



**ANNUAL REVIEW REPORT ON THE WORKING OF
TREASURIES IN THE STATE OF ANDHRA PRADESH FOR
THE YEAR 2019-20**



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

PREFACE

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

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

This Annual Review Report on the working of Treasuries in the State of Andhra Pradesh for the year 2019-20 is prepared as required under Paragraph 20.17 of Manual of Standing Orders (A&E) Volume I. The Report includes deficiencies noticed during compilation of accounts and local inspections of treasuries conducted during 2019-20 for improving the functioning of treasuries.

The review is intended to draw the attention of the State Government and Departmental Authorities to the delays in rendering of accounts, short comings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts.

I hope Government and Director of Treasuries and Accounts will take appropriate remedial measures to improve the functioning of Treasuries and Accounts Department by exercising effective internal controls.

Principal Accountant General (A&E)

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HIGHLIGHTS

SI. No	Gist of Para	Para No
1	634 inspection reports containing 2,410 paras were outstanding by the end of 31-3-2020	3.1.2
2	54,730 items of vouchers amounting to ₹3171.46 Crore are wanting from various Treasuries	2..1.2
3	Delay in adjustment of advances on 1797 items of AC bills amounting to ₹1207.13 Crore	2.2
4	Adverse balance under PD Accounts amounting to ₹14.16 crore	3.2.4
5	Misclassification under MH 8009 Regular GPF Account –351 items of Class IV GPF, CPS, ZPPF debits amounting to ₹2.16 crore and 6902 items of credits amounting to ₹6.03 crore	2.5.3
6	Non-lapsing of Civil Deposits under 'B' Category - ₹.1.99 crore	3.2.1
7	Unadjusted balances and irregularities in Contributory Pension Scheme(CPS) – ₹9.55 crore	3.2.6(II)
8	Excess payment of pensions amounting to ₹89.81 lakh was noticed in Sub-Treasuries	3.3.1
9	Irregular payment of DA and HRA to the contract employees ₹17.66 lakh	3.5.4
10	Double drawal of EEL bills amounting to ₹14.84 lakh	3.3.2
11	Non deduction of Income Tax from pension arrears ₹14.24 lakh	3.3.7
12	Adverse balances in Class-IV GPF accounts ₹13.18 lakh	3.4.2
13	Non recovery of IT on rent paid to private buildings ₹11.45 lakh	3.5.5

PART – I

INTRODUCTION

Treasuries and Sub-treasuries in Andhra Pradesh function under the administrative control of the Director of Treasuries and Accounts (DTA), Andhra Pradesh, Ibrahimpatnam, Vijayawada under the Finance Department of the State Government of Andhra Pradesh. In addition to the treasuries, the following authorities also attend to treasury functions and/or render accounts to this office.

- Pay and Accounts Officer (PAO), Ibrahimpatnam.
- Pay and Accounts Officer (Andhra Pradesh Bhavan), New Delhi.

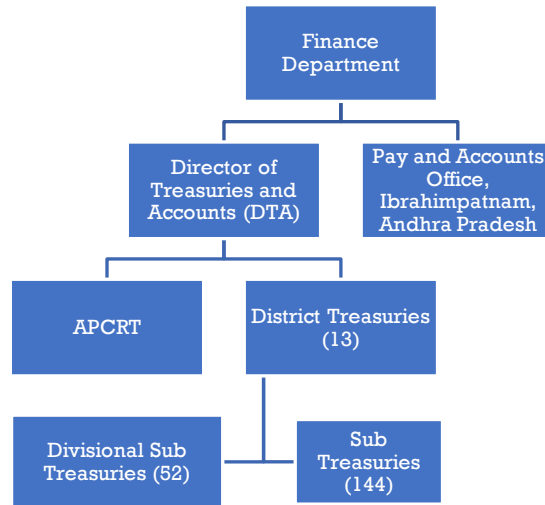
1.1 ORGANISATIONAL SET-UP

The Treasuries and Accounts Department carved out of the Revenue Department on 1.4.1958, with the mandate of upholding financial propriety in State Public financial operations. The Department has two wings—Treasuries and Accounts. While the Treasuries operate at the district and below district levels, through District and Sub Treasuries located at the erstwhile Taluk level, Accounts Branches assist at the Heads of Departments level, in the capital region. Presently, there are 13 District Treasuries, AP State Capital Region Treasury, 196 Divisional Sub Treasuries and Sub Treasuries functioning in the field, whereas nearly 24 Accounts branches of 183 HODs are operating at the Headquarters.



Figure 1 Districts of Andhra Pradesh

The hierarchical structure of the Department of Treasuries and Accounts is as follows



All the 52 Divisional Sub Treasuries and 144 Sub-Treasuries functioning in the State are Banking Treasuries (Details vide **Annexure 1.1 and 1.2**)

1.1.1 ROLE OF THE TREASURIES AND ACCOUNTS DEPARTMENT

- a. Expenditure regulation:
 - Ensures economy in expenditure in the State Government.
 - Handles major share in the total State budget.
- b. Handles 40,000 Personal Deposit Account operations in the entire State.
- c. Pension Disbursement to nearly **3.60 lakh** pensioners.
- d. Operation of Contributory Pension Scheme covering 1.80 lakh employees.
- e. Operations of Strong Room as a custodian of all Government departmental valuables.
- f. Acts as Fund Manager in respect of Class-IV GPF in the State.
- g. ZP/Municipal provincialized staff were brought under the purview of Treasuries.
- h. One lakh village/ward secretariat staff are brought under the Treasury fold.
- i. Upholds Financial Propriety for all financial operations in the State by following Financial Rules, Fundamental Rules, Treasury Rules, Statutory Rules and cadre management.
- j. Renders advisory support to State Government in respect of Public Finance Management and acts as Financial Advisor for HODs through the functioning of Account Branches.

1.1.2 POSITION OF TREASURY STAFF

The Treasuries/Sub-treasuries including the Directorate of Treasuries and Accounts has total Men-in-Position of 2,291 against Sanctioned Strength of 3205 as on 31.3.2020. Cadre wise details are given below-

Designation	Sanctioned strength	Men in position
Director	1	1
Addl. Director	1	1
Joint Director	3	3
Dy. Director/CAO	17	12
DTOs	10	9
Asst. Director/AO	18	16
AAO/ATO	92	83
STOs	376	373
Junior Accounts Officer	82	82
Senior Accountant	1327	1112
Junior Accountant	618	325
U.D. Steno	2	0
L.D. Steno	2	0
Typists	58	7
Shroff	186	85
Drivers	1	0
Record Assistant	9	3
Daffedar	1	0
Office Sub-ordinate	394	177
Night watchmen	7	2
Total	3205	2291

1.1.3 INFORMATION REGARDING NUMBER OF PERSONS TRAINED IN CFMS

Information regarding number of persons trained in CFMS is not available with this office.

1.1.4 STAFF POSITION VIS-A-VIS VOLUME OF WORK, NUMBER OF BILLS/STAFF

There is a shortage of 914 officers/officials in the Treasury and Sub-Treasury including DTA establishment in the state of Andhra Pradesh.

1.2 COMPUTERIZATION

1.2.1 STATUS OF COMPUTERIZATION OF TREASURIES

Vide GO Ms No.192, Dt:10.07.2016 and GO Ms No.203, Dt:21.10.2016, Finance Department has initiated the process for implementing the Comprehensive Financial Management System (CFMS), an SAP based ERP system for the Government of Andhra Pradesh (GoAP).

The Comprehensive Financial Management System aimed at covering all processes relating to carrying out of financial transactions in Government offices i.e., both collection of receipts as well as expenditure including rendering of accounts to the AG and reports requirements to all stake holders.

The CFMS being the key stake holder for the project deployed several key resources to act as the project core team on full time basis. The project primarily covers receipts, expenditure including PD accounts management, budget, Human Resources, accounting and reporting areas.

The Government have launched receipts module w.e.f. 01.03.2018 and expenditure module w.e.f. 02.04.2018 as Phase I of the project. As a part of modernization, instead of replicating manual processes electronically, it is reengineered several business processes and implemented them in the system.

The main objectives of CFMS are:

- Seamless workflow with flexibility at the head of the office level to define the maker/ checker/ approvers for their office
- No movement of paper bills across offices to treasuries (except M-books, for now)
- Integration of mandatory Aadhaar based approvals and digital signatures at all submission and approval levels
- Streamlined business processes to facilitate budget checks, FIFO based processing and payments
- Single source of truth for all transactions
- All offices (including non-DDO offices) as unique Organizational Units including the position to person, person to person, person to OU and OU to OU relationships/hierarchies
- Integration of all Autonomous Organizations seamlessly into the Structure along with the PD accounting process
- Transparency to the stakeholders like Citizens/Vendors to view real-time status of their data

- Migration of Works & Forest Accounts and Capital Region PAOs and its sub-units (like AP Bhavan, Legislature) to the Treasury mode of accounting along with discontinuing the use of transitory accounts
- Integrated budget management activities for additionalities, re-appropriations, surrenders and distributions, along with a seamless integration between budgeting and expenditure
- Foundation for further rationalization and standardization of process

1.2.2 STATUS AFTER IMPLEMENTATION OF CFMS

- **Paperless audit:** Eliminated hard copies of bills in full. DDOs present bills electronically with digital signatures and the same are processed in Treasuries.
- **Transparency at all levels:** Any transaction can be tracked any time by all stakeholders, online in CFMS Portal.
- **Electronic Accounts:** All accounts are generated automatically on closure of month from CFMS and the same are submitted to AG, saving huge volume of papers and transportation costs.
- **Electronic Payments:** All payments are made electronically to the credit of beneficiaries' accounts through e-kuber.
- **Electronic Collection of Receipts:** Most of the receipts are collected electronically using SBIMOPS and PAYU, thus reducing the lag in realization of receipts and providing real time status of revenue collections to all stake holders.

1.2.3 FURTHER IMPROVEMENT OF CFMS PACKAGE

Continuing the reforms in the business processes, Phase-II of the project aimed at implementing complete HR solution for all departments of GoAP apart from other modules like works management, Expenditure sanctions processes and debt management. HR modules of this phase basically cover all HR activities like promotion, leave management, transfers etc. along with payroll for all employees in the state.

In the direction of implementing expenditure sanctions module for all PD accounts. We are now capturing the administrative sanctions, rate contracts and expenditure sanctions like GOs/proceedings of sanctioning authorities and allowing bills against the sanctions generated in Sanctions module.

1.2.4 AVAILABILITY OF NECESSARY INFRASTRUCTURE

Core infrastructures like Internet, Computers, Scanners, necessary security architecture etc. are being provided by the APCFSS, Ibrahimpatnam

1.2.5 MODE OF OPERATION OF APCFSS

- Treasury acted as the domain consultant with the active presence of 20 core team members in the CFMS design in Phase-I (Receipts and Expenditure Modules)
- Acts as the anchor player both in the Development and roll out of CFMS Phase-II (HR, Pensions, Electronic Service records of all the Employees in the Government of AP)
- Department provides District level Help Desk for their effective roll out by providing timely sensitization among the DDOs across the state.

1.3 SCOPE AND METHODOLOGY OF TREASURY INSPECTION

The accounts of District Treasuries and sampled Sub-Treasuries were generally examined during the year 2019-20 from the date of last inspection of respective treasury unit. The inspection was carried out in accordance with auditing standards prescribed by the Comptroller and Auditor General of India. The scope of the inspection was twofold - financial audit and compliance audit under the themes - Financial Reporting, Salary payments and Supplementary bills including payments relating to Scholarships, Pensions and Class IV GPF.

PART – II

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 COMPILATION PROCESS

Government of AP has implemented CFMS in the State with effect from 1.4.2018. The following digitally signed reports are being made available to the PAG (A&E).

- Main Accounts
- Sub-Accounts – Receipts and Payments
- List of Payments
- List of Receipts
- Report on Deposits with Reserve Bank (RBD)
- GPF and Loans Schedule Report
- Plus and Minus Memorandum report on Deposits Accounts

Government has done away with submission of physical vouchers and challans. The electronic vouchers and challans are accessible to the PAG (A&E) through login provided in CFMS.

The data in form of Text file is being provided through SFTP for downloading by the PAG (A&E). This data is imported into VLC tables, validated and the required corrections are being carried out. Once the data corrections are done, the Monthly Civil Accounts (MCA) and Detailed Booked figures (DBs) are being generated.

2.1.1 DELAY IN RENDITION OF MONTHLY ACCOUNTS

The delay in rendition of monthly accounts by all the District Treasuries in 12 months observed during the year 2019-20 are shown in **Annexure 2.1**. The median delay in receiving accounts was 7 days and ranged between 6 and 32 days.

2.1.2 NON-SUBMISSION OF VOUCHERS BY TREASURIES

As per the records maintained in the office of PAG (A&E) to the end of March 2020, it was observed that **54,730** items (prior to April 2018) amounting to **₹3,171.46 Crore** as detailed in **Annexure 2.2** were kept under objection for want of vouchers from District Treasuries.

2.2 DELAY IN ADJUSTMENT OF ADVANCES ON ABSTRACT CONTINGENT (AC) BILLS

(i) Financial Rules (Art 99 of AP 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 under TR 16) and Government orders (GO.Ms.No.391, Finance (TFR) Dept, dated 22nd March 2002 and GO Ms No.507, Finance (TFR) Dept, dated 10th April 2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bills with supporting vouchers within a month. In any case, a third AC bill shall not be admitted till the first AC bill is settled. However, there is no proper validation in the system to control drawal of third AC bill while the first AC bill is unsettled. This implies that the Government is unable to implement the orders in force.

Non submission of DC bills raises the question on the proper utilization of the amounts drawn, correctness / completeness of accounts and is in contravention of government orders. Non submission of DC bills renders the expenditure under AC bills opaque. Further, to the extent of non-receipt of DC Bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

During the year 2019-20, a total of **1,797** items of AC bills amounting to **₹1,207.13 crore** as detailed in **Annexure 2.3** were outstanding / pending for want of DC bills.

2.3 DEPOSIT ACCOUNTS

During the year 2019-20, the following deficiencies were noticed in Deposit Accounts.

2.3.1 ADVERSE BALANCE UNDER DEPOSIT ACCOUNTS

A Deposit Account can have a positive balance or nil balance. A negative balance indicates that the expenditure is more than the amount deposited. This could primarily arise due to misclassification of expenditure.

It was noticed that reconciliation process was still ineffective resulting in adverse balances under MH 8342, 8443, 8448, 8449 and 8550 as on 31.3.2020 in the books of PAG (A&E) as detailed in **Annexure 2.4**.

2.3.2 DISCREPANCIES IN PLUS AND MINUS MEMORANDUM

As per provision of Para 197 manual of Treasury Accounts Department (vol.1), the Plus and Minus Memorandum is to be accompanied with the Monthly Accounts at the time of submission to the office of the Principal Accountant General (A&E). The purpose of “Plus and Minus Memorandum Statement” is to watch the closing balance under deposit Head of Account.

After introduction of CFMS, Plus and Minus Memorandum for Deposit Heads were not furnished by the State Government from 04/2018. Kurnool DTO and AP Capital Region Treasury uploaded from 04/2019. Remaining 12 DTOs and 2 PAOs started uploading from 07/2019 Accounts in CFMS. However, the following discrepancies noticed while checking Plus and Minus memorandum with Sub Account figures.

- Plus and Minus Memorandum is uploaded with 'zeros' in current month receipts and payments column (Kurnool-07/2019,Chittoor -08/2019, East Godavari - 08/2019)
- Some of the Heads are not reflected in +/- memo as detailed in **Annexure 2.4(a)**.

2.4 LOAN ACCOUNTS

During the year 2019-20, the following deficiencies were noticed in Loan Accounts.

2.4.1 UNPOSTED ITEMS DUE TO NON-RECEIPT OF DEBIT VOUCHERS

- i. In 6 DTOs and PAO AP an amount of ₹1,42,714/- was unposted under MH:7610-202-04-000 Car Advance as detailed in **Annexure -2.5**.
- ii. In 12 DTOs and PAO AP an amount of ₹1,23,736/- unposted under MH 7610-00-201-00-05-000/001 under HBA (Other Officers) as detailed in **Annexure-2.5(a)**.
- iii. In 2 DTOs and PAO AP an amount of ₹13,378/- unposted under MH 7610-202-05 Motorcycle Advance as detailed in **Annexure-2.5(b)**.
- iv. In 6 DTOs and PAO AP an amount of ₹51,885/- unposted under MH 7610-204-12 Personal Computer Advance as detailed in **Annexure-2.5(c)**.
- v. In PAO AP an amount of ₹12,000/- unposted under MH 7610-204-12 Personal Computer Advance unposted due to wrong booking of AM as detailed in **Annexure-2.5(d)**.

2.5 GENERAL PROVIDENT FUNDS ACCOUNTS:

During the year 2019-20, the following irregularities were noticed:

2.5.1 OVER PAYMENTS

Overpayment in GPF occurs due to non-receipt of debit vouchers on time. As per note 3 under Rule 15A of AP Provident Fund Manual, the overpaid amount is to be recovered from the subscriber in one lump sum or in such number of monthly instalments as may be determined by the administrative department of the secretariat. Recoveries in respect of Seven overpayment cases amounting to ₹2,75,835/- were awaited. DDOs and DTOs were addressed to recover these amounts from the subscriber's pensionary benefits. Latest position of the overpayment cases is shown in **Annexure 2.6**.

2.5.2 NON-RECEIPT OF DEBIT VOUCHERS

It was noticed that in respect of 508 Final Payment Authorisations issued from 01.11.2018 to 30.11.2019 debit vouchers have not been received till date as detailed in **Annexure 2.7**.

2.5.3 PERSISTENT MISCLASSIFICATIONS OF ZPPF, CLASS-IV, GPF, CSS, NPS INTO REGULAR GPF ACCOUNT

Proper classification is a pre-requisite for the correct maintenance of accounts. All drawing officers who present bills to the Treasury must see that the bills are correctly classified. Further, at the Treasury level, it should be ensured that the accounts are compiled correctly based on the classification recorded by the departmental officer. The DDOs and treasury officials are, therefore, jointly responsible for correct classification of transactions. It was, however, noticed that 351 items of Class IV GPF, CPS, ZPPF debits amounting to ₹2.16 crore and 6902 items of credits amounting to ₹6.03 crore were misclassified under MH 8009 Regular GPF during the year 2019-20 as detailed in **Annexure 2.8**. This superficially inflates/deflates the balances under GPF.

2.5.4 INCORRECT OPERATION OF SA-111

It was noticed from the GPF schedules/vouchers that 164 GPF credit items amounting to ₹7.97 crore and 77 GPF debit items amounting to ₹1.73 crore pertaining to Non-All India Services (NAIS) were incorrectly booked under Sub Account 111 All India Services (8009-01-104). Details are shown in **Annexure 2.9**

2.5.5 MINUS BALANCES

There should not be any minus balances in GPF Accounts. Minus balances would be due to drawal of more than the available balance at credit or wrong posting of debit amounts. It was noticed that there were 90 live GPF accounts with minus balances as detailed in the **Annexure 2.10** and DDOs were addressed in this regard for which replies are awaited.

2.5.6 PAYMENT BEYOND VALIDITY PERIOD

The Final Withdrawal Authorisations issued by this office is valid for Six Months. It was noticed that in 95 cases, Treasuries made Final Payment into the subscribers' account after the expiry of validity period of the authorisation as detailed in the **Annexure 2.11**.

2.5.7 DUPLICATE CREDITS IN SUBSCRIBERS' ACCOUNT

On review of the GPF accounts, it was noticed that the subscribers' accounts were credited with the PRC arrears and DA arrears twice (duplicate) in the same month during the period from April 2019 to March 2020. Hence their accounts were inflated with these duplicate credits. The number of such duplicate credits during 2019-20 were 52 (104 credits) as detailed in the **Annexure 2.12**.

2.5.8 DUPLICATE DEBITS IN SUBSCRIBERS' ACCOUNT

During the review of the Debit Vouchers of GPF for the period from 05/2018 to 01/2019, it was noticed that the Drawing and Disbursing Officers were submitted the TA/PFW/FW bills twice in the same month under the same authorization/sanction and the bills were being approved by the DTOs/PAOs without scrutinizing the bills and the amounts were

paid to the subscribers' bank accounts through CFMS portal. 36 such instances were noticed where the 18 subscribers were paid twice as detailed in the **Annexure 2.13**.

2.6 UN-RECONCILED NET (DR) DIFFERENCES OF RESERVE BANK DEPOSITS (STATE) BETWEEN TREASURIES AND BANK

Article 5.7 of Account Code for Accountants General provides that when a State Accountant General receives intimation from the Central Accounts Section of the Bank in form A.C. 5 that adjustment against the balances of the Central Government and of his State has been made in its books as advised by him, the net debit or credit adjusted by the Bank against the balance of his State should be credited or debited in the State section of his accounts to the Head '8675-Deposits with Reserve Bank-Reserve Bank Central Accounts office, by per contra adjustment against the head 'Adjusting Account between Central and State Governments' in the Central section of his accounts by debit or credit to the head '8678-Deposits with Reserve Bank-Reserve Bank Central Accounts Office.

Office of the Principal Accountant General reconciles figures reported by the Reserve Bank of India with figures reported by the Treasuries. These figures are compared to ensure that authorization by the Treasuries are paid and accounted for by the banks. The discrepancies are worked out and pursued with the Director of Treasuries and Accounts and Reserve Bank of India. The net differences between the Cash Balance of the State Government worked out by AG office and as reported by Reserve Bank of India is mainly due to wrong communication of figures by the agency banks and the same has to be settled by the Reserve Bank of India itself through subsequent adjustment.

For the period ended 31.3.2020 it was observed that the net difference of Reserve Bank Deposits (State) is ₹22,55,44,299.36 (Dr) as detailed in **Annexure 2.14**.

In view of the above the Director of Treasuries and Accounts is requested to take up the matter with the Reserve Bank of India for setting the same through subsequent adjustment.

PART – III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2019-20

SECTION I: OVERVIEW OF FUNCTIONING OF TREASURIES

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

Treasuries have refined their functioning by improving systems and procedures. Some of the major initiatives are compilation of computerised accounts, payment of pension and salaries through bank by way of e-payment and monitoring of budget-controlled expenditure of the government through CFMS.

3.1.1 PLANNING AND CONDUCT OF INSPECTION

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

3.1.2 DETAILS OF TREASURY OFFICES INSPECTED DURING THE YEAR

During the year 2019-20, out of 211 offices i.e. 13 District Treasuries and 196 Divisional/Sub-Treasuries including Director of Treasuries and Accounts (DTA) and AP State Capital Region Treasury(APCRT), 12 District Treasury Offices, 129 Divisional/ Sub Treasury Offices, Directorate of Treasuries and Accounts and AP State Capital Region Treasury were inspected. The details of offices inspected during the year are given in **Annexure 3.1.1**. During inspections, minor irregularities and objections were settled at treasury level by providing remedial measures wherever required. The major objections relating to excess payment of pensions, GPF, incidence of incorrect operation of Personal Deposits, non-accountability of funds drawn on AC Bills, which were not settled were brought out in Inspection Reports and communicated to the DTA/DTOs/STOs.

3.1.3 OUTSTANDING INSPECTION REPORTS AND PARAS

The PAG (A&E) arranges to conduct periodical inspection of Treasuries to test check transactions, verify maintenance of accounts and other records as prescribed in the rules and regulations. These inspections are followed up by issue of inspection reports incorporating the irregularities detected during the inspection and not settled on the

spot. All Inspection Reports are issued to the Treasury inspected with copies marked to the District Treasury and DTA for compliance. As per instruction 3 under TR 31 of APTC Vol-1, the Treasury Officer shall get settled post audit objections periodically within a fortnight of their receipt and shall maintain a post audit register to watch clearance of paras. As of 31 March 2020, there were 634 inspection reports containing 2410 paras pending settlement due to non-receipt of replies/ compliance by the DTOs. District wise analysis of outstanding Inspection Reports and paras to the end of March 2020 is given in **Annexure 3.1.2.**

SECTION – II: PD ACCOUNTS

3.2.1 NON-LAPSING OF CIVIL DEPOSITS UNDER ‘B’ CATEGORY

As per the provisions contained in Article 271(iii) of Andhra Pradesh Financial Code Vol-I, all Deposits which fall under category ‘B’ unclaimed for more than three financial years from the year they become due for repayment should be lapsed and credited to Government Account. However, it was observed that in 4 districts covering 2 DTOs and 18 STOs, Revenue and Other Deposits of **₹1.99 crore** falling under this category were not lapsed as detailed in **Annexure-3.2.1.**

Consequently, the non-lapsed Deposits continued in these PD Accounts without any utilisation by the Government, besides violation of codal provisions.

3.2.2 NON-LAPSING OF CATEGORY ‘C’ DEPOSITS

As per the orders issued in G.O.Ms.No.43 Finance (W&M) Department, dated 22nd April 2000, read with G.O.Ms.No.165, Finance (CM) Dept, dated 19th September 2017, Category ‘C’ Deposits include funds deposited on account of execution of works under various schemes sanctioned by the Government from time to time. Under this category, all funds released during a particular financial year and remained unspent upto 31st March of next financial year should be lapsed to the Government Account.

The Government in Memo No.6184/101/DCM-II/2013 dt. 30-03-2013, instructed that the scholarship amounts lying as failed transactions in the CINB account maintained in the Treasury Department shall be transferred and adjusted to PD account opened under the MH 8449-120-99 Scholarships under Category ‘C’ which is lapsable after one year being the balances remained unspent.

Review of PD Ledgers in 2 districts, covering DTO Chittoor and 5 STOs, revealed that an amount of **₹50.72 lakhs** remained unspent without lapsing to government account as detailed in **Annexure- 3.2.2.** Keeping huge amounts of scholarships undisbursed without lapsing to government account resulted in non-accrual of the intended benefits to the concerned besides adversely affecting the ways and means position of the State Government.

3.2.3 NON-SUBMISSION OF DETAILED CONTINGENT BILLS FOR ABSTRACT CONTINGENT BILLS

Financial Rules (Art 99 of Andhra Pradesh 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 (SR18 below TR16) and Government Orders (GO.Ms.No.391, Finance (TFR) Dept, dated 22nd March 2002 and GO Ms No.507, Finance (TFR) Dept, dated 10th April 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 unless the first AC bill is settled.

Non-submission of DC bills raises question not only on the propriety of transactions but also on proper utilisation of the amounts drawn, as well as correctness and completeness of the accounts.

It was noticed that in 12 districts covering 7 DTOs and 24 STOs, 797 DC bills amounting to **₹694.10 crore** were pending, as detailed in **Annexure-3.2.3**. This issue needs to be addressed by the department on priority.

3.2.4 ADVERSE BALANCES IN PD ACCOUNTS

PD Account should have a positive balance or nil balance. A negative balance in PD account indicates the drawal from the fund is more than the amount deposited which is not at all possible. The DTO being the paymaster and account keeper has to check the balances available before making payment.

A review of ledger balances in 3 STOs and DTO Vizianagaram, revealed negative balances in 10 PD accounts to the tune of **₹14.16 crore** as detailed in **Annexure-3.2.4**. This reflected drawal of funds over and above the balances available at the credit of the PD Administrators. Negative balances in these PD accounts are of serious concern which needs investigation and further necessary action.

3.2.5 PD ACCOUNTS NOT IN OPERATION FOR MORE THAN THREE YEARS

As per Article 271(iii) (4) of A.P.F.C. Vol-I, if a PD Account is not in operation for more than three complete financial years and there is reason to believe that the need for the PD account had ceased, the treasury office shall close the PD Account and transfer the balance to receipt head of the department concerned.

A review of PD accounts in DTO Srikakulam revealed that 2 accounts were not in operation for more than three years as detailed in **Annexure-3.2.5**. No action was taken to close these inoperative accounts.

3.2.6(I) CONTRIBUTORY PENSION SCHEME (CPS)

Government introduced Contributory Pension Scheme (CPS) to all employees appointed on or after 1st September 2004. In G.O.Ms No.196 Finance (Pen-I) Department, dated 24th July 2012 read with DTA Memo No. D-II/CPS/10393/1/2012 dated 10th June 2013, orders were issued for revising the procedure for implementation of CPS. Accordingly, the Treasury Officer on receipt of online data of the subscribers and nature of subscriptions upload the subscribers' contribution files to Central Record Keeping Agency (CRA) of National Securities Depository Limited (NSDL) and obtain the transaction numbers.

The DDO wise and employee wise breakup towards employees' contribution under CPS shall be summed and taken as receipt under Head of Account (HOA) 8342-00-117-04-001 against the DDO concerned. The Treasury Officer prepares an adjustment bill in APTA Form 40 for an amount equivalent towards employees' contribution and transfer the amount to HOA 8342-00-117-04-002. Treasury shall transfer the equivalent amount from HOA 2071-01-117-04-320 to the P.D. Account 8342-00-117-04-002 and transfer both employees' contribution and Government contribution to the Trustee Bank (i. e Axis Bank) by means of one cheque duly enclosing SCF/RTGS form which will be generated after uploading the text file in NSDL website. These amounts will be credited ultimately to the Permanent Registered Account Numbers (PRANs) of individual employees. In case where the bank branch of Axis Bank is not available, the ATO shall enclose the filled in RTGS form and two copies of SCF form along with the cheque and forward the same to the Treasury Bank which will arrange for online transfer of the funds to Axis Bank specifying the SCF number in the remarks column.

During District Treasuries/Sub Treasuries inspection, the following discrepancies were noticed in maintenance of CPS Account.

3.2.6 (II) UNADJUSTED BALANCES AND IRREGULARITIES IN CONTRIBUTORY PENSION SCHEME (CPS)

In one DTO and 10 STOs, instances of existence of minus balance of **₹9.55 crore** under 8342-00-117- 04-001 and having balances of **₹79.90 lakhs** under 8342-00-117-04-002 were noticed as detailed in **Annexure 3.2.6**. Minus balance under 8342-00-117- 04-001 reflects accounting discrepancies and balance under 8342-00-117-04-002 shows unadjusted balances to the respective PRAN accounts maintained at NSDL. This issue needs to be addressed at Government level.

3.2.7 DIVERSION OF 14TH FINANCE & GENERAL FUNDS

During the scrutiny of bills approve through CFMS in 3 STOs, it was noticed that the staff working in O/o Village Panchayats and MPDOs (DEOs) were drawn huge amounts to meet the various works/schemes and deposited in their banks accounts instead of the actual contractor/beneficiary accounts. This shows clear diversion of funds/misappropriation of Government amount as detailed in **Annexure-3.2.7**.

3.2.8 SELF DRAWAL BY PD ADMINISTRATORS

During verification of records of 8 DTOs and 49 STOs it was observed that the PD administrators had drawn amount through self drawal against the codal provisions as detailed in **Annexure 3.2.8**.

SECTION - III: DEFECTS NOTICED IN PENSIONS

3.3 REVIEW OF PENSION PAYMENTS IN TREASURIES REVEALED THE FOLLOWING.

3.3.1 EXCESS PAYMENT OF PENSIONARY BENEFITS

Excess payment of pensions amounting to **₹89.81 lakh** was noticed in Sub Treasuries under 13 Districts of Andhra Pradesh.

Excess payment of pension occurred due to;

- Inadmissible Dearness Relief **₹27.18 lakh** Annexure-3.3.1(a)
- Wrong consolidation of pension **₹0.85 lakh** Annexure-3.3.1(b)
- Excess payment of Financial Assistance **₹8.34 lakh** Annexure-3.3.1(c)
- Excess payment of Enhanced Family Pension consequent on non- observance of prescribed time limit **₹23.54 lakh** Annexure-3.3.1(d)
- Short/non-recovery of commuted portion of pension/premature Restoration of CVP **₹27.74 lakh** Annexure-3.3.1(e)
- Excess payment of Additional quantum of Pension **₹0.98 lakh** Annexure-3.3.1(f)
- Drawal of two family pensions by a pensioner **₹1.18 lakh** Annexure-3.3.1(g)

OTHER IRREGULARITIES

3.3.2 DOUBLE DRAWAL OF EEL BILLS

As per SR 32 under TR 16 the Treasury Officer shall not make any payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher. He shall make sure, that he will be in a position to satisfy the Accountant General that the claim made in every bill that he pays, is valid and to prove to him that the payee actually received the amount of the bill. He shall also check carefully that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

It was noticed that in 3 DTOs and 3 STOs there was an excess payment of **₹14.84 lakh** Encashment of Earned Leave as Detailed in **Annexure 3.3.2**.

3.3.3 UNDRAWN PENSION FOR MORE THAN ONE / THREE YEARS

As per amended instruction 60 under TR 16 of Andhra Pradesh Treasury Code(A.P.T.C) Vol-I, when a pensioner has failed to receive his pension for one/three years, as the case may be, the Disbursing Officer should make enquiries through the District Police, as to the cause of his non-appearance, stating clearly where the pensioner was residing, and the pension should not be paid till the enquiry is completed and the payment of pension shall be continued if no objection is found as a result of enquiry.

In 6 STOs, it was noticed that there were 122 pension cases where pensions were not drawn for more than one year as detailed in the **Annexure-3.3.3**. Though the pension has been stopped, no action has been taken to enquire the reasons for non-drawal of pension.

3.3.4 CLOSED PPOS NOT YET RETURNED TO PENSION AUTHORISING AUTHORITIES (PAA) FOR CANCELLATION

As per SR 89 (b) of APTC all the closed PPOs should be cancelled and sent to the respective Pension Authorizing Authorities with a note of date of the pensioner's death in order to avoid fictitious payments at a later stage.

During review of records relating to pension payments and maintenance of PPOs in 3 STOs, it was noticed that 1240 closed PPOs as detailed below are lying idle with STOs. The same may be sent to the respective Pension Authorizing Authorities for cancellation.

Sl No	Name of the DTO/STO	No of Undrawn Pensions
1	STO Gudivada	717
2	STO Nuzvid	415
3	STO Alamuru	108
	TOTAL	1240

3.3.5 NON-RECOVERY OF MEDICAL PREMIUM

The Government of Andhra Pradesh in G.O.Ms.No.210 Finance (TFR) Department dated 15.11.2014 instructed all the DDOs to recover the contribution towards Medical Premium of Employees Health Scheme from salaries/pensions of Employees/pensioners and deposit the amount along with Government contribution in the Public Account under the head of account MH 8342 – Other Deposits; 120 –Misc Deposits; 11 – Employees Health Scheme; 001 – Employees Contribution; 002 – Pensioners Contribution; 003 – Government Contribution.

However, while verifying the Pay Bank Reports it was found that in 16 STOs Medical Premium was not recovered from 329 pensioners amounting to ₹3.23 lakh as detailed in the **Annexure -3.3.4**. This also affected the settlement of medical claims under Aarogya Sri Health Care Scheme.

3.3.6 DRAWAL OF TWO PENSIONS FROM TWO DIFFERENT BANKS/ TREASURIES

As per the instructions of DTA on the pensioners those drawing two pensions i.e. Service Pension & Family Pension at different locations i.e. at different treasuries shall be tracked and transferred all such family cases to corresponding service pension drawing station at once without involving concerned pensioners. In this regard if any recovery exists, the entire recovery record may also be transferred to new station.

In 23 STOs, it was noticed that in 213 cases, pension was being drawn from two different banks as detailed in **Annexure -3.3.5**.

3.3.7 NON-DEDUCTION OF INCOME TAX FROM PENSION ARREARS

In terms of section 192 of Income tax act 1961, any person receiving income chargeable under Head 'Salaries' including pension shall at the time of payment, deduct income tax computed on the basis of the rates in force for the year which the payment is made on the estimated income of assesses under the Head for the financial year. The following is income tax slab:

The Tax on Taxable Income upto ₹3 lakh is **NIL**.

The Tax on Taxable Income from ₹3 lakh to 5 lakh is 5%.

The Tax on Taxable Income from ₹5 lakh to 10 lakh is **20%**.

The Tax on Taxable Income from ₹10 lakh and above is **30%**.

During test check of pre-audited pension arrear bills in respect of following pensioners at 3 STOs and DTO West Godavari, Eluru, it was noticed that income tax was not deducted as per above slabs. The tax is either short deducted or not deducted from the arrears of pension paid, to the tune of ₹14.24 lakh as detailed in the **Annexure-3.3.6**.

3.3.8 IRREGULAR PAYMENT OF MEDICAL ALLOWANCE ₹0.78 LAKH

As per the G.O.Ms.No.51, Finance (HRM.VI-Pension) Department dt:08-05-2015, the employed Family Pensioner shall be entitled for payment of Dearness Relief on Family Pension irrespective of the fact that he/ she was getting Dearness Allowance on his/ her pay.

Government of Andhra Pradesh vide G.O.Ms.No.100, Finance (Pen-I) Department Dated: 06-04-2010 has sanction the payment of Medical Allowance @ ₹200/- to all pensioner / Family Pensioners which was increased to @ ₹300/- vide G.O.Ms.No.189, Finance (HRM.V-Pension) Department, dt:31-12-2015.

While scrutiny of PPOs in 3 STOs, it was revealed that the following Pensioners who were employed are being paid Medical Allowance @ ₹300/- which was irregular as detailed in **Annexure-3.3.7**.

3.3.9 NON-RECEIPTS OF REFUND AMOUNT FROM DEMISED PENSIONERS

As per the instruction 17 under TR 10 of APTC code, all the Cheques/DDs received at Treasury should be treated as final payment only after it has been met and the amount has been actually credited to Govt. A/c. For this purpose, every cheque/DD received

shall be entered in a register in form 14 and the Cheque/DD shall be forwarded to the Bank on the day on which it is received. Further any failure to remit the Cheque/DD to the Bank beyond 10 days within the Municipal limits would result in loss of interest at 8.5% per annum to Govt.

