



सत्यमेव जयते

**ANNUAL REVIEW REPORT
ON THE WORKING OF TREASURIES, APPOs AND
PAY & ACCOUNTS OFFICE (HYDERABAD)
FOR THE YEAR 2021-22**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E)
TELANGANA**

Preface

The Treasuries play a key role in ensuring strict compliance to the financial rules and procedures in respect of all State Government transactions. They also render monthly accounts to the Principal Accountant General (A&E) based on which the Annual Accounts of the State Government are prepared.

To ensure that there are internal controls in place in financial reporting as well as compliance to rules, regulations and procedures in vogue in regard to the financial transactions, we periodically undertake inspection of the Treasury offices. Based on the observations made therein, this Annual Review Report on the working of the Treasuries of the Government of Telangana for the year 2021-22 has been prepared.

This report is published with the intent to draw the attention of the State Government and Departmental Authorities to the delays in rendering of accounts, shortcomings in maintenance of initial accounts, other defects noticed during compilation of accounts and also irregularities noticed during inspection of treasuries.

The report comprises of five parts:

Part 1: *Introduction*

Part 2: *Defects noticed during compilation and verification of accounts*

Part 3: *Defects and other irregularities noticed during Treasury Inspection*

Part 4: *Annual Review report on working of PAO, Hyderabad*

Part 5: *Deficiencies in IT controls*

I hope this report will assist in the enhancement of the functioning of treasuries and that necessary remedial measures will be taken by the concerned authorities based on the observations made in this report.

Hyderabad
Date: 17.02.2023


Jitendra Sudhakar Karape
Principal Accountant General (A&E)

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PART 1 INTRODUCTION

1.1 Overview:

Treasury is the channel through which the financial resources of the State are collected, disbursed and accounted for. All Treasuries and Sub Treasuries function under the administrative control of the Director of Treasuries and Accounts (DTA), who comes under the ambit of the Finance Department of the Telangana Government. They maintain records of financial transactions and conducts necessary checks as per Treasury Codes and Financial Rules. The treasuries render their accounts and cash balance statements to the Principal Accountant General (A&E), Telangana.

Besides the treasuries, the following authorities also perform treasury functions and render accounts to the PAG (A&E):

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

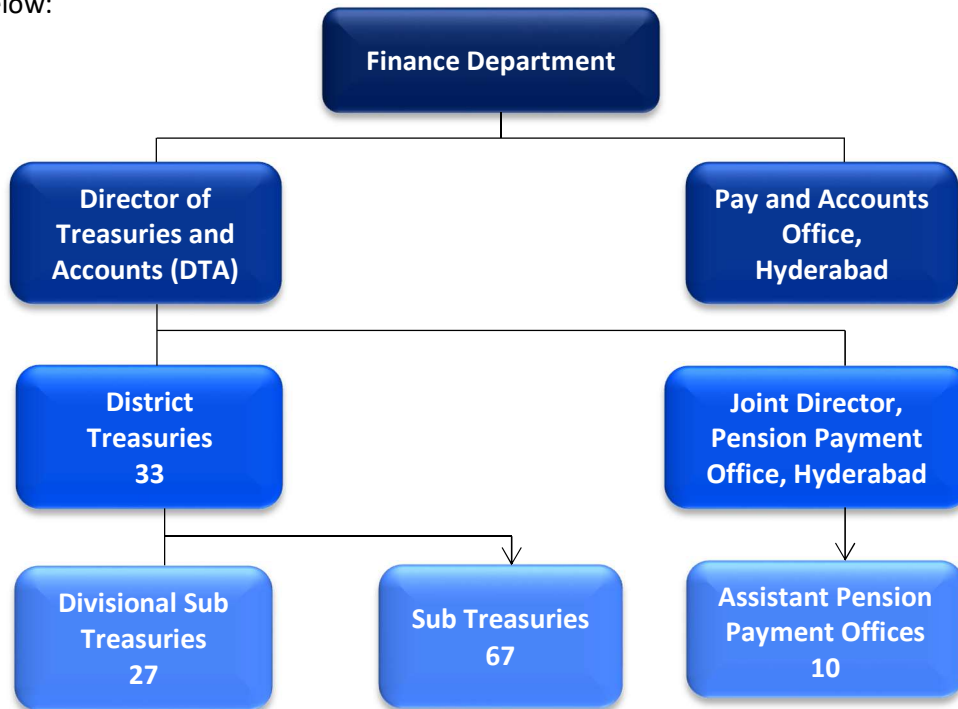
The Treasury department switched over to a unified platform for all financial management operations of the government named as Integrated Financial Management and Information System (IFMIS) with effect from April 2019. Receipts, Expenditure and Accounting Modules of IFMIS were fully implemented by the end of March 2022. Receipts rendered by various agencies into banks are reported to treasuries through scrolls and integrated by treasury in the accounts of the State Government through receipt module. The State GST receipts are reported through RBI scrolls and are accounted for in DTO, Ranga Reddy accounts. The expenditure module covers all payments including salaries, pensions and payments to third parties (suppliers, utility payments etc.). The payments are being made through e-Kuber portal of RBI.

PAO New Delhi and PAO State Legislature rendered their monthly accounts in physical form during 2021-22, whereas all other Account Rendering Units rendered in both physical and online mode. The accounts were routed through IFMIS in the latter case.

The Treasuries, Divisional Sub Treasuries, Sub-Treasuries and Pension Payment offices functioning in the State are Banking Treasuries (Details vide **Annexure 1.1**).

1.2 Hierarchy:

The hierarchy and organisational structure of the Department of Treasuries and Accounts is as given below:



Position of Treasury staff:

The cadre strength including the staff working in the Director of Treasuries and Accounts, stand at 1341 as against a sanctioned strength of 1993.

1.3 Scope and Methodology of Treasury Inspection:

The inspection of District Treasuries and Sub-treasuries (annual and biennial) was conducted in 2021-22 in accordance with Sections 10, 13 and 17 of CAG (DPC) Act, 1971 read with Auditing

Standards and Regulations on Audit and Accounts 2020. The scope of the inspection was aimed at ensuring the conformity of all transactions with the relevant rules and regulations as provided in the Financial Codes, Manuals and Government Orders issued from time to time.

1.3.1 Planning and conduct of inspection:

Inspection process starts with the assessment of risk faced by Treasuries based on expenditure incurred on various activities and overall internal control mechanism. During the course of inspection, all minor irregularities and objections were settled at the treasury level. The major objections relating to excess payment of pension, GPF, incidences of incorrect operation of Personal Deposit Accounts, non-accountability of funds drawn but not spent etc., were brought out in the Inspection Reports and communicated to DTA and respective DTOs, STOs and APPOs to ensure corrective action that will lead to improve financial management of the organization.

1.3.2 Treasury Offices inspected during the year:

During the year 2021-22, **16 DTOs, 36 STOs and 6 APPOs** were inspected including the **JD PPO** as per the approved Audit Plan and **59** Inspection Reports containing **272** paras were issued. The list of offices inspected during the year is given in **Annexure 1.2**.

PART 2 DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Accounts Compilation:

District Treasury Offices render monthly accounts to the office of the PAG (A&E) in the form of Main Accounts and Sub Accounts along with supporting vouchers and challans. Main Accounts contain Major Head wise total receipts and payments and the net cash balance of the government. Sub Accounts contain detailed head wise receipt and payment transactions under each major head.

In post IFMIS scenario the detailed head wise data pertaining to both receipts and payments is downloaded from IFMIS portal through dedicated login and migrated into VLC. The data is verified with the physical copies submitted by treasuries, for correctness of classification and monthly account is generated.

2.2 Defects noticed during compilation of accounts:

2.2.1 Delay in rendition of Monthly Accounts:

As per Article 15 under Chapter IV of Account Code Volume II, all District Treasuries are required to submit accounts each month to the Principal General Accountant (A&E) on prescribed dates ie., 10th of the following month. The Treasury Officer is to ensure that there is no avoidable delay in submitting them.

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 on the part of the district treasuries hampers the timely submission of the monthly civil account to the State Government by the PAG (A&E).

Despite highlighting the need for timely submission of monthly accounts in earlier review reports, all treasuries at one time or other delayed rendering monthly accounts as depicted in

Annexure-2.1. These delays in submission of accounts to this office across treasuries ranged from one to thirteen days.

Recommendation:

The cases of habitual late transmissions needs to be minimized. Reminders/alerts in IFMIS application may be incorporated as a control mechanism or validation to ensure timely submission of Accounts.

2.2.2 Non-submission of vouchers by Treasuries:

In order to ensure adequate monitoring of the receipt of accounts, supporting documents and cash balance reports, a joint physical verification of the vouchers with Treasury officials was introduced. It was noticed that there were significant quantum of missing vouchers involving almost all treasuries. The recurrence of missing vouchers every month would indicate laxity at the level of DTO to render complete account to this office.

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.

During the year 2021-22, **13,683** vouchers involving an amount of **₹770.28 crore** were not received from the treasuries as detailed in **Annexure 2.2** and the district wise status of wanting vouchers and amounts involved is exhibited in **(Fig. 1 & 2)** below.

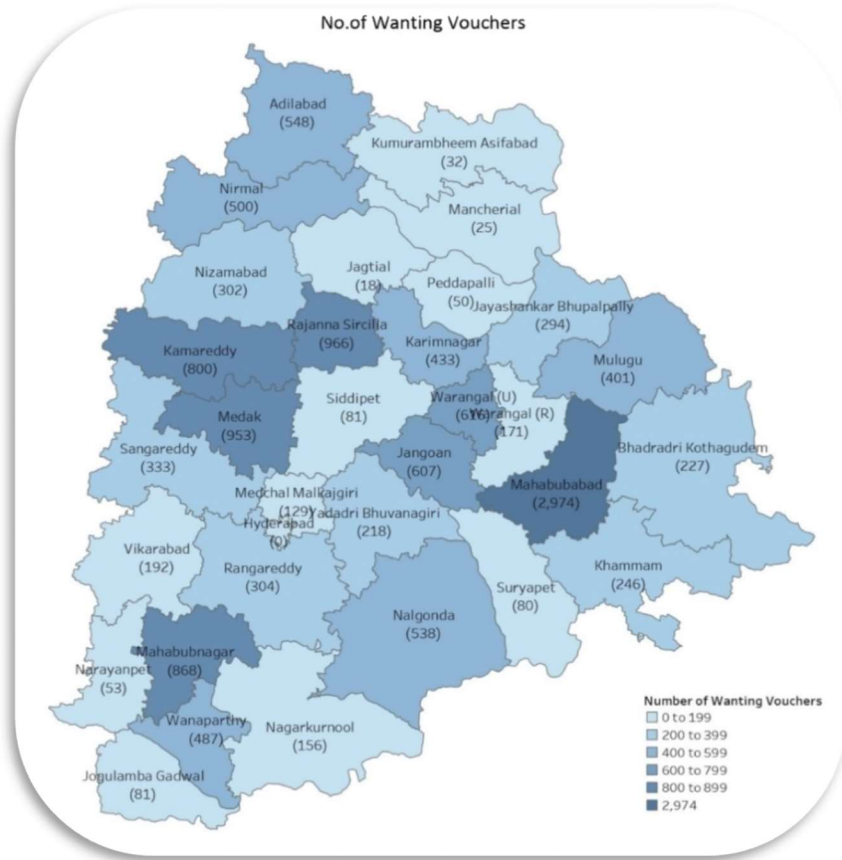


Fig.1: Wanting Vouchers¹ (in number)

¹ Note: Warangal Urban district has been renamed as Hanumakonda

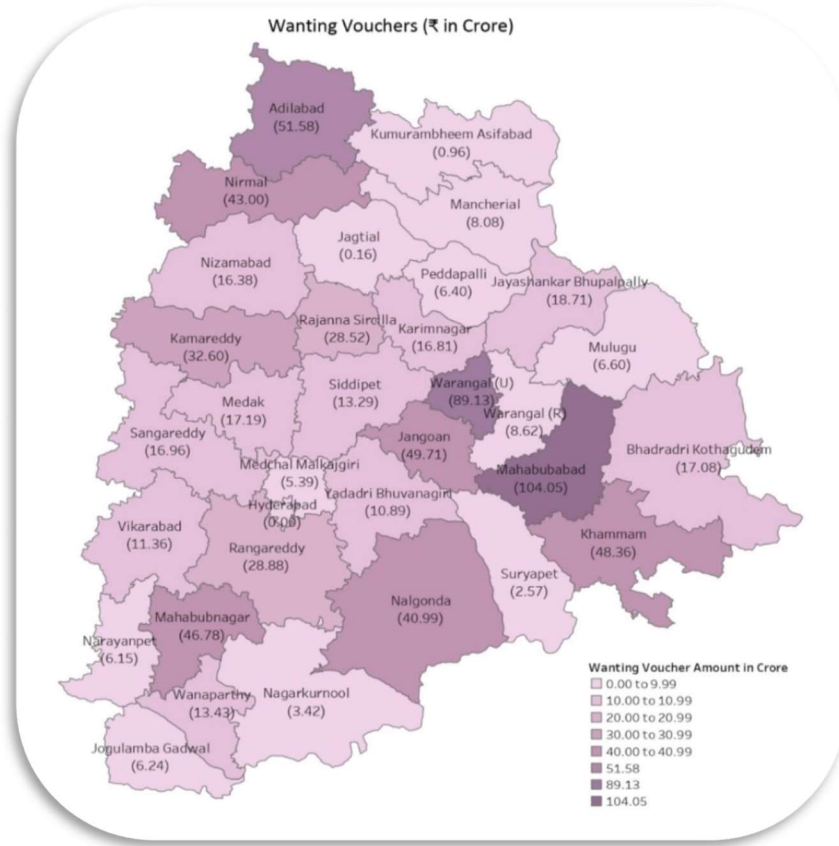


Fig 2: Wanting Vouchers² (in Crores)

Sl. No	Name of the DTO/District	Number of wanting vouchers	Amount of wanting vouchers (₹)
1	Mahabubabad	2974	1,04,05,07,164
2	Warangal (U)	616	89,12,62,387
3	Adilabad	548	51,57,89,122
4	Jangoan	607	49,70,78,051
5	Khammam	246	48,36,17,871

Table 2.1 Top five districts/ARUs in terms of amount of wanting vouchers (see Para 2.2.2)

² Note: Warangal Urban has been renamed as Hanumakonda

2.3 Deposit Accounts:

The paid cheques and plus and minus memorandum in respect of deposit accounts are to be furnished to the office of the PAG(A&E) every month to check for the correctness of the receipts and payments shown in the deposit accounts rendered by the treasuries. In this context, it is to highlight that there were huge number of paid cheques and plus and minus memoranda pending to be submitted by all the treasuries.

2.3.1 Non-furnishing of paid Cheques:

During the year 2021-22, **2,186** paid cheques (**Fig. 3**) amounting to **₹395.88 Crore (Fig.4)** were not furnished to PAG (A&E) by the treasuries as detailed in **Annexure 2.3**. This affects the completeness of the accounting process.

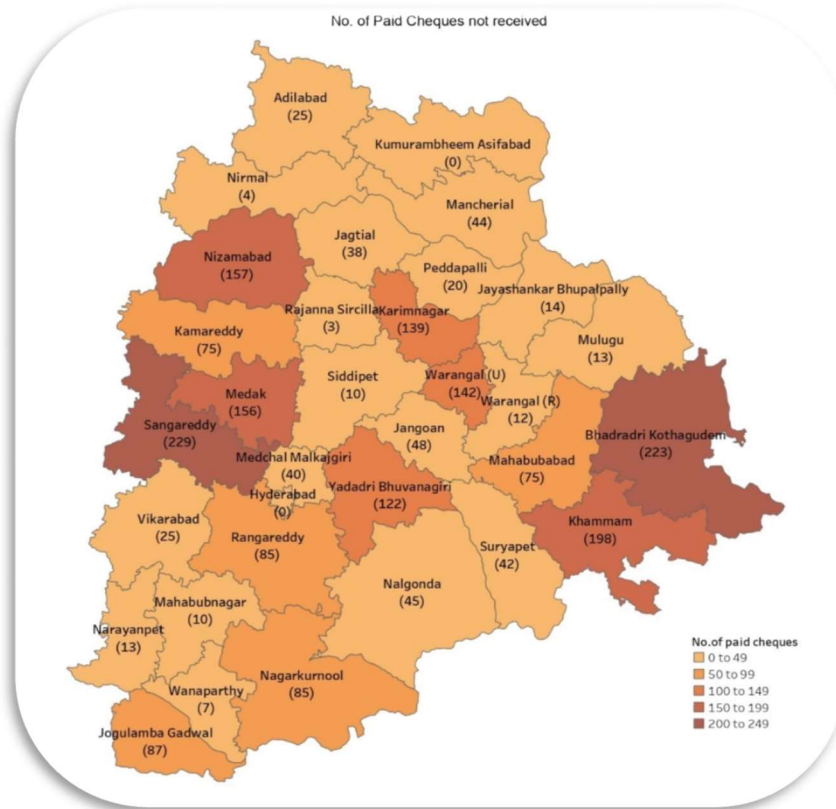


Fig.3: Non furnishing of paid cheques³ (in number)

³ Note: Warangal Urban district has been renamed as Hanumakonda

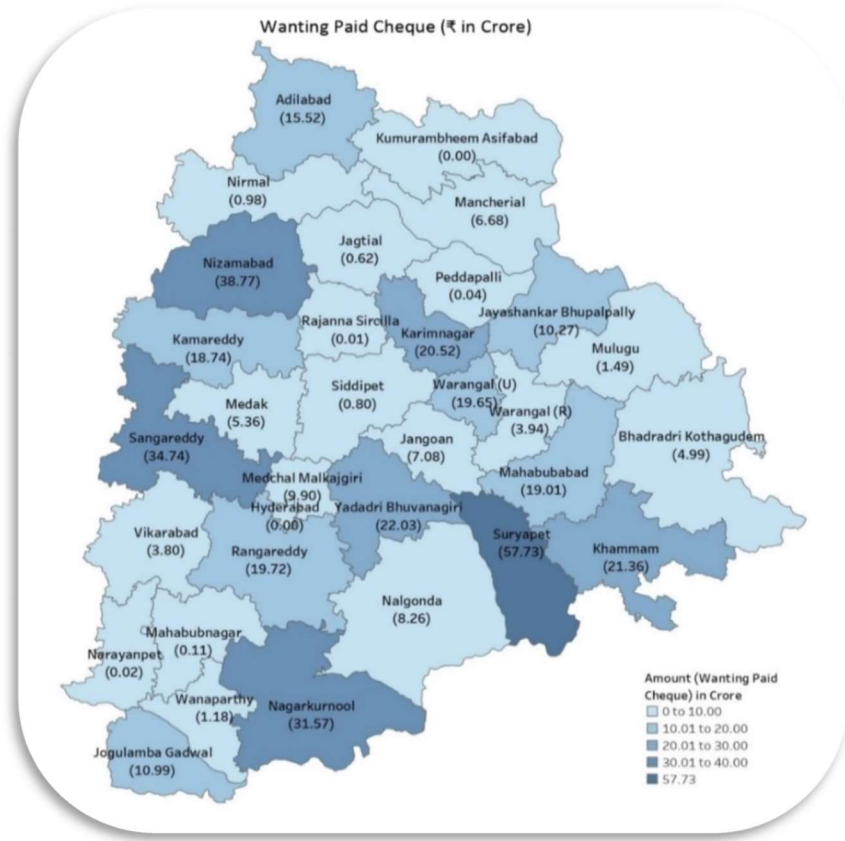


Fig.4: Non furnishing of paid cheques⁴ (in crores)

Sl .No	Name of the DTO/District	Amount of paid cheques in(₹)
1	Suryapet	57,72,87,037
2	Nizamabad	38,76,96,459
3	Sanga Reddy	34,74,13,280
4	Nagarkurnool	31,56,81,155
5	Yadadri Bhuvanagiri	22,02,99,458

Table 2.2 Top five districts/ARUs in terms of amount of Non furnishing of paid cheques

⁴Note: Warangal Urban district has been renamed as Hanumakonda

2.3.2 Discrepancies between the amounts shown in the Sub Account 112 and Plus and Minus Memo:

The scrutiny of plus and minus memoranda received in support of the amounts booked under sub-account 112 (covering the Major Heads 8338, 8342, 8443, 8448, 8449), revealed that there are huge differences in the amounts, though both are compiled by the treasuries.

