



सत्यमेव जयते

**ANNUAL REVIEW REPORT
ON THE WORKING OF TREASURIES, APPOs AND
PAY & ACCOUNTS OFFICE (HYDERABAD)
FOR THE YEAR 2022-23**



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



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

Preface

Treasuries play an important role in the collection of revenue of the State Government as well as disbursement of payments on behalf of the Government. The State's finances may be adversely affected if they fail to adhere to the rules and regulations laid down by the Government for their effective functioning.

Treasury Inspection is a way to ensure that the treasuries are well organized and function in an appropriate manner and that the accounts generated are free from any material misstatements while also ensuring that there are adequate internal control mechanisms in place.

The Annual Review report for the year 2022-23 brings out the various defects/deviations noticed in the functioning of treasuries and offers corrective measures wherever possible so as to optimize the functioning of these institutions.

This Review 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 the working of PAO, Hyderabad.*

Part 5: *Deficiencies in IT controls.*

I hope this report aids in improving the institutional and functional efficiency of the Treasuries so as to enable them to continue rendering quality services to all relevant stakeholders.

Hyderabad
Date: 18-09-2023

Jitendra Sudhakar Karape
Principal Accountant General (A&E)

Table of Contents

Contents	Page
Part 1 Introduction	01
Part 2 Defects noticed during compilation and verification of accounts	04
Part 3 Defects and other irregularities noticed during treasury inspection	14
Part 4 Annual Review Report on working of Pay and Accounts Office, Hyderabad	40
Part 5 Deficiencies in IT controls	42
Annexures	46

PART 1 INTRODUCTION

1.1 Overview:

All Treasuries and Sub Treasuries function under the administrative control of the Director of Treasuries and Accounts (DTA), who comes under the Finance Department of Government of Telangana. They keep a record of monetary transactions and perform relevant audits in accordance with 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 the e-Kuber portal of RBI.

The bills from 01.12.2022 onwards are being processed through IFMIS at PAO Telangana

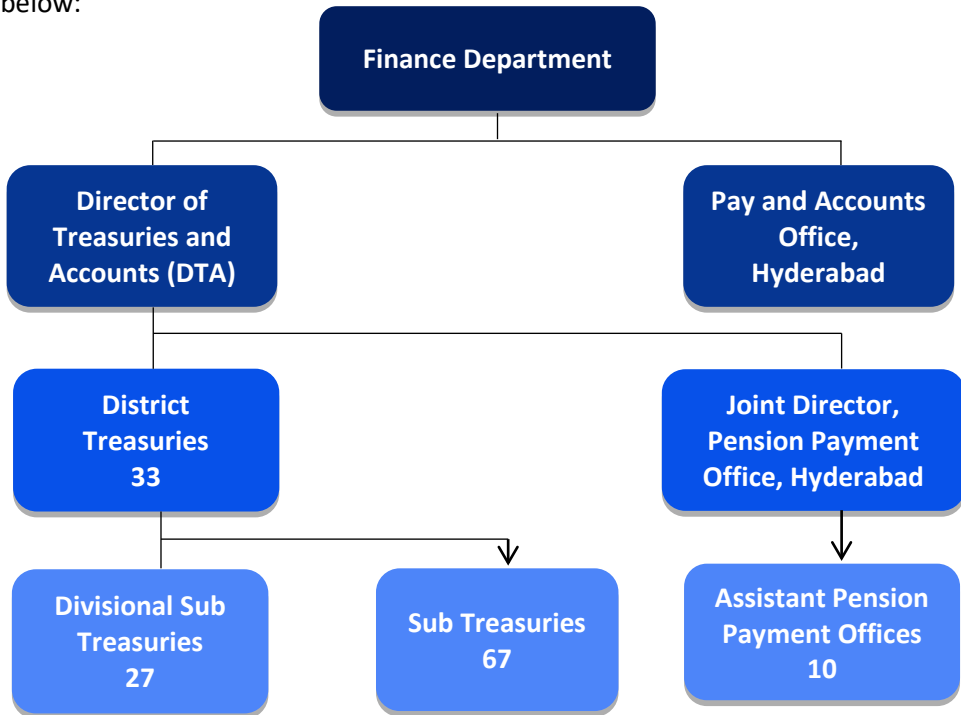
Bhavan, New Delhi. The payments and accounts are rendered by the Pay and Accounts Office in Hyderabad, while the receipts are rendered by the Cyber Treasury Branch in Ranga Reddy. Further, the JDPPPO, Hyderabad is responsible for managing all pension accounts related to Telangana Bhavan in New Delhi.

PAO State Legislature rendered their monthly accounts in physical form during 2022-23, whereas all other Account Rendering Units rendered in both physical and online modes. 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 organizational structure of the Department of Treasuries and Accounts is as given below:



Position of Treasury staff:

The current cadre strength, which includes the employees working in the Director of

Treasuries and Accounts, is 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 2022-23 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 aim of the inspection was to verify that all transactions adhered to the rules and regulations outlined in the Financial Codes, Manuals and Government Orders that are periodically issued.

1.3.1 Planning and conduct of inspection.

The inspection process starts with an evaluation of the risks that Treasuries face. This assessment considers the expenses associated with different activities and the effectiveness of the overall internal control mechanism. All minor irregularities and objections were resolved at the Treasury level during the inspection itself. 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 2022-23, 33 **DTOs**, 72 **STOs**, 10 **APPOs** and **DTA** were inspected including the **JD PPO** as per the approved Audit Plan and **117** Inspection Reports containing **731** 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 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 the post IFMIS scenario, the detailed head wise data pertaining to both receipts and payments is being downloaded from IFMIS portal through dedicated access into Voucher Level Compilation (VLC) - Accounting application of PAG (A&E). The details verified with the physical copies submitted by treasuries for correctness of classification and the Monthly Civil Account (MCA) is generated based on these by the Office of the PAG (A&E).

2.2 Defects noticed during compilation of accounts:

2.2.1 Delay in rendition of Monthly Accounts.

As per rule 15 of Article 99 under Chapter IV of Accounts Code Volume II of the State Government, all District Treasuries are to submit accounts each month to the Principal General Accountant (A&E) on prescribed dates. The Treasury Officer is to ensure that there is no avoidable delay in the submission of monthly accounts.

Timely rendition of monthly account by the District Treasuries with supporting documents is a pre-requisite for the preparation of Monthly Civil Account (MCA) and Monthly Report on Expenditure. Delay from the District Treasuries hampers the timely preparation of MCA by the PAG (A&E).

Despite highlighting the need for timely submission 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:

- *In order to ensure timely submission of accounts, reminders/alert mechanisms can be incorporated in the IFMIS application for triggering functionalities at different levels.*

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 was a significant quantum of missing vouchers involving all treasuries. The recurrence of missing vouchers every month indicates laxity at the level of DTOs to render a complete account to this office.

During the year **2022-23**, **24,581** vouchers involving an amount of **₹9,185.94 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.

Sl. No	Name of the DTO/District	Number of wanting vouchers	Amount of wanting vouchers (₹)
1	Ranga Reddy	1,685	44,18,70,78,960
2	Hyderabad	591	26,97,60,65,170
3	Vikarabad	2,184	2,03,16,91,344
4	Bhadrri Kothagudem	1,853	1,82,90,10,638
5	Suryapet	1,020	1,57,15,14,999

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



Fig.1: Wanting Vouchers (in number)

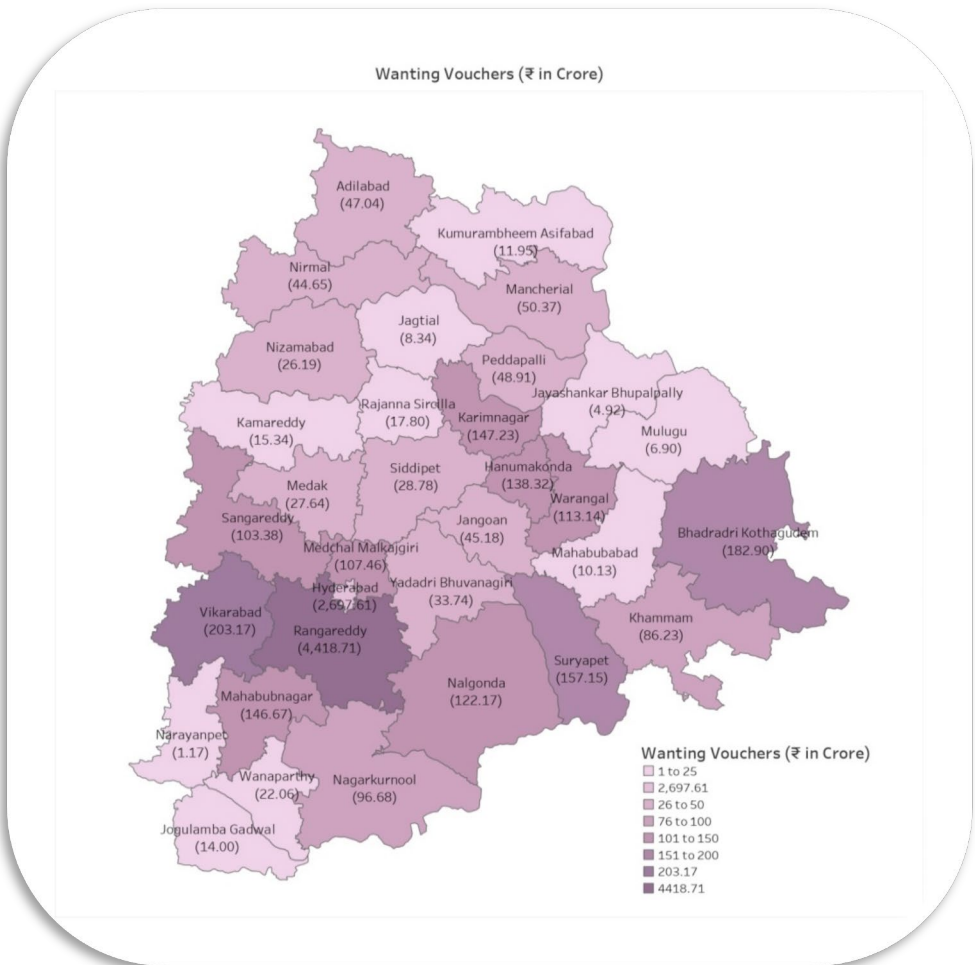


Fig 2: Wanting Vouchers (₹ in Crores)

Recommendation:

DTA may carry out district-wise analysis and undertake special drives to furnish wanting documents to the PrI.AG. Analysis may also be carried out year-wise and DDO/Department wise for case of identification.

2.3 Deposit Accounts:

The paid cheques and plus and minus memorandum rendered by Treasuries in respect of Deposit Accounts are to be furnished to the Office of the PAG (A&E) every month to verify the correctness of the receipts and payments. In this context, it is to highlight that there is a substantial number of paid cheques and plus and minus memoranda yet to be submitted by all the treasuries.

2.3.1 Non-furnishing of paid Cheques.

During 2022-23, **618** paid cheques (**Fig. 3**) amounting to **₹223.79 crore** (**Fig. 4**) were not furnished to PAG (A&E) by the treasuries as detailed in **Annexure 2.3**.

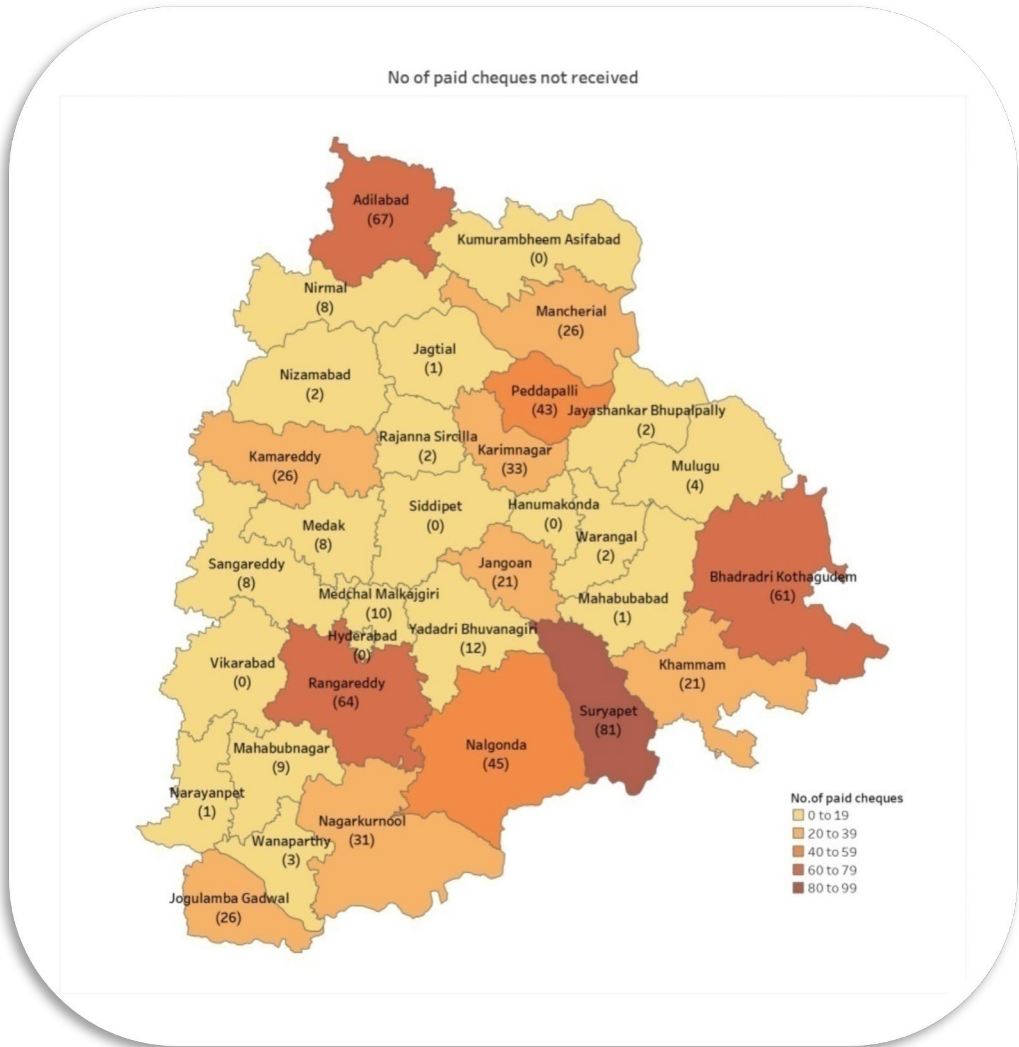


Fig.3: Non furnishing of paid cheques (in number)

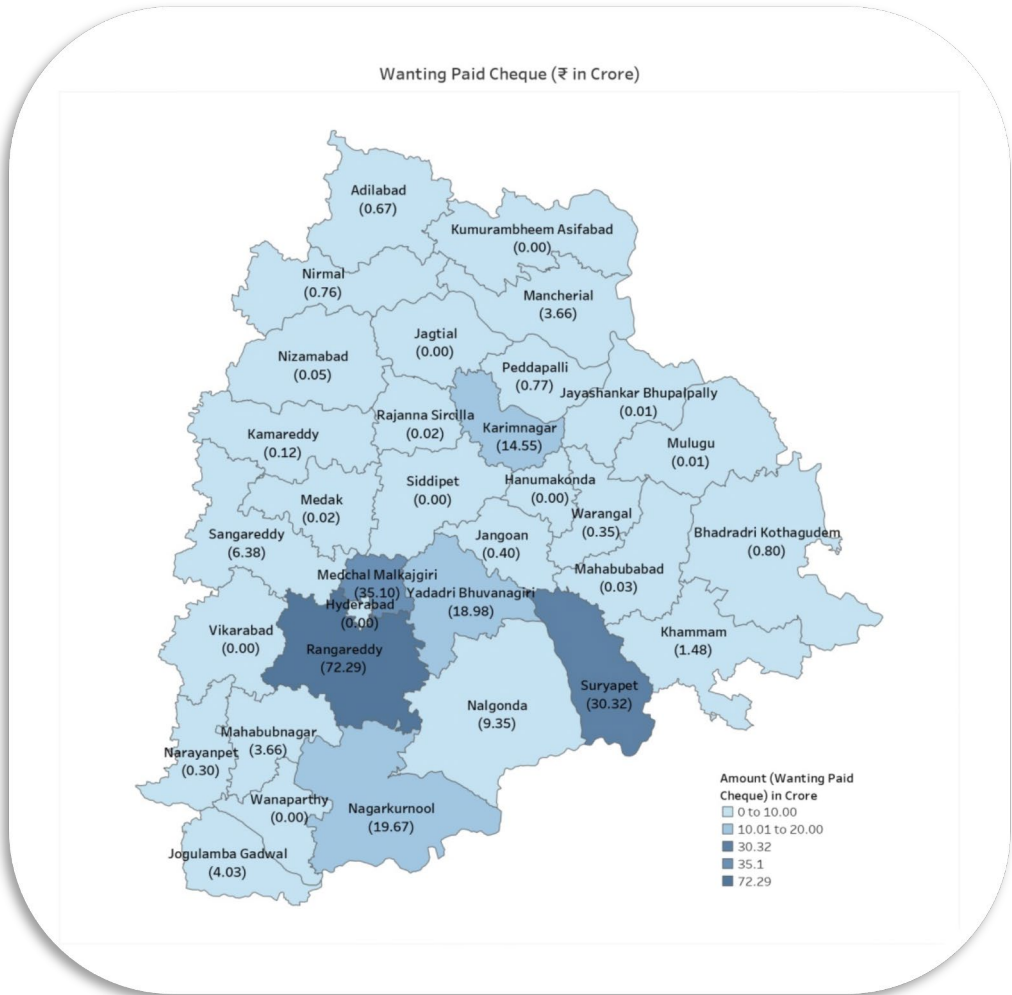


Fig.4: Non furnishing of paid cheques (₹ in crores)

Sl.No	Name of the DTO/District	Amount of paid cheques in(₹)
1	Ranga Reddy	72,29,44,464
2	Medchal Malkajgiri	35,10,32,356
3	Suryapet	30,32,02,570
4	Nagarkurnool	19,67,21,150
5	Yadadri Bhuvanagiri	18,98,46,258

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

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

Plus and Minus Memorandum Statement is to watch the closing balance under Deposit Head of Account. Receipts and Payments booked under SA 112 were verified with those of Plus and Minus memoranda in respect of all Deposit Heads.

The scrutiny of plus and minus memoranda received in support of the amounts booked under SA 112 (covering the Major Heads 8338, 8342, 8443, 8448 and 8449), revealed that there are huge differences between both as detailed in **Annexure 2.4**.

Recommendations:

Validation/control mechanism within IFMIS to reconcile SA 112/Plus and Minus Memoranda or raise a flag for treasury officer in case of difference.

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 2022-23, the following deficiencies were noticed in Loan Accounts.

2.4.1 Misclassification of Computer Advance.

In DTO Hyderabad (Urban), the recoveries towards Computer Advance (MH 2220) amounting to **₹2,000** was wrongly classified under HBA Regular (MH 7610-00-201-05-000) vide token No. 6201566768.

2.4.2 Misclassifications of other items under HBA.

In DTO Hyderabad (Urban) and DTO Ranga Reddy, other recoveries amounting to **₹9,446** not pertaining to House Building Advance were classified under MH 7610-00-201-05-000 House Building Advance. Details are shown in **Annexure 2.5**.

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. In this connection, during the instant year 2022-23, the following irregularities were noticed in GPF Accounts.

2.5.1 Incorrect classification of Provident Fund subscriptions.

Accurate classification is a basic requirement for the preparation of accounts. All drawing officers who present bills to the Treasury are to ensure this. At the Treasury level, it should be ensured that the accounts are compiled correctly based on the nature of the transaction and classification recorded by the departmental officer. The DDOs and the treasury are jointly responsible for correct classification of transactions. The following issues were noticed in GPF transactions in this regard.

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

During the year 2021-22, 8 credit items amounting to ₹3,61,342 and 13 debit items amounting to ₹ (-) 60,47,273 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 2.6(i) and 2.6(ii)**.

2.5.1.2 Class IV GPF into Regular GPF.

During the year 2022-23, 1,160 Credits for ₹2,83,97,631 (**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 2.7(i)**.

Similarly, 32 Debit items amounting to ₹1,17,66,285 (**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 2.7(ii)**.

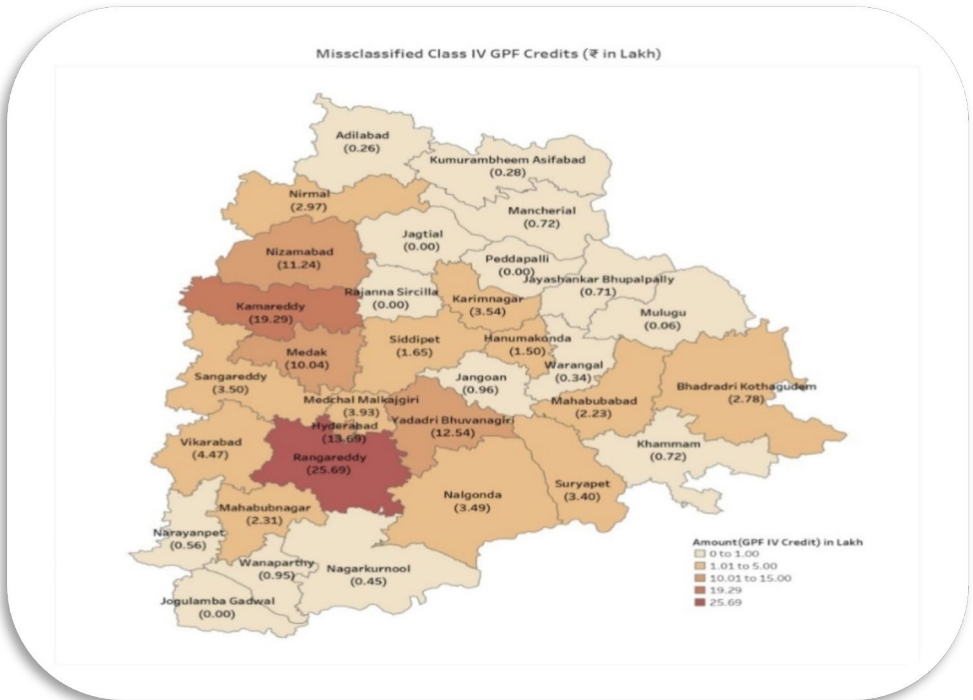


Fig.5: Misclassification of Class IV GPF credits into regular GPF

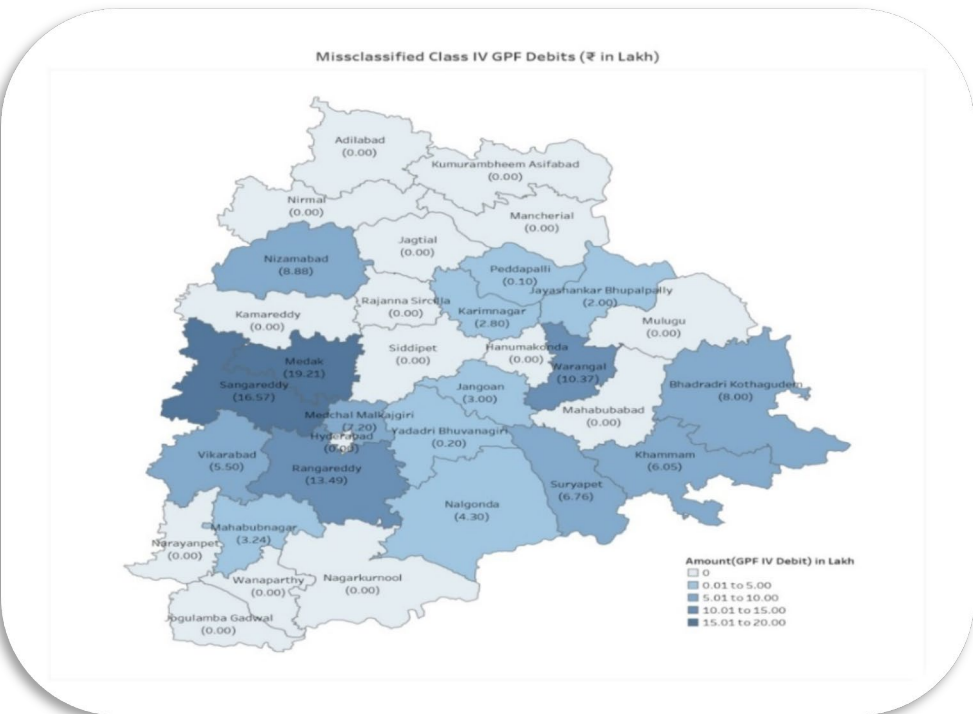


Fig.6: Misclassification of Class IV GPF debits into regular GPF

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.

During the year 2022-23, **26** schedules amounting to **₹4,07,333** were not received from the treasuries which resulted in missing credits in the GPF subscribers' accounts. Further, 4 debits for **₹5,23,995** were kept under suspense for want of vouchers. Details are given in **Annexure 2.8.**

2.5.3 Cases of overpayment.

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 15-A of State Provident Fund Manual 1935, the amount paid in excess of the available balance in a subscriber's account is to be recovered from the subscriber in lumpsum or in such number of monthly installments as may be determined by the administrative department.

