



सत्यमेव जयते

**ANNUAL REVIEW REPORT ON THE WORKING OF
TREASURIES APPOs AND PAY & ACCOUNTS OFFICE,
HYDERABAD FOR THE YEAR 2019-20**



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

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

Preface

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

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

This Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Telangana 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 Report is in five Parts.

Part 1: Introduction

Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and irregularities noticed during inspection of Treasuries

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

Part 5: Weaknesses in IT Controls

The Review is intended to draw the attention of the State Government and Departmental Authorities to the delays in rendering of accounts, shortcomings in maintenance of initial accounts, other defects noticed during compilation of accounts and also irregularities noticed during the local inspection of Treasuries. The Review assumes greater significance in the context of switch over to IFMIS which is at advanced stage of implementation.

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

Hyderabad

Dated: 05-05-2021

ANINDYA DASGUPTA

Accountant General (A&E)

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PART -1 INTRODUCTORY

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

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

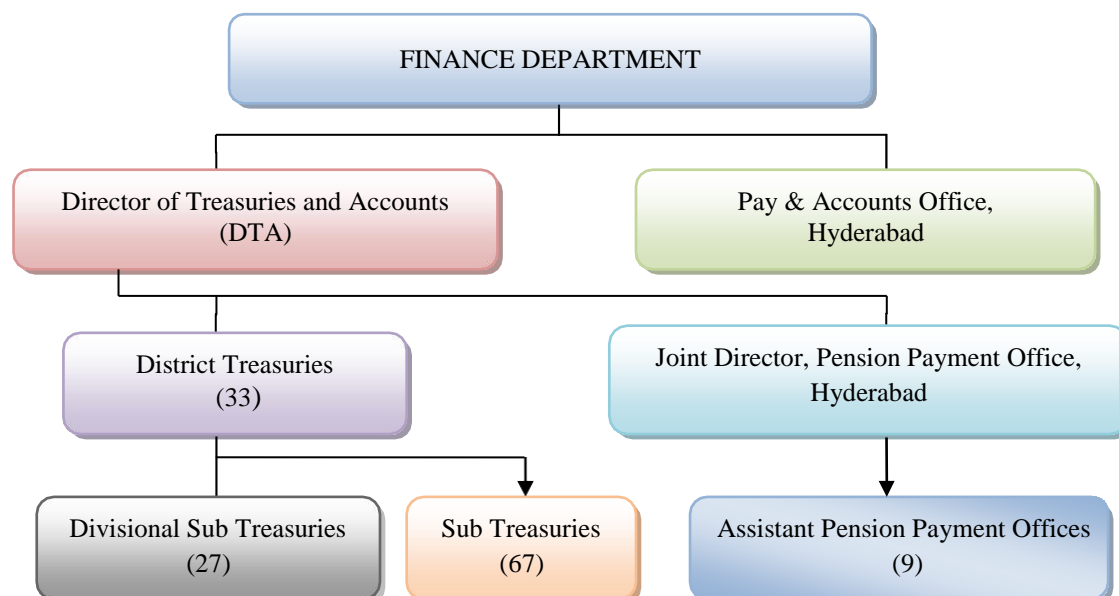
1.2 The Treasury is the nucleus of the accounting system of the Government. It maintains records of financial transactions and conducts necessary checks as per Treasury Code and financial rules on the flow of Funds. District Treasury acts as the receiver and disbursing officer of the State Government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

1.3 During the year, the treasury department switched over to the Integrated Financial Management and Information System (IFMIS) which is a unified platform for all financial management operations of the government. IFMIS aims to promote the efficiency of government financial management processes, secure data management, deep financial analytics and customized visual reporting. It replaces the IMPAcT package which was in operation from 1-4-2014. While most of the modules in IFMIS were implemented in 2019-20, the Accounts module, Pension module and Budget module were under pilot run to the end of March 2020 and are expected to be operational in 2020-21. The expenditure module in IFMIS covers all payments including salaries, pension and payments to third parties (suppliers, utility payments etc.). The payments are made through e-kuber portal of RBI.

1.4 The receipts of the Government are processed under Receipts module of IFMIS and includes receipts under cyber treasury which covers most of the revenue earning departments. The State GST receipts are reported through RBI scrolls and are accounted for in DTO/Ranga Reddy accounts.

Organisational set-up:

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



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

Scope and Methodology of Treasury Inspection

1.6 The inspection of District Treasuries and Sub-treasuries (annual and biennial) was conducted in 2019-20 in accordance with auditing standards prescribed by the CAG of India. The scope of the inspection was aimed at ensuring the conformity of all transactions with the relevant rules and regulations provisioned in the Financial Codes, Manuals and Government Orders issued from time to time.

Consequent to the formation of new Districts in October 2016 and February 2019, the Treasuries in Telangana underwent reorganisation based on the number of mandals under their jurisdiction. Therefore, the Audit Plan was prepared accordingly taking into account the number of PPOs, DDOs and mandals under each Treasury jurisdiction. During the year 2019-20, **97.3 per cent** inspection of treasuries as per Audit Plan was achieved. In view of the country wide lock down from 24th March 2020 due to the coronavirus pandemic, three offices (1 DTO and 2 APPOs) could not be inspected.

PART -2 DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

Compilation Process

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

Defects noticed during compilation and verification of accounts

Delay in rendition of Monthly Accounts

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

The delays noticed in rendition of monthly accounts for the year 2019-20 by all the District Treasuries are shown in Annexure-2.1. The delay in submission of account to this office across treasuries ranges from one day to eleven days. The delays noticed are mainly for the month of March 2020.

Non-submission of vouchers by Treasuries

2.2 In order to keep a proper watch on the receipt of accounts, vouchers and schedules from the treasuries, a joint physical verification of sampled vouchers with treasury representatives was introduced. Despite this, the quantum of missing vouchers across almost all the treasuries

still remains high. The recurrences of missing vouchers in every monthly account indicate laxity at the level of DTO in rendering complete accounts to this office.

To the end of March 2020, it was observed that **64,521** items were kept under objections for want of vouchers in this office amounting to **₹6,187.15** crore as shown in Annexure 2.2. To conclude that these vouchers do not involve fraudulent payments, it is vital that the treasury officers concerned make special efforts to trace and forward the wanting vouchers/certificate of payment as per the extant rules.

Graph (Fig.2.1) below depict the district-wise wanting vouchers from treasuries for the year 2019-20

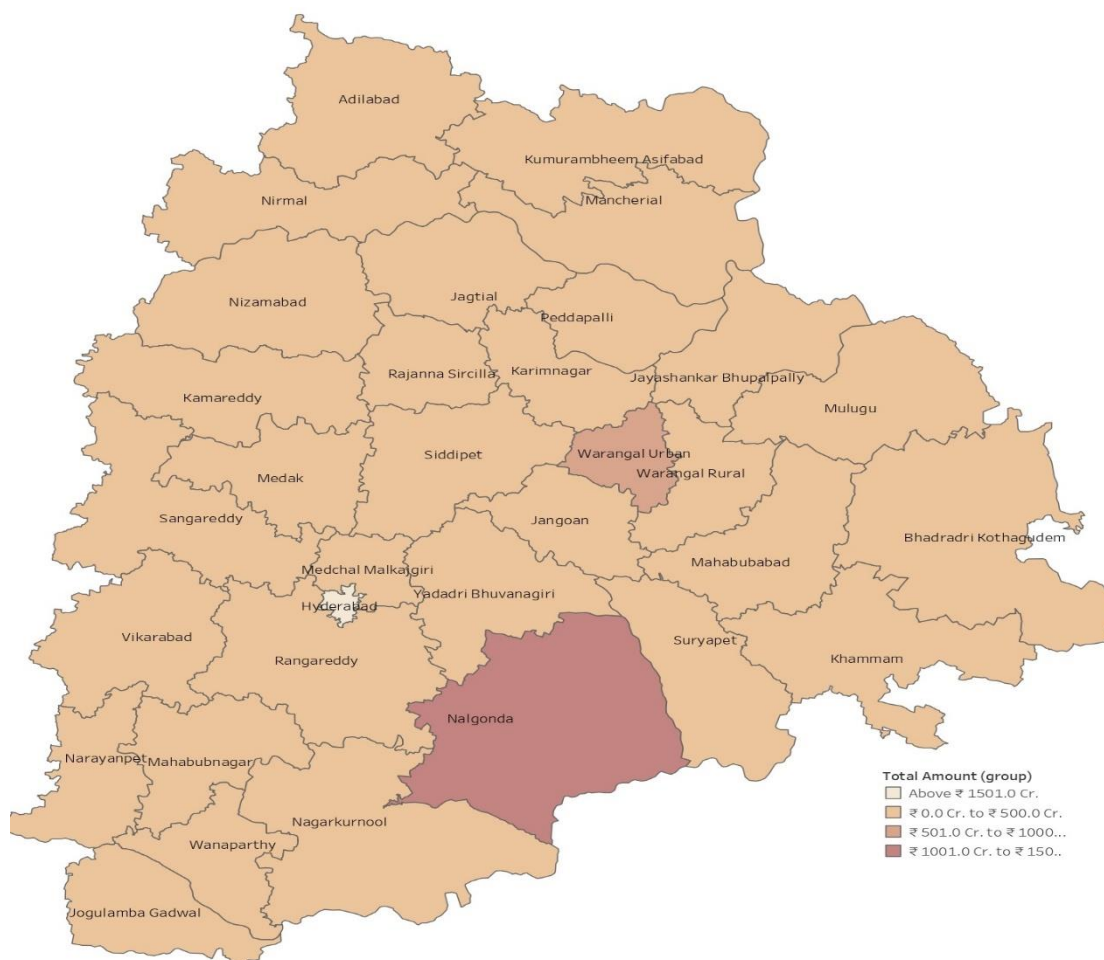


Fig 2.1 District-wise amount of wanting vouchers from the treasuries for 2019-20

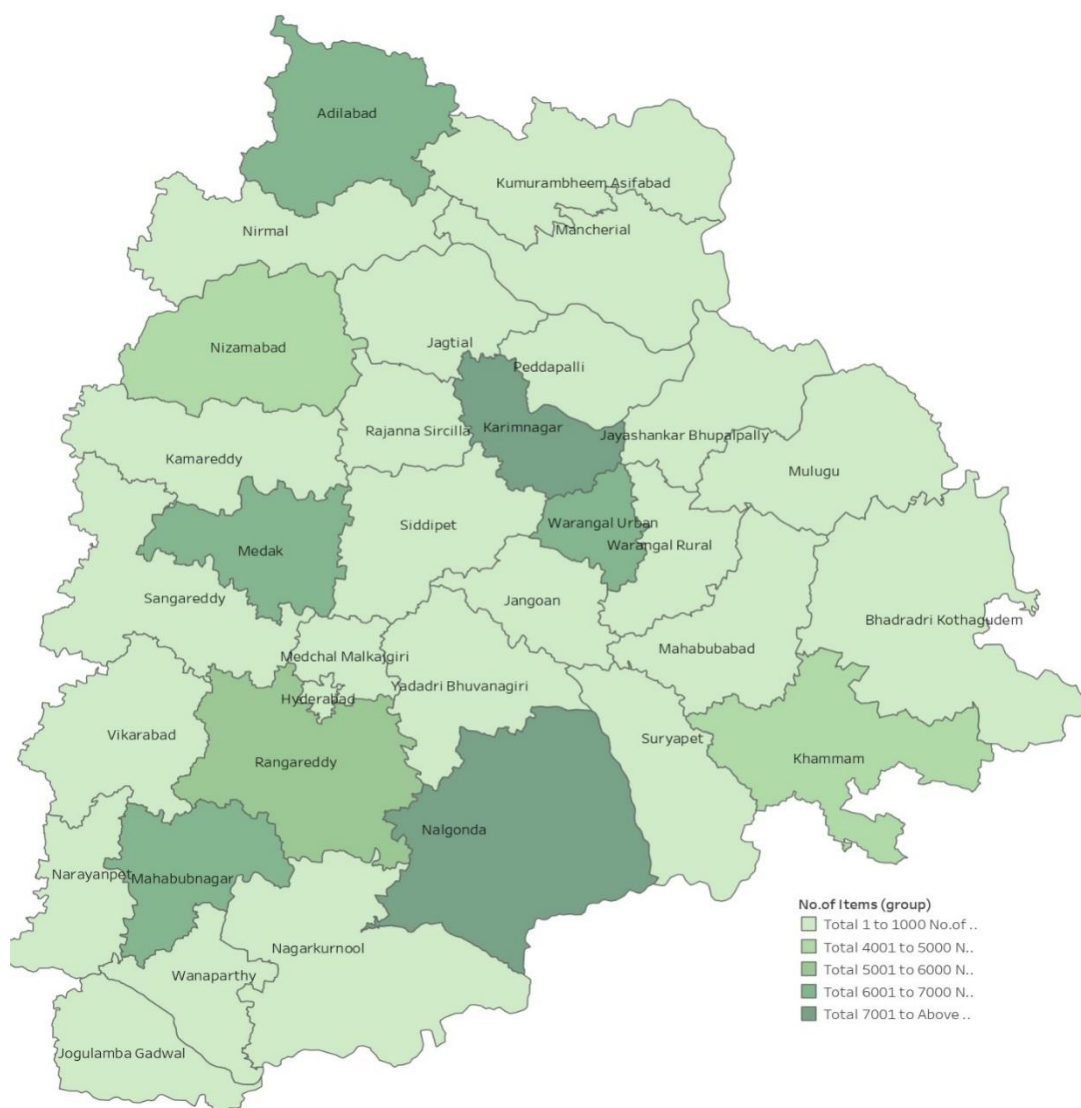


Fig 2.2 District-wise number of wanting vouchers from the treasuries for 2019-20

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

SI No	Name of the DTO/District	Number of wanting vouchers
1	Nalgonda	7538
2	Karimnagar	7133
3	Medak	6937
4	Mahubnagar	6662
5	Warangal (Urban)	6398

The above-mentioned treasuries need to make efforts to improve the functioning of treasury to provide all the vouchers to this office.

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

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

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

As on 31-03-2020, a total number of **3,314** AC bills amounting to **₹393.39** crore were still outstanding/ awaiting DC bills as detailed below:

Year	No. of wanting DC bills	Amount (₹ in crore)
Up to 2017-18	1155	94.84
2018-19	641	97.29
2019-20	1518	201.26
Total	3314	393.39

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

Graph (Fig.2.3) below depict the district-wise wanting DC bills (amount) from treasuries for the year 2019-20

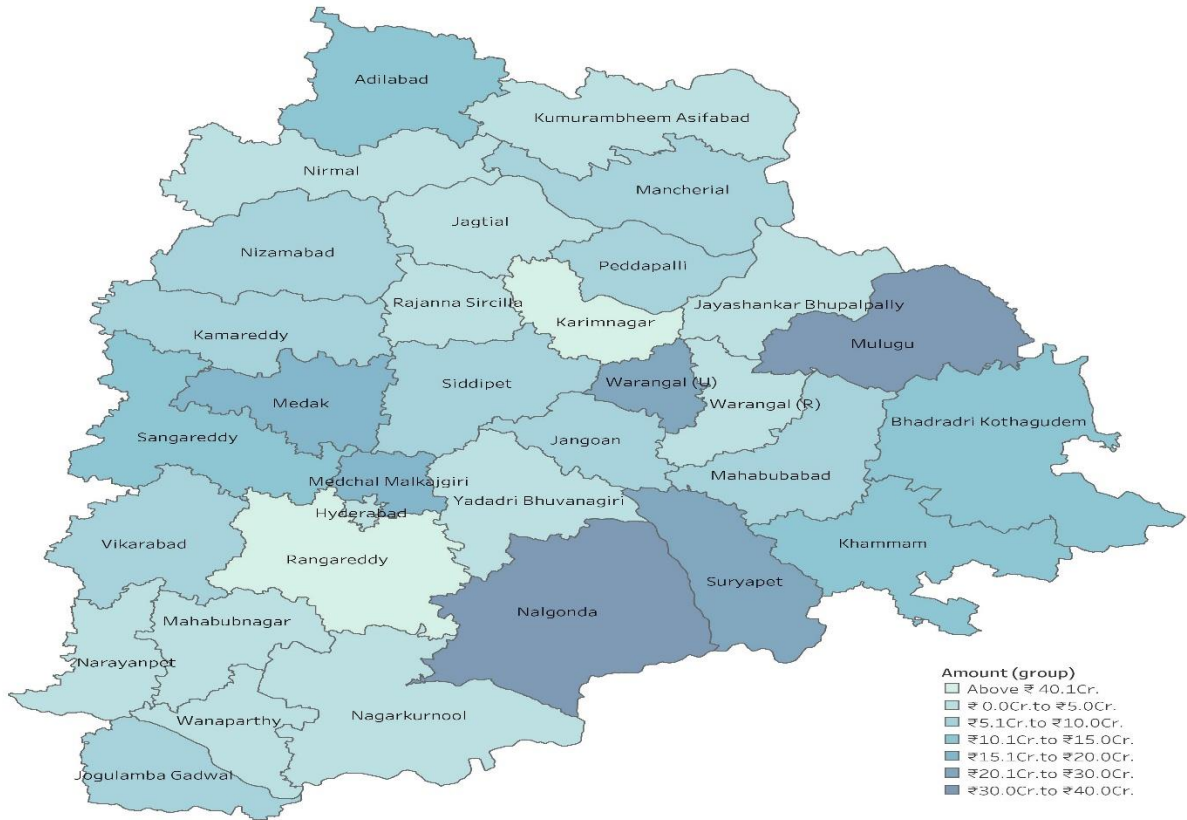


Fig 2.3 District-wise number of wanting DC bills (amount) from the treasuries for 2019-20

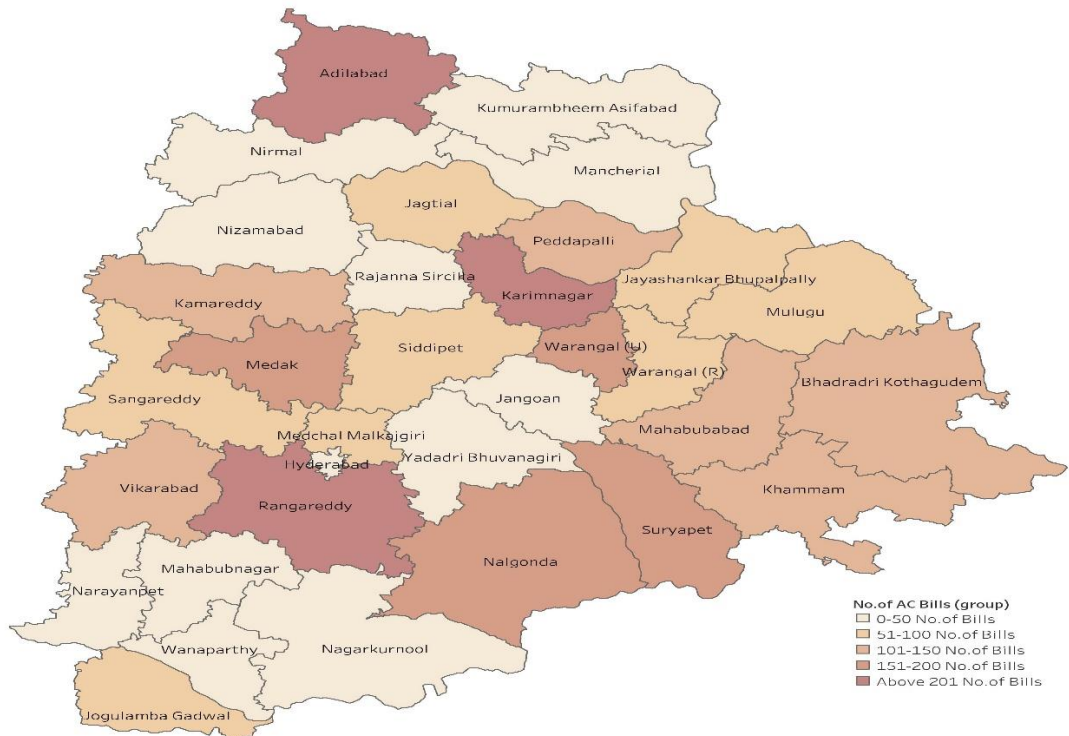


Fig 2.4 District-wise number of wanting DC bills (Number of bills) from the treasuries for 2019-20

Recommendations

- *AC/DC Bill watch register maybe maintained DDO-wise at all treasuries.*
- *Necessary validations to identify AC bills are to be placed in IFMIS package.*
- *AC Bill-DC bill linkage should be available in the proposed solution of the IFMIS package.*

Deposit Accounts

2.4 During the year 2019-20, the following discrepancies relating to Deposit Accounts were observed:

Non-furnishing of paid Cheques

2.4.1 During the year 2019-20, **2,793** paid cheques amounting to **₹2206.99** crore were not furnished to AG (A&E) by the treasuries as detailed in Annexure-2.4. This dents the completeness objective of rendering the accounts.

The Map (Fig 2.5) below depicts the district-wise wanting paid cheques:

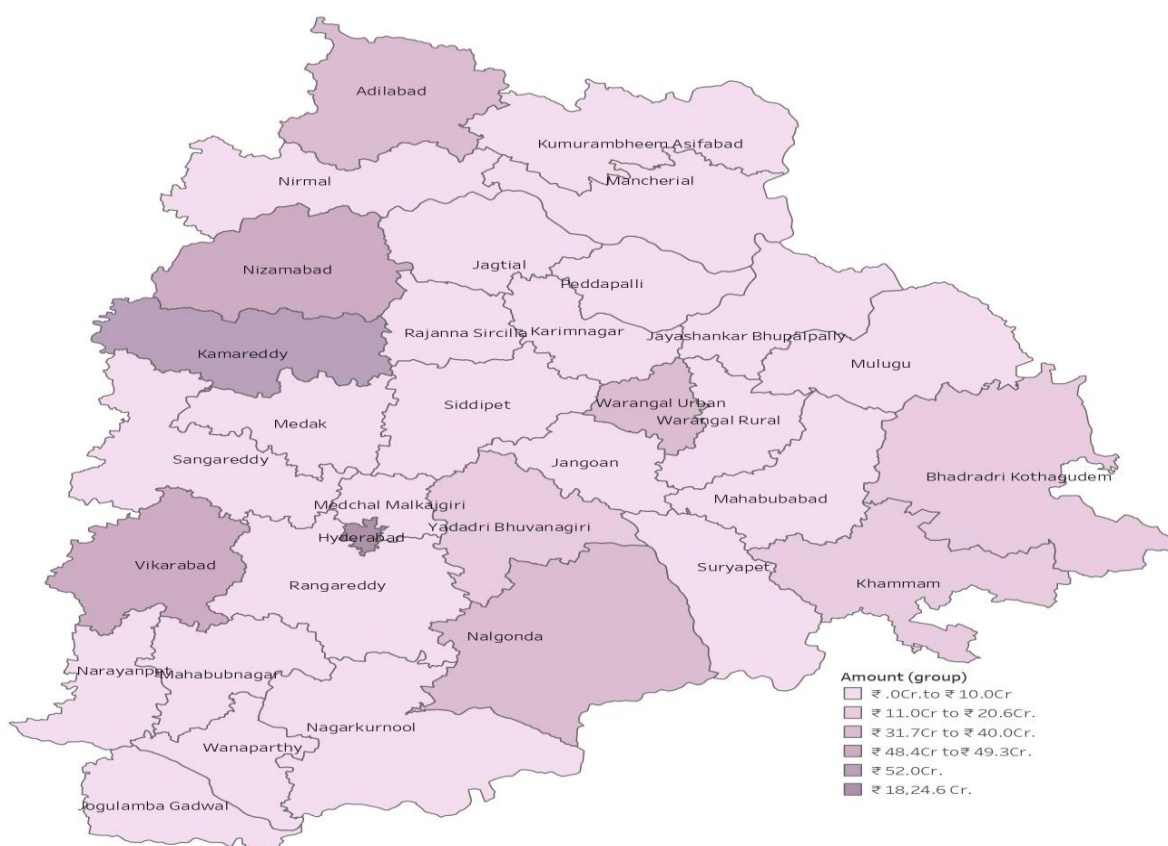


Fig 2.5 District-wise wanting paid cheques (amount) from the treasuries for the year 2019-20

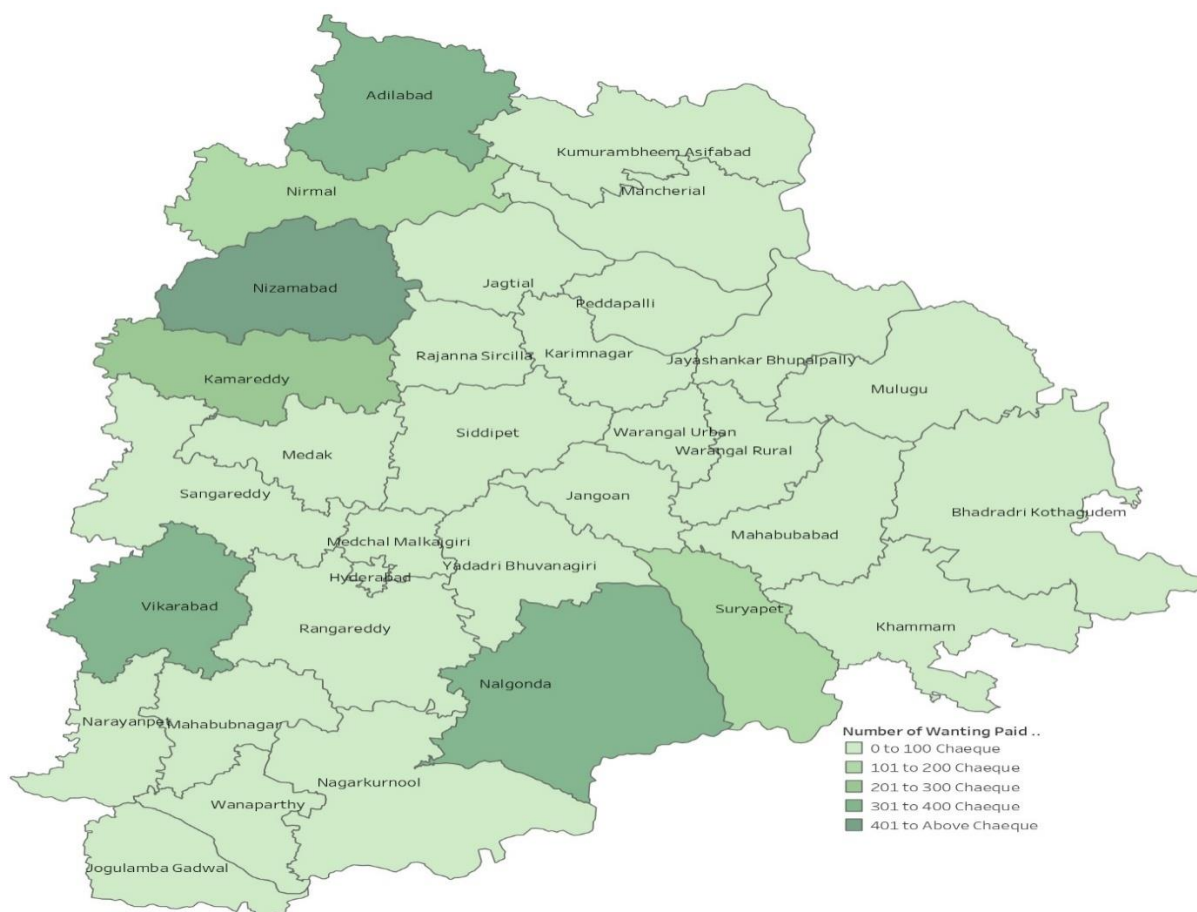


Fig 2.6 District-wise number of wanting paid cheques pending from the treasuries for the year 2019-20.

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

Sl No	Name of the DTO/District	Amount of paid cheques in ₹
1	Hyderabad(Urban)	18246084775
2	Kamareddy	519672814
3	Nizamabad	492595975
4	Vikarabad	484438870
5	Nalgonda	387146472

These offices are required to make special efforts to submit 100% of paid cheques to this office.

Discrepancies between Sub Account 112 and Plus/Minus Memo

2.4.2 The monthly figures booked under SA 112 (SA 112 includes the Major Heads 8011, 8121, 8229, 8235, 8338, 8342, 8443, 8448, 8449) should always tally with the figures of plus/minus Memoranda received from the treasuries. However, it was noticed that there were huge differences between SA 112 and Plus/Minus Memoranda during the year 2019-20 as shown in Annexure-2.5.

Loan Accounts

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

Wanting details of remittances in respect of Institutional Loans

2.4.3 Details for two credit items of Institutional loans amounting to ₹5,28,20,15,610 are yet to be furnished by DTO, Warangal (U) and DTO Hyderabad (U) to AG (A&E). The wanting particulars are shown in Annexure-2.6.

Wanting Schedules of HBA (Regular)

2.4.4 In seven District Treasuries, no schedules/recovery particulars of remittance under the Head 7610-00-201-05-000 - HBA (Regular) amounting to ₹2,35,811 were attached to 14 Vouchers/Challans. Details are given in Annexure-2.7.

Misclassification of HBA (AIS) under HBA (Regular)

2.4.5 In 11 cases, the recoveries amounting to ₹1,71,875 towards HBA of AIS Officer (MH 7610-00-201-04-000) were wrongly classified under HBA Regular (MH 7610-00-201-05-000). The details are given in Annexure-2.8.

Misclassification of HBA under Motor Car Advance

2.4.6 In Hyderabad (Urban), recoveries towards HBA Principal amounting to ₹22,000 were misclassified under Motor Car Advance in six cases as detailed in Annexure-2.9. These misclassifications were rectified by this office at the end of the financial year.

Misclassification of interest on HBA under HBA principal

2.4.7 In 11 cases across five District Treasuries, an amount of ₹3,25,249 recovered towards interest on House Building Advance (MH 0049-04-800-01-001) was misclassified as repayment of House Building Advance (MH 7610-00-201-05-00) as detailed in Annexure-2.10. These misclassifications were rectified by this office at the end of the financial year.

Misclassifications of other items under HBA

2.4.8 In 27 cases across five treasuries, the recoveries amounting to ₹36,697 not pertaining to House Building Advance were classified under MH 7610-00-201-05-000 House Building Advance. Details are shown in Annexure-2.11. These amounts after vigorous correspondence with the Departments were rectified by proposing Alteration Memo by this office at the end of the financial year.

Genral Provident Fund Accounts

2.5 During the year 2019-20, the following irregularities were noticed in GPF Accounts:

GPF Wanting Schedules and debit vouchers

2.5.1 The GPF recovery schedules containing names of the subscribers, GPF account numbers, subscription and refunds for amount along with Abstract showing TransId number and date for all the GPF credits of the month have to be forwarded by the DTOs to the AG (A&E) every month. Schedules (280) for the year 2019-20, amounting to ₹49,63,415 are wanting from all the Treasuries. Details are given in the Annexure-2.12.

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

SI No	Name of the DTO/District	Amount of wanting GPF Schedules in ₹
1	Khammam	21,79,929
2	Hyderabad Urban	10,06,431
3	Bhadradi @ kothagudem	7,35,994
4	Mahabubnagar	3,50,662
5	Warangal Urban	2,68,177

112 debit vouchers from seven DTOs for an amount of ₹1,13,55,814 were kept under **suspense** due to non-receipt of debit vouchers in AG (A&E). Details are given in Annexure-2.13.

Misclassification of Class IV GPF into Regular GPF

2.5.2 Correct classification is a pre-requisite for maintenance of accounts. All drawing officers who present bills to the Treasury have to ensure that the bills are classified in the correct manner. At the Treasury level, it is to be ensured that the accounts are compiled correctly on the basis of nature of transaction and classification recorded by the departmental officer. The DDOs and the treasury are jointly responsible for correct classification of transactions.

During the year 2019-20, Credit items (3,535) of **₹2,29,78,130** pertaining to the Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). This results in missing credits for the subscribers while accumulating unposted credits in regular GPF. The misclassifications noticed are shown in Annexure-2.14.