There were, however, substantial differences between SA 112 and Plus and Minus Memoranda during the year 2021-22 as detailed in **Annexure 2.4**.

Recommendations:

'Single source of truth' is an essential feature of IFMIS. Therefore, DTA may consider reconciling the figures of SA 112 and Plus and Minus Memoranda to avoid accounting errors and ensure the accuracy of the amount accounted for. A provision may be made in the Deposit module of IFMIS to identify instances of differences between Sub Account 112 figures with that of the Plus and Minus memoranda.

2.4 Loan Accounts:

As per Executive Instructions under Rule 13 of HBA Rules, the Principal Accountant General (A&E) maintains the detailed accounts of interest bearing advances sanctioned to Government employees of Telangana.

During the year 2021-22, the following deficiencies were noticed in Loan Accounts:

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

In **DTO Karimnagar**, the recoveries towards the HBA of AIS Officer (MH 7610-00-201-04-000) amounting to **₹78,125** were wrongly classified under HBA Regular (MH 7610-00-201-05- 000). The details are given in **Annexure 2.5**.

2.4.2 Misclassification of interest on HBA under HBA principal:

In **DTO Karimnagar**, an amount of **₹52,525** recovered towards interest on House Building Advance (MH 0049-04-800-01-001) was misclassified as repayment of House Building Advance under (MH 7610-00-201-05-00) as detailed in **Annexure 2.6**.

2.4.3 Misclassifications of other items under HBA:

In **Hyderabad (Urban)**, the other recoveries amounting to **₹17,520** not pertaining to House Building Advance were classified under MH 7610-00-201-05-000 House Building Advance. Details are shown in **Annexure 2.7**

2.5 General Provident Fund Accounts:

Maintenance of GPF accounts of the State Government employees in complete and correct form while ensuring proper accounting is an important function of the treasuries. However, during the year 2021-22, the following irregularities were noticed in GPF Accounts:

2.5.1 Incorrect classification of Provident Fund subscriptions:

Accurate classification is a basic requirement for preparation of accounts. All drawing officers who present bills to the Treasury are to ensure 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. During the year, the following issues were noticed in GPF transactions:

2.5.1.1 Non-All India Services (NAIS) GPF into All India Services:

During the year 2021-22, nine credit items amounting to **₹87,667** and **18** debit items amounting to **₹41,39,680** pertaining to Non-All India Services (NAIS) (8009-01-105) were incorrectly booked under All India Services (8009-01-104). Details are shown in **Annexures 2.8(i) and 2.8(ii)**.

2.5.1.2 Class IV GPF into Regular GPF:

During the year 2021-22, **1,163** Credits for **₹84,62,653 (Fig. 5)** pertaining to the Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications are shown in **Annexure 2.9(i)**.

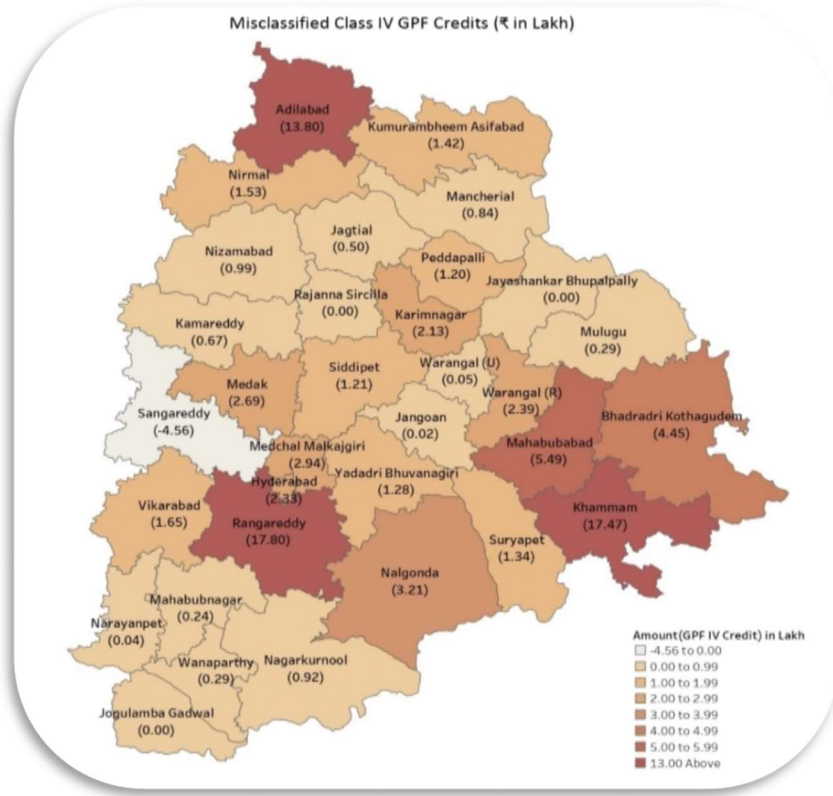


Fig.5: Misclassification of Class IV GPF credits into regular GPF⁵

Similarly, 63 Debit items amounting to ₹1,53,80,934 (Fig. 6) pertaining to Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications are shown in Annexure 2.9(ii).

⁵ Note: Warangal Urban district has been renamed as Hanumakonda

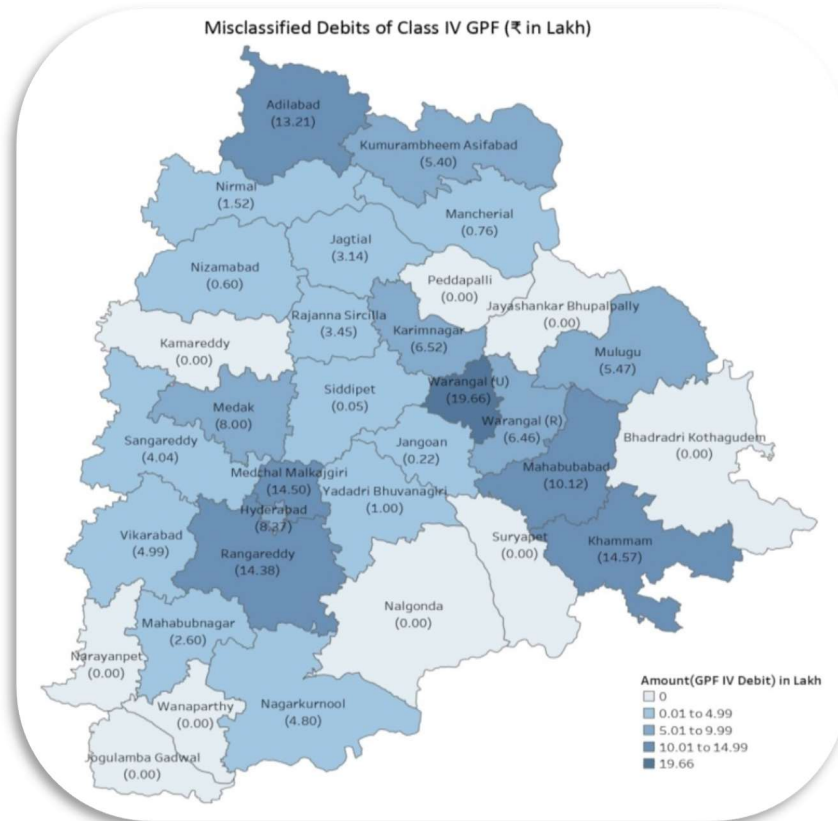


Fig.6: Misclassification of Class IV GPF debits into regular GPF⁶

2.5.2 GPF Wanting Schedules/Vouchers:

The GPF credits/debits are posted in subscribers accounts maintained in PAG (A&E) from the schedules/vouchers received from the treasuries. **20** schedules amounting to ₹**3,48,277** during the year 2021-22 were not received from the treasuries which resulted in missing credits in the GPF subscribers' accounts. Details are given in the **Annexure 2.10**.

Further, **two** debits for ₹**2,00,000** each from **DTO Bhupalapally** and **DTO Mahabubabad** were kept under suspense for want of voucher.

2.5.3. Cases of over payment:

Over payment in GPF occurs mainly due to non-receipt of debit vouchers on time or any misclassification of vouchers. As per note 3, under Rule 15A of Provident Fund Manual, the

⁶ Note: Warangal Urban district has been renamed as Hanumakonda

amount paid in excess of the available balance in a subscriber's account is to be recovered from the subscriber in lump sum or in such number of monthly installments as may be determined by the administrative department.

There were two cases of over payment amounting to ₹1,56,950 pending as on date despite repeated reminders being issued to DDOs and JDPPO/DTOs. Details are in **Annexure 2.11**.

2.5.4 Payment on GPF Authorisation after validity period:

As per rule extant rules, the validity period of GPF final withdrawal authorisation is six months from the date of issue. If the amount remains unclaimed beyond the said period, the authorisation has to be revalidated by the authorizing authority. However, **31** Treasuries have made GPF final withdrawal payments amounting to ₹15,74,15,704 in **258** cases beyond the validity period of six months as detailed in **Annexure 2.12**.

PART 3 DEFECTS AND OTHER IRREGULARITIES NOTICED DURING TREASURY INSPECTION

3.1 Introduction:

3.1.1 Objective:

The objective of treasury inspection is to primarily act as a verification to ensure whether the various checks and procedures prescribed for preparation of initial accounts are duly complied with by the treasuries. Methodology adopted for conducting of Treasury Inspection has been covered in detail in Section 1.3.

3.1.2 Outstanding Inspection Reports and Paras:

During the year 2021-22, efforts were made to settle the outstanding paras during the course of inspection of treasuries. As a result, **93 IRs** and **446** outstanding paras were cleared. To the end of March 2022, there remained 331 Inspection reports outstanding with **823** paras to be settled. The District-wise data thereof is given in **Annexure 3.1**. In this regard, it is pertinent that the irregularities pointed out during the Inspection be rectified at the earliest by the Treasury Offices.

3.2 Observations during inspection of treasuries:

3.2.1 Personal Deposit Accounts:

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. Since PD Accounts come under Public Account (Part 3 of Government Accounts), they are 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).

3.2.1.1 Non-lapsing of unclaimed Deposits of Category 'B' and Category 'C':

(i) As per the provisions contained in Article 271(iii) of the Telangana 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. Details of non-lapsing of deposits amounting to ₹11,02,11,413 (Fig.7) are given in Annexure 3.2.

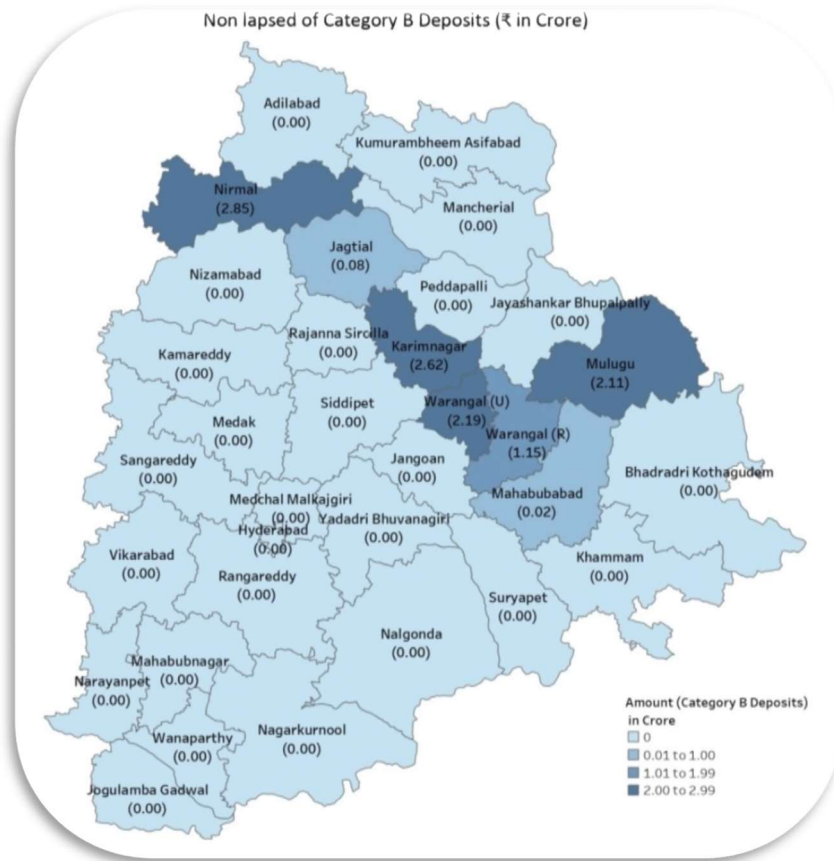


Fig.7: Non lapsing of Category B Deposits⁷

(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. All funds released under these deposits during a particular financial year and remaining unspent up to 31st March of next financial year are

⁷ Note: Warangal Urban district has been renamed as Hanumakonda

to be lapsed.

In STO Narasampet, an amount of ₹75,11,35,892 pertaining to different deposit heads of account falling under Category “C” which were due for lapsing as on 31-03-2021 remain unclaimed. Details are given below:

Sl. No.	District	Name of DTO/STO	PD Administrator	DDO Code	Amount lapsable as on 31.03.2021 (₹)
1	Warangal (Rural)	STO Narsampet	A.O, Collectorate, Warangal 11012301001	8443-101-01	75,11,35,892
				Total	75,11,35,892

Table 3.1: Non-Lapsing of Unclaimed deposits under category ‘C’

3.2.1.2 Abnormal delay in lapse of deposits by DDOs:

As per G.O. Ms. No. 43, Government of A.P Finance & Planning (W&M) Dept. and Article 271 (iii) of APFC Volume-I, the deposits are to be lapsed after three years of credit into the deposit accounts. Delay in late remittance of lapsed deposits after expiry of three years and keeping the Government money in the DDOs account without utilisation result in violation of codal provisions. If the money is remitted on time, funds would be available to the Government for utilisation for other purposes.

In **DTO Mahabubabad, DTO Nizamabad and STO Bheemgal**, there was an abnormal delay in lapsing of 41 deposits Accounts. The delay ranged from one year to eight years.

Recommendation:

A mechanism to be implemented in IFMIS, to ensure transfer of unspent/unclaimed amounts timely as per codal provisions so as to make funds available to the Government for utilizing for other purposes.

3.2.1.3 PD accounts not in operation for more than three years:

As per Article 271(iii) (4) of Telangana Financial Code Volume-I, the balances in P.D Accounts which are in operation for more than three complete financial years shall be lapsed to the Government Account. The treasury officer is to close the PD 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” Miscellaneous Government Receipts and in respect of Category “C” shall be lapsed to Government account by Minus Debit to the Service Head concerned.

Deposit accounts for an amount of ₹48,64,421 lying with no transactions beyond three years under head of account 8443-106-01 in respect of District Sessions Judge, Karimnagar (DDO code 1301-1603-001) were not closed.

Recommendation:

Proper validations in IFMIS for identifying the inoperative deposit accounts beyond the period stipulated under the codal provisions and alerting for closure of such deposit accounts in IFMIS may be provided.

3.2.1.4 Self cheques drawn by PD Administrators:

As per article 3 of Financial Code Volume-I read with instructions in G.O. Ms. No.43 dated 20-4-2000, unless the amount is immediately required to be paid for the goods or services rendered/work done, no amount shall be withdrawn through self cheques from a PD Account. In pursuance of this, it was stipulated that no self cheque from the deposit account shall be permitted except for salaries and petty expenses. Further, no cheque in the name of the manager of any bank should be allowed to prevent the bad practice of depositing the amounts in the banks to avoid the lapse of funds. In case of failure in adhering to these instructions, the PD Administrator and the treasury officer are to be personally held responsible.

In STO Marringeda of Mahabubabad District, one PD Administrator viz., Sarpanch Gram Panchayat, Danthalapally had drawn self cheques from the Gram Panchayat (GP) General Funds and Central Finance Commission (CFC) Grants in contrary to the above provision as

detailed below:

Sl. No	Nature of fund	Nature of work	Cheque No. & Date	Amount (₹)
1	CFC Grant	Pipeline leakages works	27492778, 07.11.2021	62,786
2	GP General	Maintenance of Bonalu festival/painting expenditure	27492752, 17.11.2021	28,930
3	GP General	Purchase of Monto Sprayer machine	16725359, 13.09.2021	70,000
4	CFC Grant	Purchase of plants for multi-layer avenue plantation R&B road, GP, Danthalapally	16724469, 13.09.2021	1,49,500
Total				3,11,216

Table 3.2: Discrepancies under HOA 8448-109-01-002-SFC grants

3.2.1.5 Discrepancy in SFC balances:

The Government of Telangana vide G.O.Ms.No.11 Finance (Admn.I) Department dated 10.02.2022, issued orders to change the jurisdiction of **STO Parkal** (old STO code:1103) from **DTO Warangal (Rural)** to **DTO Hanumakonda** previously called as **DTO Warangal (Urban)** and assigned new STO Code No. 1204.

It was noticed from the “Account Statement” of the Deposit Module in the IFMIS, that the balances in the PD Administrators account were not transferred to the newly assigned DDO Codes, which resulted in zero opening balance. The details are given below:

Sl. No.	Name of the DDO & Code	Available Balance	Opening Balance	Credit	Debit	Closing Balance
1	GP Choutparthy 12042202035	36,997	Nil	9,08,039	68,000	8,40,039
2	GP Kama Reddy Palli 12042202063	1,66,178	Nil	1,73,678	Nil	1,73,678

Table 3.3: Discrepancies under HOA 8448-109-01-002-SFC grants

3.2.1.6 Discrepancy in Gram Panchayat Funds

Consequent on merger of Gram Panchayats (GPs), the funds of the GPs were to be transferred to the Municipality and thereafter the DDO codes were to be blocked. After blocking the DDO codes, balances should not appear in the IFMIS. However, it was noticed at **STO Kukatpally**, that the blocked DDO codes of earlier GPs are still appearing with balances in IFMIS. Details

are given in **Annexure 3.3**.

Recommendation:

Provision may be made to ensure mapping of old and new DDO codes in the DDO Master of IFMIS and procedures incorporated to enable transfer of balances to new DDO codes as need be.

3.3 Defects noticed in Pension Payments:

During the year of review, it was noticed that excess payment of pension to the tune of **₹50.36 lakh** was made as depicted in Fig.8 below.