There are two cases of over payment amounting to **₹1,56,950** pending as on date, despite repeated reminders being issued to DDOs and JDPO/DTOs. Details are given in **Annexure 2.9.**

2.5.4 Payment on GPF Authorization after validity period.

As per extant rules, the validity period of GPF final withdrawal authorization is six months from the date of issue. If the amount remains unclaimed beyond the said period, the authorizing has to be revalidated by the authorizing authority. However, **30** Treasuries have made GPF final withdrawal payments in **273** cases beyond the validity period of six months as detailed in **Annexure 2.10.**

Recommendations:

- *Flags/validations to be built in IFMIS for identifying/highlighting missing schedules.*
- *Inbuilt function to restrict payment of GPF FW cases post validity period.*

PART 3 DEFECTS AND OTHER IRREGULARITIES NOTICED DURING TREASURY INSPECTION

3.1 Introduction:

3.1.1 Objective.

The primary purpose of treasury inspection is to verify and ensure whether the various checks and procedures prescribed for preparation of initial accounts are duly complied to by the treasuries. The methodology used to conduct Treasury Inspection has been covered in detail in Section 1.3.

3.1.2 Outstanding Inspection Reports and Paras.

Efforts were made to resolve the outstanding paras of the previous years during the course of treasury inspection. As a result, in the year 2022-23, **73 IRs and 379** outstanding paras were cleared. To the end of March 2023, there remained **370** Inspection reports outstanding with **1,096** paras to be settled. The district-wise data thereof is given in **Annexure 3.1**. Treasuries are expected to rectify deficiencies identified during the inspection at the earliest.

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.

The 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 budget year).

3.2.1.1 Lapsing of unclaimed Non-lapsable Deposits of Category ‘A’.

As per G.O.Ms.No.43, Finance & Planning (W&M) Department, dated 22-04-2000, read with G.O.Ms. No.25, Finance (DCM) Department, dated 30.03.2019, deposit amount which are collected by the Local Bodies, Special fee collected by educational institutions, other fees and User Charges collected from the public apart from their own collections, are deposited in these accounts on account of statutory devolution like property tax, professional tax, entertainment tax etc., and statutory grants received from the Government are categorized as Category ‘A’ Non-Lapsable deposit accounts.

In DTO Adilabad, it was observed that different deposit heads of account falling under Category “A” were lapsed and credited to MH 0075 as detailed below.

Sl. No.	DDO code	PD Administrator	Lapsed Amount (₹)	Date of Lapsing	Remarks
1	01012002001	Chief Planning Officer, Adilabad	32,74,24,198	31.03.2018	Lapsing of Amount
2			4,30,146	24.03.2022	Unspent balance
Total			32,78,54,344		

Recommendation:

Ensure that the IFMIS is configured to recognize Category A deposits as non-lapsable. This can be achieved by setting specific parameters or flags within the system to prevent these deposits from being automatically lapsed.

3.2.1.2 Non-Lapsing of amounts under Category “B”.

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 ₹1,37,62,635 are given in **Annexure 3.2** and the district wise status of non-lapsing deposits is exhibited in **Fig. 7** below.

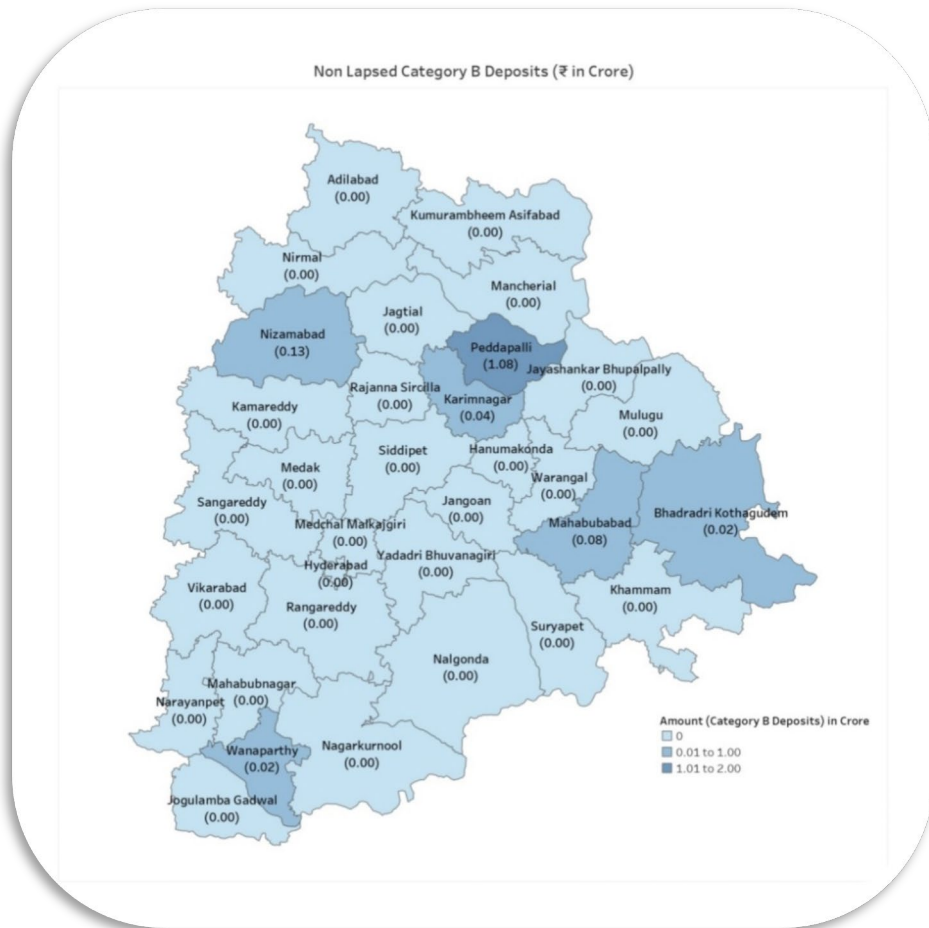


Fig.7: Non-lapsed amounts under Category “B”

3.2.1.3 Non-Lapsing of amounts under Category “C”.

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

An amount of ₹10,74,59,75,145 pertaining to different deposit heads of account falling under Category “C” which were due for lapsing as on 31-03-2022 remain un-lapsed. Details are given in **Annexure 3.3** and the district wise status of non-lapsing deposits is exhibited in **Fig. 8** below.

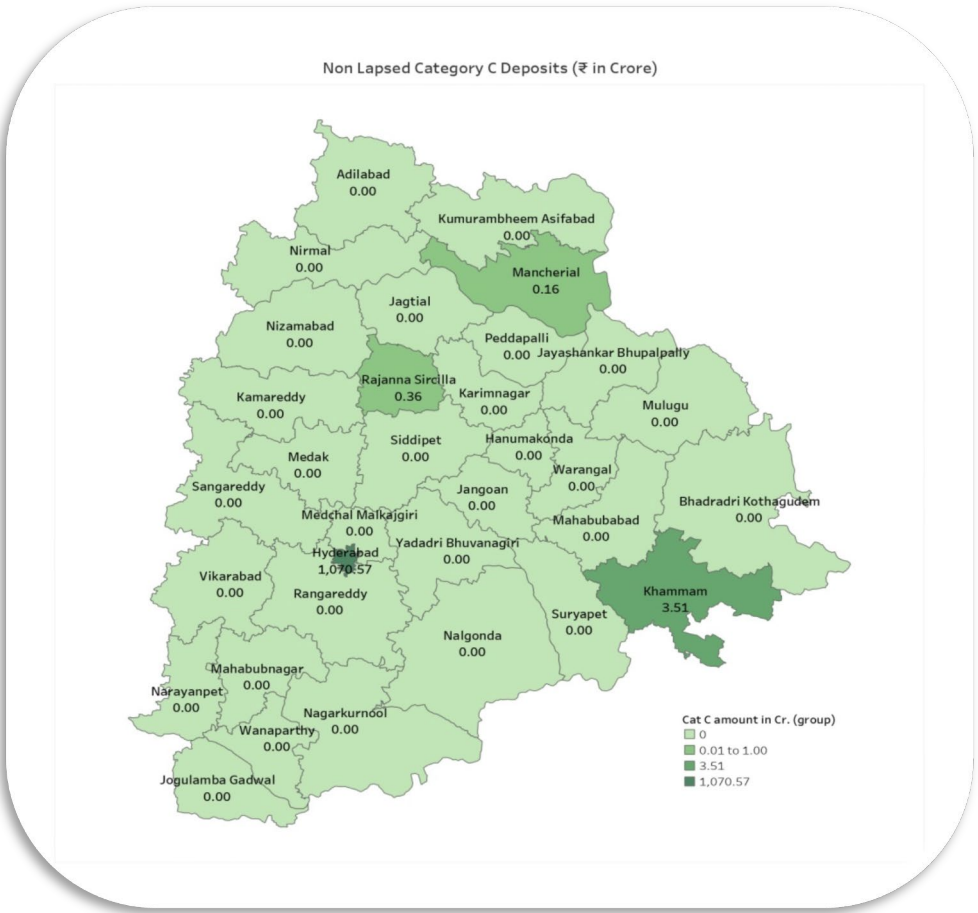


Fig.8: non-lapsed amounts under Category “C”

In DTO Yadadri Bhongir, it was noticed that the PD ledgers under HOA: 8443 were not available in the department either in soft copy format or in the IFMIS application or on physical ledgers to view the DDO wise Account statements.

Recommendation:

Implement a tracking system with financial management software to monitor and trace deposits falling under Category B and Category C. This system should have the capability to record and store details such as depositors’ information, deposit amount, due dates for lapsing and any other relevant data. Further, a reminder/alert mechanism may be incorporated to trigger the lapsing process.

3.2.2 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 not 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.

During a review of PD accounts in four DTOs and two STOs, it was observed that, Deposit accounts for an amount of ₹1,79,96,050 were lying unspent for more than three years as detailed in the **Annexure 3.4**.

3.2.3 Non-closing of Revenue Deposits Register.

In two STOs, it was noticed that the balances as per Revenue Deposit ledger were NIL but as per IFMIS application, the Revenue Deposit amounts as detailed in **Annexure 3.5** were available.

3.2.4 Duplicate codes of DDOs/PD Administrators.

In DTO Mahabubabad, it was noticed that some of the DDOs and PD Administrators have more than one DDO code. DDOs/PD Administrators with more than one DDO code may lead to fraudulent drawl of bills and wrong depiction of number of DDOs under the control of the department.

Recommendation:

Conduct regular data verification exercises to ensure the accuracy and completeness of the DDO database. This can be done by cross-checking the information with relevant departments.

3.2.5 Pending Detailed Contingent Bills for Abstract Contingent Bills drawn.

Financial Rules (Art 99 of Financial Code) permit drawal of advances on Abstract Contingent (AC) bills for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (SR 18 below TR 16) and Government orders (GO No.391, dt.22-03-2002 and 507, dt.10-04-2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the Detailed Contingent (DC) bills with supporting vouchers

within three months. In any case, a third AC bill shall not be admitted till the first AC bill is settled. Non-submission of DC bills raises questions on the proper utilization of the amounts drawn, correctness/completeness of accounts and is also in contravention to Government Orders. Further, to the extent of non-receipt of DC Bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

In DTO Yadadri, Bhongir and in DTO Mulugu, it was observed that DC Bills for ₹80,00,000 and ₹71,500 respectively were pending receipt against AC bills drawn to the end of June 2022.

Recommendation:

Incorporate an AC/DC Bill online monitoring mechanism with the treasury's payment system to automate the payment process. This will streamline the payment workflow and reduce manual errors.

3.2.6 Differences between CAB figures and amount transferred to 8443-109-13.

In DTO Ranga Reddy, it was noticed that an amount of ₹393,34,72,479 in respect of DFO Shamshabad was transferred on 01.09.2022. The same was reflected in the ledger under receipts. However, while rendering the account, the DTO submitted adjustment challans along with PD cheques for the said transaction without submitting the Plus and Minus memoranda.

Further, it was noticed that as on 31-3-2022, DFO, Shamshabad furnished the Certificate of Acceptance of Balance for an amount of ₹499,38,34,209 but only ₹393,34,72,479 was transferred in 8443-101-03 leaving a balance of ₹106,03,51,730. The differences between the CAB figures and the transferred amount can impact budget planning and leads to financial imbalances and potential funding gaps.

3.2.7 Non obtaining the Certificate of Acceptance of Balances (CABs) from PD Administrators.

As per Article 126 of Account Code Volume I read with GO.Ms.No.45 Fin & Plg. dept, dated 25-2-1987, at the end of every quarter the administrator operating PD Account in the Treasury is required to verify the balance in the deposit account with those of treasury and furnish a Certificate of Acceptance of Balance (CAB), in order to ensure the correctness of the

balances as shown in the cash books of PD administrators with those of treasury to prevent unauthorized/fraudulent drawals. Non-reconciliation of balances in PD accounts /non-receipt of CABs are fraught with the risk of fraudulent drawals from PD accounts. This issue needs immediate attention.

In 4 STOs and one DTO, it was noticed that CABs for 671 PD Accounts from PD Administrators were not received as detailed in **Annexure 3.6**.

3.2.8 Irregular transfer of funds from one PD Account to another PD Account.

In STO Toopran, it was noticed that an amount of ₹99,24,881 through PD cheques were adjusted from one PD A/c to another PD Account without proper orders as shown in **Annexure 3.7**.

3.2.9 Double drawal of PD Cheques.

In STO Bodhan, it was noticed that PD cheques were drawn towards payment of current charges (electricity bill) for the months of May-2022 and June-2022 which were drawn twice for the same months, as detailed in **Annexure 3.8**.

Recommendations:

- *Regular reconciliation of bank statements with payment records to identify any discrepancies or duplicate payments needs to be carried out.*
- *Strengthen internal controls within the billing and payment process to prevent the duplication of PD cheque issuance. This can include segregating duties implementing approval processes and conducting regular reconciliations or thorough inbuilt validation in IFMIS application.*

3.2.10 Contribution towards Central Market Fund by Agriculture Market Committees.

As per the Telangana (Agricultural Produce & Livestock) Markets Act 1966 vide Para 86-A, every Agricultural Market Committee shall contribute to the Central Market Fund, 10% of its income derived in the previous quarter.

In STO Nidamanoor, it was noticed that the PD Administrators of AMC issued PD Cheques from HoA 8448-120-02 to Haliya and Nidamanoor and these cheques were intended as a

10% contribution to be sent to Central Market Fund.

Further, the amount was credited to PD Administrators account of the Agriculture Market Committee instead of crediting directly to Central Market Fund held by Director of Marketing, Government of Telangana. Details are given in **Annexure 3.9**.

3.2.11 Misclassification under MH 8658-102-01 - Unclassified suspense.

In DTO Nizamabad and DTO Peddapalli, it was observed that the flag fund amounts were misclassified under MH 8658-102-14 (National Defense Fund) instead of remitting the flag fund under Savings Account of Director, Sainik Welfare. The details are in **Annexure 3.10**.

3.2.12 Minus figures in Main Accounts.

In STO Miryalaguda, it was observed that minus balances were booked under “Cash Payments” for the month of October 2022 and November 2022 as detailed in the **Annexure 3.11**.

3.2.13 Non furnishing of details of employees’ code, designation etc., with the PD cheques.

3.2.13.1 In DTO Ranga Reddy, it was observed that, certain details such as Employee ID/Code, Designation, DDO Code, GPF Account Number and the amount were not provided in PD Account Cheques for GPF Part final withdrawals made by Deputy Executive Officer, Zilla Praja Parishad, R.R. District. Only the name of the beneficiary and Bank account number were enclosed with the PD cheques as detailed in **Annexure 3.12**.

3.2.13.2 In DTO Hanumakonda, it was observed that Registrar, Kakatiya University (KU), Warangal has drawn a PD cheque for **₹7,16,48,361** towards the pay and allowances for the month of December 2022 and the same was credited to the Current account of the Registrar of Kakatiya University. This PD Cheque to the extent of budget under the head 310-311 Grant-in-aid was drawn for the Salaries/Pensions without supporting details of staff/pensioners i.e., employee ID/PPO ID, Basic pay, DR, HRA etc., with respective deductions to the concerned heads of account and not made direct payment to Employees/Pensioners Bank account.

3.2.14 Huge difference between booked figure and PD account figure of ZP-GPF balances.

The DTA vide circular memo no. I/3555/2017 dated 13-05-2022 issued instructions to

transfer the ZP GPF account balances of the employees who were posted in other districts along with PD account to the PD accounts of the ZP CEOs where the employees are presently working.

In DTO Kama Reddy and DTO Narayanpet, it was observed that, the credits were posted into the PD Account without any Challan Nos./Transaction ID for the period from 01-04-2022 to till date and the amounts under ZP GPF PD Account (credit figures) were not tallying with the booked figures of DDO wise monthly total receipts & payments list.

The PD-to-PD adjustment of ZP-GPF amounts from the mother district, i.e., Nizamabad to Kama Reddy and Mahaboobnagar to Narayanpet were also not transferred to ZP-GPF account.

3.2.15 Self Cheques drawn by the PD Administrators.

As per Article 3 of the Financial Code, unless the amount is immediately required to be paid for the goods or services received/work done, no amount shall be withdrawn from the deposit account. In pursuance of this, it is stipulated that no self cheque shall be permitted except for salaries and petty office expenses. No cheque in the name of the manager or any bank shall also be allowed, to prevent the bad practice of depositing the amounts in the bank to avoid lapse of funds. The cheques may be issued in the name of the end beneficiary. The PD administrator and the Treasury Officer are to be personally held responsible for any deviation from the above Article.

In five DTOs and seven STOs, it was observed certain P.D. Account Administrators have drawn amounts through self cheques which are against the above codal provisions. A sample of two items in each DTO/STO is detailed in Annexure **3.13**.

3.2.16 Parking of Municipal funds without utilization.

The Govt. of Telangana, Municipal Administration issued order vide Lr.ROC. No.114420/2019-H2 dated 27.07.2019 duly upgrading Bandlaguda Jagir Municipality to Municipal Corporation, Bandlaguda Jagir.

In STO Rajendranagar, it was observed that the PD account bills in respect of Municipal Corporation, Bandlaguda Jagir, were approved through IFMIS deposit module for

the period from 01.04.2019 till date. The Commissioner, Municipal Corporation, Bandlaguda Jagir has not drawn any PD cheque towards payment of salaries to its employees from “**HOA: 8448-102-06-002, Municipal Corporation salary fund**” after 25.06.2021 though there was a balance of ₹54,25,137 available to the end February 2023.

3.3 Defects noticed in Pension Payments:

During the year of review, it was noticed that excess payment of pension to the tune of ₹2.75 crore was made as depicted in Fig. 9 below.

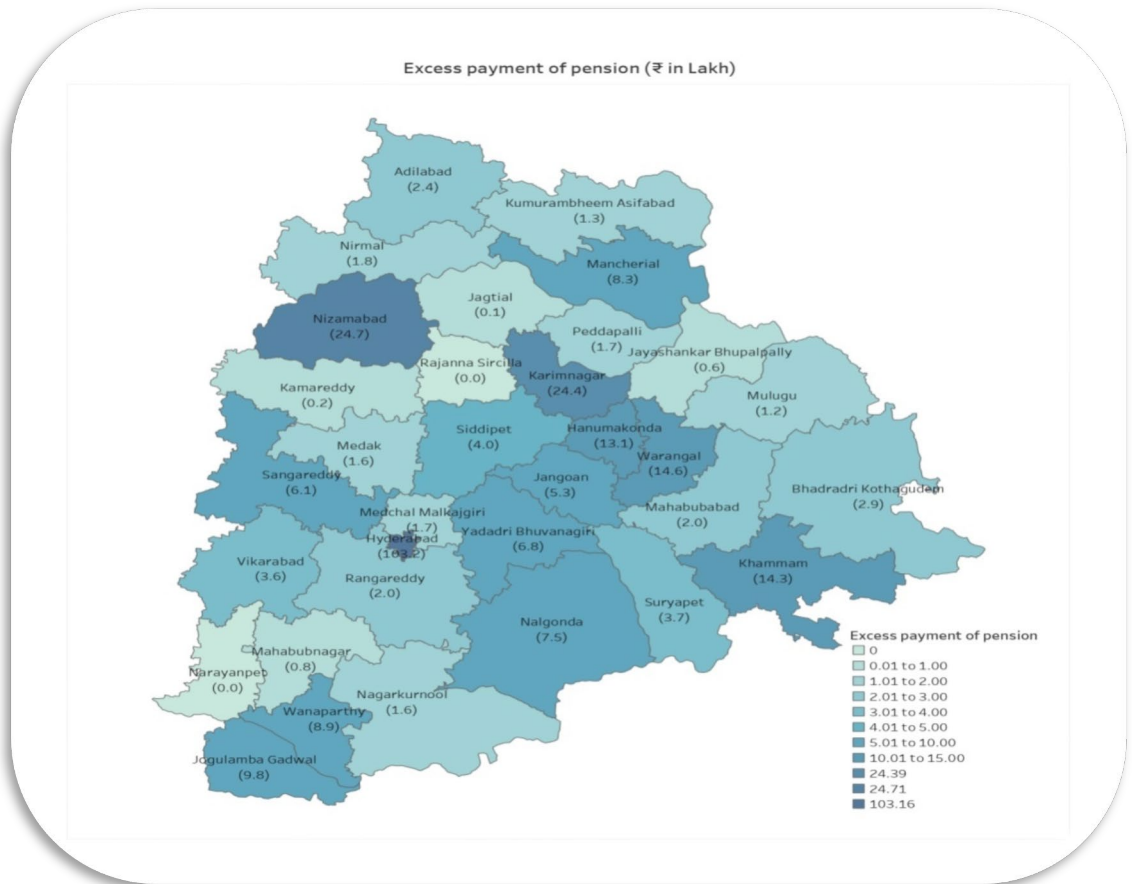


Fig .9: Excess payment of pensions

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

- Inadmissible Dearness Relief and Medical Allowance (₹56.31 lakh) (Annexure 3.14).

- Payment of ineligible Additional Quantum of pension with Dearness Relief (**₹75.85 lakh**) (**Annexure 3.15**).
- Irregular consolidation of pension (**₹19.35 lakh**) (**Annexure 3.16**).
- Payment of Enhanced Family Pension beyond time limit (**₹45.95 lakh**) (**Annexure 3.17**).
- Short recovery/non-recovery/early restoration of commuted portion of pension (**₹39.59 lakh**) (**Annexure 3.18**).
- Due to wrong entry of Category of pension (SP instead of FP) (**₹33.86 lakh**) (**Annexure 3.19**).
- Due to non-implementation of 10% cut in pension (**₹3.28 lakh**) (**Para 3.3.1**).

The number of excess pension payment cases are depicted in Fig. 10 below:

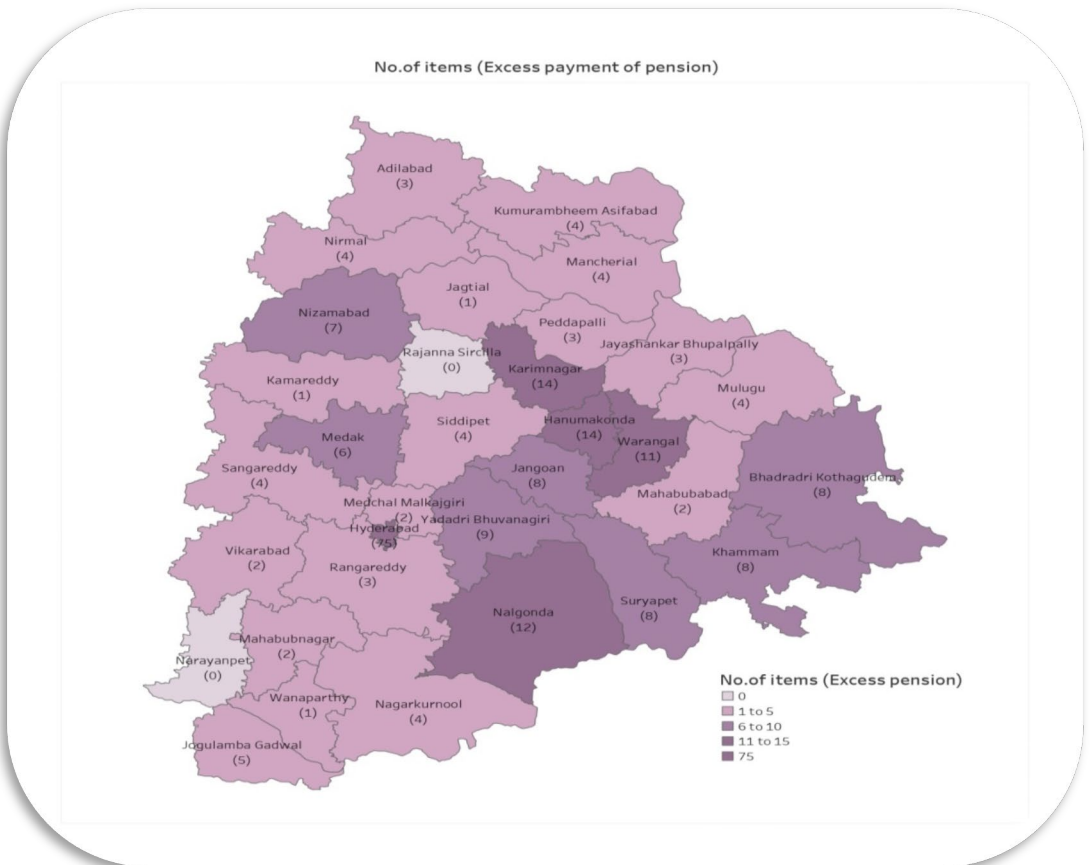


Fig.10: Excess payment of pension cases (in number)

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

3.3.1 Excess payment of pension due to non-implementation of 10% cut in pension.

In APPO Jambagh, it was noticed that the revised Amendment Order issued under RPS 2010 scales in favour of Sri G. Srinivas Rao with an instruction to impose 10% cut in pension for a period of 05 years from 06/2011 to 05/2016. However, the Revised Service Pension was paid by the APPO without 10% cut for a period of 05 years while making payment. This resulted in excess payment of pension to the tune of **₹3,27,934**.

