



सत्यमेव जयते

**ANNUAL REVIEW ON THE WORKING OF TREASURIES,
APPOs AND PAY & ACCOUNTS OFFICE (HYDERABAD)
FOR THE YEAR 2023-24**



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



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

Preface

This report is prepared as part of the annual review on the working of the Treasuries, Pension Payment Offices, and the Pay and Accounts Office (PAO) in Hyderabad for the financial year 2023-24. It aims to ensure compliance with the established financial rules, regulations, and procedures that govern the functioning of State Government treasuries. The report focuses on the observation made during the compilation of accounts, local inspection, and the audit processes carried out throughout the year.

The inspection and reviews are conducted in accordance with the relevant provisions under the Comptroller and Auditor General (DPC) Act, 1971, and the Regulations on Audit and Accounts 2020. These activities are pivotal in maintaining the integrity of the financial system that handles government funds, ensuring transparency and accountability.

This review examines critical areas such as the accuracy of account compilations, adherence to financial protocols, and the identification of irregularities in treasury operations. Additionally, it highlights areas where improvements can be made, particularly in terms of internal controls, IT systems, and operational efficiency. The findings and recommendations outlined in this report aim to assist the concerned authorities in taking necessary remedial measures to strengthen the financial management framework. By providing these insights, we seek to contribute to the continuous improvement of treasury operation and compliance with financial regulations.

The structure of this report included five main parts:

Part 1: Introduction

Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and other irregularities noticed during Inspection of treasuries and Pension payment offices

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

Part 5: Deficiencies in IT controls

I hope that the observations and suggestions provided will serve as a catalyst for improvements and lead to the enhanced functioning of the treasuries in the State of Telangana.

Hyderabad

Date: 31.01.2025



CHANDA PANDIT
Principal Accountant General (A&E)

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PART 1 INTRODUCTION

1.1 Overview:

All Treasuries and Sub Treasuries function under the administrative control of the Director of Treasuries and Accounts (DTA), who comes under the Finance Department of Government of Telangana. They keep a record of monetary transactions and perform relevant checks in accordance with Treasury Codes and Financial Rules. The treasuries render their accounts and cash balance statements to the Principal Accountant General (A&E), Telangana.

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

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

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

PAO State Legislature rendered their monthly accounts in physical form during

2023-24, whereas all other Account Rendering Units rendered accounts, both in physical and online modes. The accounts were routed through IFMIS in the latter case.

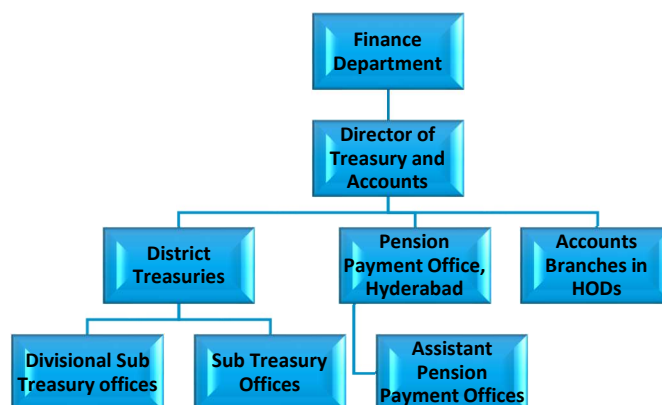
The Treasuries, Divisional Sub Treasuries, Sub-Treasuries and Pension Payment offices functioning in the State are Banking Treasuries (Details vide **Annexure 1.1**).



Figure 1: Districts of Telangana

1.2 Hierarchy:

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



Position of Treasury staff:

As on 31.3.2024, the existing staff strength which includes the employees working in the DTA Office is 1363 as against the sanctioned strength of 2004. Cadre wise details are given below:

Sl No	Designation	Sanctioned Strength			Persons in Position			Vacant		
		DTA	DTOs/ STOs/ APPOs	Total	DTA	DTOs/ STOs/ APPOs	Total	DTA	DTOs/ STOs/ APPOs	Total
1	Director	1	0	1	1	0	1	0	0	0
2	Additional Director	1	0	1	1	0	1	0	0	0
3	Joint Director	2	1	3	2	1	3	0	0	0
4	DD/CAO	1	11	12	1	8	9	0	3	3
5	AD/AO	2	21	23	2	20	22	0	1	1
6	ATO/AAO/AL/APPO	4	99	103	4	87	91	0	12	12
7	Junior Accounts Officer	9	0	9	9	0	9	0	0	0
8	STO	0	247	247	0	238	238	0	9	9
9	Lady commissioner	0	2	2	0	1	1	0	1	1
10	Senior Accountant	24	703	727	15	435	450	9	268	277
11	Junior Accountant	7	391	398	5	234	239	2	157	159
12	Typist	3	23	26	0	6	6	3	17	20
13	Shroff / Cashier	0	109	109	0	59	59	0	50	50
14	Record Assistant	1	1	2	1	1	2	0	0	0
15	Driver	1	2	3	1	1	2	0	1	1
16	Office Subordinate	6	277	283	6	204	210	0	73	73
17	Office Subordinate Allwyn Supernumerary	9	0	9	9	0	9	0	0	0
18	Chowkidar	0	1	1	0	0	0	0	1	1
19	Night Watchman	1	42	43	0	9	9	1	33	34
20	Sweeper	1	1	2	1	1	2	0	0	0
	Total	73	1931	2004	58	1305	1363	15	626	641

1.3 Scope and Methodology of Treasury Inspection:

The inspection of District Treasuries and Sub-treasuries (annual and biennial) was conducted in 2023-24 in accordance with Sections 10, 13 and 17 of CAG (DPC) Act, 1971, read with Auditing Standards and Regulations on Audit and Accounts, 2020. The aim of the inspection was to verify that all transactions adhered to the rules and regulations outlined in the Financial Codes, Manuals and Government Orders that are periodically issued.

1.3.1 Planning and conduct of inspection.

The inspection process starts with an evaluation of the risks faced by Treasuries. This assessment considers the quantum of expenditure associated with different activities and the effectiveness of the overall internal control mechanism. All minor irregularities and objections were resolved at the Treasury level during the inspection itself. The major objections relating to excess payment of pension, GPF, incidences of incorrect operation of Personal Deposit Accounts, non-accountability of funds drawn but not spent etc., were brought out in the Inspection Reports and communicated to DTA and respective DTOs, STOs and APPOs to ensure corrective action that will lead to improve financial management of the organization.

1.3.2 Treasury Offices inspected during the year

During the year 2023-24, Office of the Director of Treasuries, Hyderabad, Joint Director, Pension Payment office, Hyderabad, 33 District Treasury Offices, 77 Sub Treasury Offices, and 10 Assistant Pension Payment Offices were inspected as per the approved Audit Plan and 122 Inspection Reports containing 694 paras and 125 Treasury inspection notes (TINs) were issued. The list of offices inspected during the year is given in **Annexure 1.2**.

PART 2

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Accounts Compilation:

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

In the post IFMIS scenario, the detailed head wise data pertaining to both receipts and payments is being downloaded from IFMIS portal through dedicated access into Voucher Level Compilation (VLC) - Accounting application of PAG (A&E). The details verified with the physical copies submitted by treasuries for correctness of classification and the Monthly Civil Account (MCA) are generated based on these by the Office of the PAG (A&E).

2.2 Defects noticed during compilation of accounts:

2.2.1 Delay in rendition of Monthly Accounts.

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

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

Despite highlighting the need for timely submission in earlier review reports, all treasuries at one time or other delayed rendering monthly accounts along with supporting documents. Details are given in **Annexure-2.1**.

Recommendation:

- To ensure that accounts are submitted with documents on time, reminders and alert mechanisms can be incorporated into IFMIS applications to activate functionalities at various levels.

2.2.2 Non-submission of vouchers by Treasuries.

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

During the year **2023-24**, **42,905** vouchers involving an amount of **₹7,615.05 crore** were not received from the treasuries as detailed in **Annexure 2.2** and the district wise status of wanting vouchers and amounts involved is exhibited in **(Fig. 1 & 2)** below.

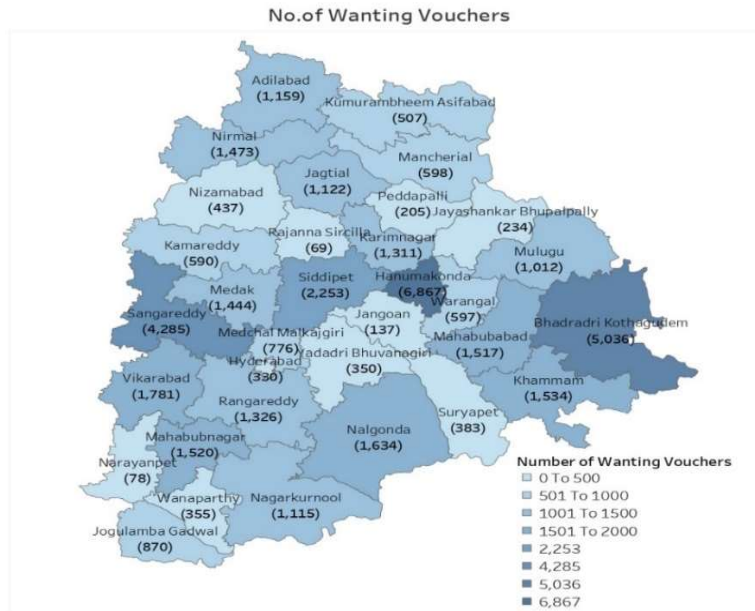


Fig.1: Wanting Vouchers (in numbers)

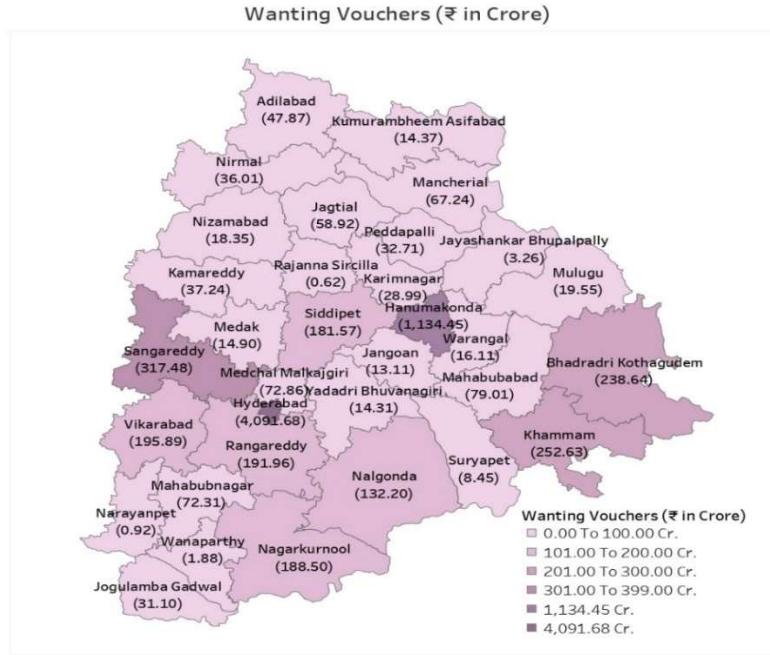


Fig 2: Wanting Vouchers (₹ in Crores)

Sl. No	Name of the DTO/District	Number of wanting vouchers	Amount of wanting vouchers (₹)
1	JD PPO Hyderabad	330	40,91,67,68,395
2	Hanumakonda	6,867	11,34,44,76,117
3	Sangareddy	4,285	3,17,47,65,782
4	Khammam	1,534	2,52,62,66,032
5	Bhadradi Kothagudem	5,036	2,38,63,88,728

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

Recommendation:

- DTA may carry out district-wise, year-wise and DDO/Department wise analysis and initiate special drives to furnish wanting documents to the Prl.AG. Further, DTA may monitor the wanting documents every quarter and take appropriate action to furnish the wanting documents.

2.3 Deposit Accounts:

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

During the year 2023-24, the following deficiencies relating to Deposit Accounts were observed:

2.3.1 Non-furnishing of paid Cheques.

During 2023-24, 722 paid cheques (Fig. 3) amounting to ₹361.81 crore (Fig. 4) were not furnished to PAG (A&E) by the treasuries. Details in Annexure 2.3.

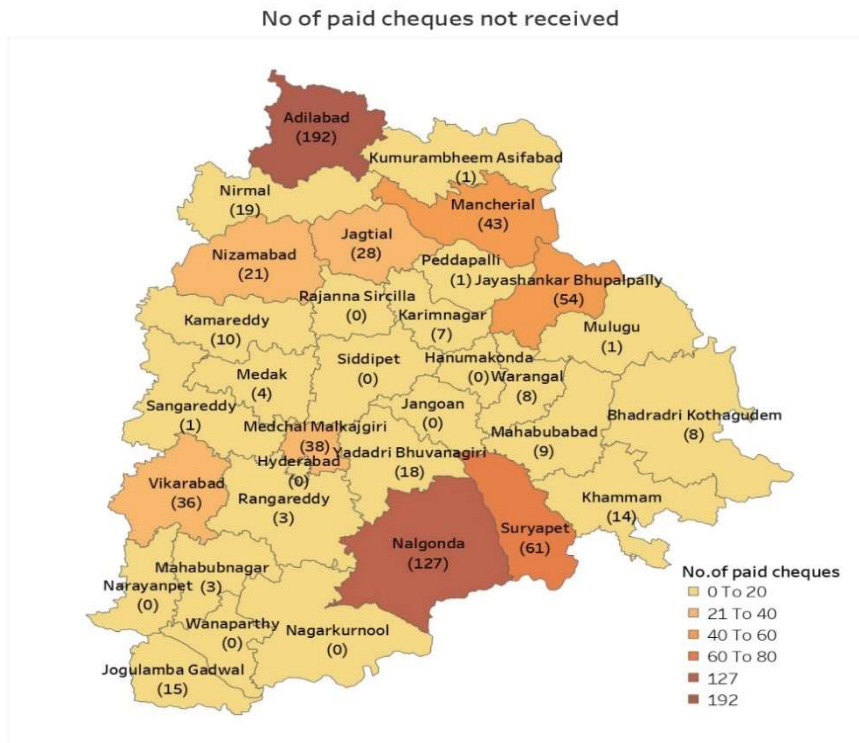


Fig.3: Non furnishing of paid cheques (in number)

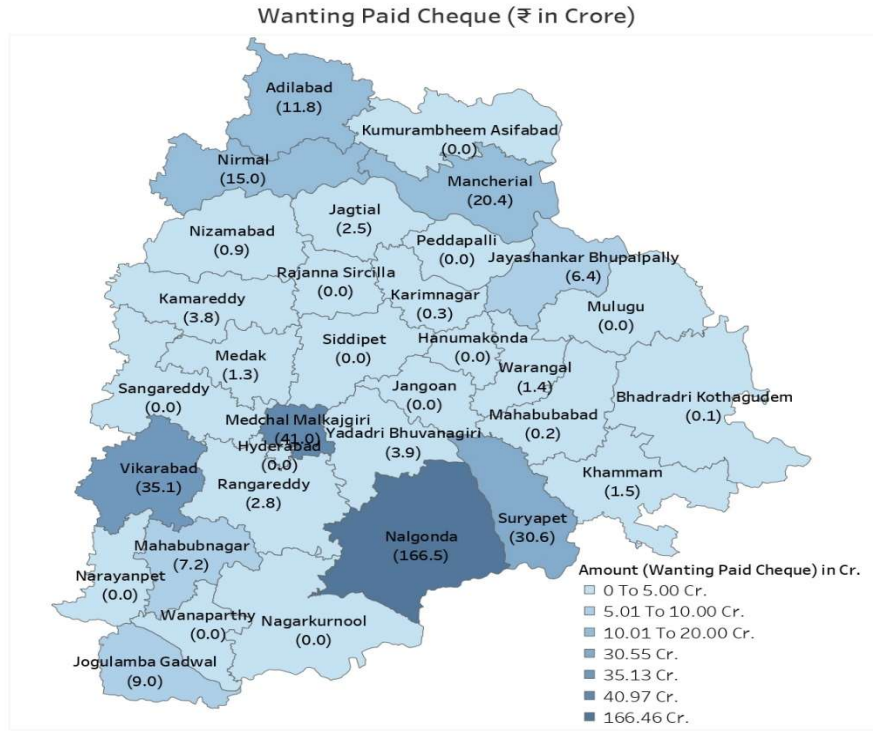


Fig.4: Non furnishing of paid cheques (₹ in crores)

Sl. No	Name of the DTO/District	Amount of paid cheques in (₹)
1	Nalgonda	1,66,45,51,451
2	Medchal	40,96,52,541
3	Vikarabad	35,13,03,252
4	Suryapet	30,54,80,485
5	Mancherial	20,40,16,704

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

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

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

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

Recommendations:

- *DTA may carry out district-wise and year-wise analysis of wanting paid cheques and initiate special drives to furnish wanting paid cheques to the Prl.AG. Further, DTA may monitor the wanting paid cheques every quarter and take appropriate action.*
- *An automated reconciliation process that compares the data in SA 112 with the Plus and Minus memo through IFMIS may be captured and the discrepancy resolved.*

2.4 Loan Accounts:

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

During the year 2023-24, the following deficiencies were noticed in Loan Accounts.

2.4.1. Wanting Schedules of HBA (Regular)

In PAO, Hyderabad and APPO Motigally, the schedules/recovery particulars of remittance under the Head 7610-00-201-05-000 - HBA (Regular) amounting to ₹ 18,370/- were not received and remain unaccounted. Details are given in **Annexure 2.5**.

2.5 General Provident Fund Accounts:

Ensuring proper accounting of GPF subscriptions/withdrawals of employees is an important function of the Treasuries, to enable maintenance of the GPF accounts by the respective authorities in a complete and accurate manner. In this connection, for the year 2023-24, the following irregularities were noticed in classification under GPF Accounts.

2.5.1 Incorrect classification of Provident Fund subscriptions.

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

2.5.1.1 Regular GPF classified in All India Services GPF

During the year 2023-24, 60 credit items and 24 debit items pertaining to regular (8009-01-101) were incorrectly booked under All India Services (8009-01-104). Details are shown in **Annexures 2.6.**

2.5.1.2 Class IV GPF into Regular GPF

During the year 2023-24, **867** Credits for **₹2,15,66,221 (Fig.5)** pertaining to the Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications are shown in **Annexure 2.7(I)**.