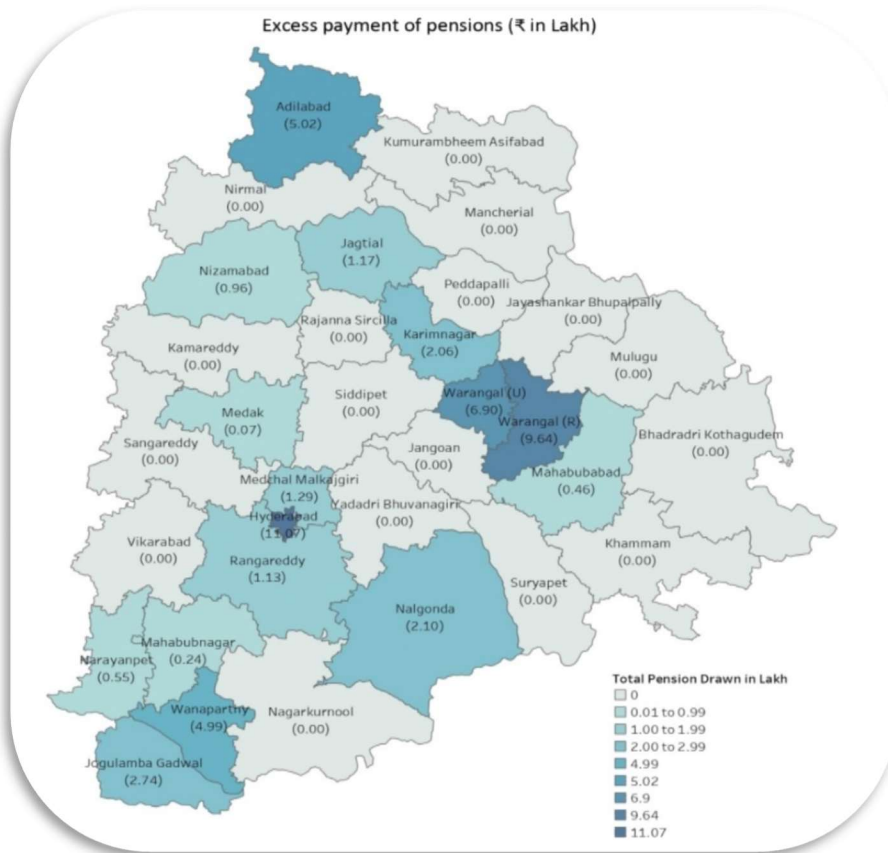


Fig.8: Excess payment of pensions⁸

⁸ Note: Warangal Urban district has been renamed as Hanumakonda

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

- Inadmissible Dearness Relief and Medical Allowance (₹38.00 lakh) (Annexure 3.4).
- Payment of ineligible Additional Quantum of pension with Dearness Relief (₹1.67 lakh) (Annexure 3.5).
- Irregular consolidation of pension (₹1.96lakh) (Annexure 3.6).
- Payment of Enhanced Family Pension beyond time limit (₹2.54lakh) (Annexure 3.7).
- Short recovery/non-recovery/early restoration of commuted portion of pension (₹5.46lakh) (Annexure 3.8).
- Payment of pension due to excess allowance of Sevapathakam (₹55,380).
- Payment of pension arrears due to revision of normal family pension (₹17,514).

The number of excess pension payment cases are depicted in Fig. 9 below:

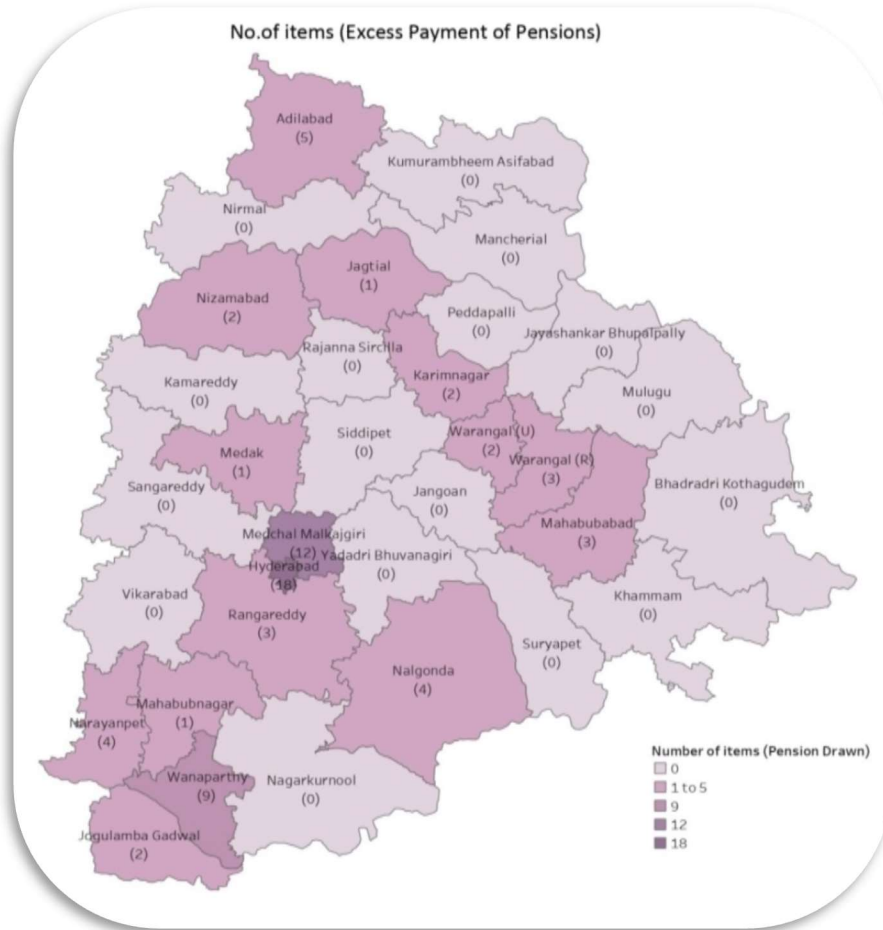


Fig. 9: Excess payment of pension cases⁹ (in number)

⁹ Note: Warangal Urban district has been renamed as Hanumakonda

Apart from irregularities pointed out above, the following specific cases of irregularities were noticed in pension payments:

3.3.1 Non-consolidation of pension:

As per GO (P) 239 of Finance & Planning (FW Pen I) Department dated 4-6-93 read with GO (P) No.187 of Finance & Planning (FW. Pen I) Department dated 10-11-1992, all categories of pension are to be consolidated from time to time.

In 5 DTOS, 8 STOs and 2 APPOs, it was observed that in 45 cases, the pension was not consolidated by the Pension Authorising Authority. These are detailed in **Annexure 3.9**.

3.3.2 Short payment of pension:

In 5 DTOs, 13 STOs, 5 APPOs, it was observed that short payment of pension happened in **49** cases due to erroneous/non-consolidation of pension. Details are given vide **Annexure 3.10**.

3.3.3 Undrawn pensions:

SR 86 (a) under TR 16 of Treasury code stipulates that if a pension remains undrawn for more than three years, the pension shall cease to be payable. Further, as per instruction 60 under TR 16 of Treasury Code Volume I, when a pensioner fails to avail his pension for more than 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 until the inquiry is complete and the payment can be resumed if no objection is found to the inquiry. 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 four APPOs, it was noticed that there were **128** pension cases where pensions were not drawn for more than a year as detailed in **Annexure 3.11**. These cases require complete scrutiny as per extent of rules.

3.3.4 Irregular drawal of two-family pensions by a beneficiary:

As per G.O (P) No.523, Fin. (Pen-I) department, dt.22-6-2004 (issued in erstwhile Andhra

Pradesh), the widowed/divorced daughters and parents who were totally dependent on Government servant while he was alive and where the deceased employee left behind neither widow nor a child, are eligible for family pension.

In **STO Bhainsa**, it was observed that Smt. Mumtaz Begum was authorised two family pensions (FP) - one after the death of her spouse, vide PPO No.01-FG-001470 and another one after the death of her son vide PPO No.01-FG-002124, in contravention to the above rules.

3.3.5 Drawal of two service pensions:

In **DTO Hanumakonda**, it was observed that Sri SK Sarwar with Aadhaar No. 9570-3399-2570 retired on 30.04.2008 and was authorised service pension by State Audit, Warangal in two instances - one vide PPO No. LFWGL-S-003626 under RPS 2005 and another vide PPO No. POLICE-WGL-1161-SP-2016 under RPS 2015. Due to this, he was drawing two pensions in contravention to extant rules.

3.3.6 Delay in payment of Pensionary benefits:

The DTOs/STOs/APPOs are responsible for all pension payments under their jurisdiction. As per Government Circular Memo.No.18982/A1/183/PSC/88-3 dated 23-07-1989 of Finance & Planning (FW.PSC) read with DTAs Memo No.34339/506/89 dated 29-08-1989, the time stipulated for making the first payment of pension is 15 days. Any delay beyond the time stipulated for the first payment of pension causes hardships to the pensioners. It was noticed that in 10 cases at **JD, PPO, Hyderabad**, and **DTO Sircilla** there were delays in making the first payments ranging from 19 days to 4 months. Details are shown in **Annexure 3.12**.

3.3.7 Non recovery/short recovery of Income Tax from pensioners:

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 be deducted Income-Tax on the amount payable at the prescribed rate of Income Tax computed on the basis of the rates in force for the year in which the payment is made on the estimated income of assessee under the head for that financial year.

During the test check of the pension cases in DTO Jogulamba, DTO Karimnagar and STO Parkal it was observed that income tax was not recovered/partially recovered from 7 pensioners. Details are given in the **Annexure 3.13**.

3.3.8 Non-return of closed Pension Payment Orders:

As per rules in force, the PPOs after completion of disbursement of pension due to the death of the pensioner are to be closed and forwarded to the Pension Authorising Authority. These are also to be deleted from the system to avoid the misuse of the PPO in future.

In **STO Bhainsa and APPO Narayanaguda**, there were no eligible legal heirs for claiming the family pension in few cases after the death of the pensioners. However, these PPOs were kept in the Treasury without returning to concerned Pension Authorising Authority for cancellation. The details are shown in **Annexure 3.14**.

3.3.9 Irregular payment of family pension after remarriage:

As per Rule 50(5)(i) of Revised Pension Rules 1980, the family pension shall be payable in case of widow or widower up to the date of death or remarriage whichever is earlier.

In **DTO Wanaparthi**, Sri Vikram retired from service on 31.05.2018 and was authorized SP/EFP of ₹17,560 per month and NFP of ₹10,536 per month vide PPO No. Medl/MBNR/2085/SP/2018 under RPS 2015 and was drawing Service Pension from DTO Mahabubnagar. It was observed from the PPO that the FP beneficiary name was noted as Smt. Tahera Begum. Further it was noticed that Sri Vikram was also drawing family pension of ₹14,755 per month under RPS 2020 vide PPO No. Health/MBNR/5071/SP of his deceased wife Smt. Laxamma from 15.08.2014 and was drawing this from DTO Wanaparthi.

The drawal of family pension by Sri Vikram on remarriage is against the rules.

3.3.10 Drawal of Dearness Relief at Telangana Government rates by Other Government pensioners:

As per pension rules in force, the pensioners who belong to other State Governments and drawing pension from Government of Telangana shall be paid Dearness Relief (DR) at rates sanctioned by that government.

In **STO Alampur**, it was noticed that Sri D. Subbarayudu, AP Government pensioner (PPO No.13-019850/SP) was drawing pension from STO, Alampur. Accordingly, he was re-assigned the PPO No.TS/102/OG/AP with PPO ID 17031992.

On further scrutiny of PPO, it was observed that the pensioner was drawing Dearness Relief at Telangana rates instead of AP State rates which resulted in excess drawal for an amount of ₹2,89,136 during 9/2016 to 2/2022.

3.3.11 Gratuity payment with same token numbers in Gratuity deduction report:

In **STO Alampur**, Sri G. Sree Rami Reddy (Gratuity Payment Order No. 79-000304/RG), was paid gratuity of ₹9,56,376 (share of composite State – SH (14) was ₹2,43,624 and share of Telangana – SH (34)) vide token nos.4527063 and 4527093 dt:24.12.2020 respectively.

Further, on scrutiny of Gratuity payments deduction reports in IFMIS package for subsequent months, it was noticed that the gratuity of the above pensioner and other pensioners as well who have drawn gratuity in 12/2020 and subsequent months was also repeated in subsequent months, i.e., in 01/2021, 02/2021 till 01/2022.

Recommendation:

Proper validations may be kept in IFMIS to identify the duplicate token numbers so as to avoid double payments.

3.3.12 Date of Birth of Family pensioners not noted in pension system:

As per Government of AP, G.O. Ms. No.57, dated 11.06.2021, additional quantum of pension is sanctioned for the State Government pensioners and family pensioners depending upon their age. Increased rate of percent will apply to the AQFP amount with reference to the age.

In **APPO, Chandrayanagutta** and **APPO Tarnaka**, it was noticed in the Pay Bank Report of 10/2021 that date of birth of certain family pensioners were not recorded in the system due to which the family pensioners' entitlement to AQFP and DR thereon could not be verified.

3.3.13 Non- recovery of HBA dues from the gratuity payment:

As per Rule 46(6)(3)(b) of Revised Pension Rules 1980, any dues relating to balance of house

building or any other advance due to government shall be recovered from the Gratuity payable to the pensioners.

In **STO Korutla**, Sri A. Jagan, who retired as Cook from S.W.I.W.H.C. Boys Hostel, Korutla was authorised an amount of **₹8,22,195** towards Retirement Gratuity vide PPO No.BCD/JGL/3349/SP/2018 by the Directorate of State Audit, Telangana. While issuing the authorisation, the fact of withholding an amount of **₹54,970** towards non-receipt credits of HBA/MCA from gratuity was omitted, and the total amount was authorized to the pensioner.

3.4 Defects noticed in maintenance of Class IV GPF:

3.4.1 Excess payment of interest on Final withdrawal cases of Class IV accounts:

As per GPF Rule 9 read with G.O.Ms.No.98 (F&P) dated 19.06.1992, the subscribers shall not subscribe during the last four months preceding their retirement. If any subscriptions are deducted, these are to be treated as unauthorised credits and does not qualify for calculation of interest.

In **DTO Sircilla**, in two cases, the subscription for the last four months was taken for calculation of interest and this resulted in excess payment of interest. Details are shown in **Annexure 3.15**.

3.4.2 Short payment of interest on GPF Final withdrawal:

As per GPF 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 becomes payable.

The above orders were not followed in four DTOs and resulted in short allowance of interest on GPF balance of the subscribers. Details are given in **Annexure 3.16**.

3.4.3 Non-payment of booster scheme amount:

As per Rule 30 A, Social Security-cum-P.F. Scheme (Booster Scheme) of GPF, on the death of a subscriber in service, the person (s) eligible to receive P.F. balance, would be entitled for an additional amount equal to the average balance of 36 months immediately prior to death.

However, the additional amount payable under this rule shall not exceed ₹20,000.

In four DTOs, it was observed in 11 final withdrawal cases that the Booster Scheme amount was not paid to the beneficiaries. The details are shown vide **Annexure 3.17**.

3.4.4 Recovery of GPF subscriptions from Subsistence allowance:

As per Government Decisions No (4) under FR 53 read with G.O. Ms. No.215, General Administration (Services C) Department, dated 17-3-1990, during the suspension period, the subscription to GPF is not to be made and a copy of suspension orders issued by the competent authority is to be enclosed to the bill.

In 4 STOs, it was observed that in 6 cases, the GPF subscription was deducted from subsistence allowance in contravention to the above said rule. The details of such cases are shown vide **Annexure 3.18**.

3.4.5 Un-posted Class IV GPF Credits/Debits:

Scrutiny of records relating to Class IV GPF accounts revealed that huge balances pertaining to the individual GPF subscribers were kept under suspense head without posting in the individual ledger accounts. Details are shown vide **Annexure 3.19**

Non-accounting of credits leads to decrease of balance and interest in the accounts depriving the subscriber of his dues. On the other hand, the non-accounting of GPF debits in the accounts will inflate the balances in the account which may lead to excess drawal from the Fund.

3.4.6 Continuance of Class IV GPF accounts even after their promotion to Group III cadre:

Scrutiny of Pay bills for October 2021 at **JD, PPO, Hyderabad** revealed that, Sri Mohd. Abid Ali (now Junior Accounts officer) was promoted from Attender to Junior Accountant on 22.4.2004. His GPF subscriptions however continued to be maintained under Class IV GPF even after his promotion to Class III cadre.

3.4.7 Non-accounting of Class-IV GPF missing debits:

The GPF debits of the Class IV employees are not being accounted for correctly. Further, the Class IV employees' final withdrawal cases were finalized without taking into account the

debit, though monthly recoveries of the temporary advance were affected. This resulted in excess payment.

In two DTOs, it was observed that two debits of Class IV GPF were treated as discussed above and the same are shown in **Annexure 3.20**.

3.4.8 Misclassification in GPF Accounts:

Correct classification is a pre-requisite for maintenance of accounts. All drawing officers who present bills to the Treasury are to ensure that the bills are classified in the correct manner. At the Treasury level, it is to 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.

i. In one DTO and one STO, in 3 cases, the subscriptions of GPF Class IV accounts were misclassified into GPF Regular accounts. The details are shown vide **Annexure 3.21**.

ii. In **DTO Jagtial**, it was observed that regular GPF final withdrawals which were paid are misclassified under Class-IV GPF account. The details are shown vide **Annexure 3.22**.

3.4.9 Minus Balances in Class IV GPF accounts:

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

In 2 DTOs, 33 Class IV GPF accounts had minus balances to the end of 3/2021. The minus balances were mainly due to non-accounting/misclassification of credits. However, the DTOs have not made any attempt to recover the overdrawn amount or to ascertain the reasons for minus balances by taking up the matter with the DDOs concerned.

The details are shown vide **Annexure 3.23**.

3.5 Miscellaneous Issues:

3.5.1 Non recovery of IT on rent paid towards private buildings:

As per the instructions under Section 194(i) of Income tax act 1956, when rent paid to the

owner of a private building exceeds ₹20,000 (Rupees Twenty thousand only) per month, IT at the rate of 10% has to be recovered at source while making such a payment.

In 2 DTOs and 4 STOs, 27 cases were noticed where the tax was not deducted at source. This non recovery of Income Tax amounted to ₹3,27,041 and is detailed in **Annexure 3.24**.

3.5.2 Non-compliance of guidelines on private hired vehicles by Government officials and less deduction of TDS:

The Government of Telangana vide Circular Memo. No.826/29/A2/DCM/2017 dt.16-06-2017 had issued instructions on hiring of private vehicles by Government Officials. Further instructions were also issued vide Memo No.11916/Estt./A2/2016-01 dated 17.12.2016 on kinds of irregularities observed in Government departments on hired vehicles.

All bills of hired vehicles by Government officials should be drawn on the name of the vehicle owner/driver/contractor having registered as taxi vehicle and paid into their bank accounts directly.

In STO Mallial, 5 cases were observed where non-compliance with the above circulars resulted in less deduction of TDS ₹18,734 vide **Annexure 3.25**.

3.5.3 Retention of safe custody articles for more than ten years:

As per instruction 21 under TR 21 of TSTC Volume-I read with G.O. Ms. No. 282 dated 21/11/1991 further read with DTA Memo No. M3/15409/89 dated 02/12/1991, the authorities depositing articles for safe custody with the treasury should withdraw the same within 3 years from the date of deposit for verification and redeposit the articles, if necessary. A penal rent @ ₹25 and ₹30 per article per annum in case of Government departments and Local Bodies respectively should be remitted by the concerned authorities, if such articles are not withdrawn even after 3 years.

The details of articles lying in strong room for more than ten years are given in **Annexure 3.26**.

Recommendation:

The DTOs to ensure periodical review of the strong rooms and remind the authorities to take appropriate action.

3.5.4 Retention of stamps:

Retention of stamps in stock for which there is no demand at all is contrary to instructions 7 and 14 under Treasury Rules 4 and 5 respectively of A.P.T.C. Volume-I. It was observed in one DTO that huge stock of stamps worth **₹3.27 Crore** was held as shown in **Annexure 3.27**. The available stock of stamps at DTOs was ordered to be surrendered to Director General of Stamps & Registrations.

3.5.5 Belated transfer of Gram Panchayat funds to Municipality/Corporation resulted in blocking of funds:

The Pocharam Gram Panchayat was merged with Pocharam Municipality and Ghatkesar Gram Panchayat was merged with Ghatkesar Municipality vide G.O. Rt. No: 627 dated 01.08.2018 of MA&UD. Gram Panchayats Bachupally, Nizampet and Pragathinagar were merged with Nizampet Municipality from 21st April 2019. Consequent on merger of the Gram Panchayats with the Municipalities, the Government instructed to close all existing PD Accounts and Bank Accounts of the merged GPs and transfer the funds into PD account of the merged Municipalities.