As verified from the details of deceased pensioner list at STO Chirala, it was noticed that an amount of ₹2, 81,624/- was not received from bank till 6/2019 in the following case.

Name of the deceased pensioner	PPO No & PPO ID	Date of Death	Amount to be received (₹)	Pension allowed upto
P. Chinnamma	PKM-MPL-000080	30-6-2017	2,81,624	08/2018

3.3.10 IRREGULARITIES IN CLASSIFICATION OF PENSION/EEL ALLOCABLE TO AP & TS

As per orders issued in G.O.Ms.No.121 Finance (B.G.III) Dept., in composite State and subsequent instructions issued on the subject, the pensions paid from 02-06-2014 should be classified as under.

Category-I: Pensioners who retired before 02-06-2014: Amount should be classified under the existing heads (SHs 04, 07, 09 etc) with the nomenclature pension allocable between successive states of AP & TS in the ratio of 58.32: 41.68. Allocation will be made by A.G.

Category-II: Pensioners who retired on or after 02-06-2014: Allocation of pension as per service rendered in composite State and Successor State will be indicated in the PPO by the AG / District Audit Officer (State Audit). Based on allocation indicated in the PPO, Pension is to be classified under SH 14 in respect of service in composite State and under SH 24 for service rendered in Andhra Pradesh and under SH 34 and for service rendered in Telangana. Amount should be classified under respective sub heads so that allocation can be made by AG as per specified ratio.

3.3.10 (I) IRREGULARITIES IN CLASSIFICATION PENSION ALLOCABLE TO AP & TS

During verification of records in CFMS related to 4 STOs, it was noticed that the Gratuity / CVP payments pertaining to the service allocable to successive state of Andhra Pradesh was not being classified properly which is contrary to the GO abid. A list of such cases is given in **Annexure 3.3.8 (a) & (b)**.

3.3.10(II) IRREGULARITIES IN CLASSIFICATION OF EEL ALLOCABLE TO AP & TS

During verification of records in CFMS related to 3 DTOs and 33 STOs, it was noticed that the Encashment of Earned Leave payments pertaining to the service allocable to

successive state of Andhra Pradesh was not being classified and non-apportioned of funds between AP & TS properly which is contrary to the GO abid. A list of such cases is given in **Annexure 3.3.9 (a), (b) & (c)**

SECTION – IV: DEFECTS NOTICED IN CLASS IV GPF

3.4.1 MISCLASSIFICATION OF REGULAR GPF WITHDRAWALS

It was noticed in DTOs/STOs that in 16 cases, Class IV GPF withdrawals of **₹1.15 crore** were misclassified as regular Class IV GPF withdrawals as detailed in **Annexure 3.4.1**, which needs immediate action for rectification and transferring these withdrawals to the correct accounts.

Necessary Alteration Memos may be proposed and forwarded to PAG (A&E) for adjustment of missing debits to the respective GPF Regular Subscribers account.

3.4.2 ADVERSE BALANCES IN CLASS IV GPF ACCOUNTS

TA and Part Final Withdrawal (PFW) may be sanctioned to the subscriber from the available GPF balances under Rule 12 and 14 of AP GPF rules respectively. The maximum amount of TA/PFW admissible depends on the purpose and length of service of the subscriber and in no case, should exceed the available balance at the credit of the subscriber.

As per Rule, 13(7) of AP GPF Rules, in case a subscriber is found to have drawn any amount in excess of the amount available at his credit, the overdrawn amount shall be repaid by the subscriber in one lump from the emoluments of the subscriber along with interest and penal interest at the rate of 2.5% over and above the normal interest rate determined under the sub rule (i).

In 4 DTOs, it was noticed that in 24 cases, there were minus balances amounting to **₹13.18 lakh** in Class IV GPF accounts, as detailed in **Annexure-3.4.2**.

Minus balance would be due to drawal in excess of the available balance at credit or wrong postings of debit amounts. Since this is a matter of serious concern, immediate action should be taken to ensure that the excess drawn Class IV GPF amounts are recovered along with interest/penal interest and remitted into Government Account.

3.4.3 CLASS IV GPF BALANCES NOT TRANSFERRED TO REGULAR GPF ACCOUNTS

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

In DTO West Godavari it was found that there were 10 cases of Class IV employees promoted to Class III but their GPF accounts were still being maintained in Class IV GPF as detailed in **Annexure-3.4.3**.

3.4.4 NON- RECOVERY OF GPF MINIMUM SUBSCRIPTIONS

As per GPF rules in force every Govt. Servant who has completed one year of continuous service shall subscribe towards GPF at the rate of 6% and 4% in case of Class IV employees of their Basic Pay.

A review of GPF Class IV Accounts in DTO Krishna and 2 STOs revealed that the employees are subscribing less than the prescribed amount as listed in the **Annexure-3.4.4**.

SECTION – V: MISCELLANEOUS

3.5.1 IRREGULAR PAYMENT OF EMERGENCY HEALTH CARE ALLOWANCE

The Government of Andhra Pradesh have sanctioned Emergency Health Care Allowance (EHCA) to teaching and non-teaching Doctors vide G.O.Ms No 387 Health, Medical & Family Welfare (A.2) Department Dt. 27-10-2008 at ₹3000/- pm for availability of the Doctors at all times to attend the patients.

Further it is also reiterated vide Circular Memo No.11/4596/2018, dt.04-07-2018 that EHCA shall be paid to the doctors who are available in the hospitals at all the time to attend the patients but not to the administrative personals i.e., Joint Directors/ Deputy Directors/Asst. Directors etc.

During the review of Fly Leaf Audit Register in 2 DTOs and 2 STOs, it was noticed that Emergency Health Care Allowance was allowed to the doctors who are holding the Administrative post. This resulted in inadmissible payment of **₹1.50 lakh** as detailed in **Annexure-3.5.1**.

3.5.2 IRREGULAR PAYMENT OF UNIFORM MAINTENANCE

In G.O Ms. No.175 Finance Department, dated 15thDecember 2015, the Government revised the payment of Uniform Allowance in cash once in a year. The amount was revised from ₹ 1500/- to ₹ 2,250/- per annum in respect of the Nursing personnel working in all the Medical departments. The Lab-Technicians and Pharmacists who have to wear Apron were entitled to Uniform Allowance of ₹ 750/- once in a year. Further, it was reiterated that those who were eligible for Uniform Allowance should automatically be eligible for Uniform/Apron Maintenance Allowance at ₹ 150/- per month and ₹ 75/- per month respectively.

It was noticed that in STO Kotabommali, the Uniform Maintenance Allowance (Dhobi Allowance) was drawn and paid to the officials who were not entitled for the same. This resulted in irregular payment amounting to **₹0.17 lakh** as detailed in **Annexure-3.5.2**.

3.5.3 DOUBLE DRAWAL OF PRC/DA ARREARS

Govt. of AP in G.O.Ms.No.98 Fin (PC,TA) dept. dated 26-06-2018 ordered that the PRC arrears of employees who have GPF accounts be paid in cash for one month viz., March, 2015 in cash in the month of November, 2018. The arrears for the remaining nine months viz., from 2nd June 2014 to 28th February 2015 shall be credited to the respective GPF Accounts of the employees in the month of November 2018. Further in G.O.Ms.No.150 dated 17.09.2018 while sanctioning Dearness Allowance from 01.07.2017 has ordered that the Dearness Allowance sanctioned shall be paid in cash with the salary of September 2018 payable in the month of October 2018. The arrears on account of payment of Dearness Allowance for the period from 1st July 2017 to 31st August 2018 shall be credited to the General Provident Fund Account of the respective employees in the month of October 2018.

During the verification of vouchers pertaining to 9 DTOs and 3 STOs, it was noticed that the double claims were noticed while admitting PRC arrears as detailed in **Annexure-3.5.3**.

3.5.4 IRREGULAR PAYMENT OF DA AND HRA TO THE CONTRACT EMPLOYEES

As per G.O.Ms.No.151 Fin (HR-I-Plg & Policy) Department, dated 08.08.2016, Government have issued orders for appointment of contract employees to ensure the health services to reach the people effectively, from time to time and to cater the need of Health, Medical and Family Welfare Department with various guidelines and the Contract employees would be allowed Consolidated Pay/Honorarium/Remuneration.

A scrutiny of Fly Leaf Audit Registers under the jurisdiction of 8 STOs, it was noticed that some contract staff of PHCs who are appointed under 300 OCS are drawing DA and HRA on par with other Government servants which was irregular and contrary to the rules in force. The excess paid amount **₹17.66 lakh** had to be recovered from the contract employees as detailed in the **Annexure-3.5.4**.

3.5.5 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 ₹15,000/- (Rupees Fifteen thousand only) per month, TDS at the rate of 10% has to be recovered at source while making such a payment.

During review of bills approved through CFMS in 2 DTOs and 14 STOs, it was noticed that TDS @10% on rent paid to private building above ₹15,000/- pm was not recovered from the building owners to a tune of **₹11.45 lakh** as detailed in **Annexure-3.5.5**.

3.5.6 NON-DEDUCTION OF TDS ON HIRE VEHICLES

As per the instructions under Section 194(I) of Income Tax Act 1956, TDS at the prescribed rate has to be recovered at source while making payment of hire charges.

During scrutiny of bills approved through CFMS under the jurisdiction of 11 STOs, it was noticed that, monthly hire charges to the vehicle owners/drivers were paid @ ₹35000/- pm each without deducting TDS @ 2.24% as detailed in **Annexure-3.5.6**.

3.5.7 FRAUDULENT DRAWAL OF VEHICLE BILLS BY DDOS

As per GO Ms. No.5, Finance & Planning (FW-W&MI) Department dt:04-01-1994, Certain guidelines are issued when private vehicle is engaged by entitled office on Hire basis from private agencies / persons as detailed below:

The following instructions have to be necessarily followed at the time of hiring of Private Vehicles.

The Private Vehicles which are registered as a taxi can only be hired for government duty.

Necessary agreement i.e., details of the vehicle for hire, period of the agreement, etc should be executed by the owner of the vehicle and the department using the vehicle for hiring purposes.

The owner of the vehicle hired for government duty should produce the pollution control certificate for every six months.

The owner of the vehicle hired for government duty should produce valid documents like permit, fitness certificate, insurance tax etc while applying to the government for providing the vehicle for hire purpose.

The owner of the vehicle hired for government duty should also produce the professional driving license with badge of the driver proposed to be engaged.

The hiring of the vehicles should be done through competitive tender process.

During scrutiny of bills passed at 4 DTOs and 12 STOs, It was noticed that the hired vehicle charges were paid to the same beneficiary for the same vehicle and for the same period by different DDOs of different districts of AP State as detailed in **Annexure-3.5.7**.

3.5.8 ARTICLES UNDER SAFE CUSTODY LYING IDLE FOR MORE THAN 3 YEARS

As per instructions contained in 21 and 22 under TR 11 of APTC Vol.I, read with GO.Ms.No.282, dated 21st November 1991, the authorities depositing articles for safe custody in the strong room of the treasury should withdraw the same within 3 years from the date of deposit for verification and redeposit the articles if necessary, duly affixing new seals. In case of default, penal rent of ₹ 25/- and ₹ 30/- per article per annum in case

of Government departments and Local Bodies respectively should be remitted by the authorities concerned.

In 4 DTOs and 10 STOs, it was observed that there were **504** items/articles under safe custody lying for more than 3 years as detailed in **Annexure-3.5.8**.

It was also observed that some articles were lying for more than a decade. Action needs to be taken in terms of the above GO in respect of such articles.

3.5.9 NON-OBTAINING OF STRONG ROOM FITNESS CERTIFICATE

As per the amended instructions under 4-C of TR 11 of APTC, Vol-I, every strong room attached to Sub Treasury/Dist. Treasury has to be inspected once in every three years by the Executive Engineer or by his subordinate deputed for the purpose. The treasury officer should obtain a Strong Room Fitness Certificate of Safety from the R&B Department once in three years.

In 10 STOs during verification of records, it was noticed that the strong room fitness certificate was not obtained for the year 2019-20 as detailed in **Annexure 3.5.9**. This issue warrants immediate attention for necessary action.

3.5.10 IMPLEMENTATION OF CFMS - NON-REFUND OF CHEQUES TO GOVERNMENT

After the implementation of CFMS, which is a concept of paper less Government transactions from 01/04/2018, issue of cheques by various PD administrators for making payments had been dispensed with in the Treasury Department and such cheque books held by PD Administrators and Treasury officers (unused) to be listed out and returned to bank for further necessary action at their end or destroyed under the orders of competent authority.

During verification of the Strong Rooms, it was observed in 3 DTOs and 32 STOs that cheque books were still being stocked up as detailed in the **Annexure-3.5.10**.

3.5.11 DOUBLE ADJUSTMENT OF TRANSFER DUTY

During review of receipts and payments in CFMS in DTO Kadapa, it was noticed that an amount ₹17,71,695/- was adjusted twice in CFMS by SRO Rayachoty under the jurisdiction of Dist. Treasury, Kadapa. The details are as follows:

Transfer duty is adjusted from net proceeds to Local bodies by Sub-Registrar, Registration department at the ratio of 1.5%. The District Registrar, Kadapa, vide his Proceedings No. ROC No. TD/265/2018 dt. 27.04.2018 had issued Sanction Orders for ₹17,71,695 under section 82 and Rule 3 of AP Municipalities act 1965, towards adjustment of Transfer duty to be apportioned to the Rayachoty Municipality for the month of February 2018. Accordingly, the bill was preferred by SRO Rayachoty for adjustment of ₹17,71,695 vide CFMS Bill Id No. 2018-1946406. The bill was processed on 26.12.2018 duly debiting the HOA 0030029010001000000VN and crediting to HOA 84480010200003002000VN.

As seen from the CFMS data, similar adjustment was repeated on the same proceedings vide CFMS Bill ID No. 2018-2415613. The duplicate bill was processed on 15.02.2019 resulting in double adjustment of **₹17.71 lakh**.

3.5.12 PROCEDURAL LAPSES

As per the instructions of Government on CFMS, DDO has to observe whether the Bill number has been written on each and every enclosure before scanning for uploading on CFMS. Before approval of the Bill, the verifier (Treasury Officer) and the Approver (STO/ATO/AD/DD) shall verify the correctness of the bills, in all aspects with reference to the Treasury / Financial / Other rules / instructions of the Government / HODs and scanned documents are uploaded/enclosed to the Bills.

As per Article 3 of APFC Vol.I, drawal of amounts through self-cheque/self drawal by the PD Administrators is permitted only for petty office expenses and salaries to the contingent staff and minor repairs. Any cheques for the purposes other than the above are to be issued only in the name of third party.

As per SR 2 (c) under TR 11 of Andhra Pradesh Treasury Code, every bill or other voucher shall bear the office seal and shall be filled in and signed in ink duly affixing entries and signatures with ball point pens are also permissible, provided the same are clear and legible. The designation and the seal of the Drawing Officer should be affixed below the signatures. The total amount claimed, as far as the whole rupees are concerned, be written in words as well as in figures.

As per the Instruction 2 (a) under TR 32 of Andhra Pradesh Treasury Code, sub-vouchers to contingent bills should be "cancelled" in such manner that they cannot subsequently be used fraudulently to claim or support a further payment. As per Instruction 2 (b), the DDO should endorse the word "cancelled" across each of such sub-vouchers in red ink or by a rubber stamp and initial it with the date. He should certify on the bill that all the sub-vouchers relating to it have been cancelled that they cannot be used again.

As per SR 32 under TR 16 the Treasury Officer shall not make any payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher. He shall make sure, that he will be in a position to satisfy the Accountant General that the claim made in every bill that he pays, is valid and to prove to him that the payee actually received the amount of the bill. He shall also check carefully that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

3.5.12(I) PROCEDURAL LAPSES IN PASSING OF BILLS

During verification of records of 3 DTOs and 31 STOs it was observed that Bill Numbers were not written, and sub vouchers are not affixed with office seal or rubber stamp of designated officials. Bills were passed without signature on M-Book, Payment to other account instead of account mentioned in contingent bill, making payment of bills on which sub vouchers were not uploaded / enclosed to the bills passed through CFMS. A list of such cases is given in **Annexure 3.5.11**.

3.5.12(II) DOUBLE DRAWAL WITH SAME VOUCHERS/BILLS

Under the jurisdiction of 8 DTOs & 69 STOs, bills were passed & approved by STOs twice, on the same vouchers uploaded to the bills which resulted in double payments/ drawal of bills twice, which needs to be recovered from the beneficiaries as detailed in **Annexure 3.5.12.**

3.5.13 FOREIGN AMOUNTS CREDITED TO PENSIONERS ACCOUNT

A review of records at Vizianagaram Dist., it was noticed that Sri. B. Divakar with beneficiary code 14472872 drawing Pension from Sub Treasury Kothavalasa has been credited with foreign amounts by CFMS as detailed below:

Sl.No.	Month	RBI payment reference	Amount (₹)
1.	March 2019	RBI 0601979543841	2,07,048
2.	April 2019	RBI 0921994938047	2,07,770
3.	May 2019	RBI 1211909557179	2,07,770

On scrutiny of Sri B. Divakar's beneficiary account statement, no such deposits were noticed and the bank IFSC code, where foreign amounts deposited was also not available in the beneficiary account statement.

To identify the token numbers with available RBI payment reference, a thorough search made with the help of Dist. Team(CFMS) at DTO Vizianagaram, which revealed that the above amounts actually pertaining to Ms. Usha Kumari, IAS, Additional Secy. to Govt. Minorities Welfare Department with beneficiary code 14419400 were credited to incorrect beneficiary i.e. Sri. B. Divakar with double amounts, due to some technical snag in CFMS as shown below:

Sl.No.	Month	Token No.	Net amount (₹)	Remarks
1.	March 2019	2018-2559802	1,03,524	Pay bill for March 2019
2.	April 2019	2019-32042	1,38,885	Pay bill for April 2019
3.	May 2019	2019-492282	1,38,885	Pay bill for May 2019

Even though the above bills passed from Headquarter Sub Treasury Ibrahimpatnam, Vijayawada, the amounts which were incorrectly credited to the pensioner account who is drawing pension from Sub Treasury Kothavalasa, needs recovery.

3.5.14 THE FOLLOWING OBSERVATIONS WERE MADE IN RESPECT OF CFMS

- (i) The bills Presented by the DDOs with same documents with different bill numbers are passed by the Treasury officers, resulting in double payments.
- (ii) There are no inbuilt validations or controls in the system to identify the double drawal by the beneficiaries. The erstwhile control registers like Treasury bill registers, Pay Bill Registers were done away with after

- implementation of CFMS resulting in weak internal controls to check double payments.
- (iii) In case of comments by auditor in a bill at DTO's office, the DDO's are making necessary correction and resubmitting different bill instead revising the same bill which was objected. In some cases, the objected bills are also being passed after rectification, resulting in double payment.
 - (iv) In case of General Funds under the head of account 8448-109-01 the bills were not routed through the Treasury, but the transactions were depicted in STO'S accounts for generating RBD and monthly accounts. The discrepancies in General Funds were not noticed by the Treasuries.
 - (v) All failed Transactions are kept under 8658- Suspense Accounts. These transactions are cleared centrally without routing it through treasury. This may result in double drawal. DDOs may prefer a new bill because DDOs and DTOs are not aware of failed transactions.
 - (vi) The erstwhile PD portal was migrated to CFMS in April 2019. While migrating the balances, Closing Balance of PD portal as on March 2019 was not taken as Opening Balance (as on April 2019) in CFMS. Differences were seen in the OB and CB and the reason for the same was not intimated to AG's office.
 - (vii) **Budget and bill processing:** There are no budget controls available in CFMS. Even if a DDO does not have budget under a particular HoA, bills can be processed in the CFMS. Non provision of budget control in CFMS defeats the sanctity of Legislative Approval of Expenditure.



(Gowthaman R)
Deputy Accountant General (A/Cs)



ANNEXURES

Annexure 1.1
List of DTOs/ATOs/STOs in Andhra Pradesh
(As referred to in para 1.1)

Srikakulam District		Vizianagaram District	
1	DTO, Srikakulam	1	DTO, Vizianagaram
2	STO, Narasannapeta	2	STO, Bobbili
3	Divnl. STO, Palakonda	3	STO, Gajapathinagaram
4	STO, Palasa	4	Divnl. STO, Parvathipuram
5	STO, Ponduru	5	STO, Salur
6	STO, Rajam	6	STO, Srungavarapukota
7	STO, Sompeta	7	STO, Bhogapuram
8	Divnl. STO, Tekkali	8	STO, Cheepurupalli
9	STO, Amudalavalasa	9	STO, Kothavalasa
10	STO, Itchapuram	10	STO, Kurupam
11	STO, Kotabommali	11	STO, Nellimarla
12	STO, Hiramandalam at Kothur	12	STO, Badangi at Therlam
13	STO, Pathapatnam	13	Divnl. STO, Vizianagaram
14	Divnl. STO, Srikakulam		East Godavari District
15	STO, Ranasthalam	1	DTO, East Godavari at Kakinada
	Visakhapatnam District	2	STO, Alamuru
1	DTO, Visakhapatnam	3	Divnl. STO, Amalapuram
2	Divnl. STO, Anakapalli (E)	4	Divnl. STO, Kakinada
3	STO, Bheemunipatnam	5	STO, Kothapeta
4	STO, Chodavaram	6	Divnl. STO, Peddapuram
5	STO, Elamanchili	7	Divnl. STO, Rajahmundry
6	Divnl. STO, Narsipatnam	8	Divnl. STO, R.C.Puram
7	Divnl. STO, Paderu	9	Divnl. STO, Rampachodavaram
8	Divnl. STO, Visakhapatnam	10	STO, Rayavaram
9	STO, Anakapalli(W)	11	STO, Razole
10	STO, Araku	12	STO, Addateegala
11	STO, Chintapalli	13	STO, Mummidiavaram
12	STO, Kota Uratla	14	STO, Pithapuram
13	STO, Madugula	15	STO, Prathipadu
14	STO, Nakkapalli at Payakaraopeta	16	STO, Tuni
	West Godavari District	17	STO, Jaggampeta
1	DTO, West Godavari at Eluru	18	STO, Korukonda
2	STO, Bhimavaram	19	STO, Anaparthi
3	STO, Chintalapudi	20	Divnl. STO, Chintoor
4	Divnl. STO Jangareddygudem		Prakasam District
5	Divnl. STO, Kovvur	1	Divnl. STO, Kandukuru
6	Divnl. STO, Narasapuram	2	Divnl. STO, Markapur
7	STO, Nidadavole	3	STO, Addanki
8	STO, Palakol	4	Divnl. STO, Ongole
9	STO, Polavaram	5	STO, Martur
10	STO, Tadepalligudem	6	STO, Yerragondlapalem
11	STO, Tanuku	7	STO, Podili
12	STO, Akiveedu	8	STO, Kanigiri
13	STO, Bhimadole	9	STO, Giddaluru
14	Divnl. STO, Eluru	10	STO, Darsi
15	STO, Penugonda	11	STO, Cumbum
16	Divnl. STO, Kokkunur	12	STO, Chirala
		13	DTO, Prakasam at Ongole

	Krishna District		Nellore District
1	Divnl. STO, Vijayawada (W)	1	Divnl. STO, Gudur
2	Divnl. STO, Vijayawada (E)	2	Divnl. STO, Kavali
3	Divnl. STO, Nuzvidu	3	Divnl. STO, Nellore
4	Divnl. STO, Gudivada	4	Divnl. STO, Atmakur
5	STO, Vuyyuru	5	STO, Kovvur
6	STO, Gannavaram	6	STO, Udayagiri
7	STO, Avanigadda	7	STO, Sullurupet
8	STO, Jaggaiahpet	8	STO, Butchireddipalem
9	STO, Kaikaluru	9	STO, Venkatagiri
10	STO, Nandigama	10	STO, Vinjamur
11	STO, Thiruvuru	11	STO, Podalagr
12	Divnl. STO, Machilipatnam	12	Divnl. STO, Naidupet
13	STO, Vissannapet	13	STO, Rapur
14	STO, Mylavaram	14	STO, Indukurpet
15	STO, Pamaru	15	STO, Vakadu
16	STO, Movva	16	STO, Nellore
17	STO, Bantumilli		Kurnool District
18	STO, Kanchikacherla	1	Divnl. STO, Adoni
19	STO, Krishna @ Machilipatnam	2	Divnl. STO, Nandyal
	Guntur District	3	STO, Allagadda
1	Divnl. STO, Narasaraopeta	4	STO, Alur
2	Divnl. STO, Tenali	5	STO, Atmakur
3	Divnl. STO, Guntur	6	STO, Banaganapalli
4	Divnl. STO, Gurazala	7	STO, Dhone
5	STO, Vinukonda	8	STO, Gudur
6	STO, Sattenapalli	9	STO, Koilakuntla
7	STO, Repalli	10	Divnl. STO, Kurnool
8	STO, Ponnuru	11	STO, Nandikotkur
9	STO, Mangalagiri	12	STO, Pattikonda
10	STO, Macherla	13	STO, Yemmiganur
11	STO, Bapatla	14	STO, Srisailam
12	STO, Chilakaluripeta	15	STO, Kurnool
13	STO, Duggirala		Kadapa District
14	STO, Nagaram	1	Divnl. STO, Jammalamadugu
15	STO, Pedakurapadu	2	Divnl. STO, Rajampeta
16	STO, Piduguralla	3	STO, Budvel
17	STO, Rajupalem	4	Divnl. STO, Kadapa
18	STO, Guntur	5	STO, Kamalapuram
	Ananthapur District	6	STO, Lakkireddipalli
1	Divnl. STO, Dharmavaram	7	STO, Muddanur
2	Divnl. STO, Penukonda	8	STO, Proddatur
3	Divnl. STO, Ananthapur	9	STO, Pulivendla
4	STO, Gooty	10	STO, Railway Kodur
5	STO, Guntakal	11	STO, Rayachoti
6	STO, Hindupur	12	STO, Sidhavatham
7	Divnl. STO, Kadiri	13	STO, Mydukur
8	Divnl. STO, Kalyandurg	14	STO, Kadapa
9	STO, Kambadur		
10	STO, Kanekal		
11	STO, Kothacheruvu		
12	STO, Madakasira		

13	STO, Rayadurg	8	STO, Pakala
14	STO, Singanamala	9	STO, Piler
15	STO, Tadpatri	10	STO, Punganur
16	STO, Uravakonda	11	STO, Satyaveedu
17	DTO, Ananthapur	12	STO, Srikalahasti
18	STO, Mudigubba	13	STO, Thamballapalli
	Chittoor District	14	STO, Tottambedu
1	Divnl. STO, Tirupati	15	STO, Vayalpadu
2	Divnl. STO, Madanapalli	16	STO, Palamaneru
3	Divnl. STO, Chittoor	17	STO, Puttur
4	STO, Bangarupalem	18	DTO, Chittoor
5	STO, Chandragiri	1	DTA, Ibrahimpatnam (Krishna Dist)
6	STO, Kuppam	2	AP State Capital Region Treasury (Ibrahimpatnam)
7	STO, Nagari		
			Total-211

Annexure 1.2

Statement showing district wise break up of ATOs/STOs

(As referred to in Para 1.1)

Sl.No.	Name of the District Treasury	Number of Divisional Sub Treasuries	Number of Sub Treasuries	Total
1.	Srikakulam	3	11	15
2.	Vizianagaram	2	10	13
3.	Visakhapatnam	4	9	14
4.	East Godavari	7	12	20
5.	West Godavari	5	10	16
6.	Krishna	5	13	19
7.	Guntur	4	13	18
8.	Prakasam	3	9	13
9.	Nellore	5	10	16
10.	Kurnool	3	11	15
11.	Kadapa	3	10	14
12.	Ananthapur	5	12	18
13.	Chittoor	3	14	18
14.	Director of Treasuries and Accounts.	0	0	1
15	AP Capital Region Treasury	0	0	1
Total	15	52	144	211

Anexure 2.1
Details regarding delay in receipt of Monthly Accounts
 (As referred in Para 2.1.1)

Sl No	Name of the Treasury	Due date	Month wise dealy in submission of Monthly Accounts by theTreasuries/PAOs during the year 2019-20												
			Apr 19	May 19	June 19	July 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19	Jan 20	Feb 20	March 20	No of times delay during the year
1	Srikakulam	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	24	2
2	Visakhapatnam	18 th	12	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	31	2
3	East Godavari	18 th	7	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	21	2
4	West Godavari	18 th	12	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	24	2
5	Krishna	18 th	7	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	30	2
6	Guntur	18 th	11	4	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	21	3
7	Prakasam	18 th	7	3	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	20	3
8	Nellore	18 th	7	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	21	2
9	Kurnool	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	25	2
10	Ananthapur	18 th	7	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	24	2
11	Chittoor	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	32	2
12	Kadapa	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	31	2
13	Vizianagaram	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	30	2
4	PAO, AP, New Delhi	18 th	6	7	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	24	3
15	PAO, Andhra Pradesh	18 th	6	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	31	2

Note: Delay in submission of Monthly Account is due to DTO's/PAO's administrative reasons

Annexure 2.2

Details of wanting vouchers to the end of March 2020
(As referred to in Para 2.1.2)

S.NO.	DISTRICT	NUMBER OF VOUCHERS	AMOUNT (₹)
1	ANANTHAPUR	3924	2385481104
2	CHITTOOR	9196	4189416809
3	EAST GODAVARI	3704	1133748250
4	GUNTUR	4989	5999032274
5	KADAPA	1227	462723126
6	KRISHNA	4547	1681225251
7	KURNOOL	5610	3317843619
8	NELLORE	6860	1242103280
9	PRAKASAM	1638	303870457
10	SRIKAKULAM	2453	612717483
11	VISAKHAPATNAM	7897	7626437441
12	VIZIANAGARAM	749	383750499
13	WEST GODAVARI	1936	2376335318
	TOTAL	54730	31714684911

Annexure 2.3

Details of Wanting DC Bills to the end of March 2020
(As referred to in Para 2.2)

Sl. No	District	No of outstanding AC bills	Amount(₹)
1	ANANTHAPUR	93	267752308
2	CHITTOOR	152	413485839
3	EAST GODAVARI	120	289510486
4	GUNTUR	251	634823244
5	KADAPA	99	215679089
6	KRISHNA	129	346621320
7	KURNOOL	131	482748664
8	NELLORE	169	597192722
9	PAO - ANANTAPUR	2	99088
10	PAO - ELURU	4	64000
11	PAO - GUNTUR	4	490032000
12	PAO - KADAPA	1	1000000000
13	PAO - KURNOOL	2	53750
14	PAO - VIJAYAWADA	7	97290720
15	PAO - VISAKHAPATNAM	1	200000000
16	PRAKASAM	102	199436662
17	SRIKAKULAM	164	5691871714
18	VISAKHAPATNAM	134	408123550
19	VIZIANAGARAM	131	373110788
20	WEST GODAVARI	101	363458406
	GRAND TOTAL	1797	1207,13,54,350

Annexure 2.4
Adverse Balance under Deposit Accounts in 2019-20
(As referred to in Para 2.3.1)

	Head of Account	OPENING BALANCE	RECEIPT	PAYMENT	CLOSING BALANCE
1	834200103 03 000	-2.00	0.00	0.00	-2.00
2	834200107 00 000	-693.00	0.00	0.00	-693.00
3	834200120 02 000	-1421502.00	0.00	0.00	-1421502.00
4	834200120 06 000	-3369845.00	0.00	0.00	-3369845.00
5	834200120 07 000	-5171897.00	0.00	0.00	-5171897.00
6	834200120 08 001	-232744371.00	5971656.00	20000.00	-226792715.00
7	834200120 08 002	-498899.00	0.00	0.00	-498899.00
8	834200120 08 003	-45840.00	0.00	0.00	-45840.00
9	834200120 08 004	-29681664.00	0.00	1522150.00	-31203814.00
10	84430010602 20 082	0.00	-43665841.00	9766091.00	-53431932.00
11	84430010602 28 004	0.00	-5420000.00	5967453017.00	-5972873017.00
12	84430010611 20 058	0.00	-475890573.00	205355784.00	-681246357.00
13	84430010615 29 008	0.00	-186050670.00	689645387.00	-875696057.00
14	844300108 00 000	-119849653.00	0.00	224462531.00	-344312184.00
15	844300108 01 021	-3996163486.00	0.00	0.00	-3996163486.00
16	844300109 02 000	-5904268.00	0.00	0.00	-5904268.00
17	84430011101 27 028	0.00	16508669.00	32935223.00	-16426554.00
18	84430011102 27 024	0.00	-132091864.00	0.00	-132091864.00
19	84430011115 27 023	0.00	369145052.00	385533460.00	-16388408.00
20	844300112 00 000	10100.00	932572.00	16127451.00	-15184779.00
21	844300116 01 000	-22590305.00	-4466693.00	0.00	-27056998.00
22	844300116 02 000	-1570219.00	0.00	0.00	-1570219.00
23	844300116 09 000	-324080.00	0.00	0.00	-324080.00
24	844300121 03 000	-143390.00	0.00	0.00	-143390.00
25	844800102 02 000	-113024198.00	15944.00	0.00	-113008254.00
26	844800102 03 000	-142221696.00	0.00	0.00	-142221696.00
27	844800102 04 000	-17845667.00	0.00	0.00	-17845667.00
28	844800102 05 000	-11206475.00	0.00	0.00	-11206475.00
29	844800102 12 000	-16720022.00	0.00	0.00	-16720022.00
30	844800102 13 000	-163931082.00	0.00	0.00	-163931082.00
31	844800102 14 000	-313730755.00	0.00	0.00	-313730755.00
32	844800109 01 002	-168191473.00	21649.00	336000.00	-168505824.00
33	844800109 01 003	-994555416.00	0.00	0.00	-994555416.00
34	844800109 01 004	-86228560.00	0.00	0.00	-86228560.00
35	844800109 02 005	-1003963.00	0.00	0.00	-1003963.00
36	844800109 03 000	-37862738.00	0.00	0.00	-37862738.00
37	844800109 03 010	-17178037.00	0.00	0.00	-17178037.00
38	844800109 03 011	-1365258.00	0.00	0.00	-1365258.00
39	844800109 03 013	-25699954.00	0.00	0.00	-25699954.00
40	844800109 04 007	-145866555.00	0.00	0.00	-145866555.00
41	844800110 11 000	-33885175.00	0.00	0.00	-33885175.00
42	844800110 35 000	-1830062.00	0.00	0.00	-1830062.00
43	844800110 38 000	-481816.00	0.00	0.00	-481816.00
44	844800110 39 000	-1722885.00	0.00	0.00	-1722885.00
45	844800110 46 000	-992367.00	0.00	0.00	-992367.00
46	844800111 01 000	-21170160.00	0.00	0.00	-21170160.00
47	844800120 04 000	-4716515.00	0.00	0.00	-4716515.00
48	844800120 07 000	-11978296.00	0.00	0.00	-11978296.00
49	844800120 14 000	-302977.00	0.00	0.00	-302977.00
50	844800120 15 000	-151448.00	0.00	0.00	-151448.00
51	844800120 16 000	-406583.00	0.00	0.00	-406583.00
52	844800120 21 000	-33475938.00	0.00	0.00	-33475938.00
53	844800120 26 000	-1590297.00	0.00	0.00	-1590297.00
54	844800120 27 006	-150355.00	0.00	0.00	-150355.00
55	844800120 27 007	-501058376.00	0.00	0.00	-501058376.00
56	844800120 27 009	-119416.00	0.00	0.00	-119416.00
57	844800120 27 010	-672499.00	0.00	0.00	-672499.00