3.3.2 Non-payment of Commuted Value of Pension in full to the retirees.

As per G.O.Ms.No.324 Finance & Planning Department, dated 20-09-1977 and Circular Memo No.2066-C/123/78/1 Finance & Planning department dated. 22-11-1978, the deduction in the amount of pension on account of commutation shall become operative from the date of receipt of commuted value of the pension by the pensioner or 3 months after issue of authority asking, the pensioner to collect the commuted value of pension by the Principal Accountant General (A&E) or the Director, State Audit, whichever is earlier.

It was observed that the treasuries have generated token numbers for payment of commutation based on the allocations mentioned in the authorizations. However, the department generated token numbers based on allocation and payment made in e-Kuber for the partial commuted value with corresponding partial commuted amount either to the portion of allocation relating to Composite State share or AP State share and the portion of share relating to the Telangana State remained unpaid, effecting the payment of reduced pension.

The details of the cases noticed under the above category are given in **Annexure 3.20**.

3.3.3 Short payment of pension due to wrong consolidation and other reasons.

In 12 DTOs, 23 STOs and 5 APPOs, it was observed that in 62 pension cases short payment of pension was made due to wrong consolidation and other reasons as detailed in **Annexure**

3.21.

3.3.4 Undrawn pension for more than one/three years.

SR 86 (a) under TR 16 stipulates that if a pension remains undrawn for more than one year, the same shall cease to be payable. Further, as per instruction 60 under TR 16 of erstwhile combined state of APTC Vol-I, when a pensioner fails to receive his pension for one year, the Pension Disbursing Officer should make enquiries through the District Police, for the cause of his/her non-appearance, stating clearly where the pensioner was residing. The pension should not be paid till the enquiry is completed and the payment may be resumed if no objection is found as a result of enquiry.

In three DTOs and four STOs, it was noticed that 141 pension cases where pension was not drawn for more than one year for which no enquiries had been initiated. Details are given vide **Annexure 3.22**.

3.3.5 Excess payment of pension due to drawal of two-family pensions.

According to Rule 50(10) (a) & (b) of the A.P. Revised Pension Rules 1980, if the surviving child/children is/are eligible to draw two family pensions, the admissible amount on both the pensions shall be limited to **₹27,830** with effect from 04-09-2012 vide G.O. Ms. No. 245, dated 04-09-2012.

In DTO Gadwal, it was noticed that Ms. R. Deepthi Pravalika was drawing two family pensions one @ **₹18,914** pm vide PPO No.79-000023/FP and the other @ **₹18,391** pm vide PPO No. 79-004799/FP.

The two-family pensions being drawn by Ms. R. Deepthi Pravalika may be restricted to the limits mentioned in the above GO.

3.3.6 Non-authorization of gratuity share to eligible minor daughter.

In STO Kosgi, Sri M. Narsaiah was declared undetected/untraceable by Hanwada Police Station. His minor son, Master M. Goutham, aged 10 years was authorized family pension vide PPO No.A4/SA/MBNR/DY.CEO/FP000432, by District Audit Office and the missing Govt. Servant also has a minor daughter named Kum. Naveena aged 12 years as on 12.07.2013. It was noticed that the entire gratuity amount of **₹87,688** authorized vide GPO No.34000030 was paid to his son ignoring the minor daughter who was also eligible for a share of gratuity.

3.3.7 Irregular drawal of two-family pensions.

In DTO Sircilla, it was noticed that Smt. Ahmedi Begum was authorized two family pensions at a time from 01.10.2003 vide PPO Nos. FP-001548 and FP-000327 after death of her parents.

3.3.8 Payment of pension of other Government pensioner as Telangana pensioner.

In DTO Suryapet, Sri K. Anjaneyulu, who retired on 30.11.2012 in the combined state of Andhra Pradesh and was drawing pension from DTO Machilipatnam, was drawing his pension through Suryapet Treasury and his pension was consolidated under TSRPS 2020 by treating him as Telangana pensioner from 1ST July 2018 onwards.

3.3.9 Inadmissible payment of family pension due to remarriage.

As per Rule 50(6)(a)(ii) of Telangana State Pension Rules 1980, on the death or remarriage of widow/widower, her/his share of family pension shall become payable to her/his eligible child provided that, if the widow/widower is not survived by any child, her/his share of family pension shall cease to be payable.

It was noticed that Sri B. Mallaiah was authorized family pension from 17/12/2002 due to the death of his wife Smt. P. Santhamma. He was authorized Service pension under RPS 2015 after retirement on 30.04.2020. However, the name of the family pension beneficiary was noted as Smt. B. Rani who is other than the first wife (Smt. P. Santhamma). This may be verified.

3.3.10 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 2 DTOS, 3 STOs and 1 APPO, it was observed that in 29 cases, the pension was not consolidated by the Pension Authorizing Authority as detailed in **Annexure 3.23**.

3.3.11 Irregular drawal of two-family pensions by a beneficiary.

In one DTO, one STO and one APPO, it was observed that the pensioners listed in **Annexure 3.24** were drawing two family pensions in contravention to the pension rules.

3.3.12 Non-remittance of recoverable gratuity to Government Account.

In JD, PPO, Hyderabad, it was observed that Gratuity Payment Order No.06-093714/RG, dated 04.03.2019 for ₹12,00,000 in respect of Sri K. Jayaker was communicated by PAG (A&E), Telangana. While issuing the Gratuity Payment Order, it was directed to recover ₹12,00,000 from RG towards loss of Revenue and remit the same to 0030 – Stamps and Registration Fees, 02-Stamps Non-Judicial, 102-Sale of Stamps, 01 Sale of Stamps. But no action was taken till date to recover the gratuity and remit the same to Government Account. Non remittance of recoverable portion of gratuity led to loss of Government exchequer.

3.3.13 Missing Pension Payment Orders.

The payment of pension to the pensioners shall be on the basis of the Pension Payment Orders and the physical Pension Payment Order shall be available and kept on record till lifetime of pensioner/family pensioner in the Treasury where the payment is being made.

In two DTOs and Two APPOs, it was noticed that 41 PPOs detailed vide **Annexure 3.25** were not kept on record though pension was being paid.

Recommendations:

- *Develop a comprehensive validation process that verifies pension payment calculations before they are approved and disbursed. This can include automated checks for anomalies or irregularities in payment amounts, ensuring that only accurate payments are made.*
- *Regularly review and update pensioner data to ensure accuracy and completeness. Implement data validation processes to identify and correct any discrepancies or errors in the pensioner records. This will help prevent incorrect payment amounts due to outdated or incorrect information.*

3.4 Defects noticed in maintenance of Class IV GPF:

Class IV GPF (General Provident Fund) accounts in the Government of Telangana are maintained by DTOs. These accounts operate under the same rules and regulations as other GPF accounts. When Class IV employees are promoted to Class III or higher, their balances in the Class IV GPF accounts will be transferred to regular GPF Accounts.

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

As per GPF Rule 11, interest on GPF balance is payable up to six months after the death of subscriber.

In two DTOs, it was observed that an amount of **₹3,09,626** towards interest was paid in excess of the final withdrawal cases as detailed in **Annexure 3.26**.

3.4.2 Short payment of interest on GPF Final withdrawal.

As per GPF Rule 13(4), interest on GPF Final withdrawal 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.

In DTO Khammam, the above orders were not followed and resulted in a short allowance of interest on the GPF balance of the subscribers. Details are given in **Annexure 3.27**.

3.4.3 Recovery of GPF/CPS 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/CPS is not to be made and a copy of suspension orders issued by the competent authority is to be enclosed to the bill.

3.4.3.1 In two STOs, it was observed that deduction of GPF subscription was made in respect of the government servants who were under suspension and subsistence allowance was being paid vide **Annexure 3.28**.

3.4.3.2 In two STOs, it was noticed that CPS subscription was recovered in respect Smt. K. Mamatha, Senior Accountant, STO, Narsapur and Sri Gilakathula Srinivas, Naib Tahsildar, O/o MRO, Kodad who were placed under suspension and paid Subsistence Allowance.

3.4.4 Irregular authorization of Class-IV GPF final payment amount to non-family members.

As per GPF rules, the GPF amount accumulated in respect of deceased Govt. employees is to be authorized only to wives, parents, minor sons (below 18 years) and unmarried or widowed daughters.

In three DTOs, it was noticed that the Class-IV GPF final payments were authorized to ineligible family members in violation of the rules. Details are in **Annexure 3.29**.

3.4.5 Non-transfer of employees' provident fund amount to concerned individuals EPF Account – Amounting to ₹60,00,000.

In STO Tandur, it was noticed that the following PD Cheques were drawn by the Commissioner of Municipality, Tandur (DDO Code: 24051802001) for making payment towards Employees Provident Fund (EPF), ESI and GST to outsourcing employees working in Tandur Municipality.

Sl. No.	Cheque No./Date	Head of Account	Purpose	Amount (₹)
01	14433770/21.06.2022	8448001020003002000NVN	GST, EPF, ESI payments	6,00,000
02	14433756/21.06.2022		EPF	9,00,000
03	14433725/18.06.2022		EPF	9,00,000
04	14433683/18.06.2022		EPF	9,00,000
05	14433663/18.06.2022		EPF	9,00,000
06	14433579/18.06.2022		EPF	9,00,000
07	14433496/18.06.2022		EPF	9,00,000
Total				60,00,000

In general, the GST, EPF and ESI amounts are to be paid by the manpower supplying agency and later on the manpower supplying agency sends invoice for drawal of pay and allowances.

Contrary to this, the PD Administrator has withdrawn huge amounts in one month without remitting/transferring to individuals' EPF account.

3.4.6 Un-posted Class IV GPF Debits.

It was observed in 12 DTOs, the debits (TA/PFW) have not been accounted for in the individual Class IV GPF subscribers. Details are shown vide **Annexure 3.30**.

3.4.7 Misclassification of Class IV GPF debits under Class III Regular GPF.

In DTO Nalgonda, it was observed that 20 debits (TA/PFW) pertaining to Class IV GPF were misclassified under Class III Regular GPF as detailed in **Annexure 3.31**.

3.4.8 Misclassification of Regular GPF amount into Class-IV GPF head.

All last grade employees have to subscribe to General Provident Fund and all such subscriptions to GPF are to be deducted and booked under GPF-IV – Head of Account 8009-01-101-00-05 and the fund management of Class IV GPF is done by District Treasury Officers. When the employees do not come under last grade on their promotion to NGO/GO, they shall have regular GPF account, and the subscriptions of the regular employees are to be deducted and accounted for under regular head 8009-01-101-00-01.

In five DTOs, and one STO, it was noticed that the GPF subscriptions amounting to **₹3,60,899** of regular GPF were wrongly booked in Class-IV GPF head of account as detailed in **Annexure 3.32**.

3.4.9 Non-Transfer of Class-IV GPF balances to Regular GPF account.

In two DTOs, it was observed that the following employees who obtained Regular GPF accounts had their GPF subscriptions accounted for under Regular GPF but the balances lying in their Class-IV GPF accounts were not transferred to Regular GPF Accounts.

Sl. No.	Name of the DTO	Name, Designation & Employee ID	Class IV GPF account number	Regular GPF account number	Balance in Class IV GPF account
1	DTO Jangaon	Rapolu Venkateshwarlu, JVO, 2128246	0211010132	38843/CVD	2,45,097
2		Rapolu Madar, HWO Gr. II, 2122364	0210770208	48194/WEL	4,47,769
3	DTO Wanaparthy	Sri S. Rajender, O/o CDPO, ICDS, Wanaparthy	--	48146/WEL	92,740

3.4.10 Incorrect accounting of Class IV GPF final withdrawal under regular GPF.

In DTO Warangal, it was observed that the following debit (TA/PFW) has been accounted for under 8009 -101-01 (Regular) instead of Class IV GPF account under 8009-101-05.

Abstract month	SA	Voucher Number	Amount & date	Name of the subscriber	Year	Name of the DDO
01-6-2019	35	V-42010000001455	4,01,267, 06-05-2019	S. Eshwaraiah	2019-20	AO, Collectorate, Warangal

3.4.11 Class-IV GPF Accounts with Minus balances.

In 7 DTOs, it was observed that 110 Class IV GPF Accounts have minus balances as detailed in **Annexure 3.33.**

Recommendations:

- *In order to minimise excess/short payment of interest on GPF Final withdrawal cases, ensure that accurate and up-to-date information is entered into the IFMIS system for each GPF account and an automated interest calculation module within the IFMIS system may be enabled to calculate the interest up to the period to which the retired/deceased subscriber is eligible.*
- *Ensure that the IFMIS system is properly configured to differentiate between subsistence allowance and basic pay while calculating and deducting the GPF subscription at the prescribed rate so that GPF deductions are excluded from subsistence allowance.*
- *To minimize the GPF Accounts with minus balance, ensure that all contributions, withdrawals, and interest calculations are accurately recorded and updated in the GPF accounts and regularly reconcile the GPF accounts to identify any discrepancies and take corrective actions promptly.*

3.5 Miscellaneous Issues:

3.5.1 Retention of safe custody articles in the Strong Room.

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.

The details of articles lying in strong room for more than three years are given in **Annexure 3.34**.

3.5.2 Unfit Strong Room in Sub Treasury Office.

In STO Narsampet, it was observed that Deputy Executive Engineer (R&B) Subdivision, Narsampet vide Letter No. DEE/R&B/NSPT/2017-18 has stated on 27-12-2017 that the Strong Room of Sub Treasury Office, Narsampet was structurally in bad condition and unfit for storage of valuables, documents, and files. Further scrutiny revealed that there are 9 articles lying in strong room for more than 3 years since the date of receipt.

3.5.3 Spoiled/Damaged Stamps lying with the District Treasury.

Retention of stamps in stock for which there is no demand at all or having an occasional demand is contrary to instructions 7 and 14 under Treasury Rules 4 and 5 respectively of Treasury Code Volume-I.

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

In DTO Sanga Reddy, it was noticed that stamps amounting to **₹1.14 crore** listed in **Annexure 3.35** were retained against the above codal provisions and Government instructions.

3.5.4 Non-renewal of strong room fitness certificate.

According to instruction 4-C under TR 11 of TSTC Volume-I, read with G.O, Ms. No. 6 Finance (TFR) Department, dated 21-01-2011, every strong room attached to the Treasury has to be

inspected once in three years by the Executive Engineer or his sub-ordinate deputed for the purpose and a certificate of safety of the strong room be issued by him / her. This certificate has to be obtained by the Treasury concerned by 15th April every third year so as to cover the period of three financial years.

In STO Madhira, it was observed that the validity of strong room fitness certificate was only up to 31.03.2022 and in DTO Hyderabad (Urban) the fitness certificate was not obtained since 2016.

3.5.5 Non-Exchange of Duplicate keys with District Treasury Office, Sanga Reddy.

As per Instruction 5 under TR 11 of TSTC Volume-I and G.O. Ms. No.176 dated 25-08-1971, the duplicate keys of all the pad locks used in the treasury should be exchanged with the keys in use once in three years during the annual inspection of the STO.

In STO, Narayankhed, it was observed that the last exchange of keys took place on 27-02-2016.

3.5.6 High value articles kept in Strong Room.

In DTO Hyderabad (Urban), it was noticed that there were 266 articles lying in the strong room since 02-09-1984, out of which 36 articles were gold articles. These gold articles kept in the strong room were not quantified.

3.5.7 Payment of ₹5,65,735 made to LIC of India, Sanga Reddy through the PD Account Digital Cheque.

In DTO Sanga Reddy, it was noticed that an amount of ₹5,65,735 was paid to LIC of India, Sanga Reddy vide Token Number 25374851 dated 22/08/2022 made by Dy. Chief Executive Officer, Zilla Parishad, Sanga Reddy without any details like purpose, authority for which the payment was made, or the details of the receiving party.

3.5.8 Contributory Pension Scheme:

3.5.8.1 Non-payment of NPS pension authorization.

As per Para 11 of G.O. Ms. No. 58 dated 11.06.2021 in all cases of premature exit due to invalidation/death which were settled in terms of G.O. Ms. No. 62, Finance (Pen.I)

Department, dated 07.03.2014. In terms of para 8 of G.O. Ms. No 58 the benefits shall be extended only after remitting the total accumulated amounts along with amounts withdrawn from their CPS account by the employees or their family members, to the Government Account

In DTO Medak and DTO Vikarabad, it was noticed that there were 10 NPS pensions and Gratuity were not paid to the pensioners.

3.5.8.2 Non uploading of CPS subscriptions to CRA- NSDL site.

In G.O.Ms.No.196 Finance (Pen-I) Dept., dated 24-7-2012 read with DTA Memo No. D-II/CPS/10393/1/2012 dated 30-7-2012, all the treasury officers are to upload the subscriber's contribution file to CRA of NSDL and obtain the transaction number.

In one DTO and one STO, it was noticed that the CPS subscription along with Govt. contribution was not uploaded to NSDL as detailed in **Annexure 3.36**.

3.5.8.3 Non-Transfer of CPS balances without adjustment.

In one DTO and four STOs, it was noticed that there are huge balances lying for which adjustments are yet to be completed, details in **Annexure 3.37**.

3.5.9 Non-categorization of Panchayat Secretary Grade posts in SLO/IFMIS.

In six STOs, it was noticed that the salaries of Panchayat Secretaries of all Grades viz., Grade-1, 2, 3 and 4 were drawn and paid under one single category i.e., Panchayat Secretaries without classifying/categorizing the posts. Details are given in **Annexure 3.38**.

3.5.10 Information on submission of SSTs (Schedule of Settlement with Treasuries).

All remittances made into the treasury by the Divisional Forest Officers and his subordinates during a month are shown in the schedule of remittance in the prescribed form. The remittances into the treasury are accounted for under the MH 8782-Cash Remittances-103 Forest Remittances.

Instructions were issued vide Government of Telangana, Finance (TFR) Dept. Memo No. 4589/113/TFR/2017 dated 11.5.2017 regarding reconciliation of Receipts and Expenditure with treasury. Accordingly, all the DFOs/FDOs shall submit the accounts to STO/DTO.

It was noticed that, in DTO Medak, the SST (CTRs and CTIs) for the period from 2018-19 to 2021-22 and in DTO Mahabubabad, the SSTs from 04/2018 to 07/2022 (and partially for 08/2022) had not been furnished.

3.5.11 Non deduction/non remittance of statutory payments from the contractor bills.

In DTO Sanga Reddy and DTO Nagarkurnool, it was noticed that while making payment to contractors, statutory deductions viz., Income Tax, Labour Cess, Seigniorage charges, CGST and SGST, were not deducted. These deductions are generally done and remitted to the respective authorities, failing which penal provisions for non-compliance with the Rules of the above authorities will attract. The details are in Annexure **3.39**.

3.5.12 Non/Short deduction of Income Tax at source.

A per Section 192, Sub-section (1) of the Income Tax Act, any person responsible for paying any income chargeable under the head "Salaries" shall, at the time of payment deduct income-tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year in which the payment is made, on the estimated income of the assessee under this head for that financial year. When the average rate of income tax method is not followed by the DDO/Deductor per Section 192(1) and other sections, the TDS Assessing Officer of Income Tax Department may charge interest under section 201(1A) @ 1% per month or part of the month on such late deduction of tax from the DDO/Deductor.

3.5.12.1 In one DTO and two STOs, it was noticed that Income Tax was not deducted on the total amount of pension arrears paid as detailed in **Annexure 3.40**.

3.5.12.2 In eight DTOs, five STOs and one APPO, it was observed that the estimated income of the 125 pensioners come under the purview of Taxable Income under Income Tax Act but no deduction of income tax at source was made as detailed in **Annexure 3.41**.

3.5.12.3 In two DTOs, it was observed that the estimated income of the employees comes under the purview of Taxable Income under Income Tax Act, but no deduction of income tax was as detailed in **Annexure 3.42**.

3.5.12.4 In STO Madnoor, it was noticed in the calculation statement enclosed to February

2023 salary bill in respect of Dr. Uma Devi an Ayurvedic Doctor, that she was granted an HRA exemption that exceeds the maximum limit set by the Income Tax Rules. The bill got approved by the Treasury instead of returning to the DDO concerned with audit objections.

3.5.13 Non-recovery of IT on rent paid to 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, income tax @ 10% on the rent has to be recovered at source while making such a payment.

In four STOs, it was noticed that IT @10% on rent paid to private hostel building above ₹20,000 was not recovered from the building owners amounting to ₹42,628 as detailed in **Annexure 3.43.**

3.5.14 Inadmissible drawal of Rural Allowance and Emergency Health Care Allowance.

As per G.O. Ms.No.191, Health, Medical & Family Welfare(A1) Dept. dated 24-11-2017 orders were issued sanctioning Emergency Health Care Allowance (EHCA) @ ₹4,000 per month to the non-teaching doctors belonging to T.S. Medical and Health Services. Admissibility of EHCA to doctors who are available at all times to attend to patients.

In three DTOs and one STO, it was observed that the Doctors who were appointed as Deputy Civil Surgeons/ADPHO as in the DM&HO were drawing Emergency Health Care Allowance and Rural Allowance contrary to the above GO as detailed in the **Annexure 3.44.**

3.5.15 Failed transactions.

As per Finance Department G.O. Ms. No 165, dated 10.10.2018, on introduction of e-Kuber system, at the end of the day all failed transactions are to be credited to MH 8658-102- SH (20) temporarily. These un-credited/failed transactions would not ordinarily be allowed to be parked in the suspense head beyond 3 months from the date of drawal or the end of the financial year. Only un-credited amounts of March may be allowed to be retained till 30th April.

In DTO Hyderabad Urban, it was noticed that an amount of ₹12.54 crore pertaining to April 2022 to August 2022 which were due to be adjusted to the end of November 2022 were still outstanding.

3.5.16 Remittance of Labour Cess.

As per G.O.Ms.No.19 dated 24.04.2015, amounts remitted and deposited towards Labour Cess under the Head of Account "Civil Deposits 8443-800-03 are to be transferred to the Telangana Building and other Contract Worker Welfare Board.

In DTO Ranga Reddy and DTO Nalgonda, it was observed that an amount of ₹1,18,069 was lying since 1.1.2014 under Head of Account 8443-800-03 towards Labour Cess without transferring to the Telangana Building and other Contract Workers Welfare Board, details are given in **Annexure 3.45**.

3.5.17 Non deduction of Professional Tax on salaries paid to employees.

As per Telangana tax on Professions, Trades, Callings, and Employments Act, 1987, Professional Tax is to be deducted from the outsourcing employees as per the slab rates prescribed by Pay Revision Commission 2020.

In DTO Jagtial, it was noticed that the Professional tax was not deducted from the outsourcing employees while their salaries have been paid through the Agency. Details are given in **Annexure 3.46**.

3.5.18 Remittance towards Library Cess by Municipality/Gram panchayats.

In two DTOs and two STOs, it was observed that the challans were remitted towards Library Cess by Municipality/Gram panchayats in favour of Secretary, Zilla Grandalaya Samstha under HoA 8448-00-120-00-03-000 (Library Funds, Equalization Fund) instead of transferring from PD-to-PD account. Details are given in **Annexure 3.47**

3.5.19 Irregular receipts of Zilla Parishad Provident Fund credits without Challan No./Transaction IDs.

The DTA vide circular Memo No. I/3555/2017 dt. 13.05.2022 issued instructions to transfer the Zilla Parishad Provident Fund (ZPPF) account balances of the employees who were posted to other districts along with PD Account to the PD Account of newly posted districts.

In DTO Mancherla, the PD Accounts statement in IFMIS application under the HoA 8338-104-01, revealed that the credits were received/posted into the PD Account without any Challan No./Transaction ID for the period from 01-04-2020 to 31-01-2023. The amounts under ZPPF

PD Account statement (credit figures) do not tally with the booked figures of DDO wise monthly receipts & payments. The PD-to-PD adjustment of ZPPF amounts from the mother districts was also not transferred/received to new districts ZPPF account.

3.5.20 Drawal of Pay and Allowances in respect of certain staff under RPS 2015 by certain DDOs.

In one DTO and two STOs, it was noticed that the pay and allowances were drawn under RPS 2015 in respect of the following employees as detailed below:

Sl. No.	DTO/STO	Name of Employee, ID No. and designation	Basic Pay	HRA @ 12%
1	STO Ghanpur	S. Madhusudhan, 2126083, MPO	43,680	5,242
2		B. Balamallaih, 1963992, VRO/Jr. Asst.	16,870	2,024
3	STO Mothkur	P. Venugopal Rao, 1954916, Ward Officer	22,460	2,695
4	DTO Jangaon	Dr. Jooluru Chandra Mouli, 1334197, Civil Surgeon	--	--

3.5.21 Processing Pay and Allowances of employees on a single level instead of two levels.

In one DTO, two STOs, and one APPO, it was noticed that pay and allowances bills were processed at single level as there was no provision in the IFMIS application for the processing of the bills in two levels.

PART 4

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

4.1 Overview:

The Pay and Accounts Office, Hyderabad, has been functioning since 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 2022-23 are included in this report.