Similarly, **47** Debit items amounting to **₹1,99,70,902 (Fig.6)** pertaining to Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications are shown in **Annexure 2.7(ii).**

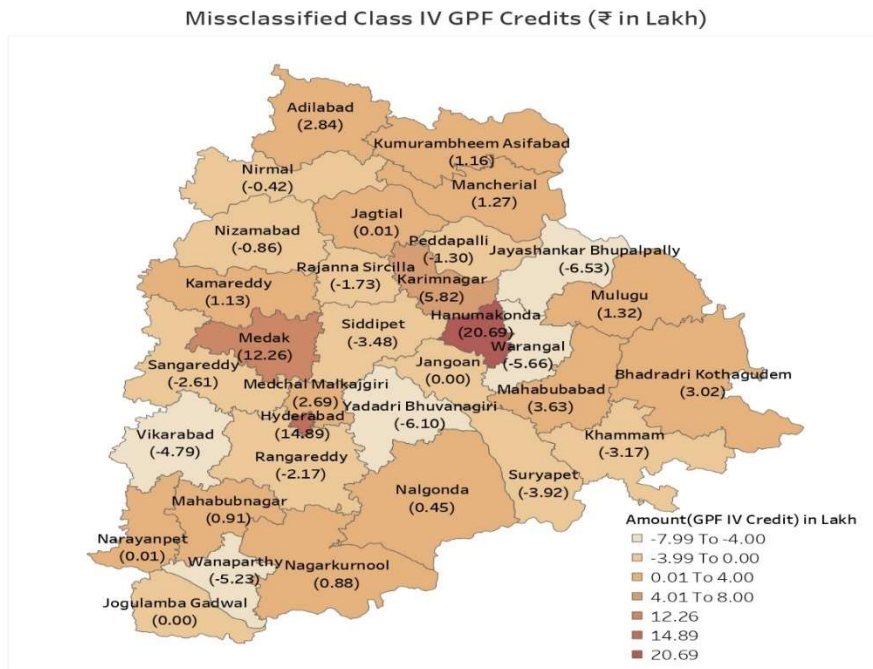


Fig.5: Misclassification of Class IV GPF credits into regular GPF

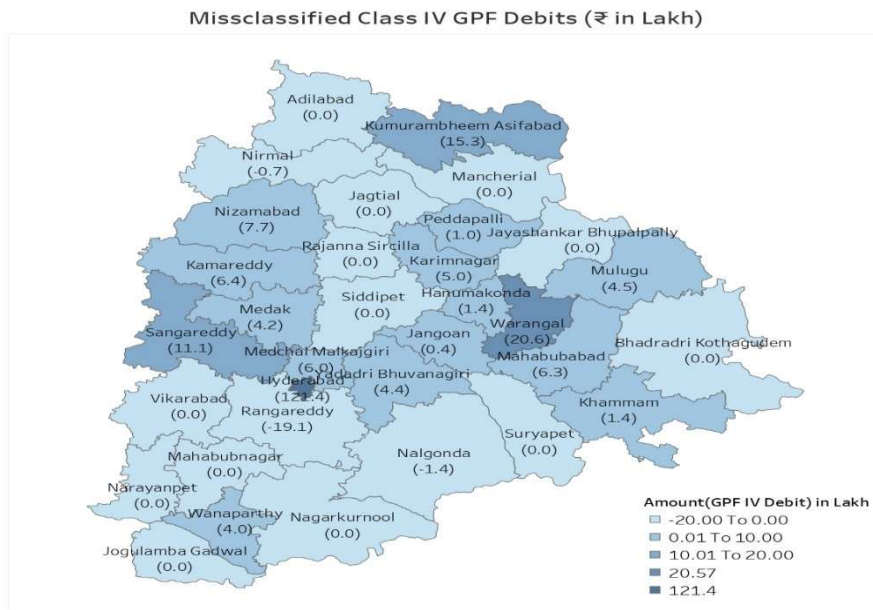


Fig.6: Misclassification of Class IV GPF debits into regular GPF

2.5.2 GPF Wanting Schedules/Vouchers.

The GPF credits/debits are posted in the subscribers' accounts maintained in PAG (A&E) from the schedules/vouchers received from the treasuries.

During the year 2023-24, **10** schedules amounting to ₹7,000 were not received from the treasuries which resulted in missing credits in the GPF subscribers' accounts. Further, nine debits for ₹ **35,25,000** were kept under suspense for want of vouchers. Details are given in **Annexure 2.8**.

2.5.3 Payment on GPF Authorization after validity period.

As per extant rules, the validity period of GPF final withdrawal authorization is six months from the date of issue. If the amount remains unclaimed beyond the said period, the authorization has to be revalidated by the authorizing authority. However, in 274 cases, **32** Treasuries have made GPF final withdrawal payments beyond the validity period of six months as detailed in **Annexure 2.9**.

Recommendations:

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

PART 3 DEFECTS AND OTHER IRREGULARITIES NOTICED

3.1 Objective:

The primary objective of treasury inspection is to verify and ensure that the various checks and procedures prescribed for preparation of initial accounts are duly complied with by the treasuries in the form prescribed by Competent Authority. Any deviations and omissions were brought to notice of the treasury for the rectification to enhance the efficiency of working of Treasuries and quality of accounts. The methodology used to conduct Treasury Inspection has been covered in detail in Para 1.3 of Part 1 of this report.

3.1.1 Outstanding Inspection Reports and Paras.

At the end of March 2024, **376** Inspection reports (IRs) with **1,160** unresolved paras were outstanding. During the year 2023-24, **92 inspection reports and 543 paras** were successfully resolved/settled/cleared. District-wise data showing analysis of outstanding Inspection Reports and Paras is given in **Annexure 3.1**. It may be seen from **Annexure 3.1** that 58 Paras relating to IRs more than five years old were still outstanding.

Recommendation:

- *An 'Action Plan' with specific timelines should be promptly developed by DTA to address compliance with the pending reports/paras.*

3.2 Observations during inspection of treasuries:

3.2.1 Personal Deposit Accounts.

The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme for which funds are placed at their disposal, by transfer from

the Consolidated Fund of the State. Since PD Accounts come under Public Account (Part 3 of Government Accounts), they are not subject to budgetary control.

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

3.2.1.1 Non-Lapsing of amounts under Category “B”

As per the provisions contained in Article 271 of the Telangana Financial Code Vol-I, all Deposits which fall under category ‘B’ and remain unclaimed for more than three complete financial years from the year they become due for repayment should be lapsed and credited to Government Account. Details of non-lapsing of deposits amounting to **₹33,08,198** are given in **Annexure 3.2**.

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

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

An amount of **₹8,37,27,445** pertaining to different deposit heads of account falling under Category “C” which were due for lapsing as on 31-03-2023 remain un lapsed. Details are given in **Annexure 3.3**.

Recommendation:

- *The system should have the capability to record and store details such as depositors’ information, deposit amount, due dates for lapsing and any other relevant data. Further, a reminder/alert mechanism may be incorporated to trigger the lapsing process.*

3.2.2 PD accounts are not in operation for more than three years.

As per Article 271(iii) (4) of Telangana Financial Code Volume-I, the balances in P.D Accounts which are not in operation for more than three complete account years shall be closed and the balance transferred to the receipt major head of account of the department concerned.

During a review of PD accounts in three DTOs and two STOs, it was observed that balances for an amount of **₹3,32,07,591** were lying in PD accounts for more than three years. Details are in **Annexure 3.4**.

3.2.3 Detailed Contingent Bills not submitted for Abstract Contingent Bills drawn.

The Treasury rules (SR 18 below TR 16) and Government orders (GO No.391, dt.22-03-2002 and 507, dt.10-04-2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the Detailed Contingent (DC) bills with supporting vouchers within three months. In any case, a third AC bill shall not be admitted till the first AC bill is settled. Non-submission of DC bills raises questions on the proper utilization of the amounts drawn, correctness/completeness of accounts and is also in contravention to Government Orders. Further, to the extent of non-receipt of DC Bills, the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

In DTO Jagtial, Mahabubabad, Mahabubnagar, Nirmal, Ranga Reddy, Narayanpet, Kamareddy, Gajwel, Medchal, it was observed that DC Bills for AC bills drawn for **₹36,39,97,297** were pending. Details in **Annexure 3.5**.

Recommendation:

- *In the IFMIS Bills Module, there is a provision to view the details of AC bills drawn for which DC bills were submitted in AC-DC Report. But there is no provision to view the details of pending AC bills for which DC bills are due. Provision to watch the pending AC bills for which DC bills are due may be made.*

3.2.4 Difference in closing balance under Certificate of Acceptance of Balance

In STO Patancheru, it was noticed that in two items of Certificate of acceptance of balances (CABs) received from PD Administrator to the end of 31.03.2023 (as on 30.06.2023) under Municipal General Fund of Ameenpur, Head of Account 8448001020003001000NVN, the closing balance was shown with a minus balance of ₹(-)1,73,610 whereas the Municipal GF Salaries of Ameenpur, under head of account 8448001020003002000NVN was shown with a plus figure of ₹1,73,610 as detailed below:

Sl. No.	Name of the PD Administrators	Head of Account	Closing Balance As per CAB	Difference
1	Commissioner, Ameenpur Municipality	8448-102-03-001 Municipal General Fund	48,73,102	(-)1,73,610
2		8448-102-03-002 Municipal General Fund - Salaries	1,25,90,509	(+)1,73,610

The balances under the Municipal General Fund and Municipal General Fund-Salaries need to be reconciled.

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

The Govt of Telangana, Treasuries and Accounts Department, Hyderabad vide Circular Memo No.11/2450/2022 dated 21.07.2022 instructed all the Treasury Officers in the districts to obtain the Certificate of Acceptance of Balances (CABs) from the PD administrators yearly, i.e., 31st March every year in order to ensure the correctness of the balances as shown in the cash books of PD administrators with those of treasury to prevent unauthorized/fraudulent drawals.

In STO Tandur, Ramannapet and Narayankhed, it was noticed that PD Administrators have not submitted the CABs till the close of the financial year (CABs to end of 31.03.2023 to be received by 30.06.2023).

3.2.6 Self Cheques drawn by the PD Administrators

As per Article 3 of the Financial Code, unless the amount is immediately required to be paid for the goods or services received/work done, no amount shall be withdrawn from the deposit account. In pursuance of this, it is stipulated that no self cheque shall be permitted except for salaries and petty office expenses. No cheque in the name of the manager or any bank shall also be allowed, to prevent the bad practice of depositing the amounts in the bank to avoid the lapse of funds. The cheques may be issued in the name of the end beneficiary. The PD administrator and the Treasury Officer are to be personally held responsible for any deviation from the above Article. In 11 DTOs and 19 STOs, it was observed that certain P.D. Account Administrators have drawn amounts through self cheques which are against the above codal provisions. Details given in **Annexure 3.6**.

3.2.7 Personnel Deposit Accounts (PDA)-Difference between monthly accounts of PAG and DTA figures

In DTA, Telangana for the Head of Account 8443-106-PDA for the year 2022-23, it was observed that there was a difference of ₹ 12,350 as detailed below:

Department	Receipts (₹)	Payments (₹)
DTA IFMIS	20,13,36,12,443	19,92,49,14,525
AG (Monthly Accounts)	20,13,36,24,793	19,92,49,14,525
Difference	12,350	0

3.2.8 Booking of Finance Commission Grant under 8448-109-01-005.

Finance Commission is constituted under Article 280 of the Indian Constitution. The currency of each Finance Commission is Five years. The Finance Commission releases Grants for meeting the expenditure of various schemes. The Grants released by a particular Finance Commission are to be utilized within the currency of the Finance Commission and will not be carried forward unless specific orders are issued otherwise.

At present the 15th Finance Commission is in force and the currency period is 2020-25. During the inspection of DTA Telangana, it was noticed that in the Deposit

Account of various PD Administrators, the Finance Commission wise Grants were not distinguished, and the transactions were still being booked under 8448-109-01-005 without assigning a separate detailed head for each Finance Commission Grant. In the absence of distinct detailed head for each Finance Commission Grants, the audit could not identify the Grants released for each Finance commission, its currency and its utilization.

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

The Bills of Pay and allowances of the employees working in Treasuries are processed at a single level login i.e., at DDO level login only in online IFMIS application. There was no provision in IFMIS application for processing of Bills at two levels viz., one at a lower level who should make a data entry of required details in the Bill of Pay and Allowances and then check the correctness of details entered in the Bill at DDO level. There was no maker / checker of bill concept. Processing of bills at two levels in online IFMIS ensures effective watching of payments made to employees. This requires remedial action.

3.2.10 Irregular transfer of funds to Municipal Commissioner Account

On test check of Deposit account of Municipal GF Salaries under HOA:8448-102-03-002 maintained in STO, Kodangal, it was noticed that there was no salary payments made under above head of account for the period from 01.04.2022 to date of inspection. Further, an amount of ₹3,83,000 was transferred to the account of the Commissioner, Municipality, Kodangal instead of to the end beneficiary account as detailed below.

Trans type	Identification	Transaction details	Date	Purpose/ Remarks	Amount & Status
PD Cheque Bill: PD Cheque	URN: No: 2227306422 Token No: 2227306422 2227306422 Treasury: Kodangal	DDO Name: Commissioner Municipality, Kodangal DDO: 24021802001 HOA: 8448001020003002000NVN	Submitted: 16-11- 2021 Govt Approved: 04-02- 2022	Fund Transfer to Commissioner Account	3,83,000 Paid on 04-02- 2022

3.2.11 Outstanding balances in the Current Account of STOs

A verification of Bank Account statement in respect of STOs revealed that the following amounts were kept in the Bank accounts of the STOs without making payments for the purpose for which the amounts were deposited.

Sl. No	Name of the STO.	Closing Balances as on the date of inspection (₹)	Remarks
1	STO-Kodangal	2,38,602	Amount pertaining to CPS amount kept in current account
2	STO-Tandur	30,72,491	Reasons not available
3	STO-Mominpet	12,81,546	Reasons not available
4.	STO, Devarakonda	3,68,255	Reasons not available

3.2.12 Receipt of credits without challan numbers/transaction IDs into the PD Account of certain PD Administrators.

In DTO Vikarabad, it was noticed that the following PD Administrators, the amounts were posted into the PD Account without any Challan Nos/transaction IDs.

Sl. No.	Name of the PD Administrator/ DDO & Code	Head of Account	Remarks
01	CEO, ZP, Vikarabad 24012202244	ZP-GPF 8338-104-01	The credits were received without any challan no's/IDs, i.e., 01.03.2023 to till date
02	DTO, Vikarabad 24010702001	CPS-Subscription 8342-117-04-001	The credits were received without any Challan Nos for the month of 11/2022.
04	DFO, Vikarabad 24010402006	Forest Remittances 8443-109-130	Some credits were received in the month of 03/2023 without any transaction IDs.

3.2.13 Receipt in PD Account without transaction IDs and huge difference between booked figure and PD account figure of ZP-GPF balances – Huge difference of ₹1.96 Crore in March 2023

The DTA vide circular memo no. I/3555/2017, dated 13-05-2022 issued instructions to transfer the ZP GPF account balances of the employees who are posted in another district to the newly posted districts along with PD accounts to the PD accounts of the ZP CEOs where the PR employees presently working. The amount to be transferred shall be equal to the sum of all the ZP GPF account balances available, in respect of PR employees/teachers who are posted and working in other districts. Such balances

in the PD account shall be transferred along with the lists of employees/teachers and their ZP GPF balances. It shall be ensured that the total ZP GPF balances shall be equal to the PD account balances so transferred.

In DTO Bhupalapally, it was observed that PD Accounts statement in IFMIS package in respect of CEO, ZPP, Jayashankar Bhupalapally under the HOA 8338-104-01, the credits were received/posted into the PD Account without any Challan Nos./Transaction ID for the period from 01-03-2023 to date. In March 2023, there was a difference of ₹1.96 crore between the ZP GPF PD Account figure (credits) and DDO wise booked figures (all DDO wise monthly schedule/voucher figures) of monthly receipts & payments. The PD-to-PD adjustment of ZP-GPF amounts from the mother district, i.e., erstwhile Warangal was also not effected/received in the new districts ZP-GPF account as per the circular ibid.

3.2.14 Balance under deposit Head of Account 8448-00-120-00-11-000-000 for ₹10,12,04,000 remained unadjusted

It was noticed from the DTO Nirmal, in the Deposit Plus and Minus Memo for the month of August 2023 for the Head of Account 8448-00-120-00-11-000-000-000, there was an amount of ₹10,12,04,000 reflected towards Hyderabad Metro Rail Limited (HMRL) and this amount remained unadjusted.

3.2.15 Non-clearance of e-Kuber failed transactions booked under the suspense Head 8658-102 Suspense Account (Civil) ₹ 3,95,44,617

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

In DTO, Peddapalli, it was noticed that an amount of **₹3,95,44,617** pertaining to period

from 2016 to 2023 were still outstanding as of August 2023. The same has to be reviewed for further necessary action. The year wise details of receipts and payments are furnished below. This resulted in an overstatement of expenditure of the state:

Year	Total receipts (₹)	Total payments (₹)	Balance (₹)
2016	18,700	0	18,700
2017	9,350	0	9,350
2018	1,39,55,295	1,31,61,666	7,93,629
2019	1,17,66,211	83,23,847	3,44,236
2020	1,49,38,107	1,45,82,770	3,55,337
2021	28,01,11,932	23,77,34,818	4,23,77,114
2022	30,22,29,677	33,86,89,066	-3,64,59,389
2023	24,65,41,625	21,75,34,113	2,90,07,512
Total	86,95,70,897	83,00,26,280	3,95,44,617

3.3 Defects noticed in Pension Payments:

During the year of review, it was noticed that excess payment of pension to the tune of ₹4.07 crore was made.

The Excess payment of pension was observed for the reasons given below:

Sl.No.	Reason for Excess Payment	Amount of Excess payment (₹)	Annexure
1	Inadmissible Dearness Relief and Medical Allowance	63,75,005	3.7
2	Payment of ineligible Additional Quantum of pension with Dearness Relief	77,11,162	3.8
3	Payment of Enhanced Family Pension beyond time limit	10,67,854	3.9
4	Excess payment of pension due to short recovery/non-recovery/early restoration of commuted portion of pension	40,99,214	3.10
5	Excess payment of Service Pension due to erroneous consolidation	14,08,933	3.11
6	Excess payment of pension due to Inadmissible payment of family pension after remarriage	1,80,09,074	3.12
7	Excess payment of pension due to Non-conversion of Service Pension to Family	7,32,184	--

Sl.No.	Reason for Excess Payment	Amount of Excess payment (₹)	Annexure
	Pension at APPO, Narayanaguda		
8	Excess payment of pension due to non-imposing of 5 per cent cut in pension at STO, Madhira	36,152	--
9	Excess payment of Family Pension due to irregular consolidation at DTO, Sangareddy	11,10,803	--
10	Excess payment of pension after death of Service Pensioner at STO, Hayatnagar	1,71,180	--
	Total	4,07,21,561	

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

3.3.1 Irregular drawal of two Pensions

- a) In APPO Punjagutta, it was noticed that Smt. Safeena Bee holder of PPO No. MEDHYDSP004897F PPO.ID.NO. 67016306 drawing normal family pension of ₹12,006 after demise of Sri Mohd Syeed Ahmed with effect from 29-01-2007 and also drawing family pension from APPO, Motigally with the name Smt. Sabera Begum vide PPO No.06- 017657/FP PPO ID: 64015045 after demise of S. Ahmed with effect from 29-01-2007.
- b) In DTO, Nalgonda it was noticed that Sri M Narahari, holder of PPO No. A2-NLG-SP001217, PPO ID: 19007405 was drawing service Pension ₹12,174 with effect from 21-09-1985 and also drawing service pension vide PPO No.04-SGC-008614, PPOID:19015091 of ₹21,706 with effect from 01-07-2004.