58	844800120 27 012	-451039.00	0.00	0.00	-451039.00	
59	844800120 27 013	-1300000.00	0.00	0.00	-1300000.00	
60	844800120 35 000	-237183539.00	0.00	0.00	-237183539.00	
61	844900120 02 001	-7397323.00	0.00	0.00	-7397323.00	
62	844900120 11 001	-20.00	0.00	0.00	-20.00	
63	844900120 26 000	-563697.00	0.00	0.00	-563697.00	
64	844900120 46 000	-585410.00	0.00	0.00	-585410.00	
65	844900120 51 000	-301035.00	0.00	0.00	-301035.00	
66	844900120 52 000	-5884228.00	0.00	0.00	-5884228.00	
67	844900120 65 000	-12190.00	0.00	0.00	-12190.00	
68	844900120 75 000	-6329044.00	0.00	0.00	-6329044.00	
69	844900120 97 000	-4635670.00	0.00	0.00	-4635670.00	
70	855000102 01 000	-91415.00	0.00	0.00	-91415.00	
71	855000102 01 001	-1474164.00	0.00	0.00	-1474164.00	
72	855000102 01 002	-1075645.00	0.00	0.00	-1075645.00	
73	855000102 01 004	-980.00	0.00	0.00	-980.00	
74	855000102 01 006	-294600.00	0.00	0.00	-294600.00	
75	855000102 01 007	-147145.00	0.00	0.00	-147145.00	
76	855000102 01 008	-5727.00	0.00	0.00	-5727.00	
77	855000104 08 000	-12552565.00	0.00	0.00	-12552565.00	
Adverse Balances arrived after taking OLD and NEW HOA as per GO145						
78	83420012001 02 001	0.00	320991009.00	600000000.00	-279008991.00	NEW HOA
	834200120 11 001	216078059.00	224794276.00	250000000.00	190872335.00	OLD HOA
	Total	216078059.00	545785285.00	850000000.00	-88136656.00	
79	84430010602 08 001	0.00	-130976726.00	3900301.00	-134877027.00	NEW HOA
	844800120 12 000	-806746634.00	3591800.00	16153665.00	-819308499.00	OLD HOA
	Total	-806746634.00	-127384926.00	20053966.00	-954185526.00	
80	84430010602 14 001	0.00	-86871037.00	5115376.00	-91986413.00	NEW HOA
	84480011015 14 001	0.00	1220247040.00	1380819156.00	-160572116.00	
	844800110 34 000	224542642.08	0.00	35073298.00	189469344.08	OLD HOA
	Total	224542642.08	1133376003.00	1421007830.00	-63089184.92	
81	84430010611 11 003	0.00	-50886159.00	42881122.00	-93767281.00	NEW HOA
	844800110 32 000	-24167835.56	70417710.00	38740308.00	7509566.44	OLD HOA
	Total	-24167835.56	19531551.00	81621430.00	-86257714.56	
82	84430010611 20 032	0.00	-104095118.00	26670938.00	-130766056.00	NEW HOA
	844900120 09 003	690911.00	0.00	0.00	690911.00	OLD HOA
	Total	690911.00	-104095118.00	26670938.00	-130075145.00	
83	84430010611 20 037	0.00	16457262204.00	45011770227.00	-28554508023.00	NEW HOA
	844900120 14 001	3384045140.88	1385540804.00	1040306148.00	3729279796.88	OLD HOA
	Total	3384045140.88	17842803008.00	46052076375.00	-24825228226.12	
84	84430010611 20 038	0.00	-122944698.00	95978235.00	-218922933.00	NEW HOA
	844900120 15 000	-102498781.80	559346381.00	328829708.00	128017891.20	OLD HOA
	Total	-102498781.80	436401683.00	424807943.00	-90905041.80	
85	84430010611 20 040	0.00	44920425892.00	106577816628.00	-61657390736.00	NEW HOA
	844900120 19 000	2828434646.19	845795377.00	1147353442.00	2526876581.19	OLD HOA
	Total	2828434646.19	45766221269.00	107725170070.00	-59130514154.81	

86	84430010611 20 042	0.00	10332544091.0 0	23919668535.00	-13587124444.00	NEW HOA
	844900120 19 002	290278440.00	475439712.00	721185071.00	44533081.00	OLD HOA
	Total	290278440.00	10807983803.0 0	24640853606.00	-13542591363.00	
87	84430010611 20 044	0.00	4336698190.00	20520591944.00	-16183893754.00	NEW HOA
	844900120 23 000	2862111859.00	2522751358.00	1098713583.00	4286149634.00	OLD HOA
	Total	2862111859.00	6859449548.00	21619305527.00	-11897744120.00	
88	84430010611 20 045	0.00	717014611.00	2789276167.00	-2072261556.00	NEW HOA
	844900120 24 000	552457956.00	327058202.00	307775838.00	571740320.00	OLD HOA
	Total	552457956.00	1044072813.00	3097052005.00	-1500521236.00	
89	84430010611 20 046	0.00	6163675236.00	16277055250.00	-10113380014.00	NEW HOA
	844900120 27 000	3700047817.28	922905624.00	1900077674.00	2722875767.28	OLD HOA
	Total	3700047817.28	7086580860.00	18177132924.00	-7390504246.72	
90	84430010611 20 052	0.00	-3573270.00	6348479.00	-9921749.00	NEW HOA
	844900120 35 000	-45934380.72	6542728.00	13727440.00	-53119092.72	OLD HOA
	Total	-45934380.72	2969458.00	20075919.00	-63040841.72	
91	84430010611 20 054	0.00	6387101453.00	15386948758.00	-8999847305.00	NEW HOA
	844900120 38 000	1062629661.20	507212363.00	412732739.00	1157109285.20	OLD HOA
	Total	1062629661.20	6894313816.00	15799681497.00	-7842738019.80	
92	844300117 01 000	-2226911415.00	-1778502.00	0.00	-2228689917.00	OLD HOA
	84430011701 01 001	0.00	-223346374.00	0.00	-223346374.00	NEW HOA
	Total	-2226911415.00	-225124876.00	0.00	-2452036291.00	
93	844800110 29 000	-358757610.00	404834453.00	353800154.00	-307723311.00	OLD HOA
	84430010611 09 008	0.00	375285770.90	300866445.00	74419325.90	NEW HOA
	Total	-358757610.00	780120223.90	654666599.00	-233303985.10	
94	844800110 43 000	-404677017.00	1188297054.00	940811006.00	-157190969.00	OLD HOA
	84430010611 10 002	0.00	1270036367.00	1162739785.00	107296582.00	NEW HOA
	Total	-404677017.00	2458333421.00	2103550791.00	-49894387.00	
95	84480011015 12 001	0.00	8311500288.00	12455162804.00	-4143662516.00	NEW HOA
	844800110 15 000	2260700000.00	0.00	2260700000.00	0.00	OLD HOA
	Total	2260700000.00	8311500288.00	14715862804.00	-4143662516.00	
96	844900120 32 000	-21234211.00	28541544.00	23948626.00	-16641293.00	OLD HOA
	84430010611 20 050	0.00	17496358.00	9510353.00	7986005.00	NEW HOA
	Total	-21234211.00	46037902.00	33458979.00	-8655288.00	
97	844900120 33 000	-6591911.00	-47483950.00	7874127.00	-61949988.00	OLD HOA
	84430010611 20 051	0.00	10762768.00	852174.00	9910594.00	NEW HOA
	Total	-6591911.00	-36721182.00	8726301.00	-52039394.00	

Annexure 2.4 (a)
Discrepancies in Plus and Minus memorandum
(As referred to in Para 2.3.2)

District	S. No	Head of Account	Amount (₹)	Receipt/ Payment
East Godavari				
07/2019	1	8448-120-13-004	324270	Receipt
	2	8448-110-15-15-000-000	129628000	Receipt
	3	8443-800-02-001-001	11200	Receipt
	4	8443-800-02-001	1600	Receipt
	5	8443-108-01-002	2335	Receipt
	6	8342-117-05-001	215915	Receipt
	7	8342-101-02-000	7820	Receipt
	8	8448-110-15-15-000	7749361	Payment
	9	8342-101-02-000	3910	Payment
Vizianagaram				
08/2019	10	8448-110-15-15-000	155901525	Receipt
	11	8443-800-31-000	1892	Receipt
	12	8443-800-02-001-001	3800	Receipt
	13	8342-117-05-001-000	19527	Receipt
	14	8342-101-02-000	740	Receipt
	15	8448-110-15-15-000	60769646	Payment
	16	8443-800-31-000	946	Payment
09/2019	17	8342-101-02-000	320	Payment
	18	8449-120-15-42-000	26450496	Receipt
	19	8448-110-15-15-000	10511800	Receipt
	20	8443-800-02-001-001	4600	Receipt
	21	8342-117-05-001-000	18297	Receipt
	22	8342-101-02-000	1300	Receipt
	23	8448-110-15-15-000	47425460	Payment
10/2019	24	8342-101-02-000	700	Payment
	25	8449-120-15-42-000	6884260	Receipt
	26	8448-120-01-22-001-001	162239	Receipt
	27	8448-120-01-21-001-001	2047940	Receipt
	28	8448-111-01-15-001-004	10000000	Receipt
	29	8448-110-15-15-000	2352340	Receipt
	30	8448-109-01-07-003-001	23080	Receipt
	31	8448-109-01-06-002-001	82892	Receipt
	32	8448-109-01-05-001-001	1464419	Receipt
	33	8448-101-01-13-001-001	599726	Receipt
	34	8443-800-31-000	360	Receipt
	35	8443-800-02-001-001	5100	Receipt
10/2019	36	8443-123-01-01-001-001	16900	Receipt
	37	8443-106-11-17-001-001	31070900	Receipt
	38	8443-106-02-19-001-001	329737	Receipt
	39	8443-106-01-01-001-001	3600	Receipt
	40	8443-104-01-01-001-001	12722655	Receipt
	41	8443-103-01-01-001-001	915000	Receipt
	42	8342-120-01-02-001-001	90	Receipt
	43	8342-117-05-001-000	26073	Receipt
	44	8342-101-02-000	1700	Receipt
	45	8011-105-01-01-001-001	11850	Receipt
	46	8448-110-15-15-000	26276382	Payment
	47	8342-101-02-000	850	Payment

11/2019	48	8443-800-02-001-001	1700	Receipt
	49	8443-106-02-20-077-001	17808000	Receipt
	50	8342-117-13-04-001-001	186987	Receipt
	51	8342-117-05-001-000	24553	Receipt
	52	8342-101-02-000	300	Receipt
	53	8342-101-02-000	150	Payment
PAO AP				
09/2019	54	8443-800-02-001-001	2800	Receipt
	55	8342-101-02-000	600	Receipt
	56	8342-101-02-000	300	Payment
10/2019	57	8443-800-02-001-000	500	Receipt
	58	8443-108-01-003-001	80100758	Receipt
	59	8342-120-11-02-003-001	15186	Receipt
	60	8342-120-01-02-001-001	22169	Receipt
	61	8342-117-13-04-001-002	548436	Receipt
	62	8342-117-13-04-001-001	539227	Receipt
	63	8342-101-02-000	700	Receipt
	64	8011-105-01-01-001-002	1125	Receipt
	65	8011-105-01-01-001-001	131700	Receipt
	66	8342-101-02-000	350	Payment
11/2019	67	8443-800-02-001-001	500	Receipt
	68	8443-108-01-003-001	294912759	Receipt
	69	8342-117-13-04-001-001	827616	Receipt
	70	8011-105-01-01-001-002	2324864	Receipt
	71	8011-105-01-01-001-001	22312386	Receipt
PAO AP BHAVAN				
10/2019	72	8011-105-01-000	62150	Receipt
	73	8011-107-01-001-000	2670	Receipt
	74	8121-117-01-000	90	Receipt
	75	8342-117-04-001-000	23870	Receipt
	76	8342-120-11-001	960	Receipt
	77	8342-120-11-002	10200	Receipt
	11/2019	78	8342-120-01-02-001-002	10110
79		8342-120-01-02-001-001	840	Receipt
80		8342-117-01-04-001-001	22090	Receipt
81		8011-105-01-01-001-001	59350	Receipt

Annexure 2.5**Unposted items under Car Advance (GS) 7610-202-04-000**

(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
PAO - ANDHRA PRADESH	April-2019	31010777492019	13800
	May-2019	31043545652019	13800
	June-2019	31069235542019	13800
	July-2019	31106342982019	13800
KADAPA	July-2019	2019-851305	120
VIZIANAGARAM	Aug-2019	2019-1049884	750
EAST GODAVARI	Sept-2019	2019-1251338	852
	Sept-2019	2019-1252252	381
GUNTUR	Oct-2019	2019-1292485	140
CHITTOOR	Nov-2019	2019-1626483	1704
KURNOOL	Jan-2019	2019-1945410	83567
TOTAL			1,42,714

Annexure 2.5(a)
Unposted items under HBA (Oo) 7610-201-05
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
KURNOOL	April-2019	2019-442059	40
	April-2019	2019-43338	14177
	May-2020	2019-554945	40
	June-2019	2019-559149	40
	July-2019	2019-886970	80
	Dec-2019	31279339282019	75000
PRAKASAM	April-2019	31001150012019	500
	May-2020	31032108072019	500
	Nov- 2019	31209553482019	1000
PAO - ANDHRA PRADESH	May-2020	31040176762019	1035
	Feb-2020	31322701562019	7240
	Oct- 2019	2019-1453311	162
EAST GODAVARI	July-2019	2019-789454	50
	July-2019	31093722892019	3000
KADAPA	July-2019	2019-874613	2411
	Jan-2020	31289458672019	6286
NELLORE	July-2019	2019-968287	2400
	Sept-2019	2019-1192037	800
	Oct- 2019	2019-1248664	1100
VISAKHAPATNAM	Aug-2019	2019-1160142	1302
	Aug-2019	2019-1091890	6978
	Dec-2019	2019-1756952	3800
SRIKAKULAM	Sept- 2019	2019-1217768	750
KRISHNA	Oct- 2019	2019-1334295	651
	Nov- 2019	2019-1602562	651
	Dec-2019	2019-1782186	651
	Jan-2020	2019-2052378	651
	Feb-2020	2019-2305104	651
	Mar-2020	2019-2618110	-4770
		2019-2620498	-4770
		2019-2620685	-4770
		2019-2621407	-4770
		2019-2622038	-2290
		2019-2622601	-4770
		2019-2622742	-4770
2019-2503768	651		
ANANTHAPUR	Nov- 2019	2019-1622671	2481
VIZIANAGARAM	Nov- 2019	2019-1538199	200
	Mar-2020	2019-2577477	17258
WEST GODAVARI	Nov- 2019	2019-1573416	1500
CHITTOOR	Mar-2020	2019-2390465	366
	Mar-2020	2019-2396220	244
TOTAL			1,23,736

Annexure 2.5(b)
Unposted items under Motor Cycle adv. 7610-202-05
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
PRAKASAM	May-19	2019-473691	357
	Jul-19	2019-839064	357
	Aug-19	2019-1053893	357
	Sep-19	2019-1298076	7200
	Feb-20	2019-2249795	357
VIZIANAGARAM	May-19	2019-499292	750
PAO - ANDHRA PRADESH	Dec-19	2019-1749677	4000
TOTAL			13,378

Annexure 2.5(c)
Unposted items under PCA 7610-204-12
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
GUNTUR	May-2019	2019-508298	3637
	Mar-2020	2019-2494258	1654
		2019-2494258	1967
	Feb-2020	2019-2259844	1654
PAO - ANDHRA PRADESH	May-2019	2019-547290	-3740
CHITTOOR	Jul-2019	2019-844132	2777
	Aug-2019	2019-1073161	80
EAST GODAVARI	Oct-2019	2019-1448149	3683
	Nov-2019	2019-1543225	2500
KRISHNA	Oct-2019	2019-1400046	2702
	Jan-2020	2019-2017654	8192
SRIKAKULAM	Feb-2020	2019-2304597	2341
WEST GODAVARI	Mar-2020	2019-2603720	24438
TOTAL			51,885

Annexure 2.5(d)
Unposted debit items under PCA 7610-204-12-000
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
PAO - ANDHRA PRADESH	June-2019	882398	1000
		882234	1000
		881475	1000
		873323	1000
		880409	1000
		8748968	1000
		873064	1000
		882075	1000
		876994	1000
		882686	1000
		882298	1000
		592033	1000
TOTAL			12,000

Annexure 2.6
Details of overpayment cases as on 31-3-2020
 (As referred to in Para 2.5.1)

SI No	Name of the DDO	GPF A/c No	Name Sri/Smt	Over paid Amount (₹)
1	Addl. Director General of Police, CID, AP, Mangalagiri, Guntur(Dt.)	93447/POL	K.Hanumantha Rao	137681
2	EE, NSJO O & M, Macharla, Guntur.	22053/PH	Ch.Gopaiah	9234
3	MO, PHC Parchuru dt Prakasam	16002/MEDL	M.V.Subba Rao	36851
4	Dist Panchayat Officer, Chittoor	3494/PR	G Rama Jayam	43276
5	Medl Officer PhC Meliaputti Srikakulam	6985/MEDL	Mahendra Kumar Mugada	48793
TOTAL				2,75,835

Annexure 2.7
Unpaid Authorisations during 2019-20
 (FW authorizations issued but debit vouchers not received)
 (As referred to in Para 2.5.2)

Sl.No.	Treasury	No. of Accounts	Amount (₹)
1	ANANTHAPUR	55	27556962
2	CHITTOOR	29	10004931
3	EAST GODAVARI	71	9500558
4	GUNTUR	24	14953479
5	KADAPA	26	24695260
6	KRISHNA	49	11426080
7	KURNOOL	80	35083580
8	NELLORE	28	14527140
9	PRAKASAM	29	10107656
10	SRIKAKULAM	17	7802467
11	VISAKHAPATNAM	49	16077108
12	VIZIANAGARAM	29	22584443
13	WEST GODAVARI	22	4421794
TOTAL		508	20,87,41,458

Annexure 2.8
Misclassification of Clas IV GPF, CPS, ZPPF under Regular GPF during 2019-20
 (As referred to in Para 2.5.3)

TREASURY/PAO	CREDITS		DEBITS	
	No. of Items	AMOUNT (₹)	No. of Items	AMOUNT (₹)
ANANTHAPUR	321	2258968	18	477159
AP CAP REGN TRY (HQC) ANDHRAPRADESH	442	7459208	30	13656890
CHITTOOR	436	2454486	16	2019085
EAST GODAVARI	683	7235745	23	-134806
GUNTUR	471	3753651	34	2175285
KADAPA	419	1861413	13	371442
KRISHNA	439	5515713	57	-7355243
KURNOOL	526	4832693	32	717899
NELLORE	438	3655698	26	4772912
PRAKASAM	496	6647593	23	202961
Settlement Account AP	59	1054375	-	-
SRIKAKULAM	479	7750886	32	-3492601
TEs under TRY for Civil Account	35	-11179649	2	505112
VISAKHAPATNAM	811	6946847	18	4510361
VIZIANAGARAM	284	2851861	8	1946763
WEST GODAVARI	563	7208248	19	1253418
TOTAL	6902	6,03,07,736	351	2,16,26,637

Annexure 2.9
Operation of SA 111 during 2019-20
 (As referred to in Para 2.5.4)

DISTRICT	CREDITS		DEBITS	
	No of Vrs/Sch	Amount (₹)	No of Vrs/Sch	Amount (₹)
ANANTHAPUR	11	6273602	5	2093040
AP CAP REGN TRY (HQC) ANDHRAPRADESH	18	5251299	8	5168762
CHITTOOR	9	3059601	2	680000
EAST GODAVARI	10	7502381	6	1376819
GUNTUR	10	5399598	6	-420593
KADAPA	13	866408	7	4266565
KRISHNA	11	6759599	11	-4002750
KURNOOL	11	2365387	7	-262157
NELLORE	10	1832685	3	4131000
PRAKASAM	12	12289724	5	-570600
SRIKAKULAM	11	7440983	5	418288
TEs under TRY for Civil Account	2	-614628	1	38556
VISAKHAPATNAM	14	7965863	3	1616192
VIZIANAGARAM	11	8132579	3	1395000
WEST GODAVARI	11	5176028	5	1374572
TOTAL	164	7,97,01,109	77	1,73,02,694

Annexure 2.10
List of GPF accounts with Minus Balances
(As referred to in Para 2.5.5)

Sl.No	District	Suffix	A/C No	Name	Excess Amount(₹)
1	ANANTHAPUR	CVD	20008	VENKATESULU G	-111522
2		MEDL	82312	AKBAR BASHA PINJARI	-35737
3		MEDL	78182	SUEELA RANI N M M	-144862
4		POL	101895	RAJA RAO D	-26886
5	AP CAP REGN TRY (HQC) ANDHRAPRADESH	AGRI	26432	VENKATESWARLU Y R	-78586
6		POL	138860	SOMESWARA RAO CH	-167470
7	CHITTOOR	EDN	104416	MUNI REDDY P	-61809
8		EDN	84118	SRINIVASAN G	-39452
9		EDN	91208	ASHOK KUMAR PAPAIAH	-25879
10		EDN	79325	NARASIMHAREDDY G	-68092
11		EXC	9907	MADHU KALTHIREDDY	-28388
12		GA	59549	BALARAMUDU M	-47269
13		JUDL	16200	MOHD YOUSUF	-80740
14		MEDL	56324	USHA KUMARI K	-10612
15		MEDL	78072	AHANANDA M	-220485
16		MEDL	60614	VENKATESH BABU C	-75134
17		POL	133557	MAHAMMAD BASHA S	-19725
18		POL	158488	SARADHA P WPC3403	-113641
19		POL	132911	SURESHKUMAR M	-66241
20		POL	140404	CHANDHRASEKHAR C	-54870
21		PR	10114	MURALI MOHAN V	-201514
22	EAST GODAVARI	MEDL	68484	ELIZIBETH K	-42453
23		MEDL	62606	GANGA BHAVANI G	-77083
24		POL	115565	PHANESWARA RAO M V S	-32148
25		MEDL	55276	DEVAKUMAR A N V S	-76483
26	GUNTUR	AGRI	22869	GOPAL AMBADIPUDI	-62721
27		COOP	8462	SRINVASA RAO M	-16126
28		CT	11080	VEERA VARAPRASAD MEDIKONDU	-18972
29		EDN	69804	RAJESWARI G	-123218
30		JAIL	3022	JEEVANADHAM D	-40534
31		LAB	3896	HENRY HARSHAVARDHAN J	-55704
32		LAB	4063	VENKATESWARA RAO G	-23980
33		MEDL	48365	SRINIVASULU K	-39895
34		MEDL	87195	MASTANVALI P L	-69007
35		MEDL	69988	CHINNAMMA DULLA DR	-31855
36		PR	16404	RAMESH BABU D	-50801
37		PWWC	80626	PRASAD GUDUPU	-35930

38	GUNTUR	PWWC	78890	CHINA VEERABHADRUDU KONIKI	-24181
39		PWWC	78860	DAVEEDU BANKA	-10816
40		PWWC	64381	SK MOULASA	-65152
41	KADAPA	GA	58026	MAHABOOB BASHA D	-26153
42		JUDL	21566	NATARAJ A	-15997
43		MEDL	45741	ANKALA REDDY G	-10567
44		MEDL	60429	PEDDA OBULESU K	-259575
45		PWWC	67474	VENKATA REDDY P	-55164
46	KRISHNA	CVD	11711	SUBRAHMANYAM J	-9865
47		JUDL	21720	NAGENDRAMMA D	-9081
48		MEDL	59889	RADHAKRISHNASWAMY P D	-8288
49		MEDL	81280	SURENDAR PULAPAKA	-16930
50		MEDL	62664	SATYA SRINIVASA RAO V M	-24516
51		PR	10219	GOUSE BAIG	-18392
52	KURNOOL	EDN	74014	SEHASAYANA REDDY B	-134753
53		EXC	9700	NAGARAJU G	-85428
54		EXC	10822	VENKATESWARLU K	-33044
55		FOR	14262	VENKATA SUBBALAH P	-44598
56		GA	62079	SHAIK AZEEMNUNNISA BEGUM	-38438
57		MEDL	85527	VENKATESWARLU N	-44623
58		POL	92723	SAMUEL RAJA SEK HAR G	-13328
59		POL	134542	SRINIVAS RAO M	-9383
60		PW	64298	ARJUN NAIK BHUKKE	-83049
61		PWWC	81073	CHANDRA SEK HAR B	-152053
62	NELLORE	CT	9387	MALAKONDESWARA RAO	-44612
63		GA	67969	SIVA LINGA REDDY VODDIBOYINA	-17927
64		MEDL	67214	SIVAIAH Y	-13186
65		MEDL	58158	BHAGYALAXMI G	-26753
66		MEDL	65213	JYOTHI S	-55754
67	MEDL	42468	WILSON E	-64042	
68	PRAKASAM	CVD	16786	BRAHMAIAH KASUKURTHI VEERA	-161399
69		MEDL	33631	RAJESWARI N	-25359
70		PW	63421	SRINIVASA RAO T	-26221
71	SRIKAKULAM	EDN	77534	VISWANADHA NEYYILA	-65858
72		MEDL	69859	MAHENDRA KUMAR MUGADA	-61610
73		POL	156941	APPALA NAIDU R	-93771
74		PWWC	83331	TRINADHA TADELA	-11164
75	TEs under TRY for Civil Account	POL	148684	ARUNA KUMARI DAVULURI	-414433

76	VISAKHAPATNAM	GA	55224	JAI PRAKASH K	-65190
77		MEDL	76108	SAILAJA SADASIVUNI	-29219
78		MEDL	61953	RAMA RAO B	-66549
79		POL	125784	VIPLAVA RAJ KUMAR M	-53362
80		POL	103691	SYED ASADULLAH	-29287
81	VIZIANAGARAM	LR	8660	SRINIVASA RAO BANKAPALLI	-23973
82		POL	141727	APPA RAO A	-72970
83		POL	129435	GANGALAH P	-82111
84		PR	23151	RAVIKUMAR TATA	-70166
85		WEL	18093	SUBBA RAO MANDANGI	-53685
86		WEL	17649	MAHESWARA RAO G	-64564
87		PW	65732	SREENIVASA RAO B	-4225
88	WEST GODAVARI	CVD	18546	SRINIVASA SOMESWARA RAO G	-110203
89		MEDL	69654	VIJAYA KUMARI P	-67168
90		POL	128683	VENKATESWARA RAO T	-42273

Annexure 2.11

Authorisations paid during 2019-20 after Validation Period (i.e. after 6 months)

(As referred to in Para 2.5.6)

Sl.No.	Treasury	No. of Accounts
1	ANANTHAPUR	7
2	CHITTOOR	6
3	EAST GODAVARI	20
4	GUNTUR	7
5	KADAPA	1
6	KRISHNA	8
7	KURNOOL	12
8	NELLORE	13
9	PRAKASAM	1
10	SRIKAKULAM	6
11	VISAKHAPATNAM	9
12	VIZIANAGARAM	3
13	WEST GODAVARI	2
TOTAL		95

Annexure 2.12
List of duplicate credits for the year 2019-20
(As referred to in Para2.5.7)

Sl No	Series	A/c No.	Employee Name	Amount (₹)	Name of the DDO	Month	Voucher / Challan No.
1	EDN	82912	SRINIVASA RAO VENIGALLA	23220	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
2				23220	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
3	GA	60655	SRINIVASA RAO A	10765	TAHSILDAR CUMBUM	11/2019	V-07042019-1495624
4				10765	TAHSILDAR CUMBUM	11/2019	V-07042019-1477923
5	GA	61254	MADHUKAR BABU V R	9677	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
6				9677	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
7	MEDL	50886	VENKATA RAMANA D	77580	DIST LEP OFFICER KNL	10/2019	V-09012019-1319763
8				77580	DIST LEP OFFICER KNL	05/2019	V-09012019-538395
9	MEDL	67726	HEMASIKHARALA REDDY N	67999	MEDL OFFICER PHC SANTHAKOVVUR	01/2020	V-12072019-1694214
10				67999	MEDL OFFICER PHC THONDUR CDP	09/2019	V-12072019-792075
11	POL	115515	SATYANARAYAN A R	81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
12				81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
13	POL	115516	SRINIVASA RAO R V V U	85745	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
14				85745	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
15	POL	115517	BRAHMAJI RAO G	81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
16				81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
17	POL	115518	SATYANARAYAN A G V V	45401	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
18				45401	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
19	POL	115521	BALARAMA KRISHNA RAO Y	82628	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
20				82628	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228

21	POL	115523	SRINIVASA RAO K	66641	A O DIST,POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
22				66641	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1650078
23	POL	115528	VENKATESWARL U P	81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
24				81307	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1650078
25	POL	133373	VENKATA RAMANA M	9860	ADMN OFFICER DIST POLICE OFFICE VSP	06/2019	V-02012019-707201
26				9860	ADMN OFFICER DIST POLICE OFFICE VSP	06/2019	V-02012019-707201
27	POL	133953	MD FIROZ	10305	A.O D.P.O NELLORE	07/2019	V-08012019-787164
28				10305	ADMN OFFICER DIST POLICE OFFICE ONGOLE	02/2020	V-07012019-2439279
29	POL	141127	SUBBARAYUDU B	60167	ADMN OFFICER DIST POLICE OFFICE KNL	01/2020	V-09012019-1760360
30				60167	ADMN OFFICER DPO ATP	07/2019	V-10012019-917027
31	POL	145251	BHAGYA LAKSHMI MANEPALLI	2416	ADMN OFFICER DIST POLICE OFFICE ONGOLE	03/2020	V-07012019-2567326
32				2416	ADMN OFFICER DIST POLICE OFFICE ONGOLE	02/2020	V-07012019-2325737
33	POL	142663	LOVA RAJU M PC 2120	86864	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
34				86864	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
35	POL	145237	LAKSHMAN MARRI	13065	ADMN OFFICER DIST POLICE OFFICE ONGOLE	02/2020	V-07012019-2439279
36				13065	AO DPO GUNTUR RURAL GNT	06/2019	V-06012019-726407
37	POL	155085	NARAYANA RAO P PC 2119	71520	ADMN OFFICER DIST POLICE OFFICE KAKINADA	01/2020	V-03012019-1634954
38				71520	ADMN OFFICER DIST POLICE OFFICE KAKINADA	07/2019	V-03012019-751228
39	POL	156658	VENUGOPAL R	58738	ADMN OFFICER PTC VIZIANAGARAM	07/2019	V-22012019-674047
40				58738	ADMN OFFICER,DIST. POLICE OFFICER,SKL DIST	01/2020	V-01012019-1890075
41	PR	8561	RAMAKRISHNA RAO V	21312	EE PRI VIZIANAGARAM	03/2020	V-22012019-2311497
42				21312	EE PRI VIZIANAGARAM	03/2020	V-22012019-2311352
43	PR	21612	BASVESWARA RAO D U M	19222	MPDO MPP KOYYURU	09/2019	V-02062019-1279213
44				19222	MPDO MPP KOYYURU	09/2019	V-02062019-1278857
45	PWW C	78660	RAMBABU PANIGRAHI	13630	EE R&B DIVN TEKKALI	01/2020	V-01142019-1978766
46				13630	EE R&B DIVN TEKKALI	01/2020	V-01142019-1979526

47	TV	646	JOHN PAUL U	14765	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
48				14765	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
49	TV	676	KRISHNA MURTHY N	9246	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
50				9246	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
51	TV	697	NAGESHWAR RAO N	11487	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
52				11487	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
53	TV	703	SOMI REDDY M	9000	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
54				9000	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
55	TV	1231	VENKATESWARL U V	13329	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
56				13329	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
57	TV	1232	MOHAMMED AZAM	9639	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
58				9639	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
59	TV	1242	RAHIM S A	8280	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
60				8280	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
61	TV	1293	VENKATA RAMANA C	12075	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
62				12075	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
63	TV	1324	VIJAYA BHASKAR V	9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
64				9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
65	TV	1325	SUBBAIAH G	9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
66				9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269

67	TV	1326	MURTHY M	9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
68				9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
69	TV	1337	MUKESH KUMAR A	9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
70				9045	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
71	TV	1348	VENKATA KUMAR MARALA	11331	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
72				11331	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
73	TV	1446	SREENIVASULU J	10479	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
74				10479	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
75	TV	1488	SRIKANTH GADICHARLA	14840	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
76				14840	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
77	TV	1490	VARA PRASAD DSM	14840	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
78				14840	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
79	TV	1571	PRASAD KVLN	10305	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
80				10305	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
81	TV	1626	PRAKASH EY	13429	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
82				13429	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
83	TV	1839	SUVARNA KUMARI K	8385	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
84				8385	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
85	TV	1963	SIVA SANKAR S	16251	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-872035
86				16251	DY TRANSPORT COMMISSIONER KURNOOL	07/2019	V-09012019-686269
87	WEL	17514	RAO P T	10960	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448
88				10960	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130

89	WEL	17521	PADMAVATHI K	11440	HM T W A U P SCHOOL(GIRLS) NEELAKANTHAPURA M VZN	01/2020	V-22072019-1070587
90				11440	HM T W A U P SCHOOL(GIRLS) NEELAKANTHAPURA M VZN	01/2020	V-22072019-1888041
91	WEL	19115	KRISHANARAO VULAKA	13479	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448
92				13479	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130
93	WEL	25144	VEERA VENKATA VIJAYALAKSHMI T	281	HM TWAHS BODIGUEDEM POLAVARAM WGD DIST	05/2019	V-04132019-552512
94				281	HM TWAHS BODIGUEDEM POLAVARAM WGD DIST	05/2019	V-04132019-551822
95	WEL	25418	VIJAYA KUMARI T	9036	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448
96				9036	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130
97	WEL	25672	KUMARI M	11560	HM T W A U P SCHOOL(GIRLS) NEELAKANTHAPURA M VZN	01/2020	V-22072019-1888041
98				11560	HM T W A U P SCHOOL(GIRLS) NEELAKANTHAPURA M VZN	01/2020	V-22072019-1070587
99	WEL	25796	BHARATHI T	9036	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448
100				9036	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130
101	WEL	26019	APPALASWAMI NAIDU GOTTAPU	8873	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130
102				8873	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448
103	WEL	27013	GANAPATHI RAO GUNAGENJI	10712	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-868130
104				10712	HM TWAS KOTTAGUDA VZN	01/2020	V-22072019-1887448

Annexure 2.13
List of duplicate debits from 05/2018 to 01/2019
(As referred to in Para 2.5.8)

SI No	Series	A/C No	Name	Amount (₹)	DDO	Month	Vr.No.
1	POL	159571	APPA RAO T	200000	Commandant 9 Bn Apsp Venkatagiri Nellore Dt	08/2018	V-08102018718958
2				200000	Commandant 9 Bn Apsp Venkatagiri Nellore Dt	08/2018	V-08102018791008
3	POL	160568	CHITTI BABU P	78000	Admn Ofr Intelligence Hyd- Bad	07/2018	V-27002018440495
4				78000	Admn Ofr Intelligence Hyd- Bad	07/2018	V-27002018437160
5	POL	75609	ISSAC D	717265	Admn Officer Dist Police Office Ongole	02/2019	V-07012018-2257107
6				717265	Admn Officer Dist Police Office Ongole	02/2019	V-07012018-2231844
7	POL	131111	KOTAIH S	90000	Commandant 9 Bn Apsp Venkatagiri Nellore Dt	08/2018	V-08102018717720
8				90000	Commandant 9 Bn Apsp Venkatagiri Nellore Dt	08/2018	V-08102018791268
9	WEL	25808	POLAYYA CH	250000	HM T W A S Antivalasa	06/2018	V-22102018222915
10				250000	HM T W A S Antivalasa	06/2018	V-22102018245806
11	PWW C	72723	PRABHAKAR B	120000	EE R&B Division Dharmavaram	08/2018	V-10032018681347
12				120000	EE R&B Division Dharmavaram	08/2018	V-10032018682424
13	POL	138657	RAJA RAO N	300000	Admn Officer Dist Police Office Knl	07/2018	V-09012018642664
14				300000	Admn Officer Dist Police Office Knl	07/2018	V-09012018642664
15	EDN	60584	RANGANAYUK ULU A V	333304	PRL GJC Gudibanda Atp Dt	10/2018	V-10122018-1267833
16				333304	PRL GJC Gudibanda Atp Dt	10/2018	V-10122018-924101
17	POL	130976	REDDY CH V	50000	Commandant 9 BN APSP Venkatagiri Nellore Dt	08/2018	V-08102018814299
18				50000	Commandant 9 BN APSP Venkatagiri Nellore Dt	08/2018	V-08102018814111

19	JUDL	16633	SYED PARVEEN	200000	PRL Junior Civil Judge CDP	06/2018	V-12012018237532
20				200000	PRL Junior Civil Judge CDP	06/2018	V-12012018265975
21	POL	114981	VENUGOPAL RAO R	135000	AO DPO Guntur Rural GNT	11/2018	V-06012018-1604169
22				135000	AO DPO Guntur Rural GNT	11/2018	V-06012018-1604330
23	GA	65555	YERIKALA RAMUDU	100100	STO Allagadda	05/2018	V-09032018139849
24				100100	STO Allagadda	05/2018	V-09032018143294

Annexure 2.14

Un-reconciled Net differences of RBD

(As referred to in Para 2.6)

S.No	Year	Debits (₹) AG's Books	Credits (₹) RBI's Books
1	1991-92	14,56,842.21	NIL
2	1994-95	88,949.00	NIL
3	2005-06	1,20,000.00	NIL
4	2012-13	NIL	10,004
5	2013-14	2,956.00	3,70,098.00
6	2014-15	7,28,54,015.00	86,81,646.00
7	2015-16	24,10,382.00	4,30,804.00
8	2016-17	5,13,76,083.20	30,13,699.00
9	2017-18	43,73,59,371.85	25,04,31,007.90
10	2018-19	92,676.00	2,26,444.00
11	2019-20	1,41,140.00	10,71,771.00
Total		48,76,14,706.26	26,20,70,406.90
Net Diff		22,55,44,299.36	

Annexure-3.1.1
List of Offices inspected during 2019-20
(As referred to in Para 3.1.2)