4.2 Replies not received for outstanding Audit objections.

A list of outstanding Money Value (MV) audit objections for which replies were not furnished to the audit as detailed in **Annexure 4.1**. Despite the issue of periodical reminders and meeting with PAO two times last year, replies were not forthcoming. PAO is requested to pursue with the respective departments/DDOs and ensure that replies will be furnished to all outstanding audit objections for early settlement.

4.3 Excess payment of Medical Expenses.

It was noticed that in 204 cases where medical charges were paid in excess to an extent of ₹2,01,15,467 above and beyond the approved rates. Details are in **Annexure 4.2**.

4.4 Miscellaneous Money Value Objections.

It was noticed in 71 cases where allowances were paid in excess to an extent of ₹35,99,353. Details vide **Annexure 4.3**.

4.5 Miscellaneous Non-Money Value Objections.

It was noticed that there are 25 objections of different kind like excess payment of medical expenses, miscellaneous NMV, non-recovery of Professional Tax, short/non-recovery of IT/TDS. Details are in **Annexure 4.4**.

4.6 Short recovery of Professional Tax.

There are 8 cases where short recovery of Professional Tax to an extent of ₹65,254 were

sought from the departments. Details are in **Annexure 4.5**.

4.7 Excess payment of HRA, LTC, Service Charges, etc.

It was noticed that in 5 cases where excess payment was made for LTC, service charges etc., to an extent of ₹5,36,697 Details given in **Annexure 4.6**.

4.8 Excess Payment in Pay Bills.

It was noticed that in 2 cases where excess payment was made in pay & allowances to an extent of ₹1,03,207 Details in **Annexure 4.7**.

PART 5 DEFICIENCIES IN IT CONTROLS

5.1 Overview:

Integrated Financial Management Information System (IFMIS) is a centralised web-based application developed by the Government of Telangana for financial management and accounting of the State Government's funds. It enables various departments and agencies to access and manage financial information in a transparent and efficient manner. Receipts and payments are two key components of the financial management process in IFMIS.

The basic functions of IFMIS include Revenue management which encompasses budgeting and planning, accounting and financial reporting and also enables the management and control of payment procedures ensuring that the funds are disbursed according to budgetary allocations and financial regulations.

e-Kuber is a comprehensive Core Banking Solutions (CBS) introduced by the Reserve Bank of India (RBI) of Government transactions related to receipts and payments which facilities real time monitoring and control of government finances thereby ensuring transparency and accountability in the financial management process.

During the course of Treasury Inspection, it was noted that there is a need to enhance the internal control mechanism in the IFMIS application in the following areas.

5.2 Deficiencies/shortfalls observed:

5.2.1 National Pension System

The government of Telangana introduced the New Pension Scheme with effect from September 2004 vide G.O.Ms. No.653, 654 and 655 Dt. 24.09.2004 of Finance (Pen-I) Department. Accordingly, the Treasury Officer on receipt of monthly online data of the subscriptions from the subscribers shall transfer the subscribers' contribution amounts, along with Government contribution at an equal rate to Central Record Keeping Agency (CRA) of National Securities Depository Limited (NSDL).

In one DTO and four STOs, it was noticed that there are huge balances to the end the year 2022-23 lying without transfer to the CPS/NPS Fund as detailed in **Annexure 3.37**.

5.2.2 Processing of bills in single level login instead of at two levels.

IFMIS portal is being used by treasuries/DDOs for processing the transactions viz., receipts, payments (payment of salaries and other allowances, payments made to pensioners etc.). The Maker and Checker is a method used in financial transactions to ensure accuracy and completeness. The Maker is responsible for including all necessary information and attaching supporting documents to the bill. While the checker examines the bills using the supporting documents to ensure their accuracy and completeness.

In one DTO, two STOs, and one APPO, it was noticed that the processing of bills of pay and allowances of the employees working in a DDO is done at DDO level login in IFMIS application. There was no provision in IFMIS for processing of bills at two levels (**vide para 3.5.21**).

5.2.3 Failed transactions in e-Kuber.

The State Government introduced a system of payments under e-Kuber in 2018 with a view to ensure faster processing and real time transactions. Under this system, payments are processed through the e-Kuber portal of RBI. Any amounts which could not be credited for any reason like mismatch of account particulars, etc., are credited back to Government under a Suspense Head MH 8658-102-20. These failed transactions are reprocessed after rectification of the discrepancies and then paid from the same suspense head to the beneficiaries.

In DTO, Hyderabad Urban, it was noticed that an amount of **₹12.54 crore** pertaining to period from April 2022 to August 2022 due to be adjusted by the end of November 2022 were still outstanding as per ledger balances (**vide para 3.5.15**). This may lead to inflate the financial position of the state.

5.2.4 Irregular payment of Additional Quantum of Pension and Dearness Relief.

Government vide G.O.Ms.No.100 Finance (Pen-I) Dept, dated 6-4-2010 issued orders in Para

4.5 allowing Additional Quantum of pension / Family Pension to those pensioners on attaining the age of 75 years and above. The percentage is allowed based on the age of pensioner mentioned in the PPO. The order was in force with effect from 01.02.2010.

A scrutiny of PPOs revealed that an Additional Quantum of Family Pension and Dearness Relief (DR) on AQ thereon to the tune of **₹75.84 lakh** was paid irregularly in 93 cases. The date of birth of the family pensioners as per pension payment order differs from the date of birth noted in system as depicted in **Annexure 3.15**.

5.2.5 Irregular receipts of Zilla Parishad Provident Fund credits without Challan Number, Transaction IDs.

The DTA vide circular Memo No. I/3555/2017 dt. 13.05.2022 issued instructions to transfer the Zilla Parishad Provident Fund (ZPPF) account balances of the employees who were posted to other districts along with PD Account to the PD Account of newly posted districts.

In DTO Mancherial, it was observed that Provident Fund credits were posted into certain PD Accounts without any Challan numbers, Transaction IDs for the period from April 2020 to January 2023 under the Head of Account 8338-104-01 in the office of Chief Executive Officer, Zilla Parishad, Mancherial. Further, it was observed that the amounts under ZPPF account statement (credit figures) are not tallying with the booked figures of DDOs schedule of challans/vouchers. The PD-to-PD amount of the erstwhile ZPPF balances also not transferred to the new districts ZPPF account as per the circular *ibid*. (**vide Para 3.5.19**).

5.2.6 Non-Transfer of Class-IV GPF balances to Regular GPF account.

As per Rule 35 of General Provident Funds Rules 1960, If a government servant who is a subscriber to General Provident Fund (Class- IV) is allotted to General Provident Fund account number in Class III on promotion in which he is governed by the above rules. The amounts of subscriptions, together with interest thereon, standing at his credit in such other fund on the date of transfer shall be transferred to his credit.

In two DTOs, it was observed that certain employees have obtained Regular GPF account numbers and their GPF subscriptions are accounted for under Regular GPF, but the balances lying in Class-IV GPF accounts without transfer (**vide para 3.4.9**) Non-transfer of Class-IV GPF

balance to regular GPF Account creates hardship for the subscriber.

5.3. Recommendations:

To optimize the operational efficiency of IFMIS and achieve its objective of providing real-time data and enhancing the transparency and accuracy of the Government accounting system, it is essential to address the deficiencies highlighted. One way to achieve this is by implementing strict input controls and placing validation checks to ensure the correctness of data entry. These measures will detect and correct any potential input errors at the earliest opportunity. The following recommendations/measures may be integrated into the IFMIS application.

- Implement a comprehensive set of flags and validation protocols to prioritize the seamless migration of balances from the National Pension System (NPS) to the designated NSDL fund.*
- Distinct user identification/access for processing of the bills and authentication at DDO level should be provided to the employees working under DDO to process the bills and check the correctness at two levels.*
- In order to ensure timely clearance of failed transactions, reminders/alert mechanism can be incorporated in the IFMIS application for clearance of the suspense account within the time schedule.*
- Cross-check the information provided in the documents with the pensioner's records. Ensure that the documents are correct and match the records maintained by the pension authorising authority.*
- Suitable validations may be incorporated in IFMIS application so as to not to allow the user to post the ZPGPF credits received without Challan Numbers/Transaction IDs.*

ANNEXURES

Annexure 1.1

(see Para 1.1)

List of DTOs, STOs and APPOs.

Sl. No.	Name of District	Name of DTO/STO/APPO	Sl. No.	Name of District	Name of DTO/STO/APPO			
1	Adilabad	DTO Adilabad	36	Kamareddy	DTO Kamareddy			
2		STO Utnoor	37		STO Banswada			
3		STO Boath	38		STO Yellareddy			
4	Bhadradi Kothagudem	DTO Kothagudem	39		STO Madnoor			
5		STO Bhadrachalam	40	Karimnagar	DTO Karimnagar			
6		STO Yellandu	41		STO 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		STO Wyra/Kalluru			
11		APPO Tarnaka	46		STO Madhira			
12		APPO Narayanaguda	47		STO Nelakondapally			
13		APPO Secunderabad	48		STO Sathupally			
14		APPO Punjagutta	APPO Punjagutta	49	Komurambheem 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		STO Narayanpet			
20	APPO Chandrayangutta	55	STO Makthal					
21	JD PPO, Hyderabad	56	STO Jadcherla					
22	Jagtial	DTO Jagtial	57	Mahabubabad	STO Kosgi			
23		STO Metpalli	58		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		STO 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	STO Toopran			
32		STO Venkatapuram	67		STO Narsapur			
33		STO Eturunagaram	68		STO Ramayampet			
34	Jogulamba Gadwal	DTO Gadwal	69	Medchal	DTO Medchal			
35		STO Alampur	70		STO Keesara			

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

Annexure 1.2
(see Para 1.3.2)

DTOs/STOs/APPOs inspected during the year 2022-23.

Sl No	Name of the District	Name of the DTO/STO	Date of inspection		Duration in days
			from	to	
1	Hyderabad	APPO, Malakpet	11.04.2022	16.04.2022	4
2		DTA Telangana	18.04.2022	22.04.2022	5
3	Yadadri Bhongir	DTO Yadadri Bhongir	25.04.2022	28.04.2022	4
4		STO Aler	29.04.2022	02.05.2022	3
5		STO Ramannapet	05.05.2022	07.05.2022	3
6		STO Choutuppall	09.05.2022	11.05.2022	3
7	Hyderabad	APPO Nampally	17.05.2022	20.05.2022	4
8		APPO Bank & M. O	23.05.2022	26.05.2022	4
9	Bhupalapalli	STO Mahadevpur	30.05.2022	01.06.2022	3
10		DTO Bhupalapalli	02.06.2022	06.06.2022	4
11	Bhadradi Kothagudem	STO Yellandu	08.06.2022	10.06.2022	3
12		DTO Kothagudem	13.06.2022	16.06.2022	4
13		STO Ashwaraopet	17.06.2022	20.06.2022	3
14		STO Bhadrachalam	21.06.2022	23.06.2022	3
15		STO Manuguru	24.06.2022	25.06.2022	2
16	Asifabad	DTO Asifabad	30.05.2022	02.06.2022	4
17		STO Kagaznagar	03.06.2022	06.06.2022	3
18		STO Sirpur	07.06.2022	09.06.2022	3
19		STO Wankidi	10.06.2022	14.06.2022	3
20	Medchal-Malkajiri	DTO Medchal-Malkajiri	13.06.2022	16.06.2022	4
21	Suryapet	STO Huzurnagar	11.07.2022	13.04.2022	3
22		STO, Kodad	14.07.2022	16.07.2022	3
23		DTO Suryapet	18.07.2022	21.07.2022	4
24		STO Thungathurthy	22.07.2022	23.07.2022	2
25	Vikarabad	STO Mominpet	11.07.2022	12.07.2022	2
26		DTO Vikarabad	13.07.2022	16.07.2022	4
27		STO Pargi	18.07.2022	20.07.2022	3
28		STO Kodangal	21.07.2022	23.07.2022	3
29		STO Tandur	04.08.2022	06.08.2022	3
30	Sanga Reddy	STO Andole	04.08.2022	05.08.2022	2
31		STO Narayankhed	06.08.2022	10.08.2022	3
32		STO Zaheerabad	11.08.2022	16.08.2022	3
33		STO Sadasivpet	17.08.2022	19.08.2022	
34		DTO Sanga Reddy	22.08.2022	26.08.2022	5
35		STO Patancheru	27.08.2022	30.08.2022	3
36		STO Andole	04.08.2022	05.08.2022	2
37	Medak	STO Narsapur	08.08.2022	11.08.2022	3
38		STO Ramayampet	12.08.2022	17.08.2022	3
39		DTO Medak	18.08.2022	23.08.2022	4
40		STO Toopran	24.08.2022	25.08.2022	2
41	Khammam	STO Sathupalli	27.08.2022	30.08.2022	3

42		STO Kalluru @ Wyra	01.09.2022	03.09.2022	3
43		STO Nelakondapalli	05.09.2022	06.09.2022	2
44		STO Madhira	07.09.2022	09.09.2022	3
45		DTO Khammam	19.09.2022	23.09.2022	5
46	Nagarkurnool	STO Achampet	01.09.2022	03.09.2022	3
47		STO Kollapur	05.09.2022	07.09.2022	3
48		DTO Nagarkurnool	08.09.2022	13.09.2022	4
49		STO Kalwakurthy	14.09.2022	16.09.2022	3
50	Karimnagar	STO Huzurabad	12.09.2022	14.09.2022	3
51		DTO Karimnagar	15.09.2022	20.09.2022	5
52	Komarambheem Asifabad	STO Sirpur	22.09.2022	23.09.2022	2
53		STO Kagaznagar	24.09.2022	26.09.2022	3
54	Hyderabad	APPO Tarnaka	12.10.2022	15.10.2022	4
55	Adilabad	DTO Adilabad	17.10.2022	21.10.2022	5
56		STO Utnoor	22.10.2022	26.10.2022	3
57	Nirmal	DTO Nirmal	27.10.2022	31.10.2022	4
58	Nizamabad	STO Bodhan	11.10.2022	13.10.2022	3
59		STO Armoor	14.10.2022	17.10.2022	3
60		DTO Nizamabad	18.10.2022	22.10.2022	5
61		STO Bheemgal	24.10.2022	27.10.2022	3
62	Peddapalli	DTO Peddapalli	28.10.2022	01.11.2022	4
63	Jagtial	DTO Jagtial	01.11.2022	04.11.2022	4
64	Mahabubnagar	DTO Mahabubnagar	15.11.2022	19.11.2022	5
65		STO Jadcherla	21.11.2022	23.11.2022	3
66	Ranga Reddy	STO Shadnagar	24.11.2022	26.11.2022	3
67		STO Chevella	28.11.2022	30.11.2022	3
68	Mulugu	DTO Mulugu	02.11.2022	05.11.2022	4
69	Mahabubabad	DTO Mahabubabad	07.11.2022	11.11.2022	4
70	Hyderabad	APPO Chandrayangutta	16.11.2022	19.11.2022	4
71		APPO Punjagutta	21.11.2022	24.11.2022	4
72		Jt. Director, PPO, Hyderabad	25.11.2022	30.11.2022	5
73		APPO Motigally	01.12.2022	05.12.2022	4
74		APPO Vanasthalipuram	06.12.2022	09.12.2022	4
75		DTO Rangareddy including Cyber Treasury	12.12.2022	17.12.2022	6
76	Nalgonda	STO Nakrekal	19.12.2022	21.12.2022	3
77		STO Chandur	22.12.2022	23.12.2022	2
78		DTO Nalgonda	27.12.2022	31.12.2022	5
79	Hyderabad	DTO Hyderabad (Urban)	01.12.2022	06.12.2022	5
80	Nalgonda	STO Devarakonda	07.12.2022	09.12.2022	3
81		STO Nidamanoor	12.12.2022	14.12.2022	3
82		STO Miryalguda	15.12.2022	17.12.2022	3
83	Hyderabad	STO Hayatnagar	19.12.2022	21.12.2022	3
84		STO Ibrahimpatnam	22.12.2022	24.12.2022	3
85	Ranga Reddy	STO Maheswaram	09.01.2023	11.01.2023	3

86	Warangal	STO Narsampet	19.01.2023	21.01.2023	3
87		DTO Warangal	23.01.2023	28.01.2023	5
88	Mancherial	STO Bellampalli	19.01.2023	21.01.2023	3
89		STO Luxettipet	23.01.2023	25.01.2023	3
90		STO Chennur	27.01.2023	28.01.2023	2
91		DTO Mancherial	30.01.2023	02.02.2023	4
92	Hanumakonda	STO Parkal	30.01.2023	01.02.2023	3
93		DTO Hanumakonda	02.02.2023	07.02.2023	5
94	Jangaon	STO Kodakandla	08.02.2023	10.02.2023	3
95		STO Ghanpur	13.02.2023	15.02.2023	3
96		DTO Jangoan	16.02.2023	21.02.2023	4
97	Medchal- Malkajgiri	STO Medchal	13.02.2023	15.02.2023	3
98	Yadadri Bhongir	STO Mothkur	22.02.2023	24.02.2023	3
99	Jagtial	STO Korutla	03.02.2023	06.02.2023	3
100	Sircilla	DTO Sircilla	07.02.2023	10.02.2023	4
101		STO Vemulawada	13.02.2023	15.02.2023	3
102	Wanaparthy	DTO Wanaparthy	20.02.2023	23.02.2023	4
103		STO Kosgi	24.02.2023	25.02.2023	2
104	Hyderabad	APPO Secunderabad	01.03.2023	04.03.2023	4
105	Jogulambagadwal	DTO Jogulamba Gadwal	06.03.2023	10.03.2023	4
106	Siddipet	STO Husnabad	13.03.2023	14.03.2023	2
107		STO Dubbak	15.03.2023	16.03.2023	2
108		STO Cheriya	17.03.2023	18.03.2023	2
109		STO Gajwel	20.03.2023	23.03.2023	3
110		DTO Siddipet	24.03.2023	28.03.2023	4
111	Narayanpet	DTO Narayanpet	27.02.2023	02.03.2023	4
112		STO Madnoor	04.03.2023	06.03.2023	2
113	Kamareddy	STO Banswada	08.03.2023	10.03.2023	3
114		STO Yellareddy	13.03.2023	15.03.2023	3
115		DTO Kamareddy	16.03.2023	20.03.2023	4
116	Ranga Reddy	STO Rajedranagar	13.03.2023	15.03.2023	3
117	Hyderabad	APPO Narayanaguda	23.03.2023	27.03.2023	4

Annexure 2.1
(see Para 2.2.1)

Delay in receipt of monthly accounts/vouchers from Treasuries for 2022-23.

SI No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during April 2022 to March 2023.												
			April 2022	May 2022	June 2022	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	No. of times delay in the year
1	Adilabad	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
2	Aisifabad	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
3	Mancherial	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
4	Nirmal	22 nd	-	-	-	-	-	2	-	-	-	-	-	-	1
5	Nizamabad	20 th	-	-	-	-	-	2	-	-	-	-	-	5	2
6	Jagtial	18 th	-	-	-	-	-	4	-	1	-	-	-	7	2
7	Peddapalli	18 th	-	-	-	-	-	4	-	-	-	-	-	-	1
8	Jayashankar Bhupalapally	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
9	Bhadradri Kothagudem	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
10	Mahabubabad	19 th	-	-	-	-	-	3	-	-	-	-	4	-	2
11	Warangal (R)	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
12	Hanumakonda	22 nd	-	-	-	-	-	-	-	-	-	-	-	12	1
13	Karimnagar	18 th	-	-	-	-	-	4	-	-	-	-	4	-	2
14	Rajanna Sircilla	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
15	Kamareddy	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
16	Sanga Reddy	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
17	Medak	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
18	Siddipet	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
19	Jangaon	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
20	Yadadri	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
21	Medchal	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
22	Mahbubnagar	18 th	-	-	-	-	-	4	-	-	-	-	-	-	1
23	Ranga Reddy	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
24	Vikarabad	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
25	Hyderabad (Urban)	21 st	-	-	-	-	-	1	-	-	-	-	-	6	2
26	Jogulamba Gadwal	18 th	-	-	-	-	-	4	-	-	-	-	-	-	1
27	Wanaparthy	18 th	-	-	-	-	-	4	-	-	-	-	-	-	1
28	Nagarkurnool	18 th	-	-	-	-	-	4	-	-	-	-	-	1	2
29	Nalgonda	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
30	Suryapet	20 th	-	-	-	-	-	2	-	-	-	-	-	-	1
31	Khammam	18 th	-	-	-	-	-	4	-	-	-	-	2	13	3
32	Mulugu	19 th	-	-	-	-	-	3	-	-	-	-	-	-	1
33	Narayanpet	18 th	-	-	-	-	-	4	-	-	-	-	-	-	1

Annexure 2.2
(see Para 2.2.2)

Details of wanting vouchers during the year 2022-23.

Sl. No	District	No. of items	Amount (₹)
1	Adilabad	783	47,04,13,447
2	Bhadradi Kothagudem	1,853	1,82,90,10,638
3	Hyderabad	591	26,97,60,65,170
4	Jagtial	477	8,33,66,880
5	Jangaon	578	45,18,28,715
6	Jayashankar Bhupalapally	197	4,92,27,818
7	Jogulamba Gadwal	555	14,00,38,281
8	Kamareddy	205	15,34,19,949
9	Karimnagar	938	1,47,22,63,303
10	Khammam	1,298	86,22,82,292
11	Kumurambheem Asifabad	223	11,95,49,057
12	Mahabubabad	494	10,13,43,770
13	Mahabubnagar	1,532	1,46,66,59,420
14	Mancherial	289	50,36,88,362
15	Medak	442	27,63,59,622
16	Medchal Malkajgiri	629	1,07,46,06,044
17	Mulugu	336	6,90,20,895
18	Nagarkurnool	578	96,68,00,813
19	Nalgonda	791	1,22,16,77,563
20	Narayanpet	62	1,17,32,192
21	Nirmal	690	44,64,86,170
22	Nizamabad	179	26,18,55,999
23	Peddapalli	284	48,91,29,669
24	Rajanna Sircilla	206	17,79,91,070
25	Ranga Reddy	1,685	44,18,70,78,960
26	Sanga Reddy	1,017	1,03,38,04,071
27	Siddipet	884	28,78,01,989
28	Suryapet	1,020	1,57,15,14,999
29	Vikarabad	2,184	2,03,16,91,344
30	Wanaparthy	554	22,05,73,903
31	Warangal	1,487	1,13,14,06,596
32	Hanumakonda	939	1,38,32,47,187
33	Yadadri Bhuvanagiri	601	33,74,19,258
Total		24,581	9185,93,55,446

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	67	67,01,472
2	Bhadradri Kothagudem	61	79,73,388
3	Hyderabad	0	0
4	Jagtial	1	20,000
5	Jangaon	21	40,32,893
6	Jayashankar Bhupalapally	2	59,610
7	Jogulamba Gadwal	26	4,02,73,544
8	Kamareddy	26	11,63,989
9	Karimnagar	33	14,54,74,580
10	Khammam	21	1,48,39,075
11	Kumurambheem Asifabad	0	0
12	Mahabubabad	1	2,74,930
13	Mahabubnagar	9	3,65,58,733
14	Mancherial	26	3,66,28,808
15	Medak	8	2,25,539
16	Medchal Malkajgiri	10	35,10,32,356
17	Mulugu	4	1,10,900
18	Nagarkurnool	31	19,67,21,150
19	Nalgonda	45	9,34,99,932
20	Narayanpet	1	30,34,622
21	Nirmal	8	75,66,742
22	Nizamabad	2	5,06,000
23	Peddapalli	43	77,38,436
24	Rajanna Sircilla	2	1,91,003
25	Ranga Reddy	64	72,29,44,464
26	Sanga Reddy	8	6,37,58,136
27	Siddipet	0	0
28	Suryapet	81	30,32,02,570
29	Vikarabad	0	0
30	Wanaparthy	3	12,850
31	Warangal	2	35,45,201
32	Hanumakonda	0	0
33	Yadadri Bhuvanagiri	12	18,98,46,258
Total		618	223,79,37,181

Annexure 2.4
(see Para 2.3.2)

Discrepancies between Sub Account 112 and Plus & Minus Memoranda for the year 2022-23.