On scrutiny, it was revealed that there was abnormal delay in transferring the GP funds to PD accounts of Municipalities ranging from two months to twelve months. Thus, the funds were kept in inoperative accounts for a substantial period resulting in non-utilisation of funds for development purposes of the Municipality. Details vide **Annexure 3.28**

3.5.6 Recovery of CPS subscription from Subsistence Allowance:

As per FR 53, the subsistence allowance is to be allowed at the rate of half of the Pay, DA and HRA admissible to those employees who are kept under suspension. Further as per the Circular Memo. No: 178/42/A2/HRM.V/2017 dated 20-4-2017, the subscriber shall subscribe monthly to the CPS when on duty or on Foreign Service but not during a period of suspension.

In contravention to the above circular, an amount of **₹1,16,537** was deducted from the subsistence allowance towards CPS as detailed in **Annexure 3.29**.

3.5.7 Non-obtaining of Government permission for transfer of funds:

As per Rule 86-B (2) of the Telangana Market Rules, the Director of Agricultural Marketing, Hyderabad shall obtain the approval of the Government before sanctioning any grant-in-aid or loan exceeding ₹5,000. In **DTO Narayanpet**, an amount of ₹40,00,000 was sanctioned by the Director of Agricultural Marketing towards meeting of establishment expenditure of AMC, Mahabubnagar on reimbursement basis based on the request of SGS, MC, Mahabubnagar. This funds adjustment within the AMCs without the valid sanction of Government is in contravention of Rule ibid.

3.5.8 Non-deduction of statutory payments from the Contractor bill:

In **DTO Narayanpet**, an amount of ₹30,57,000 was paid to M/s. Harini Enterprises towards charges for providing Cement Concrete Pavement to approaches. This was done against a bill submitted by the Dy. EE, Agricultural Market Committee, Mahabubnagar, for an amount of ₹33,68,616 keeping ₹3,11,616 recovered towards statutory deductions. However, the amount was not transferred to the respective heads. The details are given below:

Sl.No.	Item of deduction	Amount (₹)
1	Further Security Deposit	14,609
2	IT @ 2.24%	65,182
3	Labour Cess 1%	29,099
4	Seigniorage Charges	1,09,491
5	Development of Mineral Fund 30% of Seigniorage Charges	32,847
6	State Mineral Exploration Trust 2% of S Charges	2,190
7	CGST 1%	29,102
8	SGST 1%	29,102
	Total	3,11,616

Table 3.4: Non-deduction of statutory payments from the Contractor bill

3.5.9 Non-Apportionment of Service/Family Pension amounts in IFMIS and booking under Composite Share head of account:

As per G.O.Ms.No.97 dated 07-05-2014 of AP State Re-organization Act 2014, the portion of pension and other retirement benefits attributable to the service of any such officer before the appointed day in connection with the affairs of the existing State of Andhra Pradesh shall be allocable between the successor States on the basis of population ratio and the

Government granting the pension shall be entitled to recover the share of the liability from the other successor State.

The service/family pension disbursed was not apportioned as per the classification given on PPOs issued by Authorizing Authority. The total amount was booked under Composite State Share, i.e., under HoA: 2071-01-101-00-14-040-041-NVN. Details are given in **Annexure 3.30**

3.5.10 Irregular drawal of Conveyance Allowance by Physically Handicapped Employees:

Government of Telangana on the recommendation of 10th Pay Revision commission ordered that Conveyance Allowance is payable at 10% of basic pay subject to a maximum of ₹2,000 per month to the Blind and Physically Handicapped employees. It also stipulated that other conditions, eligibility procedure etc., shall remain unchanged. Further, Conveyance Allowance to physically handicapped teachers is not admissible during vacation period (summer vacation).

In one DTO and 8 STOs, it was noticed that the Conveyance allowance in respect of 32 physically handicapped teachers was drawn during summer vacation. This irregular drawal resulted in excess payment of Allowance amounting to ₹93,000/- as detailed in **Annexure 3.31**.

Recommendation:

Suitable data validation controls need to be built into the IFMIS application to avoid recurrence of excess payments.

3.5.11 Failed Transactions in e-Kuber:

The Government of Telangana adopted e-Kuber as the gateway package for all types of payments from 11/2018. Under e-Kuber system, the individual pensioners/employees were being paid their pensions/salaries/bills through RBI instead of the service Bank i.e., SBI. During the year 2021-22, there were 636 items of failed transactions in respect of four DTOs, JDPPO and 7 STOs as per failed transactions report of e-Kuber as detailed in **Annexure 3.9**.

PART 4
ANNUAL REVIEW REPORT ON WORKING OF
PAY AND ACCOUNTS OFFICE, HYDERABAD

4. Overview:

The Pay and Accounts Office, Hyderabad has been functioning from 01.10.1971. The review/findings pointed out by Financial Audit Wing (FAW), O/o the Accountant General (Audit), Telangana as communicated to PAO, Hyderabad for the year 2021-22 are included in this report.

4.1 Replies not received for outstanding Audit objections:

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

4.2 Excess payment of Medical Expenses:

It was noticed in **92** bills in respect of 8 DDOs, that medical charges were paid in excess of the approved rates to an extent of **₹2,65,96,023**. Details vide **Annexure 4.2**.

4.3 Excess TA Claims:

It was noticed that in **57** cases in respect of **three** DDOs, TA was paid in excess of the approved rates to an extent of **₹20,98,994**. Details vide **Annexure 4.3**.

4.4 Miscellaneous Money Value Objections:

During the year, **five** miscellaneous money value objections amounting to **₹63,138** were raised by Audit. Details are shown in **Annexure 4.4**.

4.5 Miscellaneous Non-Money Value Objections:

During the year, **120** miscellaneous non-money value objections were raised by Audit. Details are in **Annexure 4.5**.

4.6 Short recovery of Professional Tax:

In respect of 32 DDOs, reasons were sought for **46** objections under short/non recovery of Professional Tax amounting to **₹9,54,450**. Details are in **Annexure 4.6**.

4.7 Short/Non recovery of TDS on Income Tax:

As per various provisions of Income Tax Act 1961, tax is to be deducted at source while making payment towards rent, professional charges, contracts, etc. It was noticed in **eight** cases under seven DDOs that income tax amounting to **₹5,69,087** was not deducted. Details are given in **Annexure 4.7**.

4.8 Excess payment of HRA, LTC, Service Charges, etc.:

In **04** bills in respect of four DDOs, excess payments were made to an extent of **₹6,92,772**. Details vide **Annexure 4.8**.

4.9 Misclassification of expenditure:

In **14** cases, misclassification of the expenditure was made by **9** DDOs of departments as detailed in **Annexure 4.9**.

4.10 Short/Non deduction of GST:

Short/non deduction of GST was raised with the department in Hyderabad District as detailed in **Annexure 4.10**.

PART 5 DEFICIENCIES IN IT CONTROLS

5.1 Overview:

IFMIS:

Integrated Financial Management and Information System (IFMIS) is a unified platform for all financial management operations of the Government where all stake holders rely on a single data source. All the financial transactions are being carried out by DTA, DTOs, STOs and Pension Payment Offices through various modules. The IFMIS was designed to provide real time financial position of the state through online.

e-Kuber:

e-Kuber is a core banking solution where all the payments are made to the beneficiary on the basis of Direct Beneficiary Transfer (DBT) through RBI. Treasuries are using e-Kuber platform to effect the payments to stake holders through integration with IFMIS.

As part of the Treasury inspection, special emphasis was given to the internal control mechanism present in the IFMIS application. The following weaknesses in IT controls were noticed.

5.2 Deficiencies/shortfalls observed:

5.2.1 In DTO Hanumakonda, Sri SK Sarwar with Aadhaar No.9570-3399-2570 was retired and drawing two service pensions.

5.2.2 In STO Bhainsa, Smt. Mumtaz Begum was sanctioned two family pensions (FP), one pertaining to her spouse and other pertaining to her son.

5.2.3 Payment of incorrect Additional Quantum of Pension and Dearness Relief noticed in multiple instances as depicted in **Annexure 3.5**

5.2.4 Recovery of CPS subscription from Subsistence Allowance:

As per FR 53, the subsistence allowance is to be allowed at the rate of half of the Pay, DA and

HRA admissible to those employees who are kept under suspension. Further in the Circular Memo. No: 178/42/A2/HRM.V/2017 dated 20-4-2017 the subscriber shall subscribe monthly to the CPS when on duty or on Foreign Service but not during a period of suspension.

5.2.5 In **DTO Mahabubnagar**, certain amounts were credited under receipts head of 13th Finance Commission (FC) grants, even after the expiration of the currency period.

5.2.6 In **DTO Adilabad**, the bills submitted by PD Administrator (Poosai – 01012202170) were passed without watching the progress of submission of **Utilization Certificates (UCs)**.

5.2.7 Non-Apportionment of Service/Family Pension amounts in connection with AP State Re-organization Act 2014, which stipulates that the portion of pension and other retirement benefits shall be allocable between the successor States on the basis of population ratio as per the authorisations.

5.2.8 In 1 DTO and 8 STOs, it was observed 32 Physically Handicapped Teachers were drawing Conveyance Allowance during the summer vacation in contravention to the extant rules.

5.2.9 In four DTOs, JDPPO and 7 STOs it was observed that there were 636 items of failed transactions in respect of various payments.

5.3 Recommendations:

a. There is a need to link the employee ID to PPO ID and mapping of PAN and Aadhar to verify multiple sanctions and to avoid duplicate payments of service/family pensions to the same pensioner.

b. Similar provision of linking PAN and Aadhar with employee ID is also to be provided in the case of Class IV GPF and ZP GPF accounts.

*c. Provision may be incorporated in IFMIS for non-recovery of CPS subscription when a Government Servant is under suspension by keeping **“Employee Status”** as a validation in the HRMS Master.*

d. Provision for GPF subscription with a validation for minimum 6% or maximum of the basic pay as on 31st March of the preceding financial year and for TSGLI subscription at prescribed rates.

e. Provision may be made in the classification master of IFMIS application to identify each Finance Commission grant distinctly.

f. A provision to be incorporated in IFMIS to monitor the progress of submission of Utilization Certificates by Treasury Officers.

g. A provision may be incorporated in Pension Module of IFMIS for classification of heads for apportionment of the amounts.

h. Suitable data validation controls for the eligibility of the allowance need to be built in the IFMIS application to avoid recurrence of excess payments.

i. Provision for clearing the failed truncations within prescribed timelines may be made in IFMIS.

5.4 Validations/changes required to be incorporated in IFMIS:

- *All the transaction amounts must be captured in full figures, which is not being done presently.*
- *The number of parties in the payment file should match the number of parties in the bill for concerned cheque.*

ANNEXURES

Annexure 1.1**(see Para 1.2)****List of DTOs, DSTOs, STOs and PPOs in Telangana**

Sl No	Name of District	Name of DTO/DSTO/STO/APPO	Sl No	Name of District	Name of DTO/DSTO/STO/APPO	
1	Adilabad	DTO Adilabad	36	Kamareddy	DTO Kamareddy	
2		DSTO Utnoor	37		DSTO Banswada	
3		STO Boath	38		DSTO Yellareddy	
4	DTO Kothagudem	39	STO Madnoor			
5	Bhadradi Kothagudem	DSTO Bhadrachalam	40	Karimnagar	DTO Karimnagar	
6		STO Yellandu	41		DSTO Huzurabad	
7		STO Manuguru	42		STO Gangadhara	
8		STO Aswaraopeta	43		STO Jammikunta	
9	Hyderabad	Director of Treasuries and Accounts	44	Khammam	DTO Khammam	
10		DTO Hyderabad (Urban)	45		DSTO Wyrakalluru	
11		APPO Tarnaka	46		STO Madhira	
12		APPO Narayanaguda	47		STO Nelakondapally	
13		APPO Secunderabad	48		STO Sathupally	
14		APPO Punjagutta	49	Komuram Bheem Asifabad	DTO Asifabad	
15			APPO Jambagh		50	STO Sirpur
16			APPO Nampally		51	STO Wankidi
17			APPO Malakpet		52	STO Kagaznagar
18		APPO Vanastalipuram	53	Mahabubnagar	DTO Mahabubnagar	
19		APPO Motigalli	54		DSTO Narayanpet	
20		APPO Chandrayangutta	55		STO Makthal	
21		JD PPO, Hyderabad	56		STO Jadcherla	
22	Jagtial	DTO Jagtial	57		STO Kosgi	
23		DSTO Metpalli	58	Mahabubabad	DTO Mahabubabad	
24		STO Korutla	59		STO Maripeda	
25		STO Mallial	60		STO Gudur	
26	Jangaon	DTO Jangaon	61	Mancherial	DTO Mancherial	
27		STO Ghanpur	62		DSTO Bhellampally	
28		STO Kodakandla	63		STO Luxettipet	
29	Jayashankar Bhupalapally	DTO Bhupalapally	64		STO Chennur	
30		STO Mahadevapur	65	DTO Medak		
31	Mulugu	DTO Mulugu	66	Medak	DSTO Toopran	
32		STO Venkatapuram	67		DSTO Narsapur	
33		STO Eturunagaram	68		STO Ramayampet	
34	Jogulamba	DTO Gadwal	69	Medchal	DTO Medchal	
35	Gadwal	STO Alampur	70		DSTO Keesara	

SI No	Name of District	Name of DTO/DSTO/STO/APPO	SI No	Name of District	Name of DTO/DSTO/STO/APPO
71	Medchal	STO Kukatpally	106	Sanga Reddy	STO Andole
72		STO Medipally (Uppal)	107		STO Sadasivpet
73	Nagar Kurnool	DTO Nagar Kurnool	108		STO Patancheru
74		DSTO Kalwakurthy	109	DTO Siddipet	
75		DSTO Achampet	110	DSTO Gajwel	
76		STO Kollapur	111	STO Dubbaka	
77	Nalgonda	DTO Nalgonda	112	Siddipet	DTO Thoguta
78		DSTO Miryaguda	113		STO Husnabad
79		DSTO Devarakonda	114		STO Cheriya
80		STO Nakrekal	115		Sircilla
81	STO Nidamanoor	116	STO Vemulawada		
82	Nirmal	STO Chandur	117	Suryapet	DTO Suryapet
83		STO Nampally	118		STO Huzurnagar
84		DTO Nirmal	119		STO Kodad
85	Nizamabad	DSTO Bhainsa	120	Vikarabad	STO Thungathurti
86		STO Khanapur	121		DTO Vikarabad
87		STO Mudhole	122		STO Parigi
88		DTO Nizamabad	123		STO Kodangal
89	Peddapally	DSTO Armoor	124	Wanaparthy	STO Tandur
90		DSTO Bodhan	125		STO Moinpet
91		STO Bheemgal	126		DTO Wanaparthy
92	Ranga Reddy	DTO Peddapally	127	Warangal (Rural)	STO Atmakur
93		DSTO Manthani	128		DTO Warangal (Rural)
94		STO Sulthanabad	129		STO Wardhannapet
95		STO Ramagundam	130		STO Parkal
96	Sanga Reddy	DTO Ranga Reddy	131	Warangal (Urban)	STO Narsampet
97		DSTO Ibrahimpatnam	132		DTO Warangal (Urban)
98		DSTO Shadnagar	133		STO Bheemdevurapally
99		DSTO Chevella	134		STO Warangal (East)
100	Sanga Reddy	STO Rajendranagar	135	Yadadri Bhongir	DTO Bhongir
101		STO Hayathnagar	136		DSTO Choutuppal
102		STO Maheswaram	137		STO Alair
103		DTO Sanga Reddy	138		STO Mothkur
104	Sanga Reddy	DSTO Narayankhed	139	STO Ramannapet	
105		DSTO Zaheerabad			

Annexure 1.2
(see Para 1.3.2)

DTOs/STOs/APPOs inspected during the year 2021-22 (Quarter wise)

Sl No	Name of the District	Name of the DTO/STO	Date of inspection		Duration In days
			from	to	
1	Mahabubnagar	STO Jadcherla	05.08.2021	07.08.2021	3
2		DTO Mahabubnagar	09.08.2021	13.08.2021	5
3	Nalgonda	STO Nakrekal	16.08.2021	18.08.2021	3
4		STO Nampalli	20.08.2021	21.08.2021	2
5		DTO Nalgonda	23.08.2021	27.08.2021	5
6	Siddipet	STO Thogutta	08.09.2021	09.09.2021	2
7	Medak	STO Ramayampet	13.09.2021	15.09.2021	3
8		DTO Medak	16.09.2021	18.09.2021	3
9		STO Narsapur	20.09.2021	22.09.2021	3
10	Medchal	STO Kukatpally	23.09.2021	25.09.2021	3
11		STO Medipally	27.09.2021	28.09.2021	2
12	Adilabad	STO Boath	04.10.2021	07.10.2021	3
13		DTO Adilabad	08.10.2021	14.10.2021	5
14		STO Utnoor	18.10.2021	21.10.2021	3
15	Nizamabad	STO Armoor	22.10.2021	25.10.2021	3
16		STO Bheemgal	26.10.2021	28.10.2021	3
17		DTO Nizamabad	29.10.2021	03.11.2021	5
18		STO Bodhan	05.11.2021	08.11.2021	3
19	Hyderabad	APPO Chandrayangutta	15.11.2021	18.11.2021	4
20		APPO Taranaka	20.11.2021	24.11.2021	4
21		JT. DIR. PPO, HYD.	25.11.2021	30.11.2021	5
22		APPO Motigally	22.11.2021	25.11.2021	4
23		APPO Punjagutta	26.11.2021	30.11.2021	4
24	Sircilla	DTO Sircilla	06.12.2021	09.12.2021	4
25		STO Vemulawada	10.12.2021	14.12.2021	3
26	Mahabubabad	DTO Mahabubabad	16.12.2021	20.12.2021	4
27		STO Gudur	21.12.2021	23.12.2021	3
28		STO Marringida	24.12.2021	28.12.2021	3
29	Mulugu	STO Venkatapuram	04.10.2021	05.10.2021	2
30		STO Eturunagaram	07.10.2021	08.10.2021	2
31		DTO Mulugu	11.10.2021	14.10.2021	4
32	Karimnagar	STO Huzurabad	18.10.2021	21.10.2021	3
33		STO Gangadhara	22.10.2021	25.10.2021	3
34		STO Jammikunta	26.10.2021	28.10.2021	3
35		DTO Karimnagar	29.10.2021	03.11.2021	5

Sl No	Name of the District	Name of the DTO/STO	Date of inspection		Duration in days
			from	to	
36	Jagityal	STO Mallial	05.11.2021	08.11.2021	3
37		DTO Jagityal	09.11.2021	12.11.2021	4
38		STO Korutla	06.12.2021	08.12.2021	3
39		STO Metpally	09.12.2021	13.12.2021	3
40	Nirmal	DTO Nirmal	14.12.2021	17.12.2021	4
41		STO Khanapur	18.12.2021	20.12.2021	2
42		STO Bhainsa	21.12.2021	23.12.2021	3
43		STO Mudhole	24.12.2021	28.12.2021	3
44	Hyderabad	APPO Secunderabad	04.01.221	07.01.2021	4
45		APPO Narayanaguda	04.01.221	07.01.2021	4
46	Jogulamba Gadwal	DTO Jogulamba Gadwal	16.02.2022	19.02.2022	4
47		STO Alampur	21.02.2022	23.02.2022	3
48	Warangal (Rural)	STO Wardhannapeta	25.02.2021	28.02.2022	3
49		STO Narsampet	02.03.2022	04.03.2022	3
50		DTO Warangal (Rural)	05.03.2022	09.03.2022	4
51		STO Parkal	10.03.2022	14.03.2022	3
52	Hanumakonda	DTO Warangal (urban)	15.03.2022	21.03.2022	5
53		STO Warangal (East)	22.03.2022	24.03.2022	3
54		STO Bhimdevarapalli	25.03.2022	26.03.2022	2
55	Ranga Reddy	STO Rajendranagar	03.03.2022	05.03.2022	3
56	Wanaparathi	STO Atmakur	07.03.2022	09.03.2022	3
57		DTO Wanaparathi	10.03.2022	15.03.2022	4
58	Narayanpet	STO Makthal	16.03.2022	19.03.2022	3
59		DTO Narayanpet	21.03.2022	24.03.2022	4