Graph (Fig: 2.7) depicting misclassification of Class IV GPF into Regular GPF district-wise is shown below:

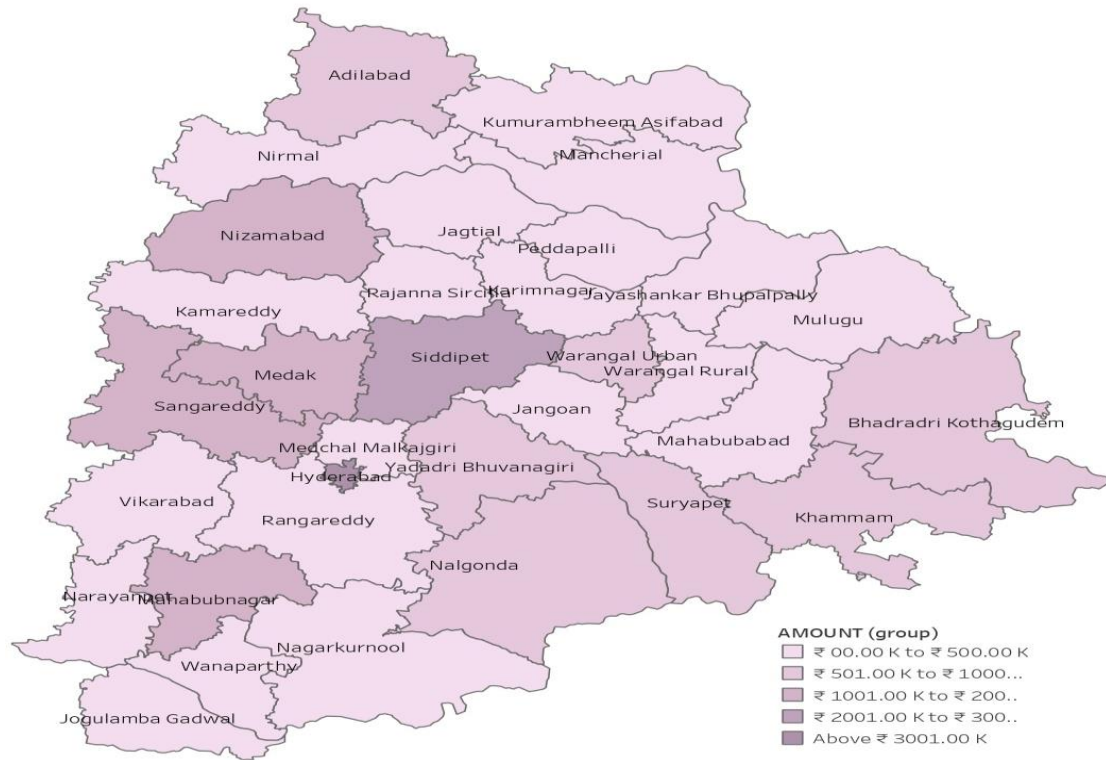


Fig: 2.7 District-wise amount of GPF schedules of Class IV misclassified under GPF regular for the year 2019-20

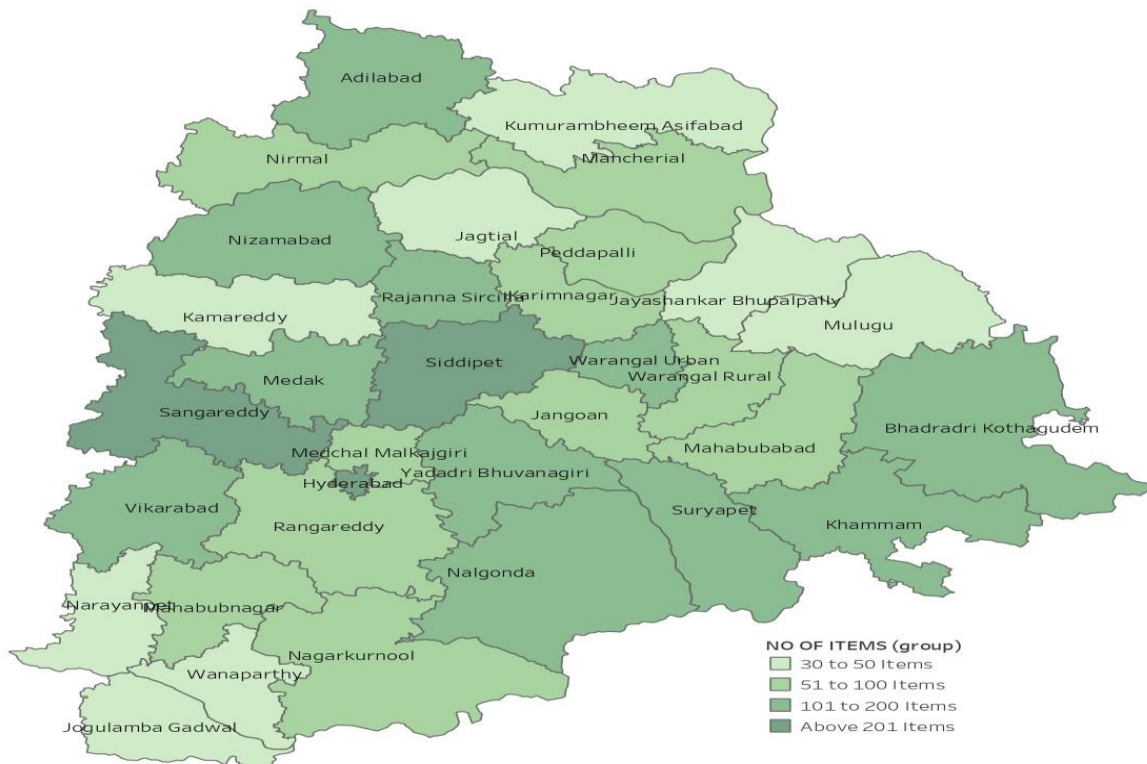


Fig: 2.8 District-wise number of GPF schedules of Class IV misclassified under GPF regular in 2019-20

Cases of Overpayment

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

There were two overpayment cases amounting to ₹1,56,950 in Hyderabad district pending as on date despite repeated reminders being issued to concerned DDOs and DTOs. Details of the overpayment cases are shown in Annexure-2.15.

Payment on GPF Authorisation after validation period

2.5.4 The validity period of GPF final withdrawal authorisation is six months from the date of issue. If the amount remains unclaimed beyond that period, the authorisation has to be revalidated by the authorising authority. However, 26 Treasuries have made GPF final withdrawal payments amounting to ₹48,64,631 in 62 cases beyond the validity period of six months as detailed in Annexure-2.16.

Validations may be placed in the IFMIS package to prevent misclassification of deductions and payments by linking account number with type of GPF.

PART -3
DEFECTS AND OTHER IRREGULARITIES NOTICED
DURING TREASURY INSPECTION

Section I: Overview of the function of Treasuries

Introduction

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

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

Planning and conduct of inspection

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

Details of Treasury Offices inspected during the year

3.1.2 During the year 2019-20, 30 DTOs, 70 STOs and 7 APPOs were inspected including the DTA as per the approved Audit Plan on a quarterly basis and 108 Inspection Reports containing 686 paras were issued. The list of offices inspected during the financial year is given in Annexure-3.1.

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

communicated to DTA and respective DTOs, STOs and APPOs.

Outstanding Inspection Reports and Paras

3.1.3 The primary object of inspection of the treasuries by AG (A&E) is to assist the departmental authorities in establishing a system of treasuries working strictly in accordance with the prescribed rules. These inspections are followed up by inspection reports highlighting the irregularities detected during the inspection and suggested measures for improvement. All Inspection Reports are issued to the respective Treasuries with copies marked to the District Treasury and Director of Treasuries and Accounts for compliance. As per instructions under TR 31 of Treasury Code Vol-1, the Treasury Officer shall dispose off post audit objections within a fortnight of its receipt and shall maintain a post audit register to watch clearance of paras periodically. As of 31st March 2019, there were **441** Inspection Reports containing **1,617** paras pending settlement due to non-receipt of replies/ compliance by the Department. Efforts were made to review and clear outstanding paras by conducting Audit Committee Meeting in 2019-20. As a result, **70** IRs and **685** outstanding paras were cleared. The District-wise details of outstanding Inspection Reports and paras outstanding to the end of March 2020 is given in Annexure-3.2.

Section II: Observation i.e. Internal Controls

Personal Deposit Accounts

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

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

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

On review of PD accounts, following observations were made:

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

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

It was observed in 19 DTOs and 23 STOs that deposits amounting to ₹44,19,10,850 under this criterion were not lapsed to Govt. account. Details are given in Annexure-3.3.

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

Likewise, in 10 DTOs and in 15 STOs, it was noticed that deposits of ₹10,98,15,475 pertaining to different deposit heads of account falling under Category “C” which were due for lapsing on 31-03-2019 remain unspent. Details are given in Annexure-3.4.

Graph below (Fig 3.1) depict district-wise non-lapsed deposit amounts of Category B.

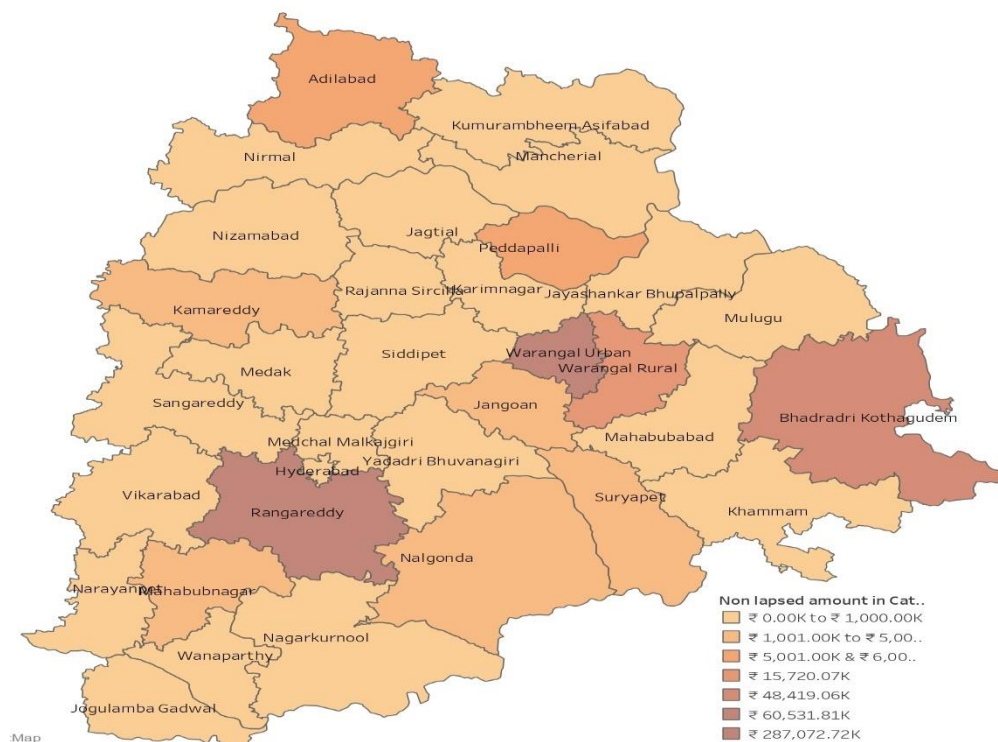


Fig: 3.1 District-wise non-lapsed amounts in Category B deposit accounts during 2019-20

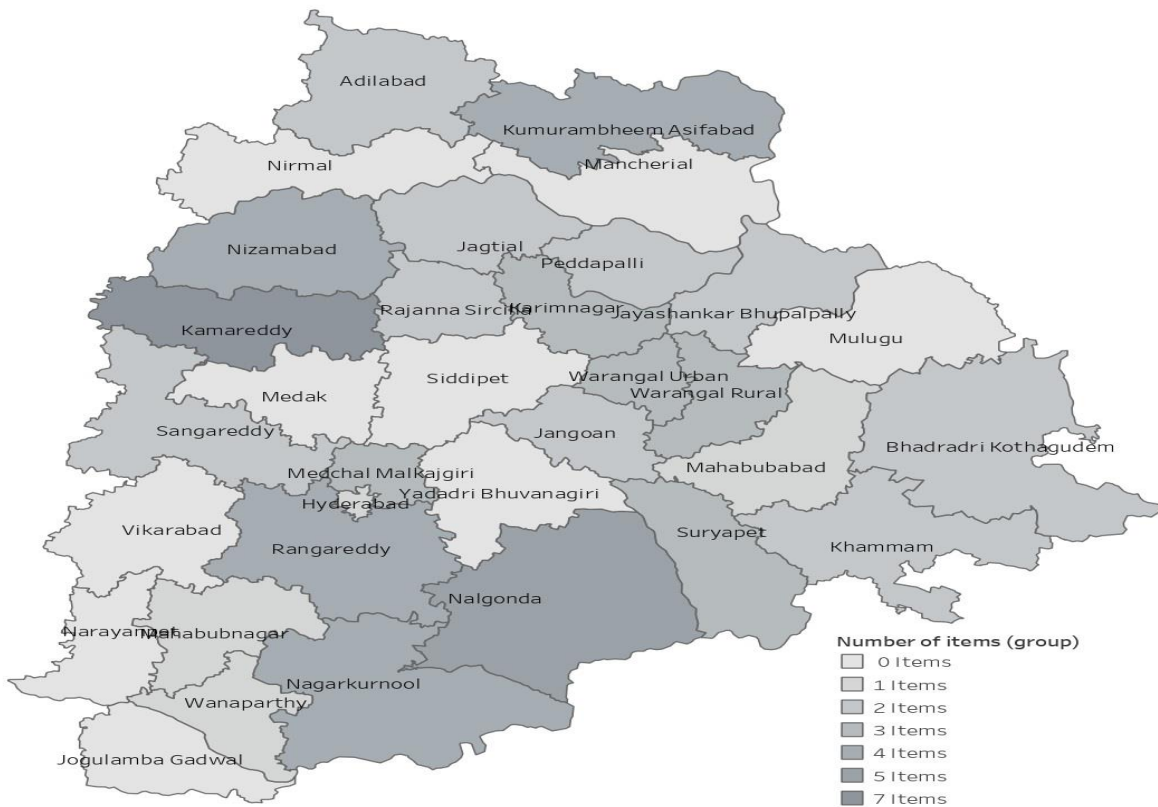


Fig: 3.2 District-wise non-lapsed amounts in Category B deposit (number of instances) during 2019-20

Graph below (Fig 3.3) depict district-wise non-lapsed deposit amounts of Category C

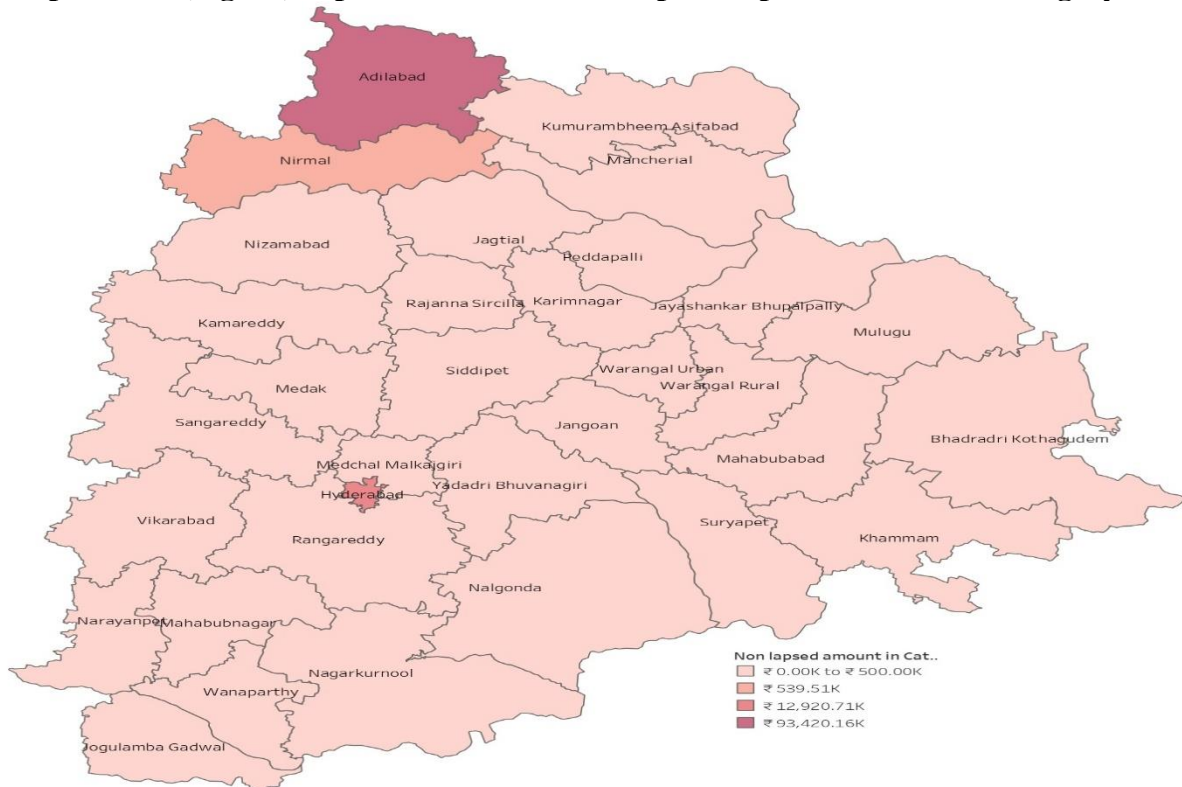


Fig: 3.3 District-wise non-lapsed amounts in Category C deposit accounts during 2019-20

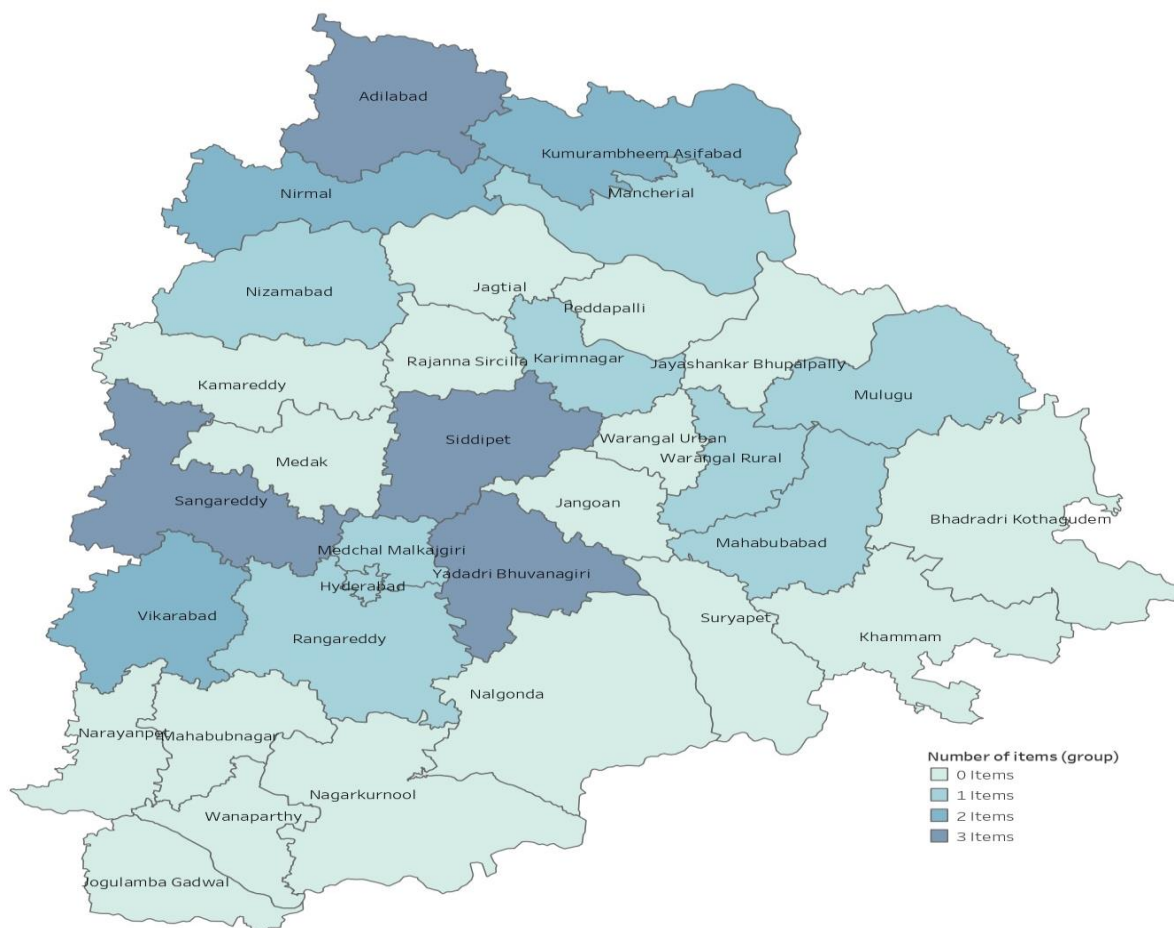


Fig: 3.4 District-wise number of non-lapsed Category C deposit accounts during 2019-20

PD accounts not in operation for more than three years

3.2.2 As per Article 271(iii) (4) of Telangana Financial Code Volume-I, the balances in P.D. Accounts which are not in operation for more than three complete financial years shall be lapsed to the Government Account. The treasury office should close the P.D. Account and transfer the balance therein to the receipt major head of account of the department concerned.

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

(i) In DTO Hyderabad (Urban), scrutiny of the records revealed that there were 26 PD Accounts not in operation for more than three financial years. These 26 PD accounts have a balance of ₹1,02,15,398. These PD accounts are required to be closed. Details are shown in Annexure 3.5.

Adverse balances in PD accounts

(ii) During the review of PD Account Ledgers to the end of March 2020 at DTO, Mahabubnagar and STO Huzurabad, it was noticed that there were five PD accounts with Minus Balance of ₹9,08,55,746 for the past one year as detailed in Annexure-3.6.

Irregular lapsing of amount in Deposit Account

(iii) Deposits under category A are not lapsable. However, it was noticed that in DTO Hyderabad (Urban), an amount of ₹1,00,675 under the head of account 8443-123-01 under Category “A” pertaining to Principal Govt. Degree College for Women was lapsed on 31.03.2019 irregularly.

Non-obtaining of Certificates of Acceptance of Balance

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

In eight DTOs and 13 STOs, it was noticed that out of 8,337 CABs, only 691 CABs were received during 2019-20 from the PD Administrators up to the previous quarter at the time of inspection, shows huge pendency of 91.71 % i.e., 7,646 CABs as detailed in Annexure-3.7.

Huge pendency in reconciliation of PD accounts with the treasury may result in possible misappropriation. Though, the GO specifies that further payments are not to be allowed in the P.D. Accounts if CABs are not furnished within the stipulated period, the treasury has not taken action to issue necessary stop payment orders.

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

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

In 32 STOs, this reconciliation was seen to be pending for a long time. This can impair rectification of accounts due to misclassifications, overpayments etc. The details of last reconciliation completed in these STOs are given in Annexure-3.8.

Misclassification of Caution Money Deposit Amount

3.2.5 In DTO Sircilla, it was noticed that Caution Money Deposit account was maintained under 8443-123-01 instead of 8443-106-01 due to which unclaimed amount of ₹6,33,741 lapsable as on 31-03-2019 was not lapsed to the Government Account. This needs to be rectified.

Non-remittance of Contributory Pension Scheme (CPS) / NPS amount ₹2502.93 lakh

3.2.6 Govt. introduced CPS w.e.f. September 2004 vide G.O.Ms No.196 Finance (Pen-I) Dept dated 24-7-2012 read with DTA Memo No. D-II/CPS/10393/1/ 2012 dated 30-7-2012 and also issued orders revising the procedure for implementation of Contributory Pension Scheme.

Accordingly, the Treasury Officer on receipt of monthly online data of the subscriptions from the subscribers, shall upload the subscribers' contribution amounts, alongwith equal amount from Government as contribution, to CRA of NSDL.

Review of CPS data for the period from 08/2018 to 07/2019 at DTA Hyderabad revealed that ₹436,18,92,435 was received towards the employees' contribution of CPS. However, ₹411,15,99,542 as employees' contribution alongwith equal amount as the Government Contribution i.e, ₹822,31,99,084 only was remitted to NSDL during the period resulting in a short remittance of ₹25,02,92,893 each from the Employees and Government contribution. This needs reconciliation of CPS accounts by the treasury. Details are shown in Annexure-3.9.

Self cheques drawn by PD Administrators

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

In STO Aler, it was observed that PD Administrators were drawing amounts through self cheques contrary to the above provision. Details are shown below:

Trans ID	Cheque No.	Date	DDO Code	Bank A/c No. and branch & place	Amount
1766	114655	28-6-18	20022202010, Sarpanch, Bondugula	62446620845, SBI Aler	1,16,760
950	114651	19-5-18	20022202010, Sarpanch, Bondugula		1,03,526
6067	14316	30-1-19	20022202009 Sarpanch, Begumpeta	62448777055, SBI Aler	1,30,296
3373	14309	5-10-18	20022202009 Sarpanch, Begumpeta		1,77,824

Excess payment of Pay and Allowances

3.2.8 During treasury inspection, to ensure the correctness of disbursement of pay and allowances of employees, a test check of Fly Leaf Audit Registers was taken up. The excess drawal of allowances such as House Rent Allowance, Additional House Rent Allowance, Uniform Maintenance Allowance, Emergency Health Care Allowance, Rural Allowance, Conveyance Allowance to Physically Handicapped Employees, Ration Allowance, Risk Allowance and Academic Allowance were noticed in 790 cases for ₹1,21,85,681.

Graph (Fig: 3.5) showing the district-wise excess payment of pay and allowances is given below.

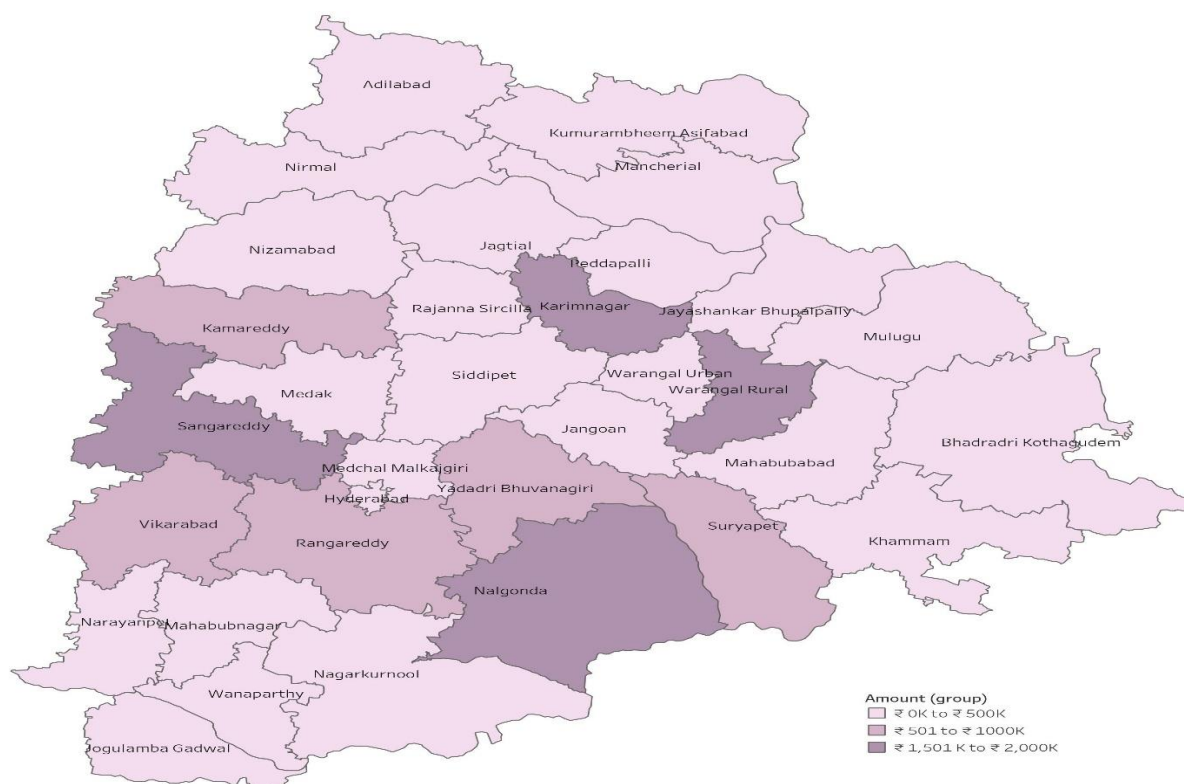


Fig: 3.5 District-wise excess paid pay and allowances (amounts) for the year 2019-20.

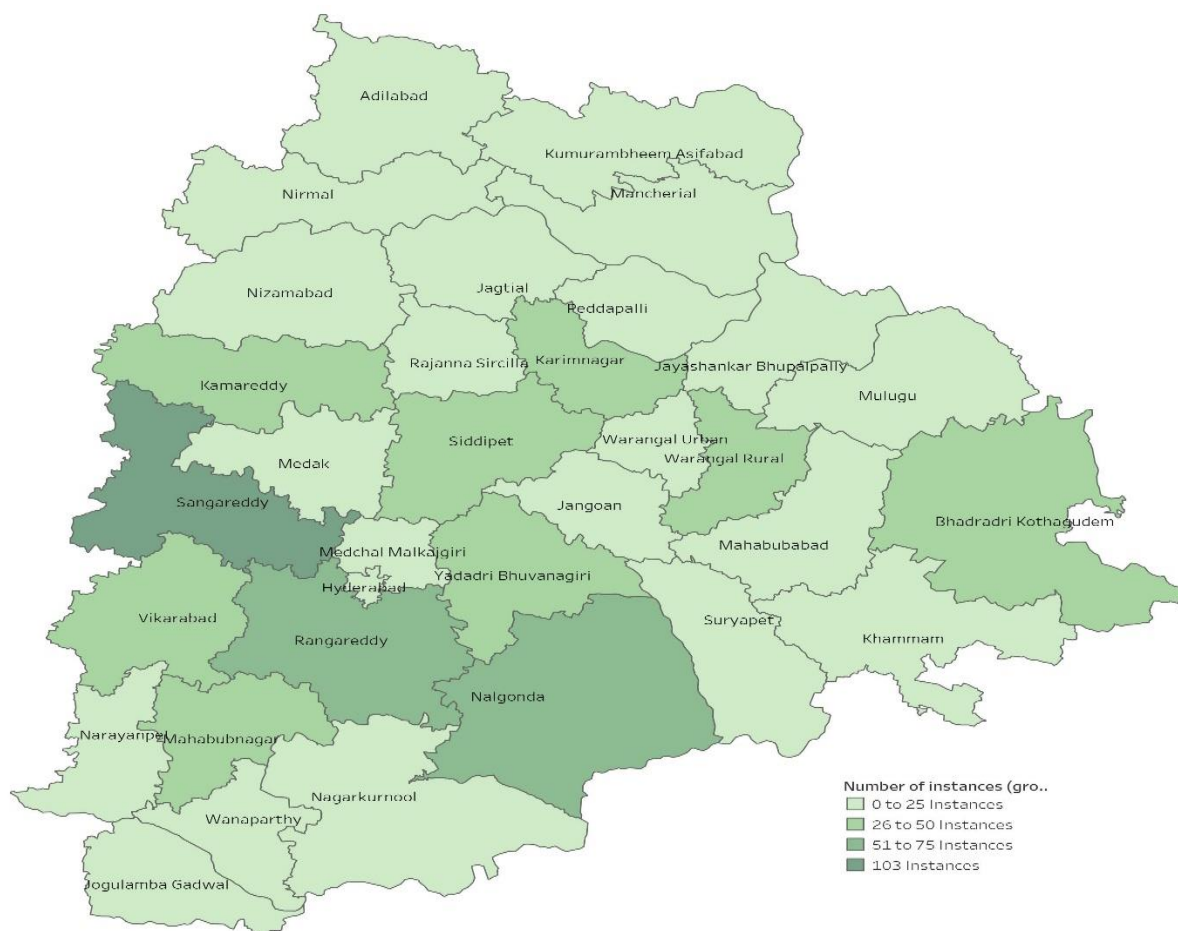


Fig: 3.6 District-wise excess paid pay and allowances (number of instances) for the year 2019-20.

It may be seen from the above map that Sangareddy, Warangal (Rural), Nalgonda, Karimnagar and Suryapet districts were at the top of the list of excess payment of pay and allowances.

Details of excess payments under various categories of pay and allowances are given in succeeding paragraphs.

Irregular drawal of House Rent Allowance resulted in excess payment

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

In three DTOs and in five STO, it was noticed that 51 officials were drawing HRA at a rate higher than their eligibility as prescribed in the GO. This irregular drawal of HRA resulted in excess payment to the tune of ₹25,67,624 as detailed in Annexure 3.10.

Irregular Drawal of Additional House Rent Allowance

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

In eight DTOs and 23 STOs, it was observed that 145 employees whose designations were not included in GO were being paid AHRA. This irregularity resulted in excess payment of **₹63,98,242**. The details are given in Annexure-3.11.

Irregular payment of Uniform Maintenance Allowance

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

In 18 DTOs and 37 STOs, it was noticed that 265 employees who were not eligible for Uniform Allowance were paid Uniform Maintenance Allowance contrary to the orders issued in the said GO. This irregularity resulted in excess payment of ₹7,64,680 as detailed in Annexure-3.12.

Irregular drawal of Emergency Health Care Allowance

3.2.12 On the recommendations of 10th PRC, Government of Telangana vide G.O.Ms.No.191, Health, Medical & Family Welfare (A-1) Dept, Dated: 24.11.2017 increased the rate of Emergency Health Care Allowance (EHCA) from ₹3,000 to ₹4,000 per month with effect from 24.11.2017. This allowance was applicable to all non-teaching doctors who were available at all times to attend the patients.

A scrutiny of Fly leaf Audit registers in seven DTOs and in two STOs revealed that in 11 cases listed in Annexure-3.13 the Doctors holding the post of Dy. D.M & H.O (Administrative Post) were drawing EHCA @ ₹4,000 pm contrary to the GO stated above. This had resulted in excess payment of pay and allowances to the extent of ₹6,69,800.

Excess payment of Rural Allowance to Officials working in Medical Department

3.2.13 In G.O.Ms.No.135, HM&FW (A2) Dept., dt:8-6-2010 orders were issued sanctioning the Rural Allowance to the Doctors working in PHCs and CHCs @ ₹1,500 p.m to the Male Doctors and @ ₹2,000 to the Lady Doctors working in PHCs and CHCs located in the non-tribal rural areas. These rates of RA were enhanced from the existing ₹1,500 p.m. to ₹2,000 p.m. to the Male Doctors, and from the existing ₹2,000 p.m to ₹2,500 p.m. to the Lady Doctors working in PHCs and CHCs located in the non-tribal rural areas, in the R.P.S. 2015 vide G.O.Ms.No.191 HM & FW (A1) Department, dated 24-11-2017.

In one DTO and in one STO, it was observed that two officials were paid Rural Allowance in excess of their eligibility to a tune of ₹1,04,500. The details are provided in Annexure-3.14.

Irregular drawal of Conveyance Allowance to Physically Handicapped Employees

3.2.14 As per Govt. of Telangana order on the recommendation of 10th Pay Revision Commission the Conveyance Allowance is payable at 10% of basic pay subject to a maximum of ₹2,000 p.m to the blind and physically handicapped employees. As per conditions mentioned in the GO on the subject, the Conveyance Allowance to the physically handicapped teachers is not admissible during vacation period (summer vacation).

In 13 DTOs and 34 STOs, it was noticed that Conveyance Allowance in respect of 119 physically handicapped teachers was drawn during summer vacation. This resulted in excess payment of conveyance Allowance amounting to **₹9,14,355** vide details in Annexure- 3.15.

Irregular payment of Ration Allowance in respect of certain staff of Medical Department

3.2.15 As per orders in G.O.Ms.No.68, dated 04-05-2015 Ration Allowance (RA) was payable to employees under the categories mentioned in annexure there to.

In nine DTO and 12 STOs, 105 officials who do not fall under the category in Medical Department were paid RA contrary to the G.O. stated above, resulting excess payment of ₹6,73,755 as detailed in Annexure-3.16.

Irregular payment of Risk Allowance

3.2.16 As per GO No. 157 Finance dated 11-12-2015 the Risk Allowance is attached to the post of Lab Technician Gr. II working in hazardous places where the radiation effect of Radium and other Nuclear Elements are in use such as Cancer Hospitals.

In two DTOs and in two STOs the Risk Allowance was paid to 10 Doctors working in PHCs for which they were not eligible. This resulted in excess payment of ₹21,325 as detailed in

the Annexure-3.17.

Irregular drawal of Academic Allowance to staff of medical department

3.2.17 As per G.O.Ms.No.191, dated 24-11-2017 the Academic allowance was payable only to the Doctors of following categories.