District	No of HOAs	Payments (₹)			No of HOAs	Receipts (₹)		
		SA-112	Plus and Minus	Difference		SA-112	Plus and Minus	Difference
Adilabad	7	3435730882	3435730882	0	4	3118503528	3118503528	0
Bhadradi Kothagudem	6	3733350285	3733350285	0	6	3722207176	3722032176	175000
Bhupalapally	6	1560724849	1560724849	0	6	1494300483	1494300483	0
Hyderabad	8	6911505216 91	0	6911505216 91	8	3364053074 19	0	3364053074 19
Jagtial	6	3343940020	3343983935	-43915	6	2522041761	2568371250	-46329489
Jangaon	6	1518021886	1518021886	0	6	1458244552	1458244552	0
Gadwal	6	2489060992	2489060992	0	6	2710110187	2714968163	
Kamareddy	6	4570529441	4583880568	-13351127	6	5233605355	5333782824	-100177469
Karimnagar	7	7414853800	7414853400	400	7	7298885950	7298885946	4
Khammam	5	7404906675	5895792020	1509114655	5	6165975521	4917977052	1247998469
Komarambhem Asifabad	6	1731327354	1731327354	0	6	1838623551	1838623551	0
Mahbubnagar	5	3839094046	2041742237	1797351809	5	2678648556	1378522389	1300126167
Mahabubabad	6	2534662984	349314564	2185348420	6	2588066754	236496364	2351570390
Mancherial	6	2190759505	2190759505	0	6	2014961254	2014961254	0
Medak	6	3040405224	2578180469	462224755	6	3040405224	2578180469	462224755
Medchal	6	3227769592	3227769592	0	3	3651190435	3651190435	0
Mulugu	5	1231010221	1214740156	16270065	3	1256151476	1176891553	79259923
Nagarkurnool	5	3231520271	3110307389	121212882	5	2958421257	3072592957	-114171700
Nalgonda	7	7947486747	7947486747	0		8016503416	8016503416	0
Narayanpet	5	1678815352	934352337	744463015	5	1264759084	883242894	381516190
Nirmal	6	2077281355	2080170928	-2889573	6	1976743346	1979993346	-3250000
Nizamabad	5	7451554747	7451554747	0	7	6996408991	6996408991	0
Peddapalli	5	2268357874	2268357874	0	5	2061273734	2061273734	0
Ranga Reddy	8	3825147308 8	1091125301	37160347787	8	3397786291 32	6258352615 1	2771951029 81
Sanga Reddy	5	4444350546	4311527973	132822573	5	5372127891	5400418527	-28290636
Siddipet	7	7942353455	7942353455	0	7	8656413376	8656413376	0
Sircilla	5	3149588538	2630454364	519134174	5	3419327187	3011296711	408030476
Suryapet	7	3542313070	3542313070	0	3	3392328197	3392328197	0
Vikarabad	4	2628822927	221510946	2407311981	3	3639709498	559894360	3079815138
Wanaparthy	3	2614558871	2614558871	0	3	2505425271	2505425271	0
Warangal	5	2195016083	2195016083	0	5	3155449228	3155449228	0
Hanumakonda	4	5915616045	5721645037	193971008	4	4807625937	4405615159	402010778
Yadadri	6	3954822809	3954822809	0	6	4180548312	4180548312	0
Total		8437106012 25	1053267906 25	7383838106 00		7893789230 39	1663628626 19	6230160604 20

Annexure 2.5
(see Para 2.4.2)

Misclassification of other recoveries under HBA.

SI No	Treasury	Month	Major Head	Voucher Number	Amount (₹)	Remarks
1	Hyderabad (Urban)	01-06-2022	2217	200951271	782	Want of details
2		01-06-2022	2217	2317386862	3,214	
3	Ranga Reddy	01-06-2022	2217	6202016860	5,450	Want of details (Car Advance)
Total					9,446	

Annexure 2.6 (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).

SI No	Name of DTO	Number of items	Amount (₹)
1	Nizamabad	1	2,80,500
2	Adilabad	1	41,815
3	Karimnagar	1	40,000
4	Khammam	1	25,626
5	Mahabubabad	1	22,892
6	Nirmal	1	15,000
7	Vikarabad	1	1,500
8	Medchal	1	-65,991
	Total	8	3,61,342

Annexure 2.6 (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).**

SI No	Name of DTO	Number of items	Amount (₹)
1	Mahabubabad	1	20,000
2	Peddapalli	1	10,000
3	Adilabad	1	3,778
4	Sanga Reddy	1	-29,000
5	Nizamabad	1	-1,63,000
6	Bhadrdrri Kothagudem	1	-4,00,000
7	Suryapet	1	-4,57,001
8	Khammam	1	-4,67,000
9	Nalgonda	1	-6,00,014
10	Jagtial	1	-7,10,219
11	Vikarabad	1	-9,76,578
12	Karimnagar	1	-11,02,239
13	Nirmal	1	-11,76,000
	Total	13	-60,47,273

Annexure 2.7 (i)
(see Para 2.5.1.2)

Misclassification of Class IV GPF credit items into Regular GPF for the year 2022-23.

Sl No.	Name of DTO	Number of items	Amount (₹)
1	Adilabad	1	25,855
2	Bhadradri Kothagudem	53	2,78,005
3	Bhupalapally	13	70,522
4	Hanumakonda	10	1,49,551
5	Hyderabad (Urban)	48	13,68,876
6	Jangaon	21	95,852
7	Kamareddy	33	19,28,612
8	Karimnagar	53	3,54,357
9	Khammam	45	72,159
10	Komurambheem Asifabad	3	28,217
11	Mahabubnagar	52	2,31,357
12	Mahabubabad	24	2,23,500
13	Mancherial	6	72,427
14	Medak	63	10,04,217
15	Medchal	65	3,93,122
16	Mulugu	4	6,000
17	Nagarkurnool	12	45,000
18	Nalgonda	41	3,49,442
19	Narayanpet	5	56,000
20	Nirmal	24	2,97,009
21	Nizamabad	100	11,23,587
22	Ranga Reddy	248	25,68,530
23	Sanga Reddy	26	3,49,983
24	Siddipet	28	1,64,672
25	Suryapet	37	3,39,688
26	TEs under TRY for Civil Account	8	1,49,72,051
27	Vikarabad	74	4,46,507
28	Wanaparthy	13	94,648
29	Warangal	11	33,800
30	Yadadri Bhuvanagiri	39	12,54,085
Total		1,160	2,83,97,631

Annexure 2.7 (ii)
(see Para 2.5.1.2)

Misclassification of Class IV GPF Debit items into Regular GPF for the year 2022-23.

Sl No	Name of DTO	Number of items	Amount (₹)
1	Bhadradri Kothagudem	2	8,00,300
2	Bhupalapally	1	2,00,000
3	Jangaon	2	3,00,000
4	Karimnagar	1	2,80,000
5	Khammam	2	6,05,000
6	Mahabubnagar	1	3,24,000
7	Medak	2	19,20,573
8	Medchal	1	7,20,000
9	Nalgonda	3	4,30,000
10	Nizamabad	3	8,87,858
11	Peddapalli	1	10,000
12	Ranga Reddy	2	13,49,000
13	Sanga Reddy	4	16,57,013
14	Suryapet	3	6,76,000
15	Vikarabad	1	5,50,000
16	Warangal	2	10,36,541
17	Yadadri	1	20,000
	Total	32	1,17,66,285

Annexure 2.8

(see Para 2.5.2)

Wanting GPF Schedules for 2022-23.

Sl. No.	Name of DTO	Credits		Debits	
		Number of Schedules	Amount (₹)	Number of vouchers	Amount (₹)
1	Adilabad	3	41,815	1	2,88,778
2	Karimnagar	2	40,000	1	-88,394
3	Khammam	3	25,626	--	--
4	Mahabubabad	3	22,892	--	--
5	Medchal	1	-20,000	--	--
6	Nirmal	1	15,000	--	--
7	Nizamabad	12	2,80,500	1	-1,63,000
8	Vikarabad	1	1,500	1	4,86,611
	Total	26	4,07,333	4	5,23,995

Annexure 2.9
(see Para 2.5.3)

Details of overpayment cases as on 31.03.2023.

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), 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 2.10
(see Para 2.5.4)

Authorisations paid during 2022-23 after validity period.

Sl.No.	Name of DTO	No. of Accounts
1	Adilabad	17
2	Bhadrri Kothagudem	17
3	Bhupalapally	11
4	Hanumakonda	44
5	Hyderabad (Urban)	3
6	Jagtial	5
7	Jangaon	1
8	Jogulamba Gadwal	7
9	Kamareddy	4
10	Karimnagar	15
11	Khammam	10
12	Komurambheem Asifabad	11
13	Mahabubnagar	20
14	Mahabubabad	8
15	Mancherial	4
16	Medak	4
17	Medchal	5
18	Nagarkurnool	4
19	Nalgonda	9
20	Nirmal	10
21	Nizamabad	6
22	Peddapalli	10
23	Rajanna Siricilla	6
24	Ranga Reddy	12
25	Sanga Reddy	5
25	Siddipet	3
26	Suryapet	7
27	Vikarabad	6

28	Wanaparthy	2
29	Warangal	1
30	Hanumakonda	6
Total		273

Annexure 3.1
(see Para 3.1.2)

Outstanding Inspection Reports and Paras to the end of March 2023.

SI No	Name of the District	No. of Inspection Reports	No. of Paras
1	Adilabad	15	45
2	Bhadradri Kothagudem	10	28
3	APPOs	26	81
4	DTA	6	19
5	Hyderabad (Urban)	3	6
6	Jagtial	8	24
7	Jaishankar Bhupalapally	3	11
8	Jangaon	12	29
9	Jogulamba Gadwal	4	13
10	Kamareddy	6	11
11	Karimnagar	12	25
12	Khammam	19	49
13	Komarambheem Asifabad	12	35
14	Mahabubabad	8	40
15	Mahabubnagar	5	25
16	Mancherial	11	30
17	Medak	11	31
18	Medchal	3	9
19	Mulugu	11	30
20	Nagarkurnool	6	34
21	Nalgonda	16	48
22	Narayanpet	3	6
23	Nirmal	10	36
24	Nizamabad	13	34
25	Peddapalli	7	32
26	Ranga Reddy	21	65
27	Sanga Reddy	28	87
28	Siddipet	11	20
29	Sircilla	5	13
30	Suryapet	10	28
31	Vikarabad	15	29
32	Wanaparthy	4	16
33	Hanumakonda	11	32
34	Warangal	11	40
35	Yadadri Bhuvanagiri	14	35
Total		370	1096

Annexure 3.2
(see Para 3.2.1.2)

Non-Lapsing of Unclaimed deposits under category 'B'.

Sl .No.	District	Name of DTO/STO	Nomenclature	Head of Account	Amount lapsable as on 31.03.22(₹)
1	Kothagudem	STO Bhadrachalam	Revenue Deposits	8443-101-01	1,78,902
2	Medak	DTO Medak	Ground Water Department	8443-106-01	31,000
3	Karimnagar	STO Huzurabad	Revenue Deposits	8443-101-01	4,33,255
4	Niamabad	STO Armoor			1,01,984
5	Nizamabad	DTO Nizamabad			7,41,480
6			Caution Money Deposit	8443-106-01	4,68,426
7	Peddapalli	DTO Peddapalli	Revenue Deposits	8443-101-01	1,07,88,031
8	Mahabubabad	DTO Mahabubabad			8,27,994
9	Wanaparthy	DTO Wanaparthy			1,91,563
Total					1,37,62,635

Annexure 3.3
(see Para 3.2.1.3)

Non-Lapsing of Unclaimed deposits under category 'C'.

Sl. No.	District	Name of DTO/STO	PD Administrator	DDO Code	Amount lapsable as on 31.03.2022 (₹)
1	Khammam	DTO Khammam	PD A/c No.164 ZPP and FC funds	31012202012	3,51,18,221
2	Hyderabad	DTO (Urban)	Category 'C' deposits under MH 0075 and Service Receipt Head	--	1070,02,30,442
3			Bhattaraja Co-Op Societies Ltd. 8449-120-89	--	10,16,941
4			TS Sagara/Uppara Co-Op, Societies Fed Ltd. 8449-120-87	--	7,19,941
5			Telangana Valmiki Boya Co-Op, Societies, Fed Ltd 8449-120-82	--	10,82,941
6			TS Krishna Balija Federation 8449-120-86	--	26,41,101
7			Mancherial	STO Bellampally	PrI. GDC, Bellampally 8443-106-01
8	Sarpanch GP, Jangalpet 8448-109-01	03022202046			4,75,917
9	Somagudem,8448-109-01	03022202066			8,15,161
10	DTO Mancherial	D.G.W.O., Mancherial 8443-106-01		03011207001	2,27,825

11		DTO Mancherial	Prl. Govt. Jr. College, Mancherial, 8443-106-01	03010304002	6,440
12	Sircilla	STO Vemulawada	Principal, SRRS Govt. Polytechnic College, Sircilla @ Vemulawada	--	35,62,164
				Total	10,74,59,75,145

Annexure 3.4
(See Para 3.2.2)

PD Accounts not in operation for more than three years.

Sl. No.	District	Name of DTO/STO	HOA	OB as on 01-4-2019	Receipts	CB as on 31-3-2022 (₹)
1	Bhupalapally	DTO Bhupalapally	8448-00-120-00-22-00000NVN	83,175	0	83,175
2	Medak	DTO Medak	8448-102-03-001	1,82,418	0	1,82,418
3			8448-102-03-002	1,17,850	0	1,17,850
4	Mulugu	DTO Mulugu	8443-00-101-01-000	1,51,51,132	0	1,51,51,132
5			8443-00-101-01-000	21,70,476	0	21,70,476
6	Nalgonda	STO, Miryalguda	8448-109-02-011	5,272	0	5,272
7	Wanaparthy	DTO Mulugu	8443-106-01-000	18,890	0	18,890
8	Mancherial	STO Chennur	8443-106-01 - CMD	2,66,837	0	2,66,837
Total						1,79,96,050

Annexure 3.5
(See Para 3.2.3)

Non-closing of Revenue Deposits Register.

Sl No	Name of the DDO & Code & HOA	Balance Asper IFMIS/ Ledger	OB as on 01.04.19	Expenditure from 01.04.19 to 31.03.22	Receipts from 1.04.19 to 31.03.22	CB as on 24.09.22 In ₹
1	MRO, Kagaznagar 02022302001 8443-101-01 Revenue Deposits	IFMIS	13,96,910	Nil	Nil	13,96,910
		Ledger	Nil	Nil	Nil	Nil
2	MRO, Dahegaon 02022302003 8443-101-01 Revenue Deposits	IFMIS	13,39,019	Nil	Nil	13,39,019
		Ledger	Nil	Nil	Nil	Nil
3	MRO, Sirpur, 0203-2302-001	IFMIS	26,368	Nil	Nil	26,368
		Ledger	Nil	Nil	Nil	Nil
4	MRO, Koutala 0203-2302-002	IFMIS	2,34,410	Nil	Nil	2,34,410
		Ledger	Nil	Nil	Nil	Nil
5	MRO, Bejjur 0203-2302-003	IFMIS	43,140	Nil	Nil	43,140
		Ledger	Nil	Nil	Nil	Nil

Annexure 3.6
(see Para 3.2.7)

Non obtaining the Certificate of Acceptance of Balances (CABs) from PD Administrators.

Sl. No.	Name of DTO/STO	Number of CABs
1	STO Aler	81
2	STO Ramagundam	94
3	STO Ramannapet	164
4	STO Wankidi	181
5	DTO Yadadri Bhongir	151
	Total	671

Annexure 3.7
(see Para 3.2.8)

Irregular transfer of funds from one PD Account to another PD Account.

Sl No	Name of the PD Administrator & Code	HOA	Cheque No. & date	Amount (₹)
1	Municipal Council Toopran, 17041802001	8448-102-03-001 Municipal General funds to 8448-102-03-003 13th Finance Commission	2110008838 17-03-2021	94,71,748
2	GP, Kalakal 17042202021	8448-120-003 (17010313001) ZGS Medak to 8448-109-01-001-GP General Fund, Kalakal	2110436035 26-03-2021	4,53,133
			Total	99,24,881

Annexure 3.8
(see Para 3.2.9)

Double drawal of PD Cheques.

Sl. No.	Name of the PD Administrator & DDO Code	HOA	Transaction ID & Date	Purpose	Amount drawn (₹)
01	Municipal Commissioner, Bodhan, 5041802001	8448-102-03-003	2327791570, 23-09-2022	CC charges for the months of May and June 2022	8,92,694
02			2327791588, 23-09-2022		8,92,694
03			2327791607, 23-09-2022		7,66,855
04			2327791622, 23-09-2022		7,66,855

Annexure 3.9
(see Para 3.2.10)

Contribution towards Central Market Fund by Agriculture Market Committees.

Sl. No.	Name of the PD Administrator & Code	PD cheque No. & Date	Amount (₹)	Drawn in favour of
1	AMC, Haliya 29070104002	40207918, 05.11.2022	19,24,290	Special Grade Secretary, AMC, Haliya
2		27070223, 26.08.2022	15,54,136	
3	13910697	13910697, 25.08.2021	6,05,490	
4	13910621	13910621, 25.08.2021	7,01,248	
5	AMC, Nidamanoor 29070104001	22765677, 22.10.2021	6,23,456	Secretary and Chairman, AMC, Nidamanoor
6		22765422, 22.10.2021	9,72,693	

Annexure 3.10
(see Para 3.2.11)

Misclassification under MH 8658-102-01 - Unclassified suspense.

Sl. No.	Name of the District	Outstanding to the end of 03/2020 (₹)	Added/clearance in 03/2022 (₹)	Outstanding balance to be cleared (₹)
1	Nizamabad	1,21,561	(-)63,791	57,770
2	Nizamabad	2,000	--	2,000
3	Peddapalli	1,350	--	1,350

Annexure 3.11
(see Para 3.2.12)

Minus figures in Main Accounts.

Sl. No.	Month	HOA	PAYMENTS (₹)				
			Cash	Adjust	Deduct	Total	Recovery
1	October 2022	2071	(-)27,22,895	40,02,678	40,02,678	52,82,461	(-)11,233
2	November 2022	8342	(-)39,17,169	39,17,169	39,17,169	39,17,169	0
3		8658	(-)2,18,191	3,99,566	3,99,566	5,80,941	0

Annexure 3.12
(see Para 3.2.13.1)

Non furnishing of details with the PD cheques.

Sl. No.	Transaction Id/ PD cheque no & date	PD cheque Amount (₹)	Name of beneficiary	Bank A/c Number	Amount (₹)
1	41326984 02-12-2022	9,60,000	V. Shashidhar	62035538038	5,00,000
			P. Anuradha	52127940886	4,60,000
2	41328301 02-12-2022	9,50,000	Ch. Venkataiah	62005520592	5,00,000
			K. Narender Reddy	52128164196	4,50,000
3	41327134 02-11-2022	9,45,000	B. Shakunthala	62013079725	7,00,000
			G. Swarnalatha	52184795443	2,45,000

Annexure 3.13
(see Para 3.2.15)

Self Cheques drawn by the PD Administrators.

Sl No	Name of DTO/STO	Transaction ID / Cheque No. and date	Amount drawn	Purpose
1	STO, Cherial	33021353 28-09-2022	9,26,876	10% Central Market Fund
2		33021299 28-09-2022	9,26,876	10% Central Market Fund
3	DTO, Hanumakonda	545686 01-04-2022	445277	20% Pension and 10% CMF
4	DTO, Jangaon	43551620 26-11-2022	8,00,000	20% Pension Contribution June to October 2022
5		43551618 26-11-2022	7,59,605	20% Pension Contribution June to October 2022
6	DTO, Gadwal	43922029 28-11-2022	5,06,089	10% C M F For the Month of November-2022
7		43921983 28-11-2022	2,53,001	20% Pension Contribution for November 2022
8	DTO, Siddipet	26385522 12-11-2021	8,56,766	Contingencies bills
9		26385147 12-11-2021	8,20,473	--
10	STO, Gajwel	21092391 13-10-2021	4,56,518	10 CMF 2nd Quarter And 20 % Pension Contribution for the Months of July 2021 to September 2021
11		5655159 14-07-2021	34,87,678	20 % Pension Contribution for The Months of March 2021 to June 2021
12	STO, Ghanpur	24642192 23-08-2022	5,23,417	20% Pension Contribution April-2022 To June-2022
13		2464219 23-08-2022	2,63,051	10%Cmf, 1st Qtr April-2022 To June-2022

14	STO, Narsampet	36700402 26-10-2022	75,79,378	Payment of 10% Pension Contribution for the month of September 2022.
15		20745336 28-07-2022	11,04,356	Payment of 10% Cmf Contribution for 4th Quarter 2021-22.
16	STO, Parkal	6987455 23-05-2022	11,38,732	Employees 20 % Pension Contribution Bill
17		6987679 23-05-2022	8,08,351	10%Cmf Bill
18	STO, Motkur	15353492 30-06-2022	49,50,236	Agricultural Market Committee, Mothkur 20% Pension Contribution Feb to August-2021
19		15353394 30-06-2022	23,62,651	Agricultural Market Committee, Mothkur 10% CMF Jan-21 to June-21
20	DTO Sangareddy	16656939, 16.7.2022	1,83,862	AMC
21		11102233, 14-6-2022	5,13,204	AMC
22		8686484, 8-6-2022	40,849	AMC
23		5460647, 28-4-22	5,02,556	AMC
24		5460644, 2-4-2022	1,39,446	AMC
25		36552300, 11-1-2022	4,18,338	AMC
26	STO Achampet	15538955 25-06-2022	2,81,598	AMC
27		8494656, 20-05-2022	3,52,572	AMC
28		6803505 14-3-2022	7,91,512	AMC
29		47473850 14-03-2022	3,52,572	AMC
30		6800040, 31-7-2021	27,41,029	AMC

Annexure 3.14

(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	APPO Malakpet	Smt. T. Malathi Sathyavathi	06-072291/FP	SP & FP	04/20 to 11/22	1,98,222
2		Smt. D. Vijaya Laxmi	06-FG-015761	SP & FP	07/19 to 03/22	1,74,803
4	DTO Asifabad	Smt. R Kalyani	POLICE/KMBM/ 1901/FP/2018	SP & FP	09/22 to 05/22	84,677
5		Smt. K Praveena	61-000048/FP	SP & FP	06/19 to 09/19	25,637
6	STO Wankidi	Smt. T. Rajitha	01-003270/FP	SP & FP	04/21 to 05/21	10,771

7	DTO Yadadri Bhongir	Smt. T Saritha	04-004513/FP	SP & FP	08/19 to 03/22	1,54,036
8	STO Zaheerabad	Sri P. Sudhakar	16101658	SP & FP	05/21 to 07/22	1,48,903
9	DTO Khammam	Smt. S. Bhadrakali	16019776	SP & FP	10/17 to 12/17	12,411
10	DTO Medak	Smt. P. Vijayalakshmi	18019805	SP & FP	04/20 to 03/21	1,07,856
11	STO Huzurnagar	Smt. N. Rani	30100103	SP & FP	04/20 to 05/22	1,71,961
12		Smt. K. Ramathulasi	1904019	SP & FP	04/20 to 10/21	63,743
13	STO Kodad	Smt. R. Shakunthala	19028073	SP & FP	04/20 to 10/21	50,060
14	STO Narayankhed	Smt. Nazimunnisa Begum	18002806	SP & FP	04/20 to 06/22	50,433
15	STO Wyra @ Kollur	Smt. S. Jhansi	16008430	SP & FP	03/21 to 08/22	2,22,732
16		Smt. Naseem Begum	15008298	SP & FP	04/14 to 06/22	2,26,102
17	DTO Karimnagar	Smt. V. Laxmamma	15008433	SP & FP	12/86 to 11/19	2,16,162
18		Smt. M. VijayaKumari	15094935	SP& FP	05/21 to 09/22	2,13,035
19	APPO Tarnaka	Smt. S. Vijayalakshmi	66004372	SP& FP	10/19 to 04/22	1,61,008
20		Smt. K. Kavitha	25046822	SP & FP	07/21 to 12/21	76,611
21	DTO	Smt. G. Sujatha	07000585	SP & FP	6/20 to 5/21	1,45,558
22	Peddapalli	Smt. KodiVijaya	15095596.	SP & FP	06/15 to 09/15	18,922
23	DTO Nirmal	Smt. Sayeeda Anees Sulthana	63-000565/SP	SP & FP	05/21 to 09/22	76,119
24		Smt. PeddaLaxmi	63-000801/SP	SP & FP	4/20 to 6/22	63,801
25		Smt. G. Vimala	63-000435/SP	SP & FP	01/22 to 09/22	41,089
26	DTO Adilabad	Smt. K. Sumithra	15008298	SP & FP	04/20 to 09/22	99,404
27		Smt. K. Meenakshi	13017513	SP & FP	04/20 to 09/22	1,29,374
28	DTO Mahbubnagar	Smt. Nagamma	22100564	SP & FP	12/20 to 10/21	32,852
29	STO Chandur	Sri P. Amar	19031710	SP & FP	09/18 to 03/19	56,686
30	APPO Panjagutta	Smt. S. Sasirekha	62004322	SP & FP	11/13 to 11/14	1,22,033
31	STO Devarakonda	Sri D. Yacob	29101286	SP & FP	04/19 to 07/22	17,500
32	STO Nidamanoor	Smt. B. Manikyamma	19011632	SP & FP	06/21 to 11/22	65,971
33	STO Miryalaguda	Smt. Sabera Begum	19031227	SP & FP	12/15 to 03/19	79,661
34	STO Cherial	Smt. D. Sreedevi	21038623	SP & FP	11/20 to 06/22	1,51,546
35		Sri A. Srinivas Rao	21038271	SP & FP	08/20 to 06/22	1,25,108
36	DTO Hanamakonda	Smt. K.B. Krupamma	21027979	SP & FP	12/19 to 01/21	72,231
37	DTO Jangaon	Smt. K. Lingamma	21020849	SP & FP	10/19 to 01/21	1,10,936
38		Smt. Padmavathi	19100182	SP & FP	06/19 to 11/19	37,330
39		Smt. Hymavathi	21030992	SP & FP	03/22 to 12/22	3,90,268
40	DTO Warangal	Smt. E. Jayamma	21031313	SP & FP	03/22 to 12/22	2,22,725
41		Smt. Anasuya	21014685	SP & FP	05/20 to 10/20	42,472

42		Smt. M. Suvarna	21030805	SP & FP	06/21 to 03/22	30,763
43		Smt. G. Rajamma	21013220	SP & FP	03/22 to 04/22	18,174
44	DTO Gadwal	Smt. B.N. Pushpa	17017562	SP & FP	02/22 to 01/23	1,50,819
45	STO Kosgi	Sri K. Mogulaiah	22100891	SP & FP	03/20 to 05/21	1,12,097
46	DTO Mancherial	Smt. A Jayalakshmi	13012099	SP & FP	04/15 to 08/21	3,61,878
47	APPO Narayanaguda	Smt. Chitra Gopala Krishnan	62002297	SP & FP	09/18 to 10/20	2,17,371
48	APPO Secunderabad	Sri. M. Tulasi Ram	65005182	SP & FP	07/18 to 07/20	1,74,137
49		Smt. Aziz Banu Begum	65008884	SP & FP	11/13 to 11/14	34,082
50		Smt. L. Saraswathy	65005428	SP & FP	12/19 to 09/20	31,617
51		Smt. N. Leela Kumari	65004474	SP & FP	10/19 to 01/20	29,945
Total						56,31,632

Annexure 3.15

(see Para 3.3)

Excess Payment of Additional Quantum of Pension & Dearness Relief.

