

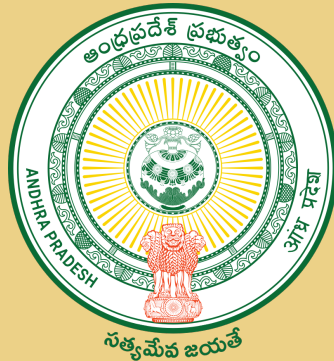


सत्यमेव जयते

**ANNUAL REVIEW REPORT
ON
THE WORKING OF TREASURIES AND PAOs
IN THE STATE OF ANDHRA PRADESH
FOR THE YEAR 2022-23**



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



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

PREFACE

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

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

This Annual Review Report on the working of Treasuries in the State of Andhra Pradesh for the year 2022-23 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 2022-23 for improving the functioning of treasuries.

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

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



Principal Accountant General (A&E)

TABLE OF CONTENTS

Sl.No	Contents	Page No.
i)	Highlights	(iii)
ii)	Part-I Introduction	1
iii)	Part-II Defects noticed during compilation and verification of accounts	6
iv)	Part-III Defects and other irregularities noticed during inspection of treasuries	11
v)	Part-IV Annual Review Report on working of PAOs	44
vi)	Part-V Deficiencies in IT controls	63

HIGHLIGHTS

Sl. NO	GIST OF PARA	PARA NO
1	NON-SUBMISSION OF DETAILED CONTINGENT BILLS FOR ABSTRACT CONTINGENT BILLS	3.2.1
2	NATIONAL PENSION SYSTEM (NPS)	3.2.7
3	DOUBLE/MULTIPLE DRAWAL OF PD BILLS TO A TUNE OF ₹ 32.64 LAKH	3.3.1
4	SELF DRAWAL OF AMOUNTS BY THE CIVIL SUPPLIES CORPORATION AMOUNTING TO ₹9,627.22 CRORE	3.3.2
5	NON-LAPSING OF CIVIL DEPOSITS	3.3.4
6	DRAWAL OF AMOUNT OF ₹1.94 CR WITHOUT PROPER AUTHORITY	3.3.6
7	NON-TRANSFER OF BALANCES TO SINGLE NODAL ACCOUNT AMOUNTING TO ₹204.85 CRORE	3.3.10
8	IRREGULAR ADJUSTMENT OF GOVT/ NON-GOVT. DEDUCTIONS TO DDOS (VIKRAMASIMHAPURI UNIVERSITY) CURRENT ACCOUNT ₹3.34 CRORE	3.3.13
9	IRREGULAR PASSING OF WORK BILLS – MANDATORY DEDUCTIONS CREDITED INCORRECTLY TO DDOS CURRENT ACCOUNT ₹13.04 LAKHS.	3.3.14
10	NON-TRANSFER OF LABOUR CESS – TO THE TUNE ₹ 499.40 CRORE	3.3.16
11	EXCESS PAYMENT OF PENSIONARY BENEFITS- TO THE TUNE OF ₹ 45.60 LAKH	3.4.1
12	MISCLASSIFICATION OF AMOUNTS UNDER WRONG HEAD OF ACCOUNT	3.4.4
13	IRREGULAR APPORTIONMENT OF PENSION PAYMENTS AMOUNTING TO A TUNE OF ₹3.56 CRORE	3.4.7
14	ADVERSE BALANCES IN CLASS – IV GPF ACCOUNTS	3.5.1
15	GPF BILLS PENDING FOR PAYMENT-₹615.18 Cr.	3.5.4
16	DOUBLE PAYMENT OF HR BILLS TO A TUNE OF ₹69.06 LAKH.	3.6.1
17	DOUBLE/MULTIPLE PAYMENT OF HIRE VEHICLE BILLS TO A TUNE OF ₹19.07 LAKH	3.6.2
18	NON-DEDUCTION OF TDS IN R/O SALARY ARREARS PAYMENT BILLS TO A TUNE OF ₹10.45 LAKH	3.6.7
19	NON-DEDUCTION OF TDS (GST) ON SUPPLY OF GOODS TO A TUNE OF ₹ 63.58 LAKH	3.6.8
20	IRREGULAR DRAWAL OF INADMISSIBLE EHCA BY ADMINISTRATIVE PERSONNEL ANIMAL HUSBANDRY DEPARTMENT – AMOUNTING TO ₹36.38 LAKH	3.6.12
21	INADMISSIBLE PAYMENT OF CITY COMPENSATORY ALLOWANCE TO POLICE PERSONNEL TO A TUNE OF ₹.16.25 LAKH.	3.6.22
22	SHORT RECOVERY OF LABOUR CESS - ₹2.86 LAKHS	4.4.1
23	IRREGULAR PAYMENT OF LABOUR CESS ₹ 3.88 CRORE	4.4.3
24	NON-ADJUSTMENT OF FOREST ADVANCE AMOUNTING TO ₹379.74 CRORE	4.5.1
25	BILLS PASSED AT PAO / APAO LEVEL BUT NOT CREDITED TO BENEFICIARIES AMOUNTING TO ₹4,347.68 CRORE	4.7.10
26	DOUBLE PAYMENTS MADE TO CONTRACTORS FOR AN AMOUNT OF ₹3.32 LAKHS	4.7.11
27	MINUS BALANCE IN PD ACCOUNT - PUBLIC WORKS DEPOSITS UNDER HOA 8443001080001003000VN	4.8.1

PART – I: INTRODUCTION

The Treasuries and Sub-Treasuries in Andhra Pradesh operate under the administrative jurisdiction of the Director of Treasuries and Accounts (DTA), located in Mangalagiri. The DTA office falls under the purview of the Finance Department of the Government of Andhra Pradesh. In conjunction with the treasuries, several other Authorities are involved in the management of treasury operations and the submission of monthly accounts to this office.

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

1.1 ORGANISATIONAL SET-UP

The Treasuries and Accounts Department was carved out of the Revenue Department on 1.4.1958 with the mandate of ensuring financial propriety in State Public financial operations.

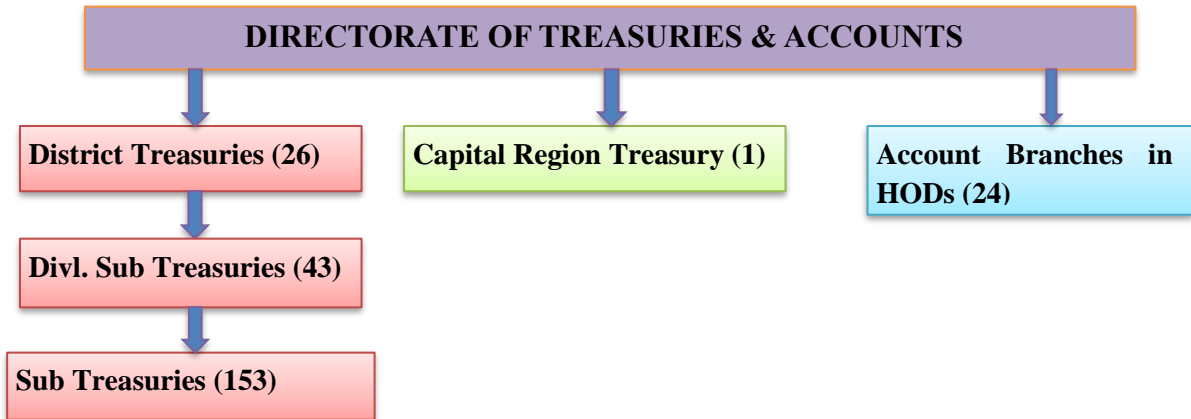
- The Department has two wings—Treasuries and Accounts.
- The Treasuries operate at the District and below District levels.
- Accounts Branches act as the Financial advisors to the attached Heads of Departments.

Presently, there are (26) District Treasuries and (43) Divisional Sub Treasuries at Revenue Division level and (153) Sub Treasuries at the erstwhile Taluk level operate, whereas nearly (24) Accounts branches out of (169) HODs operate at the State Headquarters.

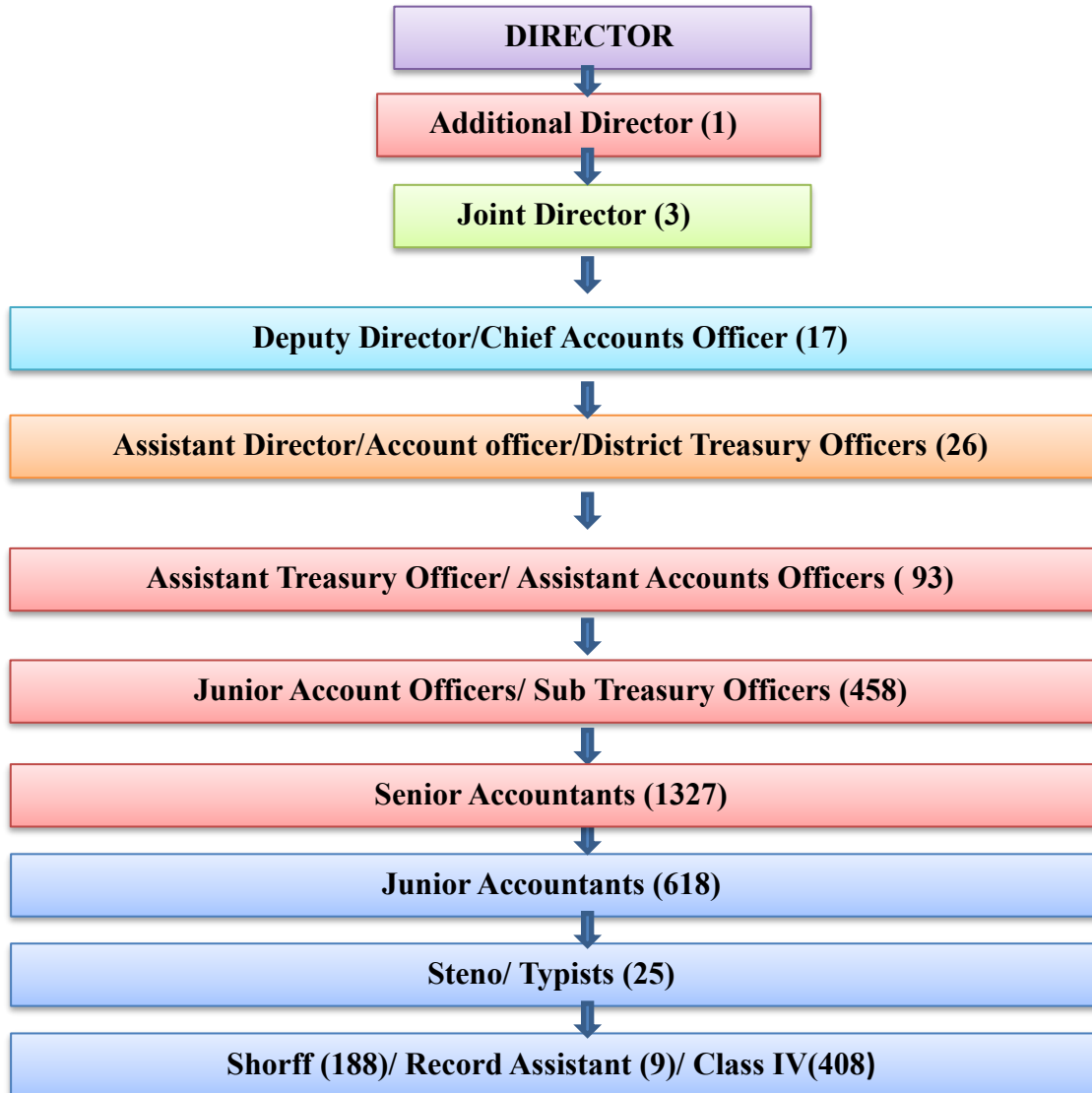


Figure: 1 - Districts of Andhra Pradesh

1.1.1 STRUCTURE OF THE DEPARTMENT



1.1.2 DETAILS OF CADRE STRENGTH TREASURY AND ACCOUNTS DEPARTMENT



All the Sub-Treasuries functioning in the State are Banking Treasuries (**Annexure 1.1 and 1.2**)

1.1.3 MANDATE_OF THE DEPARTMENT

ROLE OF THE TREASURIES	ROLE OF ACCOUNTS BRANCHES
<ul style="list-style-type: none"> • Auditing of bills – salaries, non-salaries • Pensions disbursement • Monitoring of Contributory Pension Scheme for all the employees recruited after September 2004. • Fund Manager for Class-IV GPF • Personal Deposit Accounts • Strong Room operations for all the Departments • Render classified accounting to AG • Confirmation of RBD figures 	<ul style="list-style-type: none"> • To guide the HODs in Financial matters like operating financial and other accounts transactions etc., • Number Statements • Budget Estimates & Supplementary Estimates • Budget Distribution • Cadre Strength maintenance of Dept • Pay and Allowances • Cash Books • Internal Audit • Audit Reports • P.A.C

1.1.4 DISTRICT WISE SUMMARY OF OF THE TREASURY ACITIVITIES (FY.2022-23)

S No.	DISTRICT	DDOS	NO OF PENSIONERS	NO OF EMPLOYEES	NO OF BILLS
1	Srikakulam	1469	17887	34979	125095
2	Vizianagaram	1146	16887	21115	175844
3	Visakhapatnam	1850	24756	50789	163135
4	East Godavari	2368	40476	62206	200081
5	West Godavari	1575	28744	42620	167492
6	Krishna	2308	35224	50298	172938
7	Guntur	1931	38572	47865	175738
8	Prakasham	1487	22536	46779	159896
9	Nellore	1889	24155	46215	144344
10	Chittoor	2312	29236	50361	136438
11	Kadapa	2621	22291	45190	146959
12	Kurnool	2311	26805	54955	173201
13	Ananthapuram	2332	21654	61816	162731
	TOTAL	25599	349223	615188	2103892

1.1.5 POSITION OF TREASURY STAFF

The Treasuries/Sub-treasuries including the Directorate of Treasuries and Accounts has total Men-in-Position of 2316 against Sanctioned Strength of 3177 as on 31.3.2023. Cadre wise details are given below:

Sl. No.	Category	Sanctioned			Working			Vacant		
		Br-I	Br-II	Total	Br-I	Br-II	Total	Br-I	Br-II	Total
1	Director	1		1	1		1	0		0
2	Additional Director	1		1	0		0	1		1
*3	Joint Director	3		3	15		15	0		0
*4	Deputy Director/ Chief Accounts Officer	17		17	33		33	1		1
*5	District Treasury Officer/ Assistant Director	26		26	56		56	12		12
*6	Assistant Treasury Officer/ Assistant Accounts Officer	93		93	167		167	17		17
*7	Junior Accounts Officer/ Sub Treasury Officer	82	376	458	116	366	482	0	10	10
8	Spl. Cat. Steno	1	0	1	0	0	0	1	0	1
9	Senior Accountant	198	1129	1327	113	1001	1114	93	128	221
10	Upper Division Steno	2	0	2	0	0	0	2	0	2
11	Junior Accountant	74	544	618	12	284	296	62	260	322
12	Lower Division Steno	2	0	2	0	0	0	2	0	2
13	Typist	17	6	23	1	2	3	16	4	20
14	Driver	1	0	1	0	0	0	1	0	1
15	Shroff	7	181	188	0	80	80	7	101	108
16	Record Assistant	4	5	9	0	2	2	4	3	7
17	Office Subordinate	46	351	397	33	162	195	13	189	202
18	Night Watchman	1	7	8	0	1	1	1	6	7
19	Dafedar	1	0	1	0	0	0	1	0	1
20	Sweeper	0	1	1	0	1	1	0	0	0
Total				3177			2446			935

*Working strength is more than Sanctioned strength: The excess working strength is due to postings under foreign service in various departments on obtaining willingness of employee and requisition of employer even though vacancies in regular posts.

1.2 SCOPE AND METHODOLOGY OF TREASURY INSPECTION

The accounts of District Treasuries and sampled Sub-Treasuries were generally examined during the year 2022-23 from the date of last inspection of respective treasury unit. The inspection was carried out in accordance with Auditing standards prescribed by the Comptroller and Auditor General of India.

The scope of the inspection was compliance audit covering various aspect of functioning of Treasuries like financial reporting, Salary payments and Supplementary bills including payments relating to Scholarships, Pensions and Class IV GPF.

1.3 REPORT ON THE WORKING OF THE PAO, AP

The Pay and Accounts Office, AP, Vijayawada has been functioning from 01.08.2016. The current review has covered FY 2022-23. The Remarks/review included in this report are illustrative and have been communicated to PAO, AP, Mangalagiri for further necessary action.

1.3.1 OUTSTANDING AUDIT OBJECTION

A List of outstanding objections as on 31.03.2023 is detailed in **Annexure-1.3**.

1.3.2 SHORT/NON DEDUCTION OF INCOME TAX AT SOURCE

In 05 cases, Short/Non deduction of Income Tax at source amounting to ₹3.37 lakh was noticed as detailed in **Annexure-1.4**.

1.3.3 SHORT/NON DEDUCTION OF GOODS AND SERVICE TAX AT SOURCE

In 03 cases, Short/Non deduction of Goods and Service Tax at source amounting ₹1.97 lakh was noticed as detailed in **Annexure-1.5**.

1.3.4 TRAVEL OF OFFICIALS IN INELIGIBLE CLASS

In 03 cases, travelling of officials in ineligible class amounting to ₹5100/- were noticed as detailed in **Annexure-1.6**.

1.3.5 OTHER NON-FINANCIAL VALUE OBJECTION

In 07 cases, misclassification of expenditure and non-uploading of document were observed as detailed in **Annexure-1.7**.

PART – II

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 COMPILATION PROCESS

Government of AP has implemented CFMS in the State with effect from 01.04.2018. Through CFMS, this office is receiving 9 Reports (mentioned below) in PDF format from all DTAOs & PAOs. In case of Public Works PAOs, this office receives only 7 Reports i.e. excluding GPF & Loans Reports.

1. Main Account (MA)
2. Deposits with Reserve Bank (RBD)
3. Sub-Account-Wise Abstract for Receipts
4. Sub-Account-Wise Abstract for Payments
5. List of Receipts (LOR)
6. List of Payments (LOP)
7. GPF Schedules Report
8. LOAN Schedules Report
9. Plus and Minus Memorandum Report

Data is received from SFTP server and CFMS website for generation of Monthly Civil Accounts (MCA). Through SFTP server, this office receives .SA files, Voucher Data, GPF Voucher data, Loans Voucher Data, GPF Employee Data & Loans Employee Data in text files format. In .SA files this office has detailed classification data up to Object Head (Sub Detail Head) in text files format, which is processed through Data Project & VLC applications for reconciliation checks and generation of MCA. The data in form of Text file is being provided through SFTP for downloading by the PAG (A&E). This data is imported into VLC tables, validated and the required corrections are carried out. Once the data corrections are carried out, the Monthly Civil Accounts (MCA) and Detailed Booked figures (DBs) are generated.

2.1.1 DELAY IN RENDITION OF MONTHLY ACCOUNTS

The delay in rendition of monthly accounts (as against the criteria of 5th of next Month) by all the District Treasuries in 12 months were observed during the year 2022-23 (Details of delay are given in **Annexure 2.1.1**).

2.1.2 NON-SUBMISSION OF WANTING VOUCHERS BY TREASURIES

As per the records maintained in the office of PAG (A&E) to the end of March 2023, it was observed that **42,160** items amounting to ₹ **2794.23 Crore** pertains to before implementation of CFMS (**Annexure 2.1.2**) were kept under objection for want of vouchers from District Treasuries.

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

Financial Rules (Article 99 of AP Financial Code) permit drawl of advances on Abstract Contingent (AC) bills for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (SR18 below TR 16) and Government orders (GO.Ms.No.391, Finance (TFR) Dept, dated 22nd March 2002 and GO Ms No.507, Finance (TFR) Dept, dated 10th April 2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent (DC) bills with supporting vouchers within a month. In any case, a third AC bill shall not be admitted till the first AC bill is settled. However, there is no validation in the system to control drawl of third AC bill while the first AC bill is unsettled and gives the impression that the Government is unable to implement the orders in force.

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

To the end of financial year 2022-23, a total of **710** items of AC bills amounting to ₹ **1290.24 Crore (Annexure 2.2)** were outstanding / pending for want of DC bills.

2.3 DEPOSIT ACCOUNTS

During the year 2022-23, the following deficiencies were noticed in Deposit Accounts.

2.3.1 ADVERSE BALANCE UNDER DEPOSIT ACCOUNTS

During the Financial year 2022-23, Adverse balances observed in 129 HOAs in total Deposit Accounts (**Annexure 2.3.1**).

2.3.2 INOPERATIVE HOA IN DEPOSIT ACCOUNTS

During the year 2022-23, observed that there are no transactions in last three financial years in 205 Deposits HOAs (**Annexure-2.3.2**).

2.3.3 NON RECONCILIATION OF PD ACCOUNTS WITH THE DATA OF DTA

After analysing the Receipts & Payments data from the DTA with that of data as available with O/o PAG, it was observed that receipts and payments data of DTA -were not tallied with that of O/o data of PAG in 259 PD Accounts for the financial year 2022-23(**Annexure-2.3.3**).

2.4 LOAN ACCOUNTS

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

2.4.1 NON-RECEIPTS OF DEBIT VOUCHERS OF LOANEES

1. In Anantapur District and PAO AP, an amount of ₹97,602/- was remain Unposted Credits under Car Advance (GS) under MH 7610-202-04-000/001 (**Annexure-2.4.1**).
2. In 09 Districts, PAO AP, an amount of ₹4,24,543/- was remain Unposted Credits under HBA (OO) 7610-201-05/001 (**Annexure-2.4.2**).
3. In East Godavari District and PAO AP, an amount of ₹6,150/- was remain Unposted Credits under Motor Cycle Advance under MH 7610-00-202-05-04-000/001 (**Annexure-2.4.3**).
4. In Visakhapatnam District, an amount of ₹5,000/- remain Unposted Credits under MH 7610-204-12 Personal Computer Advance (**Annexure-2.4.4**).
5. In PAO AP, APAO, TGP, Nellore and APAO (W&P), KCCMP, Kadapa an amount of ₹21,97,000/- was remain Unposted Debits (**Annexure-2.4.5**).

2.5 GENERAL PROVIDENT FUNDS ACCOUNTS:

During the year 2022-23, the following irregularities were noticed.

2.5.1 UNPAID AUTHORISATIONS

As per AP, GPF rules, unpaid authorizations for more than 6 months are to be returned along with non-payment certificate to O/o PAG(A&E), AP. Nearly 5000+ unpaid authorizations are still with treasuries after completion of validation period i.e., 6 months (**Annexure-2.5.1**).

2.5.2 MISCLASSIFICATION OF AMOUNTS INTO REGULAR GPF UNDER 8009-01-101-01& VICE VERSA:

Around 2.5 lakh vouchers are misclassified into Regular GPF and vice versa up to F.Y 2022-23. As of 2022-23, such misclassified vouchers are 2,49,755. The breakup for such vouchers pending as on 31.03.2023 for last 3 years are as below:

Sl. No.	Financial Year	No. of Vouchers
1	Before 2020-21	209320
2	2020-21	11136
3	2021-22	15782
4	2022-23	13517
	Total	249755

This results into Suspense items / missing credits/debits in GPF accounts (**Annexure-2.5.2 (A) & 2.5.2(B)**).

2.5.3 ALTERATION MEMOS (AMS):

- i. Any AM for the previous years is to be booked only with the approval of O/o PAG (A&E), but treasuries are booking without the approval of O/o PAG (A&E), AP.
- ii. The approved AMs sent to treasuries for booking, about 1600+ Approved AMs are pending for booking with treasuries for no reason. **(Annexure-2.5.3).**

2.5.4 PENDING DA ARREAR BILLS UNDER GPF MAJOR HEAD

From 2020-21 to 2022-23, it was found that the GPF components of the composite bills (same bills for CPS and GPF Subscribers) are being received in the monthly accounts and status of these bills are shown as pending in the CFMS portal. The DA Arrears credited to GPF accounts were debited in the later months as per the monthly account data received from State government through electronic data. It was replied by the state government that these bills were reversed in the year-end process for such bills where status was pending in CFMS. In the later months such debits of DA Arrears were re-credited to respective GPF accounts though monthly account data from 2020-21 to 2022-23. The issue was intimated to State government frequently for necessary action from 2020-21 to 2022-23.

During FY 2022-23, many Credits of DA Arrears are showing pending status in CFMS like previous two financial years.

2.5.5 IMPROPER BOOKINGS WITHOUT APPLYING FOR GPF A/C NUMBER:

Class-III (promoted employees from Class-IV category) employees are not applying for GPF A/c Number provided by AG Office, but receipts and payments are being booked under regular GPF HOA (8009-01) leading to suspense items and missing credits/debits as detailed below.

Sl. No.	Financial Year	Missing Credits	Missing Debits
1	2020-21	25266	38
2	2021-22	29517	48
3	2022-23	29859	195
Total		84642	281

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

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

section of his accounts by debit or credit to the head '8678-Deposits with Reserve Bank-Reserve Bank Central Accounts Office.

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

For the period ended 31.03.2023, observed that the net difference of Reserve Bank Deposits (State) is ₹17,94,766.21 (Dr) (**Annexure-2.6**).

PART – III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2022-23

SECTION I: OVERVIEW OF FUNCTIONING OF TREASURIES

The establishment of the Treasuries and Accounts Department was a pivotal step in enforcing stringent adherence to financial rules and protocols governing all Government transactions. Given the escalating scale of government transactions, with substantial public expenditure involved, the Department's role became even more critical.

Over time, treasuries have advanced their operations by enhancing systems and protocols. Notable initiatives include the implementation of computerized accounting systems, the adoption of e-payment methods for disbursing pensions and salaries through banks, and the oversight of government expenditure under budget control through the CFMS. These efforts have significantly bolstered the efficiency and effectiveness of treasury operations.

3.1 PLANNING AND CONDUCT OF INSPECTION

The inspection process commences with an evaluation of the risks encountered by Treasuries. This evaluation takes into account the expenditure incurred by different departments, the level of criticality and complexity in their activities, as well as the overall effectiveness of internal control mechanisms.

The outcomes of the inspection are anticipated to provide valuable insights for the Director of Treasuries and Accounts (DTA). These findings will serve as a basis for implementing corrective measures, ultimately resulting in enhanced financial management within the organization.

3.1.1 DETAILS OF TREASURY OFFICES INSPECTED DURING THE YEAR

Out of 224 offices, including 26 District Treasuries & Accounts offices, 196 Divisional/Sub-Treasuries, the Director of Treasuries and Accounts (DTA), and the AP State Capital Region Treasury, 73 Offices (17 DTAOs, 54 STOs, CRT and DTA) were included in Audit Plan for the year 2022-23 and inspected all these offices during the year. Details of offices inspected provided in **Annexure 3.1.1**.

Throughout these inspections, any minor irregularities or objections were promptly addressed at the Treasury level, with appropriate remedial measures implemented as needed. However, major objections involving matters like excess pension disbursements, GPF discrepancies, instances of incorrect operation of Personal Deposits, and unaccounted funds drawn on AC Bills, which remained unsettled, were duly highlighted in the Inspection Reports, and subsequently communicated to the DTA, DTAOs, and STOs for further action.

3.1.2 OUTSTANDING INSPECTION REPORTS AND PARAS

The Principal Accountant General (A&E) conducts regular inspections of Treasuries to meticulously examine transactions, verify the accurate maintenance of accounts, and ensure adherence to the prescribed rules and regulations. Following these inspections, detailed reports are issued, encompassing any identified irregularities that were not resolved immediately on-site. These Inspection Reports are sent to the Treasury under scrutiny, with additional copies forwarded to the District Treasury and Director of Treasuries and Accounts (DTA) for necessary action.

According to instruction 3 outlined in TR 31 of APTC Vol-1, it is incumbent upon the Treasury Officer to promptly address post-audit objections within a fortnight of receiving them. The Treasury Officer is also responsible for maintaining a post-audit register to monitor the clearance of these objections. As of March 31, 2023, there were a total of **837** inspection reports, encompassing **3008** specific matters, pending settlement. This delay is attributed to the non-receipt of responses or compliance from all the Treasuries, as detailed in **Annexure 3.1.2**.

SECTION – II: DEFECTS NOTICED IN ACCOUNTS

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

A) In accordance with the instructions outlined in G.O.Ms.No.391 dated 22-3-2002, coupled with G.O.Ms.No.507 dated 10-4-2002, it is mandated that the D.C. Bills for the A.C. Bills be submitted alongside the 3rd A.C. Bill to the treasury. This submission is to be made at the treasury from which the Drawing and Disbursing Officer was authorized to draw the A.C. Bills. Without this submission, the 3rd A.C. Bill will not be accepted at the Treasury. Furthermore, it is imperative that all A.C. Bills drawn within a financial year be settled within three months from the date of disbursement. Under no circumstances should settlement be delayed beyond the 30th of June for Bills specifically drawn during the month of March. The failure to submit DC bills not only raises questions about the propriety of transactions but also casts doubt on the proper utilization of the amounts disbursed, as well as the accuracy and completeness of the accounts.

It has come to attention that across all districts of Andhra Pradesh, there are 151 DC bills totaling ₹139,94,82,878/- pending for submission, as outlined in **Annexure-3.2.1(a)**. This issue requires immediate attention and resolution by the department.

B) In accordance with the provisions outlined in S.No.2 of Para 137 in the TAD Manual Volume I, it is mandatory to ensure the submission of DC (Detail Contingent) bills in all cases. Additionally, it is required that any accompanying sub-vouchers, which may be necessary for submission to the audit, have also been submitted along with the DC bills.

It was also noticed that in all districts, 144 DC Bills amounting to ₹660,11,01,516/- were not submitted in full shape as detailed in **Annexure-3.2.1(b)**.

3.2.2 IRREGULAR DRAWL OF FUNDS RELATED TO MID DAY MEAL SCHMES

As verified from the Bills approved during the month of March 2022, under the classification 2202-02-800-11-38-230-232, towards clearance of bills for supply of EGGS, CHIKKI and Additional Cooking Cost charges the following observations were made:

- Excess amount settled vide bill no. 2021-2750248: amount involved-₹ 5.01 Lakh.
- Ambiguity in the claim for the bill nos. 2021-2749246, 2021-2748812 & 2021-2742757
- Irregular supply of eggs: 2021-2745018, 2021-2749952, 2021-2750237, 2021-2750237, 2021-2711818, 2021-2712712, 2021-2712721, 2021-2745294:

It was observed that the eggs were irregularly supplied and settled for 26 days in Nandigama Division and 24 days in Nuzvid division in January 2022 against the available working days of 15 days. It was also observed that this irregularity continued in February 2022 also. However, no justification /sanction for excess supply against original sanction and excess settlement of 1.37 crore was attached as detailed in the **Annexure-3.2.2**.

3.2.3 NON-ADHERENCE TO LIST OF MAJOR AND MINOR HEADS IN CLASSIFYING GST-TDS AMOUNTING TO A TUNE OF ₹160.51CR

Corrections Slip No. 932 dated 04.06.2019 issued by the Controller General of Accounts, New Delhi, contemplated to open a new Minor Head “139 GST- Tax Deducted at Source Suspense” under 8658 Suspense Accounts in Account of the Union and State to accommodate receipts on account of GST-TDS and to settle the same with Central Board of Indirect Taxes and Customs. As such all the GST deductions should be classified under Head of Account 8658-139.

During the verification of bills passed through CFMS, under the jurisdiction of DTA Mangalagiri, Andhra Pradesh, it was noticed that amounts pertaining to GST Deductions to a tune of ₹160,51,10,047/- were classified under old HOA:8658-112 instead of new HOA:8658-139 as detailed in **Annexure-3.2.3**.

3.2.4 NON-CLEARANCE OF SUSPENSE HEADS DURING FY 2022-23

As per the guidelines under Financial Attest Audit of State Government Accounts, the checklist for audit of Monthly Civil Account includes to ensure that no expenditure debit to the Consolidated Fund is kept under suspense.

The non-clearance of the suspense within the Financial Year attracts remarks in the Finance Accounts since the expenditure under relevant service heads was understated to the tune of un-cleared amount of suspense and inflation of expenditure for the current Financial Year.

As per the provisions of G.O. Ms. No.18 of Finance (HR.V-TFR-AL-EWF) Department, dated 31.1.2022, the salaries of the employees including contract staff paid through DTA under Major Head 8658 -102-01-Unclassified Suspense.

In this connection the following omissions were noticed:

- a. The salary bills in revised pay scales for January 2022 were drawn under unclassified suspense head 8658001020001000000NVN pending final adjustment to relevant service heads of account, to an extent of ₹3,479 crore.
- b. During March 2022, an amount of ₹3001 crore was cleared from the above Suspense HOA as credit, by booking contra debit to relevant service Heads of Account leaving a balance of ₹479 crore unadjusted in suspense head, which was carried forward to the Financial Year 2022-23. This amount also includes recoveries of over-payments, by way of challans for an amount of ₹1.07crore.

During the Financial Year-2022-23 (April 2022 to February 2023), suspense amounting to ₹432,26,64,541 was cleared, with contra debit to the relevant service heads. Further, it was also noticed that 423 challans against over-payments were remitted to suspense head instead of relevant service heads, increasing the amount in Suspense head by ₹1,46,84,833- as detailed in **Annexure-3.2.4.**

3.2.5 RECOVERIES OF OVER PAYMENTS UNDER MINOR HEAD '911' - CAPITAL HEAD CONTRARY TO THE PROVISIONS OF LIST OF MAJOR AND MINOR HEADS (LMMH)

The provisions of List of Major and Minor Heads (LMMH) stipulates that the recoveries of overpayments made in cash or by short drawl from a bill, during the financial year in which such overpayments were made, should be recorded as reduction of expenditure under the concerned Service Head 'Deduct-Receipts and Recoveries on Capital Account' should be opened, wherever necessary, as a sub head below the relevant minor head under the various capital major/sub-major heads where from the expenditure was initially met.

During the test check of data of Monthly Civil Accounts for the year 2022-23 pertaining to all the DTAOs, it was noticed that the Bills/Challans under various Treasuries were booked under Capital Head with the Minor Head '911' as detailed in the **Annexure-3.2.5.**

Further, as per the List of Major and Minor Head of Account in Para 4.3 'Deduct-Receipts and Recoveries on Capital Account' should be opened, wherever necessary, as a sub head below the relevant minor heads under the various capital major/sub-major heads wherefrom the expenditure was initially incurred. Where such receipts and recoveries on capital account are not identifiable with any programme minor head, the same may be adjusted in accounts as a sub-head under the minor head 'Other Expenditure', (Code '800') under the concerned major/sub-major head may be followed for 7-tier classification.

3.2.6 ABNORMAL DELAY IN SETTLEMENT OF NPS SUBSCRIPTION AMOUNT TO NSDL (FUND MANAGER) UNDER THE HEAD OF ACCOUNT 8342-117-04-002 AMOUNTING TO ₹61.79 CRORE

In GO.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, orders have been issued for revising the procedure for implementation of Contributory Pension Scheme (CPS). Accordingly, the Treasury Officer on receipt of online data of the subscribers from the DDOs, shall verify the data and prepare a text

file in IMPAcT containing the registration details of DDOs, PRAN details of subscribers and nature of subscriptions and upload the subscribers' contribution file to CRA of NSDL and obtain the transaction number. The Treasury officer shall maintain the records of both sets of P.D. accounts as per the prescribed procedure, according to which the Plus and Minus Memorandum will indicate the opening balance of each class of deposit, receipt for the month, repayment from the deposit during the month and closing balance at the end of the month.

During verification of bills processed through CFMS under jurisdiction of CRT Mangalagiri, Guntur District, Andhra Pradesh, it was observed that abnormal delay had occurred in transfer of NPS subscription amount to NSDL (Fund Manager) under the head of account 8342-117-04-002 amounting to 61,79,18,026/-. The details of NPS amount not yet transferred to NSDL are given in **Annexure-3.2.6**.

3.2.7 NATIONAL PENSION SYSTEM(NPS)

The Government of India (GOI) had introduced a new Defined Contribution Pension System known as the New Pension System (NPS), vide Government of India, Ministry of Finance, and Department of Economic Affairs Notification, dated: 22nd December 2003. The NPS came into operation with effect from 1st January 2004, and was made applicable to all new employees to Central Government service (except to Armed Forces) joining Government service on or after 1st January 2004. The employees of Central Autonomous Organizations, State Governments/Union Territories (UTs) and the Autonomous Organizations of the respective State Government/UT are also eligible to join the New Pension Sections (NPS).

The Government of India established the Pension Fund Regulatory and Development Authority (PFRDA) on October 10, 2003, to oversee the development and regulation of pension funds within the framework of the National Pension System (NPS). PFRDA entrusted NSDL e-Governance Infrastructure Limited (NSDL) with the responsibility of serving as the Central Recordkeeping Agency (CRA). NSDL's role is to maintain accurate records of contributions and their allocation in various pension fund schemes for the subscribers.

During the year 2022-23, total contribution to Defined Contribution Pension Scheme (NPS) was ₹2,485.16 crore (Employees' contribution ₹1,512.55 crore and Government's contribution ₹972.61 crore including ₹8.06 crore on account of foreign service employers contribution which was remitted to Public Account). The State Government parks the NPS accumulations in a Current Bank Account and transfer the amount to NSDL/Trustee Bank from the Current Bank Account. The State Government transferred an amount of ₹2,930.97 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme and transferred ₹2,770.07 crore to the current account. Out of the amount ₹2,770.07 crore transferred, ₹445.81 crore was remitted back to MH 2071 through various challans by the Government (Treasuries), resulting in short transfer by Government to NSDL. Thus, the amount transferred by the State Government to NSDL was only ₹2,324.26 crore (₹2770.07 crore - ₹445.81 crore). The closing balance of ₹511.34 crore (excluding un-apportioned balance) under MH:8342-117 is yet to be transferred to NSDL. Unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme. The State Government's contribution to the NPS was less by ₹539.94 crore (₹1,512.55 crore - ₹972.61 crore), which

resulted in understatement of Revenue Expenditure to that extent as detailed in **Annexure-3.2.7**.

3.2.8 AVOIDANCE OF BOOKINGS UNDER MINOR HEAD 800-OTHER EXPENDITURE/OTHER RECEIPTS

The Minor Head 800, designated for "Other Expenditure/Other Receipts," should only be utilized in cases where the appropriate minor head is not provided in the accounts. The routine operation of Minor Head 800 should be discontinued.

Below table summarizes the expenditure and receipts for the fiscal years 2022-23 and 2021-22, broken down by Major Heads, percentage of total, and categorized under Minor Head 800 for "Other Expenditure" and "Other Receipts" respectively as detailed below:

Sl. No	Description	Fiscal Year	No. of MH	Amount booked in ₹	% in total booked amount
1	Other Expenditure (800)	2021-22	39	₹14,692.73	8.37%
2	Other Expenditure (800)	2022-23	37	₹25,568.58	40.98%
3	Other Receipts (800)	2021-22	42	₹1,050.21	0.69%
4	Other Receipts (800)	2022-23	42	₹1,984.08	3.95%

This trend underscores the need for a more precise and accurate classification of expenditures and receipts within the accounts.

SECTION – III: DEFECTS NOTICED IN PD ACCOUNTS

3.3.1 DOUBLE/MULTIPLE DRAWAL OF PD BILLS TO A TUNE OF ₹ 32.64 LAKH

During test check of bills at 14 STOs, it was noticed that the PD bills were drawn twice for the same work with same attachments resulting in double drawal of amounts to a tune of ₹32,64,212/- (**Annexure-3.3.1**).

3.3.2 SELF DRAWAL OF AMOUNTS BY THE CIVIL SUPPLIES CORPORATION AMOUNTING TO ₹9,627.22 CRORE

As per Article 3 of APFC Vol I, drawal of amount through self-cheque / self drawal by the PD Administrators was permitted only for petty office expenses, salaries to the contingent staff and minor repairs. Any cheques for the purposes other than the above are to be issued only in the name of a third party. The Government of AP had also reiterated, vide Para 8 (h) of GO 99 dt.14.08.2019 of Finance (Cash & Debt Management) Department to restrain from ‘the practice of drawal of funds from PD Accounts by way of self-cheques by the PD administrators’.

During the verification of vouchers passed through CFMS operating under the jurisdiction of APCRT Mangalagiri Guntur District, it was noticed that the 68 Bills as shown in the **Annexure-3.3.2** amounting to ₹9627.22 crore were drawn & passed for payment for the purposes of rice subsidy. However, all the amounts were lodged in the Beneficiary account of 1000000235 being

handled by the VC & MD, Civil Supplies Corporation which were otherwise deemed to be self-drawls, which was irregular as per the above orders/rules. The fact of incurrance of expenditure would become opaque due to non-exhibition of details of expenditure in the said bills. As such above self-drawal by the VC & MD, Civil Supplies Corporation from the PD Account was not in accordance with Codal Provisions.

3.3.3 ADVERSE BALANCES NOTIFIED UNDER THE STATE GROUP INSURANCE

The Treasury serves as the central hub for all financial transactions and the accounting system of the Government. It meticulously records financial transactions and ensures compliance with the AP Treasury Code and Financial Rules governing the flow of funds. The Treasury functions as both the recipient and distributor of State Government funds, and it regularly provides monthly accounts to the Accountant General for the preparation of the State Government's monthly and annual financial reports. These accounts are sourced from documents such as Letter of Payment (LOP), Letter of Receipt (LOR), Plus and Minus Memos and other reports.

Within the Public Account, Debt, Deposit, and Remittance Heads (collectively referred to as DDR heads) are employed. Transactions under these heads are reflected in the Plus and Minus Memos provided on a monthly basis by the Huzur Treasury. Any discrepancies, misclassifications, or adverse transactions discovered are thoroughly investigated and rectified in subsequent monthly accounts. This ensures that the Government's accounts are accurate, complete, and reflect the true expenditure picture.

Upon scrutinizing the Plus and Minus Memos for the month of March 2022 at 36 Sub-Treasuries (STOs) and 12 Dist. Treasury and Accounts Offices (DTAOs), it was noticed that there were negative balances under the State Group Insurance Heads 8011-00-105-01-01-002-001VN and 8011-00-105-01-01-002-002VN, as outlined in **Annexure-3.3.3**. Upon closer examination of the 8011 Major Head, it was noted that all subscriptions were being credited to 8011-00-105-01-01-001-001VN, and claims were being debited in the sub-detailed head 001 under detailed head 002 below Major Head 8011, as applicable. The operation of a separate head for all these claims resulted in a negative balance in 8011-00-105-01-01-002-001VN. However, the authorization for the operation of such separate detailed heads for all claims was not readily available. This calls for a thorough review and clarification of the procedures involved.

3.3.4 NON-LAPSING OF CIVIL DEPOSITS

Govt. of Andhra Pradesh has issued orders vide GO.43 dated 22.04.2000 classifying all deposits accounts in 3 categories i.e., Category A: Non-Lapsable Deposits, Category B: Lapsable deposits as per Codal Provisions and Category C; Lapsable deposits as per Govt. Orders.

Further as per GO. Ms. No. 99, dated 14-08-2019 issued for maintaining PD accounts / Deposit accounts and PD Administrators shall be provided with an account-wise statement of account, depicting the details of Opening Balance, receipts and expenditure transaction-wise and Closing Balance with details of references on a regular basis. The Treasury Officer shall identify the funds lapsable against each Deposit Account before the closure of the Financial Year and take action for lapsing.

- A. During the review of Personal Deposit Account statements under MH 8443-Civil Deposit in CFMS at 07 DTAOs and 13 STOs, it was observed that an amount of

₹4,82,78,891/- as detailed in the **Annexure-3.3.4(a) & 3.3.4(b)**, which was due for lapsing as on 31.03.2022 was not lapsed.

- B. Further, non-lapsing of Revenue deposits under the HOA 8443-00-101-00-01-000-00-00 VN for ₹4,54,06,963/- to the end of 31.03.2021 as detailed in the **Annexure-3.3.4 (c)** commented in previous inspection was however shown as nil balances for the same period in CFMS, which accounts for incorrect accounting of PD account, which also shows improper maintenance of PD accounts.

3.3.5 (A) DIFFERENCE IN OB & CB OF LABOUR DEPOSITS

Upon review of the PD account statements for Labour deposits within the jurisdiction of DTAO Kurnool over the past three years, specifically related to the Labour department, a discrepancy came to light. In the PD account statement for the fiscal year 2019-20, it was noted that the entire available amount of ₹2,13,63,316/- was erroneously recorded through a proforma correction as a payment on 21/10/2019, under bill No. OB: 2018-19. This resulted in the nullification of available balances across all accounts.

Surprisingly, in subsequent years, the opening balance (OB) was inaccurately shown as ₹2,13,63,316/- instead of reflecting a nil balance, as detailed in **Annexure 3.3.5**.

3.3.5 (B) NON-AVAILABILITY OF PD ACCOUNT STATEMENT OF SECURITY DEPOSITS

Upon conducting a thorough review of unclaimed deposits spanning the last three financial years within DTAO Kurnool, it has come to light that the amounts received as security deposits in the Mines department during the fiscal years 2020-21 and 2021-22 remain unclaimed to date. The funds received prior to 2019-20 and left unclaimed should rightfully lapse.

However, it is worth noting that no PD account statements preceding 2020-21 were accessible in CFMS, indicating a lack of clarity in the information available to AG logins. Furthermore, there was an absence of records for review within the DTAO office, rendering the task of the Inspection party in identifying lapses and potential misuse of funds exceedingly challenging.

The non-availability of the aforementioned PD account in the PD Balance report of CFMS poses a significant risk and raises concerns regarding the potential diversion of funds. This situation warrants immediate attention and corrective measures to mitigate any further risks.

3.3.6 DRAWAL OF AMOUNT OF ₹1.94 CR WITHOUT PROPER AUTHORITY

During the review of PD Disbursement Bills (HR) processed by the office of the DTAO Chittoor, it has come to our attention that three bills, totaling ₹1.94 Crores, were processed and approved as outlined in **Annexure-3.3.6**. These transactions were carried out by the Project Officer, Samagra Shiksha, Chittoor, under 8448-Civil deposits, specifically under 12 Samagra Siksha Abhiyan-002 Mana Badi-Nadu Nedu.

Upon examination of CFMS records, it was noted that all bills were directly authorized without following the appropriate workflow. Additionally, no sanction or proceedings for the

disbursement of the mentioned amounts were available, which raises concerns about the authorization of funds without proper authority.

While these bills were not routed through the treasury, it is imperative for the account-rendering authority (ARU) to exercise caution when including such incomplete bills in the monthly civil account. Furthermore, to expedite the implementation of Government programs and schemes utilizing funds from the Central Assistance to the State Development Schemes (CASDS) and Matching Share of the State (MSS) for Central Assistance Schemes, the 'Green Channel PD Account' process was introduced through G.O. Ms. No. 99 Finance (Cash & Debt Management) Department dated 14.08.2019. However, it is important to note that this GO did not grant the PD Administrator the authority to circumvent established rules and regulations.

Therefore, the PD Administrator, being the authorizer of payments from the respective account, bears the responsibility of adhering to procedural regulations. It is imperative that relevant documents be obtained and produced for audit purposes.

3.3.7 PASSING OF PD BILLS ₹32.59 LAKH WITHOUT EFFECTING DEDUCTIONS WORTH ₹7.44 LAKH

During a review of PD Disbursement Bills (HR) processed by DTAO Chittoor, it was noticed that three bills, totalling ₹32.59 lakh, were raised through CFMS for payment of salaries for the months from Feb-2022 to Apr-2022.

Upon scrutiny of the CFMS bill details, it has been observed that these bills were processed without effecting the necessary deductions as indicated in the attachments provided with the bills, as outlined in **Annexure-3.3.7**. This discrepancy raises concerns regarding the accuracy and completeness of the bill processing. It is imperative that such deductions are properly addressed to ensure compliance with established financial protocols.

3.3.8 IRREGULAR DRAWAL OF MANDAL PRAJA PARISHAD FUNDS BY PD ADMINISTRATOR TO A TUNE OF ₹7.26 LAKH.

In accordance with Circular Memo No.11/4596/2018, dated 04-07-2018, and Article 3 of APFC Vol_I, it is explicitly stated that funds should only be withdrawn through self-cheques from the P.D. Account if an immediate payment is necessitated for goods, services, or completed work. Self-cheques for purposes other than contingent salaries and minor office expenses are strictly prohibited to maintain financial integrity.

Furthermore, no cheques in the name of bank managers shall be allowed to prevent the practice of depositing funds in banks as a means to circumvent fund lapses. Any deviation from these instructions will result in personal accountability for both the P.D. Administrator and the Treasury Officer.

According to GO Ms No:99 dated 14.08.2019, the payment of employee salaries from PD Accounts must exclusively be made through Direct Beneficiary Transfer (DBT) mode, directly crediting the amounts to their respective bank accounts. All payments must be executed in DBT

mode, ensuring direct transfers to the designated end-beneficiaries. The only exceptions to this rule are self-drawls for the reimbursement of minor office expenses and specific deductions such as non-governmental deductions.

During the examination of bills approved via CFMS under the purview of STO, RAYAVARAM, it was brought to attention that substantial amounts were permitted as self-drawls in favour of deposit administrators for construction and other office-related expenses, as outlined in **Annexure-3.3.8**. This practice deviates from established guidelines and warrants immediate attention to ensure compliance and accountability.

3.3.9 NON-RETURN OF CHEQUES TO GOVERNMENT – IMPLEMENTATION OF CFMS

After the implementation of CFMS from 01/04/2018 issue of cheques for making payments had been dispensed within Treasury Department.

During inspection of the Strong Room at 03 STOs, it was observed that bundles of cheque books were still being stocked up which was improper. The cheque books had to be returned to the Government with proper accountability. The details of cheques lying idle in the Strong Room as detailed in the **Annexure-3.3.9**.

3.3.10 NON-TRANSFER OF BALANCES TO SINGLE NODAL ACCOUNT AMOUNTING TO ₹204.85 CRORE

The Government of India, through Circular No. J-18001/2/2017-FY (E-4688) dated 08th April 2021, established comprehensive guidelines for the implementation of Centrally Sponsored Schemes. These guidelines were put in place to streamline Cash Management practices and enhance efficiency in Public Expenditure Management. They officially came into effect in July 2021.

According to these guidelines, the State Government is entrusted with the responsibility of executing Centrally Sponsored Schemes within the State. Grants allocated for these schemes by the Central Government, routed through the RBI, must be expeditiously transferred to a Single Nodal Account (SNA) established by the State Government within 21 days of receipt. The corresponding State share should also be disbursed promptly, and in no case later than 40 days from the release of the Central share and placed in the SNA. The State Government is then tasked with utilizing the funds in the SNA through a Single Nodal Agency appointed for this purpose. Importantly, the Central share must not be diverted to Personal Deposit Accounts (PD Accounts) or any other account by the State Government.

Upon scrutinizing PD accounts earmarked for the utilization of funds for Centrally Sponsored Schemes within the purview of 11 STOs and 05 DTAOs, it has come to our attention that the majority of the funds were appropriately transferred to the SNA account during the fiscal year 2021-22. However, it has been noted that there are instances where balances were not transferred to the SNA account, as outlined in **Annexure-3.3.10(a)** and **Annexure-3.3.10(b)**. This observation necessitates a closer examination to ensure compliance with established financial protocols.

3.3.11 IRREGULAR DRAWL OF 14TH FINANCE FUNDS OF GP IN FAVOR OF DDO STAFF (PANCHAYATH SECRETARY) AMOUNTING TO ₹ 3.51 LAKH.

Treasury officers shall make sure, that the claim made in every bill that he pays, is valid and to prove to him that the payee received the amount of the bill. He shall also check carefully that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

As per AP Civil Services conduct rules 1964 Rule No. 10 therein, the Government servant shall not practice Private Trade, Business, and investments.

During the verification of office expenses bills approved through CFMS, under the jurisdiction of DIV STO, TENALI, it was noticed that the bills were presented and passed by SARPANCH, CHAVALI GP, in favour of DDO Staff (Panchayat Secretary) instead of making payment directly to beneficiaries / third party as detailed in the **Annexure-3.3.11**.

3.3.12 NON-RECONCILIATION OF BALANCES UNDER DEPOSIT HEADS WITH HUZUR/SUB TREASURY FIGURES AND DIFFERENCE IN BALANCES UNDER PERSONAL DEPOSIT ACCOUNTS WITH AG OFFICE FIGURES

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

A scrutiny of the records maintained in 03 DTAOs and 03 STOs as shown below, revealed that no physical ledgers of Civil Deposits were being maintained and closed since 04/2018. On account of non-maintenance of physical ledgers, the Sub Treasury balances under the same deposits Heads have not been reconciled with Huzur Treasury figures/balances since 04/2018.

Sl. No.	Name of the STOs/DTAOs
1	DTAO Srikakulam
2	DTAO Parvathipuram
3	DTAO Visakhapatnam
4	DIV.STO Palakonda
5	STO, Siddhavatam
6	STO Madakasira

On further review of PD balances with reference to AG records at DTA Mangalagiri, it was noticed that the DDO balances under PD Administrators differs with the AG balances as detailed in the **Annexure-3.3.12**.

3.3.13 IRREGULAR ADJUSTMENT OF GOVT/ NON-GOVT. DEDUCTIONS TO DDOS (VIKRAMASIMHAPURI UNIVERSITY) CURRENT ACCOUNT ₹3.34 CRORE

Comprehensive Financial Management System (CFMS) is launched on 02.04.2018. One of the main objectives of CFMS, in addition to establishing a Single Source of Truth, is to promote efficiency and effectiveness in Public Financial Management activities.

Upon reviewing the PD accounts associated with Vikrama Simhapuri University, Nellore, it has come to our attention that salaries for university staff have been consistently disbursed. However, it has been observed that all government and non-government deductions, including Profession tax, Income Tax, GPF, CPS, etc., have been adjusted to the DDO's current account rather than being allocated to their respective heads. This has resulted in an amount of ₹3,33,96,560/- being adjusted to the DDO's current account from the time of the last inspection up to the present, as detailed in **Annexure-3.3.13**. This practice necessitates corrective measures to align with established financial procedures.

3.3.14 IRREGULAR PASSING OF WORK BILLS – MANDATORY DEDUCTIONS CREDITED INCORRECTLY TO DDOS CURRENT ACCOUNT ₹13.04 LAKHS.

Comprehensive Financial Management System (CFMS) is launched on 02.04.2018. One of the main objectives of CFMS, in addition to establishing a Single Source of Truth, is to promote efficiency and effectiveness in Public Financial Management activities.

During the test audit of bills approved through CFMS under the jurisdiction of DTAO Nellore and DTAO Kurnool, a notable discrepancy was identified. Specifically, in certain work bills, mandatory deductions such as TDS-IT, TDS-GST, Seigonarage charges, NAC, EMD/FSD, and other miscellaneous recoveries were not appropriately accounted for in accordance with the guidelines outlined in the m-book. Instead of the required deductions, the gross amounts were credited to the Subordinate Office DDO's current account, rather than being directly credited through the DBT mode to the contractors. This oversight resulted in an irregular payment totalling ₹13,03,911/-, as detailed in **Annexure-3.3.14**. This deviation calls for immediate attention to rectify the irregularities and ensure compliance with established financial procedures.

3.3.15 UNAUTHORISED INTRA GRANT PAYMENTS OF ₹14,967 CR. IN PD ACCOUNT OF ANDHRA PRADESH STATE BEVERAGES CORPORATION

The AP Budget Manual expressly prohibits re-appropriations from one grant to another, underscoring the importance of allocating expenditures within their designated areas of purpose. Furthermore, according to Government Accounting Rules, borrowed amounts should strictly be utilized for the creation of Capital Assets.

Upon reviewing various PD account transactions recorded in the monthly accounts by the office of AP CRT, a significant concern arose. An immense amount of ₹16,321.45 Crore (91% of total PD account receipts) was credited to the PD account of AP Beverages Corporation, earmarked for special margins and other receipts. Additionally, another ₹1662.70 Crore (9% of total receipts) was received as sale proceeds of liquor, with a notable lack of specific purpose mentioned in most of the challans. It is standard practice to credit all liquor proceeds to HOA 0039 excise (Grant 6). However, it was observed that these funds were being directed to the PD account of AP Beverages Corporation under the guise of special margins without any formal amendments to the Codal provisions.

Receipts to Andhra Pradesh State Beverages Corp			
Purpose	No. of bills	Amount (in crores)	%
Special Margin and other receipts	24	16,321.45	91%
Other Challan receipts	276425	1,662.70	9%
Total	276449	17,984.15	
Expenditure from Andhra Pradesh State Beverages Corp			
YSR pension Kanuka	131036	10,467.93	58%
Jagananna Amma Vodi	1	4,500	25%
Debt servicing etc.	11	3,206.78	18%
Total	131037	18,174.71	100%

Notably, the allocation of ₹10,467.93 Crore towards YSR Pension Kanuka and ₹4,500 Crore towards Jagananna Amma Vodi, though important social welfare grants (Grant no. 23 and 24), does not align with the core business objectives of Beverages Corporation.

These intra-grant payments represent a significant deviation from established accounting principles and a breach of Codal provisions in Government Accounts. These transactions were incorporated into the monthly accounts of the CRT office without proper scrutiny or validation.

Additionally, instances of self-draws were noted in some withdrawals, contrary to the provisions outlined in GO 99 dated 14.08.2019.

Furthermore, an expenditure of ₹3,206.78 Crore, accounting for 18% of the total receipts, was directed towards debt servicing-related matters. However, it's noteworthy that loan accruals are not reflected in the PD account, as the opening balance of PD Account (Admin: 90000000381 - Andhra Pradesh State Beverages Corporation) stood at only ₹360.25 Crore on 1st April 2022. This implies that loan amounts were funnelled into the PD account as special margins, masking the true nature of borrowings and potentially impacting the state's fiscal indicators. This situation demands immediate attention and corrective measures.

3.3.16 NON-TRANSFER OF LABOUR CESS – TO A TUNE ₹ 499.40 CRORE

The Government of India promulgated the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) with the aim of levying and collecting a cess to provide benefits to workers in the construction sector. According to the Act, the cess amount is mandated to be deposited in a designated bank account.

The Government of Andhra Pradesh, in alignment with this, issued a directive through GO MS No. 112 dated 15-12-2009, pertaining to the collection of Labour Cess concerning Buildings and Other Construction Workers. Guidelines were also established, outlining the procedural steps for collecting the cess and subsequently remitting it at a rate of 1% on the total gross payments made to contractors and agencies, effective from 26-06-2007 onwards.

It is the responsibility of the Drawing and Disbursing Officers, in conjunction with the relevant Treasury Officers, to diligently collect 1% cess on the construction cost, as defined in Section

3 of the Cess Act. They are also entrusted with the final crediting and settlement of the labour cess to the welfare board within the prescribed timeframe, as stipulated in the guidelines. As per paragraph 5(3) of the aforementioned Government Order, the amount must be remitted to the Welfare Board within 30 days of collection.

Upon reviewing the Deposit Accounts managed by the Capital Region Treasury, Andhra Pradesh, it has come to attention that an amount of ₹499,40,67,347/- remains not transferred to the Welfare Board for Building and Other Construction Works. This sum was held in the Deposit Account under MH 8443-00-116-01-09-001-001VN, associated with DDO Code: 27031503001 (AP Building & Construction Work Secretary).

A meticulous examination of the transactions in this account had revealed that the accumulation of labour cess was transpiring through challans submitted by employers, along with the adjustment of deductions from work bills across various DDOs and treasuries, all directed to the Head of Account HOA 8443-00-116-01-09-001-001VN maintained at CRT, Andhra Pradesh.

Rather than the required settlement of labour cess within 30 days from the commencement of actual work or the payment of cess by the contractor/employer, it had been re-adjusted to the same Head of Account at the Central Treasury without proper authorization for audit scrutiny.

Regrettably, subsequent to the crediting of the labour cess into the HOA 8443-00-116-01-09-001-001VN at the Central Treasury, no action had been taken to transfer the amount to the Welfare Board. This represents a significant violation of the Financial Rules outlined under the Cess Act.

Further examination of the Deposit Account Statements had brought to light the following:

1. The opening balance as of 01-04-2018 amounted to ₹435,50,89,436/-. Receipts totalled ₹65,00,85,270/-, while expenditures stood at ₹1,11,07,360/-, accounting for only 0.25% of the available funds.
2. The closing balance as of the current date remains at ₹499,40,67,347/-. This amount has been pending transfer to the Welfare Board for Building and Other Works for an extended period.

These discrepancies raise concerns regarding compliance with the Financial Rules established under the Cess Act.

PD Account Number: 1100008836				Financial Year: 2022	IFSC: APTR001	
PD Admin: 27031503001 - AP BUILDINGS & CONSTRUCTION WORK, SECY						
HOA: 8443001160109001001VN						
Opening Balance as on Apr 1, 2022	Previous Details *		Available Balance	Apr 1, 2018 To Mar 8, 2023		Closing Balance as on Mar 8, 2023
	Receipt	Expenditure		Receipt	Expenditure	
435,50,89,436.38	0	0	435,50,89,436.38	65,00,85,270.99	1,11,07,360	499,40,67,347.37

- a. The following bills were also drawn under the HOA: 8443-00-116-01-09-001-001VN towards salaries of outsourced persons through AP Corporation for outsourced services (APCOS) and the authority for drawl of salaries from the labour cess fund when called for, no reply is forthcoming and relevant records not furnished to audit. The details of such irregular draws is appended below:

PD Interface Bill	8443001160109001001VN	2022-1234154	Paid	9,43,268
PD Interface Bill	8443001160109001001VN	2022-1394306	Paid	9,43,268
PD Interface Bill	8443001160109001001VN	2022-1670186	Paid	9,43,268
PD Interface Bill	8443001160109001001VN	2022-1859332	Paid	9,43,268

- b. The DDOs, STOs concerned, and Contractors / Employers are the stakeholders for remitting the amount to welfare board. However, the non-transfer of this huge balances by the DDO may be explained to the audit for irregular retention of the money.

Failing to take necessary action and allowing such a substantial amount of ₹499,40,67,347/- to remain idle in the Deposit Account could potentially result in incurring an unavoidable penalty of the same amount. This penalty arises due to the non-payment of Cess within the stipulated time and may also include an interest component. Such a situation would impose an unnecessary financial burden on the state exchequer.

SECTION - IV: DEFECTS NOTICED IN PENSIONS

3.4 REVIEW OF PENSION PAYMENTS IN TREASURIES REVEALED THE FOLLOWING

3.4.1 EXCESS PAYMENT OF PENSIONARY BENEFITS

Excess payment of pensions amounting to ₹ **45.60 lakh** was noticed in Sub Treasuries under 26 Districts of Andhra Pradesh.

Excess payment of pension occurred due to

Excess payment due to Inadmissible Dearness Relief, Interim Relief and Medical Allowance -₹ 13.41 lakh	Annexure-3.4.1(a)
Allowing Additional Quantum, Dearness Relief and Medical Allowance Paid to Family Pensioner ₹ 6.05 lakh	Annexure-3.4.1(b)
Excess Payment of Pension due to Non-Recovery of CVP ₹ 22.03 lakh	Annexure-3.4.1(c)
Excess payment of pension due to payment of Enhanced Family Pension beyond the time limit ₹ 0.29 lakh	Annexure-3.4.1(d)
Excess payment of pension due to non- watching of time limit ₹ 2.36 lakh	Annexure-3.4.1(e)
Excess payment of family pension ₹ 0.19 Lakh	Annexure-3.4.1(f)
Excess Payment of Financial Assistance ₹ 1.26 Lakh	Annexure-3.4.1(g)

3.4.2 SHORT PAYMENT OF FAMILY PENSION IN PPO NO.26-000006/FP

According to Rule 50 (3) (a) (i) of the AP Revised Pension Rules, 1980, the Enhanced Family Pension (EFP) at 50% of the last pay drawn is granted to the legal heirs from the day following the date of the Government Servant's demise. This benefit is applicable for a span of 7 years or until the date on which the Government Servant would have reached the age of 65, whichever comes earlier, had they remained alive.

In this particular case under the jurisdiction of AP CRT, Guntur district, the individual, Sri K Suvarna Raju, born on 15/05/1969, passed away in service on 13.10.2018. His wife, Smt. G Kamala Kumari, was sanctioned EFP of ₹33,995/- in RPS 2015 scales via PPO.No. 26-000006/FP. The EFP and NFP were also consolidated in RPS 2022 scales.

Since the service pensioner passed away on 13.10.2018, Smt. G Kamala Kumari was entitled to receive EFP until 13-10-2025. Upon verification of the PPO, it has come to light that instead of receiving EFP from 14.10.2018, Smt. G Kamala Kumari was receiving Normal Family Pension (NFP). Consequently, this discrepancy has led to an underpayment in Family Pension which needs to be recalculated and duly paid to the Family Pensioner.

OTHER IRREGULARITIES

3.4.3 MISCLASSIFICATION -OF EEL+HPL ENCASHMENT BILLS

Government of Andhra Pradesh vide Circular Memo.No.196330-C/86/A2/HRM.V/2016, Finance (HR. V) Department, dt:17-10-2016 has instructed all the Sanctioning Authorities and the Drawing and Disbursing Officers to book the expenditure related to leave encashment benefits granted at the time of retirement under the following Head of Account.

MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits - 14 Amount allocable between two successor States of AP & TS – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj employees – 003 EEL for Provincialized Municipal employees. Similarly, the expenditure for leave encashment for the leave earned on or after appointed day shall be booked under MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits -24 Amount allocable to successor state of Andhra Pradesh – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj Employees – 003 EEL for Provincialized Municipal employees.

During a test check of leave encashment bills across 8 DTAOs and 5 STOs, it was noticed that specific bills related to EEL+HPL encashment had been erroneously classified. The details of these misclassifications can be found in **Annexure-3.4.3(a)** and **Annexure-3.4.3(b)** (pertaining to Non-Appportionment of Pension Liability) respectively.

Urgent action is required to rectify these misclassifications and ensure accurate accounting practices. Immediate attention to this matter is crucial to maintain the integrity of financial records.

3.4.4 MISCLASSIFICATION OF AMOUNTS UNDER WRONG HEAD OF ACCOUNT

As per the instructions of Government on CFMS, bills shall be verified before approval by the verifier (Treasury Officer) and the Approver (STO/ATO/AD/DD) with respect to the correctness of the bill, head of account under which allocable in all aspects, with reference to the Treasury / Financial / other rules / instructions of the Government / HOD in force and scanned documents enclosed to the Bill.

During scrutiny of bills at 05 STOs, it was noticed that certain bills were misclassified as detailed in **Annexure-3.4.4.**

3.4.5 PENSIONERS DRAWING TWO PENSIONS (SERVICE PENSION AND FAMILY PENSION) FROM TWO DIFFERENT TREASURIES

As per circular Memo no. 34021/99/HR V/2017 dated 26.10.2017 where the government ordered to make mandatory to draw any kind of two pensions i.e Service Pension/Family Pension from a single Treasury through same S.B Account

During the scrutiny of Pay bank report under the jurisdiction of 02 STOs, it was noticed that certain pensioners were drawing two pensions viz. Service pension and Family pension from two different Treasuries as detailed in the **Annexure-3.4.5.**

3.4.6 NON-RECOVERY OF MEDICAL PREMIUM TO A TUNE OF ₹4.35 LAKH

As per GO Ms No.210 Fin (TFR) Dept., dt.15.11.2014, orders were issued regarding recovery of contribution towards Employees Health Scheme from the salary/pension of the employees/pensioners. The deduction from the salary/pension of the employee/ pensioner towards contribution under the scheme shall be affected from the salary/pension of November 2014 payable on 1.12.2014. The contributions shall be as prescribed from time to time.

These rates were enhanced from Rs.90/- and ₹120/- to ₹225/- and ₹300/- respectively as per slabs and grades as specified in GO Ms No. 54 (HM &FW), dated 06.05.2020 read with GO Ms No.5 dated 22.01.2021 with effect from 06/2020

However, while verifying the Pay Bank Reports it was found that in 16 STOs, Medical Premium was not recovered from 55 pensioners amounting to ₹4,35,285/- as detailed in the **Annexure-3.4.6.**

3.4.7 IRREGULAR APPORTIONMENT OF PENSION PAYMENTS AMOUNTING TO A TUNE OF ₹3.56 CRORE

Govt. of AP in G.O.Ms.No.121 Finance (B.G.III) Dept., dt 22-05-2014 has instructed all the Sanctioning Authorities and the Drawing and Disbursing Officers to book the expenditure related to leave encashment and terminal benefits granted at the time of retirement under the

following Head of Account. The same was reiterated vide Circular Memo.No.196330-C/86/A2/HRM.V/2016, Finance (HR.V) Department, dt:17-10-2016.

According to the VLC data, a total of ₹3,56,90,650/- was recorded under the sub head 34, below Major Head 2071, for the fiscal years 2019-20, 2020-21, 2021-22, and 2022-23 across various DTAOs/STOs. However, upon thorough review of the vouchers, no information or justification for the allocation of these amounts under sub head 34 was available. The specific breakdown of the amounts recorded under sub head 34 is provided in detail in **Annexure-3.4.7**. This situation requires further investigation to ascertain the rationale behind these entries and to ensure adherence to established accounting practices.

3.4.8 HOA MISCLASSIFICATION IN PAYMENT OF CVP

As per orders issued in G.O.Ms.No.121 Finance (B.G.III) Dept., dt 22-05-2014 and subsequent instructions issued on the subject, the pensions paid from 02-06-2014 to be classified to the relevant HOA.

During test check of bills passed through CFMS, under the jurisdiction of 02 STOs, it was noticed that the CVP was wrongly booked as detailed in the **Annexure- 3.4.8**.

3.4.9 NON-VERIFICATION OF SERVICE REGISTERS OF THE EMPLOYEES WHO COMPLETED 25 YEARS OF SERVICE

As per the instructions regarding service matters conveyed in Memo No. D2/1894442/2022, dated 15.11.2022, it has been identified that the initial disbursement of pensions in the state is experiencing delays. This is primarily attributed to the non-submission of pension proposals by the pension sanctioning authorities to the pension authorizing authorities. The root cause of this delay stems from the inadequate upkeep of service registers for employees.

In adherence to the provision outlined in 4(b) of Appendix 1 in APRPR, 1980, it is mandated that every head of office, upon the completion of 25 years of service by a Government employee, must expeditiously forward the Service Books to the Accountant General, Andhra Pradesh. This is for the purpose of verifying the service particulars and obtaining a certification duly recorded in the Service Book, indicating that the service up to the specified date (as specified by the Accountant General) has been officially accepted in audit for pensionary considerations. For Class IV and other low-paid employees, this verification process is entrusted to the Head of the Office/Head of the Department.

Taking cognizance of the above, detailed records of employees who have successfully completed 25 years of service, along with their respective Service Books, have been requested from 03 DTAOs for meticulous audit and verification. Non verification of Service Books were comprehensively outlined in **Annexure-3.4.9**. This proactive measure is aimed at ensuring the seamless and timely processing of pension disbursements.

3.4.10 CERTAIN LAPSES IN DIGITAL LIFE CERTIFICATE

Govt. of AP., Finance (HR.V) Dept. in Circular Memo. No. 34021/100/HR.V/2017 Dated 24.10.2017, ordered for submission of Digital Life Certificate online along with non-employment and non-remarriage/non-marriage certificates annually by the service pensioners/family pensioners through Aadhaar based biometric authentication using SRDH verification service developed by the Treasury Dept. outside Jeevan Pramaan Portal in any of the Treasuries/Pensioners Association/me-seva centres/from house of pensioners.

During the test examination of Digital Life Certificates online at 02 STOs, it came to light that there is currently no provision available for viewing non-employment and non-remarriage/non-marriage certificates. These certificates play a crucial role in ensuring the cessation of Family Pension payments to those who have remarried, and halting Dearness Relief payments to employed or re-employed Family Pensioners.

Given the absence of these specific certificates, it has become challenging to verify the accuracy of payments related to Family Pension and Dearness Relief for remarried Family Pensioners and employed Family Pensioners, as outlined in detail in **Annexure-3.4.10**. This underscores the need for establishing a streamlined process to incorporate these essential certificates into the verification process.

3.4.11 NON OBTAINING OF INCOME CERTIFICATE –RESULTED IN IRREGULAR PAYMENT OF FAMILY PENSION TO SMT. G LAXMI RAJYAM, WIDOWED DAUGHTER OF LATE SRI K GADDEYYA, PPO NO.23-003430/FP.

As stipulated at proviso 4 (D) GO 315, dated 07.10.2010, the person receiving the family pension authorized under Category II i.e. the Childless widow of a deceased Govt. employee shall continue to be paid family pension even after her remarriage subject to the condition that the family pension shall cease once her independent income from all other sources becomes equal to or higher than the minimum family pension prescribed from time to time. The Family pensioner i.e. the childless widow, in such cases would be required to give a **declaration regarding her income from other sources to the pension disbursing authority once in every six months**.

At STO, Amadalavalasa, it came to our attention that there is one pension case where pension payments were made without the requisite support of an Income Certificate from the pensioner. This oversight has led to irregular payments, as elaborated in **Annexure-3.4.11**. It is imperative to rectify this situation to ensure compliance with established procedures and maintain the integrity of financial transactions.

3.4.12. UNDRAWN PENSION FOR MORE THAN ONE YEARS

As per the article 328 of APFC Vol-1 and amended instruction 60 under TR 16 of APTC Vol-1, when a pensioner failed to receive his pension for one/three years, as the case may be, the Disbursing Officer should make enquiries through the District Police, as to the cause of his/her

non-appearance, stating clearly where the pensioner was residing and the pension should not be paid till the enquiry is completed and the payment of pension shall be resumed if no objection is found as a result of enquiry.

During the Inspection at 02 STOs, it was noticed that certain pensioners as detailed in **Annexure-3.4.12** were not drawn pension for more than 1 year and no action has been taken to enquire the reasons for non-drawal of pension.

3.4.13 MISCLASSIFICATION OF NPS CONTRIBUTIONS PERTAINING TO AP AIDED EDUCATIONAL INSTITUTIONS EMPLOYEES' BILLS TO A TUNE OF ₹ 53.68 LAKH

In adherence to the Government of Andhra Pradesh's G.O.Ms.No.99, dated 14.08.2019, and G.O.Ms.No.145, dated 08.11.2019, a reclassification of the Head of Accounts was introduced to enhance granularity for each Head of Account, specifically in relation to the Organization/department.

Under this framework, employees of Aided Institutions were assigned new nomenclature for NPS contributions, denoted by MH 8342 (Other Deposits) - Minor Head 117 (Defined Contribution Pension Scheme for Government Employees) – GSH 01 (Own funds) - SH 05 (Aided Educational Institutions Employees Contributory Pension Scheme-Employee Contribution) - DH 001 (Treasury Office-Fund Manager) - SDH 003 (NPS- Employee Contribution for Aided Institutions).

However, upon conducting a test check of bills processed through CFMS, in reference to AG data under the jurisdiction of DTAO Kadapa, YSR Kadapa District, it was identified that there were 20 instances of misclassifications amounting to ₹53,67,506/-, spanning from 04/2022 to 08/2022. These discrepancies pertain to the processing of NPS AP Aided Educational Institutions Employees bills, and they are currently being booked under the old HOAs instead of the new HOAs specified in G.O.Ms.No.145, dated 08.11.2019.

This misclassification poses a risk of failing to upload the amounts booked under the old Head of Account to NSDL. It is imperative to rectify these discrepancies promptly to ensure accurate accounting and compliance with the revised classification guidelines. The details of these misclassifications are provided in **Annexure-3.4.13**. Immediate attention and corrective measures are strongly advised.

3.4.14 UN ADJUSTED CPS BALANCES UNDER HEAD OF ACCOUNT 8342-117-04-002 AMOUNTING TO ₹8.16 LAKH..

In accordance with GO.Ms.No.196, Finance (Pen-I) Dept., dated: 24-7-2012, and as per DTA Memo No. D-II/CPS/10393/1/2012, dated: 30-7-2012, revised procedures were established for the implementation of the Contributory Pension Scheme (CPS). Under these guidelines, the treasury officer, upon receiving online data from the DDOs, is entrusted with the responsibility of verifying and consolidating the data into a text file using IMPAcT. This file includes

registration details of DDOs, PRAN details of subscribers, and the nature of subscriptions. Subsequently, it is uploaded to the CRA of NSDL, and a transaction number is obtained.

Furthermore, the treasury officer is mandated to uphold meticulous records of both sets of P.D. accounts, following the prescribed procedure. This entails the Plus and Minus Memorandum reflecting the opening balance of each class of deposit, receipts for the month, repayments from the deposit during the month, and the closing balance at the month's end.

In addition, the CPS amount is transmitted to the CRA of NSDL site, encompassing DDO-wise receipts and payments as documented in the P.D. Accounts ledger. Adjustment bills are then prepared to transfer the amounts from detailed head 001 to MH 8342-00-007-04-002, following the implementation of the CFMS package.

Upon reviewing the Deposit account statement for DTAO Krishna, it has come to light that an amount of ₹8,16,761/- has been idling in PD account 8342-117-04-002 for an extended period. This suggests that the amounts had not been fully adjusted to the respective PRANs as intended. This situation calls for immediate attention and corrective action.

SECTION – V: DEFECTS NOTICED IN CLASS IV GPF

3.5.1 ADVERSE BALANCES IN CLASS – IV GPF ACCOUNTS

As per Rule 13(7) of AP GPF Rules, if a subscriber is found to have withdrawn an amount in excess of the available balance in their credit, the overdrawn amount must be repaid in a single lump sum from the subscriber's emoluments. This repayment should also include the relevant interest and penal interest, calculated at a rate of 2.5% above the normal interest rate specified under sub rule (i).

Upon conducting a review of CLASS – IV GPF Accounts at 04 DTAOs, it has come to attention that certain subscribers' GPF Accounts exhibit negative balances. Comprehensive details of these accounts can be found in **Annexure-3.5.1(A)** and **3.5.1(B)**. This situation necessitates immediate attention and corrective measures to rectify the discrepancies and ensure compliance with established rules and regulations.

3.5.2 SHORT RECOVERY OF GPF SUBSCRIPTION

As per G.O.Ms.No.17 (F&F) dt:25-1-1974, read with G.O.Ms.No.26, dt:24-9-78, the GPF subscription has to be deducted from the salary of all Government Employees who have put in one year of service at the minimum rate of 6% of their basic pay for Regular GPF Subscribers and 4% of their basic pay for Class IV GPF subscribers.

During scrutiny of Pay Bills in CFMS at 03 STOs, it was observed that the certain individuals as detailed in the **Annexure-3.5.2** were subscribing less amount towards GPF subscriptions than the prescribed amount.

3.5.3 MISCLASSIFICATION OF REGULAR GPF PAYMENTS TO CLASS IV GPF ACCOUNT

As per the Treasury Accounting Rules 1990, **all drawing officers who present bills to the treasury have to see that the bills are correctly classified.** Further, at the treasury level, it should be ensuring that, the accounts are compiled correctly on the basis of classification recorded by the departmental officers. The DDOs and treasury officials are therefore jointly responsible for correct classification of transactions.