Sl. No	Categories	Rate of Academic Allowance ₹
1	CAS/ Asst. Prof./Dental Asst. Surgeon	300
2	Dy. CS/ Asso. Prof./Dental Dy.Surgeon	400
3	CS/ Prof. /CS(Dental)/Prof.(Dental)	500
4	Spl. Gr.CS/SG Prof.SG Prof.(Dental)	600
5	Dir/Addl. Dir/Prl. Dental College	700
6	Director of Health / DME	800

In one DTO and one STO, ten Medical Officers, whose posts were not included in the above category, were paid Academic Allowance which resulted in excess payment of ₹71,400 as shown in the Annexure-3.18.

Recommendations

- *A general check list for all common allowances of all departments as well as Department-specific allowances shall be prepared at DTA level and circulated to all treasuries. (AHRA, Rural Allowances, Fixed travelling allowances, Special pay, increments, regularization of leave, Surrender Leave, Encashment of Earned leave, Academic Allowance in Medical Department, etc.)*

Parking of funds in CINB accounts

3.2.18 The State Government made all payments electronically through Corporate Internet Banking (CINB) account up to January 2018. In order to avoid parking of funds in CINB accounts beyond permissible period and to overcome short comings of the existing system, the State Government shifted payments system to e-KUBER of RBI in a phased manner from February 2018. All the payments were brought to e-KUBER from November 2018 onwards.

In eight DTOs there were huge amounts lying in CINB account to the tune of **₹6,78,98,044** due to delay in transfer of funds to payees' accounts. This had an adverse effect on ways and means position of the Government as CINB is not a part of Government Account. Details are given in Annexure-3.19.

Failed Transactions in e-KUBER

3.2.19 As seen from the failed transactions report in e-KUBER in four DTOs and five STOs,

it was noticed that there were 2,875 items of failed transactions during 2018-19 and 2019-20 as detailed in Annexure-3.20.

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

Non-deduction/ Short deduction of Income Tax at Source

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

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

While reviewing the vouchers in DTO Ranga Reddy DTO, it was noticed that an amount of ₹24,46,616 (excluding GST) was paid to M/s Nakshatra House Keeping Services, Hyderabad towards salaries of staff on contractual services from December 2018 to March 2019 by the District BC Welfare Officer, RR Dist. However, TDS of Income Tax @ 2%, amounting to ₹48,932 on this payment was not deducted which is non compliance of IT Rules.

Section-III: Defects noticed in Pensions

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

Excess payment of pension and pensionary benefits

3.3.1 During the year of review, it was noticed that excess payment of pension to the tune of **₹223.05** lakh was made.

The Excess payments of pension were due to the following irregularities:

- Excess payment (₹99.13 lakh) due to Inadmissible Dearness Relief and Medical Allowance (Annexure-3.21)
- Excess payment (₹70.88 lakh) due to payment of ineligible Additional Quantum of pension with Dearness Relief thereon (Annexure-3.22)
- Excess payment (₹6.43 lakh) due to wrong consolidation of pension (Annexure-3.23)
- Excess payment (₹7.85 lakh) due to Short recovery/Non-recovery/early restoration of commuted portion of pension (Annexure-3.24)
- Excess payment (₹22.83 lakh) due to payment of Enhanced Family Pension beyond

time limit (Annexure-3.25).

- Excess payment of pension (₹2.55 lakh) paid due to non-compliance of effective date of the order in respect of Family Pension to unmarried/widowed/divorced daughters. (Annexure-3.26).
- Excess payment of pension (₹8.32 lakh) paid due to non recovery of Income Tax on Pension paid. (Annexure-3.27).
- Excess payment of pension (₹0.28 lakh) paid due to continuance of pension payment beyond the death of the pensioner.
- Excess payment of pension (₹1.46 lakh) due to incorrect conversion of SP into FP and D.R & MA on both the SP and FP.
- Excess payment of pension (₹3.32 lakh) due to non conversion of SP into FP.

Graph below (Fig. 3.7) depicts the district-wise excess payment of pension in 2019-20.

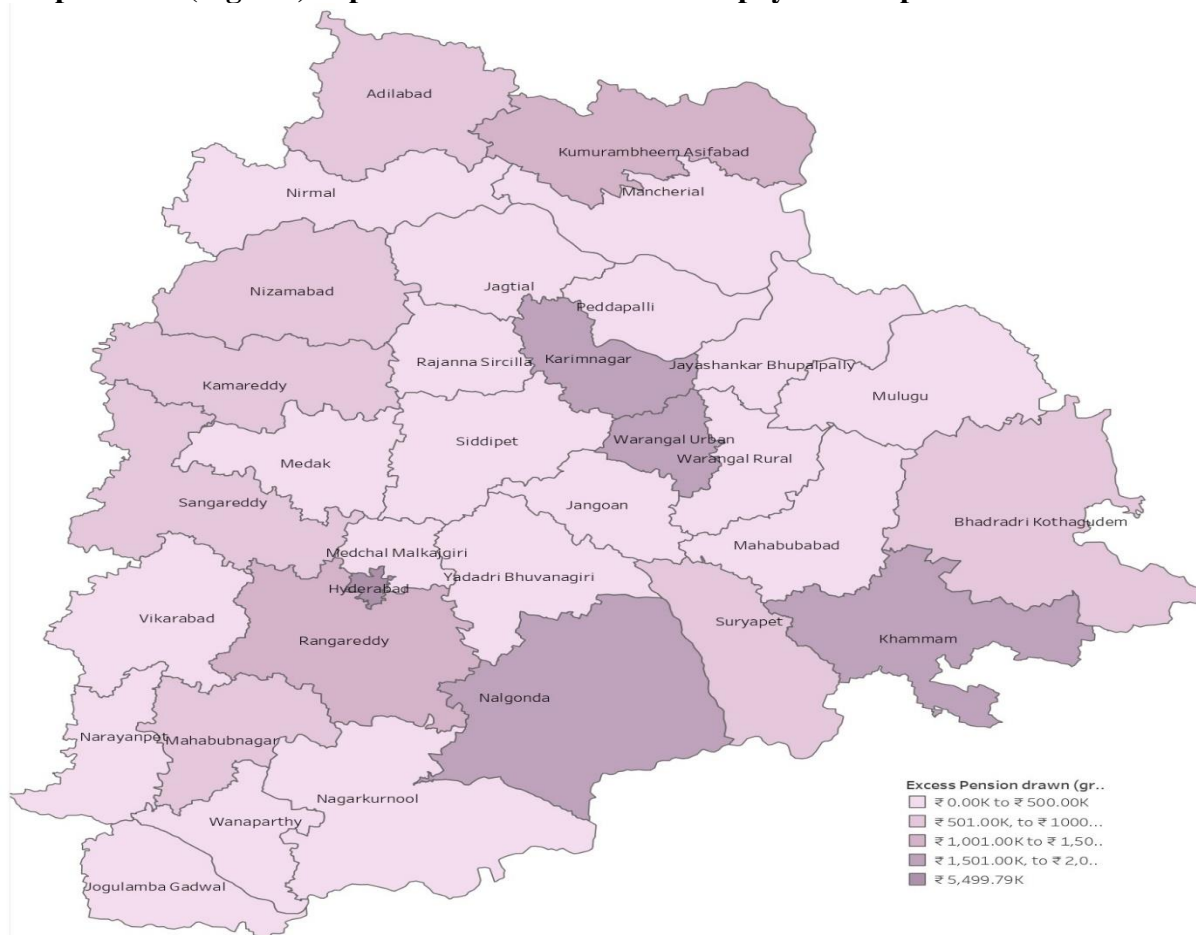


Fig: 3.7 District-wise amount of excess pension paid for the year 2019-20.

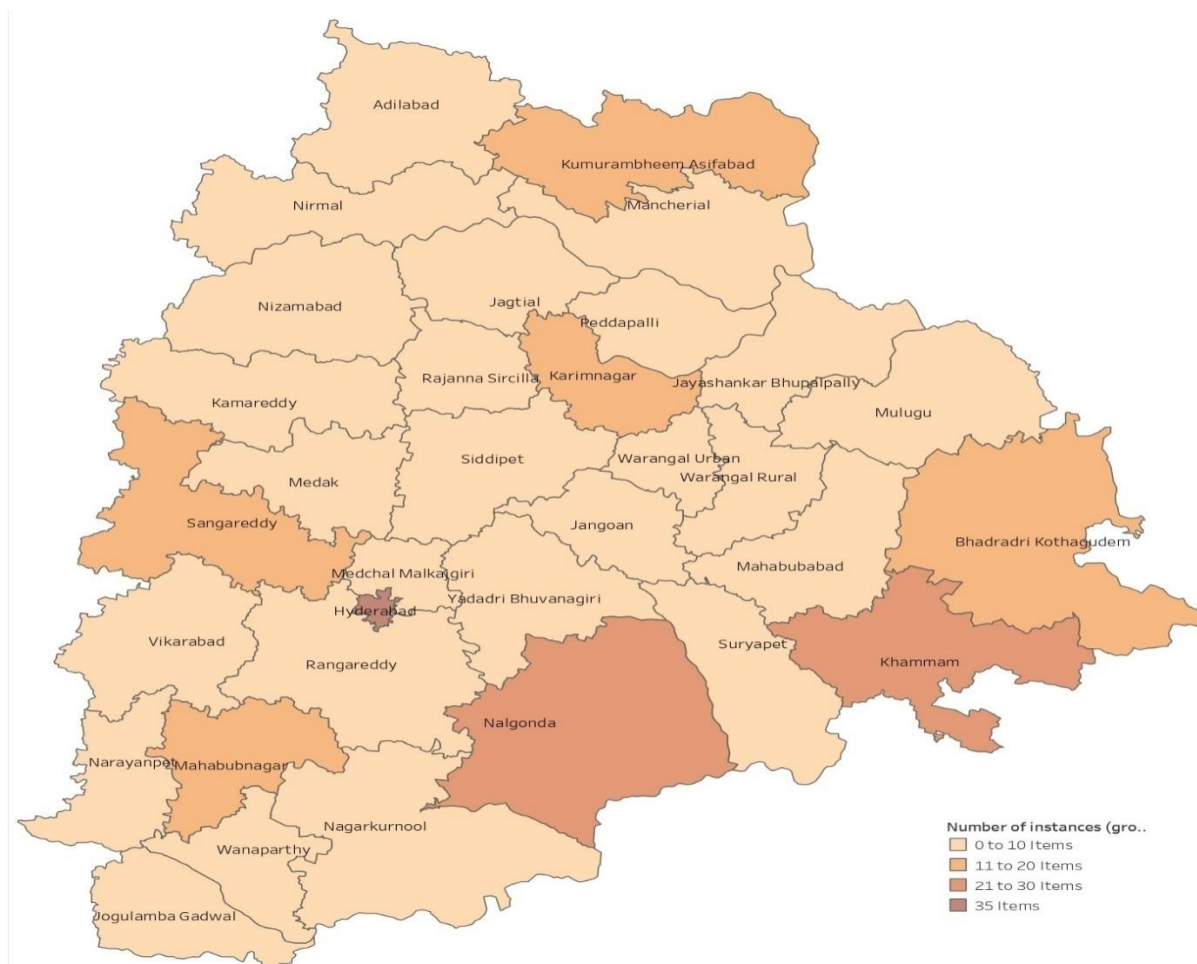


Fig: 3.8 District-wise excess pension paid (number of instances) for the year 2019-20.

It may be seen that Hyderabad, Nalgonda, Khammam, Karimnagar and Warangal (Urban) were at the top of list of excess payment of pension.

In addition to the above items, the following specific cases of irregularities were noticed.

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

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

However, in STO Luxettipet, in two cases the family pension to widowed/ divorced daughters were authorised even prior to the date of effect of GO which resulted in excess payment of Family pension of ₹2,55,152. Details of such cases are given in the Annexure-3.26.

Non-deduction of Income tax at source from pensioners

3.3.3 In terms of Section 192 of Income Tax Act 1961, any person responsible for paying

any income chargeable under the Head 'Salaries' including pension shall at the time of payment, deduct Income-Tax on the amount payable at the rates prescribed for the year in which the payment is made on the estimated income of assessee for that financial year.

In four DTOs and four STOs, it was observed that during the financial year 2018-19, Income tax was not deducted/short deducted at source in respect of 22 pensioners amounting to ₹8,32,305. The details are provided in **Annexure 3.27**.

Irregular payment of pension even after the death of the pensioner

3.3.4 In DTO Vikarabad, it was noticed that Smt Yellamma was drawing two pensions, i.e., Service pension @ ₹7,206 pm and Family pension @ ₹7,638 pm under RPS 2015. She expired on 05-12-2018. Her Family pension was stopped from 12/2018 but the payment of her service pension was continued till 3/2019. This irregularity had resulted in excess payment of pension amounting to ₹27,668 as shown below:

Period	Amount paid (₹)
06/12/18 to 31/12/18= 26 days	6,050
01/2019 to 03/2019	21,618
Total	27,668

Excess payment of FP and payment of D.R & MA on both SP and FP- ₹1,45,948

3.3.5 During the scrutiny of pension package at DTO Nizamabad, Smt.G.M.Surendra Kumari retired on 30.04.2003 on superannuation. She was being paid Service pension @ ₹39,285 pm along with DR and MA in RPS 2015 vide PPO No. 02SGC005583 through SBI Nizamabad), vide Bank A/c No 52085257474.

Further scrutiny of online data revealed that Smt. G.M.Surendra Kumari, was also drawing FP @ ₹19,296 pm along with DR and MA vide PPO. No. 02-SGC-003444 after the demise of her husband, Sri. Rama Rao on 07.10.2015.

It was also noticed that Smt. G.M.Surendra Kumari was paid excess pension due to error in conversion from SP to FP. She was paid NFP @ ₹22,570 instead of ₹19,296 from 10/2015 to 10/2018 amounting to ₹1,21,138.

She was also paid an amount of ₹24,810 DR and MA on Family pension along with DR and MA on Service pension for the period 10/2015 to 03/2016. The total excess pension paid was amounting to ₹1,45,948.

Excess payment of pension due to non conversion of SP into FP

3.3.6 As per Rule 50(3) (a) (i) of AP Revised Pension Rules 1980, Enhanced Family Pension (EFP) @ 50% of last pay drawn is payable to the legal heirs from the date following the date of death of the Government Servant for a period of 7 years or till the date on which the Government servant would have attained the age of 65 years had he/she remained alive, whichever is earlier.

In two STOs, it was noticed in two cases that there was excess payment of pension amounting to ₹3,31,761 due to payment of Service Pension amount instead of Family Pension as shown below.

SI No	Name of the STO	Name of the pensioner	PPO No	Period	Amount in ₹
1	STO Bodhan	G. Shubangini	02-29740/FP	02/2019 to 8/2019	86,810
2	STO Hayatnagar	K. Vazramma	07-007748/FP	11/2017 to 6/2019	2,44,951
				Total	3,31,761

Drawal of two service pensions/family pensions in respect of same employee

3.3.7 On verification of PPOs at DTO, Karimnagar it was found that Sri Rajaiah, retired watchman, was authorised Service pension vide PPO No.03-S-001102, ID No.15005256 by O/o Accountant General (A&E), Hyderabad w.e.f. 06.10.1972. He was also authorised another Service pension vide PPO No.GVC-KNR-001593, ID No.15004361 by State Audit, Karimnagar w.e.f. 01.07.1994. Sri Rajaiah expired on 29.04.2005 and his wife Smt. B. Pochamma was also authorised both Family pensions vide PPOs cited w.e.f. 30.04.2005. The Aadhar number and mobile number mentioned in both the Pension Pay Slips were found to be one and the same.

Drawal of two Service pensions by one person sanctioned by two PAAs and thereby drawal of two-family pensions by FP beneficiary leads to fraudulent drawal.

Action may be taken to obtain the service particulars of the Service Pensioner Late Sri B. Rajaiah and the grounds on which pension proposals were forwarded to two PAAs may be investigated by bringing the same to the notice of higher authorities.

Non recovery of excess paid salary from the pensionary benefits ₹18,721

3.3.8 While reviewing the Pension Payment Orders at STO, Ramagundam, Sri Md. Moinuddin, Sr. Asst, Special Deputy Collector (SDC), LA unit, Sripada Yellampalli Project (SYP), Ramagundam was retired on superannuation on 30-09-2009. He was authorised

Gratuity of ₹2,14,995 duly withholding an amount of ₹25,000 towards excess paid pay and allowances under RPS 2005 vide PPO No.03-013632/SP.

On further scrutiny of the PPO, it was observed that his pensionary benefits were revised under RPS 2010. It was also observed that AG (A&E) had addressed Dy. Director, District Treasury Karimnagar on 03-05-2012 requesting him to recover an amount of ₹18,721 towards excess paid pay and allowances from the relief of the pension of the Service pensioner.

Short payment of pension

3.3.9 Short payment of pension was also noticed in many treasuries due to the reasons given below.

- Erroneous consolidation of pension under different Pay Revision (Annexure-3.28)
- Non-payment of Additional Quantum of pension (Annexure-3.29).
- Short payment of pension due to non-payment of DR and MA on pension. (Annexure-3.30).
- Payment of DR on lesser pension where two pensions are drawn (Annexure-3.31)
- Short payment due to non-restoration of commuted portion of pension (Annexure-3.32)
- Short payment due to payment of normal Family pension instead of Enhanced Family pension (Annexure-3.33).

Pensions undrawn for more than one year

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

In one DTO, one STO and three APPOs, it was noticed that there were 30 pension cases where pensions were not drawn for more than a year and 68 pensions were not drawn for

more than three years.

Though the pension had been stopped, no action was taken to enquire where abouts of the pensioners, as laid down in rules. Details are shown in Annexure-3.34. Department should take necessary action as per rules.

Non-consolidation of Family Pension under RPS2015

3.3.11 Consolidation of pensions is to be completed in respect of all the PPOs whenever the pay scales are revised by Government. Non-consolidation deprives the pensioners of revisionary benefits.

While reviewing the PPOs in two DTOs, two STOs and in one APPO it was observed that family pension in respect of five family pensioners listed in Annexure-3.35 was not consolidated under RPS 2015 Scales.

Non-remittance of excess paid pension into Government account due to death of Service pensioners

3.3.12 In two APPOs and one STO, it was noticed that the pensions in respect of five service pensioners were credited into pensioner's bank accounts to the tune of ₹5,43,775 after their death despite receiving the death certificates. These amounts were not obtained back from the bank and remitted into government account.

Details are shown below.

Sl No	Name of the treasury	Name of the Pensioner	Date of Death	Amount of Refund
1	APPO Narayanaguda	D.K. Mathur 06-S-009781	01-05-2019	2,38,711
2		Mohd Iqbal 06-075776/SP	04-02-2019	2,51,011
3		D. Kotaiah Sectt /H/ SP-008805	25-06-2019	54,053
4	APPO (B&MO) Nampally	D. Shankaraiah 06-071222/SP	27-05-2019	64,946
5	STO Andole	A. Chenamma 05/SGC-003853	25-09-2016	91,170
			Total	6,99,891

The APPOs and STO were requested to address the bank authorities to refund the undisbursed service pensions through Demand Draft and to credit the same into Government account.

Missing of Pension Payment Orders in respect of pensioners

3.3.15 While scrutinizing the Pension Payment Orders (PPOs) at STO Andole, it was observed that the 21 PPOs listed in **Annexure-3.36** were not available with the treasury.

Due to non-availability of the PPOs with the treasury the authenticity and accuracy of disbursement of pension to the real beneficiaries, could not be ascertained. This may also lead to fraudulent drawals/misappropriation.

Recommendations:

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

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

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

Un-posted Class IV GPF Credits/Debits

3.4.1 In three DTOs the GPF Credits amounting to ₹91,10,284 were lying unposted. GPF debits amounting to ₹2,51,83,794 have accumulated as unposted to the end of March 2019. Non-accountal of credits leads to decrease of balance in the accounts depriving the subscriber of his dues. Non-accountal of GPF debits in the accounts will inflate the balances in the account which may lead to excess drawal from the Fund. Details shown in Annexure-3.37.

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

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

In one DTO and five STOs, the GPF accounts with AG were not opened even after promotion in 20 cases. Details are given in Annexure-3.38.

Missing debit in GPF accounts.

3.4.3 During verification of GPF Final Withdrawal (FW) cases of Class IV employees in two DTOs, it was noticed in the following three cases that refund of Temporary Advances were posted in the accounts of the subscribers. However, the corresponding debits were not

posted in the subscribers' accounts. Non-accountal of these debits resulted in inflated balances in the GPF accounts. This may lead to excess drawal of GPF from these accounts. Details are given in annexure-3.39.

Excess payment of GPF final withdrawal to the retired subscribers

3.4.4 As per Codal provisions, the treasury officer should check the entire history of the GPF account right from the commencement of the subscriptions in general, before authorizing the final payments. A detailed check has to be done during the last five years of subscriptions to ensure that no discrepancy has occurred during the period of subscriptions to the fund. Due to non-review of previous account statements the missing debits, if any, was not brought to account.

In DTO Rangareddy it was noticed that due to wrong posting of excess GPF credits and authorising these amounts alongwith interest resulted in excess payment of final withdrawal.

In two DTOs, we noticed that there were 3 cases where missing debits and interest thereon were not considered at the time of Final Withdrawal. This resulted in excess payment in their accounts amounting to ₹2,35,000 (excluding interest). Details are given in Annexure-3.40.

Non-payment of Booster Scheme amount to the Family Beneficiaries

3.4.5 As per the provisions contained in G.O.Ms.No.326, Fin & Plg Dt.14-11-1980 read with G.O.Ms.No.42 Finance (Pen.II) Dept. Dt.29.1.2003 in respect of GPF Booster Scheme benefit rules, the subscriber who maintains the minimum balance during the last 36 months immediately preceding the month of death. The legal heirs are eligible to receive booster scheme amount along with the GPF balance at his credit.

In three DTOs, it was observed that in 13 cases listed in **Annexure-3.41**, though the minimum average monthly balance for the last 36 months immediately preceding the death of the deceased subscriber was maintained in their GPF accounts, the Deposit linked insurance (popularly known as Booster Scheme) amount of ₹20,000 as per Government orders in force was not paid to the family of the deceased subscriber.

Recommendations:

- *There should be a provision to deduct GPF subscription not below the prescribed percentage of basic pay and restrict to maximum to basic pay.*
- *The DDOs concerned may be instructed to obtain the allotment of GPF Class III account numbers from AG (A&E) and to ensure the transfer the balances under Class IV GPF to regular GPF.*

- *In respect of Temporary advances (TA), action may be taken to watch the prompt recovery of installments. When the recoveries of TA are received without debiting the TA in GPF account, the missing debit may be traced and posted to the GPF account.*
- *In case of dormant account, without receipt of any subscription for more than three years, the available balances may be transferred to Unclaimed Deposit account as per GPF rules.*

Section-V: Miscellaneous Issues

Safe Custody Articles lying idle for more than 3 Years

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

In three DTOs and three STOs, it was observed that there were 118 items/articles lying idle in safe custody of treasuries for more than 3 years as shown in Annexure 3.42.

Non-obtaining of Strong Room Fitness Certificate

3.5.2 In accordance with procedure as envisaged in TR 11 (4) of TC Vol.I, read with GOMs.No.6 Finance(TFR) Dept Dt. 21-6-2011, every treasury should obtain strong room Fitness certificate from Executive Engineer of R&B Department or his Sub-ordinate deputed for the purpose and a certificate of safety of the strong room is to be obtained once in 3 years.

In three STOs, it was observed that strong room fitness certificate was not obtained from the authorities concerned. List of DTOs/STOs without strong room fitness certificates for the current year are shown in Annexure-3.43.

Retention of huge stock of stamps in excess of requirement

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

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

In two DTOs, it was noticed that stamps amounting to ₹1.14 crore (listed in Annexure-3.44) were retained.

Wrong pay fixation in respect of Quasim Hussain, Office Subordinate

3.5.6 In DSTO, Narsampet, the pay fixation in respect of Sri Quasim Hussain, Office Subordinate, was done under RPS 2015 by taking one irregular increment in 7/2013. This resulted in one additional increment from 2/2014. The pay fixation may be regulated as per rules.

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

4. Report on the working of the PAO, Hyderabad for the year 2019-20

The Pay and Accounts Officer, Hyderabad has been functioning from 01.10.1971. The review/findings pointed out by Financial Audit Wing (FAW), Abids, O/o the Accountant General (Audit), Telangana as communicated to PAO, Hyderabad for the year 2019-20 is included in this report.

Replies not received for outstanding Audit objections

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

Excess payment of bills

4.2 It was noticed in Eight bills where Excess payments were made for LTC, Service Charges, Cellular phones, Fuel bills etc. to an extent of ₹2,28,131. Details vide **Annexure-4.2**.

Excess payment of Medical Expenses

4.3 It was noticed in Four bills that medical charges were paid in excess beyond the approved rates to an extent of ₹3,97,169. Details vide **Annexure-4.3**.

Excess payment in Pay

4.4 It was noticed in two bills relating to pay and allowances that an amount of ₹2,400 was paid in excess. Details are provided in **Annexure 4.4**.

Short/Non recovery of IT

4.5 As per various provisions of Income Tax Act 1961 tax has to be deducted at source while making payment towards rent, professional charges, contracts, etc. It was noticed in 19 cases that income tax amounting to ₹6,73,071 was not deducted. Details given in **Annexure-4.5**.

Miscellaneous Money Value Objections

4.6 During the year under report, five miscellaneous money value objections amounting to ₹1,27,71,869 were raised. Details are shown in Annexure-4.6

Miscellaneous Non-Money Value Objections

4.7 During the year under report, 44 Miscellaneous Non-Money Value objections were

raised. Details are in **Annexure-4.7**.

Short recovery of Professional Tax

4.8 It was noticed that in one case a Short recovery of Professional Tax for which reasons were sought from the department. Details are in **Annexure-4.8**.

Misclassification of expenditure

4.9 It was noticed in 13 cases that incorrect/misclassification of the expenditure was made by the departments as detailed in **Annexure-4.9**.

Want of Documents/Details/Orders

4.10 The information/documents/orders called for in respect of 49 cases from 33 DDOs were not received. Details are shown in **Annexure-4.10**.

PART -5 WEAKNESSES IN IT CONTROLS

5 During the year 2019-20 the state government introduced Integrated Financial Management and Information System (IFMIS) for all transactions i.e., preparation and generation of e-bills by DDOs and for audit and approval in treasuries. The IFMIS was designed to provide real-time financial position of the State through online updation and consolidation of receipts and expenditure of the State Government.

However, as on March 2020 accounts are generated in IMPAcT as the development of IFMIS package was still under process.

Wrong Classification of Expenditure under “Establishment” and “Scheme” as per Budget Estimates

5.1 Consequent on merger of Plan/Non-plan in budget from the financial year 2017-18, Government of Telangana issued instructions in G.O.Ms. No.1 Finance (BG) dept. dated 02-01-2017 classifying the budget under “Establishment” and “Scheme” from 2017-18 onwards. The Classification is based on object head in the expenditure. Establishment is to cover all salaries / maintenance / interest related expenditure and “Scheme” covers all development expenditure. The list of Object heads based on which expenditure has to be accounted for under the above two broad categories are indicated in the Government Order cited.

A test check of the monthly accounts for the month of 12/2019 at DTO Nalgonda revealed that the above distinction is not being followed fully while classifying the expenditure and a few instances are given below:

Classification & Nomenclature	Expenditure	Should be booked under (as per Budget)	Actually booked under
2211-00-200-12-05-010 National Health Mission	1,12,37,710 (2018-19)	Establishment	Scheme
	9,45,79,479 (4/19 to 12/19)		

Since misclassification between Scheme and Establishment will lead to contravention of the authorized Budget Estimates, it was requested to place necessary validations in the system to classify the expenditure as per budget allotment and instructions of the Government in G.O. cited. Further, the incorrect classification will adversely affect the reconciliation at CCO Level with these figures and the appropriation audit against Grants done by the Accountant General Office.

Variation between IMPAcT balances and PD Portal Balances of PD Accounts

5.2 The transactions related to PD Administrators were accounted through IMPAcT package and the same were made available to PD Administrators through PD Portal. Theoretically, there should be no difference between the balances available under IMPAcT and PD Portal.

In **DTO, Warangal (Rural)** it was noticed that there was a difference between PD Ledger figure and Plus and Minus Memorandum in the system as detailed below. If not reconciled, this could lead to excess drawal of money from the PD accounts.

Head of Account	Ledger Figures	Plus & minus memo figures	Difference
8448-109-00-01 SP, GP, Neerukulla, 1101-2202-072	15,25,774	19,05,189	3,79,415
8448-109-00-01 SP, GP, Viswanathpur, 1101-2202- 102	71,245	6,55,688	5,84,443
8448-109-00-01 SP, GP, Gandhinagar, 1101-2202-119	5,14,622	5,43,486	28,864
8448-109-00-01 SP, GP, Ramachandrapuram, 1101-2202-132	6,47,602	6,81,004	33,402
8448-109-00-01 SP, GP, Venkatapur, 1101-2202-142	12,71,200	12,77,200	6,000
Total	40,30,443	50,62,567	10,32,124

Action may be taken to analyze the reasons for these differences, and it is also suggested to maintain a single source of information to arrive at the balances.

Recommendations:

The Department should take measures to operationalise the IFMIS in full to achieve its intended objective to provide real-time data and to make the accounting system of the Government more transparent and accurate by including relevant checks and controls in the package as suggested by this office and communicated to the DTA from time to time.

ANNEXURES

Annexure-1
(See para 1.5)

List of DTOs, DSTOs, STOs and PPOs in Telangana

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

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

Annexure-2.1
(See para2.1)

Delay in receipt of monthly accounts/vouchers from Treasuries for 2019-20

Due date for submission is 20 th of succeeding month. (Delay in number of days)													
01	Adilabad	06	00	00	01	00	00	00	00	02	06	05	02
02	Asifabad	05	02	00	03	00	03	00	00	02	02	00	00
03	Mancherial	05	00	00	01	01	00	00	00	02	02	02	10
04	Nirmal	06	02	00	02	00	03	01	00	03	06	05	04
05	Nizamabad	05	03	04	02	05	03	00	00	05	06	01	02
06	Jagitial	05	00	00	03	02	06	04	00	00	00	00	09
07	Pedapally	02	00	00	01	00	00	00	00	00	01	01	05
08	Bhupalapally	04	00	00	01	00	00	00	00	02	02	00	06
09	Kothagudem	06	00	01	01	01	03	00	01	04	02	01	11
10	Mahabubabad	04	00	01	01	00	04	00	00	02	08	01	05
11	Warangal (Rural)	03	00	00	00	01	00	01	00	02	01	02	05
12	Warangal (Urban)	02	02	00	00	05	00	00	00	00	06	00	09
13	Karimnagar	02	00	00	00	00	00	00	00	00	06	00	00
14	Siricilla	05	00	00	02	00	00	00	00	00	02	00	05
15	Kamareddy	04	02	00	04	00	00	00	00	00	00	02	05
16	Sangareddy	02	02	00	01	00	00	00	00	00	06	00	00
17	Medak	05	02	00	03	02	00	02	02	00	07	01	03
18	Siddipet	06	01	00	04	02	04	02	02	06	06	02	09
19	Jangoan	02	00	00	00	00	00	00	00	00	00	00	00
20	Yadadri	06	00	00	02	02	00	01	00	05	00	00	05
21	Medchal	02	00	00	01	00	00	00	00	00	00	00	00
22	Mahabubnagar	02	00	00	01	00	00	00	00	03	02	00	00
23	Rangareddy	05	06	04	05	02	05	04	05	05	08	05	09
24	Vikarabad	03	03	00	01	02	00	01	01	04	02	05	09
25	Hyderabad Urban	04	00	00	01	00	00	00	00	00	00	00	09
26	Gadwal	05	02	04	01	02	00	00	00	02	01	00	11
27	Wanaparthy	03	01	01	01	00	00	02	00	00	02	00	05
28	Nagarkurnool	02	00	00	00	00	00	00	00	05	01	00	06
29	Nalgonda	03	03	00	00	00	00	00	00	03	02	00	00
30	Suryapet	03	00	00	01	00	00	00	00	00	02	00	00
31	Khammam	06	01	00	05	00	03	01	02	02	06	00	03
32	PAO New Delhi	00	01	04	00	02	00	02	01	05	03	02	05
33	PAO Hyderabad	06	01	00	02	00	00	02	00	02	00	00	02
34	Narayanapet	02	03	00	01	00	00	00	00	00	02	00	00
35	Mulugu	04	00	00	00	00	00	00	00	00	00	01	10
36	PPO Motigally	04	06	04	04	05	04	04	05	05	03	01	03
37	PAO Legislature	00	02	00	04	00	04	00	01	06	00	04	09

Annexure-2.2
(See para2.2)

Details of wanting vouchers to the end of March 2020

Sl. No	District	No. of items	Amount (₹)
1	Adilabad	6348	293,26,75,847
2	Bhadradi Kothagudem	342	805,97,614
3	Bhoopalapally	473	28,37,96,096
4	Hyderabad Urban	99	1984,04,95,539
5	Jagtial	61	3,12,51,085
6	Jangaon	332	20,07,70,288
7	Jogulamba Gadwal	86	74,40,093
8	Kamareddy	934	69,21,32,264
9	Karimnagar	7133	278,84,90,239
10	Khammam	4720	222,93,43,813
11	Komarambheem Asifabad	357	19,96,59,334
12	Mahbubnagar	6662	337,75,65,853
13	Mahabubabad	862	86,83,17,304
14	Mancherial	377	14,08,74,470

15	Medak	6937	227,84,75,282
16	Medchal	306	32,84,65,473
17	Mulugu	105	10,96,36,252
18	Nagarkurnool	407	32,54,86,619
19	Nalgonda	7538	967,96,54,951
20	Narayanpet	03	1,52,007
21	Nirmal	204	28,10,70,787
22	Nizamabad	4458	208,43,69,538
23	Peddapally	120	16,10,81,085
24	Ranga reddy	5925	415,91,87,043
25	Sangareddy	442	32,73,50,953
26	Siddipet	124	6,58,83,414
27	Sircilla	384	13,58,56,308
28	Suryapet	508	32,28,53,663
29	Vikarabad	647	49,53,45,337
30	Wanaparthy	304	26,77,86,586
31	Warangal (R)	405	23,35,58,139
32	Warangal (U)	6398	652,97,00,369
33	Yadadri	520	41,22,06,396
	Total	64521	6187,15,30,041

Annexure-2.3

(See para2.3)