Sl No	DTO/STO	Name of the pensioner	PPO No	Period of inadmissible AQP+DR paid	Excess amount paid (₹)
1	DTO Kothagudem	Smt. B. Sulochana	10-FG-001777	06/21 to 05/22	33,463
2	STO Bhadrachalam	Smt. M. Venkamma	002170-2001	09/15 to 05/22	1,56,887
3	STO Mahadevapur	Smt. Sabia Begum	03-SGC-007392/FP	07/21 to 05/22	27,983
4		Smt. A. Rajamma,	FP-000928	06/21 to 05/22	23,190
5	APPO, AIS/ Judl/ Other	Smt. Jamal Bee	30338/CP	12/21 to 05/22	7,494
6	STO Ramannapet	Sri Md. Saleem	04-03527/ FP	08/19 to 04/22	1,36,925
7	DTO Medak	Smt. B. Sathyamma	18018507	08/21 to 06/22	25,960
8	DTO Nagarkurnool	Smt. P.G. Jasmine	11-SGC-008363	05/21 to 08/22	78,765
9	STO Kalwakurthy	Smt. Salamma	17003967	09/21 to 09/22	26,442
10	STO Kollapur	Smt. Narayanamma	17004936	02/22 to 09/22	31,192
11		Smt. Saleema	17005345	07/21 to 09/22	26,403
12	STO Madhira	Smt. P. Rajya Lakshmi	16026627	1/22 to 08/22	70,681
13	STO Sathupally	Smt.T. Satyanarayanamma	16018335	05/15 to 07/22	2,24,572
14	DTO Karimnagar	Smt. Shameemunissa	15044646	03/20 to 08/22	1,09,343
15		Smt. R. Mary Damayanthi	15019720	06/18 to 07/21	1,07,497
16		Smt. T. Anjamma		06/21 to 06/22	74,869
17		Smt. Shaheen Sultana	15030704	06/21 to 08/22	72,929
18		Smt. Naseem Sultana	15039374	07/21 to 08/22	55,736
19		Smt. P. Varalaxmi	15048573	06/21 to 08/22	53,461
20		Smt. D. VenkataLaxmi	15093452	06/21 to 08/21	50,595
21		Smt. M. Anjamma	15047618	07/21 to 08/22	50,066

22		Smt. Ansuya	15009163	11/21 to 08/22	31,258
23		Smt. V. Laxmi	15047137	02/22 to 08/22	20,853
24	APPO Motigally	Sri Mohd Yousuf	64010892	06/20 to 11/22	1,63,335
25		Smt. Khairunnisa	64009605	08/19 to 05/21	78,922
26		Smt. Kaneeg Syeda	64014548	06/21 to 11/22	57,953
27		Smt. Zubaida Yasmeen	64012160	12/21 to 11/22	49,524
28		Smt. Zaibunnissa Begum	64013963	06/21 to 10/21	34,030
29	APPO Tarnaka	Smt. B. Boodhamma	66014080	06/21 to 09/22	87,999
30	STO Armoor	Smt. Safiunnisa Begum	2000513	05/15 to 06/19	1,31,123
31	DTO Mulugu	Smt. A Laxmi	21028412	07/21 to 10/22	39,136
32		Smt. K. Radha	21032612	08/21 to 10/22	34,785
33		Smt. M. Sammakka	DTDO/JSR/ 240/SP/2018	01/22 to 10/22	31,610
34	STO Jadcherla	Smt. Manikyamma	17024140	06/21 to 10/22	46,287
35	STO Shadnagar	Smt. Chandramma	17014443	07/21 to 10/22	32,654
36	STO Nakrekal	Smt. N. Parameshwari	19021013	01/20 to 06/22	1,21,900
37		Smt. Zulekha Begum	19015108	06/21 to 11/22	67,977
38	DTO Nalgonda	Smt. Razia Begum	19009773	09/17 to 02/21	1,27,558
39		Smt. Jani Begum	19020434	07/20 to 06/21	73,351
40		Smt. Ch. Laxamma	19020722	06/21 to 12/22	46,444
41		Smt. Mahamoodunissa	19009605	07/18 to 06/20	35,856
42		Smt. K. Durgamma	19008058	07/19 to 12/20	29,304
43	DTO Mahabubabad	Smt. G. Dasma	10100466	05/21 to 10/22	35,220
44	APPO Chandrayangutta	Smt. Qayam Sultana	68003831	03/15 to 06/22	82,174
45		Smt. Subhadra	68010671	06/21 to 10/22	36,906
46	APPO Panjagutta	Smt. Jeelani Bee	67015765	08/18 to 10/22	2,47,384
47		Smt. V. Sunanda,	67008705	03/18 to 10/22	1,33,737
48		Smt. Rafia Sultana	67017838	07/15 to 09/22	1,08,653
49		Smt. M. Swarajya Lakshmi	67018018	06/21 to 10/22	99,428
50		Smt. B. VijayaKumari	6701658	06/21 to 10/22	53,017
51		Smt. A. Annapurna	67014830	03/21 to 10/22	48,867
52		Smt. Razia Begum	61017697	06/21 to 10/22	67,773
53	STO Devarakonda	Smt. Sakina Bee	19001676	04/15 to 10/22	45,173
54	STO Nidamanoor	Smt. R. Ramulamma	19019479	06/21 to 11/22	42,147
55	DTO Hanumakonda	Smt. P. Yakamma,	21011960	07/20 to 06/21	19,359
56		Smt. Mahamudunnisa Begum	21010099	06/21 to 03/22	19,863
57		Smt. B. Anasurya	21014316	06/21 to 01/23	39,509
58		Smt. G. Jayalaxmi	21015355	06/21 to 01/23	47,387

59		Smt. Haleema Bee	21036812	06/21 to 01/23	47,817
60		Smt. Sabeera Begum	21028153	06/21 to 01/23	66,436
61		Smt. K. Saroja	21027510	06/21 to 01/23	80,629
62		Smt. B. Laxmi	21025187	06/21 to 01/23	96,562
63		Smt. B. Sarojini	21022878	07/18 to 01/23	1,20,928
64		Smt. N. Vijaya	21021055	06/21 to 01/23	1,30,627
65		Smt. V. Chandrakala	21028528	06/21 to 01/23	1,49,000
66		Smt. G. Rajeshwari	21016662	04/14 to 1/23	2,50,463
67		Smt. Fathimunnisa Begum	21012155	04/14 to 03/17	1,63,761
68	DTO Jangaon	Smt. A. Narsamma	21020149	10/17 to 05/21	1,22,893
69		Smt. D. Sujatha	21021099	06/21 to 01/23	1,04,219
70		Smt. Aseema Akthar	21020651	06/21 to 01/23	1,02,480
71		Smt. D. Thara Bai	21034803	01/21to 05/21	28,065
72	DTO Warangal	Smt. Habibunnisa Begum	21011685	04/14 to 05/21	2,97,567
73		Smt. Pushpavathi	21005489	09/17 to 12/22	2,76,474
74		Smt. G. Kamalamma	21012787	06/21 to 12/22	41,406
75		Smt. Mariam Bee	21017103	07/20 to 05/21	33,729
76	DTO Gadwal	Smt. J. Prameela Devi	17002058	07/20 to 05/21	66,443
77		Smt. Ameena Bee	17022072	06/21 to 02/23	41,590
78	DTO Siddipet	Smt. G. Laxmi	18019895	06/21 to 06/22	58,552
79	STO Luxettipet	Smt. A. Padma	13008433	06/21 to 12/22	1,05,601
80		Sri Narshimulu Jangili	13022082	10/17	1,183
81	STO Narsampet	Smt. G. Tharadevi	21023357	01/22 to 06/22	33,234
82	STO Parkal	Smt. R. Bhagyamma	21004452	10/21 to 01/23	72,370
83	STO Korutla	Smt. B Laxmi	15011980	07/ to 01/23	4,795
84	STO Madnoor	Smt. A Shakunthala	20015083	06/21 to 06/22	24,207
85	STO Medchal	Smt. A.S. Kasturi	14033470	06/21 to 02/23	1,27,886
86		Smt. B. Rajamani	14007309	06/21 to 02/23	41,590
87	STO Chennur	Smt. Lachu	13003323	07/18 to 05/20	1,08,256
88	APPO Secunderabad	Smt. Nachatar Kaur	65006367	--	5,05,155
89		Smt. C. Sarojini	65010740	--	1,62,641
90		Smt. Malan Bee	65011331	--	73,866
91		Smt. P. Soma Lakshmi	65011678	--	52,156
92		Smt. T. Radha Bai	65012673	--	39,663
93		Smt. K. Rukmini Ratnam	65011544	--	39,442
Total					75,84,595

Annexure 3.16*(see Para 3.3)***Excess payment of pension due to Irregular consolidation.**

Sl. No.	Name of the treasury	Name of the pensioner	PPO No.	Amount (₹)
1	DTO Wanaparthy	Smt. M. Laxmi Narayanamma	11-SGC-005734	8,85,125
2	APPO Secunderabad	Smt. Arokia Sheeli	Pol-Hyd-SP-10241	9,80,959
3	DTO Siddipet	Smt. D. Susheela	05-SGC-004017	69,188
Total				19,35,272

Annexure 3.17*(see Para 3.3)***Excess payment due to payment of Enhanced Family Pension beyond time limit.**

Sl No	Name of STO	Name of Pensioner	PPO No	Excess Amount paid (₹)
1	DTO Yadadri Bhongir	Smt. P. Devi Prasanna	69-000022/FP	63,426
2	DTO Khammam	Smt. D. Sarojini	16025034	8,32,898
3	STO Nelakondapally	Sri R. Satyanarayana Murthy	16023731	7,27,998
4	APPO Vanasthalipuram	Smt. Ch. Rama Devi	63012752	12,63,373
5	STO Bodhan	Smt. Esteru Rani	20016289	3,74,714
6	STO Bheemgal	Smt. Nafeeza Begum	20012643	--
7		Smt. Narsu	20009282	74,321
8	DTO NZB	Smt. J. Shashikala	20016959	3,74,976
9		Smt. G Laxmi Bai	05000368	1,89,180
10		Smt. M. Chinnu Bai	20022990	63,580
11	DTO Nirmal	Smt. Srilatha	04000362	3,372
11	DTO Mahabubabad	Ch. Venkateswara Rao	21030644	1,75,000
12	APPO Motigally	Smt. Sajida Begum	64015775	4,52,611
Total				45,95,449

Annexure 3.18*(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	Aler	Sri V. Balreddy	04-10607/SP	109	168 months	18,312
2		Sri J. Jaipal Reddy	04-015335/SP	30	74 months 20 days	2,241
3	Ramagundam	Sri P Bhujanga Rao	66-000120/SP	30	46 months 23 days	1,402
4	Ramannapet	Sri B. Narsi Reddy	69-000005/SP	90	59 months	5,310
5	Wankhidi	Sri Aravind Malik	MEDL/KMBM /115/SP	7,420	1 months 11 days	10,053
6	Kothagudem	Sri Harilal	78-000307/	12,290	2 months	27,857

			SP		8 days	
7		Sri N. Nageswar Rao	2936/2018/L FSP	7,357	1 month 12 days	10,299
8		Smt. Rama Bharatha Lakshmi	78-00384/SP	13,950	15 days	6,975
9		Sri K. Lazarus	78-00374/SP	14,302	12 days	5,720
10		Sri D. Rambabu	2763/2018/L FSP	8,276	20 days	5,517
11	Choutuppal	Sri P Maraiah	TRIES/YDR/29 59/SP/2018	270	40 months 20 days	10,974
12	APPO (AIS/Judl/OSP)	Sri Mohd Salahuddin	16-016513/SP	4,762	135 months 18 days	6,45,931
13	APPO Malakpet	Smt. T. Vedavathi	06-089876/SP	8,262	44 months	3,63,528
14	APPO Nampally	Sri Mohd Nizamuddin	06-071756/SP	416	75 months	31,200
15		Smt. B Sailaja	06-89205/SP	586	62 months	36,332
16		Sri Mohd Nizamuddin	06-071756/SP	416	75 months	31,200
17	STO, Mahadevapur	Sri N. Sri Satyanarayana	03-SGC-010749	963	11 months 28 days	11,463
18	DTO Yadadri	Sri Ghouse Mohammad	04-008732/SP	1170	180 months	1,46,858
19	Bhongir	Sri G Papi Reddy	04-11891/SP	1422	132 months	1,39,823
20	DTO Khammam	Sri D. Abbu Ramulu	16027074	600	83 months 5 days	49,900
21	DTO Sangareddy	Sri Mohd. Chand	18012939	800	167 months 9 days	1,33,832
22	STO Kodad	Sri Md. Hazi Ismail	19029744	300	84 months 20 days	25,400
23	STO Mominpet	Sri Gulam Ansari	24100903	10,920	2 months 2 days	22,568
24	STO Sathupally	Smt. G. Nagamani	10-16225/SP	7,400	17 days	4,058
25		Sri M. Muthaiah	10-016008/SP	10,920	1 month 5 days	12,740
26	STO Tandur	Sri K. Mohan Rao	14003521	6,126	55 months 03 days	3,37,523
27	STO Toopran	Sri John Wesley	17100267	17,206	1 month	17,206
28		Sri U. Krishna Murthy	17100294	978	1 month	978
30		Sri B. Bandaiah	17100277	1,833	1 month	1,833
31		Sri Gangadhar Rao	17100270	9,058	1 month	9,058
32	STO Zaheerabad	Sri Mohd. Nizamuddin	05-011955/SP	6,810	40 months	2,72,400
33	DTO Suryapet	Sri M. Rama Krishna Rao	68-000546-SP	10,790	2 months 10 days	25,176
34		Sri G. Amar Singh	68-000623-SP	11,374	14 days	5,308
35		Sri B. Veera Bhaskar	68-30100583-SP	7,082	8 days	1,888

36		Smt. K. Rajamma	19029720	360	104 moths 5 days	37,498
37	STO Kodad	Sri Md. Hazi Ismail	19029744	300	84 months 20 days	25,400
38	APPO Motigally	Sri Ashok Babu	64015783	3181	1 month 5 days	4,029
39		Sri D. Dilip Kumar	64015641	3916	1 month 8 days	4,960
40		Sri Sarvesh	64015798	3320	1 month 29 days	6,529
41		Sri A.S. Srinath	25030256	3320 (1 st CPP)	2 months 15 days	8,521
42		Sri C. Manohar	25030277	7340 (1 st CPP)	2 months 11 days	17,616
43		Sri P. Ravinder Rao	25030263	5840 (1 st CPP)	2 months 3 days	18,714
44		Sri Mohd. Abdul Nayeem	25032935	10522 (2 nd CPP)	2months 5 days	30,676
45				9632 (1 st CPP)		
46		Sri Md. Ali Azmath	25033277	21666	2months	43,332
47		APPO Vanasthalipuram	Sri K. Balaiah	63016032	1200	31 months
48	Sri M. Shyam Sunder		63015372	1125	25 months	28,125
49	DTO Adilabad	Smt. R. Varalaxmi	13021346	130	80 months 5 days	10,422
50	STO Nakrekal	Sri G. Shantha	19030707		1month 18 days	11,753
51	DTO Mulugu	Sri P. Ramaiah	35000069	4,918	1-month 28days	9,508
52	STO Chevella	Sri J. Kumara Swamy	14036187	2214	9 months	24,241
53	APPO Panjagutta	Sri G. Shobha	25046958	8736	1 month	8,736
54		Sri K. Yadaiah	67022452	3402	3 months	10,206
55		Sri Veer Raju	25034680	15782	8 months 16 days	1,34,401
56	DTO Jangaon	Sri R. Uppalaiah	19100233	7,420	2 months 21 days	20,034
57		Sri T. Narsimha Reddy	19100353	1,880	2 months 15 days	4,700
58	DTO Gadwal	Sri B. Sita Rama Rao	17024795	4,472	135 months	6,03,720
59	DSTO Rajendranagar	Sri Mukta-us-Salam	14035037	1780	81moths 18 days	1,45,324
60	APPO Secundrabad	Sri J.R. Mohana Rao	65013390	4,581	2 months	9,162
61		Sri P. Eswaraiiah	65013373	5,670	2 months	11,340
62		Sri T. Chandraiah	65013367	5,670	2 months	11,340
63		Sri K. Jayaramaiah	65013410	5,820	2 months	11,640

64		Sri J. Ramesh Kumar	65013566	7,674	2 months	15,348
65		Sri M. Shanmugham	62014878	8,472	2 months	16,944
66		Smt. B. Elizabeth	65013435	9,116	2 months	18,232
67		Sri M. VisweswaraRao	65013379	14,078	1 month	14,078
68		Sri K. Bhoja Raju	25044845	15,030	1 month	15,030
69		Sri N. Babu Goud	25031269	20,865	3 months	62,595
70		Sri Ch. Ramesh	25043931	21,773	25 days	17,558
71		Smt. S. Shantha	19029720	756	85 months	64,260
72	APPO Narayanaguda	Sri P. Madhava Reddy	25038522	272	57 months	15,504
Total						39,59,539

Annexure 3.19

(see Para 3.3)

**Excess payment of pension due to wrong entry of Category of pension.
(SP instead of FP)**

Sl No	Name of the DTO/STO	Name of the pensioner	PPO No.	Period of payment	Excess paid in ₹
1	APPO Nampally	Smt. B Aruna	PHFP1032/2013	01.05.2018 to 30.04.2022	3,60,180
2		Smt. B Indira	POL/RRD/2351/FP	07.12.2016 to 30.04.2022	1,01,140
3		Smt. Touheeda Begum	06-018009/FP	10-10-2019 to 30.04.2022	3,44,646
4		Smt. P LaxmiNarsamma	HFP004422	01.03.2015 to 30.04.2022	3,88,788
5	APPO (B & MO)	Smt. Meherunnisa	Police / Hyd/ FP-006457	06.01.2013 to 30.04.2022	8,21,930
6	DTO Karimnagar	Sri K. Malla Reddy	03-003608/FP	9/10 TO 8/22	7,13,017
7	STO Huzurabad	Md. Oliyam Bee	03-004283/FP	3/15 to 8/22	6,56,926
Total					33,86,627

Annexure 3.20
(see Para 3.3.2)

Non-payment of Commuted Value of Pension in full to the retirees.

Sl. No.	Name of pensioner PPO No. PPO ID No.	Commuted amount CVP value & date of payment	Commuted amount CVP value & & Date of payment	Total Commuted value	Total Commuted amount
1	Varalakshmi 78-000908/SP 09001346	9,421 9,46,360 02-5-22	2,557 2,56,855 Not paid	12,03,215	11,978
2	B. Veera Swamy 78-000916/SP 09001360	3,885 3,90,286 Not paid	1,348 1,35,379 Not paid	5,25,665	5,233
3	B. Veera Swamy 78-000916/SP 09001360	6,217 6,24,548 Not paid	2,157 2,16,638 21-8-21	8,41,186	8,374
4	N. Suhasini 78-000695/SP 09001138	6,802 6,83,279 25-5-22	1,150 1,15,515 Not paid	7,98,794	7,952
5	N. Suhasini 78-000695/SP 09001138	11,064 11,11,361 18-11-20	1,870 1,87,886 07-11-20	12,99,247	12,934
6	P. Vijaya Kumar 78-000315/SP 09000590	6,469 6,49,783 25-5-22	567 56,997 Not paid	7,06,780	7,036
7	G. Venkateswarlu 78-000813/SP 09001200	9,713 9,75,646 05-5-22	703 70,662 Not paid	10,46,308	10,416
8	B. Francis 78-000395/SP 09000655	7,568 7,60,189 05-5-22	1,184 1,18,967 Not paid	8,79,156	8,752
9	Ch. Ramesh 78-000648/SP 09001004	7,375 7,40,833 25-5-22	757 76,042 Not paid	8,16,875	8,132

Annexure 3.21
(see Para 3.3.3)

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	DTO Kothagudem	Smt. T. Srivani	Court/BDR/00988/ FP	FP	Erroneous entry of normal family pension in pension package
2	STO Aler	Sri S. Chandraiah	AHD /NLG/SP/ 2289/2016	SP	Excess recovery of CVP
3	APPO Malakpet	Smt. D. Vijaya Laxmi	06-FG015761	FP	non-allowance of Dearness Relief and Medical Allowance
4	STO Choutuppal	Smt. G. Mangamma	TSREIS/YDR/2703// FP/2020	FP	non-allowance of Dearness Relief and Medical Allowance
5	STO Yellandu	Smt. P. Subba Laxmi	10-003666/FP	FP	non- consolidation
6		Smt. K. Nagamani	000038/2012/FP	FP	Wrong consolidation
7		Sri E. Prudvinesh	10-003219/FP	FP	Wrong consolidation
8	DTO Asifabad	Sri M. Shankar	01-009963/SP	SP	Short payment of service pension
9		Smt. Barla Bayamma	01- 003107/FP	FP	Short payment of family pension
10		Sri A. Ramesh Raju	TSTWREIS/AD/142/ SP	SP	Excess recovery of CVP
11	STO Wankidi	Smt. Rathod Renuka	01-002762/FP	FP	Short payment of family pension
12	DTO Medak	Smt. Pochamma	18001953	FP	non- consolidation
13	STO Huzurnagar	Sri SK Gulam Dasthagiri	30100349	SP	non- consolidation
14		Sri B. Nageswara Rao	19030543	SP	Wrong consolidation
15	STO Kalwakurthy	Smt. D. Susheela	11-004307/FP	FP	Non consolidation
16	STO Kodad	Sri Janimiya	A1-NLG-LB-FP- 007226	SP	Wrong consolidation
17		Smt. J Lakshmi	A1-NLG-LB-SP- 007849	SP	Wrong consolidation
18	STO Kodangal	Smt. Khairunnisa Begum,	LF-RR-000545- FP	FP	MA short payment
19	STO	Smt. R. Sharada	73-000151	FP	Short payment DA an MR

	Mominpet				
20	STO	Smt. Indira Bai Arya	05-SGC-006092	SP	Short payment DA an MR
21	Narsapur	Sri K. Malleshham	ZPHS/MDK/5842/S P/2013	SP	Excess deduction of CVP
22	STO	Sri Md. Ameeruddin	70-000166/SP	FP	Wrong consolidation
23	Sadasivpet	Smt. Pochamma	ZPHS/MDK/4653/SP	SP	Excess deduction of CVP
24	STO Sathupally	Smt. T. Siva Kumari	10-012969-SP	SP	Wrong consolidation
25		Sri D. Venkateshwara Rao,	10-013494/SP	SP	Wrong consolidation
26	STO Sirpur	Smt. G. ParanJyothi	MPDO/KMBM/1039/FP 0200087	FP	Non-payment of minimum FP
27	STO Kagaznagar	Smt N. Laxmi	FP000169	FP	Non-payment of minimum FP
28	APPO Tarnaka	Smt. Lourdu Mary. T	66014781	SP	Non- consolidation
29	STO Chevella	Smt. Buchamma	14004967	FP	Wrong consolidation
30	DTO Nirmal	Smt. Suman Thai	01-FG-001984	SP	Wrong consolidation
31	STO Chandur	Smt. S. Vimala	19011738	FP/SP	Non-Allowance of DR & MA
32	DTO Mahabubabad	Smt. A. Pulamma	21002007	FP	Non-Allowance of AQ
33	DTO Peddapalli	Smt. G. Shankamma	15094640	FP	Non-Allowance of MA
34	DTO Nizamabad	Smt. J Vijaya	05000591	FP	Delay in Payment
35	APPO Chandrayangutta	Sri K Subhash Chandra	68006570	SP	Nonpayment of AQFP & DR
36		Smt. G. Susheela	67011140	SP	Nonpayment of AQFP and DR
37		Sri K. Malayadri	25043989	SP	Non-Allowance of DR & MA
38		Kamala Bai	Medl/HO/3089/2017	FP/SP	Non-Allowance of DR & MA
39	APPO Panjagutta	Smt. R. Sumahita Devi	06-092770/SP	FP/SP	Non-Allowance of DR & MA
40		Smt. Yesumani	06-092472/SP	FP/SP	Non-Allowance of DR & MA
41		Smt. Mohammadia Begum	Hyd/2908/SP	FP/SP	Non-Allowance of DR & MA
42	STO Nidamanoor	Smt. P Somamma	9010754	FP/SP	Non-Allowance of DR & MA
43		Smt. Ameer Bee	9004700	FP/SP	Non-Allowance of DR & MA
44	STO Miryalaguda	Sri P.V. Kesava Rao	2910015	SP	Non-Allowance of MA
45		Smt. I. Suvarna	19004769	FP	Non-Allowance of MA

46	STO Hayathnagar	Smt. P. Somamma	9010754	SP	Non-Allowance of DR
47		Smt. Ameer Bee	9004700	FP	Non-Allowance of DR
48	STO Ibrahimpatnam	Smt. P. Hemalatha	14034442	FP	Non-consolidation
49	DSTO Bellampally	Smt. T. Kamla	13008855	SP & FP	DR on lesser pension
50	STO Chennur	Smt. S Vijaya	13003545	SP & FP	DR on lesser pension
51	DTO Kamareddy	Smt. T. Suguna	20014241	FP	Wrong consolidation
52		(L) Smt. K. Bhoomavva	64-000418/SP	SP	Non-payment of commuted value of pension to legal heirs
53	DTO Narayanpet	Sri K. Narsappa	17030918	FPSP	DR on lesser pension
54	DTO Sirsilla	Smt. B. Susheela.	15016258	SP & FP	DR on lesser pension
55	DTO Siddipet	Smt. Sograbi	18019772	SP	Excess recovery of CVP
56		Sri M. Guruvaiah	05-SP-002286	SP	Wrong consolidation
57	DTO Wanaparthy	Smt. S. Shankaramma	17015051	SP	Wrong consolidation
58		Smt. Laxmi Bai	17014711	SP	Wrong consolidation
59	STO Maheshwaram	Smt. Suseela	14002550		Short payment of AQFP and DR on FP
60	APPO Narayanaguda	Sri L. Venkatram Reddy	25038694	SP	Non-payment of dearness relief and medical allowance
61		Sri M. Amarender Reddy	25032463	SP	Non-payment of dearness relief and medical allowance even after lapse of re-employment period
62		Smt. Kursheed Begum	620152962	FP	Short payment of family pension due to wrong consolidation

Annexure 3.22

(See Para 3.3.4)

Pensions undrawn for more than one/three years.