During the verification of bills processed through CFMS under the jurisdiction of 04 STOs and 05 DTAOs, it was noticed that the Regular GPF Payments were misclassified in to Class IV GPF as detailed in the **Annexure-3.5.3.**

3.5.4 GPF BILLS – PENDING FOR PAYMENT

Comprehensive Financial Management System (CFMS) is launched on 02.04.2018. One of the main objectives of CFMS, in addition to establishing a Single Source of Truth, is to promote efficiency and effectiveness in Public Financial Management activities. Further, as per Citizen Charter issued by DTA vide cir. Memo. No. H5-7668-2014, Dt. 18.03.2020 action on all HR bills to be taken within 5 days.

During the test check of HR bills passed through CFMS under jurisdiction of 12 DTAOs, it was observed that there was abnormal delay in clearance of GPF bills. These bills were passed at treasury but the amounts were yet to be paid to the subscribers. Total 10346 GPF bills amounting to ₹615,18,59,475/- are pending till date as detailed in the **Annexure-3.5.4.**

3.5.5 NON-ADHERENCE TO THE TIME SCHEDULE AS PRESCRIBED IN THE CITIZEN CHARTER

Comprehensive Financial Management System (CFMS) was launched on 02.04.2018. One of the main objectives of CFMS, in addition to establishing a Single Source of Truth, is to promote efficiency and effectiveness in public financial management activities. Further, the bills under any category shall be disposed within 5 working days as per the citizens' charter issued by DTA vide Cir.Memo.No. H5-7668-2014, Dt.18.03.2020.

During the test check of HR bills passed through CFMS under jurisdiction of 14 DTAOs, it was observed that there was abnormal delay in clearance of Non-HR bills. The time taken for final credit to beneficiary ranges from 17 days to 272 days as detailed in the **Annexure- 3.5.5(A)** and **3.5.5(B).**

3.5.6 CASES AUTHORISED, BUT STATUS OF PAYMENT WAS NOT KNOWN (UNPAID AUTHORISATIONS)

As per AG records, it was observed that certain GPF cases, listed in **Annexure-3.5.6** were authorized for payment, however, the status of settlement of the cases were yet to be intimated to Accountant General.

3.5.7 MISSING DEBITS AND CREDITS:

As per the treasury accounting rules, 1990, all drawing officers who were presenting bills to the treasury have to see that the bills are correctly classified under proper head of accounts. Further, at the treasury level, it should be ensured that the accounts are compiled correctly on the basis of correct classification recorded by the departmental officers. The DDOs and treasury officials are therefore jointly responsible for implementation of correct classification of transactions.

As per AG records several debits and credits were incorrectly booked under regular GPF HOA and remain unadjusted to individual accounts due to lack of details such as GPF account number, name, etc., as detailed in **Annexure-3.5.7(a)** (Missing Debits) **Annexure-3.5.7 (b)** (Part/Full want Debit), **Annexure-3.5.7(c)** (Part/Full want credit), **Annexure-3.5.7(d)** (Missing Employee IDs), **Annexure-3.5.7 (e)** (Want of voucher details for Debits), **Annexure-3.5.7 (f)** (Misclassified Debits) & **Annexure-3.5.7 (g)** (**Debit vouchers received without GPF A/c Number and other details**), **Annexure- 3.5.7 (h)** (**Schedules received without GPF A/c Number and other details**), **Annexure- 3.5.7 (i)** (**Amounts booked without furnishing debit vouchers**), **Annexure- 3.5.7 (j)** (**Missing Credit**), **Annexure- 3.5.7 (k)** (**Suspense Credit**) and **Annexure- 3.5.7 (L)** (**Action on Alteration of Memorandums**).

3.5.8 RECONCILIATION OF CLASS IV GPF UNPOSTED BALANCES.

As per the treasury accounting rules, 1990, **all drawing officers who present bills to the treasury have to see that the bills are correctly classified.** Further, at the treasury level, it should be ensuring that, the accounts are compiled correctly on the basis of classification recorded by the departmental officers. The DDOs and treasury officials are therefore jointly responsible for correct classification of transactions.

As per AP GPF Rules 1935, the class IV GPF, CSS payment bills shall be retained at the Dist Treasury, after payment whereas the regular GPF bills shall be sent to AG AP along with monthly Account.

As per GPF Rules, as soon as possible, after closure of GPF account for that year, the subscriber shall be sent with GPF statement with closing balance as on 31st March of that year.

During review of Class IV GPF accounts under jurisdiction of 03 DTAOs, it was observed that certain unposted amount pertains to Class IV GPF were available from the financial year 2019-20 to 2021-22 as detailed in **Annexure-3.5.8.**

Further it was also observed that the Class IV GPF slips for the year 2021-22 were not yet generated and sent to GPF Subscribers.

SECTION – VI: MISCELLANEOUS

3.6.1 DOUBLE PAYMENT OF HR BILLS TO A TUNE OF ₹69.06 LAKH.

As per SR 32 under TR 16 the Treasury Officer shall not make any payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher. He shall make sure, that he will be in a position to satisfy the Accountant General that the claim made in every bill that he pays, is valid

and to prove to him that the payee actually received the amount of the bill. He shall also check carefully that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

During verification of bills approved through CFMS under the jurisdiction of 06 DTAOs and 15 STOs, it was noticed that the various HR bills were passed twice on same attachments resulting in double drawal / payment to a tune of ₹69,05,715/- as detailed in **Annexure-3.6.1**.

3.6.2 DOUBLE/MULTIPLE PAYMENT OF HIRE VEHICLE BILLS TO A TUNE OF ₹19.07 LAKH

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

While scrutinizing bills approved through CFMS within the jurisdiction of 05 DTAOs and 10 STOs, it came to our attention that hired charges were approved twice for the same vehicle by different DDOs, covering the same period. This has led to a duplication in disbursement, resulting in double drawal/payment. Detailed information regarding these instances can be found in **Annexure-3.6.2**. Immediate corrective action is necessary to rectify this situation and ensure financial compliance.

3.6.3 DOUBLE DRAWAL OF RENT BILLS FOR PRIVATE BUILDINGS

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

While conducting a test check of bills approved through CFMS within the jurisdiction of 02 DTAOs and STO Tadipatri, it had come to our attention that bills for the payment of rent for private buildings were processed twice for the same period. This had led to an overpayment of ₹14,11,987/-. Detailed information regarding these instances can be found in **Annexure-3.6.3**. Immediate corrective action is necessary to rectify this situation and ensure financial compliance.

3.6.4 SHORT/NON-RECOVERY OF TDS ON RENT PAID TO PRIVATE BUILDINGS TO A TUNE OF ₹4.64 LAKH

As per the instructions under Section 194(I) of Income tax act 1956, when rent paid to the owner of a private building exceeds ₹.20,000/- (Rupees Twenty thousand only) per month, TDS at the rate of 10% has to be recovered at source while making such payment.

While reviewing bills approved through CFMS across 06 DTAOs and 04 STOs, it has come to our attention that Tax Deducted at Source (TDS) at a rate of 10% on rent paid to private buildings, exceeding ₹20,000 per month, was not appropriately deducted from the building owners. This had resulted in an oversight amounting to ₹4,63,540/-. Comprehensive details regarding these instances are outlined in **Annexure-3.6.4**. Immediate corrective measures are imperative to rectify this issue and uphold financial compliance.

3.6.5 NON-DEDUCTION OF TDS ON HIRE VEHICLE BILLS TO A TUNE OF 0.47 LAKH

According to the provisions outlined in Section 194(I) of the Income Tax Act 1956, any entity, other than an individual or a Hindu Undivided Family, that is responsible for disbursing rental income to a resident, must deduct income tax at a rate of two percent. This deduction should be made either at the time of crediting the income to the payee's account or when making the payment, whether in cash, by check, draft, or any other mode—whichever occurs earlier. This pertains specifically to income derived from the use of machinery, plant, or equipment.

During verification of bills approved through CFMS, under the jurisdiction of DTAO Nellore and 03 STOs, it was noticed that the hire vehicle bills used by different DDOs were passed without deducting TDS @ 2% as detailed in the **Annexure-3.6.5**.

3.6.6 NON-DEDUCTION OF TDS ON CONTRACT BILLS OF OUTSOURCING AGENCY TO A TUNE OF ₹0.20 LAKH

In accordance with Section 194(C) of the Income Tax Act-1961, the individual responsible for disbursing payment to a resident contractor or sub-contractor is required to deduct TDS at a rate of 2%. This deduction should occur (a) either at the time of crediting the sum to the payee's account, (b) upon payment in cash, or (c) through the issuance of a check or any other mode—whichever of these events transpires first.

Upon conducting a test check of bills processed through CFMS within the jurisdiction of Divisional STO Gudur, it had come to light that bills concerning the listed beneficiaries were passed for net amounts without the deduction of Income Tax TDS at the rate of 2%, amounting to ₹20,394/-. A detailed breakdown of these instances can be found in **Annexure-3.6.6**. Immediate corrective measures are imperative to rectify this issue and ensure financial compliance.

3.6.7 NON-DEDUCTION OF TDS IN R/O SALARY ARREARS PAYMENT BILLS TO A TUNE OF ₹10.45 LAKH

In compliance with Section 192(A) of the Income Tax Act-1961, any authorized person responsible for disbursing accumulated balances due to employees is mandated to deduct

income tax at a rate of ten percent. It is worth noting that no such deduction shall be made if the payment or aggregate payments to the payee amount to less than fifty thousand rupees.

Upon conducting a test check of bills processed through CFMS within the jurisdiction of 03 DTAOs, it has been observed that the salary arrears bills were passed with gross amounts without the deduction of TDS at the rate of 10%. This oversight had resulted in an amount of ₹10,45,037/-. A comprehensive breakdown of these instances can be found in **Annexure-3.6.7**. Immediate corrective measures are essential to rectify this issue and ensure financial compliance.

3.6.8 NON-DEDUCTION OF TDS (GST) ON SUPPLY OF GOODS TO A TUNE OF ₹ 63.58 LAKH

In accordance with the Central Board of Indirect Taxes and Customs Notification No. 50/2018 – Central Tax, New Delhi, dated 13th September, 2018, and Section 51 of the GST Act 2017, individuals or specific categories of individuals, as determined by the Government on the advice of the GST Council, are required to deduct one percent CGST and one percent SGST, or two percent IGST, from the payment made or credited to the supplier of taxable goods or services, or both. This obligation arises when the total value of such supply, as stipulated in a contract, exceeds two lakh and fifty thousand rupees.

Upon conducting a test check of bills processed through CFMS within the jurisdiction of 03 DTAOs and the Capital Regional Treasury, it had been observed that certain bills for the payment towards the supply of goods were approved for the gross amount, without the necessary deduction of GST-TDS (comprising of CGST: 1%, SGST: 1%, and IGST: 2%) where applicable. This discrepancy had led to a total oversight amounting to ₹ 63,57,875/-. A detailed breakdown of these instances can be found in **Annexure-3.6.8(A) & 3.6.8 (B)**. Immediate corrective action is crucial to rectify this issue and ensure financial compliance.

3.6.9 SAFE CUSTODY ARTICLES LYING FOR MORE THAN 3 YEARS

As per instructions 21 under TR 11 of APTC Vol.1, read with G.O. Ms. No. 282, dated 21/11/1991 further read with DTA Memo No. M3/15409/89, dated 02/12/1991, the authorities depositing articles for safe custody in the strong room of the treasury should withdraw the same within 3 years from the date of deposit for verification and redeposit, if necessary. A penal rent of ₹25/- and ₹30/- per article per annum in case of government departments and local bodies respectively should be remitted by the authorities concerned, if such articles are not withdrawn even after 3 years.

During scrutiny of safe custody articles register at 10 DTAOs and 07 STOs, it was noticed that the articles listed in **Annexure-3.6.9** are lying in the strong room for more than 03/10 years.

3.6.10 NON-OBTAINING OF STRONG ROOM FITNESS CERTIFICATE

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

During the course of verification of records in under mentioned 03 DTAOs and 09 STOs, it was noticed that the strong room fitness certificate was not obtained for the year 2022-23. as detailed in the **Annexure-3.6.10**. This issue warrants immediate attention.

3.6.11 INADMISSIBLE PAYMENT OF 10TH PRC ALLOWANCES IN VARIOUS DEPARTMENTS

The Government of Andhra Pradesh issued the comprehensive orders on implementation of the 11th PRC vide G.O. Ms. No.1 dated 17.01.2022. Separate orders were issued for allowing other allowances vide G.O. Ms. No.101 dated 11.05.2022. Further DTA in letter dated 5/9/2022 clarified that for sanction of any special allowances which are in force in RPS-2015 and not forthcoming in the G.O Ms.No:101, the respective departments may obtain permission from the Finance department through their administrative departments for continuation of allowances.

During review of fly leaf and audit registers of various departments viz: Medical, Veterinary under jurisdiction of 02 DTAOs and 03 STOs, certain allowances such as Emergency Health Care Allowance (EHCA), PG Allowance, Rural Allowance, are being paid in RPS-2022 pay scales as detailed in **Annexure-3.6.11**. However, the orders for allowing these allowances were not forth coming.

3.6.12 IRREGULAR DRAWAL OF INADMISSIBLE EHCA BY ADMINISTRATIVE PERSONNEL ANIMAL HUSBANDRY DEPARTMENT – AMOUNTING TO ₹36.38 LAKH

DTA in Circular Memo No11/4596/2018, dt: 04.07.2018, stated that the Emergency Health Care Allowance has to be paid to the doctors who are available in the hospitals at all the times to attend the patients but not to the administrative personals i.e., Joint Directors/Deputy Directors/Assistant Directors /Medical Officers (Ayush Dept.).

During the review of Fly Leaf and Audit Register of Animal Husbandry dept., at 06 DTAOs and 12 STOs, it was noticed that few officials i.e., Joint Directors, Deputy Directors and Assistant Directors holding administrative post were allowed inadmissible Emergency Health Care Allowance @ ₹1500/- pm as detailed in the **Annexure-3.6.12**. Which was irregular.

3.6.13 PROCEDURAL LAPSES IN SUBMISSION OF MONTHLY ACCOUNTS BY ACCOUNT RENDERING UNITS

In accordance with the agreement reached during the entry conference for the annual accounts of 2021-22, held on 27th July 2022, all 26 Account Rendering Units (ARUs) were expected to submit their monthly accounts by the 5th of the succeeding month. However, it had been noted, as per Statement No:12 of Monthly Civil Accounts, that there had been delays in the submission of Monthly Accounts by 11 DTAOs. Further details are provided in **Annexure-3.6.13**. It is imperative that corrective measures are taken to address this delay in adherence to established timelines.

3.6.14 SUBSTANTIAL INCREASE IS NOTICED TO AN EXTANT OF 6.69 LAKH EGGS WORTH ₹34.30 LAKH IN THE MONTH OF SEPTEMBER 2021.

Upon reviewing bills processed by DTAO Anantapur, it came to light that an amount of ₹2,29,74,518/- was disbursed to Contractor Shri Rayadu R N Sanjeeva via CFMS Bill ID no. 2021-2414053 for the supply of eggs to various Mandals in Anantapur District under the Jagananna Gorumudda Scheme.

Upon closer examination of the said bill, it was observed that there was a lack of uniformity in the supply of eggs over the specified months. Notably, a significant increase was noted in the month of September 2021, amounting to 6.69 lakh eggs valued at ₹34.30 lakh, in contrast to the quantities supplied in other months, as outlined in **Annexure 3.6.14**.

However, no adequate justification was found in the available records to account for such a substantial surge of 6.69 lakh eggs valued at ₹34.30 lakh specifically in the month of September 2021. Clarification on this matter is crucial for transparency and accountability in the expenditure.

3.6.15 DRAWL OF HUGE AMOUNTS WITHOUT PROPER BUDGETARY PROVISION

As per TR 16 of the Andhra Pradesh Treasury Code stipulates that the Treasury Officer shall not make any payment without proper budget and without obtaining adequate information as to its nature and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher.

During review of bills processed in DTAO Anantapur, it was noticed that an amount of ₹71.01 crore was drawn in the 09 Non-HR bills as against the budget provision of ₹ 75 Lakh as detailed in the **Annexure-3.6.15**.

3.6.16 INCORRECT BOOKING OF GRANTS IN AID EXPENDITURE TO CAPITAL HEAD ₹4.0 LAKH.

Revenue expenditure is recurring in nature and intended to be meet from revenue receipts. As per the Indian Government Accounting Standards (IGAS-2), expenditure on Grants-in-Aid is

to be classified as Revenue expenditure regardless of end utilization of the funds. Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on 'Major Works' is required to be booked as Capital expenditure and expenditure on 'Minor Works' and 'Grants-In-Aid as Revenue expenditure.

Upon conducting a review of capital expenditures recorded under various heads at 03 DTAOs, it had come to light that an amount of ₹4,00,000/- designated for the disbursement of obsequies charges, ex-gratia, and similar expenses, meant for Grants-in-Aid expenditure, was erroneously allocated under Capital Major Head 4700 instead of the appropriate Revenue Head. This discrepancy is outlined in **Annexure-3.6.16**.

Rectification of this misallocation is imperative to ensure accurate accounting and adherence to financial protocols.

3.6.17 NON-SUBMISSION OF PAID CHEQUES/VOUCHERS TO A TUNE OF ₹92.56 CRORE

As per Accountant General (AG) records, there were 2026 paid cheques/vouchers amounting to ₹92,56,95,588 for the period from 06/14 to 03/18 were not received by AG office from concern DTAOs. The details of which are shown as detailed in **Annexure-3.6.17**.

3.6.18 NON/SHORT RECOVERY OF APGLI SUBSCRIPTION IN R/O CERTAIN EMPLOYEES

APGLI is a compulsory life insurance scheme apart from other compulsory saving schemes like GPF/EPF, GIS. All the state government employees who are drawing salaries from 010 head of account of the Government of Andhra Pradesh are mandatorily bound to get insured with APGLI scheme. The minimum compulsory subscription is fixed around 4% of the basic pay however slab rates are introduced w.e.f. 1994 onwards.

Upon conducting a test check of fly leaves and regular salary bills generated through CFMS at 18 STOs and 05 DTAOs, it had come to light that the mandatory recovery of APGLI subscription, as per G.O.Ms.No.36 dated 05.03.2016, which introduced new slab rates, was not implemented for certain employees under different DDOs. This discrepancy is outlined in detail in **Annexure-3.6.18**.

3.6.19 INADMISSIBLE PAYMENT OF UNIFORM MAINTENANCE ALLOWANCE / DHOBI ALLOWANCE TO MPHS IN PHC ₹0.72 LAKH

The rates of Uniform allowance and Uniform Maintenance Allowance were revised as per recommendations of 10th PRC vide **G.O.Ms.NO.175 Fin Dept. Dated 15-12-2015**. Further, it was reiterated therein that those who are eligible for Uniform Allowance should automatically be eligible for Uniform Maintenance Allowance at ₹.150/- per month and for those who wear Apron ₹75/- per month.

Upon review of Fly Leaf Audit Registers pertaining to Primary Health Centres (PHCs) operated under the jurisdiction of 03 STOs, it has come to light that Uniform Maintenance Allowance (commonly known as Dhobi allowance) was being drawn and disbursed. This observation is presented in detail in **Annexure-3.6.19**.

3.6.20 NON-ADHERENCE TO PROCEDURAL INSTRUCTIONS FOR PREPARATION OF BILLS FOR FINAL ENCASHMENT OF EARNED LEAVE IN RESPECT OF GIA INSTITUTIONS

As per G.O.Ms.No.140, Finance (PSC) department dated 31.05.2014 and Cir.Memo.No.196330-C/86/A2/HRM.V/2016 dt:17-10-2016 issued by Finance Dept on drawl of Final Encashment of Earned Leave in respect of GIA Institutions, all DDOs shall prepare two separate bills i.e. one bill for share of Andhra Pradesh, and another bill for share of Telangana and the payment of the share of Telangana shall be classified under 8793-00-129-00-00-000-000 VN for reimbursement from Telangana State.

Upon scrutiny of bills processed within the jurisdiction of 05 DTAOs and 02 STOs through the CFMS portal, an anomaly was noted in the settlement of Final Encashment of Earned Leave for GIA Institutions. It was observed that a single bill was prepared by the department instead of two separate bills. This oversight has resulted in a failure to pass the liability for reimbursement to the Telangana Government, as outlined in detail in **Annexure-3.6.20**.

3.6.21 NON-ADJUSTMENT OF CREDITS OF LOANS AND ADVANCES TAKEN BY EMPLOYEES

The broadsheets with respect to Loans and Advances such as HBA, Motor Car/Motor Cycle Advance, Personal Computer advance etc. are being maintained at Accountant General Office and sanctions and recoveries of such loans adjusted to individual accounts based on the schedules / vouchers submitted by DDOs and treasuries concerned. Before submitting the loans and advances schedules, the Treasury Officer and concerned DDOs have to verify the recoveries (Credits) which are attached to the bills/vouchers and the closing balances noted in it to know the outstanding amounts in related to the employees who granted loans and advances.

The Loans schedules taken up, an abstract is prepared schedule-wise/ voucher-wise to detect part want schedules / vouchers. The difference between the abstract amount and total amount of schedule / vouchers received are kept under the abstract difference (Suspense account). The abstract difference mainly arises due to the following.

- i) Non-receipt of schedules / vouchers for full abstract amount.
- ii) Misclassification of accounts related to loans and advances
- iii) Employee details not found in the relevant loans schedules

Upon thorough examination of loan schedules, it had come to our attention that credits to individuals in relation to loans and advances under the jurisdiction of DTAO Krishna and DTAO Vizianagaram had not been appropriately adjusted to the individual accounts. This

discrepancy arised from a lack of information regarding recoveries (credits to the loans) of loans and advances, as outlined in detail in **Annexure-3.6.21 (a) & 3.6.21(b)**. This delay may impede the issuance of Clearance Certificates upon completion of recoveries.

3.6.22 INADMISSIBLE PAYMENT OF CITY COMPENSATORY ALLOWANCE TO POLICE PERSONNEL TO A TUNE OF ₹.16.25 LAKH.

The Government of Andhra Pradesh has instituted City Compensatory Allowance to assist employees in offsetting the added cost of living in densely populated urban areas. This allowance is provided in addition to Dearness Allowance and House Rent Allowance for individuals residing in cities with higher populations. The rates for City Compensatory Allowance were revised in accordance with the recommendations of the 10th Pay Revision Commission (PRC), as per G.O.Ms.NO. 49, dated 30-04-2015, which took effect from June 2022. Furthermore, in line with the suggestions of the 11th PRC, the CCA was reinstated with the same slabs, as per GO MS No. 29, dated 20.02.2022.

Additionally, the Government of Andhra Pradesh has sanctioned the Agency Allowance (ANS Allowance) at 15% of the basic pay for police personnel who perform duties in Agency areas, as per GO MS No. 118, dated 11.12.2015.

Upon conducting a thorough examination of bills processed through CFMS at DTAO Guntur, it was observed that police personnel who were already receiving the Agency Allowance (ANS Allowance) were also availing the City Compensatory Allowance (CCA). This practice, however, is not in accordance with the established orders. The total overpayment resulting from this inconsistency amounts to ₹16,25,000/-. Further details can be found in **Annexure-3.6.22**.

3.6.23 EXCESS ADJUSTMENT OF AMOUNTS UNDER HOA 8658- SUSPENSE

As per the Manual of Suspense, it is mandated that all amounts held under the suspense head should be reconciled by the conclusion of the respective financial year.

Upon reviewing the Classified Register of both DTAO Chittoor and the Capital Regional Treasury, AP, spanning from April 2022 to January 2023, it has come to light that adjustments/settlements were made in excess of the available amount, as outlined in **Annexure-3.6.23**.

3.6.24 EXISTENCE OF 4077 CANCELLED BILLS INVOLVING ₹11929.15 CR AND 2618 UNPAID BILLS INVOLVING ₹3,258.35 CR

Upon reviewing bills processed by the AP CRT Mangalagiri, Guntur District, for the period spanning April 2022 to January 2023 in CFMS, a significant observation was made. A total of 4077 bills amounting to ₹11929.15 Cr were found to be cancelled. However, the rationale behind such extensive cancellations remains undisclosed in the records, warranting further scrutiny.

Similarly, it was noted that there were 2618 bills involving ₹3,258.35 Cr, which were approved by the AP CRT Office as detailed in **Annexure-3.6.24**. Surprisingly, these bills had remained

unpaid since their generation. Soft copies of the data have been transmitted to the APCRT for their attention.

In both scenarios outlined above, 673 pension bills, amounting to ₹70.76 Cr, were involved. This situation is causing considerable hardship to the pensioners due to delayed payments. Unfortunately, the reasons for generating these bills and subsequently leaving them unpaid or cancelled within the system remain unclear in the records. This substantial occurrence of cancellations and unpaid bills, even after processing by the payment authority, appears to be in discordance with the provisions of the citizen charter.

3.6.25 NON-RECONCILIATION OF THE AMOUNTS BOOKED UNDER THE HOA 8658 – 112 WITH THE AMOUNTS UPLOADED TO THE IT DEPT

The Additional Commissioner of Income-tax, TDS Range, Vijayawada, brought to the attention of the DTA Ibrahimpatnam, in their letter dated 10.08.2022 (Ref. No. F.No.Misc/Addl.CIT/TDS/VJA/2022-23), a concerning matter involving the manipulation of AINs (Accounts Office Identification Number) of specific STOs in Andhra Pradesh. This illicit activity led to the creation of fraudulent TANS (Tax Deduction and Collection Account Numbers) with the intention of making spurious refund claims.

In response to this, the Director of Treasuries and Accounts, AP, issued a directive through Memo.No. Fin02-15069/12/2022-E SEC-DTA (1811365) dated 12/08/2022. The directive instructed all DTAOs in the state to designate a nodal officer responsible for addressing all IT related issues within their respective districts. It further emphasized the importance of adhering to the instructions issued by the IT department.

Subsequently, in the process of reviewing compliance with the directive, a comprehensive report on the aforementioned concerns, along with certificates from all the STOs, including DTAOs, affirming that the amounts recorded under HOA 8658 -112 were in concurrence with the amounts transmitted to the IT department via Form 24G, was requested. In response, it was conveyed that a detailed report would be provided in due course.

Sl. No.	Name of the STOs/DTOs
1	DTAO Chittoor
2	Div STO Madanapalli
3	DIV.STO Rajampeta
4	Div. STO,Gudur
5	DIV STO Tirupati
6	DIV.STO Kavali
7	STO Duggirala
8	DTAO Kurnool

Since it is an important item of work, the Treasury officials may take due diligence in verifying such transactions so as to avoid fraudulent TDS returns.

3.2.26 DRAWAL AND PAYMENT OF SALARIES OF CERTAIN STAFF OF COLLECTOR'S OFFICE AS PER NEW CADRE STRENGTH

Upon reviewing the Government Order 77, Fin(HR.1-Plg.& Policy) Dept. dated 03.04.2022, it has come to attention that posts have been provisionally allocated between erstwhile Districts and restructured District Offices, particularly between SPSR Nellore District and the newly formed Tirupati District.

In this regard, it has been observed that salary bills for certain staff at the Collector's office, Nellore, had been drawn and paid from Service head other than 2053-00-093-00-03-010-011. Specifically, these payments have been made from Land Revenue (2506-00-001-00-03-010-011), Inam (2503-00-094-00-12-010-011), Land Acquisition (2225-01-001-00-03-010-011), and Election (2015-00-102-00-03-010-011) until October 2022.

The authorization for allocating salaries to these staff members under the aforementioned HOAs had not been provided. Therefore, it is imperative to take action to appropriately address the salary bills from November 2022 onwards for the staff at the Collector's office, Nellore, in line with the modified cadre strength indicated in GO 77. Additionally, the necessary adjustments in Treasury records pertaining to the Head of Accounts should be made accordingly. This information, along with SLO & Fly Leaf Audit register, is required for further examination.

3.6.27 NON-RECOVERY OF DEDUCTION ELEMENTS AMOUNTS TO ₹ 0.43 LAKH

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

In the course of auditing PD bills processed through the CFMS package at STO Duggirala, Guntur District, it came to light that bill no: 2022-1147442 dated 12.09.2022 was sanctioned for a total of ₹14,12,799/-. However, it was observed that the necessary deductions—namely, IT at 2%, Labour Cess at 1%, and NAC at 0.1%—totalling ₹43,816/- were not accounted for.

PART IV

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF PAOS/APAOS FOR THE YEAR 2022-23

4.1.1 PAOS/APAOS INSPECTED DURING THE YEAR 2022-23

Between last month of 3rd Quarter and 4th Quarter ending 31st Mar'2023, 10 PAOs, 9 APAOs located in 17 districts and the Directorate of Works Accounts office were inspected. These are Srikakulam (01), Visakhapatnam (01), Eluru (01), Vijayawada (01), Guntur (02), Ongole (01), Kurnool (01), Anantapuramu (01), YSR Kadapa (02), Tirupati (01), Kakinada (01), East Godavari (01), Palnadu (01), Nellore (02), Nandyal (01), Chittoor (01) and Vizianagaram (01) as listed in **Annexure-4.1.1**.

During inspection, minor irregularities, and objections, which did not entail any monetary implications necessitating reimbursement or deposit into the government account, were resolved through assurances provided and by recommending corrective actions. The significant irregularities outlined in the Inspection Reports of Pay and Accounts Offices (PAOs), Assistant Pay and Accounts Offices (APAOs), and the Office of the Director of Works Accounts (DWA) have been summarized for reference.

4.2 DEFECTS NOTICED IN LAND ACQUISITION BILLS

4.2.1 NON-PAYMENT OF LAND ACQUISITION BILLS TO CERTAIN BENEFICIARIES AMOUNTING TO A TUNE OF ₹ 82.21 LAKHS

As per CFMS Circular-17 dated 05.03.2019, System will automatically lapse the failed payment amounts which are lodged in 8658 suspense HoA for more than 90 days and this lapsed amount will be credited to regular expenditure HoA from which the expenditure is drawn if the lapsing is done within the same financial year. If the lapsing is done in the next financial year, then the lapsed amount will be credited to Minor Head 911 – SH 96 under the regular Major Head. If the amount lapsed pertains to Personal Deposit Account, then whenever the amount is lapsed, the amount will be credited to same Personal Deposit Account irrespective of the financial year.

DDO has to prefer a fresh bill for the lapsed amount i.e. cash portion (Net Amount) of the original transaction and pay to the beneficiary. Wherever necessary, the respective authorities shall create necessary record justifying the new transaction.

Upon reviewing the bills processed by the Pay and Accounts Office, Works Accounts in Ongole, Vijayawada, and Nandyal, it came to our attention that in certain instances, partial or full payments were indicated as failed in the transaction status and consequently were not disbursed to the rightful recipients. Interestingly, in the beneficiary account statement, it was recorded that the payments from these accounts had indeed been processed. Further information is

provided in **Annexure-4.2.1.**

4.2.3 LAND ACQUISITION BILLS PAID VIDE RBI0912288972710 DTD 31.03.2022 – SHOWN AS FAILED IN THE BILL SUMMARY

During review of bills approved by Asst. Pay and Accounts Officer, Work Accounts, Dowleswaram, for the period from April 2022 to Dec 2022 in CFMS package, it was noticed that an amount of ₹7,23,420.00 was processed and paid vide CFMS ID no. 2021-2787977 with payment reference No. RBI0912288972710 dated 31.03.2022. However, the said amount was stated as failed and reflected in the Bill summary of APAO, Dowleswaram as minus entry.

On further verification of Monthly Accounts for the month April 2022, the said amount was booked under suspense HoA: 865800102 0080001000VN and the same was again credited to HoA: 470001911 0096000000VN in Monthly Accounts for the month July-2022 as against the original HoA: 4700011200096000VN.

4.3 MISCLASSIFICATIONS

4.3.1 MISCLASSIFICATION UNDER WRONG HEAD OF GST-TDS-₹80.70 CRORE

In accordance with Corrections Slip No. 932 dated 04.06.2019 issued by the Controller General of Accounts (CGA) in New Delhi, it has been proposed to establish a new Minor Head titled "139 GST- Tax Deducted at Source Suspense" within the 8658 Suspense Accounts category in the accounts of both the Union and the State. This provision aims to accommodate receipts pertaining to GST Tax Deducted at Source (GST-TDS) and subsequently facilitate their reconciliation with the Central Board of Indirect Taxes and Customs. Consequently, all GST deductions should be appropriately categorized under Head of Account (HoA) 8658-139.

While conducting an examination of bills processed through the CFMS package within the purview of Pay and Accounts Offices (PAOs) for Works Accounts, it came to our attention that a total of ₹80,70,01,773/- earmarked for GST deductions were erroneously assigned to HoA:8658-112 instead of the correct classification under HoA:8658-139. The details are listed in **Annexure-4.3.1.**

4.3.2 NON-ADHERENCE TO THE PRINCIPLES OF ALLOCATION OF EXPENDITURE BETWEEN CAPITAL AND REVENUE, UNDER THE SCHEME OF YSR GRUHA VASATHI

Para 5-7-1 of the PAO (WA) Manual stipulates that the first duty of the Pay and Accounts Officer in examining a bill or account or T.E.O is to verify that the classification adopted is correct. The check of classification should be applied to the head of debit for the gross amount and to the head of credit which has to accommodate recoveries/credits in a bill or account. The expenditure on complete portions of a project during construction period is chargeable to the capital major head of the concerned project. The maintenance expenditure on completed portion of a project

during construction period is chargeable to the capital major head of the concerned project.

Rule 30 of Government accounting rules 1990 reproduced here for better understanding of allocation of expenditure between capital and revenue, “the Criteria for determining whether expenditure should be classified under heads of Capital Section or Revenue Section of the Consolidated Fund.

1. Expenditure of a capital nature to be classified in the Capital Section shall broadly be defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character.

NOTE: Expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorised by the President on the advice of Comptroller and Auditor General be debited to a capital Head of Account.

2. Expenditure of a Capital nature shall be distinguished from Revenue expenditure both in the Budget Estimates and in Government Accounts.

NOTE: - Capital expenditure is generally met from receipts of a capital, debt, deposit or banking character as distinguished from ordinary revenue derived from taxes, duties, fees, fines and similar items of current income including extra-ordinary receipts. It is open to the Government to meet Capital expenditure from ordinary revenues provided there are sufficient revenue resources to cover this liability.

3. Expenditure of a Capital nature as defined above shall not be classified as Capital expenditure in the Government accounts unless the classification has been expressly authorised by general or special orders of Government.

Rule 31 depicts allocation between capital and revenue expenditure on a Capital scheme. And, clause(1) of the rule delineates that the allocation between capital and revenue expenditure on a Capital Scheme for which separate capital and revenue accounts are to be kept shall be determined in accordance with such general or special orders as may be prescribed by the President on the advice of the Comptroller and Auditor General.

During scrutiny of bills approved by Pay and Accounts Officer, Works Accounts, under jurisdiction of 03 PAOs, it was observed that a total of 2236 bills amounting to ₹2,366.40 Crore (from FY2019 to 2022) as detailed in the Annexure-4.3.2 were passed under the HoA 4070008001122530532VN for implementing the scheme of YSR Gruha Vasathi treating the entire expenditure as capital instead of as revenue and such an allocation was against the codal provisions and Government Accounting Rules. In this case, the budget was allocated under the capital heads even though the proprietorship of the assigned lands completely lies with the beneficiaries but not with the Government. The benefit of capital expenditure is negligible on the government’s side as per the rules mentioned above.

4.3.3 CLASSIFICATION OF NATIONAL HIGHWAY WORKS PAYMENTS DIRECTLY UNDER REVENUE AND CAPITAL EXPENDITURE HEADS

While scrutinizing bills related to NH Work (Other Repairs/ Flood Damage Repairs) within the jurisdiction of PAO Vijayawada & Kurnool, it was noted that these bills were directly recorded under the standard Revenue Head, namely 3054-01-337-12-06(OR)-270-272, and 3054-01-337-12-05(FDR)-270-272.

However, it is important to highlight that this expenditure is not associated with the State of Andhra Pradesh and is, in fact, reimbursable by the National Highways. Therefore, it is advisable to allocate these expenses under the designated suspense Head 8658. Details are enclosed in **Annexure-4.3.3**.

4.3.4 IRREGULAR OPERATION OF MINOR HEAD '911' IN CAPITAL HEADS

As per LMMH, Recoveries of overpayments whether made in cash or by short drawl from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned service head. 'Deduct-Receipts and Recoveries on Capital Account' may be opened, wherever necessary, as a sub head below the relevant minor heads under the various capital major/sub-major heads wherefrom the expenditure was initially incurred.

During verification of bills processed by PAOs/APAOs, Works Accounts, it was noticed that 81 bills for an amount of ₹6,48,69,031/- were booked under Capital Head with Minor Head '911' which is irregular. Details are enclosed as **Annexure-4.3.4**.

4.3.5 ROAD CUTTING CHARGES COLLECTED BY R & B DEPT.

The R&B department collects road cutting charges from various projects. When inquired about the current balance of road cutting charges held in custody by the PAO, it was revealed that an amount of ₹2,88,14,650/-, attributed to the Executive Engineer of R&B Division in Guntur under the jurisdiction of PAO Guntur, was placed under the Deposit Head i.e., 8443-00-108-00-01-003-000VN, instead of being credited to the Government Account.

4.3.6 BOOKING OF EXPENDITURE INCURRED ON MINOR WORKS UNDER THE CAPITAL MAJOR HEAD "4700" AMOUNTING TO ₹913.46 CRORE

As per the Indian Government Accounting Standards (IGAS-2), expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization of the funds. The Capital expenditure is defined as expenditure incurred to create assets of a material and permanent character, or to reduce permanent liabilities. Consequently, expenditure on 'Major Works' is required to be booked as Capital expenditure and expenditure on 'Minor Works' and 'Grants-In-Aid as Revenue expenditure.

During review of expenditures booked under various heads by the PAOs/ APAOs who were working under the administrative control of the Director of Works Accounts, it was observed that an amount of ₹913.46 Crore (as detailed in the **Annexure-4.3.5**, was incurred for the purpose of minor works. However, the same were booked under the Capital Major Head 4700 instead of respective Revenue Heads. This misallocation of capital expenditure as revenue expenditure could have adverse implications on fiscal indicators.

4.4 DEFECTS IN RECOVERY OF LABOUR CESS AND OTHER CHARGES

4.4.1 SHORT RECOVERY OF LABOUR CESS - ₹2.86 LAKHS

During the scrutiny of bills approved in CFMS package, it was observed that Labour Cess in PAOs viz. Guntur, Vijayawada, Kadapa & Nellore-I, was erroneously calculated on the value of the work done instead of on the total value of the supply done. This resulted in an excess payment of ₹2,86,895 /- as detailed in **Annexure-4.4.1**.

4.4.2 NON-DEDUCTION OF LABOUR CESS ON CERTAIN WORK BILLS AMOUNT INVOLVED ₹0.35 LAKHS

As per G.O.Ms No.111 dated 15.12.2009, read with Building and Other Construction workers (Regulation of Employment and Conditions of Service) Act, 1996 (Main Act) and the Andhra Pradesh Rules, 1999 made thereunder; Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) and Cess Rules, 1998, deducting 1% Cess from the Bills payable to the contractors / executing agencies with effect from 26.6.2007 in respect of all the works covered by the definition of "Building or Other Construction Work".

During the test check of bills under the jurisdiction of APAO Narasaraopet, Palnadu district, it was noticed that Labour Cess amounting to ₹34,698/- was not recovered for certain bills as detailed in **Annexure-4.4.2**.

4.4.3 IRREGULAR PAYMENT OF LABOUR CESS ₹ 3.88 CRORE

According to Government instructions endorsed by the Chief Secretary through GO Ms no.111 dt:15.12.2009, effective from 26.06.2007, a labor cess at the rate of 1% must be deducted from payments to contractors and executing agencies for all works falling under the definition of "Building or other Construction works." This directive has been reaffirmed in Memo. nos. 1 (1395-4/V&E/E1/2015) dated 21.05.16 and 48022/238IMU.WR. II/2017, dated 29.06.2017.

Furthermore, the Hon'ble High Court, in its comprehensive judgments on writ petition nos. 4587 of 2008 and batch dated 15.07.2008 and writ appeal no. 94 of 2015, has

underscored that the labor cess of 1% should not be included in the estimate nor should it be factored into the value of work done during billing.

As per Memo no: 48022/238IMU.WR. II/2017, dated 29.06.2017, issued by the Finance Department, it has been clarified that the responsibility for paying the labor cess lies with the contractor. The Water Resources Department, being the Nodal Department for all Engineering Departments, is tasked with ensuring that estimates do not include provisions for labor cess, and agreement conditions should be framed without any ambiguity on this matter.

Upon meticulous examination of bills within the jurisdiction of PAO Kurnool, it came to light that in Work bills No. 2020-224079 & 2018-156278, Labor Cess was mistakenly included in the Total Value of Work Done (TVW), contrary to Government directives. This led to an overpayment of ₹2,34,58,559/-. Similarly, in APAO Nandyal, Labor Cess was inaccurately incorporated in the Total Value of Work Done for payment via Bill Nos. 2018-100363 & 2018-110459, resulting in an excess payment of ₹1,53,46,948/- Details of the same are enclosed in **Annexure-4.4.3.**

4.4.4 IRREGULAR TRANSFER OF LABOUR CESS AMOUNTS TO APAO WORKS DEPOSITS AMOUNTING TO A TUNE OF ₹ 30,56,000.

G.O.Ms.No.112 dated 15.12.2009, stipulates to collect Cess from the employers undertaking Building and Other Construction Work and to implement welfare measures for the construction workers who are registered as beneficiaries with the Building and Other Construction Workers' Welfare Board constituted by the State Government.

During the scrutiny of the work bills, under the jurisdiction of APAO, Nandyal, it was observed that as per m-book and memo of payments, Labour Cess @1% for the following bills was proposed for recovery and kept withheld in APAO deposits for an amount of ₹30,56,000 instead of remitting the same to the Labour Cess HoA: 8443001160109001001VN. Further it was observed that VAT @5% was already recovered, however no evidence was on record.

4.4.5 SHORT RECOVERY OF NAC CHARGES RESULTED EXCESS PAYMENT TO CONTRACTOR TO A TUNE OF ₹14,367/-

During the scrutiny of the bills processed at PAO, Works Accounts, Tirupathi, it was observed that NAC charges were erroneously calculated on the value of the work done without taking the price escalation charges into account. This resulted in an excess payment of ₹14,367/- to the Contractor, as detailed in **Annexure-4.4.4.**

4.5 DEFECTS IN FOREST ADVANCES

4.5.1 NON-ADJUSTMENT OF FOREST ADVANCE AMOUNTING TO ₹379.74 CRORE

Forest advances should be monitored and recovered within the stipulated time and the maximum periodicity would be three months. Further, LR 4 (e) of Article 257 of the Andhra Pradesh Accounts Code Volume III, states that in any case, the advance shall be recovered within the Financial Year only.

During local inspection of offices of PAOs/APAOs, it was found that huge amounts were drawn towards forest advances are lying unadjusted in the accounts of respective PAOs/APAO since long time. It was seen that in order to meet the expenditure on VSS (Vana Samrakshana Samithis), advances were being drawn by the concerned DFOs and adjusted as and when the payments were actually made, on completion of respective work.

The codal provisions which stipulate that all the advances, except AC bills, are to be debited to and classified under MH “8550” Civil Advances - 101- Forest Advances”. As seen from the records, an amount of ₹ 152.37 Crore is lying outstanding under the MH “8550- Civil advances 101- Forest Advances”. The details are provided in **Annexure-4.5.1(A)**.

Post implementation of CFMS, the Forest advances are being drawn under MH-2406 Forestry and Wildlife-04-Afforestation and Ecology Development-103-State Compensatory Afforestation, which is contrary to the Codal provisions. Final expenditure should be debited to the Consolidated Fund of the State. The accumulated amount under HOA “2406 Forestry and Wildlife” is ₹ 227.37 Crore. PAO wise outstanding forest advances as detailed in **Annexure-4.5.1(B)**.

4.6 CFMS RELATED ISSUES

4.6.1 IMPROPER MIGRATION OF WORKS DEPOSIT BALANCES TO CFMS

As per G.O.MS. No. 40 dated 17-03-2018, the Government of Andhra Pradesh has adopted Comprehensive Financial Management System (CFMS) for all receipts, payments and accounting procedures from 01-04- 2018 and the balances under DDR heads were to be migrated to CFMS.

Upon reviewing the Works Deposit Register balances within the jurisdiction of PAO Kurnool, it has come to our attention that there are discrepancies. Specifically, some closing balances as of 31-03-2018 for certain Head of Accounts (HoAs) were not transferred to the Works Deposit Register in CFMS as of 01-04-2018, as outlined in **Annexure-4.6.1(A)**.

Furthermore, it has been noted that in specific HoAs, balances were integrated into CFMS as of 01-04-2018, even though the closing balances for the same were not provided by the PAO Office as of 31-03-2018, as detailed in **Annexure-4.6.1(B)**.

Similarly, within the purview of APAO Narasaraopet, it was observed that in the listed Head of Accounts (HoAs), the closing balances of the works deposit register as of 31-03-2018 were not transferred to CFMS starting from 01-04-2018. This led to a shortfall of ₹1.50 lakhs, as outlined in **Annexure-4.6.1(C)**.

Conversely, some of Head of Accounts (HoAs), balances were integrated into CFMS as detailed in **Annexure-4.6.1(D)** even though there were no closing balances recorded on 31-03-2018 in the works deposit registers. Unfortunately, there was no available record to determine the opening balance in CFMS.

4.6.2 CERTAIN REGISTERS NOT ENABLED IN CFMS PORTAL- REPORTS NEW TILE

The Director of Work Accounts in various circulars/memos, ordered to dispense with the maintenance of physical registers at PAO/APAO as they were enabled in CFMS portal under Reports New tile. However, during the inspection of APAO Nellore-II, the following registers were not enabled in Reports New tile viz.,

1. Deposit Register
2. Agreement Register
3. Estimate Register
4. Alteration Memo Register
5. Bills Paid Register
6. Pending Bills with Dynamic data Register
7. Bill Register
8. Monthly Account abstract Register
9. Classified Abstract Register
10. LA and R&R Register
11. Agreement & Estimate 40%, 80% review report Register
12. Bill Scrutiny Register
13. Report on Agreement value 1.00 Cr & above Register
14. Works Abstract Register
15. Failed Payment Register (Bills Paid Register)
16. Disallowance Register

4.7 LAPSES NOTIFIED IN FUNCTIONING OF PAO/APAOS

4.7.1 NON- RECONCILIATION OF DEPARTMENTAL FIGURES

Para 11.14.1 of the PAO (WA) Manual stipulates that the cheques drawn by the Pay & Accounts Officer and transacted in the cash book are accounted for as expenditure in the compiled accounts for the month irrespective of whether the cheques are encashed during the same month or in a subsequent month. Similarly, the remittances into Treasury are accounted for in the Project accounts as receipts on the basis of the original challans received in the Pay & Accounts Offices. In actual practice, however, it will be seen that all the cheques issued by the PAO/APAO during a month are not encashed during the same month.

Similarly, all remittances brought to account by the treasury may not be incorporated by the PAO/APAO during the same month and all remittances incorporated by the PAO/APAO may not find a place in the treasury accounts for the same month. This is due to the following reasons:

1. The account of the PAO/APAO closes on the last working day of the month while the accounts of the sub-treasuries on which the cheques are drawn or into which remittances are made, are closed four or five days before the last working day of the month. Transactions recorded in the cash book of the PAO during the last date of the month will therefore find place in the treasury accounts only in the subsequent month;
2. Misclassification in the treasury;
3. Non-receipt of challans from the Divisional Officers.

As per Para 11-14-2, in order to ensure proper and accurate accounting of payments made by the treasury in respect of cheques drawn by the PAO/APAO and to verify that all remittances made on behalf of the Project are brought to account, a reconciliation of the discrepancies mentioned above has to be done. This reconciliation is done through the Schedule of Settlement with Treasuries (SST).

In respect of Projects where consolidated accounts are rendered by the Director of Works Accounts, to the Accountant General, Andhra Pradesh, the SST shall be got done for the entire Project in a centralized manner. In respect of small Projects/Irrigation units etc. where the accounts are rendered by the PAOs/APAOs themselves, the settlement with Treasuries shall be done by the PAO/APAO concerned. The DWA should however, ensure prompt settlement by the PAO/APAOs and review the items awaiting clearance.

In addition to the centralized SST at DWA Headquarters Office, the individual PAOs/APAOs in whose cash books the cheques/challans have been transacted, shall also devote personal attention to reconcile the discrepancies in the outstanding items

specially those of more than three months old and have consultations with the DTOs concerned. The assistance of the Divisional Accounts Officers of divisions may also be taken by the PAO/APAOs at frequent intervals on a regular basis. For this, PAO-wise lists of outstanding items shall be prepared and communicated to each PAO/APAO by the PAO in-charge of SST headquarters.

This settlement involves two aspects viz. as per Para 11-14-3 (i) reconciliation of cheques issued by the PAO/APAO with the payments made in the treasuries and (ii) reconciliation of remittances shown in the cash book with those included in the Certificate of Treasury Receipts (C.T.Rs). Similarly, as per Para 11-16-1, the reconciliation of remittances should be done to ensure that the challans received in the PAO office are adjusted promptly so as to facilitate the reconciliation of such remittances with the CTRs received from the treasuries. The Schedule of Settlement with Treasuries is prepared separately in Form PAO.51 as per Para 11-17- 1.

Details of such un-reconciled Schedule of Settlement with Treasuries of PAOs/APAOs with the Accountant General are detailed in **Annexure-4.7.1.**

4.7.2 NON VERIFICATION OF SERVICE REGISTERS OF THE EMPLOYEES WHO HAVE COMPLETED 25 YEARS OF SERVICE.

According to the instructions pertaining to service matters issued by the Director of Treasuries and Accounts in Memo No: D2/1894442/2022, dated 15.11.2022, the 1st payment of pensions are being delayed in the State due to non-submission of pension proposals by the pension sanctioning authorities to the pension authorising authorities and this because of non-updating of service registers of the employees.

It was stipulated in 4(b) of Appendix 1 in APRPR, 1980, i.e. “Every Head of Office shall as soon as the Government employee complete 25 years of service, forward the Service Books to the Accountant General, Andhra Pradesh, for verification of the service particulars and have a certificate recorded in the Service Book to the effect that the service up to the specified date (Date should be specified by the Accountant General) has been accepted in audit for purpose of Pension.” In the case of Class-IV and other low paid employees, the verification shall be done by the Head of the Office/Head of the Dept.

The service books of Pay and Accounts Offices, Works Accounts, were verified and found that the same of 144 officials were not being sent to AG for verification, as detailed in **Annexure-4.7.2.**

4.7.3 PROCEDURAL LAPSE IN SUBMISSION OF MONTHLY ACCOUNTS BY ACCOUNT RENDERING UNITS

The Treasury/PAO is the core of financial transaction and accounting system of Government. The Treasuries/PAOs maintain records of financial transactions and

exercise necessary checks as per AP Treasury Code and Financial Rules on flow of Funds. Treasury/PAO acts as the receiver and disbursing officer of the State Government funds as well as renders Monthly Accounts to the AG to prepare accounts of State Government' on monthly and annual basis.

The timely submission of Monthly Accounts will help in the preparation of Monthly Civil Account and Annual Accounts as per the schedule fixed by the CAG office. As per TAD Manual (Vol-I), the due date for receipt of List of Payments (LOPs) and Accounts for the district Visakhapatnam is 18th of succeeding month.

Further, it was agreed in the entry conference for Annual Accounts for the year 2021-22 held on 27.07.2022 that all the 26 ARUs (Account Rendering Units) would submit the monthly accounts by 5th of succeeding month to AG office. However as per the records of the AG, there was a delay ranging from 1 to 68 days in submission of Monthly Accounts to AG Office, as detailed in **Annexure-4.7.3**.

4.7.4 NON-PREPARATION OF MONTHLY PROGRESS REPORT.

Para 3-12-7 of Chapter 3 of PAO Manual states that "in order to enable the Director of Accounts to have a picture of the state of work in the office, each section Superintendent should submit to him every month through the Pay & Accounts Officer / Assistant Pay & Accounts Officer, a Monthly Report (Appendix-IV) detailing the state of work in the Section. The Superintendent will be personally responsible for showing the true state of affairs of the section in the progress report. The Monthly Progress Report will indicate the degree of efficiency, control and management of work by the Superintendent of the section concerned with the co-operation of his staff. To enable the Director of Accounts to mark the progressive improvement or deterioration of the work of the section the report should be prepared from month to month from the reports of the previous month, the sectional calendar of returns, purport and other registers maintained in the section for watching progress of the work."

A consolidated review report for all sections in respect of PAO/APAO should be submitted by the Director of Works Accounts to the Secretary (Works & Projects), Finance & Planning (Pr. W) Department every month before 15th of succeeding month. In this connection, when the details of Monthly Progress Reports for the months 03/2020, 03/2021 & 03/2022 which were submitted to Secretary, Finance by Director of Works Accounts, were called for during audit, it was replied that prior to formation of Directorate of Works Accounts, and prior to taking up the cadre of Divisional Accountants by State Government, the Director of Accounts (now JDWA) position was in existence in Projects, and the Superintendents of O/o Director of Accounts used to submit the correct position of the State of the works in the office as a whole.

4.7.5 WORK BILLS - RELEASE OF PAYMENTS WITHOUT BUDGET AMOUNTING TO A TUNE OF ₹12.70 CRORE

During the course of review of deposit register of the Asst. Pay and Accounts Officer, Work Accounts, Kakinada, it was noticed that the EE PIU DIV Kakinada, had drawn the work-related bills amounting to ₹12.70 Cr. on 31.03.2022. It was however, noticed that these bills were passed without the availability of budget and the classification details were also not viewable in the BLM as detailed in **Annexure-4.7.4.**

4.7.6 UNUSUAL DELAY IN PROCESSING OF BILLS RESULTED IN UNAVOIDABLE PAYMENT OF ₹1.16. CRORE AS INTEREST

During the comprehensive review of bills processed by the Pay and Accounts Officer for Work Accounts in Tirupati, covering the period from April 2018 to December 2022 through the CFMS package, a discrepancy was identified. It was noted that an additional amount of ₹1.16 Crore was disbursed to Sri L. Mahadeva Naidu for the acquisition of land intended for the construction of the IIT campus at Merlapaka.

The District Collector of Chittoor had issued land award and payment orders for the acquisition of the specified land, as per proceedings No. G2/7206/2014 dated 12.02.2020. The proposal outlined a payment of ₹4,02,91,455/- to be made to Sri L. Mahadeva Naidu, Managing Director of GMP Greenfield India PVT Ltd., Tirupati, for the acquisition of approximately 12 acres of land.

Consequently, a bill was raised by the Collector's office with CFMS ID 2021-2444184 on 21.01.2022, under HoA 4202-02-105-11-16-530-532, seeking a payment of ₹4,30,53,351/-. However, this bill was cancelled without clear reasons provided. Additionally, the inclusion of an excess payment of ₹27,61,896/- beyond the awarded amount of ₹4,02,91,455 was not evident in the bill records.

A subsequent bill was processed under a different CFMS ID (2022-246124) on 5th April 2022, but again, it was cancelled without recorded justification in the electronic records.

In a third attempt, the bill was processed with CFMS ID 2022-924380 on 14th July 2022 and the payment was made on 18th July 2022. However, it was observed that the amount for the said land acquisition had been significantly increased to ₹5,19,14,891/- from the original ₹4,30,53,351/-, resulting in an excess payment of ₹1.16 Crore.

Cost of land as fixed by Dist. Collector, Chittoor towards acquisition of land for construction of IIT in Merlapaka vide hisproceedings No. G2/7206/2014 dt.12.02.2020	4,02,91,455
Interest @9% for the first-year form 02.02.2020 to 01.02.2021	36,26,231
Interest @15% for the subsequent years from 02.0.2021 to3.05.2022 (i.e. for 483 days)	79,97,578
Final amount *	5,19,15,264
Unavoidable expenditure	1,16,23,809

**There is variation in the final amount and billed amount ₹. 5,19,15,264/- (final) ₹ 5,19,14,891/- Billed amount)*

Further, the reasons for the delayed payment were not forthcoming in the documents enclosed with the bill even though the budget was available in the MH 4202.

4.7.7 IRREGULARITY IN APPOINTMENT OF DIVISIONAL ACCOUNTS OFFICER, GRADE – II

As per G.O. Ms. No. 86 dated 22-05-1998 – AP Works Accounts Service Special Rules, 1998, the method for appointment of Divisional Accounts Officer Grade II is stipulated as 50% by direct recruitment and 50% by promotions. This indicates that 50% of the sanctioned strength is to be filled by way of Direct Recruitment through Recruitment Authority and the remaining 50% of the sanctioned strength is to be filled by promotions as per the groups mentioned in Note 2. However, Note 2 itself specifically mentioned that the substantive vacancies in this category are to be filled by 50% Direct Recruitment and 50% Promotion. Due to the Note 2, the situation that could arise is as follows.

1. Due to retirement on superannuation of promotees, if the vacancies arising out of which has to be filled by way of 50% promotion and 50% direct recruitment, then the total working strength of direct recruitees will be more than the working strength of promotees.
2. Due to non – acceptance or retirement of direct recruitees, if the vacancies arising out of it is to be shared by way of 50% direct recruitment and 50% promotion, then the working strength of promotees will be more than the working strength of direct recruits.

In view of the above situations, the balance of cadre strength is impaired and the very essence and purpose of stipulating the Service/ Recruitment Rules through Promotions is defeated.

On verification of the records maintained in DWA for the post of DAO Gr.II, that the Directorate of Works Accounts, being the appointing authority which had followed that the substantive rules of the personnel, etc., was filled by 50% Director recruitment and 50% Promotions (as per Note 2 of the said GO). In doing so, it was noticed that unbalances were created which are given below.

1. In the counter – affidavit submitted by Director of Works Accounts in the case of Sri V. Venkatappaiah Sastri, v/s State of Andhra Pradesh, vide W.P.No. 10205 of 2017, before the Hon'ble High Court of AP State, in the panel year 2010-11, 33 promoted candidates were found in excess of their quota and are continued against the vacancies of Direct Recruits.
2. For the number of vacancies being arrived at in r/o DAO, Gr.II at end of 2022 (i.e. for the period from 2018 to 2022), it was noticed that there were 110 vacancies to be filled in the subsequent years. Out of these, 56

vacancies which were marked for Promotions and 54 vacancies were marked for Direct Recruitment. Since, Direct Recruitment took place for 20 persons in 2020, 34 were marked to be recruited through APPSC. The process of filling the post is based on Note-2 of the GO ibid, considering the substantive vacancies. However, out of the 197 sanctioned strength for DAO, Gr.II, 77 Direct Recruits are working as of now and if 34 DR were to be recruited, then DR will surpass the quota of 50% by filling the post for promotees to the extent of at least 12 posts which is irregular.

3. The staff position in r/o DAOs as on 31.03.2023.

No. of Posts Sanctioned	Persons in Position	Direct Recruits	Promotees	Vacancies (DR/Promotees)	Remarks
197	107	77	30 (25+9 excess promotees to be adjusted)	90 Earmarked to DR-34 Promotee-56	As per Go.Ms. No.86 F&P(FW-WA-I) Department Dt:22.05.1998 50% of substantive vacancies of Grade-II shall be filled by Direct Recruitment and the vacancies other than those to be filled in by direct recruitment shall be filled in alternatively by the superintendents/ Senio Assistants of Group-A & Group-B

This indicates that, in order to maintain 50% quota in the cadre of DAO, Gr.II for D.R. and 50% quota for promotes, the Note 2 of the GO cannot be followed. If note 2, is to be followed, then 50% quota for both DR and Promotions cannot be maintained. This gives scope for contention among DRs & Promotees while filling the vacant post for which they may resort to go to court for remedy.

Therefore, in order to avoid disparity, inconsistency, contention and further court cases, if any, thereon, a clear-cut quota in the sanctioned strength may be earmarked for Director Recruitment and Promotions. Vacancies arising in due course may be worked out based on the working strength of the quota assigned and accordingly recruitment/promotions affected to fill the post.

4.7.8 ABNORMAL CANCELLATIONS AND DRAWAL OF BILLS WITH ZERO AMOUNTS - ₹18,279.72 CRORE

During the course of review of bills processed by the Pay & Accounts Offices, Works Accounts, from the date of their last inspection to current inspection, it was noticed that in 12 districts a total of 73,612 bills involving ₹18,279.72 Cr were stood cancelled and also 1,802 bills were drawn with zero amounts as detailed in **Annexure-4.7.5**.

However, reasons for such huge cancellations and drawing of bills with zero amounts were not forthcoming in the records. It was also observed that a huge rollover of the unpaid bills was carried out in the Financial Year 2021-22. In this regard it was informed that there was no part of action in cancelled bills by the PAOs/APAOs.

4.7.9 EXCESS ADJUSTMENT OF AMOUNTS UNDER HOA:8658 – SUSPENSE

During the course of review of classified Abstract Registers of Pay & Accounts Offices, Works Accounts, for the Financial Year 2021-22/2022-23 in CFMS package, it was noticed that under HOA 8658 – Suspense, adjustment / settlement was made in excess of amount available. Details are enclosed in **Annexure-4.7.6**.

4.7.10 BILLS PASSED AT PAO / APAO LEVEL BUT NOT CREDITED TO BENEFICIARIES AMOUNTING TO ₹4,347.68 CRORE

The Government of Andhra Pradesh has introduced a Comprehensive Financial Management System (CFMS) in the year 2018. One of the main objectives of CFMS is to promote efficiency and effectiveness in public financial management activities of the Government transactions.

A scrutiny of the bills passed by Pay & Accounts Offices, Works Accounts, from the date of their last inspection to current inspection revealed that even though 9893 bills amounting to 4,347.68 Cr were approved by 18 Pay and Accounts Offices remained unpaid since 04/2022 as detailed in **Annexure-4.7.7**. In view of the above, the following observations were made,

A bill once approved by PAO, should automatically be sent to bank (RBI-eKuber) for payment. In the said cases even after the approval of PAO, cash was not paid and was kept pending. It is not clear as to why after approval by PAO, the said bills were kept in abeyance.

As per the Andhra Pradesh Finance code, whenever a bill is submitted for payment either it shall be made payment or returned by the PAO. However, huge number of bills was kept in pending in unpaid category of CFMS since a long time (i.e. from April/2022)

4.7.11 DOUBLE PAYMENTS MADE TO CONTRACTORS FOR AN AMOUNT OF ₹3.32 LAKHS

During the verification of bills processed by APAO Chittoor, it was noticed that payment was made twice on same bill number in respect of the bills as detailed in the **Annexure-4.7.8.**

4.7.12 DUAL AGREEMENTS WITH SAME TECHNICAL SANCTION AMOUNT INVOLVED IS ₹28.38 LAKHS

During the course of review of register of agreements maintained by Pay and Accounts Officer, Work Accounts, Srikakulam, in CFMS package, it was noticed that agreements were concluded twice in respect of four works on four technical sanctions worth ₹14.19 lakh duplicating the agreement numbers. Except agreement numbers all other items such as name of work, contractor, amount, and authority concluding the agreement are the same. The details are given in **Annexure-4.7.9.**

4.7.13 RE-AUTHORIZATION OF FAILED PAYMENT BILL FOR ₹90.79 LAKH.

On scrutiny of the summary of bills under jurisdiction APAO Chittoor, it was noticed that the failed payment bill for ₹90.79 lakh was reauthorized vide CFMS 2018-237209 under HoA 8658001020080001000VN by the APAO Chittoor on 07.06.2018 for payment to the beneficiaries as detailed in **Annexure – 4.7.10.**

However, the original Bill No. where under the payments were initially processed but failed was not forthcoming in the said reauthorized bill. Also, the total amount authorized was shown as zero under the HOA 8658001020080001000VN on first page of the CFMS Bill, which tantamount that the said amount was not debited from 8658-Suspense, inflating the outstanding under that head. Further, the total amount was known only from the list of beneficiaries, as no mention of the amount was made in the bill. Repetition of names is also noticed in the list of beneficiaries. However, the purpose of the payment is also not forthcoming in the bill as no notes and documents are attached to the said bill.

4.8 ADVERSE BALANCES

4.8.1 MINUS BALANCE IN PD ACCOUNT - PUBLIC WORKS DEPOSITS UNDER HOA 8443001080001003000VN

The Deposit Account may exhibit either a positive balance or no balance at all. A negative balance implies that the expenses have surpassed the deposited amount. Upon scrutinizing the Public Works Deposit register under Head of Account 8443001080001003000VN at PAO Kadapa, it was noted that adverse balances persisted in the account for the past three years, as outlined in **Annexure-4.8.1(A).**

Similarly, in APAO Nellore-I, adverse balances were identified, as specified in

Annexure-4.8.1(B). Upon further examination of the transactions at both these Pay and Accounts Offices, it came to light that payments were even made in instances where there was no available balance.

4.8.2 MINUS BALANCE OF ₹0.93 CRORE IN PD ACCOUNT

The Executive Engineer of RVM (SSA) in Guntur submitted bill 2021-2478095 amounting to ₹1,01,96,014 for adjustment under HoA 8443-00-108-00-01-002-000-VN. It was explained that the DDO code "06010308058" was previously operated by the EE, SSA, Guntur for work-related payments. Subsequently, following the directives of the State Project Director of SSA, this DDO was deactivated, and a new code "06010308057" was assigned and managed by the FAO/Addnl., Project Coordinator, RVM (SSA), Guntur.

However, upon examining the attached documents, it was evident that the actual amount payable to contractors for refundable deposits was ₹8,59,791, matching the balance available in the PD Account of the EE, RVM (SSA), Guntur, under HoA: 8443-00-108-00-01-002-000-VN for the given financial year. Surprisingly, the adjustment bill was drawn for ₹1,01,96,014, resulting in a negative balance of ₹(-) 93,36,223 in the PD account.

Unfortunately, the rationale and authorization for drawing ₹1,01,96,014, instead of the required ₹8,59,791, were not documented in the digital records.

4.8.3 ADVERSE BALANCE REFLECTED IN MONTHLY ACCOUNT IN CONSOLIDATED FUND.

In general, expenditure booked under Consolidated Fund is against the budgetary provisions to it and in no case including supplementary grants, it should exceed actual provisions. The negative figure in payment side of Monthly Account indicates that excess of expenditure was booked against budgetary provisions. The adverse transactions found, if any, should be investigated immediately and rectified in a subsequent Monthly Account.

During the review of Main Account in respect of PAO, Works Accounts, Srikakulam District, minus balances noticed under capital head (4700) indicates, that the expenditure was incurred without budget provisions as detailed in **Annexure-4.8.2**.

4.9 MISCELLANEOUS

4.9.1 ULB SHARE OF CONTRIBUTION RAISED THROUGH IOAN FROM PNB – DETAILS OF REPAYMENT CALLED FOR.

During the review of Public Works Deposits pertaining to O/o EE Spl. Div. PH Nellore in the jurisdiction of APAO Nellore-I under the HOA 8443001080001003000VN, it was observed that an amount of ₹14.4 Cr was received to the PD account for the year

2021-22 as shown below:

OPENING BALANCE	RECEIPTS	PAYMENTS	CLOSING BALANCE
86,36,07,823.00	14,40,00,000.00	35,62,01,151.00	65,14,06,672.00

All the receipts were received from AP Urban Finance & Infrastructure Development corporation, Vijayawada towards Nellore Sewerage Water Development project under Atal Mission for Rejuvenation and Urban Transformation (AMRUT).

On scrutiny of these receipts, an amount of ₹6,98,00,000 was received as adjustment with bill no. 2021-587433 dated 24.05.2021 from the PD account 8443001060220020001VN pertaining to APUFIDC. On further scrutiny of attachments to the adjustment bill, it was understood that loan raised from Punjab National Bank. Apart from this, another amount of ₹ 1.49 Cr was received as Challan vide Challan no. 51061671892021 on 01.06.2021. The remaining amounts were adjusted from the PD account of APUFIDC.

Details of loan repayment were not forthcoming for ₹6.98 Cr received to the PD account through the Loan raised on behalf of ULB.

4.9.2 ₹ 41.72 CR WAS PROCESSED AND PAID VIDE 86 CFMS BILL ID NOS AND RESPECTIVE RBI PAYMENT REFERENCES BUT SHOWN AS FAILED IN THE BILL SUMMARY.

During the course of review of bills processed by Pay and Accounts Office, Works Accounts, Ananthapuram, for the period from April 2020 to Dec 2022 in CFMS package, it was noticed that an amount of ₹41.72 Crore was processed and paid vide 86 CFMS Bill ID nos. Even though RBI payment references were being generated against these bills, the same were displayed as 'failed' in the bill summary. Details enclosed in **Annexure-4.9.1.**

4.9.3 DETAILS OF PROVISIONAL PAYMENTS MADE

The Para 7.5.1 to 7.5.4 of PAO Manual permits the PAO to make provisional payments in case where Administrative Approval of estimate/revised estimate is required, Technical/revised technical sanction is wanting or agreement & supplemental agreements have not been conducted by the CA. These payments are to be regularized by way of sanction to estimates etc. Further, PAO should maintain a separate register for provisional payments for each division to note every such payment and watch their regularization.

It is observed that PAO, Ananthapuram made a payment of ₹32,79,196/- towards Provisional Payments in Form-67 in respect of O/o The Chief Engineer (Projects), Water Resources Department, Ananthapuram, HNSS Division No.8 Penukonda, Irrigation division work under his payment control. However, even after a lapse of four years and more, the said advance payment was not regularised by the division.

4.9.4 GPF SUSPENSE (UNPOSTED/WRONG POSTED) UNCLEARED PRIOR TO CFMS IMPLEMENTATION IN ALL PAOS/APAOS

Govt. of AP vide Circular Memo No.336622 /17 /A2/ HRM.V/2016 dated 19.09.2016 instructed all the Advances Sanctioning Authorities to adhere to the procedure prescribed under Rule 14 with Appendix – I and Rule 15 with Appendix – O of the AP General Provident Fund Rules 1935 scrupulously to avoid minus balances in GPF accounts and to ensure recovery of over drawn GPF along with Penal Interest as required in Rule 13(7) of AP General Provident Fund Rules 1935. Further, before passing an advance bill, the Treasury Officer has to verify the latest GPF slip attached to the bill and to the closing balance noted in it further recoveries made in the present office towards subscription should be added and withdrawal if any deducted to know the probable balance available at the credit of the subscriber.

During the verification of DDO's GPF Accounts of all PAOs under jurisdiction of DWA, AP in the pre CFMS period, the GPF suspense items were pending for clearance in the records of AG Office. Details are enclosed in **Annexure-4.9.2.**

4.9.5 SUSPENSE ITEMS UNDER GPF AT PAO ONGOLE.

Govt. of AP in Circular Memo No.336622 /17 /A2/ HRM.V/2016 dated 19.09.2016 instructed all the Advances Sanctioning Authorities to adhere to the procedure prescribed under Rule 14 with Appendix – I and Rule 15 with Appendix – O of the AP General Provident Fund Rules 1935 scrupulously to avoid minus balances in GPF accounts and to ensure recovery of over drawn GPF along with Penal Interest as required in Rule 13(7) of AP General Provident Fund Rules 1935, before passing the advance bill, the Treasury Officer has to ensure the latest GPF slip attached to the bill and the closing balance are noted in it. Further, recoveries made in the present office towards subscription should be added and withdrawal if any, deducted to know the probable balance available at the credit of the subscriber.

During the verification of DDO's GPF Accounts under jurisdiction of PAO Ongole in the pre CFMS period, Certain GPF suspense items were noticed as detailed in the **Annexure-4.9.3(a) &4.9.3(b).**

PART -V

DEFICIENCIES IN IT CONTROLS

5.1 COMPUTERIZATION

5.1.1 STATUS OF COMPUTERIZATION OF TREASURIES.

The history of computerization of the Treasuries and Accounts department dates to late eighties and early nineties. The Government vide G.O.Ms.No. 46, Finance & Planning Department dated 22-02-1990, has issued orders for the introduction of computers in all District Treasuries along with purchase of Computers and their related peripherals and imparting necessary training to the personnel of Treasuries and Accounts department.

Later, the computerization grew manifold in leaps and bounds and all the accounting aspects are computerized. ImPACT, Pension and HRMS modules are developed and processing of bills, payment of pensions, rendering of accounts has been done through these interfaces.

Furthering the computerization, the Government vide G.O.Ms No: 192, Dt.: 10.07.2016 and G.O.Ms.No.203, Dt 21.10.2016, has issued orders establishing APCFSS, whose activities inter-alia include the re-launch and implementation of Comprehensive Financial Management System (CFMS) project on behalf of the Finance Department.

One of the key mottos in launching CFMS project is establishing a single source of truth. Accordingly, necessary credentials have been provided to DDOs, Banks and AG office.

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

5.1.2 ABOUT CFMS:

In an effort to establish state-of-the art IT applications for effective Public Finance Management, the Government decided to establish a Comprehensive Financial Management System (CFMS), which would provide seamless and dynamic interface with all stakeholders and facilitate effective financial management.

Finance Department is in the process of operationalizing the Comprehensive Financial Management System (CFMS), which is being implemented on the SAP back-bone.

Andhra Pradesh Centre for Financial Systems and Services (APCFSS) has already been assigned as the nodal agency for undertaking the end-to-end tasks of this implementation and continued support and maintenance of this application.

As part of this, APCFSS is entrusted to undertake co-ordination with SAP, the Systems Integrator for CFMS, and with other 3rd party vendors and various government departments who are the stakeholders.

5.1.3 AFTER IMPLEMENTATION OF CFMS

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

5.1.4 AVAILABILITY OF NECESSARY INFRASTRUCTURE

- Hardware being used, Software being used, installed LAN/WAN and Security Architecture is being done by APCFSS.
- The infrastructure i.e. internet, computers, scanners, etc., is provided by the APCFSS.

Hardware and Software		
	SAP	HERB
Software being used and Vendor by whom installed	The software is developed on SAP ERP platform and is web based. There is no client-side installation. All the software is Browser based.	The software is developed on open-source Java/ React platform and is web based. There is no client-side installation. All the software is browser based.
Hardware being used	Desktop computers with intel Architecture with Google Chrome Browser are used.	Desktop computers, Laptops with any web browser are used.
LAN/WAN	The software works in both LAN/WAN	The software works in both LAN/WAN
Security Architecture	The SAP framework has built-in architecture with the control features of Ownership, Policies and Accountability of all the ERP data.	The HERB is java-based platform has built-in Micro Services architecture with the login control features of Ownership, Policies and Accountability of all the ERP data.

5.1.5 MODE OF OPERATION OF APCFSS:

(a) As per the orders issued by the Government vide G.O.Ms No: 192, Finance, dated 10-07-2016, the APCFSS was incorporated as a non-Government, not-for-profit, private limited company under Section 8 of the Companies Act, 2013. The APCFSS is having a dedicated

management structure that is operating independently, while maintaining the overall strategic control of the government.

(b) Recently the Government has issued orders vide G.O.Ms.No.80, Finance, dated 12-10-2021 for the decentralization of the functional activities to the DTA, DWA, PAO and APCRT. Further, the Director of Treasuries and Accounts along with the Pay and Accounts Officer & the Director of Works and Accounts shall act as Ex-Officio Project Directors in APCFSS.

5.2 DEFICIENCIES/SHORTFALLS OBSERVED:

5.2.1 LACUNA IN PAYMENT OF REJECTED BILLS

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

Upon reviewing the bills processed through CFMS within the purview of DTAO Visakhapatnam, Visakhapatnam District, it came to light that the HR bills related to salaries for the month of October 2022, pertaining to employees stationed at the Office of the Depot Manager, Waltair, were mistakenly processed twice with identical attachments on the same date. This oversight led to a duplication in disbursements, resulting in an excess payment of ₹1,40,90,280/-, as outlined below.

Sl.No	Bill Number & Date	Name of the DDO	HOA	Amount (₹)	Particulars of claim	Bill Type
1 A	**2022-1576390, Dt. 01.11.2022 (Bill Status : closed)	65012609005 (O/o the Depot Manager, Waltair)	3055000010055010011VN	1,40,90,280/-	Salary 10/2022	HR bills
1 B	2022-1687255, Dt. 01.11.2022 (Bill Status : Approved)			1,40,90,280/-		
DOUBLE CLAIM				1,40,90,280/-		

** The bill was passed without approval of treasury

Upon further examination of these bills in CFMS, it was discovered that Bill No: 2022-1576390, dated 01.11.2022, was initially approved but subsequently rejected and closed by a higher

authority. During this process, another bill (2022-1687255) was generated and approved for payment. Regrettably, both bills were processed in CFMS, leading to a duplicate disbursement of salaries for the month of October 2022. This incident highlights a significant lapse in internal controls.

5.2.2 PENSION PAYMENTS WITHOUT ATTACHMENTS

As per the instructions issued by State Govt. on CFMS, DDOs have to check whether the Bill number has been written on each and every enclosure before scanning and uploading in CFMS. It was also instructed that before approval of the Bill, the Verifier (Treasury Officer) and the Approver (STO/ATO/AD/DD) shall verify the correctness of the bill, in all aspects, with reference to the Treasury / Financial / Other rules / instructions of the Government / HOD in force and scanned documents enclosed to the Bill.

Upon scrutinizing bills approved through the CFMS (HCM) interface, a noteworthy observation was made. Pension Bills (Phase II) were cleared in all treasuries under the purview of DTAO, BAPATLA and in 02 STOs without the inclusion of proper enclosures or attachments. The details of these bills are comprehensively outlined in **Annexure-5.2.1**.

Regarding pension disbursements, it was noted that reports such as the salary register and salary variance were generated prior to the processing of these bills. Regrettably, these reports were not affixed to the bills. To ensure the accuracy of monthly pension disbursements for a specific treasury and to validate the payrolls of pensioners, it is strongly recommended that these reports be attached to Pension Bills (Phase II). This measure will play a crucial role in maintaining precise financial records.

5.2.3 IRREGULARITIES IN PD ACCOUNTS - AMOUNT INVOLVED ₹7.99 CRORE

As per T.R. 16 except as provided in Rules 26 and 27, a Treasury Officer shall not permit withdrawal for any purpose, unless the claim for withdrawal is presented such person and, in such form, and has been satisfactorily submitted to the Treasury Officer to such checks, as the finance minister, after consultation with Accountant General, may prescribe. The deposit accounts will possess only positive balance or nil balance. A negative balance indicates that the expenditure is more than the amount deposited. This could primarily arise due to misclassification of expenditure.

During the course of review of PD accounts accounted for by the Office of the DTAO Chittoor, for the period from April 2022 to March 2023 in CFMS, it was noticed that a PD Administrator - District Insurance Office Chittoor, (11010704001) had drawn eleven bills amounting to ₹ 7.99 Cr under HOA: 8011001050101002001VN, when there was lapsed negative amount of ₹3.60 lakh as available balance in the said PD account as detailed in **Annexure-5.2.2**.

5.2.4 REVIEW ON UNPAID BILLS

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

Upon reviewing the records at DTAO Guntur, it has been observed that a substantial number of bills (22,021 in total) totalling ₹637,25,52,197.81 has been approved by the Treasury Officer, but remain unpaid from April 4, 2022, to August 22, 2022. Among these, a few bills were processed at the Treasury with adjustments amounting to ₹25,51,55,994.29.