Details of outstanding AC bills district-wise to the end of March 2020

SI No	District	No. of AC Bills	Amount (in rupees)
1	Adilabad	206	12,94,47,449
2	Bhadradi Kothagudem	137	12,53,49,851
3	Jagtial	61	4,39,20,751
4	Jangoan	26	5,26,80,270
5	Jayashankar Bhupalpally	64	3,47,74,181
6	Jogulamba Gadwal	55	5,13,21,562
7	Kamareddy	114	8,58,47,282
8	Karimnagar	494	41,73,59,678
9	Khammam	125	15,05,13,065
10	Kumurambheem Asifabad	6	76,42,600
11	Mahabubabad	134	8,78,78,671
12	Mahabubnagar	33	4,22,52,923
13	Mancherial	18	7,96,84,965
14	Medak	158	19,73,23,570
15	Medchal Malkajiri	72	17,36,15,637
16	Mulugu	90	34,99,42,175
17	Nagarkurnool	9	98,05,212
18	Nalgonda	162	31,09,78,508
19	Narayanpet	9	77,54,700
20	Nirmal	29	3,33,18,400
21	Nizamabad	42	7,98,15,848
22	Peddapalli	113	6,27,47,414
23	Rajanna Sircilla	12	1,19,87,295
24	Rangareddy	354	59,68,32,693
25	Sangareddy	99	11,02,70,663
26	Siddipet	80	7,18,45,193
27	Suryapet	160	26,40,75,517
28	Vikarabad	117	5,56,05,028
29	Wanaparthy	37	4,59,50,834
30	Warangal Rural	92	3,11,95,557
31	Warangal Urban	190	21,08,95,157
32	Yadadri Bhuvanagiri	16	13,07,930
	Total	3314	393,39,40,579

Annexure-2.4
(See para 2.4.1)

Treasury wise details of Wanting Paid Cheques

Sl No	District	Number of Wanting Paid Cheques	Amount
1	Adilabad	322	34,29,56,885
2	Asifabad	3	71,600
3	Hyderabad(U)	15	1824,60,84,775
4	Jagityal	46	93,24,899
5	Jangaon	10	1,44,54,397
6	Jayashankar Bhupalpally	7	5,71,23,205
7	Jogulamba Gadwal	5	2,17,41,356
8	Kamareddy	294	51,96,72,814
9	Karimnagar	25	8,53,21,478
10	Khammam	24	20,60,89,666
11	Kothagudem	17	19,16,41,495
12	Mahabubabad	30	7,10,94,938
13	Mahbubnagar	1	9,990
14	Mancherial	24	37,08,909
15	Medak	24	6,81,44,262
16	Medchal	6	3,00,51,085
17	Mulugu	82	2,99,80,902
18	Nagarkurnool	3	1,11,47,884
19	Nalgonda	387	38,71,46,472
20	Narayanpet	9	10,86,917
21	Nirmal	170	7,68,79,414
22	Nizamabad	456	49,25,95,975
23	Peddapally	3	6,16,159
24	Ranga Reddy	85	7,29,29,742
25	Sangareddy	42	3,06,25,741
26	Siddipet	11	5,28,46,810
27	Siricilla	6	6,13,787
28	Suryapet	124	2,88,15,723
29	Vikarabad	370	48,44,38,870
30	Warangal (Rural)	15	4,26,47,959
31	Warangal (Urban)	78	31,69,94,281
32	Yadadri	99	17,30,78,022
	Total	2,793	2206,99,36,412

Annexure-2.5
(See para 2.4.2)

Discrepancies between Sub Account 112 and Plus & Minus Memoranda for the year 2019-20

District	No of HOA	Payments (in ₹)		
		SA 112	Plus Minus	Difference
Adilabad	6	4326388315	2556971753	176,94,16,562
Bhadradi Kothagudem	4	2753637448	2442264056	31,13,73,392
Bhoopalapally	4	1368672226	1184760942	18,39,11,284
Jagitial	4	2477368854	2132252261	34,51,16,593
Jangaon	4	1719955005	1449021837	27,09,33,168
Jogulamba Gadwal	4	2064342004	1820461890	24,38,80,114
Kamareddy	5	2692973751	1468291435	122,46,82,316
Karimnagar	5	5404943299	5027814616	37,71,28,683
Khammam	6	6211113222	5402614021	80,84,99,201
Komarambheem Asifabad	4	1646170254	831583990	81,45,86,264
Mahaboobnagar	6	4786309027	4239244740	54,70,64,287
Mahabubabad	4	2862646961	2238347092	62,42,99,869
Mancherial	4	1745970183	1068680377	67,72,89,806

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Medak	4	2736541343	1673097367	106,34,43,976
Medchal	4	4478079304	3257389230	122,06,90,074
Mulugu	4	733030325	81646757	65,13,83,568
Nagarkurnool	4	2450095794	2204535121	24,55,60,673
Nalgonda	6	7079312414	3671779000	340,75,33,414
Narayanpet	4	1168046482	1113358320	546,88,162
Nirmal	4	1874674282	1051250853	82,34,23,429
Nizamabad	6	7289813388	4543113888	274,66,99,500
Peddapally	4	2584013973	2331601048	25,24,12,925
Rangareddy	6	11080385769	6167745818	491,26,39,951
Sangareddy	6	6056224935	5361421816	69,48,03,119
Siddipet	4	16279095679	15827868593	45,12,27,086
Siricilla	4	3222391490	2361952608	86,04,38,882
Suryapet	4	3268591043	1691076257	157,75,14,786
Vikarabad	4	2547914504	1096527654	145,13,86,850
Wanaparthy	4	2177177898	1972665967	20,45,11,931
Warangal (R)	5	2478752785	1932156792	54,65,95,993
Warangal (U)	6	6521000967	5860407851	66,05,93,116
Yadadri	4	2897535225	1843422348	105,41,12,877

Annexure-2.6

(See para 2.4.3)

Wanting Schedules of Institutional Loans (Credits)

SI No	Month	Treasury	Head of Account	Amount(₹)	Remarks
1	01-Mar-2020	Warangal (U)	6425-00-108-09-000	3,99,497	Wanting Challan
2	01-Feb-2017	Hyderabad (U)	6210-01-190-11-09-001	528,16,16,113	Wanting GO
			Total	5,28,20,15,610	

Annexure-2.7

(See para 2.4.4)

Wanting Schedules of HBA (Regular)

SI No	Name of the Treasury	Major Head	Month	Voucher Number	Amount
1	Bhadradi Kothagudem	2235	01-03-2020	8176	1,450
2		2235	01-02-2020	7137	1,450
3	Hyderabad (Urban)	3451	01-03-2020	190314481	5,550
4		2425	01-02-2020	190291679	1,302
5		2235	01-12-2019	190070863	1,13,322
6		2055	01-10-2019	111686	12
7	Jogulamba Gadwal	2203	01-01-2020	190244789	18,055
8	Mahbubnagar	2225	01-08-2019	12992	3,500
9	Nalgonda	2055	01-04-2019	67	100
10	Nizamabad	2055	01-02-2020	190324977	75,000
11	Rangareddy	3054	01-08-2019	26704	3,214
12		3054	01-08-2019	26717	3,214
13		3054	01-06-2019	16227	3,214
14		3054	01-06-2019	16228	6,428
			Total		2,35,811

Annexure-2.8
(See para 2.4.5)

Misclassification of HBA (AIS) under HBA (Regular)

Sl. No	District Treasury	Month of Account	Schedule No.	Service MH	Amount (₹)
1	Siddipet	April/2019	421	2055	15,625
2	Karimnagar	May/2019	1852	2055	15,625
3		Jun/2019	4638	2055	15,625
4		Aug/2019	12057	2055	15,625
5		Sep/2019	16425	2055	15,625
6		Oct/2019	20631	2055	15,625
7		Nov/2019	24186	2055	15,625
8		Dec/2019	29184	2055	15,625
9		Jan/2020	33741	2055	15,625
10		Feb/2020	37698	2055	15,625
11		Mar/2020	42010	2055	15,625
Total					1,71,875

Annexure-2.9
(See para 2.4.6)

Misclassification of HBA under Motor Car Advance

SI No	Treasury	Major Head	Month	Voucher Number	Amount
1	Hyderabad Urban	2225	01-04-2019	931	12,000
2		2401	01-01-2020	190199778	2,000
3		2401	01-01-2020	128831	2,000
4		2401	01-02-2020	190186405	2,000
5		2401	01-02-2020	190056450	2,000
6		2401	01-03-2020	109966	2,000
				Total	22,000

Annexure-2.10
(See para 2.4.7)

Misclassification of HBA interest under HBA Principal

SI No	Treasury	Major Head	Month	Voucher Number	Amount
1	Adilabad	2071	01-04-2019	844	1,15,948
2	Hyderabad (Urban)	2052	01-10-2019	107338	100
3	Sangareddy	2210	01-03-2020	0190429099	73,953
4	Warangal (R)	3454	01-04-2019	76	7,787
5		3454	01-05-2019	553	7,787
6		3454	01-06-2019	1741	7,787
7		3454	01-07-2019	2536	7,787
8		2435	01-09-2019	3839	18,900
9		2435	01-01-2020	190181591	12,600
10		2435	01-02-2020	190253840	12,600
11	Warangal (U)	2210	01-07-2019	15230	60,000
Total					3,25,249

Annexure-2.11
(See para 2.4.8)**Misclassification of other recoveries under HBA**

Sl No	Treasury	Month	Major Head	Voucher Number	Amount	Name of the official
1	Khammam	01-05-2019	2515	343	665	Yadagiri Venkata Ramana ID. NO. 1604832
2		01-07-2019	2515	1100	665	
3		01-08-2019	2515	1886	665	
4		01-09-2019	2515	2680	665	
5		01-10-2019	2515	3836	665	
6		01-12-2019	2515	5814	665	
7		01-01-2020	2515	6902	665	
8		01-02-2020	2515	7885	665	
9		01-03-2020	2515	9283	665	
10	Medchal	01-07-2019	2217	2364	650	E. Madhusudhan Reddy
11		01-07-2019	2217	2352	650	
12		01-07-2019	2217	2371	650	
13		01-07-2019	2217	3122	650	
14	Nizamabad	01-04-2019	2055	413	460	Ravi Raj (ARPC260) Rent Deduction
15		01-06-2019	2055	4514	460	Poshetty Yerrolla
16	Rangareddy	01-02-2020	2217	190374919	782	E. Dhaneshwar ACP
17		01-02-2020	2217	190320020	782	
18		01-02-2020	2217	190374876	782	
19		01-02-2020	2217	190374886	782	
20		01-02-2020	2217	190374893	782	
21		01-02-2020	2217	190374912	782	
22	Vikarabad	01-04-2019	2405	25	3,750	Ponnuru Durga Prasad ID.NO.2549822
23		01-05-2019	2405	362	3,750	
24		01-06-2019	2405	1457	3,750	
25		01-07-2019	2405	2791	3,750	
26		01-08-2019	2405	4215	3,750	
27		01-09-2019	2405	5955	3,750	
				Total	36,697	

Annexure 2.12
(See para 2.5.1)**Wanting GPF Schedules for 2019-20**

Sl.NO	Treasury	No of items	Amount
1	Adilabad	16	-89,447
2	Bhadradi at Kothagudem	8	7,35,994
3	Bhoopalapally	9	72,049
4	Hyderabad urban (HQC) Telangana	58	10,06,431
5	Jogulamba Gadwal	2	7,000
6	Kamareddy	4	92,091
7	Khammam	32	21,79,929
8	Mahbubnagar	2	3,50,662
9	Mahabubabad	13	-35,141
10	Mancherial	1	2,000
11	Medak	2	37,815
12	Medchal	9	1,43,688
13	Nagarkurnool	1	4,000
14	Nalgonda	45	-18,557
15	Nirmal	8	1,56,340
16	Nizamabad	16	-2,35,353
17	Siricilla	1	2,000
18	Rangareddy	13	2,37,290
19	Sangareddy	10	1,29,496
20	Siddipet	6	-43,301

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21	Suryapet	6	50,000
22	Vikarabad	3	21,874
23	Warangal Rural	2	-10,000
24	Warangal Urban	6	2,68,177
25	Yadadri	7	-1,01,622
	Total	280	49,63,415

Annexure-2.13

(See para 2.5.1)

Wanting GPF Debit vouchers for 2019-20

Sl No	Treasury	No of items	Amount
1	Adilabad	5	4,28,320
2	Bhadradi Kothagudem	8	8,13,033
3	Bhoopalapally	1	2,00,000
4	Kamareddy	6	1,07,010
5	Khammam	8	3,67,425
6	Mahabubabad	5	8,78,677
7	Mancherial	2	2,24,909
8	Mulugu	3	1,482
9	Nalgonda	22	15,19,282
10	Nirmal	2	3,30,000
11	Rangareddy	14	11,21,213
12	Sangareddy	12	25,13,892
13	Siddipet	2	1,41,022
14	Suryapet	5	3,13,234
15	Wanaparthy	1	11,300
16	Warangal Rural	6	9,27,121
17	Warangal Urban	3	5,61,655
18	Yadadri	7	8,96,239
	Total	112	1,13,55,814

Annexure 2.14

(See para 2.5.2)

Misclassification of Class IV GPF into Regular GPF for the year 2019-20.

Treasuries	No of Items	Amount
Adilabad	128	6,16,294
Bhadradi Kothagudem	144	7,79,421
Bhoopalapally	36	1,79,309
Hyderabad Urban	332	37,21,400
Jagtial	46	2,75,730
Jangaon	72	3,89,630
Jogulamba Gadwal	39	2,12,380
Kamareddy	50	2,35,891
Karimnagar	67	2,86,483
Khammam	164	5,84,320
Komurambheem Asifabad	40	1,87,760
Mahaboobnagar	62	10,16,749
Mahabubabad	70	4,57,392
Mancherial	61	3,49,558
Medak	152	12,39,656
Medchal	62	3,84,865
Mulugu	46	1,89,166
Nagarkurnool	67	2,88,688
Nalgonda	181	9,73,282
Narayanpet	30	42,122
Nirmal	74	2,16,267
Nizamabad	155	13,87,408
Peddapally	64	4,42,367

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Rajanna Siricilla	64	2,93,295
Rangareddy	376	19,72,061
Sangareddy	247	25,96,167
Siddipet	110	4,02,685
Suryapet	118	9,41,746
Vikarabad	108	4,24,459
Wanaparthy	48	1,32,537
Warangal Rural	53	2,39,401
Warangal Urban	146	7,26,147
Yadadri	126	7,93,494
Total	3,538	2,29,78,130

Annexure-2.15
(See para 2.5.3)

Details of overpayment cases as on 31-03-2020

Sl. No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Name of the DDO	PPO No
1	44322/Medl	Y. Mohan Rao	31-05-2004	2,963	Research Officer, Research Dept (Ayurved) Erragadda, Hyderabad	06-055938/ SP
2	6289/Excise	MD. Yousuf	17-12-2008	1,53,987	Asst. Commissioner Prohibition and Excise (Distillers). Hyderabad. Case is still pending in the Court.	A&E/H/ FP 007324
			Total	1,56,950		

Annexure 2.16
(See para 2.5.4)

Authorisations paid during the year 2019-20 after expiry of the validity

Sl No	District	Abstrct Number	GPF Account number	GPF amount	Authorisati on date	Voucher date
1	Adilabad	21904939	70146	9,807	05-08-2019	02-03-2020
2		21904941	46967	5,204	23-08-2019	02-03-2020
3		21904942	98252	25,479	23-08-2019	03-03-2020
4		21904941	46296	7,687	23-08-2019	03-03-2020
5		21904941	69601	15,978	23-08-2019	03-03-2020
6		21904940	53312	10,565	05-08-2019	06-03-2020
7	Bhadradi Kothagudem	21904396	57466	1,53,924	19-07-2019	21-01-2020
8	Bhoopalapally	21904677	98297	63,219	31-05-2019	16-01-2020
9	Jagtial	21903996	46594	10,000	24-06-2019	27-12-2019
10	Jangaon	21903062	30114	8,94,587	03-04-2019	07-10-2019
11	Karimnagar	21904949	10878	5,987	05-09-2019	10-03-2020
12	Khammam	21904170	21451	10,368	14-06-2019	17-12-2019
13		21904170	14048	6,303	14-06-2019	17-12-2019
14		21904170	14043	27,551	14/06-2019	17-12-2019
15		21904807	75152	4,713	07-08-2019	14-02-2020
16		21904657	75088	11,000	25-06-2019	18-01-2020
17	Komurambheem Asifabad	21904310	14017	2,50,641	09-07-2019	24-01-2020
18		21904310	9056	11,90,655	09-07-2019	24-01-2020
19	Mahbubnagar	21903847	66827	8,026	21-05-2019	26-11-2019
20		21904549	49733	16,219	05-07-2019	07-01-2020
21		21904828	24363	11,644	29-07-2019	15-02-2020
22		21904828	82344	7,622	29-07-2019	17-02-2020
23		21904828	76114	3,477	29-07-2019	17-02-2020
24		21904974	4169	3,449	27-08-2019	02-03-2020

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25		21904554	19465	6,745	04-07-2019	16-01-2020
26		21904554	7277	6,867	08-07-2019	21-01-2020
27	Medak	21904816	34767	9,260	16-08-2019	17-02-2020
28		21904818	82807	5,453	02-08-2019	20-02-2020
29		21904960	19848	9,622	20-08-2019	03-03-2020
30		21904960	91820	10,080	02-08-2019	06-03-2020
31		Medchal	21903081	10039	11,152	15-04-2019
32	21904821		2241	4,88,856	23-07-2019	04-02-2020
33	Nagarkurnool	21904613	65484	4,309	05-07-2019	16-01-2020
34	Nalgonda	21904156	45794	3,861	18-06-2019	20-12-2019
35	Nizamabad	21904815	51166	11,479	05-08-2019	17-02-2020
36		21904803	12444	8,212	31-07-2019	17-02-2020
37		21904815	47291	15,138	05-08-2019	18-02-2020
38		21904803	12450	17,496	02-08-2019	17-02-2020
39		21904947	45119	15,551	19-09-2019	21-03-2020
40		Peddapally	21903550	23280	5,02,925	18-04-2019
41	21904374		36703	3,06,086	12-07-2019	24-01-2020
42	Rangareddy	21903111	66206	1,880	15-04-2019	16-10-2019
43		21903110	46549	2,653	15-04-2019	16-10-2019
44		21903737	17423	3,736	15-04-2019	22-11-2019
45		21904969	4908	11,879	27-08-2019	02-03-2020
46		21904970	41630	9,770	27-08-2019	06-03-2020
47		21904969	65737	18,160	12-09-2019	13-03-2020
48		21904969	69628	5,142	12-09-2019	17-03-2020
49		21904573	68034	2,239	11-07-2019	28-01-2020
50	Sangareddy	21904026	48384	11,198	17-06-2019	20-12-2019
51		21904816	58649	6,446	16-08-2019	19-02-2020
52		21904959	12799	10,106	04-09-2019	13-03-2020
53	Siddipet	21904045	18849	7,075	17-06-2019	20-12-2019
54	Vikarabad	21905062	68919	8,000	05-09-2019	24-03-2020
55	Warangal (Rural)	21903605	36310	1,000	17-05-2019	18-11-2019
56		21903986	19417	5,557	30-05-2019	07-12-2019
57		21903986	10801	7,320	06-06-2019	17-12-2019
58		21904674	90824	4,901	25-06-2019	07-01-2020
59		21904387	7932	1,302	25-06-2019	07-01-2020
60		21904513	62157	10,028	05-07-2019	13-01-2020
61	Warangal (Urban)	21903061	79648	5,32,843	04-04-2019	07-10-2019
62	Yadadri	21904820	5234	16,199	14-08-2019	17-02-2020
			Total	48,64,631		

Annexure-3.1
(See para 3.1.2)

DTOs/STOs/APPOs inspected during the year 2019-20 (Quarter wise)

Sl. No.	Name of the district	Quarter	Name of STOs	Dates of Inspection		Duration (Days)
				From	To	
1	Nalgonda	I Quarter	STO Miryalguda	15-04-2019	17-04-2019	3
2	Suryapet		STO Huzurnagar	18-04-2019	20-04-2019	2
3	Mahabubabad		DTO Mahabubabad	22-04-2019	24-04-2019	3
4	Suryapet		STO Tungathurthi	25-04-2019	26-04-2019	2
5			STO Ramannapet	27-04-2019	30-04-2019	3
6	Nalgonda		STO Nampally	01-05-2019	02-05-2019	2
7	Adilabad		STO Utnoor	10-06-2019	12-06-2019	3
8			DTO Adilabad	13-06-2019	15-06-2019	3
9			DTO Nirmal	17-06-2019	19-06-2019	3
10			STO Kagaznagar	20-06-2019	22-06-2019	3
11			DTO Asifabad	24-06-2019	26-06-2019	3
12	Vikarabad		STO Pargi	15-04-2019	16-04-2019	2
13			STO Kodangal	17-04-2019	18-04-2019	2
14			DTO Vikarabad	20-04-2019	23-04-2019	3
15	Medchal		STO Medchal	24-04-2019	26-04-2019	3

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16			DTO Medchal @ Keesara	27-04-2019	30-04-2019	3
17	Vikarabad		STO Mominpet	01-05-2019	02-05-2019	2
18	Kamareddy		STO Yellareddy	10-06-2019	12-06-2019	3
19			STO Madnoor	13-06-2019	15-06-2019	3
20	Mancherial		STO Luxettipeta	17-06-2019	19-06-2019	3
21			STO Bellampalli	20-06-2019	21-06-2019	2
22			DTO Mancherial	22-06-2019	25-06-2019	3
23	Mahabubnagar		STO Makthal	16-07-2019	17-07-2019	2
24			DTO Narayanpet	18-07-2019	20-07-2019	3
25	Rangareddy		STO Ibrahimpatnam	22-07-2019	24-07-2019	3
26			STO Hayathnagar	25-07-2019	27-07-2019	3
27			DTO RangaReddy	30-07-2019	02-08-2019	4
28			DTA Telangana	03-08-2019	07-08-2019	4
29	Peddapalli		STO Ramagundam	27-08-2019	28-08-2019	2
30			DTO Peddapalli	29-08-2019	31-08-2019	3
31	Jagtial		STO Korutla	03-09-2019	04-09-2019	2
32			DTO Jagtial	05-09-2019	07-09-2019	3
33	Nizamabad		STO Bheemgal	09-09-2019	12-09-2019	3
34			DTO Nizamabad	18-09-2019	21-09-2019	4
35			STO Bodhan	23-09-2019	25-09-2019	3
36			STO Armoor	26-09-2019	27-09-2019	2
37			STO Thoguta	16-07-2019	17-07-2019	2
38	Siddipet		STO Dubbak	18-07-2019	19-07-2019	2
39			STO Gajwel	20-07-2019	23-07-2019	3
40			DTO Siddipet	24-07-2019	26-07-2019	3
41	Medak		STO Ramayampet	27-07-2019	31-07-2019	3
42			STO Narsapur	01-08-2019	03-08-2019	3
43	Bhoopalpally		STO Mahadevpur	27-08-2019	28-08-2019	2
44			DTO Mulugu	29-08-2019	31-08-2019	3
45			DTO Bhupalpally	03-09-2019	05-09-2019	3
46	Karimnagar		STO Jammikunta	06-09-2019	07-09-2019	2
47			STO Huzurabad	09-09-2019	12-09-2019	3
48			STO Gangadhara	13-09-2019	16-09-2019	2
49			DTO Karimnagar	17-09-2019	20-09-2019	4
50			STO Manuguru	14-10-2019	15-10-2019	2
51	Bhadradi Kothagudem		STO Bhadrachalam	16-10-2019	18-10-2019	3
52			DTO Kothagudem	19-10-2019	22-10-2019	3
53			STO Ashwaraopet	23-10-2019	24-10-2019	2
54	Jogulamba Gadwal		STO Yellandu	25-10-2019	28-10-2019	3
55			DTO Gadwal	30-10-2019	01-11-2019	3
56			DTO Wanaparthi	02-11-2019	05-11-2019	3
57	Hyderabad		APPO Narayanguda	13-11-2019	15-11-2019	3
58			APPO Punjagutta	16-11-2019	19-11-2019	3
59	Khammam		STO Madhira	30-11-2019	03-12-2019	3
60			STO Nelakondapally	04-12-2019	05-12-2019	2
61	Warangal (Rural)		STO Parkal	14-10-2019	16-10-2019	3
62			STO Narsampet	17-10-2019	19-10-2019	3
63			DTO Warangal (Rural)	21-10-2019	24-10-2019	4
64	Yadadri		STO Aler	25-10-2019	28-10-2019	3
65			DTO Yadadri	29-10-2019	31-10-2019	3
66			STO Choutuppal	01-11-2019	02-11-2019	2
67	Hyderabad		APPO Tarnaka	04-11-2019	06-11-2019	3
68			APPO Secunderabad	07-11-2019	11-11-2019	3
69	Medchal		STO Medipally	13-11-2019	14-11-2019	2
70			STO Kukatpally	15-11-2019	16-11-2019	2
71	Siricilla		STO Vemulawada	25-11-2019	27-11-2019	3
72			DTO Siricilla	28-11-2019	30-11-2019	3
73	Kamareddy		STO Banswada	02-12-2019	04-12-2019	3
74			DTO Kamareddy	05-12-2019	07-12-2019	3
75	Khammam	IV	STO Kalluru	20-01-2020	21-01-2020	2

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76		Quarter	DTO Khammam	22-01-2020	25-01-2020	4
77			STO Sathupalli	27-01-2020	28-01-2020	2
78	Nalgonda		STO Devarakonda	05-02-2020	07-02-2020	3
79			STO Nidamanoor	10-02-2020	12-02-2020	3
80			STO Chandur	13-02-2020	14-02-2020	2
81			DTO Nalgonda	15-02-2020	18-02-2020	3
82			STO Nakrekal	19-02-2020	22-02-2020	3
83	Suryapet		STO Kodad	24-02-2020	26-02-2020	3
84			DTO Suryapet	27-02-2020	29-02-2020	3
85	Rangareddy		STO Chevella	02-03-2020	03-03-2020	2
86			STO Tandur	04-03-2020	06-03-2020	3
87			STO Shadnagar	13-03-2020	17-03-2020	3
88			STO Rajendranagar	18-03-2020	20-03-2020	3
89			Narayanpet	STO Kosigi	07-03-2020	10-03-2020
90	Mahabubnagar		DTO Mahabubnagar	11-03-2020	16-03-2020	4
91			STO Jadcherla	17-03-2020	19-03-2020	3
92	Sanga Reddy		STO Zaheerabad	20-01-2020	22-01-2020	3
93			STO Andole	23-01-2020	25-01-2020	3
94			STO Narayankhed	27-01-2020	28-01-2020	2
95			STO Sadashivpet	03-02-2020	04-02-2020	2
96			DTO SangaReddy	05-02-2020	07-02-2020	3
97		STO Patancheru	18-02-2020	19-02-2020	2	
98		Warangal (Urban)	DTO Warangal (Urban)	10-02-2020	13-02-2020	4
99	Jangaon	DTO Jangaon	14-02-2020	17-02-2020	3	
100	Medak	STO Toopran	20-02-2020	22-02-2020	3	
101	Nagarkurnool	STO Kalvakurthy	02-03-2020	03-03-2020	2	
102		STO Achampet	04-03-2020	05-03-2020	2	
103		STO Kollapur	06-03-2020	07-03-2020	2	
104		DTO Nagarkurnool	10-03-2020	12-03-2020	3	
105	Hyderabad (Urban)	DTO Hyderabad (Urban)	07-01-2020	10-01-2020	4	
106		APPO Nampally	04-02-2020	06-02-2020	3	
107		APPO Malakpet	03-03-2020	07-03-2020	5	
108			APPO B&MO Nampally	25-02-2020	27-02-2020	3

Annexure-3.2
(See para 3.1.3)

Outstanding Inspection Reports and Paras to the end of March 2020

Sl No	Name of the District	Inspection Reports	Paras
1	Adilabad	18	56
2	Jogulamba Gadwal	06	23
3	Hyderabad APPOs	29	79
4	DTA, Telangana	05	27
5	Hyderabad (Urban)	07	16
6	Jagityal	05	22
7	Jaishankar	07	23
8	Jangaon	10	42
9	Kamareddy	12	51
10	Karimnagar	18	75
11	Khammam	19	52
12	Komaram Bheem	16	54
13	Kothagudem	15	50
14	Mahabubabad	06	29
15	Mahabubnagar	06	08
16	Mancherial	11	32
17	Medak	11	34
18	Medchal	06	20
19	Mulugu	10	40
20	Nagarkurnool	08	26
21	Nalgonda	24	83
22	Narayanpet	05	19

23	Nirmal	12	26
24	Nizamabad	21	60
25	Peddapalli	15	35
26	Rangareddy	23	56
27	Sangareddy	29	88
28	Siddipet	12	54
29	Siricilla	08	37
30	Suryapet	11	18
31	Vikarabad	19	52
32	Wanaparthy	05	16
33	Warangal (Urban)	18	48
34	Warangal (Rural)	11	55
35	Yadadri Bhongir	14	40
	Total	452	1446

Annexure-3.3
(See para 3.2.1(i))

Non-Lapsing of Unclaimed deposits under category 'B'

SI NO	District	Name of DTO/STO	Nomenclature	Head of Account	Amount due for lapse (Rs)
1	Adilabad	STO Utnoor	Cautious Money Deposit	8443-106-01	2,32,924
2			Work Done Deposits	8443-117	53,05,397
3	Asifabad	DTO Asifabad	Revenue Deposit	8443-101-01	3,38,393
4			Work Done Deposits	8443-117	4,80,80,671
5	Bhadradri Kothagudem	DTO Kothagudem	Election Deposit	8443-121-01	85,000
6			Labour Deposit	8443-116-01	1,04,428
7			Revenue Deposit	8443-101-01	5,86,710
8		STO Yellandu	Revenue Deposit,	8443-101-01	94,615
9	Hyderabad (Urban)	DTO Hyderabad (Urban)	Security Deposit	8443-103-01	93,707
10	Jagitial	DTO Jagitial	Revenue Deposit	8443-101-01	2,74,353
11		STO Korutla	Revenue Deposit	8443-101-01	4,54,795
12	Jangaon	DTO Jangaon	Civil Court Deposits	8443-104-01	2,29,915
13			Revenue Deposit	8443-101-01	19,13,582
14	Jogulamba Gadwal	DTO Gadwal	Labour Deposit	8443-116-01	31,950
15			Revenue Deposit	8443-101-01	18,261
16		DTO Wanaparthy	Revenue Deposit	8443-101-01	1,24,881
17	Kamareddy	DTO Kamareddy	Cautious Money Deposit	8443-106-01	88,177
18			Labour Deposit	8443-116-01	2,500
19			Revenue Deposit	8443-101-01	93,373
20		STO Madnoor	Cautious Money Deposit	8443-106-01	84,699
21		STO, Banswada	Criminal Court Deposit	8443-105-01	6,47,415
22			Labour Deposit	8443-116-01	17,500
23			Revenue Deposit	8443-101-01	1,38,000
24	Karimnagar	DTO Karimnagar	Cautious Money Deposit	8443-106-01	4,13,347
25		STO Gangadhara	Revenue Deposit	8443-101-01	1,50,252
26		STO Huzurabad	Revenue Deposit	8443-101-01	94,677
27	Khammam	STO Sathupally	Cautious Money Deposit	8443-106-01	1,04,440
28			Revenue Deposit	8443-101-01	2,11,152
29	Mahaboobabad	DTO Mahaboobabad	Revenue Deposit	8443-101-01	36,50,485
30	Mahabubnagar	STOJadcherla	Cautious Money	8443-106-01	2,50,031

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			Deposit		
31	Mancherial	DTO Mancherial	Caution Money Deposit	8443-106-01	89,220
32		STO Luxettipet	Caution Money Deposit	8443-106-01	2,96,225
33			Revenue Deposit	8443-101-01	31,875
34	Nagarkurnool	DTO Nagarkurnool	Caution Money Deposits	8443-106-01	41,795
35			Civil Court Deposits	8443-104-01	4,29,748
36			Revenue Deposit	8443-101-01	3,32,394
37		STO Achampet	Revenue Deposit	8443-101-01	1,23,613
38	Nalgonda	STO Chandur	Revenue Deposit	8443-101-01	8,83,634
39		STO Devarakonda	Revenue Deposit	8443-101-01	19,72,724
40		STO Miryalaguda	Revenue Deposit	8443-101-01	3,127
41		STO Nidamanoor	Caution Money Deposit	8443-106-01	23,903
42			Revenue Deposit	8443-101-01	98,102
43	Nizamabad	DTO Nizamabad	Revenue Deposit	8443-101-01	90,338
44		STO Armoor	Revenue Deposit	8443-101-01	88,058
45		STO Bodhan	Caution Money Deposit	8443-106-01	4,26,455
46			Revenue Deposit	8443-101-01	3,51,372
47	Peddapalli	DTO Peddapalli	Revenue Deposit	8443-101-01	53,12,251
48			Caution Money Deposit	8443-106-01	2,97,639
49	RangaReddy	DTO Ranga Reddy	Labour Deposit	8443-116-01	1,17,77,878
50			Revenue Deposit	8443-101-01	26,84,60,918
51			Security Deposit	8443-103-01	62,72,862
52		STO Tandur	Revenue Deposit	8443-101-01	5,61,066
53	Sangareddy	DTO Sangareddy	Labour Deposit	8443-116-01	4,84,675
54		STO Andole	Caution Money Deposit	8443-106-01	38,680
55	Siricilla	DTO Sircilla	Caution Money Deposit	8443-106-01	6,33,741
56		STO Vemulawada	Revenue Deposit	8443-101-01	75,417
57	Suryapet	STO Huzurnagar	Revenue Deposit	8443-101-01	17,99,463
58		STO Kodad	Caution Money Deposit	8443-106-01	2,56,404
59			Revenue Deposit	8443-101-01	4,89,766
60	Warangal (Rural)	DSTO Narsampet	Caution Money Deposit	8443-106-01	61,359
61			Revenue Deposit	8443-101-01	1,87,982
62		DTO Warangal (Rural)	Revenue Deposit	8443-101-01	1,54,70,731
63	Warangal (Urban)	DTO Warangal (Urban)	Election Deposits	8443-121-01	6,54,861
64			Personal Deposit	8443-106-01	6,72,220
65			Revenue Deposit	8443-101-01	5,92,04,724
				Total	44,19,10,850

Annexure-3.4
(See para 3.2.1 (ii))

Non Lapsing of Unclaimed deposits under category 'C'