3.3.2 Short Payment of pensions

In eight DTOs, 18 STOs and in seven APPOs, it was observed that in 83 pension cases, short payment of pension was made due to different reasons detailed in **Annexure-3.13**.

3.3.3 Non-Revision/Non consolidation of pensions

Consolidation of pensions is to be done by treasuries in respect of all the PPOs whenever the pay scales are revised by the Government. Further, revision of pensions is done by Pension Issuing Authorities in cases where the date of commencement of pension falls under the notional effective date of revised PRC scales, based on proposals of Pension sanctioning authorities. Non-consolidation/revision deprives the pensioners of revised pensionary benefits.

In three DTO, Seven STO and one APPO, it was observed that service pension/family pension in respect of eight pensioners listed in **Annexure-3.14** were not revised/consolidated under RPS 2020 Scales.

3.3.4 Non consolidation/Non revision of the pension cases but medical allowances paid at ₹600 as per RPS, 2020

During the review of the pension payments in online IFMIS Pension portal, it was observed that the pensioners were drawing pensions under different pay scales, but medical allowance was paid at revised rate of ₹600 as listed in **Annexure 3.15**

3.3.5 Nonpayment of Interim Relief to certain pensioners who are drawing two pensions viz., service pension and family pension

In six DTOs, eight STOs & two APPOs, it was noticed that the pensioners listed in **Annexure-3.16** were drawing two pensions (both SP and FP) and are being paid less pension due to non-release of interim relief on both pensions i.e. Service Pension and Family Pension.

3.3.6 Payment of provisional pension to Sri P. Ramchandra Reddy, PPO No.07-010378/SP, PPO ID No. 23101303 - Incorrect consolidation of pension

In STO, Chevella, it was observed that Sri Ramchandra Reddy, PPO No. 07-010378/SP, PPO ID No. 23101303 retired from service on superannuation on 31-08-2018 and was authorized a provisional pension of ₹521 (Pension admissible ₹694) under RPS 1999. It was further observed from the IFMIS pension application that his pension was taken as minimum pension of ₹1,925 under RPS 2005 and consolidated

to ₹7,206 under RPS 2015. His pension was not consolidated under RPS 2020. He is presently being paid monthly pension of ₹7,206 with Dearness Relief at 59.196 per cent.

In the instant case, 75 per cent of pension of ₹694, i.e., ₹521 was authorized as provisional pension for payment. When the provisional pension was at 75 per cent, the raising of his pension to minimum of ₹1,925 and consolidating to ₹7,206 under RPS 2015 was not in order.

3.3.7 Undrawn pension for more than three years.

In two DTOs, four STOs and four APPOs it was noticed that there were 152 pension cases where pension was not drawn for more than one year, but no enquiries had been initiated as required under SR 86(a)&(b)_below TR_16_of Telangana Treasury Code. Details are given vide **Annexure 3.17**

3.3.8 Irregular payment of Family pension to a third person instead of to the spouse or eligible family member.

In STO Narayanakhed, it was noticed that Sri Digambar was authorized superannuation pension vide PPO No. 002312-PR-SP-MDK-09-10-00806 with PPO ID:1804617. Accordingly, the SP/EFP was authorised at ₹4,988 pm and normal FP at ₹2,933 pm under RPS 2005. The Service Pensioner expired on 11-12-2014 and his wife Smt. Urmila was paid family pension with effect from 12-12-2014. At present the normal family pension at ₹17,904 pm was paid under RPS 2020. On further scrutiny of PPO, it was noticed that the name of the family pensioner in IFMIS pension application was changed to Smt. Kalavathi (DOB: 12-04-1949) but the original family pensioner as per PPO records, i.e., descriptive roll and nomination filed by the Government servant when he was alive relate to Smt. Urmila (DOB:01.06.1959). Hence, Smt. Kalavathi was paid **irregular** family pension.

3.3.9 Incorrect accounting of gratuity arrears under minor head relating to monthly pension payments

At DTO Mulugu & DTO Rangareddy it was observed that the instalments of gratuity arrears are being included in the monthly pay bank report. The amount of gratuity arrears is being clubbed with regular pension amount and classified as monthly pension, leading to huge misclassification of 'gratuity' under 'pensions. Since there is a dedicated minor head for 'gratuities' in the List of Major and Minor heads and the same is mentioned on the GPOs, classifying the same under pensions is not in accordance with accounting rules and does not give a true and fair picture of the Government Accounts.

It is also seen that the allocation of pension between SH 14 (composite state share) and SH 34 (Telangana share) is not being considered while preparing monthly bills/accounts. Due to merger of gratuity arrears with pension bills, the allocation in r/o. gratuities is also not being carried out as per rules/allocation given in the GPOs, which impacts allocation of pension liability between AP & TS under AP Reorganization Act, 2014.

3.3.10 Issue of PPO by District Audit Officer, State Audit Department, Adilabad not in order

It was observed that in DSTO, Toopran, Smt. Ch. Madhavi w/o Late Ch. Yadagiri, Ex-ARSI 37 – PPO ID No 01001151 (who worked as ARSI in the office of the Commandant, 2nd Battalion, TSSP(H), Yapalguda, Adilabad District and expired on 11-08-2019), the Pension case was authorized by State Audit Department. The pension cases up to the cadre of Head constable only are authorized by the State Audit Department and from the cadre of ARSI are processed and authorized by the Principal Accountant General (A&E). Hence, the authorization of PPO by the State Audit Department, Adilabad for the cadre of ARSI was not in order.

3.3.11 Missing Pension Payment Orders

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

In STO Khanapur, it was noticed that Smt. P. Kanaka Suseela was drawing her family vide PPO No. 01-SGC-004390-FP, PPO ID 13004233 but the PPO was not kept on record as the same was not traceable and missing.

Recommendations:

- *An action plan needs to be initiated and completed by conducting a review of all the PPOs in the treasuries to rule out the recurrence of excess payments of pension.*

3.3.12 Mismatch of Govt and Employee contribution

In one DTO and one STO, it was observed that there were huge balances lying in the PD accounts of DTO/DSTO/STO for which adjustments were yet to be completed by transfer to the CPS/NPS Fund-NPS Trust account. The details of balances lying with DTO/DSTO/STO during the year 2023-24 are detailed in **Annexure-3.18**.

3.3.13 Failed transactions of CPS subscriptions–Non uploading to CRA-NSDL site in respect of certain employees.

In nine DTOs (Jangoan, Kamareddy, Wanaparthi, Gajwel, Siddipet, Mancherial, Asifabad, Suryapet and Bhupalpally) and in eight STOs (Bellampalli, Ghanpur, Banswada, Atmakur, Medchal, Maheswaram, Huzurnagar and Kagaznagar) it was noticed that the employees who were CPS subscribers and were allotted PRAN numbers, but their contribution was not uploaded to NSDL.

3.3.14 Contributory Pension Scheme - Non-payment of NPS pension arrears to family pensioners

It was noticed that the NPS family pensioners noted in **Annexure-3.19** were not paid pension arrears from the date of commencement of pension even after remitting back

the total accumulated amount to the Government Account.

3.3.15 Inordinate delay in payment of NPS pension authorization

It was noticed at one DTO and three STOs, there was inordinate delay in payment of NPS Pension authorization after remitting the total accumulated amounts along with amounts withdrawn from their CPS account by the employees or their family members, to the Government Account. Details in the **Annexure-3.20**

3.3.16 Difference between total contributions received (Govt. + Employees) and total contribution transferred to NSDL

On verification of CPS transactions, it was noticed that there was a difference between total contribution (Govt + employees) booked under 8342-117-002 and total contributions transferred to NSDL.

Sl. No	DTO/STO	Head of Account	Government Contribution	Employees Contribution	Total (₹)	Transferred to NSDL (₹)	Difference (₹)
01	Nagarkurnool	8342-117-002	28,20,90,369	25,70,67,746	53,91,58,115	57,49,74,446	3,58,16,331
02	Khammam	8342-117-002	16,17,59,193	16,17,59,193	32,35,18,386	43,61,26,504	11,26,08,118

3.3.17 Payment of incorrect Consolidation of Extraordinary pension from time to time after revision of pay scales

In APPO, Motigally, it was noticed that Smt. Shabana Bee w/o Sri Mohd Waheed Khan Holder of PPO No PHFP005631- PPO ID 64011501 was sanctioned extra ordinary family pension of last pay drawn ₹3,950 in respect of her husband (DOB 30/09/1969 and expired on 4/9/2003).

The consolidation done by the Pension Payment Office from time to time was not in accordance with the government orders in G.O.Ms 396 Genl. Admn. (SC-A) dated 04-06-2007 wherein modified orders were issued stating that the pay of deceased shall be fixed in the corresponding scale of pay in the revised pay scales at a stage after allowing equal number of increments that were earned by the deceased in the relevant category of post at the time of his death. Orders were also issued stating where the DA should be allowed and not allowed.

The amount of pension paid to Smt. Shabana Bee was not clear as the EFP amount was mentioned as ₹67,849 and the amount paid was noted as ₹35,395.

3.3.18 Non transfer/non uploading of CPS subscriptions (Employees and Govt) to CRA-NSDL in respect of certain employees

A scrutiny/test check of online IFMIS **auditor login** at four DTOs and seven STOs for Bills/Deposit modules revealed that there was some Missing CPS Data of few CPS Subscribers who were allotted PRAN Number but the CPS subscriptions (both Employees subscriptions and Govt subscriptions) of these employees were not transferred/uploaded to NSDL. The **reasons cited** in the NSDL Portal were “PRAN does not exist/Status of PRAN is inactive/Subscriber does not belong to the same sector as that of DTA. The details of such CPS subscriptions which were not transferred/uploaded are detailed in **Annexure 3.21**.

3.3.19 National Pension System (NPS/CPS) –Deposit –PD –Head of account 8342001170004001000-CPS Subscriptions (Employees) and Head of account 8342001170004002000 (Govt. contribution) without adjustment

The following observations were made:

- a) A test check of Deposit Account of PD Administrator 23010702001 –DTO Ranga Reddy, for the period from 01-04-2023 to 13-12-2023 and PD Administrator 18060702001–STO, Thogutta, Siddipet District for the period from 01-07-2021 to 20-02-2024 revealed that huge balances remained un-transferred to NSDL under the following Head of Accounts. The District Treasury Office shall adjust the Contributions of entire District employees’ Share working under the jurisdiction of District Treasury including the Sub Treasuries from PD account (Head of Account 8342-117-04—001) to PD account (Head of Account 8342-117-04-002).

Sl. No	Treasury	HoA particulars of PD Administrator	Opening balance as on 01-4-2023	Credits	Debits	Closing balance
1	DTO Ranga Reddy 23010702001	8342001170004001000 (CPS Subscription) – Employees	24,32,02,271	0	23,60,29,772	71,72,499

Sl. No	Treasury	HoA particulars of PD Administrator	Opening balance as on 01-4-2023	Credits	Debits	Closing balance
2		8342001170004002000 (CPS Govt. Contribution)	83,76,38,996	5,43,29,650	69,07,82,180	20,11,86,466
3	STO, Thogutta, Siddipet 18060702001	8342001170004001000 (CPS Subscription) - Employees	3,36,10,849	3,36,10,849	3,36,10,849	3,36,10,849
4		8342001170004002000 (CPS Govt. Contribution)	There is no display of CPS Govt. contribution in the deposit module			

b) The following minus balances appear under CPS Govt contributions head - 8342001170004002000NVN.

Sl.No.	Date	Cheque No.	Amount
1	11-01-2023	2351571129	(-)2,71,65,646
2	11-01-2023	2351571827	(-)2,71,65,646
3	11-01-2023	2351571826	(-) 6,77,694.00
4	11-01-2023	2351571128	(-) 6,77,694.00

3.3.20 Incorrect accounting of pension payments in deviation to provisions of AP Reorganization Act 2014 and Government Orders thereunder

On a scrutiny of the monthly pension bills passed in and the relevant pay bank reports by three DTOs (Mahabubabad, Ranga Reddy and Mulugu), it was observed that the pension authorized is not being allocated between SH (14) and SH (34) as indicated in DTO copy of Pension Payment Orders (PPO) issued by AG Office. Though the shares of composite State (SH 14) and exclusive TS share (SH 34) are being entered into in the Pension module, the monthly bills are not being prepared as per this allocation, defeating the very purpose of allocation made on the PPOs. Instead, the entire amount is being booked in the Accounts under SH 14, making the exclusive share of TS also being borne by AP and TS in population ratio. The expenditure figures are given in the table below, as an illustration.

DTO	Head of Account	Amount to be booked under SH 14	Amount to booked under SH 34	Amount booked under SH 14	Remarks
Mahabubabad	2071-01-101 Service pensions – Civil	3,08,35,615	39,19,066	3,47,54,681	As verified from SA 43 and monthly bills
	2071-01-105 Family pensions – Civil	95,37,586	16,88,550	1,12,26,136	
Ranga Reddy	2071-01-101 Service pensions – Civil	2,33,17,732	2,84,833	2,76,02,565	
	2071-01-105 Family pensions – Civil	12,43,45,291	1,27,49,244	13,70,94,535	
Mulugu	2071-01-101 Service pensions – Civil	77,62,964	19,44,839	97,07,803	
	2071-01-105 Family pensions – Civil	1,48,55,431	16,83,761	1,65,39,192	

3.3.21 PPOs received from AG (A&E) and other Pension authorizing authorities- Inordinate delay in making first payment to pensioners

It was observed that after receipt of the PPOs in DTOs/STOs from the pension authorising authorities, there was delay in pension payments to the pensioners ranging from five to fifteen months as per detail in **Annexure-3.22**.

3.3.22 Delay in remittance of refund amounts credited to Pensioners Account after their death – Loss to exchequer

On verification of details of the pensioners whose pension was stopped due to their death, it was noticed that in the cases provided at **Annexure-3.23**, there was a delay ranging from one month to one year and above in remitting money to government account. Compliance with Treasury rule was not done.

3.3.23 Remittance of CPS amount under HOA:8443-800-97 for payment of Family Pension under CPS/NPS

It was observed that for the adjustment of employee's contribution and return thereon,

the amount remitted by PFRDA is credited under MH 8443-Civil Deposits, Minor Head: 800, Sub head: 97 for making the payment of the same to the employee/family of the employee against the DTOs/STOs as listed in **Annexure 3.24**; however, there is no provision in IFMIS for noting the remittance made for the Permanent Retirement Account Number (PRAN) for watching subsequent accounting.

3.4 Defects noticed in maintenance of Class IV GPF:

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

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

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

In 13 DTOs, and 28 STOs, it was noticed that the GPF subscriptions amounting to **₹36.16 lakh** of regular GPF were wrongly booked in Class-IV GPF head of account as detailed in **Annexure-3.25**.

3.4.2 Class-IV GPF Accounts with Minus balances.

In 10 DTOs, it was observed that 72 Class GPF class IV accounts were running with a minus balance to the end of 3/2021. This was due to non-posting of missing debits which resulted in excess withdrawal of TA/PFW. The details are shown vide **Annexure 3.26**.

3.4.3 Missing debits (TA/PFW) in class IV GPF Accounts

In One DTO in 11 cases, it was noticed that while finalizing the final with drawal of GPF of Class IV employees a debit presumed due to the recoveries credited to the account was not deducted from the final balances resulted in excess payment. The details are shown vide **Annexure 3.27**.

3.4.4 Excess payment of interest on GPF final accumulation due to allowing interest on last four months subscription on superannuation.

As per TG GPF rules, a subscriber shall not subscribe during the last four months of his/her service and such subscriptions, if any, may be treated as unauthorised credits for which interest is not to be allowed.

In four DTOs subscribers were paid excess interest on GPF final accumulation due to allowing of interest on last four months subscription before superannuation as detailed in **Annexure-3.28**.

3.4.5 Non-payment of Social Security-cum-PF Scheme (Booster Scheme)

As per Rule 30 A, Social Security-cum-P.F. Scheme (Booster Scheme) of GPF, on the death of a subscriber in service, the person (s) eligible to receive P.F. balance, would be entitled for an additional amount equal to the average balance of 36 months immediately prior to death. However, the additional amount paid under this rule shall not exceed ₹20,000.

It was observed at DTO Asifabad that Booster Scheme was not authorized in respect of the following deceased subscribers of Class IV GPF.

Sl. No.	Name, designation and GPFA/c No.	Date of death	Date of final with drawal authorisation	Amount authorised
1	Late Sri Rajesh, Thoti, 019-106-0193	17.02.2019	21.08.2021	1,05,705
2	Late Smt. T Athram Laxmi Bai, Kamati, 019-082-0747	03.05.2020	16.04.2022	10,65,349

3.4.6 Short payment of interest on GPF Final withdrawal.

As per GPF Rule 13(4), interest on GPF Final withdrawal is payable up to the end of the month preceding the month in which payment is made. However, in G.O. M. No. 3 Finance (Pension II) Department dated 08-01-2007, it was clarified that if a delay in submission of the Final Withdrawal application is on the part of the subscriber, interest is allowed up to a maximum of 6 months after the month in which such amount becomes payable.

It was observed at DTO Medchal that interest admissible under the cited rules was not allowed and resulted in a short allowance of interest on the GPF balance of the subscribers. Details are given below.