SI.No	Name of DTO /STO	SI.No	Name of DTO /STO
	Vizianagaram District	43	STO Puttur
1	STO Salur	44	Divnl. STO Tirupathi
2	STO Gajapathinagaram	45	STO Srikalahasthi
3	STO S.Kota		Guntur District
4	STO Cheepurupalli	46	Divnl. STO Gurajala
5	STO Vizianagaram	47	STO Piduguralla
6	DTO Vizianagaram	48	STO Rajupalem
7	STO Nellimarla	49	STO Sattenapalle
8	STO Badangi at Therlam	50	Divnl. STO Narasaraopeta
9	Divnl. STO Parvathipuram	51	STO Chilakaluripeta
10	STO Bobbili	52	STO Bapatla
11	STO Bhogapuram	53	STO Ponnuru
12	STO Kothavalasa	54	STO Repalle
	Srikakulam District	55	Divnl. STO Tenali
13	STO Sompeta	56	STO Guntur
14	STO Palasa	57	DTO Guntur
15	STO Kotabommali	58	STO Mangalagiri
16	STO Srikakulam	59	STO Vinukonda
17	DTO Srikakulam		Ananthapur District
18	STO Ranasthalam	60	STO Gooty
19	STO Ponduru	61	STO Tadipatri
20	STO Rajam	62	STO Ananthapur
21	Divnl. STO Tekkali	63	DTO Ananthapur
22	STO Narasannapeta	64	STO Singanamala
23	STO Amudalavalasa	65	STO Mudigubba
24	Divnl. STO Palakonda	66	Divnl. STO Kadiri
	East Godavari District	67	Divnl. STO Penukonda
25	STO Rajole	68	STO Madakasira
26	STO Kothapeta	69	STO Guntakal
27	Divnl. STO Amalapuram	70	STO Uravakonda
28	Divnl. STO Rajahmundry	71	STO Kanekal
29	Divnl. STO Rampachodavaram	72	Divnl. STO Kalyandurg
30	Divnl. STO Peddapuram	73	Divnl. STO Dharmavaram
31	Divnl. STO Kakinada		Krishna District
32	DTO East Godavari	74	STO Avanigadda
33	Divnl. STO Ramachandrapuram	75	STO Movva
34	STO Rayavaram	76	STO Machilipatnam
35	STO Alamuru	77	DTO Krishna
	Chittoor District	78	STO Mylavaram
36	Divnl. STO Madanapalli	79	STO Thiruvuru
37	STO Punganuru	80	STO Nandigama
38	STO Kuppam	81	STO Jaggaiahpetta
39	STO Palamaneru	82	STO Gannavaram
40	STO Chittoor	83	Directorate of Treasuries and Accounts (DTA)
41	DTO Chittoor	84	AP Capital Region Treasury(CRT)
42	STO Bangarupalem	85	Divnl. STO Vijayawada(W)

86	Divnl. STO Vijayawada(E)	115	Divnl. STO Kovvur
87	STO Vuyyuru	116	STO Chintalapudi
88	Divnl. STOGudivada	117	STO Eluru
89	Divnl. STONuzividu	118	DTO West Godavari
	Prakasam District	119	STO Tadepalligudem
90	STO Cumbum		Visakhapatnam District
91	Divnl. STO Markapur	120	Divnl. STO Paderu
92	STO Yerragondapalem	121	STO Araku
93	STO Martur	122	STO Bheemunipatnam
94	STO Podili	123	STO Chodavaram
95	STO Kanigiri	124	STO Madugula
96	STO Giddaluru	125	Divnl. STO Anakapalle (E)
97	STO Addanki	126	STO Anakapalle (W)
98	STO Chirala	127	DTO Visakhapatnam
99	DTO Prakasam at Ongole	128	STO Visakhapatnam
100	STO Darsi	129	STO Yelamanchili
	Kadapa District	130	STO Kotauratla
101	Divnl. STO Jammalamadugu	131	Divnl. STO Narsipatnam
102	STO Kadapa	132	STO Chintapalle
103	DTO Kadapa		Kurnool District
104	Divnl. STO Rajampet	133	STO Srisailam
105	STO Rayachoti	134	STO Nandikotkur
106	STO Sidhavatham	135	STO Kurnool
	West Godavari District	136	DTO Kurnool
107	Divnl. STO Narasapuram	137	STO Gudur
108	STO Palakollu	138	STO Yemmiganur
109	STO Bhimavaram	139	Divnl. STO Adoni
110	STO Tanuku	140	STO Atmakur
111	STO Nidadavole	141	STO Allagadda
112	STO Bhimadole	142	Divnl. STO Nandyal
113	Divnl. STO Jangareddygudem	143	STO Banaganapalli
114	STO Polavaram		

Annexure 3.1.2

District wise break up of outstanding Inspection Reports and Paras to the end of March 2020

(As referred to in Para 3.1.3)

District	Inspection Reports	Paragraphs
DTA AP	2	23
Srikakulam	59	196
Vizianagaram	35	121
Visakhapatnam	41	242
East Godavari	56	191
West Godavari	48	163
Krishna	60	226
Guntur	76	260
Prakasam	43	198
Nellore	41	124
Kurnool	41	117
Ananthapur	45	163
Kadapa	45	213
Chittoor	41	169
APCRT	1	4
TOTAL	634	2410

Annexure-3.2.1
Statement of Deposits ('B' Category) not lapsed as on 31ST March 2020
(As referred to in Para 3.2.1)

Sl.No	District	Name of STO/DTO	Nomenclature	HOA	Amount due or lapse as on 31.03.2019 (₹)	
1	Vizianagaram	S.T.O Gajapathinagaram	Revenue Deposits	8443-101-01	11,875	
2			STO Vizianagaram	Revenue Deposit	8443-101-01	2,62,091
3		Criminal Court Deposit		8443-105-01	21,35,293	
4		Contract Labour Act Deposit		8443-116-01	95,765	
5		DTO Vizianagaram		Election Deposits	8443-121-01	40,000
6				Criminal Court Deposit	8443-105-01	12,000
7			Contract Labour Act Deposit	8443-116-01	50,800	
8	Prakasham	STO Chirala	Revenue Deposit	8443-101-01	4,73,171	
9			Criminal Court Deposit	8443-105-01	6,14,920	
10			Security Deposit	8443-103-01	3,300	
11		STO Addanki	Caution Money Deposit	8443-106-01	49,242	
12		STO Podili	Revenue Deposit	8443-101-01	30,168	
13		STO Kanigiri	Election Deposit	8443-121-01	2,05,000	
14			Caution Money Deposit	8443-106-01	395	
15		STO Cumbum	Revenue Deposit	8443-101-01	15,014	
16		STO Markapur	Revenue Deposit	8443-101-01	84,79,411	
17		STO Martur	Revenue Deposit	8443-101-01	74,567	
18	Chittoor	STO Madanapalli	Security Deposit	8443-116-01	34,600	
19			Revenue Deposit	8443-101-01	9,191	
20		STO Punganur	Revenue Deposit	8443-101-01	2,10,156	
21			Election Deposit	8443-121-01	75,000	
22			Caution Money Deposit	8443-106-01	2,92,193	
23		STO Kuppam	Criminal Court	8443-105-01	58,000	
24		STO Palamaner	Criminal Court	8443-105-01	1,52,100	
25			Revenue Deposit	8443-101-01	29,652	
26		STO Chittoor	Revenue Deposit	8443-101-01	6,745	
27		DTO Chittoor	Criminal Court Deposit	8443-105-01	35,28,502	
28		STO Bangarupalem	Revenue Deposit	8443-101-01	600	
29			Caution Money Deposit	8443-106-01	1,87,761	
30		STO Puttur	Criminal Court	8443-105-01	1,67,315	
31			Labour Act Deposit	8443-116-01	900	
32	Revenue Deposit		8443-101-01	53,587		
33	Chittoor	STO Srikalahasti	Election Deposit	8443-121-01	1,15,000	
34			Criminal Court	8443-105-01	17,500	
35			Revenue Deposit	8443-101-01	1,26,445	
36			Caution Money Deposit	8443-106-01	53,285	
37		STO Tirupathi	Election Deposit	8443-121-01	2,55,000	
38			Security Deposit	8443-103-01	61,126	
39			Revenue Deposit	8443-101-01	6,25,349	
40			Labour Act Deposit	8443-116-01	8,51,025	
41		Caution Money Deposit	8443-106-01	4,43,079		
TOTAL					1,99,07,123	

Annexure-3.2.2
Details of Category 'C' Deposits not lapsed as on 31st March 2020
(As referred to in Para 3.2.2)

Sl.No	District	Name of DTO/STO	Nomenclature	Head of Account	Amount due for lapse as on 31.03.2019 (₹)
1	Prakasam	STO Markapur	CDP Grant	8448-120-22	23,21,562
2			MDM Grant	8448-120-22	8,25,136
3	Chittoor	STO Punganur	Women and Child Welfare	8448-109-02-003	7,50,009
4		STO Kuppam	Women and Child Welfare	8448-109-02-003	1,00,001
5		DTO Chittoor	Women and Child Welfare	8448-109-02-003	8,04,243
6		STO Srikalahasti	Women and Child Welfare	8448-109-02-003	65,885
7		ACDP Funds	8448-120-22	1,91,190	
8		STO Tirupathi	Women and Child Welfare	8448-109-02-003	14,425
TOTAL					50,72,451

Annexure-3.2.3
Details of Abstract Contingent bills drawn for which Detailed Contingent bills are pending
(As referred to in Para 3.2.3)

Sl No	District	DTO/STO	No of pending AC Bills	Amount of AC Bills (₹)
1	Prakasam	STO Chirala	5	16,68,948
2		STO Giddalur	6	3,24,020
3	Chittoor	STO Kuppam	7	29,39,200
4		STO Palamaner	1	25,84,000
5		DTO Chittoor	53	17,22,58,302
6	Srikakulam	STO Palasa	14	2,65,92,768
7		DTO Srikakulam	181	552,74,32,381
8		STO Ranasthalam	6	36,72,069
9		STO Narsannapeta	4	47,28,050
10	Krishna	STO Tekkali	6	1,07,47,627
11		STO Jaggayyapeta	11	39,65,822
12	East Godavari	DTO Krishna	33	14,41,31,048
13		STO Rajahmundry	10	66,38,300
14	Kadapa	DTO East Godavari	121	24,87,15,567
15		DTO Kadapa	55	17,88,32,823
16	West Godavari	STO Palakol	4	7,01,680
17		STO Polavaram	8	18,82,743
18		STO Kovvur	3	38,96,000
19	Guntur	STO Chinthalapudi	13	1,09,43,568
20		STO Rajupalem	2	1,85,817
21		STO Narsaraopeta	15	1,12,59,353
22		STO Chilakaluripeta	3	55,57,000
23	Anantapur	STO Vinukonda	24	1,30,37,193
24		STO Kadiri	11	71,00,600
25	Kurnool	STO Nandyal	10	25,92,998
26		STO Madugula	4	11,83,000
27	Vishakapatnam	DTO Visakhapatnam	97	32,48,67,832
28		STO Narsipatnam	3	1,23,000
29		STO Chodavaram	4	12,23,400
30	Vizianagaram	STO Parvathipuram	23	86,44,379
31		DTO Vizianagaram	60	21,26,03,008
TOTAL			797	694,10,32,496

Annexure-3.2.4
Statement of adverse balances in PD Accounts
(As referred to in Para 3.2.4)

Sl.No	Name of the DTO/STO	Name of the DDO	Head of Account	Balances (₹)
1	DTO Vizianagaram	Asst. Commissioner labour VZM	844300160001000000VN	-1000
2		Asst Director ,DT ,INS ,OFF VZM	8011001050001000000VN	-139816587
3		JUDL I Class MAG S.M.C. VZM	8443001050001000000VN	-100000
4		Collector & Chairman DRDA VZM	8448001200012000000VN	-590670
5		DY CEO ZP VZM	8448001090003002000VN	-15807
6		AD Fisheries VZM	8448001200022000000VN	-14100
7	STO Nellimarla	Commissioner, Nagar Panchayat, Nellimarla	8448-102-03-004	-5,01,488
8	STO Vizianagaram	Spl.Officer, GP, Chelluru,	8448-109-01-006	-48757
9		Spl.Officer, GP, Dwarapudi,		-41582
10	STO, Vijayawada (W)	Jt. Director of Insurance Vijayawada	8011001050001000000VN	-4,83,268
TOTAL				-14,16,13,259

Annexure-3.2.5
Details of PD Accounts not in operation for more than 3 years
(As referred to in Para 3.2.5)

Sl. No	Name of the STO/DTO	District	Name of the Administrator	Head of Account
1	DTO Srikakulam	Srikakulam	MPDO, Kotabommali	8448-109-02-003
2			MPDO, Veeraghattam	8448-109-02-003

Annexure-3.2.6
Unadjusted balances in CPS accounts under HOA 8342-00-117-04-001 and HOA 8342-00-117-04-002
(As referred to in Para 3.2.6(ii))

Sl No	Name of STO/DTO	Amount of balance outstanding in (₹)		To the end of
		HOA 8342-00-117- 04-001	HOA 8342-00-117-04-002	
1	STO Chirala	-90,65,910	4,04,923	07/2019
2	STO Addanki	-55,70,556	12,57,899	07/2019
3	STO Podili	-76,80,916	4,62,086	12/2018
4	STO Kanigiri	-2,00,80,894	1,95,679	-
5	STO Giddalur	-81,95,233	NIL	-
6	STO Cumbum	-60,93,038	840	08/2019
7	STO Markapur	-1,80,45,868	23,959	-
8	STO Yerragondapalem	-1,30,78,480	1,99,877	-
9	STO Martur	-75,57,904	9,84,643	-
10	STO Bangarupalem	-1,51,212	44,60,114	-
TOTAL		-9,55,20,011	79,90,020	

Annexure-3.2.7**Statement of the amounts drawn by the staff of GP/MPDO (DEOs)**

(As referred to in Para 3.2.7)

Sl. No	Name , Beneficiary Code & Bank A/c No.	Bill Number	Amount (₹)
STO JANGAREDDYGUEDEM			
1	SMT Subhadra Monagala, 14104684 Bank A/c No.30921158311	2018-392509	29,419
2	SMT Subhadra Monagala, 14104684 Bank A/c No.30921158311	2018-427400	27,080
3	SMT Subhadra Monagala, 14104684 Bank A/c No.30921158311	2018-641718	1,13,254
4	Smt.Tati Vijaya Kumari, 14104336 Bank A/c No. 30923401648	2018-247265	14,000
5	Sri L. Raju, 1000218192 Bank A/c No.025910100000371	2018-2712108	1,37,910
6	Sri L. Raju, 1000218192 Bank A/c No.025910100000371	2019-882478	92,397
7	Sri L. Raju, 1000218192 Bank A/c No.025910100000371	2018-371776	1,01,117
8	Sri Manoj Kumar Gupta, 1000329097 Bank A/c No.36312200030223	2018-1836564	88,940
STO YERRAGONDAPALEM			
9	D.ManjuNadh, 1000222104	2018-1670640	1,79,717
10		2019-698432	1,49,862
11		2018-370900	1,55,740
12		2019-1008249	8,00,000
STO PUNGANUR			
13	A S Sivaraj, 1000240077	2018-664372	1,72,000
14		2018-664198	51,000
15		2018-664135	81,700
16		2018-490238	72,400

Annexure-3.2.8
Statement of self drawal by the PD Administrators
(As referred to in Para 3.2.8)

Sl.No	DTO/STO	District	PD Administrator/ Name of the beneficiary & Code	Cheque No./Bill No.	Payment Date	Amount (₹)
1	STO Martur	Prakasam	MPDO, Martur 817708	2018-675674		38,178
				2018-675567		38,178
2	STO Punganur	Chittoor	Sarpanch, GP Kanduru, Smt. Poojari Eswaramma, 30031741	2018-628299	31.07.2018	10,00,000
3	STO Kuppam			MPDO, Kuppam, 813178	2018-286164	15.06.2018
4	DTO Chittoor		Registrar SV University, 817663	2018-255347	13.06.2018	2,57,56,143
				2018-355387	03.07.2018	2,36,67,029
				2018-651632	03.08.2018	24,2,33,354
				2018-747321	27.08.2018	23,99,658
				2018-889679	31.08.2018	2,36,79,506
				2018-1083965	01.10.2018	2,27,95,432
				2018-1390900	02.11.2018	2,57,85,104
				2018-1760845	28.11.2018	2,59,53,392
				2018-2097960	03.01.2019	3,04,41,032
				2018-2329270	08.02.2019	2,98,20,865
2018-2603266	06.03.2019		2,95,87,234			
4	DTO Chittoor	Registrar. SPMV Vidyalaya	2018-2145	20.04.2018	3,00,33,924	
			2018-65261	05.05.2018	3,43,15,241	
			2018-402153	09.07.2018	1,08,72,158	
			2018-2331252	30.01.2019	1,01,64,607	
			2018-2563593	06.03.2019	82,38,626	
		Registrar, Dravida University	-	-	10,65,91,255	
5	STO Kotabommali	Srikakulam	Sarpanch Gram Panchayat Kottabommali / 30030978	2018-331805	28-06-2018	3,00,000
6	STO Srikakulam		Special Officer/Chapuram / 1000016220	2018-1430925	01-11-2018	20,21,077
7	STO Ponduru		Korukonda Jayalakshmi/ 30040392	2019-342255	29-04-2019	1,82,788
				2018-528251	18-07-2018	2,66,626
		2019-343692		29-04-2019	64,420	
		2019-343691		29-04-2019	98,637	
8	STO Therlam	Vizianagaram	Appala Naidu 100013097	2018-440424	05-07-2018	1,40,000
9	STO Gannavaram	Krishna	GP Bapulapadu 81816	2018-2412697	31-03-2019	2,16,588
10	STO Rajahmundry	East Godavari	Registrar, Adikavi Nannayya University.	2275225	28-03-2019	3,70,51,750
				1152034	20-10-2018	5,00,000
				980566	01-10-2018	3,70,51,750
				427336	11-07-2018	4,00,55,659
				193025	30-05-2018	1,06,94,682
				179562	29-05-2018	3,28,22,833
11	DTO East Godavari	East Godavari	Registrar, JNTU.	2018-1341333	02-01-2019	12,04,77,500
				2018-933960	01-10-2018	12,04,77,500
				2018-285382	24-07-2018	25,95,65,000
12	DTO East Godavari	East Godavari	Vice Chairman GUDA	2018-2350106	05-02-2019	77,57,100
				2018-2350487	05-02-2019	12,37,500
				2018-796694	06-09-2018	63,00,000
				2018-798064	06-09-2018	10,00,000
				2018-794126	06-09-2018	49,21,421
13	STO Peddapuram	East Godavari	Sarpanch GRagampet 1000016423	2018-721449	04-08-2018	4,99,200
14			Sarpanch, GP, Kattamuru	2018-1547296	16-11-2018	4,46,400
15			Sarpanch, Marripudi 30033325	2018-1960432	03-01-2019	4,00,000
16			STO Kakinada	Sarpanch, GP Atchutapuram 1000016748	2018-314891	29-06-2018

17	STO Razole	East Godavari	Kaki Laxmi Devi 1000016469	2018-556124	20-07-2018	3,02,000	
18	STO Kothapeta		GP Chitrapudi 03062202017,1000015186	2018-292712	26-06-2018	4,00,000	
19			GP k Pedapudi 03062202059,1000015185	2018-293852	25-06-2018	4,00,000	
20	STO Bhimavaram	West Godavari	Sarpanch,GPVeeravasaram	2018-1788129	01.12.2018	1,16,750	
21				Panchayati Secretary	2018-1788024	01.12.2018	1,16,750
					1072432	27.09.2018	1,12,318
22	STO Nidadavole	Panchayati Secretary	590395	30.07.2018	2,48,741		
			465186	09.07.2018	2,64,691		
23			Rekapalli Gangadhara Rao, Panchayat Secretary & 14108218	2018-2200661	14.01.2019	1,35,000	
				2018-670940	31.07.2018	1,00,000	
24	STO Tanuku	West Godavari	KayalaVenkataRamanand, GP Undrajavaram &1000170788	2018-2342941		2,00,000	
25				Sarakadam Apparao Sarpanch, Gram Panchayat, Paluru,Attili, (Mandal) & 1000014348	2019-995310		95,500
					2019-726848		95,500
26			Akula Venkataraman Sarpanch, GramPanchayat, Ballipadu, Attili, (Mandal) &n 30036473	2018-307535		1,20,000	
27	STO Bhimadole		Kandula Vani 14093109	2018-387612		1,20,000	
				2018-669041		3,50,000	
28			Pydimalla sirisha 1000019586	2018-2298564	31.03.2019	1,00,000	
				2018-519753	16.07.2018	1,74,397	
29	STO Kadapa		Sarpanch Chennur 1000066881	2018-618968	25.07.2018	1,60,000	
				2018/199852	25.06.2018	3,50,269	
30	DTO Kadapa	Kadapa	Registrar Yogi Vemana University. 817563	2018/1119068	09.10.2018	15,64,889	
				2018/317448	25.06.2018	12,87,489	
				2018/2287672	06.02.2019	6,86,486	
				120549	22.05.2018	24,77,73,791	
				414500	02.07.2018	1,58,28,594	
				637748	31.07.2018	1,75,29,955	
				830369	21.08.2018	34,86,154	
				1030479	20.09.2018	35,04,980	
				1361707	26.10.2018	35,45,333	
				1648173	17.11.2018	35,27,598	
31	STO Rajupalem	Guntur	Sarpanch , Machayapalem	2005097	29.12.2018	36,72,861	
				2250945	31.01.2019	41,40,954	
32			2545859	01.03.2019	50,11,997		
33	STO Anantapur		Sarpanch BukkarayaSamudram 1000017017	2018-245610	07.06.2018	7,12,000	
				2018-245882	07.06.2018	9,99,922	
34			Sarpanch Upparapalli 1000016889	2018-585005	24.07.2018	9,44,531	
35	DTO Anantapur	Anantapur	Registrar, SKU, ATP	2018-1875038	17.12.2018	8,15,255	
				2018-1447155	02.01.2019	4,22,45,929	
				2018-1033774	01.10.2018	13,82,75,321	
				2018-491026	23.08.2018	18,05,21,250	
				2018-289409	26.06.2018	1,18,58,3511	
				2018-231610	15.06.2018	18,05,21,250	
				2019-1811329	03.12.2019	1,10,17,993	
				2019-1608694	01.11.2019	1,09,84,522	
				2019-1396005	03.10.2019	1,34,83,894	
34				2019-1214786	02.09.2019	1,26,63,357	
				2019-270101	22.05.2019	7,59,42,799	

36	DTO Anantapur	Anantapur	Secretary, ZGS, ATP	2018-2477914	19.02.2019	51,33,937
				2018-1988162	12.02.2019	17,61,167
				2018-1993310	12.02.2019	35,00,000
				2018-1792311	29.11.2018	29,50,000
				2018-695099	01.08.2018	20,41,250
				2018-479136	12.07.2018	10,55,970
				2018-438353	07.07.2018	12,18,860
				2018-301554	22.06.2018	12,47,312
				2018-301632	22.06.2018	18,03,071
				2019-1044715	08.08.2019	14,17,916
				2019-708819	11.11.2019	19,80,562
				2019-594352	16.05.2019	24,82,360
				2019-500421	29.04.2019	36,34,309
				2019-361255	18.04.2019	20,00,000
2019-361254	18.04.2019	10,00,000				
2019-361252	18.04.2019	25,75,000				
37			VC, AHUDA	2018-1604811	21.11.2018	76,54,197
38	STO Siganamala	Anantapur	Sarpanch, Kallur 1000015227	2018-1474975	08.11.2018	18,65,818
39			MGNREGS, Kallur 1001207910			
40			Sarpanch, Narpala 1000016133	2018-634240	30.07.2018	21,350
41			Sarpanch W Narsapuram 30032191	2018-670992	17.12.2018	3,36,295
42			Sarpanch, Lolluru 30034572	2018-298792	18.06.2018	40,000
				2018-298757	18.06.2018	40,000
43			GP, B Pappuru 30032135	2018-433096	04.07.2018	35,000
44			GP, Racheipalli 30017435	2018-443270	06.07.2018	35,000
45			Sarpanch Narpala 1000016133	2018-638701	30.07.2018	22,194
				2018-631824	30.07.2018	22,194
46	STO Mudigabba	Anantapur	Sarpanch, Jayaramula Gajula 1000454625	2018-671597	02.08.2018	21,417
				2018-671813	02.08.2018	21,417
47			Sarpanch, Vepamanipeta 1000378611	2018-389617	29.06.2018	42,600
				2018-393331	29.06.2018	42,600
48			Bada Krishna Reddy 1000205923	2019-568048	16-05-2019	30,808
				2018-797497	16-08-2018	70,000
				2018-1221830	11-10-2018	35,000
49	STO Madakasira		Sarpanch, Kallumarri A Malleshappa 30034496	2018-516840	16.07.2018	1,64,981
50	STO Kadiri		Sri Gangullappa, Sarpanch, Thummala 1000017207	2018-632832	26.07.2018	8,18,183
				2018-632567	26.07.2018	8,04,655
51	STO Penukonda	Anantapur	Smt D C Ratnamma Sarpanch GP Somandepalli 1000017105	2018-559715	30.07.2018	6,94,236
52			R Ramanujamma Sarpanch GP Magechervu 30032194	2018-581791	30.07.2018	45,000
53			J Rama Mohana Reddy Sarpanch GP Yerramanchi 1000632932	2019-1231856	20.09.2019	15,000
54			G M Sreekanth Reddy Sarpanch GP Yerramanchi 1002207648	2019-1231741	20.09.2019	45,000

55	DTO West Godavari	West Godavari	Commissioner Municipality Palakole	2018-2117972	03.01.2019	18,05,966
				2018-2117865	03.01.2019	7,07,775
				2018-1937353	17.12.2018	4,29,813
			Sarpanch, Gp, Konithiwada	2018-411689	11.07.2018	7,27,865
				2018-1832949	03.12.2018	4,00,000
				2018-572951	27.07.2018	2,20,003
				2018-411911	02.07.2018	2,12,042
				2018-1106743	05.10.2018	1,58,006
				2018-1063375	26.09.2018	2,20,869
			Sarpanch, Gp, Aravali	2018-2405367	31.03.2019	1,40,485
56	DTO Kurnool	Kurnool	Registrar, Rayalaseema University, Kurnool	2018-93989	14.05.2018	81,94,054
				2018-204270	02.06.2018	9,62,595
				2018-385738	28.06.2018	9,74,322
				2018-685808	02.08.2018	9,62,465
				2018-786506	14.08.2018	10,700
				2018-903986	01.09.2018	11,94,365
				2018-1105427	29.09.2018	9,40,841
				2018-1257149	12.10.2018	3,55,451
			Registrar, Rayalaseema University, Kurnool	2018-1437442	02.11.2018	9,38,464
				2018-1606025	27.11.2018	10,92,019
				2018-1785492	03.12.2018	9,55,241
				2018-2105506	03.01.2019	11,19,717
				2018-2339175	11.02.2019	12,43,077
				2018-2573421	06.03.2019	16,03,669
57	STO Kodumur @Gudur	Kurnool	Sarpach, GP Kodumur	2019-1882207	16.12.2019	3,00,000
				2019-1016233	20.09.2019	4,36,400
				2019-1231461	05.09.2019	4,49,865
				2019-1219996	02.09.2019	3,60,000
				2019-742612	19.06.2019	5,65,400
				2019-559549	09.05.2019	8,42,945
				2019-1967392	05.02.2020	6,41,497
58	STO Yamminagur	Kurnool	Sarpanch, GpMantralayam1000016717	2018-462149	13.07.2018	16,92,908
				2018-676586	02.08.2018	10,24,373
				2018-545637	20.07.2018	7,29,681
				2018-1531863	13.11.2018	7,12,542
				2018-540765	19.07.2018	3,02,358
				2018-702643	02.08.2018	2,96,603
				2018-703550	02.08.2018	1,59,717
59	STO Kanekal	Ananthapur	Sarpanch, D-Honnur	2018-594785	25.07.2018	5,52,005
60	STO Guntakal		SP, Railway Police, Guntakal	2019-1705611	17.02.2020	6,67,113
61	STO Amudalvalasa	Srikakulam	Chunduru Mohan Prasad, 1000442673	2018-1980951,	07.01.2019	5,46,150
62	STO Bhogapuram	Vizianagaram	Sri K A Subramanyam, 14348120	2019-840854	25.10.2019	3,25,964
			Sarpanch Chollangipeta, 100001781	2018-700754,	06.08.2018	1,84,950
63	STO Kothavalasa	Vizianagaram	B Lakshmanarao, 14354329	2019-407316	13.05.2019	1,60,000
			Konghi Y N K Mutyamamma, 14348797	2019-922805	20.09.2019	66,000
				2019-923398	20.09.2019	52,500
			RongaliYernamma, 14354353	2018-2456960	13.05.2019	1,55,996
			BeharaSailaja, 14350900	2019-1364249	21.11.2019	2,08,265
			2018-1315968	23.10.2018	1,21,759	

64	STO Chodavaram	Vanabhangi Surya Narayana, 14420114, 10615683473	2018-2149491,	07.01.2019	58,500	
			2018-2149522,	07.01.2019	58,500	
			2018-1809825,	04.12.2018	66,828	
			2018-2460787 (2019-86014),	10.04.2019	46,530	
			2019-1906423,	16.12.2019	1,23,000	
		VeerullaBharathiMatha, 14030201, 11040684707	2018-2117006,	07.01.2019	2,78,101	
65	STO Madugula	SrisailapuSrinivasa Rao, 14045124	2019-928256,	02.09.2019	2,58,000	
			2018-1183391,	09.10.2018	50,000	
66	STO, Anakapalli West	PangiVijaya, 14036307	2019-2084684,	03.02.2020	90,000	
			Sarpanch Grampanchayath, 1000015440	2018-1152268,	12.10.2018	2,07,876
67	DTO Vishakapatnam	Regt, Andhra University, Vsp	2018-1980310	31.03.2019	89,626	
			2018-395022	03.07.2018	78,29,12,750	
			2019-1726718,	16.12.2019	9,16,399	
			Asst Director, Seri Culture, Paderu	2019-2056078,	05.02.2020	2,50,000
			Sarpanch, Gp, Payakaraopeta	2018-342122,	05.07.2018	13,36,968
			2018-1149762,	08.10.2018	3,59,037	
			Sarpanch, Gp, Palamanpeta	2019-390951,	13.05.2019	4,38,002
			Sarpanch, Gp, Pedaramabadrapuram	2018-569909,	24.07.2018	3,94,580
68	STO Vishakapatnam	Sarpanch, GP, Srirampuram	2018-1680512	23.11.2018	3,58,726	
			SEC AMC VSP	2018-98653,	11.05.2018	30,71,712
			2019-964999,	10.07.2019	30,00,000	
			2018-2145465,	14.01.2019	20,00,000	
69	STO Elaminchili	Vishakapatnam	2018-2145238,	12.02.2019	17,81,518	
			02082202059 (SarpGpChodapalli)	2018-1300775	28.11.2018	1,16,511
			02082202026 (SarpGpDimili)	2018-671777,	31.07.2018	5,09,367
			02082202039 (SarpGpPudi)	2018-1592106	16.11.2018	1,98,000
			02082202026 (SarpGpDimili)	2018-676544,	31.07.2018	6,13,441
			02082202047 (SarpGp Z. Chintuva)	2018-2312404,	20.02.2019	6,51,806
			02082202065 (SarpGp M.J. Puram)	2019-86050,	11.04.2019	49,000
			02082202055 (SarpGpAtchutapuram)	2019-2090492,	15.01.2020	3,00,000
			02082202080 (SarpGpDibbapalem)	2019-1975615,	01.01.2020	5,59,754
			02082202060 (SarpGpDuppituru)	2019-1928731,	05.02.2020	6,64,092
				2019-1918445,	05.02.2020	5,98,610
				2018-2393607,	11.02.2019	2,65,000
				2018-986359,	13.09.2018	2,65,000
			02082202080 (SarpGpDibbapalem)	2018-1132056,	01.10.2018	7,88,400
			02082202072 (SarpGpPudimadaka)	2018-539478	18.07.2018	8,42,778
				2018-580468	23.07.2018	7,16,720
			02082202040 (SarpGpPanchdharla)	2018-701099	02.08.2018	7,44,081
			02082202073 (SarpGp A. Somavaram)	2018-703730	02.08.2018	4,15,629
			02082202070 (SarpGpMaduturu)	2018-447915	06.07.2018	5,70,411
				2019-718867	03.06.2019	83,827
			02082202002 (SarpGpEtikoppaka)	2018-468281	11.07.2018	5,37,488
			02082202055 (SarpGpAtchutapuram)	2018-668847	30.07.2018	5,20,509
			02082202071 (SarpGpNunaparathi)	2018-700258	02.08.2018	1,96,379
			02082202077 (SarpGpPedapudi)	2018-487437	18.07.2018	1,25,458
			Sarpanch, Rambilli	2018-447170,	18.07.2018	7,20,857
			Sec Amc, Ellamanchili	2019-911264,	09.07.2019	14,20,003
				2018-2583375	06.03.2019	3,51,006
				2018-490388,	11.07.2018	5,91,243
2019-718867,	03.06.2019	46,734				
MPDO MPP, Yellamanchili	2018-702541,	28.08.2018	1,31,500			
70	STO Kotauratla	Sarpanch, ThetakayalaNarayanaRao	2018-486166	27.07.2018	1,66,069	

71	STO Narsipatnam	Vishakapatnam	02122202026 (ChettupalliGramapanchayat)	2018-374064,	30.06.2018	2,93,240
			02122202064 (JOGAMPETA Gramapanchayat)	2018-283028,	26.06.2018	2,47,248
			02122202068 (PakalapaduGramapanchayat)	2018-364326,	28.06.2018	4,66,896
72	STO Ramachandrapuram	East godavari	817448-Secretary, AGMC, Ramachandrapuram	2018-115911	17/05/2018	56,68,991
				2018-522678	18/07/2018	45,58,652
				2018-363805	26/06/2018	32,61,000
				2018-1435359	02/11/2018	23,94,930
				2018-89174	09/05/2018	15,34,152
				2018-2272830	12/02/2019	14,32,055
				2018-2353456	11/02/2019	10,46,582
				2018-116405	17/05/2018	7,84,000
				2018-208840	31/05/2018	7,63,959
				2018-1124008	01/10/2018	7,55,591
				2018-414132	04/07/2018	6,80,979
				2018-2118528	07/01/2019	6,74,103
				2018-918143	31/08/2018	6,45,678
				2018-1823646	03/12/2018	6,40,272
				2018-2572581	06/03/2019	6,14,066
			2018-681716	02/08/2018	5,51,310	
			2018-846912	23/08/2018	4,78,591	
			817448-Secretary, AGMC, Ramachandrapuram	2018-441121	06/07/2018	2,43,499
				2018-1679037	23/11/2018	2,11,548
				2018-2017367	03/01/2019	1,90,892
				2018-952820	07/09/2018	1,78,001
			817448-Secretary, AGMC, Ramachandrapuram	2018-942659	06/09/2018	61,637
				2018-1147181	04/10/2018	49,889
				2019-1099608	03/08/2019	54,38,584
				2019-418897	02/05/2019	15,40,304
				2019-725933	04/06/2019	3,91,985
				2019-295035	10/04/2019	3,75,082
2019-1273899	03/10/2019	3,46,041				
2019-10016229	24/10/2019	4,750				
2019-10015752	21/10/2019	2,800				
73	STO Rayachoti	Kadapa	12122302003-Tahasildar, Rayachoty, 815420	2018-2405092	11/03/2019	60,000
				2018-2781524	21/03/2019	60,000
			Secretary AGMC Rayachoti (DDO Code 12120104001	2018-721603	04/08/2018	18,80,646
				2018-199990	01/06/2018	9,94,439
				2018-1455717	03/11/2018	9,53,706
				2018-445336	06/07/2018	7,35,421
				2018-238781	14/06/2018	7,15,269
				2018-2141968	07/01/2019	6,07,029
				2018-111961	25/05/2018	5,59,455
				2018-2589615	06/03/2019	5,29,638
				2018-941586	06/09/2018	4,75,621
				2018-2378202	11/02/2019	4,10,179
				2018-1159195	04/10/2018	4,04,242
				2018-1863596	06/12/2018	3,85,193
				2019-1417392	03/10/2019	5,55,373
				2019-917244	05/07/2019	3,94,358
				2019-1136816	17/08/2019	3,61,463
				2019-708416	03/06/2019	3,55,847
				2019-1277641	03/10/2019	3,07,342
				2019-592256	16/05/2019	3,06,396
				2019-299713	18/04/2019	2,84,504
			2019-387406	02/05/2019	2,46,442	
			74	STO Rajampeta		Asst. Director Agriculture, 12110102001

75	STO Nuzvid	Krishna	0512202057 (GP Katrnipadu)	2019-353436	03/05/2019	1,45,100
				2019-996239	13/07/2019	1,42,099
				2019-736150	07/06/2019	1,45,294
76	STO Vinukonda	Guntur	06182202092 (Sarpanch Bollapalli)	2019-1977317	02/09/2019	63,000
77	DTO Prakasam	Prakasham	07011802001 (Municipal Commissioner Onglole	2019-1231827	02/09/2019	1,47,185
				2019-980037	16/07/2019	1,47,185
				2019-1148561	17/08/2019	18,98,160
				2019-1231335	02/09/2019	2,16,000
				2019-861652	01/07/2019	2,24,943
				2019-524255	02/05/2019	3,18,619
78	STO Nandigama	Krishna	Sarpanch Gram Panchayat KanakapudiPriyanka/05112202003	2018-443454	06/07/2018	2,93,440
	STO Mylavaram		Sarpanch Gram Panchayat Chandragudem / 1000017525	2019-683659	03/06/2019	1,26,000
80				Sarpanch Gram Panchayat Ibrahimpattam / 1000013575	2018-225468	13/06/2018
81	STO Vizianagaram	Vizianagaram	Special Officer, Korlam 101436974	2018-1866933	03/01/2019	1,54,234
				2018-1866500	03/01/2019	1,60,877

Annexure-3.3.1 (a)**Excess payment due to inadmissible Dearness Relief**

(As referred to in Para 3.3.1)