SI No	District	Name of DTO/STO	Nomenclature	Head of Account	Amount lapsable as on 31.03.18 (Rs)
1	Adilabad	DTO Adilabad	State Finance Commission	8448-109-01-002	15,050
2		STO Utnoor	ITDA	8448-120-08-001	9,33,46,537
3			State Finance Commission	8448-109-01-002	58,571
4	Bhadradi Kothadugem	STO Bhadrachalam	State Finance Commission	8448-109-01-002	1,42,875
5		STO Yellandu	State Finance Commission	8448-109-01-002	94,810
6	Hyderabad (Urban)	DTO Hyderabad (Urban)	State Finance Commission	8448-109-01-002	1,29,20,712
7	Karimnagar	STO Huzurabad	State Finance Commission	8448-109-01-002	4,92,055
8	Mahaboobabad	DTO Mahaboobabad	Ground Water Department	8443-106-01-002	35,750
9	Mancherial	STO Bellampally	State Finance Commission	8448-109-01-002	2,77,177
10	Medchal	STO Medipally	State Finance Commission	8448-109-01-002	1,03,148
11	Mulugu	DTO Mulugu	State Finance Commission	8448-109-01-002	3,98,740
12	Nirmal	DTO Nirmal	Ground Water Department	8443-106-01-002	4,70,702
13			State Finance Commission	8448-109-01-002	68,806
14	Nizamabad	DTO Nizamabad	State Finance Commission	8448-109-01-002	1,69,150
15	Ranga Reddy	DTO Ranga Reddy	Joint Director of Agriculture	8449-120-30	16,270
16	Sangareddy	DTO Sangareddy	Ground Water Department Sangareddy	8443-106-01-002	2,42,625
17		STO Andole	State Finance Commission	8448-109-01-002	52,516
18		STO Zaheerabad	State Finance Commission	8448-109-01-002	98,302
19	Siddipet	STO Dubbak	State Finance Commission	8448-109-01-002	91,313
20		STO Gajwel	State Finance Commission	8448-109-01-002	59,676
21		STO Thoguta	State Finance Commission	8448-109-01-002	3,654
22	Vikarabad	DTO Vikarabad	State Finance Commission	8448-109-01-002	1,74,657
23		STO Pargi	State Finance Commission	8448-109-01-002	1,71,669
24	Warangal (Rural)	STO Parkal	State Finance Commission	8448-109-01-002	72,816
25	Yadadri Bhongir	DTO, Yadadri	State Finance Commission	8448-109-01-002	67204
26		STO Aler	State Finance Commission	8448-109-01-002	1,29,524
27		STO Choutuppal	State Finance Commission	8448-109-01-002	41,166
					10,98,15,475

Annexure –3.5
(See para3.2.2)**List of inoperative P.D. accounts not in operation for more than three years as on 31-03-2019**

Sl No	HOA	DDO CODE	Name of the Administrator	PD Account Number	Date of Last Transaction	Balance available
	DTO, Hyderabad (Urban)					
1	8342-103-01	2502-0108-001	MD, TS State Agro Ind Dev Corp	165	5/2014	15,30,934
2	8448-102-14	2502-1801-002	Commissioner, State Urban Development Agency	94	5/2014	8,69,078
3	8443-107-01	2502-2307-014	Charitable Endowments	191	7/2011	6,76,428
4	8443-800-10	2502-1502-027	Rajiv Udyogasri Society	284	7/2011	2,01,076
5	8443-800-26	2502-1311-002	CEO, AP Infrastructure Authority	323	5/2014	16,66,000
6	8448-110-65	2502-0308-401	MD TS Edn and Welfare Inf Dev Corp	296	3/2013	Nil
7	8449-120-18	2502-1312-001	MD, TSS Finance Corp	08	11/2015	Nil
8	8449-120-36	2502-1701-058	Deposits of Infrastructure Corp	279	5/2014	Nil
9	8443-103-01	2502-0307-001	Commissioner and Director of Intermediate Education, Hyderabad	206	3/2011	Nil
10	8443-105-01	2502-1014-036	II Metropolitan Magistrate	101	9/2009	2,54,771
11	8443-105-01	2502-1014-037	II Metropolitan Magistrate	102	1/2011	14,700
12	8443-105-01	2502-1014-040	IX Metropolitan Magistrate	105	3/2012	1,38,000
13	8443-105-01	2502-1014-043	IX Metropolitan Magistrate	108	6/2012	10,71,632
14	8443-105-01	2502-1014-046	XII Metropolitan Magistrate	109	4/2009	72,500
15	8443-105-01	2502-1014-047	XIII Metropolitan Magistrate	110	4/2009	Nil
16	8443-105-01	2502-1014-048	XIV Metropolitan Magistrate	111	4/2009	6,500
17	8443-105-01	2502-1014-049	IV Metropolitan Magistrate	112	4/2010	4,20,500
18	8443-105-01	2502-1014-050	XVI Metropolitan Magistrate	113	5/2015	2,59,746
19	8443-105-01	2502-1014-051	XVII Metropolitan Magistrate	114	7/2010	1,62,937
20	8443-105-01	2502-1014-053	Metropolitan Magistrate	116	6/2015	2,18,881
21	8443-105-01	2502-1014-015	Additional Metropolitan Sessions Judge	122	6/2011	80,000
22	8443-105-01	2502-1014-100	Additional Metropolitan Sessions Judge for the Trial of Jubilee Hills	243	7/2013	7,28,823
23	8443-105-01	2502-1014-044	X Metropolitan Magistrate Secunderabad	47	4/2010	18,12,620
24	8443-106-01	2502-0304-086	Govt Jr College, Hussainialam	85	5/2014	30,272
25	8449-120-21	2502-0324-002	Finance Officer, Inst of Public Enterprise	156	11/2011	Nil
26	8443-106-01	2502-0808-006	Lokayukta & Upalokayukta	227	1/2013	Nil
					Total	1,02,15,398

Annexure-3.6
(See para 3.2.2 (ii))

PD Accounts having minus balances.

Sl No	Name of the Treasury	Head of account	Amount of minus balance as on 31 st March 2019
1	DTO Mahbubnagar	8338-104-01	(-) 3,02,44,469
2		8342-120-08-004	(-) 2,10,855
3		8443-123-01	(-) 35,17,668
4		8448-109-03-001	(-) 5,58,33,362
5	STO, Huzurabad	8443-00-80-058	(-) 10,49,392
		Total	(-)9,08,55,746

Annexure-3.7
(See para 3.2.3)

Pending Certificates of Acceptance of Balances from PD Administrators

Sl.No.	Name of the Treasury	No. of CABs to be received	No. of CABs received	Pending CABs
1	DTO Adilabad	590	23	567
2	DTO Asifabad	421	16	405
3	DTO Hyderabad (Urban)	277	51	226
4	DTO Khammam	1838	-	1838
5	DTO Kothagudem	544	0	544
6	DTO Mancherial	160	13	147
7	DTO Nirmal	433	14	419
8	DTO Warangal (Urban)	222	-	222
9	STO Bellampally	240	0	240
10	STO Kagaznagar	107	0	107
11	STO Luxettipet	248	194	54
12	STO Madnoor	360	12	348
13	STO Mominpet	256	0	256
14	STO Narayankhed	595	-	595
15	STO Nelakondapally	306	0	306
16	STO Nidamanoor	361	-	361
17	STO Parkal	145	130	15
18	STO Thungathurthy	211	0	211
19	STO Utnoor	388	238	150
20	STO Yellareddy	449	0	449
21	STO, Ashwaraopet	186	0	186
Total		8,337	691	7,646

Annexure-3.8
(See para 3.2.4)

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

Sl No	District	Name of STO	Reconciliation pending for the period
1	Adilabad	STO Utnoor	Dec-2018
2	Asifnagar	STOKagaznagar	June-2018
3	Bhongir	STO Ramannapet	Dec-2018
4	Bhoopalpally	STO Mahadevpur	Jun-2016
5	Kamareddy	STO Madnoor	Mar-2017
6		STO Yellareddy	June-2014
7		STO Banswada	July-2004

8		STO Gangadhara	Jun-2019
9	Karimnagar	STO Huzurabad	Jun-2019
10		STO Jammikunta	Dec-2018
11	Khammam	STO Parkal	Dec-2017
12	Nagarkurnool	STO Kalwakurthy	Sep-2019
13		STO Kollopur	Nov-2019
14	Narayanpet	STO Kosigi	Jan-2019
15	Nizamabad	STO Armoor	Sep-2014
16		STO Bodhan	Sep-2014
17	Rangareddy	STO Hayathnagar	Mar-2019
18		STO Ibrahimpatnam	Mar-2019
19		STO Rajendranagar	Apr-2019
20		STO Shadnagar	Jan-2019
21	SangaReddy	STO Andole	Feb-2019
22		STO Narayankhed	Oct-2017
23		STO Zaheerabad	Oct-2017
24	Siddipet	STO Dubbak	Dec-2018
25		STO Gajwel	Dec-2018
26		STO Thoguta	Dec-2018
27	Suryapet	STO Huzurnagar	Mar-2019
28		STO Thungathurthy	Sep-2018
29		STO Kodad	May-2019
30	Vikarabad	STO Kodangal	June-2016
31		STO Mominpet	June-2016
32	Yadadri	STO Aler	Dec-2018

Annexure-3.9.
(See para 3.2.6)

Consolidated data of CPS contributions from the Staff of State Government for the period August 2018 to July 2019 at DTA, Hyderabad.

Sl. No	Month of deduction	No. of employees salaries drawn under NPS	Amount recovered from the employees under NPS	Share of Govt. under NPS	Total amount to be remitted to NSDL	Amount remitted to NSDL	Short remittance	Month of uploading data in NSDL
1	08/2018	99911	343227423	327090727	686454846	654181454	32273392	02/2019
2	09/2018	98057	354789751	348385632	709579502	696771264	12808238	03/2019
3	10/2018	99063	388036942	376610035	776073884	753220070	22853814	02/2019 & 03/2019
4	11/2018	100955	360003171	348223608	720006342	696447216	23559126	01/2019, 02/2019 & 03/2019
5	12/2018	100529	362764078	352349050	725528156	704698100	20830056	02/2019 & 03/2019
6	01/2019	100946	360148765	336991503	720297530	673983006	46314524	03/2019 & 04/2019
7	02/2019	101057	360805710	324866183	721611420	649732366	71879054	03/2019 & 04/2019
8	03/2019	101440	346635517	337610378	693271034	675220756	18050278	04/2019
9	04/2019	98984	350439848	344159470	700879696	688318940	12560756	05/2019
10	05/2019	98301	362670193	340131012	725340386	680262024	45078362	05/2019
11	06/2019	100214	362670193	330534098	725340386	661068196	64272190	06/2019 & 07/2019
12	07/2019	101573	409700844	344647846	819401688	689295692	130105996	07/2019 & 08/2019
			4361892435	4111599542	8723784870	8223199084	500585786	

Annexure-3.10
(See para 3.2.9)**Excess drawal of House Rent Allowance.**

Sl No	DTO/ STO	Name of DDO	Name of the Employee, Designation, Emp ID	Period of drawal	Excess Amount drawn(₹)	
1	STO, Gangadhara,	ZPHS Velichala	A, Srinivas, OS, 1358574	06/2018 to 08/2019	15,600	
2			Md.Yakub ALI,1557033	03/2017 to 08/2019	33,092	
3			L. Ramana Reddy R.Assistant, 1533813	03/2017 to 08/2019	92,336	
4			J.Shailaja, SA(E), 1506551	03/2017 to 08/2019	96,651	
5			B.Devender Reddy, SA(S.S), 1504831	03/2017 to 07/2018	72,064	
6			G, Srinivas Reddy, SA (Physics)	03/2017 to 08/2019	99,576	
7			M.chandra Kala, SA(BIO), 1528701	03/2017 to 08/2019	1,17,564	
8			T, Satyavva, SA(H), 1536316	03/2017 to 08/2019	1,11,160	
9			S. Padmaja, L.P (H)	07/2018 to 08/2019	39,112	
10			P.Jyothi, SA(SOCIAL)	07/2018 to 08/2019	56,076	
11			CH. Srinivas, HINDI, 1541357	03/2017 to 07/2018	45,946	
12			L.Venkata Ramaiah, 1541139	03/2017 to 08/2019	82,920	
13			E.Mahender Sharm (Language Pundit), 1504897	03/2017 to 08/2019	82,704	
14			D. Padmaja, 1504775	03/2017 to 08/2019	96,588	
15			Manjula Nlakonda, S,A, 8116151	03/2018 to 08/2019	60,559	
16			ZPHS Desharajapally	Sunitha M, S,A, 1539382	03/2017 to 08/2019	1,02,024
17				Pavan Kumar. M, S,A, 1541147	03/2017 to 08/2019	98,604
18				Laxmi Bai Vmula, S.A, 1538967	03/2017 to 08/2019	1,20,703
19	DTO Warangal (Rural)	MPHS, MPHC Geesugonda	R. Prakash, 2138315	03/2015 to 11/2017	83,586	
20		PH GR IIPHC, Damera	P. Sadanand,2135168	03/2015 to 11/2018	17,470	
21		PHCDamera	K. Ashok Babu,2135205, MPHEO	03/2015 to 11/2019	41,089	
22		Pharmacist IIPHC,Damera	P. Shiva Kumar,2144253	03/2015 to 11/2020	41,089	
23		Rfwc, Damera	A.Vijya Kumar,212006, O.S	03/2015 to 11/2020	32,929	
24		PHC, Atmakur	Maqsood Hussain,2137638, LT	03/2015 to 11/2020	20,164	
25		PHCGeesugonda	P.Sujatha,MPHS	03/2015 to 11/2020	63,662	
26		MPHS, PHC,Damera	N.Bhagyalaxmi2122117	03/2015 to 11/2020	38,982	
27		PHC,Geesugonda	R. Sabitha Rani2117804 MPHS	03/2015 to 11/2020	1,18,569	
28		PHCGeesugonda	G. Rama Devi2141226	03/2015 to	1,75,568	

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			MPHA	11/2020	
29	DTO Kama Reddy	PHC Errapahad	D. Rajeswari MPHA, 2026814	03/2018 to 11/2019	22,033
30			B. Venkatesham PH.GR.II2026848	03/2018 to 2/2019	14,196
31			V.Vinoda MPHA	06/2018 to 11/2019	18,920
32			K. Bhasker, MPHS	03/2018 to 11/2019	21,828
33			N. Rukamma MPHA	03/2018 to 05/2019	14,529
34		PHC Bibipet	S. Padma, MPHA, 2036869	03/2018 to 11/2019	15,183
35			N. Santhamma MPHA, 2011506	03/2018 to 11/2019	15,085
36		PHC, Annaram	Fareeda Begum, MPHS	03/2018	1,152
37		PHC Ramareddy	M.Saroopa Rani	06/2018 to 11/2019	12,748
38		PHC Rajampet	Yashodha. A MPHS,	03/2016 to 10/2017	22,440
39			V.Priyadharshini 2037763	03/2016 to 11/2019	38,431
40			A. Subhashini MPHA	03/2016 to 11/2019	50,723
41		PHC Devanpally	Chalapathy MPHEO	01/2019 to 10/2019	11,403
42	STO Kalwakurthy	PHC, Raghupathipeta	G. Srinivasulu, MPHS	04/2019 to 01/2020	7,870
43	STO Tandur	MPPS Yalala(B)	Krishna Veni, SGT, 1468072	03/2018 to 02/2020	18,336
44			Janveer Fathima, SGT, 1468195	03/2018 to 02/2020	18,336
45		MPPS Sangenkhurdu	Barath Kumar, SGT, 1469496	03/2018 to 02/2020	17,352
46		MPPS Yalala(G)	Bala Govinda Reddy, SGT, 1438651	03/2018 to 02/2020	21,648
47			Manjula, SGT, 1465694	03/2018 to 02/2020	18,336
48	STO Narayankhed	PHC Kongti	B. Kavitha, 1762194 M.O.	03/2017 to 07/2018	59,974
49		DM & HO Narayankhed	M. Krishnasheshu, 1707300 Sr.Asst.	03/2017 to 08/2017	3,990
50	STO, Zaheerabad	PHC Kohir	Dr. K. Naga Nirmala, Dy.DM& HO,1803482	12/2017 to 06/2018	2,747
51	DTO Jangaon	RFWC, Komalla	Dr. A Mahender Yadav, Medical Officer 2116586	06/2018 to 06/2019	83,977
					25,67,624

Annexure-3.11
(See para 3.2.10)

Excess drawal of Additional House Rent Allowance

Sl.No.	Name of the DTO/STO	Name of the DDO	Name, Designation & ID No .	Amount in ₹
1	DSTO, Miryalaguda	P.P. Unit, Miryalguda	G. Poolamma, Theatre Attendant	1,09,000
2	DTO Bhupalpally	MO, PHC, Bhupalapally	M. Saroja, MPHA 153395	12,000
3			Md.Kareem Bee, MPHA, 2115457	12,000
4			G. Leelavathi, MPHA 2141141	12,000
5			S. Narayanamma, MPHA 215458	12,000
6			Aruna, MPHA 1352611	12,000

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7	DTO Mulugu	PHC, Rainigudem	K. Kumarswamy, Sr.Assisant 2110255	6,000
8			P.Sharada, Pharmacist 2151917	36,000
9			J. Suresh Babu, MPHS 210422	6,000
10			D. Ramnarsamma, MPHS 2154786	36,000
11			Wasem Mustaq Ahmed, Sr.Accountant 2110258	30,000
12			P. Bhupal Reddy, MPHS 2135088	28,000
13	STO Kukatpally	Medical Officer, PHC,Balanagar	D. VanithaMPHS (F), 1918596	16,000
14			P. Rajitha, MPHS (F), 1937870	14,000
15			Y. Vijayamma, MPHS(F), 1924943	34,000
16	STO Medipally	MO, PHC, Narapally	Smt. P. Jaya Laxmi, MPHS, 1915742	16,000
17			Smt. I. Leelavathi, MPHS,1424074	16,000
18	DTO Kamareddy	PHC, Annaram	Smt. Fareeda Begum, MPHS, 2026851	22,000
19			Smt. H. Yashoda, MPHS, 2011494	18,000
20	STO Banswada	MO, PHC Birkur	Smt. Malimbi MPHS(F), 3022548	22,000
21	DTO Siricilla	D M H O, Sircilla	Rathalaiah, MPHS,1554491	32,000
22			R. Nageswar, Attender, 1535516	24,000
23	STO Vemulawada	MO, PHC, Vemulawada	K. Prameela, MPHS, 1537508,	52,000
24	STO Narsampet	ZPHS, Medapally	A.Ramachadru, PGHM, 2137357,	62,000
25			B. Raju, 2135600, SA (PHY)	34,000
26			A.Umla, 2137291, SA (TEL)	34,000
27			E. Sunitha, 2137508, SA (BIO)	62,000
28			G. Ramachander, SA (SOCIAL), 2137541,	60,000
29			M. Narasimha Rao, SA(ENG), 2138565,	34,000
30			D. Veerana, SGT, 2124223,	62,000
31			M. Sridhar, SA (PHY), 2137733,	66,000
32			B. Ravi, SGT 2133568,	62,000
33			P. Bhaskar, SGT 2137734,	62,000
34		PHC, Medapally	B. Sudershan 2101034, PL.GR.II	62,000
35			MD. Parvez 2100163, Sr.Asst.	62,000
36			B. Nanda 1631391, MPHS(M)	14,000
37			B. Subhadra 2141078, MPHS (F)	88,000
38			G. Damodar Reddy 2139341, MPHS (M)	30,000
39		PHC, Banjipet	A.Raju 2137778, MPHA(M)	18,000
40		PHCChennaraopet	Badwath Nanda 1633391, MPHS (M)	14,000
41			G. Veerender 2137984, LT. GR.II	62,000
42	DTO Yadadri	PHC Thurkapally	Smt. N. Joshi Kamala Kumari, 1918384, MPHS	64,000
43		PHC Bollepally	Smt.M.Susheela 1905892, MPHS	16,000
44			E.S. Rajeswari 2557694, MPHS	88,000
45			Aruna Bai 1924777, MPHS	42000
46		PHC Bramaram	Smt. M. Grace MPHS	32,000
47		PHCKondamadugu	Smt P. Rani 1935427, MPHS	62,000
48		PHC,Bibinagar	Ch. Arogyamma 1918609, MPHS	42,000
49	K. Annapurna 1918739, MPHS		20,000	
50	STO Choutuppall	PHCThangadapally	Smt. Shyamala Vijayalaxmi 1944447, MPHS	10,000
51		PHC, S.Narayanapur	Smt. P. Laxmi 1921577, MPHS	40,000
52			Smt. P. Pushpa 1935421, MPHS	30,000
53		PHC Boodhan Pochampally	Smt. P. Shyamala 1821573, MPHS	40,000
54			Smt. B. Padma 1930128, MPHS	32,000
55	Smt. I. Parvathi 1927800, MPHS	6,000		
56	STO Toopran		M. Susesheelamma, MPHS, 1821552	26,000
57	DTO, Nalgonda	MO, PHC, Kanagal	R. Padma,MPHS(F) 1924720	38,000
58		MO, PHC, Narketpally	Ch. Saroja, MPHS(F)1937746	70,000
59			B.K. Padma, MPHS(F), 1937771	70,000
60		MO, PHC, Akkampally	S. Andamma, MPHS(F), 1942675	28,000
61		MO, PHC, Thipparthly	B. Bhagyalaxmi, MPHS(F), 1924937	68,000
62			R. Alivelu Mangamma, MPHS(F), 1901020	38,000

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63		MO, PHC, Velimimedu	G. Padma, MPHS (F) 1927458	66,000
64	STO Chandur	MO, PHC , Munugode	B. Innamma, MPHS(F), 1921388	22,000
65		MO, PHC, Chandur	G. Laxmi, MPHS(F), 1729603	1,10,000
66	STO Devarakonda	MO, PHC, Konda Mallapally	G. Padma, MPHS (F), 1906922	60,000
67		MO, PHC, Chandampeta	K. Lalitha Kumari, MPHS (F), 0340945	46,000
68			K. Marthamma, MPHS (F) 1738251	46,000
69		MO, PHC, P.A. Pally	I.M. Krupamma, MPHS (F), 1924946	46,000
70			K. Esther, MPHS (F), 1729609	40,000
71		MO, PHC, Gundalapally	P. Parvathy, MPHS (F), 1716822	46,000
72			K. Prabhavathamma, MPHS (F), 1729503	46,000
73			G. Padma, MPHS(F), 1924912	46,000
74	STO Nakrekal	MO, PHC, Kattamghur	K. Sukanya, MPHS(F), 1944698	20,000
75			P. Mary, MPHS (F), 1947948	24,000
76		MO, PHC, Kethepally	N. Kamalamma, MPHS(F), 1944950	54,000
77			P. Dayamani, MPHS(F), 1944369	54,000
78			M. Vijayalaxmi, MPHS(F), 1944620	14,000
79		MO, PHC, Ogede	D. Amareshwari, MPHS(F), 1442736	18,000
80			R. Bala Theresa, MPHS(F), 1924719	18,000
81		STO Nidamanoor	MO, PHC , Nidamanoor	D. Keera Bai, MPHS (F), 1927461
82	MO, PHC, Pedda Voorapally		K. Upender, PHNO, 1924717	14,000
83			K. Danamma, MPHS (F), 1927824	14,000
84	MO, PHC, Halya		D. Padma, MPHS (F), 1930128	40,000
85			R. Padma Bai, MPHS (F), 1940199	62,000
86	MO, PHC, PeddaVooru		P. Swaroopa Rani, MPHS (F), 1924619	14,000
87			M. Mary Seetha, MPHS (F), 1942574	12,000
88			K. Seetharamamma, MPHS (F), 2118249	14,000
89	MO, PHC, Tripuraram	V. Kalavathi, MPHS(F), 1930129	40,000	
90	STO Kosigi	MO, PHC, Maddur	Smt. Vajramala, MPHS(F), 1732646	48,000
91			Smt. K. Baby Thora, MPHS(F), 1705891	42,000
92	STO Chevella	MO, PHC, Shankarpally	K. Swaroyalaxmi, MPHS(F),	24,000
93		MO, PHC, Tanguturu	K. Laxmi, MPHS(F), 1738252	50,000
94		MO, PHC, Moinabad	T. Umamaheswari, MPHS(F), 1724498	72,000
95	STO Shadnagar		K. Jagadeshwaramma, MPHS(F)	80,000
96	STO Tandur	MO, Government, TB Clinic, Tandur	A. Ambika, MPHS(F), 1438889	26,000
97		MO, PHC, Yalala	B. Suchitra, MPHS(F)	94,000
98		MO, Government P.P. Unit Tandur	S. Shyamala, MPHS(F), 181208	1,12,000
99		MO, PHC, Navalga	K. Amrutha, MPHS(F), 2567513	1,18,000
100			J. Suguna, MPHS(F), 1732706	48,000
101		MO, PHC, Gangurthy	K. Mariyamma, MPHS(F),	82,000
102	P. Narsamma, MPHS(F),		32,000	
103	DTO Sanga reddy	M.O, PHC Kandi	K. Bujamma 1808185, MPHA	38,000
104			D. Sarada MPHA	38,000
105			B. Vijayalaxmi MPHA, 1826273	1,13,000
106			K. Manorama MPHA, 1819180	16,000
107		A.D, DM & HO	Karuna Kumari 2026883, MPHS	22,000
108		M.O, PHC Kandhi	D. Kamala MPHA, 1802005	22,000
109		DM & HO Sangareddy	G. Swaropa MPHA, 1802046	20,000
110	M. Sudhamani MPHA, 1808718		20,000	
111	STO Narayankhed	PHC Nizampet	M. Shanthi Kumari 1819146 MPHS	70,000
112			K. Swarupa 1703119 MPHS	70,000
113		PHC Sirgapur	Palapu Laxmi 2009229 MPHS	26,000
114		PHC Karasguthi	Anukurna 1833084 MPHS	70,000
115		PHC, Kongti	J. Pushpa 2000796 MPHS	24,000
116	G. Mary 1833077 MPHS		31,467	
117	STO Patancheru	PHC, Jinnaram	K. Vijayalakshmi MPHS, 1808173	60,000
118		RHC, Patancheru	T. Vanisree MPHS, 1821540	70,000
119			P. Shobha Rani MPHS, 1802022	74,000
120			K. Anasuya MPHS, 1737177	66,000

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121		PHC, Gummadidala	G. Chandrakala MPHS,1730021	44,000
122		PHC, Jinnaram	K. Vijaya Laxmi MPHS, 1808173	46,000
123	STO Sadasivpet	PHC Kondapur	K.Malleshwarmma MPHS 1717019	18,000
124		MPHC Muniapally	G. Somulamma MPHS 1927479	88,000
125	STO Zaheerabad	DM & HO Koher	Smt.N.V. Jayalaxmi Health Educator 1826026	58,000
126		MO, PHC Magdampally	Gaddala Mariya MPHS, 1937869	92,000
127		MO, PPU Zaheerabad	K. Santhoshini MPHS, 1833097	16,000
128	DTO Suryapet	MO, PHC, Kasarabad	K. Prameela, MPHS(F), 1937762	10,000
129			Y. Jayalaxmi, MPHS(F), 1944446	10,000
130			G. Sabitha, MPHS(F), 1957139	84,000
131		MO, PHC, Atmakur	E. Rangamma, MPHS(F), 1944445	94,000
132		MO, PHC, Penpahad	M. Srilaxmi, MPHS(F), 1944327	28,000
133		STO Kodad	MO, PHC, Repala	M. Sharada, PHN, 1930003
134	R. Vinoda, MPHS (F), 1927466			12,000
135	MO, PHC, Tripuravaram		M. Vijaya Kumari, MPHS(F), 1959984	37,775
136			K. Renuka, MPHS (F), 1930442	89,000
137			Ch. Baby Krishna Veni, PHN 1940063	64,000
138	MO, PHC, Ananthagiri		K. Kezia, MPHS (F), 1930131	1,15,000
139	MO, PHC, Chilkuru		B. Savithri, MPHS(F) 1930133	89,000
140	STO Andole		PHC Hathnoora	R. Narsamma 1821537, MPHS
141		S. Pentaiah 1824817, MNO		40,000
142		M. Yellaiah 1821617, MNO		66000
143		PHC Chinthalcheruvu	G. Venkatesh 1800013, Sweeper	38,000
144		PHC Doualathabad	G. Priyadharshini MPHS	38,000
145	STO Jadcherla	MO, PHC, Janampur	Smt. Uma Devi, MPHS(F), 1732723	48,000
				63,98,242

Annexure-3.12
(See para 3.2.11)

Statement of Irregular payment of Uniform Maintenance Allowance

Sl No.	Name of DTO/STO	DDO	Name of the Employee	Designation	Amount (Rs)		
1	STO, Kagaznagar	MO, PHC, Isgaon	K. Vaman Rao 1325424	Attender	2,700		
2			P. Dileep, 1350776	MPHS (M)	2,300		
3					7,200		
4	STO, Luxettipet	CAS, GCH, Luxettipet	S. Ganganna, 1317661	Watchman	1,600		
5			D. Venu, 1323127	Sweeper	3,700		
6					S.K. Jaleel, 1322218	Watchman	3,800
7		PHC, Thalapet Dhandapally	K. Venkateswar, 1350282	MPHS(M)	1,000		
8					V. Santhosh Kumar, 1307483	Lab. Technician	3,075
9			PHC, Jannaram	Rajalingam, 1329404			MPHS (M)
10		4,800					
11		STO, Utnoor	MO, PHC, Shyampur	A. Varalakshmi, 1307833	Pharmacist	2,400	
12				Qursheeduddin,1345698	Driver	1,800	
13	Uddal Rathod, 1352465					Lab Tech	900
14	MO, PHC, Danthanpalli		Jangu Babu, 1352704	Lab-Tech	900		
15					MO, PHC, Hasnapur	Sri Ravinder Jadav, 1352242	Lab Tech
16	P. Jyothi, 1353878		Pharmacist	2,025			
17				J. Umaji, 1350290			
18	STO, Bellampally			M. Kandeshwar, 1315442	MPHS (M)	2,000	
19		J. Ramesh, 1350066		MPHS(M)	3,100		
20		P. Rajendra Prasad,		Lab Tech	2,700		
21							

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			1313034		
22			Venkatramana, 1532688	MPHS (M)	900
23	DTO, Adilabad	RIMS, Medical College, Adilabad	G. Kailash, 1302622	MPHEO,	1,300
24		MO, PHC, Thalamadugu	Mohd Abdul Rasheed, 1302628	Driver	2,400
25		MO, GAD, Jainad	A.Karnu	Sweeper	1,200
26		RIMS General Hospital, Adilabad	G.Sharada, 1347805	PRO	2,800
27		MO, GAD, Jainad	Khan Tarunissa, 1308458	Sweeper	1,200
28	DTO, Mancherial	DM & HO Mancherial	J. Ganesh,	MPHEO	3,375
29			G. Amareswar Rao,	O.S	500
30			Md . Zakir,	O.S	1,000
31			Majeed Abdul,	Driver	2,200
32			P. Sattaiah,	MPHEO,	2,300
33	DTO, Medchal	PHC Alwal	Hameed Shaik, 1427298	Thot	3,750
34			B Shankaramma 1445549	Sweeper	2,000
35		G Bhaskar, 1404238	Attender	1,000	
36		PHC Jawahar nagar	Syed Aijaz, 1400543	MPHEO	2,000
37	DTO, Nirmal	D M & H O, Nirmal	Abdul Farooq, 1305144	Driver,	1,550
38			Ahmed Pasha, 1302553	Driver,	1,550
39			A.Rajakka, 1302506	OS,	3,100
40			G. Sudarshan, 1339607	Watchman,	1,800
41			G. Devidas, 0456941	OS,	500
42			PHC, Mamadi	N. Jaya, 13080836	Attender,
43		A.Lakshmana,		HEO	900
44		PHC, V. Boppara	Venkata Jaganmohan Rao,	MPHS (M)	825
45			Md. Kaleemuddin.	MPHEO,	2,925
46		PHC, Sohan	A. Santhosh,	MPHS (M)	2,925
47	DTO, Vikarabad	DM & HO, Vikarabad	N Raju, 1404006,	Jamedar	4,350
48			M A Azeem, 1404014,	Desi Jamedar	4,350
49			Shamrunnisa Begum, 1404016,	Kamati	4,350
50			Mirza Mukthar Baig, 1404022,	Kamati	4,350
51			J Hurya, 1438937,	MPHA(M)	4,350
52			Md.Moin Imthiaz, 1434318,	Driver	4,350
53	DTO, KB Asifabad	PHC, Sirpur (U)	Sri Ch. Prakash, 1351160	MPHS(M),	5,100
54			Sri Ganesh Rathod, 1350042	MPHS(M),	4,800
55		CHC, Thiryani	Sri N. Srinivas, 1350774	MPHS(M),	3,300
56	STO, Kodangal	PHC, Bomrajpet	Inayath Khatoon 1732739,	Attender	4,700
57			Hanmaiah 1733145,	Attender	4,700
58		PHC Doulatabad	Bhavani Singh 1741326,	Attender	3,300
59	DSTO, Medchal	P.H.C, Shamirpet, Medchal	G Mallikarjun, 1954863,	MPHEO	1,950
60			M Satyanarayana, 1427353,	Attender	1,200
61			Mir Shaheda Begum, 1404240,	Attender	1,500
62			R Ravi , 1418453,	Attender	1,800
63	STO, Mominpet	M.O. P.H.C, Mominpet	M Balraj, 1443371,	PMO	2,175
64			M A Shakeel, 1443376,	MPHS(M)	1,000

