.3 Review of pension payments made by Treasuries and APPOs revealed the following.

Excess payment of pension and pensionary benefits:

3.3.1 In 31 DTOs, 75 STOs and 9 APPOs, it was noticed that excess payment of pension to the tune of **₹ 166.99 lakh** was made.

The Excess payments of pension were made for the following reasons:

- Excess payment (₹ 54.00 lakh) due to Inadmissible Dearness Relief and Medical Allowance (Annexure 3.18)
- Excess payment (₹ 36.23 lakh) due to payment of ineligible Additional Quantum of pension with Dearness Relief thereon (Annexure 3.19)
- Excess payment (₹ 28.74 lakh) due to wrong consolidation of pension (Annexure 3.20)
- Excess payment (₹ 12.13 lakh) due to Non-recovery towards commuted portion of pension (Annexure 3.21(i) & 3.21(ii))
- Excess payment (₹ 29.24 lakh) due to payment of Enhanced Family Pension beyond time limit (Annexure 3.22)
- Excess payment (₹ 0.21 lakh) due to erroneous consolidation of Financial Assistance (Annexure 3.23).
- Excess payment of pension (₹ 1.92 lakh) paid in excess of the authorised pension. (Annexure 3.24).

- Excess payment of pension (₹ 4.52 lakh) paid due to non recovery of Income Tax on Pension paid. (Annexure 3.35).

Graph below (Fig. 3.3) depicts the district-wise excess payment of pension in 2018-19.

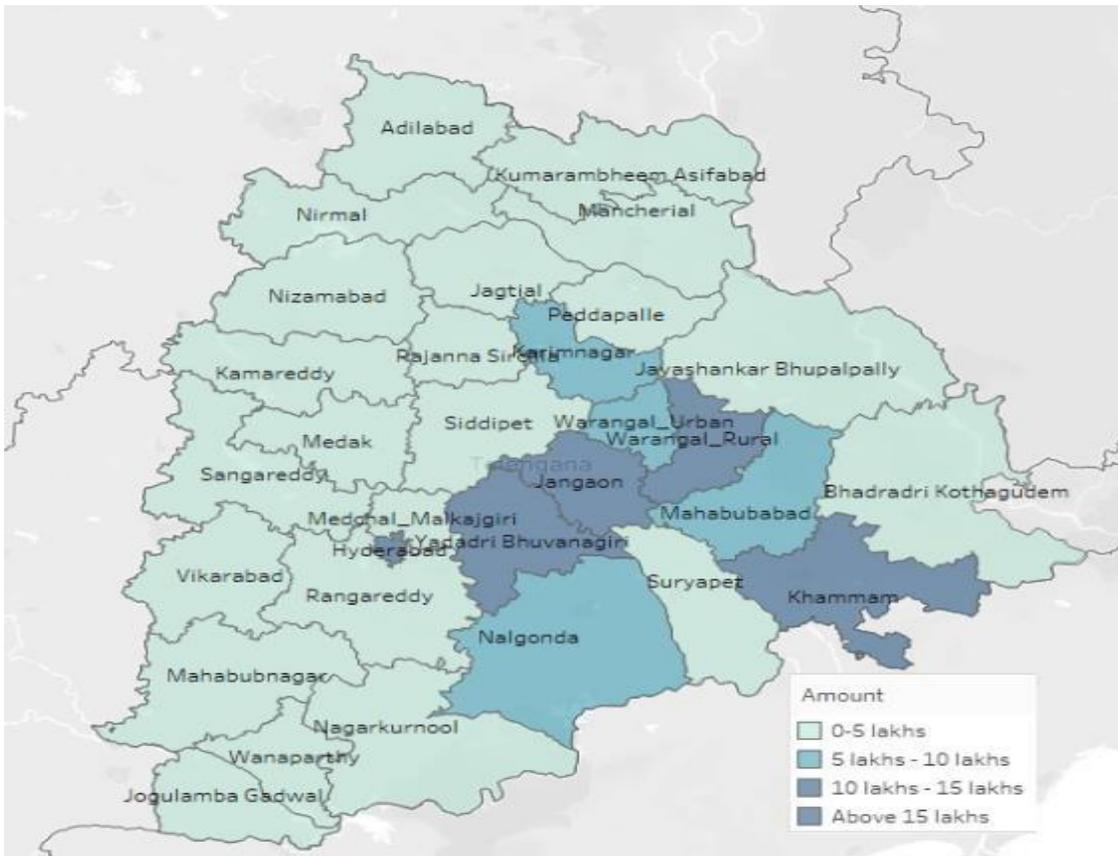


Fig: 3.3 District-wise amount of excess pension paid for the year 2018-19.

The above chart reveals that Hyderabad, Warangal (Rural) and Yadadri Bhuvanagiri were at the top of list of excess payment of pension.

Excess payment of family pension to unmarried/widowed/divorced daughters due to non-compliance of effective date as per GO Ms NO 315, Dt.7.10.2010

3.3.2 The Government of erstwhile combined state of AP in GO Ms NO.315 Finance (Pen-I) Department, dated 7-10-2010 issued instructions on applicability and payment of Family Pension to unmarried/widowed/divorced daughters. These orders were applicable from the date of issue of GO i.e., 7-10-2010.

In DTA TS Hyderabad, a review of family pensions sanctioned to unmarried/ widowed/ divorced daughters revealed that instead of effecting the commencement of FP from 7-10-2010, the payments were effected prior to this date resulting in excess payment of Family pension. Details of such cases are given in the Annexure 3.25.

Short payments of pension:

3.3.3 Short payments of pension were also noticed in many treasury offices due to the reasons given below.

- Erroneous consolidation of pension under different RPS (Annexure 3.26)
- Disallowance of Additional Quantum of pension and Dearness Relief (Annexure 3.27)
- Short payment of DR on lesser pension (Annexure 3.28)
- Non-restoration of Commuted portion of Pension (Annexure 3.29)
- Excess recovery towards Commuted portion of Pension (Annexure 3.30)
- Short payment of pension due to payment of Family pension instead of Enhanced Family pension (Annexure 3.31)
- Short payment of pension due to non-payment of revised pension (Annexure 3.32)

Pensions undrawn for more than one year

3.3.4 SR 86 (a) under TR 16 stipulates that if a pension remains undrawn for more than one year, the pension shall cease to be payable. Further, as per instruction 60 under TR 16 of Treasury Code Vol-I, when a pensioner fails to avail his pension for one year, the Pension Disbursing Officer should make enquiries through the District Police for the cause of his/her non-appearance, stating clearly where the pensioner was residing. The Pension should not be paid till the enquiry is completed and the payment may be resumed if no objection is found as a result of enquiry. In case of death of the service / family pensioner, the original both halves of PPOs have to be returned to Pension Authorizing Authority for cancellation.

In five DTOs, one STO and six APPOs, it was noticed that there were 865 pension cases where pensions were not drawn for more than a year. Though the pension had been stopped, no action was taken to enquire the where about of the pensioner, either through family members or through official authorities. Details are shown in Annexure 3.33.

Erroneous payment of pension to Smt. Mahera Sultana instead of Kum. A. Bhagya Laxmi PPO No. FOREST/AD /2734/FP in STO-Kagaznagar

3.3.5 While verifying the PPOs along with pay bank report at STO-Kagaznagar it was noticed that, Kum A Bhagyalaxmi was authorised Family pension of ₹5,150/- consequent on the death of her father Sri A Ramachander (Office Subordinate), with effect from 04-06-2013 in RPS 2010 vide PPO No.FOREST/AD/2734/FP. This family pension of ₹ 5,150/- along with IR, Relief and Medical allowance was drawn from 05/2017 onwards and erroneously credited to the bank account of another pensioner Smt. Mahera Sultana, (PPO No.01-011194/SP – SBH, Kagaznagar Account No. 52110546913). Though the arrears of pension of ₹ 4,86,598/- (up to

02/2017) was drawn and credited correctly to the bank account of Kum. Bhagya Laxmi (SBH Kaghaznagar, Account No. 62333883644), the monthly pension from 6/2017 onwards was credited to another pensioner's (Smt. Mahera Sultana) bank account.

It was further noticed that erroneously credited amount of ₹ 1,22,705/- from 6/2017 to 03/2018 was however stated to have been remitted to the Government account vide challan No. 306 dated 24-04-2018. The pension was not consolidated under RPS 2015. It was also noticed that the payment of family pension to Kum. Bhagya Laxmi was not made from 6/2017 onwards. Detailed reply with due clarification is yet to be received.

Non-consolidation of Family Pension under RPS 2015

3.3.6 Consolidation of pensions is to be completed in respect of all the PPOs whenever the pay scales are revised by Government. Periodical non-consolidation deprives the pensioners of revisionary benefits. While reviewing the PPOs in DTO, Warangal (U) it was observed that family pension in respect of Smt. Asia Siddiqa (PPO No 01-002761/FP), wife of Late Mohd. Abdul Hadi, Sub-Registrar was not consolidated under RPS 2015 Scales.

Sri Mohd. Abdul Hadi, Sub-Registrar expired while in service on 1-4-2010. Smt. Asia Siddiqa, wife, was authorized enhanced family pension (EFP) of ₹ 15,375/- pm for the period from 2-4-2010 to 1-4-2017 and thereafter normal family pension (NFP) of ₹ 9,225/- pm under RPS 2010 vide PPO No 01-002761/FP. The Enhanced Family Pension/normal family pension is to be regularized by consolidating under RPS 2015 scales,

Delay in remittance of Cheques/Demand Drafts to bank for refund of pension paid after the death of the pensioners:

3.3.7 As per instruction 17 under TR 10, all cheques/ Demand Drafts (DDs) received at a Treasury should be treated as final receipt only after the amount has been credited to Government account. For this purpose, every cheque/ DD received shall be entered in a Register in Form-14 and the cheque / DD shall be forwarded to the bank on the date of receipt. Any delay in remitting the cheque/DD in the bank beyond **10 days**, within the municipal limits, would result in loss of interest to Government.

In STO Andole, it was noticed that in nine pension cases, the DDs received from banks towards refund of pensions credited to the SB accounts of the pensioners beyond the date of death of the pensioners, were remitted into Government account with an average median delay of 28 days. The details are given in Annexure 3.34.

Non-deduction of Income tax at source from pensioners:

3.3.8 In terms of 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 rates enforced for the year in which the payment is made on the estimated income of assessee for that financial year.

In two DTOs and seven STOs, it was observed that during the financial year 2017-18, Income tax was not deducted/short deducted at source in respect of 20 pensioners amounting to ₹ 4,52,027/-. The details are provided in Annexure 3.35.

Recommendations:

- *Data correctness and completeness in pension package in respect of all pensioners with reference to original PPOs may be ensured.*
- *While receiving Annual verification/life certificates treasury may obtain complete information from the pensioner regarding the latest position of reemployment/remarriage, etc.*

Section-IV: Defects noticed in maintenance of Class IV GPF

3.4 Review of Class IV GPF accounts maintained in Treasuries revealed the following deficiencies.

GPF balances not transferred to AG (A&E) on promotion:

3.4.1 When a Class IV official is promoted to Class III cadre, a proposal for allotment of new Regular GPF Account number should be submitted to AG (A&E) by the DDO concerned. On receipt of the new Account Number from AG, the DTO authorises the accumulated balance standing to the credit of the subscriber in favour of DDO concerned. The DDO draws an adjustment bill for the amount. After passing the bill by DTO, the relevant schedule is transmitted to AG (A&E) along with monthly account for affecting the transfer of Class IV GPF to Regular GPF account.

In sixteen DTOs and twenty eight STOs, violation of this provision was observed in 150 cases. Details are given in Annexure 3.36.

Short allowance of interest on GPF final withdrawal:

3.4.2 As per Rule 28 of GPF Rules, when a subscriber quits the service, the entire amount standing at the credit of the subscriber is paid along with interest. Further, as per Rule 13(4),

interest is payable up to the end of the month preceding the month in which payment is made. However, in G.O. Ms. No. 3 Finance (Pension II) Department dated 08-01-2007, it was clarified that if delay in submission of Final Withdrawal application is on the part of subscriber, interest is allowed up to a maximum of 6 months after the month in which such amount become payable.

In five DTOs, it was noticed that in nineteen final withdrawal cases, the above rule was not followed, which resulted in short allowance of interest on GPF balance of the subscribers. Details are given in Annexure 3.37.

Minus Balances in Class IV GPF accounts:

3.4.3 As per GPF Rules, GPF account should have positive balance or nil balance and in no case withdrawals such as Temporary Advance and/or Part Final Withdrawal should exceed the available balances at the credit of the subscriber.

A review of Class IV GPF Accounts maintained in DTO Nizamabad revealed that 11 GPF accounts (listed in Annexure 3.38) were running with minus balances to the end of 3/2018. The minus balances were mainly due to non-accountal/misclassification of Credits/Debits. No attempt was made to recover the over drawn amount or to ascertain the reasons for minus balances by taking up the matter with the DDOs concerned.

Short recovery of Regular GPF subscriptions:

3.4.4 According to Rule 10 (a) of GPF Rules read with G.O.Ms.No.17 (F&F) dated 25-01-1974 and G.O.Ms.No.26 dated 24-09-1978, the GPF subscription has to be deducted from the salaries of all government employees who have put in one year of service at the minimum rate of 6% of basic pay for Class III & above.

In thirteen DTOs and twenty four STOs, it was noticed that subscriptions towards GPF in respect of 184 subscribers were deducted at a rate less than the minimum rate of 6% of their basic pay. Details are given in Annexure 3.39.

Recommendations:

- *The DDOs concerned may be instructed to obtain the allotment of GPF Class III account numbers from AG (A&E) and to ensure the transfer the balances under Class IV GPF to regular GPF.*
- *In respect of Temporary advances (TA), action may be taken to watch the prompt recovery of installments. When the recoveries of TA are received without debiting*

the TA in GPF account, the missing debit may be traced and posted to the GPF account.

- *To deduct GPF subscriptions at the minimum prescribed rate, necessary validation may be put in place with reference to basic pay in IFMIS package.*
- *In case of dormant account, without receipt of any subscription for more than three years, the available balances may be transferred to Unclaimed Deposit account.*

Section-V: Miscellaneous Issues

Short Deduction of TSGLI Premia:

3.5.1 Consequent on implementation of Revised Pay Scales 2015, Government had issued orders in G.O.M.S No. 49, dated 27-04-2015 duly revising the slab rates of premium towards TSGLI with reference to the pay drawn. The rates were as follows:

PRC 2015 Pay Slabs	Monthly Premium
₹ 13000-16400	₹ 500
₹ 16401-20230	₹ 650
₹20231-28940	₹850
₹28941-35120	₹1150
₹ 35121-48600	₹1400
₹48601 and above	₹2000

In six DTOs and sixteen STOs, it was found that in respect of 134 Employees, deductions towards TSGLI were made at a rate less than the rates prescribed in the G.O. Details are given in Annexure 3.40.

Safe Custody Articles lying idle for more than 3 Years:

3.5.2 As per instructions contained in 21 and 22 under TR 11 of Treasury Code (TC) Vol.I, read with GO.Ms. No.282, dated 21-11-1991, the authorities depositing articles for safe custody in the strong room of the treasury should withdraw the same within 3 years from the date of deposit for verification and to redeposit the articles if necessary, duly affixing new seals. In case of default, penal rent per article per annum @ ₹ 25/- in case of Government departments, and ₹ 30/- in case of Local Bodies respectively should be remitted by the DDOs concerned.

In eight DTOs and nine STOs, it was observed that there were 713 items/articles lying idle in safe custody of treasuries for more than 3 years as shown in Annexure 3.41.

Non-obtaining of Strong Room Fitness Certificate:

3.5.3 In accordance with procedure as envisaged in TR 11 (4) of TC Vol.I, read with GO Ms.No.6 Finance (TFR) Dept Dt.21-6-2011, every treasury should obtain strong room

fitness certificate from Executive Engineer of R&B Department or his Sub-ordinate deputed for the purpose and a certificate of safety of the strong room is to be obtained once in 3 years.

In two DTOs and 10 STOs, it was observed that strong room fitness certificate was not obtained from the authorities concerned. List of DTOs/STOs without strong room fitness certificates for the current year are shown in Annexure 3.42.

Retention of huge stock of stamps In excess of requirement:

3.5.4 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 erstwhile combined state of A.P.T.C. Volume-I.

The Director of Treasuries and Accounts vide Memo. No. Fx/11617/2006 dated.25-4-2011, read with Lr.No.GSO.2/12781/10 dt.7.4.2011 of the Commissioner and Inspector General of Registration and Stamps, of erstwhile combined State of AP has directed all the Deputy Directors of District Treasuries to handover the stamps available with them to the District Registrars concerned.

In three DTOs⁴, it was noticed that stamps amounting to ₹4.42 crore (listed in Annexure 3.43) were retained.

Irregular admission of Surrender leave bills in respect of Lecturers drawing AICTE Scales

3.5.5 In Circular Memo No. 18116/44/A1/HRM-III/18, dated 05-03-2018, Finance (HRM-II) Department issued instructions to certain departments to keep all the surrender leave applications in abeyance till a decision is taken by the Government.

While reviewing the Fly Leaf Audit Registers in one DTO and in two STOs it was noticed that the bills for encashment of surrender leave for ₹ 4,40,620/- in respect of lecturers who were drawing AICTE scales were admitted by the Treasury in clear violation of the above instructions. Details are given in Annexure 3.44.

Recommendations:

- ***To deduct TSGLI premia at prescribed rates, necessary validation may be put in place with reference to basic pay in IFMIS package.***

⁴ DTO Nirmal, STO Gajwel and STO Shadnagar.

PART-4

ANNUAL REVIEW REPORT ON WORKING OF PAO, HYDERABAD

4 The Pay and Accounts Office (PAO), Hyderabad has been functioning since 01-10-1971. The review/findings pointed out by Financial Audit Wing (FAW), Abids, O/o the Accountant General (Audit), Telangana, Hyderabad as communicated to PAO, Hyderabad for the year 2018-19 is included in this report.

Replies not received for outstanding audit observations:

4.1 A list of outstanding major audit observations for which replies were not furnished to audit for the period up to 31-03-2019 is given in Annexure 4.1. Despite issuing periodical reminders, the replies were not forthcoming. PAO is requested to pursue with the respective departments/DDOs and ensure that replies are furnished to all the outstanding audit objections for early settlement.

Excess Payment of Pay:

4.2 It was noticed in three bills relating to pay and allowances that an amount of ₹ 27,94,810/- was paid in excess. Details are provided in Annexure 4.2.

Excess Payment of bills:

4.3 Excess payment was noticed in four cases relating to LTC, Service Charges, Cellular phones, fuel bills to the extent of ₹ 49,635/-. Details are shown in Annexure 4.3.

Excess payment towards Advertisement Charges:

4.4 In three cases, it was noticed that excess payment of ₹ 11,21,78,943/- was done in regards to advertisement charges due to non-application of I & PR approved rates. The details are given in Annexure 4.4.

Excess payment of Value Added Tax/GST:

4.5 It was noticed in two cases that Value Added Tax/GST was paid in excess of the rates applicable on purchase of various goods. This excess amount of ₹ 1,49,458/- is shown in Annexure 4.5.

Short/Non-deduction of Income Tax:

4.6 As per provisions of Income Tax Act 1961, tax has to be deducted at source while making payments towards rent, professional charges, contracts, etc. It was noticed in 36 cases that income tax amounting to ₹ 51,34,407/- was not deducted. Details are given in Annexure 4.6.

Misclassification of Expenditure:

4.7 It was noticed in 24 cases that there was misclassification of expenditure by 21 DDOs as detailed in Annexure 4.7

Miscellaneous Money Value Observations:

4.8 During the year under report, two miscellaneous money value objections amounting to ₹ 15,13,625/- were raised. Details are shown in Annexure 4.8

Miscellaneous Non-Money Value Observations:

4.9 During the year under report, 41 miscellaneous non- money value objections were raised. Details are shown in Annexure 4.9

Want of Documents/Details/Orders:

4.10 The information/documents/orders called for in respect of 68 cases from 42 DDOs were not received. Details are shown in Annexure 4.10.

Late payment charges – clarification sought:

4.11 There were 45 cases of late payment charges where certain clarifications were sought from the Departments concerned. Details are shown in Annexure 4.11.

Short Recovery of GPF

4.12 There were two cases of Short recovery of GPF from two DDOs for which clarification was sought. Details are shown in Annexure 4.12.

PART-5

WEAKNESSES IN IT CONTROLS

IT Controls and IT Security:

5. A test check of treasury transactions with a view to study the Security and Controls in the functioning of IT packages was conducted in sampled treasuries (STO, Vemulawada, DTO, Warangal (Urban) and Director of Treasuries and Accounts, Hyderabad) and the following observations were made.

Duplicate DDO codes observed in DDO Master.

5.1 For reliable and efficient working of any package, proper maintenance of Master Data is vital. The DDO master should be unique and contain complete details, as it is important for controlling budget, preventing double draws etc.

An analysis of the DDO Master Data revealed that there are multiple DDO codes allocated to one DDO and same DDO code is allocated to many DDOs. Even the data field for registration numbers is null in respect of some DDOs. A sample set with this irregularity is given below:-

DDO Code	DDO Name	Phone Number	Remarks
31050202002	AD of A.H, Sathupally	9989101593	Same DDO having two different codes
31050202004	AD of A.H (VH) Sathupally	9989101593	
25000702014	JD PPO Hyd	7995572280	Same DDO code captured with different DDO Names
25000702014	CAO PPO Hyd		
25000702014	JD PPO Hyd		
25000702014	PENSION PAYMENT OFFICER		

Action may be taken to prune the DDO master data and apply necessary validations on the data table.

Variation between IMPAcT balances and PD Portal Balances of PD Accounts

5.2 The transactions related to PD Administrators were accounted through IMPAcT package and the same were made available to PD Administrators through PD Portal. Theoretically, there should be no difference between the balances available under IMPAcT and PD Portal. However, an analysis of the balances relating to PD accounts maintained in IMPAcT and PD Portal revealed the following discrepancies.

Sl No	Head of Account	Balance as per IMPAcT in ₹	Balance as per PD Portal in ₹
1	8443-101-01-000	222,03,24,835	Not in operation
2	8448-102-03-001	135,65,75,970	104,43,37,501
3	8448-101-01-000	(-) 4,85,348	Not in operation
4	8448-120-02-000	519,33,79,182	511,46,19,330
5	8342-120-01-004	Not in operation (Miscellaneous Deposits)	

Action may be taken to analyze the reasons for these differences and it is also suggested to maintain a single source of information to arrive at the balances. Action may also be taken to close the PD Accounts which are not operational.

Defects noticed in Pension Database:

Excess payment of Additional Quantum (AQ) of pension and Dearness Relief due to entry of wrong date of birth in pension data

5.3 A review of the pension database in DTA revealed that at different treasury offices the dates of birth of Family Pensioners were fed as 1.1.1942 in the pension package where the dates of birth were not available in pension proposals / nomination forms or even in cases where the age / dates of birth were available. Further, it was also observed that the age / dates of birth differed from the data in nomination forms or family members' certificates issued by MROs, etc. Due to this reason in some cases the DOB (1-1-1942) of female family pensioners were prior to the dates of birth of service pensioners. A sample of the observations is given below.

PPO ID/District	DOB of SP	DOB of FP	AQ of Pension in ₹	DR on AQ in ₹
13012844,Mancherial	10.10.1954	01.01.1942	2,388	613
13015626,Mancherial	09.07.1964	01.01.1942	905	232
13007644,Mancherial	01.10.1945	01.01.1942	2,691	691
13009455,Mancherial	21.10.1944	01.01.1942	2,070	532
13016055,Mancherial	22.06.1950	01.01.1942	3,037	770
Cases where DOB/Age available in enclosures to PPO				
PPO ID/District	DOB of SP	DOB /Age of FP	AQ Eligible from	AQ drawing from
19015398,Nalgonda	15.10.1931	38 yrs as on 08.02.1993	2030	2010
19007837,Nalgonda	02.06.1937	02.05.1943	2018	2016
13009188,Chennur	15.03.1942	52 yrs as on 06.03.2000	2023	2017

Adopting the DOB arbitrarily as 01-01-1942 resulted in excess payment of pension as Additional Quantum of Pension along with DR there on.

When this was brought to notice, DTA replied that though there were no specific orders for adopting the DOB as 01-01-1942 this was done as a temporary measure in 2010 and the DTOs and STOs were instructed to adopt the actual date of birth on case by case basis.

Pensioners Bank Data – Anomalies

5.4 A scrutiny of Pensioners Pay Bank Data in DTA, TS, Hyderabad, revealed the following omissions:

- For PPO ID 20000048, PAN Number, complete address and the Family Pensioner name were not captured correctly.
- In monthly transactions of 08/2018, it was observed that transactions were being generated for both valid and invalid eligibility status of pensioners.
- The pay bank ID 201104007 (SBH Armour) was assigned to two different DTOs with codes 1500 & 0500.
- When the Service Pension is converted to family pension, the name of the original Service Pensioner is not linked to the family pensioner in the pension package.
- For PPO ID 13001367, Pension commencement date was recorded as 14-03-0199 and for PPO ID 21021918 pension commencement date was recorded as 01-02-1904 where as date of birth of the pensioner was 05-01-1946.
- For PPO ID 150096724, date of death is recorded as 20-08-1017 and date of birth is recorded as 10-02-1956.

User name and Passwords are saved in system browser

5.5 It was observed at STO, Vemulawada that user names and passwords for logging into IMPACT package are being stored in the browser. This makes it possible for anyone to log onto IMPACT without knowing the actual user name and password and this may lead to unauthorized access to the package by outsiders. Therefore, it is recommended that the passwords be cleared from the browser after completion of work.

Flag Day fund deducted under un-authorised Head of Account.

5.6 During verification of vouchers at STO, Vemulawada, it was observed that an amount of ₹ 800/- was deducted as Flag Day fund vide voucher No. 5811 dated 22-12-2018. It was accounted as receipt under Head of Account '8888-88-888-88-(88)-888-888', which is not an authorised head of account.

When this was brought to notice, it was replied that while auditing the bill, the above classification was displayed automatically in the system and the STO was unable to modify the classification.

No action was taken to rectify this misclassification before generation of December, 2018 accounts. This has to be addressed immediately and reasons for the errors should also be provided.

Observations on Class IV GPF data.

5.7 As verified from Class-IV GPF data maintained in Director of Treasuries and Accounts the following observations are made:

- (i) Date of Retirement is essential information in maintenance of employee data. It should be either captured or calculated on the basis of Date of Birth. There is no field for capturing this item either in HRMS Package or Class-IV GPF Package.
- (ii) Monthly subscription should be made by the employee during his service and it should be monitored regularly. For early settlement of Final Withdrawal from GPF on retirement, the monthly subscription should be stopped four months prior to the date of retirement. Contrary to this, the subscription in respect of one subscriber having employee ID 1348314 was deducted up to July 2018 (who retired on 31st August 2018).

Further, there should be synchronization between the data captured and the payments made in respect of GPF Final authorization. But in this case the amount of ₹ 138,886/- paid as final settlement to the subscriber did not tally with the amount of ₹ 139,687/- shown as due for final settlement in the GPF slip generated for the subscriber.

- (iii) The balance accumulated under GPF Account should be made available to the subscriber as final settlement immediately on his retirement. The payment of GPF Final Withdrawal in respect of a subscriber having Account Number 019-104-0309 and who retired on 31st May 2018 is yet to be made.