Typically, once a bill is approved by ATO/DTAO, it should be automatically sent to the bank (RBI-eKuber) for payment. However, in the cases mentioned, despite approval by ATO, the cash was not disbursed. It is evident that an additional layer of approval mechanism, with distinct Super User access, is being utilized in CFMS after approval by ATO/DTAO by the Finance Department. As per the Finance code, a bill should be closed by DDO upon return by DTAO. It is worth noting that a super user designated as "Yearend activity cut over user," whose official role is not clearly defined, lacks the authority to close or modify any bills. This non-adherence to codal provisions raises concerns.

In light of CFMS, it is apparent that the State Government has yet to provide updated Finance Codes. This situation warrants immediate attention and rectification.



Dy. Accountant General (Accounts & VLC)

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

Sl. No.	Srikakulam District	Sl. No.	Vizianagaram District
1	DTAO - Srikakulam	1	DTAO - Vizianagaram
2	Div. STO - Srikakulam	2	Div. STO - Vizianagaram
3	STO - Amadalavalasa	3	STO - Bhogapuram
4	STO - Ichapuram	4	STO - Bobbili
5	STO - Kotabommali	5	STO - Cheepurupalli
6	STO - Kottur	6	STO - Gajapathinagaram
7	STO - Narsannapeta	7	STO - Kothavalasa
8	STO - Palasa	8	STO - Nellimarla
9	STO - Pathapatnam	9	STO - Srungavarapukota
10	STO - Ponduru	10	STO - Therlam
11	STO - Sompeta	11	STO - Rajam
12	Div. STO - Tekkali		Alluri Sitharama Raju at Paderu District
13	STO - Ranasthalam	1	DTAO - Paderu
	Manyam at Parvathipuram District	2	Div. STO - Paderu
1	DTAO - Parvathipuram	3	STO - Araku
2	Div. STO - Parvathipuram	4	STO - Chinthapalli
3	STO - Kurupam	5	STO - Addatheegala
4	STO - Saluru	6	Div. STO - Rampachodavaram
5	Div. STO - Palakonda	7	STO - Chintoor
	Visakhapatnam District		Anakapalli District
1	DTAO - Visakhapatnam	1	DTAO - Anakapalli
2	Div. STO - Visakhapatnam	2	STO - Anakapalli (West)
3	STO - Bheemunipatnam	3	STO - Anakapalli (East)
	Kakinada District	4	STO - Chodavaram
1	DTAO - Kakinada	5	STO - Ellamanchili
2	Div. STO - Kakinada	6	STO - Kotauratla
3	Div. STO - Peddapuram	7	STO - Madugula
4	STO - Pithapuram	8	STO - Nakkapalli
5	STO - Prathipadu	9	Div. STO - Narsipatnam
6	STO - Tuni		Dr. B.R. Ambedkar Konaseema at Amalapuram District
7	STO - Jaggampet	1	DTAO - Amalapuram
	East Godavari at Rajamahendravaram District	2	Div. STO - Amalapuram
1	DTAO Rajamahendravaram	3	STO - Alamur
2	Div. STO - Rajamahendravaram	4	STO - Kothapeta
3	STO - Korukonda	5	STO - Mummdivaram
4	STO - Anaparthi	6	STO - Ramachandrapuram
5	Div. STO - Kovvur	7	STO - Rayavaram
6	STO - Nidadavole	8	STO - Razole
	West Godavari at Bhimavaram District		Eluru District
1	DTAO - Bhimavaram	1	DTAO - Eluru
2	STO - Bhimavaram	2	Div. STO - Eluru
3	STO - Akiveedu	3	STO - Bhimadole
4	Div. STO - Narsapur	4	STO - Chintalapudi
5	STO - Palakollu	5	Div. STO - Jangareddygudem @Gopalapuram
6	STO - Penugonda	6	STO - Polavaram
7	STO - Tadepalligudem	7	STO - Kukunoor
8	STO - Tanuku	8	STO - Kaikaluru
	Krishna at Machilipatnam District	9	STO - Nuzvid

1	DTAO - Krishna		NTR at Vijayawada District
2	Div. STO - Bandar at Machilipatnam	1	DTAO - Vijayawada
3	STO - Avanigadda	2	Div. STO - Vijayawada (East)
4	STO - Bantumilli	3	Div. STO - Vijayawada (West)
5	STO - Gannavaram	4	STO - Jaggayyapeta
6	Div. STO - Gudivada	5	STO - Mylavaram
7	STO - Movva	6	STO - Nandigama
8	STO - Pamarru	7	STO - Tiruvur
9	STO - Vuyyuru	8	STO - Vissannapeta
	Guntur District	9	STO - Kanchikacharla
1	DTAO - Guntur		Palnadu at Narasaraopet District
2	Div. STO - Guntur	1	DTAO - Narasaraopeta
3	STO - Duggirala	2	Div. STO - Narsaraopeta
4	STO - Mangalagiri	3	STO - Chilakaluripeta
5	Div. STO - Tenali	4	Div. STO - Gurajala (Palnadu)
6	STO - Ponnuru	5	STO - Macherla
	Bapatla District	6	STO - Pedakurapadu
1	DTAO - Bapatla	7	STO - Piduguralla
2	STO - Bapatla	8	STO - Rajupalem
3	STO - Nagaram	9	STO - Sattenapalli
4	STO - Repalle	10	STO - Vinukonda
5	STO - Addanki		Sri Potti Sriramulu Nellore District
6	STO - Chirala	1	DTAO - Nellore
7	STO - Martur	2	Div. STO - Nellore
	Prakasam at Ongole District	3	STO - Atmakur
1	DTAO - Prakasam	4	Div. STO - Kavali
2	Div. STO - Ongole	5	STO - Kovur
3	STO - Cumbum	6	STO - Udayagiri
4	STO - Darsi	7	STO - Buchireddypalem
5	STO - Giddalur	8	STO - Vinjamuru
6	STO - Kanigiri	9	STO - Podalakur
7	Div. STO - Markapur	10	STO - Indukurpeta
8	STO - Podili	11	Div. STO - Kandukur
9	STO - Yerragondapalem	12	STO - Rapur
	Kurnool District		Nandyal District
1	DTAO - Kurnool	1	DTAO - Nandyal
2	Div. STO - Kurnool	2	Div. STO - Nandyal
3	Div. STO - Adoni	3	STO - Allagadda
4	STO - Alur	4	STO - Atmakur
5	STO - Kodumur at Gudur	5	STO - Dhone
6	STO - Pattikonda	6	STO - Banganapalle
7	STO - Yemmiganur	7	STO - Koilkuntla
	Ananthapuramu District	8	STO - Srisailam
1	DTAO - Anantapur	9	STO - Nandikotkur
2	Div. STO - Anantapur		Sri Sathya Sai at Puttaparthi District
3	STO - Gooty	1	DTAO - Puttaparthi
4	STO - Guntakal	2	Div. STO - Dharmavaram
5	STO - Kalyandurg	3	STO - Hindupur
6	STO - Kambadur	4	STO - Kadiri
7	STO - Kanekal	5	STO - Kothacheruvu
8	STO - Rayadurg	6	STO - Madakasira
9	STO - Singanamala	7	Div. STO - Penukonda
10	STO - Tadipatri	8	STO - Mudigubba
11	STO - Uravakonda		Annamayya at Rayachoti District
	YSR at Kadapa District	1	DTAO - Rayachoti

1	DTAO - Kadapa	2	STO - Rayachoti
2	Div. STO - Kadapa	3	STO - Lakkireddypalle
3	STO - Badvel	4	STO - Railway kodur
4	Div. STO - Jammalamadugu	5	Div. STO - Rajampeta
5	STO - Kamalapuram	6	Div. STO - Madanapalli
6	STO - Muddanur	7	STO - Piler
7	STO - Proddatur	8	STO - Thamballapalle
8	STO - Pulivendula	9	STO - Vayalpad
9	STO - Mydukur		Sri Balaji at Tirupati District
10	STO - Sidhavatam	1	DTAO - Tirupati
	Chittoor District	2	Div. STO - Tirupati
1	DTAO - Chittoor	3	STO - Chandragiri
2	Div. STO - Chittoor	4	STO - Pakala
3	STO - Bangarupalem	5	STO - Satyavedu
4	STO - Kuppam	6	STO - Srikalahasti
5	STO - Nagari	7	STO - Thottambedu
6	STO - Palamaner	8	Div. STO - Gudur
7	STO - Punganur	9	STO - Sullurpeta
		10	STO - Venkatagiri
1	Director of Treasuries and Accounts Mangalagiri	11	STO - Naidupeta
2	AP Capital Regional Treasury	12	STO - Puttur
		13	STO - Vakadu
Grand Total=224			

Annexure 1.2

Statement showing district wise break up of DTAOs/Div.STOs/STOs
(As referred to in Para 1.1)

Sl.No.	Name of the District	DTAOs	No of Divl. Sub Treasuries	No. of Sub Treasuries	Total
1	Srikakulam	1	2	10	13
2	Manyam at Parvathipuram	1	2	2	5
3	Vizianagaram	1	1	9	11
4	Visakhapatnam	1	1	1	3
5	Alluri Sitharama Raju at Paderu	1	2	4	7
6	Anakapalli	1	1	7	9
7	Kakinada	1	2	4	7
8	East Godavari at Rajamahendravaram	1	2	3	6
9	Dr. B.R. Ambedkar Konaseema at Amalapuram	1	1	6	8
10	Eluru	1	2	6	9
11	West Godavari at Bhimavaram	1	1	6	8
12	NTR at Vijayawada	1	2	6	9
13	Krishna at Machilipatnam	1	2	6	9
14	Palnadu at Narsaraopeta	1	2	7	10
15	Guntur	1	2	3	6
16	Bapatla	1	-	6	7
17	Prakasam at Ongole	1	2	6	9
18	SPSR Nellore	1	3	8	12
19	Kurnool	1	2	4	7
20	Nandyal	1	1	7	9
21	Ananthapuramu	1	1	9	11

22	Sri Sathya Sai at Puttaparthi	1	2	5	8
23	YSR Kadapa	1	2	7	10
24	Annamayya at Rayachoti	1	2	6	9
25	Sri Balaji at Tirupati	1	2	10	13
26	Chittoor	1	1	5	7
27	Director of Treasuries and Accounts	1	-	-	1
28	AP Capital Region Treasury	1	-	-	1
Total		28	43	153	224

Annexure-1.3
Outstanding Audit Objection
(As referred to in Para 1.3.1)

S.No	YEAR	No of Objections	Amount(₹)
1	2018-19	399	6510628
2	2019-20	200	6008342
3	2020-21	163	11357424
4	2021-22	74	10703315
5	2022-23(up to July-2022)	18	539540
Total		854	35119249

Annexure-1.4
Short/Non deduction of Income Tax at source
(As referred to in Para 1.3.2)

MH	DDO	No of Objective	Amount(₹)
2225	AP State Commission for STs, Vijayawada	1	77323
2013	Deputy Secretary to Govt. GAD, AP Secretariat	1	143546
2062	Deputy Registrar cum DDO, Institution of Lokayukta of AP, Kurnool	1	43255
3452	Asst. Secretary, O/o Youth Advancement, Topurism& Culture	1	48228
2515	Chief Accounts officer, O/o Commissioner, Panchayati Raj & Rural Development	1	25000
TOTAL		5	337352

Annexure-1.5
Short/Non deduction of Goods and Service Tax at Source
(As referred to in Para 1.3.3)

MH	DDO	No of Objective	Amount(₹)
2013	Deputy Secretary to Govt. GAD, AP Secretariat	1	143546
2062	Deputy Registrar cum DDO, Institution of Lokayukta of AP, Kurnool	1	43255
2062	Deputy Registrar cum DDO, Institution of Lokayukta of AP, Kurnool	1	10287
TOTAL		03	197088

Annexure-1.6
Travel of officials in ineligible Class
 (As referred to in Para 1.3.4)

DDO	No of Objective	Amount(₹)
The superintendent of Police, operations SSG, ISW Kunchanapally, Vijayawada	1	3790
The Regional Officer, CID Regional Office Visakhapatnam	1	770
The Sub Inspector of Police, Intelligence, Vizianagaram	1	540
TOTAL	3	5100

Annexure-1.7
Non Money value objections
 (As referred to in Para 1.3.5)

MH	DDO	No. of Objection
2515	Accounts Officer, O/o Commissioner of PR&RD	1
2251	Asst. Secretary to Govt., MAUD	1
2205	Accounts Officer, Dept. of Public Libraries	1
7610	Asst. Secretary to Govt., Labour Factories Boilers & Insurance, Medical Service Dept.	1
2225	Asst. Accounts Officer, O/o Director of Social Welfare Dept.	1
2250	Drawing and Disbursing officer, O/o The commissioner Endowment Department	1
2070	Accounts Officer, O/o The Director, Dept. of Protocol	1
	Total	7

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

CODE	Name of the Treasury	Due date	Apr 22	May 22	June 22	July 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22	Jan 23	Feb 23	No of times delay during the year
1	Srikakulam	18th	33	37	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
2	Visakhapatnam	18th	59	47	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
3	East Godavari	18th	34	40	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
4	West Godavari	18th	33	37	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
5	Krishna	18th	31	37	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
6	Guntur	18th	34	37	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
7	Prakasam	18th	37	46	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
8	Nellore	18th	34	68	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
9	Kurnool	18th	34	68	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
10	Ananthapur	18th	34	68	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
11	Chittoor	18th	34	68	16	NIL	NIL	01	5	NIL	NIL	NIL	NIL	05
12	Kadapa	18th	34	69	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
22	Vizianagaram	18th	34	68	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
29	PAO,Andhra pradesh	18th	34	68	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
30	PAO,APCRTRY	18th	36	38	16	NIL	NIL	03	5	NIL	NIL	NIL	NIL	05
31	PAO,AP,NewDelhi	18th	34	37	16	NIL	NIL	NIL	7	NIL	NIL	NIL	NIL	04
41	PAO Srikakulam	18th	35	39	18	NIL	NIL	1	7	NIL	NIL	NIL	NIL	05
42	PAO Visakhapatnam	18th	34	38	17	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
43	APAO Kakinada	18th	37	37	18	NIL	02	3	6	NIL	NIL	NIL	NIL	06
44	APAO Dowleswaram	18th	36	38	23	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
45	PAO Eluru	18th	34	37	23	NIL	NIL	1	5	NIL	NIL	NIL	NIL	05
46	PAO Vijayawada	18th	35	39	18	NIL	NIL	1	5	NIL	02	NIL	NIL	06
47	PAO Guntur	18th	34	37	17	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
48	APAO Narasaraopet	18th	34	37	18	NIL	NIL	NIL	11	NIL	NIL	NIL	NIL	04
49	PAO Ongole	18th	34	37	16	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	04
50	APAO Nellore-1	18th	34	37	16	NIL	NIL	2	5	NIL	NIL	NIL	NIL	05
51	APAO Nellore-2	18th	37	45	16	NIL	NIL	2	5	NIL	NIL	NIL	NIL	05
52	PAO Kurnool	18th	35	38	17	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
53	APAO Nandyal	18th	34	37	18	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
54	PAO Ananthapur	18th	34	39	18	NIL	NIL	1	6	NIL	NIL	NIL	NIL	05
56	APAO Chittoor	18th	34	38	17	04	01	02	6	NIL	NIL	NIL	NIL	07
57	PAO Kadapa	18th	34	37	23	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	04
58	APAO Kadapa	18th	34	37	21	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
59	APAO Vizianagaram	18th	35	38	17	NIL	NIL	01	6	NIL	NIL	NIL	NIL	05
60	PAO Tirupati	18th	36	39	18	NIL	NIL	01	6	NIL	NIL	NIL	NIL	05
6141	PAO Srikakulam	18th	NIL	NIL	NIL	NIL	NIL	NIL	11	NIL	NIL	NIL	NIL	01
6541	PAO Visakhapatnam	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
6741	APAO Kakinada	18th	NIL	NIL	NIL	NIL	NIL	NIL	11	NIL	NIL	NIL	NIL	01
6941	APAO Dowleswaram	18th	NIL	NIL	NIL	NIL	NIL	NIL	11	NIL	NIL	NIL	NIL	01
7141	PAO Eluru	18th	NIL	NIL	NIL	NIL	NIL	NIL	7	NIL	NIL	NIL	NIL	01
7341	PAO Vijayawada	18th	NIL	NIL	NIL	NIL	NIL	NIL	10	NIL	02	NIL	NIL	02
7441	PAO Guntur	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01

7641	APAO Narasaraopet	18th	NIL	NIL	NIL	NIL	NIL	NIL	7	NIL	NIL	NIL	NIL	01
7741	PAO Ongole	18th	NIL	NIL	NIL	NIL	NIL	NIL	12	02	NIL	NIL	NIL	02
7841	APAO Nellore-1	18th	NIL	NIL	NIL	NIL	NIL	NIL	10	NIL	NIL	NIL	NIL	01
7842	APAO Nellore-2	18th	NIL	NIL	NIL	NIL	NIL	NIL	10	NIL	NIL	NIL	NIL	01
7941	PAO Kurnool	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8041	APAO Nandyal	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8141	PAO Ananthapur	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8541	APAO Chittoor	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8341	PAO Kadapa	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8342	APAO Kadapa	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
6241	APAO Vizianagaram	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
8641	PAO Tirupati	18th	NIL	NIL	NIL	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	01
61	Srikakulam	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
62	Vizianagaram	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
63	Parvathipuram Manyam	18th	50	38	16	NIL	NIL	03	5	NIL	NIL	NIL	NIL	05
64	Alluri Sitharama Raju At Paderu	18th	54	39	16	NIL	NIL	01	5	NIL	NIL	NIL	NIL	05
65	Visakhapatnam	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
66	Anakpalli	18th	54	39	16	NIL	NIL	01	5	NIL	02	NIL	NIL	06
67	Kakinada	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
68	Konaseema At Amalapuram	18th	48	39	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
69	Rajamahendrav Aram	18th	NIL	38	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	03
70	Bhemavaram	18th	NIL	41	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	03
71	Eluru	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
72	Krishna At Machilipatnam	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
73	Ntr Vijayawada	18th	NIL	40	16	02	01	NIL	5	NIL	NIL	NIL	NIL	05
74	Guntur	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
75	Bapatla	18th	NIL	44	16	NIL	NIL	01	6	NIL	NIL	NIL	NIL	04
76	Palnadu At Narasaraopet	18th	49	39	16	NIL	NIL	NIL	6	NIL	NIL	NIL	NIL	04
77	Prakasam At Ongole	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
78	Sri Potti Sriramulu Nellore	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
79	Kurnool	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
80	Nandyal	18th	48	39	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
81	Ananthapuramu	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
82	Sri Sathya Sai At Puttaparthi	18th	51	40	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04
83	Ysr At Kadapa	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
84	Anamayya At Rayachoti	18th	56	40	32	NIL	NIL	NIL	21	NIL	NIL	NIL	NIL	04
85	Chittoor	18th	NIL	NIL	NIL	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	01
86	Tirupati	18th	56	38	16	NIL	NIL	NIL	5	NIL	NIL	NIL	NIL	04

Note: Delay in submission of Monthly Account is due to DTAO's/PAO's administrative reason.

Annexure 2.1.2
Details of wanting vouchers to the end of March -2023
(As referred to in Para 2.1.2)

S.NO.	District	Number of Vouchers	Amount(₹)
1	ANANTHAPUR	3515	2129523050
2	CHITTOOR-OLD	3066	1948099009
3	EAST GODAVARI	3704	1133748250
4	GUNTUR-OLD	3922	5797724933
5	KADAPA	1227	462723126
6	KRISHNA	944	852108776
7	KURNOOL-OLD	5608	3317837619
8	NELLORE	6860	1242103280
9	PRAKASAM	414	70211545
10	SRIKAKULAM-OLD	2357	602167448
11	VISAKHAPATNAM-OLD	7897	7626437441
12	VIZIANAGARAM-OLD	710	383336102
13	WEST GODAVARI	1936	2376335318
	Grand Total	42160	2794,23,55,897

Annexure 2.2
Details of Wanting DC Bills to the end of March 2023
(As referred to in Para 2.2)

Sl. No	District	No of outstanding AC bills	Amount (₹)
1	ALLURI SITHARAMA RAJU AT PADERU	5	155000000
2	ANANTHAPUR	40	437697998
3	ANANTHAPURAMU	2	9308460
4	BAPATLA	1	10000000
5	CHITTOOR-OLD	82	683416807
6	EAST GODAVARI	50	286747636
7	EAST GODAVARI AT RAJAMAHENDRAVARAM	3	50000000
8	GUNTUR-OLD	67	460611663
9	KADAPA	60	546025248
10	KONASEEMA AT AMALAPURAM	5	190000000
11	KRISHNA	34	212574157
12	KRISHNA AT MACHILIPATNAM	1	8460
13	KURNOOL-OLD	47	340475091
14	NELLORE	61	561815217
15	NTR AT VIJAYAWADA	1	7500000
16	PAO - GUNTUR-OLD	2	490000000
17	PAO - KADAPA-OLD	2	1459400000
18	PAO - VIJAYAWADA-OLD	1	39665000
19	PRAKASAM	36	267108526
20	SRIKAKULAM-OLD	82	5635666959
21	VISAKHAPATNAM	3	68579222
22	VISAKHAPATNAM-OLD	47	336939416
23	VIZIANAGARAM-OLD	42	231522315
24	WEST GODAVARI	30	306441305
25	WEST GODAVARI AT BHIMAVARAM	6	115897000
	Grand Total	710	1290,24,00,480

Annexure 2.3.1
Adverse Balance under Deposit Accounts in 2022-23
(As referred to in Para 2.3.1)

S.No	Head of Account	Closing balance to the end of March (S) 2023
1	833800104 01 000	-1859779982
2	834200103 03 000	-2
3	834200103 10 000	-92680687
4	834200107 00 000	-693
5	834200120 02 000	-1421501.53
6	834200120 06 000	-3369845.06
7	834200120 07 000	-5171897
8	834200120 08 001	-226116936.4
9	834200120 08 002	-498899
10	834200120 08 003	-45840
11	834200120 08 004	-32014229
12	834200120 10 000	-3220871
13	834200120 11 002	-704313
14	844300101 01 000	-32154448.69
15	844300105 01 000	-80570928.86
16	84430010602 20 015	-51660384
17	84430010602 20 081	-5809309
18	84430010602 27 008	-37090483
19	84430010602 28 010	-24435568
20	84430010611 29 009	-552428617
21	84430010615 20 046	-27410670
22	84430010615 27 002	-156603759
23	84430010615 27 017	-23872500
24	84430010615 27 140	-80097449
25	84430010615 28 004	-968175170
26	84430010615 28 005	-470176736
27	844300108 00 000	-356004667
28	844300108 01 021	-3996163486
29	844300109 02 000	-5904268
30	84430011115 27 010	-6865963310
31	84430011115 27 023	-16031110
32	844300116 01 000	-103472954.1
33	844300116 02 000	-1570218.91
34	844300116 09 000	-324080
35	844300117 01 000	-2515329566
36	84430011701 01 001	-42809139
37	844300121 01 000	-56627933.92
38	844300121 03 000	-143390.46
39	844300123 01 000	-367213469.1
40	844300800 01 000	-1701027831
41	844300800 02 002	-74516819
42	844800102 02 000	-112995095.3
43	844800102 03 000	-142221696.1
44	844800102 03 002	-771379720
45	844800102 03 003	-74861403
46	844800102 04 000	-17845666.86
47	844800102 05 000	-11206474.56
48	844800102 06 000	-570719537
49	844800102 06 001	-308587017.9
50	844800102 06 002	-181259102.1
51	844800102 12 000	-16720022
52	844800102 13 000	-163931082

53	844800102	14 000	-313730755
54	844800109	01 001	-1580427276
55	844800109	01 002	-170737890
56	844800109	01 003	-994820291
57	844800109	01 004	-86228560
58	844800109	02 001	-392854028.5
59	844800109	02 003	-61729826.77
60	844800109	02 005	-1003962.78
61	844800109	03 000	-37862737.5
62	844800109	03 002	-374138630.1
63	844800109	03 006	-53693102.78
64	844800109	03 010	-17178037
65	844800109	03 011	-1365258
66	844800109	03 013	-25699954
67	844800109	04 007	-145866554.5
68	84480010905	05 001	-1484865
69	844800110	11 000	-33885175
70	844800110	29 000	-444716017.1
71	844800110	32 000	-95586254.56
72	844800110	35 000	-1830061.55
73	844800110	38 000	-481816.1
74	844800110	39 000	-1722885
75	844800110	43 000	-464421177
76	844800110	46 000	-992367
77	844800110	55 000	-69048462
78	844800110	56 000	-18799000
79	844800111	01 000	-21170159.5
80	84480011115	19 001	-964098
81	844800120	04 000	-4716514.8
82	844800120	07 000	-11978296.02
83	844800120	08 001	-64850631.46
84	844800120	12 000	-970222612.2
85	844800120	14 000	-302976.61
86	844800120	15 000	-151448.15
87	844800120	16 000	-406583
88	844800120	21 000	-33475938.01
89	844800120	22 000	-3163912207
90	844800120	26 000	-1590297
91	844800120	27 006	-150355
92	844800120	27 007	-501058376.2
93	844800120	27 009	-119416
94	844800120	27 010	-672499
95	844800120	27 012	-451039
96	844800120	27 013	-1300000
97	844800120	35 000	-239154471
98	844900120	02 001	-7397323
99	844900120	05 000	-847914331
100	844900120	09 000	-2374416
101	844900120	11 001	-20
102	844900120	15 000	-120905041.8
103	844900120	25 000	-1202261.33
104	844900120	26 000	-563697
105	844900120	30 000	-1666254351
106	844900120	32 000	-22992102.98
107	844900120	33 000	-62039843.8
108	844900120	35 000	-63040841.72
109	844900120	42 000	-248043089

110	844900120	43 000	-1500303
111	844900120	45 000	-26286923.54
112	844900120	46 000	-585409.5
113	844900120	51 000	-301035
114	844900120	52 000	-5884228
115	844900120	53 001	-390451167.5
116	844900120	55 000	-53535.7
117	844900120	59 000	-47688908.4
118	844900120	61 000	-555771460.2
119	844900120	65 000	-12190.1
120	844900120	75 000	-6329044.33
121	844900120	97 000	-4635669.89
122	855000102	01 000	-91415
123	855000102	01 001	-1474164.24
124	855000102	01 002	-1075644.91
125	855000102	01 004	-980
126	855000102	01 006	-294599.62
127	855000102	01 007	-147145.31
128	855000102	01 008	-5727
129	855000104	08 000	-12552565

Annexure 2.3.2
Inoperative HOA by the end of FY 2022-23
(As referred to in Para 2.3.2)

S.No	Inoperative HsoA to the end of FY 2022-23	Balances as on 01.04.2019	Balances as on 01.04.2023
1	833800101 00 000	360	360
2	834200101 00 000	1431914	1431914
3	834200101 01 000	5409	5409
4	834200103 02 000	500.3	500.3
5	834200103 03 000	-2	-2
6	834200103 04 000	2587885.24	2587885.24
7	834200103 06 000	2035481.35	2035481.35
8	834200107 00 000	-693	-693
9	834200117 04 000	305188	305188
10	834200117 05 002	949623	949623
11	834200120 01 000	8245572.13	8245572.13
12	834200120 02 000	-1421501.53	-1421501.53
13	834200120 03 000	343607.7	343607.7
14	834200120 04 000	334308.41	334308.41
15	834200120 05 000	639019.21	639019.21
16	834200120 06 000	-3369845.06	-3369845.06
17	834200120 07 000	-5171897	-5171897
18	834200120 08 002	-498899	-498899
19	834200120 08 003	-45840	-45840
20	844300103 02 000	245000	245000
21	844300103 03 000	1010000	1010000
22	844300107 00 000	2404109034	2404109034
23	844300107 01 000	93861	93861
24	844300107 02 000	1350	1350
25	844300108 01 021	-3996163486	-3996163486
26	844300109 02 000	-5904268	-5904268
27	844300110 01 000	61800	61800
28	844300111 01 000	163006657.5	163006657.5
29	844300113 01 000	10489425.21	10489425.21
30	844300115 00 000	1401762.43	1401762.43
31	844300116 02 000	-1570218.91	-1570218.91

32	844300116 04 000	50909384.32	50909384.32
33	844300116 07 000	31395	31395
34	844300116 09 000	-324080	-324080
35	844300116 10 000	8710	8710
36	844300118 00 000	3851335.28	3851335.28
37	844300120 00 000	458431	458431
38	844300121 03 000	-143390.46	-143390.46
39	844300121 04 000	20000	20000
40	844300121 05 000	2500	2500
41	844300123 00 000	560000	560000
42	844300125 00 000	28477	28477
43	844300800 04 000	27884	27884
44	844300800 05 000	14447	14447
45	844300800 06 000	326405859.2	326405859.2
46	844300800 07 000	730798	730798
47	844300800 08 001	164456405	164456405
48	844300800 08 002	6684459.3	6684459.3
49	844300800 08 003	7082932	7082932
50	844300800 08 006	200000	200000
51	844300800 10 000	40702167	40702167
52	844300800 12 000	255404489	255404489
53	844300800 13 000	1807355	1807355
54	844300800 17 000	183986175	183986175
55	844300800 30 000	1596586	1596586
56	844800101 01 000	33230625.7	33230625.7
57	844800102 03 000	-142221696.1	-142221696.1
58	844800102 04 000	-17845666.86	-17845666.86
59	844800102 05 000	-11206474.56	-11206474.56
60	844800102 07 000	43160	43160
61	844800102 08 000	90950	90950
62	844800102 12 000	-16720022	-16720022
63	844800102 13 000	-163931082	-163931082
64	844800102 14 000	-313730755	-313730755
65	844800103 01 000	6378750	6378750
66	844800104 00 000	27000	27000
67	844800104 01 000	72411683.55	72411683.55
68	844800106 00 000	404	404
69	844800107 00 000	160842	160842
70	844800108 00 000	11776507.45	11776507.45
71	844800109 01 000	2661029117	2661029117
72	844800109 01 004	-86228560	-86228560
73	844800109 02 002	207055885.8	207055885.8
74	844800109 02 004	3872608.54	3872608.54
75	844800109 02 005	-1003962.78	-1003962.78
76	844800109 02 006	3582031.74	3582031.74
77	844800109 02 007	1569	1569
78	844800109 02 010	11614132	11614132
79	844800109 03 000	-37862737.5	-37862737.5
80	844800109 03 004	4362903.41	4362903.41
81	844800109 03 005	19999999.99	19999999.99
82	844800109 03 007	2125905.5	2125905.5
83	844800109 03 009	1718417	1718417
84	844800109 03 010	-17178037	-17178037
85	844800109 03 011	-1365258	-1365258
86	844800109 03 012	37046380	37046380
87	844800109 03 013	-25699954	-25699954
88	844800109 04 001	9587862	9587862

89	844800109 04 002	2310175	2310175
90	844800109 04 003	4281298	4281298
91	844800109 04 005	113200	113200
92	844800109 04 006	75576	75576
93	844800109 04 007	-145866554.5	-145866554.5
94	844800109 04 008	3972	3972
95	844800110 01 000	154771212.9	154771212.9
96	844800110 11 000	-33885175	-33885175
97	844800110 13 000	219395005.5	219395005.5
98	844800110 16 000	52709926.8	52709926.8
99	844800110 19 000	2149909.12	2149909.12
100	844800110 22 000	22026881.09	22026881.09
101	844800110 25 000	2682431.83	2682431.83
102	844800110 28 000	5439722.88	5439722.88
103	844800110 35 000	-1830061.55	-1830061.55
104	844800110 37 000	150219	150219
105	844800110 38 000	-481816.1	-481816.1
106	844800110 39 000	-1722885	-1722885
107	844800110 46 000	-992367	-992367
108	844800110 49 000	22500000	22500000
109	844800110 56 000	-18799000	-18799000
110	844800110 58 000	5930333	5930333
111	844800110 58 310	68500000	68500000
112	844800110 60 000	107820184	107820184
113	844800110 64 000	1172000	1172000
114	844800110 65 000	123198000	123198000
115	844800111 01 000	-21170159.5	-21170159.5
116	844800120 01 000	11455414.35	11455414.35
117	844800120 04 000	-4716514.8	-4716514.8
118	844800120 05 000	3435037.82	3435037.82
119	844800120 06 000	1935822.54	1935822.54
120	844800120 07 000	-11978296.02	-11978296.02
121	844800120 08 000	127176965.6	127176965.6
122	844800120 10 000	873103	873103
123	844800120 11 000	147370604.9	147370604.9
124	844800120 13 000	600354562.2	600354562.2
125	844800120 14 000	-302976.61	-302976.61
126	844800120 15 000	-151448.15	-151448.15
127	844800120 16 000	-406583	-406583
128	844800120 18 000	247820515	247820515
129	844800120 21 000	-33475938.01	-33475938.01
130	844800120 24 000	71513062.35	71513062.35
131	844800120 25 000	41357738.25	41357738.25
132	844800120 26 000	-1590297	-1590297
133	844800120 27 000	92546089.52	92546089.52
134	844800120 27 001	1809345	1809345
135	844800120 27 005	1680000	1680000
136	844800120 27 006	-150355	-150355
137	844800120 27 007	-501058376.2	-501058376.2
138	844800120 27 008	19929300.34	19929300.34
139	844800120 27 009	-119416	-119416
140	844800120 27 010	-672499	-672499
141	844800120 27 011	828465	828465
142	844800120 27 012	-451039	-451039
143	844800120 27 013	-1300000	-1300000
144	844800120 28 000	100667357	100667357
145	844800120 30 000	538884638.2	538884638.2

146	844800120	31 000	723895	723895
147	844800120	33 000	675	675
148	844900109	00 000	345	345
149	844900120	02 000	85937	85937
150	844900120	02 001	-7397323	-7397323
151	844900120	02 002	93764625	93764625
152	844900120	04 001	198400	198400
153	844900120	06 000	39876850	39876850
154	844900120	09 001	93362892.85	93362892.85
155	844900120	09 002	2376815	2376815
156	844900120	09 003	690911	690911
157	844900120	11 001	-20	-20
158	844900120	13 000	44428389.38	44428389.38
159	844900120	14 002	103315447.6	103315447.6
160	844900120	18 000	187431713	187431713
161	844900120	26 000	-563697	-563697
162	844900120	37 000	79092589	79092589
163	844900120	39 000	27261873.3	27261873.3
164	844900120	44 000	1109023	1109023
165	844900120	46 000	-585409.5	-585409.5
166	844900120	51 000	-301035	-301035
167	844900120	52 000	-5884228	-5884228
168	844900120	53 003	511000	511000
169	844900120	54 000	7624838.5	7624838.5
170	844900120	61 002	99400000	99400000
171	844900120	64 000	1395	1395
172	844900120	65 000	-12190.1	-12190.1
173	844900120	68 000	7099865.85	7099865.85
174	844900120	73 000	830196.09	830196.09
175	844900120	75 000	-6329044.33	-6329044.33
176	844900120	76 000	214842393	214842393
177	844900120	81 000	400114971	400114971
178	844900120	84 000	102202000	102202000
179	844900120	88 000	3314999.5	3314999.5
180	844900120	90 000	2527000	2527000
181	844900120	91 000	36889175	36889175
182	844900120	94 000	52780602.89	52780602.89
183	844900120	95 000	136993915.5	136993915.5
184	844900120	97 000	-4635669.89	-4635669.89
185	855000101	00 000	174485371.5	174485371.5
186	855000101	01 000	8118750	8118750
187	855000102	01 000	-91415	-91415
188	855000102	01 001	-1474164.24	-1474164.24
189	855000102	01 002	-1075644.91	-1075644.91
190	855000102	01 003	15260537.1	15260537.1
191	855000102	01 004	-980	-980
192	855000102	01 005	4351034.86	4351034.86
193	855000102	01 006	-294599.62	-294599.62
194	855000102	01 007	-147145.31	-147145.31
195	855000102	01 008	-5727	-5727
196	855000103	01 000	73618861.51	73618861.51
197	855000103	02 000	16263652.2	16263652.2
198	855000103	03 000	12136.12	12136.12
199	855000103	04 000	29691.05	29691.05
200	855000104	01 000	8128055.96	8128055.96
201	855000104	02 000	167869.38	167869.38
202	855000104	03 000	10398856.16	10398856.16

203	855000104 05 000	9959890.82	9959890.82
204	855000104 06 000	20000	20000
205	855000104 08 000	-12552565	-12552565

Annexure 2.3.3
Non-reconciliation of PD Accounts with the data of DTA
(As referred to in Para 2.3.3)

HOA	PAG Rec	PAG Pay	DTA Rec	DTA Pay	Diff in Rec (PAG-DTA)	Diff in Pay (PAG-DTA)
8443001061120142001VN	181189901	21136344	181189901	21136344	0	0
8443001061104015001VN	36391275	3403306	36391275	3403306	0	0
8443001061527123002VN	-7393726	0	-7647640	-253914	253914	253914
8443001060101001001VN	10050508407	8980734567	10050257067	8980658567	251340	76000
8443001060220014001VN	70587491.38	0	70593103.38	0	-5612	0
8443001061520080002VN	-97840973	11399	-98129616	-277244	288643	288643
8443001060228007001VN	417015440	2504791124	416988562	2504764246	26878	26878
8443001060220006001VN	5764282727	7489334870	5762746341	7487798484	1536386	1536386
8443001061109017001VN	70057000	69876251	70057000	69876251	0	0
8443001061111017001VN	126292632	165899402	126278522	165885292	14110	14110
8443001061601001001VN	24235414	30406013	24230014	30400613	5400	5400
8443001060297001001VN	1034851260	1484159437	1027869110	1477177287	6982150	6982150
8443001061117001001VN	20565023157	20283843784	20562098672	20280919299	2924485	2924485
8443001061527090002VN	-193078744	0	-193769056	-690312	690312	690312
8443001061129246001VN	4842126330	4124465833	4837188448	4119527951	4937882	4937882
8443001060206002005VN	21520617	13252116	21481117	13212616	39500	39500
8443001060223001001VN	2992059	3039062	2264649	2311652	727410	727410
8443001061698001001VN	-819363598	161956238	-822368753	158951083	3005155	3005155
8443001061528007001VN	-43140374	0	-91826702	-48686328	48686328	48686328
8443001061527002002VN	-340257883	0	-341643935	-1386052	1386052	1386052
8443001060204002001VN	5031047266	8145781683	5045693436	8160427853	-14646170.04	-14646170.04
8443001061104003001VN	17530487	11566821	17530487	11566821	0	0
8443001061109019001VN	111502516	86496064	111502516	86496064	0	0
8443001061109008001VN	394530199	400535385	394445052	400450238	85147	85147
8443001060120144001VN	364188697	739593031	367327404	742731738	-3138707	-3138707
844300106111005001VN	2790538303	2696506619	2790305892	2696274208	232411	232411
8443001061120072001VN	17100517	41847647	17100517	41847647	0	0
8443001061109001001VN	4242994993	4207007468	4242900000	4206912475	94993	94993
8443001061104005001VN	41896824	33502082	41896824	33502082	0	0
8443001061104018001VN	27120000	28677136	27120000	28677136	0	0
8443001061527172002VN	-114563468	0	-114611367	-47899	47899	47899
8443001061109014001VN	511074553	501681931	511028353	501635731	46200	46200
8443001061109011001VN	84369000	81575798	84369000	81575798	0	0
8443001061109012001VN	802509199	794040817	802411000	793942618	98199	98199
8443001061104009001VN	76606428	7139951	76606428	7139951	0	0
8443001061124001003VN	0	0	0	0	0	0
8443001061109256001VN	127001434	99134417	126996000	99128983	5434	5434
8443001061109003001VN	580000000	499708038	580000000	499708038	0	0
8443001061104011001VN	87675872	6824031	87675872	6824031	0	0
8443001061120046001VN	7524960061	6244462636	7523509772	6243012347	1450289	1450289
8443001060220081001VN	384944631	384944631	384893273	384893273	51358	51358
8443001061111009001VN	52500000	51141847	52500000	51141847	0	0
8443001061120040001VN	79487213292	80438900146	79446640094	80398326948	40573198	40573198
8443001061111001001VN	54131909	41450933	54126909	41445933	5000	5000
8443001061104006001VN	59716476	12327689	59716476	12327689	0	0
8443001061109016001VN	177855000	167815336	177855000	167815336	0	0
8443001060220077001VN	1.81847E+11	1.85181E+11	1.81842E+11	1.85176E+11	4767000	4767000
8443001061120178001VN	1762764652	404882000	1762764652	404882000	0	0
8443001061119002002VN	4529945675	4435981651	4451400000	4357435976	78545675	78545675
8443001061120263001VN	10318210689	10146829250	10318144189	10146762750	66500	66500
8443001061120025001VN	909457000	904287000	897802000	892632000	11655000	11655000
8443001060220017001VN	1471979902	883534853	1471979902	883534853	0	0
8443001061120027001VN	10454011053	10273565761	10405850564	10225405272	48160489	48160489
8443001061720015001VN	42886428	226775346	41410628	226775346	1475800	0
8443001061120084001VN	44901787	128254430	46310629	129663272	-1408842	-1408842
8443001061120038001VN	738940000	717002376	738940000	717002376	0	0
8443001061120042001VN	6964931323	6964931323	6962714054	6962714054	2217269	2217269
8443001061120037001VN	23865446480	23865371005	23858466615	23858391140	6979865	6979865
8443001060120180001VN	38225135	37215481	38225135	37215481	0	0
8443001061120045001VN	1940003284	1936396500	1939919284	1936312500	84000	84000
8443001061109006001VN	4581225900	4411529938	4576010000	4406314038	5215900	5215900

Annual Review Report for the year 2022-23

8443001061129008001VN	3023085919	3077352240	3001007718	3055274039	22078201	22078201
8443001061119002001VN	15540100184	16433936724	15489781446	16383617986	50318738	50318738
8443001060220002001VN	11770858000	10155094552	11770858000	10155094552	0	0
8443001061120058001VN	1052583137	1023953531	1051630137	1023000531	953000	953000
844300106111013001VN	50000000	33675756	50000000	33675756	0	0
8443001061110001001VN	6029097659	6053853883	6017491509	6042247733	11606150	11606150
8443001061120054001VN	12558101974	11680996262	12554089376	11676983664	4012598	4012598
8443001061120044001VN	34862568831	34771387831	34857186346	34766005346	5382485	5382485
8443001061120067001VN	16112249	21072008	16112249	21072008	0	0
8443001061120039001VN	57106000	65849796	57106000	65849796	0	0
8443001061120052001VN	159011000	169488182	159011000	169488182	0	0
8443001061120262001VN	11307239643	11118088500	11306741643	11117590500	498000	498000
8443001060220007001VN	15688645730	13842841528	15688645730	13842841528	0	0
8443001061120264001VN	1563437930	1536271000	1563429930	1536263000	8000	8000
8443001060120189001VN	2366792	2554584	2366792	2554584	0	0
8443001060120176001VN	30834447	30894228	30834447	30894228	0	0
8443001060120004003VN	71215759	199462317	71215759	199462317	0	0
8443001061120022001VN	0	55358876	-212600	55146276	212600	212600
8443001060220005001VN	32954117	28181946	32954117	28181946	0	0
8443001061120028001VN	14066000	10334187	14066000	10334187	0	0
8443001061120237001VN	3580748471	3562516754	3580645471	3562413754	103000	103000
8443001060220082001VN	89932000	48379825	89930000	48377825	2000	2000
8443001060120187001VN	2314655	2517836	2314655	2517836	0	0
8443001061120061001VN	7451129	9940133	7451129	9940133	0	0
8443001060220078001VN	12036978	11476963	12036978	11476963	0	0
8443001061120056001VN	43772327	43760362	43758530	43746565	13797	13797
8443001061528004001VN	-42089770	1343138	-52845966	-9413058	10756196	10756196
8443001060220020001VN	30490522	23261765	30490522	23261765	0	0
8443001061120060001VN	0	750707248	0	750707248	0	0
8443001061110002001VN	2668349424	2028779417	2650016317	2010446310	18333107	18333107
8443001061109013001VN	655581500	618560325	655581500	618560325	0	0
8443001061120043001VN	44308470	40340466	44258470	40290466	50000	50000
8443001060120145001VN	3291267	3096363	3291267	3096363	0	0
8443001060120017003VN	45740069	41814375	45740069	41814375	0	0
844300106111012001VN	13616000	11466282	13616000	11466282	0	0
8443001061120050001VN	8001250	40059765	7878250	39936765	123000	123000
8443001061120064001VN	55496589	26720096	55496589	26720096	0	0
8443001060214001001VN	5753407	15693590	5753407	15693590	0	0
8443001060220003001VN	2771650000	3332542266	2771650000	3332542266	0	0
8443001060220009001VN	10000000	2660673424	10000000	2660673424	0	0
8443001060320022001VN	140387230	97045580	140380000	97038350	7230	7230
8443001061120141001VN	330635726	299112005	329881826	298358105	753900	753900
8443001061129009001VN	-394476948	0	-395516128	-1039180	1039180	1039180
8443001061527133002VN	-4458146	0	-5421066	-962920	962920	962920
8443001061120188001VN	17515429	17515429	17436657	17436657	78772	78772
8443001061120034001VN	220377397	220578909	220238334	220439846	139063	139063
8443001061120062001VN	0	24740645	0	24740645	0	0
8443001060220008001VN	489969298	482810562	489969298	482810562	0	0
8443001060220015001VN	13086750	39334350	13086750	39334350	0	0
8443001061120036001VN	39103720	41361957	39058000	41316237	45720	45720
844300106111003001VN	78237500	75487726	78143000	75393226	94500	94500
8443001060120181001VN	301080	301080	301080	301080	0	0
8443001060120064001VN	339360	12467796	339360	12467796	0	0
844300106011173001VN	0	5015364	0	5015364	0	0
8443001061120069001VN	30243896	30243896	29882696	29882696	361200	361200
844300106111016001VN	53478000	53254365	53478000	53254365	0	0
8443001060220018001VN	298890	298873	298890	298873	0	0
8443001061104007001VN	129493477	34376075	129493477	34376075	0	0
8443001061109018001VN	111241000	89974015	111241000	89974015	0	0
8443001061109020001VN	12000000	11953871	12000000	11953871	0	0
8443001061627175001VN	486641	9178906	920	8693185	485721	485721
8443001061104008001VN	45790800	28733854	45790800	28733854	0	0
8443001061109015001VN	686403000	680317734	686364000	680278734	39000	39000
8443001061109005001VN	1087300116	1038963608	1087297000	1038960492	3116	3116
8443001061104012001VN	4442939	8077688	4442939	8077688	0	0
8443001061104013001VN	11208541	989883	11208541	989883	0	0
844300106111010001VN	64616379	29917721	91982551.1	57283893.1	-27366172.1	-27366172.1
8443001061109004001VN	522277000	511989618	522277000	511989618	0	0
8443001061109009001VN	184998794	184997389	184816000	184814595	182794	182794
8443001061109002001VN	2630000000	2538104154	2630000000	2538104154	0	0
8443001061104010001VN	35433083	8817853	35433083	8817853	0	0
8443001061109010001VN	467783000	470808251	467783000	470808251	0	0

Annual Review Report for the year 2022-23

8443001060120087001VN	23977743	23666931	24218049	23907237	-240306	-240306
8443001061109021001VN	113032000	126904372	113032000	126904372	0	0
8443001061120077001VN	338971868	23771313	338971868	23771313	0	0
8443001061104014001VN	22902363	5677176	22902363	5677176	0	0
8443001060227008001VN	24528638	175000000	24436179	174907541	92459	92459
8443001061111008001VN	165055876	119194929	165055876	119194929	0	0
8443001061104016001VN	583858374	376497395	583858374	376497395	0	0
8443001061123002001VN	19737756	19737756	19737756	19737756	0	0
8443001061120053001VN	14211848	14514000	14211848	14514000	0	0
8443001061120023001VN	34200887	39064176	34200887	39064176	0	0
8443001060220019001VN	3257600978	4799962912	3256600978	4798962912	1000000	1000000
8443001061110003001VN	2097203887	1854541720	2095852000	1853189833	1351887	1351887
8443001060220079001VN	14963528	11236525	14963528	11236525	0	0
8443001061111018001VN	45629047	34586191	45629047	34586191	0	0
8443001061120026001VN	67204316	57470667	67180000	57446351	24316	24316
8443001061104004001VN	21514000	21057304	21514000	21057304	0	0
8443001061120021001VN	244144345	244108549	244135660	244099864	8685	8685
8443001061120035001VN	1264143000	161644568	1264143000	161644568	0	0
8443001061620019001VN	255487483	277797063	151340397	277797063	104147086	0
8443001061120048001VN	4687500	4157300	4687500	4157300	0	0
8443001061197002001VN	676223939	674424455	676223939	674424455	0	0
8443001061120065001VN	4061022	4065304	4061022	4065304	0	0
8443001061120047001VN	289452100	244746503	289450000	244744403	2100	2100
8443001061111007001VN	400000000	222182934	400000000	222182934	0	0
8443001061120024001VN	2645000	3507320	2645000	3507320	0	0
8443001060120171001VN	4179560	4699157	4179560	4699157	0	0
8443001061120059001VN	98337780339	96328167712	98337780339	96328167712	0	0
8443001060220088001VN	2688064	2688064	2688064	2688064	0	0
8443001060220096001VN	21625109	21627380	21625109	21627380	0	0
8443001061120032001VN	194200000	177244756	194200000	177244756	0	0
8443001061126001001VN	13271508	13515295	13271508	13515295	0	0
8443001060211255001VN	15207750	13252788	15207750	13252788	0	0
8443001060204003001VN	0	50433483	0	50433483	0	0
8443001061520027002VN	0	0	-1626000	-1626000	1626000	1626000
8443001061120085001VN	18522105	18522105	18522105	18522105	0	0
8443001061127014001VN	462933351	469565337	462933351	469565337	0	0
8443001061127015001VN	-198154	0	-397829	-199675	199675	199675
8443001060220010001VN	2043789434	1340275141	2043783622	1340269329	5812	5812
8443001060227009001VN	-281208052	11000000000	-283911607	10997296445	2703555	2703555
8443001060220001001VN	0	36542312	0	36542312	0	0
8443001061127011001VN	87263531	87263531	87263531	87263531	0	0
8443001061120057001VN	1470800000	1101000000	1470800000	1101000000	0	0
8443001061520057002VN	-32240178	0	-35075178	-2835000	2835000	2835000
8443001061111004001VN	100042575	52097292	100000000	52054717	42575	42575
8443001061527135002VN	-3164	0	-6892	-3728	3728	3728
8443001060204001001VN	2433201	2254755	2433201	2254755	0	0
8443001060120146001VN	20000000	6667462	20000000	6667462	0	0
8443001060220002008VN	0	1874529591	0	1874529591	0	0
8443001061111011001VN	15500000	9147964	15500000	9147964	0	0
8443001061527112002VN	-69951427	0	-70003283	-51856	51856	51856
8443001061528005002VN	-8866977878	0	-8867031699	-53821	53821	53821
8443001061109007001VN	54477000	54476725	54477000	54476725	0	0
8443001061527094002VN	-86384588	0	-86398838	-14250	14250	14250
8443001061120083001VN	11917971	11841293	11917971	11841293	0	0
8443001060211019001VN	10000000	4842287	10000000	4842287	0	0
8443001060220002012VN	4150000000	1508801231	4150000000	1508801231	0	0
8443001061527163002VN	-715397679	0	-715558959	-161280	161280	161280
8443001060220013001VN	2519996430	1309713098	2519996430	1309713098	0	0
8443001061511007002VN	-1741417	0	-1749417	-8000	8000	8000
8443001061528008001VN	0	0	-603892	-603892	603892	603892
8443001061120073001VN	0	817809	0	817809	0	0
8443001061120031001VN	0	187038	0	187038	0	0
8443001061120071001VN	0	884444	0	884444	0	0
8443001060220257001VN	2008924	4295730	2008924	4295730	0	0
8443001060227016001VN	-23706654	0	-23706654	0	0	0
8443001061111006001VN	44497000	1866760	44497000	1866760	0	0
8443001061120070001VN	0	3509244	0	3509244	0	0
8443001061120029001VN	0	799848	0	799848	0	0
8443001061120074001VN	0	2111125	0	2111125	0	0
8443001061120030001VN	0	1186908	0	1186908	0	0
8443001061120075001VN	1186908	1100280	1186908	1100280	0	0
8443001061720089001VN	2049000	1674000	2049000	1674000	0	0

Annual Review Report for the year 2022-23

844300106111259001VN	700000000	28122705	700000000	28122705	0	0
8443001060208001001VN	746820	764833	746820	764833	0	0
8443001061120217001VN	14000	0	0	-14000	14000	14000
8443001061120049001VN	652314	602136	652314	602136	0	0
8443001061129002001VN	3000000000	3000000000	3000000000	3000000000	0	0
8443001061528024006VN	-1041435639	0	-1041435639	0	0	0
8443001061527162002VN	-4296517	0	-4296517	0	0	0
8443001061529008002VN	-4560768	0	-4560768	0	0	0
8443001061520019002VN	-1988164657	0	-1988164657	0	0	0
8443001061527167002VN	-361569	0	-361569	0	0	0
8443001061527122002VN	-27249017	0	-27249017	0	0	0
8443001061527166002VN	-188097425	0	-188097425	0	0	0
8443001061527137002VN	-828321866	0	-828321866	0	0	0
8443001061527168002VN	-170461994	0	-170461994	0	0	0
8443001061520020002VN	-526964000	0	-526964000	0	0	0
8443001061511248002VN	-14840464	0	-14840464	0	0	0
8443001061527171002VN	-3110128	0	-3110128	0	0	0
8443001061511015002VN	-801068	0	-801068	0	0	0
8443001061527110002VN	-15491043	0	-15491043	0	0	0
8443001061520077002VN	-130833059	0	-130833059	0	0	0
8443001061527089002VN	-52578283	0	-52578283	0	0	0
8443001061528004002VN	-587891	0	-587891	0	0	0
8443001061527114002VN	-14472822	0	-14472822	0	0	0
8443001061527109002VN	-2553722	0	-2553722	0	0	0
8443001061527169002VN	-250000000	0	-250000000	0	0	0
8443001061527126002VN	-11622325	0	-11622325	0	0	0
8443001061527116002VN	-6015202	0	-6015202	0	0	0
8443001061527107002VN	-7411667	0	-7411667	0	0	0
8443001061527104002VN	-13347593	0	-13347593	0	0	0
8443001061527017002VN	-180234099	0	-180234099	0	0	0
8443001061527140002VN	-20714281	0	-20714281	0	0	0
8443001061527093002VN	-296494	0	-296494	0	0	0
8443001061527138002VN	-2327200	0	-2327200	0	0	0
8443001060211265001VN	6000000	2483280	6000000	2483280	0	0
8443001060220258001VN	0	0	0	0	0	0
8443001061527087002VN	-610800	0	-610800	0	0	0
8443001061129267001VN	3068532000	1767981000	3068532000	1767981000	0	0
8443001061511011002VN	-23699736	0	-23699736	0	0	0
8443001060120163001VN	12200000100	12200000000	12200000100	12200000000	0	0
8443001060120162001VN	19500000000	19500000000	19500000000	19500000000	0	0
8443001061528007002VN	-622313	0	-622313	0	0	0
8443001060120164001VN	1000000000	0	1000000000	0	0	0
8443001060120165001VN	1000000000	0	1000000000	0	0	0
8443001061620170001VN	1500000000	0	1500000000	0	0	0
8443001060120177001VN	1000	0	1000	0	0	0
8443001061129268001VN	500000000	0	538645336.8	38645336.77	-38645336.77	-38645336.77
8443001061109261001VN	9000000	8965680	9000000	8965680	0	0
8443001060228011001VN	-874347	0	-874347	0	0	0
8443001060228010001VN	-75085863	0	-75085863	0	0	0
8443001061127012001VN	-189943	0	-189943	0	0	0
8443001061527139002VN	-300	0	-300	0	0	0
8443001061527251002VN	-2000000	0	-2000000	0	0	0
8443001061520005002VN	-12401580	0	-12401580	0	0	0

Annexure 2.4.1
Unposted Credits under Car Advance (GS) 7610-202-04-000/001
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
ANANTHAPURAMU	01-08-2022	2022-270705	11240
PAO - ANDHRA PRADESH	01-08-2022	2022-1055554	33330
PAO - ANDHRA PRADESH	01-11-2022	61276584932022	21032
PAO - ANDHRA PRADESH	01-02-2023	61379574232022	1000
PAO - ANDHRA PRADESH	01-02-2023	2022-2157350	30000
PAO - ANDHRA PRADESH	01-02-2023	61389510632022	1000
Total			97,602

Annexure 2.4.2
Unposed Credits under HBA (OO) 7610-201-05/001
(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)	Remarks
ANANTHAPURAMU	01-08-2022	2022-233638	24436	NAGANAIAK SUGALI b(E.ID.1025700)
ANANTHAPURAMU	01-11-2022	2022-1586520	6000	ANJANEYA KUMAR GOTURU(1049168)
ANANTHAPURAMU	01-12-2022	2022-1834146	6000	ANJANEYA KUMAR G , (1049168)
ANANTHAPURAMU	01-01-2023	2022-2036690	6000	ANJANEYA KUMAR G (1049168)
ANANTHAPURAMU	01-02-2023	2022-2266605	6000	ANJANEYA KUMAR G (1049168)
CHITTOOR-OLD	01-08-2022	2022-955804	225	CHANGAMMA THIRUVALLER
EAST GODAVARI	01-04-2022	2022-31643	4232	VENKATA DURGA PRASAD B (0302888)
EAST GODAVARI	01-04-2022	61036729552022	3750	CH SATYANARAYANA V V (80091609)
EAST GODAVARI	01-05-2022	2022-445411	4232	VENKATA DURGA PRASAD BORRA (0302888)
EAST GODAVARI	01-06-2022	2022-661226	4232	VENKATA DURGA PRASAD BORRA (0302888)
EAST GODAVARI	01-07-2022	2022-819885	4232	VENKATA DURGA PRASAD BORRA (0302888)
ELURU	01-11-2022	2022-1733867	2036	LAKSHMI NARASIMHA RAO P (7000906)
ELURU	01-12-2022	2022-1948282	1018	LAKSHMI NARASIMHA RAO BAYYAPUNEEDI(E.ID.7000906)
ELURU	01-02-2023	2022-2212742	1018	LAKSHMI NARASIMHA RAO B (7000906)
GUNTUR	01-02-2023	2022-1949430	50	SIVA KUMAR NAIK R (7007470)
KURNOOL-OLD	01-08-2022	61161595832022	7500	S JANGAMAIAH

NANDYAL	01-11-2022	2022-1643227	5125	P UGRANARASIMHULU (0914058)
PAO - ANDHRA PRADESH	01-06-2022	2022-621653	157495	G V SUBBA RAO
PAO - ANDHRA PRADESH	01-12-2022	2022-1941837	20850	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)
PAO - ANDHRA PRADESH	01-12-2022	2022-1861613	20000	HBA(AIS) ADV IN R/O SURESH KUMAR S (0501601)
PAO - ANDHRA PRADESH	01-12-2022	2022-1835073	13636	HBA(AIS) ADV IN R/O A K JHA (0339992)
PAO - ANDHRA PRADESH	01-01-2023	2022-2057864	20850	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)
PAO - ANDHRA PRADESH	01-01-2023	2022-2031979	20000	HBA(AIS) ADV IN R/O SURESH KUMAR S (0501601)
PAO - ANDHRA PRADESH	01-01-2023	2022-2040845	13636	HBA(AIS) ADV IN R/O A K JHA (0339992)
PAO - ANDHRA PRADESH	01-02-2023	2022-2303931	20850	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)
PAO - ANDHRA PRADESH	01-02-2023	2022-2291170	20000	HBA(AIS) ADV IN R/O SURESH KUMAR SURENDRAN (0501601)
PAO - ANDHRA PRADESH	01-02-2023	2022-2258875	13636	HBA(AIS) ADV IN R/O A K JHA (0339992)
PRAKASAM	01-04-2022	2022-26727	650	SATYAM SANIKOMMU (0743488)
PRAKASAM	01-05-2022	2022-429587	650	SATYAM SANI KOMMU (0743488)
PRAKASAM	01-06-2022	2022-683632	6300	RAMMOHAN JANAPARAPU (0723609)
PRAKASAM	01-06-2022	2022-657255	264	SATYAM SANIKOMMU(0743488)
PRAKASAM	01-08-2022	2022-1030515	650	UC ZP HBA IN R/O SATYAM SANIKOMMU
PRAKASAM	01-09-2022	2022-1242028	650	UC ZP HBA IN R/O SATYAM SANIKOMMU
PRAKASAM	01-10-2022	2022-1394271	650	SATYAM SANIKOMMU (E.ID.0743488)
PRAKASAM AT ONGOLE	01-11-2022	2022-1615633	650	SATYAM SANIKOMMU (0743488)
PRAKASAM AT ONGOLE	01-12-2022	2022-1873445	650	SATYA SANIKOMMU (0743488)
PRAKASAM AT ONGOLE	01-01-2023	2022-2090016	650	SATYAM S (0743488)
PRAKASAM AT ONGOLE	01-02-2023	2022-2305534	650	SATYA SANI KOMMU (0743488)
WEST GODAVARI	01-10-2022	2022-1310595	5090	LAKSHMI NARASIMHA RAO BAYYAPUNEEDI(E.ID.7000906)
Total			4,24,543	

Annexure 2.4.3**Unposted Credits under Motorcycle adv. 7610-00-202-05-04-000/001**

(As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
EAST GODAVARI	01-09-2022	2022-1186419	2817
PAO - AP	01-02-2023	2022-2333257	3333
TOTAL			6150

Annexure 2.4.4
Unposted Credits under PCA 7610-204-12
 (As referred to in Para 2.4.1)

District	Month of Account	Voucher Number	Voucher Amount (₹)
VISAKHAPATNAM-OLD	01-06-2022	2022-556571	5000

Annexure 2.4.5
Unposted Debits
 (As referred to in Para 2.4.1)

Name of the Treasury	Month of Account	Amount	Amount to be Adjusted	Voucher Number	Adjusted Month	Adjusted Amount
PAO - AP	01-10-2014	1060000	1030000	6A	01-07-2018	30000
PAO - AP	01-01-2015	240000	120000	26	01-07-2018	60000
PAO - AP	01-01-2015	240000	120000	26	01-07-2018	60000
PAO - AP	01-01-2015	800000	400000	26A	01-07-2018	200000
PAO - AP	01-01-2015	800000	400000	26A	01-07-2018	200000
APAO, TGP, Nellore	01-01-2018	115000	115000	1	NULL	NULL
APAO (W&P), KCCMP, Kadapa	01-03-2018	12000	12000	1	NULL	NULL
Total			21,97,000			

Annexure 2.5.1
Unpaid Authorisations during 2022-23
 (As referred to in Para 2.5.1)

Sl. No.	Treasury	No of Employees	Amount
1	APAO (R AND B) (W AND P) KADAPA (WC)	5	353289
2	APAO (W AND P) NSP CAMP COLONY NARASARAOPETA 522 601 GUNTUR	6	411504
3	APAO (W AND P) PJP CAMP COLONY GADWAL-509 125 MAHBUBNAGAR DT	1	45966
4	APAO (W AND P) SRBC COLONY NANDYAL 518 501 KURNOOL DIST	16	900234
5	APAO (W P) LINGAMGUNTLA CAMP COLONY NARASARAOPETA 522 601	3	222142
6	APAO (WORKS AND PROJECT) BHANUGUDI JN KAKINADA EG DT-533 003	23	1195896
7	APAO (WORKS AND PROJECT) BHANUGUDI JN KAKINADA EG DT-533 004	1	47713

8	APAO (WORKS AND PROJECTS) 119-5 THANGAPPA ST MITTUR CHITTOOR	9	440706
9	APAO (WORKS AND PROJECTS) COLLECTORATE COMPOUND VIZIANAGARAM	11	605219
10	APAO (WORKS AND PROJECTS) DOWLAI SWARAM 533 125 EG DIST	34	2146742
11	APAO (WORKS AND PROJECTS) HILL COLONY 508 202 NALGONDA DIST	2	48279
12	APAO (WORKS AND PROJECTS) LMD COLONY KARIMNAGAR	7	428944
13	APAO-I (W AND P) TGP COMPOUND DARGAMITTA NELLORE-523004	6	300665
14	APAO-I(W AND P) TGP COMPOUND DARGAMITTA NELLORE-523004	1	54191
15	APAO-II (W AND P) TGP COMPOUND DARGAMITTA NELLORE-523004	11	691124
16	DEPUTY DIRECTOR ,O/O DIST TREASURY, ELURU DT	6	242557
17	DEPUTY DIRECTOR ,O/O DIST TREASURY, NTR AT VIJAYAWADA	9	672186
18	DEPUTY DIRECTOR ,O/O DIST TREASURY, ADILABAD	9	227941
19	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANAKAPALLI	4	316989
20	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	341	15151687
21	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAMU	1	35766
22	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANNAMAYYA AT RAYACHOTI	3	199086
23	DEPUTY DIRECTOR ,O/O DIST TREASURY, ASR AT PADERU	3	128076
24	DEPUTY DIRECTOR ,O/O DIST TREASURY, BAPATLA DT	3	317739
25	DEPUTY DIRECTOR ,O/O DIST TREASURY, CHITTOOR	308	13539672
26	DEPUTY DIRECTOR ,O/O DIST TREASURY, EAST GODAVARI KAKINADA	489	22020091
27	DEPUTY DIRECTOR ,O/O DIST TREASURY, GUNTUR	384	18353229
28	DEPUTY DIRECTOR ,O/O DIST TREASURY, GUNTUR DT	2	106072
29	DEPUTY DIRECTOR ,O/O DIST TREASURY, KADAPA	322	15064781
30	DEPUTY DIRECTOR ,O/O DIST TREASURY, KAKINADA DT	6	386306
31	DEPUTY DIRECTOR ,O/O DIST TREASURY, KARIMNAGAR	9	142481
32	DEPUTY DIRECTOR ,O/O DIST TREASURY, KHAMMAM	3	16026
33	DEPUTY DIRECTOR ,O/O DIST TREASURY, KONASEEMA AT AMALAPURAM	4	211201
34	DEPUTY DIRECTOR ,O/O DIST TREASURY, KRISHNA MACHILIPATNAM	476	19155322
35	DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL	321	16480613
36	DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL DT	1	92762
37	DEPUTY DIRECTOR ,O/O DIST TREASURY, MAHABOOB NAGAR	3	88946
38	DEPUTY DIRECTOR ,O/O DIST TREASURY, MEDAK @ SANGA REDDY	4	47578
39	DEPUTY DIRECTOR ,O/O DIST TREASURY, NALGONDA	3	68320
40	DEPUTY DIRECTOR ,O/O DIST TREASURY, NELLORE	337	17795397
41	DEPUTY DIRECTOR ,O/O DIST TREASURY, NIZAMABAD	2	20574
42	DEPUTY DIRECTOR ,O/O DIST TREASURY, PALNADU AT NARSARAOPET	4	208702
43	DEPUTY DIRECTOR ,O/O DIST TREASURY, PARVATHIPURAM MANYAM	4	165221
44	DEPUTY DIRECTOR ,O/O DIST TREASURY, PRAKASAM AT ONGOLE	2	82920

45	DEPUTY DIRECTOR ,O/O DIST TREASURY, PRAKASAM ONGOLE	244	9701592
46	DEPUTY DIRECTOR ,O/O DIST TREASURY, RAJAMAHENDRAVARAM	7	448533
47	DEPUTY DIRECTOR ,O/O DIST TREASURY, RANGA REDDY @HYDERABAD	4	79635
48	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM	5	266028
49	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM DTO	265	11474634
50	DEPUTY DIRECTOR ,O/O DIST TREASURY, TIRUPATI DT	3	215024
51	DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM	494	19804952
52	DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM DTO	2	177341
53	DEPUTY DIRECTOR ,O/O DIST TREASURY, VIZIANAGARAM	243	8781913
54	DEPUTY DIRECTOR ,O/O DIST TREASURY, VIZIANAGARAM DT	3	85684
55	DEPUTY DIRECTOR ,O/O DIST TREASURY, WARANGAL	2	4414
56	DEPUTY DIRECTOR ,O/O DIST TREASURY, WEST GODAVARI ELURU	356	15456581
57	DEPUTY DIRECTOR ,O/O DIST TREASURY, YSR AT KADAPA	1	121953
58	DEPUTY DIRECTOR ,O/O DIST TREASURY,NANDYAL DT	2	121981
59	DEPUTY DIRECTOR ,O/O DIST TRY, SRI POTTI SRIRAMULU NLR	3	190784
60	DEPUTY DIRECTOR ,O/O DIST TRY, WEST GODAVARI AT BHIMAVARAM	3	303172
61	DEPUTY DIRECTOR ,O/O DT TRY, SRI SATHYA SAI AT PUTTAPARTHY	1	45992
62	DEPUTY DIRECTOR,O/O DIST TRY,KRISHNA AT MACHILIPATNAM	4	301342
63	PAO (W AND P) IESPURAM CAMP CLOLNY, SRIKAKULAM 532 001	10	420281
64	PAO (W AND P) IRRIGATION COMPOUND MAHARANIPET VISAKHAPATNAM	41	2798975
65	PAO (W AND P) PELLUR CAMP COLONY ONGOLE 523 001	9	480211
66	PAO (W AND P) RAMAMANDIRAM RD GOVERNORPET VIJAYAWADA 520 002	19	1099982
67	PAO (W AND P) TGP COMPOUND MAMILLAPALLI KADAPA-516 002	27	1532177
68	PAO (W AND P)RANGAREDDY MANORANJAN COMPLEX MJ ROAD HYDERABAD	1	30280
69	PAO (WORKS AND PROJECT) BYRAGI PATTADI TIRUPATHI CHITTOOR DT	3	133398
70	PAO (WORKS AND PROJECTS) OPP EIDGAH BELLARY ROAD KURNOOL	15	867608
71	PAO (WORKS AND PROJECTS) G V GUEDEM NALGONDA 508 001	2	137050
72	PAO (WORKS AND PROJECTS) HLC COLONY ANANTAPUR 515 004	41	2323454
73	PAO (WORKS AND PROJECTS) IRRIGATION COMPOUND GUNTUR 522 004	5	151227
74	PAO (WORKS AND PROJECTS) LMD COLONY KARIMNAGAR	1	7703
75	PAO (WORKS AND PROJECTS) RAMACHANDRA RAO PET ELURU WG DIST	20	993261
76	PAO (WORKS AND PROJECTS) TEKULAPALLY KHAMMAM	1	84945
77	PAY AND ACCOUNTS OFFICER TELANGANA,TILAKROAD,ABIDS,HYDERABAD	41	1434912
	Grand Total	5077	229307874

Annexure-2.5.2(A)
Misclassification Credits
(As referred to in para 2.5.2)

Sl. No.	Name of the District	No of Vouchers	VR_AMNT	WNT_AMNT
1	ALLURI SITHARAMA RAJU AT PADERU	194	128645806	1070325
2	ANAKAPALLI	120	22049856	786667
3	ANANTHAPUR OLD	15008	1242776669	48468799
4	ANANTHAPURAMU NEW	102	15491192	1198408
5	ANNAMAYYA AT RAYACHOTI	86	35602597	828284
6	AP CAP REGN TRY (HQC) ANDHRAPRADESH	4235	22946476005	49607970
7	BAPATLA DT	70	31020697	530608
8	CHITTOOR NEW	82	6368119	529911
9	CHITTOOR OLD	17141	2164896911	67920719
10	EAST GODAVARI AT RAJAMAHENDRAVARAM	129	26770911	-24699
11	EAST GODAVARI OLD	28498	5458918775	95368541
12	ELURU DT	176	32497560	1655642
13	GUNTUR NEW	133	47025241	1113508
14	GUNTUR OLD	17290	4543251649	69204217
15	KADAPA	13921	2115277140	53498775
16	KAKINADA DT	168	50671385	1981751
17	KONASEEMA AT AMALAPURAM	107	25148078	670516
18	KRISHNA AT MACHILIPATNAM	112	402520791	968383
19	KRISHNA OLD	19211	3222003645	79320557
20	KURNOOL NEW	152	47592635	1789411
21	KURNOOL OLD	21140	5033190246	77292568
22	NANDYAL DT	165	14964169	2803629
23	NELLORE	14709	3003040504	53779413
24	NTR AT VIJAYAWADA	130	26638800	1542858
25	PALNADU AT NARASARAOPET	119	126540955	937381
26	PAO -AP NEW DELHI	68	1330176	134978
27	PAO HYDERABAD (HQR) ANDHRAPRADESH	2144	797477381	19818924
28	PARVATHIPURAM MANYAM	47	2946691	338134
29	PRAKASAM AT ONGOLE	130	59059617	474488

30	PRAKASAM OLD	15633	1599869049	52895972
31	Settlement Account AP	919	519607848	47693959
32	SRI POTTI SRIRAMULU NELLORE	146	80244134	1502857
33	SRI SATHYA SAI AT PUTTAPARTHY	79	1995871	-99700
34	SRIKAKULAM NEW	112	38710768	762661
35	SRIKAKULAM OLD	14021	2482148512	93716769
36	TEs under TRY for Civil Account	1878	741790671	17319490
37	TEs under TRY for Civil Account AP	14	28290	17281
38	TIRUPATI DT	149	168880417	998201
39	VISAKHAPATNAM NEW	157	19110986	1241661
40	VISAKHAPATNAM OLD	25658	2014811275	82162271
41	VIZIANAGARAM NEW	93	8487041	596784
42	VIZIANAGARAM OLD	10494	1362320259	47652666
43	WEST GODAVARI AT BHIMAVARAM	69	20926350	455223
44	WEST GODAVARI OLD	15519	2512699425	53287590
45	YSR AT KADAPA	167	11828543	-1223450
	Grand Total	240695	63213653640	1032590901

Annexure-2.5.2 (B)
Misclassification Debits
(As referred to in para 2.5.2)

Sl.No	Sl. No.	Name of the District	No of Vouchers	VR_AMNT
1	ANANTHAPUR OLD	623	31082017	16614661
2	ANNAMAYYA AT RAYACHOTI	1	120000	120000
3	AP CAP REGN TRY (HQC) ANDHRAPRADESH	219	29788392	8489302
4	CHITTOOR OLD	871	39976624	20066407
5	EAST GODAVARI OLD	1426	46736577	13516284
6	GUNTUR OLD	476	44427000	26729144
7	KADAPA	618	171196733	13992940
8	KAKINADA DT	1	-2764	-2764
9	KRISHNA OLD	1236	39562982	16178305
10	KURNOOL NEW	2	173068	24355
11	KURNOOL OLD	1087	46374498	15841683

12	NANDYAL DT	2	770000	770000
13	NELLORE	804	36801472	24708257
14	NTR AT VIJAYAWADA	1	-450000	-450000
15	PAO -AP NEW DELHI	28	2264383	509707
16	PAO HYDERABAD (HQR) ANDHRAPRADESH	37	5460278	1897771
17	PRAKASAM OLD	376	20894866	12341484
18	Settlement Account AP	4	577000	374000
19	SRI POTTI SRIRAMULU NELLORE	2	500000	500000
20	SRI SATHYA SAI AT PUTTAPARTHY	5	-2081000	-2081000
21	SRIKAKULAM NEW	2	112533	-46131
22	SRIKAKULAM OLD	463	23564051	4939609
23	TEs under TRY for Civil Account	1197	235946109	21241075
24	TEs under TRY for Civil Account AP	136		6825118
25	VISAKHAPATNAM NEW	2	-722238	-722238
26	VISAKHAPATNAM OLD	925	50476502	25929463
27	VIZIANAGARAM NEW	2	43597	0
28	VIZIANAGARAM OLD	558	103312673	16214637
29	WEST GODAVARI OLD	611	25308417	13849361
30	YSR AT KADAPA	3	-700000	-700000
	Grand Total	11718	951513770	257671430

Annexure-2.5.3
Alteration Memorandums (AMs)
(As referred to in para 2.5.3)

Sl. No.	DDO	No of AM Pending	Amount
1	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	168	28279104
2	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAMU	2	344592
3	DEPUTY DIRECTOR ,O/O DIST TREASURY, CHITTOOR	168	4063787
4	DEPUTY DIRECTOR ,O/O DIST TREASURY, EAST GODAVARI KAKINADA	195	6510598
5	DEPUTY DIRECTOR ,O/O DIST TREASURY, GUNTUR	36	64887
6	DEPUTY DIRECTOR ,O/O DIST TREASURY, KADAPA	4	453165
7	DEPUTY DIRECTOR ,O/O DIST TREASURY, KAKINADA DT	66	1113119
8	DEPUTY DIRECTOR ,O/O DIST TREASURY, KRISHNA MACHILIPATNAM	12	1717688
9	DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL	351	16093501
10	DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL DT	3	45000

11	DEPUTY DIRECTOR ,O/O DIST TREASURY, NELLORE	104	4034705
12	DEPUTY DIRECTOR ,O/O DIST TREASURY, PRAKASAM ONGOLE	228	21459976
13	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM	21	275000
14	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM	23	1581320
15	DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM	127	16905919
16	DEPUTY DIRECTOR ,O/O DIST TREASURY, VIZIANAGARAM	106	4797109
17	DEPUTY DIRECTOR ,O/O DIST TREASURY, WEST GODAVARI ELURU	1	5000
18	DEPUTY DIRECTOR ,O/O DIST TREASURY,NANDYAL DT	1	10000
	Grand Total	1616	₹ 107754470

Annexure 2.6
Un-reconciled Net differences of RBD
(As referred to in Para 2.6)

S.No	Year	Balance as per AG's Books	Balance as per RBI's Books	Difference (₹)
1.	2022-23 (Up to March 2023 Month of Account)	20,46,89,559.95 (Credit)	20,64,84,326.16 (Credit)	17,94,766.21 (Debit)

Annexure-3.1.1

Details of District and Sub Treasury Offices inspected during the year 2022-23 in Andhra Pradesh
(As referred to in para 3.1.1)