Annexure 2.1
(see Para 2.2.1)

**Delay in receipt of monthly accounts/vouchers from Treasuries for
2021-22.**

SI No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during April 2021 to March 2022.												
			April 2021	May 2021	June 2021	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	No. of times delay in the year
1	Adilabad	20 th	-	-	-	10	-	-	-	-	-	1	-	1	3
2	Aisifabad	20 th	-	-	-	10	-	-	-	-	-	-	-	7	2
3	Mancherial	20 th	-	-	-	8	-	-	-	-	-	1	-	1	3
4	Nirmal	22 nd	-	-	-	6	-	-	-	-	-	-	-	-	1
5	Nizamabad	20 th	-	-	-	10	-	-	-	-	-	-	-	7	2
6	Jagitial	18 th	-	-	-	12	-	-	-	-	1	-	-	8	3
7	Peddapalli	18 th	-	-	-	9	-	-	-	-	-	-	-	9	1
8	Jayashankar Bhoopalapalli	20 th	-	-	-	8	-	-	-	-	-	1	-	2	3
9	Bhadradi Kothagudem	20 th	-	-	-	8	-	-	-	-	-	3	-	7	3
10	Mahabubabad	19 th	-	-	-	12	-	-	-	-	-	2	-	10	2
11	Warangal (R)	20 th	-	-	-	8	-	-	-	-	-	-	-	6	2
12	Hanumakonda	22 nd	-	-	-	8	-	-	-	-	-	-	-	6	2
13	Karimnagar	18 th	-	-	-	13	-	-	-	-	2	3	-	3	4
14	Rajanna Sircilla	19 th	-	-	-	9	-	-	-	-	-	-	-	8	2
15	Kamareddy	19 th	-	-	-	9	-	-	-	-	-	-	-	2	2
16	Sanga Reddy	20 th	-	-	-	11	-	-	-	-	-	-	-	6	2
17	Medak	20 th	-	-	-	11	-	-	-	1	-	1	-	7	4
18	Siddipet	19 th	-	-	-	9	-	-	-	-	-	3	-	10	3
19	Jangaon	19 th	-	-	-	11	-	-	-	-	-	-	-	8	2
20	Yadadri	19 th	-	-	-	11	-	-	-	-	-	-	-	2	2
21	Medchal	20 th	-	-	-	11	-	-	-	-	-	1	-	5	3
22	Mahabub nagar	18 th	-	-	-	12	-	-	-	-	-	-	-	9	2
23	Ranga Reddy	20 th	-	-	-	10	-	-	-	-	-	1	-	9	3
24	Vikarabad	20 th	-	-	-	11	-	-	-	-	-	-	-	13	2
25	Hyderabad (Urban)	21 th	-	-	-	4	-	-	-	1	-	-	-	7	3
26	Jogulamba Gadwal	18 th	-	-	-	13	-	-	-	-	2	-	-	3	3
27	Wanaparthy	18 th	-	-	-	10	-	-	-	-	-	3	-		2

SI No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during April 2021 to March 2022.												
			April 2021	May 2021	June 2021	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	No. of times delay in the year
28	Nagarkurnool	18 th	-	-	-	10	-	-	-	-	-	-	-	4	2
29	Nalgonda	20 th	-	-	-	11	-	-	-	-	-	-	-	-	1
30	Suryapet	20 th	-	-	-	8	-	-	-	-	-	1	-	-	2
31	Khammam	18 th	-	-	-	13	-	-	-	-	-	3	-	11	3
32	Mulugu	19 th	-	-	-	12	-	-	-	-	-	-	-	-	1
33	Narayanpet	18 th	-	-	-	10	-	-	-	-	-	-	-	-	1

Annexure 2.2
(see Para 2.2.2)

Details of wanting vouchers during the year 2021-22

Sl. No	District	No. of items	Amount (₹)
1	Adilabad	548	51,57,89,122
2	Bhadradri Kothagudem	227	17,08,28,660
3	Bhupalapally	294	18,70,88,282
4	Jagtial	18	15,51,851
5	Jangaon	607	49,70,78,051
6	Jogulamba Gadwal	81	6,23,51,230
7	Kamareddy	800	32,59,63,936
8	Karimnagar	433	16,81,23,731
9	Khammam	246	48,36,17,871
10	Komarambheem Asifabad	32	95,64,426
11	Mahabubnagar	868	46,78,24,970
12	Mahabubabad	2974	1,04,05,07,164
13	Mancherial	25	8,07,68,902
14	Medak	953	17,19,12,080
15	Medchal	129	5,38,67,952
16	Mulugu	401	6,60,47,565
17	Nagarkurnool	156	3,42,19,775
18	Nalgonda	538	40,98,69,962
19	Narayanpet	53	6,14,62,654
20	Nirmal	500	42,99,99,948
21	Nizamabad	302	16,38,17,182
22	Peddapally	50	6,39,97,910
23	Ranga Reddy	304	28,88,24,166
24	Sanga Reddy	333	16,95,78,872
25	Siddipet	81	13,28,52,765
26	Sircilla	966	28,52,28,999
27	Suryapet	80	2,57,48,364
28	Vikarabad	192	11,36,15,783
29	Wanaparthy	487	13,43,49,226
30	Warangal (R)	171	8,62,23,660
31	Hanumakonda	616	89,12,62,387
32	Yadadri	218	10,88,63,112
Total		13683	7,70,28,00,558

Annexure 2.3
(see Para 2.3.1)

Treasury wise details of Wanting Paid Cheques

Sl No	District	Number of Paid cheques	Amount (₹)
1	Adilabad	25	15,51,87,250
2	Bhadradi Kothagudem	223	4,98,76,236
3	Hyderabad	0	0
4	Jagtial	38	61,92,346
5	Jangoan	48	7,07,92,145
6	Jayashankar Bhupalpally	14	10,27,47,502
7	Jogulamba Gadwal	87	10,99,30,884
8	Kamareddy	75	18,74,21,693
9	Karimnagar	139	20,52,42,179
10	Khammam	198	21,36,14,550
11	Mahabubabad	75	19,00,95,525
12	Mahabubnagar	10	11,00,506
13	Mancherial	44	6,67,55,276
14	Medak	156	5,36,23,662
15	Medchal Malkajiri	40	9,90,01,484
16	Mulugu	13	1,48,64,740
17	Nagarkurnool	85	31,56,81,155
18	Nalgonda	45	8,26,07,361
19	Narayanpet	13	2,22,837
20	Nirmal	4	98,00,687
21	Nizamabad	157	38,76,96,459
22	Peddapalli	20	3,84,354
23	Rajanna Sircilla	3	57,091
24	Ranga Reddy	85	19,72,25,593
25	Sanga Reddy	229	34,74,13,280
26	Siddipet	10	79,75,639
27	Suryapet	42	57,72,87,037
28	Vikarabad	25	38004731
29	Wanaparthy	7	1,18,29,020
30	Warangal (R)	12	3,93,70,020
31	Hanumakonda	142	19,65,45,066
32	Yadadri Bhuvanagiri	122	22,02,99,458
Total		2186	3,95,88,45,766

Annexure 2.4
(see Para 2.3.2)
Discrepancies between Sub Account 112 and Plus & Minus Memoranda
for the year 2021-22

District	No of HOAs	Payments (₹)			No of HOAs	Receipts (₹)		
		SA-112	Plus and Minus	Difference		SA-112	Plus and Minus	Difference
Adilabad	4	4454822323	4459881979	-5059656	4	5029687528	4988387528	41300000
Bhadradri Kothagudem	4	2971386660	1771818154	1199568506	4	4579606397	2973628508	1605977889
Bhupalapally	5	1708820469	1130953325	577867144	4	2219213458	1696408429	522805029
Hyderabad Urban	5	287029367773	492589039044	-205559671271	4	569253984959	540894355050	28359629909
Jagtial	4	4002674190	2642463540	1360210650	3	4756303271	3573647050	1182656221
Jangaon	4	1581087262	1078486846	502600416	3	2044730576	1433329117	611401459
Gadwal	4	3291675050	1332034076	1959640974	3	2855312185	1429878197	1425433988
Kamareddy	4	3572256562	3587562142	-15305580	4	4088631172	4088631172	0
Karimnagar	4	5302437318	4269934840	1032502478	3	6670990189	5142062829	1528927360
Khammam	4	6013428337	1108733251	4904695086	4	7399718079	2250483726	5149234353
Komarambheem Asifabad	4	1646461220	1614125904	32335316	3	2075319178	2002096398	73222780
Mahabubnagar	4	3123068296	1870314806	1252753490	4	5258627001	3823375672	1435251329
Mahabubabad	4	2174541707	700561925	1473979782	3	3228027766	1354329844	1873697922
Mancherial	4	2345223531	2343821907	1401624	3	2644465559	2644465559	0
Medak	4	2946009615	1485023103	1460986512	3	3208648900	2538843628	669805272
Medchal	4	4312740149	4312717149	23000	3	4371739767	4371739767	0
Mulugu	4	1159246482	1023786551	135459931	3	1486190006	1211770320	274419686
Nagarkurnool	4	2699675417	2042277243	657398174	3	4892131379	4139292386	752838993
Nalgonda	4	6837234245	6663561683	173672562	4	8098670075	8032466621	66203454
Narayanpet	4	1440599675	949930404	490669271	3	2106977353	1548293396	558683957
Nirmal	4	2709132603	2708228060	904543	3	3593199685	3637369685	-44170000
Nizamabad	5	9403817377	9402084336	1733041	4	12522886265	12476426132	46460133
Peddapalli	4	2223965876	1379028351	844937525	3	2943673142	1917260886	1026412256
Ranga Reddy	5	330410546573	378337503762	-47926957189	4	9212004771	9802960224	-590955453
Sanga Reddy	4	4267764114	1467484234	2800279880	4	6626725815	3203875599	3422850216
Siddipet	5	10592711514	4417777431	6174934083	3	9691044465	5635741647	4055302818
Sircilla	4	2110055834	1129926421	980129413	3	2664559551	1700965798	963593753
Suryapet	5	2872905363	2664907119	207998244	3	3982890752	3803214936	179675816
Vikarabad	4	2628822927	221510946	2407311981	3	3639709498	559894360	3079815138
Wanaparthy	4	2095435089	907333522	1188101567	3	3212591391	1286505016	1926086375
Warangal (R)	4	2519213869	1616569585	902644284	3	2921311917	1920846333	1000465584

District	No of HOAs	Payments (₹)			No of HOAs	Receipts (₹)		
		SA-112	Plus and Minus	Difference		SA-112	Plus and Minus	Difference
Hanumakonda	4	6805844180	4988234873	1817609307	4	9001680496	6845575033	2156105463
Yadadri	4	4867224923	4675358859	191866064	3	5172808946	4956478494	216330452
Total		732120196523	950892975371	-218772778848		721454061492	657884599340	63569462152

Annexure 2.5
(see Para 2.4.1)

Misclassification of HBA (AIS) under HBA (Regular)

Sl. No	District Treasury	Month of Account	Schedule No.	Service MH	Amount (₹)
1	Karimnagar	April/2021	2200024608	2055	15,625
2		May/2021	2202221674	2055	15,625
3		Jun/2021	2204959709	2055	15,625
4		Jul/202	2207769601	2055	15,625
5		Aug/2021	2210703943	2055	15,625
Total					78,125

Annexure 2.6
(see Para 2.4.2)

Misclassification of HBA interest under HBA Principal

Sl No	Treasury	Major Head	Month	Voucher Number	Amount (₹)
1	Karimnagar	2071	01-07-2021	2202512877	52,525

Annexure 2.7
(see Para 2.4.3)

Misclassification of other recoveries under HBA

Sl No	Treasury	Month	Major Head	Voucher Number	Amount (₹)	Name of the official
1	Hyderabad (Urban)	01-07-2021	2401	6101060069	2,000	Car Loan Of Sri B. Babu, GM TSHDCL
2		01-08-2021	2401	6101487674	2,000	
3		01-09-2021	2401	6101842932	2,000	
4		01-11-2021	2401	6102518502	2,000	
5		01-12-2021	2401	6102900433	2,000	
6		01-01-2022	2401	6103330589	2,000	
7		01-01-2022	2401	6103330809	2,000	
8		01-05-2021	2217	6100529138	320	House Rent of Sri B. Srinivas Reddy, Zonal Commissioner, GHMC, Secunderabad
9		01-05-2021	2217	6100529152	320	
10		01-07-2021	2217	6101075138	320	
11		01-07-2021	2217	6101075864	320	
12		01-08-2021	2217	6101238228	320	
13		01-09-2021	2217	6101844724	320	
14		01-09-2021	2217	6101954097	320	
15		01-10-2021	2217	6102277269	320	
16		01-11-2021	2217	6102709878	320	
17		01-12-2021	2217	6103048578	320	
18		01-01-2022	2217	6103427964	320	
Total					17,520	

Annexure 2.8(i)
(see Para 2.5.1.1)

**Misclassification of Non-All India Services (NAIS) GPF credits into
Sub Account 111 All India Services (8009-01-104)**

Sl No	Name of DTO	Number of items	Amount (₹)
1	Bhadradi at Kothagudem	1	44,049
2	Hyderabad Urban (Hqr)	1	94,211
3	Khammam	1	55,000
4	Komurambheem Asifabad	1	7,000
5	Medchal	1	40,705
6	Nalgonda	1	-1,89,146
7	Ranga Reddy	1	1,683
8	Suryapet	1	-1,41,700
9	Vikarabad	1	531
Total		9	-87,667

Annexure 2.8(ii)
(see Para 2.5.1.1)

**Misclassification of Non-All India Services (NAIS) GPF debits into
Sub Account 111 All India Services (8009-01-104)**

Sl No	Name of DTO	Number of items	Amount (₹)
1	Adilabad	1	-17,62,008
2	Bhadradri at kothagudem	1	18,967
3	Bhupalapally	1	2,00,000
4	Jagtial	1	1,60,935
5	Karimnagar	1	5,28,498
6	Khammam	1	-5
7	Mahabubnagar	1	5,370
8	Mahabubabad	1	2,00,000
9	Mancherial	1	20,000
10	Medak	1	-1
11	Medchal	1	-2,55,000
12	Nagarkurnool	1	6,786
13	Nalgonda	1	-89,999
14	Nizamabad	1	-23,66,406
15	Peddapally	1	4,417
16	Ranga Reddy	1	-50,000
17	Sanga Reddy	1	-7,73,000
18	Suryapet	1	11,766
Total		18	-41,39,680

Annexure 2.9(i)
(see Para 2.5.1.2)
Misclassification of Class IV GPF credit items into Regular GPF
for the year 2021-22.

Sl No.	Name of DTO	Number of items	Amount (₹)
1	Adilabad	4	13,79,887
2	Bhadradri Kothagudem	97	4,45,458
3	Hanumakonda	8	5,184
4	Hyderabad Urban	32	2,33,128
5	Jagtial	5	50,000
6	Jangaon	10	1,892
7	Kamareddy	10	67,028
8	Karimnagar	36	2,13,136
9	Khammam	128	17,46,884
10	Komurambheem Asifabad	6	1,41,715
11	Mahabubnagar	19	23,500
12	Mahabubabad	39	5,49,293
13	Mancherial	25	84,200
14	Medak	26	2,69,456
15	Medchal	36	2,93,802
16	Mulugu	14	29,000
17	Nagarkurnool	25	92,000
18	Nalgonda	82	3,21,438
19	Narayanpet	11	3,860
20	Nirmal	23	1,53,103
21	Nizamabad	15	98,705
22	Peddapally	6	1,20,000
23	Ranga Reddy	274	17,80,144
24	Sanga Reddy	39	-4,55,859
25	Siddipet	32	1,21,207
26	Suryapet	44	1,33,500
27	Vikarabad	59	1,64,542
28	Wanaparthy	10	29,200
29	Warangal (Rural)	23	2,38,870
30	Yadadri	25	1,28,380
Total		1163	84,62,653

Annexure 2.9(ii)**(see Para 2.5.1.2)****Misclassification of Class IV GPF Debit items into Regular GPF
for the year 2021-22.**

Sl No	Name of DTO	Number of items	Amount (₹)
1	Adilabad	4	13,20,522
2	Warangal (Urban)	8	19,66,063
3	Jagtial	1	3,14,262
4	Jangaon	1	21,691
5	Karimnagar	1	6,51,845
6	Khammam	9	14,57,000
7	Komurambheem Asifabad	3	5,40,000
8	Mahabubnagar	3	2,60,000
9	Mahabubabad	2	10,11,679
10	Mancherial	1	76,058
11	Medak	1	8,00,000
12	Medchal	2	14,50,000
13	Mulugu	4	5,47,000
14	Nagarkurnool	3	4,80,000
15	Nirmal	2	1,51,505
16	Nizamabad	1	60,000
17	Rajanna Sircilla	1	3,44,928
18	Ranga Reddy	4	14,38,169
19	Sanga Reddy	3	4,04,000
20	Siddipet	1	4,869
21	Transfer Entries	1	8,37,010
22	Vikarabad	2	4,98,660
23	Warangal (Rural)	4	6,45,673
24	Yadadri	1	1,00,000
Total		63	1,53,80,934

Annexure 2.10
(see Para 2.5.2)
Wanting GPF Schedules for 2021-22

SI No	Name of DTO	Credits	
		Number of Schedules	Amount (₹)
1	Bhadradri At Kothagudem	2	49,049
2	Hyderabad Urban (Hqr.)	3	94,211
3	Khammam	5	55,000
4	Komurambheem Asifabad	2	7,000
5	Medchal	2	1,42,955
6	Nalgonda	2	-7,152
7	Ranga Reddy	2	6,683
8	Vikarabad	2	531
Total		20	3,48,277

Annexure 2.11
(see Para 2.5.3)
Details of overpayment cases as on 31.03.2022

Sl. No	GPF A/c No	Name Sri/ Smt	Date of retirement	Over paid Amount (₹)	Name of the DDO	PPO No
1	44322/Medl	Y. Mohan Rao	31.05.04	2,963	Research Officer, Research Department (Ayurveda) Erragadda, Hyderabad	06-055938/SP
2	6289/Excise	MD. Yousuf	17-12-08	1,53,987	Asst. Commissioner Prohibition and Excise (Distillers). Hyderabad. Case is still pending in the Court.	A&E/H/FP 007324 by Local Fund
Total				1,56,950		

Annexure 2.12
(see Para 2.5.4)