- (iv) The balances under GPF head of Account shall be credit balances and there should not be any debit/minus balances. However, there exist minus balance cases as detailed below:

GPF Account No.	OB	Receipts	Payments	CB	Interest Paid
0170750161	4,58,019	0	34,18,714	(-)31,09,048	(-)1,48,353
02504637MEDL	0	0	3,76,712	(-)3,93,852	(-)17,140
0171090319	1,83,561	0	0	89,478	(-) 94,083



DEPUTY ACCOUNTANT GENERAL (ACCOUNTS)



ANNEXURE

Annexure 1
(See para 1.5)

List of DTOs, DSTOs, STOs and PPOs in Telangana

SI No	Name of District	Name of DTO/DSTO/STO/APPO	SI No	Name of District	Name of DTO/DSTO/STO/APPO
1	Adilabad	DTO Adilabad	42	Khammam	DTO Khammam
2		DSTO Utnoor	43		DSTO Wyra/Kalluru
3		STO Boath	44		STO Madhira
4	Bhadradi Kothagudem	DTO Kothagudem	45		STO Nelakondapally
5		DSTO Bhadrachalam	46	STO Sathupally	
6		STO Yellandu	47	Komaram Bheem Asifabad	DTO Asifabad
7		STO Manuguru	48		STO Sirpur
8	STO Aswaraopeta	49	STO Wankidi		
9	Hyderabad	Director of Try and Accts	50	Mahaboob Nagar	STO Kagaznagar
10		DTO Hyderabad (Urban)	51		DTO Mahaboob Nagar
11		APPO Tarnaka	52		DSTO Narayanpet
12		APPO Narayanaguda	53	STO Makthal	
13		APPO Secunderabad	54	STO Kosgi	
14		APPO Punjagutta	55	STO Jadcherla	
15		APPO Jambagh	56	Mahabubabad	DTO Mahabubabad
16		APPO Nampally	57		STO Maripeda
17		APPO Malakpet	58		STO Gudur
18		APPO Motigalli	59	Mancherial	DTO Mancherial
19	APPO Chandrayangutta	60	DSTO Bhellampally		
20	Jagityal	DTO Jagityal	61		STO Laxerttipet
21		DSTO Metapalli	62	STO Chennur	
22		STO Korutla	63	Medak	DTO Medak
23		STO Mallial	64		DSTO Toopran
24	Jangaon	DTO Jangaon	65		DSTO Narsapur
25		STO Ghanpur	66	STO Ramannapet	
26		STO Kodakandal	67	Medchal	DTO Medchal
27	Jayashankar Bhupalpally	DTO Bhupalapally	68		DSTO Keesara
28		DSTO Mulug	69		STO Kukatpally
29		STO Eturunagaram	70		STO Medipally (Uppal)
30		STO Venkatapuram	71	Nagar Kurnool	DTO Nagar Kurnool
31	STO Mahadevapur	72	DSTO Kalwakurthy		
32	Jogulamba Gadwal	DTO Gadwal	73		DSTO Achampet
33		STO Alampur	74	STO Kollapur	
34	Kamareddy	DTO Kamareddy	75	Nalgonda	DTO Nalgonda
35		DSTO Banswada	76		DSTO Miryaguda
36		DSTO Yellareddy	77		DSTO Deverakonda
37		STO Madnoor	78		STO Nakrekal
38	Karimnagar	DTO Karimnagar	79		STO Niddamanoor
39		DSTO Huzurabad	80		STO Chandur
40		STO Gangadhara	81		STO Nampally
41		STO Jammikunta	82		Nirmal

83	Nirmal	DSTO Bhainsa	113	Sircilla	DTO Sircilla
84		STO Khanapur	114		STO Vemulawada
85		STO Mudhole	115	Suryapet	DTO Suryapet
86	DTO Nizamabad	116	DSTO Kodad		
87	Nizamabad	DSTO Armoor	117		STO Thirumalkari (Tungathurthy)
88		DSTO Bodhan	118		STO Huzurnagar
89		STO Bheemgal	119	Vikarabad	DTO Vikarabad
90	Peddapally	DTO Peddapally	120		STO Parigi
91		DSTO Manthani	121		STO Tandur
92		STO Sulthanabad	122		STO Kodangal
93		STO Ramagundam	123		STO Moinpet
94			DTO Rangareddy	124	Wanaparthy
95		DSTO Ibrahimpatnam	125	STO Atmakur	
96	Ranga Reddy	DSTO Shadnagar	126	Warangal (Rural)	DTO Warangal (Rural)
97		DSTO Chevella	127		STO Wardhannapet
98		STO Rajendranagar	128		STO Parkal
99		STO Hayathnagar	129		STO Narsampet
100		STO Maheswaram	130		Warangal(Urban)
101	Sangareddy	DTO Sangareddy	131	STO Bheemdevurapally	
102		DSTO Narayankhed	132	STO Warangal (East)	
103		DSTO Zaheerabad	133	Yadadri (Bhongir)	DTO Bhongir
104		STO Andole	134		DSTO Choutuppal
105		STO Sadasivpet	135		STO Alair
106		STO Patancheru	136		STO Mothkur
107	Siddipet	DTO Siddipet	137		STO Ramannapet
108		DSTO Gajwel			
109		STO Dubak			
110		STO Thoguta			
111		STO Husnabad			
112		STO Cherial			

Annexure 2.1

(See para 2.1)

Delay in receipt of monthly accounts/vouchers from Treasuries

Sl No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during April 2018 to March 2019												No. of delays in the year
			Apr 2018	May 2018	Jun 2018	Jul 2018	Aug 2018	Sep 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	
1	Adilabad	20th	08	-	-	03	-	04	-	-	-	-	-	06	4
2	Asifabad	20th	01	-	-	03	-	04	-	-	02	-	-	06	5
3	Mancherial	20th	01	-	-	-	-	-	-	-	-	-	-	10	2
4	Nirmal	22nd	07	-	-	01	-	-	-	-	-	-	-	07	3
5	Nizamabad	20th	09	05	-	04	04	02	-	01	05	01	01	12	10
6	Jagitial	18th	11	04	-	03	01	04	01	01	03	02	01	14	11
7	Peddapalli	18th	04	-	-	02	-	-	-	-	-	-	-	12	3

8	Jayashankar Bhupalpally	20th	09	05	-	03	04	04	-	-	-	-	-	06	6
9	Bhadradi Kothagudem	20th	04	02	-	04	04	02	-	-	01	-	-	12	7
10	Mahabubabad	19th	10	02	-	04	01	04	01	01	02	-	-	10	9
11	Warangal (R)	20th	01	-	-	01	0	03	-	-	-	-	-	10	4
12	Warangal (U)	22nd	07	04	-	-	02	01	-	-	-	-	03	08	6
13	Karimnagar	18th	10	07	01	05	06	04	-	01	-	-	-	12	8
14	Rajanna Sircilla	19th	10	01	01	01	-	03	-	02	03	-	-	11	8
15	Kamareddy	19th	10	06	01	02	01	03	-	01	-	01	-	11	9
16	Sangareddy	20th	08	02	-	-	-	-	-	-	01	-	-	09	4
17	Medak	20th	04	-	-	04	-	02	-	01	03	01	02	11	8
18	Siddipet	19th	05	03	-	02	-	04	-	02	05	-	01	12	8
19	Jangaon	19th	-	01	-	02	-	-	-	01	02	-	-	11	5
20	Yadadri	19th	10	-	-	04	01	-	-	-	-	-	-	10	4
21	Medchal	20th	-	05	-	-	04	-	-	-	-	-	-	09	3
22	Mahaboobnagar	18th	11	01	-	-	-	-	-	-	-	-	-	11	3
23	Rangareddy	20th	08	05	04	07	05	05	04	02	04	02	05	14	12
24	Vikarabad	20th	09	-	-	07	04	02	-	01	03	01	02	11	9
25	Hyderabad (Urban)	21th	02	-	-	-	-	-	-	-	-	-	-	9	2
26	Jogulamba Gadwal	18th	11	01	02	03	07	-	-	03	03	01	03	13	10
27	Wanaparthy	18th	03	-	01	05	02	-	-	01	04	01	-	12	8
28	Nagarkurnool	18th	03	01	-	-	-	-	-	01	-	-	-	11	4
29	Nalgonda	20th	08	06	-	04	-	03	-	-	01	-	-	11	6
30	Suryapet	20th	03	-	-	03	04	-	-	-	-	-	-	9	4
31	Khammam	18th	10	02	01	06	06	-	-	01	-	-	-	13	7

Annexure 2.2

(See para 2.2)

Details of wanting vouchers to the end of March 2019

Sl. No	District	No. of items	Amount (₹)
1	Adilabad	301	49,38,63,660
2	Bhadradi Kothagudem	31	41,50,367
3	Bhupalapally	85	1,70,13,178
4	Hyderabad (U)	85	19,06,98,60,694
5	Jagitial	26	1,58,60,917
6	Jangaon	88	2,60,76,986
7	Jogulamba Gadwal	9	4,28,909
8	Kamareddy	130	2,18,79,872
9	Karimnagar	72	22,07,46,556
10	Khammam	119	6,23,82,798
11	KomaramBheem Asifabad	53	71,64,250
12	Mahaboobnagar	195	5,27,06,803
13	Mahabubabad	213	18,05,83,616
14	Mancherial	46	1,07,23,677
15	Medak	201	6,95,25,688
16	Medchal	11	7,09,780
17	Nagarkurnool	89	7,87,09,691
18	Nalgonda	900	97,91,94,346
19	Nirmal	80	13,44,70,787
20	Nizamabad	152	4,05,18,704
21	Peddapally	30	1,05,28,424
22	Ranga Reddy	84	54,88,55,451

23	Sangareddy	116	1,00,44,793
24	Siddipet	21	2,94,63,687
25	Sircilla	132	4,65,72,900
26	Suryapet	101	7,71,23,605
27	Vikarabad	180	2,95,28,381
28	Wanaparthy	77	10,07,72,084
29	Warangal(R)	92	7,34,61,208
30	Warangal(U)	28	16,19,98,211
31	Yadadri Bhongir	109	17,51,35,779
Total		3,856	22,75,00,55,802

Annexure 2.3
(See para 2.3)

Details of outstanding AC bills district-wise to the end of March 2019

District-wise pending AC bills to the end of March 2019		
District	No. of AC Bills	Amount (in rupees)
Adilabad	203	5,73,48,974
Bhadradi Kothagudem	59	4,15,34,365
Jagitial	46	2,70,25,351
Jangaon	14	6,10,71,311
Jayashankar Bhupalpally	37	4,39,30,737
Jogulamba Gadwal	12	76,54,300
Kamareddy	38	3,03,42,840
Karimnagar	408	26,10,17,525
Khammam	73	4,99,37,861
Komaram Bheem Asifabad	5	52,03,620
Mahabubabad	36	1,66,48,033
Mahabubnagar	25	9,18,27,560
Mancherial	23	9,36,84,158
Medak	117	19,63,12,310
Medchal_Malkajgiri	59	4,27,89,781
Nagarkurnool	11	52,58,724
Nalgonda	121	27,38,72,158
Nirmal	25	9,82,71,280
Nizamabad	100	11,24,08,925
Peddapally	28	1,10,59,594
Rajanna Sircilla	36	1,33,88,296
Rangareddy	299	29,55,59,533
Sangareddy	116	5,76,03,298
Siddipet	30	1,91,25,301
Suryapet	90	6,77,40,800
Vikarabad	83	5,57,50,724
Wanaparthy	10	1,30,32,549
Warangal Rural	52	3,25,16,061
Warangal Urban	101	11,54,26,606
Yadadri Bhuvanagiri	28	1,87,56,828
Total	2,285	2,21,60,99,403

Annexure 2.4
(See para 2.4.1)

Treasury wise details of Wanting Paid Cheques

Sl. No.	District	No. of Wanting Cheques	Amount (₹)
1	Karimnagar	37	12,17,17,339
2	Jagityal	11	3,08,66,323
3	Peddapally	5	1,87,30,427
4	Siricilla	9	4,78,78,229
5	Khammam	23	22,25,14,037
6	Kothagudem	13	3,51,55,984
7	Warangal(U)	29	9,43,73,288
8	Warangal (R)	16	7,17,39,342
9	Bhupalpally	81	13,50,31,556
10	Jangaon	8	6,12,36,252
11	Mahaboobabad	19	8,06,97,898
12	Medak	50	14,10,33,434
13	Sangareddy	48	11,79,37,493
14	Siddipet	15	9,31,98,990
15	Mahaboobnagar	17	3,60,00,194
16	Wanaparthy	2	68,664
17	Nagar kurnool	6	2,32,73,924
18	Gadwal	1	69,02,324
19	Ranga Reddy	75	58,89,89,819
20	Vikarabad	51	20,55,10,066
21	Suryapet	24	2,54,68,982
22	Nirmal	21	2,55,11,164
23	Mancherial	5	2,52,04,569
24	Asifabad	5	1,19,79,184
25	Adilabad	80	6,65,91,938
26	Nalgonda	249	48,15,77,280
27	Nizamabad	73	9,90,75,240
28	Hyderabad(U)	5	103,85,65,568
29	Medchal	6	44,44,893
30	Yadadri	25	58,64,81,956
31	Kamareddy	34	14,76,22,514
	Total	1043	464,53,78,871

Annexure 2.5
(See para 2.4.2)

Discrepancies between Sub Account 112 and Plus Minus Memoranda (Figures in ₹)

District	No of HOA	Receipt Figure			No of HOA	Payment Figure		
		SA 112	Plus Minus	Diff		SA 112	Plus Minus	Diff
Bhadradi kothagudem	4	40640460	0	40640460	0	0	0	
Jagityal	17	93019701	107743864	-14724163	1	492765	492765	
Jangoan	8	6410	0	6410	0	0	0	
Jayashankar Bhupalpally	6	2490	1040	3330	0	0	0	
Jogulamba Gadwal	1	970	0	970	0	0	0	
Karimnagar	5	16286876	0	16286876	2	579063	579063	
khammam	54	592808706	44709396	145715790	29	277183961	142189984	134993977
Mahaboobabad	15	17692549	106808519	-89115970	2	639671	501434	138237
Mahaboobnagar	12	153829428	12408820	133641224	15	150691539	40641736	110049803
Medak	50	644886196	22387518	622498978	16	568097145	4873800	548355435
Nagarkurnool	12	17012190	1285446	15726744	2	712231	0	712231
Peddapalli	9	47791385	0	47791385	0	0	0	0
Ranjana Sircilla	5	141050137	145098280	-4048143	7	1574262816		1574262816
Sangareddy	23	137561886	9694186	127867692	13	289418558	105535536	183883022
Siddipet	3	11624978	10942816	682162	1	12427	0	12427
Wanaparthy	4	24888496	24029709	858787	0	0	0	0
Warangal Rural	8	6460		6460	0	0	0	0
Warangal Urban	43	577510956	239130630	338380324	8	75230575	50495560	24735015
Hyderabad Urban	12	19372770283	183345875622	-163973105339	7	1685044180	2759510719	-1074466539

Annexure 2.6

(See para 2.5.1)

Wanting Schedules of Institutional Loans (Credits)

SI No	MONTH	TREASURY	HEAD OF ACCOUNT	AMOUNT(₹)
1	01-Mar-2018	WARANGAL (U)	6425-00-108-12-09-001	29,75,008
2	01-Mar-2019	WARANGAL (U)	6425-00-108-12-09-001	4,59,221
			Total	34,34,229

Annexure 2.7

(See para 2.5.2)

Wanting Schedules/Challans of HBA (Regular)

Sl. No.	District Treasury	Month of Account	No. of Vouchers/ Challans	Amount (₹)
1	Hyderabad Urban	4/2018, 6/2018, 7/2018, 10/2018, 11/2018, 12/2018, 2/2019, 3/2019	12	3,41,004
2	Medchal	10/2018, 11/2018, 2/2019, 3/2019	5	4,164
3	Ranga Reddy	8/2018, 9/2018, 11/2018, 12/2018, 1/2019, 2/2019, 3/2019	17	1,78,947
4	Vikarabad	7/2018	1	1,16,600
		Total	35	6,40,715

Annexure 2.8
(See para 2.5.3)

Misclassification of HBA (AIS) under HBA (Regular)

Sl. No	District Treasury	Month of Account	Schedule No.	Service MH	Amount (₹)
1	Siddipet	April/2018	243	2055	15,000
2	Karimnagar	April/2018	166	2055	15,625
3		May/2018	2611	2055	15,625
4		Jun/2018	6240	2055	15,625
5		Jul/2018	10048	2055	15,625
6		Aug/2018	14600	2055	15,625
7		Sep/2018	18323	2055	15,625
8		Sep/2018	22976	2055	15,625
9		Nov/2018	27174	2055	15,625
10		Dec/2018	31269	2055	15,625
11		Jan/2019	34846	2055	15,625
12		Feb/2019	38405	2055	15,625
13		Mar/2019	42073	2055	15,625
Total					2,02,500

Annexure 2.9
(See para 2.5.4)

Misclassification of HBA interest under HBA Principal

Sl No.	Treasury	Major Head	Voucher Number	Month	Amount	Remarks
1	Warangal (R)	3454	3787	01-Sep-2018	7,787	K.Prabhakar Reddy
2	Warangal (R)	3454	4490	01-Oct-2018	7,787	K.Prabhakar Reddy
3	Ranga Reddy	2055	22922	01-Dec-2018	7,800	V.C. Sajjanar, IPS
4	Warangal (R)	3454	6846	01-Jan-2019	7,787	K.Prabhakar Reddy
5	Warangal (R)	3454	5533	01-Nov-2018	7,787	K.Prabhakar Reddy
6	Warangal (U)	2220	22549	01-Aug-2018	6,524	A.Komuraiah
7	Warangal (U)	2230	21278	01-Aug-2018	1,697	P.Sarangam
8	Warangal (R)	3454	3541	01-Aug-2018	7,787	K.Prabhakar Reddy
9	Peddapally	2217	1128	01-Aug-2018	1,00,314	M.Enkateswarlu
10	Warangal (R)	3454	8359	01-Mar-2019	7,787	K.Prabhakar Reddy
11	Warangal (U)	2220	47524	01-Feb-2019	3,825	S.Devender Reddy
12	Karimnagar	7610	6363	01-May-2018	37,674	MD.Murtuza Ali
13	Warangal (R)	3454	8214	01-Mar-2019	15,574	K.Prabhakar Reddy
14	Sangareddy	2225	3238	01-Mar-2019	24,268	SRI.Ch Anjaiah, HWO
15	Karimnagar	2202	49196	01-Mar-2019	73,252	SRI.Md.Gousuddin
16	Ranga Reddy	2055	19860	01-Nov-2018	7,800	V.C. Sajjanar, IPS
17	Ranga Reddy	2055	3961	01-Jun-2018	7,800	V.C. Sajjanar, IPS
18	Ranga Reddy	2055	10050	01-Aug-2018	7,800	V.C. Sajjanar, IPS
19	Ranga Reddy	2055	1892	01-May-2018	7,800	V.C. Sajjanar, IPS
Total					3,48,850	

Annexure 2.10
(See para 2.5.5)

Misclassification of other recoveries under HBA

Month	Amount	Treasury	HOA	Voucher Number	Name of the official	Remarks
Nov-2018	1,000	Medak	2029	13427	Deepla	ID.NO. 1802560
Aug-2018	320	Ranga Reddy	2055	9883	G Sudheer Babu	House Rent Allowance
Feb-2019	460	Nizamabad	2055	37374	Ravi Raj	House Rent Allowance
Aug-2018	703	Ranga Reddy	2055	9883	SRI Mahesh Muralidhar Bhagwat IPS	House Rent Allowance
Aug-2018	320	Ranga Reddy	2055	9883	SRI N Prakash Reddy IPS	House Rent Allowance
Jan-2019	2,011	Mahaboobnagar	2053	34236	SRI Sultana Bin Amar	---
Sep-2018	320	Ranga Reddy	2055	13149	SRI. A. Venkateswar Rao, IPS,	House Rent Allowance
Oct-2018	320	Ranga Reddy	2055	16571	SRI. N. Prakash Reddy, I.P.S.	House Rent Allowance
Oct-2018	6,15,615	Sangareddy	2515	14572	Staff of ZP	HBA
Sep-2018	600,00,00,000	Hyderabad (Urban)	2052	86844	Hyderabad (Urban)	Institutional Loan
Total	600,06,21,069					

Annexure 2.11

(See para 2.6.1)

Wanting GPF Schedules for 2018-19

Sl No.	Name of the DTO	No of Schedules	Amount (₹)
1	Adilabad	9	83,944
2	Bhadradi at kothagudem	55	5,15,382
3	Bhupalpally	8	54,450
4	Hyderabad Urban (HQC) Telangana	75	15,77,182
5	Jagitial	10	1,59,473
6	Jangaon	8	2,87,141
7	Jogulamba Gadwal	7	87,391
8	Kamareddy	20	1,51,918
9	Karimnagar	24	77,775
10	Khammam	76	2,03,206
11	Komurambheem Asifabad	2	2,965
12	Mahaboobnagar	12	58,597
13	Mahabubabad	18	98,379
14	Mancherial	3	20,340
15	Medak	4	71,182
16	Medchal	8	37,624
17	Nagarkurnool	2	18,643
18	Nalgonda	120	5,54,228
19	Nirmal	2	(-)18,000
20	Nizamabad	11	46,205
21	Peddapally	14	2,60,392
22	Rajanna Siricilla	9	1,36,488
23	Ranga REDDY	63	(-)17,56,275
24	Sangareddy	11	53,411
25	Siddipet	13	56,768
26	Suryapet	50	3,34,287
27	Vikarabad	8	1,15,129
28	Wanaparthy	6	2,55,229

29	Warangal Rural	15	88,659
30	Warangal Urban	27	2,89,554
31	Yadadri DTO	32	3,29,257
Total		772	42,50,924

Annexure 2.12
(See para 2.6.1)

Wanting GPF Debit vouchers for 2018-19

Sl No	Name of the DTO	Voucher No	Voucher Amount	Details wanted for ₹	Month of Account
1	Bhadradi at Kothagudem	V-4005000000107	2,351	-939	01-04-2018
2	Hyderabad Urban Telangana	V-25050000034862	3,893	3,893	01-09-2018
3		V-25050000042347	4,374	4,374	01-11-2018
4		V-25050000042350	3,126	3,126	01-11-2018
5		V-25050000040994	5,77,138	5,77,138	01-11-2018
6		V-41010000021853	75,000	75,000	01-02-2019
7	Mahabubabad	V-41010000021659	3,50,000	3,50,000	01-02-2019
8	Nalgonda	V-61010000013402	-2,785	-2,785	01-07-2018
9	Rajanna Siricilla	V-45010000005907	35,684	36	01-07-2018
10	Siddipet	V-49030000000243	14,568	-18	01-04-2018
11	Yadadri	V-51010000001145	9,566	9,566	01-05-2018
12		V-51010000014655	2,75,000	2,75,000	01-02-2019
			Total want	12,94,391	

Annexure 2.13
(See para 2.6.2)

Misclassification of Class IV GPF into Regular GPF

District Treasury	Credits		Debits	
	No. of Items	Amount (₹)	No. of Items	Amount (₹)
Adilabad	35	2,28,688	2	2,60,000
Bhadradi at Kothagudem	84	3,15,432		
Bhupalpally	43	1,34,260	2	2,29,000
Jagitial	19	68,005		
Jangaon	45	1,43,565		
Jogulamba Gadwal	21	89,053		
Kamareddy	34	1,93,778	2	2,50,000
Karimnagar	69	3,03,052	1	3,00,000
Khammam	108	4,31,904	2	5,09,999
Komurambheem Asifabad	39	2,97,903		
Mahaboobnagar	116	2,23,120	1	2,05,800
Mahabubabad	70	3,28,819		
Mancherial	45	2,64,719		
Medak	64	4,16,864		
Medchal	45	1,48,084		
Nagarkurnool	57	2,11,635	1	70,000
Nalgonda	153	8,26,526	2	22,785
Nirmal	43	1,08,790		
Nizamabad	69	2,32,254	7	7,45,824
Peddapally	33	3,16,476		
Rajanna Siricilla	9	76,125		
Ranga Reddy	311	10,53,588	4	3,81,220
Sangareddy	139	5,09,570		
Siddipet	94	2,41,204	3	1,11,184

Suryapet	61	3,17,899	1	3,53,363
Vikarabad	144	5,42,630		
Wanaparthy	9	38,825	1	1,00,000
Warangal Rural	39	1,24,736		
Warangal Urban	82	4,04,563	1	20,000
Yadadri	92	3,54,372		
Total	2,334	1,12,80,466	30	35,59,175

Annexure 2.14

(See para 2.6.3)

Details of overpayment cases to end of 31-03-2019

Sl No	GPF A/c No	Name Sri/Smt	DOR/DOD	Over paid Amount (₹)	Name of the DDO	Latest Action taken
1	44322/Medl	Y Mohan Rao	31-5-04	2,963	Research Officer (Ayurved), Hyderabad	Reminders were issued to DDO vide Lrs. Fds 202/I/2017-18/1963 dt 24.01.18, F202/2018-19/623, Dt:05/07/2018 and latest vide F202/I/2017-18/1163 dt.15/10/18. Reply awaited.
2	6289/Exc	Mohd Yousuf	17-12-08	1,53,987	Asst Commissioner, P&E (Distillers), Hyderabad	The Court case is continued to be pursued by Legal Officer with the Standing Counsel. The case is still pending.
Total				1,56,950		

Annexure 2.15

(See para 2.6.4)

Misclassifications under Sub Account 111 during 2018-19

Name of the DTO	GPF Credit		GPF Debit	
	No. of items	Amount (₹)	No. of items	Amount (₹)
Bhadradri at Kothagudem	1	(-)3,000		
Hyderabad Urban Telangana	11	(-)82,408	27	70,29,309
Jogulamba Gadwal	3	55,428		
Kamareddy	3	3,28,294		
Khammam	1	(-)10,000		
Mahabubabad	1	1,000		
Medak	1	1,17,217		
Medchal	2	7,000		
Nizamabad	8	60,068		
Ranga Reddy	37	(-)2,28,74,712	44	2,98,31,228
Sangareddy	6	34,550		
Siddipet	4	5,44,134		
Vikarabad	3	2,99,089		
Wanaparthy	2	89,961		
Warangal Urban	2	(-)42,986		
Total	85	(-)2,14,76,365	71	3,68,60,537

Annexure 2.16
(See para 2.6.5)