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65		M.O. PHC Patloor	C Narsimulu, 1420696,	MPHS(M)	4,350
66	STO, Nampally	PHC, V.T. Nagar	Sri P. Venkanna, 2577663	MPHEO,	5,000
67		CHC, Marriguda	Sri J. Venkatesham, 1949714	MPHS,	5,000
68			Sri B. Sri Kumar, 1427442	Ophthalmic Officer,	5,000
69		Health Dept.	Sri M. Saidulu, 1906940	MPHS,	2,500
70		MO, PHC, Chinthapally	Sri K. Lasker, 1927460	Ward Attender	3,700
71	STO, Pargi	P.H.C, DOMA, Pargi	Padmamma,1443073	Attender	6,900
72			M Gopal Reddy, 1436302,	MPHEO	2,850
73			S.K Saleem,1404054	Driver	7,050
74			Ambadass,1826243,	PMO	750
75			K Ravinder Reddy, 1442674,	Pharmacist	1,500
76	STO, Tungaturty	MO PHC Tirumalagiri	D.Guruswamy,	MPHS(M)	2,500
77	DTO, Bhupalapally	PHC, Mogullapally	M. Srinivas, 21416562	O.S	1,100
78		PHC, MO, BHO, Bhupalapally	T. Seethal Singh, 1520254	MPHS (M)	1,650
79	STO, Mahadevapur	PHC, Thimmapur	M Rajchaithanya, 1810648	MPHS(M)	8,800
80		PHC Ramakkpet	S Ravinder, 2026868	MPHEO(M)	750
81	STO, Gangadhara	PHC, Ramadugu	D. Rajaiah,.1532675	OS	600
82		PHC Gangadhar	Sri. R. Narsaiah, 1505105	Nursing Orderly	1,650
83	STO, Huzurabad	M.O, PHC , Saidhapur	K.Sammaiah	Attender	1,800
84		MO, Ayurvedic Dispensary, Saidhapur	MD.Hasimuddin SHAIK, 1557029	Nursing Orderly	4,500
85		PHC, Chelpur	T. Venkatesham 1532563	MDHEO	4,500
86		PHC, Chelpur	R. Rajender 1545986	O.S	4,500
87		PHC, Chelpur	S. Ramesh 1554463	MPHS	2,700
88		PHC, Chelpur	K. Sadanandam 1520434	M.O	2,700
89		Govt. Ayurvedic Hospital, Bomapally	J. Sri Devi 0662252		850
90	STO, Jammikunta	Govt.Civil Hospital, Veenavanka	M. Praveen Kumar 1553499	Attender	600
91		CHC , Jammikunta	V. Rajender 1520661	MNO	750
92		Govt. Ayurvedic Dispensary	A. Kavitha 1528181	Compounder	1,500
93		Govt.Unani Dispensary, Vavirala	U.Thirumal Reddy 2106299	Compounder	3,900
94		M.O, PHC, Elladakunta	Md. Majeed 1557134	Office Subordinate	900
95	STO Makthal	MO. PHC Narwa	G. Prabhakar Jetty, 1442737	CHO,	1,350
96		MO, CHC, Makthal	Buchappa, 1736893	OS,	1,300
97	DTO Narayanpet	MO, PHC, Utkoor	Sri Mallesh	OS,	5,200
98			Sri M. Hemlal, 1716837	MPHEO ,	5,200
99		MO, PHC, Damarigidda	Smt. P. Aruna, 1748714	Attender,	400
100		MO, CPHC, Kotakonda	Sri D. Bheemanna,1707324	Attender,	1,300
101	STO Narsapur	PHC, Shivampet	Md Yousuf,1803480,	Office Subordinate	3,800
102			Jaipal,1812533,	Office Subordinate	1,300
103		PHC, Kowdipally	Md. Hazi Saheb,1843391	Office Subordinate	3,150
104		Dy DM & HO Narsapur	Pandurangachary,18297	Health	700

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			95,	Educator		
105			Md.Ahmed Ali,1744609,	MPHEO	1,900	
106			Ramesh,1821550	Optthalmic Officer	1,050	
107	STO Ramayampet	RFWC/PHC, Narsingi	S Janardhan Reddy,	Optthalmic Officer,	3,650	
108			N Srinivasulu,1741394	MPHEO	1,200	
109		PHC, Dharmaram	K Dayakar	MPHS(M)	1,800	
110	DTO Mulugu	MO , PHC Venkatapur	S.Prathap, 0850962	Sub Unit Officer	2,700	
111		Deputy DH &MO Mulugu	M. Ranga Reddy 1519777	APMO	975	
112		PHC Pasra	K. Murahari 1324808	MNO	2,700	
113		Govt. Ayurvedic Dispensary Mallapally	D. Rajendra Prasad 2135700	Nursing Order	900	
114	STO Bheemgal		Dr. M. Ashok, 2018775	M.O.	5,800	
115		PHC, Velpoor, Bheemgal	B. Venkata Ramana,2011023	CAS,	2,100	
116		PHC, Siri Konda, Bheemgal	Usha Mohan, . 0565896	M.O	900	
117		PHC Morthad, Bheemgal	Dr. S.Laxmi, ,2018229	CAS	4,350	
118	DTO Rangareddy	Govt. Civil Hospital, Shamshabad	D. Aruna, 1470579	Sweeper	2,550	
119			P. Shashikala, 1471700	OS	2,550	
120			Y. Ravi, 1730017	MPHS(M)	2,550	
121			K. Prem Singh,	MPHS(M)	1,950	
122			A.Krishnaiah, 1442816	OS	2,100	
123			M. Srinivas Rao, 1468670	MPHS(M)	2,550	
124			M. Shankar, 1404037	W/M	2,550	
125			Y. Dasarath, 1404055	Attender,	2,550	
126		DM & HO, Ranga Reddy Dist	B. Lamana Yadav, 1404205	Attender,	2,550	
127			S. Govind Swamy, 1430099	OS,	2,550	
128			G. Kala,, 1463996	OS	1,400	
129			Ghani Abdul, 1829305	MPHS(M),	1,600	
130			G. Nagaraj, 1404193	Lab Attender	2,550	
131	DSTO, Hayatnagar	MPHC, Saroornagar	Sri G. Chandrasekhar, 1716835	MPHS(M),	500	
132				Sri A. Laxmaiah, 1426983	MPHS (M),	6,900
133				Sri P. Govind Reddy,1906266	MPHS(M),	7,500
134				Sri V. Anjaneyulu	MPHS(M),	4,500
135	STO, Ibrahimpatnam	MO, PHC, Irwin	Sri P. Prabhu Das, 2510684	MPHS(M),	3,200	
136		MO, PHC, Dhandumylaram	Sri Ajay Kumar, 1716836	MPHS (M),	1,300	
137		MO, PP Unit, Ibrahimpatnam	Sri M. Ramchandram, 1404184	Driver,	1,300	
138	DTO, Siddipet	DCTC, Narayanraopet	K Chakradhar, 1829356	MPHS(M)	1,200	
139				K kondaiah,1829356	MPHS(M)	1,200
140				Syed Khalid Hussain 1833933	MPHS(M)	1,125
141		UPHA, Nagnoor	B Praveen Kumar 1442849,	Ophthalmic Officer	2,400	
142		SPHO,CHNC, Siddipet	Nagasan Goppa 1829394	Ophthalmic Officer	1,200	
143	STO, Dubbaka	PHC, Thimmapur	M Rajchaitanya, 1810648	MPHS(M)	8,800	
144		PHC Ramakkpet	S Ravinder,2026868	MPHEO(M)	750	

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145	STO, Thoguta	PHC, Dhoulathabad	M Srinivas 1824223	MPHS(M)	2,800
146		PHC Raipole	Abdul Hameed, 1703055	MPHEO	2,400
147		PHC, Thoguta	G Swamy, 1829282	MPHS(M)	4,000
148	STO Gajwel	PHC, Mulugu	Y Narayana, 2510676	MPHS(M)	600
149		PHC, Singannaguda	G Ravinder Babu, 1918546	MPHEO	600
150		PHC, Wargal	M Thirupathi Reddy 1812051,	Ophtho- Officer	4,600
151			S Narsimlu 1824823	Dhobi	900
152			V Srinivas 1424073	MPHS(M)	1,800
153		CHNC, Gajwel	K Venugopal Rao 1800051	MPHEO	5,200
154			Md. Basheeruddin	MPHEO	3,400
155		DTO Nizamabad	MO,PHC, Dichpally, NZM	Md. Hakeel, 2000387	MPHS,
156	MO,PHC, Navipet, NZM		H.Devendar, 2000632	MPHS(M),	1,700
157			Seethavar Krishan, 2000600	MPHS(M),	1,650
158	MO, CHC, Dharpally, NZM		B.David Kanta, 2008181	MNO,	4,050
159			Wajid Mohd,	MNO Gr.I	4,050
160			Ch.Srinivas, 2000229	MNO,	1,400
161	STO Bhadrachalam	MO, Government. Homeopathy Dispensary, Uppadu Veerapuram, @ Bhadrachalam	Dr. B.Venkateswara Rao,	Medical Officer	3,100
162		MO, PHC, Cherla	Smt. M. Swaroopa	Kamati	1,050
163			Sri K. Ramana	Kamati	1,050
164	STO Manuguru	-	Dr.G.Aruna,	Medical Officer	1,200
165	DTO Gadwal	MO, PHC, Gattu	T. Chandrasekhar	Attender	1,750
166			Maqsood Ahmed	MPHS (M),	3,500
167			Dr. Rajasimha	Medical Officer	4,500
168		MO, PHC, Ieeza	P. Narendra Babu,	MPHEO	2,300
169			T. Parvathalu,	MPHEO	2,300
170			Md. Awez Ahmed,	OS	3,500
171			T. Ravi,	OS	3,500
172	MP, PHC, Maldakal	M. Shaym Sunder	MPHS(M),	3,300	
173	DTO Wanaparthy	MO, PHC, Pebbair	J. Ramaswamy,	MPHS(M)	400
174		MO, PHC, Kothakota	M. Sudheer Kumar	MPHEO,	1,600
175		MO, PHC, Wepangaully	K. Kishore Kumar,	MPHEO,	1,650
176			K. Srinivasulu	MPHA(M)	1,200
177	STO Madhira	DCS, Govt Civil Hospital, Madhira	K. Anand Rao,	Sweeper,	1,350
178		MO, PHC, Marripeta	V. Bhaskar Rao,	MPHS (M)	6,450
179	STO Narsampet	MPHC, Khanapur	D. Ramalingaiah	MPHS(M),	3,100
180		PHC, Medipally	B. Nandu	MPHS(M),	2,400
181		PHC, Banjipet	A.Ramel	MPHS(M),	2,400
182		MPHC, Chennrao pet	Y. Venkateswara Rao,	CHO	4,650
183			A.Ramesh	MPHS(M),	2,100
184			Moosa Mohammad	MPHS(M),	1,200
185	DTO Mahabubnagar	THW (Lep), MBNR	K. Manjula, 2249923	Sweeper,	1,650
186		MO, PHC, CC Kunta	Laxminarayana, 1736537	OS,	2,850
187			T. Ramakrishna, 1751588	OS,	2,850
188			J. Prakasham,1727682	MPHEO,	1,900
189		DY. DM&HO, MBNR	P. Ramesh Kumar, 1703094	MPHEO,	1,900
190	PHC, Perur, MBNR	Chennakeshavulu, 1705704	Driver,	1,300	

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191		GCH, KailKonda	Rahamath Khan, 1706845	Sweeper,	1,000
192		PP. Unit, MBNR	T. Buddamma,1750398	Sweeper,	3,150
193		MO, PHC, Hanwada	A.George, 1811850	CHO,	1,800
194			C. Shanker, 1706847	OS,	3,300
195		MO, PHC, Kothalabad	Saibabu, 1716014	MPHEO,	2,400
196	STO Toopran	PHC, Yeldurthy	D. Jhansi Laxmi 1932877	MPHS	8,450
197			M. Susheelamma 1821552	MPHS	1,950
198			Anjaneyulu,	Attender	825
199		PHC Toopran	P. Ramulamma 1948342,	MPHS	5,800
200			B. Vijaya Kumari 2557655,	MPHS	1,100
201	STO Chandur	MO, PHC, Munugodu	K. Rama Devi, 2566855	CHO,	2,200
202	STO Kosigi	MO, GCH, Kosgi	Bharathi Kala, 1707837	Sweeper,	2,100
203		MO, PHC, Maddur	Narsimha, 1723158	MPHS(M),	2,400
204	STO chevella	MO, PHC, Moinabad	E. Srinivas Reddy, 1424141	MPHS(M),	6,900
205		MO, PHC, Shankerpally	S. Srinivas,	MPHEO	1,800
206			D. Rajesh Khanna,	MPHS(M)	1,800
207			G. Sathish Kumar,	OS	1,800
208	STO Rajendranagar		K. Venkata Ramana , 1403162	MPHS	3,600
209			K. Laxman Rao . 1436276	Attender	3,600
210			Ram Mohan, 1729599	MPHS	1,800
211			Shiva Kumar ,	MPHS	3,600
212	DTO Sangareddy	A.DDM&HO	Padma 2569716	Paramedical Asst	8,050
213			Sulthan Ali Khan, 1802321	Driver	5,100
214			P. Laksminarayana, 1828542		3,900
215		M.O, PHCKandhi	D. Kamala , 1802005	MPHA	8,850
216			PP. Vasantha Jyothi , 824450	MPHA	7,800
217			M. Laxmi ,1833852	MPHA	8,500
218			M. Sushmitha184005,	MPHA	7,900
219		AD, DM & HO	Md. Mahamood, 1800233	Driver,	4,425
220			B. Murali Mohan, 802848	Lab Attender	1,500
221		M.O, PHC Kandhi	N.Mangamma, 1924906	MPHS,	3,150
222			C. Padma, 1826260	MPHS,	8,850
223			D.Sarada , 1821568	MPHS	1,500
224		STO Patancheru	PHC, R.C. Puram	V. Sharamma, 1937742	MPHS
225	K. Chandra Kumari, 2000798			MPHS	3,450
226	Krishnaveni M.,			MPHS	2,400
227	RHC, Patancheru		T. Vanisree , 1821540	MPHS	5,100
228			K.Anasuya, 1737177	MPHS	3,500
229	PHC, Gummadidala		G. Chandrakala , .1730021	MPHS	2,100
230	PHC, Jinnaram		K. Vijaya Laxmi , 1808173	MPHS	8,300
231			N. Jayalaxmi , 1808134	MPHS	3,000
232	RHC, Patancheru		P. Shobha Rani , 1802022	MPHS	4,000

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233			D. Pitamber Goud , 2032627	MPHS	4,700	
234		RHC, Patancheru	CH. Ravi Kumar , 1430875	MPHS	4,700	
235			T. Swaroopa Rani, 1802021	MPHS	4,700	
236			A.Elizabeth, 1821538	MPHS	4,700	
237		PHC Hathnoora	Mohd Shabuddin, 1829413	Sweeper	3,150	
238			V. Laxmi Bai 1800121	Sweeper	300	
239	STO Andole		B.Megavath 1814833	MPHS	3,150	
240			R. Narsamma 1821537	MPHS	1,950	
241		PHC Doullhabad	E. Shyamala 2018237	MPHS	1,900	
242			S. Ramulu 1800123	MPHS	2,850	
243		PP Unit Jogipet	K.Sujatha 1808156	MPHS	1,900	
244		PHC Kondapur	K. Sarala 1703100	MPHS	6,300	
245			K. Nirmala Devi	MPHS	5,100	
246			M. Jyothi 1918593	MPHS	2,200	
247	STO Sadasivpet	PHC Athmakur	A. Deena Dayawanth 1826275	MPHS	800	
248			G.S Sumathi 1944331	MPHS	1,650	
249		MPHS Munipally	B. Chnadra Bhanu 1944331	MPHS	4,200	
250		PHC Athmakur	K. Rajamma	MPHS	6,300	
251			N. Ramulu	MPHS	4,200	
252	STO Sadasivpet	PHC Athmakur	K. Krishnaiah 1800116	OS	3,975	
253				MD. Ayub, 1802031	Driver	7,950
254				V. Hari Krishna 1812062	Attender	3,975
255	DTO Jangaon	PHC, Buchannapet	M. Kandeshwar 1315442	MPHS,	2,000	
256				B. Suvarna 2118424	MPHS,	2,000
257				S. Venkata Swamy 2122030	DRA,	1,000
258	DTO Warangal (Urban)	PHC Dharmasagar	A. Murlidhar Reddy	MPHS	5,250	
259		DM & HO, Warangal	B.Padma, 2117622	MPHA,	1,650	
260		E S I Hospital Warangal	MD. Maqbool Ali . .2100506	Theatre Asst	1,650	
261		MGM Hospital, Warangal	I.Prameela 2107809	MSW, Gr.I	1,100	
262	STO Jadcherla	MO, PHC, Janampet	S. Srinivas Goud, 1705841	Driver,	2,100	
263				P. Shyam Sunder, 1705655	MPHEO,	2,100
264		MO, PHC, Rayapur	C. Yugander, , 1747148 (Eligible ₹ 75 but drawn ₹ 150pm)	Ph. Gr. II	1,575	
265		MO, PHC, Bhoothpur	A.Ssrinivasulu, , 1750063	OS	2,105	
					7,64,680	

Annexure-3.13

(See para 3.2.12)

Excess payment of Emergency Health Care Allowance to Medical Officials

Sl No	Name of the Treasury	Name of the Doctor	Period	Amount drawn
1	DTO KB Asifabad	Dr. L. Sudhakar, Dy. Civil Surgeon	08/2018 to 06/2019 @ 4,000	44,000
2	DTO Mahabubabad	Dr. D. Sriram	01/2017 to 11/2017 @ 3,000 12/2017 to 03/2019 @ 4,000	97,000
3	DTO Narayanpet	Dr. Showbhagya Lakshmi	03/2017 to 11/2017 @ 3,000 12/2017 to 06/2019 @ 4,000	1,03,000

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4	STO Ibrahimpatnam	Dr. K. Bheema	03/2018 to 06/2019 @ 4,000	64,000
5	DTO Nagarkurnool	Dr. M. Venkat Dass, 1734127	03/2017 to 02/2020 @ 3,000	1,44,000
6	DTO Jangaon	Dr. A. Mahender 2122029	07/2018 to 09/2019 @ 3,000 10/2019 to 01/2020 @ 4,000	60,000
7	DTO Warangal (Urban)	DR. K. Padma Jt. Director 2523966	03/2019 to 08/2019 @ 3,000	18,000
8		Dr. T.Madan Mohan Rao Addl.DM & H.O 2115011	03/2019 to 01/2020 @ 3,300	36,300
9		Dr.B.Ravi Naik Dy. Director 2573006	09/2019 to 01/2020 @ 1,500	7,500
10	DTO Sangareddy	Dr.Moti Ram Rathod, 2586844	04/2019 to 01/2019 @ 4,500	45,000
11	STO Zaheerabad	Dr. B.Shankar , 2586493	08/2018 to 12/2019 @ 3,000	51,000
			Total	6,69,800

Annexure-3.14
(See para 3.2.13)

Excess payment of Rural Allowance to Medical Officials

Sl. No	Name of the DTO/STO	Name of the DDO	Name, Designation	Period	Amount in ₹
1	DTO, Mahabubabad	DM & HO Mahabubabad	Dr D. Sriram	12/2017 to 03/2019	56,500
2	STO, Banswada	CHC, Pitlam	Dr. D. Srikanth, MO	12/2017 to 11/2019	48,000
				Total	1,04,500

Annexure-3.15
(See para 3.2.14)

Excess payment of conveyance allowance to Physically Handicapped officials.

SI No.	Name of the Treasury	Name of the DDO	Name/Designation	ID No.	Amount Drawn	
1	DSTO, Kaghaznagar	Govt. High School, Ward No.14, Khagaznagar	D. Venugopal Rao, School Asst.	1324564	10,932	
2		Govt. High School (Old) Khagaznagar	Sadik Ahmed, School Asst. Physics	1324702	3,466	
3		PBC, Govt.Primary School, Gangaram Basti, Khagaznagar	P. Venkateswarlu, SGT	1324569	8,932	
4	STO, Utnoor	MEO Utnoor	Sri A. Sanjay,SGT	1315876	8,199	
5			Sri R. Parvind,SGT	1352270	8,199	
6			Smt. R. Pushpalatha, SGT	1355283	8,199	
7	STO, Madnoor	ZPHS, Jukkal	P Pandari SA/PH.Science	2036983	10,668	
8		ZPHS (G) Madnoor	D Vinayak SA/Hindi	2015012	10,668	
9		MRO,MP, Madnoor	B Dayanand SA	2030350	2,667	
10		MEO,MP, Bichkunda	Masarath LP-II	2039961	10,668	
11		UPS,Tadigi, Paraga	K Ramesh HP-II	2040330	8,001	
12		ZPHS, Shekapue(UM)	Khaja Moin LPU	2018580	10,668	
13		MEO, Jukkal		Santhosh K	2039871	5,334
14				Lakshmibai SGT	2039829	5,334
15				Srinivas S. SGT	2030189	5,334
16	DTO, Nirmal	GDC, Nirmal	G. Raghu, Asst. Prof.of Commerce	1517153	2,733	
17		PHS, Vengwapet	Adil Mohammad, School Asst. (English)	----	5,466	
18		ZPSS, Laxman Chanda	B. Chandra Nagakanth, School Asst. (Physics)	----	8,199	
19	DTO, Asifabad	MEO, PHS, Jainoor	Sri A. Dattu, SGT	1301927	2,733	
20			Sri B. Mohan, SGT	1313548	2,733	
21			Sri R. Ravinder, Hindi Pandit-II	1307976	8,298	

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22		Govt. A.H.S, Mowad	Sri K. Bheemu, SGT	1346485	8,298
23	STO, Nampally	--	Smt. C. Shashikala, SGT	1941657	2,000
24			Sri R.B. Rajaiah, SGT	1955446	3,466
25			Smt. D. Karuna Kumari, SGT	1960077	3,466
26			Sri N. Sathaiiah, Office Subordinate	1949521	6,696
27			STO, Ramannapet	MEO Valigonda	Smt. R. Sugunamma S.G. Teacher
28	Sri B. Muthyalu S.G. Teacher	1921427			330
29	MEO Ramannapet	Smt. K. Nirmala S.G. Teacher		1915199	3,963
30		Sri M. Narsimha, S.G. Teacher		1941986	1,230
31		Sri M. Thirumal Reddy, S.G. Teacher		1956293	1,230
32	DTO Bhupalpally	ZPHS , Challagariga		L. Jyothi Latha, Sr.Asst,	2148280
33		ZPHS,Mogullapally	S. Ramulu, Sr.Asst,	2142470	3,466
34		ZPHS,Peddapur	A. Sudhahkar LanguageTelugu Pandit	2141697	4,000
35		MEO, Tekumattla	N. Swathi, SGT	-	2,376
36	STO Mahadevpur	ZPHS, Kataram	M. Rajaiah, PG HM II	1519883	3,932
37	DTO Jagitial	S.K.N.R.Govt.Degree College, Jagitial	Sri N. Sandeep, Lecture in Zoology	1526539	3,533
38			Sri S. Solman Raju, Store Keeper,	1520194	4,000
39		Govt.Degree College(W), Jagitial	Sri S. Narsaiah, Store Keeper	1520825	3,533
40		Prl. G.D.C. Raikal, Jagitial	Sri Ch. Narsaiah, O.S.	1526539	3,533
41	STO Korutla	ZPHS, Joganpally, Korutla	R. Suresh, SGT	1550899	6,331
42		ZPHS Boys , Korutla	Ms. Reshma, Language Pandit (Hindi)	1553822	2,733
43		ZPHS Yakeendoor, Korutla	A.Laxmi,SA	1526345	8,199
44		ZPHS Dummunnapet, Medipally, Korutla	D.Srinivas , SGT	1526916	3,544
45	STO Gangadhara	MEO, Gangadhara	Srinivas Mahankala, SGT	1517319	13,128
46		H.M, ZPHS Kurikyala	Rijitha Musku, SA	1538936	8,752
47		H.M, ZPSS Gottubuthkur	P.Hanumanolu. SA	1517427	4,376
48	STO Huzurabad	ZPHS , Metpally	Konda Ashok. H.M – II	1520731	3,574
49		ZPHS,Godishaha	Md.Akbher, Sr.Asst.	1521785	3,574
50		Govt .Junior College Huzurabad	K. Kondal Reddy Sr. Asst	1520196	10,722
51	STO Jammikunta	MEO, Jammikunta	B. Sarangam, SGT,	1521499	3,188
52	STO Makthal	Mandal Educational Officer, Narwa	Smt. G. Bhanupriya, SGT	1759626	5,334
53			Sri S. Venkatesh, SGT	1755366	2,667
54	DTO Narayanpet	MEO, Utkoor / UPS,Nidugurthy	Sri Chandrakanth,O.S,	1741303	2,667
55		GPS Utkoor	Sri A.Mallikarjun, LFLHM,	1750036	2,667
56		UPS Mogdampur	Sri M. Sekhar Reddy, School Asst.	1740496	2,667
57		MEO, Utkoor	Sri M. Anand Kumar, SGT,	1754418	2,667
58		MEO, Utkoor	Smt. P. Seshi Rekha, SGT,	1759277	5,334
59		GHS, Ground, Narayanpet	C. Ramulu, GHM,	1703374	10,668
60		MEO, Damarigidda	Smt. A.Amala, SGT,	1759802	2,667

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61			Sri D. Anjappa, SGT,	1759803	2,667
62	STO Narsapur	MPPS, Bandarpathugal	Venkata Ramana, SGT	1838607	9,733
63	STO Ramayampet	ZPHS Madur	M.Sivarajam, Language Pandit-II	-	3,533
64	STO Bheemgal	ZPHS, Sikindrapur, Bheemgal	Sri. T.R. Eshwar, SA (English),	2018964	3,533
65		ZPHS Jagiryal, Bheemgal	Sri.K. Vittal Goud, SA (Bio),	2018640	2,266
66		ZPHS Mendora, Bheemgal	Sri T. Mahendar, SA (Bio),	2018714	3,533
67	DTO Peddapalli	ZPHS, Pandilla, Peddapalli	M.Laxminarayana, SA	-	2,667
68		MEO Kamanpur, Peddapalli	V.Sampath, SGT	1530461	8,001
69			A.Ramesh, SGT	1545024	8,001
70	STO Ramagundam	ZPHS, (Girls), Godavarikhani, Ramagundam	Pascal Mary Asantha, School Assistant	1534486	8,001
71	STO Hayathnagar	Govt. Junior College, Hayathnagar	Sri V. Yadagiri, Jr. Lecturer in Telugu,	1939946	2,667
72		ZPHS, Thorur	Sri V. Mahender Reddy, School Asst.(Bio),	1423971	2,667
73		ZPHS, Injapur	Sri P. Ganesh, School Asst. (Bio-Science)	1462422	5,334
74		ZPHS Balapur	Sri N. Kistaiah, School Asst (Biology),	1429174	6,667
75		ZPHS Injapur	Sri T. Lakshmaiah, School Asst (Telugu),	1426965	2,667
76		Primary School Balapur	Sri K. Chandrasekhar, SGT,	1423766	2,667
77		Govt. Junior College, Hayathnagar	Sri N. Vasu, Jr. Lecturer in Civics	1434060	2,667
78		ZPHS Champapet	B. Uma Devi, School Asst,	1423606	11,201
79		Primary School Ambedkar nagar	K. Sunitha, SGT,	1424244	6,534
80			R. Saritha, SGT,	1423853	2,667
81		ZPHS Champapet	K. Arjun Reddy, School Asst. (Social),	1426549	10,001
82	STO Ibrahimpatnam	MEO Manchal / UPS, Bandalemoor	Sri Md. Mazaruddin, SGT,	1426954	11,201
83		MEO, Madgula	Smt. T. Chandrakala, SGT,	-	2,667
84		MEO, Ibrahimpatnam	Smt. M. Jyothi, SGT,	1468297	2,667
85		MEO, Yacharam	Smt. P. Shantha, SGT,	1470277	5,334
86			Sri K. Ganesh, SGT,	1465688	5,334
87	DTO Siddipet	Govt,HS,Siddipet	Ch. Srinivas, SA(English),	1828020	800
88		ZPHS,Pedda Kodur	N Mahendar Reddy, SA(Maths)	1828823	800
89			V Anjali, GHM	1828103	800
90	STO Dubbak	ZPHS,Rameswarapally	S Narmada, SGT,	1836139	3,533
91		MRC, Dubbak	J Sudhakar SA(Eng)	1836119	3,533
92	STO Thoguta	MEO, Thoguta	S Rambabu SA(Social)	1836322	1,533
93			P Vijaya Kumar SA(Bio)	1824754	1,533
94	DTO Nizamabad	ZPHS, Gundaram, NZM	N.Arogya Raju. S.A.(Eng.)	2015091	17,665
95		ZPHS Amrad, NZM	D.Jaya Sagar,	2002084	9,399
96			CH.Gangadhar,	2013287	8,666
97		ZPHS Gannaram, Indalwai, NZM	Venkata Naga Vani, S.A.,	2002293	800
98		ZPHS Dichpally, NZM	S.Sampath Kumar Chary, S.A.(Tel)	2022240	3,533
99		ZPHZ Manikbhandar, NZM	P.Baswaih, S.A.(Maths),	2016142	7,066
100		ZPHS, Sirpur, NZM	D.Akbar Basha, S.A.(Maths),	2002900	3,533
101	DTO, Kothagudem	HM, ZPHS, Hemachandrapuram,	G. Sukram, SGT,	1633605	2,000

		Laxmidevipally (M),Kothagudem			
102		HM, ZPHS, Yerragunta	R. Sridhar Reddy, Junior Assistant	1619784	2,400
103		HM, GHS, Baby Camp, Kothagudem	G. Ramu, Record Asst	1618599	1,200
104		GHM, ZPHS, Laxmidevipally	D. Chinna Ram Murthy, School Asst	1634580	1,200
105		Mandal Educational Officer,Julurupadu	Jagannadham, SGT,	1641489	5,600
106			Nagalaxmi, SGT,	1612349	4,000
107			Banoth Ram. D, LFLHM,	1618066	4,000
108		GHM, ZPHS, Pusugudem	A. Satyanarayana, School Asst,	1634875	12,000
109	STO Ashwaraopet	GHM, GTWAHS, Kamalapuram	B. Naresh, SGT	1645494	3,533
110		MEO, Dhammapeta	V. Parvathi, SGT	1630080	3,533
111			M. Venkateswarlu, LFLHM,	1630717	3,533
112		HM, AGHS, Anantharam, Aswaraopet	A. Saidulu, SGT	1643739	3,533
113		GHM, ZPHS Patwarigudam, Dhammapet	T. Nageswar Rao, SA	1628989	5,066
114		GHM, AHSPV Project, Aswaraopet	H. Rambabu, SA	1628124	9,133
115		GHM, GTWABHS Parkalagandi, Dhammapet	B. Dharma, PGHM	1638251	7,066
116		MEO MP(MRC) Aswaraopet	R. Ramprasad, SGT	1624663	3,533
117		HM, ZPHS Mandalpalli, Dhammapet	V. Mohan Rao, SA	1616185	3,533
118		STO, Bhadrachalam	ZP, G.S.S , Bhadrachalam	G. Subhasini, School Assistant	1612391
119	HM, UPS, Uppusaka		K. Ramulu, SGT,	1616926	5,066
120	Principal, SJPBM, Govt Jr. College, Burghampahad,		S. Muthyalu, Record Assistant	1618534	3,533
121	GHM, GHS, Bhadrachalam		K. Suhasini, Craft Teacher	1638328	3,533
122	STO, Manuguru	Head Master, PS Vittal Rao nagar, Manuguru	G. Arun Kumar, SGT	1616818	10,599
123		Mandal Educational Office, Manuguru	T. Nageswara Rao, SGT,	1616593	8,599
124	STO, Yellandu	GHM, AGHS, Rampaid, Yellandu	K. Sujatha, SGT	1634243	3,533
125		GHM, ZPHS, Muthyapadu	T.Srinivas Rao, Jr.Asst	1636921	3,533
126		HM, GHS,(JBS), Yellandu	G.Laxmi, School Asst.	1618586	3,533
127		GHM, Govt. Tribal Welfare Ashramam High School, Koyyaguda	J.Sowmya, SGT	1634154	3,533
128			Ch.Venkataramana, School Asst.	1645664	3,533
129		GHM, Govt. Tribal Welfare Ashramam High School, Gangaram	B.Ramdhan, SGT	1628226	3,533
130			D.Venkateswarlu, SGT	1634233	3,533
131		GHM, ZPHS, Badu	J.Ravi, Sch. Asst. (Telugu)	1612906	3,533
132		GHM, ZPHS, Challasru	P.Srinivas Rao, PGHM Gr.II	1634577	3,533
133		GHM, ZPHS, Ramanjigudem	P.Sathyanarayana, SGT	1634309	3,533
134	GHM, ZPHS, Yellandu	Y.Vasavi, School Asst.	1641344	1,533	

135		GHM, Govt. Tribal Welfare Ashramam High School, Gangaram	E.Janaiah, SGT	1635587	3,445
136	DTO Gadwal	MEO, Gadwal	A.K. Laxmikantha Reddy, SGT	1724812	3,625
137			G. Venkateswarlu, SGT,	1725143	3,625
138		MPUPS, Venkampeta	Nagaraju, School Asst.,	1751606	3,625
139	DTO Wanaparthy	GHM, ZPHS, Amadadakulu	Raja Reddy, SGT	1719166	1,625
140		GJC, Gopalpet	V. Thirupathi, Jr. Asst.	1752383	3,625
141		GDC (Men),Wanaparthy	Y. Ravi Kumar, Typist,	2700266	3,625
142		HM, ZPHS, Vellatore	B. Anjaneyulu, OS	1753042	2,792
143	STO Madhira	HM, GHS, Madhira	Vemireddy Aruna Kumari School Asst.	-	4,000
144		A.O, Govt. Polytechnic, Madhira	B. Rajesh Naik, Sr. Instructor	1647525	4,000
145		Prl. Govt. Junior College, Madhira	D. Krupandam, Librarian,	1624029	4,000
146	STO Nelakondapally	----	Smt. G. Uma Devi, School Assistant	1601311	4,000
147	DSTO, Narsampet	MEO Narsampet	P. Sarangapani LFLHM	2101754	2,400
148			K. Rajeshwar Rao SGT	2104018	12,400
149			G. Bhagvan Reddy SGT	2137677	10,400
150		MEO Chennaraopet	D.Veera Bhadraiah SGT	2151321	10,200
151	STO Kalluru	MEO, Kalluru	N. Venkateswara Rao, School Asst. (SS)	1630236	3,200
152			Md. Rijayuddin, Language Pandit (H)	1630262	3,200
153		MEO, Thallada	A.Satyanarayana, Telugu Pandit Gr. II	-	1,200
154			S. Ramesh, SGT	-	1,200
155	STO Jadcherla	MEO, Jadcherla	J. Narender, SGT,	1755114	1,921
156			M. Suvarna, SGT,	1727867	1,921
157			M. Arundathi Devi, SGT,	1732478	1,921
158			K. Srujana, L.P (Telugu)	1750417	5,842
159		Principal, Dr. B.R.R. College, Jadcherla	Dr. K. Padmavathi, Lecturer in Chemistry,	2110743	3,921
160	DTO Nalgonda	GHM, ZPHS, Narkatpally	V. Kavitha, School Assistant (Maths)	1941640	6,932
161		MEO, Kanagal	D. Shankaraiah, SGT,	1901197	3,466
162			P. Jyothi Prakash, SGT,	1954102	3,466
163	STO Devarakonda	Mandal Educational Officer Chandampet	G. Saidamma, SGT	1957160	3,992
164			T. Padma, SGT,	1960388	3,992
165		Mandal Educational Officer Gundlapally	A. Upender, SGT		5,984
166			K. Dhanamma, SGT		5,984
167	STO Nakrekal	MEO Kethepally	Y. Anjaiah, SGT,	1315249	3,533
168			M. Niranjana Reddy, SGT,	1937235	1,533
169			Y. Ramanujam, SGT,	1937272	1,533
170		MEO, MPP, Nakrekal	A.Saidamma, SGT,	1937555	1,533
171			M. Chandra Reddy, SGT,	1937422	3,533
172		ZPHS, Shaligouraram	V. Ramachandraiah, SGT,	1937938	1,000
173		STO Nidamanoor	MEO, Peddavooru	Lachuma. Angothu, SGT	1908358
174	Shaik Sayyed Miya, SGT,			1952761	5,466
175	G. Vanaja Kumari, SGT,			1939485	5,466
176	Madhuri Rani Bothu, SGT,				5,466
177	Venkateswara Reddy, SGT			1923879	5,466
178	STO Chevella	MEO, Shankarpally	P. Kavitha, SGT,	1469365	3,842
179			M. Venkateswara Rao, SGT,	1462978	3,842
180			U. Venkaiah, SGT,	1470225	3,842
181			K. Shiva Kumar, SGT,	1463282	3,842
182			B. Kistaiah, SGT,	1965188	1,921