Sl. No	Name, designation and GPF A/cNo. Sri/Smt.	Date of retirement	Last fund deduction	Interest Calculated up to	Date of authorisation	Interest is to be allowed up to
1	D Laxmamma PHWorker,015-104-0535	30-11-2018	10/2011	04/2012	20-03-2019	28-02-2019
2	T. Kistamma, PH Worker,015-104-0531	30-11-2018	10/2011	04/2012	20-03-2019	28-02-2019
3	Gandamma, PH Worker,015-104-0534	30-06-2017	10/2011	04/2012	20-03-2019	31-01-2018
4	Siddiramulu, PHWorker,015-104-0590	Expired on 16-04-2018	10/2011	04/2012	20-03-2019	31-12-2018
5	S. Yadagiri, PH Worker, 015-104-0556	Expired on 01-01-2017	10/2011	04/2012	20-03-2019	31-07-2017
6	M.Maisamma, PH Worker,015-104-0512	Expired on 29-10-2017	10/2011	04/2012	20-03-2019	31-05-2018

3.4.7 Non deduction of GPF/CPF from the pay bills

It is noticed from the pay bills that the subscription towards GPF/CPF in respect of the employees noted in **Annexure 3.29** was not deducted.

3.4.8 In ordinate delay in payment of Class IV GPF bills.

In was noticed that the following GPF TA/PFW and Final payment bills of STO Kalwakurthy were pending with Government for more than five months and was awaiting Government approval on the date of inspection.

Sl. No.	Name of the DDO	Voucher No.	Amount	Date of Issue of token no.by Treasury	Pending
1	MPDO, Urkonda	2358593665	5,30,000	21-02-2023	>5M
2	MPDO, Urkonda	2358593673	1,45,000	21-02-2023	>5M
3	MPDO, Kalwakurthy	2356169617	9,23,000	07-02-2023	>5M
4	Principal, ITI, Kalwakurthy	2336879269	4,00,000	18-10-2022	>11M
5	GHM, ZPHS, Charakonda	2403461043	3,00,000	20-04-2023	>4

3.4.9 Drawal of GPF Part Final with drawal without sufficient balance

It was observed at DTO Ranga Reddy, that Smt. Venkat Laxmi, holder of GPF account number 0151200134 was sanctioned and paid GPF Part final withdrawal for ₹1,00,000 in 06/2023 while the balance in her account as of April 2023 was only ₹48,194 resulting in negative balance of ₹53,385. It is further noticed that no subscriptions were received in her account from 04/2021 to 11/2023.

3.4.10 Subscription to Regular GPF without account number from employees

It was observed at DTO Ranga Reddy, that GPF subscriptions were being deducted from the salaries of the employees noted in the **Annexure 3.30** who were not assigned any Regular GPF account number resulting in accumulation of balances under suspense which remained uncleared to till date.

3.4.11 GPF subscription was booked under ZP GPF head of account instead of regular GPF head of account

It was observed at DTO Mahabubnagar that Shri Gattu Sri Venkat Ramulu Junior Assistant, Employee code 1728087, O/o District Forest Officer, Mahabubnagar was subscribing to GPF at ₹4000 per month under his GPF account number 117599 and his GPF subscription was booked under ZP GPF head of account 8338001040001000000 instead of regular GPF head of account 8009011010001.

3.4.12 Short deduction of GPF Subscriptions.

As per TS GPF Rules the subscription towards GPF is recoverable at a minimum rate of 6 per cent of the basic pay as on 1st March of the Financial Year.

It was noticed in four DTOs and five STOs that the subscriptions towards GPF

respectively to the officials noted in the **Annexure-3.31** were recovered at less than the minimum rate (6 per cent) of their basic pay.

3.4.13 Misclassification of Class-IV GPF credits into Regular GPF account

It was noticed at STO Bellampalli that credits of Class IV GPF were misclassified under Regular GPF as in **Annexure 3.32**.

3.4.14 Misclassification of GPF Part final withdrawal/Final Withdrawal of last grade employees under regular GPF account instead of Class-IV GPF

It was observed at DTO Kamareddy, that the GPF PFW/FW payments in respect of the last grade employees were erroneously booked in regular GPF account instead of Class-IV GPF Account as noted in the **Annexure 3.33**.

3.4.15 Variation in Opening Balances of GPF Accounts of Class IV employees in IFMIS whose balances have been transferred to AG GPF Account (Regular)

It was noticed at DTO Hanumakonda that the following subscribers of Class IV GPF Accounts were allotted Regular GPF Accounts by Office of the PAG (A&E) TS. As seen from the opening balances of the subscribers in IFMIS their balances differ from the amounts mentioned in authorization for book adjustment. The reasons for the discrepancy may be verified and if the discrepancy is due to any glitches in the package steps may be taken to rectify the same.

Sl. No.	Name of the subscriber	Account Number	Amount authorized as TOB Book Adjustment (₹)	Amount of OB for 2023-24 as per IFMIS (₹)
1	Mohd Haseena Begum	0210650260	6,36,589	7.01.172
2	Syed Abdul Rafay Quadri	0211200143	5,11,415	5.47.727

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

a) It was observed at DTO Suryapet, that Class-IV GPF in respect of Late Sri. M Shankar, GPF Account No, 023-076-0169 who expired on 01-06-2021, final payment amount of ₹2,88,566 & Booster Scheme of 20,000 was authorized to family members

wife Smt. M Kranti and equal shares to major sons Sri M. Mangtha (aged 37 years) and Sri. M. Sudhakar (aged 34 years) in violation of the Rules.

b) It was observed at DTO Hanumakonda, that Class-IV GPF in respect of Late S Prabhakar (Pump Mechanic.), GPF Account no 021-109-0291 who expired on 16/05/2022, final payment amount of ₹₹3,41,278 was authorized to his wife Smt. S. Kannamma only instead of equal share to daughter when no nomination was available on record.

Recommendations:

- *In IFMIS system an automated interest calculation module may be provided to calculate the interest up to the period to which the retired/deceased subscriber is eligible.*

3.5 Miscellaneous Issues:

3.5.1 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 every three years by the Executive Engineer or by his subordinate deputed for the purpose.

On verification of records, it was noticed that the strong room fitness certificate was not obtained for the year 2023-24 in the following Treasuries.

Sl. No	DTO/ATO/STO
01.	STO-Narsampet
02	DTO-Warangal
03	STO -Mudhole
04	STO -Gudur

3.5.2 Retention of Safe custody of articles 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 the 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 the scrutiny of safe custody articles in all districts, it was noticed at STO Narsampet that there were 6 items/articles under safe custody lying for more than 10 years and action needs to be taken in terms of the above GO for withdrawal of such articles.

3.5.3 Non-deduction of IT from payment of salaries of employees

As per Section 192(1) of the Income Tax Act, any person responsible for paying any income chargeable under the head “Salaries” shall at the time of payment deduct income tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year in which the payment is made, on the estimated income of the assessee under the head for that financial year.

The average rate of TDS (Total tax on estimated income for year/No of months) needs to be deducted every month mandatorily from salaries of employees. When the average rate of income tax method is not followed by the DDO/Deductor on the tax deduction on Salary payments as per section 192 (1) and other sections, the TDS Assessing Officer may charge U/s 201 (1A) 1% per month or part of the month on such late deduction of tax from the DDO/Deductor. Details in **Annexure-3.34**.

3.5.4 Inadmissible Drawal of Rural allowance and Emergency Health Care Allowance (EHCA)

In G.O.M No.191 Health, Medical & Family Welfare (A1) Dept. Dated 24-11-2017, orders were issued sanctioning Emergency Health Care Allowance (EHCA) @ ₹4,000 per month to the non-teaching doctors belonging to T.S. Medical and Health Services. Admissibility of EHCA is allowed to doctors who are always available to attend to patients. Rural allowance is admissible to doctors working in rural health centers. Inadmissible payment of EHCA/Rural allowances was noticed in the following Treasuries.

Sl. No.	DTO/ STO	Name, Designation, Code	EHCA drawn	Total Inadmissible Payment (Rural plus EHCA) ₹
1	Medchal	Dr. Beerpur Madhavi, Dental Assistant Surgeon, Emp.ID No.1404222	From 01-04-2019 To 31-05-2023 - 50 months x ₹4,000 pm= ₹2,00,000	2,00,000
2	Suryapet	Dr. Kota Chalam, DM & HO, Emp ID 218020	From 04/2021 to 07/2023 - 27 months X 4,000 pm ₹1,08,000	1,08,000
3	Narasapur	Dr. Bulla Vijaya Nirmala, Dy. Civil Surgeon working as Dy. DM&HO, 1800025	₹30,000	45,000
4	Toopran	Dr Rasala Aruna Sree, Senior Public Health Officer -- 1800025	₹45,000	72,000
5	Bhainsa	Dr. Idris Ghori, Dy. Civil Surgeon working in Deputy DM & HO,2010276	₹68,000	1,02,000

3.5.5 In admissible drawal of Emergency Health Allowance Asst./Dy. Directors working in the District Veterinary and Animal Husbandry Office

As per G.O. Ms.No.9 dated 18-08-2015 of Animal Husbandry, Dairy Development & Fisheries (AH) Department, Government of Telangana, Emergency Health Care Allowance to Non-Teaching Veterinary Doctors at ₹1,500 per month, is allowed to doctors who are always available in the primary veterinary Centre.

It was observed at 5 DTOs that Assistant Directors working in District Administration offices are drawing EHCA as noted in **Annexure 3.35**.

3.5.6 Irregular drawal of allowance

As per Para 5.1 (iii) of Govt. of India Ministry of Finance, Dept. of Expenditure OM No. 2/4/2022-E-II.B dated 30/12/2022, a Government Servant shall not be entitled for HRA, if his/her spouse has been allotted accommodation at the same station by the Central Government /State Government/Autonomous Public Undertaking/Semi Government Organisation such as Municipality, Port Trust etc., whether he/she resides in that accommodation or he/she resides separately in accommodation rented by him/her.

It was observed at STO Bhupalpally, during the verification of pay bills for the month of May 2022, that the Additional Collector (Local Bodies) was drawing House Rent Allowance (HRA) @ 9% of basic pay from Office of the District Collector, Bhupalpally and his spouse District Forest Officer, Bhupalpally also drawing HRA @ 9% of basic pay from District Forest Office, Bhupalpally. Both are drawing HRA under the jurisdiction of the District Treasury Office, Bhupalpally. The admissibility of the HRA of both the officers may be reviewed, and action may be taken.

3.5.7 Payment of Additional House Rent Allowance to certain staff of Medical Department not admissible

In the G.O.Ms.46. Finance (HRM) dated 21.04.2015 issued for AHRA payment, the designation of MPHA and MPHS was not mentioned for allowing AHRA drawal in respect of Medical Department staff.

In three DTOs and two STOs, it was noticed that Additional House Rent Allowance was irregularly drawn and paid to 30 employees who were not entitled to draw the same. This resulted in an excess payment of pay and allowance as detailed in **Annexure -3.36.**

3.5.8 Drawal of Additional HRA by staff working in the Govt. Model Residential Polytechnic, Gajwel

In STO, Gajwel, it was noticed from the Salary bills of January 2024 of the Teaching staff working in the Govt. Model Residential Polytechnic, Gajwel that Additional HRA was drawn by following staff which is not admissible.

Sl. No	Name of Employee / Designation/ Employee ID Sri/Smt	Pay (₹)	Addl. HRA drawn. (₹)
1	D. Raveendra, Sr. Physical Director, 1423277	82,300	500
2	Sreenatha Rao, Head of Electronics & Comm.Engg. - 1423860	1,92,900	
3	Kalluri Narsimha Swamy, Librarian, 1541922	2,10,800	
4	Sana Suneetha, Associate Lecturer, 1555361	79,900	

3.5.9 Short deduction of TSGLI Subscription

TSGLI (Telangana State Group Life Insurance) subscriptions at revised slab rates as per PRC 2020 of Government of Telangana are required to be deducted every month from the salary bills of employees. A scrutiny/test check of salary bills for the month of September 2023 revealed that the TSGLI subscriptions were short deducted as detailed at **Annexure-3.37**.

3.5.10 Deduction of TSGLI subscription without account numbers

In respect of the following STOs/DTOs, it was noticed that TSGLI subscriptions were deducted without the TSGLI Account number in respect of the following employees.

Sl. No.	DTO/STO	Name of the Employee & Employee ID	TSGLI NO	Name of the DDO & Code	Subscription Amount (₹)
01	STO, Gajwel	Reddy Lalitha, Attender,1812210	Not Available	Naib Tehsildar, Gajwel Mandal, Siddipet 18042301001	1,250
02	STO, Alampur	Sri Brungi B Krishnaiah / 1708605	Not Available	RWS & S Subdivision, Alampur / 26022210001	2,000
03	STO, Thogutta	Samla Bikhshapati, MRO,1809466	Not Available	Naib Tehsildar, Doulatabad Mandal, Siddipet 18062301001	1,750

3.5.11 Non-recovery of professional tax from wages paid to daily wage employees.

As per the Government of Telangana, Commercial Tax Departments, Professional Tax Act,1987 (As amended), the professional tax shall be levied and recovered from salary and wage earners whose monthly salaries or wages paid.

A test check of wage bills under DTO, Hyderabad(Urban) and STO, Pargi for the months of January 2023 to March 2023 and December 2023, showed that though wages were paid, professional tax was not deducted, vide details in **Annexure-3.38**.

3.5.12 Non-Deduction of Tax at source on the rent paid/contract payments.

i) Section 194 -I of the Income Tax Act provides for deduction of tax at source at the rate of 10% by the person responsible for paying rent, where the rent paid exceeds **₹2,40,000 per annum**.

In DTA, Telangana, it was noticed that the rent **82,148** per month (**₹9,85,776 per annum**) was paid but no TDS was made on rent paid.

ii) Section 194 C states that any person responsible for paying any sum to the resident contractor for carrying out any work (including the supply of labor), in pursuance of contract between the contractor and the Central Government or any State Government or any local authority shall deduct tax at source.

In DTO Yadadri, in a test check of bills processed during the month of March 2023, it was observed that deduction of tax at source was not made in respect of bills of DM&HO, Yadadri-Bhongir towards outsourced services provided by MGR Enterprises & Consultancy, Nalgonda (PANAGNPM9733H).

Sl. No.	Particulars	Amount paid to MGR Enterprises & Consultancy	1% of TDS not made by DM&HO
1	Remuneration of Outsourcing staff MPHA (F) /ANM services (31Employees ₹27,599 each) plus 5% agency commission	8,98,349	8,983
2	Remuneration of Kanti Velugu Programme-II (34 employees @ ₹30,000) plus 5% agency commission	17,35,650	17,356

3.5.13 Non recovery of statutory deduction from wages paid.

It was observed at STO, Gudur, that the following PD Cheques were issued towards payment of salaries to DEOs and Drivers working on an outsource basis. The Details of remittance of Labour cess, recovery of 2 per cent GST and 2 per cent IT remittance

by DDO, Agreement copies for the period for engaging wage earners for the period covered and Proceeding copies for engaging outsourcing employees from authority concerned are not available.

Sl. No.	Name of the DDO & Code	Token No. (PD cheque No.) & date	Amount	Remarks
1	Forest Divisional Officer (WLM), 10020402012	2426750716 15.09.2023	1,27,303	Wages to DEOs, Drivers under Agreement from 8/23 & 9/23
2		2432261812 17.10.2023	3,05,532	

3.5.14 Deduction of CPS from subsistence allowance

As per the clarification given in the Circular Memo No: 178/42/A2/HRM.V/2017 dated 20-4-2017, the subscriber shall subscribe monthly to the NPS when on duty or Foreign Service but not during a period of suspension when Subsistence Allowance (SA) is being drawn.

In STO Thungathurthi, it was noticed that Sri N. Rathiram, Emp ID 0658384, Sr. Accountant, in STO, Thungathurthi was under suspension. However, CPS recovery was made from the subsistence allowance.

3.5.15 Improper nomenclature of DDO designation at DTA Hyderabad

It was observed that DDO designation in voucher data was not provided correctly. This causes problems in analyzing and compiling data for monthly accounts at various levels in the AG Office.

3.5.16 Non-deduction of Standard License Fee (SLF)

In DTO Medchal, it was observed that Sri K. Srinivas Reddy, FRO/Uppal was allotted Government accommodation and was not paid HRA. However, the Standard License Fee applicable for the type of accommodation occupied was not deducted.

3.5.17 Remittance towards Library Cess by Municipality/Gram panchayats

It was noticed at three STOs from the challans remitted into the SBI, under the Treasury Code 2102 the following challans were remitted towards Library cess by

Commissioner, Pocharam Municipality in favour of Grandalaya Samithi (DDO/PD Code:21012202117) under Head of account 8448-00-120-00-03-000 (Library Funds, Equalization Fund) instead of directly adjusting from PD to PD account. Details in **Annexure 3.39.**

3.5.18 Non-recovery of TDS from bills of supply of goods.

As per Section 194 C of the IT Act the authority responsible for paying any sum to the resident contractor for carrying out any work (including the supply of labour), in pursuance of a contract between the contractor and the Central Government or any State Government or any local authority shall deduct tax at source.

In STO Kukatpally, it was noticed from fully vouched contingent bills (form-58), that diet charges in respect of Hostel welfare officer, Govt. BC CBH Kukatpally Medchal Malkajgiri Dist, were paid to various vendors listed below for supply of goods without deducting two percent TDS as per section *ibid*.

Sl No	Name of the supplier/vendor	Months	Bill mount ₹
1	M/s A Kumarswamy Suppliers	Mar-23	38,332
		Mar-23	1,04,520
		Apr-23	1,15,755
		May-23	78,223
		Jun-23	1,36,550
		Jul-23	29,625
		Aug-23	55,545
Total			5,58,550
1	M/s RR Fresh Chicken	Jul-23	93,000
		Aug-23	78,000
Total			1,71,000
1	M/s Sri Sai Krishna Traders	Mar-23	2,00,254
		Apr-23	2,11,254
		May-23	1,69,254
		Jun-23	1,50,754
		Jul-23	2,11,254
		Aug-23	2,11,254
		Aug-23	1,69,254
Total			13,23,278

3.5.19 Payment of GST amount to contractor instead of transferring to relevant head of account

As per CGST Act 2017, in respect of the works executed for local bodies, the central Government and the State Government collect GST at 12 per cent on works done both prior to and after 01.01. 2022.

In STO Nelakondappally, it was noticed that PD cheques issued by PD Administrators and passed by treasury, cheque bearing No.2410840934 dated 31.05.2023 for ₹30,522 towards GST deduction was paid to Sri Ch. Ramaiah, who was a contractor, instead of collecting and remitting applicable GST amount to the relevant head of account.