Authorisations paid after validation period of 6 months in 2018-19

Sl No	Name of the DTO	GPF Prefix	GPF No.	Authorised Amount	Print date	Payment date
1	Adilabad	PH	23034	17,572	20-06-2018	23-01-2019
2		GA	55919	4,089	24-07-2018	29-01-2019
3		PR	11995	3,252	13-06-2018	13-02-2019
4		GA	35462	7,077	20-06-2018	22-01-2019
5		GA	49733	6,798	06-09-2018	07-03-2019
6		WEL	19298	15,843	06-09-2018	07-03-2019
7		GA	57748	3,822	24-07-2018	06-02-2019
8		GA	54555	5,473	24-07-2018	06-02-2019
9		JUDL	13801	5,94,212	20-07-2018	23-01-2019
10	Bhadradi Kothagudem	WEL	23758	1,54,197	12-07-2018	25-01-2019
11		FOR	8082	7,372	04-04-2018	15-10-2018
12	Bhupalpally	FOR	15916	3,99,521	18-06-2018	23-01-2019
13		PR	11733	18,37,657	17-07-2018	25-01-2019
14		WEL	13539	6,085	12-04-2018	23-01-2019
15		MEDL	46214	7,48,978	12-07-2018	23-01-2019
16	Hyderabad Urban	MEDL	62053	2,87,573	23-05-2018	29-12-2018
17		PWWC	83727	2,54,957	22-05-2018	06-02-2019
18	Jagitial	PR	16121	8,000	07-08-2018	13-02-2019
19	Jangaon	EDN	89495	1,000	17-04-2018	09-11-2018
20		WEL	25850	10,95,806	29-08-2018	06-03-2019
21	Karimnagar	COOP	8628	4,033	20-07-2018	24-01-2019
22		PR	9047	10,000	11-05-2018	03-12-2018
23		PR	10303	4,593	26-06-2018	25-01-2019
24		PR	5451	6,193	20-07-2018	25-01-2019
25		PR	19053	7,060	20-07-2018	25-01-2019
26		MEDL	30563	52,437	03-05-2018	19-02-2019
27	Khammam	WEL	23165	4,422	04-04-2018	10-10-2018
28		JUDL	12279	12,624	05-04-2018	09-10-2018
29		FOR	9788	16,654	05-04-2018	11-10-2018
30		WEL	10458	11,510	18-07-2018	21-01-2019
31	Komaram Bheem Asifabad	POL	90490	60,000	21-06-2018	23-01-2019
32		FOR	14018	3,86,828	09-08-2018	22-02-2019
33	Mahaboobnagar	POL	110069	35,211	12-07-2018	23-01-2019
34		EDN	71665	6,594	12-07-2018	24-01-2019
35		EDN	65514	5,11,430	30-07-2018	13-02-2019
36		EDN	76065	6,573	18-07-2018	25-01-2019
37		EDN	71535	10,000	05-04-2018	23-10-2018
38		EDN	95671	2,14,357	24-07-2018	13-02-2019
39		EDN	76908	17,08,656	24-07-2018	25-01-2019
40	Mancherial	CVD	14075	1,54,652	13-07-2018	23-01-2019
41	Medak	EDN	62323	6,994	01-08-2018	06-02-2019

42		EDN	102644	2,168	02-08-2018	11-02-2019
43		MEDL	52675	5,078	02-08-2018	06-02-2019
44		REGN	4771	14,444	30-07-2018	11-02-2019
45		EDN	63037	9,413	16-07-2018	28-01-2019
46		WEL	9757	5,74,578	25-04-2018	14-11-2018
47		PH	19187	2,74,727	02-07-2018	27-03-2019
48	Medchal	LAB	3960	5,28,656	11-05-2018	12-11-2018
49		LAB	2404	1,46,392	11-05-2018	12-11-2018
50	Nagarkurnool	MEDL	55225	14,094	03-07-2018	19-02-2019
51		GA	40560	8,896	16-07-2018	24-01-2019
52	Nalgonda	EDN	93681	1,88,983	21-08-2018	25-03-2019
53		MEDL	51218	86,339	09-05-2018	28-11-2018
54	Nirmal	IFS	123	12,541	31-05-2018	21-12-2018
55		OGES	2552	16,712	03-07-2018	23-01-2019
56		GA	48934	6,387	16-07-2018	02-02-2019
57		GA	35838	2,831	09-08-2018	20-02-2019
58		GA	48930	12,174	16-07-2018	02-02-2019
59	Nizamabad	EDN	70056	8,279	18-07-2018	24-01-2019
60		GA	47290	6,227	18-07-2018	23-01-2019
61		COOP	7112	2,724	04-04-2018	15-11-2018
62		LAB	4750	3,62,575	27-07-2018	27-02-2019
63		GA	41640	8,783	14-09-2018	25-03-2019
64		LAB	4405	5,614	09-04-2018	16-10-2018
65	Ranga Reddy	PR	16341	6,379	02-04-2018	07-01-2019
66		JUDL	15545	22,615	02-04-2018	03-10-2018
67		JUDL	13735	21,02,296	04-07-2018	22-01-2019
68		EDN	63722	7,15,053	06-07-2018	22-01-2019
69	Sangareddy	MEDL	39282	10,459	01-08-2018	06-02-2019
70	Siddipet	MEDL	51307	1,28,489	29-05-2018	13-02-2019
71	Wanaparthy	MEDL	55867	26,546	03-07-2018	22-01-2019
72		FOR	15015	4,280	25-07-2018	15-03-2019
73		EDN	79081	34,625	09-04-2018	10-10-2018
74		IND	5607	8,645	27-04-2018	16-11-2018
75		MEDL	59599	3,000	03-04-2018	10-10-2018
76	Warangal Rural	EDN	81516	10,000	17-04-2018	25-01-2019
77		EDN	80060	11,619	24-07-2018	25-01-2019
78		MEDL	30841	37,400	18-04-2018	25-10-2018
79		PR	16464	12,224	17-04-2018	26-10-2018
80		GA	42421	82,090	11-07-2018	23-01-2019
81	Warangal Urban	EDN	79657	2,96,792	09-07-2018	23-01-2019
82	Yadadri	WEL	10691	3,51,520	04-05-2018	14-11-2018
			Total	1,48,52,752		

Annexure 3.1
(See para 3.1.3)

DTOs/STOs/APPOs inspected during the year 2018-19 (Quarter wise)

Sl. No	Name of the District	Quarter	Name of DTO/STO/APPO	Dates of Inspection		Duration (Days)
				From	To	
1	Asifabad	1st Qr	STO Sirpur	16.04.18	17.04.18	02
2			STO Kagaznagar	18.04.18	20.04.18	03
3			STO Wankidi	21.04.18	23.04.18	02
4			DTO KB Asifabad	24.04.18	26.04.18	03
5	Kamareddy		STO Yellareddy	28.04.18	01.05.18	03
6	Nirmal		DSTO Bhainsa	11.06.18	13.06.18	03
7			STO Mudhole	14.06.18	15.06.18	02
8			STO Khanapur	18.06.18	20.06.18	03
9			DTO Nirmal	21.06.18	23.06.18	03
10	Nalgonda		DSTO Miryalaguda	16.04.18	18.04.18	03
11	Suryapet		STO Huzurnagar	19.04.18	21.04.18	03
12			STO Tungathurti	23.04.18	25.04.18	03
13	Yadadri		STO Mothkur	26.04.18	27.04.18	02
14			STO Ramannapet	28.04.18	01.05.18	03
15	Mahabubabad		DSTO Maripeda	11.06.18	13.06.18	03
16			STO Gudur	14.06.18	15.06.18	02
17			DTO Mahabubabad	18.06.18	20.06.18	03
18	Medchal		DTO Medchal	22.06.18	25.06.18	03
19	MAHABUBNAGAR	2nd Qr	STO Parigi	16.07.18	17.07.18	02
20			DTO Vikarabad	18.07.18	20.07.18	03
21			STO Kodangal	21.07.18	23.07.18	02
22			DSTO Narayanpet	24.07.18	26.07.18	03
23	Medak		STO Ramayampet	16.08.18	18.08.18	03
24			STO Narsapur	20.08.18	21.08.18	02
25	Siddipet		DSTO Gajwel	23.08.18	25.08.18	03
26	Adilabad		DTO Adilabad	27.08.18	30.08.18	04
27			STO Utnoor	31.08.18	04.09.18	03
28			STO Boath	05.09.18	07.09.18	03
29	Mancherial		STO Luxettipet	10.09.18	12.09.18	03
30			STO Chennur	14.09.18	15.09.18	02
31			DTO Mancherial	17.09.18	19.09.18	03
32	Hyderabad		DTA TS	22.09.18	26.09.18	04
33	Ranga Reddy		DSTO Ibrahimpatnam	16.07.18	18.07.18	03
34			DSTO Hayathnagar	19.07.18	21.07.18	03
35	Bhupalpally		DTO RangaReddy	23.07.18	26.07.18	04
36			STO Venkatapuram	16.08.18	17.08.18	02
37		STO Eturunagaram	18.08.18	20.08.18	02	
38		DTO Bhupalpally	21.08.18	24.08.18	03	
39	Karimnagar	STO Mulugu	25.08.18	28.08.18	03	
40		DSTO Huzurabad	30.08.18	01.09.18	03	
41		DTO Karimnagar	04.09.18	07.09.18	04	
42	Nizamabad	DTO Nizamabad	10.09.18	14.09.18	04	
43		STO Bheemgal	15.09.18	18.09.18	03	
44		DSTO Armoor	19.09.18	22.09.18	03	
45		DSTO Bodhan	24.09.18	26.09.18	03	
46	Hyderabad	3rd Qr	APPO Punjagutta	10.10.18	12.10.18	03
47			APPO Narayanaguda	15.10.18	19.10.18	03
48			APPO Secunderabad	15.10.18	19.10.18	03
49			APPO Tarnaka	20.10.18	23.10.18	03
50	Jagitial	STO Metallic	25.10.18	27.10.18	03	
51		STO Korutla	29.10.18	31.10.18	03	
52		STO Mallial	01.11.18	02.11.18	02	

53			DTO Jagitial	03.11.18	06.11.18	03
54			DSTO Husnabad	08.11.18	12.11.18	03
55	Siddipet		STO Cherial	13.11.18	15.11.18	03
56			DTO Siddipet	16.11.18	19.11.18	03
57	Gadwal		STO Alampur	26.11.18	27.11.18	2
58			DTO Jogulamba Gadwal	28.11.18	30.11.18	3
59	Wanaparthy		STO Atmakur	01.12.18	03.12.18	2
60			DTO Wanaparthy	04.12.18	06.12.18	3
61			STO Kodakandla	10.12.18	11.12.18	2
62	Jangoan		DSTO Stn Ghanpur	12.12.18	13.12.18	2
63			DTO Jangoan	14.12.18	17.12.18	3
64			STO Aler	18.12.18	19.12.18	2
65	Bhongir		DTO Yadadri Bhongir	20.12.18	22.12.18	3
66			STO Manthani	25.10.18	27.10.18	3
67			STO Sultanabad	29.10.18	31.10.18	3
68	Peddapalli		DTO Peddapalli	01.11.18	03.11.18	3
69			STO Wardhannapeta	05.11.18	06.11.18	2
70			STO Parkal	08.11.18	09.11.18	2
71			DSTO Narsampet	12.11.18	14.11.18	3
72	Warangal (Rural)		DTO Warangal (Rural)	15.11.18	19.11.18	4
73			DSTO Bhadrachalam	26.11.18	28.11.18	3
74	Bhadradi		STO Yellandu	29.11.18	01.12.18	3
75	Kothagudem		DTO Bhadradi Kothagudem	03.12.18	05.12.18	3
76			STO Sathupally	06.12.18	10.12.18	3
77	Khammam		STO Madhira	11.12.18	13.12.18	03
78			STO Nelakondapally	14.12.18	17.12.18	3
79			DTO Khammam	18.12.18	21.12.18	3
80	Kamareddy		STO Banswada	17.01.19	18.01.19	02
81			DTO Kamareddy	19.01.19	22.01.19	03
82	Medak		DTO Medak	23.01.19	25.01.19	03
83			DSTO Narayankhed	28.01.19	29.01.19	02
84			STO Andole	30.01.19	01.02.19	03
85	Sangareddy		DSTO Zaheerabad	02.02.19	05.02.19	03
86			STO Sadasivpet	06.02.19	07.02.19	02
87			STO Patancheru	08.02.19	11.02.19	02
88			DTO Sangareddy	12.02.19	14.02.19	03
89			STO Jadcherla	21.02.19	23.02.19	03
90			DTO Mahabubnagar	25.02.19	28.02.19	04
91	Mahabubnagar	4th Qr	STO Kollapur	01.03.19	02.03.19	02
92			DSTO Kalwakurthy	05.03.19	06.03.19	2
93			DSTO Achampet	07.03.19	08.03.19	2
94			DTO Nagarkurnool	11.03.19	13.03.19	3
95			APPO Nampally	14.03.19	16.03.19	3
96	Hyderabad		APPO Bank & MO (Jambagh)	18.03.19	20.03.19	3
97			APPO Malakpet	22.03.19	25.03.19	3
98	Siricilla		STO Vemulawada	17.01.19	18.01.19	02
99			DTO Rajanna Siricilla	19.01.19	22.01.19	03
100			STO Bhimdevarapally	23.01.19	24.01.19	02
101	Warangal (Urban)		STO Warangal (East)	25.01.19	28.01.19	02
102			DTO Warangal Urban	29.01.19	01.02.19	04

103	Suryapet	DSTO Kodad	04.02.19	06.02.19	03
104		DTO Suryapet	07.02.19	11.02.19	03
105		STO Nakrekal	12.02.19	13.02.19	02
106		STO Nidamanoor	14.02.19	16.02.19	03
107		DSTO Devarakonda	18.02.19	20.02.19	03
108		DTO Nalgonda	21.02.19	23.02.19	03
109	Hyderabad	DTO Hyderabad Urban	27.02.19	02.03.19	04
110		DSTO Chevella	05.03.19	06.03.19	02
111	Vikarabad	DSTO Tandur	07.03.19	08.03.19	2
112		DSTO Shadnagar	11.03.19	13.03.19	3
113		DSTO Rajendranagar	14.03.19	16.03.19	3
114		DSTO Maheshwaram	18.03.19	19.03.19	2
115	Hyderabad	APPO Motigally	20.03.19	23.03.19	3
116		APPO Chandrayangutta	25.03.19	27.03.19	3

Annexure 3.2

(See para 3.1.4)

Outstanding Inspection Reports and Paras to the end of March 2019

Sl. No.	District	Inspection Reports	Paras
1	Adilabad	18	62
2	Gadwal	5	24
3	Hyd_APPOs	23	61
4	Hyd_DTA	4	39
5	Hyd_Urban	9	42
6	Jagityal	4	21
7	Jayashankar	15	55
8	Jangaon	10	45
9	Kamareddy	9	31
10	Karimnagar	16	64
11	Khammam	17	57
12	Komaram bheem	14	45
13	Kothagudem	13	34
14	Mahabubabad	7	24
15	Mahabubnagar	12	25
16	Mancherial	10	31
17	Medak	13	52
18	Medchal	6	25
19	Nagarkurnool	10	29
20	Nalgonda	22	100
21	Nirmal	12	35
22	Nizamabad	23	66
23	Peddapalli	16	54
24	Rangareddy	29	109
25	Sangareddy	29	133
26	Siddipet	11	43
27	Siricilla	6	52
28	Suryapet	16	46
29	Vikarabad	16	65
30	Wanaparthy	4	16
31	Warangal (U)	19	67
32	Warangal(R)	9	37
33	Yadadri	14	28
Total		441	1,617

Annexure 3.3

(See para 3.2.2(i))

Non Lapsing of Unclaimed deposits under category 'B'

Sl No	District	Name of DTO/STO	Nomenclature	Head of Account	Amount due for lapse as on 31.03.2018 (₹)
1	Nirmal	STO Bhainsa	Revenue deposits	8443-101-01	4,27,300
2			Criminal court Deposits	8443-105-01	8,000
3		DTO Nirmal	Revenue deposits	8443-101-01	11,762
4			Criminal court Deposits	8443-105-01	3,000
5		STO Mudhole	Election Deposits	8443-121-01-02	50,000
6	Asifabad	DTO Asifabad	Revenue deposits	8443-101-01	2,83,552
7		STO Kagaznagar	Revenue deposits	8443-101-01	2,52,506
8		STO Sirpur	Revenue deposits	8443-101-01	73,160
9		STO Wankidi	Revenue deposits	8443-101-01	24,661
10	Suryapet	STO Huzurnagar	Criminal court Deposits	8443-105-01	4,02,376
11	Mahaboobabad	STO Gudur	Revenue deposits	8443-101-01	17,130
12	Karimnagar	DTO Karimnagar	Caution Money deposits	8443-106-01	11,71,814
13	Nizamabad	DTO Nizamabad	Revenue deposits	8443-101-01	1,25,893
14	Rangareddy	DTO Rangareddy	Security deposit	8443-103-01	48,40,787
15			Labour Court deposit	8443-116-01	1,05,55,003
16		STO Armoor	Revenue deposits	8443-101-01	39,687
17		STO Bheemgal	Revenue deposits	8443-101-01	72,218
18	Adilabad	DTO Adilabad	Labour Act	8443-116-01	1,53,650
19			Work Done	8443-117	81,35,406
20	Bhupalapally	STO Mulugu	Revenue deposits	8443-101-01	1,33,18,416
21	Gadwal	STO Alampur	Revenue Deposits	8443-101-01	13,52,893.71
22		DTO Gadwal	Election Deposits	8443-121-01	1,00,000
23	Warangal(R)	STO Narsampet	Revenue Deposits	8443-101-01	40,406
24	Kothagudem	STO Bhadrachalam	Caution Money Deposits	8443-106-01	1,50,430
25		STO Yellandu	Caution Money Deposits	8443-106-01	26,520
26	Siddipet	STO Husnabad	Revenue Deposits	8443-101-01	74,090
27		DTO Siddipet	Revenue Deposits	8443-101-01	15,25,159
28			Works Deposits	8443-117-01	2,85,31,534
29	Khammam	STO Madhira	Caution Money Deposits	8443-106-01	12,510
30		STO Sathupally	Caution Money Deposits	8443-106-01	32,635
31		STO Nellakondapally	Caution Money Deposits	8443-106-01	5,385
32		DTO Khammam	Election Deposits	8443-121-01	1,90,000
33	Jagitial	STO Metpally	Revenue Deposits	8443-101-01	55,135
34		STO Korutla	Revenue Deposits	8443-101-01	1,39,690
35		STO Mallial	Revenue Deposits	8443-101-01	1,41,788
36	Peddapalli	STO Manthani	Revenue Deposits	8443-101-01	26,109
37	Bhongir	STO Aler	Election Deposits	8443-121-01	77,500
38	Wanaparthy	DTO Wanaparthy	Election Deposits	8443-121-01	75,000
39	Jangaon	STO Kodakandla	Election Deposits	8443-121-01	75,000
40		STO Ghanpur	Revenue Deposits	8443-101-01	31,270
41		DTO Jangaon	Revenue Deposits	8443-101-01	14,32,781

42			Criminal Court Deposits	8443-105-01	1,17,326
43	Hyderabad	DTO Hyderabad (U)	Revenue deposits	8443-101-01	80,55,754
44			Deposits under Central & State	8443-116-01	13,89,084
45			Election Deposits	8443-121-01	8,37,000
46	Mahabubnagar	DTO Mahabubnagar	Revenue deposits	8443-101-01	1,70,18,676
47			Caution Money Deposit	8443-106-01	50,103
48		STO Jadcherla	Election Deposits	8443-121-01	1,40,000
49			Caution Money Deposit	8443-106-01	1,79,036
50	Medak	DTO Medak	Works Deposit	8443-117-01	41,29,997
51	Nagarkurnool	DTO Nagarkurnool	Caution Money Deposit	8443-106-01	9,960
52	Nalgonda	DTO Nalgonda	Caution Money Deposit	8443-106-01	57,771
53		STO Nidamanoor	Caution Money Deposit	8443-106-01	16,883
54	Suryapet	DTO Suryapet	Revenue deposits	8443-101-01	66,837
55		STO Kodad	Caution Money Deposit	8443-106-01	11,380
56	Kamareddy	DTO Kamareddy	Revenue deposits	8443-101-01	1,00,550
57			Works Deposit	8443-117-01	3,015
58			Election Deposits	8443-121-01	40,000
				Total	10,62,85,528.71

Annexure 3.4
(See para 3.2.2 (ii))

Non Lapsing of Unclaimed deposits under category 'C'

Sl No	Name of the Districts	Name of the DTO/STO	Name of the Department/ PD Account Number	Head of Account	Amount due for lapse as on 31.03.2018 (₹)
1	Nirmal	STO Bhainsa	Ground Water Department	8443-106	98,202
2	Bhupalapally	DTO, Bhupalapally	Chief Planning Officer, Bhupalapally	8448-120-22	42,55,60,984
3			MPDO, Mogullapally	8448-109- 02-001	2,31,921
4			MPDO, Chityla	8448-109-02-001	4,01,915
5	Hyderabad	DTO Hyderabad(U)	235	8448-120-27-008	4,65,589
6			46	8443-800-08-001	21,40,622
7			234	8443-800-08-002	98,931
8			85	8443-106-01	30,272
9			289	8443-111-04	1,22,222
10			04	8443-106-01	46,05,068
11			78	8443-106-01	15,75,268
12			62	8443-106-01	69,150
13			308	8443-800-13	13,16,638
14			350	8443-800-54	1,76,502
15			52	8443-106-01	17,59,065
16			56	8443-106-01	16,949
17			51	8443-106-01	3,250
18			57	8443-106-01	5,820
19			154	8443-106-01	1,98,528
20			230	8443-106-01	17,835
21			310	8443-106-01	19,05,796
22			298	8443-106-01	1,51,20,245
23			52	8443-106-01	4,79,09,128
24			25	8443-106-01	58,107
25	19	8443-106-01	9,540		

26			276	8443-116-09	57,879
27			192	8443-106-01	45,37,278
28			51	8443-106-01	1,45,478
29	Nalgonda	DTO Nalgonda	Ground water	-	1,09,848
30	Sangareddy	STO Andole	SFC	8448-109-01-002	23,011
31		STO Narayankhed	SFC	8448-109-01-002	7,828
32		STO Sadasivpet	SFC	8448-109-01-002	1,50,324
33	Mahabubnagar	STO Jadcherla	SFC	8448-109-01-002	12,551
				Total	50,89,41,744

Annexure – 3.5
(See para 3.2.3)

List of inoperative P.D. accounts under Category “B” as on 31-03-2018

Sl. No.	PD A/c No.	Name of the PD Administrator	Head of A/c	DDO Code	Month of last transaction	Balance amount
1	206	Commissioner & Director of Intermediate Education.	8443-103-01	2502-0307-001	March 2011	--0--
2	101	II Metropolitan Magistrate	8443-105-01	2502-1014-036	Sep 2009	2,54,771
3	102	III Metropolitan Magistrate	8443-105-01	2502-1014-037	Feb 2011	--0--
4	105	IX Metropolitan Magistrate	8443-105-01	2502-1014-040	March 2012	--0--
5	108	XI Metropolitan Magistrate	8443-105-01	2502-1014-043	June 2012	--0--
6	109	XII Metropolitan Magistrate	8443-105-01	2502-1014-046	Nov 2009	--0--
7	110	XIII Metropolitan Magistrate	8443-105-01	2502-1014-047	April 2010	--0--
8	111	XIV Metropolitan Magistrate	8443-105-01	2502-1014-048	April 2009	--0--
9	112	IV Metropolitan Sessions Judge	8443-105-01	2502-1014-049	March 2010	--0--
10	113	XVI Metropolitan Sessions Judge	8443-105-01	2502-1014-050	May 2015	--0--
11	114	XVII Metropolitan Sessions Judge	8443-105-01	2502-1014-051	Aug 2010	--0--
12	116	Metropolitan Magistrate	8443-105-01	2502-1014-053	June 2015	--0--
13	118	Metropolitan Magistrate	8443-105-01	2502-1014-055	Jan 2015	--0--
14	122	Addl. Metropolitan Sessions Judge	8443-105-01	2502-1014-015	June 2011	--0--
15	243	Addl. Metropolitan Sessions Judge for the trail of Jubilee Hills	8443-105-01	2502-1014-100	July 2013	--0--
16	47	X MM Secunderabad	8443-105-01	2502-1014-044	April 2010	18,12,620
17	29	XI MM Secunderabad	8443-105-01	2502-1014-045	April 2015	33,09,145
18	30	Trail Officer under SC/ST cum Addl./ Metropolitan Sessions Judge	8443-105-01	2502-1014-101	April 2008	59,563
19	191	Charitable Endowments	8443-107-01	2502-2307-014	July 2011	6,76,428
20	94	Commissioner, State Urban Development Agency	8448-19002-14	2502-1801-002	Dec 2013	8,69,078
						69,81,605

Annexure -3.6
(See para 3.2.3)

List of inoperative P.D. accounts under Category "C" as on 31-03-2018

Sl. No	PD A/c No.	Name of the PD Administrator	Head of A/c	DDO Code	Last transaction in the month of	Balance amount
1	165	MD, TS State Agro Ind. Dev. Corporation.	8342-103-01	2502-0108-001	May 2014	15,30,934
2	57	Prl. ITI (Girls)Musheerabad	8443-106-01	2502-1502-023	Dec 2013	5,820
3	62	Prl. BRKR Ayurvedic College	--do--	2502-0906-042	Feb 2014	69,150
4	85	Govt. Jr. College, Hussaini-Alam	--do--	2502-0304-086	May 2014	30,272
5	135	Govt. ITI, Mallepally	--do--	2502-1502-007	July 2013	--0--
6	49	Dept. under Consumer Protection Act 1986	8443-116-08	2502-0308-376	Nov 2012	5,200
7	156	Finance Officer, Inst. Officer, Institute of public enterprise	8449-120-21	2502-0324-002	Nov 2011	--0-
8	297	Director of Censes Operation	8449-120-09-003	2502-1701-084	April 2015	--0--
9	323	CEO, AP Infrastructure Authority	8443-800-26	2502-1311-002	May 2014	16,66,000
10	296	MD, TS Education & Welfare Inf. Dev. Corporation	8448-110-65	2502-0308-401	March 2013	--0--
11	279	Deposits of Infrastructure Corporation	8449-120-36	2502-1701-058	May 2014	2,34,58,000
12	210	Federation of Sericulture & Silk Corporation	8449-120-64	2502-1304-004	May 2015	--0--
Total						2,67,65,376

Annexure 3.7
(See para 3.2.4)

Pending Certificates of Acceptance of Balances from PD Administrators

Sl. No.	Name of the Treasury	No. of CABs to be received	No. of CABs received	Pending CABs
1	STO Huzurnagar	247	238	9
2	STO Huzurabad	200	155	45
3	STO Bodhan	316	185	131
4	STO Mallial	188	0	188
5	STO Cherial	168	132	36
6	DTO Hyderabad (Urban)	274	Nil	274
7	DTO Medak	1586	Nil	1586
8	DTO Sangareddy	121	Nil	121
9	DTO Kamareddy	376	Nil	376
10	STO Andole	272	Nil	272
11	STO Patancheru	207	Nil	207
12	STO Sadasivpet	261	Nil	261
13	STO Vemulawada	285	231	54
14	STO Warangal East	53	50	3
Total				3,563

Annexure 3.8
(See para 3.2.5)

Non-Reconciliation of balances under deposit heads with Huzur Treasury in time

Sl. No.	District	Name of STO	Reconciliation last done at the time of inspection
1	Asifabad	STO Kagaznagar	Mar-15
2		STO Wankidi	Mar-16
3	Yadadri	STO Ramannapet	Sep-16
4	Mahaboobabad	STO Gudur	Mar-16
5	Nirmal	STO Khanapur	Aug-16
6		STO Mudhole	Sep-17
7	Adilabad	STO Boath	Mar-18
8	Karimnagar	STO Huzurabad	Mar-17
9	Vikarabad	STO Kodangal	Feb-16
10		STO Parigi	Jun-16
11	Siddipet	STO Gajwel	Mar-17
12	Mancherial	STO Luxettipet	Mar-18
13	Bhupalapally	STO Mulugu	Nov-16
14		STO Venkatapuram	Mar-16
15	Medak	STO Narsapur	Mar-16
16		STO Ramayampet	Mar-16
17	Adilabad	STO Utnoor	Mar-15
18	Jangaon	Kodakandla	Nov-17
19		Ghanpur	Dec-17
20	Gadwal	Alampur	Mar-16
21	Wanaparthy	Atmakur	Mar-16
22	Kothagudem	Bhadrachalam	Mar-17
23		Yellandu	Mar-17
24	Jagitial	Metallic	Mar-18
25		Korutla	Mar-18
26	Warangal (Rural)	Wardhannapet	Mar-18
27		Narsampet	Sep-17
28		Parkal	Sep-17
29	Khammam	Sathupally	Mar-17
30		Nelakondapally	Mar-18
31	Peddapalli	Manthani	Mar-18
32		Sultanabad	Mar-18
33	Nagarkurnool	STO Achampet	Dec-17
34	Warangal (U)	STO Bheemadevarapally	Sep-16
35		STO Warangal East	Sep-17
36	Sangareddy	STO Narayankhed	Dec-17
37	Suryapet	STO Kodad	Jun-18
38	Nalgonda	STO Nakrekal	Mar-18

Annexure 3.9
(See para 3.2.7)

Excess drawal of House Rent Allowance.