Authorisations paid during 2021-22 after validity period
i.e., after 06 months

Sl.No.	Name of DTO	No. of Accounts	Amount (₹)
1	Adilabad	17	1,19,86,362
2	Bhadradri at Kothagudem	17	93,42,379
3	Bhupalapally	10	59,29,559
4	Hanumakonda	39	1,84,06,713
5	Hyderabad Urban	3	9,40,875
6	Jagtial	5	34,63,025
7	Jangaon	1	3,36,530
8	Jogulamba Gadwal	4	27,17,274
9	Kamareddy	4	15,03,482
10	Karimnagar	14	60,59,877
11	Khammam	8	40,22,091
12	Komurambheem Asifabad	11	73,78,611
13	Mahabubnagar	19	1,95,01,423
14	Mahabubabad	8	39,52,875
15	Mancherial	4	31,33,156
16	Medak	4	15,64,227
17	Medchal	5	31,96,398
18	Nagarkurnool	4	12,93,303
19	Nalgonda	9	45,08,645
20	Nirmal	10	55,85,315
21	Nizamabad	6	1,15,39,493
22	Peddapally	9	49,23,755
23	Rajanna Sircilla	5	10,95,217
24	Ranga Reddy	12	57,46,089
25	Sanga Reddy	4	28,28,985
25	Siddipet	3	33,13,269
26	Suryapet	7	22,34,800
27	Vikarabad	6	49,77,020
28	Wanaparthy	2	8,65,156
29	Warangal	7	50,42,602
30	Yadadri	1	27,198
Total		258	15,74,15,704

Annexure 3.1
(see Para 3.1.2)

Outstanding Inspection Reports and Paras to the end of March 2022

SI No	Name of the District	No. of Inspection Reports	No. of Paras
1	Adilabad	15	40
2	Bhadradri Kothagudem	8	11
3	APPOs	24	64
4	DTA	5	15
5	Hyderabad(Urban)	4	9
6	Jagityal	6	18
7	Jaishankar Bhupalpally	1	2
8	Jangaon	11	27
9	Jogulamba Gadwal	2	7
10	Kamareddy	6	11
11	Karimnagar	16	41
12	Khammam	15	23
13	Komarambheem Asifabad	9	15
14	Mahabubabad	7	31
15	Mahabubnagar	5	22
16	Mancherial	8	14
17	Medak	8	24
18	Medchal	3	9
19	Mulugu	10	26
20	Nagarkurnool	2	7
21	Nalgonda	20	64
22	Narayanpet	2	2
23	Nirmal	10	31
24	Nizamabad	13	28
25	Peddapalli	4	7
26	Ranga Reddy	17	34
27	Sanga Reddy	27	59
28	Siddipet	15	47
29	Sircilla	6	19
30	Suryapet	9	13
31	Vikarabad	12	22
32	Wanaparthy	2	6
33	Hanumakonda	8	19
34	Warangal(R)	10	38
35	Yadadri Bhuvanagiri	11	18
Total		331	823

Annexure 3.2
(see Para 3.2.1.1(i))

Non-Lapsing of Unclaimed deposits under category 'B'

Sl No.	District	Name of DTO/STO	Nomenclature	Head of Account	Amount lapsable as on 31.03.21(₹)
1	Nalgonda	STO Nakrekal	Revenue Deposit	8443-101-01	10,200
2	Mahabubnagar	STO Jadcherla	Caution Money Deposit	8443-106-01	1,65,211
3	Jagtial	DTO Jagtial	Revenue Deposit	8443-101-01	2,84,792
4		STO Korutla	Revenue Deposit	8443-101-01	24,000
5		STO Mallial	Revenue Deposit	8443-101-01	2,53,427
6		STO Metpally	Revenue Deposit	8443-101-01	1,89,350
7	Karimnagar	DTO Karimnagar	Revenue Deposit	8443-101-01	2,24,39,402
8		STO Gangadhara	Revenue Deposit	8443-101-01	1,40,042
9		STO Huzurabad	Revenue Deposit	8443-101-01	32,93,550
10		STO Jammikunta	Revenue Deposit	8443-101-01	3,66,000
11	Mulugu	DTO Mulugu	Revenue Deposit	8443-101-01	1,91,06,433
			Election Deposit	8443-121-01	19,63,392
12	Nirmal	DTO Nirmal	Revenue Deposit	8443-101-01	2,46,74,332
13		STO Khanapur	Revenue Deposit	8443-101-01	95,133
14		STO Mudhole	Revenue Deposit	8443-101-01	9,50,626
			Election Deposit	8443-121-01	50,000
16		STO Bhainsa	Revenue Deposit	8443-101-01	25,05,761
	Caution Money Deposit		8443-106-01	2,46,663	
17	Hanumakonda	DTO Hanumakonda	Revenue Deposit	8443-101-01	2,19,14,538
20	Warangal (Rural)	STO Narasampet	Revenue Deposit	8443-101-01	1,07,73,883
21			Civil Court Deposit	8443-105-01	7,64,678
				Total	11,02,11,413

Annexure 3.3
(see Para 3.2.1.6)

Appearance of Data in IFMIS not appropriate after blockage of accounts

Sl No	DDO code	Main Balance	Opening Balance	Status
1	21042202001 (Nizampet GP)	--	1,51,94,561	Blocked
2	21042202002(Bachupalli GP)	---	64,11,876	Blocked
3	21042202003(Pragathinagar GP)	---	1,42,57,292	Blocked
4	21042202001 (Nizampet GP)	---	46,05,130	Blocked
5	21042202002(Bachupalli GP)	---	37,17,854	Blocked
6	21042202003(Pragathinagar GP)	---	24,93,372	Blocked.

Annexure 3.4
(see Para 3.3)

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

Sl No	DTO/STO	Name of pensioner	PPO No	Reason	Period of inadmissible DR+MA paid	Excess amount paid (₹)
1	DTO Nalgonda	Chandramma	04-F-000629	SP & FP	04/2014 to 11/2019	1,53,525
2	DTO Adilabad	Suman	01-SGC-003913	SP and FP	08/2018 to 10/2018	24,231
3		Madeena Bee	IRRI-ADB-S0001977	SP and FP	07/2018 to 03/2019	27,849
4	STO Boath	P. Sunitha	01-003379/SP	Compassionate appointment	04/2018 to 08/2021	3,90,644
5	APPO Motigally	Abdul Rawoof	06-072426/SP	SP and FP	04/2014 to 07/2017	1,81,984
6	DTO Jagtial	M.Jyothi	65-000091/FP	DA and DR on FP	04/2020 to 05/2021	1,17,222
7	STO, Gangadhar	G. Padmasri	03-003792/FP	DA and DR on FP	04/2020 to 10/2021	1,03,840
8		N. Sampath Reddy	03-004079/FP	DA and DR on FP	04/2020 to 10/2021	1,01,684
9	STO Gudur	Rajendra	LF-MHBD-396-FP	Compassionate appointment	03/2019	5,698
10	DTO Nizamabad	Rahmath Bee	PWD-NZB-F000767	SP and FP	03/2015 to 05/2017	41,058
11		K. Padmavathy	02-009485-SP	SP and FP	04/2018 to 02/2019	54,774
12	APPO Punjagutta	S. Malathi	Medical/Hyd/36/FP/2014	Compassionate appointment	09/2019 to 11/2021	64,780
13	DTO Hanumakonda	B. Saroja	09-F-000857	SP and FP	03/1986 to 01/2021	3,68,444
14		N. Gouramma	ZP-WGL-F-000233	SP and FP	06/1993 to 01/2020	3,21,642
15	DTO Jogulamba Gadwal	A.M. Meenakshi	79- 000013/FP	SP and FP	04/2020 to 02/2022	2,32,088
16		Nirmala Jyothi	11- 017849/SP	Government employee and FP	07/2021 to 02/2022	41,437
17	DTO Narayanapet	Padmavathi	11-SGC-008530	SP and FP	05/2021 to 02/2022	27697
18	STO Rajendranagar	N. Sampath Reddy	03-004079/FP	DA and DR on FP	04/2020 to 10/2021	1,01,684
19	DTO Wanaparthy	B Chennamma	11-003922/FP	Government employee and FP	04/2020 to 02/2022	86,923
20		K Shivamma	11-004145/FP	Government employee and FP	04/2020 to 01/2022	86,270
21		A.N. Sunder	11- 004580/FP	Government employee and FP	4/2020 to 1/2022	1,17,386
22		C. Lalitha	11-S 003036	SP and FP	09/2020 to 02/2022	95,526
23		Manikyamma	DTWO/MBNR/3919/SP/2014	SP and FP	11/2019 to 01/2021	59,916
24	STO Atmakur	C. Mukta Bai	11-003813/FP	DA and DR on FP	04/2020 to 10/2020	30,058
25	DTO Warangal (Rural)	V. Rama Preethi Krishna	09-FG-003145	SP and FP	09/2016 to 02/2022	4,24,980
26		Hymavathi	09-F-002130	SP and FP	09/2010 to 02/2022	3,44,578
27		E. Jayamma	09-004229/FP	SP and FP	03/2015 to 02/2022	1,94,285
Total						38,00,203

Annexure 3.5
(see Para 3.3)

Excess Payment of Additional Quantum of Pension & Dearness Relief

SI No	DTO/STO	Name of the pensioner	PPO No	Period of inadmissible AQP+DR paid	Excess amount paid (₹)
1	DTO Mahabubnagar	B.Venkatamma	LF-MBNR-Police-S002151/FP	10/2020 to 07/2021	23,642
2	STO Narsapur	Kamamma	SW/MDK-3283-2010/SP	06/2021 to 08/2021	7,346
3	DTO Nalgonda	V. Pushpalatha	04-F-000823	01/2020 to 06/2020	12,090
4		Afzal Khaton	04-S-003241/FP	07/2018 to 12/2018	14,418
5	DTO Adilabad	A. Ashok	BCW-AD-FP000982	01/2017 to 06/2019	41,586
6	APPO Motigally	Dr. Susheela Dixit	06-S-033664 / FP	06/2018 to 11/2019	56,007
7	APPO Punjagutta	G. Kamamma	POL/Hyd/29/FP	06/2021 to 11/2021	12,330
Total					1,67,419

Annexure 3.6
(see Para 3.3)

Excess payment of pension due to Irregular consolidation

SI No	Name of the treasury	Name of the pensioner	PPO No.	Amount (₹)
1	APPO Punjagutta	M. Mallikamba	06SGC059128/FP	1,18,012
2	APPO Chandrayanagutta	K Indiramma	-	78,405
Total				1,96,417

Annexure 3.7
(see Para 3.3)

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

SI No	Name of STO	Name of Pensioner	PPO No	Excess Amount paid (₹)
1	STO Nakrekal	Lingamma	A5-NLG-SW-SP-006975	30,383
2	APPO Punjagutta	G. Pradeep Kumar	Police/Hyd/3166/FP	88,075
3	APPO Tarnaka	K. Shantha Bai	06-SGC-058201	1,06,294
4	DTO Mahabubabad	B. Rama Devi	ZP-WGL-4091-SP-2014	28,870
Total				2,53,622

Annexure 3.8
(see Para 3.3)

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

Sl No	Name of the DTO/STO	Name of the pensioner	PPO No	CVP to be recovered	Period of payment	Excess paid (₹)
1		M. Vakula Mala	09-023823/SP	15,782	25 days	14,091
2		Sri Laxmaiah	72-000032/SP	18,290	One month	23,010
3		G. Vimala Devi	72-000044/SP	10,518	16 days	5,609
4		A. Nageswar Rao	72-000057/SP	11,666	16 days	6,021
5		B. Ramakrishna	72-000308/SP	12,602	19 days	7,981
6		B. Balakrishna	Court/Mdcl/119/SP	8,278	19 days	5,242
7		B. Naga Balram	72-000527/SP	13,598	4 days	1,813
8		A. Sudhakar Reddy	72-000617/SP	14,302	28 days	12,917
9		R. Rajender	72-000720/SP	15,405	24 days	11,926
10	STO Kukatpally	V. Narsing Rao	73-000182/SP	13,950	29 days	13,050
11	STO Medipally	D. Sudarshan Reddy	05-012722/SP	9,632	2 months	21,511
12		V. Ramesh	06-089820/SP	5,974	one month	5,974
13	APPO Punjagutta	Ch. Annapurnamma	06093816/SP	9,720	01 month	9,720
14		T. Mohan Reddy	06102583/SP	10,790	01 month	10,790
15		P. Sivadeeksha	06086548/SP	9,340	02 months	18,680
16		Mohd Abdul Jabbar	GGH/Hyd/1203/SP/2016	7,420	03 months	22,260
17		Mohd Afzal	06091557/SP	12,602	02 months	24,797
18		M.Venkat Swamy	110178821/SP	14,654	05 months	72,782
19		K. Murali,	03018784/SP	15,030	05 months	74,180
20	M. Keshava Rao	07009354/SP	13,598	08 months	1,03,959	
21	STO Boath	K. Isru Bai	TWD/AD/ 402/SP	7,214	02 months	11,783
22	APPO Secunderabad	Mohiuddin Gazi S	06-091062/SP	4360	02 months	8,720
23	DTO Narayanpet	G. Bal Reddy	1-019375/SP	10,463	02 months	20,926
24		Laiq Ahmed	11-019529/SP	12,602	09 days	3,781
25		Chandramma	83-000080/SP	8,054	10 days	2,953
26	STO Rajendranagar	S. Rama Mohan Rao	07-008303/SP	2,413	02 months	5,469
27		M. Aruna	07-010942/SP	7,147	24 days	5,717
28	STO Atmakur	Md. Nadeem Ahmed	81-000449/SP	13,266	9 days	4,264
29		M.S. Rajamani	81-000379/SP	13,950	8 days	3,720
30		Linganna	81-000214/SP	11,978	30 days	11,978
Total						5,45,624

Annexure 3.9
(see Para 3.3.1)

List of pension cases where non consolidation of pension noticed

Sl No	Name of the Treasury	Name of the Pensioner/ PPO No	Date of commencement of pension	Year of RPS
1	DTO Mahabubnagar	M.Jangaiah, 11-016375/SP	01.10.2013	2010
2		Padma D, 11-004297-FP	24.03.2014	2010
3		K. Murali Krishna, 11-011603/SP	04.02.2004	1999
4	STO Jadcherla	E. Mannemma, A7-SA-MBNR-PR-F-00332	26.02.2009	2005
5		Shamanthaka Mani, 11-013972-SP	23.05.2013	2005
6		A. Laxamma, 11-F-002630	01.08.1999	2010
7	STO Nampally	B. Laxmaiah, A1-NLG-SP-007760	01.09.2013	2010
8	DTO Adilabad	Neela Bai, 01/003035/FP	03.04.2014	2010
9		Atmaram Ch, 01-011931/SP	01.04.2005	1999
10		Anasuya M, 01-003110/FP	30.10.2014	2010
11		Vinayak Rao k, 01-009461/SP	01.09.2013	2010
12		Asmath Begum, POLICE/AD/1273/FP/2015	30.04.2015	2010
13		B.Rama Devi, I&CAD-ADB-FP0001544	28.07.2010	
14		M Laxmi, I&CAD-ADB-FP0001227	29.01.2006	
15	DTO Nirmal	Shobha Bai Rathod, 01-002971/FP	13.10.2013	2010
16	STO Uttoor	U. Radha Bai, T&A-ADB-FP0001422	14.05.2009	2010
17		N. Laxmi Narsu, 01-006971/SP	01.03.2009	2005
18		J. Shankaramma, PR-ADB5191/FP	12.05.2014	2010
19	DTO Nizamabad	Hameda Begum, D H/NZB3636/FP	02.03.2014	2010
20		Prakash Rao K, 02-011932/SP	01.07.2014	2010
21		Yellaiah B, 02-011988/SP	01.07.2014	2010
22		Laxmi, 02-003256/FP	02.11.2013	2010
23	STO Armoor	Karan Singh, 02-011766SP	01.07.2014	2010
24		M Laxmi, Tahsildar/NZB/2626/FP/2015	05.12.2014	2010
25		Sabera Begum, EE SRSP/NZB/4050/FP	24.09.2013	2010
26	STO Bheemgal	P.Ashanna, M E O NZB/598/SP	01.09.2013	2010
27		M Yamuna, 02-002826-FP	21.09.2008	2005
28	STO Boath	M. Rathu Bai, Forest-ADB/FP 0001549	15.11.2009	2005
29	STO Mallial	K. Vasantha Rani, 03-FG-002721	29.01.2004	1999
30	STO Vemulawada	MohdShaheen Sultana, FP-3151	07.07.2011	2010
31		K. Mallaiah, ULB/KRMN/5010/FP	21.08.2014	2010
32	DTO Mahabubabad	B. Rama Devi, ZP-WGL-4091-SP-2014	--	2010
33	APPO	Sri Ratnaiah , HARTI/H SP011992	01.07.2005	2005
34	Narayanaguda	Smt. H.C. Sujatha Devi, 06-070748/SP	01.04.2009	2005

SI No	Name of the Treasury	Name of the Pensioner/ PPO No	Date of commencement of pension	Year of RPS
35	APPO Secunderabad	Kishanlal Sharma, 06SGC041810	01.01.1999	1993
36		A. Albert, 06SGC045819/F	05.09.2001	1993
37		Susheela, PHSP011099	22.05.2011	1999
38		B.Yellamma, 06FG015394	01.09.2013	1999
39		M. Sujatha, 06FG015394	22.11.2011	1999
40		J. Latha Bai, 06FG014827	11.08.2010	1999
41		Rabiya Begum, LF/WG/S00319/F	20.09.2011	1999
42		Zahoorunnissa Begum, PHSP011198/FP	21.03.2011	1999
43		G.Mary, 06SGC059899	01.03.2005	1999
44		A. Victor, 06 FG014780	04.10.2010	1999
45		Irudiya Mary, 06075661/SP	01.01.2010	2005

Annexure 3.10
(see Para 3.3.2)

**List of Pension cases where short payment of pension
due to wrong consolidation and other reasons**

Sl No	Name of Treasury	Name of the pensioner	PPO No	Pension type	Reason for short payment
1	STO Jedcherla	K.E. Vijayamani	11-004092/FP	EFP	EFP was not consolidated in RPS 2015
2		Krishnaveni	11-F-001076	FP	AQFP was paid wef 10/2019 though she is eligible from 7/2015
3	STO Medipally	N. Sathamma	M&H/ MDCL /338/ SP/ 2017	SP	Excess recovery of CVP ₹461 per month instead of ₹ 325 from 19.01.2019 to 30.09.2021
4	DTO Mahabubnagar	Pramila	11-FG-002194	FP	Arrears due to consolidation of FP under RPS 2020 were not paid.
5	DTO Nalgonda	Y. Varalakshmi alias Ayesha Anjum	11-015638/SP	SP	CVP @ ₹12,634 was deducted instead of ₹12,364 from 2/2014 to 8/2021
6	STO Nakrekal	B Krishnamurthy	04-015101/SP	SP	SP @ ₹34,792 was being paid from 9/2016 though the pension was revised to ₹35,561 vide AG's amendment order No.7814/2016-07
7	STO Thogutta	N. Manjula	ZPHS/MDK/308/FP /2014	FP	NFP was not raised to minimum pension under RPS 2020.
8	STO Boath	Mesram Anasuya	TW-ADB-FP 0001538	FP	FP was wrongly consolidation in RPS 2020
9	APPO Punjagutta	S. Sarada Devi	06SGC044086/SP	SP	CVP @ ₹1,800 was restored from 01.09.2015 instead of 01.04.2013
10		Y. Srinivas Reddy	06SGC050510/SP	SP	I CVP @ ₹2,265 and II CVP @ ₹159 were not restored on 17-10-2017 and 02-09-2018 due to wrong entry of date in system.
11		C. Vedavathi	06055772/SP	SP	I CVP @ ₹2,050 was not restored on 19.08.2019
12		S. Rajyalakshmi,	08S003220/FP	FP	AQFP from 01-02-2012 @ 15% was not paid due to non-entry of DOB in system.