Sl. No.	HOA, PD Administrator & Code	Name of the contractor	Amount	Remark
1	8448-109-01-002, Sarpanch, GP Mudigonda, 31042202004	Ch. Ramaiah	₹30,522	Payment for SFC – financial year 2021-22 GST deductions

3.5.20 Non-observance of minimum checks before passing fully vouched contingent bills.

In STO Madhira, it was noticed from the fully vouched contingent bills that the following bills were passed without proper supporting documents as mentioned against each bill:

Sl. No.	Name of the DDO & Code	Type of bill	Amount	Remarks
1	Deputy Jailor, Madhira 310331003001	Diet bill	58,162	TDS did not recover as per section 194C of the IT Act. The entire gross amount was released to the contractor who supplies goods.
2	M.O., PHC, Dendukuru 31030903014	Hire Vehicle bill	99,000	Copy of agreement, vehicle documents (insurance, permit, badge number, pollution certificates, cab number etc. not enclosed. Bill shall be drawn on the name of party engaged for hiring of vehicle.
3	MRO, Yerrupalem 31032301004	Hire Vehicle bill	32,175	Bill drawn by Dy. Tahsildar, Yerrupalem. Bill shall be drawn on the name of party engaged for hiring of vehicle.

3.5.21 Amount booked under HoA – 8009-01-101-00-03-000 -CSS

The arrears of DA in respect of employees, to whom GPF account number was not allotted, shall be credited to the Compulsory Savings Scheme (CSS) MH 8009-01-101-00-03 under Public Account. These amounts are subsequently transferred to GPF account whenever GPF account is opened.

On verification of monthly account for 07/2023, in DTO Khammam, it was noticed that an amount of ₹77,940 was deducted and booked under CSS HoA – 8009-01-101-00-03 and remained without transfer to GPF account.

3.5.22 Deviation of Central Finance Commission grants to Rural Local Body works

The Government of India vide Ministry of Finance, Dept of Expenditure, Finance Commission division File No.15(2) FC-XV/FCD/2020-25 dated 14.07.2021 issued operational guidelines for implementation of Fifteenth Finance Commission recommendations on Rural Local Bodies grants during the period 2021-22 to 2025-26 Further, as per para 9 of the guidelines, the 15th Finance Grants should not be used as a state share/contribution to any scheme.

In STO Kollapur, it was noticed that the challans remittance for June 2023 to July 2023 the amount pertaining to Central Finance Commission Grants were used by Gram Panchayats for construction of crematorium and re-adjusted back to Central Finance Commission Grants (erstwhile 13th Finance Commission Grants) under the HoA 8448-101-01-005 as detailed below.

Sl. No.	PD Administrator & Code	Challan No. & date	Adjusted amount	Amount utilised for
1	Panchayat Secretary, GP, Turkadinne, 28042202096	6301431494 28.07.2023	2,19,527	Construction of crematorium 5 th part bill MB No. B/855/2018-19
2	Panchayat Secretary, GP, Rekulapally, 28042202090	6300785433 14.06.2023	3,80,028	Construction of crematorium at Rekulapally Thanda (3rd part bill)

3.5.23 Making provision for consolidated Plus and Minus Memorandum and submission of the same to the PAG by the District Treasury (Account Rendering Units)

During a review of Deposit module in the IFMIS application of DTO, Nirmal, it was observed that a provision was available for downloading the Plus and Minus report. However, this report consists of the Deposit transactions of a particular District Treasury only without the figures of the Sub treasuries under the control of the District Treasury. Whereas the monthly Plus and Minus Memorandum report which was submitted to PAG requires consolidated transactions of all Treasuries i.e., District Treasury as well as Sub treasuries.

Therefore, matter may be taken up with the IFMIS team through higher authorities to make a provision for consolidated Plus and Minus Memorandum in the Deposit Module in the IFMIS application duly mapping all Sub Treasuries to the District Treasuries to download the Plus and Minus Memorandum Report and submit to AG along with SA-112.

3.5.24 Irregular drawl of hostel building rent

On a test check of Budget Control Register (BCR), at DTO, Nalgonda, it was noticed that the rent of Govt. SCDD Boys Hostel, Marriguda was paid to another person instead of to the owner of the building.

3.5.25 Non-remittance of statutory deductions recovered from work bills

It is observed at STO, Devarakonda, on check of PD cheques passed in IFMIS deposit module that the PD cheques were drawn for the purpose of remittance of statutory deduction and were deposited/ credited to PD Account of MPDOs. Details in **Annexure 3.40.**

3.5.26 Adverse balance in contribution received (Govt + Employees) contribution.

In DTO, Mulugu, it was observed from CPS transaction through e-ledger in IFMIS module that the total contribution (Govt + employees) and the remittances to NSDL

booked under 8342-117-002 to end of September 2023 was in minus balance of ₹(-) 64,03,482.

3.5.27 Non-Accountal of withheld gratuity amount under proper service head of Account

In STO, Rajendranagar, it was observed that an amount of ₹3,30,063 was recovered from Gratuity towards excess paid Pay & Allowances and same was kept without remitting to the concerned service head of Account, i.e., 2014-105-04-010-011.

3.5.28 Issue of PD Cheques to Contractors for executing various works

It was observed at three STOs that PD Cheques to Contractors for executing various works were issued from the Salaries Head. Details in **Annexure 3.41**.

3.5.29 Cheques were paid without proof of evidence.

In the DTO, Mancherla, it was observed that the following cheques of PD Administrators were passed for payments towards materials purchased/electricity bills. But the bills copy for the materials purchased/electricity consumed were not attached with the cheques and not in compliance with the DTA memo No. NIL/465/218 dated 25.02.2019 for scrutiny of correctness of transaction.

Sl. No	Name of the Administrator & DDO code	Cheque No	Amount (₹)	Issued to
1	Sarpanch GP, Hajipur, 03012202004	2418349321	57,000	New Bharath Electricals Engg.
2	Sarpanch GP, Teekannapally, 03012202145	2418991718	43,393	Raja Rajeswara Engineering
3	Sarpanch GP, Maddimada	2415019625	21,952	Sravanthi Solar
4	Sarpanch GP, Mulkalla 03012022008	2416573863	98,000	New Bharath Electricals Engg
5		2416573877	1,12,000	
6	Sarpanch GP, Padthanpalli, 03012202119	2414444020	21,952	LED Solar Agency
7	Sarpanch, GP, Muthyampally3 03012202111	2416760112	1,20,000	Thammanaveni Mahesh
8	Sarpanch, GP, Adilpet, 03012202158	2418531178	24,154	AAO, ERO, TSNPDCL
9	Sarpanch, GP, Rottepalli, 03012202154	2415263006	50,000	New Bharath Electricals Engg.

3.5.30 Non-obtaining of Govt. permission for transfer of funds.

As per Rule 86-B (2) of the Telangana Markets Rules, the Director shall obtain the approval of the Government before sanctioning any grant-in-aid or loan exceeding Rupees five thousand.

It was noticed at STO Ghanpur, it was noticed that an amount of ₹6, 88,905 was sanctioned by the Director of Agri. Marketing, Hyderabad on 09/05/2023. The funds adjustment within the AMCs without the express sanction of Government is in contravention of Rules.

3.5 31 Booking of Interest on Loans to Government

It is observed at DTO, Hanumakonda and DTO, Siddipet that the following Interest Receipts on loans to Government servants are booked under head 800 Major Head 0049 Interest receipts, instead of a new Minor Head “118 – Interest on Loans to Government Servants” opened under “04- Interest Receipts” below MH 0049 – Interest Receipts.

Sl. No	Name of the DTO	Head of Account (HOA)	Amount	Description
1	Hanumakonda	0049-04-800-00-01-001	72,773	Interest in House building advance
2		0049-04-800-00-01-002	15,338	Interest on Purchase of Motor Conveyance
3		0049-04-800-00-01-003	2,479	Interest in other conveyance
4	Siddipet	0049-04-800-00-01-001	1,777	Interest on House Building advance
5		0049-04-800-00-01-002	6,738	Interest on Purchase of Motor Conveyance

3.5.32 Non-clearance of e-Kuber failed transactions booked under the suspense Head 8658-102 Suspense Account (Civil) ₹1,07,23,818

Government of Telangana vide G.O.M No. 165, Finance (Admn.I) Department, Dated 10-10-2018 approved implementation of e-Kuber payment system of Reserve Bank of India. As per the above orders, the accounting procedure of e-payment transactions & failure transactions in Treasury Accounts. The un-credited amount

should not ordinarily be allowed to be parked in the suspense account beyond three months from the date of drawal or the end of the financial year with an exception for amounts drawn in the month of March may be allowed to be retained till 30th April. It was observed at DTO, Kamareddy, that an amount of ₹ 137,52,45,747 was booked under receipts side of the suspense head 8658-102-20-000 to 007 during 2017-18 to 2023-24 and ₹ 136,45,21,929 on the payments side of the suspense account leaving a balance of ₹1,07,23,818 un-cleared to end of 02/2024 accounts. The year wise details of receipts and payments are furnished below:

Year	Total receipts (₹)	Total payments (₹)	Balance (₹)
2017	52,129	-100	52,229
2018	1,19,99,396	88,81,632	31,17,764
2019	3,10,80,523	2,01,74,197	1,09,06,326
2020	4,32,58,450	4,29,04,513	3,53,937
2021	37,86,85,564	33,59,99,756	4,26,85,808
2022	41,59,14,440	41,42,46,316	16,68,124
2023	49,42,55,245	54,23,15,615	-4,80,60,370
Total:	1,37,52,45,747	1,36,45,21,929	1,07,23,818

3.5.33 Challan remittances towards pension excess payments – Accounted for under 2071-01-101-00-34 Pension Allocable to successor state of Telangana-40 pensionary charges-041 pensions.

Section 59 of AP Re-organization Act, 2014 stipulates apportionment of Pension liability between successor States of Andhra Pradesh and Telangana, as per provisions under Eighth Schedule of the Act.

For this purpose, four new Subheads were opened namely: -

- I. SH (04) Pre bifurcation Service Pension of those who retired up to 01-06-2014. This amount is allocable between the successor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68.
- II. SH (14) Pension in r/o. of service rendered in composite State for those who retired on or after 02-06-2014. This pension is allocable to Andhra Pradesh and Telangana in the ratio of 58.32:41.68.
- III. S.H. (24) Pension in r/o. service rendered in successor state of AP. This amount is fully borne by Successor State of Andhra Pradesh.

IV. S.H. (34) Pension is r/o. service rendered in the State of Telangana. This amount is fully borne by the Successor State of Telangana.

In STO Gajwel, it was noticed that from the following challans remitted during the month of January, 2024 for the excess pension paid, it was seen that the entire amount of recovery has been accounted to Sub Head 34 Pension allocable to successor state of Telangana instead of allocating to Composite State and successor State which indicate that the monthly accounting of pension paid every month was allocated to successor State of Telangana only.

Sl. No	Name of Pensioner-PPO ID	Amount of Challan remittance (₹)	Challan number and date of remittance	Head of account to which remitted
1	J. Satyanarayana - 18014553	4,51,767	6303791106 dt 2-01-2024	2071-01-101-00-34-040--41
2	B Pushpalatha-18100200	3,00,000	6303983546 dt., 20-01-2024	2071-01-101-00-34-040--41

3.5.34 Variations in Booking of Pension payments for the period from 2021-22 to 2022-23

As per the provisions of the Andhra Pradesh Re-Organisation Act, 2014 read along with G.O.,Ms.No.121 & G.O.Ms.No.122 dated 22.05.2014, in the case of Officials retiring post bifurcation, pension liability for the service rendered in the combined State of AP is to be borne by both States of A.P. and Telangana in population ratio i.e.58.32:41.68 to be booked under SH.14 under MH.2071 and pension liability for the service rendered in the Successor State of Telangana is to be booked under SH.34 in Telangana Accounts.

It was noticed at DTO Kamareddy, that that only ₹2,38,413 in 2021-22 and ₹30,531 in 2022-23 was booked under SH (34) which was far less than ₹3,32,04,501 booked in 2020-21 and less than the yearly average amount of ₹3,44,00,520. The amount authorised under SH (34) was being misclassified under other apportionable Sub which was in violation of the Re-Organisation Act and Government Orders.

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

4.1 Overview:

The Pay and Accounts Office, Hyderabad, has been functioning since 01.10.1971. The review/findings pointed out by Financial Audit Wing (FAW), O/o the Accountant General (Audit), Telangana as communicated to PAO, Hyderabad for the year 2023-24, are included in this report.

4.2 Replies not received for outstanding Audit objections.

There are 707 Money Value (MV) audit objections amounting to ₹53.70 crores pertaining to the years 2014 to 2023 for which replies were not furnished to the audit and its details are given in **Annexure-4.1**. Despite the issue of periodical reminders and meeting with PAO two times last year, replies were not forthcoming. PAO is requested to pursue with the respective departments/DDOs and ensure that replies are furnished to all outstanding audit objections for early settlement.

4.3 Excess payment of Medical Expenses.

It was noticed that in 151 cases medical charges were paid in excess to an extent of ₹1,14,46,167 above and beyond the approved rates. Details are in **Annexure 4.2**.

4.4 Miscellaneous Money Value Objections.

It was noticed in 136 cases where allowances were paid in excess to an extent of ₹21,67,86,721 Details vide **Annexure 4.3**.

4.5 Non-recovery of Professional Tax.

There are two cases where non-recovery of Professional Tax to an extent of ₹15,54,800 were sought from the departments. Details are in **Annexure 4.4**

4.6 Excess Payment in Pay Bills.

It was noticed that in one case excess payment was made in pay & allowances to an extent of ₹52,328. Details in **Annexure 4.5**.

4.7 Miscellaneous Non-Money Value Objections.

It was noticed that there are nine objections of different kinds like excess payment of medical expenses, miscellaneous NMV, non-recovery of Professional Tax, short/non-recovery of IT/TDS. Details are in **Annexure 4.6**

PART 5 DEFICIENCIES IN IT CONTROLS

5.1 Overview:

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

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

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

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

5.2 Deficiencies/shortfalls observed:

5.2.1 National Pension System

The government of Telangana introduced the New Pension Scheme with effect from September 2004 vide G.O.Ms. No.653, 654 and 655 Dt. 24.09.2004 of Finance (Pen-I) Department. Accordingly, the Treasury Officer on receipt of monthly online data of the subscriptions from the subscribers shall transfer the subscribers' contribution

amounts, along with Government contribution at an equal rate to Central Record Keeping Agency (CRA) of National Securities Depository Limited (NSDL).

In four DTOs and six STOs, it was noticed that there are huge balances to the end the year 2023-24 lying without transfer to the CPS/NPS Fund as detailed in **Annexure 3.21**.

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

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

In Directorate of Treasury Accounts, Hyderabad, it was noticed that the processing of bills of pay and allowances of the employees working in a DDO is done at DDO level login in IFMIS application. There was no provision for separate login in IFMIS for processing of bills at two levels (**vide para 3.2.9**).

5.2.3 Failed transactions in e-Kuber.

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

In DTO, Peddapally, it was noticed that the amount of **₹3.95 crores** pertaining to period from 2016 to 2023 due to be adjusted up to the end of August 2023 was still

outstanding as per ledger balance (**vide para 3.2.15**). This may lead to inflating the financial position of the state.

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

Government vide G.O.Ms.No.100 Finance (Pen-I) Dept, dated 6-4-2010 issued orders in Para 4.5 allowing Additional Quantum of pension / Family Pension to those pensioners on attaining the age of 75 years and above. The percentage is allowed based on the age of pensioners mentioned in the PPO. The order was in force with effect from 01.02.2010.

A scrutiny of PPOs revealed that an Additional Quantum of Family Pension and Dearness Relief (DR) on AQ thereon to the tune of **₹77.11 lakh** were paid irregularly in 89 cases. The date of birth of the family pensioners as per pension payment order differs from the date of birth noted in system as depicted in **Annexure 3.8**.

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

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

In DTO Bhupalapally, it was observed that Provident Fund credits were posted into certain PD Accounts without any Challan numbers, Transaction IDs for the period from April 2020 to January 2023 under the Head of Account 8338-104-01 in the office of Chief Executive Officer, Zilla Parishad, Bhupalapally, Further, it was observed that the amounts under ZPPF account statement (credit figures) are not tallying with the booked figures of DDOs schedule of challans/vouchers. The PD-to-PD amount of the erstwhile ZPPF balances also not transferred to the new districts ZPPF account as per the circular *ibid* for ₹ 1.96 crores.

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

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

In thirteen-DTOs, and twenty-eight STOs, it was noticed that the GPF subscriptions amounting to **₹36.16 lakh** of regular GPF were wrongly booked in Class-IV GPF head of account as detailed in **Annexure-3.25**.