Sl No	DTO/STO	Name of the Employee	Design	Basic Pay	HRA Drawn (₹)	Eligibility (₹)	Diff (₹)	Period of drawal	Excess Amount drawn (₹)
1	DTO Asifabad	Dr. L. Sudhakar	Dy. Civil Surgeon	63,010	18,903	7,561	11,342	11-9-17 to 1/18	52,929
				66,330	19,899	7,960	11,939	2/18 & 3/18	23,878
2	STO Mudhole	Sri. Saibaba Giri	MPHS	18,030	2,614	2,164	450	4/15	450
				39,160	5,678	4,699	979	10/15 to 9/16	11,748
				40,270	5,839	4,832	917	10/16 to 9/17	12,084
				42,490	6,161	5,099	1,062	10/17 to 5/18	8,496
Total									1,09,585

Annexure 3.10
(See para 3.2.8)

Excess drawal of Additional House Rent Allowance

Sl No.	Name of the DTO/STO	Name of the Employee	Designation	Period	Excess payment (₹)
1	STO Bhainsa	T. Chinna Bhojanna, 1320853	MNO(M)	4/15 @ 1000/- 5/15 to 5/18 @ 2000/-	75,000
2	DTO Asifabad	Godru Sedmaki,	Addl. S.P.	12/17 to 4/18 @ 2000/-	10,000
3	STO Kagaznagar	M.M.Baig, 1325041	MNO	4/15@949/-, 7/15@2000/- and 1/16 to 3/18@2000/-	56,949
4	STO Chennur	T. Girish 1322249	MNO-Gr-I	04/2017 to 08/2018 @ Rs.2000 X 17	34,000
5	DTO Bhupalapally	S. Sambaiah	MPHA(M)	03/2017 to 07/2018 @ Rs.2000 X 17	34,000
6	DTO Warangal (R)	O Sammaiah	MPHS(M)	04/15 to 10/18	50,407
7	STO Nelakondapally	G Savithri	CHO	06/18 to 11/18	9,417
8	STO Bhadrachalam	K Bhaskar	MNO	04/15 to 11/18	79,628
9	STO Devarakonda	G. Anasurya	Health Educator	April 2015 to January 2019	84,000
10	STO Nakrekal	K. Naga Laxmi	Health Educator	April 2015 to January 2019	92,000
Total					5,25,401

Annexure 3.11
(See para 3.2.9)

Statement of Irregular payment of Uniform Maintenance Allowance

Sl No.	DTO/STO	Name of the Employee	Designation	DDO	Period of drawal	Amount (₹)
1	STO Bhainsa	A Chandra Sekhar	MPHEO	MO, PHC, Kubeer	4/15 & 5/15 @100/- 6/15 to 5/18 @150/-	5,600
2	STO Maripeda	Md. Fasiuddin	Ph G-II	MO, RFWC Maripeda	6/15 to 5/18 @75/-	2,700
3		M. Sadanandam	MPHEO		6/15 to 5/18 @150/-	5,400
4		J Manikyam	MPHS M		4/15 to 5/18 @150/-	5,500
5		P Venkateswarlu	MPHS M		4/15 to 5/18 @150/-	5,500
6		P Govardhan	MPHS M		3/18 to 5/18 @150/-	450
7			H Yakaiah	MPHEO	SPHO, CHNCO, Thorur	4/15 to 5/18 @34/-
8	STO Sirpur	P Vijaya Laxmi	CHO	PHC, Koutla	12/16 to 3/18 @100/-	1,600
9		B Laxminarayana	OS		7/14 to 3/18 @100/-	4,500
10		K Laxmi	Sweeper		7/14 to 3/18 @100/-	4,500
11	STO Miryalaguda	L Rajasekhar	Ophthalmologist	DM & HO Miryalaguda	25-4-15 to 3/18@75/-	2,134
12		S Srinivasa Swamy	CHO		4/15 to 3/18 @75/-	2,150
13		M Venkaiah	CHO	PHC Damaracharla	4/15 to 3/18 @75/-	2,237
14	STO Mothkur	D Bhaskar Raju	MPHEO	PHC Mothkur	6/16 to 3/18 @150/-	3,300
15		K Srinivas	Pharmacist		6/16 to 3/18 @75/-	1,650
16		N Krishna	OS		6/16 to 3/18 @100	2,200
17		P Samochin	OS		6/16 to 3/18 @100	2,200
18	STO Yellareddy	B Hari Kishan Rao	PMO	CHNC Gandhari	3/15 to 4/18 @100/-	3,800
19		C Trivikrama Chary	MPHEO	PHC Mathmal	3/16 to 9/16 @100/-	700
20		D Narasimha Swamy	MPHEO	GHC Gandhari	10/16 to 4/18 @150/-	2,850
21	STO Wankidi	Masood Ahmed Quadri	Waterman	PHC Wankidi	3/15 to 3/18 @100/-	2,600
22	DTO Medchal	Radha Krishna	MPHS M	DPHNO Office	3/16 to 4/18 @100/-	3,700
23		V Venkateswarlu	MPHS M	DPHNO Office	4/15 to 3/18 @100/-	3,267
24		T Bangaraiah	MPHS M	DPHNO Office	4/15 to 3/18 @150/-	3,271
25		Y Vijaya Kumar	MPHS M	Medical & Health	4/15 to 3/18 @150/-	4,500
26		Ambati Srinu	Attender	Health	4/15 to 5/18 @150/-	4,600
					3/15 to 4/18 @75/-	2,450

27	DTO Nirmal	A Muthanna	Pharmacist Gr-II	PHC Laxmanachanda	4/16 to 5/18 @75/-	1,950
28		Dajeeba	MPHEO	PHC Mujgi	4/17 to 5/18 @75/-	1,050
29		D Ravinder	Health Educator	Dy DM&HO Nirmal	4/16 to 5/18 @75/-	1,950
30		G Rajeswar	Health Educator	PHC Sone	4/17 to 5/18 @75/-	1,050
31	DTO Mahaboobabad	K Venkateswarlu	MPHEO	Family Welfare	4/15 to 5/18 @100/-	3,531
32		V Ramakrishna	MPHEO	PHC Kambalapalli	4/15 to 5/18 @100/-	3,800
33		N Srinivas	MPHS M	Family Welfare	4/15 to 5/18 @100/-	3,800
34		T Srinivas	MPHS M	Family Welfare	4/15 to 5/18 @100/-	3,800
35		I Swamy	MPHS M	Family Welfare	4/15 to 5/18 @50/-	1,900
36		D Basha	MPHS M	Family Welfare	4/15 to 5/18 @50/-	1,900
37		Shaik Subhan Ali		Family Welfare	4/15 to 5/18 @100/-	3,800
38	STO Gudur	Ch Bhaskar	MPHS M	PHC Teegalaveni	11/10 to 5/18@100	9,100
39		V Ganna	MPHS M	TPHC Komatlagudem	3/17 to 5/18@100/-	1,500
40	STO Khanapur	I Jayalalith	HEO	GCD & CHO, SHC, Kaddad	12/16 to 5/18 @100	1,800
41		Ch Sadaiah	HEO	PHC Dasturabad	3/16 to 5/18 @100/-	2,700
42		T Venugopal	MPHEO	PHC Pembri	6/15 to 7/15 @50/- 8/15 to 5/18 @75/-	100 2,550
43	STO Mudhol	P Venugopala Rao	MPHEO	PHC Basar	6/15 to 5/18 @75/-	2,700
44	STO Huzurnagar	K John Basha	MPHEO	PHC Linga Giri	4/15 to 3/18 @50/-	1,800
45		V Vasudeva Reddy	MPHEO	PHC K Cheruvu	4/15 to 3/18 @50/-	1,800
46	STO Chennur	J.Achyuta Rao, 1350154	MPHS (M)	PHC, Angarajpally	4/15 to 8/18 @ 100/-	4,100
47		Khaja Qutbuddin, 1308205	Attender	MO,RFWC Maripeda	4/15 to 8/18 @100/-	4,000
48		Tulasiram Rathod 1350116	MPHS M	PHC,Tamsi	4/15 to 8/18 @100/-	4,033
49		K.Gangaiah, 1350171	MPHEO	RFWC, Kundaram	4/16 to 8/18 @100/-	2,900
50	DTO Nizamabad	Md.Hakeel, 2000387	MPHS(M)	PHC Dichpally	8/13 to 7/16 @100/- & 8/16 to 5/18@150/-	6,900
51		R.Sakram, 2022540	CHO	Dy. DM & HO, Dichpally	7/18, 8/18 @100/-	200
		M.Natarajan, 2012842	MPHEO		7/18, 8/18 @100/-	200
52		N.Mahaveer, 2000286	MNO	Govt.Unani Hospital, Nizamabad	10/14 to 9/15@100/- & 10/15 to 8/18@150/-	6,450

53	DTO Vikarabad	G. Veera Kumar	PMO	DM & HO, Vikarabad	03/17 to 06/18 @75/-	1,200
54		Kashinadh,1404150	MPHS (M)		11/16 to 06/18@50/-	1,000
55		Vijender, 1434332	MPHS (M)		11/16 to 06/18 @100/-	2,000
56		Muzaffar Hussain, 1404003	MPHS (M)		11/16 to 06/18 @100/-	2,000
57		P. Raju, 1404097	O.S		11/16 to 06/18 @150/-	3,000
58		Nafeez Sultana 1462878	O.S		11/16 to 06/18@150/-	3,000
59		T.Ramesh Kumar, 1472878	O.S		09/17 to 06/18 @150/-	1,500
60		R. Madhu Nayak,	MPHEO		12/16 to 06/18 @100/-	1,900
61	STO Ibrahimpattam	K.Syamla Rani 11339645	CHO	Asst.SM, RFWPC Yacharam	4/17 to 8/17, 11/17, 12/17, 2/18, &3/18 @100/-	900
62	DTO, Rangareddy	S.Linga Reddy, 2551193,	MPHEO	MO, PHC, Peddashapur	4/16 to 7/18 @100/-	2,600
63	STO Armoor	B.Narayana 2000697	MPHS(M)	PHC – Degaon	08/16 to 08/18@100/-	2,500
64		Y.Shankar, 2000787	MPHS(M)		03/17 to 08/18@100/-	1,800
65		K.Gangadhar, 2000146	MPHEO		07/15to 08/18@100/-	3,800
66		Md.Inayat Ali, 2000835	MPHS(M)		07/15 to 08/18@100/-	3,800
67		B.Dhana Goud, 2033559	MPHS(M)	08/15 to 08/18@100/-	3,700	
68		Merramma,2012745	MPHS(F)	PHC-Mendora	03/17 to 08/18@100/-	1,800
69		Gururaj, 2013667	Ophthalmic Officer	PHC-Jakranpally,	10/17 to 08/18@150/-	1,650
70		Venkatesam G. 2013609	CHO		03/17 to 08/18@100/-	1,800
71	STO Bheemgal	N.Prathap Singh, 2000687	CHO	PHC-Choutpally Kammarpally	04/15 to 08/18 @100/-	4,100
72	STO Bodhan	E. Vijaya Kumar, 1741389	MPHEO	PHC– Rejal	07/2017 to 09/2018	1,500
73		K. Nagamalleswar Rao, 2022536	MO	CHC Varni, Bodhan	03/18 to 09/18@100/-	700
74		V.Narsimha Chary, 1942518	MPHEO (M)		03/18 to 09/18@100/-	700
75		B.Ramulu, 2000361	MPHEO	PHC Yedpally, Bodhan,	03/18 to 09/18@150/-	1,050
76		G.Venkati, 2022791	PG-II		03/18 to 09/18@150/-	1,050
77		K.Ravinder,2015207	MPHS (M)		06/18 to 09/18@150/-	400
78		V.Nagabushanam 2000596	MPHS (M)		03/18 to 09/18@150/-	1,050
79		M.Vidya Ranwalkar, 2022983	M.O	PHC, Rudrur	01/17 to 09/18@100/-	2,100
80		G.Santhosh, 2000661	MPHEO (M)		03/17 to 09/18@100/-	1,900
81		R.Ravi, 2022554	MPHS (M)		03/17 to 09/18@100/-	1,900

82	STO Kodangal	Md Rafi Mohammed 1732899	MPHS(M)	Family Welfare	04/15 to 11/17@100/- (except in 06/2017) 12/17 to 06/18@150/-	4,150
83	STO Parigi	Dr. Chandrasekhar 1812317	CAS	Govt. Civil Hospital Parigi	05/15 to 06/18 @50/-	1,900
84		M. Sreenivas 1904027	HEO	PHC, Doma	03/15 to 07/15@100/- 08/15 to 06/18@150/-	5,750
85		T. Sailaja, 1424049	PMO		03/15 to 07/15@100/- 08/15 to 06/18@150/-	5,750
86		G.Chennakesav 1421218	MPHS (M)		03/15 to 07/15@100/- 08/15 to 06/18@150/-	5,750
87		A.Sekharaiah Setty, 1724456	MPHEO		07/17 to 06/18 @150/-	1,800
88		Padmamma, 1443073	Attender		03/15 to 07/15@100/- 08/15 to 06/18@150/-	5,750
89	DTO Adilabad	Subash, 1320323	MPHS(M)		PHC, Ankoli	4/15 to 8/18@50/-
90		B. Gangadhar 1306722	MPHS(M)	PHC, Bheempur	4/15 to 8/18@100/75	3,125
91		J. Santosh Kumar 1350103	MPHS(M)	Family Welfare	4/15 to 8/18 @50/75	3,025
92	DTO Bhupalapally	J.Tirupathi 2141124	Ophthalmic Officer	RFWC, Chityla	3/17 to 7/18 @100/-	1,700
93		T.Raju 2141133	MPHEO		3/17 to 7/18 @100/-	1,700
94		K.Venkateshwar Raju 1617278	Health Educator		3/17 to 7/18 @100/-	1,700
95		B.Subhashini 1623936	CHO		3/17 to 7/18 @100/-	1,700
96		D.Nagireddy 2141362	SUO/MPHEO		3/17 to 7/18 @100/-	1,700
97		D.Krishna 2152961	Lab. Tech		3/17 to 7/18 @150/-	2,550
98	G.Srinath 151712	Ophthalmic Officer	3/17 to 7/18 @100/-	1,700		
99	DTO Mancherial	J.Satyanarayana 1613328	MPHEO	PHC, Kasipet	4/15 to 8/18 @100/- & 150/-	4,550
100		J.Ganesh 1345820	MPHEO	DM & HO, Mancherial	4/15 to 8/18 @150/-	5,800
101		P.Sattaiah 1500193	SUO(M)/ MPHEO		4/15 to 8/18 @100/-	2,200
102		J.Datta 1351299	MPHS(M)	PHC, Haszipur	4/15 to 8/18 @100/-	3,800
103		K Srinivas 1329094	MPHS(M)	PHC, Mandamarri	4/15 to 8/18 @100/-	4,100
104	STO Gajwel	D.Harishankar 2510664	MPHS(N)	PHC, Mulugu	4/15 to 7/18@100/-	4,000
105		M.Tajuddin 1808188	MPHEO	PHC, Ahemadipur	4/15 to 7/18@100/75/-	3,275

106		N.Devakka	Dhobi	CHC, Luxettipet	4/15 to 8/18 @100/-	4,100
107	STO Luxettipet	V Linga Reddy	MPHEO	PHC, Venkatraopet	4/15 to 10/16, 4/17 to 1/18, 3/18 to 8/18@100	3,500
108		R.Vanaja 2158598	OS		5/15 to 7/18 @150/-	5,850
109	STO Mulugu	P.Suvarna 2158597	OS	RFWC, Chelpur	5/17 to 7/18 @150/-	2,250
110		P.Bhupal Reddy, 2135088	MPHS(M)	PHC, Pasra(T)	9/17 to 7/18 @100/-	1,100
111		G. Govinda Raju, 1740548	MPHS(M)	PHC, Kotakonda	10/16 to 6/18@100/-	2,100
112	STO Narayanapet	Ashok Kumar 1741318	MPHEO	SPHO,CHNC Narayanpet	3/16 to 6/18 @100/-	2,800
113		B. Kanikaramma, 1746739	CHO	Dy.D.M& H.O Narayanpet	4/18 to 6/18 @100/-	300
114		K.G. Anil David 2032636	MPHS(M)		4/15 to 7/18 @150/-	5,482
115	STO Ramayampet	K. Srinivas 183669	MPHS(M)	PHC Shankarampet	4/15 to 7/18 @75/-	3,200
116		B. Venkatesham 1825019	OS	RFWC,Narsingi	4/15 to 6/18 @100/-	3,200
117		T.Narsimlu,	MHS(M)		11/16 To 11/18	2,500
118		Vijay Bhaskar,	MHS(M)	P.H.C, DHAROOR	11/16 To 05/18	1,900
119		V.Anandaiah,	CHO		04/17 To 11/18	2,000
120		Y.Krishnaiah,	MPHS(M)		11/16 To 11/18	3,750
121	DTO Gadwal	M.Narendhar,	MPHS(M)	MHO, Gadwal,	11/16 To 06/18	3,000
123		T.Narsimulu,	MPHS(M)		11/16 To 11/18	2,500
124		P.Narendra Babu,	MPHEO		11/16 To 11/18	2,500
125		J.Obuleshwaraiah,	MPHS(M)		11/16 to 10/18	1,312
126		B.Shivanna,	MPHS(M)	MOPHC, IEEJA	11/16 to 11/18	2,400
127		T.Pavathalu,	MPHEO		11/16 To 11/18	2,500
128	DTO Siddipet	G.Venkat Reddy	MPHS(M)	PHC, Bejjanki	03/14 to 10/18	7,000
129		Bharathamma,	Attender		03/17 to 05/18	2,250
130		Om Prakash Cheerla	MPHS(M)	MO, P.H.C, Kothakotta	03/17 to 05/18	2,250
131		A Ramakrishna	OS		11/16 to 02/18	1,850
132		T Vishnuvardhan Goud,	CHO	MO, PHC Gopalpet	12/16 to 11/18	2,400
133		B Damodhar,	MPHS(M)	MO, PHC Pebbair	03/18 to 11/18	900
134	DTO Wanaparthy	K Kishore Kumar,	MPHEO	MO PHC Weepangandla	03/18 to 11/18	1,350
135		B Murali,	Ophthalmic Asst		03/18 to 06/18	400
136		Masood Ali	Driver		03/17 to 01/18	1,100
137		B Venkataiah	OS		03/17 to 11/18	3,150
138		Syed Imran	OS	MO PHC Ghanapur	03/17 to 05/18	2,250
139		V Venkataiah	MPHEO		03/17 to 11/18	3,150
140		G Ramulu	MPHS(M)		03/17 to 05/18	2,250
141		N. Madhu Mohan	MPHEO		03/15 to 11/18	4,500
142		Ch. Sai Reddy	MPHEO	S.P.H.O.C.H.N.C, Bhongir	03/15 to 11/18	4,500
143	DTO Bhongir	B.Nagesh,	C.H.O		11/16 to 11/18	1,823
144		J.Malleshham,	C.H.O	PHC, Bommalararamaram	03/15 to 11/18	4,500
145	DTO	Khaja Muneeruddin,	Lab Tech	MO,PHC, Manchukonda	7/16 to 12/18	2,325

146	Khammam	Mohd. Valiuddin	CHO	MO,PHC, Kusumanchi	4/15 to 11/18	3,873
147		B.Dhup Singh	MPHEO	MO,MPHC, Kamepalli	4/15 to 8/18	6,050
148		B.Babu Rao	Sweeper	MO, MPW(M) Trg, AC, KMM	4/15 to 12/18	2,200
149		M.Raju	MPHS(M)	MO,MPHC Kamepalli	4/15 to 12/18	6,610
150		G.Rajasekhar	MPHS(M)	Health	7/18 to 12/18	900
151	DTO Warangal (R)	K.Ramesh	MPHA(M)	MO, RFWC, Sangem	4/15 to 10/18	5,200
152		O.Sammaiah	-	MO RFWPC, PHC, Sangem	4/15 to 10/18	5,760
153	STO Atmakur	A.Ravindra	MPHEO	P.H.C, Madanapur	03/18 to 11/18	1,350
154		Ramu	S.U.O	SPHO CHNO., Atmakur	03/15 To 06/18	3,973
155		Vikram	GNO	Civil Asst. Surgeon, Atmakur	03/15 To 02/18	4,800
156		M.Nanda Kumar	MPHEO	M O, PHC, Tippudampally	03/17 to 10/17	800
157		Surendra Goud	MPHS(M)		06/18 To 11/18	785
158	STO Alampur	D Laxmikanth	MPHEO	P.H.C, Kyathur	9/18 to 10/18	300
159		V.Jaya Ramudu,	MPHS(M)		3/13 To 6/17	5,900
160		K.Chandranna,	MPHS(M)	MO,PHC, Manopad,	6/16 to 11/18	4,500
161		K.Srinivasulu,	MPHS(M)	PHC, Itikyal,	3/17 to 5/18	1,500
162	STO Madhira	Sadasiva Rao	MPHEO	MO,RFWC, Banigandlapadu	4/15 to 11/18	6,100
163		M.Danaiah	MPHS(M)	MO,MPHC, Bonakallu	4/15 to 11/18	6,360
164		Bhaskar Rao	MPHS(M)	MO,PHC, Maturipeta	4/15 to 11/18	5,850
165		Siva Parvathi	Attender	Dy.CS,GH, Madhira	4/15 to 11/18	6,500
166	STO Metallic	Md. Irshad Ahmed Khan,	CHO	PHC Mallapur	09/16 to 10/18	2,600
167		E.Srinivas,	MPHS(M)		08/16 to 10/18	2,700
168	STO Mallial	K.Uma Maheshwar,	MPHEO	M.O. P.H.C., Mallial	03/18 to 06/18	200
169		N.Srinivas Rao ,	MPHS(M)		03/18 to 10/18	600
170		Narsinguju Janardhana Chary,	MPHS(M)	M.O.P.H.C., Pegadapalli	04/16 to 10/18	3,100
171	STO Cherial	G.Srinivas Reddy	MPHEO	RFWC Ladnoor	03/15 to 10/18	3,350
172		M.K.Maqbul	MPHS(M)	PHC, Komuravelly	03/17 to 07/17	615
173		Palla Srinivas	MPHS(M)		06/18 to 10/18	455
174	STO Aler	B.Yadamma	Sweeper	PHC, Sharajipet	04/16 to 11/18	4,800
175	STO,Parkal	O.Bhaskar Raju	OS	PHC,Shyampet	3/15 to 10/18	4,400
176	STO,Manthani	D.Sadanandam	OS	PHC,Manthani	3/17 to 10/18	2,000
177	STO Sultanabad	Shaffi Abdul	OS	Govt.TB Hspl Sultanabad	3/15 to 10/18	6,350
178		D.Rajini	Dhobi		3/15 to 10/18	6,500
179		Balanarsamma	OS		3/15 to 10/18	6,500
180	STO Yellendu	J.Krishnaiah	Attender	MO,PHC,Sultan Nagar	4/15 to 11/18	6,050
181		Nllini Kamala Kumari	Attender		4/15 to 11/18	6,050
182		Ramchander	Ph Gr.II		4/15 to 11/18	2,950
183	STO Kodakandla	N. Robert Bruce	MPHEO	R.F.W.C., Palakurthy	06/18 to 11/18	600
184		M.Chandraiah	MHS		06/18 to 11/18	600
185	STO Nellakondapally	G.Prasad	MPHEO	RFWPC, NK Pally	3/17 to 6/18	1,600
186		Jagadeshwar	HEO	PHC, NK Pally	3/17 to 11/18	3,150
187		M.Sangameswar Rao	O S		3/17 to 11/18	3,150
188		B.Nageswara Rao	OS		3/17 to 11/18	3,150
189	STO Narsampet	K. Vidya Sagar	MPHEO	DM&HO Narsampet	4/15 to 10/18	3,996
190		Ch. Mogili	Attender	MO RFWPC, Narsampet	4/15 to 10/18	4,300
191		Y.Venkateswara Rao	CHO	MO,PHC, Chennaraopet	4/15 to 10/18	5,177
192		A. Venkat Ramana	Ph.Gr2	MO RFWPC, Duggondi	4/15 to 10/18	1,075
193		B. Nanda	MPHS(M)	MPHC, Chennaraopet	4/15 to 6/18	5,410
194	STO Jadcherla	N. Narsimloo	MPHS(M)	PHC Balanagar	04/16 to 12/18	4,800