Sl. No.	Srikakulam District	Sl. No.	Vizianagaram District
1	DTAO - Srikakulam	1	DTAO - Vizianagaram
2	STO - Amadalavalasa	2	STO - Bhogapuram
3	STO - Ichapuram	3	STO - Bobbili
4	STO - Narsannapeta	4	STO - Kothavalasa
	Manyam at Parvathipuram District		Alluri Sitharama Raju at Paderu District
1	DTAO - Parvathipuram	1	DTAO - Paderu
2	STO - Palakonda	2	STO - Chinthapalli
	Visakhapatnam District		Anakapalli District
1	DTAO - Visakhapatnam	1	DTAO - Anakapalli
2	STO - Bheemunipatnam	2	STO - Anakapalli (West)
	Kakinada District	3	STO - Kotauratla
1	DTAO - Kakinada	4	STO - Madugula
2	STO - Peddapuram		Dr. B.R. Ambedkar Konaseema at Amalapuram District
	East Godavari at Rajmahendravaram	1	STO - Amalapuram
1	STO - Rajamahendravaram	2	STO - Alamur
	West Godavari at Bhimavaram District	3	STO - Ramachandrapuram
1	STO - Bhimavaram	4	STO - Rayavaram
2	STO - Tadepalligudem		Eluru District
	Krishna at Machilipatnam District	1	DTAO - Eluru
1	DTAO - Krishna at Machilipatnam	2	STO - Chintalapudi
2	STO - Gudivada	3	STO - Jangareddygudem
	Guntur District		NTR at Vijayawada District
1	DTAO - Guntur	1	STO - Vijayawada (East)
2	STO - Duggirala		Palnadu at Narasaraopet District
3	STO - Tenali	1	STO - Narsaraopeta
	Bapatla District	2	STO - Vinukonda
1	DTAO - Bapatla		Sri Potti Sriramulu Nellore
	Prakasam at Ongole District	1	DTAO - Nellore
1	DTAO - Prakasam	2	STO - Kavali
2	STO - Ongole	3	STO - Kandukur
3	STO - Markapur		Nandyal District
	Kurnool District	1	STO - Nandyal
1	DTAO - Kurnool	2	STO - Allagadda
2	STO - Adoni	3	STO - Atmakur
3	STO - Kodumur at Gudur	4	STO - Banganapalle
4	STO - Yemmiganur	5	STO - Nandikotkur
	Ananthapuramu District		Sri Sathya Sai at Puttaparthi District
1	DTAO - Anantapur	1	STO - Dharmavaram
2	STO - Guntakal	2	STO - Madakasira
3	STO - Kanekal		Annamayya at Rayachoti District
4	STO - Singanamala	1	STO - Rayachoti
5	STO - Tadipatri	2	STO - Rajampeta
6	STO - Uravakonda	3	STO - Madanapalli
	YSR at Kadapa District		Sri Balaji at Tirupati District
1	DTAO - Kadapa	1	STO - Tirupati
2	STO - Sidhavatam	2	STO - Gudur
	Chittoor District	1	DTA Mangalagiri
1	DTAO - Chittoor	2	Capital Regional Treasury

Annexure 3.1.2
District wise break up of outstanding Inspection Reports and Paras to the end of March 2023
(As referred to in Para 3.1.2)

Sl. No.	District	Inspection Reports	Paras
1	Srikakulam	56	183
2	Vizianagaram	32	134
3	Manyam at Parvathipuram	18	57
4	Alluri Sitharama Raju at Paderu	21	65
5	Visakhapatnam	24	148
6	Anakapalli	23	60
7	Kakinada	24	87
8	Dr. B.R. Ambedkar Konaseema at Amalapuram	21	48
9	E.Godavari at Rajamahendravaram	21	53
10	West Godavari at Bhimavaram	21	55
11	Eluru	34	138
12	Krishna at Machilipatnam	43	152
13	NTR at Vijayawada	27	74
14	Guntur	40	142
15	Bapatla	25	77
16	Palnadu at Narsaraopeta	38	120
17	Prakasam at Ongole	48	167
18	SPSR Nellore	49	218
19	Kurnool	30	110
20	Nandyal	31	71
21	Ananthapur	40	127
22	Sri Sathya Sai at Puttaparthi	27	70
23	YSR Kadapa	47	208
24	Annamayya at Rayachoti	28	90
25	Chittoor	28	145
26	Sri Balaji at Tirupati	33	132
27	DTA AP	05	55
28	APCRT	03	22
	TOTAL	837	3008

Annexure-3.2.1(a)
Non-Submission of Detailed Contingent Bills for Abstract Contingent Bills
 (As referred to in Para 3.2.1)

Sl No.	Name of the District	No of pending AC Bills	Amount
1	ALLURI SITHARAMA RAJU AT PADERU	5	155000000
2	ANANTHAPUR	1	210000
3	CHITTOOR-OLD	39	273307535
4	EAST GODAVARI	2	2312033
5	EAST GODAVARI at RAJAMAHENDRAVARAM	1	20000000
6	GUNTUR-OLD	1	12500000
7	KADAPA	13	4220528
8	KONASEEMA AT AMALAPURAM	2	110000000
9	KRISHNA	4	18527000
10	KURNOOL-OLD	7	58516547
11	NELLORE	24	236361588
12	NTR AT VIJAYAWADA	1	7500000
13	PRAKASAM	1	10000000
14	SRIKAKULAM-OLD	22	254820684
15	VISAKHAPATNAM-OLD	15	111256909
16	VIZIANAGARAM-OLD	1	8000
17	WEST GODAVARI	9	49045054
18	WEST GODAVARI AT BHIMAVARAM	3	75897000
	Grand Total	151	139,94,82,878

Annexure-3.2.1(b)
No Action taken on objected DC Bill
 (As referred to in Para 3.2.1)

Sl. No.	Name of the District	No of Bills	Amounts
1	ANANTHAPUR	9	47503750
2	CHITTOOR-OLD	16	46593425
3	EAST GODAVARI	6	75483541
4	GUNTUR-OLD	38	246994158
5	KADAPA	4	25108852
6	KRISHNA	5	18086055
7	KURNOOL-OLD	8	85509211
8	NELLORE	6	137077522
9	PAO - GUNTUR	1	194790000
10	PRAKASAM	11	168158780
11	SRIKAKULAM-OLD	14	5223046736
12	VISAKHAPATNAM-OLD	8	12088139
13	VIZIANAGARAM-OLD	3	113525980
14	WEST GODAVARI	6	64950473
15	DTAO ONGOLE	9	142184894
	Total	144	₹6,60,11,01,516

Annexure-3.2.2
Irregular Drawl of Funds related to Mid Day Meal Schmes
(As referred to in Para 3.2.2)

Month	Name of the dealer	No of working days / No of meals taken	Days of supply / No of eggs supplied	Difference in settlement	Excess settlement
DTO Krishna/Machilipatnam					
1/2022 2021-2750237	DKR Enterprises Katuru	15/638544	26/1380430	11 days/ 741886*4.8307	3583829
2/2022 2021-2750237	DKR Enterprises Katuru	20/888244	20/1769273	Nil days 881029*4.8307	42,55,987
1/2022 2021-2745294	Vijaya Poultries Nuzvid	15/503453	24/1272553	9 days/ 769100*4.8307	37,15,291
2/2022 2021-2745294	Vijaya Poultries Nuzvid	20/1192808	24/1637333	4 days/ 444525*.48307	21,47,367
Total					1,37,02,474

Annexure-3.2.3
Non-Adherence to List of Major and Minor Heads in Classifying GST-TDS
(As referred to in Para 3.2.3)

S.No.	Head of Account	Number of bills	Gross amount
DTA Mangalagiri			
Receipts			
1	8658001120003001000NVN	595	44094621
2	8658001120003002000NVN	34045	214076397
3	8658001120003003000NVN	34045	214076397
Payments			
1	8658001120003001000NVN	73	5842138
2	8658001120003002000NVN	6066	562752710
3	8658001120003003000NVN	6067	564267784
Grand Total			₹160,51,10,047

Annexure-3.2.4
Non-Clearance of Suspense Heads during FY 2022-23
(As referred to in Para 3.2.4)

HOA	No of Transactions	Amount
8009011010001000000NVN	1	7000
8011001070001000000NVN	1	120
8342001200102001001NVN	1	300
8658001020001000000NVN	420	14677413
Total	423	₹146,84,833

Annexure-3.2.5
Recoveries of over payments Under Minor Head '911' - Capital Head Contrary to the
Provisions of List of Major and Minor Heads
(As referred to in Para 3.2.5)

Sl. No.	HOA	VCHRNO/CHALLAN	SCROLLDATE	AMOUNT
Krishna District				
1	4711039110096000000NVN	2021-1494270	2022-04-01	6000
2	4700019110096000000NVN	61013860132022	2022-04-14	36313
3	4700019110096000000NVN	61015008892022	2022-04-16	2548
4	4700019110096000000NVN	61014863622022	2022-04-16	42586
5	4700019110096000000NVN	61024957092022	2022-04-22	1018
6	4700019110096000000NVN	61034337362022	2022-04-28	12987
7	4700019110096000000NVN	61034836022022	2022-04-28	7219
8	4700019110096000000NVN	61036877402022	2022-04-29	5040
9	4700019110096000000NVN	61085782712022	2022-06-06	4486
10	4700019110096000000NVN	61090843932022	2022-06-09	23666
11	4700019110096000000NVN	61095893832022	2022-06-14	2674
12	4700019110096000000NVN	61098997182022	2022-06-15	4729
13	4700019110096000000NVN	61097565312022	2022-06-16	4980
14	4700019110096000000NVN	61097613472022	2022-06-16	4369
15	4700019110096000000NVN	61099019412022	2022-06-17	4729
16	4702009110096001000NVN	61248700142022	2022-10-18	7316
Ananthapur District				
17	4702009110096001000NVN	61007205082022	2022-04-11	8000
18	4700019110096000000NVN	61036414512022	2022-04-28	2492
19	4700019110096000000NVN	61048316542022	2022-05-05	38875
20	4700019110096000000NVN	61094653492022	2022-06-13	21107
21	4700019110096000000NVN	61169761412022	2022-08-12	59252
22	4700019110096000000NVN	61169697642022	2022-08-12	59252
23	4700019110096000000NVN	61171893692022	2022-08-12	8800
Kadapa District				
24	4700019110096000000NVN	61013991852022	2022-04-14	23895
25	4700019110096000000NVN	61026905352022	2022-04-26	45766
26	4700019110096000000NVN	61039336872022	2022-04-30	45830
27	4700019110096000000NVN	2021-1408505	2022-06-02	27927
28	4700019110096000000NVN	61090038252022	2022-06-08	129260
29	4700019110096000000NVN	61103174022022	2022-06-20	6172
30	4700019110096000000NVN	61120341552022	2022-07-07	69456
31	4700019110096000000NVN	61162355242022	2022-08-03	84473
32	4700019110096000000NVN	61257235932022	2022-10-25	1426
33	4700019110096000000NVN	61257121612022	2022-10-25	1426
34	4700019110096000000N	61266212122022	2022-11-11	1404
Chittoor District				
35	4700019110096000000NVN	61020406892022	2022-04-19	11550
36	4700019110096000000NVN	61022320992022	2022-04-20	8783
37	4702009110096001000NVN	61023151822022	2022-04-21	93927
38	4702009110096001000NVN	61049789402022	2022-05-09	22134
39	4702009110096001000NVN	61057907492022	2022-05-13	30806
40	4702009110096001000NVN	61057858232022	2022-05-13	16231
41	4700019110096000000NVN	61080213562022	2022-05-31	19483
42	4702009110096000000NVN	2021-1898536	2022-06-01	91200
43	4700809110096000000NVN	2021-2339515	2022-06-01	15500
44	4702009110096000000NVN	2021-2282357	2022-06-01	7200
45	4702009110096001000NVN	61090476802022	2022-06-09	26006
46	4700019110096000000NVN	61103031192022	2022-06-18	18042
47	7610009110096000000NVN	2021-887874	2022-06-29	7500

48	4700019110096000000NVN	61118180952022	2022-07-01	48187
49	4702009110096001000NVN	61186254672022	2022-08-26	21592
50	4702009110096001000NVN	61258421582022	2022-10-26	1444
East Godavari District				
51	4700019110096000000NVN	61036494262022	2022-04-29	3325
52	4700019110096000000NVN	61039409012022	2022-04-30	4210
53	4700019110096000000NVN	61074300092022	2022-05-26	680
54	4700019110096000000NVN	2021-2632178	2022-05-30	13087
55	4700019110096000000NVN	61080480592022	2022-06-01	15
56	4700019110096000000NVN	61080454182022	2022-06-01	38
57	4700019110096000000NVN	61098025092022	2022-06-15	18500
58	4700019110096000000NVN	61099556762022	2022-06-17	4572
59	4700019110096000000NVN	61099528262022	2022-06-17	51395
60	4700019110096000000NVN	61161662472022	2022-08-02	23268
61	4059019110096000000NVN	61179667802022	2022-08-23	2671
62	4700019110096000000NVN	61196375002022	2022-09-03	2600
Guntur District				
63	4711039110096000000NVN	61012221972022	2022-04-12	23687
64	4711039110096000000NVN	61012233032022	2022-04-14	1833
65	4711039110096000000NVN	61013532312022	2022-04-14	1883
66	4711039110096000000NVN	61012251422022	2022-04-14	1783
67	4711039110096000000NVN	61055182992022	2022-05-19	2104
68	4711039110096000000NVN	61109672372022	2022-06-24	2615
69	4711039110096000000NVN	61109663002022	2022-06-24	36185
70	4700019110096000000NVN	2021-1111765	2022-07-07	5250
Kurnool District				
71	4700019110096000000NVN	2021-1835104	2022-04-07	667
72	4700019110096000000NVN	2021-1927378	2022-04-07	481
73	4700019110096000000NVN	2021-1678175	2022-04-07	268
74	4700019110096000000NVN	61015180012022	2022-04-13	21281
75	4700019110096000000NVN	61061872472022	2022-05-17	821
76	4700019110096000000NVN	61061967402022	2022-05-18	4973
77	4700019110096000000NVN	61079167352022	2022-05-31	821
78	4702009110096000000NVN	2021-2427222	2022-06-01	30000
79	4700019110096000000NVN	2021-1559607	2022-06-02	2125
80	4700019110096000000NVN	2021-2362375	2022-06-02	1150
81	4700019110096000000NVN	2021-1941959	2022-06-02	1600
82	4700019110096000000NVN	61087525392022	2022-06-07	44269
83	4700019110096000000NVN	2021-1946432	2022-07-31	1600
Nellore District				
84	4711039110096000000NVN	61000167332022	2022-04-07	13458
85	4700019110096000000NVN	61051038172022	2022-05-09	43154
86	4700019110096000000NVN	61075575212022	2022-05-27	1898
87	4700019110096000000NVN	61081691072022	2022-06-01	586
88	7610009110096000000NVN	2021-2185132	2022-06-06	7500
89	4700019110096000000NVN	61107607642022	2022-06-23	2548
90	7610009110096000000NVN	2022-1254242	2022-08-29	-7500
91	4700 01 911 00 96 000			30881
West Godavari District				
92	4702009110096001000NVN	61000380792022	2022-04-02	50311
93	4700019110096000000NVN	61003286392022	2022-04-06	52585
94	4700019110096000000NVN	61018403972022	2022-04-16	2722
95	4711039110096000000NVN	61022171652022	2022-04-20	30705
96	4700019110096000000NVN	2021-2344977	2022-04-29	5165
97	4700019110096000000NVN	61053141142022	2022-05-09	10000
98	4700019110096000000NVN	2021-2602500	2022-05-23	281
99	4700019110096000000NVN	2021-2587624	2022-05-23	683

100	4711039110096000000NVN	61071949342022	2022-05-25	702
101	4700019110096000000NVN	61087444882022	2022-06-06	100
Srikakulam District				
102	4702009110096000000NVN	2021-1590395	2022-04-07	1000
103	4700019110096000000NVN	2021-1739318	2022-04-29	1759
104	4702009110096000000NVN	2021-2155360	2022-04-29	144
105	4700019110096000000NVN	2021-1738642	2022-04-29	1233
106	4702009110096000000NVN	2021-2154522	2022-04-29	623
107	4700019110096000000NVN	2021-1741237	2022-04-29	1562
108	4702009110096000000NVN	2021-2085770	2022-04-29	349
109	4702009110096000000NVN	2021-2399995	2022-05-20	499
110	4702009110096000000NVN	2021-2400175	2022-05-20	112
111	4700019110096000000NVN	2021-2584392	2022-05-30	1197
112	4700019110096000000NVN	2021-2585151	2022-05-30	1535
113	4702009110096000000NVN	2021-2569336	2022-05-30	422
114	4702009110096000000NVN	2021-2571516	2022-05-30	164
115	4700019110096000000NVN	2021-2582883	2022-05-30	1371
116	4700019110096000000NVN	2021-2582561	2022-05-30	1188
117	4702009110096000000NVN	2021-2751000	2022-06-16	437
118	4702009110096000000NVN	2021-2750536	2022-06-16	117
119	4700019110096000000N	61268866422022	2022-12-21	2120
Vishakapatnam District				
120	4700019110096000000NVN	61020060812022	2022-04-18	39120
121	4700019110096000000NVN	61018377952022	2022-04-18	50733
122	4700019110096000000NVN	61020136252022	2022-04-19	41193
123	4250009110096000000NVN	61023905912022	2022-04-21	586
124	4250009110096000000NVN	61023940912022	2022-04-21	4955
125	4700019110096000000NVN	2021-2157892	2022-04-29	40066
126	4700019110096000000NVN	61065972962022	2022-05-19	967
127	4700019110096000000NVN	61065917382022	2022-05-19	1935
128	4700019110096000000NVN	61065980642022	2022-05-19	1999
129	4700019110096000000NVN	61070159072022	2022-05-27	2313
130	4700019110096000000NVN	61070671632022	2022-05-27	1837
131	4700019110096000000NVN	61070643272022	2022-06-01	7291
132	4702009110096000000NVN	2021-1674228	2022-06-02	19998
133	4250009110096000000NVN	2021-2580846	2022-06-26	1766
134	4702009110096001000NVN	61161712382022	2022-08-02	3397
135	4702009110096001000NVN	61161619622022	2022-08-02	4955
Vizianagaram District				
136	4700019110096000000NVN	61027139032022	2022-04-26	35370
137	4702009110096000000NVN	2021-754241	2022-06-01	17880
138	4702009110096000000NVN	2021-746404	2022-06-01	4800
Prakasam District				
139	4700019110096000000NVN	61063412512022	2022-05-18	108846
140	4702009110096000000NVN	2021-1012596	2022-05-25	12000
141	4711039110096000000NVN	61098888612022	2022-06-16	5427

Annexure-3.2.6
Abnormal Delay in Settlement of Nps Subscription Amount to NSDL (Fund Manager) Under
the Head of Account 8342-117-04-002
(As referred to in Para 3.2.6)

Bill Type	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount	Net Amount(₹)
Capital Regional Treasury						
Personal Deposit Accounts	PD Disbursement Bill	8342001171104001002VN	2022-1247586	Unpaid	6,60,27,888.00	6,60,27,888.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171104001002VN	2022-1454627	Unpaid	6,82,84,252.00	6,82,84,252.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171104001002VN	2022-1693560	Unpaid	13,50,97,756.00	13,50,97,756.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171104001002VN	2022-2527836	Unpaid	7,08,68,504.00	7,08,68,504.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171104001002VN	2022-987293	Unpaid	19,65,52,076.00	19,65,52,076.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171304001002VN	2022-1452532	Unpaid	5,41,43,382.00	5,41,43,382.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171304001002VN	2022-1809981	Unpaid	20,86,844.00	20,86,844.00
Personal Deposit Accounts	PD Disbursement Bill	8342001171304001002VN	2022-2366452	Unpaid	2,48,57,324.00	2,48,57,324.00
TOTAL					61,79,18,026.00	61,79,18,026.00

Annexure-3.2.7
National Pension System
(As referred to in Para 3.2.7)

Descriptions	HOA	Rec (Rs. in Crores)	Pay (Rs. in Crores)
AP Government Employees Subscription (Old HOA)	8342001170004001000NVN	0.0014 ¹	_9
Aided Employees (Old HOA)	8342001170005001000NVN	17.43 ²	_10
AP Government Employees Contribution (New HOA)	8342001170104001001NVN	1,498.02 ³	1,375.98 ¹¹
Aided Employees (New HOA)	8342001170105001003NVN	0.00085 ⁴	_12
AP Government Employees+ Employees Contribution HOA	8342001171104001002NVN	2,775.41 ⁵	2,753.45 ¹³
Foreign Service Employee Contribution	8342001171304001001NVN	8.03 ⁶	8.33 ¹⁴
Foreign Service Employer Contribution	8342001171304001002NVN	16.39 ⁷	16.62 ¹⁵
AP Government Employees Contribution (Service HOA)	2071011170004320321NVN	445.81 ⁸	1,410.36 ¹⁶

17. Upon analyzing payments voucher data of 2071-01-117-00-04-320-321, it has come to our attention that an amount of Rs.10.93 crores was transferred other than the Employer contribution head (8342001171104001002NVN). Most of the amount was credited in Employee contribution Head (8342001170104001001NVN).

Employees Contribution	1,512.55 Cr	(1+2+3+4+6)- 17.....a
Employer Contribution	972.61 Cr	(7-14+16-8).....b
Total Contribution	2,485.16 Cr	(a+b)
Govt. transferred to Current A/c of DDO 9 supposed to transfer to NSDL)	2,324.26 Cr	(13+15-8)
Less by	539.94 Cr	(a-b)

Annexure-3.3.1
Double/Multiple drawal of PD Bills
(As referred to in Para 3.3.1)

Sl. No	Bill Number	Payment Date	Name of Beneficiary & Code	Net Amount (₹)
STO, Bobbili				
1	2020-2132697, (Moved to 2021-220691)	03.12.2021	Ranadevu Lakshmana Rao, 1008674460	4,57,896
2	2021-2435834	17.02.2022	Akkena Jaganmohana Rao, 15051297	
DIV.STO, Ramachandrapuram				
3	2019-2205914	05.02.2020	Sarpanch Draksharamam, 1000016766	1,50,157
4	2019-2262530,	03.02.2020		
Total(A)				6,08,053
STO Kotauratla				
1	2021-1247184, (Moved to 2022-300709)	15.06.2022	Ramakrishna Surla, 1006690364	1,12,577
2	2022-323066	17.06.2022		
3	2021-1358244, (Moved to 2022-300810),	15.06.2022	Chloveraju, 1000014669	1,59,527
4	2022-323356,	14.04.2022	Rama Lakshmi Vemula, 1009103283	
STO Nandhikotkuru				
5	2020-134637 (2019-2715601)	15.04.2020	Viswasamma P, 1001535249, 084210100142677	60,314
6	2020-209825	21.05.2020		
7	2020-207876	17.04.2020		
8	2020-134683 (2019-2715636)	15.04.2020		24,610
STO Banaganapalle				
9	2020-555357	11.06.2020	Sri Lakshmi Hardware, 1007496762, 38948081903	76,350
10	2020-556583	11.06.2020		
STO Rayachoti				
11	2022-491504	09.05.2022	Harshavardhanreddy Yarrapuredd,1008065215 20305784230	1,61,581
12	2022-489262	09.05.2022		
Total(B)				5,94,959
STO, Ichapuram				
13	2022-288474 (2021-1326089)	15.06.2022	Krishna Chandra Rowlo 1000628209, 3859101008604	1,74,347
14	2022-508414	23.05.2022	Krishna Chandra Rowlo 1000628209, 30357097140	
15	2022-288473 (2021-1325939)	15.06.2022	Krishna Chandra Rowlo 1000628209, 3859101008604	1,74,988
16	2022-508268	23.05.2022	Krishna Chandra Rowlo 1000628209, 30357097140	
17	2022-288475 (2021-1350505)	15.06.2022	Krishna Chandra Rowlo 1000628209, 3859101008604	1,74,347
18	2022-325489	23.05.2022	Krishna Chandra Rowlo 1000628209, 30357097140	
19	2022-299896 (2021-1350640)	15.06.2022	Krishna Chandra Rowlo 1000628209, 3859101008604	1,74,347
20	2022-508413	23.05.2022	Krishna Chandra Rowlo	

			1000628209, 30357097140	
STO, Vinukonda				
21	2020-2779830	23.03.2021.	P. Narasimha Rao,	4,75,814
22	2021-1280946	04.09.2021	30038945	
Div.STO, Amalapuram				
23	2022- 293177	17.06.2022	Chandrakala Kadali,	1,63,080
24	2022-301858	15.06.2022	1009085999	
STO Bhimavaram				
25	2021- 213005	16.02.2022	G Srinivasa Rao,	1,87,421
26	2021-213006	16.02.2022	1000134776	
27	2021- 1352072	31.03.2022	Murthy General Stores,	49,320
28	2021-1352192	31.03.2022	1000018183	
			TOTAL(C)	15,73,664
DIV.STO Madanapalli				
29	2022-1073871	26.08.2022	N Somireddy	16,000
30	2022-928708	14.07.2022	15044521, 563761861	
31	2022-1070125	26.08.2022	N Somireddy	15,500
32	2022-927628	14.07.2022	15044521, 563761861	
Divisional STO Ongole				
33	2020-2791456 2021-215024	16.02.2022	Nageswara Rao 1006902730,	1,09,291
34	2021-2151819 2022-301003	15.06.2022	734101003708	
Divisional STO Gudivada				
35	2022-303904 2021-1043074	17.06.2022	Ravi Teja Kumar Kandavalli, 1008937824,	2,58,945
36	2022-299098	11.04.2022	39734250095	
STO Duggirala				
37	2021-1067881	09.08.2021	Suneetha Maddela	87,800
38	2021-2099258	11.01.2022	1000126495, 31146396744	
			Total(D)	4,87,536
			Grand Total (A+B+C+D)	32,64,212

Annexure-3.3.2
Self Drawal of Amounts by the Civil Supplies Corporation
(As referred to in Para 3.3.2)

Sl No.	Bill / Challan Date	Bill / Challan Number	Purpose	Description	Payee / Remitter Name	Debit	Status
Capital Regional Treasury							
1	12/05/2022	2022-539183	PD Invoice	Claiming Of Amount Sanctioned Under Infra For Rice Packets(Tasp) For The 1st Qtr	AP State Civil Supplies Corporation	5,60,04,550	Paid
2	12/05/2022	2022-540229	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 1st Qtr Of Fy 20	AP State Civil Supplies Corporation	100,00,00,000	Paid
3	12/05/2022	2022-540310	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	100,00,00,000	Paid
4	12/05/2022	2022-540337	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	100,00,00,000	Paid
5	12/05/2022	2022-540505	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	100,00,00,000	Paid
6	12/05/2022	2022-541250	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	164,58,84,000	Paid
7	12/05/2022	2022-541717	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Tasp) For The 1st Qtr Of Fy 202	AP State Civil Supplies Corporation	99,99,08,000	Paid
8	12/05/2022	2022-541733	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy(General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	100,00,00,000	Paid
9	12/05/2022	2022-541747	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 1st Qtr Of Fy	AP State Civil Supplies Corporation	100,00,00,000	Paid
10	12/05/2022	2022-541767	PD	Claiming Of Amount Sanctioned	AP State Civil	120,42,08,000	Paid

Annual Review Report for the year 2022-23

			Invoice	Under Rice Subsidy (Scpsc) For The 1st Qtr Of Fy 20	Supplies Corporation		
11	12/05/2022	2022-542460	PD Invoice	Claiming Of Amount Sanctioned Under Infra For Rice Packets (Scpsc) For The 1st Qt	AP State Civil Supplies Corporation	17,50,14,000	Paid
12	12/05/2022	2022-542668	PD Invoice	Claiming Of Amount Sanctioned Under Assistance To Apscsc For The 1st Quarter Of	AP State Civil Supplies Corporation	105,00,00,000	Paid
13	12/05/2022	2022-542672	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 1st Qtr Of Fy 20	AP State Civil Supplies Corporation	100,00,00,000	Paid
14	12/05/2022	2022-542717	PD Invoice	Claiming Of Amount Sanctioned Under Infra For Rice Packets (General) For The 1st	AP State Civil Supplies Corporation	46,90,37,000	Paid
15	26/05/2022	2022-549803	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 2nd Quarter Of	AP State Civil Supplies Corporation	174,64,64,000	Paid
16	26/05/2022	2022-550605	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 2nd Quarter O	AP State Civil Supplies Corporation	169,64,72,000	Paid
17	26/05/2022	2022-551391	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Tasp) For The 2nd Quarter Of T	AP State Civil Supplies Corporation	85,70,64,000	Paid
18	08/06/2022	2022-550174	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 2nd Quarter Of	AP State Civil Supplies Corporation	100,00,00,000	Paid
19	08/06/2022	2022-551168	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 2nd Quarter O	AP State Civil Supplies Corporation	100,00,00,000	Paid
20	08/06/2022	2022-551232	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 2nd Quarter O	AP State Civil Supplies Corporation	100,00,00,000	Paid
21	08/06/2022	2022-551248	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 2nd Quarter O	AP State Civil Supplies Corporation	100,00,00,000	Paid
22	08/06/2022	2022-551377	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 2nd Quarter O	AP State Civil Supplies Corporation	100,00,00,000	Paid
23	17/06/2022	2022-761905	PD Invoice	CLAIMING OF COST OF Ecs SUPPLIED TO WD&CW DEPT. FOR THE MONTH OF APRIL,2022	AP State Civil Supplies Corporation	21,53,73,157	Paid
24	17/06/2022	2022-767476	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 4th Quarter O	AP State Civil Supplies Corporation	474,70,60,000	Paid
25	17/06/2022	2022-767916	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Tsp) For The 4th Qu	AP State Civil Supplies Corporation	4,00,03,250	Paid
26	21/06/2022	2022-765048	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 4th Quarter Of	AP State Civil Supplies Corporation	228,87,20,000	Paid
27	21/06/2022	2022-765407	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) For The 3rd Quarter O	AP State Civil Supplies Corporation	189,88,24,000	Paid
28	21/06/2022	2022-767424	PD Invoice	Claiming Of Amount Sanctioned Under Assistance To Apscsc For The 4th Qtr Of Fy	AP State Civil Supplies Corporation	75,00,00,000	Paid
29	21/06/2022	2022-767886	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Tsp) For The 2nd Quar	AP State Civil Supplies Corporation	4,80,04,000	Paid
30	21/06/2022	2022-767911	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Tsp) For The 3rd Qua	AP State Civil Supplies Corporation	1,60,01,200	Paid
31	14/07/2022	2022-947827	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (General) As Addl. Budget For Th	AP State Civil Supplies Corporation	3138,91,76,000	Paid
32	15/07/2022	2022-764825	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Tsp) For The 3rd Quarter Of 20	AP State Civil Supplies Corporation	28,56,88,000	Paid
33	15/07/2022	2022-766584	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (General) For The 4th	AP State Civil Supplies Corporation	33,50,26,750	Paid
34	15/07/2022	2022-766743	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Scpsc) For The 3rd Quarter Of	AP State Civil Supplies Corporation	91,54,88,000	Paid
35	15/07/2022	2022-766899	PD Invoice	Claiming Of Amount Sanctioned Under Assistance To Apscsc For The 3rd Qtr Of Fy	AP State Civil Supplies Corporation	30,00,00,000	Paid
36	15/07/2022	2022-767330	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Scpsc) For The 2nd Qu	AP State Civil Supplies Corporation	15,00,12,000	Paid
37	15/07/2022	2022-767477	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Scpsc) For The 4th	AP State Civil Supplies Corporation	12,50,10,000	Paid
38	15/07/2022	2022-767629	PD	Claiming Of Amount Sanctioned	AP State Civil	13,40,10,000	Paid

Annual Review Report for the year 2022-23

			Invoice	Under Door Delivery Of Rice (General) For The 3rd	Supplies Corporation		
39	15/07/2022	2022-767682	PD Invoice	Claiming Of Amount Sanctioned Under Assistance To Apscscl For The 2nd Qtr Of Fy	AP State Civil Supplies Corporation	90,00,00,000	Paid
40	15/07/2022	2022-767876	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (General) For 2nd Quar	AP State Civil Supplies Corporation	40,20,33,250	Paid
41	15/07/2022	2022-946850	PD Invoice	Claiming Of Amount Advanced To Goap Under Ways And Means Adjustment	AP State Civil Supplies Corporation	250,00,00,000	Paid
42	15/07/2022	2022-947003	PD Invoice	Claiming Of Cost Of Ecs Supplied To Wd & Cw Dept. For The Month Of May, 2022	AP State Civil Supplies Corporation	18,79,44,315	Paid
43	15/07/2022	2022-948116	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Sepsc) As Addl. Budget For The	AP State Civil Supplies Corporation	747,07,35,000	Paid
44	15/07/2022	2022-948126	PD Invoice	Claiming Of Amount Sanctioned Under Rice Subsidy (Tsp) As Addl. Budget For The Ye	AP State Civil Supplies Corporation	232,85,97,000	Paid
45	22/08/2022	2022-1048382	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
46	22/08/2022	2022-1050395	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
47	23/08/2022	2022-1051957	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
48	23/08/2022	2022-1051976	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
49	25/08/2022	2022-1051925	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
50	13/09/2022	2022-1051789	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
51	26/12/2022	2022-1051722	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
52	18/01/2023	2022-1029518	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	50,00,00,000	Paid
53	18/01/2023	2022-1031793	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	50,00,00,000	Paid
54	18/01/2023	2022-1031813	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	40,00,00,000	Paid
55	18/01/2023	2022-1032041	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	50,00,00,000	Paid
56	18/01/2023	2022-1032056	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	60,00,00,000	Paid
57	18/01/2023	2022-1050644	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
58	18/01/2023	2022-1050879	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
59	18/01/2023	2022-1051291	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
60	18/01/2023	2022-1051345	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	250,00,00,000	Paid
61	18/01/2023	2022-1051438	PD Invoice	Claiming Of Amount Advanced To Goap Towards Ways And Means Adjustment	AP State Civil Supplies Corporation	100,00,00,000	Paid
62	18/01/2023	2022-1291697	PD Invoice	Claiming Of Mdu Expenditure	AP State Civil Supplies Corporation	21,01,12,656	Paid
63	18/01/2023	2022-1291836	PD Invoice	Claiming Of Cost Of Ecs Supplied To Wd & Cw Dept For The Month Of June, 2022	AP State Civil Supplies Corporation	23,23,77,555	Paid
64	18/01/2023	2022-1566071	PD Invoice	Claiming Of Mdu Expenditure	AP State Civil Supplies Corporation	52,47,489	Paid
65	18/01/2023	2022-1566111	PD Invoice	Claiming Of Cost Of Ecs Supplied To Wd & Cw Dept. For The Month Of July, 2022	AP State Civil Supplies Corporation	22,97,01,635	Paid
66	18/01/2023	2022-2156047	PD	Claiming Of Mdu Expenditure	AP State Civil	10,50,56,328	Paid

			Invoice		Supplies Corporation		
67	18/01/2023	2022-2157101	PD Invoice	Claiming Of Cost Of Ecs Supplied To Wd&Cw Dept For The Month Of August-2022	AP State Civil Supplies Corporation	16,79,06,577	Paid
68	18/01/2023	2022-767891	PD Invoice	Claiming Of Amount Sanctioned Under Door Delivery Of Rice (Sepsc) For The 3rd Q	AP State Civil Supplies Corporation	5,00,04,000	Paid
Total						₹9,627.22 Cr.	

Annexure-3.3.3
Adverse Balances Notified Under the State Group Insurance
(As referred to in Para 3.3.3)

Fiscal month	Fiscal Year	HOA	Treasury Code	Opening Balance	Rec Gross	Payment Gross	Closing balance
STO Bobbili							
March-22	2021-22	8011-00-106-00-01-000-000VN	2203	-19,518.00	0	0	-19,518.00
		8011-00-107-00-01-001-000VN	2203	-4,48,972	79,455.00	60,000.00	-4,29,517.00
		8011-00-107-00-01-002-000VN	2203	-18,63,219.00	210.00	54,727.00	-19,17,736.00
STO Bhogapuram							
March-22	2021-22	8011-00-107-00-01-002-000VN	2202	-15,06,540.00	60.00	60,107.00	-15,66,587.00
S.T.O Kothavalasa							
March-22	2021-22	8011-00-107-00-01-002-000VN	2206	-2,57,592.00	120.00	30,820.00	-2,88,292.00
S.T.O. Bheemunipatnam							
March-22	2021-22	8011-00-106-00-01-000-000VN	0205	-15,586.00	0	0	-15,586.00
		8011-00-107-00-01-002-000VN	0205	-17,28,668.00	94.00	1,15,342.00	-18,43,916.00
TOTAL(A)				-58,40,095	79,939	3,20,996	-60,81,152
STO Narasannapeta							
March-22	2021-22	8011-00-106-00-01-000-000VN	0106	-24,831.00	0	0	-24,831.00
March-22	2021-22	8011-00-107-00-01-001-000VN	0106	-21,958.00	18,450.00	1,20,000.00	-1,23,508.00
March-22	2021-22	8011-00-107-00-01-002-000VN	0106	-9,66,529.00	0	87,471.00	-10,54,000.00
STO Amadalavalasa							
March-22	2021-22	8011-00-106-00-01-000-000VN	0102	-15,282.00	0	0	-15,282.00
March-22	2021-22	8011-00-107-00-01-002-000VN	0102	-17,20,532.00	270	12,041.00	-17,32,303.00
STO Kotauratla							
March-22	2021-22	8011-00-107-00-01-002-000VN	0209	-7,26,948.00	63.00	0	-7,26,885.00
STO Madugula							
March-22	2021-22	8011-00-107-00-01-002-000VN	0210	-11,49,948.00	60.00	2,62,126.00	-14,12,014.00
STO Chintapalli							
March-22	2021-22	8011-00-107-00-01-002-000VN	0206	-9,55,662.00	94.00	66,938.00	-10,22,506.00
STO Kanekal							
March-22	2021-22	8011-00-107-00-01-001-000VN	1010	-82,643.00	39,690.00	0.00	-42,953.00
		8011-00-107-00-01-002-000VN	1010	-651,107.00	21.00	0.00	-6,51,086.00
STO Urvakonda							
March-22	2021-22	8011-00-107-00-01-001-000VN	1017	-1,40,716.00	69,822.00	0.00	-70,894.00
March-22	2021-22	8011-00-107-00-01-002-000VN	1017	-7,57,186.00	0.00	0.00	-7,57,186.00
STO Guntakal							
March-22	2021-22	8011-00-106-00-01-000-000 VN	1005	-26,310.00	0.00	0.00	-26,310.00
March-22	2021-22	8011-00-107-00-01-002-000 VN	1005	-4,51,374.00	15.00	54,829.00	-5,06,188.00
STO Singanamala							
March-22	2021-22	8011-00-107-00-01-002-000VN	1015	-9,45,180.00	30.00	0.00	-9,45,150.00
STO Tadipatri							
March-22	2021-22	8011-00-106-00-01-000-000VN	1016	-25,925.00	0.00	0.00	-25,925.00
March-22	2021-22	8011-00-107-00-01-002-000VN	1016	-13,67,936.00	0.00	42,063.00	-14,09,999.00
DTAO, Guntur							
March-22	2021-22	8011-00-105-01-01-002-001VN	0601	-26,99,86,359	0	8,00,03,588.00	-34,99,89,947
March-22	2021-22	8011-00-105-01-01-002-002VN	0601	-8,98,49,336	0	1,92,33,218.00	-10,90,82,554
March-22	2021-22	8011-00-106-00-01-000-000VN	0601	-1,26,764.00	0	11,636.00	-1,38,400.00
March-22	2021-22	8011-00-107-00-01-002-000VN	0601	-1,15,58,259.00	4004	18,32,760.00	-1,33,87,015.00
STO Tenali							
March 22	2021-22	8011-00-106-00-01-000-000VN	0616	-43,092.00	0	10,895.00	-53,987.00
March-22		8011-00-107-00-01-002-000VN		-33,40,796.00	1050.00	3,54,897.00	-36,94,643.00
STO, Tadepalligudem							
March 22	2021-22	8011-00-106-00-01-000-000VN	0414	-3,779.00	0	0	-3,779.00
March 22	2021-22	8011-00-107-00-01-002-000VN	0414	-43,00,691.00	30.00	1,57,012.00	-44,57,673.00
STO Yemmiganur							
March-22	2021-22	8011-00-106-00-01-000-000VN	0914	-2,388.00	0.00	0.00	-2,388.00
March-22	2021-22	8011-00-107-00-01-001-000VN	0914	-2,00,252.00	1,10,327.00	6,615.00	-96,540.00
March-22	2021-22	8011-00-107-00-01-002-000VN	0914	-1,71,777.00	178.00	0.00	-1,71,599.00
STO Kodumur @ Gudur							
March-22	2021-22	8011-00-106-00-01-000-000VN	0908	-7,389.00	0.00	0.00	-7,389.00
March-22	2021-22	8011-00-107-00-01-002-000VN	0908	-2,63,077.00	0.00	1,84,357.00	-4,47,434.00
STO Nandhikotkuru							
March-22	2021-22	8011-00-107-00-01-001-000VN	0911	-1,52,886.00	73,470.00	97,907.00	-1,77,323.00

March-22	2021-22	8011-00-106-00-01-000-000VN	0803/8608	-4,378	0	0	-4,378
March-22	2021-22	8011-00-107-00-01-002-000VN	0803/8608	-19,36,827	375	61,560	-19,98,012
Div.STO KANDUKUR							
MARCH-22	2021-22	8011-00-107-00-01-002-000VN(GIS)	0707/7811	-21,52,145	304	1,91,538	-23,43,379
STO Markapur							
MARCH-22	2021-22	8011-00-106-00-01-000-000VN	0709/7707	-11,841	0	0	-11,841
MARCH-22	2021-22	8011-00-107-00-01-001-000VN	0709/7707	-1,19,269	1,02,789	0	-16,480
MARCH-22	2021-22	8011-00-107-00-01-002-000VN	0709/7707	-17,15,878	156	48,452	-17,64,174
DIV.STO ADONI							
MARCH-22	2021-22	8011001070001002000VN	0902/7903	-20,63,002	465	1,71,984	-22,34,521
STO Duggirala							
MARCH-22	2021-22	8011-00-107-00-01-001-000VN	0604/7403	-1,86,626.0	36,910.00	0.00	-1,49,716.0
MARCH-22	2021-22	8011-00-107-00-01-002-000VN	0604/7403	-8,09,161.0	0.00	0.00	-8,09,161.0
DTAO Kurnool							
MARCH-22	2021-22	8011-00-106-00-101-002-001VN	--	00	00	12,96,05,825	-12,96,05,825
MARCH-22	2021-22	8011-00-106-00-101-002-001VN	--	00	5,41,012	00	5,41,012
Total(D)				-49,81,46,001	691333	26,97,44,854	-76,71,99,522
Grand Total				-2,43,89,91,314	3265833	81,96,52,349	-3,25,53,77,830

Annexure-3.3.4(a)
Non-lapsing of Civil Deposits
(As referred to in Para 3.3.4)

Name of the Deposit Administrator	Head of Account	Opening Balance as on 31.03.2018	Amount to be lapsed
S. T. O. Bheemunipatnam			
SVLNS Govt Degree College, Bheemunipatnam	8443-106-CMD	12,065	12,065
Govt Polytechnic College, Bheemunipatnam	8443-106-CMD	4,11,063-	4,11,063
Govt Junior College, Bheemunipatnam	8443-106-CMD	7,686	7,686
		Total(A)	4,30,814
Div. STO, Rajamahendravaram			
PRL ITI for Girls RMY	8443-106-CMD	42,180	42,180
Ao Govt College Rajahm		9,29,015	9,29,015
Prl Govt Comp College E		39,725	39,725
STO Bhimavaram			
Govt ITI Girls Coll Bhimavaram (0403-0302-004)	8443-106-CMD	7,140	7,140
RRDS Govt Deg coll Bhimavaram (0403-0304-009)		385	385
Kasturba Govt Jr Coll Bhimavaram (0403-0307-004)		49,009	49,009
		TOTAL(B)	10,67,454

Annexure-3.3.4(b)
Non-Lapsing of amounts under MH 8443 Civil Deposits
(As referred to in Para 3.3.4)

Sl. No	Name of the PD Admin.	Name of the Deposit	HOA	Lapsable Amount (₹)
DTAO Srikakulam				
1.	01011603001 - SPL JUDL Magistrate of 2ND CLS Sompeta	Criminal Court Deposit	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	3,40,800.00
2.	01011603006 - SPL JUDL Magistrate Of 2nd CLS CRT SKLM			6,71,820.00
3.	01011603009 - Prl Senior Civil Judge Court Srikakulam			1,00,000.00
4.	01011603010 - Spl Judl Mgstrt of 1 ST CLS PE CRT SKLM			20,800.00
5.	01011503002 - O/o Deputy Commissioner Of Labour SKL	Deposits Under Labour Act	8443001160101001001VN - Deposits Under Labour ACT	65,96,589.00

DTAO, Visakhapatnam				
6	02010202001 - O/o DY DIR OF AH PDP Visakhapatnam	Security Deposit	8443001030101001001VN - Security Deposits - Civil Deposits	1,14,604.00
7	02011503002 - O/o Joint Commissioner of Labour VSP	Deposits Under Labour Act	8443001160101001001VN - Deposits Under Labour Act	26,29,280.00
8	02011503003 - O/o Deputy Commissioner of Labour VSP		8443001160101001001VN - Deposits Under Labour Act	2,69,185.00
9	02011503006 - O/o Asst Commissioner Of Labour VSP II		8443001160101001001VN - Deposits Under Labour Act	17,44,200.00
10	02011603031 - District Consumer Forum I Visakhapatnam		8443001160101001001VN - Deposits Under Labour Act	11,94,405.00
11	02011603044 - SEC DLSA DCP VSP		8443001160101001001VN - Deposits Under Labour Act	4,225.00
Div.STO, Rajahmahendravaram				
12	03121603007 - III AJFCM Court Rajahmundry	Criminal Court Deposit	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	12,37,085.00
DIV.STO Dharmavaram				
13	10031503002 - O/o Asst Commissioner Of Labour Drmvrvm	Deposits Under Labour Act	8443001160101001001VN - Deposits Under Labour Act	40,865.00
DTAO, Kadapa				
14	12011503001 - O/o Deputy Commissioner Of Labour Kadapa	Deposits Under Labour Act	8443001160101001001VN - Deposits Under LaboUR ACT	1,95,450.00
15	12011503005 - O/O Asst Commissioner Of Labour Kdp		8443001160101001001VN - Deposits Under Labour Act	1,85,450.00
16	12011603006 - I Addl Junior Civil Judge Court Kadapa	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits -Civil Deposits.	6,63,000.00
17	12011603007 - Ii Addl Junior Civil Judge Court Kadapa		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	11,69,405.00
18	12011603016 - Special Jud Magistrate of First CIs For		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	60,000.00
19	12011603021 - Family Courts Kadapa		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	45,900.00
DTAO Ananthapur				
20	10011503003 - O/o Deputy Commissioner of Labour Atp	Deposits Under Labour Act	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	5,84,450.00
21	10011503004 - O/O Asst Commissioner of Labour ATP		8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	46,750.00
22	10011603005 - Official Receiver Anantapuramu	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	9,750.00
23	10011603009 - Addl Jr Civil Judge Court Anantapuramu		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	18,64,385.00
24	10012304001 - Spl Jfcm Crt For Prohib Excise Cases Atp		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	78,450.00
			TOTAL(A)	1,98,66,848.00
DTAO Nellore				
25	08011503002 - O/o Deputy Commissioner Of Labour Nlr	Deposits Under Labour Act	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	2,600.00
26	08021503001 - A.L.O(IV CIRCLE),NLR		8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	2,61,900.00
27	08021503002 - D.C.L.NLR		8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	6,73,431.00
28	08011603004 - IV Addl Junior Civil Judge Nellore	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	3,12,000.00
29	08011603008 - II ADDL Junior Civil Judge Nellore		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	1,74,488.00
30	08011603013 - SPL JUD Magistrate Of I Class For Trial		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	1,64,500.00
31	08011603024 - III Addl District Judge Nellore		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	95,000.00
DTAO Chittoor				

32	11011603015 - SPL Judl Magistrate For Excise CRT CTR	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	14,000.00
33	11021603002 - 1 SPL JUD.MAG.2CLAS CTR		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	31,794.00
34	11021603003 - 4ADD .JR.C.JU.JFCM CTR		8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	8,02,860.00
35	11021503001 - Labour Officer Chittoor	Deposits Under Labour Act	8443001160101001001VN - Deposits Under Labour Act	2,14,290.00
Div. STO Madanapalli				
36	11061503003 - O/o Asst Comm Of Labour Madanapalle	Deposits Under Labour Act	8443001160101001001vn - Deposits Under Labour Act	42,300
STO Rajampeta				
37	12111503002 - O/o Asst Commissioner Of Labour Rajampet	Deposits Under Labour Act	8443001160101001001vn - Deposits Under Labour Act	18,48,014
DIV. STO Gudur				
38	08031603006 - ADDL Junior Civil Judge Gudur	Criminal Court Deposit	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	18,17,509
DIV. STO Tirupathi				
39	11161503001 - O/o Deputy Commissioner of Labour Tpt	Deposits Under Labour Act	8443001160101001001vn - Deposits Under Labour Act	6,53,595.00
40	11161503005 - O/o Asst Commissioner of Labour Tpt			62,82,345.00
Div. STO Kandukur				
41	07071503001 - O/o Asst Commissioner Of Labour Kandukur	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	28,300
Divisional STO Ongole				
42	07111503001 - Dy.COMM.Labour Ongole	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	12,65,150
43	07111503002 - Asst Labour officer-II, OGL	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	97,130
44	07111804001 - E.E.Public Health, Ongole	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	66,992
45	07112202160 - E.E.R.W.S,PJ(PIO), Ongole	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	59,380
46	07112210002 - E.E.R.W.S.Ongole	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	44,34,300
47	07112602001 - P.A TO EE, R&B,Div,Ongole	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	57,044
Divnl. STO Adoni				
48	09021503002 - O/o ASST Commissioner Of Labour Adoni	Deposits Under Labour Act	8443001160101001001vn - Deposits Under Labour Act	52,650
Div. STO Vijayawada (East)				
49	05151503009 - ASST.COM. OF Labour	Deposits Under Labour Act	8443001160101001001vn - Deposits Under Labour Act	5,23,235
50	05151603014 - II Metropol Majestritate VJA	Criminal Courts Deposits	8443001050101001001vn - Criminal Courts Deposits - Civil Deposits.	63,28,161
51	05151603015 - III Metro Pol Majestrate VJA	Criminal Courts Deposits	8443001050101001001vn - Criminal Courts Deposits - Civil Deposits.	8,06,621
Total(B)				2,71,09,589
DTAO, Vizianagaram				
52	-----	Criminal Court Deposits	8443- Criminal Courts Deposits - Civil Deposits.	2,35,000
Total(C)				2,35,000
Total(A+B+C)				472,11,437

Annexure-3.3.4(c)
Non-Availability of Revenue Deposit Balances in CFMS Portal
 (As referred to in Para 3.3.4)

Sl. No.	Name of the PD Admin.	Name of the Deposit	HOA	Lapsable amount(₹)
DTAO Kakinada				
1.	RDO, Kakinada	Revenue Deposit	84430010100010000000VN	3,94,41,012
2	Sub-Registrar, Sarpavaram			4,63,275
Div.STO, Peddapuram				
3	Peddapuram	Revenue Deposit	8443-00-101-00-01-000-00-00	40,78,329
DTAO Nellore				
4	Dist Supply Officer Nellore	Revenue Deposit	84430010100010000000VN	14,24,347
TOTAL				4,54,06,963

Annexure-3.3.5
Difference in OB & CB of Labour deposits
 (As referred to in Para 3.3.5)

Office Name	Year	Opening Balance	Receipts	Payments	Closing Balance
DTAO Kurnool					
Asst. Commr. Labour, Kurnool	2019-20	81,350	Nil	81,350	Nil
	2020-21	81,350	Nil	Nil	81,350
	2021-22	81,350	Nil	Nil	81,350
Dy. Commr. Labour, Kurnool	2019-20	74,315	Nil	74,315	Nil
	2020-21	74,315	Nil	Nil	74,315
	2021-22	74,315	Nil	Nil	74,315
Dy. Commr. Labour, Kurnool	2019-20	2,12,07,651	Nil	2,12,07,651	Nil
	2020-21	2,12,07,651	Nil	Nil	2,12,07,651
	2021-22	2,12,07,651	Nil	Nil	2,12,07,651

Annexure-3.3.6
Drawal of Amount without Proper Authority
 (As referred to in Para 3.3.6)

Bill Type	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount	Net Amount
DTAO Chittoor						
Personal Accounts	Deposit PD Interface Bill	8448001101612002001VN	2022-1084229	Paid	1,04,17,882.00	1,04,17,882.00
Personal Accounts	Deposit PD Interface Bill	8448001101612002001VN	2022-1082435	Paid	45,31,985.00	45,31,985.00
Personal Accounts	Deposit PD Interface Bill	8448001101612002001VN	2022-539354	Paid	45,20,773.00	45,20,773.00
Total					1,94,70,640.00	1,94,70,640.00

Annexure-3.3.7
Passing of Bills without Effecting Deductions
 (As referred to in Para 3.3.7)

Bill No	AS per CFMS Bill			Salary Bill Annexure	
	Gross Amount	Deduction	Net Amount	Deduction as per annexure attachments	Net Amount
DTAO Chittoor					
2022-464486	10,87,539	-	10,87,539	1,59,307	9,28,232
2022-465452	10,84,143	-	10,84,143	3,63,263	7,20,880
2022-486247	10,87,539	-	10,87,539	2,21,967	8,65,572
Total	32,59,221	-	32,59,221	7,44,537	25,14,684

Annexure-3.3.8
Irregular drawal of Mandal Praja Parishad Funds by PD administrator
(As referred to in Para 3.3.8)

S.No	Bill No, Date	Name of the PD administrator, Beneficiary Code & Bank A/c No.	HOA	DDO	Gross Amount Paid (In ₹)	Remarks
STO Rayavaram						
1.	2020-724207 25.06.2020	Sri.MDO, MPP Rayavaram, 803923, & 11516204419	8448001090 106002001VN	03152202027 (MPDO-Rayavaram)	1,50,148	Payment of Office Expenditure of MPDO Rayavaram.(E G).
2	2020-001430 07.08.2020				76,197	
3	2020-210523 23.06.2020	Sri.MDO, MPP Rayavaram, 803923, & 11516204419	8448001090106 002001VN	03152202027 (MPDO-Rayavaram)	3,00,000	Renovation of MPDO Office building
4	2021-761518 01.11.2021				2,00,000	Payment for Construction of Shuttle court
Total					7,26,345	

Annexure-3.3.9
Non-Return of Cheques to Government – Implementation of CFMS
(As referred to in Para 3.3.9)

Sl.No	Name of the Sub Treasury	Category of cheque books	No. of cheque books available	Leaf from	Numbers To	Total no. of leaves
1.	Sub Treasury, Alamur	MICR – 25 leaves	32	3476	4275	800
2	Sub Treasury Yemmiganur	MICR – 100 leaves	01	005301	005400	100
		CTS – 25 leaves	135	005126	008500	3375
		CTS – 50leaves	98	008601	0013500	4900
3	Sub Treasury Kodumur@Gudur	CTS_25 leaves	69	2026	3750	1725

Annexure-3.3.10(a)
Non-Transfer of Balances to Single Nodal Account
(As referred to in Para 3.3.10)

Sl.No	Name of PD Administrator	HOA	Balance
DTAO Eluru			
1	04010102005 –	8443001111527009002VN - National Food Security Mission	28,96,640
2	O/o Asst Dir Of Agriculture Eluru	8443001111527012002VN - Rashtriya Krishi Vikasa Yojana(Rkvy) Scheme	9,18,860
3	04010102006 – O/o Joint Director Of Agriculture WG	8443001111527012002VN - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	36,36,887
4	04012202202 – ZPHS Satrmpadu	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,13,500
5	90000038157 – PD DWMA West Godavari	8443001061528007001vn - National Rural Employment Guarantee Scheme Mgnrega	27,03,572
6	90000038336 – APMIP West Godavari	8443001111527148002vn - Pradhan Mantri Krishi Sinchai Yojana	7,01,494
Total(A)			1,09,70,953
DTAO Vizianagaram			
7	22010102003 - O/o Asst Dir Ofagriculture Vizianagram	8443001111527009002vn - National Food Security Mission	15,97,040
8		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana(Rkvy) Scheme	4,80,653
9	22010102005 - O/O Joint Director Ofagriculture Vzm	8443001061527168002vn - Sub-Mission On Seed & Planting Material	14,43,000

Annual Review Report for the year 2022-23

10		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana(Rkvy) Scheme	34,34,225
11	22010103001 - O/O Asst Dir Ofhorticulture Vzm		48,97,385
12		8443001111527147002vn - National Oil Seed & Oil Palmmission (Oil Palm)	2,26,082
13	22010308001 - Diet Vizianagaram	8448001101512001002VN - Samagra Siksha Abhiyan _Caspfunds	36,89,999
14	22010309002 - O/O Dy Dir Of Adulthoodeducation Vzm	8443001061511248002VN - Deposits of Padhna Likhna Abhiyan	1,27,164
		Total (B)	1,58,95,548
Div. STO Jangareddygudem			
15		8443001111527010003vn - National Mission On Horticulture (Midp)	71,10,517.00
16	04070103001 - O/o Asst Dir Of Horticulture J R Gudem	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	12,652.00
17		8443001111527147002vn - National Oil Seed & Oil Palm Mission (Oil Palm)	4,49,54,622.00
18	04070304017 - Govt Degree College Buttayagudem	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	1,00,00,000.00
19	04072202201 - ZPHS Buttaigudem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	2,22,209.00
20	04072202204 - ZPHS Kamayyapalem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,30,000.00
21	04072202206 - ZPHS For Girls Jangareddygudem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	41,154.00
22	04072202207 - ZPHS For Boys Jaganreddygudem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,05,000.00
23	04072202208 - ZPHS Taduvai	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,28,500.00
24	04072202212 - ZPHS Lakkavaram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	7,45,500.00
25	04072202213 - ZPHS Kannapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,12,000.00
26	04072202215 - ZPHS Bayyanagudem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,26,500.00
27	04072202216 - ZPHS Rajavaram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	2,54,019.00
28	04072702002 - ICDS Project Office Koyyalgudm	8443001061527090002vn - Nutrition Programme (Including Issnip)	2,83,500.00
29	04072702003 - Icds Project Office Buttaigudm	8443001061527090002vn - Nutrition Programme (Including Issnip)	470.00
30	04130102001 - O/o Asst Dir Of Agriculture Kota Rcp	8443001061520080002vn - Sub Mission On Agricultural Extension (Smae)	1,20,250.00
31		8443001111527009002vn - National Food Security Mission	14,94,854.00
		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	32,10,416.00
		Total(C)	6,90,52,163.00
DTAO Kakinada			
32		8443001061527168002vn - Sub-Mission On Seed & Planting Material	13,68,580.00
33	03010102004 - O/o Joint Director Of Agriculture Eg	8443001111527009002vn - National Food Security Mission	18,58,135.00
34		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	1,00,13,900.00
35	03010102006 - O/O ASST DIR OF AGRICULTURE KARAPA	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	16,77,160.00
36	03010102007 - O/O ASST DIR OF AGRICULTURE KAKINADA	8443001061527168002vn - Sub-Mission On Seed & Planting Material	30,000.00
37		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	1,63,600.00
38	03010103004 - O/O ASST DIR OF HORTICULTURE KAKINADA	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	1,15,81,973.00
39		8443001111527147002vn - National Oil Seed & Oil Palm Mission (Oil Palm)	2,44,48,245.00
40	03010202020 - O/O JOINT DIR OF ANIMAL HUSBANDRY KKD	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	8,94,360.00
41	03010203005 - Sift Kakinada	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	6,76,18,858.00
42	03010304002 - Asd Govt Degree College For Women Kkd	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	14,00,000.00
43	03010304005 - Govt Degree College Kakinada	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	50,00,000.00
44	03010308007 - Samagra Shiksha East Godavari	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	13,087.00
45	03010308029 - Zphs Velangi	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	64,600.00
46	03010308053 - Mandal Education Office Karapa	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,300.00
47	03010308064 - Zphs Chollangipeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	35,700.00
48	03010322001 - Jawaharlal Nehru Tech University Reg Kkd	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	9,88,41,505.00
49	03010402001 - O/O DFO KAKINADA	8443001111527018002vn - Forest Fire Prevention And Management Scheme	14,95,730.00
50	03010903001 - O/O DIST MEDICAL AND HEALTH OFFICER EG	8443001111527028002vn - National Health Mission (Nhm)	55,628.00
51		8448001111519001002vn - National Health Mission	3,56,86,712.00
52	03011801001 - Md, Smart City Corp Ltd Kakinada	8448001021504001002vn - Smart Cities _Casp Funds	86,60,82,953.00
53	03012202011 - Zilla Parishad East Goadavari	8443001061527089002vn - Special Central Assistance For Special Component Plan (Sep) For Scs	1,56,13,087.00
54	03012202028 - O/O Exe Eng Pri Div Kakinada	8443001061528007001vn - National Rural Employment Guarantee Scheme Mgnrega	4,30,626.00
55	03012202028 - O/O EXE ENG PRI DIV KAKINADA	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	11,16,000.00
56	03012210001 - O/O EXECUTIVE ENGINEER RWSS KAKINADA	8443001061528005002vn - National Rural Drinking Water Programme	19,62,38,611.00

Annual Review Report for the year 2022-23

57	03012210002 - O/O SUPDT ENGINEER RWSS CIRCLE KAKINADA	8443001061528004001vn - Swachha Bharat Mission Swachha Bharat Mission_Gramin	36,00,000.00
58	03012210002 - O/O SUPDT ENGINEER RWSS CIRCLE KAKINADA	8443001061528005002vn - National Rural Drinking Water Programme	1,68,10,718.00
59	03012702001 - O/O PROJ DR DW&CD AGNCY KAKINADA	8443001061527002002vn - National Creche Scheme	35,000.00
60	03012702001 - O/O PROJ DR DW&CD AGNCY KAKINADA	8443001061527123002vn - Integrated Child Protection Scheme (Icps)	9,84,000.00
61	03012702002 - Icds Project Office Kakinada	8443001061527002002vn - National Creche Scheme	2,659.00
62	03012702002 - Icds Project Office Kakinada	8443001061527090002vn - Nutrition Programme (Including Issnip)	2,87,000.00
63	03012702006 - Icds Project Office Tallarevu	8443001061527090002vn - Nutrition Programme (Including Issnip)	6,98,500.00
64	90000000151 - Dis Proj Mngr, (Zbnf)	8443001061520057002vn - Zero Budget Natural Farming	94,73,715.00
65	90000000151 - Dis Proj Mngr, (Zbnf)	8443001061527172002vn - Paramparagat Krishi Vikas Yojana (Pkvy)	7,299.00
66	90000000320 - Cpo, Icdp, East Godavari	8443001061528024006vn - Integrated Co_Operative Development Project	31,10,71,364.00
67	90000038156 - Pd Dwma East Godavari	8443001061528007001vn - National Rural Employment Guarantee Scheme Mgnrega	33,66,312.00
68	90000038335 - Apmip East Godavari	8443001111527010002vn - Commissionerate Of Horticulture _Casp Funds	4,942.00
69		8443001111527148002VN - Pradhan Mantri Krishi Sinchai Yojana	6,94,844.00
		Total(D)	168,87,66,703.00
STO Peddapuram			
70	90000007065 - Mpp School Divili ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	6,000.00
71	90000007068 - Mpp School Gonchala ,Samalkota	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	8,423.00
72	90000007070 - Mpp School Pulimeru ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	3,879.00
73	90000007073 - Mpp School Kotapadu ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	21,977.00
74	90000007094 - Mpp School Gudaparathi ,Samalkota	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	8,203.00
75	90000007097 - Mpp School Kandrakota ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	7,354.00
76	90000007100 - Mpp School Rangampeta ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	22,000.00
77	90000007102 - Mpp School Vadisaleru ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	13,438.00
78	90000007104 - Mpp School Vadisaleru ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	6,000.00
79	90000007112 - Mpp School Singampalli ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	6,428.00
80	90000007113 - Mpp School Singampalli ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,000.00
81	90000007122 - Mpp School Mukundavaram ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	5.00
82	90000007130 - Mpp School Pedarayavaram ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	15,000.00
83	90000007131 - Mpp School Pedarayavaram ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	13,098.00
84	90000007136 - Mpp School Main Kattamuru ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	596.00
85	90000007138 - Mpp School Main Vadlamuru ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	3,553.00
86	90000007141 - Mpp School Stc Rangampeta ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,369.00
87	90000007147 - Mpp School Main Kandrakota ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	8,638.00
88	90000007151 - Mpp School S Narayanapuram ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	145.00
89	90000007152 - Mpp School Chinabrahmadevam ,Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	9,200.00
90	90000007160 - Mpp School Ramakrishna Puram ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	17,597.00
91	90000007161 - Mpp School Veeramalem Pakalu ,Rangampeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	17,000.00
92	90000007186 - Mp Upper Primary School Venkatapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	38.00
93	90000007189 - Mp Upper Primary School Valuthimmapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
94	90000007190 - Mp Upper Primary School Chinabrahmadevam	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	34,120.00
95	90000036945 - S.B.A. Municipal Public School	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
96	90000037004 - Augustana Municipal Public School	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
97	90000037061 - Municipal Public-School Brown Peta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
98	90000037062 - Saradadevi Municipal Public	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00

Annual Review Report for the year 2022-23

	School		
99	90000037190 - Municipal Public-School S. Kothuru No	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
100	90000037191 - Municipal Public School Balusulapeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	4,65,000.00
101	90000037312 - Mpl Public School Opp. Mpl Office	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
102	90000037346 - Municipal Public-School Karapa Cheruvu	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
103	90000037431 - Municipal Public School Jaggamagaripeta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
104	90000037660 - Mpl Public School Kodanda Rama Puram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
105	90000037699 - Mpl Public School(G) Allamvari Street	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
106	90000037888 - Mpl P.S. S.Bhimavaram, Samalkota	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
107	90000038003 - B.B.R. Mpl Primary School Samalkota	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
108	03080102005 - O/O ASST DIR OF AGRICULTURE PEDDAPURAM	8443001111527009002vn - National Food Security Mission	10,11,550.00
109		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	1,56,000.00
110	03080308002 - Zphs Vadlamuru	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	10,000.00
111	03080308003 - Zphs Chandramampalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	79,500.00
112	03080308008 - Zphs Rb Patnam	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	14,500.00
113	03080308014 - Govt Girls High School Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,57,000.00
114	03080308015 - Mandal Education Office Peddapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	500.00
115	03080308036 - Zphs V K Rayapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	75,000.00
116	03080308038 - Zphs Chadalada	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	53,750.00
117	03082702001 - Icds Project Office Peddapuram	8443001061527090002vn - Nutrition Programme (Including Issnip)	6,07,750.00
118	03082702002 - Icds Project Office Samalkota U	8443001061527090002vn - Nutrition Programme (Including Issnip)	1,75,000.00
119	03082702003 - Icds Project Office Samalkota	8443001061527090002vn - Nutrition Programme (Including Issnip)	3,78,750.00
		Total(E)	38,59,361.00
DTAO Srikakulam			
120	01010102001 - O/O ASST DIR OF AGRICULTURE SKL	8443001061527112002vn - National Oil Seed And Oil Palm Mission (Oil Seeds)	1,65,075.00
121	01010102004 - O/O JOINT DIRECTOR OF AGRICULTURE SKL	8443001061527168002vn - Sub-Mission On Seed & Planting Material	20,09,281.00
122		8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	54,06,436.00
123	01010102005 - P.D., Atma, Srikakulam	8443001061520080002vn - Sub Mission On Agricultural Extension (Smae)	2,83,950.00
124		8443001111527010003vn - National Mission On Horticulture (Midp)	28,55,250.00
125	01010103002 - O/O ASST DIR OF HORTICULTURE SKL	8443001111527012002vn - Rashtriya Krishi Vikasa Yojana (Rkvy) Scheme	26,15,910.00
126		8443001111527147002vn - National Oil Seed & Oil Palm Mission (Oil Palm)	24,70,275.00
127	01010203001 - O/O JOINT DIR OF FISHERIES SKL	8443001111527008002vn - Blue Revolution _ Integrated Development And Management Of Fisheries	14,194.00
128	01010304001 - Govt Degree College Srikakulam	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	5,60,000.00
129	01010304002 - Govt Degree College For Women Srikakulam	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	36,796.00
130	01010308008 - Govt Ashram High School B V Peta	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,14,048.00
131	01010308009 - Samagra Shiksha Srikakulam	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	37,087.00
132	01010308012 - Zphs Singupuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	91,000.00
133	01010308013 - Zphs Ampolu	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	54,000.00
134	01010308019 - Zphs Ragolu S R	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	85,000.00
135	01010308042 - Mandal Education Office Gara	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	6,12,000.00
136	01010309001 - O/O DY DIR OF ADULT EDUCATION SRIKAKULAM	8443001061511248002VN - Deposits Of Padhnalikhnaabhiyan	1,21,824.00
137		8443001111527028002VN - NATIONAL HEALTH MISSION (NHM)	71,596.00
138	01010903006 - O/O DIST MEDICAL AND HEALTH OFFICER SKL	8448001111519001002VN - NATIONAL HEALTH MISSION	10,428.00
139	01010903011 - Dist Tb Control Officer Tekkali	8448001111519001002vn - National Health Mission	1,04,00,000.00
140	01011002001 - Dist Police Office Skl	8443001061527162002vn - Security Related Expenditure (Sre) Scheme For Curbing Extremist Activities In The State	12,000.00
141	01012203001 - O/O EXECUTIVE ENGINEER RWSS SRIKAKULAM	8443001061528005002VN - NATIONAL RURAL DRINKING WATER PROGRAMME	3,39,72,511.00
142	01012203002 - O/O SUPDT ENGINEER RWSS CIRCLE SKL	8443001061528005002VN - NATIONAL RURAL DRINKING WATER PROGRAMME	30,54,590.00
143	01012207003 - Dist Watermgmt Agnc Prj Dir Srikakulam	8443001061528007001vn - National Rural Employment Guarantee Scheme Mgnrega	2,75,790.00
144	01012702003 - Children Home Srikakulam	8443001061527123002vn - Integrated Child Protection Scheme (Icps)	56,780.00

Annual Review Report for the year 2022-23

145	01012702004 - O/O PROJECT DIRECTOR DW&CDA SRIKAKULAM	8443001061527002002VN - NATIONAL CRECHE SCHEME	30,000.00
146		8443001061527123002VN - INTEGRATED CHILD PROTECTION SCHEME (ICPS)	2,900.00
147	90000038333 - Apmip Srikakulam	8443001111527148002vn - Pradhan Mantri Krishi Sinchai Yojana	3,95,387.00
		TOTAL(F)	6,58,14,108.00
STO Ichapuram			
148	01030304001 - Govt Degree College, Ichapuram	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	1,00,00,000
149	01032702001 - Icds Project Office, Ichapuram R	8443001061527002002vn - National Creche Scheme	7,729.00
150		8443001061527090002VN - NUTRITION PROGRAMME (INCLUDING ISSNIP)	6,99,750.00
151	90000038306 - Ap Model School, Rajapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	5,190.00
		TOTAL(G)	1,07,12,669.00
Div.STO Palakonda			
152	01050903002 - Primary Health Centre Bhamini	8443001111527028002vn - National Health Mission (Nhm)	4,200.00
153	01070304001 - Govt Degree College Palakonda	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	1,00,00,000.00
154	01070308008 - Zphs Veeraghattam	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	54,000.00
155	01070308017 - Zphs M Singupuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	49,818.00
156	01070308018 - Zphs For Girls Palakonda	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,01,570.00
157	01070308028 - Mandal Education Office Palakonda	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	2,10,337.00
158	01070308029 - Mandal Education Office Veeraghattam	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	4,49,120.00
159	01070308038 - Zphs K K Rajapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	42,949.00
160	01070903004 - Primary Health Centre Kusimi	8443001111527028002vn - National Health Mission (Nhm)	1,100.00
161	01072202114 - O/O EE PR PALAKONDA	8443001061528007001VN - NATIONAL RURAL EMPLOYMENT GUARANTEE SCHEME MGNREGA	5,48,002.00
162	01072702001 - Icds Project Office Seethampeta	8443001061527002002vn - National Creche Scheme	1,050.00
163		8443001061527090002VN - NUTRITION PROGRAMME (INCLUDING ISSNIP)	1,623.00
164	01072702003 - Icds Project Office Veeraghattam	8443001061527002002vn - National Creche Scheme	1,000.00
165	90000038965 - Area Hospital Palakonda	8448001111519001002vn - National Health Mission	11,13,184.00
		Total(H)	1,25,77,953.00
DTAO Visakhapatnam			
166	02010102002 - O/O JOINT DIRECTOR OF AGRICULTURE VSP	8443001061520080002VN - SUB MISSION ON AGRICULTURAL EXTENSION (SMAE)	8,250.00
167	02010102002 - O/O JOINT DIRECTOR OF AGRICULTURE VSP	8443001061527166002VN - NATIONAL PROJECT ON SOIL HEALTH AND FERTILITY	6,86,391.00
168	02010102002 - O/O JOINT DIRECTOR OF AGRICULTURE VSP	8443001111527148002VN - PRADHAN MANTRI KRISHI SINCHAI YOJANA	5,12,754.00
169	02010304001 - Govt Degree College For Women Vsp	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	3,11,144.00
170	02010304002 - Dr V S Krishna Govt Degree College Vsp	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	5,23,907.00
171	02010304003 - Corr St Joseph College Vsp	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	49,40,000.00
172	02010304004 - Avn College Day	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	24,32,098.00
173	02010308003 - O/O DY INSPECTOR OF SCHOOLS VSP URBAN	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,50,892.00
174	02010308085 - Zphs Chandrapalem	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,72,924.00
175	02010308093 - Zphs Adavivaram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	54,000.00
176	02010308096 - Zphs Thotagaruvu	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,15,000.00
177	02010320001 - Andhra University Registrar V S P	8448001101514001002vn - Rastriya Uchcharat Siksha Abhiyan	37,13,13,395.00
178	02010902005 - Govt Victoria Hospital Visakhapatnam	8448001111519001002vn - National Health Mission	99,000.00
179	02012210001 - O/O SUPDT ENGINEER RWSS CIRCLE VSP	8443001061528005002vn - National Rural Drinking Water Programme	81,87,051.00
180	02012210003 - O/O EXECUTIVE ENGINEER RWSS VSP	8443001061528005002vn - National Rural Drinking Water Programme	4,33,39,130.00
181	02012302015 - Collectorate Vishakapatnam	8443001111527025002vn - Special Infrastructure In Leftwing Extremism	38,41,44,455.00
		Total(I)	81,69,90,391.00
STO Vinukonda			
182	90000016452 - Zphs Kondramutla ,Ipur	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
183	90000016457 - Mpp School Boggaram ,Ipur	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	60,000.00
184	90000016484 - Mpp School Kk Palem ,Nuzendla	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	22,900.00
185	90000016519 - Mpp School 15th Ward ,Vinukonda	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	10,000.00
186	90000016608 - Mpp School Hw Mulakaluru ,Nuzendla	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	10,000.00
187	90000016617 - Mpp School Ayyannapalem ,Bollapalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	1,05,000.00
188	90000016620 - Mpp School Domalagundam ,Bollapalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
189	90000016639 - Mpp School Boggaram Bc Colony ,Ipur	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	12,500.00

Annual Review Report for the year 2022-23

190	90000016644 - Mpp School Enamedathanda ,Bollapalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	22,890.00
191	90000016651 - Mpp School Ganesuniapalem ,Vinukonda	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	10,000.00
192	90000016657 - Mpp School Bhavanarayanatemple ,Ipur	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
193	90000016689 - Mpp School Bodipalem Thanda ,Bollapalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	35,000.00
194	90000016695 - Mpp School Velamavaripalem ,Savalvapuram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	2,00,000.00
195	90000016696 - Mpp School Gangupally Thanda ,Bollapalli	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	50,000.00
196	90000016712 - Mpp School Domalagundam Thanda	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	25,000.00
197	90000016716 - Mp Upper Primary School Mj Puram	8448001101512001002vn - Samagra Siksha Abhiyan _Casp Funds	30,000.00
		TOTAL(J)	6,93,290.00
Div. STO Narasaraopeta			
198	06102210002 - O/O Executive Engineer Rws Narsaraopet	8443001061528005002VN - NATIONAL RURAL DRINKING WATER PROGRAMME	3,24,68,090.00
		TOTAL(K)	3,24,68,090.00
Div. STO MADANAPALLI			
199	90000036949 - NEHRU MUNICIPAL UPPER PRIMARY SCHOOL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	51,000.00
200	90000036950 - R N T MUNICIPAL UPPER PRIMARY SCHOOL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	51,000.00
201	90000036963 - MUNICIPAL PUBLIC SCHOOL MOMIN MUNICIPAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	1,000.00
202	90000037223 - MUNICIPAL PUBLIC SCHOOL SIVAJI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	51,000.00
DIV.STO TIRUPATI			
203	90000031470 - MPP SCHOOL S U PURAM ,RENIGUNTA (TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	28,000.00
204	90000031476 - MPP SCHOOL VEMURU ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
205	90000031491 - ZPHS THUMMALAGUNTA ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	50,000.00
206	90000031497 - MPP SCHOOL PADIPETA ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,000.00
207	90000031498 - MPP SCHOOL K C PETA ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
208	90000031499 - MPP SCHOOL MR PALLE ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
209	90000031500 - MPP SCHOOL LB NAGAR ,TIRUPATI RURAL(TPT)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
210	90000031509 - MPP SCHOOL MITTUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
211	90000031510 - MPP SCHOOL NENNUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
212	90000031511 - MPP SCHOOL A V PURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
213	90000031513 - MPP SCHOOL S V NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	14,000.00
214	90000031516 - MPP SCHOOL S N PURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
215	90000031521 - MPP SCHOOL KALOOR H W	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
216	90000031524 - MPP SCHOOL H P COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
217	90000031525 - MPP SCHOOL R G COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
218	90000031526 - MPP SCHOOL BTR COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
219	90000031536 - MPP SCHOOL PARAMALA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
220	90000031544 - MPP SCHOOL UPPARAPALEM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
221	90000031547 - MPP SCHOOL ANUPPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
222	90000031548 - MPP SCHOOL NADAVALLUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
223	90000031549 - MPP SCHOOL KUNEPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
224	90000031550 - MPP SCHOOL P V PURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP	14,500.00

		FUNDS	
225	90000031551 - MPP SCHOOL C U KANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
226	90000031556 - MPP SCHOOL TIRUCHANUR E	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
227	90000031558 - MPP SCHOOL S R G COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	76,000.00
228	90000031563 - MPP SCHOOL CHITTATHUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
229	90000031564 - MPP SCHOOL KAMMAPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
230	90000031565 - MPP SCHOOL VEPAKUPPAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
231	90000031566 - MPP SCHOOL THUMMALAGUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,000.00
232	90000031567 - MPP SCHOOL KALOOR M PETA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
233	90000031569 - MPP SCHOOL BHAGYANAGARAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
234	90000031571 - MPP SCHOOL DURGASAMUDRAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
235	90000031573 - MPP SCHOOL KRANTHI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
236	90000031576 - MPP SCHOOL THARAKARAMA NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	8,80,000.00
237	90000031578 - MPP SCHOOL UPPILIVANKA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
238	90000031579 - MPP SCHOOL GOKULAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
239	90000031580 - MPP SCHOOL C KALEPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
240	90000031581 - MPP SCHOOL C RAMAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
241	90000031582 - MPP SCHOOL K K V PURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
242	90000031583 - MPP SCHOOL NETHAKUPPAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
243	90000031584 - MPP SCHOOL PILLARIKONA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
244	90000031586 - MPP SCHOOL PERUMALLAPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
245	90000031587 - MPP SCHOOL LAKSHMICHERUVU	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,000.00
246	90000031591 - MPP SCHOOL KUPPAM BADUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
247	90000031592 - MPP SCHOOL Y R KANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
248	90000031594 - MPP SCHOOL PADMAVATHIPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
249	90000031595 - MPP SCHOOL ADAPAREDDIPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
250	90000031599 - MPP SCHOOL RAJIV GANDHI COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
251	90000031600 - MPP SCHOOL BRAHMANAKALVA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
252	90000031601 - MPP SCHOOL SURAVARIPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
253	90000031602 - MPP SCHOOL KOTHAKANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
254	90000031603 - MPP SCHOOL MITTAKANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
255	90000031604 - MPP SCHOOL KAMMAKANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
256	90000031606 - MPP SCHOOL PADMAVATHI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
257	90000031609 - MPP SCHOOL BOPPARAJUPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
258	90000031610 - MPP SCHOOL N R KAMMAPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
259	90000031611 - MPP SCHOOL GADDAMEEDA H W	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
260	90000031612 - MPP SCHOOL GANESWARAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
261	90000031613 - MPP SCHOOL C P N	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP	26,000.00