5.3 Recommendations:

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

- *Implement a comprehensive set of flags and validation protocols to prioritize the seamless migration of balances from the National Pension System (NPS) to the designated NSDL fund.*
- *Distinct user identification/access for processing of the bills and authentication at DDO level should be provided to the employees working under DDO to process the bills and check the correctness at two levels.*
- *To ensure timely clearance of failed transactions, reminders/alert mechanism can be incorporated in the IFMIS application for clearance of the suspense account within the time schedule.*

- *Cross-check the information provided in the documents with the pensioner's records. Ensure that the documents are correct and match the records maintained by the pension authorising authority.*
- *Suitable validations may be incorporated in IFMIS application to not allow the user to post the ZPGPF credits received without Challan Numbers/Transaction IDs.*



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ANNEXURES

Annexure 1.1
(see Para 1.1)
List of DTOs, STOs and APPOs

Sl. No.	Name of District	Name of DTO/STO/APPO	Sl. No.	Name of District	Name of DTO/STO/APPO
1	Adilabad	DTO Adilabad	36	Kamareddy	DTO Kamareddy
2		STO Utnoor	37		STO Banswada
3		STO Boath	38		STO Yellareddy
4	Bhadradi Kothagudem	DTO Kothagudem	39	Karimnagar	STO Madnoor
5		STO Bhadrachalam	40		DTO Karimnagar
6		STO Yellandu	41		STO Huzurabad
7		STO Manuguru	42		STO Gangadhara
8		STO Aswaraopeta	43		STO Jammikunta
9	Hyderabad	Director of Treasuries and Accounts	44	Khammam	DTO Khammam
10		DTO Hyderabad (Urban)	45		STO Wyra/Kalluru
11		APPO Tarnaka	46		STO Madhira
12		APPO Narayanaguda	47		STO Nelakondapally
13		APPO Secunderabad	48		STO Sathupally
14		APPO Punjagutta	49	Komurambheem Asifabad	DTO Asifabad
15		APPO Jambagh	50		STO Sirpur
16		APPO Nampally	51		STO Wankidi
17		APPO Malakpet	52		STO Kagaznagar
18		APPO Vanastalipuram	53	Mahabubnagar	DTO Mahabubnagar
19		APPO Motigalli	54		STO Narayanpet
20	APPO Chandrayangutta	55	STO Makthal		
21	JD PPO, Hyderabad	56	STO Jadcherla		
22	Jagtial	DTO Jagtial	57	Mahabubabad	STO Kosgi
			58		STO Devarakadra
23		STO Metpalli	60		DTO Mahabubabad
24	STO Korutla	61	STO Maripeda		
25	STO Mallial	62	STO Gudur		
26	Jangaon	DTO Jangaon	63	Mancherial	DTO Mancherial
27		STO Ghanpur	64		STO Bellampally
28		STO Kodakandla	65		STO Luxettipet
29	Jayashankar	DTO Bhupalapally	66	Medak	STO Chennur
30	Bhupalapally	STO Mahadevapur	67		DTO Medak
31	Mulugu	DTO Mulugu	68		STO Toopran
32		STO Venkatapuram	69	STO Narsapur	
33		STO Eturunagaram	70	STO Ramayampet	
34	Jogulamba	DTO Gadwal	71	Medchal	DTO Medchal
35	Gadwal	STO Alampur	72		STO Keesara

SI No	Name of District	Name of DTO/STO/APPO	SI No	Name of District	Name of DTO/STO/APPO
72	Medchal	STO Kukatpally	107	Sanga Reddy	STO Andole
73		STO Medipally (Uppal)	108		STO Sadasivpet
74	Nagar Kurnool	DTO Nagar Kurnool	109		STO Patancheru
75		STO Kalwakurthy	110	DTO Siddipet	
76		STO Achampet	111	STO Gajwel	
77		STO Kollapur	112	STO Dubbaka	
78	Nalgonda	DTO Nalgonda	113	Siddipet	DTO Thoguta
79		STO Miryaguda	114		STO Husnabad
80		STO Devarakonda	115		STO Cheriya
81		STO Nakrekal	116		Sircilla
82	STO Nidamanoor	117	STO Vemulawada		
83	Nirmal	STO Chandur	118	Suryapet	DTO Suryapet
84		STO Nampally	119		STO Huzurnagar
85		DTO Nirmal	120		STO Kodad
86	Nirmal	STO Bhainsa	121	Vikarabad	STO Thungathurti
87		STO Khanapur	122		DTO Vikarabad
88		STO Mudhole	123		STO Pargi
89	Nizamabad	DTO Nizamabad	124	Vikarabad	STO Kodangal
90		STO Armoor	125		STO Tandur
91		STO Bodhan	126		STO Mominpet
92		STO Bheemgal	127		Wanaparthi
93	DTO Peddapalli	128	STO Atmakur		
94	Peddapalli	STO Manthani	129	Warangal	DTO Warangal
95		STO Sulthanabad	130		STO Wardhannapet
96		STO Ramagundam	131		STO Parkal
97	Ranga Reddy	DTO Ranga Reddy	132	Hanumakonda	STO Narsampet
98		STO Ibrahimpatnam	133		DTO Hanumakonda
99		STO Shadnagar	134		STO Bheemdevurapally
100		STO Chevella	135		STO Warangal (East)
101	Sanga Reddy	STO Rajendranagar	136	Yadadri Bhongir	DTO Bhongir
102		STO Hayathnagar	137		STO Choutuppal
103		STO Maheswaram	138		STO Alair
104		DTO Sanga Reddy	139		STO Mothkur
105	Sanga Reddy	STO Narayankhed	140	Sanga Reddy	STO Ramannapet
106		STO Zaheerabad			

Annexure 1.2
(see Para 1.3.2)

DTOs/STOs/APPOs inspected during the year 2023-24.

SI No	Name of the District	Name of the DTO/STO	Date of inspection		Duration in days
			from	to	
1	Hyderabad	APPO, Nampally	17-04-2023	20-04-2023	4
2		APPO, Malakpet	17-04-2023	20-04-2023	4
3		APPO, Bank & M. O	21-04-2023	26-04-2023	4
4	Yadadri Bhongir	DTO, Yadadri Bhongir	21-04-2023	26-04-2023	4
5		STO, Aler	27-04-2023	29-04-2023	3
6	Medchal-Malkajgiri	DTO, Medchal	27-04-2023	01-05-2023	4
7	Bhupalpally	DTO, Bhupalpally	03-05-2023	06-05-2023	4
8	Hyderabad	DTA, Hyderabad	16-05-2023	20-05-2023	5
9	Asifabad	DTO, Asifabad	29-05-2023	01-06-2023	4
10		STO, Kagaznagar	02-06-2023	05-06-2023	3
11	Kothagudem	STO, Yellandu	29-05-2023	31-05-2023	3
12		STO, Bhadrachalam	01-06-2023	03-06-2023	3
13		DTO, Kothagudem	05-06-2023	08-06-2023	4
14	Suryapet	STO, Huzurnagar	07-06-2023	09-06-2023	3
15		STO, Kodad	12-06-2023	14-06-2023	3
16		STO, Thungathurty	15-06-2023	17-06-2023	3
17		DTO, Suryapet	19-06-2023	22-06-2023	4
18	Vikarabad	STO, Kodangal	12-06-2023	14-06-2023	3
19		STO, Pargi	15-06-2023	17-06-2023	3
20		DTO, Vikarabad	19-06-2023	22-06-2023	4
21	Yadagiri Bhongiri	STO, Ramannapet	10-07-2023	12-07-2023	3
22		STO, Choutuppal	10-07-2023	12-07-2023	3
23	Medak	STO, Narsapur	13-07-2023	15-07-2023	3
24		STO, Toopran	18-07-2023	20-07-2023	3
25		DTO, Medak	21-07-2023	25-07-2023	4
26		STO, Ramayampet	26-07-2023	28-07-2023	3
27	Vikarabad	STO, Tandur	13-07-2023	15-07-2023	3
28	Sanga Reddy	STO, Zaheerabad	18-07-2023	20-07-2023	3
29		STO, Sadashivpet	21-07-2023	24-07-2023	3
30		STO, Narayankhed	25-07-2023	27-07-2023	3
31		STO, Andole	28-07-2023	01-08-2023	3
32		DTO, Sanga Reddy	02-08-2023	07-08-2023	5
33		STO, Patancheru	08-08-2023	10-08-2023	3
34	Karimnagar	STO, Huzurabad	31-07-2023	02-08-2023	3
35		STO, Jammikunta	03-08-2023	05-08-2023	3
36		DTO, Karimnagar	07-08-2023	11-08-2023	5
37		STO, Gangadhara	14-08-2023	16-08-2023	2
38	Nagarkurnool	STO, Kalwakurthy	11-08-2023	16-08-2023	3
39		STO, Achampet	17-08-2023	19-08-2023	3
40		STO, Kollapur	21-08-2023	23-08-2023	3
41		DTO, Nagarkurnool	24-08-2023	28-08-2023	4
42	Nizambad	STO, Bheemgal	17-08-2023	19-08-2023	3
43		STO, Armour	21-08-2023	23-08-2023	3

SI No	Name of the District	Name of the DTO/STO	Date of inspection		Duration in days
			from	to	
44		DTO, Nizamabad	24-08-2023	29-08-2023	5
45		STO, Bodhan	04-09-2023	06-09-2023	3
46	Khammam	STO, Sathupalli	31-08-2023	02-09-2023	3
47		STO, Kalluru at Wyra	04-09-2023	05-09-2023	2
48		DTO, Khammam	06-09-2023	13-09-2023	5
49		STO, Nelakondapalli	14-09-2023	16-09-2023	3
50		STO, Madhira	19-09-2023	21-09-2023	3
51		STO, Boath	08-09-2023	11-09-2023	2
52	Adilabad	DTO, Adilabad	12-09-2023	16-09-2023	5
53		STO, Utnoor	19-09-2023	21-09-2023	3
54	Medchal-Malkajgiri	STO, Kukatpally	22-09-2023	25-09-2023	3
55		STO, Medipally	23-09-2023	26-09-2023	3
56	Hyderabad	APPO, Tarnaka	09-10-2023	12-10-2023	3
57	Mulugu	STO, Venkatapuram	09-10-2023	11-10-2023	3
58		STO, Eturunagaram	12-10-2023	13-10-2023	3
59		DTO, Mulugu	16-10-2023	19-10-2023	3
60	Peddapalli	DTO, Peddapalli	16-10-2023	19-10-2023	3
61	Jagtial	STO, Mallial	20-10-2023	21-10-2023	3
62		DTO, Jagtial	23-10-2023	28-10-2023	4
63		STO, Metpally	30-10-2023	01-11-2023	3
64	Mahabubabad	STO, Guduru	20-10-2023	21-10-2023	3
65		DTO, Mahabubabad	23-10-2023	28-10-2023	3
66		STO, Maripeda	30-10-2023	31-10-2023	3
67	Nalgonda	STO, Nakrekal	01-11-2023	03-11-2023	3
68		STO, Nampally	04-11-2023	06-11-2023	3
69		STO, Devarkonda	07-11-2023	09-11-2023	3
70		STO, Nidamanoor	10-11-2023	14-11-2023	2
71		STO, Miryalaguda	15-11-2023	17-11-2023	3
72	Nirmal	STO, Mudhole	02-11-2023	04-11-2023	5
73		STO, Bhainsa	06-11-2023	07-11-2023	5
74		DTO, Nirmal	08-11-2023	10-11-2023	3
75		STO, Khanapur	13-11-2023	15-11-2023	3
76	Hyderabad	APPO, Mothigalli	24-11-2023	29-11-2023	3
77		APPO, Vanasthalipuram	28-11-2023	01-12-2023	3
78		APPO, Chandrayagutta	01-12-2023	05-12-2023	4
79	Mahaboobnagar	DTO, Mahaboobnagar	01-12-2023	15-12-2023	5
80		STO, Jadcherla	06-12-2023	18-12-2023	3
81	Hyderabad	JD, PPO	01-12-2023	05-12-2023	3
82		APPO, Panjagutta	02-12-2023	06-12-2023	2
83	Rangareddy	STO, Ibrahimpatnam	07-12-2023	11-12-2023	5
84		DTO, Rangareddy	12-12-2023	18-12-2023	2
85		STO, Shadnagar	16-12-2023	19-12-2023	5
86		STO, Chevella	20-12-2023	22-12-2023	3
87		STO, Hayathnagar	27-12-2023	29-12-2023	3
88	Nalgonda	DTO, Nalgonda	19-12-2023	23-12-2023	3

SI No	Name of the District	Name of the DTO/STO	Date of inspection		Duration in days
			from	to	
89	Hyderabad	DTO, Hyderabad (Urban)	08-01-2024	12-01-2024	5
90	Mancherial	DTO, Mancherial	18-01-2024	22-01-2024	3
91		STO, Luxittipeta	27-01-2024	30-01-2024	3
92		STO, Bhellampalli	23-01-2024	25-01-2024	3
93	Hanumakonda	STO, Bhimadevarapalli	18-01-2024	20-01-2024	3
94		DTO, Hanumakonda	22-01-2024	27-01-2024	5
95	Jagtial	STO, Korutla	31-01-2024	02-02-2024	3
96	Jangoan	STO, Ghanapur	31-01-2024	02-02-2024	3
97		DTO, Jangoan	03-02-2024	07-02-2024	4
98	Sircilla	STO, Vemulawada	03-02-2024	06-02-2024	3
99		DTO, Sircilla	07-02-2024	09-02-2024	3
100	Siddipeta	STO, Husnabad	08-02-2024	12-02-2024	3
101		DTO, Siddipeta	13-02-2024	16-02-2024	4
102		STO, Gajwel	07-02-2024	20-02-2024	3
103		STO, Thogutta	21-02-2024	22-02-2024	2
104	Hanumakonda	STO, Parkal	12-02-2024	14-02-2024	3
105		STO, Warangal East	19-02-2024	23-02-2024	5
106	Warangal	STO, Narsmpeta	15-02-2024	17-02-2024	3
107		DTO, Warangal	19-02-2024	23-02-2024	5
108		STO, Wardhannapeta	24-02-2024	26-02-2024	2
109	Hyderabad	APPO, Secunderabad	28-02-2024	02-03-2024	4
110		APPO, Narayanaguda	01-03-2024	05-03-2024	4
111	Wanaparthy	DTO, Wanaparthy	04-03-2024	07-03-2024	4
112		STO, Atmakur	11-03-2024	12-03-2024	2
113	Gadwal	STO, Alampur	06-03-2024	07-03-2024	2
114		DTO, Jogulamba	11-03-2024	14-03-2024	4
115	Kamareddy	STO, Banswada	14-03-2024	16-03-2024	3
116		STO, Yella Reddy	18-03-2024	20-03-2024	3
117		DTO, Kama Reddy	21-03-2024	26-03-2024	4
118	Ranaga Reddy	STO, Maheswaram	14-03-2024	16-03-2024	3
119		STO, Rajendra Nagar	22-03-2024	26-03-2024	3
120	Narayanpet	STO, Makthal	15-03-2024	16-03-2024	2
121		DTO, Narayanpet	18-03-2024	21-03-2024	4
122	Medchal-Malkajgiri	STO, Medchal	20-03-2024	22-03-2024	3

Annexure 2.1
(see Para 2.2.1)

Delay in receipt of monthly accounts/vouchers from Treasuries for 2023-24

Sl No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during April 2023 to March 2024.												No. of times delay in the year
			April 2023	May 2023	June 2023	July 2023	August 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	
1	Adilabad	18 th	07	01	-	-	-	-	-	-	-	-	-	07	3
2	Aisifabad	18 th	06	02	-	-	-	-	-	-	-	-	-	07	3
3	Mancherial	18 th	04	05	-	-	-	-	-	-	-	-	-	07	3
4	Nirmal	18 th	05	02	01	-	-	-	-	-	-	-	-	11	4
5	Nizamabad	18 th	05	03	-	-	-	-	-	-	-	-	-	05	3
6	Jagtial	18 th	04	05	-	-	-	-	-	-	-	-	-	06	3
7	Peddapalli	18 th	06	03	-	-	04	-	-	-	-	-	-	07	4
8	Jayashankar Bhupalapally	18 th	-	-	-	-	-	-	-	-	-	-	-	04	1
9	Bhadradi Kothagudem	18 th	-	-	-	-	03	-	-	-	-	-	-	07	2
10	Mahabubabad	18 th	06	01	01	-	-	-	-	-	-	-	-	11	4
11	Warangal (R)	18 th	04	03	-	-	-	-	-	-	-	-	-	05	3
12	Hanumakonda	18 th	12	08	02	-	-	-	-	-	-	-	-	08	4
13	Karimnagar	18 th	01	02	-	-	-	-	-	-	-	-	-	05	3
14	RajannaSircilla	18 th	05	04	-	-	-	-	-	-	-	-	-	05	3
15	Kamareddy	18 th	-	02	-	-	-	-	-	-	-	-	-	05	2
16	Sanga Reddy	18 th	01	01	-	-	-	-	-	-	-	-	-	05	3
17	Medak	18 th	06	05	-	-	04	-	-	-	-	-	-	08	4
18	Siddipet	18 th	01	03	-	-	-	-	-	-	-	01	-	07	4
19	Jangaon	18 th	-	02	-	-	-	-	-	-	-	-	-	05	2
20	Yadadri	18 th	01	02	-	-	-	-	-	-	-	-	-	11	3
21	Medchal	18 th	08	02	-	-	-	-	-	-	-	-	-	05	3
22	Mahbubnagar	18 th	01	-	-	-	-	-	-	-	-	-	-	07	2
23	Ranga Reddy	18 th	04	02	-	-	-	-	-	-	-	-	-	06	3
24	Vikarabad	18 th	07	-	-	-	-	-	-	-	-	-	-	07	2
25	Hyderabad (Urban)	18 th	-	01	-	-	-	-	-	-	-	-	-	-	1
26	Jogulamba Gadwal	18 th	04	05	-	-	-	-	-	-	-	-	-	08	3
27	Wanaparthy	18 th	04	05	-	-	-	-	-	-	-	-	-	05	3
28	Nagarkurnool	18 th	-	05	-	-	02	-	-	-	-	-	-	07	3
29	Nalgonda	18 th	04	01	-	-	-	-	-	-	-	-	-	08	3
30	Suryapet	18 th	04	02	-	-	-	-	-	-	-	01	-	05	4
31	Khammam	18 th	04	10	-	-	-	-	-	-	-	-	-	11	3
32	Mulugu	18 th	-	01	-	-	-	-	-	-	-	-	-	08	2
33	Narayanpet	18 th	01	02	-	-	-	-	-	-	-	-	-	07	3

Annexure 2.2
(see Para 2.2.2)

Details of wanting vouchers during the year 2023-24

Sl No	District	No of Items	Amount (₹)
1	Adilabad	1,159	47,86,81,376
2	Bhadradi Kothagudem	5,036	2,38,63,88,728
3	Bhoopalapally	234	3,26,22,510
4	Hanumakonda	6,867	11,34,44,76,117
5	Jagtial	1,122	58,92,14,534
6	Jangaon	137	13,10,63,514
7	Jogulamba Gadwal	870	31,10,27,555
8	Kamareddy	590	37,23,53,114
9	Karimnagar	1,311	28,98,65,311
10	Khammam	1,534	2,52,62,66,032
11	Komarambheem Asifabad	507	14,37,17,363
12	Mahaboob Nagar	1,520	72,30,87,860
13	Mahabubabad	1,517	79,00,58,229
14	Mancherial	598	67,24,01,600
15	Medak	1,444	14,90,02,289
16	Medchal	776	72,86,28,340
17	Mulugu	1,012	19,54,78,548
18	Nagarkurnool	1,115	1,88,49,74,342
19	Nalgonda	1,634	1,32,20,48,443
20	Narayanpet	78	91,78,654
21	Nirmal	1,473	36,01,14,222
22	Nizamabad	437	18,34,63,645
23	Peddapally	205	32,70,54,286
24	JD PPO Hyderabad	330	40,91,67,68,395
25	Ranga Reddy	1,326	1,91,95,93,673
26	Sangareddy	4,285	3,17,47,65,782
27	Siddipet	2,253	1,81,57,21,142
28	Siricilla	69	61,75,950
29	Suryapet	383	8,44,61,736
30	Vikarabad	1,781	1,95,88,58,688
31	Wanaparthy	355	1,88,39,928
32	Warangal	597	16,10,73,753
33	Yadadri	350	14,31,30,229
Total		42,905	76,15,05,55,888

Annexure 2.3
(see Para 2.3.1)