195		Chandra Sekhar	MPHS(M)		03/14 to 07/17	5,400
196		K. Beeraiah	MPHS(M)		10/14 to 07/17	4,700
197		Ramnath	MPHA(M)		5/13 to 10/16	3,050
198		Kiran Kumar	Driver	PHC, Janampet	03/14 to 07/17	5,350
199		T. Srinivasulu	Off. Sub		08/13 to 07/17	5,100
200		P. Narsimulu	Off. Sub		10/13 to 07/17	5,000
201	STO Achampet	Khaja Moinuddin	Attender	P.H.C Uppanuthala	03/16to0 6/17	2,400
202		K Chandra Sekhar	MPHS(M)		03/16 to04/17	2,100
203		S.Jayasree	O S		5/15to 2,4,5/18	5,400
204	STO Andole	S.Srikanth	O S	PHC, Pulkal	1/16 to 2/18 & 4/18to 12/18	5,250
205		SK,Namuddin	MPHS		9/15 to 12/18	5,700
206		M.Usharani	CHO		12/16 to 8/17 10/17 to 12/18	3,600
207		P.Laxminarayana	MPHE (M)		9/15 to 5/18	2,475
208		E.Bhasker	Pharmacist	MO PHC Kandi	4/16 to1/19	2,550
209	DTO Sangareddy	Kishan Nayak	MPHS (M)		9/15 to 1/19	3,075
210		M.Narsaiah	Compounder	Govt.Ayurvedic SRD	10/15 to 5/18	2,400
211		Srisailam	Compounder	Sr.MO, GHD, SRD	10/15 to 5/18	2,400
212	STO Narayankhed	S.Venkamma	OS	PHC,Kalhar	3/13 to 8/17	5,400
213		Gailamma	CHO	PHC, Kangti	3/17 to 6/18	1,600
214		T Vara Laxmi	Attender	PHC,Manoor	4/17 to 6/18	2,250
215		M.Balakrishna	O S	PHC, R.C.Puram	4/16 to 2/18	3,450
216	STO Patancheru	M.Sangameshwar	PHE		3/18 to 1/19	1,100
217		Raju Anem	Attender	PHC, Jinnaram	10/18 to 1/19	400
218		Samiulla Qhadiri.M	MPHS		3/18 to 1/19	1,100
219		T.Mogulaiah	CHO		7/18 to 1/19	700
220		B.Mallesham	O S		9/15to 1/19	4,100
221		Ch.Srinivas	O S	PHC Munnipally	9/15to 1/19	4,100
222	STO Sadasivpet	B.Muralikrishna	MPHS(M)		3/17to 1/19	3,500
223		Y.Mahendra Chary	PMOO		9/15to1/19	4,100
224		S.Mallikarjun	MPHEO		9/15 to 1/19	4,100
225		G.Anjappa	MPHS(M)	PHC Kondapur	9/15to1/19	3,075
226	STO Chevella	Amrutha	Sweeper	GCH,Shabad	11/16 to 1/19	4,050
227		A Krishnaiah	Off. Sub		4/15 to 12/18	5,685
228	STO Rajendranagar	P. Venkatesham	Pharmacist	PHC,Narsingi	7/17 to 02/19	1,500
229		K. Laxman Rao	Off. Sub		3/14 to 02/19	8,300
230		P Parvathamma	Sweeper		3/16 to 02/19	3,000
231		S Balamma	Sweeper	UPHC,Amangal	3/16 to 02/19	3,600
232		C Chnadramma	Cook		3/18 to 2/19	1,200
233	STO Maheswaram	K Kanthamma	Attender		3/18 to 2/19	1,200
234		J.Krishna Reddy	O S		8/18 to 2/19	1,050
235		SA Jaleel	MPHS(M)	PHC Kandukur	5/15 to 2/19	6,900
236		K.Upender Reddy	MPHS(M)		6/18 to 2/19	900
237		P.Bhaskar Rao	MPHS(M)		5/15 to 2/19	6,350
238		Dr. K.Radhika			3/16 to 2/19	3,600
239		G.Ravi Kumar	MPHS(M)	MPHC,Kothur	4/15 to 02/19	4,800
240	STO Shadnagar	B.Sudhakar	MPHEO	PHC,Bhurgula	4/15 to 02/19	4,800
241		P.Anjaneyulu	MPHEO	PHC,Keshampet	7/17 to 2/19	3,000
242		Deva Raju	MPHS(M)	PHC,Keshampet	6/18 to 2/19	900
243		Dr.T.Prasad	CAS	Govt. TB Clinic,Tandur	4/15 to 02/19	2,350
244	STO Tandur	C.Venkataiah	MPHS(M)	PHC,Gingurthy	4/15 to 02/19	4,482
245		A.Ramesh	MPHEO	PHC, Navalga	4/15 to 02/19	5,115
246	STO Vemulawada	A Anandam	Off. Sub	RFWPC, Chandurthi	4/15 to 1/19	6,650
247		M Lingaiah	MPHEO		11/16 to 1/19	2,700
248		D.Shankar	FieldWorker	P.H.C, Gambhiraopet	04/15 to 12/18	6,100
249	DTO Rajanna Sircilla	Fayaz MD	MPHS(M)		04/15 to 12/18	6,100
250		Rajender D	MPHS(M)	P.H.C,Thangallapalli	04/15 to 12/18	2,250
251		Raju K	MPHS(M)		04/15 to 12/18	4,500

252		Purushotham,K	FieldWorker	O/o Dist. Malaria Officer Sircilla	04/15 to 12/18	6,700
253		Yadagiri S	MPHEO	RFWPC Pthugal	04/15 to 12/18	4,310
254		Srinivasa Rao B	MPHS(M)	P.H.C,Nerella	04/15 to 12/18	5,950
255		Thirupathaiiah	MPHEO	PHC,Kapugal	5/16 to 11/17	1,858
256	STO Kodad	C Srinivasulu	Ophthalmic Officer	CHNC,Kodad	4/16 to 3/18	3,300
257	STO	P. Rajaiah	MPHS(M)	P.H.C,Mulkanoor	09/17 to 01/19	2,500
258	Bheemadevara pally	K Janardhan	Lab-Tech-II	P.H.C, Gopalpur	03/17 to 01/19	1,725
259		N Venu	Pharmacist-II	.P.H.C, Vangara	03/7 to 01/19	1,725
260		Shaik Minhajuddin	MPHEO		05/13 to 9/16 & 11/16 to 2/19	6,900
261		J. Obuleswaraiah	MPHEO		7/17 to 6/18	1,200
262		T .Narayana	MPHEO		5/13to 9/16	4,100
263	DTO Mahbubnagar	Abdul Hameed	MPHS(M)	PHC, Penur	05/13 to 9/16 & 11/16 to 7/17	5,000
264		A. S.Dayakar	Off. Sub		05/13 to 9/16 & 11/16 to 6/18	6,100
265		A. Yellaiah	Off. Sub		09/13 to 9/16 & 11/16 to 6/18	5,700
266	DTO Medak	n K.Kisha	Attender	PHC Papannapet	4/17 to 6/18	1,500
267		M Ramesh	Ophthalmic Asst		5/17 to 6/18	1,400
268		B Ramesh	MPHEO	PHC,Sardhana	10/17 to 12/18	2,250
269		M.Santhosh	O S		3/15 to 5/18	3,900
270	DTO Kamareddy	K.Ashaiah	Attender	PHC SS Nagar	07/18 to 12/18	600
271		S.Srinivas Reddy	MPHS(M)		3/15 to 12/18	4,600
272		T.Pramod Kumar	Ph. Gr-II	PHC Errapahad	3/18 to 11/18	675
273		B.Chalapati	MPHS(M)		3/18 to 12/18	1,200
274		Ch Vasanthap	Attender	PHC, K.Mallepally	4/15 to 1/19	3,275
275	STO Devarakonda	K.Venkata Ramana	Ophthalmic Officer	Dy.DM&HODEvarakonda	4/15 to 1/19	2,300
276		P Kamalamma	Off. Sub	PHC, Gudipally	4/15 to 1/19	2,300
277		G.V. Srinivas	MPHEO		4/15 to 1/19	6,330
278	STO Nidamanoor	Shameem Sultana Mohd	Off. Sub	PHC, PD Pally	4/15 to 1/19	2,173
279		Ch. Rajaasekhar	Off. Sub		4/15 to 1/19	3,425
280		S Narsimha	MPHS(M)		4/15 to 1/19	2,825
281		Venkanna	MPHS(M)		4/15 to 1/19	2,300
282	STP Nakrekal	Shyam Sundar	MPHS(M)	PHC, Ogodu	4/15 to 1/19	2,250
283		R Ravi	MPHEO		4/15 to 1/19	6,260
284		K.Balaiah	MNO	GCH, Koheer	3/16 to 01/19	3,500
285		M.Balakrishna	OS		07/18 to 01/19	1,050
286	STO Zaheerabad	L.Ravikumar	MPHEO		09/16 to 09/17	1,300
287		Md.Jameel Ahmed	MPHEO	PHC Mogdumpally	10/17 to 07/18	1,500
288		M.Soloman	MPHEO		07/18 to 01/19	700
289		M.Soloman	MPHEO		07/18 to 01/19	1,050
290		Syed Raimath Ali	Driver		07/18 to 01/19	1,050
Total						9,06,459

Annexure 3.12
(See para 3.2.10)

Excess payment of Rural Allowance to Medical Officials

SL NO	DTO/STO	Name of the Employee	Design	DDO	Period of drawl	Amount (₹)
1	STO Miryalagudda	Dr. T Satish Kumar	MO	PHC, Vemulapalli	2/15 to 3/18	57,000
2		Dr. Ch Vanitha	MO	PHC, Allagadapa	2/15 to 3/18	76,000
3		Dr. KVS N Krishna Kumari	Sr. PHO	CHNC, Miryalaguda	5/15 to 3/18	87,500
4	DTO Medchal	Dr. Geeta Mudavath	MO	PHC, Keesara	4/15 to 4/18	74,000
5	STO Mudhole	Dr. Basetty Ravi	MO	CHNC, Basara	6/17 to 5/18	18,000
6	STO Chennur	D. Satyanarayana	CAS	CHC, Chennur	12/17, 2/18 to 8/18	4,000
7		Mohd Fayaz Khan	DAS	CHC, Kundaram	12/17 to 8/18	4,500
8		P. Surender Reddy	CAS	CHC, Chennur	12/17 to 8/18	4,500
9		Mohd Abdul Khadar	CAS	CHC, Chennur	12/17 to 8/18	4,500
10	STO, Kodad	Dr. Pramod Kumar	MO	PHC, Chilkur	August 2018 to January 2019	10,000
Total						3,40,000

Annexure 3.13
(See para 3.2.12)

Excess payment of Physically Handicapped Allowance

Sl. No.	Name of DTO/STO	Name	Designation	ID No	Amount Drawn
1	DTO Warangal (R)	K Satyanarayana	GHM	2122376	9,000
2		S Nageswara Rao	SA	2101543	4,000
3		B Kavitha	SA	2155294	3,000
4	DTO Kothagudem	T Babu	SGT	1635031	3,000
5		B. Veeraiah	HM	1611779	6,000
6		S. Nagarajalaxmi	SGT	1612349	3,000
7		Rangamma	SGT	1620646	1,000
8		Ranganayakamma	Sch Asst	1608885	1,000
9		Venkata Ramana	SGT	1630930	1,000
10	STO Bhadrachalam	Ganga Raju	M PET	1645827	10,350
11	STO Sulthanabad	A Bhagyamma	GHM	1523477	60,00
Total					47,350

Annexure 3.14
(See para 3.2.13)

Non-crediting back the amount undisbursed in CINB accounts to the Department Heads concerned

DTO/STO	Department	Balances in CINB as on	Amount lying in CINB (₹)
DTO, Asifabad.	Ministry Welfare	25-04-2018	33,358
	SC Welfare		2,790
	BC Welfare		1,53,060
DTO Karimnagar		10-09-2018	5,59,91,752
DTO Nizamabad		10-09-2018	4,73,86,824
DTO Sangareddy		13-02-2019	8,91,305
DTO Kamareddy		22-01-2019	3,35,63,190
DTO Suryapet		11-02-2019	2,11,46,585
DTO Nalgonda		31-03-2019	3,15,00,801
DTO Warangal(U)		29-01-2019	2,41,26,773
Total			21,47,96,438

Annexure 3.15
(See para 3.2.14)

Non-lapsing of unutilized 13th Finance Commission Grants in PD accounts to Government Account.

Head of Account (HOA)		No of PD Accounts HOA	Opening Balance	Credit	Debit	Closing Balance in ₹
2016 -17 (Old)						
8448001020003003000	13th Finance Commission-Municipality	71	319,52,44,065	3,12,05,509	47,09,57,208	275,54,92,366
8448001020006003000	13 th Finance Commission-Municipal Corporation	06	49,62,73,358	0	6,66,43,849	42,96,29,509
					Total	318,51,21,875
2016 -17 (New)						
8448001020003003000	13th Finance Commission-Municipality	71	10,52,55,142	187,87,88,862	38,11,00,071	436,61,60,332
8448001020006003000	13th Finance Commission-Municipal Corporation	06	49,62,73,358	61,57,84,399	3,08,15,597	101,45,98,311
					Total	538,07,58,643
2017 -18						
8448001020003003000	13th Finance Commission-Municipality	73	424,49,33,523	85,98,65,324	66,39,24,470	444,08,74,377
8448001020006003000	13 th Finance Commission-Municipal Corporation	06	101,45,98,311	22,07,08,692	673,04,139	116,80,02,864
					Total	560,88,77,241

Annexure-3.16
(See para 3.2.15)

Failed transactions in e-kuber

Sl. No	Name of the DTO/STO	No. of failed transactions in salaries/pension						
		Aug/2018	Sep/2018	Oct/2018	Nov/2018	Dec/2018	Jan/2019	Total
1	DTO Mahabubnagar	0	0	0	0	0	29	29
2	DTO Medak	1	1	3	1	3	0	9
3	DTO Nagarkurnool	0	0	0	1	1	11	13
4	DTO Sangareddy	0	0	0	0	0	8	8
5	STO Kalwakurthy	0	1	0	0	1	9	11
6	STO Kollapur	0	0	0	0	0	2	2
7	STO Patancheru	0	0	0	0	0	10	10
8	STO Sadasivpet	0	0	0	0	0	4	4
9	STO Zaheerabad	0	0	0	0	1	4	5
Total		1	2	3	2	6	77	91

Annexure-3.17
(See para 3.2.16)

Non deduction of Income Tax TDS on the amounts paid to agencies @ 2% / 10%.

Sl No	Name of the Treasury	Name of the DDO	Name of the Agency	Voucher No./Date	Amount drawn	IT to be deducted
1	DTO Vikarabad	AO, Govt Polytechnic, Vikarabad	AAP Detective security services, Hyderabad	4644/12-07-2018	51,552	1,031
2				4643/12-07-2018	28,643	573
3	DTO Rangareddy	DSP, ACB, Hyd.	Sri Tirumala Travels, Saroornagar.	7499/10-07-2018	57,800	1,306
			Sri Manikanta Tours & Travels, Pagidimarri		33,000	746
4		Inspector of Police, CCS, Shamsabad,	Sri Sai Laxmi Travels, Rajendranagar, Hyderabad	6199/10-07-2018	63,450	1,434
5			Swami Venkateswara Mini Transport, LB Nagar	8043/10-07-2018	25,250	571
6			Asst Dist Forest Officer, RangaReddy Division.	Signy Management Services Pvt Ltd, Hyderabad (Paid towards salary to DEO.	6242/19-07-2018	21,756
					Total	7,837

Annexure-3.18
(See para 3.3.1)

Excess payment of pension due to inadmissible Dearness Relief and Medical Allowance.

Sl No	DTO/STO	Name of pensioner Sri/Smt	PPO No	Period	Amount (₹)
1	STO Huzurnagar	P Narsamma	779/FP/2000-ZP-NLG	03/2014 to 02/2015	34,123
2	STO Miryalaguda	R Mallamma	NLG-FP-005432	02/2009 to 02/2018	2,04,232
3	STO Mothkur	Ch Somamma	NLG-R&B-FP-002374	02/2009 to 01/2010	12,566
4	STO Ramannapet	E Anasurya	NLG-FP-006349	04/2009 to 04/2018	1,88,425
5		K Vijaya	04-003723/FP	10-12-2013 to 31-10-2015	1,81,081
6		K Varalaxmi	005060/FP	02/2009 to 12/2015	1,46,110
7	STO Tungathurthi	V Padmamma	04-10443/FP	04/2009 to 06/2009	14,865
8	STO Wankidi	P Shankar	01-002419/FP	09/2017 to 03/2018	14,458
9	DTO Mahaboobabad	M Padma	77-000003-FP	10/2014 to 05/2018	1,91,488
10		J Suneela	09-004835-FP	12/2013 to 05/2018	1,55,347
11		P Suveshamma	10-004390-SP	31-5-2017 to 12/2017	23,222
12	STO Gudur	A Swarupa	09-005473-FP	05-10-2017 to 5/2018	37,546
13	STO Khanapur	Nasreen Begum	Forest-AD-FP-0001357	19-4-2011 to 11/2014	2,10,437
14		A Lavanya	AH-ADB-FP-0001447	06/2010 to 06/2011	22,932
15	STO Huzurabad	D. Gauramma	03-003692/FP	21-02-2015 to 08/2018	1,19,853
16	STO Mulugu	B. Narendramani	09-FP-004888	16-10-2017 to 08/2018	1,12,259

17	STO Uttoor	M.Latha	POL/AD/5144/FP/2014	07/2017 to 08/2018	37,691
18	STO Venkatapuram	K. Leelavathi	10-003464/FP	10/2016 to 7/2018	75,487
19	DTO Vikarabad	M. Saiyamma	TBS-SP-0054/FP	28-8-2017 to 6/2018	18,124
20		M. Sathyamma	A2/MRO-SP-0025-RR-4/FP	5-1-2018 to 6/2018	16,621
21		E. Manila Bai	07-SGC-003261/FP	09/2015 to 12/2015	14,067
22	DTO Jangaon	V Rukkamma	LB-WGL-565-2011-FP	02/2011 to 11/2018	3,50,624
23		M Ratnamala	09-S-012417	01/2016 to 12/2016	33,923
24	DTO Wanaparthy	M.D. Sowdamani	11-SGC-007060/FP	09/2018 to 11/2018	18,266
25	DTO Gadwal	Noorjahan Begum	No. 11-F-001812	02/2009 to 11/2018	2,67,806
26	DTO Kothagudem	B Laxmi Rs. 136852	697	03/2013 to 11/2018	1,36,852
27	STO Ghanpur	V Rama Devi	09-005329-FP	04/2016 to 11/2018	4,64,241
28	STO Husnabad	R. Sabitha	03-003466/FP	03/2013 to 05/2014	65,957
29	APPO Tarnaka	B. Sreedevi	Police/Hyd/977/FP/2010	11/2012 to 04/2017	1,98,536
30	APPO Narayanaguda	C Madhura	06-FG-013546	01/2016 to 10/2018	99,442
31	STO Andole	G. Gayathri	05-009548-SP	07-12-2017 to 04/2018	34,265
32	APPO Chandrayanagutta	P. Latha	Pol-Hyd-4826/FP	06-12-2012 to 02/2013	9,196
33	APPO Jambagh	K. Nagamma	Police/HYD/6442/FP	10/2018 to 02/2019	11,996
34	APPO Malakpet	G Kala	06-016374/FP	06/2010 to 2/2019	6,61,259
35		S. Rajitha	06-FG-013271	21-02-2000 to 02/2008	2,79,814
36		D Harika	06-F-014696	01/2006 to 10/2018	5,71,697
37		G Uma Devi	MH-FP-003095	05/1996 to 03/2018	2,80,692
38	APPO Motigally	P.NagaVaraLaxmi	06-019299/FP	08/2018 to 03/2019	40,048
39	DTO Warangal(U)	Farqunda Begum	09-SGC-006421	13-3-2018 to 1/2019	40,114
40	STO Zaheerabad	Fathima Bee	001774-VRS-POL-MDK-FP-B	3/2013 to 6/2016	4,925
Total					54,00,587

Annexure 3.19

(See para 3.3.1)

Excess Payment of Additional Quantum of Pension & Dearness Relief

Sl No	DTO/STO	Name of pensioner Sri/Smt	PPO No	Period	Excess pension paid (₹)
1	STO Bhainsa	B. Premala	01-004695/FP	1/17 to 5/18	57,681
2		Vidyavathi	01-00-5349/FP	1/17 to 5/18	54,342
3	STO Kagaznagar	Kamala Mallik	PR-SE-ADB-SP00019	1/17 to 3/18	22,572
4		Kaleema Begum	01-FG-001837	1/17 to 3/18	25,476
5		S Sudha Bai	01-S001976/FP	1/17 to 3/18	57,003
6		Naseem Sulthana	01-002721/FP	1/17 to 3/18	84,709
7		M Samatha	01-002310/FP	1/17 to 3/18	37,386
8	STO Maripeda	V Ranganayakamma	10-S-004316/FP	4/14 to 5/18	77,431
9	STO Sirpur	Geetha Gade	01-FG-001990	1/17 to 3/18	31,377
10	STO Miryalaguda	M Rama Devi	04-S-001831/FP	6/14 to 2/18	72,864
11		P Durgamma	10-SGC-3015/FP	7/17 to 2/18	16,394
12	STO Mothku	Khurshidunnisa	04-S-003257/FP	5/15 to 2/16	26,812
13		P Sarojamma	04-SGC-003378/F	6/17 to 3/18	24,036
14		A Sujatha	04-S-001557/FP	7/17 to 3/18	12,729
15	DTO Nirmal	Hafeeza Begum	01-SGC-002361/FP	12/15 to 5/18	53,996
16		V Laxmi Bai	01/SGC-003799/FP	1/17 to 5/18	32,570
17	STO Yellareddy	Mahmooda Begum	S000779-FP	7/12 to 4/18	36,412
18		Imam Bee	F001769-FP	7/17 to 4/18	13,861
19	STO Gudur	M Laxmi	ZP-WGL-S-000368-F	7/14 to 6/17	41,585
20	STO Chennur	V.Chandrakala	01-SGC-003514/FP	1/17 to 8/18	73,287
21	STO Bodhan	B Lalitha Bai	02-SGC-002881	10/17 to 8/18	23,756
22	STO Kodangal	Shakunthala Bai	11-SGC-004279/FP	12/15 to 6/18	98,446
23		Reddy Narsamma	11-SGC-006165/FP	1/17 to 6/18	38,975
24		Lalitha	11-SGC-005635/FP	12/17 to 6/18	25,236
25		Sulochanamma	11-SGC-004367/FP	10/17 to 6/18	21,154
26	STO Parigi	Shyamalamma	07-SGC-002074/FP	1/18 to 6/18	24,612
27		Sadugunamma	07-S-001791/FP	1/18 to 6/18	20,048
28		Dakshamma,.	ZP-2016/FP	1/18 to 6/18	8,084
29	DTO Adilabad	B.Narsamma	01-SGC-003426/FP	1/17 to 8/18	26,577
30	DTO Mancherial	E.Suguna	01-SGC-004628/FP	1/17 to 8/18	67,724
31		Shamim Sultana	01-SGC-004420/FP	1/17 to 8/18	52,092
32	STO Narayanpet	Baslingamma	11-S-003855/FP	5/17 to 6/18	32,669
33	STO Utnoor	Heera bai	POL/ADB/S0002554	7/17 to 8/18	49,436
34		Ch Maru bai	TW/ADB/S0002402	1/17 to 8/18	35,812
35	STO Alampur	Narayanamma	11-S-001989FP	12/10 to 06/18	84,217
36	APPO Sec-Bad	K.Ranga Rao	06-S-003245/FP	08/13 to 03/15	36,164
37	STO Atmakur	N.Narsingamma	LF_MNR_POL F001293	07/17 to 11/18	24,525

38	STO Cherial	Aktar Sultana	09-SGC-006451	07/17 to 10/18	42,010
39		N Raja Ram Reddy	09SGC008041	07/18 to 10/18	12,460
40	DTO Bhongir	N Rukma Bai	O4-SGC-005785	09/16 to 11/18	79,031
41		Ch. Muthamma	O4-SGC-006127	05/18 to 11/18	15,213
42		D Padma	O4-S-003240	07/18 to 11//18	12,015
43		Zubaidunnisa Begum	4350/OG/MAH	10/17,10/18 to 11//18	1,645
44	STO Bhadrachalam	K. Janakamma	10-SGC-002695/FP	10/16 to 11/18	49,199
45	STO Aler	B Narsamma	NZB-S-002303	10/16 to 11/18	1,41,730
46	DTO Khammam	B. Somamma	FP-002094-2000	04/14 to 12/18	1,12,908
47		Suseelamma	FP-001478	04/14 to 12/18	72,740
48	DTO Gadwal	Laxmi Devi	11-SGC-004975-FP	06/17 to 11/18	50,613
49	DTO Peddapalli	A .Vinoda	03-SGC-004134/FP	01/17 to 10/18	46,654
50	DTO Siddipet	G Susheela	05-SGC-002640	12/17 to 10/18	45,017
51	DTO Jangaon	D Pushpavathi	O9-SGC-006293	04/17 to 11/18	59,347
52	STO Kodakandla	R Sakkubai	09-F-001661	06/17 to 11/18	34,422
53	STO Parkal	N.Sadguna	09-SGC-006887/FP	04/17 to 10/18	53,302
54	STO Ghanpur	Kanakamma	LF-W-S-000561	09/16 to 11/18	41,467
55	STO Achampet	A. Kishtamma	04-SGC-003524	10/17 to 02/19	35,877
56	STO Andole	Balamma	000352-FP-RB-MDK	08/15 to 12/18	56,642
57		J. Rajamani	05-S-003647	07/18 to 12/18	15,354
58	APPO Jambagh	C. Uma Devi	06-S-021133/F	02/16 to 02/17	36,757
59	APPO Nampally	Sabera Begum	PH/006348/FP	2/15 to 02/19	89,651
60		DA. Vishwanadham	06-017984	08/17 to 02/19	55,433
61	DTO Nagarkurnool	Subhadramma	11-SGC-006372-FP	10/18 to 02/19	17,170
62	DTO Rajanna sircilla	M Malleswari	03-SGC-005495	03/17 to 12/18	67,994
63	DTO Warangal(U)	C. Kanaka Laxmi	09-SGC-008312	01/16 to 01/19	98,666
64	STO Jadcherla	Sathyamma	11-SGC-004139-FP	05/15 to 03/18	82,634
65		B. Anasuyamma	11-SGC-005609-FP	1/18 to 01/19	34,268
66	STO Kalwakurthi	D.Kousaliya	11-S-002891	11/17 to 2/19	32,542
67		K. Parvathamma	11-SGC-005075-FP	07/18 to 02/19	21,088
68	STO Narayankhed	Eswari Bai	05-F-001777	04/12 to 12/18	1,42,796
69		Ratna Bai	B3-209- 95-FP	08/17 to 12/18	34,504
70	STO Devarakonda	A Gangamma	04-SGC-004287/FP	02/17 to 01/19	55,336
71	STO Vemulawada	G Laxmi	03-S-003917	02/18 to 12/18	22,447
72	STO Patancheru	T.N. Srilaxmi	05-SGC-003672	07/17 to 1/19	55,340
73	STO Banswada	Vijaya Laxmi	02 FG 001411	07/18 to 12/18	14,418
74		Saraswathi	02F000885	07/18 to 12/18	10,620
75	STO Zaheerabad	Nirmala Bai	05-F-001212	07/18 to 01/19	14,189
76	STO Warangal East	K. Yashoda	09-F-001217	04/14 to 01/19	2,37,406
Total					36,22,955

Annexure 3.20

(See para 3.3.1)

Excess payment of pension due to wrong consolidation

Sl. No	DTO/STO	Name of pensioner	PPO No	Period	Amount (₹)
1	Khanapur	J Raadha Ramani	01-002316/FP	1/2015 to 5/2018	51,211
2	Wankidi	Munna Begum	PR-MP-ADB0008	6/2014 to 3/2018	46,793
3	DTO-Nizamabad	B. Krishna Bai	FP-004000	26-06-2016 to 8/2018	91,374
4	STO Hayathnagar	M.Padmalatha	07-S-00322/FP	13-6-2015 to 30-6-2018	1,81,432
5	DTO Adilabad	Ghousia Begum	01-FG-002075	10/2010 to 8/2018	1,25,171
6	STO Narsapur	K Anasuya	05-S-006578/FP	02-6-2014 to 31-7-2018	20,612
7	STO Utnoor	Bhanu Begum	487/ZP/ADB	1-7-2017 to 31-8-2018	23,050
8	DTO Khammam	SK Gousiya Begum	FP-001608-09	02/16 to 12/18	3,79,962
9	DTO Peddapalli	Riyaz Fatima	01-SGC-005103/FP	12/16 to 10/18	61,697
10	STO Manthani	A. Prabhakar	03-014792/SP	06/14 to 10/18	26,164
11	STO Narsampet	Mohd Sarwar	09-SGC-014650	03/15 to 10/18	16,47,582
12	STO Nidamanoor,	Ch Jasintha Rani	A5-NLG-FP-LB-000392	06/14 to 01/19	2,18,733
Total					28,73,781

Annexure -3.21(i)

(See para 3.3.1)

Excess payment of pension due to short recovery/non-recovery/early restoration of CVP.