	KANDRIGA	FUNDS	
262	90000031614 - MP UPPER PRIMARY SCHOOL MAMANDUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,40,000.00
263	90000031616 - MPP SCHOOL THIMMARAJUPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
264	90000031617 - MPP SCHOOL GANGIREDDYPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	9,500.00
265	90000031619 - MPP SCHOOL NETHAKUPPAM D W	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
266	90000031620 - MPP SCHOOL KOTHAVEPAKUPPAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
267	90000031621 - MPP SCHOOL CHALLAVARIPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
268	90000031622 - MPP SCHOOL SORAKAYALPALEM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
269	90000031623 - MPP SCHOOL THIMMANAIDU PALYEM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
270	90000031626 - MPP SCHOOL KANDALAVARIPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
271	90000031627 - MPP SCHOOL RAVILLAVARIPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
272	90000031630 - MPP SCHOOL N R KAMMAPALLI D W	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
273	90000031631 - MPP SCHOOL PEDDINAIDUKANDRIGA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
274	90000031632 - MPP SCHOOL THIMMANAIDU PALYEM HW	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
275	90000031634 - MPP SCHOOL R C PURAM ST COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
276	90000031635 - MPP SCHOOL SIDDESWARA ST COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	13,500.00
277	90000031640 - MP UPPER PRIMARY SCHOOL AKKARAMPALLE	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	2,59,340.00
278	90000031641 - MP UPPER PRIMARY SCHOOL KORAMENUGUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
279	90000031643 - MP UPPER PRIMARY SCHOOL BALIJAPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
280	90000036997 - MUNICIPAL HIGH SCHOOL T.V.GUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	75,000.00
281	90000037028 - MUNICIPAL PUBLIC SCHOOL TK STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
282	90000037029 - MUNICIPAL PUBLIC SCHOOL STV NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
283	90000037030 - MUNICIPAL PUBLIC SCHOOL T.V.GUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
284	90000037038 - MUNICIPAL UPPER PRIMARY SCHOOL U.H.WADA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
285	90000037054 - MUNICIPAL HIGH SCHOOL DODDAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	50,000.00
286	90000037088 - MUNICIPAL PUBLIC SCHOOL SVU CAMPUS	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
287	90000037089 - MUNICIPAL PUBLIC SCHOOL C.R.COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
288	90000037090 - MUNICIPAL PUBLIC SCHOOL KORLAGUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
289	90000037091 - MUNICIPAL PUBLIC SCHOOL DODDAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,46,110.00
290	90000037152 - MUNICIPAL PUBLIC SCHOOL INDIRANAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
291	90000037183 - MPL UPPER PRIMARY SCHOOL S.G.COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	76,000.00
292	90000037184 - MPL UPPER PRIMARY SCHOOL P.K.STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
293	90000037215 - MUNICIPAL PUBLIC SCHOOL GANDHI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
294	90000037216 - MUNICIPAL PUBLIC SCHOOL TP AREA EAST	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
295	90000037217 - MUNICIPAL PUBLIC SCHOOL AKKARAMPALLE	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
296	90000037218 - MUNICIPAL PUBLIC SCHOOL SINGALAGUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
297	90000037219 - MUNICIPAL PUBLIC SCHOOL LAKSHMIPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
298	90000037243 - MUNICIPAL HIGH SCHOOL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP	4,000.00

	NEHRUNAGAR(U)	FUNDS	
299	90000037250 - MPL UPPER PRIMARY SCHOOL BERI STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
300	90000037290 - MUNICIPAL PUBLIC SCHOOL NEHRUNAGAR(T)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
301	90000037291 - MUNICIPAL PUBLIC SCHOOL BESTHA STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
302	90000037292 - MUNICIPAL PUBLIC SCHOOL VINAYAKANAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
303	90000037293 - MUNICIPAL PUBLIC SCHOOL NEHRUNAGAR(U)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
304	90000037294 - MUNICIPAL PUBLIC SCHOOL PARVATHIPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
305	90000037295 - MUNICIPAL PUBLIC SCHOOL YADAVA COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
306	90000037331 - MUNICIPAL HIGH SCHOOL RS MADA STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	50,000.00
307	90000037332 - SRK MUNICIPAL HIGH SCHOOL KORLAGUNTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	54,000.00
308	90000037380 - MUNICIPAL PUBLIC SCHOOL PATNOOL STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
309	90000037381 - MUNICIPAL PUBLIC SCHOOL CINTHALA CHENU	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
310	90000037382 - MUNICIPAL PUBLIC SCHOOL ERUKULA COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
311	90000037411 - M.G.M MUNICIPAL HIGH SCHOOL B.PATTEDE	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	54,000.00
312	90000037422 - MPL UPPER PRIMARY SCHOOL YANADI COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	51,000.00
313	90000037441 - MUNICIPAL PUBLIC SCHOOL MANCHALA STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
314	90000037442 - MUNICIPAL PUBLIC SCHOOL SAPTAGIRI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
315	90000037443 - MUNICIPAL PUBLIC SCHOOL R.S.MADA STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	26,000.00
316	90000037486 - MUNICIPAL HIGH SCHOOL MALAVYAJI STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	29,000.00
317	90000037530 - MUNICIPAL PUBLIC SCHOOL MALAVYAJI STREET	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
318	90000037559 - T.P.P.M. MUNICIPAL HIGH SCHOOL TP A.(E)	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	29,000.00
319	90000037568 - S.B.J.MCPS GANDHIPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
320	90000037613 - MPL PUBLIC SCHOOL SIVA JYOTHI NAGAR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
321	90000037633 - S.P.J.N MUNICIPAL HIGH SCHOOL SD LAY OUT	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	54,000.00
322	90000037667 - DR.D.R.N.MPL PUBLIC SCHOOL B.PATTEDE	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
323	90000037686 - MPCPS S.D.ROAD TIRUPATHI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	1,000.00
DIV.STO KAVALI,			
324	08052202022 - O/o EE PR DIVISION KAVALI	8443001061528007001VN - National Rural Employment Guarantee Scheme Mgnrega	6,34,443.00
Divisional STO, NANDYAL			
325	90000024302 - GOVT PS K METTA ,PANYAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	25,000.00
326	90000024303 - GOVT PS INCOLONY ,PANYAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	25,000.00
327	90000024310 - MPP SCHOOL PANYAM ,PANYAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	3,00,000.00
328	90000024311 - MPP SCHOOL KANALA ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,000.00
329	90000024323 - MPP SCHOOL P KOTTALA ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	4,924.00
330	90000024331 - MPP SCHOOL URDU POLUR ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	25,000.00
331	90000024338 - MPP SCHOOL H S KOTTALA ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	25,000.00
332	90000024356 - MPP SCHOOL BUJANUR ,GADIVEMULA NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	25,000.00
333	90000024367 - MPP SCHOOL REG CHAPIREVULA ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	7,203.00
334	90000024368 - MPP SCHOOL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN _CASP FUNDS	12,500.00

	SUBBAREDDIPALEM ,NANDYAL	FUNDS	
335	90000024379 - MPP SCHOOL THIRUPADU ,GADIVEMULA NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
336	90000024388 - YRPS MPP SCHOOL REG CHABOLU ,NANDYAL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	50,000.00
337	90000024394 - MPP SCHOOL CHINDUKURU ,GADIVEMULA NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
338	90000024419 - MPP SCHOOL SANTHAJUTUR ,BANDIATMAKUR NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	8,50,000.00
339	90000024425 - MPP SCHOOL SPL B KODUR ,BANDIATMAKUR NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	50.00
340	90000024428 - MPP SCHOOL SC PESARAVAYI ,GADIVEMULA NDL	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
341	90000024445 - MPP SCHOOL NEW G C PALEM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	10,471.00
342	90000024447 - MPP SCHOOL ERUKULACOLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
343	90000024451 - MPP SCHOOL SPL KARIMADDALA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
344	90000024458 - MP UPPER PRIMARY SCHOOL PULIMADDI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
345	90000024469 - MPP SCHOOL SOMAYAJULAPALLI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
346	90000024475 - MP UPPER PRIMARY SCHOOL UDUMALPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
347	90000024481 - MP UPPER PRIMARY SCHOOL BILLALAPURAM	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	50,000.00
348	90000024487 - MP Upper Primary School Nandamurinagar	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	40.00
349	90000024494 - MP UPPER PRIMARY SCHOOL PESARAVAYI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	25,000.00
350	90000024497 - MP UPPER PRIMARY SCHOOL KORATAMADDI	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	45,200.00
351	90000024503 - MP UPPER PRIMARY SCHOOL BILAKALAGUDUR	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	50,000.00
352	90000024504 - MP UPPER PRIMARY SCHOOL MANCHALAKATTA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	85.00
353	90000036940 - MUNICIPAL HIGH SCHOOL TEKKE	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	75,000.00
354	90000037118 - MUNICIPAL HIGH SCHOOL GURSELAPETA	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	75,000.00
355	90000037119 - MUNICIPAL HIGH SCHOOL NGOS COLONY	8448001101512001002VN - SAMAGRA SIKSHA ABHIYAN CASP FUNDS	75,000.00
Total (L)			66,87,866
Grand Total (A+B+C+D+E+F+G+H+I+J+K+L)			191,74,98,704

Annexure-3.3.10 (b)
Non-Transfer of Balances to Single Nodal Account (SNA)
(As referred to in Para 3.3.10)

HOA	Balance Including Committed Exp	Credit	Debit	Balance Including Pipeline Exp
Capital Regional Treasury				
8443001061511007002VN - Development of Skills	251500	0	0	251500
8443001061520005002VN - National Green Corps	12401580	0	0	12401580
8443001061527107002VN - Tribal Grants Under Proviso Art. 275 (1)	5955497	0	0	5955497
8443001061528004001VN - Swachha Bharat Mission Swachha Bharat Mission_Gramin	242000	0	0	242000
8443001061528007001VN - National Rural Employment Guarantee Scheme Mgnrega	52831703	0	0	52831703
8443001111527010003vn - National Mission on Horticulture (MIDP)	1147774	0	0	1147774
DTA Mangalagiri				
8443001061511011002VN - Tribal Cultural Research And Tribal Mission	23580972	-14153728	0	9427244
8443001061527126002VN - Swadhar Greh	181692	0	0	181692

Ujjwala Schemes And Women In Distress				
8443001061528005002VN - National Rural Drinking Water Programme	29233970	29183294	0	50676
8443001061528007001VN - National Rural Employment Guarantee Scheme Mgnrega	635562	-1119	0	634443
8443001111527020002VN - Rashtriya Gram Savaraj Abiyan (RGSA)	30344	0	0	30344
8448001101512001002VN - Samagra Siksha Abhiyan_Casp Funds	47995148	-116500	-5000	47883648
Total	174487742	14911947	-5000	13,10,38,101

Annexure-3.3.11
Irregular drawl of 14th Finance Funds of GP in favor of DDO Staff
(As referred to in Para 3.3.11)

S. No	Bill No, Date	Name of the Employee, Beneficiary Code & Bank A/c No.	HOA	DDO	Amount Paid (₹)	Type of Expenditure
DIV STO, Tenali						
1	2021-848010, Dt.17.02.2022	Gajula Srinivasa Rao, 14144555	844800109040, 5001014VN	GP, Chavali, 06162202020	3,51,280	Contractual Works
TOTAL					3,51,280	

Annexure-3.3.12
Non-Reconciliation of Balances under Deposit Heads with Huzur/Sub Treasury Figures And Difference In Balances Under Personal Deposit Accounts With Ag Office Figures
(As referred to in Para 3.3.12)

DTA Mangalagiri	Sum of PAG REC	Sum of PAG PAY	Sum of DTA REC	Sum of DTA PAY	Sum of Diff In Rec(PAG-DTA)	Sum of Diff In Pay(PAG-DTA)
DTA Mangalagiri						
8443001060101001001VN	1500	0	0	0	1500	0
8443001060120144001VN	264712	0	0	0	264712	0
8443001060220014001VN	16581340	0	0	0	16581340	0
8443001061120054001VN	10667183395	10777801808	10523209299	10631189685	143974096	146612123
8443001061120142001VN	1168455	0	0	0	1168455	0
8443001061120215001VN	14000	0	0	0	14000	0
8443001061528005002VN	12162431016	5462528767	12063096923	5363194674	99334093	99334093
8443001061720015001VN	143893	0	0	0	143893	0
Grand Total	22847788311	16240330575	22586306222	15994384359	261482089	245946216

Annexure-3.3.13
Irreglar Adjustment of Govt/ Non-Govt. Deductions to DDOs Current Account
(As referred to in Para 3.3.13)

S. No	Bill Number	Payment Date	Payment Amount	Payment Status	UTR NO	DDO
DTAO Nellore						
1	2021-2599037	01/03/2022	94,391.00	PAID	RBI0612230433929	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
2	2021-2597986	07/03/2022	4,400.00	PAID	RBI0662242504085	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
3	2021-2638896	07/03/2022	4,400.00	PAID	RBI0662242504084	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
4	2021-2637311	16/03/2022	4,72,683.00	PAID	RBI0752265236170	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
5	2021-2637318	16/03/2022	20,51,606.00	PAID	RBI0752265236172	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
6	2021-2638179	16/03/2022	4,58,273.00	PAID	RBI0752265236171	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
7	2022-336230	21/04/2022	900.00	PAID	RBI1122214587768	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
8	2022-345230	21/04/2022	6,92,894.00	PAID	RBI1122214587767	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
9	2022-345953	21/04/2022	7,04,671.00	PAID	RBI1122214587769	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
10	2022-361027	21/04/2022	4,38,773.00	PAID	RBI1122214526947	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
11	2022-363165	21/04/2022	2,32,559.00	PAID	RBI1122214587765	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
12	2022-370874	21/04/2022	13,47,020.00	PAID	RBI1122214587766	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
13	2022-341349	28/04/2022	1,34,862.00	PAID	RBI1182222600053	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
14	2022-346137	28/04/2022	94,757.00	PAID	RBI1182222600051	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
15	2022-360900	28/04/2022	18,812.00	PAID	RBI1182222600055	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
16	2022-361696	28/04/2022	6,691.00	PAID	RBI1182222600056	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
17	2022-361968	28/04/2022	18,812.00	PAID	RBI1182222600057	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
18	2022-439902	27/06/2022	4,400.00	PAID	RBI11792210439823	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
19	2022-440777	04/07/2022	300.00	PAID	RBI1862236194219	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
20	2022-458835	04/07/2022	7,34,405.00	PAID	RBI1862236194216	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
21	2022-461078	04/07/2022	18,812.00	PAID	RBI1862236194217	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE

Annual Review Report for the year 2022-23

22	2022-461962	04/07/2022	4,000.00	PAID	RB11862236194218	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
23	2022-765814	04/07/2022	3,375.00	PAID	RB11862236194220	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
24	2022-769340	04/07/2022	3,69,583.00	PAID	RB11862236194222	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
25	2022-775524	04/07/2022	17,13,583.00	PAID	RB11862236194221	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
26	2022-433754	01/08/2022	16,91,201.00	PAID	RB12132269018538	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
27	2022-439644	01/08/2022	3,67,844.00	PAID	RB12132269018545	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
28	2022-797145	01/08/2022	3,36,619.00	PAID	RB12132269018534	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
29	2022-815118	01/08/2022	675.00	PAID	RB12132269018528	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
30	2022-815345	01/08/2022	7,31,167.00	PAID	RB12132269018549	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
31	2022-815664	01/08/2022	3,76,098.00	PAID	RB12132269018516	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
32	2022-816856	01/08/2022	17,05,783.00	PAID	RB12132269018508	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
33	2022-816893	01/08/2022	300.00	PAID	RB12132269018523	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
34	2022-817327	01/08/2022	300.00	PAID	RB12132269018505	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
35	2022-817816	01/08/2022	4,000.00	PAID	RB12132269018520	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
36	2022-992913	01/08/2022	16,71,283.00	PAID	RB12132269018552	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
37	2022-994693	01/08/2022	3,70,814.00	PAID	RB12132269018556	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
38	2022-1055716	08/08/2022	4,400.00	PAID	RB12202284365703	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
39	2022-1136397	01/09/2022	18,812.00	PAID	RB12442221005622	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
40	2022-1157232	01/09/2022	7,92,708.00	PAID	RB12442221005631	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
41	2022-1157315	01/09/2022	7,40,400.00	PAID	RB12442218799727	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
42	2022-1158492	01/09/2022	19,439.00	PAID	RB12442221005623	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
43	2022-1158687	01/09/2022	18,812.00	PAID	RB12442221005620	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
44	2022-1158848	01/09/2022	7,37,780.00	PAID	RB12442221005619	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
45	2022-1158927	01/09/2022	18,812.00	PAID	RB12442221005621	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
46	2022-1203477	01/09/2022	3,81,784.00	PAID	RB12442221005624	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
47	2022-1203532	01/09/2022	116.00	PAID	RB12442221005630	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
48	2022-1204299	01/09/2022	2,200.00	PAID	RB12442221005626	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
49	2022-1204357	01/09/2022	2,000.00	PAID	RB12442221005627	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
50	2022-1204557	01/09/2022	5,31,367.00	PAID	RB12442221005625	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
51	2022-1204887	01/09/2022	2,000.00	PAID	RB12442221005628	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
52	2022-1204958	01/09/2022	20,012.00	PAID	RB12442221005629	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
53	2022-1431880	01/10/2022	2,000.00	PAID	RB12742271639544	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
54	2022-1432676	01/10/2022	12,63,488.00	PAID	RB12742271639543	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
55	2022-1434543	01/10/2022	3,77,569.00	PAID	RB12742271639546	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
56	2022-1435386	01/10/2022	18,26,251.00	PAID	RB12742271639547	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
57	2022-1435576	01/10/2022	1,875.00	PAID	RB12742271639549	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
58	2022-1435081	07/10/2022	7,200.00	PAID	RB12812282411198	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
59	2022-1462178	07/10/2022	4,000.00	PAID	RB12812282411197	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
60	2022-1639678	01/11/2022	18,78,251.00	PAID	RB13052222069241	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
61	2022-1639819	01/11/2022	9,452.00	PAID	RB13052222069246	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
62	2022-1642473	01/11/2022	3,83,421.00	PAID	RB13052222069239	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
63	2022-1642535	01/11/2022	1,875.00	PAID	RB13052222069233	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
64	2022-1642655	01/11/2022	2,130.00	PAID	RB13052222069244	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
65	2022-1642837	01/11/2022	4,000.00	PAID	RB13052222069234	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
66	2022-1602467	04/11/2022	2,23,779.00	PAID	RB13082231315610	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
67	2022-1602816	11/11/2022	7,52,531.00	PAID	RB13152238205243	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
68	2022-1704407	11/11/2022	11,388.00	PAID	RB13152238205056	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
69	2022-1707896	11/11/2022	7,47,343.00	PAID	RB13152238205242	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
70	2022-1857872	02/12/2022	3,79,383.00	PAID	RB13362275998873	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
71	2022-1860002	02/12/2022	19,33,251.00	PAID	RB13362275998874	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
72	2022-1871179	02/12/2022	1,875.00	PAID	RB13362275998876	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
73	2022-1872797	02/12/2022	4,000.00	PAID	RB13362275998875	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
74	2022-2037488	06/01/2023	5,95,267.00	PAID	RB10072334355219	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
75	2022-2042309	06/01/2023	5,000.00	PAID	RB10072334355220	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
76	2022-2042610	06/01/2023	2,525.00	PAID	RB10072334355221	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
77	2022-2054917	06/01/2023	28,07,018.00	PAID	RB10072334355222	08010345001 - VIKRAM SIMHAPURI UNIVERSITY NELLORE
Total			3,33,96,560.00			

Annexure-3.3.14

Irreglar Passing of Work Bills – Non-Adjustment of Mandatory Deductions at the Time of Drawal of Work Bills

(As referred to in Para 3.3.14)

S1 No.	Bill No. & Date	DDO Name, Ben Id	Gross Amount	Amount payable to the contractor	Deductions to be recovered as per m-book
DTAO Nellore					
1	2022-473162	EE APEWIDC Nellore, 1000220602	4,30,841	4,04,967	IT CGST SGST Cess seignior age charge
DTAO Kurnool					
2	2022-1849334, 27.01.2023	EXECUTIVE ENGINEER RWS DIVISION, Kurnool	11,00,398.00	9,77,493.00	EMD= ₹ 27510 FSSD= ₹ 27,510 TDS-IT = ₹22008

		1000092959			CESS = ₹11004 Q.C = ₹4843 NAC = ₹ 969 TDS-CGST=₹9687 TDS-SGST=₹9687 Seionarage charges =₹9687		
3.	2021- 538777, 02.09.2021		43,86,074.00	38,96,192.00	*As per proceedings copy since m-book was not uploaded	4,89,882*	
4.	2022-363258, 17.06.2022		12,98,993.00	11,53,908.00	EMD= ₹ 32475 FSSD= ₹ 32475 TDS-IT = ₹25980 CESS = ₹12990 Q.C = ₹5717 NAC= ₹ 1143 TDS-CGST=₹11435 TDS-SGST=₹11435 Seionarage charges = ₹ 11435	1,45,085	
5	2022-1714487, 27.01.2023	EXECUTIVE ENGINEER RWS DIVISION, ADONI, 1000098851	41,25,701.00	41,25,701.00	EMD= ₹ 113274 FSSD= ₹ 91601 TDS-IT = ₹73280 CESS = ₹12990 Q.C = ₹18320 NAC= ₹ 3662 TDS-CGST=₹36638 TDS-SGST=₹36638 Seionarage charges = ₹ 36157	4,45,208	
6	2022-863087, 11.11.2022		4,16,146.00	3,72,303.00	EMD= ₹ 12375 SEIONRAGE CHARGES=₹10161 TDS-IT = ₹8323 CESS = ₹4499 NAC= ₹ 450 TDS-CGST=₹4017 TDS-SGST=₹4017	43,843	
7	2022- 198153(2021- 2732442)*, 17.06.2022	MDO Kurnool, 810057	4,99,995.00	4,68,881.00	EMD= ₹ 4444 FSD= ₹4444 Q.C = ₹2222 TDS-IT = ₹11111 TDS-CGST=₹4444 TDS-SGST=₹4444 Seionarage charges = ₹4	31,114	
						Total	13,03,911

Annexure-3.4.1(a)
Excess payment due to Inadmissible Dearness Relief/ Interim Relief /Medical Allowance
(As referred to in para 3.4.1)

Sl. No	Name of the STO	Name of the Pensioner	ID NO & PPO NO	Period	No. of Months	DR	IR	MA	Total	Amount to be recovered	
1	STO, Chintalapudi	Sri. Pankaja Veda Kumari K	20-005083/FP & 20-031510-SP	07/2021 to 12/2021	6	4911	--	--	29466	29466	
				01/2022 to 05/2022	5	4497	--	--	22485	22485	
2	STO Bhogapuram	P SAVITRI PPO NO : 24-003238/FP	003238/FP	03/2018 to 06/2019	16	--	-	300((Medical Premium already recovered from 04/2020 to 05/2022 Rs. 5850)	43,593	43,593	
				07/2019 to 03/2020	9	--	3694				
				04/2020 to 12/2021	21	--	-				
				01/2022	1	--	-				397
				02/2022 to 05/2022	4	--	-				500
3	STO Narasannapeta	J Chinna Rao	23-003155/FP	09/2016 to 06/2019	34	-	-	300 (Medical Premium already recovered from 09/2016 to 03/2020 =3870)	45200	45200	
				07/2019 to 01/2020	7	-	4374				
				02/2020	1	-	2927				
				03/2020	1	-	2625				
4		B Rama Devi	23-003032/FP	04/2019 to 06/2019	3	-	-	300	900	900	
				07/2019 to 11/2019	5	-	5274	300	27870	27870	
5	STO Madugula	Smt. A Jhansi		01/2021 to 07/2022	7	6707	-	500 (Medical premium already recovered from 01/2022 to 07/2022 (7 X 225 =1575)	48874	48874	
6	STO Allagadda	Smt. G Bala Rama Devi	12-004359-FP	01/2020 to 05/2020	5	-	2484	300	13920	13920	
7	STO Banaganapalle	M.sreevani	150422006	04/21 to 12/21	9	-	3797*9= 34173	2700-900 =1800 (Excess FP from 21.8.2022 to31.8.2022) =7653	43626	43626	
8	STO Rayachoti	B NAGAMMA	14-006145-FP	07/2019 to 02/2020	8	-	6561	300 (90*29=2610 already recovered from 10/17 to 02/20)	58578	58578	
				10/2017 to 02/2020	29	-	-	-			
9	STO Siddhavatam	Smt. N.Chandana	APSP/KDP/2312/FP	18.12.2021 to 31.12.2021@RPS2015	14 days	1518	1223	33	2774	2774	
				01/2022 to 05/2022 @ RPS2022	5	3079	-	275 (500-225)	16770	16770	
10	STO	Mutyal Yarakamma,	Mpl Corporation	07/2014 to	101	171711	-	17525	189236	189236	

	Rajahmahendravaram		/EG/3887-1/SP/2014 Police/EG/1076/FP	11/2022(101 months						
11	STO Madakasira	Smt. C Girija	13-018568-FP	07/2019 to 11/2019	5	-	7132	-	35660	35660
				03/2018 to 11/2019	21	-	-	180	3780	3780
12	DIV STO, Dharmavaram	G. Leelavathi	MC/ATP/4219/FP/2020	19.11.2020 to 30.11.2020	12 days	1152	1023	-	2175	2175
				12/2020 to 12/2021	13	2880	2559	75(300-225)	71682	71682
				01/2022 to 11/2022	11	2910	-	275 (500-225)	35,035	35,035
13	STO Duggirala	Ram Mohan Rao B,	06059514,AP/348/OG/TS, 14482390	7/2019 to 2/2021	20	---	6,219	---	1,24,380	1,24,380
14		V Nagamani	06054288, AP/98/OG/TS, 80218584	7/2019 to 2/2021	20	---	6,024	---	1,20,480	1,20,480
15	DIV.STO, Vijayawada (East)	Nelaturi Kamala	2479	02/2020 to 01/2021	12	---	3,184	---	38,208	38,208
16						24.01.2020 to 31.01.2020	8 days	---	822	---
17	Div.STO, Madanapalli	Smt. N. Eswaramma,	15-018103-SP & 15-SGC-013485	04/2019 to 06/2019	3	4741	---	---	14223	14223
18	Div.STO, Rajampeta	Smt A Anjanamma,	14-SGC-005842	11/2018 to 03/2019	5	4063	---	---	20315	22168
				04/2019 to 06/2019	3	4311	---	---	12933	
				11/2018 to 3/2019	5	248	---	---	1240	
				11/2018 to 06/2019	8	-	---	(300-90)210	1680	
19	Div.STO Tirupati	P Venkata Ramana	(PPO NO.15-020533/SP & PPO-15-005459/FP)	06.05.2021 to 31.05.2021	-	5047	---	---	5047	5047
				06/2021 to 12/2021	7	6017	---	---	42119	42119
				01/2022 to 12/2022	12	5509	---	---	66108	66108
				(01/2022 to 12/2022)	12	---	---	(500-300) 200	2400	2400
20	Div.STO Tirupati	Smt. Sarojini G	(PPO.NO.16-S-006431/FP & PPO NO15-S-007407)	01/2019 to 03/2019	3	6335	---	---	19,005	19,005
				04/2019 to 06/2019	3	6722	---	---	20,166	20,166

				05/2018 to 3/2019	11	387	---	---	4257	4257
				01/2018 to 6/2019	6	--	---	(300-120)180	1080	1080
21	Div.STO Kavali	Smt. M Kanakamma,	IRR-NLR-SP-003028	06/2019 to 11/2019	6	2305	---	---	13,830	12,958
				12/2018 to 03/2019	4	1,509	---	---	6,036	
				11/2018	1	1,206	---	--	1,206	
				04/2019 to 11/2019	8	---	---	(300-90)210	1680	
				01/2022 to 02/2023	14	2483	---	---	34,762	
22	Div.STO, Vijayawada (East)	Smt. Pyditalli Alladi,	MC/KNA/2215/S P2020	07/2021 to 12/2021	6	2712	---	---	16,272	16,272
				01/2021 to 06/2021	6	2458	---	---	14,748	14,748
				07/2020 to 12/2020	6	2204	---	---	13,224	13,224
				01/2022 to 02/2023	14	---	---	(500-225)275	3,850	3,850
				08/2020 to 12/2021	17	---	---	(300-225)75	1,275	1,275
				01/2022 to 02/2023	14	2,213	---	---	30,982	30,982
23	Div.STO, Vijayawada (East)	Smt. Kagga Kotamma	2625/MPL/LF	07/2021 to 12/2021	6	2,417	---	---	14,502	14,502
				01/2021 to 06/2021	6	2,191	---	---	13,146	13,146
				09/2020 to 12/2020	4	2,191	---	---	8,764	8,764
				01/2022 to 02/2023	14	---	---	(500-225)275	3,850	3,850
				09/2020 to 12/2021	16	---	---	(300-225)75	1,200	1,200
Total									₹ 13,41,620	

Annexure-3.4.1(b)
Inadmissible Additional Quantum, Dearness Relief and Medical Allowance Paid to Family Pensioner
(As referred to in para 3.4.1)

DR %	Name of the Pensioner PPO ID/No	Period	EXCESS DRAWN						
			@RPS ,Basic Pension	AQ	DR+AQDR	DR	MA	No. Of Months	Total
STO, Nandikotkur									
33.54	Smt. Mr.Vijayakumari, 15-SGC013226	25.04.2021 to 30.04.2021	@2015	-	1246	--	-	6 days	1,246
		05/2021to 12/2021	Rs.18568	-	6227	--	(300-225)75	8	50416
20.02		01/2022 to 08/2022	@2022	1994	6102	--	(500-225)225	8	66568
STO, Uravakonda									
-	Sri. G Srinivasulu, 13-SGC-012037,80319411, DOD: 12.02.2022	01/2022 to 02/2022	-	14078	-	--	-	14	14078
-	Sri. G Saroja,13-SGC-012037, 15115929	02/2022 to 06/2022	-	18021	-	--	-	5	18021
						--		TOTAL(A)	1,50,329
STO Ichapuram									
27.248	Smt P.Chandrakala, 23-018251-SP 23-003120-FP	12/2020	6563	--	--	1789	--	1	1789
30.392		01/2021 to 06/2021	6563	--	--	1995	--	6	11970
33.54		07/2021 TO 12/2021	6563	--	--	2201	--	6	13206
20.02		01/2022 TO 10/2022	10067	--	--	2016	--	10	20160
Div. STO, Palakonda									
27.248	Smt. Sujathamma, 23-017454/SP 23003039FP	08/2020 to 12/2020	15043	--	--	4099	--	5	20495
30.392		01/2021 to 06/2021	15043	--	--	4572	--	6	27432
33.54		07/2021 to 12/2021	15043	--	--	5045	--	6	30270
20.02		01/2022 TO 10/2022	23075	--	--	4620	--	10	46200
STO Vinukonda									
33.536	Victor Vandanam Indla,18-008562/FP	07/2021 to 12/2021	18550	--	--	6621	--	6	37326
20.02		01/2022 to 10/2022	---	--	--	5697	--	10	56970
DIV.STO, Narasaraopeta									
27.248	Valveti Lalitha Kumari,06048321, 15001871 18-040426/SP 18-033595 / SP	21/08/2020 to 31/08/2020	13508	--	--	3681	--	11 Days	1306
27.248		09/2020 to 12/2020	13508	--	--	3681	--	4	14724
30.392		01/2021 to 06/2021	13508	--	--	4106	--	6	24636
33.536		07/2021 to 12/2021	13508	--	--	4531	--	6	27186
20.02		01/2022 to 10/2022	20724	--	--	4149	--	10	41490
Div. STO, Palakonda									
33.54	Smt. T GNANAPUVVU, 23-SGC- 005723	10.05.2021 to 31.05.2021	@2015	893	2552	---	-	22 days	3,445
		06/2021 to 12/2021	Rs.12587	1259	4644	---	(300-225) 75	7	41,846
20.02		01/2022 to 06/2022	@2022	1351	4136		(500-225) 225	6	34,272
								TOTAL(B)	3,75,160
Total(C)									79,563
Grand Total (A+B+C)									₹ 6,05,052

Annexure-3.4.1(c)
Excess Payment of Pension due to Non-Recovery of CVP
(As referred to in para 3.4.1)

Sl No	District	Name of STO	Name of the Pensioner	PPO ID/No	Excess paid
1	Nandyal	STO Nandhikotkuru	Dudekula Chand Basha, 09092845 & 14220005	12-023032/SP	47,698
2		STO Atmakur	Rajamadgari Khaleel, 14226324	12-023124/SP, 09092941	6,113
3			Venkateswarlu C, 14226279	Tahsildar/KNL/1575/SP/2020, 09092858	5,072
4			Bhavamma Dasari, 14217763	DDSW/KNL/2003/SP/2020, 09092969	3,031
5			Israel Raju Thotakura, 14225346	12-023128/SP, 09092967	5,006
6			Venkatasubbareddy Gangadasari, 14224253	12-022970/SP 09092766	15257
7		M S W Jayakumar 14224513	12-022964/SP 09092737	23782	
8		Gigiribalaraju 14433148	DEO/KNL/1160/SP/2020 09092803	15676	
9		Mopurirama Gopal . 14440060	12-022977/SP 09092771	55069	
10		STO Allagadda	Somulamallikarjuna Reddy . 14440056	12-021806/SP 09090799	39819
11			Woodbenjimen Sudarshana Rao 14444891	12-021604/SP 09090545	38675
12			Vali Saheb Guduri 14453927	12-021834/SP 09090828	39819
13			Gopi Reddyprabhakar Reddy . 14440078	12-021933/SP 09091213	38422
14			Sri M.V. Subba Reddy . 80306696	12-021060/SP 09089559	36752
15			M Sri M Subramanyam 80306697	12-021077/SP 09089560	38088
16	Guntur	STO Tenali	Rajavolu Siva Kumari	18-041562/CV	8,075
Total(A)					₹4,16,354
17	Sri Sathya Sai Puttaparthi	STO Madakasira	Sivarama Krishna Rayannagari, 14397023	13-022771/SP	2,06,343
18		DIV STO, Dharmavaram	Venkatammammandu, 14265489	MPLTY/ATP/1368/SP/2019	24,162
19			Ramudu Boya 14265499	MPTLY/ATP/3997/SP	23,496
20			B Chinna Nagamma, 14265506	MPTLY/ATP/3998/SP	22,878
Total(B)					2,76,879
21	Annamayya at Rayachoti	Div.STO Rajampeta	Narasimharaju Sangaraju, 14321374	14-021632/SP	25,248
22	Sri Balaji at Tirupati	Div STO, Gudur	Y Syamalamma	16-020811/SP	5,78,407
23	SPSR Nellore	Div.STO Kandukur	T Siromani, 14180051	17-023133/SP 07036285	90,992
24			M.Devasahayam, 80248202	17-021477/SP 07033884	22,290
25			Eswaramma Thati, 14179811	17-023166/SP	43,509
26		Div.STO Kavali	Nirmala R, 14991044	APREIS/NLR/524/SP/2020 08050861	1,31,929
27	Nandyal	Divisional STO, Nandyal	Peran Basha Shaik, Dastagiri, 14219039	12-021748/SP 09090777	₹7,112
28			Manjula Dvi Bonthala	12-023381/SP	₹12,290

			14392594		
29	Kurnool	Div. STO Adoni	K S L Prasanna Kumari, 14393284	12-023007/SP 09092879	18,345
30	Krishna	Div. STO Gudivada	Srihari Kaja 14052482	19-029164/SP 05060286	2,25,486
31	NTR AT Vijayawada	Div. STO Vijayawada (East)	Bharathamm Kurre, 14383472	19-029222/SP 05060366	48,018
32			Sita Ravamma Konatham, 14126733	19-028095/SP 05056700	10,185
33	Guntur	AP CRT	Devanand Santho Chandravamsam, 14026396	26-000723/SP	2,95,931
Total(C)					₹15,09,742
Grand Total (A+B+C)					₹22,02,975

Annexure-3.4.1(d)

Excess payment pension due to enhanced Family Pension paid beyond the time limit.

(As referred to in para 3.4.1)

DR %	Period	EFP Drawn				NFP Eligible				Excess Drawn (A-B)	No. Of Months	Amount
		Basic Pension	Dearness Relief	Interim Relief	Total (A)	Basic Pension	Dearness Relief	Interim Relief	Total (B)			
STO Bobbili												
33.536	08/2020 to 10/2020	25891	8683	6991	41564	19899	6673	5373	31945	9619	3	₹ 28,858

Annexure-3.4.1(e)

Excess payment of Family Pension due to non-watching of time limit

(As referred to in para 3.4.1)

DR %	Period		Basic Pension	Dearness Relief	Interim Relief	Medical Allowance	Gross payment	EHS (-)	Net payment	NO. OF MONTHS	AMOUNT
STO, Anakapalle (West)											
33.536	21.07.2021 to 31.07.2021	Rallabandi Venkateswara RAO,	3548	1190	958	0	5696	0	5696	11 days	5696
33.536	08/2021 to 12/2021	PPO NO. PRO&EX-VSP-2532-FP	9999	3353	2700	300	16352	225	16127	5	80635
20.02	01/2022 to 08/2022		15338	3071	0	500	18909	225	18684	8	149469
Total											₹2,35,800

Annexure-3.4.1(f)

Excess payment of family pension

As referred to in para 3.4.1)

DR %	PERIOD	ALREADY DRAWN				ELIGIBLE TO DRAWN				Excess Drawn (A-B)	No. Of Months	Amount
		Basic Pension	Dearness Relief (33.5%)	Interim Relief(27%)	TOTAL (A)	Basic Pension	Dearness Relief(33.5%)	Interim Relief(27%)	TOTAL (B)			
STO, Tadepalligudem												
33.536	09/2020 to 01/2021	18622	6245	5028	29895	16185	5428	4370	25983	3912	5	19560
TOTAL											₹ 19,560	

Annexue- 3.4.1(g)
Excess Payment of Financial Assistance
(As referred to in para 3.4.1)

S.No	CFMS ID	Pensioner Name	PPO NO	Financial Assistance under RPS 2015 scales	Financial Assistance under RPS 2022 scales	Difference	Period	Excess payment
STO, Narasannapeta								
1	80001548	N.Narayanamma	783-FA-F	6500	10000	3500	01.01.2022 to 16.01.2022	1806
2	80001569	P.Sarojanamm	819FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
3	80001607	R.Lakshmi Narayanamm	875FA-FP	6500	10000	3500	01.01.2022 to 16.01.2022	1806
4	80001862	Y.Chiranjeevulu	862FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
5	80001618	K.Ramulamma	823FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
6	80001542	Y. Suryakanthamma	785FA-F	6500	10000	3500	01.01.2022 to 16.01.2022	1806
7	80001543	R.Sakuntalamma	000068EDN	6500	10000	3500	01.01.2022 to 16.01.2022	1806
8	80001547	S.Sarojini	000165AST	6500	10000	3500	01.01.2022 to 16.01.2022	1806
9	80001689	K.Ratnal	000034FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
STO Amadalavalasa								
10	80000150	K.Padmavathi	951/FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
11	80000093	P.Lalithamba	7997	6500	10000	3500	01.01.2022 to 16.01.2022	1806
12	80000376	K.Sarswathi	FA/EDN/SKL/00022	6500	10000	3500	01.01.2022 to 16.01.2022	1806
STO Urvakonda								
13	80318687	Khairun Bee	FA-000103	6500	10000	3500	01.01.2022 To 16.01.2022	1806
14	80318739	Rajamma A	4653-AST-F	6500	10000	3500	01.01.2022 To 16.01.2022	1806
STO Tenali								
15	80143423	G Gubbamma	(AST-F-3937) 18-008605/FP	6500	10000	3500	01.01.2022 to 16.01.2022	1806
16	80199975	Lakshmi Kanthamma K.	AST-F-2655	6500	10000	3500	01.01.2022 to 16.01.2022	1806
17	80201264	K.Savithamma	AST-F-189	6500	10000	3500	01.01.2022 to 16.01.2022	1806
18	80201861	Ch.Seetharavamma	000092-FA-242	6500	10000	3500	01.01.2022 to 16.01.2022	1806
19	80202253	M.Lakshmi Kantham	13731-AST-FA-FP	6500	10000	3500	01.01.2022 to 16.01.2022	1806
20	80201240	D.Rajeswari	AST-F-1485	6500	10000	3500	01.01.2022 to 16.01.2022	1806
21	80202466	M.Seetharavamma	000123-FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
22	80203037	A.S.M.Lakshmi	FA-000272	6500	10000	3500	01.01.2022 to 16.01.2022	1806
23	80200367	Balatripura Sundaramma Y.	000129-FA	6500	10000	3500	01.01.2022 to 16.01.2022	1806
STO Rayachoti								
24	80376529	R.Nagulamma	FA-000085	6500	10000	3500	01.01.2022 to 16.01.2022	1806
25	80376486	M.Fathimabi	FA-000042	6500	10000	3500	01.01.2022 to 16.01.2022	1806
26	80376479	C.Chinnanagamamma	FA-000145	6500	10000	3500	01.01.2022 to 16.01.2022	1806
27	80376512	S.Rahamath Jan	FA-000174	6500	10000	3500	01.01.2022 to 16.01.2022	1806
28	80376959	K Saradamma	AST-F-890	6500	10000	3500	01.01.2022 to 16.01.2022	1806
29	80377038	K.Nageswaramamma	FA-000039	6500	10000	3500	01.01.2022 to 16.01.2022	1806
30	80377035	P.Sakunthalamma	FA-000146	6500	10000	3500	01.01.2022 to 16.01.2022	1806
31	80377261	M.Atchamma	FA-000026	6500	10000	3500	01.01.2022 to 16.01.2022	1806
Total(A)								₹55,986
STO Bhimavaram								
32	80102192	P Pullam Raju	LIB-EG-FA-000316	6500	10000	3500	01.01.2022 to 16.01.2022	1806
33	80102673	V R Raju	EDN-WG-FA-000020	6500	10000	3500	01.01.2022 to 16.01.2022	1806
34	80102645	I S Raju	EDN-WG-FA-000207	6500	10000	3500	01.01.2022 to 16.01.2022	1806
35	80102313	P Lalshimi Pathi	EDN-WG-FA-000091	6500	10000	3500	01.01.2022 to 16.01.2022	1806
36	80101670	A Rayapa Raju	AST-F-7246	6500	10000	3500	01.01.2022 to 16.01.2022	1806
37	80103918	K Lakshmi Kanthamma	95664-AST-F	6500	10000	3500	01.01.2022 to 16.01.2022	1806
38	80102691	T Kama Sastry	AST-FA-9599	6500	10000	3500	01.01.2022 to 16.01.2022	1806
39	80103440	K S N Murthy	AST-FA-11059	6500	10000	3500	01.01.2022 to 16.01.2022	1806
40	80121524	K Narayana Murthy	AST-F-3926	6500	10000	3500	01.01.2022 to 16.01.2022	1806
TOTAL(B)								16254
Divisional STO Ongole								
41	80234924	P Rama Subbamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
42	80234127	R Sarojamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
43	80236795	P Narasamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
44	80233013	K Meramma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806

Annual Review Report for the year 2022-23

45	80236840	G Subbamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
46	80236952	R Savithramma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
47	80236772	M Varalakshamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
48	80235858	P Padmavathamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
49	80233655	G Krishnavenamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
50	80234911	C Sarasawathamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
51	80234132	P Padmavathi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
52	80235873	S Rajayalakshmi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
53	80235227	Dp Vardhanamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
54	80234134	P Kotamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
55	80235330	A Saramma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
DIV.STO, Vijayawada (East)								
56	80143044	Padmavathy M	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
57	80142920	K Seetha Maha Lakshmi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
58	80142245	T V Santhamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
59	80144996	G Sita Maha Lakshmi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
60	80143378	G Hanumayamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
61	80143753	Kameswaramma A	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
62	80137337	Anusuyamma B	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
63	80143654	V Anasuya	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
64	80140309	K V Subbamma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
65	80143531	T Sundara Lakshmi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
66	80145376	K Seshamamba	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
67	80137847	S Veerabhadra Rao	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
68	80141986	M Nageswaramma	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
69	80139608	G Padmavathi	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
70	80136430	R Lakshmi Bala	----	6500	10000	3500	01.01.2022 to 16.01.2022	1806
TOTAL(C)								54,180
Grand Total(A+B+C)								₹ 1,26,420

Annexure-3.4.3 (a)
Wrong Classification of EEL+HPL Encashment bill
(As referred to in para 3.4.3)

Sl. No	Bill No. & Date	Beneficiary Name & Code	Amount to be booked (₹)	Wrong Head of Account booked	Correct Head of Account to be booked
STO Alamuru					
1	2021-1233988, 07.03.2022	Gouripeddi Vijaya Kumar Sarma, 14058091	13,76,966	2071-01-115-00-24-001-000 -NVN	2071-01-115-00-14-001-000 -NVN
2	2021-1239455, 07.03.2022		3,42,684	2071-01-115-00-24-001-000 -NVN	2071-01-115-00-24-001-000 -NVN
STO Tenali					
3	2022-998428, Dt. 18.08.2022	Deva Karuna Sri K	5,94,152	2071-01-115-00-24-002-000 VN	2071-01-115-00-14-002-000 VN
			1,18,677	2071-01-115-00-14-002-000 VN	2071-01-115-00-24-002-000 VN
STO, Banaganapalle					
4	2021-356739 10.06.2021	Sri Kimmineni Venkata Naidu, 14219998, 10432751258	19,414	2071-01-115-00-07-001-000VN	2071-01-115-00-14-001-000 VN
				2071-01-115-00-07-001-000VN	2071-01-115-00-24-001-000VN
DTAO Eluru					
5	2022-794741 18.08.2022	Mattaparty Srinivas 14059883	8,36,483	2071-01-115-00-24-001-000 -VN	2071-01-115-00-14-001-000 -VN
6	2022-789655 18.08.2022		2,99,654	2071-01-115-00-14-001-000 -VN	2071-01-115-00-24-001-000 -VN
7	2021-1235180 Dt:07.03.2022	Tulabandu Balu Murali Madhu Mohana Rao, 14088337	6,60,500	2071-01-115-00-24-001-000 -VN	2071-01-115-00-14-001-000 -VN
8	2021-12345445 Dt:27.09.2021		1,70,897	2071-01-115-00-14-001-000 -VN	2071-01-115-00-24-001-000 -VN
STO, Anakapalle(West)					
9	2021-2145748, Dt. 15.12.2021	Pandu Sakeena Glory, 1009062986	38,744	207101104001404004 2VN	207101104002404004 2VN
10	2021-2157390, Dt. 15.12.2021	Dayanand Pandu, 15054954	38,744	207101104001404004 2VN	207101104002404004 2VN
DTAO Anantapur					
11	2022-1551937 Dt:23.12.2022	Podaralla Sreenivasulu, 14245881	16,100	207101115000700100 OVN	207101115001400100 OVN

		DOR:31.12.2020			
12	2022-1549898 Dt:23.12.2022	Gutta Lakshmi Narasamma	11,823	207101115000700100 OVN	207101115001400100 OVN
13	2022-1552747 Dt:23.12.2022	14257883 DOR:30.06.2021	3,885	207101115000700100 OVN	207101115002400100 OVN
14	2021-2286958 Dt:25.03.2022	Sunnapuralla Paili Geetha Gandhi Vani,	3,50,296	207101115000700100 OVN	207101115001400100 OVN
15	2021-2288631 Dt:25.03.2022	14245992 DOR:31.10.2021	10,17,947	207101115000700100 OVN	207101115002400100 OVN
DIV.STO Nandyal					
16	2019-1931258 Dt: 23.01.2020	Dhana Lakshmi N 14230619, 10840237440	92653	2071-01-115-00-14- 002-000VN	2071-01-115-00-24- 002-000 VN
DTAO Nellore					
17	2022-501127 Dt:04.07.2022	Jaya Lakshmi Owk 1009064205 DOD:13.11.2021	2,39,586	207101115000700100 OVN	20710111500140010 00VN
			68,417		20710111500240010 00VN
18	2021-1167106 Dt:07.03.2022	Rajakumar P 14210322 DOR: 30.09.2019	20578	207101115000700100 OVN	20710111500140020 00VN
			975		20710111500240020 00VN
Total			63,19,175		

Annexure-3.4.3(b)

Non-Apportionment of Pension Liability Resulted in Unnecessary Burden to AP State GOVT.
(As referred to in para 3.4.3)

S.No	Bill No and Date	Name of Beneficiary and CFMS ID	Misclassification made		Correction to be made		Excess amount paid through AP share (41.68%)
			Amount	HOA	Amount	HOA	
DTAO Srikakulam							
1.	2021-2102672, Date:31.03.2022	Yedukondalu Jakka,14021615	9,02,208	2071011150024001000VN	7,38,218 1,63,990	2071011150014001000VN 2071011150024001000VN	3,07,689
DTAO, Kadapa							
2	2021-1425375 Dt:07.03.2022	Chenna Murali Govind, 14396414	10,96,062	2071011150024001000VN	10,96,062	2071011150014001000VN	4,56,838
3	2021-1425670 Dt:07.03.2022		3,02,678	2071011150024001000VN	3,02,678	2071011150024001000VN	
4	2021-1148481 Dt:07.03.2022	Ganapathy Kalavathy Keeraisath 14290535	6,25,362	2071011150024001000VN	6,25,362	2071011150014001000VN	2,60,650
5	2021-1147308 Dt:07.03.2022		3,98,657	2071011150024001000VN	3,98,657	2071011150024001000VN	
6	2021-2057590 Dt:16.03.2022	Uppalapati Prasada Rao 14223260	7,17,636	2071011150024001000VN	7,17,636	2071011150014001000VN	2,99,110
7	2021-2057615 Dt:16.03.2022		2,03,396	2071011150024001000VN	2,03,396	2071011150024001000VN	
DTAO Visakhapatnam							
8	2021-2117608 Dt:31.03.2022	Ramanayya Boddana, 14470903	9,24,759	2071011150024001000VN	7,56,459	2071011150014001000VN	3,15,292
					1,68,300	2071011150024001000VN	
9	2021-961261 Dt: 24.01.2022	Sree Rama Murthy Gode, 14021566	9,08,451	2071011150024001000VN	7,27,571	2071011150014001000VN	3,03,252
					1,80,880	2071011150024001000VN	
10	2021-1191542 Dt:24.01.2022	Rajendra Prasad Chintarla, 14025065	9,07,800	2071011150024001000VN	7,37,256	2071011150014001000VN	3,07,288
					1,70,544	2071011150024001000VN	
11	2021-1492070 Dt: 31.03.2022	Syamala Rao Peethala, 14026923	8,80,761	2071011150024001000VN	7,11,545	2071011150014001000VN	2,96,572
					1,69,216	2071011150024001000VN	
12	2021-1688709 Dt:31.03.2022	Venkata Rama Rao Gandavarapu, 14364015	8,58,939	2071011150024001000VN	6,93,151	2071011150014001000VN	2,88,905
					1,65,788	2071011150024001000VN	
DTAO Ananthapur							
13	2021-2099639 Dt:16.03.2022	Yanamadala Ajay Kumar ,	14,32,340	2071011150024001000VN	14,32,340	2071011150014001000VN	5,96,999

14	2021-2109624 Dt:08.03.2022	14406556	50,058	2071011150024001000VN	50,058	2071011150024001000VN	
TOTAL(A)							34,32,595
DTAO Nellore							
15	2022-733546 Dt:18.08.2022	Shaik Maqbul Maqbul, 14388802	9,09,707	2071011150024001000VN	9,09,707	2071011150014001000VN	3,79,165
16	2022-733442 Dt:18.08.2022		2,26,674	2071011150024001000VN	2,26,674	2071011150024001000VN	
17	2021-1372746 Dt:07.03.2022	Yelchuri Rama Mohan Rao 14199171	8,47,688	2071011150014001000VN	8,47,688	2071011150024001000VN	1,41,055
18	2021-1372586 Dt:07.03.2022		11,86,112	2071011150024001000VN	11,86,112	2071011150014001000VN	
19	2021-907031 Dt:24.01.2022	Jani Basha Shaik 14193594	8,57,612	2071011150024001000VN	6,91,862	2071011150014001000VN	2,88,368
					1,65,750	2071011150024001000VN	
20	2021-1191030 Dt:24.01.2022	Penchalaiah Napa 14199523	7,75,461	2071011150024001000VN	6,17,837	2071011150014001000VN	2,57,514
					1,57,624	2071011150024001000VN	
21	2020-1579868 9Dt:01.01.2021	Munirao Peddi boyina, 14208312	7,99,551	2071011150024001000VN	6,54,471	2071011150014001000VN	2,72,783
					1,45,080	2071011150024001000VN	
TOTAL(B)							13,38,885
Grand Total (A+B)							47,71,480

Annexure-3.4.4
Misclassification of amounts under wrong head of account
(As referred to in para 3.4.4)

Sl. No	Name & Beneficiary Code	Token Number	Amount approved (₹)	Wrong head of account in which amount booked	Correct head of account to be booked under
STO Bobbili					
1	Cherukuri Suryanarayana, 1006697754	2019-2216741, Dt. 03.02.2020	1,78,703	2071011040034040042VN	2071011040014040042VN
2	Vinaykumarraju Cherukuri, 1006904719	2019-2233819, Dt. 03.02.2020	1,78,703	2071011040034040042VN	2071011040014040042VN
STO Chintalapudi					
3	Javadala Mr Vedanta Kumari, 14430578	2020-823284, Dt.06.10.2020	387450	2071011150014001000VN	2202011020004060061VN
		2020-823321, Dt 06.10.2020	79184	2071011150024001000VN	2202011020004060061VN
		2019-2637941 Dt:24.03.2020	151500	2235021021205140141VN	2236021011205140141VN
STO, Yemmiganur					
4	U Rajanna, 80299366	2022-931659 Dt: 13.07.2022	8,00,000	2071-01-104-00-14-040-042-VN	2071-01-104-00-04-040-042-VN
STO Kodumur @ Gudur					
5	Naga Haritha Kamhari Sutari, 1009118568	2021-2591257 Dt: 19.02.2022	70,240	2071-01-104-00-14-040-042-VN	2071-01-104-00-24-040-042-VN
STO, Tadepalligudem					
6	Venkateswara Rao Lanka, 14090601	2021-2768272, Dt. 21.03.2022	2,77,481	---	2071-01-104-24-040-042VN

Annexure-3.4.5
Pensioners drawing two Pensions Service Pension and Family Pension from two different Treasuries.

(As referred to in para 3.4.5)

S.NO.	STO Code	PPO ID	Name of the pensioner	Pension Type	STO Code	PPO ID	Name of the pensioner	Pension Type
STO, Anakapalle (West)								
1	203	2025837	Ch Kasulamma	Fam	214	2045426	Kasulamma Ch	Ser
2	203	2044222	M Dhanalakshmi	Ser	214	2019612	M Dhanalakshmi	Fam
3	203	2024978	S Appanna	Ser	2210	22006446	S Appanna	Fam
4	203	2001820	S Lakshmi	Fam	211	2041707	S Laxmi	Ser
5	203	2002132	G Viswanadham	Fam	318	3051471	G Viswanadham	Ser
6	203	2001236	N Appalanarasamma	Fam	214	2026312	N Appalanarasamma	Ser
7	203	2024009	A Nagaratnam	Fam	214	2045129	A Naga Ratnam	Ser
8	203	2000669	K Appalanarasamma	Fam	214	2045166	K Appalanarasamma	Ser
9	203	2024001	K Appala Narasamma	Fam	214	2045183	K Appalanarasamma	Ser
10	203	2000850	Rec P Gurucharan Kumari	Fam	214	2045352	P G Ch Kumari	Ser
11	203	2023989	J Nagamma	Fam	214	2045039	J Nagamma	Ser
12	203	2001935	T Padmavathi	Fam	2213	22026637	Tenneti Padmavathi	Ser
13	203	2044920	S Aruna	Ser	2206	22003294	S Aruna	Fam
14	203	2001785	Y Chilakamma	Fam	2206	22024851	Yandalli Chilakamma	Ser
15	203	2000979	V Bharathamatha	Fam	207	2044450	Bharatha Matha V	Ser
16	203	2000705	K Laxmi	Fam	210	2043129	K Lakshmi	Ser
STO, Rayavaram								
17	---	03048434	K.B.V.N.S.Lakshmi	Ser	---	PR/EG/229/SP	K.B.V.N.S.Lakshmi	Fam
18	---	03029135	K Subba Lakshmi	Fam	---	ZP-553	K Subba Lakshmi	Ser

Annexure-3.4.6

List of the pensioners from whom Medical Premium was not being recovered.

(As referred to in para 3.4.6)

Sl.No	Name of the Pensioner & ID No, CFMS ID NO	PPO No/IDNo	Medical premium	Period	Amount to be Recovered
STO Chintapalli					
1	I Satyarayana Murthy 02003183	22-S-007111	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
2	B Santhi, 02040853	22-005026/FP	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
3	Kvs Sarma 02043032	22-024388/SP	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
4	K Vijaya Laxmi 02043354	22-005388/FP	90	02/2020 TO 05/2020 04 X 90=360 06/2020 TO 07/2022 26X225=5850	6,210
5	M Laxmi Bai 02042943	22-024310/SP	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
6	G Revathi Devi 02041541	22-005139/FP	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
7	S Jyothi, 02039650	22-004835/FP	90	03/2020 TO 05/2020 03 X 90=270 06/2020 TO 07/2022 26X225=5850	6,120
8	P Kondamma, 02041717	AGR/VSP/FP322 8/2016	90	12/2015 TO 05/2020 54 X 90 = 4860 06/2020 TO 07/2022 26X225=5850	10,710
9	L Satyavathi,	21-F-002402	90	01/2014 TO 05/2020	12,780

	02003171			77 X 90 = 6,930 06/2020 TO 07/2022 26X225=5850	
STO Tenali					
10	J Venkateswara Rao, 06055812	18-007661/FP	90 225	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 = 6,300	11,610
11	Shaik Anwar Ali, 06054196	102/FP/2015	90 225	01/2014 to 04/2020 76 X 90 = 6,840 05/2020 to 08/2022 28X 225 = 6,300	13,140
12	R Munemma, 06032301	18-S-011228	90 225	06/2015 to 04/2020 59X 90 = 5,310 05/2020 to 08/2022 28X 225 = 6,300	11,610
13	Srinivasa Lingam Kollipara, 06056945	18-007857/FP	90 225	08/2020 to 07/2022 24 X 225	5,400
14	D Lakshmi Kanthamma, 06033269	001659-FP	90 225	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 = 6,300	11,610
15	Ratna Raju B, 06024415	18-028021-FP	90 225	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 =6,300	11,610
16	D Appala Narasa, 06054040	18-006524-FP	90 225	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 = 6,300	11,610
STO, Tadepalligudem					
17	Sri V.Manikyam 04029891	AGRL-WG- 2315-FP-2010	90 225	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 = 6,300	11610
STO Kodumur @ Gudur					
18	M Venkateswarlu 80305352	B.C.W.D/KNL/3 262/2016	90/225	06/2016 to 05/2020 90x48= 4320 06/2020 to 07/2022 225x26= 5850	10,170
19	G. Ruthamma D/O B.V.Rajamma 80279467	EDU/KNL/S- 005190	90/225	06/2015 to 05/2020 90x60= 5400 06/2020 to 07/2022 225x26= 5850	11,250
STO Nandhikotkuru					
20	B.Voilet 80299759(FP) 80294418(SP)	EDN-KNL- 002727-SP, 09033429 S007944,090266 60	90/225	04/2020 to 05/2020 90x2= 180 06/2020 to 06/2022 225x25= 5625	5,805
STO Atmakur					
21	Meharunnisa Begam D/O Late S.Abdulgafoor 80304320	FOREST/KNLSO 07760-FP	90/225	12/2014 to 05/2020 90x66= 5940 06/2020 to 08/2022 225x27= 6075	12,015
22	Eswari D/O Late E.Nagaiah 80304077	POL/KNL/F- 00245	225	07/2020 to 08/2022 225x26= 5850	5,850
STO Banaganapalle					
23	G.Subba Lakshamma 80292208	12-SGC-012971	90/225	06/2020 to 06/2022 225x27= 6075	6,075
24	A Danamma 80296928	12-015468-SP	90/225	12/2020 to 08/2022 225x21= 4725	4,725

25	N.Babu Vijayakumar 14226902	12-021607-SP	90/225	11/2020 to 03/2022 225x17= 3825	3,825
STO, Anakapalli (west)					
26	V Hohan Moses Raju, 02001934	22-SGC-016259	90	06/2015 to 04/2020 59 X 90 = 5,310 05/2020 to 08/2022 28 X 225 = 6,300	11,610
27	P Prakasa Rao, 02047718	22-005649/FP	90	10/2019 to 04/2020 7 X 90 = 630 05/2020 to 08/2022 28X 225 = 6,300	6,930
28	N Padmalatha, 02025582	22-018983-SP	90	06/2015 to 04/2020 59X 90 = 5,310 05/2020 to 08/2022 28X 225 = 6,300	11,610
TOTAL(A)					₹2,44,485
Div.STO Peddapuram					
29	T. Satyanarayana 80417933	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
30	Y Vegula Rao 80097012	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
31	M Brahmam 80093011	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
32	S Lakshmi 80098330	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
33	P G Rama Rao 80100732	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
34	G Bhramabha 14483625	--	90/225	06/2020 to 08/2022 225x29= 6525	3,915
DIV.STO Amalapuram					
35	M Bhairava Swamy , 80054395	21-SGC-012449, 03003983	90/225	08/2015 to 05/2020 90x58= 5220 06/2020 to 11/2022 225x30= 6750	11,970
36	G Santha Ratnam, 80054095	21-S-007474, 03003666	90/225	08/2015 to 05/2020 90x58= 5220 06/2020 to 11/2022 225x30= 6750	11,970
TOTAL(B)					47,430
Div.STO Kandukur					
37	R Malakondaiah 07008277	---	225	06/2020 to 01/2023 225 X 32 = 7200	7,200
38	V Basava Purneswari 07008732	----	225	06/2020 to 01/2023 225 X 32 = 7200	7,200
39	Sd Shameemunnisa Begum 07009192	-----	225	06/2020 to 01/2023 225 X 32 = 7200	7,200
40	K Nagaratnam Asts 07008148	-----	225	06/2020 to 01/2023 225 X 32 = 7200	7,200
DIV.STO Nandyal					
41	M Savithamma 80290598	12SGC012070	₹225	08/2020 to 01/2023 ₹225 X 30 = ₹6750	6,750
42	M S S Surya Bai 80276376	12SGC009462	₹225	04/2021 to 01/2023 ₹225 X 22 = ₹4950	4,950
Divisional STO Ongole					
43	N.Puspavathi	80240674	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
44	Ch.Rama Subbamma	80236215	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
45	T. Chandra Leelamma	80233986	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
46	A.V. Lalitha Kumari	80235279	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
47	B.Suvarna Kumari	80243372	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
48	M.R. Vijaya Rao	80231590	225	06/2020 to 01/2023	7,200

				₹225 X 32 = ₹7200	
49	T. Kalavathi Charles	80232903	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
50	K.K. Ratna Kumari	80241147	225	06/2020 to 01/2023 ₹225 X 32 = ₹7200	7,200
STO Markapur					
51	P.Lakshmi Narayana 07032370, 80246712	17-004379/FP	120/300	02/2019 to 05/2020 120x16= ₹1920 06/2020 to 01/2023 300x32= ₹9600	11,520
DIV.STO Adoni					
52	U Sankaramma Late U Shamanna 80417562	12-005515/FP	225	08/2020 to 01/2023 ₹225 X 30 = ₹6750	6,750
53	B Nagamma 80305804	MPTY/KNL/493 8/SP/2016	225	08/2020 to 01/2023 ₹225 X 30 = ₹6750	6,750
DIV.STO Vijayawada (East)					
54	S Rama Murty 80166992	22-F-002075	225	09/2020 to 02/2023 ₹225 X 30 = ₹6750	6,750
55	Samrajam Konda 14673752	2951	225	09/2020 to 02/2023 ₹225 X 30 = ₹6750	6,750
56	B Venkateswarlu 14673512	1681	225	09/2020 to 02/2023 ₹225 X 30 = ₹6750	6,750
TOTAL(C)					₹ 1,43,370
Grand Total(A+B+C)					₹ 4,35,285

Annexure-3.4.7
Irregular Apportionment of Pension Payments
(As referred to in para 3.4.7)

Sl No.	Year	Head of Account	No of Transactions	Amount
DTA Mangalagiri				
1	2019-20	2071011010034040041NVN	197	2994286
2	2019-20	2071011010034090091NVN	9	133760
3	2019-20	2071011010034090093NVN	4	24080
4	2019-20	2071011010034090094NVN	4	3599
5	2019-20	2071011020034040041NVN	11	494293
6	2019-20	2071011040034040042NVN	43	3172058
7	2019-20	2071011050034040041NVN	23	271828
8	2019-20	2071011050034090091NVN	3	82454
9	2019-20	2071011050034090093NVN	3	21263
10	2019-20	2071011050034090094NVN	3	10017
11	2019-20	2071011090034040041NVN	6	224814
12	2019-20	2071011100034040041NVN	2	36352
Total(A)			308	7468804
13	2020-21	2071011010034040041NVN	172	1865315
14	2020-21	2071011010034090091NVN	38	442619
15	2020-21	2071011010034090093NVN	30	103741
16	2020-21	2071011010034090094NVN	29	97883
17	2020-21	2071011020034040041NVN	9	1066366
18	2020-21	2071011040034040042NVN	7	1664160
19	2020-21	2071011050034040041NVN	28	177470
20	2020-21	2071011050034090091NVN	6	154479
21	2020-21	2071011050034090093NVN	5	44808
22	2020-21	2071011050034090094NVN	5	40131
23	2020-21	2071011090034040041NVN	5	106925
24	2020-21	2071011090034090091NVN	1	1123
25	2020-21	2071011090034090094NVN	1	303

			Total (B)	336	5765323
26	2021-22	2071011010034040041NVN		376	3764232
27	2021-22	2071011010034090091NVN		57	849224
28	2021-22	2071011010034090093NVN		78	261762
29	2021-22	2071011010034090094NVN		38	192777
30	2021-22	2071011020034040041NVN		5	362908
31	2021-22	2071011040034040042NVN		7	495747
32	2021-22	2071011050034040041NVN		96	2646349
33	2021-22	2071011050034090091NVN		14	683390
34	2021-22	2071011050034090093NVN		16	124650
35	2021-22	2071011050034090094NVN		5	27985
36	2021-22	2071011090034040041NVN		22	329935
37	2021-22	2071011090034090091NVN		2	44738
38	2021-22	2071011090034090093NVN		3	12973
39	2021-22	2071011090034090094NVN		1	11208
40	2021-22	2071011100034040041NVN		5	34597
41	2021-22	2071011100034090091NVN		2	14622
42	2021-22	2071011100034090093NVN		1	4713
43	2021-22	2071011100034090094NVN		1	3795
			Total(C)	729	9865605
44	2022-23	2071011010034040041NVN		253	6107314
45	2022-23	2071011010034090091NVN		32	606002
46	2022-23	2071011010034090093NVN		23	265639
47	2022-23	2071011010034090094NVN		3	15172
48	2022-23	2071011020034040041NVN		7	3680182
49	2022-23	2071011040034040042NVN		15	383639
50	2022-23	2071011050034040041NVN		72	1124703
51	2022-23	2071011050034090091NVN		6	144392
52	2022-23	2071011050034090093NVN		5	23663
53	2022-23	2071011090034040041NVN		12	192978
54	2022-23	2071011090034090091NVN		1	5785
55	2022-23	2071011090034090093NVN		1	301
56	2022-23	2071011100034040041NVN		6	41148
			Total(D)	436	12590918
			Grand Total(A+B+C+D)	1809	₹3,56,90,650

Annexure-3.4.8
HOA Misclassification in Payment of CVP
 (As referred to in para 3.4.8)

Sl. No	Bill No. & Date	Beneficiary Name & Code	Amount Rs.	Amount wrongly booked under HOA	Amount to be booked under
DIV.STO Nandyal					
1	2021-316703 Dt: 23.04.2021	P.V.K.Sai Prasad 80303035	17,83,264	2071-01-102-00-14-040-041-VN	2071-01-102-00-04-040-041-VN
STO Markapur					
2	2020-2471031 Dt: 08.03.2021	Hanumantha Rao D 80245955	12,30,714	2071-01-102-00-14-040-041-VN	2071-01-102-00-04-040-041-VN
TOTAL			30,13,978		

Annexure-3.4.9
Non-Verification of Service Registers of the Employees who Completed 25 Years of Service
(As referred to in para 3.4.9)

Sl. No.	Name of the Employee	Designation	Date of retirement	Date of Joining into the Service.	Number of Completed Service in the dept.,
DTAO Nellore					
1.	Sri D.Gangadri	DD	--	03.06.1993	29 years
2.	Sri MD. Gayaz	STO	--	20.11.1995	27 years
3.	Sri K.N.Sridhar	STO	--	20.11.1995	27 years
4.	Sri V. Rohit Kumar	STO	--	26.03.1996	26 years
5.	Sri Sd. Wahdiduddin	STO	--	02.12.1995	26 years
6.	Sri SK. Khadar Vali	STO	--	14.09.1993	29 years
7.	Sri K. Kosal Ram	STO	--	14.02.1996	26 years
8.	Smt. I. Padmaja	STO	--	11.08.1994	28 years
9.	Sri P. Madhava Rao	SA	--	01.11.1986	36 years
10.	Smt. A. Annapurna	SA	--	19.05.1993	29 years
11.	Sri M. Srinivas	SA	--	22.11.1993	29 years
DTAO Chittoor					
12	Sri M Ramachandra	--	31.10.2026	12.12.1988	34 Years
13	Sri A Sridhar	--	31.05.2024	29.10.1990	32 Years
14	Sri E Prameela	--	31.05.2026	29.10.1990	32 Years
15	Sri R Venkatapathi Naidu	--	31.05.2026	06.08.1989	33 Years
16	Sri D Naresh babu	--	31.05.2028	19.06.1985	37 Years
17	Sri K Reddy Bhaskar	--	31.08.2032	11.03.1992	30 Years
18	Sri K Vijaya Bhaskar	--	31.12.2025	10.10.1985	37 Years
19	Sri L V Chalapathi	--	31.03.2034	05.07.1990	32 Years
20	Sri K Murali Kumar	--	31.05.2028	22.07.1987	35 Years
DTAO Anantapur					
21	Smt J.Sarala Vijaya Kumari	DD	31.01.2025	12.01.1989	33 years
22	Smt. Ch.Rani	ATO	30.04.1993	15.04.1994	28 years
23	Sri E Subbarayudu	ATO	31.07.2028	14.03.1990	32 years
24	Sri P. Adinarayana	STO	30.06.2025	29.08.1986	36 years
25	Sri G.V. Raja Sekhar Rao	STO	31.07.2025	30.08.1986	36 years
26	Sri C.Thirumala Reddy	STO	31.05.2028	30.08.1986	36 years
27	Smt.M.R. Bhuvaneswari	STO	31.05.2024	01.08.1996	26 years
28	Sri G.Srinivasulu	JA	30.04.2034	26.06.1989	33 years
29	Sri T.Mahaboob	OS	31.03.2027	28.03.1983	39 years
30.	Sri C.venkatesulu	OS	30.06.2028	28.02.1987	35 years

Annexure-3.4.10
(As referred to in para 3.4.10)

S. No	Name of the Beneficiary & ID No.	Pension	D.R	IR	MA	TD, AD DIFF	DA%	IR	TOTAL	
Div. STO, Ongole										
1	B.K.Kumari , 14367719	TD	15290	0	0	0	15290	0.00%	0.00%	-6807
		AD	15290	4647	4129	300	24366	30.392%	27%	
		DIFF	0	-4647	-4129	-300	-9076	--	---	
		08.02.2021 to 28.02.2021	21	days						
2		TD	15290	0	0	0	15290	0.00%	0.00%	-36304
		AD	15290	4647	4129	300	24366	30.392%	27%	
		DIFF	0	-4647	-4129	-300	-9076			
		03/2021 to 06/2021	4							
3		TD	15290	0	0	0	15290	0.00%	0.00%	-57342
		AD	15290	5128	4129	300	24847	33.536%	27%	
		DIFF	0	-5128	-4129	-300	-9557			
		07/2021 to 12/2021	6							
4		TD	23454	0	0	0	23454	0.00%	0.00%	-25980
		AD	23454	4696	0	500	28650	20.02%	0.00%	
		DIFF	0	-4696	0	-500	-5196			
		01/2022 to 05/2022	5							
Inadmissible DR,IR,MA Recovery from 08.02.2021 to 31.05.2022									-126433	

Annexure-3.4.11**Non-Obtaining of Income Certificate –Resulted in Irregular Payment of Family Pension
(As referred to in para 3.4.11)**

S.No.	Name of the Pensioner ID NO & PPO NO	PERIOD
STO, Amadalavalasa		
1	Smt. G Laxmi Rajyam, 23-003430	06.08.2014 to till date

Annexure-3.4.12**Undrawn Pensions for more than One/Three Years
(As referred to in para 3.4.12)**

SNO	CFMS ID	NAME OF THE PENSIONER	PENSION IDNO	DOC	Date Of Last Pension Drawn	Remarks
Div.STO, Rajahmahendravaram						
1	80069995	B Satyavathi	3020963	27-11-2003	Aug-21	-
2	80070300	B Michielbabu	3021294	01-07-2001	Aug-21	--
3	80070389	J Narayanamma	3021387	22-12-1981	Aug-21	-
4	80071259	P. Veeraju	3022338	30-12-2012	Aug-21	-
5	80071803	K V S B Lakshmi	3022908	03-10-2017	Aug-21	-
6	80072035	P Rajeswari	3023204	26-08-1975	Aug-21	-
7	80072298	G Nagaratnam	3023473	20-03-1977	Aug-21	-
8	80072688	Nal Satyavathi	3023873	20-05-1967	Aug-21	-
9	80072712	K Suryanarayana	3023898	01-04-1998	Aug-21	-
10	80072872	G Mariamma	3024063	01-08-2007	Aug-21	-
11	80072995	P Subbalakshmi	3024192	01-04-1981	Aug-21	-
12	80073110	M Dugamma	3024324	19-05-2010	Aug-21	-
13	80073314	D Rama Reddy	3024547	01-04-2001	Aug-21	-
14	80074000	I Subbalakshmi	3025292	31-01-1985	Aug-21	-
15	80074087	G Sayamala	3025411	16-09-1999	Aug-21	-
16	80074519	Y Venkatalakshmi	3025869	10-01-2004	Aug-21	-
17	80074577	K Satyavathi	3025927	18-05-1993	Aug-21	-
18	80075037	V Janaki	3026442	26-02-2004	Aug-21	-
19	80075754	P Satyavathi	3027210	05-06-2013	Aug-21	-
20	80075877	S Krishnavani	3027343	01-02-1994	Aug-21	-
21	80075881	B Ramamani	3027347	01-07-1995	Aug-21	-
22	80076474	G Satyavathi	3027985	18-08-1998	Aug-21	-
23	80076482	S Ramakrishna Rao	3027993	01-06-2005	Aug-21	-
24	80082671	L N Samanthaka Mani	3035422	01-07-2007	Aug-21	-
25	80082822	T Veera Reddy	3035600	01-02-2008	Aug-21	-
26	80083540	K Appala Rama Murthy	3036430	01-02-2000	Aug-21	-
27	80084837	P Venkateswara Rao	3037809	01-07-2006	Aug-21	-
28	80085375	A Veeramma	3038370	01-07-2004	Aug-21	--
29	80087927	D.Lillamma	3047497	13-11-2009	Aug-21	-
30	80089370	M.Mentamma.	3048948	18-02-2016	Aug-21	-
31	80090487	M.Vidya Sagar	3050068	26-12-2012	Aug-21	--
32	80090493	G.Satyanarayana	3050074	01-07-2011	Aug-21	-
Divisional STO Ongole						
33	80233346	B Chandana Kumari	-	-	-	LC Pending from Sep'2021
34	80234137	Sn Pushparaju	--	--	--	LC Pending from Sep'2021
35	80234360	V V Subbaiah	-	-	-	LC Pending from Sep'2021
36	80234451	J Lakshmma	-	-	-	LC Pending from Sep'2021
37	80234514	D Maddileti	-	--	--	LC Pending from Sep'2021
38	80234529	G Jalaiah	-	-	-	LC Pending from Sep'2021
39	80234703	P Anjaneyulu	-	-	-	LC Pending from Sep'2021
40	80234941	D Krishna Murthy	-	-	-	LC Pending from Sep'2021
41	80235092	A Anjaiah	-	-	-	LC Pending from Sep'2021
42	80235344	G Venkata Ratnamma	-	-	-	LC Pending from Sep'2021
43	80235454	D Subbarao	-	-	-	LC Pending from Sep'2021
44	80235470	A Jayappa	-	-	-	LC Pending from Sep'2021
45	80235612	D Subbarao	-	-	-	LC Pending from Sep'2021
46	80235633	P Mohana Rao	-	-	-	LC Pending from Sep'2021
47	80235720	Ch Maha Lakshmma	-	-	-	LC Pending from Sep'2021
48	80235734	Yeddu	-	-	-	LC Pending from Sep'2021
49	80235869	P Venkata Subbamma	-	-	-	LC Pending from Sep'2021

Annual Review Report for the year 2022-23

50	80235957	P Prabhavathy	-	-	-	LC Pending from Sep'2021
51	80235986	D Rojamma	-	-	-	LC Pending from Sep'2021
52	80236269	M Subbarao	-	-	-	LC Pending from Sep'2021
53	80236364	D Ramaiah	-	-	-	LC Pending from Sep'2021
54	80236413	K Prasadrao	-	-	-	LC Pending from Sep'2021
55	80236596	Sk Mohoob Jhan	-	-	-	LC Pending from Sep'2021
56	80236630	M Annamma	-	-	-	LC Pending from Sep'2021
57	80236722	Sk Fathimabi	-	-	-	LC Pending from Sep'2021
58	80236789	G Lalitha Kumari	-	-	-	LC Pending from Sep'2021
59	80236799	M Venkayamma	-	-	-	LC Pending from Sep'2021
60	80237036	O Sriramamurthy	--	-	-	LC Pending from Sep'2021
61	80237534	T Krishna Murthy	-	-	-	LC Pending from Sep'2021
62	80238606	Venkateswarlu Kunchala	-	-	-	LC Pending from Sep'2021
63	80239973	K Radhakrishna Murthy	--	--	--	LC Pending from Sep'2021
64	80241694	B Kondala Rao	-	-	-	LC Pending from Sep'2021
65	80242887	L Venkateswarlu	-	-	-	LC Pending from Sep'2021
66	80244911	P Guravaiah	-	-	-	LC Pending from Sep'2021
67	80245043	K N Rao	--	--	--	LC Pending from Sep'2021
68	80246845	Venkata Subba Rao U	-	-	-	LC Pending from Sep'2021
69	80262807	Prabhavathi K	-	--	---	LC Pending from Sep'2021