Treasury wise details of Wanting Paid Cheques

Sl No	District	Number of Paid cheques	Amount (₹)
1	Adilabad	192	11,84,08,793
2	Asifabad	1	82,361
3	B.K. Gudam	8	6,52,225
4	Bhoopalpalli	54	6,37,37,100
5	Gadwal	15	9,01,87,448
6	Hanumakonda	0	0
7	Hyderabad	0	0
8	Jagityal	28	2,51,40,639
9	Jangaon	0	0
10	Kamareddy	10	3,79,65,214
11	Karimnagar	7	32,15,483
12	Khammam	14	1,52,03,798
13	Mahaboobabad	9	20,11,195
14	Mahabubnagar	3	7,20,14,151
15	Mancherial	43	20,40,16,704
16	Medak	4	1,33,46,296
17	Medchal	38	40,96,52,541
18	Mulugu	1	50,500
19	Nagar Kurnool	0	0
20	Nalgonda	127	1,66,45,51,451
21	Narayanpet	0	0
22	Nirmal	19	15,03,66,192
23	Nizamabad	21	90,12,029
24	Peddapalli	1	25,500
25	Ranga Reddy	3	2,82,85,463
26	Sanga Reddy	1	34,500
27	Siddipet	0	0
28	Siricilla	0	0
29	Suryapet	61	30,54,80,485
30	Vikarabad	36	35,13,03,252
31	Wanaparthy	0	0
32	Warangal (Rural)	8	1,43,97,847
33	Yadadri	18	3,89,59,919
Total		722	3,61,81,01,086

Annexure 2.4
(see Para 2.3.2)

Discrepancies between Sub Account 112 and Plus & Minus Memoranda for the year 2023-24

District	Payments (₹)			Receipts (₹)		
	SA-112	Plus and Minus	Difference	SA-112	Plus and Minus	Difference
Adilabad	4,92,58,53,071	4,92,58,53,071	0	5,28,46,59,190	5,28,46,59,190	0
Asifabad	1,57,76,15,080	1,57,76,15,080	0	1,56,35,76,841	1,56,35,76,841	0
B.K Gudem	1,71,94,69,909	0	1,71,94,69,909	1,66,94,40,931	0	1,66,94,40,931
Bhoopalpalli	1,23,52,58,631	1,06,61,12,147	16,91,46,484	2,60,68,98,062	2,44,17,88,107	16,51,09,955
Gadwal	1,90,81,09,429	1,90,81,09,429	0	1,70,43,66,301	2,74,43,66,301	-1,04,00,00,000
Hanumakonda	8,00,33,87,937	8,00,33,87,937	0	7,54,84,08,845	7,54,84,08,845	0
Hyderabad	5,35,10,27,81,827	5,35,10,27,81,827	0	2,00,34,31,98,113	2,00,34,31,98,113	0
Jagityal	1,13,14,55,118	0	1,13,14,55,118	1,00,91,79,723	0	1,00,91,79,723
Jangaon	1,42,41,95,698	1,42,41,95,698	0	1,75,03,66,372	1,75,03,66,372	0
Kama Reddy	4,56,58,02,114	4,56,58,02,114	0	5,86,53,99,429	5,86,53,99,429	0
Karimnagar	6,62,09,92,152	5,63,24,52,757	98,85,39,395	7,11,23,31,294	5,37,59,08,768	1,73,64,22,526
Khammam	5,92,36,45,186	5,84,77,63,284	7,58,81,902	7,39,23,56,770	7,39,23,56,770	0
Mahaboobabad	2,20,14,64,746	23,01,03,736	1,97,13,61,010	2,82,75,37,929	24,35,35,184	2,58,40,02,745
Mahabubnagar	5,83,31,21,460	5,83,31,21,460	0	6,10,01,38,809	6,10,01,38,809	0
Mancherial	2,07,09,18,155	2,07,09,18,155	0	2,94,49,20,456	2,94,49,20,456	0
Medak	2,85,64,30,726	2,85,64,30,726	0	3,32,57,91,589	3,32,57,91,589	0
Medchal	3,34,74,11,693	2,58,10,60,597	76,63,51,096	5,60,94,35,137	4,56,50,37,002	1,04,43,98,135
Mulugu	1,11,41,54,802	1,11,41,54,802	0	1,80,39,77,450	1,80,39,77,450	0
Nagar Kurnool	3,64,18,30,968	3,64,18,30,968	0	4,64,48,04,939	4,64,48,04,939	0
Nalgonda	5,38,25,30,811	5,38,25,30,811	0	6,86,69,12,540	6,86,69,12,540	0
Narayanapet	1,70,42,09,414	1,70,42,09,414	0	2,78,88,82,156	2,78,88,82,156	0
Nirmal	2,01,06,48,755	2,01,06,48,755	0	2,42,45,83,701	2,42,45,83,701	0
Nizamabad	8,46,38,45,899	8,46,38,45,899	0	11,15,56,26,226	11,15,56,26,226	0
Peddapally	2,56,68,50,362	2,56,68,50,362	0	3,55,55,47,667	3,55,55,47,667	0
Ranga Reddy	7,92,42,26,144	7,92,42,26,144	0	3,82,83,71,05,645	3,82,83,71,05,645	0
Sanga Reddy	9,07,87,93,345	9,07,87,93,345	0	11,81,37,82,941	11,81,37,82,941	0
Siddipet	7,23,61,61,921	7,97,79,65,604	-74,18,03,683	9,95,14,90,179	10,66,57,72,916	-71,42,82,737
Siricilla	2,04,76,31,246	2,04,76,31,246	0	2,22,01,01,311	2,22,01,01,311	0
Suryapet	2,35,88,31,687	2,35,88,31,687	0	2,00,12,32,502	2,00,12,32,502	0
Vikarabad	1,34,41,40,303	0	1,34,41,40,303	2,21,83,18,163	0	2,21,83,18,163
Wanaparthy	2,60,94,66,638	2,60,94,66,638	0	3,67,40,34,412	3,67,40,34,412	0
Warangal	11,00,27,71,950	11,00,27,71,950	0	3,97,96,57,778	3,97,96,57,778	0
Yadadri	4,54,62,62,773	4,54,62,62,773	0	5,17,40,29,649	5,17,40,29,649	0
Grand Total	6,63,48,02,69,950	6,56,05,57,28,416	7,42,45,41,534	7,21,76,80,93,050	7,13,09,55,03,609	8,67,25,89,441

Annexure 2.5

(See para 2.4.1)

Wanting Schedules/Challans of HBA (Regular)

Sl. No.	District Treasury	Month of Account	No. of Vouchers/ Challans	Amount (₹)
1	Pay & Accounts Officer, Hyderabad	07/2023	01	5,358
2	APPO Motigally	04/2023	01	13,012
Total			02	18,370

Annexure 2.6

(see Para 2.5.1.1)

Misclassification of Non-All India Services (NAIS) GPF in All India Services

Sl. No.	Name of DTOes	Credits		Debits	
		Number of Vouchers/ Schedules	Total Amount	Number of Vouchers/ Schedules	Total Amount
1	Adilabad	1	0	0	0
2	Bhadradri Kothagudem	3	16,82,682	0	0
3	Hanumakonda	3	20,000	0	0
4	Hyderabad Urban (Hqc)	0	0	3	13,000
5	Jangaon	5	-4,50,000	0	0
6	Karimnagar	0	0	0	0
7	Khammam	1	-2,50,000	12	1,000
8	Mahabubabad	3	-7,40,000	0	0
9	Mancherial	0	0	1	0
10	Medak	16	15,87,296	1	500
11	Medchal	3	15,31,000	0	0
12	Nalgonda	1	-1,00,000	0	0
13	Nirmal	5	15,59,887	0	0
14	Nizamabad	2	6,10,000	0	0
15	Rangareddy	6	15,01,588	0	0
16	Sangareddy	3	6,94,000	0	0
17	Siddipet	0	0	0	0
18	Suryapet	6	12,21,363	6	-17,500
19	Warangal	2	0	1	10,000
20	Yadadri	0		0	0
Total		60		24	

Annexure 2.7(i)
(see Para 2.5.1.2)

Misclassification of Class IV GPF credit items into Regular GPF for the year 2023-24

Sl No.	Name Of DTO	Number of items	Amount (₹)
1	Adilabad	13	2,83,688
2	Bhadradi Kothagudem	46	3,02,258
3	Hanumakonda	12	20,69,277
4	Hyderabad Urban (Hqc) Telangana	109	14,88,752
5	Jagtial	1	1,150
6	Jangaon	0	0
7	Kamareddy	14	1,12,555
8	Karimnagar	63	5,82,138
9	Khammam	76	-3,16,749
10	Komurambheem Asifabad	10	1,15,970
11	Mahaboobnagar	12	91,192
12	Mahabubabad	54	3,63,227
13	Mancherial	8	1,27,396
14	Medak	30	12,26,489
15	Medchal	53	2,68,639
16	Mulugu	6	81,000
17	Nagarkurnool	7	50,025
18	Nalgonda	48	4,25,451
19	Narayanpet	0	0
20	Nirmal	16	51,057
21	Nizamabad	24	16,58,931
22	Peddapally	4	10,000
23	Rajanna Siricilla	7	45,000
24	Rangareddy	88	8,85,317
25	Sangareddy	8	39,474
26	Settlement Account Ts	1	3,500
27	Siddipet	35	1,92,535
28	Suryapet	15	2,31,604
29	TEs Under TRY For Civil Account TS	2	99,55,646
30	Vikarabad	37	6,94,268
31	Wanaparthi	1	4,100
32	Warangal Rural	23	32,500
33	Yadadri	44	4,89,831
Grand Total		867	2,15,66,221

Annexure 2.7(ii)
(see Para 2.5.1.2)

Misclassification of Class IV GPF Debit items into Regular GPF for the year 2023-24

Sl No	Name Of DTO	Number of items	Amount (₹)
1	Hanumakonda	1	1,40,000
2	Hyderabad Urban (HQC) Telangana	2	1,21,39,821
3	Jangaon	2	40,000
4	Kamareddy	2	6,35,000
5	Karimnagar	1	5,00,000
6	Khammam	1	1,40,000
7	Komurambheem Asifabad	3	15,30,000
8	Mahaboobnagar	2	0
9	Mahabubabad	1	6,26,084
10	Medak	1	4,18,860
11	Medchal	1	5,95,999
12	Mulugu	1	4,50,000
13	Nalgonda	4	-1,35,000
14	Nirmal	1	-73,678
15	Nizamabad	2	7,65,000
16	Peddapally	1	1,00,000
17	Rangareddy	13	-19,10,117
18	Sangareddy	2	11,09,650
19	Wanaparthy	1	4,00,000
20	Warangal Rural	4	20,57,283
21	Yadadri	1	4,42,000
	Grand Total	47	1,99,70,902

Annexure 2.8
(see Para 2.5.2)

Wanting GPF Schedules for 2023-24

Sl. No.	Name of DTO	Credits		Debits	
		Number of Schedules	Amount (₹)	Number of vouchers	Amount (₹)
1	Hyderabad Urban (HQC) Telangana	1	13,000		
2	Khammam	1	1,000		
3	Medak	1	500	5	19,81,000
4	Suryapet	6	-17,500		
5	Warangal Rural	1	10,000		
6	Nalgonda			1	-1,00,000
7	Nizamabad			1	7,00,000
8	Sangareddy			2	9,44,000
	Total	10	7,000	9	35,25,000

Annexure 2.9
(see Para 2.5.3)

Authorisations paid during 2023-24 after validity period.

Sl.No.	Name Of DTO	No. of Accounts
1	Adilabad	17
2	Bhadradi Kothagudem	17
3	Bhoopalapally	11
4	Hanumakonda	44
5	Hyderabad Urban (Hqc) Telangana	3
6	Jagtial	5
7	Jangaon	1
8	Jogulamba Gadwal	7
9	Kamareddy	4
10	Karimnagar	15
11	Khammam	10
12	Komurambheem Asifabad	11
13	Mahaboob Nagar	20
14	Mahabubabad	8
15	Mancherial	4
16	Medak	4
17	Medchal	5
18	Nagarkurnool	4
19	Nalgonda	9
20	Nirmal	10
21	Nizamabad	6
22	Peddapally	10
23	Rajanna Siricilla	6
24	Rangareddy	12
25	Sangareddy	5
26	Siddipet	3
27	Suryapet	7
28	Vikarabad	6
29	Wanaparthy	2
30	Warangal	1
31	Warangal Rural	6
32	Yadadri	1
	Grand Total	274

Annexure3.1
(see Para 3.1.1)

Analysis of outstanding Inspection Reports and Paras to the end of March 2024

Sl. No.	Name of the district	More than 5 years		1-5 years		Less than 1 Year		Total	
		IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	APPOs	1	1	18	59	8	48	27	108
2	DTA	0	0	4	6	1	9	5	15
3	Adilabad	7	9	8	24	2	13	17	46
4	Gadwal	0	0	5	24	0	0	5	24
5	Hanumakonda	2	2	12	40	1	5	15	47
6	Hyderabad (U)	0	0	3	6	1	5	4	11
7	Jagityal	0	0	8	18	4	19	12	37
8	Jaishankar	0	0	2	8	1	5	3	13
9	Jangaon	1	2	7	25	0	0	8	27
10	Kamareddy	0	0	3	4	4	20	7	24
11	Karimnagar	3	4	6	11	4	37	13	52
12	Khammam	2	2	12	26	5	27	19	55
13	Komarabheem	2	2	9	19	2	10	13	31
14	Kothagudem	0	0	5	7	3	17	8	24
15	Mahabubabad	0	0	8	29	1	5	9	34
16	Mahabubnagar	0	0	4	8	1	4	5	12
17	Mancherial	2	2	9	20	1	3	12	25
18	Medak	2	3	7	10	4	31	13	44
19	Medchal	0	0	3	6	3	18	6	24
20	Mulugu	0	0	7	14	2	11	9	25
21	Nagarkurnool	0	0	6	14	2	11	8	25
22	Nalgonda	4	6	12	26	1	4	17	36
23	Narayanpet	0	0	0	0	2	7	2	7
24	Nirmal	1	2	6	13	1	4	8	19
25	Nizamabad	3	3	4	9	3	18	10	30
26	Peddapalli	0	0	5	17	1	7	6	24
27	Rangareddy	3	3	17	40	3	15	23	58
28	Sangareddy	4	4	20	46	1	9	25	59
29	Siddipet	2	6	11	49	0	0	13	55
30	Siricilla	1	1	4	12	0	0	5	13
31	Suryapet	0	0	5	6	4	27	9	33
32	Vikarabad	1	3	10	15	4	19	15	37
33	Wanaparthy	1	1	2	3	2	14	5	18
34	Warangal(R)	1	2	6	21	0	0	7	23
35	Yadadri	0	0	9	14	4	31	13	45
	Grand Total	43	58	257	649	76	453	376	1160

Annexure3.2
(see Para 3.2.1.1)

Non-Lapsing of Unclaimed deposits under category 'B'

Sl. No	District	Name of Treasury	Nomenclature	Head of Account	Amount lapsable as on 31.03.23 (₹)
1	Nagarkurnool	DTO Nagarkurnool	Revenue Deposits	8443-101-01	3,88,724
2	Nirmal	STO Khanapur	Civil Deposits	8443-106-01	22,054
3	Mancherial	STO Luxettipet	Revenue Deposits	8443-101-01	3,84,210
4	Karimnagar	STO Jammikunta	Civil Deposits	8443-123-01	25,13,210
Total					33,08,198

Annexure3.3
(see Para 3.2.1.2)

Non-Lapsing of Unclaimed deposits under category 'C'

Sl.No.	District	Name of Treasury	PD Administrator	DDO Code	Amount lapsable as on 31.03.2023(₹)
1	RangaReddy	STO Shadnagar	PD Administrator	23061802001	5,97,43,839
2	Hyderabad	DTO Hyderabad (Urban)	SRO, SRNagar, Hyderabad,	25022308007	2,18,96,470
3			Central Prison,	25021003007	14,75,000
4			Principal BRKR Ayurvedic College,	2502090604	3,13,700
5			Official Trustee,	25020813002	2,15,565
6			Co-operative Tribunal,	25020105003	57,879
7	Warangal	STO Bhimdevarapalli	Women and Child welfare		24,992
Total					8,37,27,445

Annexure3.4
(SeePara3.2.2)

PD Accounts have not been in operation for more than three years

Sl. No.	District	Name of Treasury	HOA	OB as on 01-4-2019	Receipts	CB as on 31-3-2023 (₹)
1	Khamamm	STO, Madhira	8448-109-02-002	45,170	0	45,170
2	SangaReddy	DTO, SangaReddy	8449-120-03	2,35,51,831	0	2,35,51,831
3			8448-120-02	81,61,782	0	81,61,782
4			8443-116-01	13,59,425	0	13,59,425
5	Mahabubabad	STO, Marripeda	8448-101-01	72,611	0	72,611
6			8448-101-01	14,261	0	14,261
7	RangaReddy	DTO, RangaReddy	8449-120-03	0	0	0
8			8443-106-01	0	0	0
9			8443-101-01	0	0	0
10	Siddipet	DTO, Siddipet	844300800006100	2,511	0	2,511
11			844300106000100	0	0	0
Total						3,32,07,591

Annexure3.5

(SeePara3.2.3)

Pending Detailed Contingent Bills for Abstract Contingent Bills drawn

Sl. No	DTO	Month	DDO Designation & Code	Voucher No & date	Amount (₹)
1	Jagtial	November,2021	DY MRO, Velgatoor, 06012302007	2218115595, 03-11-2021	22,400
2		September,2022	DY M R O, Raikal, 06012302005	2329477587, 22-09-2022	8,000
3		March, 2023	M R O, Pegadapalli, 06022302003	2356358277, 01-03-2023	3000
4		May,2023	DEO,06010308107	2406275393, 01-05-2023	7,27,600
5		May,2023	CPO Jagtial, 06012002001	2410470408, 30-05-2023	1,53,50,000
6		June,2023	Tahsildar, Buggaram, 06012302011	2409547739, 08-06-2023	3,000
7			CPO, Jagtial,06012002001	2412030144, 08-06-2023	1,53,50,000
8			M R O, Korutla, 06032302001	2408402680, 08-06-2023	5,200
9			M R O, Kathalapur, 06032302002	2404952693, 08-06-2023	16,000
10	Mahabubnagar	March, 2023	A.O., Collectorate Mahabubnagar Nagar	2361349954 31-03-2023	6,00,000
11		May,2023	Gaz. A O to DEO Mahabubnagar	2406145301 01-05-2023	5,82,800
12		May,2023	CPO, Mahabubnagar	2410658375 31-05-2023	1,68,50,000
13		Jun-23		2412217113	1,68,50,000