Sl.No	Name of the STO/DTO	Name of the Pensioner	PPO No	Period		Amount (₹)
				From	To	
1	STO Avanigadda	Gnana Sundari	19-SGC-019899	02/2018	05/2019	55,875
2	STO Thiruvuru	B Prameela	19-F-002825	12/2008	10/2011	35,355
3	STO Machilipatnam	Seetha Ravamma	SW-KST-3035-SP-12	12/2008	11/2018	2,25,173
4	STO Movva	B Rani	GOVT PRESS/KNA/1442/FP	04/2014	03/2019	1,05,430
5	STO Vizianagaram	Y.Narasinga Rao	24-FG-001479	01/1998	08/2018	12,48,403
6	STO Srikakulam	J. Arudra	001903/M&H/SKL/FP/0019418	07/2019	07/2019	56,871
7	STO Kadiri	B Padmavathy	13-SGC011108	04/2008	06/2011	1,27,740
8		C Girijamma	13-SGC012435 -FP	04/2008	02/2012	97,371
9	STO Madakasira	P V Chalapathy	13-SGC013221 FP	07/2012	11/2012	20,061
10	STO Gooty	B Suseelamma	13-021196/SP - FP	04/2018	06/2019	34,348
11	STO Madugula	V. MeriMaragretu	2-004705/FP	10/2012	06/2014	1,90,339
12	STO	V Janaki	24- SGC-004843	03/2016	06/2019	1,22,787
13	Kothavalasa	CH. Santa Kumari	24- S-002804	06/2018	06/2019	45,653
14	STO Visakhapatnam	J SarojiniManoharam	22-SGC-010326	05/2019	02/2020	54,790
15	STO Kotauratla	K L Papayamma	ZP-VSP-1184-SP-2011	08/2019	02/2020	23,106
16	STO	K NookaRaju	22-SGC-015907	06/2012	06/2017	1,94,085
17	Chintapalli	G Satyavathi	22-005114 / FP	11/2018	01/2019	8,699
18	STO Narsipatnam	G Deenamma	22-SGC-010462	11/2016	03/2018	51,015
19	STO Siddhavatam	T. Sarojamma	14-SGC-007356	10/2017	03/2018	21,000
TOTAL						27,18,101

Annexure-3.3.1(b)**Excess payment of Pension due to wrong consolidation of pension**

(As referred to in Para 3.3.1)

Sl No.	Name of STO	Name of the Pensioner	PPO ID/PPO No.	Excess paid (₹)
1	STO Srikakulam	T Savitramma	000665/Vamshadara project/Srikakulam	84,815

Annexure-3.3.1(c)
Details of excess payment of financial assistance
(As referred to in Para 3.3.1)

Name of the DTO/STO	Name of the Pensioner	Period	PPO NO.	Excess Amount(₹)
STO Kadapa	J.Jayamma	04/1981 to 07/2019	Edn/CDP/FA/000147	8,34,650

Annexure-3.3.1(d)
Excess payment of Enhanced Family Pension/Family Pension due to non- observance of prescribed time limit
(As referred to in Para 3.3.1)

Name of STO	Name of the District	Name of the Pensioner	PPO No	from	To	Excess Amount paid(₹)
STO Vizianagaram	Vizianagaram	P. Anuradha	24-SGC-006492	1.04.2009	1.03.2019	11,28,831
DTO Kurnool	Kurnool	G Anandam	12-015522/SP	29.01.2015	30.09.2019	12,24,979
TOTAL						23,53,810

Annexure-3.3.1 (e)
Excess payment of pension due to Short /Non-recovery/premature restoration of CVP
(As referred to in Para 3.3.1)

Sl No	District	Name of STO/DTO	Name of the pensioner	PPO NO	Amount (₹)
1	Vizianagaram	STO Chipurupalli	G. Venkata Rao,	24-012813/SP	2,29,320
2	Kadapa	STO Jammalamadugu	Y Ramachandra Reddy	14-20749-SP	12,290
3			D Siva Prasad	14-020037-SP	8,843
4	Krishna	AP Capital Region Treasury	S.Ganesh Kumar	06-097389	62,731
5	Kurnool	DTO Kurnool	UVV Ratna Sagar	12-021121/SP	3,65,393
6	Vishakapatnam	STO Madugula	Ramarao K	22-023823/SP	3,992
7			Kanya Kumari B	22-023953/SP	3,629
8			V Srilaxmi	22-022797/SP	20,236
9		STO Chodavaram	S S V Ramakrishna Naidu	SW/VSP/2192/SP/2018	5,194
10			G V Suryanarayana	22-025060/SP	5,260
11			D Apparao	BC/VSP/2555/2018/SP	5,482
12			Mohan Rao A	22-025482/SP	5,777
13			G Satya Rao	COURT/VSP/1692/SP/2018	14,254
			Sanjeevarao M	22-024807/SP	17,387
14		STO Visakhapatnam	M. Prabhavathi,	22-SGC-014319	9,137
15			C.Anthony,	22-SGC-013961	14,575
16			A.Durga Rao,	22-SGC-14005	14,437
17			VVV.Satyanarayana,	22-SGC-014629	8,404
18	P. Laxmiah		22-SGC-016474	5,09,104	
19	D.Vijayalakshmi,		22-SGC-15816	5,51,480	
20	B. Nirmala ,		22-SGC-015742	4,94,410	
21	STO Kotauratla	L Jessy Jaya Sree	22-025481/SP	20,457	

22			L RajuBabu	22-025388/SP	6,280	
23			PothurajuBalaiah	22-025870/SP	5,271	
24		STO Chintapalli	B Peddabbai	EDN/VSP/1494/SP/2019	3,838	
25			G Suvarthamma	22-025636/SP	6,141	
26			K V Subba Rao	22-026024/SP	7,675	
27			Ch Satyanarayana Murthy	22-025412/SP	10,416	
28			K V A Narasimha Murthy	22-025402/SP	6,763	
29	Vishakapatnam		STO Narsipatnam	P V S Surya Nanaji, 02043695	22-024791/SP	19,065
30				MukundaBenerjee Kumar	22-024490/SP	12,194
31		ChAppala Naidu		BCW/VSP/4385/SP/2014	14,883	
32	Prakasham	STO Darsi	N.Koti Reddy	SW/PKM/346/SP/2019	7,517	
33	Vizianagaram	STO Parvathipuram	Ch. SrinivasaRao	24-014503/SP	21,989	
34			B Krishna	24-014436/RG	15,861	
35			B Venkateswara Rao	CM/VZM/3504/SP/2018	8,375	
36		STO Bobbili	S Atchuta Rao	24-014521/SP	30,512	
37			Chandri Naidu G	24-014334/SP	10,913	
38			Siripurapu Narayana Rao	APREIS/VZM/231/S P/2019	8,881	
39			Lakshmi A	24-014377/SP	5,719	
40		STO Kothavalasa	Lakshmi B	24-013047/SP	2,191	
41			K Venkata Rao	PRD/VZM/1068/SP	1,942	
42			B Satyanarayana	24-011858/SP	5,889	
43			Appala Naidu L	24-013345/SP	6,979	
44			Srikakulam	STO Narsannapeta	Satheraju Chebolu	23-016799/SP
45		P Venkata Narayana			23-016246/SP	29,054
46		T Rajeswara Rao			23-015469/SP	9,893
47		U Neelam			23-016247/SP	24,011
48	P Lakshmi	23-015163/SP			31,329	
49	K Thrinadharao	23-014855/SP			8,972	
50	STO Tekkali	V Adinarayana		23-017018/SP	27,650	
51	STO Ambudalvalasa	Radhakrishna Das		23-016189/SP	6,350	
52		B Satyavathi		23-017027/SP	4,767	
53		K Prasada Rao		23-016095/SP	2,140	
54		MattaMalleSu		CEO/SKM/2252/SP/2019	7,724	
55		Bhagyam R Alias	23-015518/SP	9,766		
56	East Godavari	STO Alamuru	G NagalakshmiKumari	21-033735/SP	1,106	
57			Svv Satyanarayana	21-033191/SP	6,445	
58			A Satyanarayana	21-033681/SP	652	
TOTAL					27,74,338	

Annexure-3.3.1(f)**Excess payment of Additional Quantum of Pension**
(As referred to in Para 3.3.1)

Sl. No	Name of the STO	Name of the Pensioner	ID NO/ PPO NO	Period	Amount (₹)
1	STO, Anakapalle (W)	G MAHA LAKSHMI	0202455/MPL-150	07/2011 to 07/2019	98,124

Annexure-3.3.1 (g)**Statement of excess payment of pension due to drawal of two family pensions**
(As referred to in Para 3.3.1)

Name of the STO/DTO	Name of the pensioner	PPO.NO	From	To	Amount (₹)
STO Eluru	T.Lalitha Vara Lakshmi	20-SGC-018395	03/2013	08/2013	1,18,036

Annexure – 3.3.2**Statement of Double drawal of Encashment of Earned Leave**
(As referred in para 3.3.2)

Sl No	Bill Number	Payment Date	Name of Beneficiary & Code	Bank A/c No	Payment reference No.	Net Amount (₹)
STO Ranasthalam						
1	2018-934633	10-09-2018	Ch Chandramouli, 80019867	11639493668	RBI2541826159722	3,31,307
	2018-934525	01-10-2018			RBI2741831347136	
DTO Kadapa						
2	2019-71642	10.04.2019	J. Chandra Sekhar	35229862807		2,48,086
	2019-804164	24.07.2019				
STO Chirala						
3	2018-470227	27.07.2018	D. Jaya Prasad, 80248555		RBI2091817284234	4,56,820
	2018-470023	27.07.2018			RBI2091817284235	
STO Madakasira						
4	2018-442886	06-07-2018	B Janakiramappa 80332250	11635997375	RBI1881815072840	2,01,466
	2018-442616	16-10-2018			RBI2901835075853	
DTO Guntur						
5	2018-33744	25.05.2018	Sri T Venkata Kishore,14333890		RBI1451810844777	58,353
	2018-34097	01.06.2018			RBI1521811097792	
DTO Chittoor						
6	2018-638136	31.07.2018	Andal Madadhushi 14280804		RBI2131817416437	1,88,559
	2018-608804	31.07.2018			RBI2121817306057	
TOTAL						14,84,591

Annexure-3.3.3**Undrawn Pension for more than one / three years**
(As referred to in Para 3.3.3)

Sl No	Name of the DTO/STO	No of Undrawn Pensions
1	STO Cumbum	8
2	STO Markapur	19
3	STO Martur	29
4	STO Chittoor	36
5	STO Tirupathi	27
6	STO Nidadavole	3
7	STO Piduguralla	2
8	STO Guntur	85
9	STO Chintapalli	7
TOTAL		216

Annexure-3.3.4**List of the pensioners from whom Medical Premium was not being recovered**

(As referred to in Para 3.3.5)

Sl.No	Name of the Pensioner	PPO No/IDNo	Medical premium	Period	Amount to be Recovered
STO Ponduru					
1	P.V.Prameela	01027345	90	12/15to7/19 44X90=3960/-	3,960
2	M.Hanumantha Rao,	01026211	90	12/14 to 7/19 55X90=4950/-	5,040
3	D.Vighneswara Rao,	01026210	90	12/14 to 1/16=1260 4/16 to 7/19 40X90=3600/-	4,860
4	V.Radhakrishna,	01030339	120	11/18 to 7/19 120x9=1080/-	1,080
STO Jammalamadugu					
5	N B Naga Lakshamma, 12029365	14-005802/FP	90	09/2016 to 06/2019 34 M X 90/-	3,060
6	N V S Jayamani 12028629	14-018545-SP	90	1/2015 to 06/2019 54 M X 90/-	4,860
7	B V Subba Reddy 12027565	7148-SP-2013	90	08/2016 to 06/2019 35 M X 90/-	3,150
8	E Sarojinamma 12007283	14-S-004614	90	07/2016 to 06/2019 36 M X 90/-	3,240
STO Kadapa					
9	Rama Raju G 12031457	14-019743-SP	90	11/2017 to 06/2019 20 M X 90/-	1,800
10	BogaNarayana 12030151	14-018952/SP	90	11/2016 to 06/2019 32 M X 90/-	2,880
11	L Raghavendra Reddy,12038265	14-018410-SP	120	03/2017 to 06/2019 28 M X 120/-	3,360
12	K Jayasankar Reddy,12036852	14-017316-SP	90	12/2014 to 06/2019 55 M X 90/-	4,950
13	M Venkata Narayana Reddy 12037053	14-017500-SP	90	03/2015 to 06/2019 52 M X 90/-	4,680
14	K ManoharaSundara Babu,12036480	14-017106-SP	90	01/2015 to 06/2019 54 M X 90/-	4,860
15	M Seetha Rami Reddy,12035203	14-016052-SP	90	01/2015 to 06/2019 54 M X 90/-	4,860
STO Palakonda					
16	N Vara Lakshmi 1028131	23-003423/FP	90	05/2016 to 12/2019 44 X 90/-	3,960
17	R Sanyasi Naidu 1028137	EDN/SKM/1098/S P/2016	90	04/2016 to 12/2019 45 X 90/-	4,050
18	K Rama Chandra Rao 1028178	R/SKLM/1502/201 6	90	05/2016 to 12/2019 44 X 90/-	3,960
19	Y Bhavani 1029018	23-015669/SP	90	07/2017 to 12/2019 30 X 90/-	2,700
20	G Dalayya 1029314	IRRG/SKM/2062/S P/2017	90	08/2017 to 12/2019 29 X 90/-	2,610
STO Parvathipuram					
21	B SankaraRao 22024343	24-013180/SP	90	05/2017 to 12/2019 32 X 90	2,880

22	T Vara Lakshmi 22023105	24-002723/FP	90	12/2015 to 12/2019 49 X 90	4,410
23	K Satyavathi 22023102	24-002729/FP	90	08/2016 to 12/2019 41 X 90	3,690
24	S Renuka 22023072	24-002724/FP	90	02/2016 to 12/2019 47 X 90	4,230
25	ChSridevi 22023060	24-002712/FP	90	11/2015 to 12/2019 50 X 90	4,500
26	V VeenaKumari 22023071	24-002722/FP	90	03/2016 to 12/2019 46 X 90	4,140
STO Bobbili					
27	V Suryanarayana 22023045	EEID/VZM/409/2 015	90	01/2016 to 12/2019 48 X 90	4,320
28	Haranadha Rao 22023904	24-012906/SP	90	03/2017 to 12/2019 34 X 90	3,060
29	K Hari 22024560	24-013325/SP	90	11/2017 to 12/2019 26 X 90	2,340
30	J Sarojini 22023380	MPTY/VZM/2155/S P/2015	90	12/2015 to 12/2019 49 X 90	4,410
31	P Krishna Veni 22023561	ITI-VZM-2423-2015	90	02/2016 to 12/2019 47 X 90	4,230
STO Kothavalasa					
32	V Kondala Rao, 22003288	24-SGC-004192	90	09/2015 to 12/2019 52 X 90	4,680
33	P Rama Raju, 22003285	24-SGC-004124	90	09/2015 to 12/2019 52 X 90	4,680
34	N Satyanarayana 22003547	000453	90	09/2015 to 12/2019 52 X 90	4,680
35	M Satyanarayana 22003284	24-SGC-004040	90	09/2015 to 12/2019 52 X 90	4,680
STO Kalyandurg					
36	T Vijayalaxmi 10029485	F-001356/SP	90	06/2015 to 02/2020 57 X 90	5,130
37	J Bandaiah 10030654	13-015587/SP	90	10/2015 to 02/2020 53 X 90	4,770
38	M Hemalatha 10039018	13-020645/SP	120	08/2017 to 02/2020 31 X 120	3,720
39	K Lakshamma 10014096	13-SGC 010701/SP	120	06/2015 to 02/2020 57X120	6,840
40	M Girija 10027201	13-SGC 013835/SP	120	07/2015 to 02/2020 56X120	6,720
STO Narsannapeta					
41	P Lakshmi 1027988	23-15163/SP	90	02/2016 to 12/2019 47 X 90	4,230
42	R Ammanamma 1001797	23-SGC-007258	90	02/2015 to 12/2019 59 X 90	5,310
43	B Venkatappa Rao 1011103	23-S-003584	90	02/2017 to 12/2019 35 X 90	3,150
44	M Maha Lakshmi 1028531	MPDO/SKM/3415/ SP/2016	90	09/2016 to 12/2019 40 X 90	3,600

STO Tekkali					
45	B Vanajaskhi, 1029528	EE/SKM/3059/FP/ 2017	90	10/2017 to 12/2019 27 X 90	2,430
46	S Chinnammadu 1028477	SW/SKM/3032/SP /2016	90	8/2016 to 6/2019 35 X 90	3,150
47	S Krishna Murthy 1010625	23-SGC-004778	90	3/2017 to 4/2019 26 X 90	2,340
STO Amudalavalasa					
48	M Appala Naidu 1028677	23-015431/SP	90	01/2017 to 01/2019 25 X 120	3,000
49	M Savithri 1029091	23-015694/SP	90	06/2017 to 12/2019 31 X 90	2,790
50	B Narayanarao 1029026	23-15661/SP	90	07/2017 to 12/2019 30 X 90	2,700
51	D S Prakasa Rao 1029025	23-015674/SP	90	09/2017 to 12/2019 28 X 90	2,520
52	M Ananda Rao 1028704	23-015482/SP	90	12/2016 to 04/2019 29 X 90	2,610
STO Visakhapatnam					
53	R Usha Kumari 02041806	22-005192/FP	90	09/2016 to 01/2020 41 X 90	3,690
54	GTH Vara Prasad 02040420	22-004933/FP	90	12/2014 to 01/2020 62 X 90	5,580
55	C Jaya Lakshmi 02020976	22-S-009932	120	06/2015 to 01/2020 56 X 120	6,720
56	P V Lakshmi 02042578	WR/VSP/1366/FP /2017	90	06/2017 to 01/2020 32 X 90	2,880
57	N Applakonda 02022781	22-004167/FP	90	03/2015 to 01/2020 59 X 90	5,310
58	B Satyanarayana 02042582	22-024065/SP	90	11/2017 to 01/2020 27 X 90	2,430
59	C V Visalakshmi 02040085	22-022845/SP	120	12/2015 to 01/2020 50 X 120	6,000
STO Anakapally(w)					
60	K Rama Lakshmi 02040747	22-023171/SP	90	10/2016 to 01/2020 40 X 90	3,600
61	V SomanadhaSarma 02043777	22-005451/FP	90	07/2018 to 01/2020 19 X 90	1,710
62	ChSubba Rao 02001608	22-SGC-8908	120	10/2016 to 01/2020 40 X 120	4,800
63	V Narasing Rao 02043145	22-024462/SP	90	12/2017 to 01/2020 26 X 90	2,340
64	P Jaya Sri MahaVishnu 02043851	22-005468/FP	90	08/2018 to 01/2020 18 X 90	1,620
STO Kotauratla					
65	K SreeRamulu 02039368	22-022161/SP	120	11/2015 to 01/2020 51 X 120	6,120
66	K Panduranga 02039529	22-022464/SP	90	11/2015 to 01/2020 51 X 90	4,590
67	LatchaBabu 02039242	22-022083/SP	90	10/2017 to 01/2020 28 X 90	2,520

68	M V Ramanna 02005599	ZP-696-SP	90	12/2014 to 01/2020 62 X 90	5,580
69	K Simhachalam 02042120	SW/VSP/4983/SP	90	03/2017 to 01/2020 35 X 90	3,150
70	M SeethaManohari 02005596	ZP-677-SP	90	06/2019 to 01/2020 8 X 90	720
71	A Ratnabai 02005563	22-S-003037	90	06/2019 to 01/2020 8 X 90	720
72	S Venkata Raman 02038723	22-021790-SP	90	06/2019 to 01/2020 8 X 90	720
73	K Ramayamma 02005590	EX-22-00941	90	06/2019 to 01/2020 8 X 90	720
STO Narsipatnam					
74	K S Rama Chandra Murthy 02039964	22-022776/SP	120	11/2016 to 01/2020 39 X 120	4,680
75	M S N Murthy, 2007383	22-SGC-008187	90	07/2016 to 01/2020 43 X 90	3,870
76	Ch Rama Murthy 02007112	22-SGC-010189	90	04/2016 to 01/2020 46 X 90	4,140
77	P Satyanarayana 02025898	22-019153-SP	90	11/2015 to 01/2020 51 X 90	4,590
78	N Jhansi 02039954	22-004872-FP	90	07/2016 to 01/2020 43 X 90	3,870
79	K Satyanarayana 02039692	22-022555/SP	90	06/2016 to 01/2020 44 X 90	3,960
80	B V Rama Sastry 02026601	22-019659-SP	90	11/2016 to 01/2020 39 X 90	3,510
81	J Ruth Henrita 02042522	22-24021/SP	90	04/2019 to 01/2020 10 X 90	900
82	M D P G Rajitham 02007436	22-SGC-008013	90	07/2015 to 01/2020 55 X 90	4,950
STO Thiruvuru					
83	V. Pullayya 05022021	17-SGC-017393	120	05/2015 to 06/2019 50 M X 120/-	6,000
84	M Annamma 05044184	EDN-KST1565-SP- 2012	120	2/2015 to 6/2019 53M X 120	6,360
85	J Ananda Rao 05043687	19-022094-SP	120	10/2015 to 6/2019 45 M X 120	5,400
TOTAL					3,23,610

Annexure-3.3.5**Statement of two pensions drawing from two different banks/ Treasuries**
(As referred to in para 3.3.6)

Sl. No	Name and Nature of Pension.	PPO No/ID No	Name of the Treasuries
STO Markapur			
1	K Prasada Rao/SP	7011380	STO Markapur
	K Prasada Rao/FP	6027025	STO Piduguralla
2	B. Samadanam/SP	7032230	STO Markapur
	B. Samadanam/FP	7006723	STO Giddalur
3	J Prabhudas/FP	7029047	STO Markapur
	J Prabhudas/SP	7030570	STO Y.Palem
4	K.Nagamunemma/SP	7034931	STO Markapur
	K.Nagamunemma/FP	7004394	STO Cumbum
5	P P Mariyamma/FP	7012248	STO Markapur
	P P Mariyamma/SP	7019750	STO Y.Palem
6	B.Atchamma/SP	7032846	STO Martur
	B.Atchamma/FP	7011189	STO Markapur
7	A Lakshmi Devi/SP	7027711	STO Kanigiri
	A Lakshmi Devi/FP	7011871	STO Markapur
8	P Premavathi/FP	7011462	STO Markapur
	P Premavathi/SP	7033677	STO Cumbum
9	G.Vimala Devi/SP	12028680	STO Jammalamadugu
	G.Vimala Devi/FP	7011098	STO Markapur
10	D.Jessica Rani/FP	7019967	STO Y.Palem
	D.Jessica Rani/SP	7031387	STO Markapur
11	D.Kotamma/FP	9086896	STO Nandyla
	D.Kotamma/SP	7012058	STO Markapur
12	K Manoharamma/FP	7011369	STO Markapur
	K Manoharamma/SP	7012717	STO Martur
13	R Manthri Bai/SP	7029396	STO Markapur
	R Manthri Bai/FP	7019999	STO Y.Palem
STO Yerragondapalem			
14	J Prabhudas,FP	7029047	STO Markapur
	J Prabhudas,SP	7030570	STO Y.Palem
15	P P Mariyamma,FP	7012248	STO Markapur
	P P Mariyamma,SP	7019750	STO Y.Palem
16	Damodara Rao P,FP	7031208	STO Cumbum
	Damodara Rao P,SP	7029150	STO Y.Palem
17	D. Jessica Rani,FP	7019967	STO Y.Palem
	D. Jessica Rani,SP	7031387	STO Markapur
18	B. Seshamma,SP	7032464	STO Y.Palem
	B. Seshamma,FP	6000840	STO Bapatla
19	R Manthri Bai,SP	7029396	STO Markapur
	R Manthri Bai,FP	7019999	STO Y.Palem
STO Martur			
20	P.Satyavatamma,FP	7033980	STO Addanki
	P.Satyavatamma,SP	7027207	STO Martur
21	K Manoharamma,FP	7011369	STO Markapur
	K Manoharamma,SP	7012717	STO Martur
22	B.Atchamma,SP	7032846	STO Martur
	B.Atchamma,FP	7011189	STO Markapur
STO Madanapalli			
23	Saradamma.B,FP	11013408	STO Thambala Pale
	Saradamma B,SP	11029499	STO Madanapalli

24	Vijayalakshmi J,SP	11037709	STO Vayalpad
	J Vijayalakshmi,FP	11007335	STO Madanapalli
25	N Rajamma,SP	11038679	STO Bangarupalyam
	Rajamma N No Da,FP	11006670	STO Madanapalli
26	M.Achamma,FP	11009771	STO Puttur
	Achamma M,SP	11024516	STO Madanapalli
27	Surya Prakasam,FP	11019222	STO Madanapalli
	SuryaPrakasam K,SP	11020378	STO Bangarupalem
28	K Anasuya,FP	11013359	STO Thambala Palle
	Anasuya K,SP	11007493	STO Madanapalli
29	Reddemma K,FP	11034642	STO Madanapalli
	K.Reddemma,SP	11028085	STO Vayalpad
STO Punganur			
30	A Reddy Kumari,FP	8020360	STO Venkatagiri
	A Reddy Kumari,SP	1104856	STO Punganur
STO Kuppam			
31	Asia,SP	11029999	STO Kuppam
	Asia,FP	11008467	STO Palamaner
32	D Wilson Babu, SP	11023790	STO Kuppam
	D Wilson Babu,FP	6020667	STO Mangalagiri
33	Y Sarojamma,SP	11040156	STO Kuppam
	Y Sarojamma,FP	11009130	STO Piler
STO Palamaner			
34	Asia,SP	11029999	STO Kuppam
	Asia,FP	11008467	STO Palamaner
35	Venkatamma B,SP	11008810	STO Palamaner
	Venkatamma B,FP	6001033	STO Bapatla
36	Rajamma B,FP	11008884	STO Palamaner
	Rajamma B,SP	11038015	STO Tirupathi
37	TC Rajan,FP	10000365	STO Ananthapur
	TC Rajan,SP	11008529	STO Palamaner
38	K Venkatamma,SP	11038365	STO Chittoor
	K Venkatamma,FP	11008676	STO Palamaner
39	K Zareena Khatun,SP	10040509	STO Kadiri
	K Zareena Khatun,FP	12029049	STO Palamaner
STO Chittoor			
40	Smt S. Meena SP	9090234	STO Kurnool
	Smt S. Meena FP	11000622	STO Chittoor
41	A Sujatha Kumari FP	11032540	STO Chittoor
	A Sujatha Kumari SP	11040410	DTO Tirupati
42	P Kasthuri SP	11040539	STO Chittoor
	P Kasthuri FP	11035268	DTO Tirupati
43	M Subramanyam FP	11037362	STO Pakala
	M Subramanyam SP	11038683	STO Chittoor
44	Ranemma J FP	11028904	STO Chittoor
	Ranemma J SP	11040500	DTO Tirupati
45	R Amuthavally FP	6057036	STO Guntur
	R Amuthavally SP	11041764	STO Chittoor
46	Subbu Lakshmi S SP	11003538	STO Chittoor
	Subbu Lakshmi S FP	11023746	DTO Tirupati
47	N Rajamma SP	11038679	STO Chittoor
48	N Rajamma FP	11006670	STO Madanapalle
49	Kannaiah G FP	11008400	STO Pakala
	Kannaiah G SP	11000743	STO Chittoor
50	M Saradamma SP	11037280	STO Chittoor
	M Saradamma FP	11005906	STO Chandragiri

51	Rajeswaramma M SP	11041279	STO Chittoor
	Rajeswaramma M FP	11007998	STO Pakala
52	Jayakodi P FP	11038153	DTO Tirupati
	Jayakodi P SP	11040542	STO Chittoor
53	M.Varalakshmi FP	11030286	STO Chittoor
	M.Varalakshmi SP	11040259	STO Pakala
54	Surya Prakasam FP	11019222	STO Madanapalli
	Surya Prakasam SP	11020378	STO Chittoor
55	K Anandamma SP	11039026	STO Chittoor
	K Anandamma FP	11015514	DTO Tirupati
56	S Nageswara Rao SP	12026003	STO Kadapa
	S Nageswara Rao FP	11031159	STO Chittoor
57	Santha Kumari B FP	11018168	STO Vayalpad
	Santha Kumari B SP	11019847	STO Chittoor
58	S.Jaya Manohari SP	11041788	STO Srikalahasti
	S.Jaya Manohari FP	11020772	STO Chittoor
59	Kamakshi K SP	11033551	DTO Tirupati
	Kamakshi K FP	11000618	STO Chittoor
60	A Lakshmi SP	11037306	STO Piler
	A Lakshmi FP	11004577	STO Chittoor
61	K Venkatamma SP	11038365	STO Chittoor
	K Venkatamma FP	11008676	STO Palamaner
62	Rasheeda Begum S FP	11000405	STO Chittoor
	Rasheeda Begum S SP	11035910	STO Nagari
63	Hemavathi V SP	11040310	DTO Tirupati
	Hemavathi V FP	11003780	STO Chittoor
64	Lakshmi Kantham J SP	11040912	DTO Tirupati
	Lakshmi Kantham J FP	11003301	STO Chittoor
65	Chintha Mary Y FP	11003327	STO Chittoor
	Chintha Mary Y SP	7002663	STO Chirala
66	Malathi V FP	11004482	STO Chittoor
	Malathi V SP	11036697	DTO Tirupati
STO Srikalahasti			
67	Gowramma S SP	11033925	STO Srikalahasti
	Gowramma S FP	11015013	STO Srikalahasti
68	Varalakshmi A SP	11032982	STO Srikalahasti
	Varalakshmi A FP	8002515	STO Srikalahasti
69	Amrutha Y SP	11037413	STO Srikalahasti
	Amrutha Y FP	12012482	STO Srikalahasti
70	Vasundhara Devi P SP	11020015	STO Srikalahasti
	Vasundhara Devi P FP	8030752	STO Srikalahasti
71	Sankunthala M FP	11011133	STO Puttur
	Sankunthala M SP	11026938	STO Puttur
72	Bhudevi K FP	11014791	DTO Tirupathi
	Bhudevi K SP	11035050	DTO Tirupathi
73	Hemavathi K FP	11014505	DTO Tirupathi
	Hemavathi K SP	11030861	DTO Tirupathi
74	E.Mariamamma SP	11041569	STO Thottambedu
	E.Mariamamma FP	11012924	STO Thottambedu
75	P.Guravamma FP	11041638	STO Thottambedu
	P.Guravamma SP	11012307	STO Thottambedu
STO Tirupathi			
76	Smt.V.Rukmini,SP	9091020	STO Kurnool
	Smt.V.Rukmini,FP	11031998	DTO Tirupati
77	P.Gunasundari,FP	9014447	STO Kurnool
	P.Gunasundari SP	11026945	DTO Tirupati

78	A Sujatha Kumari,FP	11032540	STO Chittoor
	A Sujatha Kumari SP	11040410	DTO Tirupati
79	P Kasthuri SP	11040539	STO Chittoor
	P Kasthuri FP	11035268	DTO Tirupati
80	Ranemma J FP	11028904	STO Chittoor
	Ranemma J SP	11040500	DTO Tirupati
81	Subbu Lakshmi S SP	11003538	STO Chittoor
	Subbu Lakshmi S FP	11023746	DTO Tirupati
82	K Anandamma SP	11039026	STO Chittoor
	K Anandamma FP	11015514	DTO Tirupati
83	Malathi V FP	11004482	STO Chittoor
	Malathi V SP	11036697	DTO Tirupati
84	K S Rajeswari SP	11040079	STO Chandragiri
	K S Rajeswari FP	11015202	DTO Tirupati
85	S Jayamma SP	11041696	STO Pakala
	S Jayamma FP	11015153	DTO Tirupati
86	C.Sathyavathi SP	11041600	STO Pakala
	C.Sathyavathi FP	11017580	DTO Tirupati
87	Rajamma B FP	11008884	STO Palamner
	Rajamma B SP	11038015	DTO Tirupati
88	Bhushanam P SP	11010940	STO Puttur
	Bhushanam P FP	11020999	DTO Tirupati
89	B Prabhavathi SP	11037410	STO Puttur
	B Prabhavathi FP	11015795	DTO Tirupati
90	Hemavathy N FP	11010831	STO Puttur
	Hemavathy N . SP	11041108	DTO Tirupati
91	Lakshmi Kanthamma D SP	11030010	STO Puttur
	Lakshmi Kanthamma D FP	11015950	DTO Tirupati
92	Gowramma S SP	11033925	STO Srikalahasthi
	Gowramma S FP	11015013	DTO Tirupati
93	P.Anuradhamma SP	12030298	STO Kadapa
	P.Anuradhamma FP	11016005	DTO Tirupati
94	B.Saraswathamma SP	12021969	STO Prodattur
	B.Saraswathamma FP	11028947	DTO Tirupati
95	K R Umadevi SP	12023433	STO Rajampeta
	K R Umadevi FP	11013957	DTO Tirupati
96	Padma Ramadevi Na FP	11028462	DTO Tirupati
	Padma Ramadevi Na SP	6004510	STO Guntur
97	Kasturi T SP	11020868	DTO Tirupati
	Kasturi T FP	6015278	STO Guntur
98	Sarojanamma M SP	11033112	DTO Tirupati
	Sarojanamma M FP	8038128	STO Nellore
99	Jayakodi P FP	11038153	DTO Tirupati
	Jayakodi P SP	11040542	STO Chittoor
100	Kamakshi K SP	11033551	DTO Tirupati
	Kamakshi K FP	11000618	STO Chittoor
101	Hemavathi V SP	11040310	DTO Tirupati
	Hemavathi V FP	11003780	STO Chittoor
102	Lakshmi Kantham J SP	11040912	DTO Tirupati
	Lakshmi Kantham J FP	11003301	STO Chittoor
103	Saraswathamma P SP	11038542	DTO Tirupati
	Saraswathamma P FP	11005585	STO Chandragiri
104	Siddamma K SP	11037183	DTO Tirupati
	Siddamma K FP	11005782	STO Chandragiri
105	Samanthakamani K FP	11014811	DTO Tirupati
	Samanthakamani K SP	11027758	STO Piller

106	Sujatha K FP	11014711	DTO Tirupati
	Sujatha K SP	11036537	STO Puttur
107	Velangani B FP	11015255	DTO Tirupati
	Velangani B SP	11031197	STO Puttur
108	Chiranjeevi M FP	11041104	DTO Tirupati
	Chiranjeevi M SP	11033426	STO Sathyavedu
109	Bhudevi K FP	11014791	DTO Tirupati
	Bhudevi K SP	11035050	STO Sri Kalahasthi
110	Hemavathi K FP	11014505	DTO Tirupati
	Hemavathi K SP	11030861	STO Sri Kalahasthi
STO Sompeta			
111	G Janaki, FP	01005984	STO Sompeta
	G Janaki,SP	01003949	STO Palasa
STO Srikakulam			
112	G Santha,SP	01030255	STO Kotabommali
	G Santha, FP	01008007	STO Srikakulam
113	R Bhagyam, FP	01007609	STO Srikakulam
	R Bhagyam,SP	01028832	STO Ammadalavalasa
STO Nidadavole			
114	P.S.Jayasree SP	04035733	STO Nidadavole
	P.S.Jayasree, FP	04036888	STO Bheemadole
115	M. Sita Maha Lakshmi, FP	04031079	STO Nidadavole
	M. Sita Maha Lakshmi SP	04003605	STO Bheemadole
116	S .Prakash Babu SP	04035992	STO Nidadavole
	S .Prakash Babu, FP	04006354	STO Eluru
117	K.Jhansi Rani SP	04029858	STO Nidadavole
	K.Jhansi Rani, FP	04008244	STO Eluru
118	Sk.Shamshad Begum SP	04039449	STO Nidadavole
	Sk.Shamshad Begum, FP	04011816	STO Kovvur
119	K. Venkateswamma, FP	04014730	STO Nidadavole
	K. Venkateswamma SP	04032478	STO Palakole
120	S.Trimuthulu FP	04014783	STO Nidadavole
	S.Trimuthulu SP	04039830	STO Tadepalligudem
121	B. S.R.Ruth Pratista FP	04028499	STO Nidadavole
	B. S.R.Ruth Pratista SP	03049251	STO Rajahmundry
STO Bhimadole			
122	V. Ramavathi, FP	4008601	STO Eluru
	V. Ramavathi SP	4037480	STO Bheemadole
123	K.Vara Lakshmi, FP	4007617	STO Eluru
	K.Vara Lakshmi SP	4037328	STO Bheemadole
124	P.S. Jayasree, FP	4036888	STO Bheemadole
	P.S. Jayasree SP	4035733	STO Nidadavole
125	K.Ratna Kumari, FP	4008692	STO Eluru
	K.Ratna Kumari SP	4035568	STO Bheemadole
126	Basheera Khatham, FP	4005904	STO Eluru
	Basheera Khatham SP	4037105	STO Bheemadole
127	N. Mary Ratnam, FP	4005309	STO Eluru
	N. Mary Ratnam SP	4026097	STO Bheemadole
128	M. Sita. Mahalakshmi, FP	4031079	STO Nidadavole
	M. Sita. Mahalakshmi SP	4003605	STO Bheemadole
129	N. Peter Salmon, FP	4031100	STO Bheemadole
	N. Peter Salmon SP	4026413	STO Eluru
130	P.Anjana Devi, FP	4005008	STO Eluru
	P.Anjana Devi SP	4031382	STO Bheemadole
131	B. Sambamurthy SP	4035804	STO Bheemadole
	B. Sambamurthy, FP	4032421	STO Eluru