Sl No	Name of the Treasury	No. of Undrawn Pensions
1	DTO Bhupalapally	01
2	STO Achampet	07
3	DTO Khammam	31
4	STO Rajendranagar	05
5	DTO Hanumakonda	91
6	STO Dubbaka	01
7	STO Medchal	05
Total		141

Annexure 3.23
(see Para 3.3.10)

Non consolidation of pension.

SI No	Name of the Treasury	Name of the Pensioner/ PPO No	Type of pension	Year of RPS
1	STO Aswaraopet	K. Veerabhadram, PPO No. 78-000433/SP	Service	2015
2	DTO Sanga Reddy	Sri C. Durgaiyah, 18015333	Service	2005
3		Sri V. Gangadhar, 16100073	Service	1993
4		Smt. Suvarna, 18013997	Family	2005
5		Smt. Ramulamma, 18014267	Family	2005
6		Smt. Kasturi, 1806194	Family	2010
7		STO Chevella	S. Narsaiah, 14007211	Service
8	S. Parvathamma, 14031141		Family	2005
9	P. Narayanamma, 14035380		Family	2010
10	P. Adivaiah, 14035018		Service	2010
11	J. Meenakshi, 23102386		Family	2015
12	P. Ramchandra Reddy, 23101303		Service	2015
13	K. Sudhaker Reddy, 23101262		Service	2015
14	P. Narsimulu, 23101372		Service	2015
15	M. Shyamalamma, 23102225		Family	2015
16	STO Hayathnagar	Smt. K. Bhagyavathi, 14036213	Family	Family Pension was not revised since the death of service pensioner.
17	APPO Tarnaka	Smt. Anjali S Pansare, 25041642	Family	1993
18		Smt. G. Sunanda, 25035277	Family	1999
19		Smt. K. Sakku Bai, 62013016	Family	2005
20		Smt. N. Balamani, 25031443	Family	2010
21		Smt. K. VijayaLaxmi, 66015896	Family	2010
22		Smt. Hussain Bee, 25043135	Family	2015
23		Smt. B. Aruna Devi, 66011968	Service	1999
24		Sri Y. Pochaiyah, 66017722	Service	2010
25		Sri Ramesh T, 25044339	Service	2015
26	DTO Jagitial	Sri K. Vishwanatha Sharma, 06000050	Service	2006
27		Sri K. Narsamma, 06000643	Family	2015
28		Sri N. Sathaiah, 06000660	Family	2015
29		Smt. M. Sharada, 06000683	Family	2015

Annexure 3.24
(see Para 3.3.11)

Irregular drawal of two-family pensions.

SI No	Name of DTO/STO	Name of the Pensioner & PPO ID	Period of excess payment	Amount excess paid (₹)	Remarks
1	STO Ramagundam	Smt. B. Madhunamma 15026943			Drawing two family pensions of her husband Sri B. Malliah and drawing 2 nd family pension of her son (late) Sri B. Sriramulu
2	DTO Kamareddy	Sri A. Chilkaiah 20009035	05/2019 to 03/2023	12,14,304	Married to Smt. A Gangamani and Smt. M. Vijayalakshmi and drawing Family pension of (Late)Smt. M. Vijayalakshmi
3	APPO Narayanaguda	Sri A.S.P. Kumar 17013537	03/2013 to 02/2023	32,26,539	Married to both Smt. A Tulasi Kumari and Smt. V Karuna Kumari and drawing Family pension of (Late) Smt. V Karuna Kumari
4		Sri M. Nagabhusanam 62013848	07/2020 to 02/2022	4,88,736	Married to both Smt. Lourd Mary and Smt. M. Kamala Devi and drawing Family pension of (Late) Smt. Lourd Mary
Total				49,29,579	

Annexure 3.25
(See Para 3.3.13)

Missing Pension Payment Orders.

SI No	DTO/STO	PPO Number	Name of Pensioner
1	DTO Khammam	10-S-000392	T. Thayaramma
2		10-SGC-00311/FP	T. Chandrakala
3		10-SG-002850/FP	S. Venkatamma
4		10-SGC-003921/FP	K.V. Rukmini
5		10-FG-001474	D. Ravikumar
6		10-SC-005234/FP	N. Lakshmi
7		10-F-000094	Zaibunnisa Begum
8		10-F-00427	L. Subhashini
9		10-S-007049	Ch. Sudarshanam
10		10-FG-002394	S. Samrajyam
11	DTO Vikarabad	07-007277/SP	K. Sangappa
12		07-00489/SP	K. Prabhavati
13		07-SGC-002241	T. Chandra Reddy
14		07-006953/SP	Ch. Jogulamba
15		A2/MRO/FP/00098	Chand Bee

16		07-006304/SP	J. Baswanthappa
17		07-SGC-003658	Suvartha
18		MEDL/RRD/1771/SP	Alam Khan
19		07-008563/SP	Md. Moulana
20		0046/FP/2005-06	C. Padmamma
21		07-006306/SP	B. Shantha Bai
22		ZP/RRD/2668/2015	Pulya Naik
23		RR-ID-001294	Md. Jaffar
24		SCDD/RRD/2224/SP	K. Sailoo
25		07-FG-001539	M.Yadamma
26		07-001880/FP	K. Veeramani
27		07-008985/SP	N. Ashok Reddy
28	APPO Tarnaka	08S001754/F	K. Bharathibai
29		06-06683SP	S. Manjuvani
30		06SGC033262/FP	D. Bujamma
31		06072532/SP	U. Sarojini
32		PH/22/FP/2012	K. Bharathi
33		FP000376/92	Yadamma
34		000381/92/F	K. Peeramma
35		06F008996	Raquiba Khatoon
36		001479/FP	P.S.M. Lakshamma
37		06SC047665	T. Sathamma
38	022-612/FP	Kusum Bee	
39	APPO Secunderabad	MHSP008356/FP	Waseem Begum
40		EDNHSP015236	D. Saroja
41		06017571/FP	K. Susheela

Annexure 3.26

(see Para 3.4.1)

Excess payment of interest on GPF final withdrawals.

Sl No	Name of DTO	Name of the Subscriber	GPF A/c Number	Date of retirement	Excess interest paid(₹)
1	DTO Sircilla	Sri P. Devaiah	020-006-0366	26.12.2002	2,65,700
2	DTO Mancherial	Sri Semigarapu Venkati	019-104-0120	21.12.2019	43,926
Total					3,09,626

Annexure 3.27
(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 Khammam	022-145-0337	D. Dasu, O/S	DOR: 31.03.2022 Date of authorization: 22.07.2022 Interest allowed up to 31.03.22
2		022-075-0160	Late K. Krishnaiah, Watchman	DOD: 08.11.2021 Date of authorization: 12.05.2022 Interest allowed up to 30.11.21
3		022-095-0168	Late D. China Venkateswarlu	DOD: 05.02.2022 Date of authorization: 09.06.2022 Interest allowed up to 28.02.22
4		022-109-0293	Late A. Venkateswarlu MNO	DOD: 22.07.2022 Date of authorization: 22.07.2022 Interest allowed up to 31.07.2021
5		022-101-0218	Smt. Md. Anwar Bee, RA	DOD: 30.04.2020 Date of authorization: 22.02.2022 Interest allowed up to 30.04.20

Annexure 3.28
(see Para 3.4.3.1)

Recovery of GPF subscriptions from Subsistence Allowance.

Sl No	Name of the treasury	Name of the employee	Subsistence Allowance drawn from
1	STO Huzurnagar	Sri Janapati Nagaiah, Sr. Asst	May 2022
2	STO Jadcherla	Sri A. Janardhan Goud, Panchayat Secretary	October 2022

Annexure 3.29
(see Para 3.4.4)

Irregular authorisation of Class-IV GPF final payment amount to ineligible family members.

Sl. No.	Name of DTO/STO	Name of the Subscriber & GPF A/c No.	Amount Authorised	Remarks
1	DTO Peddapally	Late Sri Md. Nayeemuddin, 020-022-293	Final payment of ₹3,19,519 and booster amount of ₹20,000 in equal shares.	His wife Smt. Shaheen and major son Sri Md. Dabeeruddin (major son aged 26 years) are authorised in equal shares.
2		Late Sri B. Kanakaiah 020-022-0241	Final payment ₹18,80,275 and booster amount of ₹20,000	His wife Smt. B. Laxmi, Smt. Madhunamma (mother), Sri B. Srinivas (major son aged 38 years) Smt. B. Sharada (Married daughter aged 36 years) and Sri B. Satish (major son aged 31 years) are authorised in equal shares.
3	DTO Mulugu	Late Smt. J. Sarojana 021-101-0337	Final payment of ₹3,59,835 and	Her children Sri J. Harikrishna (Married son aged 28 years), Smt.

			Booster Scheme amount of ₹20,000	Dommati Mamatha, Smt. Ilu Latha (both Married daughter) and Smt. J Sujatha (widowed daughter) in equal shares.
4	DTO Sircilla	Late Sri A Mallaiah 020-012-0364	₹1,79,452 and Booster amount ₹20,000	Authorised to Smt. A. Suguna and equal shares to Married son Sri A Ram Kumar (aged 31 years), Married daughters Smt. A Gayatri (aged 30 years) and Smt. A Ramya (aged 27 years)
5		Late Sri A. Srinivasa Rao 020-001-0181	₹3,58,146	Authorised to his wife Smt. A. Ramya and Unmarried daughter Kum. A Armani and share also given to his major son Sri A Ravi Teja (aged 25 years)

Annexure 3.30

(see Para 3.4.6)

Un-posted Class IV GPF Debits.

Sl No	Name of treasury	Balances kept under Suspense	
		Year of account	Debits
1	DTO Karimnagar	2016-17	2,30,000
		2017-18	73,000
		2019-20	20,000
		2021-22	4,80,000
4	DTO Nirmal	2019-20	3,30,000
5		2020-21	22,54,382
6		2021-22	1,51,505
7	DTO Adilabad	2014-15	32,000
8		2015-16	2,79,958
9	DTO Mahabubnagar	2015-16	2,50,000
10		2018-19	2,10,000
11		2020-21	2,05,800
12		2021-22	1,00,000
13	DTO Rangareddy	2016-17	2,76,501
14		2017-18	8,51,920
15		2018-19	2,90,000
16		2019-20	9,48,258
17		2020-21	7,00,000
18		2021-22	1,46,330
19	DTO Mulugu	2019-20	1,482
20		2021-22	4,99,835
21	DTO Siddipet	2021-22	6,76,526
22		2018-19	1,10,712
23		2019-20	1,30,000
24		2020-21	4,75,000
25	DTO Hanumakonda	2016-17	2,00,000
26		2018-19	20,000

27		2019-20	5,61,655
28		2020-21	35,51,780
29		2021-22	19,66,063
30	DTO Jangaon	2017-18	1,00,000
31		2020-21	3,50,000
32	DTO Wanaparthy	2020-21	1,40,000
33	DTO Warangal	2019-20	5,52,000
34	DTO Mancherial	2019-20	2,26,000
35		2020-21	14,43,009
36		2021-22	76,058

Annexure 3.31

(see Para 3.4.7)

Class IV GPF debits misclassified under Class III Regular GPF.

Sl. No.	District	Sub Account Number	Voucher No.	Date	Name	Amount (₹)
1	DTO Nalgonda	093	V-61P0100000915	01/06/2018	M. Srilaxmi	2,50,000
2		035	V-61010000023941	01/11/2017	M. Nageshwar	1,00,000
3		041	V-61010000002146	01/05/2019	M. Jaya Raju	1,00,000
4		019	V-61030000004860	01/10/2017	Md. Farooq	40,000
5		019	V-61040000003686	01/08/2017	R. Yadagiri	55,922
6		051	V-61012100970273	01/08/2020	Shaik Jani Miyan	1,00,000
7		093	V-61P0100000338	01/02/2017	P. Satyam (Booster Amount)	20,000
8		093	V-P610100000484	01/12/2016	E. Srinivasa Goud	1,50,000
9		093	V-61P0100000526	01/03/2017	V. Chennakesava Rao	90,000
10		093	V-61P0100000525	01/03/2017	S.M.D. Hussain	35,000
11		037	V-61010000006661	01/07/2019	P. Yadagiri	1,32,976
12		037	V-61010000006663	01/07/2019	Venkateswarlu	1,23,000
13		051	V-61070000000655	01/06/2019	Md. Yousuf	45,000
14		111	V-61010000028542	01/01/2020	No Name	2,49,000
15		049	V-61012100764930	01/08/2020	K. Bixamaiah.	1,68,014
16		111	V-61010000030656	01/01/2020	No Details	1,40,000
17		111	V-61010000030345	01/01/2020	No Name	2,15,000
18		111	V-61010000030549	01/01/2020	No Name	1,00,000
19		111	V-61010000030618	01/01/2020	No Name	1,00,000
20		051	V-61030000001133	01/08/2019	No Name	1,92,000
Total						24,05,912

Annexure 3.32
(see Para 3.4.8)

Misclassification of Regular GPF subscriptions of Class IV into GPF Regular.

Sl No	Name of the treasury	Month of Account	Number of Subscribers	Voucher Number	Amount (₹)	
1	STO Ramagundam	03/2022	Nagpuri Srinivas	12398534	5,000	
		04/2022		9811895	5,000	
2		06/2022		9811875	5,000	
3	DTO Nagarkurnool	07/2022	V. Mallikarjuna	20895188	8,000	
4			M. Pentaiah	21648521	5,000	
5			E. Jagadeshwar		5,000	
6			V. Shailaja	23268843	7,000	
7			Laxminarayana Sri Ravinderjee	20916068	5,000	
8			08/2022	T. Mallaiah	2326477870	10,000
9		T. Gurvaiah			10,000	
10		08/2022	G. Satyanarayana	2326491393	3,000	
11			B. Narayana	2326884308	8,000	
12			K. Chandrakala	2326884008	5,000	
13			P. Paranjyothi	232687911	5,000	
14			Naikeeni Anjaiah	21828805	5,000	
15			K.Yadagiri	21832746	2,000	
16			K. Eshwaraiah	2326687522	3,500	
17			M Srinivasulu	2326485395	3,000	
18			B. Chandra Sheker	2326483819	6,000	
19			B. Bayanna Chinna	2327062457	10,000	
20			Begari Vittal Rao	20902891	10,000	
21			K. Rambabu	26477889	10,000	
22		DTO Sanga Reddy	07/2022	Syed Sarfaraj Adil	20740200	4,000
23				Fathima Begum	21458556	10,000
24	Errola Narayana				10,000	
25	DTO Khammam	08/2022	A. Ravi Kumar	26883830	10,000	
26			B. Maheswara Rao		8,000	
27			Jala Narasimha Rao	26681673	7,000	
28			K. Rama Rao	26880865	12,000	
29			L. Ramakrishna Goud		10,000	
30			Mahammad Khasim	26880824	4,000	
31			R. Kiran Kumar	2326671908	3,000	
32			DTO Nirmal	09/2022	Shahanaz Begum	322687713
33	Khaja Qadir Ahmed	32264215			10,000	
34	D. Jayanth Kumar	32075869			5,000	
35	P. Satyanarayana	32268579			3,399	
36	C. Srimallikarjun	32268130			40,000	
37	R. Chinnaiah	32456109			5,000	
38	N. Madhukar				12,000	
39	DTO Adilabad	09/2022	Rathod Savitha	2332459382	8,000	
40			Medi Mallaiah	32069560	12,000	
41			Emmadi Dayanandam	32261666	3,000	
42			N. Sanjeev Kumar	3226942	4,000	
43			Chandrakala		20,000	
44			Krenga Bharath	32454661	9,000	
45			KhajaNazimuddin	32257918	6,000	
Total					3,60,899	

Annexure 3.33
(see Para 3.4.11)

Class-IV GPF Accounts with Minus balances.

Sl. No	GPF No.	Name	Closing Balance (in ₹)
DTO Yadadri Bhongir			
1	1906712	Durgam Venkataiah	-1,26,283
2	1903889	D. Venkatesham	-3,99,385
3	1953897	A. Bixamaiah	-5,54,487
4	1949115	Karkala Ramulu	-1,84,966
5	1900448	Kottapally Ramanaiah	-13,459
6	9999999	M. A Kaleem	-46,044
7	9999999	V. Pradeep Kumar	-9,697
DTO Asifabad			
8	1325040	Vasala Srinivas	-1,43,052
9	1315122	T. Bhagwan	-74,713
10	1350158	Tumram Govind	-21,984
11	1322028	S. Sadiq Hussain	-15,857
12	1346752	K. Jangu	-9,236
13	1315416	A.V. Ramaiah	-9,070
14	1343167	Endla Bhumaiah	-6,379
15	1339885	Abdul Azeez	-6,294
DTO Jagtial			
16	200060303	Y. Malla Reddy	-556
17	200040459	B. Gangamma	-2,36,950
18	200040207	J. Raja Narsaiah	-3,71,847
19	200160168	V. Narayana	-1,22,111
20	200590151	Mohd. Ibrahim Khan	-19,830
21	200200101	K. Narsaiah	-4,56,214
22	200200134	G. Srinivas	-5,580
23	200220232	I. Srinivas	-2,62,121
24	200220146	Mohd Waheed Khan	-3,89,006
25	201460155	J. Ashok	-5,03,864
26	200060173	T. Rajaiah	-11,55,910
27	200210156	M.A. Sarwar Pasha	-6,50,445
28	201460118	Mohd. Abdul Kareem	-1,30,528
29	201460148	Mohd Jaffer Hussain	-11,18,993
30	200890135	K. Laxmi	-357
31	200240101	Shaik Dademiya	-9,86,112
32	200060491	D. Laxmaiah	-6,60,103
33	200040217	J. Gangaram	-5,85,232
34	200160575	N. Narender	-6,12,779
35	201460158	M. Rajaiah	-27,927
36	190750117	A. Vishwanath	-31,003
37	200040293	M. Susheela	-8,00,973
38	200160124	Mohd Abdul Majeed	-5,27,757

39	201380110	J. Ganga Rajam	-6,92,687
40	200160736	Md. Nasar Ali Khan	-3,826
41	200990104	T. Lingaiah	-6,53,261
42	200060432	G. Durgamma	-11,16,248
43	200060371	A. Jagan	-1,10,628
44	200110242	Dasari Raju	-3,37,979
45	200110241	D. Laxmi	-2,07,750
46	200120384	Hafeezunnisa Begum	-11,16,062
47	200240128	V. Prakash Babu	-6,36,786
48	200120287	E. Raja Reddy	-6,20,465
49	200060252	D. Rajeswari	-260
50	200220175	Md. Tajuddin	-12,09,597
51	200120222	M. LaxmiRajam	-3,94,985
52	200160250	K. Sudhakar	-1,83,252
53	200120368	R. Gangu	-1,15,501
54	200160186	Md. Khaja	-2,28,937
55	200240138	P. Prakasham	-5,55,851
DTO Rangareddy			
56	150750206	Mohd. Sabeab Hussain	-1,169
57	150580109	Dr. Saraswathi Bai	-62,013
58	151090163	M.T. A. Razvi	-14,734
59	150580102	Tulasi Prasad Acharya	-44,356
60	151600176	Narender Singh	-48,664
DTO Nalgonda			
61	230760133	J. Raja Malliah	-42,971
62	231110114	Mohd Ahmed Khan	-1,04,685
63	0141010324	Juluri Lingamaiah	-568
64	0141450357	Mohd Bari	-8,68,173
65	0141040154	Varuganti Jangaiah	-5,182
66	171090440	Mohd. Fakruddin	-24,179
67	170820150	Yeshodhamma	-8,113
68	170750107	Ch. Shyamaiah	-3,923
69	171150125	Chimtalla Pushpa	-24,076
70	170590103	K. Balram	-80,447
71	171090488	Md. Ahmedi Mumtaz	-3,76,785
72	150750288	K. Jagdish Kumar	-84,415
73	170590105	Sharma P. Bhadur	-46,360
74	171220122	Mohd. Waiz Ali	-43,412
75	170580125	Md. Abdul Quader	-81,832
76	171150157	S. Mallaiah	-34,009
77	220770177	P. Rama Murty	-48,358
78	171010276	Madhav Reddy	-40,168
79	170750219	Annam Srinivas	-15,591
80	171220165	G. Buchaiah	-18,568
81	231010275	J. Jayamma	-879
82	231470150	D. Prabhakar	-7,60,557
83	231040193	T. Krishna Murthy	-1,94,635
84	230750307	R. Bakkaiah	-4,71,313

85	230760193	C. Manikyamma	-38,327
86	230760197	Bepasha	-44,196
87	231150263	P. Manemma	-53,574
DTO Jangaon			
88	231380134	S. Dharshan	-1,52,437
89	230750415	Shaik Nizamsha	-1,25,636
90	230640108	K Ramana	-2,99,700
91	231200129	K Latheef	-62,406
DTO Hanumakonda			
92	210980111	P. Samaiah	-632791
93	211380220	K. Uday Kiran	-2,934
94	211080602	P. Rajalingam	-94,631
95	211600159	K. Saraiah	-426
96	210980119	B. Vijaya	-1,61,258
97	211090274	S. Mohan Rao	-155
98	211220127	A. Narayana	-15,643
99	200060748	M. Ilaiah	-2,221
100	210650216	S. Komuramma	-1,110
101	211080667	B. Anandam	-91,002
102	211200151	Kalakotla Babu	-1,18,767
103	211090318	G. Venkateswarlu	-53,080
104	210750157	T. Marthamma	-2,73,422
105	211460103	D. Uppalaiah	-1,251
106	211010292	Md. Masood Ali	-17,510
107	171450369	Thathari Srinivas	-20,736
108	170750159	Bachali Narsimulu	-1,00,326
109	171510101	Siddula Ramesh	-72,734
110	200220138	Mohammad Haji Malang	-69,672

Annexure 3.34
(see Para 3.5.1)

Retention of Safe custody articles lying in the strong room.

Sl. No.	Name of the Treasury	No. of articles retained for more than 10 years	No. of articles retained for more than 3 years
1	DTO Khammam	--	86
2	DTO Sangareddy	--	17
3	STO Huzurabad	4	1
4	STO Madhira	25	--
5	STO Narayankhed	--	7
6	STO Zaheerabad	--	5
7	DTO Nizamabad	47	--
8	DTO Adilabad	--	32
9	DTO Mahabubnagar	--	77
10	DTO Nalgonda	--	654
11	DTO Hanumakonda	--	21
12	STO Narsampet	--	9
Total		76	909

Annexure 3.35
(see Para 3.5.3)

Spoiled/Damaged Stamps lying with the District Treasury.

SI No	Category of Stamps	Denomination (₹)	Quantity	Value (₹)
1	Judicial Stamps	25	2,246	56,150
		30	5,676	1,70,280
		35	240	8,400
		40	3,003	1,20,120
		45	507	22,815
		50	1,475	7,13,750
		60	195	11,700
		70	115	8,050
		75	185	13,875
		100	3,401	3,40,100
2	Revenue Stamps	1	5,63,200	5,63,200
		0.1	12,80,000	1,28,000
		0.15	2,80,000	42,000

Annexure 3.36
(see Para 3.5.8.2)

Non uploading of CPS subscription to CRA- NSDL.

SI No	Name of DTO	DDO Code	Emp Code	Employee Name	PRAN No	Contribution in ₹	Period
1	DTO Narayanapet	34010308010	3400207	Gouthami	110194158210	18,956	01/22 to 06/22
2		34011002001	2584447	Jahage Eksha	110071789878	18,956	06/22
3		34010308021	3400106	Kausar Rahman Begum	110123919806	5,807	01/22 to 02/22
4		34010308028	3400519	Madhu	110183982299	4,167	01/22 to 02/22
5		34011002001	2611580	Mahesh	110122306977	30,877	12/21 to 06/22
6		34011002001	2700682	Saikumar	110115235089	3,806	05/22 to 06/22
7		34010308018	3400034	Tayyaba Aafreen	110193919811	66,203	12/21 to 01/23
8	STO Vemulawada	--	1556695	K. Jyothi	11084885211	2,08,454	02/22 to 01/23

Annexure 3.37
(see Para 3.5.8.3)

Non-Transfer of CPS balances without adjustment.