183		MEO, Shahabad, (P.S. Sardar Nagar)	M. Vanaja, SGT,	1469083	5,842
184	STO Tandur	MEO Yalala	C. Vidya Rani, SGT, (MPPS, Jakkapally)	1463733	5,109
185			Ramesh Kumar, SGT, (MPPS Raghavapur)	1467241	3,921
186		MEO, Tandur	Md. Mussaveer, School Asst (MPUPS, Bizwar)	1469882	7,842
187			Syed Hussain, SGT, , (MPPS, Chiitigutala)	146495	3,921
188		MEO, Peddamur	Sujatha, SGT, (P.S. Girmapur)	1469259	7,842
189	DTO Suryapet	HM, ZPHS, Chandupatla	Sk. Jani Babu, Record Asst.	1953333	11,799
190		Principal. Govt. Polytechnic College for Women, Suryapet	S.P. Venkata Reddy, Lecturer (EEE),	2509818	3,933
191	STO Kodad	Prl. KLN, Govt. Junior College, Nadigudem	B. Uppalaiah, Typist,	1930532	3,933
			Total		9,14,355

Annexure-3.16
(See para 3.2.15)

Excess payment of Ration Allowance

Sl.No	Name of the DTO	Name of the DDO	Name, Designation & ID No	Amount (₹)
1	DTO, Mancherial	PHC , Mandammarry	Smt. Premalatha, MPHS, 1500989	6,300
2			G. Usha MPHS,	900
3			B. Devapala, MPHS	900
4			B. Kamala, MPHS	600
5		PHC , Kasipeta	S. Kamala MPHS, 1320869	3,300
6		PHC , Hazipur	Dr. P. Archana, M.O, 1543281	4,500
7			Y. Prameela, MPHS, 2128031	4,500
8		PPU Mancherial	B. Umadevi, MPHS, 1519739	6,000
9	STO Mahadevapur	PHC Mahamuthavi	Abhi Naveen, M. O, 0851208	2,100
10			P. Chandrakala, MPHS (F), 1500999	4,200
11		PHC Kattaram	N. Harriet Beahla, MPHS(F), 1500874	4,200
12		T. Jayasheela, MPHS(F), 15529113	1,020	
13	STO Huzurabad	PHC, Chelpur	G. Neeraja, MPHS, 1315449	8,400
14		PHC, Chelpur	D. Chandrakala, MPHS, 1541866	8,400
15	DTO Mulugu	M.O, PHC, Venkatapuram	P.Swarna Latha, MPHS (F)	5,400
16		M O, PHC, Venkatapuram	B.Jyothi, MPHS(F), 2135091	4,500
17		M O, PHC, Venkatapuram	CH. Showralamma, MPHS(F), 235091	4,500
18	DTO Kama Reddy	PHC Bibipet	P. Papa, MPHS, 2032622	6,300
19			P. Bharathi Vimala, MPHS,	6,300
20			P. Chandrakala, CHO, 2000825	5,700
21		PHC, ManchaReddy	G. Sangavva, MPHS, 2032634	5,400
22		PHC, Annaram	Fareeda Begum, MPHS, 2026851	3,300
23		PHC, S.S. Nagar	Nakshathram, MPHS,202666	5,400
24			B. Yashoda, MPHS,	6,000
25		PHC, Bhiknoor	K. Nagendramma, MPHS, 2026881	9,900
26			M. Deevana, MPHS, 2026833	6,300
27		STO. Banswada	PHC,Nizamsagar	CH.Padma,MPHS, 1717009
28	PHC,Nizamsagar		H.Sayamma, MPHS, 2016096	6,300
29	PHCPitlam		CH.Manikyam, MPHS, 1819076	9,900
30	PHC,Pitlam		S.Pricilla, MPHS, 2030698	6,300
31	PHC, Hanmajiet		G. Neelaveni, MPHS, 2039898	5,100

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32		P H C, Thungalapalli	Sharadha Ester, MPHS,1537292	2,700
33			P. Vijayakumari, MPHS, 1630634	2,210
34		P. P. Unit, Sircilla	J. Rani, MPHS, 1307294	3,000
35			K. Shobha Rani, MPHS, 1529115	13,500
36		P H C Yellareddy	P. Premalatha, MPHS, 2113087	6,120
37			G. Suvatha. MPHS, 2130285	7,200
38	DTO, Sircilla	P H C. Ellanthakunta	M. Rajani, MPHS, 1535521	7,200
39		PHC Vemulawada	M. Bhagyamma, MPHS,1541824	5,100
40	STO Vemulawada	PHC, chandurthy	K. Poola, MPHS, 1535522	5,100
41		PHC, Boinpally	K. Prameela, MPHS, 153508	7,800
42			D. Sadalashmi, 210735, MPHS	16,240
43		MO MPHC, Gesugonda	N. Bhagya Laxmi, 2122117, MPHS	1,700
44	DTO, Warangal (Rural)		V. Komala, 2138312, MPHS	900
45			K. Rajamma, MPHS	4,800
46		MO, MPHC, Atmakur	M. Narsamma, 1520245, MPHS	2,700
47			Y. Sharada MPHS, 1924944	6,300
48			V. Rajithamma, MPHS, 1737154	4,080
49			Shankamma MPHS, 1716998	7,200
50	DTO Nagarkurnool	MO, PHC, Nagarkurnool	J. Mallamma MPHS, 1719434	7,200
51			B. Rama Devi MPHS, 1727756	11,420
52			B. Ranamma MPHS, 1730231	6,300
53			G. Indrammam MPHS, 1737155	10,900
54		PHC Vangoor	T. Vijaya Laxmi Bai, MPHS,1716997	7,990
55		PHC Veladanda	B. Swarnalatha MPHS,1924936	3,570
56	STO Kalwakurthy	PHC Veladanda	M. Rahegwari MPHS, 1716976	3,570
57		PHC Raghupatipet	A Sunitha MPHS, 1727569	4,080
58		PHC Raghupatipet	Yashoda MPHS, 1729501	14,450
59	STO Kollapur	PHC Kodar	M.Mangamma, MPHS, 1734225	6,900
60		PHC Vennacherla	P.Aruna, MPHS, 1737180	7,200
61			K. Nageshwaramma MPHS, 1744637	8,100
62	STO Rajendranagar	MO, PHC, Narsingi	E. Bhuvaneshwari MPHS, 1468776	9,000
63			P. Annapurna MPHS, 1833016	8,400
64		PHC Kondurg	Esther Merlin, MPHS,1732721	3,740
65	STO Shadnagar	PHC Talakondapally	M. Shashikala, MPHS,1730236	3,000
66		PHC Kothur	K. Jagadeshwaramma MPHS	12,300
67		PHC, G.I. Pally	V. Nagamalleswari MPHS, 1730913	5,950
68			B. Suvarna MPHS, 2118424	6,000
69	DTO Jangaon	PHC Bachannapet	M. Rama Devi MPHS, 2125071	4,800
70			S. Venkata Swamy DRA, 2122030	3,000
71		PHC, Raghunathpally	N. Jhansi Rani MPHS, 1315427	5,950
72		PHC, Lingala Ghanpur	Yanna Marry MPHS,	10,500
73		DM & H.O Warangal	V.Vasanth Rani MPHS,	3,300
74	DTO Warangal (Urban)	PHC Dharmasagar	M. Vijayaaxmi MPHS, 2107348	10,500
75		E S I Hospital Warangal	G. Sugandhi Radiographer, 1352114	1,925
76		GMH Hanumakonda	J. Leelavathi MPHS, 2110065	2,100
77			D. Jhansi Laxmi 1932877, MPHS	16,750
78	STO Toopran	PHC, Yeldurthy	M. Susheelamma 1821552, MPHS	3,900
79			P. Ramulamma 1948342, MPHS	16,750
80		PHC Toopran	B. Vijaya Kumari 2557655, MPHS	1,870
81			N. Mangamma MPHS, 1924906	6,300
82	DTO Sangareddy	M.O, PHC Kandhi	C. Padma MPHS, 1826260	17,700
83			D.Sarada, MPHS, 1821568	3,000
84			V. Sharamma MPHS, 1937742	12,000
85		PHC, R.C. Puram	K. Chandra Kumari MPHS, 2000798	6,900
86			Krishnaveni M. MPHS,	4,080
87		RHC, Patancheru	T. Vanisree MPHS, 1821540	12,410
88	STO Patancheru		K.Anasuya MPHS,.1737177	9,980
89		PHC, Gummadidala	G. Chandrakala MPHS, .1730021	3,740
90			K. Vijaya Laxmi MPH, 1808173	3,910
91		PHC, Jinnaram	N. Jayalaxmi MPHS, 1808134	6,000

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92		RHC, Patancheru	P. Shobha RaniMPHS, 1802022	11,220	
93	STO Andole	PHC Hathnoora	Mohd Shabuddin, Sweeper,1829413	6,300	
94			V. Laxmi Bai 1800121 Sweeper	1,200	
95			B.Megavath 1814833 MPHS	6,930	
96			R. Narsamma 1821537 MPHS	3,900	
97			PHC Doulthabad	E. Shyamala 2018237 MPHS	5,700
98			PP Unit Jogipet	K.Sujatha 1808156 MPHS	5,700
99	STO Sadasivpet	PHC Kondapur	K. Sarala MPHS 1703100	12,600	
100			K. Nirmala Devi MPHS	10,200	
101		PHC Athmakur	M. Jyothi MPHS 1918593	6,600	
102			A.Deena Dayawanth MPHS 1826275	2,400	
103			G.S Sumathi MPHS 1944331	3,300	
104		MPHS Munipally	B. Chnadra Bhanu MPHS 1944331	12,600	
105		PHC Athmakur	K. Rajamma MPHS	12,600	
					6,73,755

Annexure-3.17
(See para 3.2.16)

Excess payment of Risk Allowance

Sl.No	Name of the DTO	Name of the DDO	Name Designation & ID No	Amount in ₹
1	DTO Bhoopalpally	MO, PHC, Mogulapally	B. Ramesh, Lab Technician, 2152447	1,800
2			D. Krishna, Lab Technician, 2152961	900
3			Ch. Mamatha, Staff Nurse, 2152131	2,700
4		MO.PHC, Velishala	K. Shobharani, Medical Officer,2141106	1,350
5	DTO Siddipet	PHC Kondapak	R Rajaiah, Lab. Tech, 1829405	1,600
6		Govt.Tem. Hospitalised Ward, Siddipet	P Anjaneyulu, Lab-Tech, 1830101	1,600
7	STO Kukkatpally		D. Suneetha, PHN, 1443069	2,125
8	STO Nakrekal	MO, PHC. Katamghar	A Josphene, Staff Nurse,	3,000
9		MO, PHC, Kethepally	K. Raghu, Lab-Techn Gr-II 1930038	2,800
10		MO, PHC, Ogede	K. Jhansi Lakshmi, Staff Nurse, 1930123	3,450
			Total	21,325

Annexure-3.18
(See para 3.2.17)

Irregular Drawal of Academic Allowance

Sl. No	Name of the Treasury	Employee Name, ID No. & designation	NAME OF DDO	Amount in ₹
1	DTO, Yadadri Bhongir	DR.CH. Chandra Reddy, M.O	PHC Thurkapally	9,600
2		DR. Saraswathi1756058, M/O		4,800
3		DR.G. R. Sravan Kumar, 1962253		5,100
4		P. Dakshayani0373036, M.O	PHC Bibinagar	13,200
5		DR. Ravinda Rani, 2577221, M.O		13,200
6		Rapolu Praveen1646716, M.O		PHCKondamadugu
7	Divnl-Sub Treasury Office, Choutuppal	Dr. M. Shiva Prasad2042696, M.O	PHC, Thangadapally	4,500
8		Dr. U. Yadagiri2042700, M.O		4,500
9		Dr. J. Santhosh Reddy1642009, M.O	PHC, S.Narayanapur	900
10		Dr. Deepthi 2042671, M.O		4,500
				71,400

Annexure-3.19
(See para 3.2.18)

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

Sl.No	Name of the Treasury	Un-disbursed amount in CINB A/c in ₹	Balances as on
1	DTO Nizamabad	2,11,28,035	18-09-2019
2	DTO Jagtial	19,67,823	06-09-2019
3	DTO Karimnagar	1,11,51,407.87	18-09-2019
4	STO Bodhan	9,88,019	24-09-2019
5	DTO Khammam	49,98,677	24-01-2020
6	DTO Mahabubnagar	18,83,440	12-03-2020
7	DTO Suryapet	54,91,521	27-02-2020
8	DTO Warangal (Urban)	2,02,89,122	24-01-2020
Total		6,78,98,044.87	

Annexure-3.20
(See para 3.2.19)

Failed transactions in e-kuber

Sl. No	Name of the DTO/STO	No. of failed transactions during 2018-19 & 2019-20
1	DTO Medchal	33
2	STO Medchal	17
3	DTO Vikarabad	14
4	STO Kodangal	9
5	STO Mominpet	5
6	STO Pargi	4
7	STO Bellampally	1
8	STO Yellareddy	7
9	DTO Adilabad	16
10	DTO Mancherial	6
11	DTO Jagtial	22
12	DSTO Armoor	17
13	STO Bheemgal	5
14	DTO Siddipet	12
15	STO Gajwel	12
16	STO Bodhan	38
17	DTO Nizamabad	19
18	DTO Karimnagar	2
19	DTO Kothagudem	293
20	STO Bhadrachalam	18
21	STO Manuguru	15
22	STO Yellandu	42
23	DTO Gadwal	373
24	DTO Wanaparthi	151
25	STO Nelakondapally	7
26	DTO Hyderabad (Urban)	1,454
27	DTO Khammam	61
28	STO Kalluru	3
29	DTO Mahabubnagar	104
30	STO Devarakonda	57
31	STO Chevella	7
32	DTO Suryapet	43
33	STO Kodad	8
Total		2,875

Annexure-3.21
(See para3.3.1)**Excess payment of pension due to inadmissible Dearness Relief and Medical Allowance.**

Sl No	DTO/STO	Name of pensioner	PPO No	Reason	Period	Excess amount paid (Rs)
1	DTO Mahaboobabad	Md. Najimunnissa	ZP-WGL-4094-FP-2014	Compassionate appointment	09/2014 to 03/2019	2,12,134
2	STO Huzurnagar	P. Nagalaxmi	NLG-FP-LB-006678	Compassionate appointment	09/2010 to 04/2011	12,248
3	STO Medchal	N. Bharathi	341-ZP/FP	Compassionate appointment	07/2017 to 05/2018	20,386
4	STO Ramannapet	E Jyothi	04-003964/FP	Compassionate appointment	04/2013 to 10/2015	1,50,573
5		M. Jayamma	NLG-FP-0006286	Compassionate appointment	07/2009 to 03/2011	29,770
6	DTO Adilabad	P. Rajitha	POL/AD/2282/FP/2014	Compassionate appointment	06/2015 to 10/2015	27,533
7		P. Jayasree	01-003227/FP	Compassionate appointment	10/2016 to 01/2017	13,599
8	STO Kagaznagar	B. Srilatha	01-003273/FP	Compassionate appointment	04/2017 to 02/2019	1,37,189
9	STO Uttoor	G. Shantha Bai	01-003370	Compassionate appointment	03/2018 to 02/2019	89,024
10	STO Makthal	Laxmi	11-004704/FP	Compassionate appointment	07/2018 to 06/2019	54,239
11	DTO Narayanpet	Sawaramma	11-F-000499	Compassionate appointment	03/2014 to 06/2019	1,17,118
12		Annapurna @ Shyamala	11-004651/FP	Compassionate appointment	05/2018 to 01/2019	80,088
13	STO Narsapur	G Padma	ESI/MDK/1180/FP/2018	Compassionate appointment	01/2019 to 03/2019	14,628
14	STO Armoor	Zaheera Begum	SE.R/NZB/1123/FP	Compassionate appointment	09/2018 to 12/2018	16,256
15	STO Bodhan	Battu Godavari,	EEID/NZB/4707	Compassionate appointment	03/2016 to 08/2019	1,33,970
16		B. Digamber	02-007244/FP	SP & FP	04/2018 to 08/2019	1,05,504
17		Koteshwaramma	02-002875/FP	SP & FP	06/2019 to 08/2019	11,184
18	DTO Peddapalli	Jameela Sulthana,	04-F-001621/FP	SP & FP	01/2018 to 08/2019	49,736
19		D. Radhamma	REV-KNR-000387/FP	SP & FP	04/2014 to 01/2017	35,700
20	STO Ramagundam	K. Laxmi	S- 002335/FP	SP & FP	04/2014 to 06/2017	99,859
21	STO Hayathnagar	A. Madhuri Latha	07-002081/FP	Compassionate appointment	07/2015 to 02/2017	1,53,926
22		R. Rama Devi	11-FG-003215	Compassionate appointment	04/2014 to 12/2015	61,175
23	DTO Nizamabad	Suman Pujari,	02S002268	SP & FP	02/2017 to 08/2019	1,62,077
24		Narsimha	02-010171-SP	SP & FP	03/2014 to 03/2016	77,822
25		Shyamala	INS002309	SP & FP	01/2018 to 08/2019	50,087
26		Shakunthala	02SGC006985	SP & FP	04/2014 to 10/2014	49,980
27	DTO Karimnagar	R Laxmi	03-SGC-010652/FP	SP & FP	04/2014 to 08/2019	2,13,272

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28		N Sujatha	GRSHH/2933/SP	SP & FP	08/2017 to 08/2019	65,996
29		Mazhari Begum	03-S-002034	SP & FP	04/2014 to 08/2019	2,67,058
30		Fakrunnisa	S-003223	SP & FP	04/2014 to 08/2019	1,36,426
31		K Sathyamma	MED-KNR-S-001142	SP & FP	04/2014 to 08/2019	1,45,592
32		N Satyavathi	EE1/KMNR/001838	SP & FP	04/2015 to 08/2019	1,32,232
33		Rajamallu	SG-03-008401	SP & FP	04/2014 to 08/2019	1,85,992
34		T Rajamma	03-SGC-010364	SP & FP	04/2014 to 08/2019	2,20,311
35		TBhagyavathi	03-003556	SP & FP	04/2014 to 08/2019	1,40,959
36		N Vijayalaxmi	03-FG-002140	SP & FP	04/2014 to 08/2019	2,44,058
37	DTO Kothagudem	M. Sowjanya	10-003173/FP	Compassionate appointment	03/2017 to 03/2018	55,661
38		M. Shobha Rani	APSP/ NZB/ 1141/FP	Compassionate appointment	02/2015 to 01/2017	44,369
39	STO Bhadrachalam	M. Janakamma	10-SGC-007739/FP	SP & FP	07/2018 to 09/2019	79,654
40		Vamma	10-SGC-005540/FP	SP & FP	01/2019 to 09/2019	34,286
41	STO Yellandu	M. Koteswari	10-003444/FP	Compassionate appointment	01/2015 to 09/2019	1,40,155
42	APPO, Narayanaguda	S. Kanaka Rajulu	06-075895 /FP	Compassionate appointment	04/2016 to 11/2017	2,17,420
43		S. Prathibha	16-067911/FP	SP & FP	04/2017 to 11/2019	2,01,785
44		Rajani. S. Kala	06-SGC-042881/FP	SP & FP	04/2014 to 04/2017	1,74,922
45		A. Nirmala	06-F-009415	Compassionate appointment	04/2014 to 02/2015	41,842
46	APPO Punjugutta	Meharunnisa Begum	00230/SP/06-07	SP & FP	11/2015 to 11/2019	2,08,052
47		A. Sugunamma	06-S-034359/FP	SP & FP	04/2018 to 10/2019	1,62,675
48		S. Padmaja	06-SGC-056458/FP	SP & FP	06/2018 to 11/2019	1,73,526
49		P. Sowmya Reddy	06-S-041327/FP	SP & FP	04/2018 to 11/2019	1,24,177
50		K. Maheswari	06-080954/SP	SP & FP	11/2016 to 06/2018	77,336
51		T.V.S.N. Janaki Devi	20-SGC-014697/FP	SP & FP	11/2016 to 04/2018	72,601
52		R. Ratnam	06-SGC-042363/FP	SP & FP	03/2019 to 11/2019	60,428
53		K. Yadamma	06-S-057786/FP	SP & FP	01/2018 to 11/2019	32,977
54		P. Janaki Bai	06-SGC-004665/FP	SP & FP	05/2019 to 11/2019	18,744
55		O. Sreedevi	Police/ Hyd/1198/FP	Compassionate appointment	11/2017 to 10/2019	1,45,680
56	K. Priyadarshini	M&H/HO/2859/2017/FP	Compassionate appointment	06/2018 to 10/2019	57,795	

57	APPO, Secunderabad	N.C.Suguna	06-S-011338/FP	SP & FP	01/2018 to 10/2019	94,787
58		G. Bharatha Rani	06-S-030242/FP	SP & FP	02/2018 to 10/2019	1,19,268
59	STO, Medipally	A. Bhagya Laxmamma	72-000006/FP	SP & FP	08/2018 to 10/2019	78,960
60	DTO, Gadwal	Julamma	11-SA-Mbnr-GDC- 02919/FP	SP & FP	02/2019 to 10/2019	23,670
61		N. Vahini	ZPHS/Wgl(R)/1898 /FP	Compassionate appointment	04/2018 to 09/2019	72,444
62	DTO Kothagudem	M. Sowjanya	10-003173/FP	Compassionate appointment	03/2017 to 03/2018	55,661
63		M. Shobha Rani	APSP/ Nzb/ 1141/FP	Compassionate appointment	02/2015 to 01/2017	44,369
64	STO Bhadrachalam	M. Janakamma	10-SGC-007739/FP	SP & FP	07/2018 to 09/2019	79,654
65		Vamma	10-SGC-005540/FP	SP & FP	01/2019 to 09/2019	34,286
66	STO Yellandu	M. Koteswari	10-003444/FP	Compassionate appointment	01/2015 to 09/2019	1,40,155
67	APPO, Malakpet	K. Malathi	06-SGC-027814/FP	SP & FP	04/2014 to 01/2020	2,56,555
68		Haimavathi	06SGC056168/FP	SP & FP	01/2017 to 01/2020	2,18,376
69	APPO, Nampally	Susheela Devi Jaiswal	06-S-002252	SP & FP	04/2014 to 01/2020	4,30,436
70		A. Sucharita	06F005111	SP & FP	04/2014 to 01/2020	3,28,115
71		B. Lalitha Bai	06S038604/F	SP & FP	11/2015 to 01/2020	1,22,018
72		D.I. Daniel	06SGC052834	SP & FP	09/2018 to 01/2020	91,155
73	DTO Khammam	J.S.M. Suguna Bai	10-002671/FP	SP & FP	04/2014 to 03/2017	1,75,572
74		V. Naga Padmaja	10-002981/FP	Compassionate appointment	11/2015 to 12/2019	1,39,855
75		A. Rajani	FP-000062/2014	SP & FP	03/2015 to 01/2016	22,172
76	DTO Suryapet	Ch. Nagalaxmi	10-003040/FP	Compassionate appointment	02/2012 to 05/2015	3,20,778
77	STO Sadasivpet	A.Nagarani	ZPHS/SRR/1182/F P/2018	Compassionate appointment	09/2019 to 01/2020	21,120
78	DTO Kodad	V. Laxmi	04-003972/FP	Compassionate appointment	06/2014 to 08/2014	26,477
79	DTO Warangal (Urban)	T. Aruna Devi	09-SGC-013368-F	SP & FP	02/2008 to 03/2014	4,04,057
80		K. Saramma	09-012869-SP	SP & FP	10/ 2015 to 12/2019	2,83,143
81		K. Sujatha	09-004779-FP	SP & FP	09/2015 to 12/2019	1,32,988
82		D. Sakkubai	09-S-001379	SP & FP	03/2016 to 12/2019	1,26,454
83		P.D.Kamala	09-016213	SP & FP	01/2019 to 12/2019	69,300
84		G.Anasurya	LF-WGL-F-001137	SP & FP	07/2016 to 11/2017	35,138
85		M.A Rahaman	09-SGC-013368-F	SP & FP	02/2019 to 12/2019	61,319
86	STO	B.Ratna	05-SGC-005349	SP & FP	02/2019 to	62,436

	Zaheerabad			12/2019	
		Total			99,12,504

Annexure-3.22

(See para 3.3.1)

Excess Payment of Additional Quantum of Pension & Dearness Relief

Sl. No	DTO/STO	Name of the pensioner	PPO No	Period	Excess amount paid (Rs)
1	DTO	M. Kalavathi	09-SGC-006762/FP	11/2017 to 03/2019	43,463
2	Mahaboobabad	G. Shanthamma	LF-WGL-S-000501/FP	07/2018 to 03/2019	12,827
3	STO Huzurnagar	B. Rajamma	A-2/NLG-SP-AH-001434/FP	10/2016 to 04/2018	25,881
4	STO Miryalaguda	D.Kusuma Kumari	001804/FP	03/2013 to 05/2014	26,869
5	STO Nampally	M Suseela	04-004453/FP	05/2018 to 04/2019	32,648
6		G Muthamma	845-FP-2001-ZP	06/2017 to 04/2019	31,110
7		Tahera Begum	NLG-AH-SP-002411/FP	11/2017 to 04/2019	24,492
8	DTO	P. Shobha	01-SGC-003498	01/2017 to 05/2019	95,658
9	Mancherial	V Bhoodevi	01-002254-FP	01/2017 to 05/2019	42,248
10	STO Kagaznagar	Jharna Biswas	01-007642/FP	01/2017 to 05/2019	1,43,156
11		Smt. G. Nalini	01-002556/FP	01/2017 to 05/2019	1,07,131
12		S. Padma Devi	01-FG-001904	01/2017 to 05/2019	98,830
13		N. Padmalatha	01-SGC-004374/FP	01/2017 to 05/2019	98,830
14		L. Vijaya Laxmi	01-SGC-004809/FP	01/2017 to 05/2019	92,492
15		D. Bhoolaxmi	01-SGC-004601/FP	01/2017 to 05/2019	86,670
16		M. Yadalaxmi	01-SGC-003627	01/2017 to 05/2019	83,939
17		S. Laxmi	01-SGC-005803/FP	01/2017 to 05/2019	98,557
18		S. Anasuya	01-SGC-004484/FP	01/2017 to 05/2019	95,652
19		G. Chappalrani Das	01-FG-001575	01/2017 to 05/2019	73,276
20	STO Madnoor	Ameena Bee	Edn-NZB-S001821	04/2014 to 04/2017	54,558
21	STO	M.Helenemma	02-SGC-003830	07/2016 to 05/2019	86,814
22	Yellareddy	Imam Bee	F001769/FP	07/2017 to 05/2019	32,759
23	DTO Adilabad	N. Shyamala	01-SGC-003679/FP	--	1,05,127
24		S. Lingamma	01-SGC-003781/FP	--	83,933
25		Sindhu Bai	01-S-001917/FP	--	75,879
26		Gaya Bai	01-SGC-002518/FP	--	75,879
27		Azeemunissa Begum	415-ZP-ADB	--	42,880
28	DTO Nirmal	G. Sathayavva	01-006248/FP	01/2018 to 05/2019	64,705
29		Afsari Begum	Proh-Ex-ADD-S-0001923/FP	07/2018 to 05/2019	54,484
30		M. Laxmi	R&B-ADB-S-0001760/FP	07/2016 to 05/2019	47,886
31		Khurtuza Begum	01-SGC-005332/FP	10/2017 to 05/2019	40,298
32		V. Laxmi Bai	01-SGC-003799/FP	01/2017 to 05/2018	33,659
33		Najma Begum	01-SGC-002116/FP	01/2017 to 06/2018	38,580
34		DTO Asifabad	K. Venkatamma	ZP-ADB-306/FP	01/2017 to 05/2019
35	STO Kodangal	Buchamma	11-SGC-005609-FP	06/2018 to 03/2019	14,290
36		Anjilamma	11-FG-002411-FP	12/2018 to 03/2019	8,988

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37	STO Makthal	Smt.Maqbool Begum	11-S-003145/FP	01/2015 to 07/2019	84,454
38		Smt. Laxmamma	96525/FP	01/2015 to 07/2019	31,240
39	STO Narsapur	K. Yashoda	3-9-90-FP	07/2015 to 07/2019	44,449
40		P Anasuya	B3-259-96	01/2017 to 07/2019	41,036
41	STO Ramayampet	Tahara Bee	POLICE-HYD-SP-004064-FP	08/2016 to 07/2019	19,686
42	DTO Siddipet	M. Prameela	05-SGC-005067/FP	03/2018 to 01/2019	84,318
43	DTO Kothagudem	M. Prameela	000878/FP	08/2016 to 09/2019	58,319
44	STO Bhadrachalam	M. Venkamma	002170/2001/FP	09/2015 to 09/2019	70,941
45	STO Yellandu	T. Lakshamma	00098/FP	07/2017 to 09/2019	39,000
46	APPO Narayanguda	A. Yashoda	06-SGC-0062124/FP	08/2018 to 11/2019	37,752
47	APPO Punjagutta	M. Parimala	06-F-005895/FP	02/2015 to 10/2019	96,332
48	APPO, Secunderabad	N.C.Suguna	06-S-011338/FP	01/2018 to 10/2019	76,568
49	DTO Gadwal	Zubeda Begum	11-SGC-006116/FP	04/2019 to 10/2019	21,658
50	DTO Wanaparthy	Zuleka Begum	11-F-001649	08/2017 to 10/2019	45,981
51	DTO Wanaparthy	A. Sulochamma	F-002144	02/2019 to 10/2019	31,887
52	STO Madhira	Ch. Swarajyam	10-FG-001538	03/2016 to 11/2019	1,07,971
53		B. Dhana Laxmi	06-SGC-003048/FP	04/2014 to 11/2018	1,03,951
54	STO Nelakondapally	M. Purnamma	000482/92/FP	04/2014 to 11/2019	67,668
55		D. Kamamma	000979/FP/2000	07/2018 to 11/2019	23,970
56		R. Veeramma	005763/FP	06/2019 to 11/2019	12,246
57	STO Vemulawada	N.Satya Laxmi	03-SGC-004292	07/2016 to 06/2017	41,442
58		S. Anasuya	03-S-003722	07/2014 to 06/2015 07/2019 to 11/2019	20,555
59	STO Achampet	Smt B. Sugunamma	LF-MBNR-MED-F001298	06/2017 to 01/2020	48,138
60	DTO Khammam	Kareemunissa Begum	10-SGC-003123/FP	04/2014 to 12/2019	1,52,549
61		M. Sesharatnam	10-SGC-002796/FP	03/2018 to 12/2019	70,840
62		E. Tulisamma	10-SGC-003045/FP	07/2017 to 06/2018	47,226
63	STO Kalluru	P. Dhanalakshmi	10-SGC-003817/FP	02/2016 to 06/2019	1,14,868
64		D. Koteswari	10-SGC-004137/FP	02/2017 to 10/2019	97,798
65		V. Chandrakala	10-SGC-003100/FP	04/2019 to 12/2019	24,165
66	STO Sathupally	Bh. Sarala Rani	10-022692/FP	07/2014 to 06/2018 & 07/2019 to 12/2019	1,35,144
67		J. Laxmi Kantham	10-SGC- 002807/FP	07/2016 to 06/2019	98,292
68		Fathima Begum	10-SGC-002867/FP	07/2016 to 06/2019	98,292
69		M. Shakunthala	10-F-001488	07/2016 to 12/2019	94,404
70		P. Suseela	10-SGC- 002698/FP	07/2017 to 12/2019	89,664
71		D. Satyavathi	10-SGC- 002702/FP	07/2017 to 12/2019	89,664
72		G. Rama Seethamma	10-SGC-002824/FP	07/2017 to 12/2019	78,468
73	DTO Mahabubnagar	S. Satyamma,	11-S-004451/FP	08/2016 to 02/2020	1,89,859
74		Anasuya,	11-SGC-006384/FP	07/2017 to 02/2020	95,576
75		K. Kumidivathi Devi,	11-SGC-005190/FP	07/2018 to 02/2020	67,340