Sl No	Name of Treasury	Name of the pensioner	PPO No	Pension type	Reason for short payment
13	APPO Tarnaka	B. Indira	06SGC052706	SP	CVP was not restored after 15 years of commutation.
14		G Seetha Rama Sastry	06SGC043547	SP	
15		S. Janaki	66012544	SP	
16		D Raja Kumari	06SGC061412	SP	
17		Rathna	06SGC045611	SP	
18		Armugam	06SGC058868	SP	
19		P. Jagdeesh	SP-01157	SP	
20		G. Bhanumathi	06SGC043801	SP	
21	APPO Chandrayana gutta	S. Pulamani	06-SGC-060670	SP	
22		G. Raja Rani	MHSP-011984/SP	SP	
23		Balamani	06-SGC-043075	SP	
24		Ramji	06-SGC-058098	SP	
25	DTO Karimnagar	P. Laxmi	EDN-KNR-FP-000034	FP	DR and MA were not paid during 7/2017 to 10/2019
26	STO Huzurabad	Safiya	13-SGC-004264	FP	DR and MA was not paid from 11/2015 onwards
27	STO Gudur	G. Uppalamma	LF/MHBD/12/SP	SP	The SP was revised from ₹20,135 under RPS 2015 to ₹32,785 under RPS 2020. However, SP @ ₹20,135 is being continued after 11/2021
28	STO Maripeda	N. Veeraswamy	77-000518/SP	SP	SP is wrongly consolidation to ₹6,500 instead of ₹6,913 in RPS 2015 and to ₹10,426 instead of ₹11,088 in RPS 2020.
29		K. Manikyamma	01-S-042-FP	FP	AQFP from 3/2015 onwards was not paid.
30	STO Bheemgal	P. Pochaiyah,	02-S-002401	SP	Additional quantum @ of ₹3,923 was paid for 9 months from 10/2017 to 06/2018 instead of ₹4,707.
31	DTO Sircilla	P Pushpalatha	03-SGC-010488	FP	Arrears of FP for 3/2020 was not paid.
32	STO Vemulawada	Mohd Shaheen Sultana	FP 3151	FP	NFP was not raised to minimum rate of pension in RPS 2015 and RPS 2020.
33		Premalatha	03-F-000338	FP	AQFP from 05-12-2016 is not paid due to non-entry of DOB in system.
34		P. Surya	03-F-001264	FP	AQFP for 6/2020 to 6/2021 was not paid.

Sl No	Name of Treasury	Name of the pensioner	PPO No	Pension type	Reason for short payment
35	STO Bodhan	Jagath Chandra	02-011440/SP	SP	SP was consolidated to ₹5,615 instead of ₹6,913 in RPS 2015 Scales and to ₹9,007 instead of ₹11,088 in RPS 2020 Scales
36	DTO Mahabubabad	Laxmi Bai	LF-WGL-F-000221-1	FP	Pension was not raised to minimum pension under RPS 2005, 2010
37		P. Jayasree	09-005328/FP	FP	
38		M. Laxmi Narsamma	LG-WGL-F-000001-F	FP	AQFP and DR was eligible from 02-01-2015 but was not paid.
39		K. Rambai	09-F-001835	FP	AQFP and DR was eligible from 14-06-2020 but was not paid.
40	APPO Narayanaguda	M.Kamalakar Rao	06-SGC-049563	SP	CVP was not restored after 15 years of commutation due to wrong entry of date of restoration in pension system.
41		M.J. Merilyn	06-SGC-047537	SP	DR and MA was not paid from 07/2017 to 12/2021.
42		P. Madhava Rao	06 SGC049007	SP	CVP was not restored due to entry of date of restoration in the system erroneously as 4.4.2028 instead of 30.3.2017
43		L. Srinivas Reddy	06 SGC 052755	SP	CVP was not restored due to entry of date of restoration in the system erroneously as 4.4.2028 instead of 18.8.2018
44		APPO Secunderabad	K. Uma Kumari	20S097521/F	FP
45		Saleha Begum	06S011762/F	FP	As per the PPO records the date of birth of pensioner is 01-09-1940. She was eligible for AQFP and DR on AQFP from 01-09-2015. But the same was paid from 4/2019.

SI No	Name of Treasury	Name of the pensioner	PPO No	Pension type	Reason for short payment
46	STO Makthal	G.V. Ramanamma	83-000020/FP	FP	She was eligible DR on FP from 5/2021 onwards, as her son got compassionate appointment of his father's job
47	STO Rajendranagar	Shaik Wahida Begum	07-007297/SP	FP	Short payment of EFP and NFP under RPS 2015 and 2020 due to wrong consolidation from 14-05-2012 onwards.
48	STO Narsampet	A. Sridevi	09-022437/SP	FP	Short payment of FP was paid during 3/2015 to 12/2020 due to wrong consolidation under RPS 2015 and 2020.
49	STO Wardhannapet	P. Anitha	74-000079/FP	FP	DR and MA was not paid on FP from 03-2-2021 to 01-2-2022

Annexure 3.11
(see Para 3.3.3)

Pensions undrawn for more than one/three years

SI No	Name of the Treasury	No. of Undrawn Pensions
1	APPO Nampally	18
2	APPO Chandrayanagutta	38
3	APPO Motigally	28
4	APPO Narayanaguda	44
Total		128

Annexure 3.12
(see Para 3.3.6)

Delay in payment of Pensionary benefits

Date of receipt	PPO No.	Name of the Pensioner (Sri/Smt)	Date of 1 st payment	Delay in days
JD PPO, Hyderabad				
08.01.2021	Police/Hyd/2747/FP/2020	Najma Begum	27.01.2021	19
	Police/Hyd/2628/FP/2020	Syeda Heena Tehneath	05.05.2021	117
	Police/Hyd/2464/SP	V Prabhakar	08.02.2021	30
	Police/Hyd/2668/FP/2020	A Ashok Reddy	02.02.2021	25
12.01.2021	06-104276/SP	Rama Devi G	05.02.2021	24
	06-104289/SP	Bhagya Sri V	09.03.2021	56
	06-104289/SP	Israel Raju G	22.03.2021	69
DTO Sircilla				
01.04.2021	14100301/67-000170/RG/2	Mohd. Liyakath Ali	10.06.2021	60
18.03.2021	14100652/516/RG/204	L. Narsaiah	26.07.2021	116
31.12.2020	14100672/2227/RG/2020	G. Satyanarayana	18.11.2021	87

Annexure 3.13
(see Para 3.3.7)

Non recovery/Short recovery of Income Tax from pensioners

Sl No	Name of the treasury	Name of the pensioner	PPO Number	Recovery of Income Tax
1	DTO Jogulamba Gadwal	G. Dharma Rao	11-018527/SP	Not recovered
2	STO Parkal	D. Venugopalam	74-000267/SP	Not recovered
3	DTO Karimnagar	K. Jayaram	03-018920/SP	Not recovered
4		Shanker Alankar	03-SGC-008942	Not recovered
5		P. Satyavathi Devi	03-SGC-008942	Not recovered
6		I. Swamy Reddy	03-SGC-006191	Partially recovered
7		V. Anand	03-019407/SP	Partially recovered

Annexure 3.14
(see Para 3.3.8)

Non-return of closed Pension Payment Orders

Sl. No.	Name of the pensioner	PPO & ID No.	DOD	Amount of pension
1	Sakeena Bee	AGR-ADD-FP-000215, 13002580	28.03.2021	12,990
2	Choutulal	AGRIL-ADB-S0001832,13018510	29.04.2021	21,214
3	Ahmed Bee	01-S-001119, 13002570	30.11.2019	14,990
4	Gangu Bai	01-FG-001949, 13007680	13.12.2019	7,206
5	Qairunnia Begum	01-006882/SP, 13015644	21.10.2021	26,485
6	S. Thara Bai	06-SGC-068570	15.04.2016	29,743
7	A. Jagannadha Rao	06-S-031198	--	23,713
8	Shahjahan Begum	06-SGC-034547	30.04.2020	37,720
9	P. Mahaboob Khan	06-SGC-049279	19.12.2020	71,394

Annexure 3.15
(see Para 3.4.1)

Excess payment of interest on GPF final withdrawals

Sl No	Name of the Subscriber	GPF A/c Number	Date of retirement	Excess interest paid(₹)
1	P. Yellamma	020-138-0213	31.03.2020	1,399
2	M. Laxmi	020-012-0145	30.06.2020	1,154
Total				2,553

Annexure 3.16
(see Para 3.4.2)

Short payment of interest on GPF Final with drawal of Class IV employees.

Sl. No.	Name of the treasury	Class IV GPF A/c No.	Name & Designation	Details
1	DTO Mahabubnagar	015-075-0315	Sri V. Ramachary, Cook	DOR: 30.06.2020 Date of authorization: 09.11.2020 Interest allowed up to 31.03.2020
2		015-075-0230	Smt. K. Laxmi, Kamati	DOR: 30.06.2020 Date of authorization: 09.11.2020 Interest allowed up to 31.03.2020
3		014-082-0114	Smt. Satyamma, Office Subordinate	DOR: 30.06.2020 Date of authorization: 18.12.2020 Interest allowed up to 31.03.2020
4		015-075-0152	Sri K. Mallaiah, Watchman	DOR: 31.12.2019 Date of authorization: 09.11.2020 Interest allowed up to 31.03.2020
5	DTO Medak	017-248-0143	Late Sri N. Yellaiah, Office Subordinate	DOD: 10.07.2019 Date of authorisation: 17.07.2021 Interest allowed up to 31-7-2019
6	DTO Nalgonda	023-145-0187	Smt. R. Maheshwari, Office Subordinate	DOR: 31.03.2021 Date of authorisation: 25.2.2021 Interest allowed up to 28.02.2021
7		023-065-0104	Smt. M. Laxamma, Office Subordinate	DOR: 28.02.2021 Date of authorisation: 24.3.2021 Interest allowed up to 31.10.2020
8		023-104-0455	Sri Dasari Lachaiah, Public Health Worker	DOR 30.06.2020 Date of authorisation: 16.02.2021 Interest allowed up to: 30.06.2020
9		023-104-0396	Smt. S. Susheela, Sweeper	DOR: 31.07.2020 Date of authorisation: 27.02.2021 Interest allowed up to: 30.06.2020
10	DTO Sircilla		Sri Syed Shafi Hussain, Livestock Assistant	DOR: 22.8.2021 Date of authorisation: 20.11.2021 Interest allowed up to: 31.03.2020

Annexure 3.17
(see Para 3.4.3)

Non-payment of Booster Scheme amount to the Family Beneficiaries

Sl No	Name of the treasury	Name of the subscriber	GPF Account Number	Date of Death
1	DTO Wanaparthy	K Venkatesh,	014-075-0679	01.01.2021
2		V Buchamma,	014-077-0688	28.02.2021
3		K Venu Gopal,	014-109-0484	05.03.2020
4	DTO Warangal (Rural)	P. Sharadha,	021-077-0262	02.12.2020
5	DTO Jogulamba Gadwal	Y.Ushanna	014-104-0180	02.06.2021
6		P.Doulanna,	014-104-0186	24.03.2021
7		H.Naganna,	014-104-0190	22.01.2021
8		Balraj	014-094-0102	07.01.2021
9		M.Narsimhulu	014-104-0192	05.02.2018
10		Latchamma	014-104-0201	05.08.2020
11	DTO Medak	N. Yellaiah	017-248-0143	--

Annexure 3.18
(see Para 3.4.4)

Recovery of GPF subscriptions from Subsistence allowance

Sl No	Name of the treasury	Name of the employee	Subsistence allowance drawn from
1	STO Jadcherla	B. Surender Goud, Asst. Commissioner (ST)	August 2017
2	STO Narsapur	N. Narsimlu, Senior Assistant	July 2019
3	STO Boath	A. Vasantha Rao, HM AHS-Girls, Boath	January 2020
4		Jadhav Sakaram, SGBT, AHS-Girls, Boath	February 2020
5	STO Bodhan	K. Vinaya Kumar, Senior Asst. PHC, Saloora	March 2021
6		B. Hanuman Singh, Junior Asst., Bodhan Circle	February 2017

Annexure 3.19
(see Para 3.4.5)

Un-posted Class IV GPF Credits/Debits

Sl No	Name of treasury	Balances kept under Suspense		
		Year of account	Credits	Debits
1	DTO Nirmal	2019-20	5,508	3,89,000
		2020-21	6,42,265	501
2	DTO Karimnagar	2019-20	69,09,904	7,01,429
		2020-21	2,03,568	38,34,564
3	DTO Nizamabad	2019-20	1,00,244	3,15,242
		2020-21	1,27,693	5,00,000

Annexure 3.20
(see Para 3.4.7)

Non-accounting of Class-IV GPF missing debits

Sl No	Name of the treasury	Name of the employee	GPF Account Number	Recoveries credited	Presumed Debit(₹)
1	DTO Jagtial	Mirza Sarwar Baig, Chainman	020-011-0201	2,658 from 11/2010 to 01/2012 (15 installments)	40,000
2	DTO Nirmal	T. Godavari, Watchwoman	019-077-0115	1,900 from 12/2014 to 03/2016 (16 installments)	57,000
Total					97,000

Annexure 3.21
(see Para 3.4.8(i))

Misclassification of GPF subscriptions of Class IV into GPF Regular

Sl No	Name of the treasury	Month of Account	Name of the Subscriber	Voucher Number	Name of Dept	Amount (₹)
1	DTO	8/2021	K. Chander Rao	01278767	AO, Collectorate, Mahabubabad	1,786
2	Mahabubabad	8/2021	J. Chinna Bhaskar	10839179	Dy. MRO, Nellikuduru	500
3	STO Vemulawada	5/2019 to 9/2019	Sujatha Podishetti	--	MEO, Chendurthy	3,000

Annexure 3.22
(see Para 3.4.8(ii))

Misclassification of GPF final payment into Class-IV GPF

Sl. No.	Name of the subscriber & GPF Account Number	Amount	Classified under Wrong HOA	Correct HOA
01	Sri Balram Venkula, 21496 / Welfare	2,64,873	8009-01-101-05-GPF Class IV	8009-01-101-01
02	Smt. Zakiya Sultana, 12955/ Welfare	2,714		

Annexure 3.23
(see Para 3.4.9)

List of Class-IV GPF Accounts with Minus balances

Sl.No	GPF No.	Name	Closing Balance (in ₹)
	DTO Hanumakonda		
1	211460103	Devarajula Uppalaiah	-305
2	210760232	Tangarala Mary	-5,55,398
3	211090181	J. Kumara Swamy	-1,33,792
4	211940106	Md. Housuddin	-76,690
5	210750157	Thallapally Marthamma	-2,50,880
6	211080560	Thota Bixapathi	-44,349
7	211010292	Md. Masood Ali	-16,348
8	200220377	Nune Mogili	-2,40,941
9	211460153	Amarlapodi Sampurna Kala	-8,49,725
10	211090274	S. Mohan Rao	-133
11	210760249	Musthyala Sayamma	-5,10,514
12	211080667	Bochu Anandam	-80,234
13	211080578	Vemula Madhu	-98,773
14	210750208	Bhaskula Devaiah	-1,05,710
15	211080602	Pendyala Rajalingam	-84,506
16	210760303	Mydam Saraiah	-62,978
17	210750302	Kanda lakmekantha	-2,15,720
18	211080383	D. Susheela	-3,56,850
19	211220127	Alamakanti Narayana	-14,350
20	211080229	Damera Mosaiah	-30,662
21	210750292	Vallem Sarojana	-3,90,798
22	210980111	P Samaiah	-1,75,536
23	210650216	Sadiram Komuramma	-978
24	200060748	M.Ilaiah	-1,957
25	211080377	Pocha Yellamma	-5,28,645
26	211080468	Singarapu Mary John	-79,682
27	211080573	Chilka Babu	-3,49,535
28	211090318	G. Venkateswarlu	-49,571
29	211380220	K. Uday Kiran	-1,92,494
30	211470180	Raheemunnisa Begum	-5,093
	DTO Narayanapet		
31	0141220226	Suhanolla Sri Laxminarayana	-3,901
32	0140750451	Kuncha K Laxmamma	-10,582
33	0140950101	Chintakayala Sri Laxmi Narayana	-41,779

Annexure 3.24
(see Para 3.5.1)

Non recovery of IT on rent paid towards private buildings

Sl No	Name of the treasury	Name of the DDO	Vr.No.	Vr.Date	Rent Amount (₹)
1	DTO Jagtial	HWO, SW BH Dharmapuri	2101640352	31.10.2020	21,341
2		HD, GC SC Girls 1 SMH Jagtial	2101331457	29.10.2020	1,56,554
3		HD, GC SC Girls 11 SMH Jagtial	2101337600	29.10.2020	69,734
4	STO, Mallial	Sub-Registrar, Mallial	2100778874	21-08-2020	16,256
5		Warden, SWBH Pegadapalli	2101321094	31-10-2020	72,380
6			18449119	31-10-2020	72,380
7		Matron, SWGH Mallial	2101640445	23-11-2020	16,890
8			2101640468	23-11-2020	16,890
9			18119506	21-09-2021	31,246
10			10334566	23-07-2021	78,116
11	DTO Nirmal	Hostel Welfare Officer, Nirmal	757800	15.07.2020	64,908
12		HWO, SWBH Nirmal	692843	09.07.2020	49,140
13	STO Khanapur	H.W.O. BC Boys Hostel, Khanapur	13907671	24-08-2021	30,252
14			19746619	02-10-2021	90,756
15			25460666	01-11-2021	4,53,870
16			2101202338	2020-10-05	8,60,850
17			2101202311	2020-10-05	5,90,10
18			30754910	01-12-2021	30,258
19	STO Narsampet	Hostel Welfare Officer, Government SC College Girls Hostel, Narsampet	25828225	08.11.2021	2,36,900
20			31827235	10.12.2021	94,760
21			43208851	09.02.2022	47,380
22			43780670	12.02.2022	94,760
23		HWO, SW Boys Hostel, Nekkonda	26576515	10.11.2021	1,84,656
24	STO Alampur	Government SCDD Boys Hostel, Undavelly	43587832	11.02.2022	87,296
25			43587842	11.02.2022	2,40,064
26			25823171	03.11.2021	65,472
27			28624809	20.11.2021	87,296
Total					32,70,405
IT @ 10% (in ₹)					3,27,041

Annexure 3.25
(see Para 3.5.2)

Non-compliance of guidelines on private hired vehicles by Government officials

Sl. No.	Name of the DDO	DDO Code	Voucher No & Date	Net amount (₹)
01	MRO, Pegadapalli	06022302003	2101997741 dt:05.12.2020	1,96,020
02	MRO, Pegadapalli	06022302003	2109120296 dt:30.03.2021	65,340
03	MRO, Kodimial	06022302002	2102303708 dt:05.12.2020	2,28,690
04	MRO, Kodimial	06022302002	2109279225 dt:30.03.2021	65,340
05	MRO, Mallial	06022302001	2109199287 dt:30.03.2021	65,340
Total				6,20,730

Annexure 3.26
(see Para 3.5.3)

Safe custody articles lying in strong room beyond ten years in DTO Nirmal

Sl. No.	Article No.	Date of deposit	Description of Depositing officer	No. of boxes
1	04/2003-04	27.10.2003	MRO, Kuntala	1 box, Three seals
2	05/2003-04	27.10.2003	MRO, Mamada	1 box, One seal
3	06/2003-04	06.11.2003	MRO, Sarangapur	2 boxes, One seal
4	07/2003-04	19.11.2003	MRO, Dilawarpur	1 box
5	07/2004-05	12.07.2004	Commissioner, Municipal Council, Nirmal	28 boxes (Municipal Election)
6	04/2009-10	26.12.2009	Superintendent, Sub- Jail, Nirmal	1 sealed box
7	01/2011-12	01.07.2011	E.E., R&B, Nirmal	1 box sealed
Total				35 items

Annexure 3.27
(see Para 3.5.4)

Retention of stamps held at DTO Karimnagar

Sl. No	Stamps Category	Amount in(₹)
1	Court Fee Papers	27,63,665.00
2	Court Fee Stamps	58,56,597.00
3	Advocate Welfare Fund	8,64,352.00
4	Notary Stamps	12,58,760.00
5	Revenue Stamps	2,16,000.00
6	Copy Stamps	20,858.00
7	Insurance Stamps	1,45,38,734.00
8	Share Transfer Stamps	67,50,000.00
9	Hundi Stamps	4,49,600.00
Total		3,27,18,566.00

Annexure 3.28
(see Para 3.5.5)

Belated transfer of Gram Panchayat funds to Municipality/Corporation

SI No	Name of the treasury	Name of Gram Panchayat	DDO code	Cheque number/date	Amount	Delay in transfer of funds
1	STO Kukatpally	Bachupally	2104-2202-002	1900478 09.07.2019	16,57,636	02 months
2		Nizampet	2104-2202-001	2100180376 04.05.2020	1,36,83,687	12 months
3		Pragathinagar	2104-2202-003	2100180477 04.05.2020	69,84,461	12 months
4	STO Medipally	Pocharam	General Fund	--	96,86,321	12 months
5			SFC	--	37,031	12 months
6			Central Finance Commission	--	56,13,976	12 months
7		Ghatkesar	General Fund	--	29,13,444	02 months
8			SFC	--	1,39,204	02 months
9			Central Finance Commission	--	39,26,233	09 months

Annexure 3.29
(see Para 3.5.6)

Subscriptions to CPS were deducted from subsistence allowance.