Sl. No.	DTO/STO and PD Administrator	HoA	Opening balance as on 01-04-22 in ₹	Credits from 01-04-22 to 28-02-23 in ₹	Debits from 01-04-22 to 28-02-23 in ₹	Closing balance as on 28-02-23 in ₹
1	DTO Siddipet 18010702001	8342001170004001 000 CPS Subscription - Employees	4,97,36,890	9,53,77,184	12,94,55,827	1,56,58,247
2		8342001170004002 000 CPS Govt. Contribution	42,60,77,038	14,47,95,674	23,69,55,282	33,39,17,430
3	STO Cherial 20040702001	8342001170004001 000 (CPS Subscription) – Employees	4,56,29,041	1,52,35,049	2,06,93,276	4,01,67,878
4		8342001170004002 000 CPS Govt. Contribution	2,16,65,076	2,32,61,172	2,32,61,172	2,15,32,006
5	STO Mothkur 20040702001	8342001170004001 000 CPS Subscription - Employees	3,99,44,002	2,15,73,578	2,16,76,400	3,98,41,180
6		8342001170004002 000 CPS Govt. Contribution	2,23,51,266	2,49,24,562	2,48,02,734	2,24,73,094
7	STO Dubbak 20040702001	8342001170004001 000 CPS Subscription - Employees	5,08,55,452	1,98,44,341	2,69,58,830	4,37,40,963
8		8342001170004002 000 CPS Govt. Contribution	2,19,09,419	2,53,28,058	3,01,30,842	1,71,06,635
9	STO Gajwel 20040702001	8342001170004001 000 CPS Subscription – Employees	10,26,90,187	3,84,41,125	5,21,83,819	8,89,47,493
10		8342001170004002 000 CPS Govt. Contribution	6,24,69,295	4,90,35,422	7,41,26,518	3,73,78,199

Annexure 3.38
(see Para 3.5.9)

Non-categorization of Panchayat Secretary Grade posts in SLO/IFMIS.

Sl. No.	Name of the DTO/STO	Name of the DDO & Code
1	STO Toopran	MPDO, Yeldurthy, 17042202061
2		MPDO, Toopran, 17042202060
3	STO Madhira	MPDO, Madhira, 31032202089
4		MPDO, Bonakal, 31032202091
5	STO Kagaznagar	MPDO, Kagaznagar, 02022202002
6	STO Sirpur	MPDO, Kouatla, 02032202002
7		MPDO, Bejjur, 02032202003
8	STO Wyra, @ Kalluru	MPDO, Wyra, 31022202085
9		MPDO, Kalluru 31022202080
10	STO Nelakondapally	MPDO, Kusumanchi, 3104220102
11		MPDO, Mudigonda, 31042202103
12		MPDO, Nelakondapally, 31042202104

Annexure 3.39
(see Para 3.5.11)

Non deduction/non remittance of statutory payments from the contractor bills.

Sl No	Name of the DTO	Name of DDO	Token No. and date	Bill Amount	Deductions	Net
1	DTO Sanga Reddy	Executive Engineer MB (Intra) Division, Sanga Reddy	25748826, 22/08/2022	5,43,339	--	5,43,339
2			20745051, 17/08/2022	2,37,874	--	2,37,874
3			20745517, 17/08/2022	1,67,567	--	1,67,567
4	DTO, Nagarkurnool	Mandal Parishad Development Officer, M.P.P. Bijinapally	18693493 12/07/2022	4,89,738	29,744	4,59,994

Annexure 3.40
(see Para 3.5.12.1)

Non/Short deduction of Income Tax on pension arrears.

Sl No	DTO/STO	Name of the Pensioner, PPO No. & ID No.	Arrears of Pension (₹)	IT to be recovered. (₹)	IT recovered. (₹)	Remaining IT to be recovered (₹)
1	STO Huzurabad	Sri Md. Fareeduddin 03-021104/SP 13102070	13,89,313	IT @ 30% on 13,89,313 = 4,16,794	NIL	4,16,794
2	STO Tandur	Sri S. Rajender Kumar 73-000611/SP & 24101022	33,29,239	IT @ 30% on 33,29,239 = 9,98,772	3,32,923	6,65,849
3	DTO Karimnagar	Sri T. Madhusudhan Rao, 03-021072/SP 13102048	28,57,707	IT@30% on 25,57,707 = 8,57,312	2,82,244	5,75,068
4		Sri K. Sudhakar 03-021119/SP 13102107	20,17,564	IT@30% on 20,17,564 = 6,05,269	2,82,244	4,86,159
5		Smt. P. Kasturi Bai, 03-017205/-SP 15094107	12,11,960	IT@30% on 12,11,960 = 3,63,588	1,15,721	2,47,867

Annexure 3.41
(see Para 3.5.12.2)

Non deduction of Tax at source.

Sl. No.	DTO/STO	No. of cases where Tax at source was not deducted for the year 2022-23
1	APPO Motigally	10
2	DTO Jagtial	10
3	DTO Peddapalli	10
4	STO Chevella	11
5	DTO Nirmal	11
6	STO Utnoor	8
7	DTO Adilabad	12
8	DTO Mahabubnagar	8
9	STO Jadcherla	9
10	STO Shadnagar	13
11	DTO Ranga Reddy	6
12	STO Nakrekal	14
13	DTO Nizamabad	1
14	DTO Mahabubabad	1
	Total	125

Annexure 3.42
(see Para 3.5.12.3)

Non deduction of Tax at source.

Sl. No.	DTO/STO	Name of Employee, ID No. & designation	(Gross salary x 12months) = Estimated income for FY2022-23	Name of DDO and Code
1	DTO Khammam	P. Ganapathy Reddy, 1602171 Male Nursing Orderly	91726x12=11,00,712	MO, Govt. Homeo Dispensary, Erlapudi 31010903015
2		Y. Sarveswar Rao, 1639810 Prohibition & Excise Inspector	91647x12=10,99,764	Asst. Commissioner of Prohibition & Excise, Khammam 31012304002
3		Md. Abdul Kareem, 1619684 Excise Head Constable	76151x12=9,13,812	
4		G. Balu, 1619746, Excise Head Constable	89469x12=10,73,628	
5		V. Venu Gopala Rao 1619660 Jr. Asst	84916x12=10,18,992	Asst. Director Drugs Control Admn., Khammam, 31010907001
6		G. Surensar, 1642758 Drugs Inspector	101653x12=12,19,836	
7		K. Someshwar, 1644982 Drugs Inspector	98981x12=11,87,772	
8		Mohammed Janipasha 1619228 Sr. Assistant	91497x12=10,97,964	District Registrar, Khammam 31012308001
9		A. Vijayajothi, 1619320 Sub Registrar Grade-1	101693x12=12,20,316	
10	DTO Nagarkurnool	M. Chennakeshavulu 1702548, Sr. Asst.	86729x12=10,40,748	Dist. Panchayat Raj Engineer PIU Divn., Nagarkurnool, 28012203901
11		Venkataiah, 1752356, Sr. Asst	77036x12=9,24,432	Dist. Panchayat Raj Engineer PIU Divn., Nagarkurnool, 28012202001
12		Kummari Yadaiah 1750526, Superintendent	68989x12=8,27,868	
13		M. Govindu 1737487, Dy. EE	109750x12=13,17,000	Dist. Panchayat Raj Engineer PIU Divn., Nagarkurnool, 28012203901
14		A. Venkatamma 1730240, MPHA(F)	93,706x12 =11,24,472	Medical Officer, PHC, Vangoor, Nagarkurnool, 28030904003
15		S. Kavitha, 1730603, MPHS(F)	1,13,196x12=13,58,352	
16		D. Sujatha 1756133, Staff Nurse	82,341x12=9,88,092	
17		Royyala Anjamma 1729600, MPHS(F)	1,04,904x12=12,58,848	
18		E. Yellamma, 1729602, MPHA(F)	93,776x12=11,25,312	
19		A. Kamma, 1730241, MPHA(F)	93,776x12=11,25,312	
20		G. JyothiLaxmi, 1730252, MPHA(F)	93906x12=11,26,872	
21		M.Chandrakala, 1731030, MPHA(F)	96,180x12=11,54,160	
22	Jahangeer Bee, 1744681, MPHA(F)	88,940x12=10,67,280	Medical Officer, Veldanda, Nagarkurnool, 28030904007	

Annexure 3.43
(see Para 3.5.13)

Non-recovery of IT on rent paid to private buildings.

Sl No	Name of DTO/STO	Name of the DDO	Bill No.	Bill date	Amount	IT @ 10%
1	STO Madnoor	Govt. BC College Girls Hostel Madnoor	3207750	22.09.2022	29,722	2,977
2	STO Chennur	Hostel Welfare Officer, Govt. BC BH Chennur	24633012	12.08.2022	53,220	5,322
3			32263813	23.09.2022	53,220	5,322
4			32263790	23.09.2022	53,220	5,322
5		Hostel Welfare Officer, Govt. BC College (B) Hostel Chennur	35570656	11.10.2022	47,368	4,737
6			35570639	11.10.2022	47,368	4,737
7			35570740	11.10.2022	47,368	4,737
8			35570618	11.10.2022	47,368	4,737
9		STO Jedcherla	Govt. BC (G) Hostel Hayathnagar 23032503012	26386424	08.11.2021	86,705
10	31831896			10.12.2021	86,705	8,671
11	40217462			23.01.2022	86,705	8,671
12	49531108			15.03.2022	27,970	2,797
13	STO Hayathngar	Hostel Welfare Officer, Govt BC College Boys Hostel, Jadcherla	35958070	13.10.2022	1,10,500	11,050

Annexure 3.44
(see Para 3.5.14)

Inadmissible drawal of Rural Allowance and Emergency Health Care Allowance.

Sl. No.	DTO/STO	Name of Doctor, Designation, Employee ID	Rural Allowance drawn	EHCA drawn	Total Inadmissible Payment (Rural Allowance plus EHCA)
1	DTO, Jangaon	Dr. Ch. Dhanaraj, Additional DPHO, 2118138	--	4,000 pm from 01-07-2021 to 31-01-2023 = 19 x 4000 = 76,000	76,000
2		Dr. G. Sree Krishna, Dy. Civil Surgeon, 2117695	--	4,000 pm from 09-05-2022 to 31-01-2023 = 8 x 4000 = 32,000	32,000
3	STO Gajwel	Dr. Mantha Srinivas, Dy. DM &HO, 1431414.	₹2,000 pm from 15-04-2021 to February 2023 (20 months and 15 days) amounting to	₹4,000 pm from 15-04-2021 onwards February 2023 (20 months and 15 days)	1,23,000

			₹41,000 drawn.	amounting to ₹82,000 drawn.	
4	DTO Gadwal	Dr. Shashikala, Deputy Civil Surgeon – 1724510	--	₹4,000 pm 10.04.2021 to 28.02.2023	90,800
5	DTO Nirmal	Banala Ravindar Reddy, Dy. Civil Surgeon, Nirmal, 2026846, PHC Erraphad, Kamareddy. Joined at DM&HO, Nirmal on 31-5-2022	2,000 pm from 1-06-2022 to 30-09-2022 ₹8,000	4,000 pm from 01-06-2022 to 30-09-2022 ₹16,000	24,000
6		Katkam Nayana Reddy, Dy. Civil Surgeon, Nirmal, 2013671, Project Hospital, Pochampad, Nizamabad, Joined at DM&HO, Nirmal on 01-6-2022	2,000 pm from 01-06-2022 to 30-09-2022 ₹8,000	4,000 pm from 01-06-2022 to 30-09-2022 ₹16,000	24,000
7		Marvi Gaddamedi Raja Ramesh, Dy. Civil Surgeon, Nirmal, 2001121, PHC Gandhari, Kamareddy. Joined at DM&HO, Nirmal on 4-6-2022	2,000 pm from 01-06-2022 to 30-09-2022 ₹8,000	4,000 pm from 01-06-2022 to 30-09-2022 ₹16,000	24,000

Annexure 3.45
(see Para 3.5.16)

Remittance of Labor Cess.

Sl. No.	Name of DTO/STO	Nature of Deposits	Head of Account	Amount to be transferred
1	DTO Ranga Reddy	Labor Cess	Civil Deposits 8443-800-03	1,14,052
2	DTO Nalgonda			4,017
			Total	1,18,069

Annexure 3.46
(see Para 3.5.17)

Non deduction of Professional Tax on salaries paid to employees under outsourcing agency.

Sl. No.	Token No	Agency Name	Month	Amount (₹)	No. of employees	PT to be deducted per month	Total (₹)
1	0601-2329662360	Suraksha Security Services	02/2022	1,29,342	06	200	1,200
2	0601-2329662370		03/2022	1,29,342	06	200	1,200
3	0601-2329662380		04/2022	1,29,342	06	200	1,200
4	0601-2329662391		05/2022	1,29,342	06	200	1,200
5	0601-2329662399		06/2022	1,29,342	06	200	1,200
6	0601-2329662408		07/2022	1,29,342	06	200	1,200
						Total	7,200

Annexure 3.47
(see Para 3.5.18)

Remittance towards Library Cess by Municipality/Gram panchayats.

Sl. No.	Name of DTO/STO	Challan No. & remitted in Favour of DDO code (18010313001)	Challan received by SBI on	Challan amount	Remarks
1	DTO Siddipet	6204141433	08.03.2023	15,789	Remittance towards Library Cess by Municipal Commissioner, Siddipet
2		6204153586	09.03.2023	18,403	
3		6204168297	10.03.2023	15,724	
4		6204199058	14.03.2023	14,000	Remittance towards Library Cess by GP Mandapally, Siddipet Urban
5		6204204137	14.03.2023	22,359	Remittance towards Library Cess by Municipal Commissioner, Siddipet
6		6204189293	14.03.2023	28,877	Remittance towards Library Cess by GP Vittalapur Chinnakodaur Mandal
7		6204189879	14.03.2023	74,649	Remittance towards Library Cess by Municipal Commissioner, Siddipet
8	DTO Gadwal	6203876637	17.02.2023	4,312	Remittances towards Library Cess by Revulapalle GP, Dharur Mandal
9		6203890206	17.02.2023	24,000	Remittances towards Library Cess by Dharur GP, Dharur Mandal
10		6203893225	17.02.2023	7,000	Remittances towards Library Cess by Alwalpad GP
11	STO Dubbak	6204144831	09-03-2023	4,964	Cash Remittance towards Library Cess by Commissioner Dubbak Municipality
12		6204144831	04-03-2023	7,744	
13		6204119082	08-03-2023	11,000	Remittance towards Library

					cess by GP Thimmapur
14		6204136690		2,135	Cash Remittance towards Library Cess by GP Almaspur, Mirdoddi Mandal
15		6204126860		13,389	Cash Remittance towards Library cess by Commissioner Dubbak Municipality
16	STO Gajwel	6204144831	09-03-2023	4,964	Cash Remittance towards Library Cess by Commissioner Dubbak Municipality
17		6204085799	02-3-2023	10,000	Remittance towards Library Cess by GP Dharmareddypally
18		6204098783	03-3-2023	16,000	Remittance towards Library Cess by GP Annasagar, Mulugu Mandal
19		6204070621	01-03-2023	25,766	Remittance towards Library Cess by Commissioner, Municipal Council, Gajwel- Pregnapur
20		6204065813	01-03-2023	8,191	Remittance towards Library Cess by GP Thunikibollaram, Mulugu Mandal

Annexure 4.1

(see Para 4.2)

Replies not received for outstanding Audit observations.

Sl No	Year	No of objections outstanding	Amount (₹)
1	2014-15	2	72,111
2	2015-16	30	19,55,72,639
3	2016-17	20	57,27,129
4	2017-18	38	14,26,14,870
5	2018-19	24	11,69,18,165
6	2019-20	16	1,31,91,882
7	2020-21	8	9,78,562
8	2021-22	184	3,00,38,287
9	2022-23	290	2,44,19,978
Total		612	52,95,33,623

Annexure 4.2**(see Para 4.3)****Excess payment of Medical Expenses.**

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2071	Comr. Directorate OF Agriculture	1	7,529
2	2071	AAO Commissioner of Horticulture, Hyderabad	1	1,39,702
3	2425	Deputy Registrar/ Accounts. O/o the Commissioner for Cooperation, Registrar of Coop. Societies, Nampally Hyderabad	2	1,16,000
4	2203	Administrative Officer, J.N. Government Polytechnic Ramanthapur	3	1,01,241
5	2202	Accounts Officer, Commissioner & Director of School Education, Hyderabad	1	38,234
6	2202	Asst Director, Regional Director of school education, Hyd	1	49,131
7	2202	Gazetted Headmaster, GGHS, Lalapet, Secunderabad	1	41,643
8	2202	Gazetted Headmaster, Gr-II, GGHS, First Lancers, Hyderabad	1	33,770
9	2202	Dy. Inspector of Schools, Golconda Mandal, Hyderabad		2,920
10	2202	Dy. Inspector of Schools Bandlaguda No.1 Hyderabad	2	13,810
11	2406	PRL Chief Conservator of Forests, Aranya Bhavan, Hyderabad	2	5,358
12	2235	Asst. Director Dist. Insurance office, Govt. of Telangana, Hyd	1	33,856
13	2071	Asst Accounts Officer, I&PR Department, Hyderabad	3	11,015
14	2051	Deputy Secretary, TSPSC, Hyderabad	1	6,88,590
15	2071	Registrar LA ULA Hyderabad	1	15,756
16	2052	Estate Officer, Under the control of GAD (Accom.) Dept., Hyderabad	1	1,00,000
17	2071	LS Tr Gr I OGH Hyderabad	3	1,91,179
18	2071	LS Tr Gr II GAH Charminar Hyderabad	1	1,00,000
19	2071	LS Tr JSPS GMHC Hyderabad	1	1,00,000
20	2055	AAO DG, IGP Hyderabad	54	1,50,21,184
21	2071	AAO DG, IGP Hyderabad	53	4,79,192
22	2055	Admn. Officer. Spl. Pro. Force, Hyderabad	5	1,63,623
23	2071	Admn. Officer Spl. Pro. Force, Hyderabad	1	1,00,000
24	2071	Admn. Officer P T College Hyderabad	1	10,493
25	2055	Admn. Officer Intelligence Hyderabad	9	3,94,424
26	2071	AO O/o Director of Police Commissionerate	2	6,790
27	2055	Accts. Officer, Commissioner of Police, Hyderabad	11	4,64,411
28	2071	Accts. Officer, Commissioner of Police, Hyderabad	1	4,538
29	2071	Admn. Officer P T O Hyderabad	1	81,510
30	2055	Admn. Officer Greyhound	4	1,02,731
31	2071	Admn. Officer, Central Prison, Hyderabad	1	4,154
32	2071	AAO Govt. Printing Department, Hyderabad	1	1,00,000
33	2014	DR High court AP Hyderabad	1	1,778
34	2052	Admn. Officer, ACB office, Hyderabad	1	2,654
35	2071	A D Admn. ACB Office	2	76,737
36	2071	Secretary and CEO, Chairman Human Rights Commission	1	1,171

		Nampally, Hyderabad		
37	2225	Chairman, Telangana State Waqf Tribunal, Hyderabad	1	1,000
38	2071	Commissioner of Industries	1	46,785
39	2071	A.D. of Marketing, Hyderabad	1	1,00,000
40	2071	Deputy Commissioner of Labor II, Hyderabad	1	18,179
41	2071	Presiding Officer, Labour Court	2	21,390
42	2052	Asst. Secretary to govt. & DDO, Revenue Dept., Hyderabad	1	50,000
43	2052	Asst. Secretary to Govt., Home (OP) Dept., Hyderabad	2	18,626
44	2052	Drawing Officer, Asst. Secretary to Govt., GAD, Hyderabad	1	2,478
45	2071	Asst. Secretary to Govt. GAD, Hyderabad.	1	5,793
46	2052	Dy. Secretary to Govt., Finance (Claims) Dept. Hyderabad	2	94,967
47	2071	Asst. Secretary I & CAD PW Department.	1	6,644
48	3451	Asst. Secretary to govt., Irrigation & CAD Dept., Hyderabad	3	2,10,726
49	2052	Pay & Accounts Officer, Government of Telangana 01 Ashok Road, Telangana Bhavan, NewDelhi-110001	6	3,92,569
50	2071	AO, Commissioner & Director of Municipal Administration Hyderabad	1	5,339
51	2071	Dy. EE Public Health ENC Hyderabad	1	1,25,350
52	2071	Dy. Director Survey & Land Records, Hyderabad	1	13,707
53	2040	O/o Joint Commissioner (ST), Panjagutta Division, Hyderabad	1	96,790
54	2205	Principal, SBR Govt. College of music & Dance, Secunderabad	1	1,00,000
Total			204	2,01,15,467

Annexure 4.3

(see Para 4.4)

Miscellaneous Money Value Objections.

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2055	AAO DG IGP Hyderabad	5	1,92,230
2	2055	DIG of Police, APSP, BNS Hyderabad	1	,94,626
3	2055	Admn. Officer, Intelligence, Hyderabad	6	2,74,735
4	2055	Asst. Accounts Officer, O/o Commissioner of Police, Hyd.	51	26,93,355
5	2055	Admn. Officer, Greyhounds, Hyderabad	2	61,601
6	2058	Accounts Officer, Govt. Printing Dept., Hyderabad	1	15,106
7	2052	Asst. Secretary to Govt., Home (OP) Dept., Hyderabad	2	1,36,000
8	2052	Asst. Secretary to Govt., GAD (SB), Hyderabad	1	60,000
9	2251	Asst. Secretary to Govt., Higher Education Dept., Hyd	1	68,000
10	2052	PAO Govt. of Telangana, Ashok Road, Telangana Bhavan, New Delhi	1	3,700
Total			71	35,99,353

Annexure 4.4
(see Para 4.5)

Details of Miscellaneous Non-Money Value Objections.

Sl. No.	Major Head	DDO Name	No. of Objections
MISCELLANEOUS NMV			
1	2054	Audit officer (DDO), O/o Directorate of state Audit, Hyderabad	1
2	2055	AAO DG IGP Hyderabad	4
3	2062	Asst. Secretary to govt., GAD (Vigil & Enfor.), Hyderabad	2
4	3451	Special Chief Secretary to Govt., Finance (Claims) dept., Hyderabad	2
5	2011	Asst. Secretary to Govt., Telangana Legislature, Hyderabad	1
6	2052	Deputy Secretary (Finance (Claim) Hyderabad	2
7	2251	Asst. Secretary to Govt., Tribal Welfare Dept., Hyderabad	1
EXCESS PAYMENT OF MEDICAL EXPENSES			
8	2039	District Prohibition & Excise Officer, Secunderabad	1
NON-RECOVERY OF PROFESSIONAL TAX			
9	2070	Divisional Fire Officer, Salarjung Museum, Hyderabad	1
10	2225	Chairman TS WAQF Board	1
11	2070	AO Department of Protocol, Hyderabad	1
SHORT/NON-RECOVERY OF IT/TDS			
12	2210	Asst. Director (Admn), Gandhi Medical College, Secunderabad	1
13	2245	Asst. Director (Admin), GMC, Hyderabad	1
14	2245	Admin. Officer, SRRIT & CD, Begumpet, Hyderabad	1
15	2245	Asst. Director (Admin), Osmania Medical College, Hyderabad	1
16	2245	Asst. Director, Admin, Govt. Genl. Chest Hospital, ESI, Hyderabad	1
17	2014	Deputy Registrar & DDO, High Court of Telangana, Hyderabad	1
18	2053	Admn. Officer, Collectorate, Hyderabad	1
19	2250	Admn. Officer, AP Endowments Tribunal, Hyderabad	1
Total			25

Annexure 4.5
(see Para 4.6)

Short/Non deduction of Professional Tax .

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2202	Principal Govt. Vocational Jr. College, Nampally, Hyderabad	1	3,200
2	2054	PAO TSGLI Building, Abids, Hyderabad	1	2,000
3	2235	Asst. Chief Probation Supt., O/o Director of Juvenile Welfare Correctional services & Welfare of Street Children, Hyd.	1	32,254
4	2052	Deputy Secretary, Finance (Claims), Hyderabad	1	13,550
5	2217	Accounts Officer, O/o Commissioner and Director of Municipal Administration and necessary action	1	1,950
6	2217	Drawing and Disbursing Officer, Directorate of Town and Country Planning, Hyderabad	1	1,450
7	3452	AAO Dept. of Tourism, Hyderabad	1	6,350
8	2225	Secretary AP State SC ST Commission	1	4,500
Total			8	65,254

Annexure 4.6**(See Para 4.7)****Excess payment of HRA, LTC, Service Charges, etc.**

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2054	PAO Hyderabad, Asst. Treasury TSGLI building Hyderabad	1	2,495
2	2054	PAO TSGLI building Hyderabad, DTO Hyderabad, Asst. Pension Payment Office, Panjagutta, Hyderabad	2	14,902
3	2210	Asst. Director (Admin), Director of Medical Education Hyderabad	1	6,600
4	2250	Deputy Commissioner (S), Endowments Department Hyderabad	1	5,12,700
Total			4	5,36,697

Annexure 4.7**(See Para 4.8)****Excess Payment in Pay Bills.**

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2406	Addl. PCCF/ CF State Trading Circle Hyderabad	2	1,03,207
Total			2	1,03,207