Sl No	Name of the STO/DTO	Name of the pensioner	PPO No	Period	Excess pension paid (₹)
1	DTO-Medchal	P. Jagadeshwar,	07- 009293/SP	01/2017 to 05/2018	10,773
2	DTO Mancherial	Sri. M.Rajaiah	01010264/SP	18/1/2016 to 8/2018	2,14,949
3	STO Venkatapuram	Sri. S. Arjun	10-SGC-007768	9/1/2008 to 7/2018	17,900
4	STO Madhira	A Ramanujamma	SP-002378-04	26/11/12 to 30/11/18	30,166
5		V. Bhanumathi	10-SGC-007103	12/06 to 11/18	1,22,400
6	APPO Narayanaguda	G. Krishna	ET/H/ SP 014436	21/01/09 to 10/18	1,40,253
7	DTO Khammam	V.Raghupathi	10-SGC-007563	04/14 to 12/18	1,82,115
8		G.Venkata Chari	10-SGC-007410	04/14 to 12/18	1,11,663
9	STOMaheswaram	V. Uma	07- 008353/SP	9-2-2016 to March 2019	21,678
10	STO Nidamanoor	P.Moses Abraham	04-SGC008112	Oct 2007 to Jan 2019	45,288
11	STO Shadnagar	P. Narasimhulu	11-013905/SP	23-7-2011 to Feb 2019	62,997
12	STO Tandur	Joseph Maisa	00125/SP/2008	14-5-2008 to Feb 2019	2,592
13	STO Vemulawada	G. Laxma Reddy	03-SGC-009997	Dec 2007 to Dec 2018	1,34,729
Total					10,97,503

Annexure-3.21 (ii)

(See para 3.3.1)

Excess payment of pension due to wrong reckoning of date of recovery of CVP.

Sl No	Name of the DTO/STO	Name of the pensioner	PPO No	CVP to be recovered and date of payment	Recovery of CVP commenced	Excess pension paid (₹)
1	APPO Chandrayana-gutta	Sayeeda Begum	06-SGC-058291	1 st CVP-Rs.2,330/- on 11-7-2005 2 nd CVP-Rs.1,077/- on 6-2-2006 3 rd CVP-Rs.88/- on 5-3-2007 Total CVP-Rs.3,495/-	Rs.3,495/- from 05-03-2007	60,070
2	APPO Motigally	Mohd. Ibrahim	06-SGC-060368	1 st CVP-Rs.2,780/- on 2-5-2006 2 nd CVP-Rs.1,405/- on 19-1-2008 Total CVP-Rs.4,185/-	Rs.4,185/- from 1-1-2008	55,600
Total						1,15,670

Annexure-3.22

(See para 3.3.1)

Excess payment of pension due to payment of Enhanced Family Pension beyond time limit.

Sl No.	DTO/STO	Name of the pensioner	PPO No.	Excess pension paid (₹)
1	DTO Mahaboobabad	Sri. Ch Venkateswara Rao	09-17494-SP	1,88,124
2	STO Huzurabad	Smt. J. Swarajyam	03-FG- 002937	5,86,189
3	STO Hayathnagar	Kum. N. K. Sailaja	30/Fisheries/RRD /6799/FP/2012	1,86,727
4	STO Narsapur	Sri.G.Kishore Kumar	000109-FP-PR- MDK-07	1,08,807
5	STO Aler	B Narsamma	NZB-S-002303	4,68,570
6	STO Ghanpur	Ameena Bee	09-S-001658	52,946
7	STO Sulthanabad	Razia Begum	003351—FP	88,702
8	APPO Punjagutta	M. Shantha Bai	SP-009275/FP	4,27,660
9		Ayesha Begum	Police/HYD/ FP007345	2,14,602
10	STO Achampet	Kum. P Sumathi	LF-002240-FP and LF-002241-FP	1,14,182
11	STO Bheemadevarapalli	Smt. B. Lachamma	FP-001232	3,38,756
12	DTO Rajanna Sircilla	Smt. G Vijaya	FP-001527	1,48,293
Total				29,23,558

Annexure-3.23

(See para 3.3.1)

Excess payment of pension due to erroneous consolidation of Financial Assistance.

Sl No	Name of the STO/DTO	Name of the pensioner	PPO No	Period	(₹)
1	DTO Mancherla	Smt. M. Anasuya	FA-142-SCRBAD/AP	2.6.2014 to 31.8.2018	21,100

Annexure-3.24

(See para 3.3.1)

Excess payment of pension paid in excess of authorised pension.

Sl No	Name of the STO/DTO	Name of the pensioner/ PPO No	Pension Sanctioned/ Pension paid	Period	(₹)
1	STO Narsampet	Sri G. Kumara Swamy AH/WGL/2808/SP/16	10,278/ 18,286	04/2017 to 10/2018	1,92,098

Annexure 3.25
(See para 3.3.2)

Excess payment of pension due to non-compliance of effective date as per GO Ms No.315 Dt.07-10-2010

Sl No	ID No	PPO No	Name of pensioner	Date of Commencement
1	10100091	09-005537-SP	M Madhavi	18/3/2007
2	21031469	LF-WGL-003564-FP	Fahmidavahaj	12/5/2010
3	21036660	Co-Op-WGL-4424-FP-2014	Dasi Surekha	7/11/2008
4	15095644	SLRS-KRMN-636-FP-2015	Raheemunnisa Begum	21/11/2009
5	15097298	PRL.JUDGE-KRMN-2553-FP-2016	Heena Begum	8/8/2008
6	19021698	04-003728-FP	P Neelima	17/8/2009
7	22100419	11-004672-FP	Karremma	22/4/2009
8	66017674	06-018246-FP	N Vijaya Durga	6/10/2008
9	19022089	A3-NLG-DMD-FP-007054	G Vijaya	27/7/2009
10	19021764	A3-NLG-HO-FP-006915	A Dhana lakshmi	14/5/2010

Annexure 3.26
(See para 3.3.3)

Short payments of pension due to erroneous consolidation

Sl No	DTO/ STO	Name of the pensioner	Particulars	Pension to be paid (₹)	Pension actually paid (₹)	Diff
1	STO-Yellareddy	Aruna	RPS 2005	9,418	5,192	4,226
2	DTO-Nizamabad	GM.Surendra Kumari 02SGC003444	RPS 2010	15,585	15,202	383
			RPS 2015	32,158	31,369	789
3	STO Bodhan	Afsari Begum 02-SGC-004905/FP	RPS 2010	6,926	4,735	2,191
			RPS 2015	14,292	9,772	4,520
4	DTO Adilabad	P.Vijayakumari 01-FG- 001954	RPS 2010	6,292	4,300	1,992
			RPS 2015	12,985	8,873	4,112
5	DTO Adilabad	Anand Sulochana 01-FG-002106	RPS 2010	6,537	3,603	2,934
			RPS 2015	13,490	7,436	6,054
6	STO Ramannapet	A. Saritha, 05-002739/FP	RPS 2015	7,208	3,493	3,715
7	STO Alampur	N.Premamma 11SGC005464/FP	RPS 2010	7,908	5,406	2,502
			M. Mahadevamma 11-SGC-007796-FP	RPS 2010	8,439	5,769
9	APPO Narayanaguda	Smt. D. Maheswari 06-SGC-57208	RPS 2010	8,179	5,579	2,600
10	APPO Secunderabad	AR Vaman Rao 06-050739/FP	RPS2005	6,331	5,021	1,310
11		Smt.V Sita P.Bai 06-SGC-0550380	RPS 2010	8,179	7,978	201
12	STO Yellandu	G.Vimala 10FG002450	RPS 2015	8,298	4,021	4,277
13	APPO Nampally	S. Shakuntala Bai MED/RR/FP000492	RPS 2015	8,939	4,811	4,128
14	APPO Jambagh	P Lavanya 06-017031/FP	RPS 2010	4,098	2,216	1,882
15		C. Usha Lakshmi 06-017023/FP	RPS 2010	3,350	1,641	1,709
16	STO Bheema-devarapalli	K .Jayaprada 03-003067-FP	RPS 2010	6,227	4,843	1,384
17	DTO Rajanna Sircilla	S. Vijaya Lakshmi 03-003179/FP	RPS 2010	7,800	4,300	3,500
18	STO Chevella	K. Satyamma SW-RRD-6928-FP-2011	RPS 2010	3,350	2,838	512
19	STO Shadnagar	A.Bharathamamma 11-003572/FP	RPS 2015	6,914	5,857	1,057
20	STO Tandur	Bhagirathi Bai 07-SGC-004230/FP	RPS 2015	20,243	19,603	640

Annexure 3.27
(See para 3.3.3)

Short payment of pension due to disallowance of Additional Quantum of Pension and Dearness Relief thereon

Sl. No	Name of STO/DTO	Name the pensioner	PPO No	DOB as per PPO	Date of eligibility for AQP +DR
1	DTO Jagitial	Venkavva	MED-KNR-S-000776	28-02-1937	28-02-2012
2	STO Ghanpur	S Chandamma	ZP-WGL-F-000038	20-1-1939	20-1-2014
3	APPO Tarnaka	A. Venkata Ratnam	03-F-001401	18-04-1942	18-04-2017
4		J.B. Venku Bayamma	06-085241/FP	52 yrs as on 27-03-1992	01-07-2015

Annexure 3.28
(See para 3.3.3)

Short payment of pension due to payment of Dearness Relief on lesser Pension

Sl No	DTO/STO	Name of the pensioner	PPO Number	Pension type	Basic Pension	DR paid
1	DTO Asifabad	K Gangu Bai	R&B-ADB-5002036	SP	7,206	1,737
			R&B-ADB-FP-000491	FP	7,485	--
2		G Sharada Devi	S&LR-ADB-S-0001586	SP	7,206	1,737
			01-F-000537	FP	7,590	--
3		T Ramamohan Rao	01-007749-SP	SP	19,965	4,813
			01-010360/FP	FP	34,875	--
4	STO Kagaznagar	G Annamma	SP001313	SP	20,183	4,865
			SP000912	FP	20,369	--
5		Tapan Rani Dey	MEO/KMBM/1506/SP	SP	8,703	2,098
			FP001522	FP	13,405	--
6	STO Kodangal	Habebunisa Begum	DR-MBNR-1203-SP	SP	6,914	1,776
			11-FG--002261	FP	11,426	--
7		Rukmini	CEO/ZP/MBNR/2355/SP	SP	10,226	--
			11-F-001940	FP	7,590	2,626
8	STO Narayanpet	Basilingamma	Medical/1053/SP	SP	18,035	4,631
			DM/MBNR/490/2006/SP	FP	19,065	-
9		M Jayapradamma	PRE/JGMG/452/SP/2018	SP	8,913	2,429
			11-FG-002236	FP	12,183	-
10	DTO, Gadwal	K Balamani	COLLE/JGMG/558/SP/2018	SP	9,120	2,486
			11-FG-002195	FP	10,742	-
11		G Shomhavathi	11-FG-009438	SP	31,679	-
			11-013420-SP	FP	20,245	5,517
12		Venkatamma	ICADD/MBNR/2122/SP/2016	SP	6,835	1,863
			11-FG-000542	FP	7,582	-
13		Shaheen Sulthana	06-89453/SP	SP	14,155	3,857
			06-F010748	FP	15,821	-
14	APPO Jambagh	Punnamma	HHSP010727	SP	14,980	4,082
			HA/H/SP014858/F	FP	15,698	---
15		Raouf Sulthana	EE/HY/SP015372	SP	6,914	1,884
			06F009032	FP	17,400	---

16		Munirunnisa Zubeda	06-087367/SP	SP	7,407	2,019
			06FG013008	FP	15,281	---
17		B. Anasuya	06-080753/SP	SP	6,914	1,884
			06S042713/F	FP	7,206	---
18	APPO Jambagh	Bharathi	/HO/192/SP	SP	18,550	---
			MHSP011983/FP (APPO Chandrayanagutta)	FP	8,502	2,317
19		U.Shobha Rani	06-097122/SP	SP	9,069	2,472
			06F013297	FP	10,764	--
20	APPO Malakpet	Y.D.Lalitha	06SGC059273	SP	13,483	3,674
			11SGC007625-FP	FP	15,281	--
21		Sudha Sanghi	06-065257/SP	SP	27,633	7,530
			06SGC053443	FP	29,733	---
22		Syeeda Moinuddin	06S019253	SP	9,396	2,561
			06-023548/FP	FP	11,426	--
23		P. Nagamani	MEDHYSPO14933	SP	7,206	1,964
			MED/H/F004450	FP	8,713	---
24	APPO Nampally	K.Annapurnamma	EDU/HYD2146/SP	SP	8,075	8,710
			EDU/HYD/1699/FP	FP	9,460	--
25		J. Anasuya	EE/H/1937/SP	SP	6,914	1,884
			ENGG/H/FP004368	FP	7,972	--
26		Akter Begum	TECHEDN/HYD/5620	SP	7,668	2,090
			06-F-008899	FP	8,052	--
27		Yerranna	ZP240	SP	7,485	2,040
			CEO/ZPP/1514/SP	FP	12,584	--
28		Shakuntala	LF-MBNR-S003371	SP	6,914	1,884
			11F001088	FP	7,590	---
29	DTO Mahbub- nagar	Prameela Devi	A4-SA-MBNR-College-S003314	SP	7,328	1,997
			11F001861	FP	11,344	--
30		D.Indira Devi	11-018788/SP	SP	20,239	5,515
			11-SGC-010079	FP	27,177	--
31		D.Kamala	11-016204/SP	SP	11,288	3,076
			11F001503-FP	FP	14,913	--

Annexure 3.29

(See para 3.3.3)

Short payment of pension due to Non-restoration of Commuted portion of pension

Sl No	Name of the Pensioner	PPO NO & PPO ID No	CVP paid date	CVP date of Restoration	CPP Amount	No. of Months /days	Amount excess recovered
APPO - Jambagh							
1	K. Muktha Jape	06S036788 60006494	03-11-1997	03-11-2012	578	75Ms /28 D	43,889
2	Shakunthala Kalyankar	06S036481 60006495	27-08-1997	27-08-2012	824	75Ms/05 D	61,937
3	N.V. Subba Rao	06SGC052925 60009144	17-09-2003	17-09-2018	2510	05Ms/14 D	13,721
APPO - Malakpet							
4	V Krishna Mohana Rao	06SGC052954 63014443	27-9-2003	27-9-2018	3154	05Ms /04 D	16,191
5	E Jacob	06SGC042861 63010851	22-3-2000	22-3-2015	1800	47 Ms10 D	85,200
6	K Radha Devi	06SGC052254 63014162	21-7-2003	21-7-2018	1832	07Ms/11 D	13,696
7	S Seshadri	06SGC045227 63011647	2-1-2001 &4-6-01	2-1-2016 & 4-6-2016	1740 & 180/	37Ms/ 29 D & 32Ms/ 27D	71,984
APPO - Chandrayanagutta							
8	Kalavathi Garge	06-SGC-044041 68006753	11-10-2000	10-10-2015	2120	22Ms/20 D	48,124
9	Mohd Sirajuddin	06-SGC-050814 68007866	10-12-2002	10-12-2017	1980	15Ms/20 D	31,086
APPO – Motigally							
10	Zaheeruddin Ahmed	07-SGC-002226 64007777	22-9-1997	21.09.2012	538	78 Ms/9 D	42,125
11	K..Devanand	06-SGC-051311 64010805	14-2-2003	13-02-2018	1800	13 Ms/16 D	24,360
Total							4,52,313

Annexure 3.30

(See para 3.3.3)

Short payment of pension due to Excess recovery towards Commuted portion of pension

SL No.	DTO /STO	Name of the pensioner	PPO NO	Reasons for short payment
1	DTO Nirmal	P Yellaiah	ADB-8231-SP	Deducted @ ₹10,928/- pm (7420+3508) instead of ₹7420 /- pm
2	STO Yellareddy	Laxmaiah	EE-PR-NZB-424-SP	₹4980/- pm was deducted instead of ₹3320/- pm from 3/2013 to 4/2018
3	DTO Adilabad	P. Krishna Murthy	09-022360/SP	₹15360/- towards commuted portion was deducted instead of ₹10,518/- from 12/2015 to 07/2018 amounting to ₹1,54,944/-
4	STO, Kodad	A. Durgamba	04-011485/SP	₹4,112/- towards commuted portion was deducted instead of ₹3,290/-
5		M.Peda Kanakaiah	A1/NLG/LB/SP/008063	₹7,608/- towards commuted portion was deducted instead of ₹7,214/-

Annexure 3.31
(See para 3.3.3)

Short payment of pension due to payment of Family pension Instead of Enhanced Family pension

SL NO.	DTO /STO	Name of the pensioner	PPO NO	Reasons for short payment
1	DTO Nirmal	V.Laxmi Bai	01-SGC-003799	She was paid NFP from 27-04-2007 to 26- 04-2014 instead of EFP @ ₹ 4,293/- and ₹ 7,788/- under RPS 2005 and RPS 2010 resulted in short payment of pension amounting to ₹ 32,570/.
2	STO-Wankidi	M. Shantha Bai	PW-ADB-FP0001629	She is eligible for EFP @ ₹ 16,664/- up to 9-10-2018. However, she was paid NFP @ ₹ 9,999/- from 12/2016.

Annexure 3.32
(See para 3.3.3)

Short payment of pension due to non-payment of revised pension

SL NO.	DTO /STO	Name of the pensioner	PPO NO	Reasons for short payment
1	STO Boath	P. Madhav Rao	01-010307/SP	He was retired on superannuation on 30.11.2014 and was authorised service pension of ₹ 11,598/- pm payable from 1.12.2014 in RPS 2010. The same was revised to ₹ 24,451/- pm under RPS 2015 vide AONo 4538/2016-04 dated 6.4.2016. However, the service pension was paid @ ₹ 23,993/- pm instead of ₹ 24,451/-pm. This had resulted in short payment of pension amounting to ₹24,823/-.

Annexure 3.33
(See para 3.3.4)

Pensions undrawn for more than one year

Sl No	Name of the DTO/STO/APPO	No of cases
1	APPO Narayanaguda	52
2	APPO Punjagutta	621
3	APPO Secunderabad	30
4	APPO Tarnaka	37
5	DTO Gadwal	3
6	DTO Peddapalli	1
7	DTO Janagoan	7
8	DTO Kothagudem	1
9	APPO Chandrayanagutta	39
10	APPO Motigally	69
11	DTO Rajanna Sircilla	4
12	STO Nakrekal	1
Total		865

Annexure 3.34

(See para 3.3.7)

Delay in remittance of refunds of amounts paid after death of pensioners

Sl. No	Name of Pensioner & PPO No.	Date of Death	Amount (₹)	DD No. & Date	Remittance Ch. No. & Date	Delay beyond 10 days (in days)
1	G.Dulappa 05-SGC-007606	06.12.17	32528	343658 20.01.18	5076 20.03.18	50
2	L.Adivaiah 000095-SP-PR-MDK	05.11.17	11223	343476 02.01.18	5073 20.03.18	68
3	Ameena Begum 05-S-002644-F	02.11.17	27403	806191 11.01.18	5077 20.03.18	59
4	Tajuddin 05-SGC-002908	20.11.17	41468	206861 06.01.18	434 16.05.18	64
5	Hakikath Rai 05-SGC-005735	07.03.18	28340	679554 25.04.18	435 16.05.18	12
6	M. Sudhakar 05-010720-SP	22.03.18	16181	344849 23.05.18	586 08.06.18	07
7	D. Narsimulu 002264-PR-SPMDK-09-10	21.03.18	6322	344848 23.05.18	585 08.06.18	07
8	P. Janardhan EDN/MDK/792/SP/2015	07.05.18	14846	656514 13.06.18	873 20.07.18	28
9	G. Chennaiiah SWD/MDK/4453/SP	01.02.18	15839	345017 19.06.18	874 20.07.18	22

Annexure 3.35

(See para 3.3.8)

Non/Short deduction of Income tax from pensioners

Sl. No.	Name of the STO	Name of the pensioner	PPO No	ID No	Tax to be recovered (₹)
1	STO Kagaznagar	Sri B.Madhusudhan Goud	01-SGC-04049	13004064	1,093
2	STO Sirpur	Sri J. Daneshwar Rao	01-006946/SP	13015729	8,575
3	DTO Karimnagar	A.Gajendar Reddy	03-018596/SP	15096285	12,287
4		M.A.Hameed	03-SGC-006915	15005454	10,529
5		K.Janardhan	03-019391-SP	13100072	10,290
6	STO Huzurabad	T.Damodara Swamy	04-015207-SP	15095257	25,731
7		K.Yadagiri Rao	04-014216-SP	15027890	21,512
8		P.Srinivas	04-SGC-008599	15096474	18,142
9		Krishna Kumar	04-013626-SP	15096488	8,815
10		T.Venkatnarsaiah	04-012743-SP	15035812	7,926
11	DTO Nizamabad	G.Prakash Goud	02-010074-SP	20016334	50,472
12		G.Raghavan	02-011095-SP	20021360	59,458
13		L.Sudhakar	02-11670-SP	20022242	66,359
14		Mohd. Mujeebur	02-009699-SP	20015970	52,324
15		K.Sudhakar Rao	02-SGC-004912	20006505	46,098
16	STO Ibrahimpatnam	Sri B. Malla Reddy	07-SGC-003233	14000725	16,347
17	STO Gajwel	Dr.D.Narsaiah	05-012919/SP	18100013	12,946
18	STO Mulugu	P.Komuraiah	09-SGC-017050	21030002	13,702
19	STO Zaheerabad	Syed Azeemoddin	05-011503/SP	18018765	7,972
20		Soma Shekhar	05-010701-SP	18017698	1,449
Total					4,52,027

Annexure 3.36

(See para 3.4.1)

List of Class IV GPF accounts not transferred to Class III

SI No	Name of DTO /STO	Name	Employee ID/ GPF A/c No.	Designation
1	STO-Bhainsa	Abdul Aziz Khan	1348022	Jr. Assistant
2		Ghouse Mohammad	1336848	VRO
3	DTO-Asifabad	Faheem Mohd Abdul	1327015	Sr. Acctt
4		Abdul Habeeb Shaik	1343687	Sr. Acctt
5		Saleem Mohammed	1329307	Jr. Acctt
6		Sadiq Hussain Syed	1322028	Record Asst
7	STO-Ramannapet	Ch. Praveen Kumar	1942786	Jr. Vet. Officer
8		Ch. Mallesham	1935337	Jr. Vet. Officer
9	STO-Thungathurthy	R. Bhujangam	1915614	Warden
10	DTO-Medchal	B. Srinivas	1400997	Jr. Assistant
11		M. Madhu	1405371	Jr. Assistant
12		P.G.V.Daniel Kumar	1402145	Jr. Assistant
13		T. Praveen Kumar	1405677	Jr. Assistant
14	DTO-Mahaboobabad	B.Sunil Kumar	2109810	Sr. Assistant
15		Md. Raheema Pasha	2108561	Jr. Assistant
16		M.Shiva Sagar	1527505	Sr. Acctt
17	STO-Chennur	N Srinivas	1329315	Typist
18		Khaza Nazeemuddin	1304082	Jr. Assistant
19	DTO-Vikarabad	Shivaji Rathod	1400906	Jr. Assistant
20		G. Anji Reddy	1434303	Jr. Assistant
21		G. Heeralal	1404256	Jr. Assistant
22		Laxminarayana. K	1406761	Jr. Assistant
23		M. Ramachandraiah	1443183	Jr. Assistant
24	STO Hayathnagar	Naveed Mukram Shaik	1402149	Rev. Inspector
25	STO Ibrahimpatnam	M. Bhuta Raju	1427284	Male Nursing Orderly
26	STO Kodangal	Sabavath Valiya	1746717	Field Assistant.
27	STO Parigi	K. Yadaiah	1420261	Jr. Assistant
28	DTO Adilabad	D.Kishan Rao	1320728	Jr. Assistant
29		B. Gangadhar	1339537	Jr. Assistant
30		Sageer Abdul	1302124	Jr. Assistant
31		Jahangeer Khan	1332065	Typist
32		Afzal Hussain	1301866	Jr. Assistant
33	DTO Bhupalapally	K. Swarupa	1527714	Forest Beat Officer
34		S. Megha Raju	1551170	Forest Beat Officer
35	DTO Mancherial	K.Girija	1340087	Jr. Assistant
36		T.Yesuratnam	1329311	Jr. Assistant

37		N.Shyamala	1306365	Record Assistant
38		B.Nageswara Rao	1320887	Record Assistant
39		KK John Wesley	1333369	Jr. Assistant
40	STO Luxettipet	Mohd Shafiuddin	1330229	Sr. Assistant
41		Satyanarayana Ravula Pelly	2137368	Dy. Tahsildar
42	STO Mulugu	Triveni Babu Jetti	2135734	Jr. Assistant
43		Laxminarayana Ravula	2137371	Jr. Assistant
44	STO Narayanapet	Chandra Sekhar	1740018	Jr. Assistant
45		I. Samaddin	1819165	Typist
46	STO Narsapur	M.A. Quadeer	1833248	Jr. Assistant
47		E. Satyanarayana	1814208	Typist
48		N. Nagaraju	1802222	Jr. Assistant
49	STO /Atmakur	M.Vidyasagar	1917005	STO
50		A.Venkatram Reddy	1734007	Sr. Asst
51		B.Padma	1619955	Record Assistant
52	STO Bhadrachalam	S.Mutyalu	1618534	Record Assistant
53		P.Venkateswarlu	1613102	Record Assistant
54		B.Balya	1619325	Jr. Assistant
55	DTO Bhongir	Hafeez Shaik	1933012	Jr. Assistant
56		Maizunnisa Begum	1918410	Jr. Assistant
57		Mohd Ayub Khan	1534436	Record Assistant
58	DTO Peddapalli	P.Rajaamallu	1532762	Jr. Assistant
59		Syed Mubeenuddin	1501320	Jr. Assistant
60		T.Venkata Rajaiah	1539724	MRI
61		Noor Mohd	1501092	MPHS(M)
62		Venkateswara Rao	1629064	Sr. Assistant
63	DTO Kothagudem	R.Ramesh	1618962	Jr. Assistant
64		Ch.Vijaya lakshmi	1602015	Jr. Assistant
65		Md Yatimadul Haq	1606254	Jr. Assistant
66		Sk.Muzafar	1602146	Jr. Assistant
67		Y Ramachandra Rao	1617208	Sr. Assistant
68		J Dasu	1623019	Jr. Assistant
69		P.Prabhavathi	1618734	Jr. Assistant
70		D.Venkateswarlu	1600471	Jr. Assistant
71	STO, Madhira	P.Suryanarayana	1606222	Supdt
72		H Prasada Rao	1634895	Jr. Assistant
73		Y.Nagamani	1606253	Jr. Assistant
74		MNV Satyanarayana	1623018	Jr. Assistant
75	STO, Narasampet	R.Sudhakar	2137031	Jr. Assistant
76		G.Somaiah	2118617	Jr. Assistant

77		V.Rajasekhar Reddy	2147541	Sr. Assistant
78		Oni Poshaiiah	2113052	Rec. Assistant
79	STO,Nelakondapally	BR Ravi Krishna	1626734	Live Stock Assistant
80		SK.Madar Saheb	1629844	Sr.Accountant
81		B.Srinivas	1624010	Rec. Assistant
82		K.Lakshmi	1601731	Rec. Assistant
83		Sk Yakub Pasha	1610686	Rec. Assistant
84	STO.Parkal	P.Rajkumar	2118059	Jr. Assistant
85		K.Swaroopaa	2103733	Rec. Assistant
86		A Estharu	2107183	Rec. Assistant
87		Syed Younus ali	2141462	Rec. Assistant
88	STO,Sattupalli	KL Raja Kumari	1629928	Jr. Assistant
89		S Sridhar Rao	1601917	Rec. Assistant
90		M Venkat Krishna	1612934	Rec. Assistant
91		Md Wazeed Pasha	1633148	Rec. Assistant
92		S Venkatrama Narsimha	1633149	Rec. Assistant
93	STO,Sultanabad	G Komuraiah	1501030	MPHS(M)
94		Syed Amjad	1505831	MRI
95	STO,Yellandu	M.Srinivas	1619319	MRI
96		M Ramakoti	1601483	Rec. Assistant
97		B Jyothi Ravindra	1633898	Jr. Assistant
98		G.Rajeswara Rao	1613168	Jr. Assistant
99	DTO Khammam	B.Neelima	1600364	Jr.Assitant
100		P.Jaggaiiah	1633185	Sr. Assistant
101		M.Raghu Ramulu	1631167	Rec. Assistant
102	DTO Warangal (Rural)	K.Ravi	2142715	Typist
103		Md Rahmath Pasha	2101392	Jr. Assistant
104		Shaik Yousuf	2131711	HWO Gr I
105	DTO Nalgonda	V.Ravinder Rao	1918376	Typist
106		B.Chennakeshava Reddy	1906173	Jr. Assistant.
107		Mohammed Ziauddin	1944463	Jr Assistant
108		Mohammed Afzal	1900681	Jr. Assistant
109		D.Joshna Devi	1903844	Jr. Assistant
110		Shaiq Maqsood	1906677	Jr. Assistant
111		Y. Gayatri	1918368	Jr. Assistant
112	DTO Rajanna Siricilla	A Sailaja Devi	020 001 0235	Jr. Assistant
113		T Lingaiah	020 001 0122	Jr. Assistant
114		Syed Iqbal Pasha	020 020 0140	Jr. Assistant
115		Mohd.Khaja Sharief	020 022 0188	Sr. Assistant
116		D Sreenvas	020 022 0297	Jr. Assistant