SI No	Name of the Treasury	DDO Name	Employee Name	Amount
1	DTO Nirmal	SRTBH, Kaddam	K. Srinivas, ID No.0457306 HWO	11,872
2	STO Metpally	MRO, Metpally	Gopu Bapaiah, VRO	42,392
3	DTO Adilabad	DTO Adilabad	P. Sharath Chandra, Senior Accountant	27,326
4			T. Naveen Kumar, Senior Accountant	11,582
5	STO Vemulawada	STO Vemulawada	Md. Afzal Biyabani, Shroff	23,365
6	DTO Mahabubnagar	MEO, M.P.P. Nellikuduru	D. Sridhar, SGT, 2151953	---
Total				1,16,537

Annexure 3.30
(see Para 3.5.9)

Non-Apportionment of Service Pension/Family Pension amounts in IFMIS package and booking under Composite Share head of account

Sl. No.	Name of the Pensioner PPO ID and PPO No.	SP/FP admitted	Composite State share SH 14	AP State share SH 24	Telangana State share SH 34
	STO Venkatapuram				(In ₹)
1	T. Manohar 35000193, 82-000086-SP	28,435	26,944	0	1,491
2	Janaki Ramulu Bandi, 35000157, 82-000062	21,355	15,470	0	5,885
3	G. Ademma, 35000135 Medl/MLG/2349/FP/2020	19,580	16,946	0	2,634
	STO Eturunagaram				
4	A Bhaskar 35000156, 82-000059/SP	30,725	26,960	0	3,765
5	Prabhakar Reddy Bobba 35000149, 82-000049/SP	29,165	28,939	0	1,006
6	B. Veerabhadra Swamy 35000158, 82-000061/SP	2,22,435	21,298	0	1,137
	APPO Narayanguda				
7	E. Shankaraiah, SECTT/H/4657, 25030103	Service Pension 14,094	13,996	0	98
		Gratuity 3,67,846	3,65,255	0	2,591
		Revised Gratuity 1,38,660	1,37,689	0	971
		Commutation 2,61,946	2,60,101	0	3,969
		Revised Commutation 2,92,428	2,90,380	0	2,048

Annexure 3.31
(see Para 3.5.10)

Excess payment of conveyance allowance to Physically Handicapped officials

Sl No.	Name of the Treasury	Name of the DDO	Name/Designation	ID No.	Amount Drawn in (₹)
1	STO Jadcherla	ZPHS, Polepally	Padma Bai, SA	1736257	3,000
2			M. Arundhati Devi SGT	1732478	2,000
3		MP, UPS, Kothur	T. Venkateswar Reddy, SGT	1759894	2,000
4		ZPHS, Gangapur	P. Nirmala Devi SGT.	1707248	2,000
5		MPPS Chennangulagadda	K. Swapna, SGT	1760172	2,000
6		ZPHS(G), Badepally	N. Srilatha, School Asst.	2250545	2,000
7	DTO Medak	ZPHS Machavaram	K. Swathi, SGT	1809755	3,000
8			R. Naresh Kumar, SGT,	1840803	3,000
9		ZPHS Haveli Ghanpur	G. Rajitha, SGT	1837875	3,000
10			M. Srinivas, SGT	1840363	3,000
11	STO Kukatpally	ZPHS Bachupally Complex	Balakrishna, SGT	1469193	3,000
12		Government High School, Old Sanathnagar	Radha, SGT	1470313	3,000
13		ZPHS Shamshiguda	Anjiliah, SA	1408587	3,000
14			K. Narmada, SA	1462407	3,000
15	STO Nampally	ZPHS Pittalagudem	M. Jagadeswar Reddy, SGT	1901236	3,000
16			G. Brahmachary, SGT	1923165	3,000
17		ZPHS Shivannaguda	T. Shekar Reddy, SA	1917575	3,000
18		ZPHS Koppole	G. Venkat Reddy, SGT	1923929	2,000
19	STO Uttoor	ZPSS Muthnoor	Vasanth Rao, SGT.	1315838	5,000
20			Ramu, SGT	1346065	5,000
21			Namdev,SGT	1352271	5,000
22			Sandeep Kumar, SGT	1352772	2,000
23	STO Gudur	TWAHS, (Girls)	D. Narayana, SGT	2138410	5,000
24		ZPHS(Boys),Gudur	B. Sadashiva, SA	2138013	3,000
25	STO Bheemgal	ZPHS, Jagiryal	K.Vittal Goud, SGT	2018640	2,000
26		Government High School, Mortad	R. Prabhakar, SA,	2002870	2,000
27		ZPHS, Mendra	T. Mahender ,SA	2018714	2,000
28	STO Bodhan	Government High School Erjapally	I. Sunitha, SA,	2030036	4,000
29		Government High School, Thattikote	N. Baswaraj, SA	2021997	2,000
30	STO Vemulawada	ZPHS Lingampet	K. Janardhan, SA	1547515	5,000
31		ZPHS Rudrangi	M. Sujatha, LPT	1547573	2,000
32		ZPHS Hanmajipet	P. Ramgopal, SGT	1537372	1,000
			Total		93,000

Annexure 4.1

(see Para 4.1)

Replies not received for outstanding Audit observations

Sl No	Year	No of objections outstanding	Amount (₹)
1	2014-15	83	27,92,912
2	2015-16	156	20,24,33,044
3	2016-17	259	94,11,079
4	2017-18	313	15,74,82,924
5	2018-19	190	12,15,08,990
6	2019-20	141	1,38,66,033
7	2020-21	63	11,80,374
8	2021-22	364	3,09,74,616
Total		1569	53,96,49,973

Annexure 4.2**(see Para 4.2)****Excess payment of Medical claims**

Sl No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2011	Assistant Secretary to Government, GAD (Vigilance & ED), Hyderabad	1	16,000
2	2011	Assistant Secretary, TS Legislative Assembly, Hyderabad	1	32,403
3	2011	The Registrar, Institution of Lokayukta, Hyderabad	1	71,186
4	2052	Assistant Secretary, Revenue Department, Hyderabad	1	24,140
5	2052	Administrative Officer (SB), ACB, Hyderabad	2	69,357
6	2052	Assistant Secretary and DDO, Home (OP) Dept., Government of Telangana, Hyderabad	1	4,146
7	2071	Deputy Director SC Development Dept., Telangana	1	10,000
8	2202	AO, Commissioner of Collegiate Education, Hyderabad	1	1,03,216
9	2202	Deputy Inspector of School, Khairatabad Mandal II, Hyderabad	2	77,639
10	2202	Government upper primary school Bandimet, Patigadda, Secunderabad	1	61,959
11	2205	The Gazetted Librarian, State Central Library, Hyderabad	1	69,500
12	2055	Administrative Officer, C I D, Hyderabad	1	1,968
13	2055	Administrative Officer, Greyhound, Hyderabad	2	65,727
14	2055	Administrative Officer, Intelligence, Hyderabad	1	29,577
15	2055	Deputy S P, Police Computer Services Standardization, Hyderabad	1	18,000
16	2055	Accounts Officer, O/o. of Police Communications	1	2,306
17	2055	Accounts Officer, Commissioner of Police, Hyderabad	11	6,96,363
18	2055	AAO, Inspector General of Police(P&L), O/o. Director General of Police, Hyderabad	62	2,52,42,536
Total			92	2,65,96,023

Annexure 4.3**(see Para 4.3)****Excess payment of TA**

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2011	Assistant Secretary to Government, GAD, Hyderabad	1	60,000
2	2055	Accounts Officer , Commissioner of Police, Hyderabad	55	19,79,894
3	2055	Administrative Officer, Intelligence, Hyderabad	1	59,100
Total			57	20,98,994

Annexure 4.4

(see Para 4.4)

Details of Miscellaneous Money Value Objections

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2210	Lay Secretary and Treasurer Gr-1, ESI Hospital, Hyderabad	1	5,785
2	2052	Assistant Secretary, Law Department, Hyderabad	1	5,100
3	2055	Accounts Officer, Commandant, 1ST Battalion, Hyderabad	1	3,040
4	2055	Administrative Officer, Intelligence, Hyderabad	1	24,783
5	2055	Administrative Officer, Special Protection Force, Hyderabad	1	24,430
Total			5	63,138

Annexure 4.5
(see Para 4.5)

Details of Miscellaneous Non-Money Value Objections

Sl No.	Major Head	DDO Name	No. Of Objections
1	2011	Assistant Secretary, TS Legislative Assembly, Hyderabad	1
2	2014	III Addl. Metropolitan Sessions Judge cum Special Judge for trial of Cases under E.G. Act, Hyderabad	1
3	2052	Deputy Secretary, Finance Claims, Hyderabad	1
4	2055	SHO Humayun Nagar P.S., Hyderabad	1
5	3451	Assistant Secretary, Industries & Commerce, Hyderabad	1
6	2052	Assistant Secretary, Home Department, Hyderabad	1
7	2053	Tahsildar, Marredpally Mandal, Hyderabad	1
8	2054	Audit Officer, Director of State Audit, Hyderabad	1
9	2054	Pay and Accounts Officer, Hyderabad	1
10	2055	SHO, Traffic Police Station, Saifabad, Hyderabad	6
11	2055	SHO, Charminar P.S., Hyderabad	1
12	2055	ACP, Charminar Division, Hyderabad	1
13	2055	ACP, CFSF, SB CITY Hyderabad	1
14	2055	SHO Panjagutta P.S., Hyderabad	1
15	2055	Administrative Officer, Special Protection Force, Hyderabad	10
16	2055	Junior Accounts Officer, DG SPF, Secunderabad	1
17	2055	SHO, Traffic Police Station, Abids, Hyderabad	1
18	2055	Assistant Accounts Officer, O/o: Commissioner of Police, Hyderabad	4
19	2055	Accounts Officer, Commissioner of Police, Hyderabad	76
20	2056	Administrative Officer, Central Prison, Hyderabad	1
21	2202	AAO, Director of School Education, Hyderabad	2
22	2211	Assistant Accounts Officer, O/o: Commissioner of Health and Family Welfare Telangana	1
23	2401	The Accounts Officer, O/o: The Commissioner of Agriculture Hyderabad	1
24	2406	Deputy Director of Horticulture, Government Gardens Wing, Hyderabad	2
25	2851	Assistant Director Officer, (H&T)/Drawing Officer, O/o: Commissioner of Handloom and Textiles and Apparel Export Parks, Hyderabad	1
26	3451	Assistant Secretary, Law Department, Hyderabad	1
		Total	120

Annexure 4.6**(see Para 4.6)****Short/Non deduction of Professional Tax**

Sl No	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2011	Assistant Secretary to Government, GAD, Hyderabad	2	51,400
2	2029	Assistant Secretary, O/o: The Chief Commissioner of Land Administration, Hyderabad	2	7,20,000
3	2030	Assistant Inspector General(R&B), O/o: C & IG Registration and Stamps, Hyderabad	1	18,500
4	2040	State Tax Officer (General), O/o. Commissioner of Commercial Taxes, Telangana	1	7,500
5	2040	The Chairman (District & Sessions Judge), Telangana VAT Appellate Tribunal, Hyderabad	1	1,050
6	2052	Deputy Secretary, Finance Claims, Hyderabad	2	4,400
7	2055	Accounts Officer, RBVRR TS Police Academy, Hyderabad	1	1,000
8	2210	Asst. Director (Admn), Osmania General Hospital Hyderabad	1	17,800
9	2210	The Administrative Officer District Medical Officer Hyderabad	1	7,000
10	2210	Joint Director (Medical), Insurance Medical Services, Secunderabad	1	16,650
11	2210	Administrative Officer, Government Maternity Hospital Hyderabad	1	10,800
12	2406	DDO, Government Gardens, Department of Horticulture, Hyderabad	1	2,400
13	3452	Joint Secretary to Government, YAT & C Department, Hyderabad	1	3,950
14	2202	Assistant Director, O / o DEO, Hyderabad	12	22,200
15	2202	Principal, Government Degree College (W), Golconda, Hyderabad	1	1,200
16	2202	Assistant Accounts Officer, O/o DEO, Hyderabad	1	5,200
17	2202	Principal, Government Junior College, Old Malakpet, Hyderabad	1	800
18	2202	Vivekananda College of Education, Vidyanagar, Hyderabad	1	12,600
19	2202	D B P M Women's College, Secunderabad	1	3,600
20	2202	A K M Oriental College, Hyderabad	1	3,600
21	2202	P Mahavidyalaya Degree College, Hyderabad	1	4,200
22	2202	Principal, Government Degree College for women Hyderabad	1	9,000
23	2202	Assistant Accounts officer, Commissioner and Director, Intermediate Education, Hyderabad	1	9,600
24	2202	S C E R T, Hyderabad	1	2,400
25	2202	Bhavans New Science College, Narayanaguda, Hyderabad	1	3,600
26	2202	Principal, Government Junior College, Falaknuma, Hyderabad	1	800

SI No	Major Head	DDO Name	No. of Objections	Amount (₹)
27	2202	College of Languages, Mozaampura, Mallepally, Hyderabad	1	1,200
28	2202	Principal, Government Junior College, Kachiguda, Hyderabad	1	200
29	2202	Principal, Government Junior College for Girls, Maredpally, Secunderabad	1	1,000
30	2202	Principal, IPGDC for Women Nampally, Hyderabad	1	1,200
31	2202	Hon. Secretary & correspondent, Vijayanagar Junior College, Hyderabad	1	5,400
32	2202	Principal, Kasturba Gandhi Junior College for Woman, Hyderabad	1	4,200
Total			46	9,54,450

Annexure 4.7
(see Para 4.7)

Short/Non deduction of Income Tax/TDS

SI No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2230	Administrative Officer, ITI, Mallepally, Hyderabad	1	1
2	2210	Assistant Director Niloufer Hospital Hyderabad	2	3,88,884
3	2014	Joint Registrar cum DO, High Court of the State of Telangana Hyderabad	1	2
4	2515	DDO, O/o. Commissioner of Panchayati Raj & RE, Government of Telangana, Hyderabad	1	1
5	2408	The Member Secretary (FAC), Telangana State Food Commission, Hyderabad	1	1
6	2210	Assistant Director (Admn), Osmania Medical College, Hyderabad	1	1
7	3452	Assistant Director, Department of Tourism, Hyderabad	1	1,80,197
Total			8	5,69,087

Annexure 4.8**(see Para 4.8)****Excess payment of HRA, LTC, Service Charges, etc.**

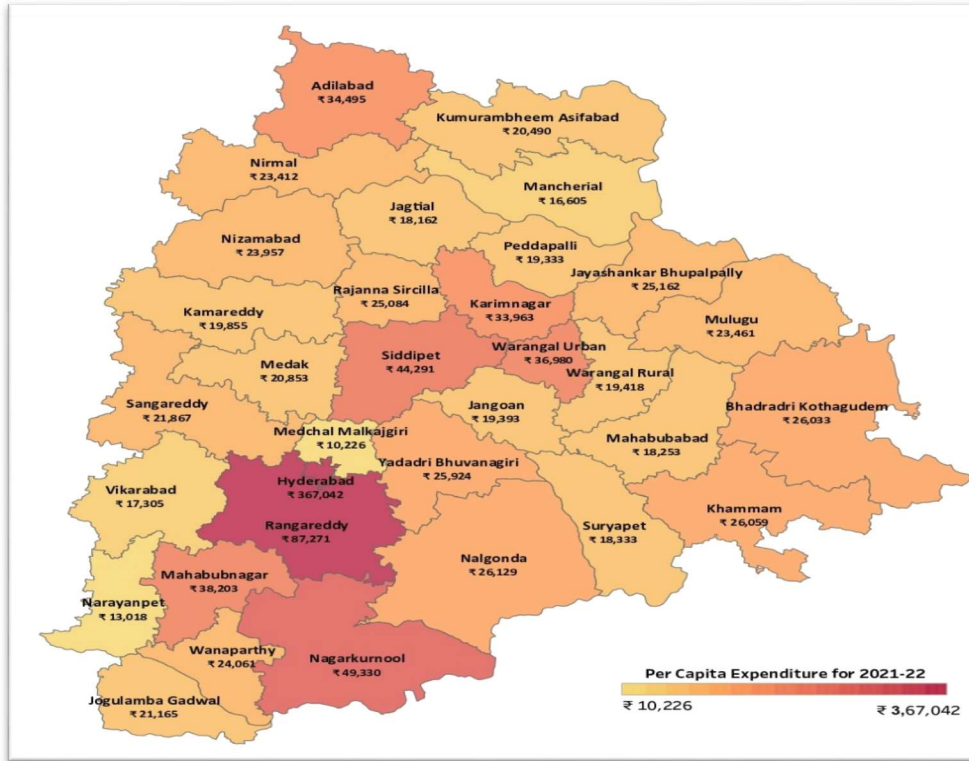
SI No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2401	Junior Accounts Officer, O/o: Commissioner & Director of Agriculture, Hyderabad	1	4,27,503
2	2052	Assistant Secretary to Government, GAD, Hyderabad	1	36,868
3	2055	Accounts Officer, O/o: Director of Police Communications, Hyderabad	1	2,000
4	2055	AAO, Inspector General of Police(P&L), O/o: Director General of Police, Hyderabad	1	2,26,401
Total			4	6,92,772

Annexure 4.9**(see Para 4.9)****Misclassification of expenditure**

SI No.	Major Head	DDO Name	No. Of Objections
1	2039	District Prohibition and Exercise Officer, Secunderabad	1
2	2055	Administrative Officer, Special Protection Force, Hyderabad	1
3	2055	Accounts Officer, Commissioner of Police, Hyderabad	6
4	2202	Commissioner and Director of Intermediate Education, Hyderabad	1
5	2202	Principal, Government Junior College, Old Malakpet, Hyderabad	1
6	2202	Principal, New Government Junior College, Secunderabad	1
7	2225	DDO, State Minorities Commission, Secretariat, Hyderabad	1
8	4055	Asst. Accounts Officer, Commissioner of police, Hyderabad	1
9	4210	Administrative Officer, Government Dental College and Hospital, Hyderabad	1
Total			14

Annexure 4.10**(see Para 4.10)****Short/Non deduction of GST**

SI No.	Major Head	DDO Name	No. Of Objections
1	2425	Deputy Registrar, O/o. The Commissioner for Co-operative, Hyderabad	1
Total			1



Per capita Expenditure-wise depiction of Districts of Telangana for 2021-22¹⁰

¹⁰ Note: Warangal Urban district has been renamed as Hanumakonda