Annexure- 3.4.13
Misclassification of NPS AP Aided Educational Institutions Employees' Bills
(As referred to in para 3.4.13)

S. No	STO CODE	DDOCODE	TRANSID	Trans Type	r/p	SCROLLDATE	MONTH	SERVICE MAJOR	AMOUNT	DDODESG	FORM NO	CHQNUMBER
DTAO Kadapa												
1	1201	12010308005	2022-25826	11	Receipt	2022-04-07	April	2515	1145688	District Educational Office Ysr Kadapa	ZZH	000004070420220000100
2	1201	12010308005	2022-427738	11	Receipt	2022-05-06	May	2515	1153982	District Educational Office Ysr Kadapa	ZYG	000004060520220000604
3	1201	12010308005	2022-695658	11	Receipt	2022-06-13	June	2515	680853	District Educational Office Ysr Kadapa	ZYA	000004130620220008694
4	1201	12010308005	2022-770484	11	Receipt	2022-07-04	July	2515	3969	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
5	1201	12010308005	2022-765369	11	Receipt	2022-07-04	July	2515	21396	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
6	1201	12010308005	2022-762049	11	Receipt	2022-07-04	July	2515	16047	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
7	1201	12010308005	2022-755053	11	Receipt	2022-07-04	July	2515	21396	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
8	1201	12010308005	2022-763252	11	Receipt	2022-07-04	July	2515	5349	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
9	1201	12010308005	2022-762612	11	Receipt	2022-07-04	July	2515	2484	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
10	1201	12010308005	2022-762308	11	Receipt	2022-07-04	July	2515	2484	District Educational Office Ysr Kadapa	ZYA	000004040720220009414
11	1201	12010308005	2022-875649	11	Receipt	2022-07-11	July	2515	362507	District Educational Office Ysr Kadapa	ZYG	000004110720220001262
12	1201	12010308005	2022-729925	11	Receipt	2022-07-13	July	2515	4422	District Educational Office Ysr Kadapa	ZYA	000004130720220000085
13	1201	12010308005	2022-955375	11	Receipt	2022-08-04	August	2515	602664	District Educational Office Ysr Kadapa	ZYA	000004040820220000222
14	1201	12010308005	2022-960075	11	Receipt	2022-08-04	August	2515	10231	District Educational Office Ysr Kadapa	ZYA	000004040820220000222
15	1201	12010308005	2022-947174	11	Receipt	2022-08-04	August	2515	349306	District Educational Office Ysr Kadapa	ZYA	000004040820220000222
16	1201	12010308005	2022-762606	11	Receipt	2022-08-04	August	2515	2484	District Educational Office Ysr Kadapa	ZYA	000004040820220000222
17	1201	12010308005	2022-1062269	11	Receipt	2022-08-08	August	2515	958539	District Educational Office Ysr Kadapa	ZYG	000004080820220000597
18	1201	12010308005	2022-962805	11	Receipt	2022-08-09	August	2515	7232	District Educational Office Ysr Kadapa	ZYA	000004090820220004230
19	1201	12010308005	2022-963365	11	Receipt	2022-08-09	August	2515	5940	District Educational Office Ysr Kadapa	ZYA	000004090820220004230
20	1201	12010308005	2022-964146	11	Receipt	2022-08-09	August	2515	10533	District Educational Office Ysr Kadapa	ZYA	000004090820220004230
Grand Total									₹ 53,67,506			

Annexure-3.5.1(A)
Details of Adverse balances in Class - IV GPF Accounts
(as referred in Para 3.5.1)

S.NO	GPF A/C NO	NAME	FIN YEAR	GPF O/B	GPF C/B
DTAO Eluru					
1	40642428	P PARVATHI	2018-19	-2753	-2962
2	40750254	D RAJALAL	2018-19	-14458	-15557
3	40750489	S U M REDDY	2018-19	-7932	-8535
4	40750561	B SASI KUMAR	2018-18	77374	-632
5	40750698	B SIVA PRASAD	2017-18	98170	-34671
6	40752153	V RAMANUJAM	2018-19	-4160	-4476
7	41092249	B SATTI RAJU	2018-19	-5406	-5817
8	41093082	K SUBBA RAO	2018-19	-4462	-4801
9	41213500	G SEKHAR BABU	2018-19	-30171	-32464

Annexure- 3.5.1(B)
Details of Adverse balances in Class - IV GPF Accounts
(as referred in Para 3.5.1)

Sl. No.	NAME	PRFX	GPF_NO	WNT_ AMNT	DDO
DTAO Visakhapatnam					
1	PRASADA RAO K	WEL	7319	-44315	ABCWO ANAKAPALLI VSP
2	SUBRAHMANYAM DAKEY	PWWC	73780	-58020	EE. R.B. MARRIPALEM.
3	SATYANARAYANA M	PWWC	81746	-5874	EE. R.B. MARRIPALEM.
4	ANANDA BABU P	CVD	13589	-56949	AD AH PADERU VSP
5	VENKATA RAO M	PH	17623	-8000	ADDL DM & HO (AIDS) VSP
6	RUSHIKESAVA MURTHY V	POL	94283	-4619	ADMN OFFICER CITY POLICE OFFICE VSP
7	PATNAIK I V S	POL	71774	-2000	ADMN OFFICER CITY POLICE OFFICE VSP
8	KRISHNA RAO P	POL	80496	-1328	ADMN OFFICER CITY POLICE OFFICE VSP
9	CHITTI BABU M	POL	94124	-713	ADMN OFFICER CITY POLICE OFFICE VSP
10	PRASADA RAO S V V	POL	119106	-67097	ADMN OFFICER DIST POLICE OFFICE VSP
11	VENKATESWARA RAO S	POL	120341	-14069	ADMN OFFICER DIST POLICE OFFICE VSP
12	APPALA NAIDU S	POL	119108	-12480	ADMN OFFICER DIST POLICE OFFICE VSP
13	CHINNABBAI J	POL	71707	-6211	ADMN OFFICER DIST POLICE OFFICE VSP
14	VENUGOPALA RAO Y	MEDL	61153	-138907	ADMN OFFICER GOVT ENT HOSP, VSP
15	SRINIVAS BATHINA	MEDL	78063	-17189	ADMN OFFICER DM AND HO VSP

16	NAGESWARA RAO K	AGRI	21985	-31390	ASST ACCTS OFFICER ITDA PADERU
17	BOMMANA VISWANADHAM	WEL	15385	-22252	ASST BC WEL OFFICER PENDURTHI VSP
18	NEELA KANTA RAO S	POL	95381	-50902	ASST CMMNDNT 16 IR BN VSP
19	PATRU DU D K	POL	86318	-44436	ASST CMMNDNT 16 IR BN VSP
20	VIJAYA KUMAR CHOUDARY	POL	92968	-39010	ASST CMMNDNT 16 IR BN VSP
21	SEETHARAMA RAJU B V S	POL	103507	-19505	ASST CMMNDNT 16 IR BN VSP
22	MANEPALLI BHASKARA RAO	EXC	9222	-40400	ASST COMMNR OF PROH & EXCISE(ENF ZONE)VSP
23	VENKATARAMANA V	FPC	3101	-15414	ASST DIVNL FIRE OFFICER VISAKHAPATNAM
24	SURYANARAYANA RAJU R	MEDL	38977	-40050	ASST DIR(ADMN) ANDHRA MEDL COLLEGE VSP
25	JHANSI LAKSHMI S	MEDL	54650	-31290	ASST DIR(ADMN) ANDHRA MEDL COLLEGE VSP
26	RAJA GOPAL M	MEDL	61510	-27970	ASST DIR(ADMN) ANDHRA MEDL COLLEGE VSP
27	RAMA G	MEDL	54435	-2300	ASST DIR(ADMN) ANDHRA MEDL COLLEGE VSP
28	PAPAYI PILLA	WEL	21539	-33606	CDPO ICDS PENDURTHI VSP
29	GOWTHAMI E	WEL	24196	-37502	CHILD DEV PROJECT OFFICER I C D S PROJEC KOYYURU
30	SATYANARAYANA L	CT	9133	-18136	C.T.O. ANAKAPALLE
31	SUDHAKARA RAO R	OGES	680	-5000	CHIEF PLNG OFFICER VSP
32	VENKATA RATNAM R	CT	9594	-32497	C.T.O. DABAGARDENS VSP
33	GOVINDA RAO VIYYAPU	CT	10834	-1163	C.T.O. DWARAKANAGAR V.PATNAM
34	APPA RAO Y	EDN	77760	-37823	COMMANDING OFFICER 13 (A) BN NCC VSP
35	JAGADEESWARA RAO YELAKA	MEDL	54216	-3000	CIVIL SURGEON UGPHC SABBAVARAM VSP
36	DEVAKI DEVI K	MEDL	22461	-283758	DCHS VISAKHAPATNAM
37	MAHAMAD SHAPHEE	FOR	9896	-24215	DFO NARSIPATNAM VSP
38	ACHIYYA NAIDU L	REGN	5181	-2000	DIST REGR VISHAKAPATTNAM
39	HEMA KUMARI T	GA	41843	-25961	DTO VISAKHAPATNAM
40	PRAMEELA RANI P V	COOP	8868	-37104	DIVNL COOP OFFICER VSP
41	BRAHMAJI DHA VALESWARAPU	COOP	9704	-18733	DIVNL COOP OFFICER YELLAMANCHILI
42	MD FAHIMUDDIN	TV	834	-50496	DY TRANSPORT COMMNR VISAKHAPATNAM
43	ABDUL RAWOOF D S	TV	1080	-15000	DY TRANSPORT COMMNR VISAKHAPATNAM
44	VENKATA RAMANA Y	PR	8758	-106742	E.E. RWS DIVN VSP
45	RANGA RAJU K	POL	81992	-69901	DY SUPDT OF POLICE ACB VSP
46	ANNAPURNA P	CT	10889	-29466	ELECTRICAL INSPECTOR VISAKHAPATNAM
47	KUSUMA BHASKAR R	PR	7835	-30220	EXE ENGR PR PRI&PIU PADERU
48	VENKATESWARA RAO K	PR	19307	-6000	EXE ENGR PR PRI&PIU PADERU
49	SIVA SANKARA REDDY K	PR	11614	-54157	EXE ENGR PRI DIV VIZAG
50	PREMANAND S	PW	61165	-32510	EXE ENGR RWS&S DIVN VISAKHAPATNAM
51	NARASIMHA RAJU T R A	PR	7604	-5000	EXE ENGR RWS&S DIVN VISAKHAPATNAM
52	SURYA JAGGA RAO D	PWWC	78706	-3000	EXE ENGR WSM DN CHODAVARAM
53	CHINNA RAO MALLA	PWWC	75389	-60663	EXECUTIVE ENGINEER,IRRIGATION DIVISION VISAKHAPATNAM
54	KAMALA KUMARI SAMAREDDY	EDN	87286	-16888	HM G A H SCHOOL (G) SRI KRISHNA PURAM VISAKA DIST

55	SAGAR KUMAR MELLIMI	EDN	97276	-87292	GAZTD ADMN OFFICER TO DEO VSP
56	BOJJANNA PALASI	WEL	21423	-39029	G'TW ASHRAM SCHOOL (B) PEDABAYALU
57	KRISHNA NARSI	WEL	23336	-26050	HM C A HIGH SCHOOL KOYYURU
58	BALARAM MAJJI V	WEL	16309	-66137	H.M TWA HIGH SCHOOL (B) PADERU
59	SIMHACHALAM K	WEL	16768	-60231	HM T.W.A.SCHOOL LOCHALI, VSP DIST
60	BALANNA K	WEL	17615	-53640	HM TWAUP SCHOOL ALLAMPUT VISAKA DIST
61	BHASKARA MANI B	WEL	8913	-4006	HM TWAUP SCHOOL PEDGUDA VSP
62	SRINIVAS REEMALI	WEL	23023	-58845	HM T W A HIGH SCHOOL (GIRLS) KANDAMAMIDI
63	KRISHNA RAO MAJJI L	WEL	18426	-70600	HM TWAHS SUKURU VSP
64	RAMA CHANDRA REDDY B	EDN	94786	-59206	HM ZPHS SIRLAPALEM, DIST VIZAG
65	VENKATESWARA RAO MALLA	EDN	96475	-46497	HM ZPHS SAITHAR VSP DT
66	BHADRA REDDY Y V	POL	92331	-49694	IGP COASTAL SECURITY VSP
67	VIJAYASENA M J	POL	154293	-43641	IGP COASTAL SECURITY VSP
68	SRINIVASA RAO R	POL	116204	-42527	IGP COASTAL SECURITY VSP
69	SIVA SANKARA RAO K	POL	103247	-17885	IGP COASTAL SECURITY VSP
70	SUBBA RAO N	POL	92384	-17420	IGP COASTAL SECURITY VSP
71	VIPLAVA RAJ KUMAR M	POL	125784	-14117	IGP COASTAL SECURITY VSP
72	SURENDRA KUMAR MATTA	MEDL	70128	-78587	LAY SECY & TREASURER GR I KING GEORGE HOSP
73	SREENU KAPPALA	MEDL	72212	-31293	LAY SECY & TREASURER GR II GOVT VICTORIA HOSP FOR W & C
74	APPALA RAJU PAILA	MEDL	63860	-20000	LAY SECY & TREASURER GR II GOVT VICTORIA HOSP FOR W & C
75	VENKATA RAMANAMMA S	MEDL	43307	-16456	LAY SECY & TREASURER GR II GOVT VICTORIA HOSP FOR W & C
76	RAVI SHANKAR CH	MEDL	38447	-15473	LAY SECY & TREASURER GR II GOVT VICTORIA HOSP FOR W & C
77	SWAMI NAIDU KORUPOLU	MEDL	54397	-5524	LAY SECY & TREASURER GR II GOVT HOSP FOR CHEST & Communica
78	SANYASI RAO MOGASALA	PH	25133	-40649	MEDL OFFICER GOVT DISP KINTHALI
79	RAMA RAO A	PH	17396	-32990	MEDL OFFICER PHC G MADUGULA
80	AMMAJI K	PH	23693	-47511	MEDL OFFICER PHC GODICHERLA
81	VENKATA RAO JARRE	MEDL	87803	-73596	MEDL OFFICER PHC PEDABAYULU
82	VELUGU KUMARI NICIDEMUS	MEDL	63857	-32598	MEDL OFFICER PHC RAVIKAMATHAM
83	MAHALAXMI V	EDN	103821	-11468	MEO MP PEDABAYALU
84	VENKATA SRINIVAS KURMAPU	EDN	80511	-32759	PRL GOVT JR COLLEGE ARAKU VALLEY VSP
85	THATIPUDI ESWARA RAO	LAB	4775	-41868	PRL GOVT ITI FOR GIRLS VISAKHAPATNAM
86	AYODHYA UMAMAHESWARA RAO	LAB	2975	-21010	PRL ITI OLD KANCHARA PALEM VISAKHAPATNAM
87	SATYANARAYANA A	LAB	3689	-14417	PRL GOVT ITI NEW VISAKHAPATNAM-26
88	JAYALAKSHMI CH	LAB	4205	-4000	PRL ITI OLD KANCHARA PALEM VISAKHAPATNAM
89	ANKAIAH N	WEL	20307	-39445	PRL GOVT RES SCHOOL FOR VH GIRLS VSP

90	GOVINDA RAJULU P	WEL	17125	-28070	PRL RPETC VSP
91	ATCHA RAO GOSULA	EXC	11001	-13360	PROH & EXC SUPT ,ANKAPALLI, VSP
92	RAGHU VARMA P	POL	141688	-34917	PROH & EXC SUPDT VIZAG
93	SITA ANNAPURNA M	LAB	2445	-42027	Principal, Govt. ITI, Narava
94	SATYA KUMAR P	CT	8532	-59188	S R SALES TAX AT VISAKHAPATNAM
95	YESURATNAM MADARI	JUDL	19853	-12486	SR CIVIL JUDGE NARSIPATNAM VSP DIST
96	MAHESWARA RAO P	FPC	2528	-145	SFO SABBAVARAM
97	NARAYANA MURTHY GUPTA S	PWWC	76269	-14000	SUPDT SUB JAIL ANAKAPALLI
98	RAJU R V A K	WEL	6773	-42938	SUPDT WORKING WOMENS HOSTEL VSP
99	VENKATA SATYANARAYANA KORUMILL	PR	24118	-16250	TAHSILDAR GOLUGONDA
100	APPALA SWAMY K	GA	55773	-5786	TAHSILDAR G K VEEDHI
101	VENKATA RAMA RAO DEVAGUPTAPU	PR	25062	-9545	TAHSILDAR NAKKAPALLI
102	RAMALINGESWARA RAO A	GA	59138	-70000	TAHSILDAR NARSIPATNAM VSP
103	LAXMI S	LR	7540	-1000	TAHSILDAR PAYAKARAOPETA
104	SHAIK HUSSAIN	GA	48239	-44479	TAHSILDAR PEDABAYLU
105	GANGADHARA CHALAPATHI RAO N K	OGES	1801	-53960	TOURIST INF OFFICER DEPT OF TOUR VSP
DTAO Ongole					
106	CHANDRAMOULESWARA RAO M	WEL	15664	--	AAO SOCIAL WELFARE DEPT ONGOLE PRAKASAM DIST
107	HARI HARA SARMA Y	IND	7223	--	ASST DIR HANDLOOMS AND TEXTILES ONGOLE
108	SARDAR SK	AGRI	23857	--	ASST DIR OF AGRI ADDANKI
109	RAMAVATH JITHYA NAIK	WEL	27280	--	ATWO ONGOLE
110	VIJAYALAXMI D	WEL	6732	--	CDPO ICDS S MAGULURU PKM
111	SRINIVASA RAO K	COOP	9042	--	DIVNL COOP OFFICER ONGOLE
112	THIRUMALALAH D	FOR	6981	--	DIVNL FOREST OFFICER GIDDALUR
113	ARUNA KUMARI DAVULURI	POL	148684	--	DY COMMNR OF PROH AND EXCISE ONGOLE
114	VENKATESWARA RAO VELAGAPUDI	PW	62888	--	EE GRP DIVISION II ONGOLE
115	PITCHAIAH T	PWWC	73195	--	EE O&M DIVISION DARSI
116	VENKATA SRIRAMULU ARAVEETI	EDN	94504	--	HM GOVT HS CUMBUM PKM
117	GANGADHARA RAO G	PR	12339	--	MPDO MP KARAMCHEDU PKM
118	RAHIMAN KHAN P	EDN	63207	--	PRL GOVT JR COLLEGE BALLIKURAVA PKM
119	VENKATA RAMANA K	EDN	63206	--	PRL GOVT JR COLLEGE DONAKONDA (R S) PKM
120	GOPALA KRISHNA JANGALA	POL	161165	--	PROH&EXCISE SUPDT MARKAPUR PKM
121	VENKATESWARLU S	GA	62419	--	RDO KANDUKUR
122	MASTAN VALI SK	GA	68546	--	STO MARKAPUR
123	MADHUSUDHAN PRASAD G	REGN	5456	--	SUB REGR MARKAPUR
124	SHABBIR AHMED MD	MEDL	64219	--	SUPDT AREA HOSP MARKAPUR
125	SHAIK DADA	GA	58227	--	TAHSILDAR GUDLUR
126	VENKATA SUBBA RAO CHAKKILAM	PR	22096	--	TAHSILDAR PULLALACHERUVU
DTAO Kurnool					
127	PRABHAVATHI M	IND	7544	-27425	AD OF SERICULTURE PEAPULLY

128	SHAIK JAFFAR	AGRI	12258	-139500	ASST DIR OF AGRI ALLAGADDA
129	CHENNAKESAVULU H	MEDL	28039	-35441	ASST DIRECTOR (ADMN) GOVT GENL HOSPITAL
130	ISALAH B	LAB	22	-11405	ASST LABOUR OFFICER CIRCLE III ADONI
131	RAMANAMMA Y V	WEL	11684	-56537	CDPO ICDS NANDYAL
132	RAMA KRISHNA S	PWWC	49818	-14599	DEE C&B SUB DN 1 SRISAILAM WEST
133	THULASAMMA s	PWWC	75685	-3962	DEE DM SUB DN 2 SRISAILAM PRO
134	NAGARAJU M	MEDL	29347	-172620	DY CIVIL SURGEON ESI DISP KNL
135	CHENNAKESAVULU G	MEDL	31284	-115974	OY CIVIL SURGEON ESI DISP KNL
136	JAMRUTH BEGUM S	AGRI	21791	-50553	DY DIR OF AGRI SOIL CONSERVATION KNL
137	SUDARSANA RAO P	PH	12159	-25820	DY CIVIL SURGEON GOVT HOSP ALUR
138	S KHADER	PW	72209	-33874	E.E, TBP, Division, Adoni
139	VENKATASWAMY P	PW	31107	-40629	EE,DM DN,NSRSP,KURNOOL DT
140	VENKATA KRISHNA REDDY P	PW	59591	-65098	EE,SRBC QC 3 OWK @ PNM
141	ROSAIAH G	PW	24342	-24676	EXE ENGR GNSS DIV NANDYAL
142	VIJAYA SIMHADRI GOUDU K	WEL	19251	-43402	HM ST ASHRAM SCH TUGGALI
143	GOPALA RAJU B	JUDL	12682	-58360	JR CIVIL JUDGE KOIAKUNTALA
144	NOOR AHMED K	AGRI	19790	-16000	JOINT DIR OF FISHERIES KURNOOL
145	RAJESWARI G	MEDL	35499	-22109	M 0 PHC E.THANDRAPADU
146	BABU MANOHARA PREMA KUMAR M	MEDL	84429	-78765	MO PHC GOSPAD
147	VIJAYA KUMARI R	PH	23999	-70125	MO PHC GOSPAD
148	SILAS G	PH	20542	-2025	MO PHC THIMMAPURAM
149	SUBRAMANYAM D	MEDL	29039	-27923	MO PHC DORNIPADU
150	NAGAMALAH V G	MEDL	15683	-4324	MO PHC VELGODE
151	NARASANNA K	PW	72291	-32793	NTPA TO S.E.SRBC CIR 2 NDL
152	APPA RAO G	EDN	57580	-2000	PRL GOVT DEGREE COLLEGE NANDIKOTKUR KNL
153	NAGESH G	EDN	57316	-134052	PRL GOVT JR COLLEGE MIDUTHUR KNL

Annexure- 3.5.2
Short recovery of GPF Subscription
(as referred in Para 3.5.2)

Sl.No.	Name & Designation, ID	Bill.No.	Basic Pay (₹)	4% or 6% of Basic pay (₹.)	Amount subscribed (₹.)	Difference
STO Bhogapuram						
1.	Eswaramma Jeeru Secondarygrade Teacher 14011294	2022-411253	60,260	3616	3000	616
2.	Durga Srinivasa Rao Sadanala (Secondarygrade Teacher)	2022-411253	60,260	3616	1000	2616

	14253794					
3.	Ramachandra Rao Chinthala Secondarygrade Teacher 14288981	2022-411253	63,660	3820	500	3320
4.	Ramana Randhi Secondarygrade Teacher 14293583	2022-411253	63,660	3820	3000	820
5.	Narayana Murthy Nagaram Palli Secondarygrade Teacher 14335158	2022-411253	60,260	3616	2000	1616
STO Kothavalasa						
6	Saraswathi Allu S G T 14344135	2022-417682	67190	4031	2000	2031
7	Praveena Simhadri S G T 14342930	2022-417682	54060	3244	2000	1244
8	Padmavathi T S G T 14339295	2022-417682	67190	4031	2000	1031
9	Vasu Siripurapu S G T 14333679	2022-417682	60260	3616	2000	1616
10	Ramana Kumari B S G T 14344147	2022-417682	67190	4031	3000	1031
STO, Kanekal						
11	Mustak Ahmed Khan K School Assistant, 14256261	2022-21897	61960	3718	2000	1718
12	Varaprasad Kumar M School Assistant, 1439080	2022-21897	67190	4031	3000	1031
13	Nagendra Kolavalli M School Assistant, 14258423	2022-9569	74770	4486	2500	1986
14	Sanka Naik N School Assistant, 14253825	2022-10032	72810	4369	3000	1369
15	Peddanna C School Assistant, 14262561	2022-10032	67190	4031	3000	1031

Annexure-3.5.3
Misclassification of regular GPF payment to Class-IV GPF Account
 (as referred in Para 3.5.3)

Name of STO/DTO	Bill No and Date	Subscriber Name, GPF A/C NO	Amount	Amount booked under wrong HOA	Amount to be booked under correct HOA
STO Allagadda	2020-776736 26.10.2020	Sri Vasagiri Subramanyam, O.S, 14229519, GA/0130220297	1,08,000	8009011010001000000VN	8009011010005000000VN
DTAO Vizianagaram	2020-804147, Dt. 14355786	Killaka Rama Rao, 14355786	8,00,000	8009011010001000000VN	8009011010005000000VN
	2018-869269, Dt.10.09.2018	Thirumareddy Lakshmi, 14337356	4,00,000	8009011010001000000VN	8009011010005000000VN
DTAO Eluru	2021-982608 Dt:24.01.2022	Shakeera Md Md.Ubriaya ,(Late) 1008691789, 38303818976 Medl/30406	19,05,454	8009011010005000000VN	8009011010001000000VN
	2021-1949108 Dt:22.03.2022	Pillangolla Venkata Ravi Prasad, 14091215 10973956442, Judl/18268	8,77,926	8009011010005000000VN	8009011010001000000VN
	2021-1695745 Dt:16.03.2022	Vidiyala Surya Lakshmi, 14406759 52203673822, COOP/9049	14,50,000	8009011010005000000VN	8009011010001000000VN
DIV.STO, Jangareddygudem	2021-2016619, 22.03.2022	TalluriNagaraju, 68308/Ga	4,50,000	8009011010005000000VN	8009011010001000000VN
DTAO Kakinada	2022-788675, 11.08.2022	BokkaGangadhara Rao,19319/Judl	4,50,000	8009011010005000000VN	8009011010001000000VN
	2022-865309, 11.08.2022	AmmisettiVenkataBalaiah,72504/Edn	1,05,000	8009011010005000000VN	8009011010001000000VN
DTAO Srikakulam	2021-1476959 Dt:16.03.2022	Venkata Rao Balivada 14000263,11152334824, Ga/46382	21,07,592	8009011010005000000VN	8009011010001000000VN
STO Bhimavaram	2021-945324, 11.08.2022	DhulipalaSrinivasu, Judl/20703	5,00,000	8009011010005000000VN	8009011010001000000VN
DTAO Ongole	2022-478077, 11.08.2022	M Ravi Kumar,EXC/9224	8,00,000	8009011010005000000VN	8009011010001000000VN
DIV.STO, Gudivada	2021-1445617 16.03.2022	Chimirala Guru Prasad, Office Superintendent 14118089, MEDL/49776	2,00,000	8009011010005000000VN	8009011010001000000VN

Annexure-3.5.4
GPF Bills – Pending for Payment
(as referred in Para 3.5.4)

S.No	Name of the DTOs/STOs	Total No. Bills	Amount
1	DTAO Vizianagaram	3920	139,70,03,246
2	DTAO Machilipatnam	2488	163,94,63,881
3	DTAO Eluru	174	34,90,90,447
4	DTAO Guntur	85	46,59,50,541
5	DTAO Kakinada	719	48,02,78,157
6	DTAO Anakapalli	56	4,04,63,087
7	DTAO Paderu	27	1,20,65,996
8	DTAO Srikakulam	291	26,61,47,584
9	DTAO Parvathipuram	29	1,65,88,000
10	DTAO Visakhapatnam	551	38,20,84,731
11	DTAO Kadapa	412	38,85,08,191
12	DTAO Anantapur	634	47,35,42,653
13	DTAO Nellore	644	38,18,36,891
14	DTAO Chittoor	316	20,79,26,517
Total		10346	₹ 615,18,59,475

Annexure-3.5.5(A)
Non-adherence to the Time Schedule as Prescribed in the Citizen Charter
(as referred in Para 3.5.5)

S.No.	Bill No.	Amount	Date of Submission by DDO	Date of passing by Treasury	Date of final payment	No of days taken for payment
DTAO Guntur						
1	2021-874170	3,13,091	12/7/2021	13/7/2021	12/10/2021	90
2	2021-1052248	1,28,193	23/7/2021	3/8/2021	14/10/2021	82
3	2021-997574	1,28,877	23/7/2021	3/8/2021	14/10/2021	82
4	2021-813620	1,00,000	5/7/2021	16/7/2021	21/9/2021	75
5	2021-811137	1,00,000	5/7/2021	16/7/2021	21/9/2021	66
6	2022-645024	1,25,963	30/5/2021	6/6/2021	11/8/2021	62
7	2022-708392	12,687	17/6/2021	21/6/2021	11/8/2021	54
8	2022-819582	1,67,497	29/6/2021	16/7/2021	11/8/2021	42
9	2022-790483	1,69,313	25/6/2021	14/7/2021	11/8/2021	41
10	2021-481382	1,28,890	6/5/2021	11/5/2021	10/6/2021	33
DTAO Eluru						
11	2022-792557	45,330	23.06.22	07.07.22	11.08.22	35
12	2022-784605	55,009	20.06.22	29.06.22	11.08.22	43
13	2021-975693	1,70,000	15.07.21	27.11.21	11.01.22	45
14	2021-1747322	45,000	22.10.21	25.11.21	11.01.22	47
15	2022-761560	2,00,000	15.06.22	24.06.22	11.08.22	48
DTAO Kakinada						
16	2022-1291886	10000	24.09.22	26.09.22	21.10.22	25
17	2022-1080193	3600	10.08.22	11.08.22	13.09.22	32
18	2022-1077916	39000	08.08.22	11.08.22	13.09.22	32
19	2021-2431751	7800	24.01.22	25.01.22	08.03.22	41
20	2021-956099	250000	16.07.21	22.07.21	21.09.21	61
DTAO Anakapalli						
21	2022-1263560	23151	30.09.22	07.10.22	24.10.22	17
22	2022-1391304	67341	27.09.22	30.09.22	21.10.22	21
23	2022-1338339	136864	23.09.22	28.09.22	21.10.22	23
24	2022-1087549	100000	05.08.22	10.08.22	13.09.22	32
25	2022-1087924	100000	05.08.22	10.08.22	13.09.22	32

DTAO Paderu						
26	2022-1196983	89600	23.08.22	24.08.22	13.09.22	20
27	2022-1121637	96000	18.08.22	23.08.22	13.09.22	21
28	2022-1157638	7800	16.08.22	20.08.22	13.09.22	24
29	2022-1157389	5275	16.08.22	17.08.22	13.09.22	27
30	2022-1446303	2645	27.09.22	07.10.22	11.11.22	34
DTAO Srikakulam						
31	2022-1324480	95490	12.09.22	26.09.22	24.10.22	28
32	2022-459861	150987	29.04.22	04.07.22	11.08.22	38
33	2022-734574	100000	10.06.22	30.06.22	11.08.22	42
34	2022-589086	180000	18.05.22	24.06.22	11.08.22	48
35	2022-618925	106725	21.05.22	30.05.22	25.10.22	148
DTAO Parvathipuram						
36	2022-1356728	664616	22.09.22	30.09.22	20.10.22	20
37	2022-1382257	96154	21.09.22	27.09.22	21.10.22	24
38	2022-1137098	100000	11.08.22	20.08.22	13.09.22	24
39	2022-1003208	100000	29.07.22	10.08.22	13.09.22	34
40	2022-977924	100000	20.07.22	10.08.22	13.09.22	34
DTAO Visakhapatnam						
41	2021-2417740	62,750	13-01-2022	28-01-2022	04-03-2022	35
42	2022-823809	93,515	24-06-2022	02-08-2022	13-09-2022	42
43	2021-1828546	36000	06-11-2021	22-01-2022	08-03-2022	45
44	2022-790728	1,05,225	22-06-2022	25-06-2022	11-08-2022	47
45	2021-1887995	37,320	12-11-2021	27-11-2021	07-03-2022	100
DTAO Kadapa						
46	2021-2276232	70,400	29-12-2021	31-12-2021	04-03-2022	63
47	2021-2195163	1,46,584	22-12-2021	23-12-2021	04-03-2022	71
48	2021-2159092	1,00,315	17-12-2021	05-01-2022	22.03.2022	76
49	2021-1476889	1,90,899	22-09-2021	29-09-2021	04-03-2022	156
50	2021-1324061	1,75,788	26-08-2021	31-08-2021	31.03.2022	212
DTAO Anantapur						
51	2022-972198	1,08,148	19.07.2022	21.07.2022	22.08.2022	32
52	2021-2352040	64,765	10.01.2022	24.01.2022	08.03.2022	43
53	2021-2345144	72,724	10.01.2022	21.01.2022	08.03.2022	46
54	2022-1338503	55,962	13.09.2022	27.09.2022	11.11.2022	45
55	2021-1756528	92,620	27.10.2021	14.12.2021	08.03.2022	84
56	2021-953963	59,466	12.07.2021	15.09.2021	24.02.2022	162
DTAO Ongole						
57	2021-777796	33212	21-06-2021	25-06-2021	12-10-2021	110
58	2021-1707262	11020	17-10-2021	24-10-2021	29-01-2022	102
59	2021-1666101	22100	11-10-2021	12-10-2021	29-01-2022	100
60	2021-928822	59250	08-07-2021	20-07-2021	12-10-2021	90
61	2021-938950	11700	09-07-2021	20-07-2021	12-10-2021	90
62	2021-1678702	58650	12-10-2021	21-10-2021	29-01-2022	77
63	2021-1225955	10827	13-08-2021	17-08-2021	13-10-2021	60
64	2021-2157671	989438	15-12-2021	21-12-2021	29-01-2022	43
65	2021-2171099	185750	18-12-2021	27-12-2021	29-01-2022	40
66	2021-1443028	10579	13-09-2021	16-09-2021	13-10-2021	30
DTAO Nellore						
67	2021-1428496	345000	09.09.2021	15.09.2021	31.03.2022	198
68	2021-828429	323615	26.06.2021	03.07.2021	31.03.2022	272
69	2022-914773	1000000	08.07.2022	16.07.2022	13.01.2023	183
70	2022-555740	142320	16.05.2022	03.06.2022	20.06.2022	18
71	2022-646693	200000	25.05.2022	10.07.2022	11.08.2022	33
72	2022-1297029	200000	08.09.2022	28.09.2022	15.11.2022	49
73	2022-1086916	396662	05.08.2022	25.08.2022	22.09.2022	29

74	2022-641962	131465	25.05.2022	10.07.2022	11.08.2022	33
75	2022-640513	136801	25.05.2022	10.07.2022	11.08.2022	33
76	2022-634594	96749	03.06.2022	05.07.2022	11.08.2022	39
DTAO Chittoor						
77	2022-972963	2500000	18.07.2022	21.07.2022	17.08.2022	28
78	2021-2227855	912220	22.12.2021	23.12.2021	04.03.2022	73
79	2021-2436148	308047	29.01.2022	06.02.2022	31.03.2022	55
80	2021-866472	215445	30.06.2021	16.07.2021	04.03.2022	232
81	2022-767410	177266	25.06.2022	14.07.2022	11.08.2022	29
82	2021-1933135	149122	15.11.2021	17.11.2021	04.03.2022	109
83	2022-411821	150000	22.04.2022	28.05.2022	15.06.2022	19
84	2021-2121483	100000	10.12.2021	13.12.2021	29.01.2022	48
85	2021-2000515	90000	23.11.2021	06.12.2021	04.03.2022	90
86	2021-1146750	822684	06.08.2021	17.08.2021	01.03.2022	198
DTAO Kurnool						
87	2022-198005	11688000	07/04/22	07/04/22	11/08/22	94
88	2022-526753	530000	13/05/22	29/05/22	11/08/22	89
89	2022-1140682	369392	07/10/22	07/10/22	23/12/22	76
90	2022-324037	500000	20/05/22	13/06/22	11/08/22	72
91	2022-1171003	500000	25/08/22	25/08/22	14/10/22	60
92	2022-288823	25002	23/04/22	23/04/22	20/06/22	57
93	2022-785399	98175	22/07/22	24/07/22	13/09/22	54
94	2022-698532	514177	18/06/22	26/06/22	11/08/22	53
95	2022-288880	134171	02/05/22	04/05/22	20/06/22	48
96	2022-288818	90886	22/04/22	03/05/22	20/06/22	47

Annexure-3.5.5(B)**Non adherence to the Time Schedule as Prescribed in the Citizen Charter
(as referred in Para 3.5.5)**

S.No.	Bill No.	Amount	Date of Submission by DDO	Date of passing by Treasury	Date of final payment
DTAO Kakinada					
1	2022-1307785	10000	09.09.22	12.09.22	Pending
2	2022-1039704	38526	16.08.22	21.09.22	Pending
3	2022-1392362	4250	22.09.22	25.09.22	Pending
4	2022-1455096	5000	29.09.22	06.10.22	Pending
5	2022-1377830	12500	01.10.22	07.10.22	Pending
DTAO Ankapalli					
6	2022-1486021	1568	12.10.22	21.10.22	Pending
7	2022-1456211	440439	12.10.22	14.10.22	Pending
8	2022-1462925	3070	04.10.22	07.10.22	Pending
9	2022-1348614	5377	15.09.22	30.09.22	Pending
10	2022-1373648	12800	21.09.22	28.09.22	Pending
DTAO Paderu					
11	2022-1374119	8000	21.09.22	07.10.22	Pending
12	2022-1277368	5000	13.09.22	28.09.22	Pending
13	2022-1346109	410	15.09.22	26.09.22	Pending
14	2022-1263227	5200	03.09.22	13.09.22	Pending
15	2022-1245937	192000	26.08.22	30.08.22	Pending
DTAO Srikakulam					
16	2022-687845	180000	07.06.22	14.06.22	Pending
17	2022-741898	102901	11.06.22	22.07.22	Pending
18	2022-669171	78525	02.06.22	27.07.22	Pending
19	2022-666263	75900	02.06.22	28.07.22	Pending
20	2022-1083278	111270	10.08.22	17.08.22	Pending

DTAO Parvathipuram					
21	2022-1159145	116375	17.08.22	27.08.22	Pending
22	2022-1262649	92672	02.09.22	07.09.22	Pending
23	2022-1264295	100000	02.09.22	07.09.22	Pending
24	2022-1348341	64500	16.09.22	24.09.22	Pending
25	2022-1399741	81400	24.09.22	30.09.22	Pending
DTAO Visakhapatnam					
26	2022-947190	1,92,338	19-07-2022	30-08-2022	Pending
27	2022-1059109	1,00,000	11-08-2022	29-08-2022	Pending
28	2022-946765	1,28,500	13-07-2022	19-08-2022	Pending
29	2022-730410	2,00,700	10-06-2022	29-06-2022	Pending
30	2022-555611	2,54,275	13-05-2022	08-06-2022	Pending
DTAO Kadapa					
31	2022-1337904	75,000	20-09-2022	28-09-2022	Pending
32	2022-1357102	1,17,950	17-09-2022	23-09-2022	Pending
33	2022-1255618	2,50,525	03-09-2022	12-09-2022	Pending
34	2022-1002734	1,97,979	27-07-2022	30-07-2022	Pending
35	2022-873972	1,94,496	18-07-2022	29-07-2022	Pending
DTAO Anantapur					
36	2022-942470	1,51,980	13.07.2022	16.07.2022	Pending
37	2022-914420	1,07,150	09.07.2022	21.07.2022	Pending
38	2022-962375	90,000	21.07.2022	29.07.2022	Pending
39	2022-1036485	42,210	27.07.2022	03.08.2022	Pending
40	2022-1359296	1,74,847	19.09.2022	26.09.2022	Pending
41	2022-1251553	1,99,980	08.09.2022	13.09.2022	Pending
DTAO Ongole					
42	2021-2204821	4570	21-12-2021	23-12-2021	Pending
43	2021-1502646	174426	20-09-2021	20-09-2021	Pending
44	2021-1856095	21652	06-11-2021	06-11-2021	Pending
45	2021-1892096	10926	09-11-2021	06-11-2021	Pending
46	2021-2180484	18952	18-12-2021	21-12-2021	Pending
47	2021-2146521	97879	13-12-2021	14-12-2021	Pending
48	2021-743498	23328	17-06-2021	17-06-2021	Pending
49	2021-1387405	23415	06-09-2021	17-09-2021	Pending
50	2021-1661409	28547	09-10-2021	16-10-2021	Pending
51	2021-1680435	7086	11-10-2021	18-10-2021	Pending
DTAO Nellore					
52	2022-1022628	600000	30.07.2022	02.09.2022	Pending
53	2022-720351	209183	13.06.2022	10.07.2022	Pending
54	2022-999636	97100	26.07.2022	24.08.2022	Pending
55	2022-1334791	252125	13.09.2022	01.10.2022	Pending
56	2022-1265201	99750	03.09.2022	05.09.2022	Pending
57	2022-953910	375000	20.07.2022	01.09.2022	Pending
58	2022-1031617	182000	26.07.2022	01.08.2022	Pending
59	2022-1087489	120000	05.08.2022	10.08.2022	Pending
60	2022-1265226	99540	02.09.2022	05.09.2022	Pending
61	2022-1101678	55000	06.09.2022	12.09.2022	Pending
DTAO Chittoor					
61	2022-896155	2742028	08.07.2022	18.07.2022	Pending
62	2022-823354	1576201	05.06.2022	21.07.2022	Pending
63	2022-780436	533130	18.06.2022	13.07.2022	Pending
64	2022-921309	336948	11.07.2022	15.07.2022	Pending
65	2022-1080703	150000	03.08.2022	29.08.2022	Pending
66	2022-941304	120540	13.07.2022	02.08.2022	Pending
67	2022-611369	117300	20.05.2022	26.05.2022	Pending
68	2022-1469892	100000	04.10.2022	07.10.2022	Pending

69	2022-1256013	75000	30.08.2022	12.09.2022	Pending
70	2022-1007315	63825	23.07.2022	26.07.2022	Pending
DTAO Kurnool					
71	2022-1251656	4921977	11.06.2022	17.06.2022	Pending
72	2022-1476856	9841183	07.10.2022	07.10.2022	Pending
73	2022-314504	26301737	23.03.2022	23.03.2022	Pending
74	2022-1138741	188462	11.08.2022	14.09.2022	Pending
75	2022-282945	1401400	02.11.2021	06.11.2021	Pending

Annexure-3.5.6**Cases authorized but payment is not known (Unpaid authorization)**

(as referred in Para 3.5.6)

Sl. No.	Name of the District/DTAO	No. of Beneficiary	Amount
1	Apao (W P) Lingamguntla Camp Colony Narasaraopeta	3	46171
2	Apao (Works And Projects) Collectorate Compound Vizianagaram	2	37734
3	Deputy Director ,O/O Dist Treasury, Guntur	314	318053544
4	Deputy Director ,O/O Dist Treasury, Krishna	382	203518331
5	Deputy Director ,O/O Dist Treasury, Vizianagaram	198	157856383
6	Medical Superintendent District Hospital, Vizianagaram	1	4667
7	Medical Superintendent, District Hospital, Vizianagaram	1	14504
DTAO Visakhapatnam			
8	ASST/SUB TREASURY OFFICER, ANAKAPALLE EAST	26	3677359
9	ASST/SUB TREASURY OFFICER, ANANKAPALLE WEST	2	15381
10	ASST/SUB TREASURY OFFICER, ARAKU	29	5379420
11	ASST/SUB TREASURY OFFICER, BHEEMUNIPATNAM	8	1032947
12	ASST/SUB TREASURY OFFICER, CHINTAPALLI	20	5405016
13	ASST/SUB TREASURY OFFICER, CHINTAPALLY	8	163416
14	ASST/SUB TREASURY OFFICER, CHODAVARAM	13	2468141
15	ASST/SUB TREASURY OFFICER, KOTAURATLA	5	1477563
16	ASST/SUB TREASURY OFFICER, MADUGULA	5	1576408
17	ASST/SUB TREASURY OFFICER, NAKKAPALLY @ PAYAKARAOPETA	10	6452808
18	ASST/SUB TREASURY OFFICER, NARASIPATNAM	5	890994
19	ASST/SUB TREASURY OFFICER, NARSIPATNAM	4	1049392
20	ASST/SUB TREASURY OFFICER, PADERU	48	15602876
21	ASST/SUB TREASURY OFFICER, VISAKHAPATNAM HT	5	38862
22	ASST/SUB TREASURY OFFICER, VISAKHAPATNAM STO	16	429722
23	ASST/SUB TREASURY OFFICER, YELAMANCHILI	15	169384
24	DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM	198	76740919
25	ASST/SUB TREASURY OFFICER ,VISAKHAPATNAM	1	176398
26	PAO (W AND P) IRRIGATION COMPOUND MAHARANIPET VISAKHAPATNAM	28	629912
27	DTAO ANANTHAPUR	322	-----
28	DTAO ONGOLE	308	-----
29	DTAO Nellore	327	-----
30	DTAO Chittoor	157	-----
31	DTAO Kurnool	313	-----

Annexure-3.5.7(a)**Missing Debits**

(as referred in Para 3.5.7)

Sl. No.	Name of the District/DTAO	No. of Beneficiary	Amount
1	DTAO Bapatla	03	-----
2	DTAO Guntur	129	47035865
3	DTAO Krishna	97	44378392
4	DTAO Vizianagaram	53	26511396
5	DTAO Visakhapatnam	95	37381188
6	DTAO Ongole	61	-----
7	DTAO Kurnool	113	-----

Annexure-3.5.7(b)**Part/Full Want Debits**

(as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Vouchers	Voucher Amount	Wanting Amount
1	DTAO Visakhapatnam	496	34456947	8345380
2	DTAO Anantapur	34	11781185	11781185
3	DTAO Ongole	160	----	-----

Annexure-3.5.7(c)**Part/Full Want credits**

(as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Vouchers	Voucher Amount	Wanting Amount
1	DTAO Anantapur	31	4995093	214005

Annexure-3.5.7(d)**Missing Employee IDs**

(as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of missing Employees IDs
1	DTAO Visakhapatnam	87

Annexure-3.5.7(e)**Want of voucher details for Debits**

(as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of vouchers	Amount
1	DTAO Anantapur	121	65629010

Annexure-3.5.7(f)**Misclassified Debits**

(as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of vouchers	Amount
1	DTAO Anantapur	38	16030116
2	DTAO Nellore	06	4429021
3	DTAO Chittoor	460	60362338

Annexure- 3.5.7 (g)
Debit vouchers received without GPF A/c Number and other details
 (as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Employee
1	DTAO Nellore	61
2	DTAO Chittoor	70

Annexure- 3.5.7 (h)
Schedules received without GPF A/c Number and other details

Sl. No	Name of the DTAO/STOS	No of Vouchers	Voucher Amount	Wanting Amount
1	DTAO Nellore	62	47652512	682167
2	DTAO Chittoor	80	15597112	1916142156
Total		142	63249624	1916824323

Annexure- 3.5.7(i)
Amounts booked without furnishing debit vouchers
 (as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Cases	Amount
1	DTAO Nellore	41	11621500
2	DTAO Chittoor	34	21448033
Total		75	33069533

Annexure- 3.5.7 (j)
Missing Credit
 (as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Cases
1	DTAO Kurnool	7288

Annexure- 3.5.7 (k)
Suspense Credit
 (as referred in Para 3.5.7)

Sl. No	Name of the DTAO/STOS	No of Employee	VR AMNT	WNT AMNT
1	DTAO Kurnool	81	28575145	820398

Annexure- 3.5.7 (L)
Action on Alteration of Memorandums
 (as referred in Para 3.5.7)

Name of the DDO	No. of AM	Amount
DTA Mangalagiri		
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	168	28279104
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAMU	2	344592
DEPUTY DIRECTOR ,O/O DIST TREASURY, CHITTOOR	168	4063787
DEPUTY DIRECTOR ,O/O DIST TREASURY, EAST GODAVARI KAKINADA	195	6510598
DEPUTY DIRECTOR ,O/O DIST TREASURY, GUNTUR	36	64887
DEPUTY DIRECTOR ,O/O DIST TREASURY, KADAPA	4	453165
DEPUTY DIRECTOR ,O/O DIST TREASURY, KAKINADA DT	66	1113119

DEPUTY DIRECTOR ,O/O DIST TREASURY, KRISHNA MACHILIPATNAM	10	1717688
DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL	327	15283501
DEPUTY DIRECTOR ,O/O DIST TREASURY, NELLORE	103	3634705
DEPUTY DIRECTOR ,O/O DIST TREASURY, PRAKASAM ONGOLE	201	19320763
DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM	21	275000
DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM DTO	23	1581320
DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM	108	16796343
DEPUTY DIRECTOR ,O/O DIST TREASURY, VIZIANAGARAM	104	4783109
DEPUTY DIRECTOR ,O/O DIST TREASURY, WEST GODAVARI ELURU	1	5000
Total	1538	104226681

Annexure-3.5.8
Reconciliation of class IV GPF unposted balances
(as referred in Para 3.5.9)

S.No.	Financial Year	Credits	Debits
DTAO Ongole			
1	2018-2019	951627	19440485
2	2019-2020	783273	27741474
3	2020-2021	177398	28032190
4	2021-2022	1060614	37552568
DTAO Nellore			
5	2019-2020	390212	16400778
6	2020-2021	734175	6620416
7	2021-2022	2893057	39225307
DTAO Chittoor			
8	2020-2021	9788003	24154623
9	2021-2022	3082412	22459898

Annexure-3.6.1
Double payment of HR Bills
(as referred in Para 3.6.1)

Sl. No	Bill Number and Date	Name, Beneficiary Code	HOA	Amount In (₹)	Remarks
STO Bobbili					
1	2021-1052041, Dt. 27.09.2021	Penki Vijaya, 14342181	2071011150014001 000VN	375351	Encashment Of Earned Leave
2	2021-1137974 Dt. 07.03.2022		2071011150014001 000VN		
Div. STO Ramachandrapuram					
3	2021-682344 Dt. 21.09.2021	Kavala Veeranna 14066536	2202011030005010 017VN	18021	Medical Reimbursement
4	2021-879855 Dt. 21.09.2021				
Total(A)				393372	
STO Amadalavalasa					
5	2020-396511 Dt. 21.05.2020	G Raghuramamurthy 80014790	2071018000050400 43VN	28818	Medical Reimbursement
6	2020-1226309 Dt. 16.12.2020		2071018000050400 43VN		
STO Madugula					
7	2021-765699 Dt. 29.06.2021	A Padma, 15012076	2071011010004310 318VN	45690	Funeral Charges
8	2021-610069, Dt. 01.06.2021		2071011010004310 318VN		
STO, Tadepalligudem					
9	2021-1405748, Dt. 24.01.2022	N Laxminarayana, 14088588	8011001070001002 000VN	70159	Group Insurance Scheme
10	2021-1326622, Dt. 25.10.2021		8011001070001002 000VN		
STO Atmakur					
11	2021-1404594 Dt. 14.10.2021	Sri S Murthuja 80294292	2071018000005040 043VN	7000	Medical Reimbursement
12	2021-2527098 Dt. 19.02.2022				
STO Banaganapalle					
13	2021-1137603 dt: 16.08.2021	Bandike sandhya Rani 1008618692 Bank A/c No. 30479121370	2071011020014040 041VN	242675	CVP Bills
14	2021-1139072 dt: 16.08.2021				
STO Rayachoti					
15	2021-2167449 DT. 23.12.2021	S Pyari Jan 15091714	2071011010004310 318VN	20380	Funeral Charg
16	2021-2320766 DT. 11.01.2022		2071011010004310 318VN		
DTAO Krishna/Machilipatnam					
17	2021-2695746 (Moved to 2022- 308324) Dt. 11.08.2022	Jhansibai Gudla 1008946003	8009011010001000 000VN	782235	GPF Final Payment
18	2022-366127 Dt. 11.08.2022		8009011010001000 000VN		
DTAO Vizianagaram					
19	2021-1664588 Dt. 16.03.2022	Siri Purapu Ramunaidu 1437151	8009011010001000 000VN	450000	GPF Final Payment
20	2021-1675861		8009011010001000		

	Dt. 16.03.2022		000VN		
STO Allagadda					
21	2022-313773 Dt:11.08.2022 Old bill no: (2021-2131753)	Smt. Kalingiril Rama Thulasi 14231958 Bank A/c No. 30888892133	8009-01-101-00-01 VN	800000	GPF
22	2022-333017 Dt: 11.08.2022		8009-01-101-00-01 VN		
DTAO Parvathipuram					
23	2022-318089 (2021-2146890) Dt. 11.08.2022	Reddi Lalithakumari 14371652	8009011010001000 000VN	700000	GPF
24	2022-552935 Dt. 11.08.2022				
Total(B)				3146957	
DTAO Visakhapatnam					
25	2021-1641316 Dt. 15.03.2022	Saraswathula Lakshmi Venkata 14022821	2071011150014001 000VN	591538	EEL
26	2021-1475392 Dt. 15.03.2022		2071011150014001 000VN		
27	2021-1641931 Dt. 15.03.2022		2071011150024001 000VN	135762	
28	2021-1476424 Dt. 15.03.2022		2071011150024001 000VN		
29	2022-440845 Dt. 07.06.2022	Penki Raraju Prasad 14373296	2071018000005040 043VN	47771	Medical Reimbursement
30	2022-521246 Dt. 07.06.2022				
DIV.STO Narasaraopeta					
31	2022-311022 11.08.2022	Tippy Reddy Siva Reddy 14386677	8009011010001000 000VN	900000	Regular GPF
32	2022-330154 11.08.2022				
STO Siddhavatam					
33	2022-561327 Dt. 07.06.2022	C.Sreenivasulu 80379798	2071018000005040 043VN	51810	Medical Reimbursement
34	2022-810549 Dt. 11.08.2022				
Div.STO Rajamahendravaram					
35	2022- 1541737 01.11.2022	B. Ananthalakshmi 15127359	2071011050004310 318VN	25000	Obsequies charges
36	2022-1803025 01.12.2022				
37	2022-759177 11.07.2022	P Masilamani 80098311	2071011050004310 318VN	25000	Obsequies charges
38	2022-931022 01.08.2022				
DIV.STO Dharmavaram					
39	2021-663809 Dt:29.06.2021	Nagendra Rao 1002620228 20204901732	2071011010004310 318VN	32711	Funeral Charges
40	2021-872557 DT. 16.07.2021		2071011010004310 318VN		
TOTAL(C)				1809592	
DTAO Chittoor					
41	2021-1767197 Dt:15.03.2022	K Selva Kumari 30001089 Bank A/C No:	2071011150014001 000VN	351183	Encashment of EL+HPL
42	2021-1596901		2071011150014002		

	Dt:15.03.2022	10639759231	000VN		
43	2021-1769131 Dt:08.03.2022		2071011150024001 000VN	13117	
	2021-1598914 Dt:08.03.2022		2071011150024002 000VN		
DIV.STO Madanapalli					
45	2018-318954 Dt. 22.06.2018	V.Sreedhar	2403000010004010 011VN VN	99747	HR Bills (199494)
	2018-234762 Dt. 25.06.2018		2403000010004010 011VN VN		
47	2018-279529 Dt. 27.06.2018		2403000010004010 011VN VN	99747	
STO Duggirala					
48	2022-309942 dt:11.08.2022 (2021-2335551)	Veeranki KishorE 14147068, Bank A/c No. 11090642521	8009-01-101-00- 01-000-000-VN	792000	GPF temporary advance
	2022-410541 dt: 11.08.2022		8009-01-101-00- 01-000-000-VN		
DTAO Nellore					
50	2022-1723852 Dt. 22.11.2022	Bandaru Venkata Sudhakar 14199439 GPF A/c: 009-101-0250	8009011010001000 000VN	200000	GPF Part Final withdrawal
	2022-1696163 Dt. 22.11.2022		8009011010005000 000VN		
Total(D)					1555794
Grand Total (A+B+C+D)					69,05,715

Annexure-3.6.2
Double/Multiple Drawal of Hire Vehicle Bills
(as referred in Para 3.6.2)

Sl. No	Bill Number And Date	Name, Beneficiary Code & Bank A/C No.	Head Of Account	Amount (In Rs.)	Remarks
STO Kanekal					
1	2022-766337, 17.06.2022	Yenugula Anand, 1008735049, 20203848848	84480010901060020 01VN	102837	Hire Vehicle charges for the months from JAN-2022 to MAR- 2022= 102837
2	2022-507827 23.05.2022		25150019700041301 34VN	87817	
STO Uravakonda					
3	2021-2439841 Dt. 29.01.2022	S Masthan Vali 1000474140 34484068534	90000038472 Special Enforcement Bureau	102648	Months of multiple / Double payments for the month of 12/2021 Rs.34279
4	2021-2287676 Dt. 06.01.2022		10172202032 Mandal Parishad Vidapanakal	34279	
STO Guntakal					
5	2019-1682210 27/11/2019	--		34279.00	Double Payment for the months of July 2019 August 2019 September 2019 October 2019, November 2019, December 2019, January 2020 and February 2020 Total amount to be recovered (15480+35000*7)= Rs.2,60,480
6	2019-1684894 27/11/2019	--		34,279.00	
7	2019-1685054 27/11/2019	--	10052302001 - O/o Tahsildar Guntakal	15480.00	
8	2019-2225125 17/02/2020	--		34279.00	
9	2019-2225195 17/02/2020	--		34279.00	
10	2019-2563240 13/03/2020	--	10010308094 - Samagra Shiksha Anathapur	171500.00	
11	2020-605208 13/03/2020	--		171500.00	

12	2020-323121 02/05/2020	--	10052302001 - O/o Tahsildar Guntakal	34279.00	
13	2020-323155 02/05/2020	--		34279.00	
14	2020-1282214 26/10/2020	--	10052302001 - O/o Tahsildar Guntakal	34279.00	
15	2020-1282610 26/10/2020	--		34279.00	
16	2020-1282790 26/10/2020	--		34279.00	
17	2020-1282895 26/10/2020	--		34279.00	
18	2020-1283033 26/10/2020	--		34279.00	
19	2020-1515852 06/11/2020	--		34279.00	
STO Singanamala					
20	2020-2603596, 15.03.2021	Chakali Raghava, 1001428302 AP02TV2141	Mandal Parishad Tadimarri 10032202033 (STO Dharmavaram)	68432	Hire Vehicle charges for the months from 10/2020, 11/2020+34279*2=68 558 + Hire Vehicle charges for the months from 04/2020, 05/2020, 06/2020= 35000+70000=105000 Total Excess Drawn=1,73,558
21	2021-2047564 02.12.2021		Tahsildar Narpala 10152302002 (STO Singanamala)	34279	
22	2021-2049502 08.02.2022			34279	
23	2020-1412812, 16.11.2020	Kundana Nallappa, 1002427984 AP02TH0886	Mandal Parishad Garladinne 10152202030 (STO Singanamala)	102808	
24	2020-2594832, 08.03.2021		Primary Health Centre, Garladinne 10150904001, (STO Singanamala)	35000	
25	2020-2597227 08.03.2021			70000	
DTAO Eluru					
26	2021-2481880 16.02.2022	Sri Pavan Kumar Guduri, 1001707308 36252200002782 AP31TV6345	O/o Proh & Excise Superintendent Eluru 04012304001(DTO WEST GODAVARI)	1,36864	136864 + 35000 = 171864
27	2022-893700 12.07.2022			35000	
28	2020-1621655 01.12.2020			65590	
29	2020-2086869 13.01.2021		O/o Tahsildar Kalla 04022302002 (STO Akiveedu)	35000	
30	2020-2086169 13.01.2021			30588	
31	2021-655767 09.06.2021			35000	
				Total(A)	₹743018
DTAO Srikakulam					
32	2021-1717790 Dt:03.11.2021	Satyavathi Serumuhammadpura m 1007470371 174810100034013 AP30TV1270	----	239512	239512
33	2021-540419 Dt:24.05.2021		-----	34300	
34	2021-870820 Dt:07.07.2021		-----	68425	
35	2021-1351341 Dt: 04.09.2021		-----	34212	
36	2021-1598709 Dt:01.10.2021		-----	68425	
37	2021-1819168 Dt:03.11.2021		-----	34212	
Div.STO Palakonda					
38	2021-2287868	Pariserla	-----	156490	70000

	Dt. 13.01.2022	Satyanarayana 1002412061			
39	2022-721605 Dt. 23.06.2022	11398736284 AP39W6869	----	175000	
DTAO Visakhapatnam					
40	2021-2541476 Dt:19.02.2022	Taj Travels 1002214115	----	102648	73948
41	2021-2203317 Dt:28.12.2021	12700200001020 AP31TVB0786	----	73948	
DTAO Ongole					
42	2021- 2072638	Bangaru Babu Maddina	----	122840	68600
43	2022- 1174445*	1000665717	----	102900	
44	2021- 2098804	Sakamuri Chandra	----	169470	78204
45	2021- 974255	Sekhar 1002489210	-----	78204	
				TOTAL(B)	530264
Div.STOKandukur					
46	2021-2077278 10.12.2021	Manideep Sane 1008943526	----	35000	34900
47	2022-526716 24.05.2022	20315955070	-----	34900	
Div. STO Kavali					
48	2021-936621 16.08.2021	Sudhakar Koi 1008602772 6312133423	----	34155	75009
49	2021-1716730 03.11.2021		-----	34155	
50	2021-2502026 08.02.2022		----	34155	
51	2021-2488846 08.02.2022		-----	25003	
52	2021-2460434 08.02.2022		----	25003	
53	2021-2487623 08.02.2022		-----	25003	
Divisional STO Ongole					
54	2022-1250706 06.09.2022	Rama Travels 1000659591	----	35000	35000
55	2022-1557358 24.10.2022	168411031052	-----	35000	
STO Markapur					
56	2022-371505 16.05.2020	Potu Venkateswarlu 1002471469	----	90000	20000
57	2022-1677211 11/11/2022	AP27TY9534	-----	55000 (35000 + 20000)	
58	2022-1591764 21/11/2022	Venkata Suresh Babu 1009037566	----	58545	58545
59	2022-2174428 12/01/2023	AP16ZDTR6143	-----	105000	
60	2022-519509 27/06/2022	Padma Mukku 1006946174 AP39TE4005	----	70000	175000
61	2022-889882 12/07/2022		-----	105000	
62	2022-519933 27/06/2022		----	75000	
63	2022-888882 12/07/2022		-----	100634	
Divnl. STO Adoni					
64	2022-483291 16.05.2022	Nagaladenne Shafi 1002379518 31480338155	----	35000	64736
65	2022-482808 16.05.2022		-----	35000	
66	2022-595660		----	30232	

	06.06.2022				
67	2022-1021625 01.08.2022		-----	34504	
DTAO Kurnool					
68	2021-1428396	Vijayakumar Beeragalla 1008093759	-----	296907	171500
69	2021-810441		-----	34300	
70	2021-907974		-----	68600	
71	2021-1155345		-----	34300	
72	2021-524273		-----	34300	
Total (C)					6,34,690
Grand Total (A+B+C)					₹ 19,06,972

Annexure-3.6.3
Double Drawal of Rent Bills for Private Buildings
(as referred in Para 3.6.3)

Sl. No	Name Of The DDO & Code	Name, Beneficiary Code & Bank A/C No.	Bill Number & Date	Period	Amount (₹)	Excess Drawn Period	Excess Paid (₹)
DTAO Eluru							
1	O/O Asst BC Welfare Officer Eluru, 04012503008	Ch Venkateswara Rao, 1000583071, 10117739853	2019-333739 (2018-2775267) Dt:08.08.2019	04/2018	85455	04/2018	85455
2			2019-1685225 Dt:16.12.2019	04/2018 05/2018 06/2018	230728		
STO, Tadipatri							
3	----	Golla Lakshminarayana, 1001218060, 33734631982	2019-1885556 31.12.2019 2021-517065 01.06.2021	01/2018 to 02/2018 03/2016 to 02/2018	107629 22712*24=(545088-10%)=490579	01/2018 To 02/2018 (2 months)	40882 (22712*2=45424*10%)
4	----	Krishnamurthi Pasupuleti 100051849, 0186001010065 53	2021-525896 01.06.2021 2021-971232 16.08.2021	11/2019 to 08/2020 23.04.18 to 31.08.20	9,45,288 128207	11/19 to 03/20, (5 month) 01.04.20 to 22.04.20, (22 days)	25810 (25010+3668=28678*10%)
						Total(A)	1,52,147
DTAO, Kadapa							
5	12012403002 (O/O Dy Dir Tribalwelfare Kadapa)	M.Padmavathamma, 80373165 10558335960	2021-773138 Dt: 29.06.2021	03/2020 04/2020	3,14,960	03/2020 04/2020 05/2020 06/2020 07/2020 08/2020 09/2020 10/2020	3,14,960 + 3,14,960 + 3,14,960 + 3,14,800 + 9,44,400 + 11,02,360
6	12012403001 (O/o ATWO Kadapa)		2021-1598183 Dt: 14.10.2021	05/2020 06/2020	3,14,960		
7			2021-2080083 Dt:10.12.2021	07/2020 08/2020	3,14,960		
8			2021-2450148 Dt:14.02.2022	09/2020 10/2020	3,14,800		
9			2021-479847 Dt:23.05.2022	01/2020 to 06/2020	9,44,400		
10			2022-1002313 Dt:01.08.2022	07/2020 to 01/2021	11,02,360		
Total(B)							12,59,840
Grand Total (A+B)							₹ 14,11,987

Annexure-3.6.4
Short/Non-recovery of TDS on rent Paid to Private Buildings
(as referred in Para 3.6.4)

Sl. No	Name , Beneficiary Code & Bank A/c No.	Token Number	Amount in (₹)	IT @10%	Balance TDS to be recovered In (₹)
STO Ramachandrapuram					
1	Lakshmana Swamy	2021-2537787, 22.03.2022	5,67,385	56,739	56,739
2	Katta, 1006923198	2020-969883, 04.09.2020	87,290	8,729	8,729
				Total(A)	65,468
DTAO, Eluru					
3	G. Ranga Rao, 80038817, 52038157180	2022-1047177 Dt:16.09.2022	86016.00	8,602	8,602
4	G. Nagabhushanam Dr, 1008500761, 448021056	2022-1052763 Dt:16.09.2022	81000.00	8,100	8,100
5	Renukadevi Vemulapalli, 1001950291, 329402010009892	2022-722015 Dt:01.08.2022	136401.00	13,640	13,640
6	Motakatla Devamani, 1002260487, 866410510001837	2022-1338524 Dt:23.09.2022	74870.00	7,487	6,738
7	Margani Naga Srikanth, 1002257963, 10616263956	2022-1006241 Dt:17.08.2022	44174.00	4,417	4,417
8	Patchipulusu Siva Rama Krishna, 1002725530, 30062470709	2021-1704809 Dt:03.11.2021	154365.00	15,437	15,437
				Total(B)	56,934
DTAO Kakinada					
9		2021-2298791, 08.02.2022	1,26,426	12,642	10,114
10	Ramakrishna G P, 1000399614	2022-623217, 27.06.2022	42,142	4,214	3,317
11		2021-2532826, 16.02.2022	21,071	2,107	2,107
DTAO Anakapalli					
12	Kbhaskararao, 1000011996	2022-1550935, 17.10.2022	88,542	8,854	7,083
DTAO, Srikakulam					
13	Sahu Saraswathi, 1000064077, 90902010065560	2022-1132757 30.08.2022	102500	10250	8200
14	Sri A V P Choultry 1000335235, 402201010006267	2022-1336965 23.09.2022	134200	13420	10736
15	Rajani Kinjarapu 1009247415, 62500711049	2022-1203676 05.09.2022	75000	7500	7500
16	Sri A V P Choultry	2021-712923	53680	5368	4294

	1000335235, 402201010006267	29.06.2021			
Div.STO, Rajamahendravaram					
17	PAPPU ESWARA REDDY, 1000034181	2021- 737720, 16.08.2021	1,08,516	10,851	10,851
DTAO, Kadapa					
18	Bhupathi Jithendriya 1002128876 1416155000126353	2021-2450369 Dt:14.02.2022	1,97,880	19,788	19,788
19	Ramesh Sumalapu 1008999491 81270200000072	2021-2438153 Dt:14.02.2022	1,28,128	12,812	12,812
20	Sujatha Ponnolu 1008663722 175210100007967	2021-2450056 Dt:14.02.2022	1,14,600	11,460	11,460
21	Jayaramaiah Naidu Pothugunta 1002012924 10800765091	2021-2450803 Dt:14.02.2022	85,160	8,516	8,516
22	Billa Satish 1000509984 09970100006059	2021-2450890 Dt:14.02.2022	76,824	7,682	7,682
				TOTAL(C)	1,24,460
Div.STO, Gudivada					
23	Ramalingaraju	2021-1176342 07/09/2021	3,08,664	30,866	34,724
24	Jampana,1000515143 Bank A/c.No.	2021-1967498 28/12/2021	3,34,386	33,438	
25	30455890241	2021-2740093 22/03/2022	51,444	5,144	
DTAO Nellore					
26	Lakshmi Veeramallu 1002066678	2022-1678098 Dt: 11.11.2022	453600	45,360	45,360
27		2022-1671315 Dt: 11.11.2022	357210	35721	35721
282 9		2022-1967292 Dt: 11.11.2022	214326	21432	21432
30		2022-1967457 Dt: 21.12.2022	75015	7501	7501
31		2022-2097882 Dt: 12.01.2023	150030	15003	15003
32		2022-2115220 Dt:12.01.2023	25005	2500	2500
DIV.STO, Rajampeta					
33	Venkata Ramana Reddy AB 1000064757 Bank A/c No. 007601505386	2020-639816 Dt: 22/06/2020	1,07,804	10780	10780
34		2020-1055127 Dt: 04/09/2020	53,902	5390	5390
35		2020-1762987 Dt: 14/12/2020	80,853	8085	8085
36		2020-2146165 Dt: 25/01/2021	80,853	8085	8085
37		2021-830403 Dt: 09/07/2021	1,07,804	10780	10780
38		2021-939885 Dt: 16/08/2021	56,598	5659	5659
39		2021-2306543	28,299.00	2829	2829

		Dt: 18/01/2022			
40		2021-2310487	28,299.00	2829	2829
		Dt: 29/03/2022			
Total(D)					2,16,678
Grand Total (A+B+C+D)					4,63,540

Annexure-3.6.5
Non-Deduction TDS on Hire Vehicles
(as referred in Para 3.6.5)

Sl. No	Bill Number and Date	Name, Beneficiary Code & Bank A/c No.	Hiring Dept	Amount	TDS@2% (₹)
STO Chintalapudi					
1	2019-2313632 10.02.2020	Peeka Keerthi 1000610152, 20219511689	O/O Tahsildar Lingapalem.	70,000	1400
2	2019-2469817, 10.03.2020	Manikyalarao Bhimadolu	O/O Tahsildar T Narasapuram	70,000	1400
3	2020-368776, 11.05.2020	1002304549 098110027000385		70,000	1400
TOTAL(A)					4,200
STO, Kotauratla					
4	2020-1921610, Dt. 28.12.2020	Sri Gowri sankar travels, 1006949826	---	105000	2100
5	2019-2558580, Dt. 24.03.2020	SK Mahiboob Subhan 1002523893	----	210000	4200
STO Kanekal					
6	2020-1184136 12.10.2020	K Ramesh, 1001782423, 62070417941	----	1,05,000	2100
7	2020-604254 08.06.2020		----	1,05,000	2100
8	2020-2165695, 25.01.2021	B Somusundar 14275670 11632751640	----	1,05,000	2100
9	2020-2286166 15.03.2021		----	35,000	700
10	2020-2582169 15.03.2021		----	70,000	1400
11	2021-728365 29.06.2021		----	1,05,000	2100
Total(B)					₹16,800
DTAO Nellore					
12	2022-1121323 Dt:17.08.2022	Sreelakshmi Travels 1000294156	08011002005 (O/o Superintendent Of Police Nellore)	501858	10037
13	2022-1117522 Dt:17.08.2022			498131	9962
14	2022-1084743 Dt:08.08.2022	Vijaya Lakshmi Kuvvakolu 1009055935	08012305002 O/o Asst Director DS&LRS Nellore	349657	3497
15	2022-1368431 Dt:21.10.2022	Reventh Mediboyina 1008212926	08421217007 O/o EE SSLC & SB Division 4 Gudur	34950	350

16	2022-1466435 Dt:24.10.2022	Mamatha Guruginja Kutta 1000573193	08421217002 (O/o EE SSLC & SB Division 2 NEELORE)	34000	340
17	2022-984732 Dt:04.08.2022	Malyadri Billa 1009233267	08431210003 (O/o EE North Division Kavali)	33200	332
18	2022-948710 Dt:01.08.2022	Rajesh Anem 1002829032	08431210003 (O/o EE North Division Kavali)	33150	332
19	2022-930133 Dt:01.08.2022	Nageswara Rao Billupati 1009054984	08012402001 (O/o Dy Dir Social Welfare Nellore)	35000	350
20	2022-887470 08.08.2022	Dammala Chandra Sekhar 1002148507	08011503010 (O/o DY Chief Insp Of Factories Nellore)	35000	350
21	2022-1741681 Dt:21.12.2022	Saritha 1006592693	08012302006 (O/o Tahsildar T P Gudur)	35000	350
Total (C)					25,900
Grand Total (A+B+C)					₹ 46,900

Annexure-3.6.6
Non-Deduction of Tds on Contract Bills
(as referred in Para 3.6.6)

S.No	Bill No and Date	Name of Beneficiary code and Bank A/c No.	HOA	Payment made	IT TDS
Div. STO Gudur					
1	2021-216872 Dt:16.02.2022	Harikrishna Thinnelapudi 1008657586,19149520216	8448001090405001014VN	245000	5000
2	2021-216892 Dt:16.02.2022	Manimalasateeshreddy 1001662985,32541895566	8448001090405001014VN	386817	7894
3	2022-312667 Dt:17.06.2022	Danduchandrasekhar Reddy,1000012323, 11499233898	8448001090405001015VN	367500	7500
TOTAL					₹ 20,394

Annexure-3.6.7
Non-deduction of TDS in r/o salary arrears payment bills
(as referred in Para 3.6.7)

Sl.No	Name & Beneficiary Code	Bill Number & Date	Amount (In .) Gross-deduction= Net	Tax to be deducted @ 10%	Balance TDS to be recovered (In ₹)
DTAO Eluru					
1.	Umamaheswari Ravinuthala 14194866	2022-510445 Dt:23.05.2022	808659-815= 807844	80784	80784
2.	Elia Kanapala 14088542	2022-531889 Dt:13.06.2022	449319-0= 449319	44932	44932
3.	Rambabu Yarasani 14422180	2022-626487 Dt:13.07.2022	378067-0=378067	37806	37806
				Total(A)	₹1,63,522
DTAO Srikakulam					
4	Swamy Naidu Annamdevara 14051231	2022-932093 Dt:09.08.2022	16,11,824	1,61,182	1,61,182

5	Dharma Rao V 14411388	2022-726123 Dt:20.06.2022	14,88,697	1,48,870	1,48,870
				TOTAL(B)	3,10,052
DTAO Nellore					
6	Srinivasulu Eduru 14390335	2022-726250 Dt:13.07.2022	12,69,939	1,26,994	1,26,994
7	Veerapareddy Prabhakar Reddy, 15092826	2022-590570 Dt:13.06.2022	8,52,357	85,236	85,236
8	Munwar Syed, 14200154	2022-1308763 Dt:14.10.2022	8,04,396	80,440	80,440
9	Srinivasulu Reddy Ballala 14368170	2022-1316231 Dt:14.10.2022	7,44,422	74,442	74,442
10	Sreenivasa Shouri 14414894	2022-747267 Dt:09.08.2022	6,97,948	69,795	69,795
11	Girikumar Kamanuru 14197960	2022-540927 Dt:13.06.2022	6,83,972	68,397	68,397
12	Noorulla Khan Ahammed Shaik, 14216721	2022-571993 Dt:13.06.2022	6,63,385	66,339	66,339
Total(C)					5,71,643
Grand Total (A+B+C)					₹10,45,037

Annexure-3.6.8(A)
Non-Deduction of TDS (GST) on supply of Goods
(as referred in Para 3.6.8)

S.NO	Bill Number & Date	Gross Amount (Including GST 12%)	Net Amount	Name of the Beneficiary & CFMS ID	TDS to be recovered (CGST+ SGST) / IGST @2% Net Amount(₹)
DTAO Anantapur					
1.	2021-956714 Dt:13.12.2021	41,14,440	36,73,607	Padmaja Laboratories, 1000223273	73,472
				M/S Siflon Drugs And Pharmaceutical 1000296450	
2.	2021-2387349 Dt:19.02.2022	47,04,045	40,09,721	M/S Siflon Drugs And Pharmaceutical 1000296450	80,194
				Vetindia Pharmaceuticals Ltd, 1000401664	
3.	2021-2512565 Dt: 19.02.2022	57,19,424	51,06,672	Padmaja Laboratories, 1000223273	1,02,133
				Doctors Vet Pharma, 1000424571	
4.	2022-1080074 Dt: 22.08.2022	13,70,880	12,24,000	M/S Siflon Drugs And Pharmaceutical 1000296450	24,480
5.	2022-1402436 Dt: 21.10.2022	48,90,061	43,66,125	Padmaja Laboratories, 1000223273	87,322
				M/S Hindustan Therapeutics Private Limited, 1000230366	
				Doctors Vet Pharma, 1000424571	
6.	2022-613659 Dt:20.06.2022	6,07,824	5,42,700	Padmaja Laboratories, 1000223273	10,854

DTAO Ongole					
7.	2022-934073	47,22,072	46,27,631	-----	CGST:1%=24,161 SGST:1%=24,161 IGST:2%=36,000
8.	2022-1390151	46,26,571	45,34,039	-----	CGST:1%=24,553 SGST:1%=24,553 IGST:2%=33,509 SGST:1%=7,953
Total					₹5,53,345

Annexure-3.6.8(B)
Non-Deduction of TDS (GST) on supply of Goods
(as referred in Para 3.6.8)

SI No.	Name of the DTAO/STO	Amounts
1	DTAO Chittoor	5,48,373
2	DTAO Kurnool	20,53,255
3	Capital Regional Treasury	32,02,902
Total		₹ 58,04,530

Annexure- 3.6.9
Safe Custody Article lying for more than 3/10 years.
(as referred in Para 3.6.9)

S NO	DTO/STO
1	STO Chintalapudi
2	DTAO, Guntur
3	STO Allagadda
4	DTAO Vizianagaram
5	STO, Anakapalli (west)
6	DTAO Eluru
7	DTAO SRIKAKULAM
8	DTAO VISAKHAPATNAM
9	STO SIDDHAVATAM
10	DIV.STO Dharmavaram
11	DTAO, KADAPA
12	DTAO ANANTAPUR
13	DTAO Nellore
14	DTAO Chittoor
15	DTAO KURNOOL
16	DIV.STO Kavali
17	Divisional STO, Nandyal

Annexure-3.6.10
Strong Room Fitness Certificate
(as referred in Para 3.6.10)