132	D. Suseela SP	4040061	STO Bheemadole
	D. Suseela, FP	4008679	STO Eluru
133	Chnn. Bhushanamma SP	4037738	STO Bheemadole
	Chnn. Bhushanamma, FP	4005149	STO Eluru
STO Kovvur			
134	N E Vijaya Kumari, SP	04026048	Kovvur
	N E Vijaya Kumari, FP	03023181	Rajahmundry
135	M Vara Lakshmi, FP	04019551	Tadepalli gudem
	M Vara Lakshmi, SP	04039026	Kovvur
136	B Sesha Ratnam, FP	04011295	Jangareddy gudem
	B Sesha Ratnam, SP	04039292	Kovvur
137	Shamshad, FP	04011816	Kovvur
	Shamshad, SP	04039449	Eluru
138	Y Gowaramma, FP	04028104	Kovvur
	Y Gowaramma, SP	03046763	Kakinada
139	Bj Rajeswari, FP	04011747	Kovvur
	Bj Rajeswari, SP	03008014	Kakinada
140	D.Parvathi, FP	05046747	Gudivada
	D.Parvathi, SP	04011693	Kovvur
141	D Nagamani, FP	04011942	Kovvur
	D Nagamani, SP	04039705	Tadepalligudem
142	M Sam Sundaram, FP	04012071	Kovvur
	M Sam Sundaram, SP	03023659	Rajahmundry
143	N Radha, FP	04011738	Kovvur
	N Radha, SP	04034537	Eluru
STO Gurjala			
144	G. Indira Devi, SR	06011906	Guntur
	G. Indira Devi, FM	06048609	Gurazala
145	Sk. Shamsheen FM	06013210	Guntur
	Sk. Shamsheen, SR	06052886	Gurazala
146	Nm Lalitha Kumari, SR	06018426	Macherla
	Nm Lalitha Kumari FM	06017286	Gurazala
147	B Samuel Manikya rao, SR	06046707	Gurazala
	B Samuel Manikya rao FM	06011670	Guntur
STO Narsaraopeta			
148	S.V.Narasamma,SP	6056951	Nasrasaraopet
	S.V.Narasamma, FP	6018818	Gurazala
149	K.Danamam,SP	6022140	Nasrasaraopet
	K.Danamam, FP	6041925	Guntur
150	G.Lazar, FP	6002977	Ch. Peta
	G.Lazar, SP	6058346	Nasrasaraopet
151	A.Satyavathi, FP	6037633	Ponnur
	A.Satyavathi, SP	6040771	Nasrasaraopet
152	P.Sita Mahalakshmi, FP	6022144	Nasrasaraopet
	P.SITA MAHALAKSHMI, SP	6054669	Mangalagiri
153	K.Elishamma, FP	6022963	Nasrasaraopet
	K.Elishamma, SP	6048301	Sattenapali
154	Y.Anasuyamma, FP	6022002	Nasrasaraopet
	Y.Anasuyamma, SP	6057420	Sattenapali
155	T.Geetanjali, FP	6014788	Guntur
	T.Geetanjali, SP	6053125	Nasrasaraopet
156	D.L.Bramaramba, FP	6030157	Sattenapalli
	D.L.Bramaramba, SP	6039235	Nasrasaraopet
157	Madaka RavAMMA, FP	6023044	Nasrasaraopet
	Madaka Ravamma, SP	6053885	Vinukonda

158	A.Venkateswara Reddy, SP	6041660	Sattenapalli
	A.Venkateswara Reddy, FP	641550	Nasrasaraopet
159	P.Venkayamma, SP	6024599	Nasrasaraopet
	P.Venkayamma, FP	6058736	Guntur
160	S.Mariyamma, Sp	6024510	Nasrasaraopet
	S.Mariyamma, Fp	6058333	Macherla
161	N.Seetharavamma, SP	6029555	Sattenapalli
	N.Seetharavamma, FP	6022582	Nasrasaraopet
162	G.Vasundara Devi, SP	601445	Bapatla
	G.Vasundara Devi, FP	6022737	Nasrasaraopet
163	Ch.Anasuyamma, SP	6023001	Nasrasaraopet
	Ch.Anasuyamma, FP	6053251	Vinukonda
164	V.Audilakshmi, SP	7017696	Sto ongole
	V.Audilakshmi, FP	6023643	Nasrasaraopet
165	Sb Satya Bala, SP	6023789	Nasrasaraopet
	Sb Satya Bala, FP	6057271	Mangalagiri
166	K.Shanthamma, SP	9012478	Sto kurnool
	K.Shanthamma, , FP	6023385	Nasrasaraopet
167	P.Swarajya Lakshmi, SP	6023473	Dsto nrt
	P.Swarajya Lakshmi, FP	6058469	Macherla
STO Sattenapally			
168	K RAJESWARI, SP	6046416	Sattenapalli
	K Rajeswari, FP	8009614	Kavali
169	P Parvathi, FP	6029899	Sattenapalli
	P Parvathi, SP	6057351	Duggirala
170	K Mariamma, FP	6030689	Sattenapalli
	K Mariamma, SP	6027571	Rajupalem
171	K Nagamalleswaramma, FP	6030227	Sattenapalli
	K Nagamalleswaramma, SP	6048143	Macherilla
172	G Manikyamma, SP	6030704	Sattenapalli
	G Manikyamma, FP	6018645	Macherilla
173	K Francisanna, FP	6011817	Guntur
	K Francisanna, SP	6057679	Sattenapalli
174	M Santhamma, SP	6039917	Mangalagiri
	M Santhamma, FP	6030298	Sattenapalli
175	J Samadhanamma, FP	6027532	Rajupalem
	J Samadhanamma, SP	6030594	Sattenapalli
STO Chilakaluripeta			
176	T.Pushpanjali, FP	6022374	Nasrasaraopet
	T.Pushpanjali, SP	6002935	Chilakaluripet
177	L Durga Kameswari, SP	6048889	Macherla
	L Durga Kameswari, FP	6002221	Chilakaluripet
178	B Annapurna, FP	6041447	Mangalagiri
	B Annapurna, SP	6048140	Chilakaluripet
179	P Lurdhu Raju, FP	6055384	Vinukonda
	P Lurdhu Raju, SP	6058006	Chilakaluripet
180	A Prabhakar, SP	7034305	Chirala
	A Prabhakar, FP	6053900	Chilakaluripet
STO Ponnur			
181	K.Dayamani, FP	06055466	Ponnur
	K.Dayamani, SP	06034899	Tenali
182	Bhavani Kumari G, SP	06058209	Ponnur
	Bhavani Kumari G, FP	06004389	Guntur
183	B.Kamalarathnam, SP	06036436	Ponnur
	B.Kamalarathnam, FP	06000050	Bapatla

184	K Vasundhara Devi, SP	06055704	Ponnur
	K Vasundhara Devi, FP	06013339	Guntur
185	P.Nagendramma, FP	06036269	Ponnur
	P.Nagendramma, SP	06056767	Bapatla
186	K.Chilakamma, SP	06036813	Ponnur
	K.Chilakamma, FP	07001955	Chirala
187	M.Lakshmi, FP	06054008	Ponnur
	M.Lakshmi, SP	06056648	Tenali
188	R.Annamma, FP	06036137	Ponnur
	R.Annamma, SP	07001560	Chirala
189	A.Bibi, FP	06037684	Ponnur
	A.Bibi, SP	06055296	Mangalagiri
190	B.Sulochana Devi, FP	06040113	Ponnur
	B.Sulochana Devi, SP	06004842	Dsto guntur
191	T Saramma, SP	06036485	Ponnur
	T SARAMMA, FP	04000267	Akiveedu
192	MARY PUSHPAM M, SP	06058294	Ponnur
	Mary Pushpam M, FP	06046750	Tenali
193	J.Arogyam, SP	06052912	Ponnur
	J.Arogyam, FP	06015339	Dsto guntur
194	B.Raja Kumari, SP	06055134	Ponnur
	B.Raja Kumari, FP	06000404	Bapatla
195	A.Vijayamma, SP	06048299	Ponnur
	A.Vijayamma, FP	06039938	Guntur
STO Repalle			
196	Jaya P, SP	6056279	Repalle
	Jaya P, FP	6055802	Dsto guntur
197	K Varamma, FP	6029012	Repalle
	K Varamma, SP	6048383	Nagaram
198	D Manohara Rao, SP	6044839	Repalle
	D Manohara Rao, FP	6034142	Tenali
199	V Bhanumathi, FP	6028234	Repalle
	V Bhanumathi, SP	6039505	Tenali
STO Tenali			
200	Anna Rani G, FP	6035474	Tenali
	Anna Rani G, SP	6057927	Bapatla
201	Swaroop G.P.G, FP	6033921	Tenali
	Swaroop G.P.G, SP	6044592	Guntur
202	M.Avvamma, FP	6034523	Tenali
	M.Avvamma, SP	6003870	Duggirala
203	Rupavathi N, SP	6058785	Tenali
	Rupavathi N, FP	6012282	Guntur
204	M.Alice Mary, SP	6032289	Tenali
	M.Alice Mary, FP	6012633	Guntur
205	Pushpavathi Y, FP	6034538	Tenali
	Pushpavathi Y, SP	8046591	Kavali
206	Echennamma E, SP	6058892	Tenali
	Echennamma E, FP	7014857	Ongole
207	Suseela Kkoduru, SP	6058613	Tenali
	Suseela Kkoduru, FP	6046681	Duggirala
STO Paderu			
208	T Varalakshmi, SP	2041142	Paderu
	T Varalakshmi, FP	2004039	Chodavaram
209	Martin Ludhar Sastry M, FP	2043641	Paderu
	Martin Ludhar Sastry M, SP	2041700	Araku

210	M.Seetharam, FP	2008381	Paderu
	M.Seetharam, SP	2023612	Seethamdharma
211	R Sanyasamma, FP	2012635	Seethamdharma
	R Sanyasamma, SP	2024898	Paderu
212	P.Lakshmikantham, SP	2026790	Seethamdharma
	P.Lakshmikantham, FP	2008569	Paderu
213	D.Bayamma, FP	2002256	Araku
	D.Bayamma, SP	2008531	Paderu

Annexure-3.3.6
Non deduction of income tax from pension arrears
(As referred to in para 3.3.7)

Sl. No.	Name of the Pensioner, PPO No. & ID No.	Period of calculation	Total amount	Tax amount to be recovered. (Rs.)
STO Eluru				
1	Shyamala D M, 20-026497/SP & 04036646	1102966-50000=1052966 1052966-500000=552966 (IT @ 5%=10000) 552966-500000=52966 (IT@ 10% = 100000) 52966*30% = 15890 (IT @30% =15890) Total IT =10000+100000+15890= 125890 Cess=55636*4%=5036 Grant total=1,30,896/-	11,02,966	1,30,896
2	Y KrishnaKarthik Gowd, POLICE-WG- 2258-FP & 04035858	774667-50000(S.D)=724667 724667-500000=224667 (IT=10000) 224667*20%=44933 Total=10000+44933=54933 Cess=54933*4%=2197 Grant total=57130/-	7,74,667	57,130
DTO West Godavari				
3	Sri P. Saraswati, 20-018233/SP & 04005465	(from 01.04.2019 to 31.03.2020) 828538-350000=478538 478538-200000=278538 (IT=10000) 278538*20%=55708 Total=10000+55708=65708 Cess=65708*4%=2628 Grand total=68336/-	8,28,538	68,336
4	K Prakash Rao, 20-028931/SP & 04035180	(from 01.04.2018 to 31.03.2019) 7,80,996-50000(S.D)=730996 730996-500000= 230996 (IT=10000) 230996*20%=46199 IT: 10000+46199=56199 Cess=56199*4%=2248 Total=56199+2248= 58447/-	7,80,996	58,447
5	V.Narasamma, MPTLY/WG/4419/F P & 04040600	(from 01.04.2018 to 31.03.2019) 766398-50000(S.D)=716398 716398-500000=216398 (IT= 10000) 216398*20%=43280 IT:10000+43280=53280 Cess=53280*4=2131 Total=53280+2131=55411	7,66,398	55,411

6	K Raja Rajeswari, 20-017077/SP & 04008351	(from 01.04.2019 to 31.03.2020) 597821-50000(S.D)=547821 547821-500000=47821 (IT=10000) 47821*20%=9564 IT: 10000+9564=19564 Cess=19564*4%=782 Total=19564+782=20346	5,97,821	20,346
STO Kodumur				
7	Smt. SayedaSabera, 12-004995/FP & 09087087	(from 01.03.2019 to 29.02.2020) 892888-50000=842888 842888-500000=342888 (IT=10000) 342888*20%=68578 Total=10000+68578=78578 Cess=78578*4%=3143 Grant total=81721/- Already Recovered: 49341/- To be recovered=32380/-	8,92,888	32,380
8	SayedaSabera, 12-004995/FP & 09087087	(from 01.03.2018 to 28.02.2019) 839348-50000=789348 (S.D) 789348-500000=289348 (IT=10000) 289348*20%=57870 Total=10000+57870=67870 Cess=67870*4%=2315 Grant total=70815/- Already recovered=47842/- To be recovered=22,973/-	8,39,348	22,973
9	D VenugopalaSwamy, 12-012825/SP & 09023806	(from 01.03.2019 to 29.02.2020) 847414-50000(S.D)=797414 797414-500000=297414 (IT= 10000) 297414*20%=59483 IT:10000+59483=69483 Cess=69483*4%=2779 Total=69483+2779=72262 Already recovered=35127/- To be recovered=37135/-	8,47,414	37,135
10	D VenugopalaSwamy, 12-012825/SP & 09023806	(from 01.03.2018 to 28.02.2019) 720117-50000(S.D)=670117 670117-500000=170117 (IT= 10000) 170117*20%=34023 IT:10000+34023=44023 Cess=44023*4%=1761 Total=44023+1761=45784 Already recovered=15,850/- To be recovered=29,934/-	7,20,117	29,934
STO Kurnool				
11	V Lakshmi Narendra, S/o Late V Chandrasekhar 12-013287/SP & 09091497	(from 01.03.2019 to 29.02.2020) 3605459-50000=3555459 3555459-500000=3055459 (IT=10000) 3055459-500000=2555459 (20%) (IT=100000) 2555459*30%=7,66,638 Total=10000+100000+766638 =876638 Cess=876638*4%=35066 Grant total=876638+35066=911704/-	36,05,459/-	9,11,704/-
TOTAL				14,24,692

Annexure- 3.3.7**Irregular payment of Medical Allowance to employed family pensioners**

(As referred to in Para 3.3.8)

Name / ID / PPO	Period	No. of Months X Medl Allowance	Amount (₹)	Total (₹)
STO Jammalamadugu				
K Vedavathi 12026214 14-005375-SP	4/2015 to 11/2015	8 M X Rs. 200/-	1,600	14,500
	12/2015 to 6/2019	43 M X Rs. 300/-	12,900	
V Indira Devi 12020838 14-013603-SP	05/2016 to 06/2019	38 M X Rs. 300/-	11,400	11,400
M Saradha 12019817 APR-KDP-FP-000003	4/2015 to 11/2015	8 M X Rs. 200/-	1,600	14,500
	12/2015 to 06/2019	43 M X Rs. 300/-	12,900	
P Krishna Veni 12025994 14-005365-FP	12/2015 to 08/2018	(33 M X Rs. 300/-) and (Medl Premium 33M X 90/-) 9,900-2,970=6,930/-	6,930	6,930
C V Nagavenamma 12021340 14-003735-FP	4/2016 to 06/2019	(39 M X Rs. 300/-) and (Medl Premium 39 M X 90) 11,700-3,510=8,190/-	8,190	8,190
STO Narsannapeta				
D Janaki Devi 1001871- 23-SGC-007809	10/2016 to 05/2018	20 M X Rs. 300/-	6,000	6,000
Paidi Bhu Lakshmi 1022871 - 23-013496-SP	07/2018 to 12/2019	18 M X Rs. 300/-	5,400	5,400
STO Chodavaram				
M Saraswathi Devi FP - 02004391 22-017509/SP	7/2016 to 09/2019	39 M X 300/-	11,700	11,700
			TOTAL	78,620

Annexure-3.3.8(a)**Classification of Pensions allocable to AP and TS**

(As referred to in Para 3.3.10(i))

Sl No	Bill / Voucher No.	Nature of claim/ GPO Number	Name of the Family pensioner/ Beneficiary	Posted under Wrong Head of Account	Correct Head of Account to be posted	Total amount (₹)
STO Machilipatnam						
1.	2018-743875 dt 09-08-2018	Gratuity Payment Order 19-005729 dt 30-01-2018	K Tejaswi	2071-01- 104-00-24- 040-042	2071-01- 104-00-14- 040-042	2,35,136
2.	2018-2676337 dt 21-03-2019	Gratuity Payment Order ZP/KNA/4545(a)/DCRG/2 018/20-12-2018 DT 20-12-2018	B Venkata Naga Sairam	2071-01- 104-00-24- 040-042	2071-01- 104-00-14- 040-042	2,24,730
3	2018-2676599 dt 21-03-2019	Gratuity Payment Order ZP/KNA/4545(b)/DCRG/2 018/20-12-2018 DT 20-12-2018	B Durga Bhavani	2071-01- 104-00-24- 040-042	2071-01- 104-00-14- 040-042	2,24,730
4	2018-1308746 dt 20-10-2018	Gratuity Payment Order Mptly/KNA/2883/DCRG/2 018/10-08-2018 DT 10-08-2018	D Siva Rama Prasad	2071-01- 104-00-24- 040-042	2071-01- 104-00-14- 040-042	3,43,281
STO Movva						
5	2018-213753 dt:05-06-2018	Gratuity Payment Order M/KNA/534/DCRG/2018/ 20-02-2018 dt 20-02-2018	K Saibaba husband of (L) N Sakkubai	2071-01-104- 00-04-040-042	2071-01-104- 00-14-040- 042	3,75,056

6	2018-214181 dt 05-06-2018	Gratuity Payment Order M/KNA/534(a)/DCRG/201 8/ 20-02-2018 dt 20-02-2018	K Hanuman son of (L) N Sakkubai	2071-01-104- 00-04-040-042	2071-01-104- 00-14-040- 042	3,75,056
STO Avanigadda						
7	1851177 dt.02- 01-2019	EEL(Encashment Earned Leave)	of Sannala Venkateswar a Rao	2071-01- 115-(24)- 001	2071-01- 115-(14)-001	7,60,691

Annexure-3.3.8 (b)

Allocation of Pension between AP & TS

(As referred to in Para 3.3.10(i))

Sl. No	Bill/ Voucher No.	GPO / CVP No	Name of the pensioner	Amount to be allocated under SH 14	Amount to be allocated under SH 24	Amount debited under SH 14
STO Kadapa						
1	1005433	14-020426/CV	JKV Apurva Sundarai	10,21,916.00	1,55,857.00	11,77,773.00
2	49705	14-019986/CV	T. Nagaraju	11,88,857.00	1,74,855.00	13,63,712.00
3	429471	14-020092/CV	B. Pullaiah	8,69,458.00	61,315.00	9,30,773.00
4	429509	14-020149/CV	M. Balaih	5,04,033.00	93,408.00	5,97,441.00

Annexure-3.3.9 (a)

Allocation of EEL between AP & TS

(As referred to in Para 3.3.10(ii))

Sl. No	Name of the pensioner/beneficiary code	Bill/ Voucher No.	Amount Wrongly allocated under 2071-01-115-00-24	Amount to be allocated under 2071-01-115-00-14
STO Cumbum				
1	Sri K.Ramana Reddy, 14189982	2018-554909	8,45,152	8,45,152
2	Smt K.Lakshmi Devi, 80247242	2018-621233	2,93,507	2,93,507
3	Sri Y.Venkata Narayana, 14177730	2018-722568	2,80,979	2,80,979
STO Markapur				
4	Sri Vamsi Krishna, 1000331505	2018-362717	27,826	27,826
5	Kum.Hari Priya, 1000331526	2018-364682	27,826	27,826
6	Sri Krishna Kishore Ravi, 1002148144	2019-642578	49,630	49,630
7	Sri Venkata Banu Prakash Ravi 1002148900	2019-643118	49,630	49,630
8	Sri Shaik Syda 80247630	2019-955790	77,069	77,069
9	Nandini Priyanka k	2018-2384134	43,863	43,863
STO Ranasthalam				
10	K Trinadha Rao 80415679	2018- 538365/538368	17,98,420	17,98,420
STO Rajam				
11	Sri S. Prasad 80020143	2018-1260634	3,93,249	3,93,249
12	Sri Gouda Udaya Kumar 14002356	2019-464723	4,84,390	4,84,390

STO Therlam				
13	T Venkata Narasimha Sarma80411304	2018-609851	3,83,573	3,83,573
14	S Sarojini 80410939	2018 -791782	3,89,698	3,89,698
STO Narsapur				
15	B.V.V. Satyanarayana	2018-1845973	9,19,360	9,19,360
16	Ch. Satyanarayana	2018-930157	9,19,360	9,19,360
17	RVSS NarayanaRaju	2018-1115442	13,75,455	13,75,455
STO Kuppam				
18	N Siva Bhushanam,	2019-774596	4,58,289	4,58,289
19	Nanevath Balaram Naik,	2018-1798079	6,14,393	6,14,393
STO Gurajala				
20	Sri G.Prasada Rao,14149486	2018-691450	4,77,031	4,77,031
STO Piduguralla				
21	Smt.NelaturiStanlie Jones Usha Rani, 14147881	2019-939310	4,07,346	4,07,346
22	Sri Manda Jacob, 14149431	2019-1019369	3,82,750	3,82,750
STO Repalle				
23	Sri T.Venkatappaiah, 14156122	2019-1297651	4,93,901	4,93,901
24	Sri G.Ramaiah, 14156106	2019-1280219	4,85,219	4,85,219
DTO West Godavari				
25	M. SitaMahalaxmiri, 14423753,	2019-1285248	99,919	99,919
		2019-1284140	99,919	99,919
		2019-1639276	4,76,541	4,76,541
STO Palkonda				
26	Kota Ashoka, 14028612	2019-1005778	11,14,214	11,14,214
STO Bobbili				
27	B Ranga Rao, 80410767	2018-599235	2,97,067	2,97,067
STO Guntakal				
28	Mala Sivaramulu, 14255729,	2018-1971149	4,70,522	4,70,522
29	DevireddyGariNagabhushan Reddy, 14369765,	2019-972917	4,62,262	4,62,262
STO Chodavaram				
30	Maddila Narasinga Rao,14006742	2019-674171,	4,71,056	4,71,056
STO Kotauratla				
31	P Jaya Christian Babu, 14037750	2018-808781	2,43,562	2,43,562
STO Vinukonda				
32	06180903007(MO PP UNIT	2019-934517	6,64,587	6,64,587
STO Darsi				
33	Y.Koti Reddy	2018-620176	3,90,639	3,90,639
34	KarimullabaigMogal	2018-573665	3,72,730	3,72,730
35	K.PadmaKumari	2018-705293	2,92,848	2,92,848
36	Balamurali Krishna Goddeti	2018-793240	2,58,265	2,58,265
37	Naga Munisha Pawan	2019-454405	1,52,014	1,52,014
STO Yammiganur				
38	Sri. ParigaVaraprasd Kumar, 14233691,	2019-71278	4,83,916	4,83,916
STO Madugula				
39	Satyanarayana K A, 14036500	2019-937313	8,58,595	8,58,595
40	VanaparathiSeshagiri Rao Venkata14038070	2019-1243291	5,55,669	5,55,669

Annexure-3.3.9 (b)
Allocation of EEL between AP & TS
 (As referred to in Para 3.3.10(ii))

Sl. No	Name of the pensioner/beneficiary code	Bill/Voucher No.	Amount Wrongly allocated under 2071-01-115-00-14	Amount to be allocated under 2071-01-115-00-24
STO Nidadavole				
1	Akkivarapu Raju &1000426618	2018-450816	123066	1,23,066
2	Akkivarapu Ramesh & 1000426623	2018-449610	18585	18,585
3	Akkivarapu & 1000426625	2018-450441	18585	18,585
4	Akkivarapu Raju &1000426618	2018-450973	18585	18585
5	Unnamatla Subbalakshmi & 1000456385	2018-512035	6021	6,021
6	Unnamatla Chinababu & 10454956	2018-512629	6021	6,021
7	Unnamatla Venkateswara Rao & 1000454951	2018-512217	6021	6,021
8	P Lakshmi & 80416452	2018-869415	52020	52,020
STO Palakollu				
9	VenkataYagna Ramesh BabuPodila& 1001239039	2018-1488062	70,883	70,883
STO Kuppam				
10	Durga Prasad Kollabathina, 14182533	2018-389197	1277690	12,77,690
11	Sasikala P S K .14285627	2018-1574020	1085697	10,85,697
STO Gurajala				
12	Sri D.Kesava Das,14145022	2018-533620	86,223	86,223
STO Nandikotkur				
13	Sri Mohammed Haneef, 14316414	2019-756932	7,28,242	7,28,242
14	Sri Mohammed Haneef, 14316414	2019-756463	1,49,158	1,49,158

Annexure-3.3.9(c)
Non- apportionment of EEL between AP & TS
(As referred to in Para 3.3.10(ii))

Sl.No	Name of the pensioner/beneficiary code	Bill/ Voucher No.	Amount (₹)
STO Arakuvally			
1	Pinni Venkata Nageswara Rao 1092303	2019-998217	10,92,303
STO Paderu			
2	KondetiRamudu14000908	2018 1281178	14,36,733
STO Tadipatri			
3	MathangiYallamma 14263587	2018-1115040	11,07,986
4	KokkulollyVenkatalakshmma 14245804	2018-1258297	2,03,360
DTO Anantapur			
5	Venkateswarlu K14217683	2019-1081760	6,83,843
STO Mudigubba			
6	Sarpanch, JayaramulaGajula 1000454625	2018-671597	21,417
7		2018-671813	21,417
8	Bada Krishna Reddy 1000205923	2019-568048	30,808
9		2018-797497	70,000
10		20181221830	35,000
11	ShaikHydervali 14264723	20181391690	3,77,138
12		20181391958	1,06,372
STO Kadiri			
13	B Sakuntala80007212	2018-728553	2,27,585
14	RamanjanappaUppara 14256789	20181938735	1,83,783
STO Penukonda,			
15	Syam Sunder Raj D14246355	2019-708763	1,517,082
16	W Vijaya Kumar147259143	2019-1053773	6,95,622
STO Tadepalligudam			
17	R.Kesiyamma80134447	2018-614536	3,99,881
STO Atmakur			
18	Kala HussainBanu Bi, 1002125238,	2019-722609	5,24,763
STO Kanekal			
19	Sri HarijanaMallesappa, 14259092,	2018-1050453	7,48,651
20	Smt Devi Adilakshmi, 1000604905,	2018-267730	4,10,519
DTO Prakasam			
21	07010307002 (Govt. Degree college for women Ongole)	20191684636	3,13,373
22	07010307002 (Govt. Degree college for women Ongole)	2019-936042	5,34,730
23	07010307002 (Govt. Degree college for women Ongole)	2019-820060	1,94,281

Annexure- 3.4.1**Statement showing misclassification of Regular GPF Debits under Class IV GPF during 2019-20**

(As referred to in Para 3.4.1)

Name of STO/DTO	SUBSCRIBER NAME, GPF A/C NO	AMOUNT BOOKED UNDER WRONG HOA 8009011010005000000VN	AMOUNT TO BE BOOKED UNDER CORRECT HOA 8009011010001000000VN
STO Kodumur	Issaq Mahommed	13,09,457	13,09,457
DTO West Godavari	J Subrahmanyeswara Rao, 14382215	17,73,490	17,73,490
STO Narsannapeta	JayalakshmiDuddi, 54151 / Medl	3,50,000	3,50,000
STO Amudalavalasa	DomanaHemasundarar ao, 22858/WEL	3,00,000	3,00,000
STO Parvathipuram	Korada Srinivasa Rao,20385/JUDL	3,06,000	3,06,000
	Tentu Satyaprasa D PWWC/70403	2,00,000	2,00,000
STO Bobbili	Lanka Sanyasi Rao,13808/CVD	1,50,000	1,50,000
SO Srisailam	K.V. Srinivasa Rao 19608/Wel	1,42,000	1,42,000
DTO Visakhapatnam	K.T NeeladriPrabhu, JUDL/14413	25,12,147	25,12,147
	R Hanumantha Rao, EDN/80630	15,65,381	15,65,381
	Sistla M M Sarma,14282/WEL	5,00,000	5,00,000
	RaghunathBehara, 7787/CT,	7,49,794	7,49,794
STO Narsipatnam	Idumudi Venkata SatyaSuryaNagaKumar ,18836/JUDL	1,45,000	1,45,000
STO Chintapalli	SreeramuluArimela, 17199/WEL	3,00,000	3,00,000
	AmbatiRamurao, 14812/WEL	1,50,000	1,50,000
	A.Ramachari, 17002/WEL	5,00,000	5,00,000
STO Gudivada	PO ICDS, 05062702002	6,00,000	6,00,000
TOTAL			1,15,53,269

Annexure-3.4.2**Details of Adverse balances in Class- IV GPF Accounts**

(As referred to in Para 3.4.2)

Sl. No.	GPF A/C Number	Name the Subscriber	Balance as on date (₹)
DTO Vizianagaram			
1	2200-0400985	Eswara Ra	-73922
2	2200-2203272	P Chinnam	-44805
3	2200-2214564	N Saraswat	-8377
4	2200-2237091	S Appa Ra	-24372
5	2200-2224450	T Bhujanga Ra	-24372
6	2200-0210943	Chinnammalu Sayilad	-50810
7	2200-2237174	D V Sanyasi R	-10878
DTO West Godavari			

8	004-061-0142	S K Sirajuddin	-22036
9	004-075-0494	L Appa Rao	-132288
10	004-095-3193	P Atchuta Rao	-311998
11	004-084-0102	V Ganga Raju	-57530
12	004-076-0240	S Appa Rao	-16737
DTO East Godavari			
13	004-061-0142	S K Sirajuddin	-22036
14	004-075-0494	L Appa Rao	-132288
15	004-095-3193	P Atchuta Rao	-311998
16	004-084-0102	V Ganga Raju	-57530
17	004-076-0240	S Appa Rao	-16737
TOTAL			-13,18,714

Annexure-3.4.3

Statement showing non transfer of Class IV GPF balances to Regular GPF
(As referred to in Para 3.4.3)

Sl. No	Employee ID	GPF A/c No.	Name of the Subscriber	Amount (₹)
DTO West Godavari				
1	0423486	004-160-3049	M Subba Rao	75173
2	0404665	004-050-0357	A Nagaraju	207315
3	0311184	004-050-0132	T Saibabu	232330
4	0308824	004-058-0184	KVV Laxmi	2553
5	0344291	004-147-0245	K Chandramouli	174309
6	0308636	004-143-0104	BVV PushaKumari	1061918
7	0304844	004-061-0341	V PaduKamba	332636
8	0339610	004-160-0106	M Edulondalu	368404
9	0401647	004-160-2398	R Satyanarayana	205783
10	0339855	004-061-0205	J Srinivas	83971
TOTAL				27,44,392

Annexure- 3.4.4

Statement showing the details of GPF Minimum Subscription
(As referred to in Para 3.4.4)

Sl. No.	Name, Designation & ID of the Employee	GPF No.	Basic Pay	Subscription as per Rules	Subscription as per pay bills	Short recovery (₹)
STO Rajam						
1	Ramana Bodela 14010338 Lab Technician 0120984	82020/MEDL	39160	2350	1000	1350
STO Sompeta						
2	Ram Mohan Rao Revenue Officer, 0231731	66234/GA	63010	3781	500	3281
DTO Krishna						
3	SambhangiSirisha, Spl Dy. Tahsildhar I.D. No.0515165	PRAN No.65536	36070	2165	2000	165
4	Morturi Raja Rao, SA ID No.0533207	PRAN No.50777	51230	3074	1250	1824
5	Anil Kumar Nomula, Medical Officer I.D. No.0517041	71417/Medl	80,930	4,856	3,000	1856

Annexure-3.5.1
Statement of inadmissible Emergency Health Care Allowance
(As referred to in Para 3.5.1)

Name of the Govt. Servant Designation ID No	Name of the DDO	Period	Total (₹)
STO Vijayawada(West)			
Dr Sri G Jagadeep Gandhi Joint Director ID No 2549934	Joint Director of Insurance Medical Services, VIJAYAWADA	01/2019 to 12/2019	36000
DTO Ananthapur			
Sri Dr C. Swarupa Rani ,Dy DirectorID No1001247	Deputy Director Animal Husbandary	9/2019 to 11/2019 Rs 1500 x 3(M)	4500
Srmt. S.VijayaLaxmi,Dy DirectorID NO-742682	Joint Director Animal Husbandry	05/2018 to 08/2019 Rs1500 x 16(M)	24000
Sri B.Sanyasi Rao, Jt Director ID NO-0209854	Joint Director Animal Husbandry	06/2017 to 08/2019 Rs1500 x 27(M)	40500
STO Rajahmundry			
K Srinivasulu Deputy Director ID No 0534109	Deputy Director Animal Husbandry Rajamahendravaram	10/2018 to 08/2019, 1500x11(M)	16500
DTO Srikakulam			
Dr A Eswara Rao Deputy Director ID No 0107318	Deputy Director Animal Husbandary Srikakulam	01/2018 to 07/2019,1500x19(M)	28500
TOTAL			1,50,000

Annexure-3.5.2
Details of inadmissible Uniform Maintenance Allowance paid to the officials at DTOs/STOs
(As referred to in Para 3.5.2)

Name of the Employee	Designation	Employee ID No.	Period of drawl	Amount (₹)
STO Kotabommali				
PHC-Atchutapuram				
S.Someswara Rao	MPHEO	0109307	01/2015 to 3/16 M 15x34=510 4/2016 to 02/2019 M35x150=5250	5760
Venkata Ramana	MPHS	0127797	1/2015 to 10/2015 10x100=1000 1/2016 to 02/2019 M 40x150=5400	7000
PHC Jalumuru				
G.Venkata Ramana	MPHS	0109489	1/2015 to 10/15 M 10x100=1000 1/2016 to17/2017 M17x150=3550	4550
TOTAL				17,310

Annexure-3.5.3
Double Drawal Of PRC/DA Arrears
(As referred to in Para 3.5.3)

Sl. No	Bill Number	Payment Date	Name of Beneficiary & Code	Net Amount (Rs)
DTO Krishna				
1	2018-1564297	01.11.2018	Venkateswara Rao CH 14113301	90090
2	2018-1580612	01.11.2018		
3	2018-2303213	01.02.2019	Ramesh Parvathini 14100243	89773
4	2018-2437305	01.02.2019		
5	2018-1594506	01.11.2018	Sampath Kumar K V 14361237	89655
6	2018-1562493	01.11.2018		
7	2018-1440287	01.11.2018	Rajendra Prasad A B 14133428	17472
8	2018-1440303	01.11.2018		
9	2018-1427495	01.11.2018	Sambasiva Rao G 14383002	12000
10	2018-1364138	01.11.2018		
11	2018-1167604	01.11.2018	Nazeemuddin Shaik 14382223	11350
12	2018-1167604	01.11.2018		
13	2018-1325929	01.11.2018	Gayathri Devi P 14408568	15000
14	2018-1327233	01.11.2018		
15	2018-1371609	01.11.2018	Venkataramana Tummidu 14091353	5000
16	2018-1277748	01.11.2018		
17	2018-1371609	01.11.2018	Satyam Palivela 14058135	3000
18	2018-1277748	01.11.2018		
DTO Vizianagaram				
19	2018-1593436	01.11.2018	Venkataramana Muddada 14002440	58595
20	2018-1526102	01.11.2018		
21	2018-2395651	01.03.2019	Srinivasa Rao Talagapu 14344298	43514
22	2018-2740122	01.03.2019		
DTO Chittoor				
23	2018-1533448	1.12.2018	S.Mohana Krishna 14399154	168156
24	2018-1906111	27.12.2018		
25	2018-1939449	27.12.2018	P.M.Sree Ramappa 14357148	128576
26	2018-2131682	21.01.2019		
27	2018-1939449	27.12.2018	Y. Venkateswara Reddy 14360581	60994
28	2018-2131682	21.01.2019		
29	2018-1939449	27.12.2018	P. Subba Rao 14406302	113706
30	2018-2131682	21.01.2019		
31	2018-2399651	16.02.2019	M. Satya Babu 14286775	119739
32	2018-1589733	21.11.2018		
33	2018-2229203	24.01.2019	N. Venkateswar Rao 14415484	111971
34	2018-1597120 & 1596746	23.11.2018		
35	2018-1987452	27.12.2018	Y. Venkateswarl 14359667	101786
36	2018-1461097	12.11.2018		
37	2018-2215940	01.02.2019	KV Sampath Kumar 14361237	97814
38	2018-1562493	17.11.2018		
39	2018-1594506	28.11.2018	P.Sathyanarayana 14398582	88194
40	2018-1913739	27.12.2018		
41	2018-2052334	02.01.2019	SD. Prabhakaran 14280275	88328
42	2018-1913739	27.12.2018		
43	2018-1987452	27.12.2018	K. Kalyan Kumar 14286908	80936
44	2018-1540832	15.11.2018		
45	2018-1540743	15.11.2018		