117	DTO Rajanna Siricilla	Sangeetham Hari	020 059 0164	Jr. Assistant
118	DTO Suryapet	Ch.Sandhya Rani	1949600	Jr. Assistant
119		K.Ramachandraiah	1944592	Jr. Assistant
120		Ch Narsaiah	1928122	Jr. Assistant
121		E.Yadaiah	1900569	Record Asst
122		S.Kishore Babu		Dy Tahsildar
123		DTO Warangal(U)	Ravishetty Srinivas	2101570
124	Mohd Ahmed Khan		2101732	Jr. Assistant
125	LakhavathThirupathi		2130073	Jr. Assistant
126	K. Swaroopa		2125129	Sr. Assistant
127	Poosa Sreenivas		2130189	Jr. Assistant
128	STO Maheswaram	V. Seetha	1748048	Jr. Assistant
129		P. Satyanarayana	1730200	Record Assistant
130	STO Nakrekal	B. Narsi Reddy	1900955	Jr. Assistant
131		D. Krishnaiah	1904022	MPHS(M)
132	STO Rajendranagar	Md Masood Siddiqui	1423177	Jr. Assistant
133		T.Ramesh	1400692	Jr. Assistant
134		S.Shiva Kumar	1403622	Jr. Assistant
135	STO Shadnagar	A.Yadaiah	1748162	HWO
136		B. Jangaiah	1737249	Typist
137		Balaraju	1701544	Sr. Assistant
138		R. Nagendra Varma	1732312	Jr. Assistant
139		R. Surya Rekha	1744354	Jr. Assistant
140	STO Tandur	Srinivasulu .N	1433003	Jr. Assistant
141		Anji Reddy G	1434303	Jr. Assistant
142	STO Vemulawada	Narender M	1508249	Record Assistant
143		Raju A	1532442	Record Assistant
144		G.Praveen Kumar	1519078	Jr. Assistant
145		Lalitha	2122923	Record. Assistant
146		Vigender	2120653	Record. Assistant
147	STO Warangal East	Mohd. Azeem Pasha	2100602	Jr. Assistant
148		Nayem Khan	2100461	Jr. Assistant
149		P Sudhakar	2100647	Jr. Assistant
150		G Vijaybabu	1600596	MPHS(M)

Annexure 3.37

(See para 3.4.2)

Short allowance of interest on GPF for Final Withdrawal

Sl. No	Name of DTO	Name of the employee	GPF A/c No	DOR	Interest allowed upto	Date of authorisation	Interest to be allowed
1	DTO Karimnagar	M.Radha Devi	020-106-0371	31-3-2018	3/2018	07/2018	07/2018
2		A.Ramulu	020-001-0127	31-7-2018	3/2018	03/2018	07/2018
3		T.Pentaiah	020-041-0102	30-6-2018	3/2018	07-8-2018	07/2018
4		Mohd Kaleemuddin	020-011-0145	30-6-2018	3/2018	13-8-2018	07/2018
5	DTO Nizamabad	B.Laxmi	018-145-0257	31-7-2017	12/2017	16-2-2018	01/2018
6		M.Gopal	018-122-0207	31-1-2018	2/2018	12-4-2018	03/2018
7		J.Laxmi	018-112-0121	31-12-2017	3/2018	06-6-2018	05/2018
8		G.Narayana	18-102-01017	31-12-2016	12/2016	09-2-2017	01/2017
9	DTO RangaReddy	V.Hanumanthu	015-101-0229	31-05-2017	5/2017	18-11-2017	11/2017
10	DTO Mahbubnagar	Gul Mohammad	014-101-0162	30-04-2018	3/2018	14-06-2018	5/2018
11		B.S.Rose Leela	014-112-0148	31-01-2018	3/2018	14-06-2018	5/2018
12		K.Ashok Kumar	014-147-0197	30-06-2018	6/2018	10-08-2018	7/2018
13		Bilquish Begum	014-146-0127	30-06-2018	6/2018	10-08-2018	7/2018
14		M.Pullamma	014-058-0125	30-06-2018	6/2018	09-08-2018	7/2018
15	DTO Sangareddy	Md.Jahangir	017-147-0162	28-08-2018	6/2018	08-01-2019	12/2018
16		M.Devaiah	017-248-0114	13-07-2017	6/2017	09-01-2019	12/2018
17		M.Narsaiah	017-075-0279	30-06-2018	6/2018	15-11-2018	11/2018
18		B.Mariyamma	017-109-0319	31-12-2017	12/2017	22-10-2018	6/2018
19		T.Durgamma	017-248-0134	09-07-2018	7/2018	08-01-2019	12/2018

Annexure 3.38

(See para 3.4.3)

Minus balances in Class IV GPF Accounts

Sl.No	ID No	GPF No	Name	Financial Year	Minus balance amount ₹
1	2005452	0180580140	Musthafa Khan	2017-18	-23,998
2	2004324	0180650133	Baduruddin	2017-18	-5,532
3	2021166	0180650143	Shaik Habeeb	2017-18	-19,643
4	2025791	0180650147	Sk Iqbal	2017-18	-35,303
5	2005178	0180820111	Bharathi	2017-18	-6,71,853
6	2009301	0181010173	D Srinivas	2017-18	-2,85,592
7	2022931	0181010293	Md.Samiuddin	2017-18	-1,03,115
8	2000154	0181090104	K Nagaraju	2017-18	-26,642
9	2013605	0181090107	Qudar Moinuddin	2017-18	-2,49,804
10	2000659	0181090308	Syed Pasha	2017-18	-70,123
11	2022590	0181450215	Suresh	2017-18	-41,122

Annexure 3.39

(See para 3.4.4)

Short recovery of GPF monthly subscriptions Class III officials

Sl No	DTO/STO	Name of the DDO	Name & ID No & Designation	Basic pay as on 3/2018	6% of Basic pay	GPF subscription Deducted	Difference
1	DTO Asifabad	A.O, Collectorate, Asifabad	V.Ashok Kumar, 2559780	1,00,770	6,046	5,000	1,046
2	STO-Maripeda	MEO, MP, Danthapally	Swamy Chithala, 1811784	36,070	2,164	1,500	664
3			Vijayawardhan Reddy 2101757	48,600	2,916	1,200	1,716
4			Ram Shiva Reddy B, 2103966	39,160	2,350	2,000	350
5			Venkatayya D, 2133383	43,680	2,621	1,000	1,621
6			Srinu .J. 2133646	34,170	2,050	1,000	1,050

7			Venkateshwarlu K, 2133672	34,170	2,050	1,000	1,050
8			Ramulu M, 2133680	34,170	2,050	1,000	1,050
9			Pasha Sheikh, 2133767	34,170	2,050	1,000	1,050
10			K.Anthaiiah, 2133746	40,270	2,416	1,000	1,416
11			Thirupathi Billa, 2144081	38,130	2,288	1,000	1,288
12	STO- Huzurnagar	Govt. Jr.College Nereducherla	P. Venkata Ramana Jr. Lecturer	49,870	2,992	1,000	1,992
13		Z P High School, Garidepally	P. Suvarna School Asst	41,380	2,483	1,000	1,483
14			N. Raju Mahender, Sch. Asst	41,380	2,483	1,500	983
15		ZPHS Bothalapalem	S. Sridevi School Asst	40,270	2,416	1,000	1,416
16		PHC,Kalamalacheruv	K. Sanjay L.D. Computer	40,270	2,416	1,000	1,416
17		MEO Mattampally	Banoth Babu SGT	36,070	2,164	1,000	1,164
18	STO, Mothkur	HM, ZPHS, Muchireddygudem	K. Parvathi, Sch Asst,	41,380	2,483	2,000	483
19		HM, ZPHS, Mothkur	P. Vidyadhar Rao, 1947706 Sch. Asst.	43,680	2,621	1,000	1,621
20		School Edn	E. Venkatesham, 1942223 Sch Asst,	43,680	2,621	1,000	1,621
21		ZPHS Mothkur	M. Jayasree 1948601 Lang.Pandit	34,170	2,050	1,500	550
22		School Edn	K. Madhava Reddy, 1934937 Sch. Asst.	59,890	3,593	3,000	593
23		HM, ZPHS Patimatla	D.Venkataiah,1935220 Sch. Asst.	41,380	2,483	2,000	483
24	STO- Ramannapet	HM, ZPHS, Tekulasomaram	P. Narsimha Reddy, GHM	52,590	3,155	3,000	155
25			G. Chandidas, PET	34,170	2,050	2,000	50
26		PHC, Varkatapally	T. Venkataramana, Sr. Asst	30,580	1,845	500	1,335
27		HM, ZPHS, Redla Repaka	P.Swamy, Sch. Asst	41,380	2,483	1,000	1,483
28	STO- Thungathurthi	Revenue Department	P.Venkat Reddy, MRI	32,340	1,940	1,000	940
29			A.Shanker, Jr. Assistant	34,170	2,050	2,000	50
30	DTO Medchal		B. Ranga Rao,1424433StaffNurse	41,380	2,483	1,000	1,483
31			Narsing Balaji,1428529 Sch.Asst	44,870	2,692	2,000	692
32			D.D. Samson Das, 1402196 Dy. Tahsildar	36,070	2,164	2,000	164
33			T. Kiran Kumar, 2544831 ACSO	40,270	2,145	2,000	145
34			B. Sai Srinivas Rao, 2537769 Sr. Acctt	32,340	1,940	1,000	940
35			B. Venkataiah, 1462197 Dy.CTO	53,950	3,237	500	2,737
36		DTO Mahabubabad	Revenue Department	S.Srinivas,2137653 Panchayat Secretary	38,130	2,288	500
37	Medical		J.Shantha, 2130383, MPHA (F)	40,270	2,416	2,000	416
38	Police		A.A.Somaiah, 2112898, PC(AR)	44,870	2,692	1,100	1,592
39	Police		E.Srinivas,2111893, PC(AR)	40,270	2,416	1,000	1,416
40	Police		K.K.Srinramulu,2112727,PC(AR)	34,170	2,050	1,000	1,050
41	STO Mudhole	HM ZP,Sec.School, Tanoor	N.Mallana, 1336902, Sch.Asst,	43,680	2,620	2,000	620
42			G.Chinnanna, 1317774, Lang.Pandit	34,170	2,050	2,000	50
43			Mukund Rao Jadhav1307559, SGT	48,600	2,916	2,000	916
44			B.Srinivas, 1336545, SGT	34,170	2,050	2,000	50
45			V.Bhaskar Rao, 1336601, SGT	34,170	2,050	2,000	50
46			V.Shanker, 1336688, SGT	34,170	2,050	2,000	50
47			Ram Mohan, 1337004, SGT	34,170	2,050	1,500	550
48			M.Ramesh babu, 1815385, SGT	41,380	2,483	1,000	1,483
49	STO Chennur	Education Department	D.Narayana, 1322486 Language Pandit Gr.II	34,170	2,050	1,000	1,050
50			K.Sriman Narayana 1347674 Sch. Asst.	43,680	2,621	1,000	1,621
51			S.Srinivas, 1322464 Sch. Asst.	43,680	2,621	1,000	1,621
52			G.Krishna Murthy 1322640 Sch. Asst.	41,380	2,483	1,000	1,483
53			M.Aruna, 1325322 Hindi Pandit.Gr. II	33,220	1,993	1,000	993
54	DTO Karimnagar	Head Master, ZPSS, (B) Manakondur	Revathi Devi, 1504218 Sch. Asst.	67,990	4,079	2,000	2,079
55			V.Sanjeeva Rao, 1518319 Sch. Asst.	80,930	4,856	3,000	1,856
56		G J. College Manakondur,	V.Anjaneya Rao, 1508072 Principal	75,150	4,509	2,000	2,509

57		G J College (B) (A&C) KRM	B.Shivanagendra Mani, 1315072 Supdt.	61,450	3,687	1,000	2,687	
58		Dist. Govt. Text Book Sales Office, KRM	R.Satyanarayana, 1524247 Sr. Asst.	49,870	2,992	1,000	1,992	
59		Medical Education Office, Karimnagar	B.Govinda Rao, 1506546 LFLHM	73,270	4,396	2,000	2,396	
60			C.C. Aruna, 1504500 Sch. Asst.	44,870	2,692	1,000	1,692	
61			D.Radha, 1504470 SGT	34,170	2,050	500	1,550	
62			A.Swarna Latha, 1521341 Sch. Asst.	41,380	2,483	1,000	1,483	
63		Govt. Degree College(W)KRM.	N.Venkataramana, 1520340 Lecturer	42,490	2,549	1,000	1,549	
64	STO Huzurabad	Mandal Education Officer, Sankarapatnam Mandal Karimnagar.	M. Sujatha,1504915 SGT	34,170	2,050	1,000	1,050	
65				D. Kiranmayi 1518270 SGT	33,220	1,999	1,000	999
66				Jyothi Nagaraju 1518290, SGT	34,170	2,050	1,000	1,050
67				S.Ravi ,1520772, SGT	39,160	2,350	1,000	1,350
68				D. Harikrishan 1521461, SGT	41,380	2,483	2,000	483
69				S. Damodar Reddy, 1521598, SGT	40,270	2,416	2,000	416
70				A.Linga Reddy, 1521657, SGT	34,170	2,050	1,000	1,050
71				Y.Jondal Reddy 1521659, SGT	34,170	2,050	1,000	1,050
72				M. Ratnakar, 1521680, SGT	39,160	2,350	1,000	1,350
73				G. Sharada, 1521730, SGT	36,070	2,164	1,500	664
74	DTO Nizamabad	District Civil Supply Officer, Nizamabad	Mahesh Rudra, 2001586 Dy. Tahsildar	36,070	2,164	1,500	664	
75				N.Vijayalaxmi, 2022586 Dy. Tahsildar	31,460	1,888	1,000	888
76	DTO Vikarabad	Education Department	G.Narsimulu,1444846,SGT	34,170	2,050	500	1,550	
77				Sateesh Kumar, 1443930 Sch. Asst	41,380	2,483	500	1,983
78				Ratna Prabha. T. 1409077 GHM	59,890	3,593	2,000	1,593
79				Prashanth Kumar, 1442433 Sch Asst	43,680	2,621	1,000	1,621
80				Vanitha, 1430779 School Asst.	38,130	2,288	1,000	1,288
81	STO Bheemgal	Asst. Labour Officer,Bheemgal	M.Bharath Nath, 2012786 Asst. Labour Officer,	33,220	1,993	500	1,493	
82			ZPHS Jagryal, Bheemgal	B.Vijayakumari 2015702 School Asst	38,130	2,288	2,000	288
83			MEO, Vailpur, Nizamabad	D.Raja, 1531821 SGT	34,170	2,050	1,000	1,050
84				Basid Syed, 2018744 SGT	34,170	2,050	600	1,450
85	STO Bodhan	ZPHS, Yedullapally	L.Prashanth Reddy 2002521	43,680	2,621	2,000	621	
86			ZPHS,Jaithapoor	S.Gayathri , 2004164	48,600	2,916	1,000	1,916
87	STO Kodangal	Medical	Md.Rafi Mohamammed 1732899 MPHS (M)	37,100	2,226	2,000	226	
88			Revenue	S. Dhananjaya, 1427108 Dy. Tahsildar,	48,600	2,916	2,000	916
89	STO Parigi	ZPHS, Mujaheedpur	V. Chander, 1433462 School Asst	38,130	2,288	1,000	1,288	
90				M. Krishna, 1433475 School Asst.	41,380	2,483	1,000	1,483
91			Panchayat Raj Dept	Abdul Haleem1434192 Panchayati Secretary	27,360	1,642	1,000	642
92			School Education	K. V. Narasimhulu, 1433505 SGT	33,220	1,993	1,000	993
93				A.V. Rama Sastry, 2514348 GHM	59,890	3,593	2,000	1,593
94	DTO Adilabad	Education Department	Md Abdul Mateen, 1301973 School .Asst.	55,410	3,323	2,000	1,323	
95				N.Santosh Kumar, 1301183 School Asst.	42,490	2,549	2,000	549
96				K Sharadha, 1306176 LP Gr. II	34,170	2,050	500	1,550
97				Ramanakar Manjula, 1313535 Sr. Asst.	38,130	2,288	1,000	1,288
98				K Jyothi, 1300921 Physical Director	42,490	2,549	1,000	1,549
99	DTO	GHM, ZPHS,	B. Vidya Sagar, 2142157 Sch. Asst.	44,870	2,692	1,000	1,692	

100	Bhupalapally	Madtapally, Reganda (M),	Y. Rajitha, 2138654 School Asst.	41,380	2,483	2,000	483
101		PHC,Velishala, Tekumatla (M),	A. Sudhakar, 2144477 MPHEO,	38,566	2,314	1,000	1,314
102		Dist.Hor & Seri Officer,Bhupalpally	D. Rajaiiah, 1506127 Technical Officer	36,070	2,164	2,000	164
103		Principal, GJC, Bhupalpally	K. Srinivas Rao, 1633118 Principal	58,330	3,500	3,000	500
104		MO, PHC, Mogulapally	M.Rebecca Prashanthi 2141222 MPHA (F)	44,870	2,692	2,000	692
105		Dy.MRO, Regonda, Bhupalpally	M. Srinivas, 2126405 VRO	23,740	1,425	1,000	425
106			G. Gopal, 242008,VRO	10,300	618	200	418
107			Md.Zakir Hussain, 1324611 SA	42,490	2,549	1,000	1,549
108			Hafeez Fatima, 1332484, SGT	34,170	2,050	1,000	1,050
109			Matloob Ahmed, 1332535, SGT	34,170	2,050	1,000	1,050
110			M.Sekhar,1329918HM	42,490	2,549	1,000	1,549
111			K.Godavari,1325322, SGT	28,940	1,736	1,000	736
112		Asst. Divisional Fire Officer, Warangal	G.Chandramouli 2135482 Station Fire Officer,	55,410	3,325	Nil	3,325
113	STO Mulugu	E.E.(R&B) Divn. MULUGU	V.Raghuveer, 2120968 Asst. Engr.,	63,010	3,781	3,600	181
114		M.R.O. Venkatapur	N.Sridhar, 2111436 S.A.(P.S.)	30,701	1,000	1,842	842
115		Panchayat Raj	P. Anjaiiah, 1811295 Panchayath Secretary	25,140	1,508	500	1,008
116		Revenue	G.Somaraju,1807967 VRO	21,230	1,274	500	774
117	STO Narsapur		A Srinivas.1818526, SGT	34,170	2,050	1,000	1,050
118		Education Department	N.Rajasekhar Reddy, 1821789, SGT	34,170	2,050	1,000	1,050
119			R.Prakash,1811535,SA	39,160	2,350	1,000	1,350
120			N. Srinivas Reddy 1814148 LFL HM	43,680	2,621	1,000	1,621
121			A1 Srinivas Rao, 2118852 SGT	31,460	1,888	1,000	888
122	STO Ramayampet		Farzana 1828727 S.A	43,680	2,621	1,000	1,621
123			A. Shashidhar Reddy 1815351 SGT	39,160	2,350	1,000	1,350
124			B . Chandramouli 1828170 S.A	43,680	2,621	2,000	621
125	STO Venkatapuram		I. Sammaiah, 1631669, Sr. Asst.	29,760	1,786	500	1,286
126		Administrative of Police, Jagtial	Anjaiiah B., S.I. of Police	58,330	3,500	3,237	263
127			Amarender Alishetty School Asst.	41,380	2,483	2,000	483
128	DTO Jagtial	MEO MRC, Raikal,	Srinivas Voodey, Sec Gr. Teacher	40,270	2,416	1,000	1,416
129			Raja Reddy L., Sec. Gr. T.	35,120	2,107	1,500	607
130		Dist. Civil Supply Officer, Jagtial	Sudheer Sama, Dy. Tahsildar	41,380	2,483	500	1,983
131			C.VenkataRamana,Typist	30,580	1,834	1,000	834
132	DTO Peddapalli	-	Y.SudarsanReddy, EE(PR)	64,670	3,880	3,000	880
133			G.Sattaiah, EO(PR&RD)	48,600	2,916	2,000	916
134			G.ShankarReddy, Supdt	46,060	2,764	2,000	764
135			B.Jayasri, Supdt	42,490	2,549	1,200	1,349
136		ZPSS, Narmetta	Anjaneya Chary K School Assistant	44,870	2,692	1,000	1,692
137		ZPSS, Quilashapur	Jyothi Janaki A, School Assistant	43,680	2,621	1,000	1,621
138		ZPSS, Ammapur	Sathaiah S School Assistant	43,680	2,621	2,000	621
139	DTO Jangaon		Indrasena Reddy K Physical Teacher	34,170	2,050	1,000	1,050
140		ZPSS, Veldhi,	Bhaskar A School Assistant	58,330	3,500	1,500	2,000
141		ZPSS, Raghunathpally,	Ramulu M. School Assistant	44,870	2,692	2,000	692
142			B. Vijaya Babu, SGT	39,160	2,350	900	1,450
143			V.Raji Reddy, SGT,	46,060	2,764	500	2,264
144	DTO Warangal (R)		Sri Devi A, SGT	40,270	2,416	500	1,916
145			K.Sulochana, JA	30,580	1,835	400	1,435
146			Vinayender Reddy M, Dy.Tahsildar	35,120	2,107	500	1,607
147	STO Cherial	ZPHS, Village Musthyal	Jyothi R. School Asst.	41,380	2,483	1,000	1,483
148			Mary Sujatha, School Asst.	41,380	2,483	1,000	1,483

149		ZPHS Maddur(V&M)	Sathaiah K, School Asst.	56,870	3,412	1,200	2,212	
150		ZPSS, Veerannapet,	K.Prasad, School Asst.	46,060	2,764	2,000	764	
151			M. Padma, School Asst.	44,870	2,692	1,000	1,692	
152	STO Aler	PHC, Sharajpet,	Babu Rao, Sr. Asstt.	31,460	1,888	1,000	888	
153		ZPHS, Ikkurthy,	T.Ranganai Raju, S.A.	42,490	2,549	2,000	549	
154		Tahsildar, VRO, Alair	S.Karunaker Reddy, VRO	27,360	1,642	1,000	642	
155	STO Parkal	-	K.Srinivas Reddy, School Asst.	41,380	2,483	2,000	483	
156			Kamalakar Reddy, School Asst	47,330	2,840	550	2,290	
157			P.Prabhakar, School Asst	48,600	2,916	2,000	916	
158			M.Kanakaiah School Asst	44,870	2,692	1,000	1,692	
159			V.Rama Devi, School Asst	47,330	2,840	1,000	1,840	
160	STO Madhira	-	S.Nageswara Rao, Jr.Actt	38,130	2,288	1,000	1,288	
161			I.Jeevan Prasanthi, Sch.Asst	43,680	2,621	1,000	1,621	
162			Sk.Lal Ahmed, Sch.Asst	43,680	2,621	1,000	1,621	
163			Sri BV Purna ChandraRao, GHM	75,150	4,509	2,000	2,509	
164			Sri T.Narasimha Rao, SA	47,330	2,840	1,000	1,840	
165	STO Sathupalli	-	Bujji Babu B, LFL HM	40,270	2,416	500	1,916	
166			Ravi Kumar N, SGT	34,170	2,050	200	1,850	
167			T.Narasimha Rao, LP Gr. 1	34,170	2,050	500	1,550	
168			B.Narasimha Rao, SGT 1632010	36,070	2,164	700	1,464	
169	STO Mallial	ZPHS, Muthyampet, Mdl., Mallial,	N. Mahodher Rao, School Asst.(S.S)	42,490	2,549	2,000	549	
170		ZPHS Konapur Mdl, Kodimial	M. Jagan, School Asst. (English)	42,490	2,549	1,000	1,549	
171		Mandal Education Office, Mallial	-	K. Annapurna, Head Mistress	44,870	2,692	2,000	692
172				V.R.Satyanarayana Reddy, S.G.T	35,120	2,107	1,000	1,107
173		Mandal Education Office, Kodimial	-	J. Surender Reddy, Head Master	44,870	2,692	2,000	692
174				A.Adi Reddy S.G.T	35,120	2,107	1,000	1,107
175	STO Sulthanabad	-	A.Chandra Mohan Babu, Typist	28,940	1,736	400	1,336	
176			R.Sri Devi, HP Gr. II	34,170	2,050	500	1,550	
177			G.Neeraja, SA	43,680	2,621	1,000	1,621	
178			T.Lakshmi Prasanna SGT,	36,070	2,164	1,000	1,164	
179	STO Wardhannapet	-	G.Krishna Murthy, HM	52,590	3,155	600	2,555	
180			B.Sambaiah, LFL HM	59,890	3,593	1,500	2,093	
181			Saleem Pasha Md, SA	28,120	1,687	500	1,187	
182			Suvarna Grace K, SGT	34,170	2,050	800	1,250	
183			Yadagiri Swamy, SGT	40,270	2,416	1,000	1,416	
184			Surekha J SGT	34,170	2,050	1,000	1,050	

Annexure 3.40

(See para 3.5.1)

Short deduction of TSGLI Premia

Sl. No	DTO/STO	Name of the Employee, Designation Employee ID	Basic Pay	Rate of Premium	Actual subscription deducted	Short Subscription deducted
1	STO Mothkur	S.Radhika, Lang Pandit, 1952324		1,150	850	300
2		A.Sujatha, O/S, 1935109		1,150	850	300
3		Y.Madhavi, Cook, 1954175		650	500	150
4		M.VenkatReddy, Panchayat Secretary, 1958614		850	650	200
5		G.Ramprasad, PET, 1952685		1,150	850	300
6	STO Maripeda	Yakaiah P, 2115972	31,460	1,150	850	300
7		Vamsi Krishna V, 2115974	31,460	1,150	850	300
8		Nusrath Jahan, 2115986	31,460	1,150	850	300
9		Yakaiah K, 2116017	31,460	1,150	850	300
10		Srinivas G, 2116617	31,460	1,150	850	300
11	STO Thungathurti	B.Sunitha, Staff Nurse, 1937775		1,400	1,000	400
12		R.Kamma Attender, 1945783		850	500	350
13		L.Venkatanthaiiah, VRO, 1951072		850	650	200