SI No	Name of The STOs/DTOs
1	STO Bheemunipatnam
2	STO, Rayavaram
3	STO ALAMURU
4	STO Amadalavalasa
5	STO Kotauratla
6	STO Madugula
7	STO Chintapalli
8	STO Guntakal
9	DTAO Anakapalli
10	DTAO Paderu

11	DTAO Parvathipuram
12	STO Markapur

Annexure- 3.6.11
Inadmissible Payment of 10TH PRC Allowances in Various Departments
 (as referred in Para 3.6.11)

No. of the Employees	Name of the DDO	Allowance	Remarks
DTAO Anakapalli			
1	66010903001(O/o District Medical & Health Officer, A)	Emergency Health Care Allowance ₹3000 Academic Allowance ₹300	Pay for the month 10/2022
STO Vinukonda			
1	06180202001(AREA VETERINARY HOSPITAL IPURU)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=1000	-
1	06180202002(AREA VETERINARY HOSPITAL VINUKONDA)	EMERGENCY HEALTH CARE=1500	-
1	90000000134(PRIMARY HEALTH CENTER VELLATURU)	EMERGENCY HEALTH CARE=3000	-
DIV. STO Amalapuram			
2	03040903003(PRIMARY HEALTH CENTRE GODILANKA)	EMERGENCY HEALTH CARE=3000 ACADEMIC ALLOWANCE=300	A X 3300 X 6 = 39,600
2	03040903005(PRIMARY HEALTH CENTRE BANDARULANKA)	EMERGENCY HEALTH CARE=3000 ACADEMIC ALLOWANCE=300	A X 3300 X 6 = 39,600
1	03040903018(PRIMARY HEALTH CENTRE S YANAM)	EMERGENCY HEALTH CARE=1400 PG ALLOWANCE=700	2100 X 6 = 12600
2	03040903019(PRIMARY HEALTH CENTRE PERURU)	EMERGENCY HEALTH CARE=3000 ACADEMIC ALLOWANCE=300	A X 3300 X 6 = 39,600
1	03040903014(GOVT AYURVEDIC DISPENSARY AMBAJIPETA)	EMERGENCY HEALTH CARE=1000 PG ALLOWANCE=750	1750 X 6 = 10,500
1	03040202001(AREA VETERINARY HOSPITAL UPPALAGUPTAM)	EMERGENCY HEALTH CARE=1500	1500 X 6 = 9000
1	03040202002(CSCC SEMEN BANK AMALAPURAM)	EMERGENCY HEALTH CARE=1500	1500 X 6 = 9000
2	03040202003(O/o DY DIR OF AH AMALAPURAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=1000	A X 2500 X 6 = 30000
1	03040202004(AREA VETERINARY HOSPITAL AMALAPURAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=1000	2500 X 6 = 15000
1	03040202007(VETERINARY DISPENSARY BHIMANAPALLI)	EMERGENCY HEALTH CARE=1500	1500 X 6 = 9000
1	03040202008(VETERINARY DISPENSARY DEVAGUPTAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=1000	2500 X 6 = 15000
1	03040202010(VETERINARY DISPENSARY ALLAVARAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=750	2250 X 6 = 13500
1	03040202013(VETERINARY DISPENSARY VANNECHINTALAPUDI)	EMERGENCY HEALTH CARE=1500	1500 X 6 = 9000
1	03040202014(VETERINARY)	EMERGENCY HEALTH	2250 X 6 = 13500

	DISPENSARY MUKKAMALA)	CARE=1500	
		PG ALLOWANCE=750	
STO Bhimavaram			
1	04030903003(PRIMARY HEALTH CENTRE PALAKODERU)	EMERGENCY HEALTH CARE=3000 ACADEMIC ALLOWANCE=300	A X 3300 X 6 = 19,800
1	04030903002(PRIMARY HEALTH CENTRE GOLLAVANITIPPA)	EMERGENCY HEALTH CARE=3000 ACADEMIC ALLOWANCE=300	A X 3300 X 6 = 19,800
1	04020903004(PRIMARY HEALTH CENTRE KALLA)	EMERGENCY HEALTH CARE=3650 PG ALLOWANCE=300	3950 X 6 = 23,700
2	04030202001(O/o DY DIR OF AH BHIMAVARAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=1000 EMERGENCY HEALTH CARE=850	A X 3350 X 6 = 40,200
1	04030202008(VETERINARY HOSPITAL BHIMAVARAM)	EMERGENCY HEALTH CARE=1500	1500 X 6 = 9000
1	04030202006(VETERINARY DISPENSARY VEERAVASARAM)	EMERGENCY HEALTH CARE=1500 PG ALLOWANCE=750	2250 X 6 = 13500
DTAO Ongole			
01	07010202001(O/o JOINT DIR OF ANIMAL HUSBANDRY OGL)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6 = 9000
04	07010202002(O/o DY DIR AH VETN POLY)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6 = 36000
03		PG ALLOWANCE=750/1000	2750 X 6= 16500
02	07010202003(O/o DY DIR OF AH ONGOLE)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=18000
		PG ALLOWANCE=1000	A X 1000 X 6 = 12000
01	07010202004(VETERINARY HOSPITAL TANGUTUR)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=9000
		PG ALLOWANCE=1000	A X 1000 X 6 = 6000
01	07010202005(VETERINARY DISPENSARY DODDAVARAPPADU)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=9000
		PG ALLOWANCE=750	A X 750 X 6 = 4500
01	07010202010(VETERINARY DISPENSARY SANTHANUTHALAPADU)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=9000
		PG ALLOWANCE=750	A X 750 X 6 = 4500
01	07010903001(O/o DIST MEDICAL AND HEALTH OFFICER PRK)	PG ALLOWANCE=1500	A X 1500 X 6=9000
02	07010903004(PRIMARY HEALTH CENTER ETHAMUKKALA)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=18000
02	07010903002(PRIMARY HEALTH CENTRE AMMANABROLU)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6=18000
04	07010903020(DISTRICT TB CONTROL OFFICE ONGOLE)	EMERGENCY HEALTH CARE=1500	A X 1500 X 6 = 36000
02		PG ALLOWANCE=750	A X 750 X 6 = 9000

Annexure-3.6.12

Irregular drawal of Inadmissible EHCA by Administrative Personnel Animal Husbandry Department (as referred in Para 3.6.12)

Sl No.	Name & Designation of the Govt servant / ID No	Name of the DDO	Period of excess drawl	Amount excess drawn (₹)
DTAO Parvathipuram				
1	Sri Dr A Eswara Rao Deputy Director ID No 0107318	01010202001 O/o Joint Dir Of Animal Husbandry	27.01.2018 to31.01.2018 (5days) 02/2018 to 05/2022	242 78,000

	CFMS ID:14441230	SKL(Srikakulam)	Rs.1500*52	
STO Madakasira				
2	Sri Dr Srinivas Amar Gandavaram, Assistant Director, ID No 802611 CFMS ID:14194980	10120202001 (Area Veterinary Hospital Madakasira)	14.03.2021to31.03.2021	871
			04/2021 to 05/2022 Rs.1500*14	21000
			06/2022to11/2022 Rs.(1500+1000)*6	15000
DIV STO, Dharmavaram				
3	Sri Dr Chandra Sekhar Bachu Deputy Director ID No: 1031006 CFMS ID: 14258026	10030202007 O/o Divisional Dy Dir of Ah Dharmavaram	04/2018 to 11/2022 1500*56	84000
4	Sri Dr Chandra Mohan Pathuri, Assistant Director ID No: 00731530 CFMS ID:14179975 D.O.P: 16.10.2021		16.10.2021 to 31.10.2021	774
		11/2021 to 05/2022 07/2022 to 11/2022 1500*12	18000	
DTAO, KADAPA				
5	Sri Ravana Reddy Pokala, Assistant Director ID No 1227470 CFMS ID:14319495	12010202001 (O/o Asst DIR Of AH ISDP Kadapa)	04/2018 to 11/2022 56*1500=84000	84,000
6	Sri B Raja Sekhar Assistant Director, ID No 0707111 CFMS ID:14441405	12010202002 (Animal Disease Diagnostic Lab Kadapa)	21.01.2018 to 31.01.2018 (11 days*1000)=355 02/2018 to 12/2021 47*1000=47000	47,355
7	Sri Venkata Ramanaiah Telugu Deputy Director ID No 1834616 CFMS ID:14404540	12010202003 (O/o Dy Dir Of AH Kadapa)	04/2018 to 11/2022 56*1500=84000	84,000
8	Sri G Sreenivasulu Reddy Assistant Director ID No 1201672 CFMS ID:14466855	12010202003 (O/o Dy DIR OF AH Kadapa)	10.12.2021 to 31.12.2021 22 days *1500=1065 01/2022 to 11/2022 11*1500=16500	17,565
9	Sri AtchannaChinna Deputy Director, ID No 1028944 CFMS ID:14256559	12010202004 (Veterinary Poly Clinic Kadapa)	04/2018 to 11/2022 56*1500=84000	84,000
10	Sri Sreedhar Lingareddy vonteddu, Assistant Director, ID No 1206913 CFMS ID:14312914	12010202004 (Veterinary Poly Clinic Kadapa)	10.05.2018 to 31.05.2018 22days *1500=1065 06/2018 to 11/2022 54*1500=81000	82,065
11	Sri Sudirnath Benerji Swarna, Assistant Director ID No 1140249 CFMS ID:14294948	12010202004 (Veterinary Poly Clinic Kadapa)	04/2018 to 08/2022 53*1500=79500 01.09.2022 to 18.09.2022 18 days*1500=900	80,400
12	Sri C. Saradamma Joint Director, ID No 1219081,CFMS 14316093	12010202005 (O/o Joint Dir of Animal Husbandry Kdp)	08/2018 to 11/2022 52*1500=78000	78,000
13	Sri K Lakshmi Devi Assistant Director, ID No 1241840, 14325697	12010202008 (Area Veterinary Hospital Ck Dinne)	04/2018 to 11/2022 56*1500=84000	84,000
14	Sri Geetha Priya Lakki Reddy, Assistant Director ID No 1226977 CFMS ID:14319122	12010202021 (State Poultry Farm And Hatchery)	02.05.2018 to 31.05.2018 30 days *1500=1451 06/2018 to 11/2022 54*1500=81000	82,451
DTAO Anantapur				
15	Sri Ramachandra Narayana	10010202001 O/o Animal	04/2018 to 12/2022	85,500

	Assistant Director ID No 1002446 CFMS ID:14247200	Disease Diagnostic Lab Atp	57*1500=85500	
16	Sri Subramanyam Chunduru, Assistant Director, ID No :1240052 CFMS ID:14441901	10010202002 O/o Fish Seed Multiplication Farm Reddy Pali	11/2018 to 11/2019 13*1500=19500	19,500
17	Sri Ramachandra Narayana Assistant Director ID No 1002451 CFMS ID:14247203	10010202003 O/o Regional Ah Training Center Reddipally	04/2018 to 12/2021 45*1500=67500	67,500
18	Sri Srinivasarao Dasari Assistant Director ID No 1826036 CFMS ID: 14480958	10010202006 O/o Divisional Dy Dir Of Ah Anantapuram	02/2019 to 11/2022 46*1500=69000	69,000
19	Sri Nagarjuna Reddy Bana Assistant Director ID No 1008729 CFMS ID: 14250493	10010202007 - O/O Joint Dir Of Animal Husbandry Atp	04/2018 to 11/2019 20*1500=30000	30,000
20	Sri Sreelakshmi Krishnam Assistant Director ID No 1041050 CFMS ID: 14261429	10010202007 - O/O Joint Dir Of Animal Husbandry Atp	05/2018 to 08/2022 52*1500=78000	78,000
			TOTAL(A)	₹ 12,91,223
DTAO Nellore				
21	Sri Chaitanya Kishore Jana Assistant Director, ID No 0803232 CFMS ID:14195228	08010202001 O/o Animal Disesase Diagnostic Lab Nellore	10/2020 to 12/2022 27*1500=40500	40,500
22	Sri Venkata Suresh Barathala Assistant Director, ID No 0814383 CFMS ID:14199304	08010202003 O/O Divisional Dy Dir of AH Nellore	04/2018 to 06/2019 15*1500=22500	22,500
23	Sri Madan Mohan Emani Deputy Director, ID No : 1247294 CFMS ID:14441541		03/2018 to 12/2022 58*1500=87000	87,000
24	Sri Aruna Kollukuduru Assistant Director, ID No : 0803216 CFMS ID:14195179	08010202004 O/o Veterinary Poly Clinic Nellore	03/2018 to 12/2022 58*1500=87000	87,000
25	Sri Malakondaiah Modi Assistant Director, ID No : 0833601 CFMS ID:14206407		03/2018 to 12/2022 58*1500=87000	87,000
26	Sri Maheswarudu Bariki Deputy Director, ID No : 0525869 CFMS ID:14382011	08010202005 O/o Joint Dir Of Animal Husbandry Nlr	03/2018 to 05/2021 39*1500=58500 01.06.2021 to 19.06.2021=950	59,450
27	Sri Devaraju Bobbala Assistant Director, ID No : 0821773 CFMS ID:14202011	08010202009 O/o Asst Dir Of AH ISDP Nellore	03.05.2018 to 31.05.2018=1403 06/2018 to 11/2018 6*1500=9000 12/2018=1258	11,661
28	Sri Nirmala Patcha Assistant Director ID No : 0803192 CFMS ID: 14195211	08010202013 Area Veterinary Hospital Muthukur	5/2018 to 08/2022 52*1500=78000	78000
29	Sri Gurava Reddy Pesala	08030202005 - Area	03/2018 to 12/2022	87000

	Assistant Director ID No : 0801060 CFMS ID:14194133	Veterinary Hospital Manubolu	58*1500=87000	
DTAO Chittoor				
30	Sri Padmavathi Ganji Assistant Director, ID No 1109726 CFMS ID:14281522	11010202006 - AREA Veterinary Hospital Irala	04.05.2018 to 31.05.2018=1355 06/2018 to 01/2023 56*1500=84000	85,355
31	Sri Venkata Rao Sreerama Joint Director, ID No 0823778 CFMS ID:14203204	11010202009 - O/o Joint Dir Of Animal Husbandry Ctr	03/2018 to 01/2023 59*1500=88500	88,500
32	Sri Padmavathi Gadi Deputy Director, ID No 1206707 CFMS ID:14312859	11010202017 - Animal Disease Diagnostic Lab Ctr	03/2018 to 01/2023 59*1500=88500	88,500
33	Sri APSAR SYED Assistant Director, ID No 0932467 CFMS ID:14229963	11010202018 - O/O Divisional Dy Dir Of AH Chittoor	11/2018 to 01/2023 51*1500=76500	76,500
34	Sri Prabhakar Mudimela Deputy Director, ID No 1115004 CFMS ID:14283972	11010202018 - O/o Divisional Dy Dir Of AH Chittoor	03/2018 to 01/2023 59*1500=88500	88,500
35	Sri Rajasekhara Reddy Nachukuri Assistant Director, ID No 1124793 CFMS ID:14288346	11010202015 - Veterinary Poly Clinic Chittoor	03/2018 to 01/2023 59*1500=88500	88,500
36	Sri Rangaiah Kalluru Assistant Director, ID No 0214656 CFMS ID:14441248	11010202015 - Veterinary Poly Clinic Chittoor	03/2018 to 12/2022 58*1500=87000	87,000
37	Sri Chandra Sekhar Chigurupathi Assistant Director, ID No 1109786 CFMS ID:14281551	11010202021 - Area Veterinary Hospital Gudipala	06/2018 to 01/2023 56*1500=84000	84,000
38	Sri Muralimohan Kasala Assistant Director, ID No 1115007 CFMS ID:14370192	11010202024 - Area Veterinary Hospital G D Nellore	11/2018 to 01/2023 51*1500=76500	76,500
39	Sri Geetha Reddy Ande Assistant Director, ID No 1124419 CFMS ID:14288157	11010202026 - Area Veterinary Hospital Puthalapattu	07/2021 to 01/2023 19*1500=28500	28,500
STO Madanapalle				
40	Sri Dr V Koteswara Rao Deputy Director, ID No: 0801512 CFMS ID: 14194447 D.O.J: 06.12.2021	11060202001 O/o Divisional Dy Dir Of Ah Madanapalle	06.12.2021 to 31.12.2021	1258
41			01/2022 to 12/2022 Rs.1500*12	18000
42	Sri Dr P Visweswara Reddy Assistant Director, ID No:1148635 CFMS ID:14297760, D.O.P: 01.11.2018	11060202001 O/O Divisional Dy Dir Of Ah Madanapalle	11/2018 to 12/2022 Rs.1500*50	75000
43	Sri Dr V Sreedhar Assistant Director, ID No:1120623 CFMS ID:14286245 D.O.P: 01.05.2018	11060202002 Area Veterinary Hospital Madanapalle	05/2018 to 12/2022 Rs.1500*56	84000

DIV.STO Rajampeta				
44	Sri Dr.Abdul Arif Mohammed Deputy Director, ID No: 1634039	12110202001 O/o Dy Dir Of AH Rajampeta	10/2021 to 11/2022 Rs.1500*14	21000
45	CFMS ID:14477398		12/2022	1355
46	Smt Kasturi Kesani Assistant Director, ID No:1136586 CFMS ID:14293677	12110202001 O/o Dy Dir Of AH Rajampeta	10/2022 to 12/2022 Rs.1500*3	4500
DIV. STO Gudur				
47	Sri. Dr. Suresh Bandi, Assistant Director, ID No:0814662	08030202001 - Area Veterinary Hospital Gudur	05.05.2018 to 31.08.2018	1306
48	CFMS ID:14199443		06/2018 to 12/2022 Rs.1500*55	82,500
DIV. STO Tirupathi				
49	Sri DR.Ravi Kumar Anarajula Deputy Director, ID No: 1111589	11160202005 O/o Divisional Dy Dir Of AH Tirupati	04/2018 to 09/2021 Rs.1500*42	63000
50	CFMS ID:14282869		04/04/2022 to 30/04/2022	1350
51			05/2022 to 12/2022 Rs.1500*8	12000
52	Smt Kundeti Rajamma Assistant Director, ID No:0547879	11160202005 O/o DIVIsional Dy Dir Of AH Tirupati	14.07.2018 to 31.07.2018	870
53	CFMS ID:14473340		08/2018 to 11/2022 Rs.1500*52	78000
54			12/2022	1016
DIV.STO Kandukur				
55	Sri.Dr.V S C Shekara Rao Chakuri Deputy Director, ID No:0648225 CFMS ID:14154580	07070202001 - O/o Dy Dir Of Ah Kandukur	10/2018 to 07/2022 ₹1500*46=₹69,000 08/2022= ₹484 10/2022=₹581 11/2022= ₹.500 12/2022= ₹1500	72,065
56	Sri.Dr. Srinivasulu Paleti Assistant Director, ID No:0734025 CFMS ID: 14181336		11/2018 to 08/2022 ₹1500*46=₹69,000 10/2022 to 12/2022 ₹1500*3=₹4500	73,500
DIV.STO Kavali				
57	Sri. Dr. Mangeswararao Komma, Assistant Director, ID No:0814657 CFMS ID:14199440	08050202005(Area Veterinary Hospital Kavali)	07/2022 to 12/2022 ₹.1500*6	9000
Divisional STO, Nandyal				
58	Sri. Parthasarathi Reddy Gali, Assistant Director ID No:0918066, CFMS ID:14414608 D.O.P: 31.10.2018(AN)	09120202003 - O/o Dy Dir Of Ah Nandyal	11/2018 to 08/2022 ₹1500*46=₹69,000 10/2022 to 01/2023 ₹1500*4=₹6,000	75,000
59	Sri Dr C.Venkata Subba Reddy Sunkugari, Assistant Director ID No:0935530, CFMS ID:14231550 D.O.P:30.06.2022(AN)	09120202004 - Area Veterinary Hospital Nandyal	07/2022 to 08/2022 ₹1500*2=₹3000 10/2022 to 01/2023 ₹1500*4=₹6000	9,000
STO Markapur				
60	Sri.Dr. Venkata Subbaiah Pothu Raju, Deputy Director ID No:0706670 CFMS ID: 14171384	07090202002 - O/o Dy Dir Of Ah Markapur	09/2021 =₹650 10/2021 to 12/2022 ₹1500*15=₹22500	23,150
61	Sri.Dr. Srinivasa Vikram Kumar Angirekula, Assistant Director ID No:0625931 CFMS ID: 14146311	07090202002 - O/o Dy Dir Of Ah Markapur	12/2018 to 01/2019 ₹1500*2=₹2000 02/2019=₹1286 06/2019=₹1500 07/2019=₹339	63,405

			08/2019=₹1161 09/2019=₹1150 10/2019=₹1161 11/2019=₹1200 12/2019=₹1258 01/2020=₹1500 02/2020=₹1500 03/2020=₹435 04/2020=₹1500 05/2020=₹1500 06/2020=₹1350 07/2020=₹1065 08/2020 to 12/2022 ₹1500*29=₹43,500	
Divnl. STO Adoni				
62	Sri Venkata Ramana Prathakota Deputy Director, ID No:0934233 CFMS ID:14230697	09020202001 - O/o Dy Dir Of Ah Adoni	04/2018 to 05/2021 ₹1500*38=₹57,000 10/2022 to 01/2023 ₹1500*4=₹6,000	63,000
63	Smt. Bharathi Polukallu Assistant Director, ID No:1019958 CFMS ID:14253260		10/2021 to 08/2022 ₹1500*11=₹16,500 10/2022 to 01/2023 ₹1500*4=₹6000	22,500
64	Sri. Narayana Swamy Pujari Assistant Director, ID No:1723483 CFMS ID:14334692	09020202003 - Area Veterinary Hospital Kosigi	07/2021 to 08/2022 ₹1500*14=₹21,000 10/2022 to 01/2023 ₹1500*4=₹6000	27,000
Divnl. STO Gudivada				
65	Sri. Madhava Rao Tallam, Deputy Director, ID No:0322241, CFMS ID:14058121	05060202002 - Veterinary Poly Clinic Gudivada	04/2018 to 02/2023 ₹1500*59=₹88,500	88,500
66	Sri Dr Chinna Venkata Reddy Kolli, Assistant Director, ID No:1617123 CFMS ID:14403948 D.O.P:05.07.2022(FN)		07/2022 to 02/2023 ₹1500*8=₹12,000	12,000
DTAO Kurnool				
67	Rama Chandraiah Katam, (Joint Director (AH)),14222698	09010202001(O/o Joint Dir Of Animal Husbandry KNL)	04/2022 to 02/2023 11*1500=16500	16,500
Total(B)				23,47,241
Grand Total (A+B)				₹ 36,38,464

Annexure-3.6.13

Procedure lapse in submission of Monthly Accounts by Account rendering units
(as referred in Para 3.6.13)

Sl. No	Month	Due Date	Date of Receipt	Delay in No of Days
DTAO Kakinada				
1	Apr-22	18-May-22	21-Jun-22	34
2	May-22	18-June-22	28-July-22	40
3	Jun-22	18-July-22	03-Aug-22	16
4	Aug-22	05-Sept-22	16-Sep-22	11
5	Sep-22	05-Oct-22	18-Oct-22	13
DTAO Anakapalli				
6	Apr-22	18-May-22	11-July-22	54
7	May-22	18-June-22	27-July-22	39
8	Jun-22	18-July-22	03-Aug-22	16
9	Aug-22	05-Sep-22	16-Sep-22	11

11	Sep-22	05-Oct-22	19-Oct-22	14
DTAO Paderu ASR@Paderu				
12	Apr-22	18-May-22	11-July-22	54
13	May-22	18-June-22	27-July-22	39
14	Jun-22	18-July-22	03-Aug-22	16
15	Aug-22	05-Sep-22	16-Sep-22	11
16	Sep-22	05-Oct-22	19-Oct-22	14
DTAO Srikakulam				
17	Apr-22	18-May-22	20-Jun-22	33
18	May-22	18-Jun-22	25-Jul-22	37
19	Jun-22	18-Jul-22	3-Aug-22	16
20	Aug-22	5-sep-22	16-sep-22	11
21	Sep-22	5-oct-22	18-oct-22	13
DTAO, Visakhapatnam				
22	Apr-22	18-May-22	16-Jul-22	59
23	May-22	18-Jun-22	04-Aug-22	47
24	Jun-22	18-Jul-22	3-Aug-22	16
25	Aug-22	5-sep-22	16-sep-22	11
26	Sep-22	5-oct-22	18-oct-22	13
DTAO, Kadapa				
27	Apr-22	18-May-22	21-Jun-22	34
28	May-22	18-Jun-22	26-Aug-22	69
29	Jun-22	18-Jul-22	3-Aug-22	16
30	Aug-22	5-sep-22	16-sep-22	11
31	Sep-22	5-oct-22	18-oct-22	13
32	Oct-22	5-Nov-22	23-Nov-22	18
DTAO Ananthapur				
33	Apr-22	18-May-22	21-Jun-22	34
34	May-22	18-Jun-22	25-Aug-22	68
35	Jun-22	18-Jul-22	3-Aug-22	16
36	Oct-22	18-Nov-22	23-Nov-22	5
DTAO Ongole				
37	Apr-22	18-May-22	24-Jun-22	37
38	May-22	18-June-22	03-Aug-22	46
39	Jun-22	18-July-22	03-Aug-22	16
40	Aug-22	05-Sept-22	16-Sep-22	11
41	Sep-22	05-Oct-22	18-Oct-22	13
42	Oct-22	05-Nov-22	23-Nov-22	18
DTAO Nellore				
43	Apr-22	18-May-22	21-Jun-22	34
44	May-22	18-Jun-22	25-Aug-22	68
45	Jun-22	18-Jul-22	3-Aug-22	16
46	Oct-22	5-Nov-22	23-Nov-22	18
47	Nov-22	5-Dec-22	7-Dec-22	2
DTAO Chittoor				
48	Apr-22	18-May-22	21-Jun-22	34
49	May-22	18-Jun-22	25-Aug-22	68
50	Jun-22	18-Jul-22	03-Aug-22	16
51	Sep-22	18-Oct-22	19-oct-22	1
52	Oct-22	18-Nov-22	23-Nov-22	5
DTAO kurnool				
53	Apr-22	18-May-22	21-Jun-22	34
54	May-22	18-June-22	25-Aug-22	68
55	Jun-22	18-July-22	03-Aug-22	16
56	Aug-22	05-September-22	15-Sep-22	10
57	Sep-22	05-October-22	18-October-22	13

58	Oct-22	05-November-22	23-Nov-22	18
59	Nov-22	05-December-22	07-Dec-22	02
60	Dec-22	05-Jan-23	12-Jan-23	07
61	Jan-23	05-Feb-23	07-Feb-23	02

Annexure-3.6.14
Substantial Increase Is Noticed to an Extant of 6.69 Lakh Eggs
(as referred in Para 3.6.14)

Sl. No,	Mandal Invoice>	Eggs Supplied					Diff (sep-oct)
		Aug 2021 Egg 046	Sep 2021 Egg 47	Sep 2021 Egg 39	Total of Sep 2021	Oct 2021 Egg 48	
DTAO Anantapur							
1	Belguppa	-	-	1,11,867	1,11,867	83,392	28,475
2	Bommannahal	-	-	1,90,260	1,90,260	1,41,056	49,204
3	D.Hirehal	-	-	1,73,859	1,73,859	1,18,880	54,979
4	Gooty	69,818	1,52,900	-	1,52,900	1,13,712	39,188
5	Gummagata	-	-	1,67,076	1,67,076	1,15,584	51,492
6	Guntakal	1,15,023	2,48,980	-	2,48,980	1,83,324	65,656
7	Kanekal	-	-	1,78,353	1,78,353	1,31,200	47,153
8	Pamidi	45,054	99,601	-	99,601	73,456	26,145
9	Peddapappur	28,630	61,671	-	61,671	45,634	16,037
10	Peddavadugur	37,848	82,377	-	82,377	60,702	21,675
11	Rayadurg	-	-	3,15,063	3,15,063	2,38,240	76,823
12	Tadipatri	36,539	77,101	-	77,101	56,390	20,711
13	Uravakonda	-	-	1,68,882	1,68,882	91,245	77,637
14	Vajrakaru	-	-	1,32,027	1,32,027	1,01,328	30,699
15	Vidapanakal	-	-	1,58,886	1,58,886	1,17,952	40,934
16	Yadiki	39,117	82,819	-	82,819	60,404	22,415
Total Eggs		3,72,029	8,05,449	15,96,273	24,01,722	17,32,499	6,69,223
Price		5.1258	5.1267	5.1267	5.1267	5.0532	5.1267
Amount paid		19,06,946	41,29,295	81,83,613	1,23,12,908	87,54,664	34,30,906

Annexure-3.6.15
Drawl of Huge Amounts without Proper Budgetary Provision
(as referred in Para 3.6.15)

HOA	Bill Number	Bill Status	Gross Amount(₹)	Net Amount(₹)
DTAO Anantapur				
2235021020609280283VN	2022-863446	Paid	8,16,98,255	8,16,98,255
2235021020609280283VN	2022-679151	Paid	8,16,97,636	8,16,97,636
2235021021109280283VN	2021-2778511	Paid	8,12,45,112	8,12,45,112
2235021020609280283VN	2022-1069814	Paid	8,12,38,047	8,12,38,047
2235021020609280283VN	2022-1254325	Paid	8,11,43,353	8,11,43,353
2235021021109280283VN	2021-2282650	Paid	8,05,17,301	8,05,17,301
2235021020609280283VN	2022-1450974	Paid	7,99,14,385	7,99,14,385
2235021020609280283VN	2022-574255	Paid	7,95,22,369	7,95,22,369
2515001980053210217VN	2021-2230221	Paid	6,31,88,402	6,19,24,634
Total			71,01,64,860	70,89,01,092

Annexure-3.6.16
Incorrect Booking of Grants in Aid Expenditure to Capital Head
(as referred in Para 3.6.16)

S.No	Bill Type	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount(₹)
DTAO Kadapa						
1	Non-HR Bill	310-Grants-in-Aid	4700010011107310317VN	2022-1675954	Paid	2,00,000.00
2	Non-HR Bill	310-Grants-in-Aid	4700010011107310318VN	2022-1577260	Paid	15,000.00
3	Non-HR Bill	310-Grants-in-Aid	4700010011107310318VN	2022-1590972	Paid	10,000.00
4	Non-HR Bill	310-Grants-in-Aid	4700010011107310318VN	2022-1674821	Paid	25,000.00
5	Non-HR Bill	310-Grants-in-Aid	4700010011107310318VN	2022-1867448	Paid	25,000.00
6	Non-HR Bill	310-Grants-in-Aid	4700010011110310318VN	2022-1501084	Paid	25,000.00

DTAO Nellore						
7	Non-HR Bill	310-Grants-in-Aid	4700010011106310318VN	2022-1856638	Paid	25,000.00
8	Non-HR Bill	310-Grants-in-Aid	4700010011106310318VN	2022-1577260	Paid	10,000.00
DTAO Kurnool						
9	Non-HR Bill	310-Grants-in-Aid	4700010011110310318VN	2022-661498	Paid	15,000.00
10	Non-HR Bill	310-Grants-in-Aid	4700010011113310318VN	2022-1464043	Paid	25,000.00
11	Non-HR Bill	310-Grants-in-Aid	4700010011113310318VN	2022-2217697	Paid	25,000.00
Total						4,00,000.00

Annexure-3.6.17
Non-Submission of Paid Cheques/Vouchers
(as referred in Para 3.6.17)

S.No.	District	No. of Cheques	Amount
DTA Mangalagiri			
1	Srikakulam	182	88194212
2	Visakhapatnam	602	225047949
3	East Godavari	165	44957706
4	West Godavari	75	35931959
5	Krishna	139	115174321
6	Guntur	174	24331026
7	Parasram	76	7493326
8	Nellore	58	20743219
9	Ananthapur	77	79121852
10	Chittoor	173	45297960
11	Kadapa	190	181348946
12	Kurnool	105	51595417
13	Vizianagaram	10	6457695
Total		2026	₹92,56,95,588

Annexure-3.6.18
Short recovery of APGLI subscription in r/o certain employees
(as referred in Para 3.6.18)

Sl.No.	Name of the Drawing officer, code	Employee, Degn. Name, CFMS ID	Basic Pay	APGLI Subscription as per bill	APGLI Subscription as per G.O.36
STO Bobbili					
1.	(O/o Joint Sub Registrar, Bobbili) 22032308001	Apparao Mycharla, (Sub Registrar Gr li), 14029884	69,020	1400	2000
2		Sundaramma Bandi, (Attender), 14343915	38,720	850	1400
3		Ravi Chandra Kumar Gunta, (Senior Assistant), 1434816	65,360	1400	2000
4		Anil Kumar Mallareddy, (Junior Assistant), 14354386	32,670	650	1150
5		V S C Manjusha Pramodha, (Junior Assistant), 14354811	31,750	650	1150
6		Tarun Kumar Chamalapalli (Attender), 14354812	25,220	500	850
STO Bhogapuram					
7	(ZPHS Pusapati Rega) 22020308013	Gowri Venkata Rao Maripi, (School Assistant, Maths), 14340001	74,770	1500	2000
8		Chiranjeevi Choppala, (School Assistant, Bio Science), 14341157	76,730	1400	2000
9		Sesha Sai Ijjrouthu, (School Assistant, Bio Science), 14341210	80,910	1500	2000
10		Anuradha Allam , (School Assistant, Hindi), 14342538	61,960	1400	2000

11		Padma Rangaraju, (School Assistant, Telugu), 14342630	58,680	1400	2000
12		Roja Rani Guntuku (School Assistant, Social Studies), 14343783	78,820	1400	2000
13		Sankararao Balivada (Gazetted Head Master), 14344920	85,240	1400	2000
STO, Kothavalasa					
14	(O/o Lakkavarapu 22112302002 Tahsildar Ko...)	Sanyasi Sarika, V R O 14353771	29130	650	1150
15		Srinivasa Rao K, V R O 14354575	31750	650	1150
16		Mohana Rao C, V.R.O 14355108	29980	650	1150
17		Prathap Rao V S Y, V R O 14405506	37640	650	1400
18		Ramu B, V R O 14406225	28280	650	850
19		Eswara Rao M, V R O 14352098	34580	650	1150
S.T.O. Bheemunipatnam					
20	2022-15260 (O/o II Addl Jr Cvl Judge Crt Bheemunipatnam) 02051603004	Murali Kaliveera Kp Record Assistant 14024825	47090	850	1400
21		Adinarayana T, Junior Assistant, 14032317	49790	850	1400
22		Dhana Surya Rao D, Examiner 14045043	32670	650	1150
23		Suresh Kumar S C, Field Assistant 14374077	45830	850	1400
24		Vijaya Laxmi G, Field Assistant 14374101	45830	850	1400
25		Venkata Lakshmi P, (P.A Special Category Steno), 14447872	38720	850	1400
S.T.O. Rayavaram					
26	0315230101(O/o Tahsildar, Rayavaram)	AbbaiTatapudi, 14076195	35570	650	1400
27		MadhaviDwarampudi, 14076710	34,580	750	1150
28		V.V.G.KrishnaTeeparthi 14080250	32,670	500	1150
29		Nageswara Rao Pyna, 14069766	47,090	850	1400
30		SarswathiBala, 14074573	38,720	750	1400
31		V.V.SubbaRaochowdaryRimmalapudi 14075769	43,310	500	1400
STO Ramachandrapura					
32	03132308001(O/oSub- Register, Ramachandrapuram)	PadmavathiGandi, 14378090	33590	1,000	1150
33		Vijaya Kumar Chetla, 14076710	39,800	850	1400
34		Sankar Kumar Nilla, 14079912	36,560	650	1400
35		03132402001(O/oASWO, Ramachandrapuram)	SivakotiSahadevudu, 14471274	21,800	500
STO Alamur					
36	03032308001(%SUB Register, Mandapeta)	S.R.K.Narasimha Rao Karri	83000	1500	2000
37		V.Subba rao Kalidindi	47090	850	1400
38		Veera babu Ryali	47090	850	1400
39	03042302006(%Revenue Div.Office)	Satyanarayana Marri	63660	1400	2000
40		Naga Raju Kadali	33950	250	1150
41		N.G.S.S.S,V, Rayudu Manchiganti	42140	350	1400
42		Bala Satyavani Godi	40970	850	1400
STO Chintalapudi					
43	04052302001(%Tahsilder, Chintalapudi)	D.Lakshmi Pramadwar-(14093137)	42490	1150	1400
44		Ch.Kanthamma(14109895)	24440	650	850
45		K.Sriramulu, (14187976)	24440	650	850
46	04052302001 (%SUB- Register, Chintalapudi)	G.Daniel, (14111071)	17890	500	650
STO Narasannapeta					
47	2022-433120 (O/o Tashildar,Polaki) 01062302002	M.Srirama murthy (Mandal Serveyor), 14000352	55520	1150	2000
48		P.Srinivasa Rao (Deputy Tahsildar), 14002289	52600	850	2000

49		K.Koteswara Rao, (M.R.I),14007065	54050	850	2000
50		A.Simhachalam, (MRO), 14008247	76730	1400	2000
51		P.Viswanadham (Jr.Asst), 14014557	34580	650	1150
52		B.Ravikumar (Chainman), 14019185	29130	500	1150
53		P.Krishnakanth MRI, 14019834	37640	850	1400
STO Madugula					
54		P.Sreenivasa Rao (VRO), 14029308	38720	850	1400
55	2022-855101	K.Yedukondalu (VRO), 14039777	27500	650	850
56	(O/o	V.Bharadwaj, (VRO), 14046528	34580	650	1150
57	Tahsildar, Madugula)	M.V.Rama Rao (VRO), 14047481	33580	650	1150
58	02102302001	G.Appa Rao, (VRO), 14048741	31750	650	1150
59		A.Chiranjeevi, (VRO), 14048835	30830	650	1150
STO Chintapalli					
60		B.Krishna veni, (MPHS), 14033073	80910	1400	2000
61	2022-416103	V.Laxmi, (MPHA), 14039512	48440	1150	1400
62	(O/o Phc,Lambasingi)	V.Padmavathi, (MPHA), 14039593	48440	1150	1400
63	02060903017	K.Satyavathi, (MPHA), 14039594	48440	1150	1400
64		J.Akkamma, (MPHA), 14039642	48440	1150	1400
65		N.Rajeswari, (MPHA),14041279	47090	850	1400
STO Uravakonda					
66	2022-592431	Joseph Devera School Assistant	78820	800	2000
67	(O/o ZPHS Central Uravakonda) 10170308021	14253372 Rajesh Rebba, School Assistant 14253151	65360	1150	2000
68	2020-1897986	Srinivasulu H, Junior Assistant	36070	1150	1400
69	(Junior Civil Judge Court Uravakonda) 10171603001	1021496 Sreenivasulu D, Record Assistant 1020083	33220	650	1150
70	2022-594927	Chinna Munemma K	80910	1400	2000
	(Primary Health Centre Vidipanakal), 10170903002	Multi Health Supervisor, 14245907			
STO Singanamala					
71	2022-805841	Radha Banda, Secondary Grade	49790	850	1400
72	(O/o MANDAL Education Officer Narpala), 10150308015	Teacher , 14239529 Sirveni Vallala, Secondary Grade Teacher, 14246901	67190	1400	2000
73		Venkata Subba Reddy Vennapusa, Head Masters Of Primary, 14247366	99430	450	2000
74		Siva Prasad Tellakula, Attender /Ward Attender, 14245899	44570	850	1400
75	2022-818072	Nagamma Tagadala, Multi Purpose Health Sup(F), 14252532	80910	1400	2000
76	(Primary Health Centre Tarimela) 10150904004	Balaraj Myla Driver(Light Vehicle), 14253276	60260	1150	2000
DTAO Guntur					
77		D. Chandrasa, 14138681	70850	1900	2000
78		K. Maheswari, 14138717	69020	1400	2000
79		K. Nirmala Mary, 14138728	49790	150	1400
80		G. Hanumantha Rao, 14138725	65360	1750	2000
81	2022-22783	K. Annapurna, 14138726	67190	1400	2000
82	06012316001	S. Kishore Kumar, 14138737	57100	600	2000
83	(%Asst.Dir.Ds&Lrs,Guntur)	N. Devendaranath, 14142258	45830	850	1400
84		P. Prasada Rao, 14148386	78820	1400	2000
85		E.Ruplanik, 14397158	89720	1050	2000
86		V.Santhoshamma, 15007898	20600	500	650
STO Amadalavalasa					
87	2022-825037	R.Ramanamma (Jr.Asst) 14003110	42140	650	1400
88	(O/o	V.Dhillieswari (Attender) 14016357	32670	650	1150

89	Tashildar,Sarubujjili)	Ch.Adinarayana (Attender) 14424453	22460	650	850	
90	01022302002	R.Divya (Typist) 14008247	25940	650	850	
91	2022-7189	R.Trinadharao (Sr.Asst) 14017929	39800	850	1400	
92	(O/o Tashildar,Amadalavalasa)	M.Sattheesh Kumar (U.D.R.I) 14019836	37640	1000	1400	
93	01022302001	M.Raja Rao (Jr.Asst) 14429303	32670	650	1150	
STO, Kotauratla						
94	2022-788229 (O/o Mandal Parishad, Makavarapalem) 02122202004	P. Ram Kumar, (Typist) 14035180	39800	650	1400	
95		T. Sreenivasa Rao (Sr,Asst), 14037608	65360	1400	2000	
96		P.V.K.S. Babu Jr,Asst), 14037779	48440	1150	1400	
97		P.V.V.N.Murthy (A.O),14038465	76730	1400	2000	
98		B.Aruna Kumari,(Mandal engineering officer,14047438	67190	1400	2000	
99		B.Aruna Sree, (MDO),14225850	80910	1400	2000	
100		M.Kanaka Lakshmi,(O.S), 14480482	22460	500	650	
101		S.Lavanya (O.S),14960990	20600	500	650	
STO Kanekal						
102	2022-31076 (O/o Tahsildar Bommanahal) 10102302001	Yugandhar Talari,Vro, 14251236	38720	650	1400	
103		Saikrishna Vamsi Mopidi Bandaru, Vro, 14251331	38720	650	1400	
104		Balaji Naik Ramavath, Vro, 14251386	35570	650	1400	
105		Pennahobila Vetti,Vro, 14251746	36560	650	1400	
106		Gopal Sake,Vro,14270662	31750	650	1150	
107		Parveen Mahammad, Vro, 14272169	32670	650	1150	
STO Guntakal						
108	2021-1562379 (O/o Asst Comm Of State Tax Guntakal 10052303001	Rojarani Kayagurla Assistant Commercial Tax Officer 1001061	40270	450	1400	
109		Shekushavali M, Assistant Commercial Tax Officer 1058740	40270	1000	1400	
110		Govindu Bottu Attender, 1021075	42490	250	1400	
111		Srinivasulu C, Attender 1001074	32340	350	1150	
112	2022-402820 (Mandal Education Office Vajrakarur) 10050308023	Sulochana Sure, Sgt, 15010663	33590	650	1150	
113		Obuleswari Dasari, Sgt, 14963259	33590	650	1150	
DTAO Bapatla						
114	2022-818526	N.Srinivasa Rao, 14142110	52600	1000	2000	
115	75012302001	P.Mehar Kumar, 14153045	70850	1400	2000	
116	(%Dist.Collector,Bapatla)	A.Sumanth Raj, 14166529	25940	650	850	
117	2022-818526	D.Sridevi, 14168553	25940	650	850	
118	75012302001 (%Dist.Collector,Bapatla)	E.Vijaya Lakshmi, 14191747	36560	650	1400	
119		K.V.S.Pradyumna, 14192457	37640	500	1400	
120		J.Sudheer babu, 14192621	23120	500	850	
121		J.Sai sasanka, 14890713	25940	500	850	
122		D.Y.Krishna, 14397158	25220	650	850	
123		S.S.R.Krishna, 15084343	25220	650	850	
STO, Tadepalligudem						
124	2022-651270 (% AAO State Audit, Tadepalligudem) 04140703001	M.Rajaji (Sr.Auditor), 14026279	61960	1400	850	
125		S.Baji Shaik (Sr.Auditor), 14111226	34580	1000	850	
126		V.Suresh Kumar (VRO), 14069064	39800	1000	1400	
127	2022-1220897	M.Srinivasa Rao (VRO), 14399980	38720	750	1400	
128	(% Tahsildar, Tadepalligudem)	K.V.Srinivasa rao (VRO), 14099988	38720	850	1400	
129	04142302001	Y.S.Rathnamma kali (VRO), 14099991	39800	850	1400	
130		CH.Rajesh (VRO), 14099993	39800	650	1400	
131		J.V.Apparao (VRO), 14099994	38720	850	1400	
DTAO Krishna/Machilipatnam						

132	2022-27618	CH.V.Prasad (superintendent) 14081780	57100	1400	2000
133	(% Collectorate Krishna) 05012302001	M.Syam Nath venkata (Special.dy.tahsidlr), 14113611	63660	1400	2000
134		B.N.Sujatha (Jr.Asst), 14113617	67190	1400	2000
135	2022-27618	CH.V.Sudarsana Rao (Record Asst) 141113619	43310	850	1400
136	(% Collectorate Krishna) 05012302001	K.Durga Rao (Record Asst), 14114302	48440	1150	1400
137		P.R.Krishna (Jr.Asst), 14114494	43310	850	1400
138		R.S.Rama Raju (Driver), 14115466	72810	1400	2000
139		Y.N.Laxminarayana (Sr.Asst), 14115723	48440	1150	1400
DTAO Vizianagaram					
140	2022-614920 (% Revenue Dvnl VZM) 22012302001	T.Suryanarayana, (Jr.Asst), 114339881	39800	650	1400
141		J.V.Gopala Rao, (Sr.Asst), 14340750	35570	650	1400
142		T.Ramesh, (Sr.Asst), 14348700	39800	850	1400
143		B.Rojaramani, (Record Asst), 14350382	33590	850	1150
144	2022-614920 (% Revenue Dvnl VZM) 22012302001	P.Sravani, (Record Asst), 14350950	31750	500	1150
145		S.Indira, (Sr.Asst), 14351708	43310	1200	1400
146		B.R.M.Sastry, (Jr.Asst), 14354374	27500	500	850
147		K.J.Santosh kumar, (Jr.Asst), 14355464	29130	500	1150
DTAO Eluru					
148	2022-988271 (Mandal Education Office) Pedavegi 040122020	Rama Devi Thota Sgt, 14092989	67190	1400	2000
149		Sunanda Kandavalli Sgt, 14092995	67190	1400	2000
150		Praveena Adugula Sgt, 14093274	55520	1150	2000
151		Suneetha Dondapati Sgt, 14093406	60260	1150	2000
152		Naga Manjusha Raja Sgt, 14096265	58680	1150	2000
153		Manoj Kumar Bollipo Sgt, 14096321	67190	1400	2000
Total					₹ 2,22,450

Annexure-3.6.19
Inadmissible payment of uniform maintenance/dhobi allowance
(as referred in Para 3.6.19)

S.NO	Name of Employee, Desg,	PHC	DDO	Period of drawn	Amount (₹)
S.T.O. Rayavaram					
1	G.Srimannarayana MPHS	Machavaram	PHC Machavaram	07/2019 to 05/2022	34 months x150 =5,100
Div. STO, Ramachandrapuram					
2	G.Kamal Seshu, Mphs	Draksharamam Pamaru	PHC, Draksharamam	12/2019 to 05/2022	30 months x 100 = 9,000
3	P.Srinivasa Rao Mphs			12/2011 to 03/2022	124 months x100 =12,400
4	D. Subba Rao Mphs		PHC Pamaru	06/2017 to 05/2022	60 monhs x150 =9,000
STO Alampur					
5	P.Suresh,MPHS	Angara	PHV, Angara	01/2012 to 05/2022	125 Months x 150= 18,750
6	T,Srinivas, MPHS	Dwarapudi	PHC, Dwarapudi	06/2017 to 05/2022	60 Months x 150= 9000
7	K.Jyothi Kumar	D.Kesavaram	PHC, D.Kesavaram	06/2017 to 05/2022	60 Months x 150= 9000
Total					₹ 72,250

Annexure-3.6.20**Non-adherence to procedural instructions for preparation of bills for final encashment value of earned leave in r/o GIA institutions.**

(as referred in Para 3.6.20)

Sl. No	Bill Number and Date	Name of the Beneficiary , Code	Amount wrongly booked under HOA	Amount to be booked under HOA	Amount (₹)
STO, Bhogapuram					
1	2021-980322, Dt.14.10.2021	Baggam Mohan Rao, 14434176	2202-01-102-00-04-060-068 VN	8793-00-129	1,95,669
DTAO, Krishna					
2	2022-954809, Payment pending	Duvvuris B Subrahmanyeswari, 14435023	2202-02-110-00-04-060-068-VN	Telangana Share (41.68) = 2,56,199	6,14,683
DTAO Eluru					
3	2021-719869 Dt:14.10.2021	Haribabu, 14437771	2202-02-110-00-04-060-068-VN	Telangana Share (41.68) =3,17,941	7,62,815
4	2021-524341 Dt:14-10-2021	Andeumadevi, 14430628	2202-03-104-00-04-060-068-VN	Telangana Share (41.68) = 4,59,734	11,03,009
STO Siddhavatam					
5	2020-1843454 Dt: 13.01.2021	Pasupuleti Anasuya Devi, 14436897	12,82,226	2202-02-110-00-04-060-068-VN	Telangana Share (41.68) =5,34,432
DTAO, Kakinada					
6	2022- 255076 (2021-1917188), 23.11.2021	Pasumarthi Rajitha Evangeline ,14434478	5,07,504	2202-02-110-00-04-060-068-VN	Combine AP Share (2071-01-115-14-001) = 2,31,520
7					Successor State AP Share (2071-01-115-24-001) =1,81,584
DTAO, KADAPA					
8	2020-2403299 Dt: 30.03.2021	Rachumallurama Krishna Reddy 14440481	18,36,322 (15,65,096+2,71,226)	2202-03-104-00-06-060-068-VN	15,65,096*(41.68) =6,52,332
9	2020-2107691 Dt: 30.03.2021	Marthala Ramachandra Reddy,14440449	17,30,732 (14,55,284+2,75,448)	2202-03-104-00-06-060-068-VN	14,55,284*(41.68) =6,06,562
10	2021-156479 (2020-2707113) Dt: 09.04.2021	Viswajna Acharya B B 14440596	17,19,259 (14,34,376+2,84,883)	2202-03-104-00-06-060-068-VN	14,34,376*(41.68) =5,97,848
11	2021-156477 (2020-2690827) Dt: 09.04.2021	Palla Bothulavenkata Rami Reddy, 14440336	16,72,436 (14,02,163+2,70,273)	2202-03-104-00-06-060-068-VN	14,02,163*(41.68) =5,84,422
DTAO Nellore					
12	2021-527808 Dt:10.06.2021	Katabathina Venkata Subbaiah, 14439705	2202-03-104-00-06-060-068-VN	2202-03-104-00-06-060-068-VN & 8793-00-129-00-000-000 VN	15,09,282
13	2021-963307 Dt:14.10.2021	Muppala Ramakrishna Reddy, 14444535	2202-03-104-00-06-060-068-VN	2202-03-104-00-06-060-068-VN & 8793-00-129-00-000-000 VN	14,26,390
14	2021-528630 Dt:10.06.2021	Kamsala Nagabhushana 14439691	2202-03-104-00-06-060-068-VN	2202-03-104-00-06-060-068-VN & 8793-00-129-00-000-000 VN	13,45,662
15	2021-526637	J Sankara Naidu	2202-03-104-00-06-	2202-03-104-00-	12,89,788

	Dt:10.06.2021	80275491	060-068-VN	06-060-068-VN & 8793-00-129-00- 00-000-000 VN	
Total					₹ 116,35,998

Annexure-3.6.21(a)**Non-Adjustment of Credits of Loans and Advances Taken By Employees**
(as referred in Para 3.6.21)

Name of the DTAO	No. of Beneficiary	Amount	ADJAMNT
DTAO Machilipatnam	79	457305	457305
DTAO Vizianagaram	54	280289	183717
Grand Total	133	737594	641022

Annexure-3.6.21(b)**Non-Adjustment of Credits of Loans and Advances Taken By Employees**
(as referred in Para 3.6.21)

Name of the DTAO	No. of Beneficiary	Amount	ADJAMNT
DTAO Vizianagaram	239	43194	491470
DTO Krishna/Machilipatnam	333	2210183	2259572
Grand Total	572	2253377	2751042

Annexure-3.6.22**Inadmissible Payment of City Compensatory Allowance to Police Personnel**
(as referred in Para 3.6.22)

S.NO.	Name of the DDO and code	Number of employees	CCA	No. of months	Amount
DTAO, Guntur					
1	Superintendent of police, Guntur Rural, 06011002003	250 (Approximately)	500	13 months (from July/2021 to July/2022)	₹16,25,000/-

Annexure-3.6.23**Excess Adjustment of Amounts Under Hoa 8658- Suspense**
(as referred in Para 3.6.23)

Receipts			Payments		
CASH	ADJUSTMENT	TOTAL	CASH	ADJUSTMENT	TOTAL
DTAO Chittoor					
12,99,37,912	4,39,17,88,604	4,52,17,26,516	68,04,89,402	6,95,61,45,591	7,63,66,34,993
Excess / less adjustment / settlement >			55,05,51,490	2,56,43,56,987	3,11,49,08,477
Capital Regional Treasury, AP					
1,02,95,41,692	62,32,51,09,613	63,35,46,51,305	1,22,09,95,058	4,71,63,76,79,544	4,72,85,86,74,602
Excess settlement >			19,14,53,366	4,09,31,25,69,931	4,09,50,40,23,297

Annexure-3.6.24
Existence of 4077 Cancelled Bills Involving ₹11929.15 CR and 2618 Unpaid Bills
 (as referred in Para 3.6.24)

CFMS Bill summary of 2703 - AP State Capital Region Treasury Period From : Apr 1, 2022 to Jan 31, 2023			
AP CRT			
Description	No. of bills	Amount (in Cr.)	
Paid Bills	12,513	53,437.13	69%
Adjustment Bills	2,172	8,531.82	11%
Un-Paid Bills	2,618	3,258.35	4%
Cancelled Bills	4,077	11,929.15	15%
Bills Process	299	70.83	0%
Total	21,679	77,227.29	100%

Annexure - 4.1.1
Details of PAOs/APAOs inspected during the year 2022-23
 (As referred to in Para 4.1.1)

Sl. No	District	Name	PAO/APAO
1	Srikakulam	Srikakulam	PAO
2	Visakhapatnam	Visakhapatnam	PAO
3	Eluru	Eluru	PAO
4	Vijayawada	Vijayawada	PAO
5	Ongole	Ongole	PAO
6	Kurnool	Kurnool	PAO
7	Anantapur	Anantapur	PAO
8	Tirupati	Tirupati	PAO
9	Kakinada	Kakinada	APAO
10	East Godavari	Dowleswaram	APAO
11	Palnadu	Narasaraoapet	APAO
12	Chittoor	Chittoor	APAO
13	Vizianagaram	Vizianagaram	APAO
14	Nandyal	Nandyal	APAO
15	Nellore	Nellore-1 (SP)	APAO
16		Nellore-2 (TGP)	APAO
17	Guntur	Guntur	PAO
18		DWA	Hqrs
19	YSR Kadapa	Kadapa	PAO
20		Pulivendula	APAO

Annexure-4.2.1
Non-Payment of Land Acquisition Bills to Certain Beneficiaries
(As referred to in Para 4.2.1)

Sl No.	Bill NumberDate	Beneficiary Name & Code	DDO	HOA	Gross Amount	Deduct ions	Net Amount	Failed Amount	Bill Status/Remarks
PAO ONGOLE									
1	2021-768941, 16.03.22	P.Venkata Narayana Rao,1000004074	07012202011 - O/o EXE ENG PIU PR DIV ONGOLE	4515007891146 530531VN	6,78,702.00	1,07,973	5,70,729	5,70,729	Failed/BILL RETURNED/Payment failed to Benf Name: P Venkata Narayana Rao(Id:1000004070)
2	2022-434017, 28.06.22	Malesyamala, 1001560816	07411210014 - PS VELIGONDA PROJECT R&R UNIT MARKAPUR	4700011381127 530532VN	8,99343	0	899343	1,97,417	Failed/PART PAYMENT FAILED/BILL RETURNED in r/o Malesyamala, 1001560816
3	2022-443346, 15.06.22	Kurrimalikarjunarao, 1001091238	07411210014 - PS VELIGONDA PROJECT R&R UNIT MARKAPUR	4700011381127 530532VN	391651	0	391651	1,58,525	Failed/PART PAYMENT FAILED/BILL RETURNED in r/o beneficiaries
		Thadivenkateswarlu, 1001192106			83,925.00	0	83,925	83,925	
		Udumulasanjeeva reddy, 1001192410			37,300.00	0	37,300	37,300	
4	2020-1483510, 30.03.21	Nominee Hwc Masaipeta, 1008510391	07122210002 - O/o EE PROJECTS RWSS PODILI	4215011021130 530531VN	1,08,500.00	7,705	1,00,795	1,00,795	Failed//BILL RETURNED in r/o beneficiary
PAO VIJAYAWADA									
5	2020-817448, 09.11.2020	Chandrakoteswararao Pullelli(BenId,10081317 82	05122302001 - O/o REVENUE DIV. OFFICER NUZVID	4070008001122 530532VN	717180000	0	717180000	31,80,000	Failed /Part payment failed in r/o beneficiary Chandrakoteswararao Pullelli(BenId:1008131782) for amount of ₹31,80000.
6	2020-805053, 17.07.2020	Kolli Rani,1000969012)			2700000	0	2700000	15,03,000	Failed /Part payment failed in r/o beneficiary Kolli Rani (BenId: 1000969012) for amount of ₹15,03,000.
7	2020-1586376, 07.12.2020	Medasani Dharma Rao,1000069787			1904000	0	1904000	8,40,000	Failed /Part payment failed in r/o beneficiary Medasani Dharma Rao (BenId: 1000069787) for amount of ₹8,40,000.
APAO NANDYAL									
8	2020-261690, 19.05.2020	M Brahmaiah, Ben.Id: 1002041574	09122301001(O/o Sub Collector Nandyal	505404 3371133530532 VN	96,16,814.00	0	96,16,814	15,49,800	Return/Part payment failed in r/o beneficiary M Brahmaiah (Ben.Id: 1002041574) for amount of ₹15,49,800
Total								₹ 82,21,491	

Annexure-4.3.1
Misclassification under Wrong head of GST TDS
(As referred to in Para 4.3.1)

ARU	HOA	No. of Bills	AMOUNT (₹)
APAO - CHITTOOR	8658001120003002000NVN	51	14271306
	8658001120003003000NVN	51	14273548
APAO - DOWLESWARAM	8658001120003002000NVN	31	7314689
	8658001120003003000NVN	31	7314689
APAO - KADAPA	8658001120003001000NVN	2	35197
	8658001120003002000NVN	74	36955768
	8658001120003003000NVN	74	36983874
APAO - KAKINADA	8658001120003001000NVN	3	4662
	8658001120003002000NVN	51	14430094
	8658001120003003000NVN	52	14785172
APAO - NANDYAL	8658001120003001000NVN	4	10000
	8658001120003002000NVN	48	22319545
	8658001120003003000NVN	51	22378172
APAO - NARASARAOPET	8658001120003002000NVN	19	3006776
	8658001120003003000NVN	19	3023810
APAO - NELLORE-1 (SP)	8658001120003001000NVN	2	1029
	8658001120003002000NVN	91	15985141
	8658001120003003000NVN	93	16292424
APAO - NELLORE-2 (TGP)	8658001120003001000NVN	3	9329
	8658001120003002000NVN	37	8019139
	8658001120003003000NVN	37	8029791
APAO - VIZIANAGARAM	8658001120003001000NVN	1	7205
	8658001120003002000NVN	29	4612233
	8658001120003003000NVN	28	3973899
PAO - ANANTAPUR	8658001120003001000NVN	2	15186
	8658001120003002000NVN	61	18700148
	8658001120003003000NVN	61	18706110
PAO - ELURU	8658001120003001000NVN	3	4157713
	8658001120003002000NVN	69	51599493
	8658001120003003000NVN	66	50426050
PAO - GUNTUR	8658001120003001000NVN	5	130252
	8658001120003002000NVN	68	19502835
	8658001120003003000NVN	69	19645982
PAO - KADAPA	8658001120003001000NVN	2	267120
	8658001120003002000NVN	74	43182087
	8658001120003003000NVN	74	43189853
PAO - KURNOOL	8658001120003001000NVN	3	103431
	8658001120003002000NVN	69	21371031
	8658001120003003000NVN	71	22746494
PAO - ONGOLE	8658001120003002000NVN	69	17647372
	8658001120003003000NVN	69	17647372
PAO - SRIKAKULAM	8658001120003001000NVN	2	54635
	8658001120003002000NVN	45	13976185
	8658001120003003000NVN	45	13974885
PAO - TIRUPATI	8658001120003001000NVN	1	24039
	8658001120003002000NVN	34	5300074
	8658001120003003000NVN	34	5330186
PAO - VIJAYAWADA	8658001120003001000NVN	20	6435500
	8658001120003002000NVN	127	60210011
PAO - VISAKHAPATNAM	8658001120003002000NVN	125	58345641
	8658001120003002000NVN	74	20191637
PAO - VISAKHAPATNAM	8658001120003003000NVN	72	20082959
Grand Total		2297	807001773

Annexure-4.3.2**Allocation of Expenditure Between Capital and Revenue, Under the Scheme Of YSR Gruha Vasathi
(As referred to in Para 4.3.2)**

S. No	PAO /APAO	Bill Type	Bill Sub Type	No. of Bills	Amount
1	Eluru	LA/ R&R Bill	Land Acquisition	937	1,29,20,00,000
2	Kakinada			746	12,64,11,15,959
3	Dowlaiswaram			553	9,73,08,86,241
Total				2236	2366,40,02,200

Annexure-4.3.3**Classification of NH Works Payments Directly Under Revenue and Capital Expenditure Heads
(As referred to in Para 4.3.3)**

Name of PAO	HOA	No of Bills	Gross Amount	Net Amount
PAO Kurnool	3054013371205270272VN	30	62125281.03	51751982.03
	3054013371206270272VN	96	128742420.9	107581599.9
PAO Vijayawada	3054013371205270272VN	20	63921094.08	52418410.03
	3054013371206270272VN	134	331031749.8	277982502.8
Grand Total		280	585820545.9	489734494.8

Annexure-4.3.4**Irregular Operation of Minor Head '911' In Capital Heads
(As referred to in Para 4.3.4)**

Name of the PAOs/APAOs	HOA	No of Vouchers	AMOUNT
APAO - CHITTOOR	4515009110096000000NVN	1	326597
APAO - DOWLESWARAM	4515009110096000000NVN	2	15688
	4700019110096000000NVN	4	6756163
	5475009110096000000NVN	2	665
APAO - KADAPA	4406019110096000000NVN	1	100000
APAO - KAKINADA	4250009110096000000NVN	1	264
	4700019110096000000NVN	15	19652122
	5054049110096000000NVN	1	304
APAO - NANDYAL	4406 01 911 96 000	1	-2500000
	4700019110096000000NVN	1	950
	4702009110096001000N	1	853296
	5054 04 911 96 000	1	-932628
APAO - NELLORE-2 (TGP)	5054059110096000000NVN	1	886686
APAO, VZM	5054059110096000000NVN	5	4946142
APAO, VZM	5475009110096000000NVN	1	78230
APAO-NELLORE-1	4515009110096000000NVN	1	-269416
PAO - GUNTUR	4406019110096000000NVN	6	1650000
	4700019110096000000NVN	1	1480119
	5054049110096000000NVN	6	450000
PAO - ONGOLE	4406019110096000000NVN	4	1490500
	4700019110096000000NVN	1	9310
PAO - SRIKAKULAM	4700019110096000000NVN	1	48263
	4701039110096000000NVN	1	182462
	5054059110096000000NVN	2	2281885
PAO ELURU	4700019110096000000NVN	10	8232000
	5475009110096000000NVN	1	260470
PAO KADAPA	4700019110096000000NVN	2	2000000

PAO TIRUPATHI	5054049110096000000NVN	1	974833
	5475009110096000000NVN	1	59015
PAO VIJAYAWADA	4700019110096000000NVN	1	4141
	5053029110096000000NVN	1	32400
PAO VISHAKAPATNAM	4070009110096000000NVN	1	14999120
	4225029110096000000NVN	1	601950
PAO-ANANTAPUR	4700019110096000000NVN	1	197500
Grand Total		81	64869031

Annexure-4.3.5**Booking of Expenditure incurred on Minor Works under the Capital Major Head "4700"**

(As referred to in Para 4.3.6)

Name of the PAOs/APAOs	HOA	CLS_OBH	No of Transactions	AMOUNT
APAO - CHITTOOR	4702001011112270271NVN	Minor Works	19	38617339.43
APAO - DOWLESWARAM	4702001011112270271NVN	Minor Works	77	113727544.8
APAO - KAKINADA	4700011571127270274NVN	H.T.C.C Charges	1	6811
	4702001011112270271NVN	Minor Works	45	40129671.1
APAO - NANDYAL	4700011231126270272NVN	Maintenance	18	151440
	4700011231126270274NVN	H.T.C.C Charges	1	940000
	4702001011112270271NVN	Minor Works	1841	1787775499
	4702001011112270275NVN	Buildings	2	1979949.65
APAO - NARASARAOPET	4801011011126270272NVN	Maintenance	1	97758
	4702001011112270271NVN	Minor Works	14	13198358
APAO - NELLORE-1 (SP)	4700011121126270272NVN	Maintenance	29	317993
	4700011121126270274NVN	H.T.C.C Charges	9	548824
	4700011121127270272NVN	Maintenance	1	75956.8
	4702001011112270271NVN	Minor Works	459	578057246.2
APAO - NELLORE-2 (TGP)	4700011231126270272NVN	Maintenance	62	1649895
	4700011231126270274NVN	H.T.C.C Charges	22	519118
	4702001011112270271NVN	Minor Works	5	5521437.71
APAO - VIZIANAGARAM	4702001011112270271NVN	Minor Works	6	7941436
	4702001011112270275NVN	Buildings	2	975903
PAO - ANANTAPUR	4702001011112270271NVN	Minor Works	99	130656177.9
	4702001011112270275NVN	Buildings	2	337951.1
PAO - ELURU	4700011581126270274NVN	H.T.C.C Charges	23	2455184
	4702001011112270271NVN	Minor Works	162	165223683.5
PAO - GUNTUR	4702001011112270271NVN	Minor Works	76	68535122.2
PAO - KADAPA	4700010011107270274NVN	H.T.C.C Charges	2	67521
	4700011231126270272NVN	Maintenance	29	4395653.42
	4702001011112270271NVN	Minor Works	137	129241198.4
PAO - KURNOOL	4700011371126270274NVN	H.T.C.C Charges	2	5004462099
	4702001011112270271NVN	Minor Works	252	220637778.8
PAO - ONGOLE	4702001011112270271NVN	Minor Works	149	137188450.5
PAO - SRIKAKULAM	4702001011112270271NVN	Minor Works	2	4764920.79
PAO - TIRUPATI	4702001011112270271NVN	Minor Works	28	24803046.45
	4702001011112270275NVN	Buildings	2	1851587
PAO - VIJAYAWADA	4702001011112270271NVN	Minor Works	733	531565653.2
	4702001011115270274NVN	H.T.C.C Charges	10	99951892
PAO - VISAKHAPATNAM	4702001011112270271NVN	Minor Works	25	16051072.39
	4702001011112270275NVN	Buildings	4	168200
Grand Total			4351	9134589373

Annexure-4.4.1
Short Recovery of Labour Cess
(As referred to in Para 4.4.1)

S. No.	Bill No. & Date	value of the Work done	value of the Supply	Labour Cess (@1%)		
				Recovered	To be Recovered	Short Recovery by
PAO GUNTUR						
1	2022-880863,16.08.2022 (LS 10th & Part Bill)	27,08,21,528	28,61,68,743	27,29,324	28,61,687	1,32,363
2	2021-886958, 17.02.2022 (LS 1ST & Final Bill)	89,44,560	99,38,646	89,446	99,386	9,940
3	2021- 880564, 07.03.2022 (LS 1ST & Final Bill)	3,07,40,809	3,22,30,336	3,07,408	3,22,303	14,985
4	2021-881978, 28.03.2022 (LS 1ST & Final Bill)	1,09,82,779	1,15,71,050	1,09,828	1,15,711	5,883
					Total	₹ 1,63,171
PAO VIJAYAWADA						
5	2022-1792350 ,11.08.2022 (LS 5 th & Part Bill)	25,05,01,264	25,17,36,422	25,05,013	25,17,364	12,351
6	2022- 1638867, 11.11.2022 (LS 4 th & Part Bill)	15,15,49,716	15,26,85,923	15,15,497	15,26,859	11,362
7	2022- 1368667,28.09.2022 (LS 3rd & Part Bill)	11,53,59,004	11,61,68,826	11,53,590	1,16,16,88	8,098
8	2022- 1081453,05.09.2022 (LS 2nd & Part Bill)	4,55,08,011	4,58,65,347	4,55,080	4,58,653	3,573
9	2022- 669568,04.08.2022 (LS 1st & Part Bill)	4,00,66,827	4,03,65,800	4,00,668	4,03,658	2,990
					Total	38,374
PAO KADAPA						
10	2022-997724 / 11.08.2022 (LS 4th & Part Bill)	11,19,09,300	11,68,37,105	11,19,093	11,68,371	49,278
11	2021-738256 / 30.03.2022 (Final Bill)	1,20,52,300	1,31,27,564	1,20,523	1,31,276	10,753
					Total	60,031
APAO NELLORE-I						
12	2022-979004 / 27.07.2022 (12th & Part Bill)	1,27,11,21,103	1,27,27,78,840	1,27,11,211	1,27,27,788	16,577
13	2022-882731 / 11.11.2022	1,67,93,476	1,70,84,858	1,67,934	1,70,848	8742(2,914*3) Including CGST & SGST @ 1 % each
					Total	25,319
					Grant Total	₹2,86,895

Annexure-4.4.2
Non-Deduction of Labour Cess on Certain Work Bills
 (As referred to in Para 4.4.2)

S. No	Bill Number	Name, Beneficiary Code	HoA	Gross Amount	Net Amount	Amount to be recovered
APAO Narasaraopet						
1	2018- 1389418	M/S ICOAT PROJECTSLTD, 1000196127	47000112903 34270272VN	12,67,000	11,65,187	LC@1%=11,312/-
2	2018-1359739		470001123 32530531VN	26,19,277	24,08,800	LC@1%=23,386/-
Total						₹ 34,698/-

Annexure-4.4.3
Irregular Payment Labour Cess
 (As referred to in Para 4.4.3)

S. No.	Bill No. & Date	Beneficiary Name, Ben Id	Total value of the Work done –incorrectly arrived by department (includes Labour Cess)	Actual Total value of the Work done - TVW (Excludes Labour Cess)	Labour Cess to be recovered @1% on TVW(Approx.)		
PAO Karnool							
1	2020- 224079(L.S.IX & Part BiLL),29.04.2020	M/S Koya and Company Construction Private Limited, 1000091198	Value of items=₹56,71,07,224 Tender Premium= ₹ 2,60,30,222 Seignorage Charges= ₹ 3,93,870 NAC= ₹ 5,67,107 Labour Cess = ₹56,71,072	₹ 59,97,69,495	Value of items= ₹ 56,71,07,224 Tender Premium= ₹ 2,60,30,222 Seignorage Charges= ₹ 3,93,870 NAC= ₹ 5,67,107	₹ 59,40,98,423	₹59,40,984*
2	2018- 156278(L.S.VI & Part BiLL),29.05.2018	Rithwik Projects PVT Limited, 1000008155	Total Value of Work=₹166,43,46,553 Tender percentage (4.44%)= ₹ 7,38,96,987 VAT @5% = ₹ 2,50,19,221 Seignorage Charges= ₹1,35,13,961 Labour Cess =	₹ 1,79,41,59,157	Total Value of Work= ₹166,43,46,553 Tender percentage (4.44%)= ₹ 7,38,96,987 Seignorage Charges= ₹1,35,13,961	₹ 1,75,17,57,501	₹1,75,17,575*

			₹ 1,73,82,435					
							Total	₹ 2,34,58,559
PAO Nandyal								
3	2018-100363, 23.05.2018	RITHWIK PROJECTS PVT LIMITED, 1000008155	Value of items =₹81,76,17,930	₹ 84,26,15,205	Value of items = ₹ 817617930	₹ 82,79,05,873	₹ 82,79,058*	
			VAT @5%= 65,33,153		Seignorage Charges= ₹9470325			
			Seignorage Charges= ₹ 94,70,325		NAC= ₹ 817618			
			NAC=₹ 8,17,618					
			Labour Cess = ₹81,76,179					
4	2018- 0, 23.05.2018	RITHWIK PROJECTS PVT LIMITED, 1000008155	Total Value of Work= ₹ 697768896	₹ 74,49,31,028	Total Value of Work = ₹ 69,77,68,896	₹ 70,67,89,083	₹70,67,890*	
			VAT @5% = ₹ 3,11,64,256		Seignorage Charges= ₹83,22,418			
			Seignorage Charges= ₹83,22,418		NAC= ₹ 6,97,769			
			NAC= ₹ 697769					
			Labour Cess = ₹69,77,689					
							Total	₹ 1,53,46,948
(*Labour Cess = 1%(TVW +Tender Premium + Seignorage Charges + NAC)								
Grand Total(₹ 2,34,58,559 + ₹ 1,53,46,948)								₹3,88,05,507

Annexure-4.4.4**Excess Payment to the Contractor due to short recovery of NAC Charges**

(As referred to in Para 4.4.5)

S. No.	Bill No & Date	Value of Work done without price escalation charges	Value of work done including price escalation charges	NAC @0.1%		
				recovered	To be recovered	Amountpaid in excess
PAO, Works Accounts, Tirupathi						
1	2022-1604078, Dt. 14.03.2023	10,49,19,948/-	11,92,86,847/-	1,04,920/-	1,19,287/-	₹ 14,367/-

Annexure-4.5.1(A)
Forest Advances classified under "8550" Civil Advances - 101- F. Adv"
(As referred to in Para 4.5.1)

Name of the PAOs/APAOs	HOA	No of vouchers	EXPR(in ₹)	CLS_OBH
APAO, DWLM	8550-00-101-01-000	24	40671499	F. Adv
APAO, Forest Wing, Kkd	8550-00-101-01-000	25	81120228	F. Adv
APAO, ONGOLE	8550-00-101-01-000	25	101898522	F. Adv
APAO, TGP NELLORE	8550-00-101-01-000	26	65834186	F. Adv
APAO, TGP, NELLORE	8550-00-101-01-000	7	32212050	F. Adv
APAO, W&P, Chittoor	8550-00-101-01-000	28	186095512	F. Adv
KADAPA	8550-00-101-01-000	26	157291191	F. Adv
PAO (W&P), GUNTUR	8550-00-101-01-000	26	102667052	F. Adv
PAO, (E&P) VJA	8550-00-101-01-000	23	90318911	F. Adv
PAO, (W&P) ELURU	8550-00-101-01-000	26	100312117	F. Adv
PAO, ANANTHAPUR	8550-00-101-01-000	1	0	F. Adv
	8550-00-101-01-000	25	122616834	F. Adv
PAO, KURNOOL	8550-00-101-01-000	26	100071239	F. Adv
PAO, SRBC NANDYAL	8550-00-101-01-000	25	89892493	F. Adv
PAO, SRIKAKULAM	8550-00-101-01-000	21	83592538	F. Adv
PAO, SRIKALAHASTI	8550-00-101-01-000	16	30685537	F. Adv
PAO, VSKP	8550-00-101-01-000	13	90501363	F. Adv
PAO, VZM	8550-00-101-01-000	16	47940402	F. Adv
Grand Total		379	₹152,37,21,674	

Annexure-4.5.1(B)
Non-Adjustment of forest advances
(As referred to in Para 4.5.1)

Sl. No.	Name of office	Forest Advance Amount(in ₹)
1	APAO - CHITTOOR	26,76,85,105
2	APAO - KADAPA	25,98,69,649
3	PAO - VIJAYAWADA	25,51,22,485
4	PAO - ANANTAPUR	23,67,69,517
5	APAO - NELLORE-2 (TGP)	22,05,70,148
6	PAO - ONGOLE	21,94,93,996
7	PAO - VISAKHAPATNAM	21,16,18,449
8	APAO - NANDYAL	17,03,47,628
9	PAO - KURNOOL	8,96,54,353
10	PAO - GUNTUR	6,04,30,369
11	APAO - DOWLESWARAM	6,03,36,330
12	PAO - TIRUPATI	5,22,05,895
13	PAO - ELURU	5,16,96,138
14	APAO - KAKINADA	5,12,06,823
15	PAO - SRIKAKULAM	3,37,99,882
16	APAO - VIZIANAGARAM	3,29,47,291
	Total	₹2,27,37,54,058

Annexure-4.6.1(A)
Improper migration of Works Deposit Balances to CFMS
(As referred to in Para 4.6.1)

S. No	Division Code, Name	HoA	Amount as on 31/03/2018(As per data given to DW by PAO Office)	Amount as on 01/04/2018(As per CFMS Works Deposit Register)
APAO Kurnool				
1	09411210005 – EE HNSS Divn No 1- Nandikotkuru	84430010800 01002000VN	6424932	NA
2	09411210006 - O/o SE HNSS CIRCLE 1 KURNOOL	84430010800 01002000VN	603590	NA
3	09071802001-MUNICIPAL COMMISSIONER-DHONE	84430010800 01002000VN	256154	NA
4	09111806001-MUNICIPAL COMMISSIONER-NANDIKOTKURU	84430010800 01002000VN	531557	NA
5	09100308014-P.O RVM (SSA) KURNOOL	84430010800 01002000VN	1056819	NA
6	90000000019 – APHCL CO NSTRUCTION DIVN KURNOOL	84430010800 01002000VN	3925632	NA
7	09010306001-DY .DIRECTOR-ARCHAEOLOGY & MUSEUM, KRNL	84430010800 01002000VN	30250	NA
8	09410707001-PAO KURNOOL	84430010800 01002000VN	129600	NA
9	09012202006-EERWS DIVN KRNL	84430010800 01003000VN	4899152	NA
10	09410707001-PAO KURNOOL-IRRIGATION	84430010800 01005000VN	45420	NA
11	09410707001-PAO KURNOOL-ROAD AND BUILDINGS	84430010800010 05000VN	31456	NA
12	09410707001-PAO KURNOOL-PROJECTS	84430010800 01005000VN	2290	NA
13	09410707001-PAO KURNOOL-FINANCE	84430010800 01005000VN	3325	NA
14	09410707001-PAO KURNOOL-IRRIGATION	84430010800 01005000VN	23044	NA

Annexure-4.6.1(B)
Improper migration of Works Deposit Balances to CFMS
(As referred to in Para 4.6.1)

S. No	Division Code, Name	HoA	Amount as on 31/03/2018 (As data given to DWA by PAO Office)	Amount as on 01/04/2018 (As per CFMS Works Deposit Register)
APAO Kurnool				
1	09010402004 - DVNL Office Social Forestry Kurnool	84430010900 01000000VN	NA	72,72,766.00
2	09012202006 - O/o Executive Engineer RWSS Kurnool	84430010800 01002000VN	NA	1,56,92,654.00