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76		K. Rameshwaramma,	11-SGC-005136/FP	01/2018 to 06/2019	59,598
77		Haleema Bee,	11-SGC-005371	07/2017 to 06/2019	45,432
78	STO Jadcherla	K. Sakku Bai	11-SGC-004134	05/2017 to 06/2019	81,994
79	STO Nagarkurnool	V.Sumitra Devi	11-SGC-005543-F	09/2018 to 06/2019	26,426
80	STO Kollapur	N. Subhadramma	11-S-000288	04/2014 to 01/2020	23,782
81	DTO Nalgonda	A. Anjamma,	76-ZP-1989/FP	04/2014 to 01/2020	1,27,510
82		A. Laxamma	59-ZP-1989/FP	04/2014 to 01/2020	1,23,260
83		M. Laxamma	LF-WGL-SP-001121/FP	04/2015 to 01/2020	1,17,339
84		S. Kamalamma	04-SGC-003321/FP	04/2014 to 01/2020	1,26,931
85		Yellamma	NLG-001945/FP	04/2014 to 06/2015	25,736
86		K. Somamma	04-SGC-006424/FP	07/2019 to 01/2020	25,606
87		Sakeena Bee	04-S-003266/FP	07/2019 to 01/2020	19,369
88		Meeram Bee	04-SGC-002759/FP	04/2014 to 01/2020	94,127
89		Khursheed Begum	04-F-001737	03/2015 to 06/2018	69,954
90		STO Devarakonda	A. Vekamma	04-F-000695	04/2014 to 01/2020
91	V. Laxmi		04-F-001388	06/2017 to 01/2020	46,705
92	R. Buchamma		NLG-R&B-SP-004279/FP	06/2017 to 01/2020	44,984
93	K. Ramulamma		NLG-ADAH-FP-005098/FP	07/2017 to 01/2020	43,642
94	Kousarunnisa Begum		04-S-003055/FP	07/2018 to 01/2020	37,959
95	N. Prameela		NLG-Pol-002318/FP	08/2015 to 12/2016	28,698
96	STO Nakrekal	P. Janakamma	04-F-001794	07/2018 to 06/2019	35,184
97		A. Janakamma	NLG-SP-POL-000632/84-85	11/2014 to 01/2020	15,816
98	STO Nidamanoor	Bismilla Bee	002196/FP	08/2015 to 01/2020	76,352
99		D. Venkatamma	NLG-SP-ID-000932/FP	12/2015 to 01/2020	52,771
100		K. Parvathamma	NLG/002521/FP	07/2018 to 01/2020	27,232
101	STO Chevella	Zahera Bee	518-PR-RRD-4520/FP	02/2018 to 02/2020	46,094
102	STO Shadnagar	S. Anasuyamma	11-S-003663- FP	07/2017 to 06/2018	39,606
103	STO Tandur	Sharada	06-SGC-002458/FP	05/2018 to 06/2019	26,026
104	DTO Sangareddy	S. Shankaramma	05-S-002152	04/2014 to 05/2016	47,376
105		Manamma	00494-SP-Pol-Mdk-F	07/2015 to 04/2016	13,640
106		Chooti Bee	000523-SP-Pol-Mdk-F	07/2015 to 04/2016	13,640
107		Raheema Bee	000870-SP-Pol-Mdk-F	04/2014 to 06/2019	47,527
108		G.Prabhavathy	05-S-003129	07/2015 to 04/2016	30,448
109		Abedunnisa Begum	001527-SP-Pol-Mdk-FP	07/2015 to 04/2016	18,620
110		Galamma	7633-F	08/2015 to 05/2016	13,151
111		K. Sanjevamma	001048-SP-Pol-Mdk-FP	07/2015 to 04/2016	14,892
112		Parwathamma	00073-SP-Pol-Mdk-FP	04/2014 to 05/2016	47,766
113	STO Sadasivpet	Sona Bai	05-S-001988-FP	04/2015 to 04/2016	31,862
114		Juleqa Begum	001359-FP-DSWO-Mdk	04/2014 to 03/2016	25,108
115	DTO Suryapet	Y. Savithamma	04-F-000834	07/2016 to 02/2020	80,242
116	STO Kodad	K. Venkat Ramma	NLG-FP-NSC-004488	02/2016 to 06/2018	37,185
117		T. Saroja	04-F-001722	01/2018 to 06/2018	25,410
118	STO Patancheru	G. Kamalamma	05-12354	11/2017 to 12/2017	17,054

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119	STO Chandur	V. Shamalatha	04-FG-002972	01/2019 to 01/2020	52,819
Total					70,88,055

Annexure-3.23

(See para 3.3.1)

Excess payment of pension due to wrong consolidation

Sl. No	Name of STO	Name of Pensioner PPO No	Wrong consolidation in	Period	Excess Amount paid (₹)
1	STO Narsampet	Sajida Begum LF-WGL-F-001151	RPS 2015	03/2015 to 10/2019	1,04,168
2	STO Chandur	V. Shamalatha 04-FG-002972	RPS 2010 & RPS2015	11/2010 to 04/2020	5,38,751
Total					6,42,919

Annexure-3.24

(See para 3.3.1)

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

Sl No	Name of the DTO/STO	Name of the pensioner	PPO No	Commuted part of Pension to be recovered	Period of excess payment	Excess paid in ₹
1	DTO Narayanpet	Ashamma	Dy. CEO-ZPP/Mbnr/ 568/2017	5,747	3/2019 to 6/2019	22,222
2	STO Hayatnagar	A. Ramachander Rao	09-018583/SP	9,872	06/2016 to 06/2019	3,65,264
3	APPO Tarnaka	M.V Ranga Rao	APDDCG/Hyd/SP/ 012656	1,165	7/2019 to 10/2019	4,660
4	STO Kukatpally	K. Gopala Krishna	72-0000170/SP	11,666	02-07-2018 to 9/2018	34,998
5		CH. V.L. Ranga Nayakamma	72-0000012/SP	13,598	06-09-2017 to 9/2017	11,332
6		P Purushotham	72-0000037/SP	12,290	06-09-2017 to 9/2017	10,242
7	STO Narsampet	K. Ekambaram	09-S-005095	604	03/1998 to 2/1999	7,248
8	STO Madhira	P. Venkateswarlu	1780/SP/2015	231	28-10-2015 to 11/2019	11,349
9	STO Chandur	G. Yadagiri	Nlg-SP-LB-000435	50	04/2006 to 01/2020	8,265
10	DTO Warangal (Urban)	T. Aruna Devi	09-SGC-013368-F	3,095	11/2011 to 2/2020	3,09,500
Total						7,85,080

Annexure-3.25
(See para 3.3.1)

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

Sl No	Name of STO	Name of Pensioner	PPO No	Excess Amount paid (₹)
1	STO Hayatnagar	T. Aruna	07-006070/FP	1,96,069
2	DTO Karimnagar	Md. Sohail Khan	03-F-002894/FP	77,976
3	APPO, Narayanaguda	M. Vijaya Lakshmi	06-019365/FP	1,05,399
4		K. Padmavathi	Sectt /H/2615/FP	72,897
5		B. Chenamma	Labour /Hyd/375/FP	43,974
6	APPO, Secunderabad	G Anuradha	06-076535/FP	8,04,592
7		S. Devi	Pol/Hyd/3408/FP12	84,480
8	APPO, Punjagutta	M. Narayanamma	Ayush/FP/006869	3,51,567
9		S.A. Ratna	06-S-043668/FP	3,73,879
10	APPO B&MO, Nampally	Mohd Awam Zubair	---	17,019
11	STO Banswada	D. Gouramma	02-002994/FP	79,796
12		T. Bhudevva	FP-000096	75,465
Total				22,83,113

Annexure3.26
(See para3.3.2)

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

Sl No	Name of the treasury	Name of the pensioner	PPO NO	Period of ineligible Family Pension	Amount of Pension
1	STO, Luxettipet	Jayasheela	Police-ADB-FP00015	12-06-2005 to 06-10-2010	2,18,121
2		M.Saroja	Police-ADB-FP001620	01-02-2010 to 06-10-2010	37,031
Total					2,55,152

Annexure-3.27
(See para 3.3.3)

Non/Short deduction of Income tax from pensioners

Sl. No	ID No.	Name of the pensioner & PPO No.	Pension paid	Tax including cess to be deducted	IT deducted	IT to be deducted
1	DTO Mahabubabad	G.Shankarnath 09-021341-SP	5,30,442	8,526	-	8,526
2		M.Yesumani 09-023847-SP	4,52,098	8,429	-	8,429
3		K.Ravindra Prasad Rao, 09-023867-SP	5,37,768	12,884	-	12,884
4		R.S.Johnson 09-016069-SP	7,32,028	19,326	-	19,326
5		M.Damodar 09-017254-SP	6,84,605	40,478	-	40,478
6		09-023197-SPV.Satyanarayana	6,20,084	13,254	-	13,254
7	STO Miyryalaguda	A. Anjaiah 04-SGC-008648	4,92,692	7,930	-	7,930
8	STO, Banswada	P.Amarnath 64-000208/SP	20,10,757	3,70,476	1,35,000	2,35,476
9	DTO, Warangal	B. Laxminaryana 09-025153/SP	3,54,900	775	-	775

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10	(Rural)	K. Bikshapathy 09-023612/SP	4,74,414	6,990	-	6,990
11		G. Venkaa Ramaich 74-000202/SP	3,68,540	1,484	-	1,484
12		S.Ravinder 74-000153/SP	3,91,044	2,654	-	2,654
13		K. Ashok Anand 74-000124/SP	10,58,235	1,20,089	-	1,20,089
14	STO Shadnagar	K. Sree Sailam, 11-SGC-010523/SP	4,27,668	4,548	-	4,548
15	STO Andole	Y.Chandraiah, 70-000268/SP	12,78,807	1,88,908	-	1,88,908
16	DTO Warangal (Urban)	P.Narayana, 09-016749-SP	8,15,773	67,720	-	67,720
17		G.Narsimha Reddy, 09-SGC-011176	9,36,513	92,834	-	92,834
				Total	-	8,32,305

Annexure-3.28

(See para 3.3.9)

Short payment of pension due to erroneous consolidation

SI NO	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	STO Miryalaguda	N Chandraiah 06-SGC-005277	The Service pensioer was paid @ ₹34,157 instead of ₹34,574 due to wrong consolidation under RPS 2015 scales.
2	STO Kodangal	Kalawathi 11-FG-002835	The NFP was paid @ ₹3,605 instead of ₹6,914 under RPS 2015 scales due to wrong consolidation.
3	STO Kodangal	Narsappa CEO/ZP/5171/SP/2014	The NFP was paid @ ₹6,500 instead of ₹6,914 under RPS 2015 due to wrong consolidation.
4	STO Kodangal	S Rachappa 11-016894/SP	The NFP was paid @ ₹6,500 instead of ₹6,914 under RPS 2015 due to wrong consolidation.
5	STO Kodangal	Manemma 11-003893/FP	The NFP was paid @ ₹6,500 instead of ₹6,914 under RPS 2015 due to wrong consolidation.
6	STO Medchal	P Chandramma PEN-R&B-S-002960	The NFP was paid @ ₹6,377 instead of ₹6,500 under RPS 2015 due to wrong consolidation.
7	STO Medchal	N Muthyalu EMP-TRG-RR-FP000565	The NFP was paid @ ₹6,377 instead of ₹6,914 under RPS 2015 due to wrong consolidation.
8	STO Yellareddy	G Sayavva EE-NZB-004184	The NFP was paid @ ₹6,317 instead of ₹6,500 under RPS 2015 due to wrong consolidation.
9	STO Yellareddy	P Jagadamba 02-002514/FP	The NFP was paid @ ₹6,317 instead of ₹6,500 under RPS 2015 due to wrong consolidation.
10	STO Yellareddy	Sangavva, 000081	The NFP was paid @ ₹5,857 instead of ₹6,500 under RPS 2015 due to wrong consolidation.
11	STO Yellareddy	P. Leelavathi 02-003245/FP	The NFP was paid @ ₹3,270 instead of ₹6,500 under RPS 2015 due to wrong consolidation.
12	DTO, Yadradri Bhongir	M. Hamsa 04-F-003431	Wrong consolidation in RPS 2015
13	STO, Aler	A Laxmi A3/NLG/LB/006344/2009-10	
14	STO, Choutuppal	A. Kamalamma 04-SGC-006450	
15	STO, Choutuppal	P. Bhaskar Rao 04-017076	
16	STO Shadnagar	Malan Bee 06-S-007813	

Annexure-3.29
(See para 3.3.9)

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

SI No	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	DTO Nizamabad	T. Ruknamma 9143-FP	AQFP and DR was not paid
2	DTO Nizamabad	Shamavva 02-5000442-FP	
3	STO Korutla	Saleema Bee 03-S-001138	
4		T. Laxmi, 03-S-004050	
5	APPO Malakpet	P. Padmavathi 06SGC026467	
6	DTO Nagarkurnool	Aisha Bee LF-S000548/FP	
7	STO, Achampet	C. Sudarshanamma 11-SGC-004421-FP	
8	STO, Luxetipet	Subhadra Devi 01-S-001611-FP	AQFP and DR was paid @ 25 % of Basic Pension from 4/2017 instead of 20 % of Basic Pension from 6/2015 onwards.

Annexure-3.30
(See para 3.3.9)

Short payment of pension due to non payment of Dearness Relief(DR) and Medcial Alloawnce (MA) on pension

SI No	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	STO Pargi	M Nirmala Rani 07-002187/FP	DR and MA on FP was not paid though she was not appointed on compassionate grounds
2	APPO, Secunderabad	B.S. Amara Jyothy 06-FG-013424	DR on FP was not drawn
3	DTO Medchal	Amtur Rahim 72-000014/SP	MA was not paid
4		Suresh Goud G 72-000268/SP	
5		Manavitha B 07-002166/FP	
6		Nageswar P 72-000183/SP	
7		Narahari Ch 72-000042/SP	
8	STO Madnoor	Dev Rao J 02-012852/SP	
9		Looka Kopuri 02-012416/SP	

Annexure-3.31
(See para 3.3.9)

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

Sl.No	Name of pensioner	PPO No.	Type of pension	Basic Pension	DR
STO Bheemgal					
1	U. Gangamma	437/SP	SP	7,206	2,191
		Edn /NZB/F-000233	FP	7,590	--
APPO Nampally					
1	G Balamani	06-082646/SP	SP	31,727	10,640
		06-019061/FP	FP	48,055	--
2	Chandrika Raghavan	06-085555/SP	SP	16,302	5,468

		06S056601/FP	FP	29,535	---
3	K. Chalapathi Rao	06-087316/SP	SP	19,964	6,696
		06-016731/FP	FP	21,606	--
4	Doulath Begum	06S016444	SP	23,531	7,892
		06SGC028723/F	FP	24,669	--
5	Zaheerunnisa	06SG056761	SP	7,206	2,417
		06F009221	FP	7,485	--

Annexure-3.32

(See para 3.3.9)

Short payment of pension due to Non-restoration of Commuted portion of pension/excess recovery of Commuted portion of pension

SI No	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	DTO, KB Asifabad	G. Govardhana Chary	non-restoration of commuted portion of pension
2	STO, Bheemgal	T. Narsaiah 06-018152/FP	
3	APPO, Secunderabad	S. Ramulu 06-042883	
4	APPO (B&M) Jambagh, Hyderabad	Naweed Ahmed Quraisha, 06-041003/SGC	
5	APPO (B&M) Jambagh, Hyderabad	Mohd Siddiq, 06-046138	
6	APPO (B&M) Jambagh, Hyderabad	P. Manorama, 06-044598	
7	APPO Malakpet	B.Radha Krishna Murthy 18SGC020858	
8	APPO Malakpet	T.Sarojini 06SGC050983	
9	APPO, Secunderabad	D. Durgamma 06-042883	Excess recovery of commutation part

Annexure-3.33

(See para 3.3.9)

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

SI NO	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	APPO, Secunderabad	Master. Santhosh Kumar POI/HYD/FP 014986/2016	Eligible for EFP but paid NFP
2	APPO, Tarnaka	P. Maniamma, IPR/HYD/1272/SP/2016	

Annexure-3.34

(See para 3.3.10)

Pensions undrawn for more than one/three years

SI No	Name of the Treasury	No of undrawn pensions more than one year	No of undrawn pensions more than three years
1	DTO Mahabubabad	1	3
2	STO Medchal	-	13
3	APPO, Tarnaka	30	48
4	APPO, Secunderabad	-	20
5	APPO (B &MO), Nampally	31	-
	Total	30	68

Annexure-3.35

Q (See para 3.3.11)

List of pension cases whose pension was Non-consolidated under RPS 2015

Sl No	Name of the STO	Name of the Pensioner and PPO No	Reasons for short Payment
1	STO Jammikunta	K. Rajamma RD/KRM/512/FP/2015	Non-consolidation under RPS 2015
2	APPO, Punjagutta	N. Soni Med/HYD/298/2011	
3	DTO Jangaon	Ch.Jayamma, 09-FG003821	
4	DTO Jangaon	P.Veronica, 09-SGC-013000	
5	STO Rajendranagar	Abeda Bee A1-R&B-FP-00033-RR	

Annexure-3.36

(See para 3.3.15)

List of PPOs not available at STO Andole.

Sl.No.	Name	ID No.	PPO No.
1.	S.Ranga Reddy	18000026	05-SG-004057
2.	Qamurunnisa Begum	18000639	POLICE-HYD-005404
3.	Anasuya	18013146	05-008059-SP
4.	D.Narayana	18012231	002056-SW-MDK-VP-06
5.	K.Chandramani	18000146	05-F-000028
6.	Ameena Bee	18000337	60270
7.	B.Narsimlu	18015629	05-9670-SP
8.	K.Laxmi	18000489	B3-329-97
9.	Khaja Begum	18000083	1599-SP-POL-MDK
10.	G.Mallaiah	18014533	05-008877/SP
11.	Moulana Bee	18000229	05-S-000915/F
12.	Sangamma	18000066	EDN-SP-MDK-00941
13.	K.Narayana	18013147	05-008025/SP
14.	B.Shivappa	18000047	05-SGC-003419
15.	Vijayalaxmi	18000297	05-FG-001478
16.	Krishna Bai	18000301	05-SG-003867/F
17.	Manemma	18000235	05-C-000085
18.	Laxmamma	18000171	05-F-001145
19.	P.Anasuya	18013810	05-S-001621/FP
20.	Nasar Bee	18000535	05-C-001508
21.	Rukmini Bai	18020243	05-002947/FP

Annexure-3.37

(See para 3.4.1)

Unposted GPF subscriptions/payments kept in Suspense to the end of March 2019.

Sl No	Name of the DTO	GPF Credits	GPF debits
1	DTO Nizamabad	66,22,747	1,01,22,399
2	DTO Yadadri Bhongir	19,82,369	95,22,794
3	DTO Jangaon	5,05,168	55,38,601
		91,10,284	2,51,83,794

Annexure-3.38
(See para 3.4.2)

List of Class IV GPF accounts not transferred to Class III

SI No	Name of DTO/ STO	Name	Employee ID	Designation
1	STO Kagaznagar	Ch. Shobha	1325175	Jr. Asst
2		Mohammad Raj Mohd.	1334211	Mandal Revenue Inspector
3	STO Madnoor	Sri. Sk Majeed	2030657	Livestock Asst
4		Sri. Galkatwar Raju	2034411	Jr Asst
5	DTO Nirmal	P.Hari Prasad	1315138	Sr. Asst.
6		Mansoor Khan	1336779	Jr. Asst.
7		T. Ravi	1320805	Jr. Asst.
8		P. Satyanarayana	1339808	J.V.O
9		P. Ganganna	1308452	Jr. Asst.
10		Khaja Qadeer Ahmed	1339794	Jr. Asst.
11	STO Thungaturthy	M.A. Yakub Pasha	1948111	Jr. Asst
12		G. Srinivas Reddy	194311	Record Asst
13	STO, Ibrahimpatnam	P. Srisailam	1445359	Jr. Assistant
14	STO,Manuguru	H. Sevaiah	1602185	Forest Section Officer
15		P. Erraiah	1603214	Forest Beat Officer
16		B. Venkateswar Rao	1617218	Forest Beat Officer
17		V. Govindu	1617329	Forest Section Officer
18		V. Ramesh	1617521	Forest Beat Officer
19		G. Laxman	1617525	Forest Beat Officer
20		C. Ranga Rao	1617530	Forest Beat Officer

Annexure 3.39
(See para 3.4.3)

Missing debit in GPF accounts.

SI No	Name of the Treasury	Name and Account Number	Month of debit	Recoveries for the period	Amount of TA drawn
1	DTO, Adilabad	G.Kishan, 019-145-0109	7/2006	8/2006 to 3/2008	30,000
2		B.Pochanna, 019-082-0327	5/2009	6/2009 to 3/2011	60,000
3	DTO Rangareddy	N. Ravi, 015-059-0116, 25498/LAB	4/2011	5/2011 to 10/2013	61,080

Annexure-3.40
(See para 3.4.4)

Excess payment of GPF final withdrawal to the retired subscribers.

SI No	Name of the Treasury	Name of the Subscriber, GPF Account Number	Amount and Period of recovery	Remarks
1	DTO Rangareddy	R. Annapurna, 015-095-0252	11/2016 to 05/2017	Wrong posting of subscription @ ₹20,000 instead of @ ₹15,000 resulted in excess posting of ₹35,000 with interest upto 7/2019 was paid to the subscriber while finalizing the GPF final withdrawal.

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2		P. Kishan, Jr. Asst, 015-058-0115	From 06/2016 to 03/2017 @ ₹5000	Presumed debit of ₹50,000 with interest in 4/2016
3	DTO Sircilla	S.Padma Rao, 020-007-0168	₹3,000 p m	Presumed debit of ₹75,000 with interest in 5/2016
4	DTO Sangareddy	K.Ananthaiah, 017-109-0222	₹175 per month from 7/1997 to 2/1999	Presumed debit of ₹75,000 with interest ₹ 3,500 in 6/1997

Annexure-3.41
(See para 3.4.5)

List of GPF final withdrawal cases where benefit of Booster Scheme was not paid to the beneficiaries.

SI No	Name of Treasury	Name of the deceased employee	A/C No.	Amount of FW authorisation
1	DTO Yadadri Bhongiri	V. Srinivas	-	2,36,976
2	DTO Jangoan	M. Surender	021-145-0303	2,40,108
3		D. Indrasena	021-065-0248	1,99,237
4	DTO Nalgonda	E. Kailash,	023-138-0255	1,02,531
5		B. Lakshmi,	023-104-0121	63,334
6		S. Chandramma,	023-161-0101	58,212
7		S. Mallaiah,	023-102-0110	75,120
8		Shaik Shami	023-151-0103	3,05,288
9		Gulam Murthuja	023-095-0198	33,293
10		M. Ramulu	023-104-0238	80,059
11		Shaik Fakeer Mohd	023-145-0374	2,00,045
12		P. Muthaiah	023-104-0105	2,58,101
13		K. Iddaiah,	023-076-0113	3,96,583

Annexure 3.42
(See para 3.5.1)

Safe custody Articles lying idle in Treasuries

SI No.	Name of the DTO/STO	No. of articles lying idle
1	STO Parkal	8
2	STO Narsampet	10
3	DTO Kamareddy	4
4	DTO Khammam	75
5	STO Sathupally	3
6	DTO Sangareddy	18
	Total	118

Annexure-3.43
(See para 3.5.2)

Strong Room Fitness Certificate not obtained by STOs

SI No	Name of the DTO/STO
1	STO Parkal
2	STO Narsampet
3	STO Andole

Annexure-3.44
(See para 3.5.4)

Irregular Retention of Stamps in District Treasuries

Sl. No.	Name of the Stamps	Value (₹.)
	DTO Nalgonda	
1	Adhesive Court Fee Labels	11,38,000
2	Indian Court Fee Stamps	14,73,160

3	Revenue Stamps	1,92,000
4	Advocate Welfare Stamps	3,27,000
5	Copy Stamps	3,000
6	Special Adhesive Stamps	4,33,440
	Total (A)	35,66,600
	DTO Warangal(Urban)	
7	Non Judicial	26,65,661
8	Court Fee Labels	26,79,520
9	Court Fee Impressed	1,46,070
10	Insurance	11,26,450
11	Special Adhesive	12,38,953
	Total (B)	78,56,654
	Grand Total (A + B)	1,14,23,254

Annexure-4.1

(See para 4.1)

Replies not received for outstanding Audit observations

Sl No	Year	No of objection outstanding	Amount (₹)
1	2011-12	259	8101181
2	2012-13	623	19798323
3	2013-14	824	77519358
4	2014-15	550	339717715
5	2015-16	169	202656199
6	2016-17	270	9887599
7	2017-18	347	158546578
8	2018-19	218	121833778
9	2019-20	145	14072747
	Total	3405	952133478

Annexure-4.2

(See para 4.2)

Excess Payment of bills

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2013	The Asst Secretary to Government General Administration Department	1	2355
2	2054	Pay and Accounts Officer, Govt. of Telangana, Hyderabad	3	33525
3	2055	Asst Accts Officer, O/o Commissioner of Police, Hyderabad	1	24000
4	2202	Asst. Director, Commissioner of Collegiate Education, Hyderabad	1	19064
5	2225	Pay and Accounts Officer, Govt. of Telangana, Hyderabad	1	180
6	2406	Dy. Director, TS Forest Academy, Hyderabad	1	149007
		Total	8	228131

Annexure-4.3
(See para 4.3)**Excess payment of Medical claims.**

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2055	Asst Commissioner of Police(Admin) I/c CMS Detective Department, Hyderabad	1	100000
2	2055	Asst Accounts officer, O/o Commissioner of Police, Hyderabad	1	139689
3	2202	The Headmistress, Govt High School, Malakpet, Hyderabad	1	100000
4	2406	The Accounts Officer, O/o Prl. Chief Conservator of Forests, Aranya Bhavan, Hyderabad	1	57480
		Total	4	397169

Annexure-4.4
(See para 4.4)**Excess payment of pay bills**

Sl No.	Major Head	DDO Name	No. Of Objections	Amount (₹)
1	2202	The Principal, Governemnt Junior College for Girls, Maredpally, Secunderabad	1	1200
2	2202	Asst. Director, O/o The District Educational Officer, Hyderabad	1	1200
		Total	2	2400

Annexure-4.5
(See para4.5)**Short/Non deduction of Income Tax/TDS**

Sl No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2029	Asst. Secretary(ADMN),O/o The Chief Commissioner of Land Administration, Hyderabad	1	10,000
2	2054	Asst. Pension Payment Officer, Pension Payment Office,Motigally, Hyderabad	1	3,623
3	2055	The Accounts Officer, RBVRR, TS Police Academy, Himayat Sagar, Hyderabad	1	80,035
4	2055	Accounts Officer, O/o DG & IG of Police, Hyderabad	2	2,50,701
5	2055	The Asst. Accounts Officer, Commissioner of Police, Hyderabad	1	1
6	2055	The Accounts officer, DGP Special Forces, Secunderabad	1	1
7	2070	Accounts Officer, Dr.MCR HRD Institute Hyderabad	1	11,800
8	2202	Dy. Inspector of Schools, Amberpet Mandal, Hyderabad	2	31,520

9	2210	Lay Secretary and Treasury Gr.I, O/o Director of Insurance and Medical Services, Secunderabad	1	1,97,054
10	2235	Asst. Director, O/o The Director of Welfare of Disabled and Senior Citizen , Malakpet, Hyderabad	1	1
11	2406	District Forest Officer, Aranya Bhawan, Hyderabad	1	1
12	2425	Dy. Registrar (Accounts), O/o The Commissioner for Cooperation and Registrar of Coop. societies, Hyderabad	3	25,818
13	2853	Asst. Director (Admn.), Dept.of Mines and Geology, BRKR Complex, Secretariat Road, Hyderabad	1	4,837
14	3452	Asst. Secretary to Govt. YAT & C (PMU) Dept.,Telangana Secretariat, Hyderabad	2	57,679
		Total	19	6,73,071

Annexure-4.6
(See para4.6)

Details of Miscellaneous Money Value Objections

Sl. No.	Major Head	DDO Name	No. of Objections	Amount (₹)
1	2013	The Asst. Secretary to Govt., General Admn. Department, Telangana Secretariat, Hyderabad	1	2,79,450
3	2015	The Asst. Secretary to Govt., General Admn. Department, Telangana Secretariat, Hyderabad	1	1,02,000
2	2040	Vice Chairman and Managing Director, Telangana State Development Corporation Limited, Hasthakala Bhavan, Hyderabad	1	1,22,19,754
4	2055	Accounts Officer, O/o DGP, Hyderabad	2	1,00,000
5	2055	Accounts Officer, O/o DG&IG of Police, Hyderabad	1	70,665
		Total	6	1,27,71,869

Annexure-4.7
(See para4.7)

Details of Miscellaneous Non-Money Value Objections

Sl No.	Major Head	DDO Name	No. Of Objections
1	2011	Deputy Secretary, Legislature Dept., Hyderabad	1
2	2013	Deputy Secretary, Legislature Dept., Hyderabad	1
3	2013	The Asst. Secretary to Govt., General Admn. Department, Telangana Secretariat, Hyderabad	1
4	2041	Asst. Commissioner, O/o The Transport Commissioner, Somajiguda, Hyderabad	1
5	2052	Pay and Accounts Officer, Telangana Bhavan, New Delhi	3
6	2054	Deputy Director, District Treasury, Hyderabad	1
7	2054	Asst. Director, O/o The Director of Treasury and Accounts, Hyderabad	1
8	2054	Pay and Accounts Officer, Govt. of Telangana, Hyderabad	5

9	2055	Accounts Officer, O/o DG, SPF, Secunderabad	1
10	2055	Asst Accounts Officer, O/o Commissioner of Police, Hyderabad	3
11	2055	The Chief Admin Officer, O/o IGP, TSSP, Hyderabad	1
12	2055	The Admin Officer, Octopus, Begumpet, Hyderabad	1
13	2055	The Admin officer, Police Transport Organization, Hyderabad	1
14	2055	Admin Officer, DirectorPolice communications, Hyderabad	1
15	2055	Admin. Officer, Greyhounds, Hyderabad	1
16	2055	Asst. Accts. Officer, Greyhounds, Hyderabad	1
17	2056	Asst. Accounts Officer, Director General of Prison and Correctional Services, Hyderabad	1
18	2071	Asst. Director, Gandhi Hospital, Secunderabad.	1
19	2071	Asst. Accounts Officer, O/o Commissioner of Police, Hyderabad	1
20	2210	Lay Secretary and Treasury Gr.I, O/o Director of Insurance and Medical Services, Secunderabad	2
21	2250	Deputy Commissioner(Service), O/o The Commissioner of Endowments Dept., Hyderabad	1
22	2401	Commissioner and Director of Agriculture, Hyderabad	1
23	2401	Commissioner of Horticulture, Hyderabad	2
24	2401	Commissioner of Agriculture, Hyderabad.	1
25	2408	Member Secretary, Telangana State Food Commission, Hyderabad	1
26	2501	DDO, Commissioner of Rural Development, Hyderabad	2
27	2515	O/o Commissioner of Panchayat Raj & Rural Employment, Hyderabad	1
28	2810	Asst. Secretary to Govt., Energy Department, Hyderabad	1
29	3452	Asst. Sec. to Govt, YAT&C (PMU) Dept., Hyderabad	2
30	4055	Asst. Accounts Officer, O/o Commissioner of Police, Hyderabad	1
31	4055	Dy. Superintendent, Police Computer Services Standardisation, Hyderabad	1
32	4515	Chief Accounts Officer, O/o Engineer-in-Chief, PR Dept., Hyderabad	1
		Total	44

Annexure-4.8
(See para4.8)

Professional Tax

Sl No.	Major Head	DDO Name	No. Of Objections
1	2052	The Deputy Director, Genl. Admn. (Vigilance &Enforcement) Department	1
		Total	1

Annexure-4.9
(See para4.9)

Misclassification

Sl No.	Major Head	DDO Name	No. Of Objections
1	2014	Joint Registrar-Cum-Drawing Officer High Court for the State of Telangana, Hyderabad	1
2	2055	Asst Accts Officer, O/o Commissioner of Police, Hyderabad	2
3	2055	IGP (West Zone), Hyderabad , HFAC of DIG, Hyderabad Range, Hyderabad	1
4	2055	Dy. Superintendent, Police Computer Services Standardisation, Hyderabad	2
5	2210	Lay Secretary and Treasury Gr.I, O/o Director of Insurance and Medical Services, Secunderabad	2
6	2210	Principal Secretary to Government, Medical and Health Department, Hyderabad	1
7	2403	DDO, Directorate of veterinary and Animal Husbandry, Hyderabad	1
8	4055	Dy. Superintendent, Police Computer Services Standardisation, Hyderabad	1
9	4210	The Director of Medical Education, Hyderabad	2
		Total	13

Annexure-4.10
(See para4.10)

Wanting Documents/Details/Orders called for.

Sl No.	Major Head	DDO Name	No. Of Objections
1	2011	DDO, Legislature Department, Hyderabad	1
2	2013	The Asst. Secretary to Govt., General Admn. Department, Telangana Secretariat, Hyderabad	1
3	2013	the DDO, Panchayat Raj & Rural Development, Telangana Secretariat, Hyderabad	1
4	2014	Joint Registrar-Cum-Drawing Officer, High Court for the State of Telangana, Hyderabad	1
5	2015	The Asst. Secretary to Govt., GAD, Telangana Secretariat, Hyderabad	2
6	2029	Asst. Secretary (ADMN), O/o The Chief Commissioner of Land Administration, Hyderabad	1
7	2040	The Manager, Joint Commissioner (ST), Punjagutta, Hyderabad	1
8	2052	Asst. Secretary to Govt., Law Department, Telangana Secretariat, Hyderabad	1
9	2052	The Pay and Accounts Officer, Telangana Bhawan, New Dehi	1
10	2052	The Deputy Secretary to Govt., Fiance (Claims)Department, Hyderabad	5
11	2052	The Deputy Director, Genl. Admn. (Vigilance &Enforcement) Department	1
12	2054	Pay and Accounts Officer, Govt. of Telangana, Hyderabad	2
13	2055	Chief Admn Officer, O/o Inspector General of Police, Hyderabad	1
14	2055	Admin Officer, O/o Greyhounds, Hyderabad	1
15	2055	The Accounts officer, Commissioner of Police, Hyderabad	2
16	2055	The Admin officer, Octopus, Hyderabad	1

17	2055	Admin Officer, Commandant 1st Battallion, TSSP, Hyderabad	2
18	2055	The DDO, Intelligence Dept. TS, Hyd	1
19	2055	The Asst. Accounts officer, Commissioner of Police, Hyderabad city	3
20	2070	The Pay and Accounts Officer, Telangana Bhawan, New Dehi	3
21	2070	The Accounts Officer, Dr.MCR HRD Institute, Hyderabad.	2
22	2210	Branch Manager, National Agriculture and Consumer Multistate Co-op. of India Limited, Hyderabad	1
23	2210	Lay Secretary and Treasury Gr.I, O/o Director of Insurance and Medical Services, Secunderabad	2
24	2210	The Assitant Director, Niloufer Hospital Red Hills, Hyderabad	1
25	2225	Accounts Officer, Director scheduled Castes Development Department, Hyderabad	1
26	2235	The Asst. Director, Welfare of Disabled and Sr. Citizen, Hyderbad	1
27	2235	Accounts Officer, O/o The Commissioner of Women Development & Child Welfare, Hyderabad	2
28	2236	The Child Development Project Officer, CDPO, ICDS, Secunderabad	1
29	2406	The DDO, Govt. Gardens, Dept. of Horticulture, Hyderabad	2
30	2515	The Commissioner of Panchyat Raj & Rural Employment, Hyderabad	1
31	3451	The Accounts Officer, Dr MCR HRD Institute, Govt of Telangana, Hyderabad	1
32	3451	The Asst. Secretary to Govt., Irrigaton & C AD Dept.	1
33	4801	Assistant Secretary to Govt., Energy Dept.,Telangana Secretariat, Hyderabad	1
		Total	49