14		M.Venkanna, VRO, 1951065		850	650	200
15		G.Srinivas, VRO, 1950800		850	650	200
16	STO Ramannapet	K.Krishna, Sch Asst, 1951932		1,400	600	800
17		P.Satyanand, Sch Asst, 1952143		1,400	1,000	400
18		K.Ramakrishna, Sch Asst, 1959951		1,400	1,150	250
19		K.Nagaraju, PET, 1952783		1,150	1000	150
20		M. Vanisree, MPHS, 1942631		1,400	1,000	400
21	DTO Mahabubabad	Y.Rani, PHC Dornakal, 2124014	38,130	1,400	1,150	250
22		B.Laxman, PC(AR), 2593764	30,580	1,150	850	300
23		A.Rajendran, PC(AR), 2102644	30,580	1,150	850	300
24		P.Sammaiah, PC (civil), 1603535	29,760	1,150	850	300
25		L.Ravinder, PC (AR), 2149441	30,580	1,150	850	300
26	DTO Medchal	P.Pentaiah, Watchman, 1431209	39,160	1,400	1,000	400
27		Syed Mujeed, Kamati, 1430077	41,380	1,400	850	550
28		S.Sudhakar, LP, 1462808	29,760	1,150	850	300
29		K.Srisailam, TP, 1428777	37,100	1,400	1,150	250
30		G.Sharada, LP, 1462912	29,760	1,150	850	300
31	DTO Nizamabad	Younus Mohd, 2025137, Record Asst.	28,940	850	350	500
32		Santhosh M, 200822, Jr. Asstt	30,580	1,150	450	700
33		L.Vinayaka Rao,2008060,SGT	41,380	1,400	450	1,000
34		NVVK Prasad Bondada, 0201531, DSO	69,750	2,000	1,000	1,000
35		Ch.Venkateswar Rao, 2559319, Asst.GPO	38,130	1,400	600	800
36		B.Shankar, 2018055, Dy.Tahsildar	33,220	1,150	450	700
37		N.Vijaya Laxmi, 2022586, Dy. Tahsildar	31,460	1,150	500	650
38		Sohel Ahmed Mohd,2025193, SA	28,120	850	350	500
39	STO Bheemgal	K.Vijayalalitha Kumari 2013591 MHA(F)	38,130	1,150	1,000	150
40		Latha Sriram, 2033356 MHA(F)	28,120	850	500	350
41		Prasad Kadi,2005774, Kamati	24,440	850	500	350
42		D.Rameshwar,2018309, SA	49,870	2,000	500	1,500
43		Vasanth Laxmi,2002311, HM	55,410	2,000	750	1,250
44		C.Vittal 2013713, H M	42,490	1,400	1,000	400
45		M.Narsaiah, 2018921, SA	58,330	2,000	450	1,550
46		P.Bhaskar,2018960 SGT	41,380	1,400	500	900
47		P.Swarna Latha,2030178, SGT	33,220	1,150	1,000	150
48		B.Pragathi Kumar,2010775, SGT	30,580	1,150	850	300
49	STO Bodhan	K. Rama Rao, 2022188, GHM,	71,510	2,000	450	1,550
50		B.Hanmandlu,2030466,S.A(Maths	49,870	2,000	350	1,650
51		B.T.Swamy,2021882,H.M.	53,950	2,000	350	1,650
52		Madhusudhan Kumar, 2002532, GHM	55,410	2,000	750	1,250
53		Surender,2030206	33,220	1,150	615	535
54	STO Kodangal	Md. Shakeeluddin, 1733075 Field worker,	37,100	1,400	1,150	250
55		Srinivas, 1732903,Field worker	37,100	1,400	1,150	250
56		Md. Anwar Khan, 1733076, Field worker,	22,460	850	650	200
57		K. Ashok,1733078, Field worker,	21,820	850	650	200

58		M.Sharada,1759495, Lang. Pandit	36,070	1,400	1,150	250
59	STO Narayanpet	D. Gayathri, 1721738, Dy.MRO	35,120	1,150	850	300
60		A. Madhusudhan, 1733226, MRI	23,740	850	650	200
61		Manemma,1705912, Attender	29,760	1,150	850	300
62		R. Janaki,1701800, School Asst.	38,130	1,400	1,150	250
63		Anupama,1750615, Lang. Pandit	29,760	1,150	850	300
64	DTO Bhongir	G.Vijaya Lakshmi, Superintendent,	66,330	2,000	750	1,250
65		J.Madhusudhan, Inspector of Surevey	53,950	2,000	1,400	600
66		A.Satyanarayana, Sr. Draftsman	48,600	2,000	250	1,750
67	DTO Jangaon	K.Rama Devi, School Asstt	49,870	2,000	1,400	600
68		Mallesham Bitla, , School Asstt	49,870	2,000	1,400	600
69		Srinivasulu T., School Asstt	52,590	2,000	1,000	1,000
70		Bhuneshwari Devi D, School Asstt	59,890	2,000	750	1,250
71		Veera Maheshwar A., L.P.Gr.-II	35,120	1,150	200	950
72	DTO Jagtial	P.Ramesh, School Asstt.	43,680	1,400	600	800
73		Shivaji K. LFL HMr	55,410	2,000	350	1,650
74		Vijay Kumar J. S A	43,680	1,400	250	1,150
75		Srinivas Macha, LFL H M	44,870	1,400	250	1,150
76		Amesh narsiah G LFL HM	44,870	1,400	600	800
77		Rama Chandra N. S A	38,130	1,400	600	800
78		Sunanda A, SGT	40,270	1,400	600	800
79		Swarupa Rani B. SGT	35,120	1,150	200	950
80		Rama Karshna B. SGT	40,270	1,400	250	1,150
81		Raja Reddy L, SGT	35,120	1,150	450	700
82		Sridevi Puppala, S A.	51,230	2,000	100	1,900
83		Thirumala Chary I, S A.	47,330	1,400	600	800
84	Ramesh Babu Y. Principal	67,990	2,000	1,000	1,000	
85	STO Alampur	Rammohan Y. S A	53,950	2,000	750	1,250
86		Ravindar Swamy K., School Asst.	53,950	2,000	1,400	600
87		Narasimha Chary A., P.S.H.M.	49,870	2,000	600	1,400
88		Beesanna Potti, P.S.H.M	49,870	2,000	1,400	600
89		Vijayasradhi Reddy G., P.S.H.M.,	49,870	2,000	600	1,400
90	STO Atmakur	Mohd. Khaja Moinuddin, Superintendent,	59,890	2,000	850	1,150
91		G.Yellappa, Jr. Asstt.	48,600	1,400	600	800
92		Rajamani M., Public Health Nurse	67,990	2,000	450	1,550
93		Ahmed Hussain, Jr. Asstt.	39,160	1,400	350	1,050
94		Shaina Sulthana, Urdu Pandit Gr.II,	34,170	1,150	450	700
95	STO Cherial	Sampath Kumar K., School Asst.	43,680	1,400	250	1,150
96		Jagan Mohan Reddy K. School Asst.	61,450	2,000	750	1,250
97		Kondaiah Medicherime, Physical Asst.	43,170	1,150	450	700
98		Ramulu Ceekotti, Jr. Asst.	41,380	1,400	-0-	1,400
99		Vishnu Murthy Tatikonda, School Asst.	53,950	2,000	125	1,875
100	STO Husnabad	G.Rayi Reddy, Jr.Vtnry. Officer,	42,490	1,400	450	950
101		Anantha Reddy K., RDO,	42,490	1,400	350	1,050

102		Soumya Kasturi, M.O.	44,870	1,400	750	650
103		Sanjeevaiah E., MPHEO,	53,950	2,000	350	1,650
104		Shabda Prakash G., CHO,	55,410	2,000	300	1,700
105	STO Kodakandla	Dayakar Hanamkonda, C.H.O.,	56,870	2,000	750	1,250
106		Sree Latha, School Assistant	52,590	2,000	1,400	600
107		G.Srinivasa Rao, Gaz. Head Master,	66,330	2,000	1,500	500
108		Uma Devi G., School Assistant	75,150	2,000	600	1,400
109		Narsimha Ramulu M., School Asst	78,910	2,000	600	1,400
110	STO Metpalli	Buchi Raju Barla, Kamati/LGS	39,160	1,400	650	750
111		Muralidhar Swamy S.P., Sr.Asstt	30,580	1,150	850	300
112		Ramesh Alla, Fireman	35,120	1,150	450	700
113		Ganga Ram B. Watchman	40,270	1,400	75	1,325
114		Chandra Prakash Soma, School Asstt	41,380	1,400	600	800
115	STO Korutla	Shekar Gatla, School Asst.	69,750	2,000	600	1,400
116		S.Venkateshwar, Lecturer	67,990	2,000	750	1,250
117		S.Ashok, Lecturer	67,990	2,000	1,000	1,000
118		G.Raheman, Prl.Jr.	63,010	2,000	300	1,700
119		Abdul Ahmed Mahammad, Sr. Asst.	26,600	850	350	500
120		K.Suddershan, Administrative Officer,	51,230	2,000	750	1,250
121		Md. Hafeezuddin, School Asst,	52,590	2,000	1,000	1,000
122		L.Rajendra Rao, School Asst.	43,680	1,400	600	800
123		Jaffar Alam Khan, Principal,	71,510	2,000	300	1,700
124		Madvi Thallam, School Asst.	41,380	1,400	600	800
125	STO Mallial	Shekar Gatla, School Asst.	69,750	2,000	600	1,400
126		S.Venkateshwar, Lecturer,	67,990	2,000	750	1,250
127		S.Ashok, Lecturer	67,990	2,000	1,000	1,000
128		G.Raheman, Prl	63,010	2,000	300	1,700
129		Abdul Ahmed Mahammad,	26,600	850	350	500
130		K.Sudershan, Administrative Officer	51,230	2,000	750	1,250
131		Md. Hafeezuddin, School Asst	52,590	2,000	1,000	1,000
132		L.Rajendra Rao, School Asst.	43,680	1,400	600	800
133		Jaffar Alam Khan, Principal	71,510	2,000	300	1,700
134		Madvi Thallam, School Asst.	41,380	1,400	600	800

Annexure 3.41
(See para 3.5.2)

Safe custody Articles lying idle in Treasuries

Sl No.	Name of the DTO/STO	No. of articles lying idle
1	DTO Nirmal	6
2	STO Mudhole	3
3	DTO Karimnagar	46
4	STO Huzurabad	5
5	DTO Nizamabad	63
6	STO Armoor	5
7	DTO Adilabad	31
8	STO Utnoor	6
9	STO Venkatapuram	1
10	DTO Wanaparthy	5

11	DTO Jangaon	2
12	STO Ghanpur	5
13	STO Kodakandla	6
14	STO Madhira	25
15	DTO Hyderabad (U)	475
16	DTO Sangareddy	25
17	STO Chevella	04
Total		713

Annexure 3.42

(See para 3.5.3)

Strong Room Fitness Certificate not obtained by DTOs and STOs

Sl No	Name of the DTO/STO
1	DTO Nirmal
2	STO Bhainsa
3	STO Maripeda
4	STO Mudhole
5	STO Hayathnagar
6	STO Huzurabad
7	STO Eturnagarm
8	STO Venkatapuram
9	DTO Jangaon-
10	STO Kodakandla
11	STO Atmakur
12	STO, Bheemadevarapalli

Annexure 3.43

(See para 3.5.4)

Irregular Retention of Stamps in District Treasuries

Sl. No.	Name of the DTO	Stamps	Amount
1.	DTO Karimnagar	Court Fee Papers	27,63,665
2.		Court Fee Stamps	58,56,597
3.		Advocate Welfare Fund	8,64,352
4.		Notorial Stamps	12,58,760
5.		Revenue Stamps	2,16,000
6.		Copy Stamps	20,858
7.		Insurance Stamps	1,45,38,734
8.		Share Transfer Stamps	67,50,000
9.		Hundy Stamps	4,49,600
		Sub-total	3,27,18,566
10	DTO, Warangal(U)	Non-Judicial	26,65,660
11		Court Fee Labels	26,79,520
12		Court Fee Impressed	1,46,070
13		Insurance	11,26,450
14		Special Adhesive	12,38,953
15		Non-Judicial	26,65,660
		Sub-total	78,56,653
16	DTO, Sanga Reddy	Court fee labels	12,16,469
17		AP Advocate Welfare Fund	5,20,344
18		Share transfer stamps	3,60,000
19		Judicial stamps	8,25,240
20		Copy stamps	18,500
21		Revenue stamps	7,33,200
		Sub-total	36,73,753
		Total	4,42,48,972

Annexure 3.44

(See para 3.5.5)

Irregular admission of surrender leave bills in respect of Lecturers drawing AICTE scales by Treasury.

Sl No	Name of the Treasury/ Name of DDO	Name, designation & ID No.	Token No. & Date	Amount Sanctioned
1	DTO, Nirmal/ Government Polytechnic, Nirmal	Smt P.Nagamani Lecturer/EEE/1353832	264/4-4-2018	31,461
2		Sri B.Ella Swamy Lecturer/Mech/1353857		31,462
3		Sri D. Nagesh, Lecturer/Maths/1353829		29,951
4	STO, Gajwel/ Government Model Residential Polytechnic College, Gajwel,	Sri A Venkateswarlu, Head ME, 2518246	3350/ 24-7-2018	75,447
5		Smt.G.Himanandini, Lecturer in Physics, 1841488	440/ 16-4-2018	58,654
6	STO Shadnagar/ Government Degree College, Shadnagar	Dr. M. Sujatha, Principal, ID No:2506099	2610/13-6-2018	1,67,403
7		G.Bhanu Prakash, Lecturer in English, ID No:1734364	9519/5-1-2019	46,242
			Total	4,40,620

Annexure 4.1

(See para 4.1)

Replies not received for outstanding Audit observations

Sl No	Year	No of objections outstanding	Amount (₹)
1	2011-12	259	81,01,181
2	2012-13	627	1,98,13,220
3	2013-14	830	7,75,62,705
4	2014-15	550	33,97,17,715
5	2015-16	169	20,26,56,199
6	2016-17	294	98,94,845
7	2017-18	371	15,85,46,602
8	2018-19	230	12,19,03,147
	TOTAL	3330	93,81,95,614

Annexure 4.2

(See para 4.2)

Excess Payment of Pay

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2071	Deputy Registrar/Principal, Central Co-Op Institute	1	1,00,310
2	2071	Administrative Officer, DM&HO, Hyderabad	1	20,000
3	2220	Commissioner, I&PR, Hyderabad	1	26,74,500
			3	27,94,810

Annexure 4.3

(See para 4.3)

Excess payment of Bills

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2054	Asst Pay And Accounts Officer(Bills), Pay And Account Office	2	22,917
2	2202	Administrative Officer, Director, SCERT Telangana	1	11,021
3	2205	The Assistant Director, Archaeology Department	1	15,697
			4	49,635

Annexure 4.4

(See para 4.4)

Excess payment towards Advertisement Charges

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2220	Accounts Officer, O/o Commissioner of I&PR, Hyderabad	3	11,21,78,943
Total			3	11,21,78,943

Annexure 4.5

(See para 4.5)

Excess payment of VAT/GST

Sl. No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2055	Admin. officer, Greyhounds, Hyderabad	1	86,200
2	2210	Assistant Director, Gandhi Hospital, Hyderabad	1	63,258
Total			2	1,49,458

Annexure 4.6

(See para 4.6)

Short/Non deduction of Income Tax/TDS

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2052	The Assistant Secretary to Govt., Finance(claims) Department	1	74,000
2	2054	Assistant Pay and Accounts Officer (Bills), O/o Pay and Accounts Office	1	8,821
3	2055	Asst. Accounts Officer, Commissioner Of Police, Hyderabad	2	43,59,834
4	2055	Accounts Officer, RBVRR TS Police Academy	1	19,140
5	2055	Admn. Officer, Intelligence Dept, Hyderabad	8	2,50,378
6	2070	Accounts Officer, Dr. MCR HRD Institute, Government Of Telangana	1	11,564
7	2070	Accounts Officer, Dept. Of Protocol, Hyderabad	1	50,200
8	2202	Head Master, Govt Upper Primary School, Pannipura , Asif Nagar Mandal	1	7,549
9	2202	Dy. Insp. Of School, Asif Nagar Mandal-II	1	5,210
10	2202	Head Master, Govt. Primary School, Bandlaguda, Hyderabad	1	6,372
11	2202	Dy. Insp.of School, Bandlaguda Mandal -II	1	12,655
12	2202	Dy. Insp. Of Schools,Amberpet Mandal	1	13,718
13	2202	Head Master, Govt. Primary School, Naghemmen Nagar	1	6,536
14	2202	Dy. Insp.of school, Bandlaguda No.-I	2	10,115
15	2205	Accounts Officer, Dept. Of Language And Culture, Kala Bhavan	1	22,440
16	2210	Superintendent, Govt. Hospital for Mental Care	1	13,003
17	2251	Asst Secretary To Govt., Higher Education Dept	1	680
18	2406	Accounts Officer, Nehru Zoological Park, Hyderabad	1	4,166

19	2853	Director Of Mines And Geology, Hyderabad	1	5,885
20	3451	The Assistant Secretary to Govt. Information Technology Electronics & Communication Department	2	94,470
21	3451	The Deputy Director, O/o the Commissioner, ESD Meeseva	1	17,407
22	3452	Assistant Director, Dept. Of Tourism	2	32,781
23	3452	The Asst. Secretary to Govt., YAT & C (PMU) Dept.	1	41,241
24	PAO,NEW DELHI	Resident Commissioner, Telangana Bhavan	2	66,242
		Total	36	51,34,407

Annexure 4.7

(See para4.7)

Misclassification of Expenditure

Sl No.	Major Head	DDO Name	No. Of Objections
1	2011	Deputy Secretary, Legislature Dept , Assembly Building, Hyderabad	1
2	2054	Asst Director, Director Of Treasury And Accounts, Hyderabad	1
3	2055	Accounts Officer, IGP, Greyhound, Hyderabad	1
4	2055	Asst Accounts Officer, Commissioner Of Police, Hyderabad	1
5	2055	Drawing Officer, O/o DGP, TS, Hyd	1
6	2055	Admin. Officer, CID, Hyderabad	1
7	2202	Asst. Director, District Education Office, Hyderabad	1
8	2210	Lay Secretary and Treasurer Gr-II, ESI Hospital, Sanathnagar Hyderabad	1
9	2210	Lay Secretary & Treasurer, O/O Director Of Insurance Medical Services	3
10	2210	Superintendent, Gandhi Hospital,	1
11	2210	Superintendent, Govt. General & Chest Hospital, Eragadda	2
12	2210	Principal, Gandhi Medical College,	1
13	2210	Superintendent, Osmania General Hospital	1
14	2210	Junior Accounts Officer, O/O Director Of Medical Education	1
15	2210	Superintendent, Sarojini Devi Eye Hospital.	1
16	2210	Superintendent, Niloufer Hospital, Red Hills	1
17	2250	Deputy Commissioner, Endowments Department	1
18	2801	Assistant Secretary To Govt., Energy Department	1
19	3475	Junior Accounts Officer, Legal Metrology, Hyderabad	1
20	4055	Asst Accounts Officer, Commissioner Of Police, Hyderabad	1
21	PAO,NEW DELHI	Special Officer, I & Pr , New Delhi	1
		Total	24

Annexure 4.8
(See para 4.8)

Details of Miscellaneous Money Value Objections

Sl.No.	Major Head	DDO Name	No. of Objections	Amounts (₹)
1	2202	Hon. Secretary & Correspondent, College Of Teacher Education, Andhra Mahila Sabha	1	325
2	2220	Regional Information Engineer, I&PR, Hyderabad	1	15,13,300
		Total	2	15,13,625

Annexure 4.9
(See para 4.9)

Details of Miscellaneous Non-Money Value Objections

Sl.No.	Major Head	DDO Name	No. of Objections
1	2011	Asst. Secretary, Legislature Department	1
2	2013	Asst. Secretary To Government, Revenue Department	1
3	2013	Asst Secretary Schedule Caste Development	1
4	2013	Asst Secretary To Govt., General Admn. Dept.	1
5	2013	Asst Secretary To Govt. , Road & Building Department	1
6	2013	Asst Secretary To Govt., Finance (Claims) Department	1
7	2014	The Chief Administrative Officer, Metropolitan Sessions Judges Court, Hyderabad, Ts	1
8	2014	The Joint Registrar, High Court Of Judicature At Hyderabad For The State Of Telangana And Andhra Pradesh	1
9	2040	Deputy Commercial Tax Officer , O/o Commissioner Of Commercial Taxes, Hyderabad	1
10	2041	Asst Secretary, Transport Commissioner, Hyderabad	1
11	2052	Asst Secretary To Govt., General Admn. Dept	1
12	2055	Asst Accounts Officer, Commissioner Of Police, Hyderabad	8
13	2055	Additional DGP, Greyhound	1
14	2055	Admin Officer, 1st Battalion, TSSP, Yousufguda, Hyderabad	1
15	2055	Admin Officer, PTC, Amberpet ,Hyderabad	1
16	2055	Accounts Officer, DG & IGP, Hyderabad	2
17	2055	Admin Officer, CID, Hyderabad	1
18	2055	Police Computer Services And Standardization, Hyderabad	1
19	2055	Dy. SP, Police Computer Services, Hyderabad	1
20	2055	Admin Officer, Intelligence Dept, Hyderabad	1
21	2210	Assistant Director (Admn.) Niloufer Hospital, Hyderabad	1
22	2210	Superintendent, Osmania General Hospital, Hyderabad	1
23	2210	Principal, Osmania Medical College	1
24	2220	Commissioner, I&PR, Hyderabad	1
25	2230	The Drawing & Disbursing Officer, O/O Director Of Factories, Hyderabad	1
26	2235	Commissioner Of Rural Development	2

27	2236	The Child Development Project Officer, ICDS Projects	2
28	2403	Directorate Of Veterinary And Animal Husbandry Department	1
29	2406	District Forest Officer, Hyderabad	1
30	2515	Commissioner, Rural Development, Hyderabad	1
31	2851	Accounts Officer, Commissioner of Industries	1
		Total	41

Annexure 4.10

(See para 4.10)

Wanting Documents/Details/Orders

Sl. No.	Major Head	DDO Name	No. of Objections
1	2011	Deputy Secretary, Legislature Department	1
2	2013	Asst Secretary To Govt., Panchayat Raj And Rural Development, Hyderabad	1
3	2040	Manager, Deputy Commissioner(CT), Punjagutta Hyderabad	1
4	2040	State Tax Officer, Commissioner of Commercial Taxes, Hyderabad	1
5	2040	Manager, State Tax Officer, Joint Commissioner, Abids Hyderabad	1
6	2041	Assistant Secretary, O/O Transport Commissioner, Hyderabad	1
7	2041	Assistant Accounts Officer, Regional Transport Authority, Hyderabad	1
8	2052	Administrative Officer (SB), Anti Corruption Bureau Hyderabad	2
9	2052	Asst Secretary To Govt., Finance(Claims) Dept., Hyderabad	2
10	2052	The Assistant Secretary to Govt., Law Department	1
11	2052	Dy. Superintendent Of Police, Anti Corruption Bureau, City Range	1
12	2052	The Asst Secretary To Govt., Revenue Department, Hyderabad	1
13	2052	Asst Secretary To Govt., General Admin Department, Hyderabad	1
14	2054	Asst Pay And Accounts Officer (Bills), Pay And Account Office Hyderabad	2
15	2055	Accounts Officer, Commissioner Of Police, Hyderabad	1
16	2055	Additional Commissioner Of Police, City Police, Hyderabad	2
17	2055	Asst Accts Officer, O/o Commissioner Of Police	4
18	2055	Admin Officer, O/o DGP Communications, Hyd	1
19	2055	Accounts Officer, DG & IG Of Police, Lakdikapul, Hyd	1
20	2055	Admin. Officer, Greyhounds, Hyd	1
21	2071	Asst. Secretary (Admn.), Lay Secretary, Gandhi Medical College, Secunderabad	1
22	2202	Deputy Director, Adult Education Hyderabad	1
23	2205	The Accounts Officer, Department Of Language & Culture, Kala Bhavan	4
24	2205	The Assistant Director, State Archive & Research Institute	1
25	2210	Chief Accounts Officer, Director Of Medical And Health Services	1
26	2210	Asst Director (Admn.), Sarojini Devi Eye Hospital Hyderabad	1
27	2210	Lay Secretary And Treasury Gr-1, Insurance Medical Service	1
28	2211	Asst Accounts Officer, O/o Commissioner Of Health And Family Welfare	2
29	2216	Pa To Executive Engineer(R&B), Central Bridges Division , Hyderabad	1
30	2225	Accounts Officer, O/o Commissioner Of Minorities Welfare, Hyderabad	1
31	2236	Child Development Project Officer, ICDS Projects, Hyderabad	1
32	2236	The Commissioner, Woman Development And Child Welfare Dept., Hyderabad	2
33	2401	Accounts Officer, Commissioner & Director Of Agriculture, Hyderabad	2
34	2403	Directorate Of Veterinary And Animal Husbandry, Hyderabad	2
35	2403	Asst Accounts Officer, Director Of Animal Husbandry	2
36	2406	District Forest Officer, Hyderabad	1

37	2408	Assistant Secretary To Government, Consumer Affairs, Food & Civil Supplies Dept.	1
38	2853	Asst Director (Admn.), Dept Of Mines & Geology, Hyderabad	1
39	3053	Asst Secretary To Govt , Infrastructure Investment Dept	1
40	3452	Asst. Secretary To Govt. YAT & C (PMU) Dept., Secretariat	7
41	4515	Chief Accounts Officer, O/O The Commissioner, Rural Development, Hyderabad	1
42	PAO,NEW DELHI	Assistant Accounts Officer, Telangana Bhavan, New Delhi	6
			68

Annexure 4.11

(See para 4.11)

Cases of Late payment charges

Sl.No.	Major Head	DDO Name	No. of Objections
1	2041	Asst Secretary, O/o Transport Commissioner, RTA	1
2	2055	Admin Officer, Intelligence Dept	4
3	2055	Accounts Officer, O/o RBVRR TS Police Academy	1
4	2055	Accounts Officer, O/o DG&IGP	3
5	2055	Admin Officer, Greyhounds	1
6	2055	Asst Accounts Officer,O/o Commissioner of Police	5
7	2056	Administrative Officer, Central Prison, Hyderabad	1
8	2210	Lay Secretary And Treasurer, ESI Hospital, Sanath Nagar Hyderabad	2
9	2210	Assistant Director(Admn.), Sarojini Devi Eye Hospital, Hyderabad	2
10	2210	Asst Director , Osmania Medical College, Hyderabad	1
11	2210	Assistant Director(Admn.), Niloufer Hospital, Hyderabad	1
12	2210	Civil Surgeon, Specialist and Incharge, ESI Diagnostic Centre, Jeedimetla, Hyderabad	1
13	2210	Assistant Director, Govt. General And Chest Hospital, Irramnuma, Hyderabad	5
14	2210	Assistant Director, Gandhi Hospital,	4
15	2210	Assistant Director, Osmania General Hospital	5
16	2210	Assistant Director , Govt. Hospital For Mental Care , Hyderabad	1
17	2210	Assistant Director, Sarojini Devi Eye Hospital,	2
18	2210	Assistant Director Institute Of Medical Sciences, Osmania Medical College	1
19	2210	Assistant Director, Modern Govt. Maternity Hospital, Petlaburz	2
20	2403	Gazetted Office Manager, O/O The Joint Director, Vaccine Production, VBRI, Telangana	1
21	2403	Accounts Officer, Veterinary Biological Research Institute	1
		Total	45

Annexure 4.12

(See para 4.12)

Short recovery of GPF

Sl No	Major Head	DDO Name	No of objections
1	2040	Assistant Commissioner Of State Tax, Sultan Bazar Circle, Abids Hyderabad	1
2	3451	Panchayat RaJ & Rural Development Telangana Secretariat HYDERBAD	1
		Total	2