Annexure-4.6.1(c)
Improper migration of Works Deposit Balances to CFMS
 (As referred to in Para 4.6.1)

S. No	Division Code, Name	Head of Account	Amount as on 31/03/2018 (As per old deposit registers)	Amount as on 01/4/2018 (As per CFMS Works Deposit Register)
APAO Narasaraopet				
1	06102203001 - O/o EE PRI Div Narasaraopet	8443001080 001005000VN	400	0
2	06102210002 O/o Executive Engineer/Rwsnarsaraopet	8443001080 001005000VN	900	0
3	06102607001 - O/o EXEC ENGG OF R & B NARASARAOPET	8443001080 001005000VN	2920	0
4	06421210004 - O/o EE NSJC O&M Division Lingamguntla	8443001080 001005000VN	33143	0
5	06421210007 - O/o EE NSJC O&M Division Macherla	8443001080 001005000VN	3540	0
6	06421210003 - O/o EE NSJC Moni Division Lingamguntla	8443001080 001005000VN	7362	0
7	06421210006 - O/o EE NSJC O&M Sift Division Vinukonda	8443001080 001005000VN	1310	0
8	06420707001 - O/o APAO Works & Accounts Narasaraopet	8443001080 001005000VN	29826	0
9	---	844300108000 1002000VN	70564	0

Annexure-4.6.1(D)
Improper migration of Works Deposit Balances to CFMS
 (As referred to in Para 4.6.1)

S.No	Division Code, Name	Head of Account	Amount as on 31-03-2018 (As per old deposit registers)	Amount as on 01-04-2018 (As per CFMS Works Deposit Register)
1	06101804001 - O/o EE SPL Div Public Health Narsaraopet	84430010 80001005 000VN	0	40,60,646
2	06420707001 -O/o APAO Works & Accounts Narasaraopet	84430010 90001000 000VN	0	64,092

Annexure-4.7.1
PAO wise unreconciled departmental Figures
(As referred to in Para 4.7.1)

Sl. No	Name of the APAO/PAO	HoA	Divisions	Pending Months
1	Visakhapatnam	8782-00-102-01-000-	Irrigation	8/14,9/14,6/16,2/17
			PH, PR	9/14,2/17
			Finance & R&B	Feb-17
2	Kakinada	8782-00-102-02-000	PR	Mar-15
		8782-00-102-01-000	PR	Feb-16
		8782-00-102-02-000	R&B	9/14,7/15
3	Dowlaiswaram	8782-00-102-01-000	Finance	Jun-15
			Finance	Jan-18
			NH	Jan-18
4	Vijayawada	8782-00-102-01-000	Irrigation, R&B, PR, PH	Feb-15
			Irrigation, R&B, PR, PH, Finance	May-15
			Irrigation, R&B, PH & Finance	May-15
5	Guntur	8782-00-102-02-000	Irrigation, R&B, PR, PH & Finance	Jan-18
			Finance	Apr-15
			Irrigation, Finance, PRD, PRE, R&B, NH	Feb-18
			Irrigation, Finance, PRD, PRE, R&B, NH & W&P	Mar-18
			Irrigation, Finance, PRD, PRE, R&B, NH	Jan-15
			Irrigation, Finance, PRD, PRE	Mar-15
			Irrigation, W&P	Sep-17
			Irrifgation, Finance, PRD, PRE, R&B, NH	Feb-18
			Irrifgation, Finance, PRD, PRE, R&B, NH	Mar-18
			8782-00-103-01-000	Forest
8782-00-103-03-000	Forest	Mar-18		
8782-00-103-02-000	Forest	Mar-18		
5	Guntur	8782-00-102-01-000	Finance & Irrigation	Mar-15
			Irrigation, PR	Apr-15
			R&B	04/15,03/16

		8782-00-102-02-000	Irrigation	03/15,04/15,12/17,01/18
				02/18,03/18
			PR	04/15,02/18,03/18
			Finance	03/15,03/18
			PH	Mar-18
			R&B	04/15,03/18
		8782-00-103-01-000	Forest	01/18 to 03/18
		8782-00-103-02-000	Forest	01/18 to 03/18
		8782-00-103-03-000	Forest	01/18 to 03/18
6	Nellore	8782-00-102-01-000	Finance	Aug-15
		8782-00-102-02-000	Irrigation	Jul-15
7	Nellore - II	8782-00-102-01-000	Irrigation, Projects, R&B	Feb-15
			Irrigation	04/15 to 03/18
			Projects	04/16 to 10/16
			Finance	02/15 to 07/15
8	Ongole	8782-00-103-01-000	Forest	01/18 to 03/18
		8782-00-103-02-000	Forest	01/18 to 03/18
		8782-00-103-03-000	Forest	01/18 to 03/18
9	Kurnool	8782-00-102-02-000	Finance, Irrigation, PR.	Jun-14
			NH	Jul-14
10	Nandyal	8782-00-102-01-000	Projects	04/16 to 02/17
		8782-00-102-02-000	PRE	Jun-15
11	Ananthapur	8782-00-102-01-000	Irrigation, Finance, PRD, NH, R&B,PH	Mar-15
		8782-00-102-02-000	Irrigation, Finance, PRD, NH, R&B,PH	11/14,12/14,03/15,06/15
		8782-00-103-01-000	Forest	Mar-18
		8782-00-103-02-000	Forest	Mar-18
		8782-00-103-03-000	Forest	Mar-18
12	Kadapa	8782-00-102-01-000	Irrigation, Finance, PR, R&B, TGP	Mar-17
		8782-00-102-02-000	PR	Oct-14
13	Srikakulam	8782-00-103-01-000	Forest	02/18,03/18
		8782-00-103-02-000	Forest	02/18,03/18
		8782-00-103-03-000	Forest	02/18,03/18
14	Vizianagaram	8782-00-102-01-000	Projects, Finance, PRD, R&B,PH	Mar-18

		8782-00-102-02-000	Irrigation, Finance, PRD, R&B, PH	Mar-18
		8782-00-103-01-000	Forest	Mar-18
		8782-00-103-02-000	Forest	Mar-18
		8782-00-103-03-000	Forest	Mar-18
15	Chittoor	8782-00-102-01-000	Finance, Irrigation, PRD, ,PRE,PH, R&B	08/17,01/18,02/18,03/18
			Projects	04/16 to 11/16
		8782-00-102-02-000	Irrigation	Mar-18
		8782-00-103-01-000	Forest	04/17 to 03/18
		8782-00-103-02-000	Forest	04/17 to 03/18
		8782-00-103-03-000	Forest	04/17 to 03/18
		8443-00-109-01-000	Forest	2014-15
16	Eluru	8782-00-102-01-000	Finance, Irrigation, PH, PR, R&B	Jun-15

Annexure – 4.7.2**Non verification of service registers of the employees who have completed 25 years of service**

(As referred to in Para 4.7.2)

S.No	Name of the PAO/ APAO	No. of Employees
1	Eluru	11
2	Pulivendula	6
3	Dowlaiswaram	4
4	Kadapa	20
5	Anathapuram	6
6	Ongole	20
7	Srikakulam	6
8	Nellore 1	11
9	Nellore 2	5
10	Visakapatnam	7
11	Vijayawada	10
12	Narasarao Peta	5
13	Chittoor	3
14	Kurnool	10
15	Nandyal	10
16	DWA	4

17	Thirupathi	6
Total		144

Annexure – 4.7.3
Procedural lapse in submission of monthly accounts by ARUs
(As referred to in Para 4.7.3)

S. No.	PAO/ APAO	Month of Account	Due Date	Date of Receipt	Delay in No. of Days
1	Kakinada	Apr-22	18-May-22	24-Jun-22	37
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	05-Aug-22	18
		Aug-22	05-Sep-22	20-Sep-22	15
		Sep-22	05-Oct-22	21-Oct-22	16
		Oct-22	05-Nov-22	24-Nov-22	19
2	Pulivendula	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	08-Aug-22	21
		Aug-22	05-Sep-22	17-Sep-22	12
		Sep-22	05-Oct-22	18-Oct-22	13
3	Dowlaiswaram	Oct-22	05-Nov-22	23-Nov-22	18
		Apr-22	08-May-22	23-Jun-22	46
		May-22	18-Jun-22	26-Jul-22	38
		Jun-22	18-Jul-22	10-Aug-22	23
		Aug-22	05-Sep-22	17-Sep-22	12
		Sep-22	05-Oct-22	19-Oct-22	14
4	Kadapa	Oct-22	05-Nov-22	24-Nov-22	19
		Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	10-Aug-22	23
		Aug-22	05-Sep-22	16-Sep-22	11
		Sep-22	05-Oct-22	18-Oct-22	13
5	Anantapuramu	Oct-22	05-Nov-22	24-Nov-22	19
		Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	27-Jul-22	39
		Jun-22	18-Jul-22	05-Aug-22	18
		Aug-22	05-Sep-22	17-Sep-22	12

		Sep-22	05-Oct-22	19-Oct-22	14
		Oct-22	05-Nov-22	24-Nov-22	19
6	Ongole	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	03-Aug-22	16
		Aug-22	05-Sep-22	16-Sep-22	11
		Sep-22	05-Oct-22	18-Oct-22	13
		Oct-22	05-Nov-22	24-Nov-22	19
		Apr-22	08-May-22	22-Jun-22	45
7	Srikakulam	May-22	18-Jun-22	27-Jul-22	39
		Jun-22	18-Jul-22	05-Aug-22	18
		Aug-22	05-Sep-22	17-Sep-22	12
		Sep-22	05-Oct-22	19-Oct-22	14
8	Nellore-I	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	03-Aug-22	16
		Aug-22	05-Sep-22	16-Sep-22	11
		Sep-22	05-Oct-22	20-Oct-22	15
		Oct-22	05-Nov-22	28-Nov-22	23
		Nov-22	05-Dec-22	07-Dec-22	2
9	Vizianagaram	Apr-22	08-May-22	22-Jun-22	45
		May-22	18-Jun-22	26-Jul-22	38
		Jun-22	18-Jul-22	04-Aug-22	17
		Aug-22	05-Sep-22	17-Sep-22	12
		Sep-22	05-Oct-22	19-Oct-22	14
10	Nellore-II	Apr-22	08-May-22	24-Jun-22	47
		May-22	18-Jun-22	02-Aug-22	45
		Jun-22	18-Jul-22	03-Aug-22	16
		Sep-22	18-Oct-22	20-Oct-22	2
		Oct-22	18-Nov-22	28-Nov-22	10
11	Vishakhapatnam	Apr-22	18-May-22	16-Jul-22	59
		May-22	18-Jun-22	04-Aug-22	47
		Jun-22	18-Jul-22	03-Aug-22	16
		Oct-22	18-Nov-22	23-Nov-22	5
12	Vijayawada	Apr-22	08-May-22	22-Jun-22	45
		May-22	18-Jun-22	27-Jul-22	39

		Jun-22	18-Jul-22	05-Aug-22	18
		Sep-22	18-Oct-22	19-Oct-22	1
		Oct-22	18-Nov-22	23-Nov-22	5
13	Narasaraopet	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	05-Aug-22	18
		Oct-22	18-Nov-22	29-Nov-22	11
14	Chittor	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	26-Jul-22	38
		Jun-22	18-Jul-22	04-Aug-22	17
		Aug-22	18-Sep-22	19-Sep-22	1
		Sep-22	18-Oct-22	20-Oct-22	2
		Oct-22	18-Nov-22	24-Nov-22	6
15	Guntur	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	04-Aug-22	17
		Sep-22	18-Oct-22	19-Oct-22	1
		Oct-22	18-Nov-22	24-Nov-22	6
16	Kurnool	Apr-22	18-May-22	21-Jun-22	34
		May-22	18-Jun-22	25-Aug-22	68
		Jun-22	18-Jul-22	03-Aug-22	16
		Oct-22	18-Nov-22	23-Nov-22	5
17	Nandyal	Apr-22	08-May-22	21-Jun-22	44
		May-22	18-Jun-22	25-Jul-22	37
		Jun-22	18-Jul-22	05-Aug-22	18
		Sep-22	18-Oct-22	19-Oct-22	1
		Oct-22	18-Nov-22	24-Nov-22	6
18	Tirupathi	Apr-22	08-May-22	23-Jun-22	46
		May-22	18-Jun-22	27-Jul-22	39
		Jun-22	18-Jul-22	05-Aug-22	18
		Sep-22	18-Oct-22	19-Oct-22	1

Annexure – 4.7.4
Work bills - release of payments without budget.
 (As referred to in Para 4.7.5)

Sl. No.	Date	Bill / Challan No.	Purpose	Receipt	Expenditure	Balance
APAO, Works Accounts Kakinada						
1.	31/03/2022	2021-1133762	Work Related Bills	0.00	1,73,35,112.00	-1,73,35,112.00
2.	31/03/2022	2021-1532184	Work Related Bills	0.00	1,94,61,750.00	-3,67,96,862.00
3.	31/03/2022	2021-407513	Work Related Bills	0.00	3,07,80,042.00	-6,75,76,904.00
4.	31/03/2022	2021-739085	Work Related Bills	0.00	2,37,70,858.00	-9,13,47,762.00
5.	31/03/2022	2021-876683	Work Related Bills	0.00	3,56,54,142.00	-12,70,01,904.00
Grand Total:				0.00	₹12,70,01,904.00	₹12,70,01,904.00

Annexure – 4.7.5
Abnormal Cancellations and Drawal of Bills with Zero Amounts
 (As referred to in Para 4.7.8)

S. No.	Name of the PAOs / APAO	No of bills Cancelled	Amount	No. of Bills with Zero Amounts
1	Eluru	7334	4,872.63	471
2	Kakinada	53	1,30,63,31,725	5
3	Dowlaiswaram	396	2,78,44,00,000	252
4	Ananthapuram	14577	72,21,47,84,719	141
5	Srikakulam	704	2,48,23,80,223	28
6	Nellore I	14260	23,70,52,47,523	344
7	Vizianagarqam	243	61,15,42,949.00	29
8	Nellore II	10001	31,10,96,73,881.00	108
9	Visakhapatnam	773	2,24,44,39,632.25	28
10	Chittoor	20146	21,26,66,61,480	165
11	Guntur	4881	24,39,03,70,750	231
12	Tirupathi	244	68,14,00,000	-
Total		73612	1,82,79,72,37,755	1802

Annexure-4.7.6
Excess Adjustment of Amounts Under HOA 8658- Suspense
(As referred to in Para 4.7.9)

PAO/APAO Name	Fin. Year	Receipts			Payments		
		CASH	ADJUSTMENT	TOTAL	CASH	ADJUSTMENT	TOTAL
Eluru	22-23	49,27,00,719.00	1,21,10,42,931.58	1,70,37,43,650.58	1,17,74,63,961.00	5,43,00,02,370.00	6,60,74,66,331.00
		Excess adjustment / settlement >			68,47,63,242.00	4,21,89,59,438.42	4,90,37,22,680.42
Kakinada	21-22	10,63,08,266.00	40,46,81,266.66	51,09,89,532.66	48,99,43,005.00	91,52,62,174.00	1,40,52,05,179.00
		Excess adjustment / settlement >			38,36,34,739.00	51,05,80,907.34	89,42,15,646.34
Ananthapuram	22-23	89,81,658.58	15,90,73,735.20	16,80,55,393.78	38,28,45,029.58	70,32,08,010.00	1,08,60,53,039.58
		Excess adjustment / settlement >			37,38,63,371.00	54,41,34,274.80	91,79,97,645.80
Srikakulam	22-23	14,36,94,194.00	9,89,47,825.00	24,26,42,019.00	5,71,60,935.00	44,08,00,114.00	49,79,61,049.00
		Excess / less adjustment / settlement >			-8,65,33,259.00	34,18,52,289.00	25,53,19,030.00
Nellore 1	22-23	2,83,58,075.75	10,70,02,349.00	13,53,60,424.75	8,35,42,165.75	34,85,79,372.00	43,21,21,537.75
		Excess / less adjustment / settlement >			5,51,84,090.00	24,15,77,023.00	29,67,61,113.00
Vizianagaram	21-22	4,31,87,811	20,45,48,458	24,77,36,269	14,91,82,600	33,94,55,563	48,86,38,163
		Excess / less adjustment / settlement >			10,59,94,789	13,49,07,105	24,09,01,894
Nellore 2	22-23	1,36,94,455.00	3,60,78,375.00	4,97,72,830.00	5,54,21,135.98	11,23,56,776.58	16,77,77,912.56
		Excess adjustment / settlement >			4,17,26,680.98	7,62,78,401.58	11,80,05,082.56
Visakhapatnam	22-23	3,24,72,564.95	1,50,75,68,520.04	1,54,00,41,084.99	42,52,66,512.48	2,09,89,88,556.65	2,52,42,55,069.13
		Excess / less adjustment / settlement >			39,27,93,947.53	59,14,20,036.61	98,42,13,984.14
Chittoor	22-23	8,71,622.00	6,32,36,344.00	6,41,07,966.00	2,98,48,387.00	18,67,44,080.00	21,65,92,467.00
		Excess adjustment / settlement >			2,89,76,765.00	12,35,07,736.00	15,24,84,501.00
Guntur	22-23	5,60,98,067.00	13,97,60,885.97	19,58,58,952.97	9,48,75,867.00	1,70,09,65,358.53	1,79,58,41,225.53
		Excess adjustment / settlement >			3,87,77,800.00	1,56,12,04,472.56	1,59,99,82,272.56
Tiruhpathi	21-22	62,25,320	13,75,69,250	14,37,94,570	9,94,03,828	85,53,10,524	95,47,14,352
		Excess / less adjustment / settlement >			9,31,78,508	71,77,41,274	81,09,19,782
	22-23	46,08,283	9,20,41,139	9,66,49,422	1,43,13,968	34,86,97,791	36,30,11,759
		Excess / less adjustment / settlement >			97,05,685	25,66,56,652	26,63,62,337

Annexure-4.7.7**Bills passed at PAO / APAO level but not credited to beneficiaries.**

(As referred to in Para 4.7.10)

S. No.	PAO/APAO Name	No. of Bills	Total worth of bills
1	Eluru	371	5,79,90,00,000
2	Kakinada	68	18,33,53,203.45
3	Pulivendula	780	5,21,44,97,551
4	Dowlaiswaram	205	1,38,40,46,195
5	Kadapa	305	9,15,18,89,846
6	Ananthapuram	352	3,69,58,40,723
7	Ongole	465	803090891.4
8	Srikakulam	129	67,71,34,065
9	Nellore I	1927	2,86,95,69,374
10	Visakhapatnam	190	52,10,40,271.00
11	Narasaraopeta	333	23,80,04,669
12	Guntur	374	84,40,02,525
13	Kurnool	463	2,06,88,86,531
14	Nandyal	1561	1,18,00,38,843
15	Tirupathi	415	24,46,00,000
16	Nellore II	1262	2,31,98,05,779.22
17	Vijayawada	261	5,64,38,45,152
18	Chittoor	432	63,81,57,756
Total		9893	43,47,68,03,375

Annexure-4.7.8**Double payments made to contractors.**

(As referred to in Para 4.7.11)

Sl. No.	Name of the DDO	Bill No & Date, Beneficiary details	UTR No	Amount of Double Payments in ₹.)
APAO Chittoor				
1	11012202025 (O/o EE PIU DIV CHITTOOR)	2018-305676 Dt:22.06.2018/ 05.07.2018 30031539,C MANI	RBI1741813282367	3,02,692
			RBI1861814916061	
2	11012202074 (O/o EE PRI DIV CHITTOOR)	2018-271812 Dt:22.06.2018/ 22.06.2018 30037193, LAKSHMI	RBI1741813282462	30,076
			RBI1741813282463	
TOTAL				3,32,768

Annexure – 4.7.9
Dual Agreements with same technical sanctions
(As referred to in Para 4.7.12)

Agreement CFMS ID	Name of The Contractor	Date of Agreement	Authority Concluding the Agreement	Form of Agrmnt	Agreement Amount	Agreement Period (days)	Actual Date of Completion
3000215213	1008914961 - Raja Bore wells, Rayachoty, Kadapa	13-05-2021	31110313 - ADD PRJ DIR- ADDITIONAL PROJECT DIRECTOR	Non EPC	88,182.00	29	13-05-2021
3000215226	1008914961 - Raja Bore wells, Rayachoty, Kadapa	14-04-2021	31110313 - ADD PRJ DIR- ADDITIONAL PROJECT DIRECTOR	Non EPC	88,182.00	29	13-05-2021
3000215978	1007498672 - bhoomiareddy venkata reddy	28-04-2021	31110313 - ADD PRJ DIR- ADDITIONAL PROJECT DIRECTOR	Non EPC	1,39,958.00	29	27-05-2021
3000216706	1007498672 - bhoomiareddy venkata reddy	28-04-2021	31110313 - ADD PRJ DIR- ADDITIONAL PROJECT DIRECTOR	Non EPC	1,39,958.00	29	27-05-2021
3000223599	1000012492 - POTNURUNAGESWARARAO	07-05-2021	30148786 - DEE-DEPUTY EXECUTIVE ENGINEER	Non EPC	2,81,394.00	91	06-08-2021
3000223598	1001514004 - Convenor Village Level Works Commit	07-05-2021	30148786 - DEE-DEPUTY EXECUTIVE ENGINEER	Non EPC	2,81,394.00	91	06-08-2021
3000224786	1001153619 - SRI RAMALINGESWARA VSS	31-08-2021	30413361 - FRST RNG OFC- FOREST RANGE OFFICER	Non EPC	1,72,000.00	30	30-09-2021
3000224789	1001153619 - SRI RAMALINGESWARA VSS	01-06-2021	30413361 - FRST RNG OFC- FOREST RANGE OFFICER	Non EPC	1,72,000.00	303	31-03-2022
3000251044	1000317298 - RADHA KRISHNA	25-07-2022	30580325 - EE-EXECUTIVE ENGINEER	Non EPC	7,37,532.00	30	24-08-2022
3000251049	1000317298 - RADHA KRISHNA	25-07-2022	30580325 - EE-EXECUTIVE ENGINEER	Non EPC	7,37,532.00	30	24-08-2022
Total					28,38,132.00		

Annexure – 4.7.10
Re-authorization of failed payment bill
(As referred to in Para 4.7.13)

Sl No	DDO Code	Old Bill No	Bill Date	Beneficiary. Code	Beneficiary Name	IFSC	Beneficiary Account Number	Net Amount
1	11421212001	5895	20180515	1000027610	V.Latha	ANDB0001159	115910100074084	7,61,171
2	11421212001	9478	20180515	1000027610	V.Latha	ANDB0001159	115910100074084	6,21,316
3	11421212001	4878	20180430	1000002114	D Narasimhulu Naidu	IDIB0SGB001	92941224	7,18,950
4	11421212001	4944	20180430	1000002166	V.Bhagyasree	IDIB0SGB001	50003252657	5,13,178
5	11421212001	7058	20180430	1000006205	Ganamukkala Selvi	IDIB0SGB001	90751336	5,77,705
6	11421212001	8190	20180430	1000006205	Ganamukkala Selvi	IDIB0SGB001	90751336	5,62,470
7	11421212003	9002	20180515	1000002782	C.Chandra	IDIB000P055	6286092527	3,85,098
8	11421212003	7454	20180515	1000007170	P. Sujatha	IDIB000P007	6630048760	4,89,595
9	11421212003	7919	20180515	1000007170	P. Sujatha	IDIB000P007	6630048760	6,86,721
10	11421212003	8262	20180515	1000007170	P. Sujatha	IDIB000P007	6630048760	6,41,635
11	11421212003	7452	20180502	1000007170	P. Sujatha	IDIB000P007	6630048760	4,76,018
12	11421212003	4529	20180430	100001971	K.Veerabhadra	IDIB000P055	6270815182	3,44,957
13	11421212003	9170	20180502	1000002813	K.Amaranthachari	IDIB000P055	6521389182	5,91,996
14	11421212003	7475	20180502	1000007170	P. Sujatha	IDIB000P007	6630048760	3,51,324
15	11421212003	9206	20180502	1000008739	S.Gunasekhar Reddy	IDIB000P007	6181020163	5,63,472
16	11421212001	7128	20180502	1000004293	B.Jyothi	IDIB000K171	6245107645	1,10,761
17	11421212001	6312	20180502	1000004293	B.Jyothi	IDIB000K171	6245107645	3,01,716
18	11421212002	6231	20180507	1000003988	N Narasimha Reddy	IDIB000C024	6320756797	3,81,773
Total								₹ 90,79,856

Annexure – 4.8.1(A)
Minus balance in PD account - Public Works Deposits
 (As referred to in Para 2.14.1)

Sl. No	Year	Opening Balance	Receipts	Payments	Closing balance
PAO Kadapa					
1.	2020-21	-2,10,80,232	89,26,008	89,26,008	-2,10,80,232
2.	2021-22	-2,10,80,232	1,19,65,179	0	-91,15,053
3.	2022-23	-91,15,053	1,29,217	1,54,98,968	-2,44,84,804

Annexure – 4.8.1(B)
Minus balance in PD account - Public Works Deposits
 (As referred to in Para 4.8.1)

Sl.No	Year	HOA	Openingbalance	Receipts	Payments	Closingbalance
APAO Nellore-I						
1.	2020-21	08431210008	-50,37,111	71,888	0	-49,65,223
	2021-22	O/o EE S P Division I	-49,65,223	7,54,867	0	-42,10,356
	2022-23	Somasila	-42,10,356	4,59,648	0	-37,50,708
2.	2020-21	08431210010	-1,78,01,949	51,32,480	58,87,390	-1,85,56,859
	2021-22	O/o EE SP Division	-1,85,56,859	5,12,902	0	-1,80,43,957
	2022-23	IV Atmakur	-1,80,43,957	6,79,644	0	-1,73,64,313

Annexure – 4.8.2
Adverse Balance Reflected in Monthly Account in Consolidated Fund
 (As referred to in Para 4.8.3)

Sl. No.	Year	Month	Sub Account	Charged Expenditure	Voted Expenditure	Total Expenditure
PAO, Works Accounts, Srikakulam						
1	2021-22	09-2022	093	0	-8,54,02,352.00	-8,54,02,352.00
2		10-2022	093	0	-1,69,65,760.00	-1,69,65,760.00
3		11-2022	093	0	-2,41,47,519.00	-2,41,47,519.00

Annexure – 4.9.1
RBI payment references but shown as failed in the bill summary.
(As referred to in Para 4.9.2)

Sl No.	Bill Number	DDO	HOA	Gross Amount	Deductions	Net Amount	Payment Reference
1	2021-227636	10411210005 - O/o EE HLC DIVISION HQ ANANTHAPUR	47000110411275 30531VN	36,08,49,658.00	1,44,96,095.00	34,63,53,563.00	RBI0912287913498
2	2022-1257901	10012606001 - O/o EE R & B ANANTAPUR	30540133712052 70272VN	83,18,705.58	12,48,813.00	70,69,892.58	RBI3162238504662
3	2020-224892-R1	10132202037 - O/o EE PRI DIV PENUKONDA	40700080011085 30531VN	63,61,773.00	0	63,61,773.00	RBI0942123810631
4	2020-224892-R2	10132202037 - O/o EE PRI DIV PENUKONDA	40700080011085 30531VN	63,61,773.00	0	63,61,773.00	RBI1132155580763
5	2021-460837	10010308094 - SAMAGRA SHIKSHA ANATHAPUR	84430010800010 08000VN	60,83,704.00	9,21,091.00	51,62,613.00	RBI3312168695685
6	2020-188792	10012406001 - EXECUTIVE ENGINEER APEWIDC ANANTAPUR	84430010800010 08000VN	37,64,610.00	3,09,551.00	34,55,059.00	RBI0902113577860
7	2020-180311	10010705001 - EXECUTIVE ENGINEER, APHCL, ANANTHAPURAM	84430010800010 08000VN	35,53,647.00	2,33,636.00	33,20,011.00	RBI0902113578135
8	2020-1794529	10011802001 - ANANTHAPURAM MUNICIPAL CORPORATION	54750080011085 30531VN	23,93,503.00	1,76,481.00	22,17,022.00	RBI0902113577966
9	2020-226539	10012202002 - O/o EE PRI DIV DHARMAVARAM	30540419600122 70272VN	21,81,187.00	2,05,106.00	19,76,081.00	RBI0902113578608
10	2022-797928	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	47000113511275 30532VN	17,34,440.00	0	17,34,440.00	RBI1882243906275
11	2020-1035775	10011802001 - ANANTHAPURAM MUNICIPAL CORPORATION	54750080011085 30531VN	16,75,514.00	1,23,542.00	15,51,972.00	RBI0902113577965
12	2020-888161	10012406001 - EXECUTIVE ENGINEER APEWIDC ANANTAPUR	84430010800010 07000VN	13,96,571.00	1,39,825.00	12,56,746.00	RBI0902113577941
13	2020-261668-R1	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	47000113511265 30532VN	7,87,500.00	0	7,87,500.00	RBI0942123808397
14	2021-233533	10012406001 - EXECUTIVE ENGINEER APEWIDC ANANTAPUR	84430010800010 08000VN	7,05,882.00	64,999.00	6,40,883.00	RBI0662242164436
15	2021-233533-R1	10012406001 - EXECUTIVE ENGINEER APEWIDC ANANTAPUR	84430010800010 08000VN	6,40,883.00	0	6,40,883.00	RBI0732261573696
16	2020-261677-R1	10411210018 - O/o SPL DEPUTY COLLECTOR HNSS ANANTHAPUR	47000113711275 30532VN	5,94,000.00	0	5,94,000.00	RBI0942123818771
17	2020-261748-R1	10411210018 - O/o SPL DEPUTY COLLECTOR HNSS ANANTHAPUR	47000113711275 30532VN	4,60,783.00	0	4,60,783.00	RBI0942123818760
18	2020-261748-R1	10411210018 - O/o SPL DEPUTY COLLECTOR HNSS ANANTHAPUR	47000113711275 30532VN	4,55,163.00	0	4,55,163.00	RBI0942123818808
19	2021-1130863	10012210001 - O/o EE RWSS ANANTHAPUR NORTH	42150110211305 30531VN	3,93,300.00	27,531.00	3,65,769.00	RBI3552110193623
20	2021-227499	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	3,73,860.00	26,170.00	3,47,690.00	RBI1622124806794

21	2021-2232475	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	3,52,000.00	0	3,52,000.00	RBI0272272126841
22	2021-2525561	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	3,52,000.00	0	3,52,000.00	RBI0552219712699
23	2021-2525561-R1	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	3,52,000.00	0	3,52,000.00	RBI0632236194282
24	2021-227584	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	2,63,910.00	18,474.00	2,45,436.00	RBI1622124806795
25	2020-261748-R1	10411210018 - O/o SPL DEPUTY COLLECTOR HNSS ANANTHAPUR	47000113711275 30532VN	2,52,869.00	0	2,52,869.00	RBI0942123818758
26	2021-236092	10132202037 - O/o EE PRI DIV PENUKONDA	45150010111135 30531VN	2,38,547.00	30,454.00	2,08,093.00	RBI3562111837005
27	2021-840480-R1	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	42150110211305 30531VN	2,22,640.00	0	2,22,640.00	RBI0192261505073
28	2021-475309	10132202037 - O/o EE PRI DIV PENUKONDA	84430010800010 02000VN	1,99,024.00	0	1,99,024.00	RBI2232110828462
29	2021-475309-R1	10132202037 - O/o EE PRI DIV PENUKONDA	84430010800010 02000VN	1,99,024.00	0	1,99,024.00	RBI2512152903938
30	2021-475309-R2	10132202037 - O/o EE PRI DIV PENUKONDA	84430010800010 02000VN	1,99,024.00	0	1,99,024.00	RBI2962119355304
31	2021-223964	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	47000113511265 30532VN	1,97,500.00	0	1,97,500.00	RBI0762265597053
32	2021-234760	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	42150110211305 30531VN	1,84,680.00	12,928.00	1,71,752.00	RBI3552110195535
33	2021-227514	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,77,550.00	12,429.00	1,65,121.00	RBI1622124805676
34	2021-702055	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	1,75,000.00	0	1,75,000.00	RBI2252115210849
35	2021-2420570	10132202037 - O/o EE PRI DIV PENUKONDA	45150078911135 30531VN	1,68,988.00	16,176.00	1,52,812.00	RBI0552219710676
36	2021-227770	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,60,740.00	11,252.00	1,49,488.00	RBI1622124801726
37	2021-227770-R1	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,49,488.00	0	1,49,488.00	RBI1802142413186
38	2021-227770-R2	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,49,488.00	0	1,49,488.00	RBI1982169314162
39	2021-746730	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,48,770.00	10,414.00	1,38,356.00	RBI0552219711426
40	2021-762510	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	42150110211305 30531VN	1,48,200.00	10,374.00	1,37,826.00	RBI0552219711427
41	2021-725978	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	1,46,512.00	0	1,46,512.00	RBI2252115210850
42	2021-566620	10010402002 - O/o DFO ANANTHAPURAM	24060410300082 70271VN	1,44,000.00	0	1,44,000.00	RBI1622124699021
43	2020-1655385	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	47000113511275 30532VN	1,42,800.00	0	1,42,800.00	RBI0822102306467

44	2021-235257	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,42,040.00	9,943.00	1,32,097.00	RBI3552110195533
45	2021-227996	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	1,39,080.00	9,736.00	1,29,344.00	RBI1622124807569
46	2021-234592	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,36,800.00	9,576.00	1,27,224.00	RBI0552219710689
47	2021-235060	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,23,690.00	8,658.00	1,15,032.00	RBI3552110187621
48	2020-1845732	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	4700011351127530532VN	1,23,285.00	0	1,23,285.00	RBI0822102306410
49	2021-840480	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,19,700.00	8,380.00	1,11,320.00	RBI3562111715523
50	2020-1655385	10411210012 - O/o SPL DEP COLLECTOR LA PABR ATP	4700011351127530532VN	1,19,680.00	0	1,19,680.00	RBI0822102306497
51	2021-235060-R1	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,15,032.00	0	1,15,032.00	RBI0192261505074
52	2021-235060-R2	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,15,032.00	0	1,15,032.00	RBI0242269077046
53	2021-235060-R3	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,15,032.00	0	1,15,032.00	RBI0332285661748
54	2021-840480-R2	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	1,11,320.00	0	1,11,320.00	RBI0242269077047
55	2021-627328	10010402002 - O/o DFO ANANTHAPURAM	2406041030008270271VN	1,07,000.00	0	1,07,000.00	RBI1702135706004
56	2020-1649439	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	1,02,600.00	7,182.00	95,418.00	RBI0902113578832
57	2022-774387	10012202002 - O/o EE PRI DIV DHARMAVARAM	4235021021209530531VN	93,154.00	9,357.00	83,797.00	RBI2062261173485
58	2021-227531	10012210001 - O/o EE RWSS ANANTHAPUR NORTH	4215011021130530531VN	88,350.00	6,185.00	82,165.00	RBI1622124699511
59	2021-228019	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	88,350.00	6,185.00	82,165.00	RBI1622124697627
60	2021-227606	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	85,500.00	5,985.00	79,515.00	RBI1622124699463
61	2020-662074	10111802001 - PUTTAPARTHY NAGARA PANCHAYAT	8443001080001007000VN	85,473.00	5,230.00	80,243.00	RBI0672182586349
62	2022-774387-R1	10012202002 - O/o EE PRI DIV DHARMAVARAM	4235021021209530531VN	83,797.00	0	83,797.00	RBI2152278925120
63	2020-660522	10111802001 - PUTTAPARTHY NAGARA PANCHAYAT	8443001080001007000VN	83,243.00	5,153.00	78,090.00	RBI0672182586348
64	2021-236022	10132202037 - O/o EE PRI DIV PENUKONDA	4515007891113530531VN	77,681.00	7,727.00	69,954.00	RBI0432205807790
65	2020-1225811	10012210001 - O/o EE RWSS ANANTHAPUR NORTH	4215011021130530531VN	75,240.00	5,267.00	69,973.00	RBI0672182596647
66	2021-449744	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	74,100.00	5,187.00	68,913.00	RBI3562111805363

Annual Review Report for the year 2022-23

67	2021-234941	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	71,820.00	5,028.00	66,792.00	RBI3552110199704
68	2021-234761	10082202101 - O/o EXECUTIVE ENGINEER RWSS KALYANDURG	4215011021130530531VN	70,680.00	4,948.00	65,732.00	RBI3552110195534
69	2021-236873	10132202037 - O/o EE PRI DIV PENUKONDA	4515007891113530531VN	70,653.00	6,684.00	63,969.00	RBI0432205807791
70	2021-227648	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	68,400.00	4,788.00	63,612.00	RBI1622124701369
71	2021-1465551	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	67,260.00	4,708.00	62,552.00	RBI3562111836345
72	2021-1466150	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	66,120.00	4,628.00	61,492.00	RBI3562111836477
73	2021-227901	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	64,980.00	4,549.00	60,431.00	RBI1622124697935
74	2021-1465551-R1	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	62,552.00	0	62,552.00	RBI3642121051695
75	2021-1465551-R2	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	62,552.00	0	62,552.00	RBI0072244374434
76	2021-1466150-R1	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	61,492.00	0	61,492.00	RBI3642121051696
77	2021-1466150-R2	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	61,492.00	0	61,492.00	RBI0072244374435
78	2021-1466150-R3	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	61,492.00	0	61,492.00	RBI0192261505128
79	2021-1466150-R4	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	61,492.00	0	61,492.00	RBI0242269077102
80	2021-1466150-R5	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	61,492.00	0	61,492.00	RBI0282272827677
81	2021-2525443	10010402002 - O/o DFO ANANTHAPURAM	2406041030008270271VN	44,000.00	0	44,000.00	RBI0432205804772
82	2021-2548031	10010402002 - O/o DFO ANANTHAPURAM	2406041030008270271VN	29,200.00	0	29,200.00	RBI0552219712704
83	2021-448721	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	25,080.00	1,756.00	23,324.00	RBI3562111805366
84	2021-449703	10132210001 - O/o EXECUTIVE ENGINEER RWSS PENUKONDA	4215011021130530531VN	25,080.00	1,756.00	23,324.00	RBI3562111805374
85	2020-261727-R1	10411210018 - O/o SPL DEPUTY COLLECTOR HNSS ANANTHAPUR	4700011371127530532VN	16,153.00	0	16,153.00	RBI0942123819209
86	2022-999099	10012602002 - O/o EXEC ENGG OF R & B ANANTAPUR	8443001080001002000VN	9,732.00	0	9,732.00	RBI2502230997253
Total				41,72,78,111.58	1,82,43,937	39,90,34,174.58	

Annexure-4.9.2
GPF suspense (unposted/wrong posted) uncleared prior to CFMS implementation.
(As referred to in Para 4.9.4)

S. NO	DDO	MONTH	VC NO	VR_AMNT	WNT_AMNT	NAME	Remarks
1	EXE ENGR IRRIGATION DIVN ONGOLE.	Sep-17	V-30R0100000246	213197	19915	A V RAMANALAH	provide correct GPF account number
2	EXE ENGR IRRIGATION DIVN ONGOLE.	Jun-17	V-30R0100000077	181785	16811	NA	provide GPF complete schedule details for Rs.181785
3	EXE ENGR IRRIGATION DIVN ONGOLE.	Jun-17	V-30R0100000076	105496	35548	NA	provide GPF complete schedule details for Rs.105496
4	EXE ENGR IRRIGATION DIVN ONGOLE.	Jun-17	V-30R0100000075	161297	16445	NA	provide GPF complete schedule details for Rs.161297
5	EXE ENGR IRRIGATION DIVN ONGOLE.	Jun-17	V-30R0100000024	113700	16500	NA	provide GPF complete schedule details for Rs.113700
6	EXE ENGR IRRIGATION DIVN ONGOLE.	Jan-15	V-30R0100000121	1000	1000	P RAJA RAO	may be misclassified item, provide details
7	EXE ENGR DRAINAGE DIVN CHIRALA PRAKASAM DIST	Sep-14	V-30R0100000015	38660	8330	BHASKAR RAO P	may be misclassified item, provide details
8	EXE ENGR IRRIGATION DIVN ONGOLE.	Aug-14	V-30R0100000491	8625	8625	SK KHAJA PEERA	may be misclassified item, provide details
9	EXE ENGR IRR SPL DN ONGOLE	May-14	V-30R0100000367	27510	3000		provide GPF complete schedule details for Rs.27510
10	EXE ENGR IRR SPL DN MARKAPUR	May-14	V-30R0100000696	22685	306	V RAMAKRISHNA	may be misclassified item, provide details
11	E E Q C DIV ONGOLE	May-14	V-30R0100000676	19232	5684	CHAND SHAIK	may be misclassified item, provide details
12	E E Q C DIV ONGOLE	May-14	V-30R0100000676	19232	5232	GIRIJA KUMARI K	may be misclassified item, provide details
13	E E Q C DIV ONGOLE	May-14	V-30R0100000676	19232	4484	VENKAMMA R	may be misclassified item, provide details
14	E E Q C DIV ONGOLE	May-14	V-30R0100000676	19232	3832	SATYANARAYAN A C	may be misclassified item, provide details
15	E E Q C DIV ONGOLE	May-14	V-30R0100000527	2325	2325	SURAJ BAHADUR	may be misclassified item, provide details
16	EXE ENGR IRRIGATION DIVN ONGOLE.	Feb-13	V-30R0100000695	176926	4005	SK KHASIM PEERA	may be misclassified item, provide details
17	E E Q C DIV ONGOLE	Apr-12	V-30R0100000058	6561	6561	NA	provide GPF complete details for Rs.6561
18	EXE ENGR SPL ID MARKAPUR	Feb-12	V-30R0100000006	9175	9175	VENKATESWARL U T (LASKAR, CSS	may be misclassified item, provide details

						AMT NO NUMBER)	
19	EXE ENGR ID ONGOLE	Mar-10	V-30R010000005	112451	250	KONDAIAH S	may be misclassified item, provide details
20	EXE ENGR ID ONGOLE	Aug-09	V-30R010000036	112396	250	KONDAIAH S	may be misclassified item, provide details

Annexure-4.9.3(a)
Suspense items under GPF at PAO Ongole
(As referred to in Para 4.9.5)

S.NO	DDO	CRDR	MONTH	VCNO	VR AMNT	WNT AMNT	RMRKS	NAME	Remarks
1	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Sep-17	V-30R0100000246	213197	19915	UP CR	A V RAMANAIAH	provide correct GPF account number
2	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Jun-17	V-30R0100000077	181785	16811	PART WANT	NA	provide GPF complete schedule details for Rs.181785
3	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Jun-17	V-30R0100000076	105496	35548	PART WANT	NA	provide GPF complete schedule details for Rs.105496
4	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Jun-17	V-30R0100000075	161297	16445	PART WANT	NA	provide GPF complete schedule details for Rs.161297
5	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Jun-17	V-30R0100000024	113700	16500	PART WANT	NA	provide GPF complete schedule details for Rs.113700
6	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Jan-15	V-30R0100000121	1000	1000	FORN CR	P RAJA RAO	may be misclassified item, provide details
7	EXE ENGR DRAINAGE DIVN CHIRALA PRAKASAM DIST	Credit	Sep-14	V-30R0100000015	38660	8330	FORN CR	BHASKAR RAO P	may be misclassified item, provide details
8	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Aug-14	V-30R0100000491	8625	8625	FORN CR	SK KHAJA PEERA	may be misclassified item, provide details
9	EXE ENGR IRR SPL DN ONGOLE	Credit	May-14	V-30R0100000367	27510	3000	PART WANT		provide GPF complete schedule details for Rs.27510
10	EXE ENGR IRR SPL DN MARKAPUR	Credit	May-14	V-30R0100000696	22685	306	FORN CR	V RAMAKRISHNA	may be misclassified item, provide details
11	E E Q C DIV ONGOLE	Credit	May-14	V-30R0100000676	19232	5684	FORN CR	CHAND SHAIK	may be misclassified item, provide details
12	E E Q C DIV ONGOLE	Credit	May-14	V-30R0100000676	19232	5232	FORN CR	GIRIJA KUMARI K	may be misclassified item, provide details
13	E E Q C DIV ONGOLE	Credit	May-14	V-30R0100000676	19232	4484	FORN CR	VENKAMMA R	may be misclassified item, provide details
14	E E Q C DIV ONGOLE	Credit	May-14	V-30R0100000676	19232	3832	FORN CR	SATYANARAYANA C	may be misclassified item, provide details
15	E E Q C DIV ONGOLE	Credit	May-14	V-30R0100000527	2325	2325	FORN CR	SURAJ BAHADUR	may be misclassified item, provide details
16	EXE ENGR IRRIGATION DIVN ONGOLE.	Credit	Feb-13	V-30R0100000695	176926	4005	FORN CR	SK KHASIM PEERA	may be misclassified item, provide details

17	E E Q C DIV ONGOLE	Credit	Apr-12	V-30R0100000058	6561	6561	FULL WANT	NA	provide GPF complete details for Rs.6561
18	EXE ENGR SPL ID MARKAPUR	Credit	Feb-12	V-30R0100000006	9175	9175	FORN CR	VENKATESWARLU T (LASKAR, CSS AMT NO NUMBER)	may be misclassified item, provide details
19	EXE ENGR ID ONGOLE	Credit	Mar-10	V-30R0100000005	112451	250	FORN CR	KONDAIAH S	may be misclassified item, provide details
20	EXE ENGR ID ONGOLE	Credit	Aug-09	V-30R0100000036	112396	250	FORN CR	KONDAIAH S	may be misclassified item, provide details

Annexure-4.9.3(b)
Suspense items under GPF at PAO Ongole
 (As referred to in Para 4.9.5)

S.NO	DDO	PRFX	GPFNO	NAME	DETAILS
1	PAY&ACCOUNTSOFFICER			NAME MISSING	May be misclassified item, if so send AM through Treasury else send the complete details for Vr/Sch/Trans ID: V-07012018004823 for Rs.1008 in 035 Booked in 01-MAY-18
2	PAY&ACCOUNTSOFFICER	PW	56709	RAVINDRA PRASAD BABU M	01-08-2022 MISSING DR
3	PAY&ACCOUNTSOFFICER	POL	92553	SWAMY U V	Jun-2020, Jul-2020, Aug-2020, Sep-2020: provide schedules with Trans id and dt. through Treasury
4	PAY&ACCOUNTSOFFICER	PW	56432	BALASWAMY	Nov-2018, Apr-2019, Aug-2021, Sep-2021: provide schedules with Trans id and dt. through Treasury
5	PAY&ACCOUNTSOFFICER	PW	56651	KRISHNA RAO K V	Nov-2018, Dec-2018, Apr-2019, Jul-2019, Sep-2019, Jan-2020, Feb-2020, Aug-2021, Sep-2021: provide schedules with Trans id and dt. through Treasury
6	PAY&ACCOUNTSOFFICER	PW	56709	RAVINDRA PRASAD BABU M	Apr-2020, Dec-2021, Jan-2022, Feb-2022, Mar-2022: provide schedules with Trans id and dt. through Treasury
7	PAY&ACCOUNTSOFFICER	PW	65290	SOBHA MALINI CH	Nov-2018, May-2019, Apr-2022: provide schedules with Trans id and dt. through Treasury
8	PAY&ACCOUNTSOFFICER	PW	65744	SHAIK NAYEEM BASHA	Dec-2018, Jun-2021, Sep-2021, Dec-2021, Jan-2022, Sep-2022: provide schedules with Trans id and dt. through Treasury
9	PAY&ACCOUNTSOFFICER	PW	66038	SUBBA RAO D V	Sep-2019, Apr-2020, May-2020, Sep-2020, Sep-2022: provide schedules with Trans id and dt. through Treasury
10	PAY&ACCOUNTSOFFICER	PW	66040	CHANDRAMOULI GADIKOTA	Nov-2018, Dec-2018, Apr-2019: provide schedules with Trans id and dt. through Treasury
11	PAY&ACCOUNTSOFFICER	PW	66538	MALLIKA S R	Apr-2020, May-2020, Apr-2021, Apr-2022: provide schedules with Trans id and dt. through Treasury
12	PAY&ACCOUNTSOFFICER	PW	66539	PENCHALAI AH D	Nov-2018, Dec-2018, Aug-2019: provide schedules with Trans id and dt. through Treasury
13	PAY&ACCOUNTSOFFICER	PW	67009	KRISHNA REDDY P	Nov-2018, Dec-2018, Jan-2019, Feb-2019, Apr-2019, Jul-2019, Sep-2019, Oct-2019, Apr-2020, May-2020, Sep-2020, Dec-2021: provide schedules with Trans id and dt. through Treasury
14	PAY&ACCOUNTSOFFICER	PW	67423	SREENAVASA RAO G	Dec-2018, Apr-2022: provide schedules with Trans id and dt. through Treasury

15	PAY&ACCOUNTSOFFICER	PW	67886	VIMALA S	Jan-2019, Apr-2019, Apr-2022: provide schedules with Trans id and dt. through Treasury
16	PAY&ACCOUNTSOFFICER	PW	68150	VENKATESWARA RAO GORIGA	Nov-2018, Dec-2018, Jun-2021, Sep-2021: provide schedules with Trans id and dt. through Treasury
17	PAY&ACCOUNTSOFFICER	PW	69049	SHAIK ABDUL RAMEEM	Jul-2018: provide schedules with Trans id and dt. through Treasury
18	PAY&ACCOUNTSOFFICER	PW	70795	RAJEENA KUMARI PERIKA JYOTHI	Nov-2018, Apr-2022: provide schedules with Trans id and dt. through Treasury
19	PAY&ACCOUNTSOFFICER	PW	70797	KAMALA BHOGI REDDY	Jun-2021, Sep-2021: provide schedules with Trans id and dt. through Treasury
20	PAY&ACCOUNTSOFFICER	PW	70798	PRASANNA KUMARI K B N	Aug-2021, Sep-2021, May-2022: provide schedules with Trans id and dt. through Treasury
21	PAY&ACCOUNTSOFFICER	PW	72015	B ANIL RAJU	Nov-2018, Dec-2018, Apr-2020, Jan-2021, Aug-2022: provide schedules with Trans id and dt. through Treasury
22	PAY&ACCOUNTSOFFICER	PW	72350	RAFI KHAN P	Oct-2018,Nov-2018,Dec-2018,Jan-2019,Feb-2019,Mar-2019,Apr-2019,Aug-2019,Sep-2019,Oct-2019,Nov-2019,Dec-2019,Jan-2020,Feb-2020,Mar-2021,Apr-2021,May-2021,Jun-2021,Jul-2021,Aug-2021,Sep-2021,Oct-2021,Nov-2021,Dec-2021,Jan-2022,Feb-2022,Mar-2022,Apr-2022,May-2022,Jun-2022,Jul-2022,Aug-2022,Sep-2022: provide schedules with Trans id and dt. through Treasury
23	PAY&ACCOUNTSOFFICER	PWWC	67251	PRAKASH A	Jan-2021, Apr-2021: provide schedules with Trans id and dt. through Treasury
24	PAY&ACCOUNTSOFFICER	PWWC	75485	SUBBA RAYUDU ALLAM	Nov-2018, Dec-2018, Apr-2022: provide schedules with Trans id and dt. through Treasury
25	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	56432	BALASWAMY	Nov-2006, Dec-2006,Mar-2013,Apr-2013,May-2013,Jun-2013,Jul-2013,Aug-2013,Sep-2013,Oct-2013,Nov-2013,Dec-2013,Jan-2014,Feb-2014: provide schedules with Trans id and dt. through Treasury
26	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	56651	KRISHNA RAO K V	Dec-2003: provide schedules with Trans id and dt. through Treasury
27	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	65290	SOBHA MALINI CH	Oct-1999,Nov-1999,Dec-1999,Jan-2000,Feb-2000,Mar-2000,Apr-2000,May-2000,Jun-2000,Jul-2000,Aug-2000,Sep-2000,Oct-2000,Nov-2000,Dec-2000,Jan-2001,Sep-2013,Oct-2013,Nov-2013,Dec-2013: provide schedules with Trans id and dt. through Treasury
28	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	65744	SHAIK NAYEEM BASHA	Apr-2000,May-2000,Jun-2000,Jul-2000,Aug-2000,Sep-2000,Oct-2000,Nov-2000,Dec-2000,Jan-2001: provide schedules with Trans id and dt. through Treasury
29	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	66040	CHANDRAMOULI GADIKOTA	Dec-2006,Jan-2007,Feb-2007,Mar-2007,Apr-2007,May-2007,Jun-2007,Jul-2007,Aug-2007,Sep-2007,Oct-2007,Nov-2007,Dec-2007,Jan-2008,Dec-2012,Jan-2017: provide schedules with Trans id and dt. through Treasury
30	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	66538	MALLIKA S R	Sep-2017: provide schedules with Trans id and dt. through Treasury
31	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	67423	SREENAVASA RAO G	Nov-2007,Jul-2008,Aug-2008,Sep-2008,Oct-2008,Nov-2008,Dec-2008,Jan-2009: provide schedules with Trans id and dt. through Treasury
32	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	67886	VIMALA S	Sep-2017: provide schedules with Trans id and dt. through Treasury
33	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	68150	VENKATESWARA RAO GORIGA	Jan-2001,Feb-2001,Mar-2001,Apr-2001,May-2001,Jun-2005: provide schedules with Trans id and dt. through Treasury
34	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	69049	SHAIK ABDUL RAMEEM	Dec-2002,Jan-2003: provide schedules with Trans id and dt. through Treasury
35	PAY&ACCOUNTSOFFICERP	PW	70795	RAJEENA KUMARI PERIKA	Jun-2013: provide schedules with Trans id and dt. through Treasury

	AY&ACCOUNTSOFFICER			JYOTHI	
36	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	70797	KAMALA BHOGI REDDY	Sep-2000,Oct-2000,Nov-2000,Dec-2000,Jan-2001,Feb-2001,Mar-2001,Apr-2001,May-2001: provide schedules with Trans id and dt. through Treasury
37	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PW	70798	PRASANNA KUMARI K B N	Dec-2007,Jan-2008,Feb-2008,Mar-2008,Jul-2009,Aug-2009,Sep-2009,Oct-2009,Nov- 2009,Dec-2009,Jan-2010,Feb-2010,Mar-2010: provide schedules with Trans id and dt. through Treasury
38	PAY&ACCOUNTSOFFICERP AY&ACCOUNTSOFFICER	PWWC	75485	SUBBA RAYUDU ALLAM	Nov-2006, Feb-2008: provide schedules with Trans id and dt. through Treasury

Annexure-5.2.1
Pension Payments without Proper Enclosures
(As referred to in para 5.2.2)

S.NO	HOA	Bill No	Status	Gross Amount
DTAO Bapatla				
1	2071011010004040041VN	2022-1064153	Paid	
2	2071011010004040041VN	2022-1064771	Paid	-
3	2071011010004040041VN	2022-1064901	Paid	-
4	2071011010004040041VN	2022-319	Paid	-
5	2071011010004040041VN	2022-324636	Paid	-
6	2071011010004040041VN	2022-470459	Paid	-
7	2071011010004040041VN	2022-470544	Paid	--
8	2071011010004040041VN	2022-471295	Paid	-
9	2071011010004040041VN	2022-471903	Paid	-
10	2071011010004040041VN	2022-474	Paid	-
11	2071011010004040041VN	2022-481547	Paid	-
12	2071011010004040041VN	2022-529760	Paid	-
13	2071011010004040041VN	2022-650360	Paid	-
14	2071011010004040041VN	2022-675015	Paid	-
15	2071011010004040041VN	2022-675816	Paid	-
16	2071011010004040041VN	2022-695062	Paid	-
17	2071011010004040041VN	2022-707751	Paid	-
18	2071011010004040041VN	2022-707942	Paid	-
19	2071011010004040041VN	2022-725665	Paid	-
20	2071011010004040041VN	2022-739	Paid	-
21	2071011010004040041VN	2022-866412	Paid	-
22	2071011010004040041VN	2022-866497	Paid	-
23	2071011010004040041VN	2022-866534	Paid	-
24	2071011010004040041VN	2022-886164	Paid	-
25	2071011010007040041VN	2022-1044	Paid	-
26	2071011010007040041VN	2022-1063734	Paid	-
27	2071011010007040041VN	2022-1063770	Paid	-
28	2071011010007040041VN	2022-1063814	Paid	-
29	2071011010007040041VN	2022-471396	Paid	-
30	2071011010007040041VN	2022-471482	Paid	-
31	2071011010007040041VN	2022-471485	Paid	-
32	2071011010007040041VN	2022-644	Paid	-
33	2071011010007040041VN	2022-674484	Paid	-
34	2071011010007040041VN	2022-674540	Paid	-
35	2071011010007040041VN	2022-674584	Paid	-
36	2071011010007040041VN	2022-708052	Paid	-
37	2071011010007040041VN	2022-840	Paid	-
38	2071011010007040041VN	2022-865681	Paid	-
39	2071011010007040041VN	2022-865722	Paid	-
40	2071011010007040041VN	2022-865771	Paid	-
41	2071011010014040041VN	2022-1064308	Paid	-
42	2071011010014040041VN	2022-1064415	Paid	-
43	2071011010014040041VN	2022-1064505	Paid	--
44	2071011010014040041VN	2022-1089822	Paid	-
45	2071011010014040041VN	2022-1092814	Paid	-
46	2071011010014040041VN	2022-1236	Paid	-
47	2071011010014040041VN	2022-1421	Paid	-
48	2071011010014040041VN	2022-324591	Paid	-
49	2071011010014040041VN	2022-324594	Paid	-
50	2071011010014040041VN	2022-470660	Paid	-
51	2071011010014040041VN	2022-471010	Paid	-
52	2071011010014040041VN	2022-471337	Paid	-

53	2071011010014040041VN	2022-471447	Paid	-
54	2071011010014040041VN	2022-481524	Paid	-
55	2071011010014040041VN	2022-481525	Paid	-
56	2071011010014040041VN	2022-49411	Paid	-
57	2071011010014040041VN	2022-495976	Paid	-
58	2071011010014040041VN	2022-529678	Paid	-
59	2071011010014040041VN	2022-529690	Paid	-
60	2071011010014040041VN	2022-669	Paid	-
61	2071011010014040041VN	2022-674778	Paid	-
62	2071011010014040041VN	2022-674895	Paid	-
63	2071011010014040041VN	2022-674985	Paid	-
64	2071011010014040041VN	2022-694845	Paid	-
65	2071011010014040041VN	2022-694965	Paid	-
66	2071011010014040041VN	2022-707776	Paid	-
67	2071011010014040041VN	2022-707779	Paid	-
68	2071011010014040041VN	2022-725548	Paid	-
69	2071011010014040041VN	2022-736898	Paid	-
70	2071011010014040041VN	2022-866292	Paid	-
71	2071011010014040041VN	2022-866399	Paid	-
72	2071011010014040041VN	2022-866484	Paid	-
73	2071011050004040041VN	2022-1046754	Paid	-
74	2071011050004040041VN	2022-1064404	Paid	-
75	2071011050004040041VN	2022-1064589	Paid	-
76	2071011050004040041VN	2022-1089887	Paid	-
77	2071011050004040041VN	2022-318342	Paid	-
78	2071011050004040041VN	2022-340750	Paid	-
79	2071011050004040041VN	2022-453	Paid	-
80	2071011050004040041VN	2022-470596	Paid	-
81	2071011050004040041VN	2022-470859	Paid	-
82	2071011050004040041VN	2022-471102	Paid	-
83	2071011050004040041VN	2022-481775	Paid	-
84	2071011050004040041VN	2022-481924	Paid	--
85	2071011050004040041VN	2022-529790	Paid	-
86	2071011050004040041VN	2022-529931	Paid	-
87	2071011050004040041VN	2022-549	Paid	-
88	2071011050004040041VN	2022-597620	Paid	-
89	2071011050004040041VN	2022-653	Paid	-
90	2071011050004040041VN	2022-675289	Paid	-
91	2071011050004040041VN	2022-675322	Paid	-
92	2071011050004040041VN	2022-675472	Paid	-
93	2071011050004040041VN	2022-707826	Paid	-
94	2071011050004040041VN	2022-707862	Paid	-
95	2071011050004040041VN	2022-725539	Paid	-
96	2071011050004040041VN	2022-860774	Paid	-
97	2071011050004040041VN	2022-866864	Paid	-
98	2071011050014040041VN	2022-1064743	Paid	-
99	2071011050014040041VN	2022-1064860	Paid	-
100	2071011050014040041VN	2022-1064960	Paid	-
101	2071011050014040041VN	2022-1241	Paid	-
102	2071011050014040041VN	2022-1403	Paid	-
103	2071011050014040041VN	2022-1538	Paid	-
104	2071011050014040041VN	2022-470851	Paid	-
105	2071011050014040041VN	2022-470958	Paid	-
106	2071011050014040041VN	2022-471058	Paid	-
107	2071011050014040041VN	2022-476240	Paid	-
108	2071011050014040041VN	2022-530260	Paid	-

109	2071011050014040041VN	2022-55448	Paid	-
110	2071011050014040041VN	2022-675862-R1	Paid	-
111	2071011050014040041VN	2022-675862	Paid	-
112	2071011050014040041VN	2022-675934	Paid	-
113	2071011050014040041VN	2022-675989	Paid	-
114	2071011050014040041VN	2022-866780	Paid	-
115	2071011050014040041VN	2022-866922	Paid	-
116	2071011050014040041VN	2022-866977	Paid	-
STO Ankapalli(West)				-
117	2071011010004040041VN	2021-2652985	Paid	-
118	2071011010004040041VN	2022-674972	Paid	-
119	2071011010004040041VN	2022-765	Paid	-
120	2071011010004040041VN	2022-1064325	Paid	-
121	2071011010004040041VN	2022-866462	Paid	-
122	2071011010004040041VN	2022-1244686	Paid	-
123	2071011010004040041VN	2021-2496015	Paid	--
124	2071011010004040041VN	2022-470623	Paid	-
125	2071011010004040041VN	2021-1115234	Paid	-
126	2071011010004040041VN	2021-59005	Paid	-
127	2071011010004040041VN	2021-1355512	Paid	-
128	2071011010004040041VN	2020-958760	Paid	-
129	2071011010004040041VN	2020-2268626	Paid	-
130	2071011010004040041VN	2021-2053627	Paid	-
131	2071011010004040041VN	2021-455305	Paid	-
132	2071011010004040041VN	2020-2556441	Paid	-
133	2071011010004040041VN	2021-1821126	Paid	-
134	2071011010004040041VN	2020-1122701	Paid	-
135	2071011010004040041VN	2020-1504841	Paid	-
136	2071011010004040041VN	2020-1327999	Paid	-
137	2071011010004040041VN	2020-1620466	Paid	-
138	2071011010004040041VN	2020-1983544	Paid	-
139	2071011010004040041VN	2021-643631	Paid	-
140	2071011010004040041VN	2021-2280075	Paid	-
141	2071011010004040041VN	2021-845985	Paid	-
142	2071011010004040041VN	2021-1589174	Paid	--
143	2071011050004040041VN	2021-2573858	Paid	-
144	2071011050004040041VN	2022-1037	Paid	-
145	2071011050004040041VN	2022-1064602	Paid	-
146	2071011050004040041VN	2022-1161059	Paid	-
147	2071011050004040041VN	2022-675001	Paid	-
148	2071011050004040041VN	2022-861733	Paid	--
149	2071011050004040041VN	2021-2496805	Paid	-
150	2071011050004040041VN	2021-1356176	Paid	-
151	2071011050004040041VN	2021-2054135	Paid	-
152	2071011050004040041VN	2021-1115890	Paid	-
153	2071011050004040041VN	2021-58695	Paid	-
154	2071011050004040041VN	2021-2212323	Paid	-
155	2071011050004040041VN	2022-471432	Paid	--
156	2071011050004040041VN	2020-2570259	Paid	-
157	2071011050004040041VN	2020-2268630	Paid	-
158	2071011050004040041VN	2021-1821346	Paid	-
159	2071011050004040041VN	2020-1505382	Paid	-
160	2071011050004040041VN	2021-455240	Paid	-
161	2071011050004040041VN	2021-752277	Paid	-
162	2071011050004040041VN	2021-630289	Paid	-
163	2071011050004040041VN	2020-959151	Paid	-

164	2071011050004040041VN	2020-1136727	Paid	-
165	2071011050004040041VN	2020-1318151	Paid	-
166	2071011050004040041VN	2020-1663583	Paid	-
167	2071011050004040041VN	2020-1983888	Paid	--
168	2071011010014040041VN	2021-2652929	Paid	-
169	2071011010014040041VN	2022-885	Paid	-
170	2071011010014040041VN	2021-2496063	Paid	-
171	2071011010014040041VN	2022-1064685	Paid	-
172	2071011050004040041VN	2021-1589918	Paid	-
173	2071011010014040041VN	2022-867104	Paid	-
174	2071011010014040041VN	2022-675602	Paid	-
175	2071011010014040041VN	2022-1244651	Paid	-
176	2071011010014040041VN	2021-2280567	Paid	-
177	2071011010014040041VN	2022-471071	Paid	-
178	2071011010014040041VN	2021-2053571	Paid	-
179	2071011010014040041VN	2021-1356114	Paid	-
180	2071011010014040041VN	2021-1821951	Paid	-
181	2071011010014040041VN	2020-2275498	Paid	-
182	2071011010014040041VN	2021-1114612	Paid	-
183	2071011010014040041VN	2020-1663600	Paid	-
184	2071011010014040041VN	2020-2561647	Paid	-
185	2071011010014040041VN	2021-844909	Paid	-
186	2071011010014040041VN	2021-58650	Paid	-
187	2071011010014040041VN	2020-1983095	Paid	-
188	2071011010014040041VN	2020-1518420	Paid	-
189	2071011010014040041VN	2021-1589207	Paid	-
190	2071011010014040041VN	2021-642549	Paid	-
191	2071011010014040041VN	2021-454060	Paid	--
192	2071011010014040041VN	2020-957617	Paid	-
193	2071011010014040041VN	2020-1136607	Paid	-
194	2071011010014040041VN	2020-1327514	Paid	-
195	2071011050014040041VN	2021-2495933	Paid	-
196	2071011050014040041VN	2021-1355835	Paid	-
197	2071011050014040041VN	2021-2652745	Paid	-
198	2071011050014040041VN	2022-1064875	Paid	-
199	2071011050014040041VN	2022-1210	Paid	-
200	2071011050014040041VN	2021-1821995	Paid	-
201	2071011050014040041VN	2021-1589575	Paid	-
202	2071011050014040041VN	2022-1245093	Paid	-
203	2071011050014040041VN	2022-866974	Paid	--
204	2071011050014040041VN	2022-675271	Paid	-
205	2071011050014040041VN	2021-2054142	Paid	-
206	2071011050014040041VN	2022-470907	Paid	-
207	2071011050014040041VN	2021-2279886	Paid	-
208	2071011050014040041VN	2021-845364	Paid	-
209	2071011050014040041VN	2021-454880	Paid	-
210	2071011050014040041VN	2021-1115442	Paid	-
211	2071011050014040041VN	2020-2275708	Paid	--
212	2071011050014040041VN	2021-643240	Paid	-
213	2071011050014040041VN	2020-2569659	Paid	-
214	2071011050014040041VN	2021-59166	Paid	-
215	2071011050014040041VN	2020-1983324	Paid	-
216	2071011050014040041VN	2020-1663730	Paid	-
217	2071011050014040041VN	2020-1518273	Paid	-
218	2071011050014040041VN	2020-1136654	Paid	-
219	2071011050014040041VN	2020-1328264	Paid	-

220	2071011050014040041VN	2020-959513	Paid	-
221	2071011050004040041VN	2022-694925	Paid	-
222	2071011010014040041VN	2022-694865	Paid	-
223	2071011050004040041VN	2021-272028	Paid	-
224	2071011010014040041VN	2022-530086	Paid	-
225	2071011010004040041VN	2022-529920	Paid	-
226	2071011010004040041VN	2022-694996	Paid	--
227	2071011010004040041VN	2022-725526	Paid	-
228	2071011050004040041VN	2022-529958	Paid	-
229	2071011050004040041VN	2022-904403	Paid	-
230	2071011050004040041VN	2022-736921	Paid	-
231	2071011050014040041VN	2022-695059	Paid	-
232	2071011050014040041VN	2021-908815	Paid	-
233	2071011050004040041VN	2022-318750	Paid	--
234	2071011050014040041VN	2022-582734	Paid	-
235	2071011010014040041VN	2021-1615828	Paid	-
236	2071011050004040041VN	2022-707964	Paid	--
237	2071011010004040041VN	2022-886529	Paid	-
238	2071011050014040041VN	2022-742281	Paid	-
239	2071011050004040041VN	2020-2548485-R1	Paid	--
240	2071011010014040041VN	2022-707928	Paid	-
241	2071011010014040041VN	2021-280784	Paid	-
242	2071011050004040041VN	2022-707851	Paid	--
243	2071011010004040041VN	2021-2757442	Paid	-
244	2071011050004040041VN	2021-908762	Paid	-
245	2071011010004040041VN	2022-742246	Paid	--
246	2071011010007040041VN	2020-1981935	Paid	-
247	2071011050014040041VN	2022-529843	Paid	-
248	2071011010014040041VN	2022-481556	Paid	-
249	2071011050004040041VN	2021-2746901	Paid	-
250	2071011010004040041VN	2021-2645218	Paid	-
251	2071011050004040041VN	2022-470814	Paid	-
252	2071011050004040041VN	2021-2573858-R4	Paid	-
253	2071011010014040041VN	2021-1156012	Paid	-
254	2071011010014040041VN	2022-707794	Paid	-
255	2071011010014040041VN	2022-736887	Paid	-
256	2071011050004040041VN	2022-1037-R1	Paid	--
257	2071011010014040041VN	2022-1065023	Paid	-
258	2071011010007040041VN	2021-2494824	Paid	-
259	2071011010007040041VN	2021-2651503	Paid	-
260	2071011010007040041VN	2022-1063398	Paid	-
261	2071011010007040041VN	2022-18	Paid	-
262	2071011010007040041VN	2022-470553	Paid	-
263	2071011010007040041VN	2022-674043	Paid	-
264	2071011010007040041VN	2022-865320	Paid	--
265	2071011010004040041VN	2022-674972-R1	Paid	-
266	2071011010004310318VN	2020-1347587	Paid	-
267	2071011050004040041VN	2021-2211452	Paid	-
268	2071011050014040041VN	2022-481527	Paid	-
269	2071011010007040041VN	2022-1243238	Paid	--
270	2071011050014040041VN	2022-725494	Paid	-
271	2071011010014040041VN	2022-931730	Paid	-
272	2071011050004040041VN	2022-516720	Paid	--
273	2071011010007040041VN	2020-1516687	Paid	-
274	2071011010007040041VN	2020-2274356	Paid	-
275	2071011010007040041VN	2020-2570258	Paid	-

276	2071011010007040041VN	2021-1114969	Paid	--
277	2071011010007040041VN	2021-1355465	Paid	-
278	2071011010007040041VN	2021-1588036	Paid	-
279	2071011010007040041VN	2021-1821344	Paid	--
280	2071011010007040041VN	2021-2053241	Paid	-
281	2071011010007040041VN	2021-2279018	Paid	-
282	2071011010007040041VN	2021-454687	Paid	-
283	2071011010007040041VN	2021-59111	Paid	--
284	2071011010007040041VN	2021-642811	Paid	-
285	2071011010007040041VN	2021-844981	Paid	-
286	2071011050004040041VN	2022-742242	Paid	--
287	2071011010007040041VN	2020-1136170	Paid	-
288	2071011010007040041VN	2020-1326453	Paid	-
289	2071011010007040041VN	2020-957616	Paid	-
290	2071011050004040041VN	2021-2495664	Paid	-
291	2071011050004040041VN	2020-2008780	Paid	-
292	2071011010007040041VN	2020-1662728	Paid	-
293	2071011010014040041VN	2020-2687014-R1	Paid	-
294	2071011010004040041VN	2020-2686992-R1	Paid	-
295	2071011050014040041VN	2020-2665902-R1	Paid	-
296	2071011010004040041VN	2020-2686992	Paid	-
297	2071011010014040041VN	2020-2687014	Paid	-
298	2071011050004040041VN	2020-2548485	Paid	-
299	2071011050004040041VN	2021-2573858-R1	Paid	-
300	2071011050004040041VN	2021-2573858-R2	Paid	-
301	2071011050004040041VN	2021-2573858-R3	Paid	-
302	2071011050004040041VN	2022-861733-R1	Paid	-
303	2071011050014040041VN	2020-2665902	Paid	-
S.T.O. Bheemunipatnam				
304	2071011010004040041VN	2021-2652771	Paid	1,66,62,483.00
305	2071011010004040041VN	2022-650334	Paid	1,61,85,798.00
306	2071011010004040041VN	2022-612	Paid	1,60,12,209.00
307	2071011010004040041VN	2020-957909	Paid	1,54,26,803.00
308	2071011010004040041VN	2020-574444	Paid	1,52,90,007.00
309	2071011010004040041VN	2020-793171	Paid	1,52,77,525.00
310	2071011010004040041VN	2022-470625	Paid	1,51,66,193.00
311	2071011010004040041VN	2021-2496620	Paid	1,51,55,105.00
312	2071011010004040041VN	2020-1136333	Paid	1,51,15,451.00
313	2071011010004040041VN	2020-1328001	Paid	1,49,51,971.00
314	2071011010004040041VN	2020-2276103	Paid	1,49,19,660.00
315	2071011010004040041VN	2020-1518748	Paid	1,48,80,529.00
316	2071011010004040041VN	2021-58564	Paid	1,48,00,743.00
317	2071011010004040041VN	2020-1620467	Paid	1,47,98,951.00
318	2071011010004040041VN	2021-447824	Paid	1,47,67,953.00
319	2071011010004040041VN	2020-1983546	Paid	1,47,30,202.00
320	2071011010004040041VN	2020-2562028	Paid	1,47,21,512.00
321	2071011010004040041VN	2021-1355981	Paid	1,43,08,566.00
322	2071011010004040041VN	2021-643681	Paid	1,41,27,253.00
323	2071011010004040041VN	2021-2043068	Paid	1,40,00,452.00
324	2071011010004040041VN	2021-1821215	Paid	1,38,95,155.00
325	2071011010004040041VN	2021-1048103	Paid	1,38,12,868.00
326	2071011010004040041VN	2021-845421	Paid	1,37,90,708.00
327	2071011010004040041VN	2021-2272209	Paid	1,36,99,350.00
328	2071011010004040041VN	2021-1587628	Paid	1,35,78,289.00
329	2071011050004040041VN	2020-958419	Paid	82,02,812.00
330	2071011050004040041VN	2022-471434	Paid	72,53,436.00

331	2071011050004040041VN	2021-2652955	Paid	68,39,332.00
332	2071011050004040041VN	2022-675003	Paid	68,35,428.00
333	2071011050004040041VN	2022-1039	Paid	67,77,804.00
334	2071011050004040041VN	2021-2496807	Paid	64,57,168.00
335	2071011050004040041VN	2021-1589365	Paid	61,77,184.00
336	2071011050004040041VN	2021-1356178	Paid	59,50,312.00
337	2071011050004040041VN	2021-1115892	Paid	57,81,294.00
338	2071011050004040041VN	2021-2280795	Paid	57,48,425.00
339	2071011050004040041VN	2021-1821800	Paid	56,19,356.00
340	2071011050004040041VN	2021-2054137	Paid	56,11,214.00
341	2071011050004040041VN	2021-752279	Paid	55,62,170.00
342	2071011050004040041VN	2021-643736	Paid	54,47,361.00
343	2071011050004040041VN	2021-455242	Paid	54,11,138.00
344	2071011050004040041VN	2021-58802	Paid	53,74,931.00
345	2071011050004040041VN	2020-2550601	Paid	53,64,025.00
346	2071011050004040041VN	2020-793235	Paid	51,62,769.00
347	2071011050004040041VN	2020-550801	Paid	50,94,259.00
348	2071011050004040041VN	2020-2268632	Paid	50,94,095.00
349	2071011050004040041VN	2020-1136339	Paid	50,66,562.00
350	2071011050004040041VN	2020-1328598	Paid	50,05,557.00
351	2071011050004040041VN	2020-1518594	Paid	49,94,773.00
352	2071011050004040041VN	2020-1982899	Paid	49,87,554.00
353	2071011050004040041VN	2020-1663584	Paid	48,01,937.00
354	2071011050004040041VN	2021-2746902	Paid	4,07,171.00
355	2071011010004040041VN	2021-2645219	Paid	3,81,200.00
356	2071011050004040041VN	2021-2054137-R1	Paid	1,86,893.00
357	2071011050004040041VN	2022-523083	Paid	1,63,530.00
358	2071011010004040041VN	2021-1847973	Paid	1,48,796.00
359	2071011050004040041VN	2021-1395553	Paid	1,02,402.00
360	2071011050004040041VN	2020-653613	Paid	94,617.00
361	2071011010004040041VN	2020-2687113	Paid	75,388.00
362	2071011050004040041VN	2022-481571	Paid	68,730.00
363	2071011010004040041VN	2022-530057	Paid	58,140.00
364	2071011050004040041VN	2022-324716	Paid	41,329.00
365	2071011010004040041VN	2020-643322	Paid	30,861.00
366	2071011050004040041VN	2022-707965	Paid	29,390.00
367	2071011050004040041VN	2020-2687074	Paid	25,125.00
368	2071011050004040041VN	2021-2462350	Paid	21,821.00
369	2071011050004040041VN	2021-2746918	Paid	16,136.00

Annexure-5.2.2
Irregularities in PD Accounts
(As referred to in Para 5.2.3)

Sl No	Date	Bill / Challan Number	Purpose	Description	Receipt	Expenditure	Balance
DTAO Chittoor							
1	14/06/2022	2021-2621225	Lapsing Failed Payment	---	0.00	-3,60,074.00	3,60,074.00
2	20/06/2022	2022-645565	PD Invoice	---	0.00	99,07,775.00	-95,47,701.00
3	20/06/2022	2022-657886	PD Invoice	---	0.00	99,97,943.00	-1,95,45,644.00
4	20/06/2022	2022-658237	PD Invoice	---	0.00	99,96,035.00	-2,95,41,679.00
5	20/06/2022	2022-665096	PD Invoice	---	0.00	99,35,600.00	-3,94,77,279.00
6	20/06/2022	2022-669723	PD Invoice	---	0.00	73,08,803.00	-4,67,86,082.00
7	20/06/2022	2022-673818	PD Invoice	---	0.00	99,87,106.00	-5,67,73,188.00
8	27/06/2022	2022-773176	PD Invoice	---	0.00	30,856.00	-5,68,04,044.00
9	11/08/2022	2022-691974	PD Invoice	---	0.00	99,83,979.00	-6,67,88,023.00
10	11/08/2022	2022-701219	PD Invoice	---	0.00	91,14,446.00	-7,59,02,469.00
11	11/08/2022	2022-759868	PD Invoice	---	0.00	22,54,676.00	-7,81,57,145.00
12	11/08/2022	2022-766099	PD Invoice	---	0.00	14,82,003.00	-7,96,39,148.00
Total payment transactions						7,99,99,222.00	-55,86,02,328 .00



Sr Accounts officer/T.I.Hqrs.