46	2018-1450940	13.11.2018	R.Amarnarayana 14280713	91937
47	2018-1667400 & 1771877	01.11.2018 &17.12.2018	P.Sampoornamma 14280676	61808
48	2018-1987452	27.12.2018		
49	2018-1939449	27.12.2018	Y.V.Reddy 14360581	60994
50	2018-2131682	24.01.2019		
51	2018-1667400 & 1771877	01.11.2018 & 17.12.2018	M. Ramesh Naik 14254062	56139
52	2018-1987452	27.12.2018		
53	2018-1680578	27.11.2018	M.Subbarayudu 14313706	55323
54	2018-1799650	17.12.2018		
55	2018-1667400	01.11.2018	C.Ravi 14415836	47257
56	2018-1987452	01.12.2018		
STO Tirupathi				
57	2018-2326608	11.02.2019	Sri Gallavuri Muniratnam, 1000105795 & Registrar, SPMVV Tirupati, 816678	1887399
58	2018-2126896	13.03.2019		
DTO Srikakulam				
59	2018-64301	01-06-2018	RamadeviVandrangi 14000476	38272
60	2018-176655	01-06-2018	A.Nagabhusana Rao 14008443	59451
61	2018-64301	01-06-2018		
62	2018-176655	01-06-2018	RamaraoSingupurapu 14363680	42818
63	2018-64301	01-06-2018		
64	2018-176655	01-06-2018	DivyasriNakka 14363923	25699
65	2018-64301	01-06-2018		
66	2018-176655	01-06-2018	B.Meghasyamalarao 14000432	17016
67	2018-255242	11-06-2018		
68	2018-367432	28-06-2018	JanakibhiSankili 14008517	40672
69	2018-64307	01-06-2018		
70	2018-197401	01-06-2018	AV Lakshmi Bosta 14009965	41789
71	2018-64307	01-06-2018		
72	2018-197401	01-06-2018	O.Subhratamani 14010268	65139
73	2018-64307	01-06-2018		
74	2018-197401	01-06-2018	Lakshmi Burada 14014399	40672
75	2018-64307	01-06-2018		
76	2018-197401	01-06-2018	RajulammaNooka 14014490	42022
77	2018-64307	01-06-2018		
78	2018-197401	01-06-2018	K.Ramathirupatirao 14006078	72476
79	2018-1791726	06-12-2018		
80	2018-1791484	06-12-2018		
DTO East Godavari				
81	2018-1508377	1.11.2018	R.S.Narayana 14055752	121392
82	2018-1928916	01.12.2018		
83	2018-1671399	01.12.2018	K. Srinivasa Rao 14059910	120105
84	2018-1778858	01.12.2018		
85	2018-1893590	01.12.2018	T. Sumalatha 14024328	114374
86	2018-2115927	01.01.2019		
87	2018-1896990	01.12.2018	K. Nirmala 14051530	90969
88	2018-1954419	01.12.2018		
89	2018-1845463	01.01.2019	G. Satyanaryana Murthy 14053265	74425
90	2018-2085162	01.03.2019		
91	2018-1872833	01.12.2018	K.S. Narayana 14376403	58120
92	2018-1906281	01.01.2019		
93	2018-2071553	01.01.2019	Y. DurgaSrinivas Rao 14028461	37386
94	2018-2343802	01.03.2019		

95	2018-1846287	01.01.2019	G. Venkateswara Rao 14420158	32276
96	2018-2130368	01.03.2019		
97	2018-59727	09.05.2018	Shri. K.KanakaShekar	33954
98	2018-560069	01.08.2018		
99	2018-59727	09.05.2018	Shri. K.Appala Naidu	10769
100	2018-560069	01.08.2018		
101	2018-59727	09.05.2018	ShriB.Venkata Krishna Rao	17608
102	2018-560069	01.08.2018		
103	2018-59727	09.05.2018	Smt C. Laxmi	14174
104	2018-560069	01.08.2018		
105	2018-59727	09.05.2018	ShriP.Manmadha Rao	21156
106	2018-560069	01.08.2018		
107	2018-59727	09.05.2018	Shri G. Shridhar	21156
108	2018-560069	01.08.2018		
STO Srikalahasthi				
109	2018-2012671	03.01.2019	Sri C.S. MahaboobBhasha	82225
110	2018-2002620	03.01.2019		
DTO Kadapa				
111	2018-1907184	27.12.2018	C. venkata Subbaiah/011-109-0236	79352
112	2018-2135007	24.01.2019		
113	2018-1907173	27.12.2018	Smt. N. Mariamma 011-109-0220	77666
114	2018-2134915	24.01.2019		
115	2018-1907179	27.12.2018	Smt. V. Nagamma 011-115-0112	71542
116	2018-2050202	02.01.2019		
117	2018-148687	25.05.2018	S Reddy Kumari 14315017	26477
118	2018-428364	07.07.2018		
119	2018-428364	07.07.2018	M Laxmi Prasad14315019	8412
120	2018-148687	25.05.2018		
DTO Guntur				
121	2018-1493988	20.11.2018	K.Srinivasa Rao 14140774	6385
122	2018-1582462	20.11.2018		
123	2018-1493988	20.11.2018	S.KumarBabu 14140842	5144
124	2018-1582462	20.11.2018		
125	2018-1493988	20.11.2018	M.Bhagya Lakshmi 14140844	9906
126	2018-1582462	20.11.2018		
127	2018-1493988	20.11.2018	M.Venkateswara Rao 14140850	6507
128	2018-1582462	20.11.2018		
129	2018-1493988	20.11.2018	BVK.Prasada Rao 14140853	6630
130	2018-1582462	20.11.2018		
131	2018-1493988	20.11.2018	M.Srihari 14140854	6245
132	2018-1582462	20.11.2018		
133	2018-1493988	20.11.2018	M.Srinivasa Rao 14140856	5294
134	2018-1582462	20.11.2018		
135	2018-1493988	20.11.2018	KB.Srinivasa Rao 14140857	12948
136	2018-1582462	20.11.2018		
137	2018-1493988	20.11.2018	P.Subramanyam 14140878	7303
138	2018-1582462	20.11.2018		
139	2018-1493988	20.11.2018	CH.Sivaprasada Rao 14140879	8598
140	2018-1582462	20.11.2018		
141	2018-1493988	20.11.2018	S.Sarika Devi 14140880	8598
142	2018-1582462	20.11.2018		
143	2018-1493988	20.11.2018	B.Sujatha 14160737	5915
144	2018-1582462	20.11.2018		
STO Vijayawada(West)				
145	2019-70562	10.14.2019	K.Durga Prasada Rao,80139981	103890
146	2019-70561	10.14.2019		

DTO Anantapur				
147	2018-1787415	1.12.2018	G. Gnanewara 14261188	8364
148	2018-1787432	01.12.2018		
149	2018-1882187	01.12.2018	B. Varalakshmi 14261787	8108
150	2018-1882241	01.12.2018		
151	2018-2485527	01.03.2019	H. Ambanna 14248421	9190
152	2018-2769340	01.01.2019		
153	2018-1946065	27.12.2018	Sri. P. YerriSwamy	13739
154	2018-1946356	26.03.2019		
DTO Prakasam				
155	1047901	05-09-2019	U. Maheswaramma	40436
	1306552	21-09-2019	14181543	
156	2019-1477923	17-09-2019	Sri A Srinivas	15933
	2019-1495624	07-11-2019	14363042	
157	2018-943229	11-10-2019	Sri V Ramakoteswara Rao	16470
	2018-972366	10-11-2019	14413578	
DTO Visakhapatnam				
158	1921619	11.12.2018	Syed Bashee 14027149	142241
	1938747	12.12.2018		
159	1883905	19.12.2018	K.VenkataLakshmi 14043638	109468
	1884551	19.12.2018		
160	1883905	19.12.2018	Ch.T.Prasunamma 14373279	118491
	1884551	19.12.2018		
161	1850519	15.12.2018	A.Chittamma 14372535	84745
	1970880	21.12.2018		
162	1850519	15.12.2018	K.Lakshmi 14374453	68375
	1970880	21.12.2018		
163	1850519	15.12.2018	N.HemaKumari 14411377	105923
	1970880	21.12.2018		
164	1850519	15.12.2018	K.KodhandaVeni 14411379	98492
	1970880	21.12.2018		
165	2617563	18.03.2019	S.Appa Rao 14428667	83179
	2617749	18.03.2019		

Annexure-3.5.4

Particulars of payment of DA, HRA to contract employees (OCS) (As referred in para.3.5.4)

Name of Employees/Designation	Period of drawl	Amount (₹)
STO Kotabommali		
ChKannama Naidu MPHA(M)	(3/16 to 4/16 & 7/16 to 8/16 @ ₹ 20057x4)	80228
P Krishna Murthy MPHA(M)		80228
M Krishna Rao MPHA(M)		80228
GVVB Sastry MPHA(M)		80228
STO Rajam		
Dr A Bhargava Medical Officer	02/2018 to 03/18, @ ₹ 18527X2	37054
M Lalitha kumari Staff Nurse	09/17 to 3/18 @ ₹ 8550x7 04/18 to 05/18 @ ₹ 8860x2	77570
Sri Bala Krishna Staff Nurse	09/17 to 03/2018 @ ₹ 8550x7 04/18 to 05/18 @ ₹ 8860x2	77570

Sri K Ramakrishna Staff Nurse	09/17 to 03/2018 @ ₹ 8550x7 04/18 to 05/18 @ ₹8860x2	77570
Malipeddi Alekya Lab Tech GrII	09/17 to 03/18 @ ₹ 7220x5	36100
Haseena Begum Pharmacist GrII	09/17 to 03/18 @ ₹ 7220x7	50540
STO Amalapuram		
P Venkatesh MPHA(M)	08/17 to 03/18, @ ₹ 515x8	4120
G Raja Pharmacist	02/18 to 03/18, @ ₹ 1213x2	2426
Dr K Y Devi kumara Medical Officer	06/17 to 3/18, @ ₹ 1062x10	10620
K J V Kumari MPHA(F)	02/18 to 03/18, @ ₹ 365X2	730
I Trimurtulu, MPHA(M)	08/17 to 11/17 @ ₹ 766X4 12/17 to 03/18, @ ₹ 1366X4	8528
V Muralikrishna,MPHA(M)	08/17 to 03/18, @ ₹ 515x8	4120
I V S R Prasad MPHA(M)	08/17 to 03/18, @ ₹ 515x8	4120
V Arjaiah MPHA(M)	08/17 to 11/17@ ₹ 515x4 12/17 to 03/18, @ ₹ 1115x4	6520
M Venkateswararao MPHA(M)	08/17 to 3/18, @ ₹ 515x8	4120
GVVK Prasad MPHA(M)	08/17 to 03/18, @ ₹ 515x8	4120
STO Rampachodavaram		
B Srinivasarao	04/15 to 02/16@ ₹600x11 03/16 to 07/17@ ₹1115x8 08/17 to 10/17@ ₹2744x3	23752
Ch Ramamurthy	04/15 to 02/16@ ₹ 1458x11 03/16 to 07/17@ ₹1973x8 08/17 to 02/18@ ₹ 3602x7	57036
Y Chinna Rao	04/15 to 02/16@ ₹ 1458x11 03/16 to 09/17@ ₹ 1973x10 10/17 to 03/18@ ₹3602x6	57380
STO Razole		
Dr K JashuaPrashanth,CAS	09/17@ ₹1096 x 1 10/17 to 12/17@ ₹2743 x 3 01/18 to 03/18@ ₹2744 x 3	17557
K ParimalaJyothi Staff Nurse	09/17@ ₹ 799x1 10/17to 03/18@ ₹ 1713 x 6	11077
N Anandamani Staff Nurse	09/17@ ₹799 x 1 10/17to 03/18@ ₹ 1713 x 6	11077
J Suryakumari Staff Nurse	09/17@ ₹685 x 1 10/17 to 03/18 @ ₹ 1713 x 6	10963
S Sudheer Pharmacist Gr.II	09/17@ ₹679 x 1 10/17 to 03/18@ ₹ 1446 x 6	9355
Ch.Swathi Lab Technician	09/17@ ₹674 x 1 10/17 to 03/18@ ₹1446 x 6	9350
STO Kothapeta		
MTVN Murthy MPHA(M)	08/17 to 10/17@ ₹1115x3 11/17 to 03/18@ ₹ 515x5	5920
M Anil Kumar MPHA(M)	08/17 to 10/17@ ₹1115x3 10/17to 03/18@ ₹ 515x3	5920

D Prasannakumar MPHA(M)	12/16 to 07/17@ ₹ 514x8 08/17 to 10/17@ ₹ 1629x3 11/17 to 03/18@ ₹ 1029x5	14144
Santaratnam MPHA(F)	12/16 to 07/17@ ₹ 514x8 08/17 to 10/17@ ₹ 1629x3 7 to 03/18@ ₹ 1029x5	14144
T Suvarnakumari MPHA(F)	12/16 to 07/17@ ₹ 514x8 08/17 to 10/17@ ₹ 1629x3 11/17 to 03/18@ ₹ 1029x5	14144
K Machara Rao MPHA(M)	08/17 to 12/17@ ₹ 1115x5 01/18 to 03/18@ ₹ 515x3	7120
V Balasadgunarao MPHA(M)	08/17 to 12/17@ ₹ 1115x5 01/18 to 03/18@ ₹ 515x3	7120
GV Ramana MPHA(M)	08/17 to 12/17@ ₹ 1115x5 01/18 to 03/18@ ₹ 515x3	7120
V Lakshmanarao MPHA(M)	08/17 to 12/17@ ₹ 1115x5 01/18 to 03/18@ ₹ 515x3	7120
M Sureshkumar MPHA(M)	08/17 to 12/17@ ₹ 1115x5 01/18 to 03/18@ ₹ 515x3	7120
K Jayashanti MPHA(F)	09/17 to 12/17@ ₹ 791x4 01/18 to 03/18@ ₹ 1713x3	8303
ADG Sweety MPHA(F)	09/17 to 12/17@ ₹ 791x4 01/18 to 03/18@ ₹ 1713x3	8303
K Sugunasanthi MPHA(F)	1/18 to 3/18@ ₹ 922x3	2766
VVP Anjalidevi MPHA(F)	9/17 to 12/17@ ₹ 668x4 01/18 to 3/18@ ₹ 1446x3	7150
STO Therlam		
B Pragna MO	09/17 to 03/18@ ₹ 4010x7 08/18 to 12/18@ ₹ 1314x5	34640
D Tejanarayana MO	09/17 to 03/18@ ₹ 4010x7 08/18 to 12/18@ ₹ 1314x5	34640
G Devayani Lab Techn	08/18@ ₹ 1x895 12/18 to 5/19@ ₹ 895x6 07/19@ ₹ 895x1	7160
S Lakshmanarao MPHA(M)	06/16 TO 7/16@ ₹ 515X2 08/16@ ₹ 1X766 09/16 to 12/16@ ₹ 616X3 01/17 to 07/17@ ₹ 1280X7 8/17 to 09/17@ ₹ 2591X2 10/17 to 03/18@ ₹ 2395X6	32156
M Gangunaidu Lab tech	06/16 to 08/16@ ₹ 515x3 09/16 to 11/16@ ₹ 365x3 12/16@ ₹ 515x1 01/17 to 09/17@ ₹ 1029x9 10/17 to 03/18@ ₹ 2144x6	25280
E Vijayakumar Lab Techn	06/16 to 8/16@ ₹ 559x3 09/16 to 11/16@ ₹ 359x3 12/16@ ₹ 559x1 01/17 to 09/17@ ₹ 1119x9 10/17 to 3/18@ ₹ 2332x6	27376
Kasi Naidu MPHA(M)	06/16 to 08/16@ ₹ 515x3 09/16 to 11/16@ ₹ 365x3 12/16 @ ₹ 515x1 01/17 to 09/17@ ₹ 1029x9 10/17 to 03/18@ ₹ 2144x6	25280

VV Ramana MPHA(M)	06/16 to 8/16@ ₹ 515x3 09/16 to 11/16@ ₹ 365x3 12/16@ ₹ 515x1 01/17 to 09/17@ ₹ 1029x9 10/17 to 03/18@ ₹ 2144x6	25280
G Chinnama Naidu MPHA(M)	06/16 to 12/16@ ₹ 515x7 01/17 to 08/17@ ₹ 1029x8 09/17 to 03/18@ ₹ 2144x7	26845
P Jagadesh MPHA(M)	06/16 to 12/16@ ₹ 515x7 01/17 to 08/17@ ₹ 1029x8 09/17 to 03/18@ ₹ 2144x7	26845
K Dhanjaya Reddy MPHA(M)	06/16 to 12/16@ ₹ 515x7 01/17 to 08/17@ ₹ 1029x8 09/17 to 03/18@ ₹ 2144x7	26845
P Sivaprasad Lab Tech	06/16 to 12/16@ ₹ 559x7 01/17 to 08/17@ ₹ 1119x8 09/17 to 03/18@ ₹ 2332x7	29189
STO Ranasthalam		
Dr M Rakesh Medical Officer	02/2017 to 02/2018 ₹ 12218x13	160351
H Radhika Staff Nurse	09/2017 to 02/2018 @ ₹ 8549x6	51294
I Indulakshmi Staff Nurse	09/2017 to 02/2018 @ ₹ 8549x6	51294
K Neelima Staff Nurse	09/2017 to 02/2018 @ ₹ 8549x6	51294
S Jyornsna Pharmacist GrII	09/2017 to 02/2018 @ ₹ 7220X6	43320
B Harinadh LabTechnician Gr.II	10/2017 to 02/2018 @ ₹ 7220X5	36100
TOTAL		17,65,870

Annexure-3.5.5**Non-recovery of IT on rent Paid to Private Buildings**

(As referred to in Para 3.5.5)

Sl.No	Name , Beneficiary Code & Bank A/c No.	Token Number	Amount (₹)	IT @10%
STO Bapatla				
1	Smt.N.Srilakshmi,1000582708	2018-1340355	65,920	6,592
2	BankA/cNo.567310110005456	2018-2467473	57,680	5,768
STO Narsaraopeta				
3	SRI T.Rajendra Prasad, B.CODE:100014031, BankA/cNo.4469101000877	2019-1670511	46785	4,679
4		2019-1359024	77975	7,798
5		2019-717534	77975	7,798
6		2018-2373849	15595	1,560
7		2018-1072061	15595	1,560
8		2018-851700	62380	6,238
9		2018-347664	15595	1,559
STO Ponnur				
10	Sri K.Michael, 1001676432	2018-2242012	85164	8,516
11	Smt.ChirumamillaSandhra Rani, 1000906198	2018-1211799	35628	3,563
12		2018-2244902	17814	1,781
STO Tenali				
13	Sri K.VenkataDurga Siva Rama Krishna , 1000339762 (Rent of Prvt.building occupied by CO, 22(A) BN NCC, Tenali)	2018-1173433	69,252	6,925
14		2018-1999926	69,252	6,925
15		2019-1389236	92,336	9,233
16		2019-783099	92,336	9,233

17	Sri Rama Manjula K Siva Prasad, 1001669705 (Rent of pvt.building of RWS&S(P) Dvn, Tenali	2018-2309572	1,01,000	10,100
STO Mangalagiri				
18	M Venkata Ramana	2018-2361296	1,96,000	19,600
		2018-657590	1,75,000	17,500
19	Tamma Venugopal Reddy	2019-1446001	1,05,000	10,500
20	Kattepogu Lakhman Rao	2019-1465292	95,000	9,500
STO Piduguralla				
21	Sri R Triupra Naik, 1000480758	2018-615896	84,720	8,472
		2019-1120089	84,720	8,472
DTO Kurnool				
22	Smt Saralamma, 1000438193	2018-462846	5,39,056	53,905
23	Sri Reddy Prathap Reddy	2019-1863409	2,74,176	27,417
24	Smt Venkata Lakshamma, 1000441075	2018-613166	2,60,450	26,045
25	Smt Venkata lakshammaChinnavula, 1000441075	2019-93101	2,21,802	22,180
26	Sri Tanveer Ahmed, 1000080074	2018-479881	1,31,720	13,172
STO Yammiganur				
27	Sri Reddy VenuRaghmohan, 1000470992	2019-1556187	2,29,936	17,935
		2018-981039	1,36,596	12,608
		2018-532602	68,298	6,830
		2019-1850526	47,808	4,781
		2018-1880239	45,532	4,553
		2018-1265292	22,766	2,277
STO Adoni				
28	Sri ChoudharyVenkatesh, 1000527333, Bank A/c No.917010041933723	2018-847707	3,44,179	34,418
		2018-847910	3,00,462	30,046
		2018-2200005	3,00,462	30,046
		2019-842054	2,00,308	20,030
29	Smt T.Shoba, 1000938963, Bank A/c No.64107171844	2018-1471604	8,82,648	88,265
		2018-2202665	1,35,792	13,579
		2019-1068284,	1,35,792	13,579
		2019-842378,	1,35,792	13,579
30	Sri Sreenivasulu karanam, 1001785370 , Bank A/c No.32176944576	2018-243277	1,89,656	18,965
31	Sri K.Viswanath Reddy, 1000459748, Bank A/c No.	2018-652514	1,65,830	16,583
		2018-2194623	66,332	6,633
32	Sri G.Anjinappa, 1000665736, Bank A/c No.36431675252	2018-1116973	1,47,560	14,756
STO Nandyal				
33	Sri Harinath, 1000444770 Bank A/c No.	2018-545819	4,58,584	45,858
		2018-1257127	2,21,895	22,189
		2018-2156521	1,79,365	17,936
34	Sri PaluriGopi Krishna, 1001535409	2018-1978659	1,41,120	14,112
35	Sri M.Noushad, 1000475905	2018-929742	1,40,256	14,025
		2018-2238584	1,26,752	12,675
		2018-601701	1,26,752	12,675
		2018-929896	95,064	9,506
		2019-1054547	95,064	9,506
36	Sri Maram Reddy Malathi, 14433163	2018-549603	1,05,546	10,554
STO Dharmavarm				
37	Sri ChandrappaGri Chandrasekhar,1000591959 Bank A/c No. 30860536390 and Sri Nagineni Ramesh Naidu, 1000594018, Bank A/c No. 32440081005	2018-980230	1,00,764	10,076
38	Sri ChandrappaGri Chandrasekhar,1000591959 Bank A/c No. 30860536390	2018-1346745	67,176	6,717

STO Palkonda				
39	Baratamlaxmanarao, 1000335324, 37749556940	2019-1614367	3,68,544	36,854
40	Sharma Sai, 1001247620, 11317846759	2018-1792535	2,07,018	20,701
STO Kalyandurg				
41	Sri MahboobPeera Gosampalli,1000521012, Bank A/c No.11712183290	2018-1273856 Dt:24.10.2018	2,66,808	26,680
		2018-2159738 Dt:31.03.2019	2,66,808	26,680
		2018-676083 Dt:06.08.2018	9,33,828	9,338
42	Sri RamanathamThota, 1000517783, Bank A/c No.11712143643	2018-664331 Dt:06.08.2018	1,01,816	10,181
		2018-1245789 Dt:24.10.2018	1,41,810	14,181
		2018-2158918 Dt:31.03.2019	1,13,448	11,344
		2018-664378 Dt:06.08.2018	85,086	8,508
STO Tekkali				
43	Padma Kinthali, 1000309181, 038010025000004	2019-2030195 03.01.2020	63290	6,329
		2018-2256675 31.03.2019	30138	3,013
		2018-2030797 03.01.2020	30138	3,013
DTO Visakhapatnam				
44	Pramudula, 1000097507	2018-641827, 01.08.2018	1,44,136	14,413
		2019-333345, 23.07.2019	1,44,136	14,413
45	Kancharla Suguna Rani, 1000095790	2019-333339, 23.07.2019	1,43,136	14,313
		2019-1337371, 04.11.2019	1,43,136	14,313
STO Guntakal				
46	M/s ACS Mill School,1000917619, Bank A/c No.11107050620	2018-2270671	65,246	6524
		2018-1665780	63,345	6,334
		2019-1094815	66,513	6,651
47	Smt SuseelammaPolli, 1001056606, Bank A/c No.11107105015	2019-1726392	1,04,436	10,443
		2018-1300533	1,21,842	12,184
STO Narsipatnam				
48	Gangaraju Bylapudi, 1001663812	2019-1852878,	96908	9,690
49	Rambabu Danimireddy, 1000717999	2019-1557550,	70896	7,089
			TOTAL	11,45,072

Annexure-3.5.6
Non Deduction TDS on Hire Vehicles
(As referred in Para.3.5.6)

Sl No.	Name , Beneficiary Code & Bank A/c No.	Token Number & Date	Amount (₹)
STO Bobbili			
1	Thirumaleswararao Balaga, 1001141872, 20221326546	2019-136667, 25.04.2019	1568
2		2018-2012682, 02.01.2019	784
3		2018-1615146, 20.11.2018	784
4	Jayasankar Muvvala, 1000556736, 36338205748	2018-2147663, 26.03.2019	1568
5		2018-2431946, 26.03.2019	784

STO Bhogapuram			
6	Satya Rao, 1000451395, 11326318911	2018-523665, 25.07.2018	1855
7		2018-1683999, 03.12.2018	1568
8		2018-2273949, 26.03.2019	784
9		2018-2273972, 26.03.2019	784
10		2018-922426, 05.09.2018	784
11	Swathi Yadla, 1000518599, 10540882651	2019-136484, 25.04.2019	1568
STO Parvathipuram			
12	Proh& Excise Station, Saluru	2019-136926	4704
STO Alamuru			
13	CPDO ICDS Kapileswaram (03032202020)	2019-1605736	5251
14	MDO MPP Mandapeta (03032202020)	2019-1985386	336
15	CPDO ICDS Kapileswaram (03032202020)	2018-1326581	1638
STO Rajampeta			
16	Child Development Project Officer(12112702001)	2019-1856229	3136
17		2019-1862567	3136
STO Rampachodavaram			
18	MRO Ramachandrapuram	2018-2045394	784
19	MRO K Gangavaram	2018-2422341	739
20	MRO Ramachandrapuram	2018-1488885583	1568
21	MRO K Gangavaram	2018-111205	739
STO Rajupalem			
22	P. Srinivasa Rao, 1001661263	2018-2209285, 26.03.2019	3920
23	V. NarendraReddy, 1000765442	2018-943196, 05.10.2018	784
24		2018-943350, 05.10.2018	784
25		2018-932828, 05.10.2018	784
26		2018-943331, 05.10.2018	784
27		2018-943374, 05.10.2018	784
28	KesabolnaSimhachalam, 1000582580	2018-2210576	784
29		2018-2210291	784
30		2018-2205108	784
31		2018-1608846	784
32		2018-1609063	784
33		2018-856549	784
34		2018-511943	784
35		2018-512134	784
36		2018-511422	784
37		2018-511654	784
38	SaiDurga, 1002213068	2019-975071	784
39		2019-975066	784
40		2019-974972	577
STO Piduguralla			
41	Smt.Petluri Sitha, 1000643604. Bank A/c No 25101E+13	2018-923094, 01.09.2018	3920
42	Sri Saki Maruthi, 1000650436	2018-955726,07.09.2018	3920
43	Bank A/cNo, 36431146830	2019-119861\05.04.2019	3920
44	Sri Rajasekhar V, 1000631175 Bank A/cNo,125110100073863	2019-1120500, 16.08.2019	1568
45		2018-2400112,26.02.2019	784
46		2018-2205429,11.01.2019	784
47		2018-1924709,29.12.2018	784
48		2018-1857528,05.12.2018	1568
49		2018-1786092,29.11.2018	784

50		2018-920643,31.08.2018	1568
STO Repalle			
51	Smt.VenkataRamana Kumari,14153589	2019-1698199,09.12.2019	784
52		2019-1698842,09.12.2019	784
53		2019-119872,05.04.2019	784
54		2019-119873,05.04.2019	784
55		2018-1385027,26.10.2018	784
56		2018-1385281,26.10.2018	784
57		2018-675045,03.08.2018	784
58		2018-675769, 03.08.2018	784
59		2018-673921, 03.08.2018	784
60		Smt.VenkataRamana Kumari,14153589	2018-675580, 03.08.2018
61		2018-673460,30.07.2018	784
62		2019-1463074,16.10.2019	1568
63	Sri Venugopal Rao, 1002063775,	2019-1350428,25.09.2019	784
64		2019-119823,05-04-2019	784
65	Sri K.Badari Ram, 1000434937	2018-2105936,26.03.2019	2307
STO Ponnur			
66	Sri K.Sivaramaprasad , 14150426	2018-1287800	2352
67		2018-1664232	1568
68	Sri K.SivaNagamalleswara Rao, 1000474596	2018-545732	1568
69		2018-545838	784
70		2018-797569	784
71	Sri G.Siddhartha, 14389370	2018-1287917	1568
72		2018-2212800	1568
73		2018-2262872	784
74	Sri Mohan Rao.K 14413149	2018-2414965	2352
75		2018-2060356	5488
76	Sri R.V.RamanaNaik	2018-737680	784
77		2018-2241319	3920
78		2018-741615	784
79		2018-741343	784
80		2018-741846	784
81		2018-741961	784
STO Narsaraopeta			
82	MRO, Rompicherla, 14142118 Bank A/c No.30399939327	2018-2236321	3808
83	MRO, Narasaraopeta, 14144909	2018-2138397	2352
84	Bank A/c No.11306797111	2018-1772990	1568
TOTAL			1,20,738

Annexure-3.5.7
Fraudulent Drawal of Vehicle Bill By DDOs
(As referred to in Para 3.5.7)

Sl.No.	Bill Number & Date	Beneficiary Name and Code & Bank A/c No.	Amount (₹)
STO Palakonda			
1	2018-631611 & 13.08.2018	ADDANKI GOWRI SANKAR, 1000092626, 32217624369	87,984
2	2018-320915 & 12.07.2018		87,975
STO Parvathipuram			
3	2018-2142318, 26.03.2019	RAVIPALLI CHANDRA KANTH, JA 14354220, 3189160616	3,15,000
DTO Visakhapatnam			
4	2018-2370539	PRAVEEN TRAVELS, 1000511993	8,40,000
5	2019-1984202, 03.01.2020		15,547
	2019-1108352, 05.08.2019		35,000
6	2019-2461140		35,000
	2019-339069		9,197
7	2019-1955807, 23.01.2020		CHINTAGUNTALA RAMESH, 1000202134
	2019-2127950, 23.01.2020	35,000	
STO Amudalavalasa			
8	2018-2725112 & 25-04-2019	PETABODEPU JAGGU NAIDU, 100183727, 174710100000335	29,250
	2018-2674732 & 25-04-2019		29,160
STO Allagadda			
9	2018-2293661 Dt:26.03.2019	SMT SANTIMUNALAHKUMARI, 1000545421 Bank A/c No.34827689985 (MRO Sirvella)	92,776
10	2018-8464265 Dt:6-12-2018	-do-- (MRO Allagadda)	92,776
11	2019-559995 & 22.05.2019	MRO, ALLAGADDA & 810289	1,83,438
STO Kalyandurg			
12	2018-1377815 & 30.10.2018	MRO, KALYANDURG & 810289	35,000
	2018-2430505 & 26.03.2019		35,000
STO Elamanchili			
13	2018-1405979 09.11.2018	M.R.O. ATCHUTHAPURAM, 802154	35,000
	2018-1749860 03.12.2018		35,000
	2018-1263195 17.10.2018		35,000
	2019-108445 25.04.2019		35,000
STO Nuzvid			
14	2018-2418293	MUTYALAPRASANNA 1000377876 AP 16 DC 7990	65,000
	2018-1435834		
	2018-1390286		
15	2018-2411787	SUDHAKARPOTLURI, 1000306834AP 16 TS 0406	35,000
	2018-2411791		
16	2019-2412173	VARA PRASAD B NAGALASHMI 1001570055 AP 16 TG 1656	87,500
	2019-2124671		
	2019-2308498		
	2019-2310878		

STO Vinukonda			
17	2019-1639433	KARREDDULA SUJATHA (CHECKER), 14146225	1,05,000
18	2019-957090	BATHULA GANGADHARA RAO (CHECKER), 14170902	86,338
19	2019-1647240	MUDAVATHU RJUNNAIK (CHECKER), 14460739	70,000
DTO Prakasam			
20	2019-416645	M.R.O.ONGOLE, 07012302006	1,21,800
STO Kalyandurg			
21	2018-1377815	MRO, KALYANDURG & 810289	35,000
	2018-2430505		35,000
STO Gudivada			
22	2019-606295	MRO GUDIVADA, 05062302001	29623
	2019-2638123		21,110
23	2019-505853	MRO GUDIVADA	50,500
	2019-2064501		5,84,277
STO, Mylavaram			
24	2018-1515700	SIVA SATYA NARAYANA PASUPULATI 1000223889	1,03,950
	2018-597014		1,03,950
STO Gannavaram			
25	2018-1324376	NAGAVARAPU LAXMI TEJASWI, MAO 14080303, 37022706552	15,641
26	2018-1145223		15,641
27	2018-1328670	CHITTURI SOWJANYA 14383791, 30733578043	15,641
28	2018-1328290	KOKKILIGADDA HEPSIBA RANI 14129555, 30819809292	15,641
DTO Guntur			
29	2019-1120500	SRI RAJASEKHAR VUNNAM, 1000631175, Bank A/c. No.125110100073863	70,000
30	2018-1786092		35,000
DTO Ananthapur			
31	2019-908926	RAYUNIRAMANJANEYULU 1000997695	1,05,000
32	2019-1204536		35,000
STO Rajupalem			
33	2019-9610610	SMT.MARYSALOMI,14161631, Bank A/cNo.049810011005834	95000

Annexure-3.5.8

Statement of Safe Custody Articles lying in the Strong Room for more than 3 years (As referred to in Para 3.5.8)

Sl.No	Name of the STO/DTO	No of Articles	Sl No	Name of the STO/DTO	No of Articles
1	STO Cumbum	3	8	STO Kadapa	65
2	STO Markapur	3	9	DTO Chittoor	134
3	STO Martur	2	10	STO Srikakulam	18
4	STO Madanapalli	1	11	DTO Srikakulam	7
5	DTO Vizianagaram	37	12	STO Chilakurluripeta	7
6	STO Chintalapudi	3	13	DTO Visakhapatnam	203
7	STO Eluru	13	14	STO Anakpalle(W)	8

Annexure-3.5.9**Details of non-obtaining of strong room fitness certificate**

(As referred to in Para 3.5.9)

Sl.No	Name of the District Treasury/Sub Treasury
1	STO Markapur
2	STO Chittoor
3	STO Narsapuram
4	STO Machlipatnam
5	STO Rajupalem
6	STO Araku
7	STO Chinthalapudi
8	STO Nandikotkur
9	STO Atmakur
10	STO Allagadda

Annexure-3.5.10**Non-Refund of Cheques to Government**

(As referred to in Para 3.5.10)

No of Cheque Books(CTS+)	No of Leaves in Cheque Book	Sl.No of Cheque Book		Total No of Leaves
		From	To	
DTO Krishna				
100	21	20	40	2100
25	20	21	40	500
25	01	592		25
25	03	5768	5770	75
25	29			725
25	183			4575
50	9	029601	030050	450
75	1	035001	035075	75
100	34	031601	035000	3400
25	800	000001	020000	20000
50	100	020001	025000	5000
100	50	025001	030000	5000
STO Mylavaram				
25	400	000001	010000	10000
50	50	010001	012500	2500
20	100	012501	014500	2000
25	171	011026	15300	4275
50	9	008601	009050	450
STO Thiruvuru				
25	400	000001	010000	10000
50	50	10001	12500	2500
20	100	12501	14500	2000
25	193	10176	15000	4825
25	12	15051	15350	300
STO Machilipatnam				
25	400	000001	010000	10000
5	50	10001	12500	2500
100	50	12501	15500	3000
25	11	014501	014775	275
50	9	011201	044650	450

STO Movva				
25	400	000001	010000	10000
50	50	010001	012500	2500
100	10	012501	013500	1000
25	30	11876	12626	750
STO Sompeta				
100	25	000001	002500	2500
50	50	002501	005000	2500
20	100	005001	007000	2000
17(MICR)	25	008451	008875	425
STO Palasa				
100	20	005001	007000	2000
50	50	002501	005000	2500
25	39	001526	002500	975
STO Kotabommali				
100	25	000001	002500	2500
50	50	002501	005000	2500
20	100	005001	007000	2000
STO Srikakulam				
95	25	000123	002500	2375
48	50	002601	005000	2400
30	100	005001	008000	3000
DTO Srikakulam				
220	25	008001	030000	22000
110	50	002501	008000	5500
220	100	008001	030000	22000
59(MICR)	25	008501	009125	625
39(MICR)	50	019601	021525	1925
1(MICR)	100	041501	041525	25
STO Ranasthalam				
50	35	4501	6250	1750
25	59	2276	03750	1475
STO Ponduru				
100	20	006251	008250	2000
50	50	003751	006250	2500
25	150	000001	003750	3750
STO Rajam				
25	154	4776	8625	3850
50	01	9051	9100	050
100	13	6701	8000	1300
STO Therlam				
92	25	000201	0002500	2300
03	100	230001	230300	300
07(MICR)	25	005751	5900	150
		6351	6375	25
STO Jaggyyapeta				
285	25	2876	10000	7125
40	50	10501	12500	2000
17	100	13801	15500	1700
143(MICR)	25	4226	7800	3575
250(MICR)	25	8201	14450	6250
07(MICR)	50	7851	8200	350
STO Gannavaram				
400	25	000001	010000	10000
50	50	10001	12500	2500
30	100	12501	15500	3000
86(MICR)	25	13276	15425	2150

06(MICR)	50	011351	011650	300
STO Rajahmundry				
220	25	7001	12500	5500
188	50	13101	22500	9400
1	100	34301	34400	100
274	100	35101	62500	27400
STO Amalapuram				
4	50	13301	13500	200
100(MICR)	25	12626	15125	2500
14(MICR)	50	15251	15950	700
DTO East Godavari				
55	100	008501	013500	5500
55	50	004751	007500	2750
29	25	001776	002500	725
2(MICR)	100	029101	029300	200
STO Kakinada				
140	50	12501	19500	7000
34	25	011651	012500	850
STO Razole				
24	25	004401	005000	600
33	50	008351	010000	1650
7	100	010301	011000	700
STO Kothapeta				
2	50	9501	9600	100
20	50	10751	11750	1000
223	25	3676	9250	5575
STO Kovvur				
400	25	000001	002000	2025
		002001	010000	7975
200	50	010001	013100	3100
		013101	020000	6900
50	100	20001	023100	3100
		023101	25000	1900
01	CM-14	A637501	A637600	100
02	MANDAL PRAJA PARISHAD	D114801	D115000	200
STO Gurajala				
39	25	010901	011850	975
		012201	012225	
25	100	005001	007500	2500
300	25	000001	007500	7500
100	50	007501	012500	5000
150	100	012501	027500	15000
6	25	12226	12375	150
24	100	5101	7500	2400
STO Piduguralla				
6	25	12226	12375	150
24	100	5101	7500	2400
STO Sattenapally				
123	25	013301	016375	3075
300	25	000001	007500	7500
76	50	008701	012500	3800
147	100	012801	027500	14700
STO Gooty				
500	25	000001	012500	12500
50	50	012501	015000	2500
150	100	015001	030000	15000

348	25	22951	31650	8700
61	100	016501	022600	6100
01	50	022601	022650	50
14	50	031701	032400	700
STO Tadipatri				
149	100	021301	036200	14900
101	50	016251	021300	5050
1	50	036201	036250	50
650	25	000001	016250	16250
183	25	011026	015600	4575
405	25	029201	039325	10125
STO Mudigabba				
1	50	008751	008800	50
1	50	013701	013750	50
49	100	008801	013700	4900
160	25	002251	006250	4000
47	50	006401	008750	2350
STO Madakasira				
50	50	008751	011250	2500
50	1	011251	011300	50
50	1	021201	021250	50
99	100	011301	021200	9900
350	25	000001	008750	5750
04	25	007701	007800	100
220	25	015401	020900	5500
05	50	021051	021300	250
52	100	010201	015400	5200
STO Penukonda				
50	50	007501	010000	2500
41	100	013401	017500	4100
130	25	019751	023000	3250
123	25	004276	007350	3075
STO Kadiri				
100	50	022501	027500	5000
240	100	027501	051500	24000
900	25	000001	022500	22500
122	25	017801	020850	3050
576	25	044851	059250	14400
01	25	060201	060225	25
19	50	059251	060200	950
01	50	044801	044850	50
185	100	026301	044800	18500
STO Siddhavatam				
100	50	006251	011250	5000
250	25	000001	006250	6250
1	25	11350	11351	25
9	50	010901	11350	450
STO Gudivada				
25	424	1901	12500	10600
32	50	13401	15000	1600
2	100	16801	17000	200
STO Nuzvid				
25	7	12326	12500	174
32	25	14201	15000	799
2	3	16701	17000	299
2	50	17226	17325	99

Annexure-3.5.11**Statement showing the Procedure Lapses in passing of Bills without Proper Enclosures/Attachments**

(As referred to in Para 3.5.12(i))

Sl. No	Bill Number	Payment Date	Name of Beneficiary & Code	Net Amount (₹)
STO Cumbum				
1	2018-624785	25.07.2018	Sri M.Bala Subrahmanayam 1000012810	99,812
2	2018-405003	04.07.2018	Sri Avula Yashwanth Babu, 1000014705	1,86,775
STO Markapur				
3	2018-287292	15.06.2018	Sri Papaiah, 1000233431	3,10,000
STO Punganur				
4	2018-1664788	1.12.2018	Swathi Electricals & Hardware, 1000518061	32,660
	2018-1817380	17.12.2018		32,415
	2018-1664187	04.12.2018		32,660
	2018-1226552	12.10.2018		49,827
	2018-1227232	11.10.2018		49,827
	2018-1257596	12.10.2018		49,827
DTO Srikakulam				
5	2018- 394829	04-07-2018	AsstSecy, HAD, Vizianagaram / 1000092771	2,70,000
6	2018-500475	18-07-2018	AsstSecy-II, HAD. Rajahmundry / 1000443073	5,40,000
STO Ponduru				
7	2018-333494	04-07-2018	B.Kamala Kumari 1000014309	10,72,148
8	2018-1476014	28-11-2018	V Srinu B30020518	26,800
STO Jaggayyapeta				
9	2018-279958	14-06-2018	Sri RangaNayaka General Stores 1000018603	21,590
10	2018-280037	14-06-2018	Vamsi Krishna 1000176770	21,590
STO Rajahmundry				
11	2018-2360487	11-03-2019	Pantham Manikanta Swamy 1000598532	50,000
12	2018-2242087	25-03-2019	Mahammad Ismail 14377679	50,000
STO Rampachodavaram				
13	2019 - 773994	03-08-2019	Marrisetti Bhaskar 1002087645	36,000
14	2018 - 592093	09-08-2018	Anand Kumar 1000479729	70,000
15	2018-591513	06-08-2018	Anand Kumar 1000479729	76,000
16	2019-966515	09-07-2019	Ravanamma Vuggu 1001553884	36,000
STO Kakinada				
17	2018-699108	01-08-2018	Murthy Narayana 1000234954	39,627
18	2018-701052	06-08-2018		39,627
STO Razole				
19	2018-1473175	14-11-2018	Gogi Ramesh 14466140	1,24,800
20	2018-1473848	14-11-2018		1,24,800
STO Narsapuram				
21	2018-695633	02.08.2018	Medich S E G N V V RAO & 14088268 (Panchayatsecretary	1,80,000
22	2018-1439353	05.11.2018	MedichS E G N V V RAO, Gram Panchayat Secretary, Perupalem South	8,000

STO Nidadavole				
23	2018-2580694	31.03.2019	P Krishna&1000019650	1,00,000
24	2018-579808	23.07.2018	Srinivasararao & 1000296216	1,04,000
25	2018-216279	02.06.2018	Kariniki Doraiah, Sarpanch & 30033416	20,000
STO Sompeta				
26	2018-668857	30.07.2018	Sarpanch Gram Panchayat Abugam30030037	1,49,061
27	2018-666713	31.07.2018		4,30,939
STO Srikakulam				
28	2018-1743460	28-11-2018	Led Project ESCRDW100019371	54,300
DTO East Godavari				
29	2018-2133787	14-01-2019	M V Sastry80092548	1,62,000
30	2018-2133916	14-01-2019	K Kondala Rao 80096350	1,62,000
31	2018-2133989	14-01-2019	P Srirama Chandra Rao 80064514	1,62,000
32	2018-2134087	14-01-2019	Shaik Jani 80096070	1,62,000
STO Eluru				
33	2018-1818427	17.12.2018	Sri Suresh Mamillapalli. 1000530343	1,26,425
34	2018-1815250	17.12.2018	Sri MoravaneniPrudvi 1001168701	1,26,425
STO Atmakur				
35	2018-491397	16.07.2018	E Chinna PullaiahGoud& 14466273	6,76,839
STO Allagadda				
36	2018-571672	23.07.2018	Sri Solomon Idudmalla, 14329179,	30,326
37	2018-659168	31.07.2018		30,326
38	2018-568849	21.07.2018		30,326
39	2018-2029737	28.12.2018		30,326
STO Nandyal				
40	2018-2283665	31.03.2019	M/s Sunrise Electricals, 1000399920, Bank A/c No.35954726197	72,500
41	2018-2288850	31.03.2019		72,500
STO Banganapalle				
42	2019-1352519	11.11.2019	MEDAGATTU PRASHANTHI, 1000474524	73,090
43	2019-1353017	11.11.2019		73,090
44	2019-2481438	31.03.2019	Sri B Amarnath Reddy, 1000014350 Bank A/c No.31737146817	27,800
45	2018-2485477	31.03.2019		27,800
46	2018-2486431	31.03.2019		27,800
STO Dharmavaram				
47	2018-583585	23.07.2018	Smt. TalariSallakka& 30017930	60,000
48	2018-700672	02.08.2018	AAO,ERO,APSPDCL & 1000012018	60,000
STO Ramachandrapuram				
49	2019-2060363	03.01.2020	Chappidi Ramesh Babu, 1000030838	3,64,555
50	000000079 & 00000080	07.04.2018	AD, Agriculture, (DDO Code 0313010200)	3,91,742
STO Rayavaram				
51	2018-3920	30.04.2018	03152202004 - SARPANCH VEDURUPAKA	1,76,157
52	2018-3630	30.04.2018	03152202006 - SARPANCH RAYAVARAM	2,12,000
53	2018-3635	30.04.2018		2,44,539
54	2018-3722	30.04.2018	03152202008 - SARPANCH V SAVARAM	89,120

55	2018-921	30.04.2018	03152202009 - SARPANCH SOMESWARAM	12,30,000
56	2018-1296	30.04.2018	03152202018 - SARPANCH	38,484
57	2018-1299	30.04.2018	MACHAVARAM	75,709
58	2018-1234	30.04.2018	03152202020 - SARPANCH	3,95,315
59	2018-1235	30.04.2018	PASALAPUDI	183,275
60	2018-3824	30.04.2018	03152202021 - SARPANCH CHELLURU	8,81,157
61	2018-3534	30.04.2018	03152202026 - SARPANCH	1,46,850
62	2018-3535	30.04.2018	VENTURU	2,22,207
63	2019-1718653	21.11.2019	Sarpanch Chellure	3,01,541
STO Yammiganur				
64	2018-1703588	26-11-2018	Aao,Ero,Apspdcl, Yemmiganur, 1000012052	98,552
65	2018-1815706	01-12-2018	Sri TellapuriSatheesh Kumar. 14244531	98,552
STO Narsipatnam				
66	2019-391026	27.05.2019	MACHIRAJU RAGHU RAM,	2,70,901
67	2019-390783	27.05.2019	14037395, 31036528803	4,70,825
STO Ananthapur				
68	2018-585005	24-07-2018	Sarpanch BukkarayaSamudram 1000017017	9,44,531
69	2018-1875038	17-12-2018	Sarpanch Upparapalli 1000016889	8,15,255
70	2018-1908516	17-12-2018	Sake Venkatesh 1000432678	61,344
71	2018-1908613	17-12-2018	LakshammaSeella 1000434652	61,344
ST Singanamala				
72	2018-473963	11-07-2018	Sarpanch M P R Dam 10152202046	35,000
STO Mudigubba				
73	2019-716215	20-09-2019	Gangi Naidu Janne 1000235890	36,500
STO Paderu				
74	2018-501879	13-07-2018	Sri Venkateswara traders 1000018531	50,000
75	2019-1245628	20-09-2019	VantakuDurga Prasad 1001480466	58,995
76	2018-636643	26-07-2018	PentakotaJagannadha Rao 1000012876	23,000
DTO Guntur				
77	2018-261460	13.06.2018	Salary Bills of 43 work charged establishment	4,09,683
78	2018-276712	18.06.2018		4,17,832
79	2018-277494	18.06.2018		4,21,150
STO Avanigadda				
80	2018-41190	03-05-2018	Sri V Yesupadam	18,77,179
81	2018-41251	03-05-2018		1,99,902
82	2018-116799	21-05-2018	Sri KotamRaju	12,53,306
STO Nandigama				
83	2018 -317553	22-06-2018	1)Sri RanganayakaGenl Stores,1000017961 2)Srinu, 1000287311 3)Rizwan Filling Station, 1000312920 4)Chintala Sri Lakshmi, 30036667	14,49,174

84	2018-384807	28-06-2018	Shri Ranga Rao Pati	4,16,875
85	2018-2506049	06-03-2019	SriniSrinu	2,28,125
86	2018-1259847	16.10.2018	SVSS ELECTRICALS NANDIGAMA 1000488062	50,000
87	2018-1259847	16.10.2018	SUDHAKAR NAGAMALLES WARA 1000434294	3,25,000
STO Movva				
88	2019-10427	15-04-2019	Smt.Pingali MVLN Kumari	1,82,893
89	2019-10428	15-04-2019		10,56,237
90	2018-367512	29-06-2018	Narayana Murthy Kasiebhotla	1,12,550
91	2018-547872	19-07-2018	M Rajeswari	1,50,119
92	2018-1101643	10-10-2018	My Home Industries Pvt. Limited/ 1000011756	4,80,000
93	2018-1375935	31-10-2018		4,80,000
94	2018-1405408	30-10-2018	K Jayaram	4,63,500
STO Mylavaram				
95	2019-600580	22-05-2019	Krishnaveni	9,22,300

Annexure-3.5.12

Double /multiple payments with same vouchers/bills

(As referred to in Para 3.5.12(ii))

Sl. No	Bill Number	Payment Date	Name of Beneficiary & Code	Net Amount (₹)
DTO Krishna				
1	2018-1057566	04.07.2018	Sri. P. Pullaiah, 14131224	3,07,591
2	2018-1063748	29.06.2018		3,07,591
3	2018-1057566	26.11.2018	(Abdul Beeyasha w/o Abdul Salam), 1000630148	2,70,565
4	2018-1063748	01.10.2018		2,70,565
STO Cheepurupalli				
5	2018-2106289	07/01/2019	Rajsuryaenterprises,1000018465	30,250
6	2018-2124971	07/01/2019		30,250
7	2018-2329180	31/03/2019	Appalaswamy Bammidi 1000451778	40,743
8	2018-2121863	31/03/2019		40,743
9	2018-1690281	22.11.2018	Sri Satyanarayana Reddi 1000492460	90,058
10	2018-1655572	22.11.2018		90,058
11	2018-1919220	03/01/2019	Grampanchayat, MGNREGS, Meesala Sarojini 1000229214	1,93,000
12	2018-1919197	03/01/2019		1,05,500
13	2018-1911111	27.12.2018	Sri S Appala Narasimha Raju, 80411532	11,050
14	2018-1842103	17.12.2018		11,050
STO Movva				
15	2018-1844470	04-12-2018	Principal Govt. Jr. College Movva, code-806295	15,305
16	2018-1850906	04-12-2018		15,305
STO Nandigama				
17	2018-1239928	11-10-2018	Shri M Srinivasa Rao, Contracr 1000204205	48,190
18	2018-1226429	11-10-2018		48,190
STO Vizianagaram				
19	2018-1256115	17/10/2018	Panchayat, Murapaka 1000908423	1,23,208
20	2018-1385096	30/10/2018		1,23,208
21	2018-337316	04/07/2018	(Smt. Bobbili Savitri 30039243	46,484
22	2018-407621	04/07/2018		46,484

STO S.Kota				
23	2018-680419	02.08.2018	Sri G.Srinu, 1000015749	1,13,051
24			Sri Ch.Appa Rao 1000444169	7,500
25	2018-681928	03.08.2018	Sri G.Srinu, 1000015749	1,13,051
26			Sri Ch.Appa Rao 1000444169	7,500
27	2018-1028359	27.09.2018	Smt.Savitri Dasari,	1,48,176
28	2018-1255372	24.10.2018	1000331784	1,48,176
STO Kanigiri				
29	2018-283444	27.06.2018	Manohar Constructions	1,82,316
30	2018-283662	27.06.2018	1000013922	1,82,316
STO Cumbum				
31	2018-1895821	17.12.2018	Sri Syed Khaja Mohiddin ,	18,000
32	2018-1877680	19.02.2019	1000232832	18,000
33	2018-1203499	16.10.2018	Sri K Srinivasalu	32,307
34	2018-1203344	16.10.2018	1000433975	32,307
STO Yerragondapalem				
35	2018-654983	30.07.2018	Sri Mannuva Chunna	1,25,142
36	2018-707166	31.03.2019	Subbaiah, 30034057	1,25,142
STO Madanapalli				
37	2018-1084716		MPDO, Madanapalli,	2,46,920
38	2018-1090107		813278	2,46,920
STO Punganuru				
39	2019-404262	01.05.2019	Sri M.V.Kiran, 1000324759	44,986
40	2019-403875	01.05.2019		44,986
41	2019-404262	01.05.2019	Sri Sadiq Mohammad Shaik,	74,435
42	2019-403875	01.05.2019	1001143279	74,435
STO Kuppam				
43	2019-981241	03.08.2019	Sri K.Arumugam,	33,950
44	2019-964315	03.08.2019	1002161355	33,950
45	2018-1731656	03.12.2018	Dist Panchayat Officer,	23,250
46	2018-1732385	03.12.2018	Chittoor, 1000019361	23,250
STO Chittoor				
47	2019-363743	29.04.2019	MPDO, IRALA, 812950	3,05,910
48	2019-375013	29.04.2019		3,05,910
49	2018-1347386	19.11.2018	Smt P.Suseelamma,	25,500
50	2018-1345562	21.11.2018	30037279	25,500
DTO Chittoor				
51	2018-2156867	24.01.2019	Varalakshmi Stores, 500300	18,368
52	2018-2159146	24.01.2019		18,368
53	2018-2156867	24.01.2019	Ramaiah Kalavakunta ,	4,896
54	2018-2159146	24.01.2019	500300	4,896
55	2018-2156867	24.01.2019	K Jayalakshmi, 500300	11,744
56	2018-2159146	24.01.2019		11,744
57	2018-2156867	24.01.2019	K Madavila Thadevi, 500300	31,766
58	2018-2159146	24.01.2019		31,766
59	2018-400880	13.08.2018	S N Shameer, 80365783	47,551
60	2018-444056	13.08.2018		47,551
STO Puttur				
61	2018-2262202	20.02.2019	Electrical Sri Nitya	30,425
62	2018-2266612	31.03.2019	1001432284	30,425
STO Tirupathi				
63	2018-614732	02.08.2018	Smt Chintakayala Pushpa,	34,862
64	2018-614094	02.08.2018	30031768	34,862

STO Palasa				
65	2019-239224	23-04-2019	Palasa-Kasibugga S S P P Seva Sanga,/1000024931	3,49,948
66	2019-382320	23-04-2019		3,49,948
67	2019-382493	23-04-2019		4,36,214
68	2019-239223	23-04-2019		4,36,214
69	2018-1097418	01-10-2018	Shri Naraya Rao / 1000030938	29,439
70	2018-1097450	01-10-2018		29,439
STO Kotabommali				
71	2019-526082	08-05-2019	KambamJagga Rao/ 30000261	22,435
72	2019-554791	08-05-2019		22,435
73	2019-526082	08-05-2019	AnnepuRaamohana Rao/30000263	32,669
74	2019-554791	08-05-2019		32,669
75	2019-526082	08-05-2019	PottakaVasudeva Rao 30000347	34,007
76	2019-554791	08-05-2019		34,007
77	2019-526082	08-05-2019	Secy AMC Kottabommali 817418	62,911
78	2019-554791	08-05-2019		62,911
STO Ranasthalam				
79	2018-1355371	03-12-2018	Gorle Rambabu Code1000338337	2,69,721
80	2018-1454307	09-11-2018		2,69,721
81	2019-240036	13-05-2019	Majji Madhusudhana Rao 14018587	1,72,762
82	2019-389782	13-05-2019		1,72,762
STO Ponduru				
83	2018-2118146	03-01-2019	Sarpanch Ponduru 01102202049	1,99,555
84	2018-2118150	03-01-2019		1,99,555
STO Jaggayyapeta				
85	2018-305309	21-06-2018	EESL(Energy Efficiency Services Limited)	3,20,603
86	2018-314202	21-06-2018		3,20,603
87	2018-2266416	01-02-2019	SrinuPuchakayala 1000308466	33,000
88	2018-2506120	06-03-2019		33,000
89	2018-2705883	23-03-2019	Srinivasa Rao Kurra 1000266611	33,000
90	2018-2706035	23-03-2019		33,000
STO Rajahmundry				
91	2018-1124270	01-10-2018	Nageswara Rao Vendra 1000621325	2,96,256
92	2018-1136458	04-10-2018		2,96,256
93	2018-2235866	31-03-2019	Sri Varshini Enterprises Rajahmundry 1000017996	1,09,772
94	2018-2235526	31-03-2019		1,09,772
STO Amalapuram				
95	2019-344995	29-04-2019	Sarpanch,GP Peruru 1000016682	4,00,000
96	2019-345267	29-04-2019		4,00,000
STO Rampachodavaram				
97	2018 -1513516	13-11-2018	Shri K Ganga Raju Code No.80100487	2,67,428
98	2018 - 1251127	10-04-2019		2,67,428
99	2018-658899	30-07-2018	Valasavada Chinna Lakshmi 30029781	36,000
100	2018-656954	13-03-2019		36,000
DTO East Godavari				
101	2018-32627	01.05.2018	NV. Nancharaiah 14088331	3,27,695
102	2018-33201	01.05.2018		3,27,695
STO Kakinada				
103	2019-398029	29-04-2019	Subramanyam MSVVS 1000227128	3,86,863
104	2019-398030	23-04-2019		3,86,863
105	2018-426650	04-07-2018	Sri Surya Trading Company 1000013826	44,800
106	2018-426515	04-07-2018		44,800
STO Razole				
107	2018-1387004	30-10-2018	Manikanta SwamyBorusu 1000460925	1,53,125
108	2019-241362	01-05-2019		1,53,125

STO Kothapeta				
109	2019-391836	13.05.2019	Gadi Jhansi	2,37,730
110	2019-391460	01.05.2019	30030620	2,37,730
111	2018-256864	14-06-2018	Padala	1,05,104
112	2018-256883	14-06-2018	1000222488	1,05,104
113	2018-1683639	23-11-2018	KottaiahVallepu	55,800
114	2018-1682733	23-11-2018	1000456531	55,800
115	2018-304118	25-06-2018	Sri Vigneswara Traders	49,400
116	2018-688281	02-08-2018	Amalapuram 1000018026	49,400
STO Palakollu				
117	2018-274297	31/07/2018	Ramachandra Rao	96,000
118	2018-275923	14/06/2018		96,000
119	2018-274297	31/07/2018	A Kotichandraiah	96,000
120	2018-275923	14/06/2018		96,000
121	2018-274297	31/07/2018	Y Rama Rao	96,000
122	2018-275923	14/06/2018		96,000
123	2018-274297	31/07/2018	Vasa Kota Gowtameswarudu	96,000
124	2018-275923	14/06/2018		96,000
125	2018-274297	31/07/2018	Vadapalli Venkata	96,000
126	2018-275923	14/06/2018	Phanindra	96,000
127	2018-703138	06-08-2018	Sri. Srinivasa Rao	58,601
128	2018-702566	06-08-2018	Amballa(1000437214	58,601
STO Bhimavaram				
129	2018-216822	05.09.2018	Srinu electrical engineering works (invoice no. 4);000014474	50,750
130	2018-318230	25.06.2018		50,750
STO Tanuku				
131	2018-1113088	28.09.2018	MPDO MP Peravali & 805635	24,762
132	2018-1112641	01.10.2018		24,762
STO Nidadavole				
133	2018-2087466	31.03.2019	Eastern Power Distribution Company Srikakulam 1000010392	64,737
134	2018-2332209	31.03.2019		64,737
STO Bhimadole				
135	2018-462792	11.07.2018	Aditya Simha Reddy, 1000433580	52,000
136	2018-462665	11.07.2018		52,000
137	2018-1805448	06.12.2018	Eastern Power Distribution Company Limited	48,277
138	2018-1804792	06.12.2018		48,277
139	2018-235475	21.06.2018	Saikrishna Agencies, Eluru & 1000014909	37,558
140	2018-249381	15.06.2018		37,558
STO Jammalamadugu				
141	2018-80011	14.05.2018	Gorigenuru SC LC Cooperatives 1000022171	1,01,870
142	2018-80014	14.05.2018		1,01,870
143	2018-2444547	20.02.2019	Tahsildar, Mylavaram	14,000
144	2018-2444473	20.02.2019		14,000
DTO Kadapa				
145	2019-405292	18.04.2019	DD, Agril. Soil 0000818102	75,00,000
146	2019-405293	18.04.2019		75,00,000
147	2019-405294	18.04.2019		75,00,000

148	2019-405192	18.04.2019	DD, Agril. Soil 0000818102	70,00,000
149	2019-405193	18.04.2019		70,00,000
150	2019-405194	18.04.2019		90,00,000
151	2019-405195	18.04.2019		90,00,000
152	2018-519675	07.08.2018.	M E O. Chennur (KV	26,303
153	2018-243166	05.10.2018	Rajeswari, 14-018074/SP	26,303
STO Jangareddygudem				
154	2018-1180101		Sri Nidadavolu Venkata	3,27,692
155	2018-1120554		Ramana, 1000528746	3,27,692
STO Polavaram				
156	2018-420870	06.07.2018	Sri Krishna, 1000232702	1,02,894
157	2018-453250	06.07.2018		1,02,894
158	2018-420934	06.07.2018	Sri Subhani, 1000102117	86,153
159	2018-453327	06.07.2018		86,153
160	2018-443011	16.07.2018	Sri TanigadapaSrirama	71,446
161	2018-494808	16.07.2018	Krishna, 30036398	71,446
STO Kovvur				
162	2018-601850	26.07.2018	Sri BhogarajuSaiSuryaPrakasa Rao, 14095341	2,44,208
163	2018-601461	17.11.2018		2,44,208
STO Sattenapally				
164	2018-2205369	31.03.2019	Sri Thalluri Lakshmi	77,399
165	2018-2205665	31.03.2019	Narayana, 30031109	77,399
STO Bapatla				
166	2019-778460	20.09. 2019	Sri P. Yedukondala Reddy, 1000282713	92,190
167	2019-778363	20.09. 2019		92,190
168	2018-531175	19.07.2018	Sri D.Venkateswara Reddy,	86,392
169	2018-656261	30.07.2018	30031064	86,392
STO Repalle				
170	2019-658311	03.06.2019	Sri J Aswini Kumar, 1000330362	15,000
171	2019-658516	27.06.2019		15,000
STO Tenali				
172	2018-486150	16.07.2018	Sri ArisettiSivannarayana, 1000013602	1,69,126
173	2018-264321	09.11.2018		1,69,126
STO Araku				
174	2018-653913	30.07.2018	KorraAppanna 1000510524	1,90,579
175	2018-676604	01.08.2018		1,90,579
176	2019-343704	29.4.2019	Malleswara Rao Pottangi	48,407
177	2019-343705	29.4.2019	1000503528	48,407
STO Paderu				
178	2018-1574072	20.11.2018	CTO Anakapalle 801677	4,38,033
179	2019-391101	29.04.2019		4,38,033
180	2018-510942	24.07.2018	Ch Satyanarayana	8,896
181	2018-509270	31-07-2018	80050155	8,896
STO Gooty				
182	2018-175971	02.06.2018	Sri Vinayaka Constructions 1000021438	1,59,756
183	2018-175983	02.06.2018		1,59,756
184	2018-690677	05.01.2019	AnandaRaghavendra Prasad	1,00,000
185	2018-690893	01.08.2018	14275050	1,00,000
STO Tadipatri				
186	2018-255846	11.06.2018	Indira Slum Samakya 1000026954	10,52,743
187	2018-255767	11.06.2018		10,52,743

STO Mudigabba				
188	2018-1988463	31.03.2019	Linga Naidu G	65,496
189	2018-2200158	31.03.2019	1000098022	65,496
STO Vuyyuru				
190	21019-314396	29.04.2019	GrampanchayatKanakavalli,	76,019
191	2019-353998	29.04.2019	1000013731	76,019
STO Kadiri				
192	2018-1522480	19.11.2018	Vuntala Janardhana Reedy	1,61,027
193	2018-240908	26.08.2019	14275006	1,61,027
STO Chinthalapudi				
194	2018-675974	31.07.2018	Smt Y.Lakshmi, 300033442	2,65,975
195	2018-675762	31.07.2018		2,65,975
196	2018-390508	29.06.2018		1,46,530
197	2018-390106	11.07.2018		1,46,530
198	2018-347961	25.06.2018		1,29,072
199	2018-347850	11.07.2018		1,29,072
200	2019-881440	01.07.2019	Sri B.H.V.S.K.Mohan, 100076	41,578
201	2019-881650	01.07.2019	6391	41,578
STO Chintapalli				
202	2018-676124	02.08.2018	GAJJIYYA DORA	1,15,520
203	2018-680456	02.08.2018	APPANA,1000440126,	1,15,520
204	2018-466813	21.07.2018	VAMSIKRISHNA	72,376
205	2018-541091	21.07.2018	CHEMICALGENERAL, 1000019597,	72,376
STO Eluru				
206	2018-1546230	27.11.2018	Sri DasupalliYesu,	2,00,000
207	2018-1558498	27.11.2018	1000448787	2,00,000
208	2018-363693	27.06.2018	Sri Lakshmi Sai	1,58,600
209	2018-368007	06.10.2018	Agencies,1000326939	1,58,600
210	2018-1308828	22.10.2018	Sri Charles Hamilton Benny	79,625
211	2018-1303612	22.10.2018	Ponnamala, 1000221984,	79,625
212	2019-986344	20.09.2019	Sri SambasivaDatti, 1000220383,	75,300
213	2019-794313	20.09.2019	Sri SambasivaDatti,	75,300
DTO West Godavari				
214	2018-319741	22.06.2018	(i)AAO, 1000008182	15,47,313
215	2018-477099	16.07.2018	(ii)SAO, 100002495	15,47,313
216	2019-1931250	03.01.2020	(i)Security Service Industrial	3,56,767
217	2019-2069338	03.01.2020	(ii)Sec, AMC, TPG	3,56,767
218	2018-1416109	21.11.2018	Smt Padma Kalyanaisundari,	2,10,332
219	2018-1649446	21.11.2018	1000012928	2,10,332
220	2018-1571921	14.11.2018	Smt ChallaGollaSailaja	1,78,253
221	2018-1572062	14.11.2018	1001296370	1,78,253
222	2018-204487	30.05.2018	Sri Venkata Ramayya,	1,68,919
223	2018-204610	30.05.2018	1000169231	1,68,919
224	2018-1767133	29.11.2018	Sri Samba sivaraogiridi,	1,39,447
225	2018-642217	30.07.2018	1000513179	1,39,447
STO Tadepalligudam				
226	2019-393867	01.05.2019	Sri AchutaVnkataramyya, 1000169231	1,27,400
227	2018-606726	25.10.2019		1,27,400
228	2018-673423	25.10.2019		1,27,400

229	2018-549649	20.07.2018	Sri R Satyanarayana, 1000012722	1,75,686
230	2018-2066600	07.01.2019	Sri Peddisetti. 100266913	1,75,686
231	2018-687516	02.08.2018	Sri Are Subbarao, 1000206072	1,18,376
232	2018-690023	02.08.2018		1,18,376
STO Nandikotkur				
233	2019-401226	13.05.2019	Sri Venkata RamanaiahMachha, 1000204887,	1,56,547
234	2019-671574	25.10.2019		1,56,547
235	2019-23542	26.08.2019	Sri Dudekula Chand Basha, 1001036402	1,32,513
236	2019-711367	25.10.2019		1,32,513
237	2018-258965	11.06.2018	Smt Y Saramma, 30034872	1,04,895
238	2018-24246	18.06.2018		1,04,895
239	2018-459353	11.07.2018	Smt T.Vedantamma, 30034873	1,70,248
240	201845	11.07.2018		1,70,248
241	2018-249882	08.06.2018	Sri T.Pedda Pulla Reddy 30034874,	1,68,512
242	2018-286695	18.06.2018		1,68,512
243	2019-401110	13.05.2019	Sri YerrannaVidyapogu Chinna, 1001254517	2,18,589
244	2019-671000	25.10.2019		2,18,589
STO Kurnool				
245	2019-646196	20.09.2019	Kummahesh, 1000016317	48,441
246	2019-235389	20.09.2019		48,441
DTO Kurnool				
247	2019-541701	13.05.2019	Reddy PoguNaganna, 14219044	673542
248	2019-386613	01.05.2019		673542
249	2091953	07.01.2019	G.VijayaBhaskar 14414409	67528
250	2047339	02.01.2019		67528
STO Kodumuru				
251	2018-385299	27.06.2018	Gangadhariah, 1000330712	40,491
252	2018-385129	27.06.2018		40,491
STO Yammiganur				
253	2019-401213	01.05.2019	Sri TellapuriSatheesh Kumar, 14244531	4,26,803
254	2018-2014414	03.01.2019		4,26,803
255	2018-1877120	17.12.2018	Surpanch, GP, Mantralayam, 1000016717	1,26,147
256	2018-1549479	04.12.2018		1,26,147
257	2019-235414	26.08.2019	Sri GaddalaVijayaBhaskar, 14242630,	12,710
258	2019-2441134	31.03.2019		12,710
STO Atmakur				
259	2018-2586825	06.03.2019	Sri G.Padmanabha Rao, B.Code:80278234,	46,000
260	2018-2565952	06.03.2019		46,000
261	2018-2015919	27.12.2018	The National Small Industries, 1000019720	43,750
262	2018-1939245	27.12.2018		43,750
263	2018-367732	27.06.2018	Sri Somsekhar, B.code:1000197131	43,750
				43,750
STO Nandyal				
264	2018-305358	25.06.2018	Sri T BasavaPunna Reddy, 1000011853,	1,98,254
265	2018-306436	13.07.2018		1,98,254

STO Banganapallem				
266	2019-1299253	20.09.2019	Sri Peram Satyanarayana Reddy, 14429315,	99,393
267	2019-1332213	11.11.2019		99,393
268	2018-613815	26.07.2018	Sri ChitteRameswaramma, 30035632,	64,000
269	2018-614794	26.07-2018	AAOERO DHONE,1000011830	64,000
STO Madugula				
270	2019-390729	26.08.2019	RAPPALANAIDU,	1,33,856
271	2019-595586	25.10.2019	1000015512,	1,33,856
STO Darsi				
272	2019-892507	31.08.2019	Ravuri Venkata Subbaiah	1,79,429
273	2019-892907	25.10.2019		1,79,429
DTO Prakasam				
274	2019-230131		PADMAJA LABORATORIES, 1000223273	53,422
275	2019-741571			53,422
276	2019-230134		DOCTORS VET PHARMA 1000424571	16,692
277	2019-741313			16,692
278	2018-2647346	21.03.2019	P. VENKATESWARULU	31,362
279	2018-2621379	21-03-2019	80248138	31,362
STO Palakonda				
280	2019-139744	02.05.2019	MASSI GOWARI SEVA YUYASANA SANGAM, 1000926925	3,21,840
281	2019-139745	02.05.2019		3,21,840
282	2019-388595	13.05.2019	VaradaSasidhar, 1000445132, 62385555883	1,59,562
283	2019-237830	01.07.2019		1,59,562
STO Parvathipuram				
284	2019-89648,	10.04.2019	MarrapuVenkataRamana Murthy, 14346787, 11328920232	1,13,481
285	2019-628081,	27.05.2019		1,13,481
STO Bobbili				
286	2019-406260.	01.05.2019	PAPAYYA SASTRI KESARI, 1000339750, 32602122203	1,48,096
287	2019-406411	01.05.2019		1,48,096
288	2018-1151886	30.10.2018	PENUGURTY MUTYALARAO, 14354607, 33149145319	1,03,404
289	2018-1152300	30.10.2018		1,03,404
STO Narsannapeta				
290	2018-2819712	26.03.2019	M/S Intime Services, 1000020748, 37295860034	50,450
291	2019-471296	02.05.2019	M/S Intime Services, 1000020748, 37295860034	50,450
292	2018-2722579	26.03.2019	M/S Intime Services, 1000020748, 37295860034	1,00,900
DTO Visakhapatnam				
293	2018-340479	29.06.2018	KRISHNA PRASAD, 1000136541, 035131100000399	8,96,337
294	2018-341234,	29.06.2018		8,96,337

295	2018-2126619	01.02.2019	VALSAMMA JOSEPH,	1,82,611
296	2018-2015758	02.01.2019	80044511, 31858077239	1,82,611
297	2018-1579224	17.12.2018	YELURU RATNAKUMARI, 14022889, 30282484133	73,146
298	2018-2213724	10.04.2019		73,146
299	2018-2631748	7.05.2019	DEKKALA APPA RAO, 14026843, 035110021070011	15,724
300	2019-322235	7.05.2019		15,724
301	2018-287795	22.06.2018	MVS BangaruBabu	16,778
302	2018-298697	23.06.2018	14411418	16,778
303	2018-251355	25.07.2018	G.Prahalad 14028254	2,304
304	2018-456495	25.07.2018		2,304
STO Amudalavalasa				
305	2018-601113	25.07.2018	KARAPATI POLAYYA,	1,47,400
306	2018-608088	25.07.201	1000490794, 11384079903	1,47,400
STO Uravakonda				
307	2018-638338	27.07.2018	Sri Nagaraju, 100047834	40,316
308	2018-638033	27.07.2018		40,316
309	2018-564591	27.07.2018		34,518
310	2018-637946	27.07.2018		34,518
STO Bhimunipatnam				
311	2018-2067781	31.03.2019	AppalarajuKorukonda,	76,492
312	2018-2400338	31.03.2019	1000333091, 33016832063	76,492
STO Visakhapatnam				
313	2018-528158,	18.07.2018	Putta Ramesh,	1,75,700
314	2018-528190	18.07.2018	ID No.1000015049,	1,75,700
STO Ramachandrapuram				
315	2018-2205215	14.01.2019	SrinivasjanakiRamayya	1,41,027
316	2018-2204044	14.01.2019	30033248	1,41,027
STO Raychoti				
317	2018-2233569	12/2018	12121802001(Mpl.Comm.	94,500
318	2018-2306061	12/2018	Nagarapanchayat.Rcty	94,500
STO Gudivada				
319	2018-2285729	31/03/2019	05132202025(Gp-	41,900
320	2018-2286079	31/03/2019	Maheswarapuram)	41,900