Sl. No	DTO	Month	DDO Designation & Code	Voucher No & date	Amount (₹)
				08-06-2023	
14		July,2022	Collectorate, Mahabubabad, 10012302001	2319627145, 16-07-2022	75,00,000
15	Nirmal	May, 2023	DEO, Nirmal, 04010308065	2406228894, 01-05-2023	4,15,500
16		May, 2023	CPO, Nirmal, 04012002001	2410113315, 03-05-2023	1,57,00,000
17		June, 2023		2411846735, 08-06-2023	15,70,000
18		August, 2023	Collector, Nirmal, 04012302009	2419075560, 27-08-2023	22,17,800
19	Rangareddy	May,2023	D.E.O, Rangareddy, 23010308004	2406146728, 01-05-2023	16,87,100
20		May, 2023	CPO, R.R,23012002001	2410658356, 31-05-2023	2,51,00,000
21		June, 2023		2412030292, 08-06-2023	2,51,00,000
22	Narayanpet	June, 2023	District Collector, Narayanpet (CPO),34012302001	2412035490 dt:07.06.2023	1,28,00,000
23		November, 2023	District Election Officer & Collector, Narayanpet, 34012302001,	243853824 dt:22.11.2023	1,19,11,000
24		November, 2023		2438533782 dt:22.11.2023	66,48,000
25		November, 2023	Administrative Officer, Narayapnet 34012302001, 2015-00-106-04-110-111	2432800817 ,04.11.2023	27,70,000
26	Kamareddy	June, 2023	CPO, Kamareddy	2412025712, 28-11-2023	2,04,00,000
27		November, 2023	DY, Tahsildar Kamareddy	2432605881, 28-11-2023	6,59,166
28		November, 2023	AO, Collectrate Kamareddy	2439103623, 04-11-2023	8,50,325
29		November, 2023		2439103618, 04-11-2023	8,50,325
30		November, 2023		2432591330, 28-11-2023	9,88,751
31		November, 2023		2432591302, 28-11-2023	9,88,751
32		November, 2023		2438914061, 23-11-2023	18,98,400
33		November, 2023		2438914067, 04-11-2023	18,98,400

Sl. No	DTO	Month	DDO Designation & Code	Voucher No & date	Amount (₹)
34		November, 2023	DY. Tahsildar	2438531675, 04-11-2023	18,98,400
35		November, 2023	Kamareddy	2432605674, 04-11-2023	19,77,500
36		November, 2023	AO, Collectrate	2432591276, 23-11-2023	29,66,250
37		November, 2023	Kamareddy	2432591236, 04-11-2023	29,66,250
38		November, 2023	DY. Tahsildar	2438531705, 06-11-2023	51,01,950
39		November, 2023		2432790120, 04-11-2023	3,22,500
40		November, 2023		2434616202, 06-11-2023	6,45,000
41		November, 2023	DY. Tahsildhar,	2432790170, 24-11-2023	9,67,500
42		November, 2023	Banswada	2434616206, 24-11-2023	19,35,000
43		November, 2023		2438720193, 09-11-2023	22,57,500
44		November, 2023		2438718747, 04-11-2023	50,31,000
45		November, 2023		2435927656, 09-11-2023	2,63,666
46		November, 2023		2433699956, 04-11-2023	3,00,000
47		November, 2023		2435927661, 09-11-2023	3,59,166
48		November, 2023		2433699955, 09-11-2023	5,00,000
49		November, 2023		2435927658, 09-11-2023	6,59,166
50		November, 2023	DY. MRO, Madnoor	2435927657, 09-11-2023	6,59,166
51		November, 2023		2435927670, 09-11-2023	6,59,166
52		November, 2023		2435927660, 24-11-2023	13,18,333
53		November, 2023		2435927659, 24-11-2023	14,77,500
54		November, 2023		2438907724, 04-11-2023	18,98,400
55		November, 2023		2438907707, 28-11-2023	51,01,950
56		November, 2023	DY, Tahsildar, Yellareddy	2434255031, 04-11-2023	6,59,166

Sl. No	DTO	Month	DDO Designation & Code	Voucher No & date	Amount (₹)
57		November, 2023		2438912365, 28-11-2023	18,98,400
58		November, 2023		2433894091, 31-05-2023	19,77,500
59		November, 2023		2438912445, 08-06-2023	51,01,950
60		May, 2023	Chief Planning Officer	2410650702, 06-11-2023	1,41,00,000
61		June, 2023		2412033300, 23-11-2023	1,41,00,000
62		November, 2023	Mandal Revenue Officer, Gadwal	2434435688, 06-11-2023	2,96,500
63		November, 2023		2438529141, 23-11-2023	3,00,000
64		November, 2023	Dist. Collector	2434436894, 06-11-2023	5,93,000
65		November, 2023	Mandal Revenue Officer Gadwal	2438529105, 06-11-2023	6,00,000
66		November, 2023		2434435666, 06-11-2023	7,41,250
67		November, 2023		2434435683, 06-11-2023	7,41,250
68		November, 2023		2434435677, 09-11-2023	7,41,250
69		November, 2023		2434435696, 23-11-2023	7,41,250
70	Jogulamba	November, 2023		Supt. Of Police	2432786677, 09-11-2023
71		November, 2023	Dist. Collector	2438535221, 09-11-2023	9,75,500
72		November, 2023	Supt Of Police	2432787462, 06-11-2023	10,67,300
73		November, 2023		2432787266, 06-11-2023	12,12,000
74		November, 2023	Mandal Revenue Officer, Gadwal	2434435674, 06-11-2023	14,82,500
75		November, 2023	Dist. Collector	2434436885, 06-11-2023	14,82,500
76		November, 2023		2434436889, 06-11-2023	14,82,500
77		November, 2023		2434436870, 21-11-2023	14,82,500
78		November, 2023		2434436897, 06-11-2023	14,82,500
79		November, 2023		Supt Of Police	2436119384, 04-11-2023

Sl. No	DTO	Month	DDO Designation & Code	Voucher No & date	Amount (₹)		
80		November, 2023	Dist. Collector	2434436878, 23-11-2023	29,65,000		
81		November, 2023		2432797187, 23-11-2023	29,65,000		
82		November, 2023	Mandal Revenue Officer, Gadwal	2438529190, 23-11-2023	38,00,000		
83		November, 2023		2438529161, 04-11-2023	45,00,000		
84		November, 2023	Dist. Collector	2438535194, 24-11-2023	47,49,500		
85		November, 2023		2432797163, 06-11-2023	88,95,000		
86		November, 2023		2438534002, 24-11-2023	2,93,000		
87		November, 2023		2434435687, 06-11-2023	2,96,500		
88		November, 2023		2438534014, 06-11-2023	5,00,000		
89		November, 2023		2434435701, 06-11-2023	7,41,250		
90		November, 2023		2434435697, 06-11-2023	7,41,250		
91		November, 2023		2434435712, 06-11-2023	7,41,250		
92		November, 2023		2434435693, 24-11-2023	7,41,250		
93		November, 2023		2434435709, 24-11-2023	14,82,500		
94		November, 2023		2438533995, 01-12-2023	32,00,000		
95		November, 2023		2438534008, 11-01-2023	35,00,000		
96		December, 2023		Supt Of Police	2439897246, 11-01-2023	15,00,000	
97		Medchal		January, 2023	Tahsildar, Qutbullapur	2432789067, 11-01-2023	23,28,000
98				January, 2023		2432789110, 11-01-2023	35,00,000
99			January, 2023	2438349444		90,00,000	
100	January, 2023		2438349436	36,00,000			
Total:					36,39,97,297		

Annexure 3.6
(see Para 3.2.6)

Self Cheques drawn by the PD Administrators

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
1	Suryapet	2359160238 28-02-2023	15,74,922	Municipal taxes
2		2349348893 15-02-2023	14,31,189	Self cheque drawn for outsourcing Security Guards and current bill
3		2410113461 03-06-2023	19,14,737	
4		2411645219 31-05-2023	19,61,544	
5		2344459582 15-02-2023	32,38,000	Works bill 1st part
6	Yadadri	2316284214 28-06-2022	83,86,798	C.M.F10% for the period from July 2020 to June 2021
7		2316284272 28-06-2022	1,55,80,953	20% Pension Contribution for the month of August 2020 to June 2021
8	Aler	2307180117 10-05-2022	14,53,146	C.M.F 10% for the period from January 2021 to Sep2021
9		2319988565 18-07-2022	8,42,706	20% Pension Contribution and 10% CMF for Govt purpose
10	Yellandu	2405883007 04-05-2023	10,13,415	AMC, Yellandu, 20% Pension Contribution for April 2023
11		2405882990 04-05-2023	6,41,408	AMC, Yellandu 20% Pension Contribution for March 2023
12		2362529034 24-03-2023	63,78,504	AMC, Yellandu 20% Pension Contribution for Feb 2023
13		2362528889 24-03-2023	13,38,370	AMC, Yellandu 20% Pension Contribution for January 2023
14		2363274210 01-04-2023	5,93,945	AMC, Yellandu -Security guard, DEO Outsourcing attended /watchman wages, rent & taxes, audit fee
15	Karimnagar	241563200 10-07-2023	19,43,012	Staff Salaries and pension payments for 6/2023
16		2410471983 01-06-2023	18,99,922	Staff Salaries and pension payments for 5/2023
17		2410471983 01-06-2023	18,62,105	Staff Salaries and pension payments for 2/2023
18	Choutuppal	230547073 22-04-2022	3,96,373	Salaries and Outsourced wages
19		2349712740 4-01-2023	6,11,750	Staff salaries for 12/2022
20		2354885852 2-2-2023	4,85,895	Staff salaries for 01/2023
21		2359721511	2,56,493	Staffsalariesfor01/2023

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
		20-3-2023		
22	Ramayampet	2415631972 25-07-2023	5,56,455	SalariesforJune2023
23		2410110173 09-06-2023	6,90,313	SalariesforMay2023
24		2405316427 18-05-2023	3,39,594	Salaries for April2023
25		2406331542 12-04-2023	3,55,371	Salaries for March2023
26		233383962 05-12-2022	7,42,633	Central Market Fund of May2022
27		233383888 05-12-2022	7,00,000	Central Market Fund of May2022
28		231406567 22-08-2022	8,52,700	Pension Contribution
29		Toopran	2363630493 12-04-2023	1,76,487
30	2360318892 27-03-2023		4,85,591	Security guard wages and daily wages for the month of February 2023
31	2357497323 01-03-2023		4,62,850	Security guard wages and daily wages for the Month of January 2023
32	2326884641 22-9-2022		5,06,790	Drawn for purchase of Electric Trans former
33	Nizambad	2419076475 01-08-2023	3,25,87,917	Staff Salaries for the Month of July 2023
34		2415070707 05-07-2023	3,25,87,917	StaffSalariesforTheMonthofJune2023
35		2410468404 01-06-2023	3,25,87,917	StaffSalariesfortheMonthofMay2023
36		2406698011 03-04-2023	3,26,48,138	Staff Salaries for the Month of March2023
37	Medak	2410837925 09-06-2023	9,08,909	Staff Salaries and Pensioners Pension for The Month of May 2023
38		2404954214 01-05-2023	9,99,592	Pensioners Pension for The Month of April 2023
39		2404954191 01-05-2023	9,25,699	Staff Salaries for the Month of May 2023
40		2405694577 06-04-2023	6,83,835	Staff Salaries and Pensioners Pension for The Month of March 2023
41		2304696009 24-05-2022	9,00,000	Purchase Of Tarpaulins During Vanakalamu 2020-2021.
42	Bodhan	2325751300 22-08-2022	8,16,000	10% Pension Contribution
43		2325751372 22-08-2022	8,15,954	10% Pension Contribution
44		2325751363	8,16,000	10% Pension Contribution

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
		22-08-2022		
45		2325751354 22-08-2022	8,16,000	10% Pension Contribution
46		2325751313 22-08-2022	8,16,000	10% Pension Contribution
47	Boath	2305075011 07-05-2022	7,24,918	20% Pension Contribution 10% CMF for March, 2022
48		2308311540 31-05-2022	17,74,264	10% Pension Contribution
49	Armoor	2305455602 10-02-2022	8,04,749	20%PensionContribution
50		2305455601 10-02-2022	8,49,108/-	10% Pension Contribution
51		2308311540 31-05-2022	17,74,264	10% Pension Contribution
52	Narsapur	2412407074 09-06-2023	9,76,162	20% Pension Contribution June and July-2022 (2022-23)
53		2412407029 09-06-2023	9,76,159	20% Pension Contribution June and July 2022
54		2412405877 09-06-2023	9,76,159	20% Pension Contribution July 2022
55		2412405732 09-06-2023	9,76,159	20% Pension Contribution June2022
56	Bheemgal	2308311540 31-05-2022	17,74,264	10% Pension Contribution
57		2305455602 10-02-2022	8,04,749	20% Pension Contribution
58		2305455601 10-02-2022	8,49,108	10% Pension Contribution.
59	Huzurabad	2305456794 23-04-2022	4,70,637	20% Pension contribution and 10% CMF for the period of October/2021 to December/2021
60		2306800013 02-05-2022	71,02,617	10% Pension Contribution
61	Chevella	2359903695 16-03-2023	1,28,499	Monthly salary for February2023
62		2344648886 13-12-2022	99,460	Salaries for November 2022
63		2359907103 16-03-2023	1,96,859	MonthllysalaryforFebruary2023
64		2343740674 08-12-2022	1,55,192	MonthllysalaryforNovember2022
65	Devarakonda		18,99,018	10% Pension Contribution
66		2420431074	31,75,917	Ten percent CMF Contribution
67		07-08-2023	57,89,749	Twenty percent Pension contribution
68			18,99,018	10% Pension Contribution

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
69			6,50,488	Rent, Taxes & contribution for audit fee
70	Mahabubnagar	2415257018 14-09-2023	90,92,000	Staff Salaries for June 2023
71		2409553903 14-09-2023	90,92,000	Staff Salaries for May 2023
72		2428061042 19-10-2023	90,92,000	Staff Salaries for September 2023
73		2419080552 14-09-2023	90,92,000	Staff Salaries for July 2023
74	Miryalaguda	2405138312 08-05-2023	21,73,520	Amount credited to Secretary, AMC account (₹)12,72,557
75		2414827453 01-07-2023	21,68,716	Amount credited to Secretary, AMC account (₹)12,67,753
76		2433895953 02.11.2023	13,53,143	Amount credited to Secretary, AMC account (₹)4,52,180
77	Ibrahimpattanam	2412587552 10-06-2023	4,11,937	Work done bill credited to Secretary account-
78	Mahabubabad	2415632103 12-07-2023	2,94,768	Insurance Charges for Building, Godowns and Other Properties and Stocks of Agricultural Market Committee, Mahabubabad 2023-24
79		2415258735 12-07-2023	3,90,760	Stamping Of Electronic Weighing Scales, Maintenance of Paddy Cleaners, Study Tour of Market Committee and Maintenance of Electronic Weighing Scales for the year 2022-23
80		2415258115 12-07-2023	6,55,000	Purchase Of 30 Pos Machines in Gem Portal Through National Informatics Centre (Nic)-Additional Budget Sanctioned (2)
81		2348796138 27-12-2022	8,15,955	Livery Charges for the year 2022-23.
82		2343548437 28-11-2022	1,77,503	Stamping Of Weigh bridge, Medical Dispensary
83	Sircilla	2450605634 01.02.2024	5,00,239	Water Works
84		2449704302 27.01.2024	2,20,000	GFC funds
85		2449704273	1,89,653	Self cheque
86		2414827179	1,69,089	
87		2444568784 31.12.2023	1,44,861	
88		2415629946	66,466	
89		2445470645 :04.01.2024	62,200	
90		2445470639	30,400	

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
91		04.01.2024		
		2410111263 27.05.2023	23,500	
92	Hyderabad (Urban)	2502032200 2 3109033805 5	8,27,80,750	Salaries–April, May and June2023
93		2502032400 1 5219826001 3	38,09,18,66 7	Salaries for the month of December 2023
94		2456683908 07-03-2024	4,29,472	Salary of the individual for the month of February 2024 as stated in the bill
95	Narsampet	2423003998 24.08.2023	5,81,001	Staff salaries for the month of July 2023, Outsourcing wages, Insurance charges
96		2412399088 09.06.2023	1,78,908	Staff salaries, outsourcing wages, telephone, electricity bills for the month of May 2023
97		2439645199 28.11.2023	5,82,147	Staff salaries and wages for the month of November 2023
98		2450245626 30.01.2024	4,60,415	Staff salaries and outsourcing wages for the month of January2024
99	Jogulamba	2424481021 01.09.2023	3,70,651	Salary of the individual for the month of August, 2023
100		2455204397 28.02.2024	6,98,038	Salary of the individual for the month of February, 2024
101	Parkal	2415813915 01.07.2023	8,79,603	Outsourcing wages for the month of June 2023
102		2433713428, 09.11.2023	3,86,089	Market Committee Parkal Outsourcing wages for the month of September, 2023
103		2433713428 09.11.2023	7,24,127	Market committee Parkal staff salaries and pension for November,2023
104		2444208761 28.12.2023	5,69,125	Market committee Parkal staff salaries and pension for December, 2023
105	Thogutta	2444389750 19-01-2024	3,14,382	Staff salaries for 12/2023
106		2434254999 09-11-2023	6,01,339	Staff salaries from 7/23 to 12/2023
107		2418716516 10-01-2024	6,54,722	20% pension contribution
108		2418716500 30-01-2024	3,30,662	10% CMF contribution
109		2407677395 10-01-2024	6,50,276	20% pension contribution

Sl No	Name of DTO/STO	Transaction ID/ Cheque No and date	Amount drawn	Purpose
110		2407677394 10-01-2024	4,07,457	10% CMF contribution
111	Atmakur	2424481292	1,34,659	MPDO Madanpur
112		2414818171	36,53,144	Govt. TS Central Market employees' pension cum Gratuity fund
113		2414818027	49,44,774	
114	Husnabad	2415076380 21-08-2023	52,95,726	14 th FC grant construction of non-vegetable market
115		2413527504 21-09-2023	5,23,033	SFC and SCS Playing of CC Drains
116		2408587566 31-05-2023	8,84,070	Balance work development of park
117		2406142540 26-04-2023	6,14,675	Outsourcing labourers 57 numbers EPF for the month of Sept 2020, Nov 2020, December 2020 and January 2021

Annexure 3.7
(see Para 3.3)

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

Sl No	DTO/STO /APPO	Name of pensioner	PPO ID/No.	Reason	Period of in admissible DR+MA paid	Excess amount paid (₹)
1	Bank and Money Order	K Vimalamma	TS/19/OG/F/AP	SP&FP	5/2015 to 5/2018	47,161
2	Malakpet	MustabaAli Khan	06-18413/FP	SP&FP	4/2020 to	2,31,665
5		C.V. KrishnaVeni	06-018168/FP	SP&FP	3/2023	1,10,915
4	Asifabad	J. Bhagya Laxmi	02-009264-SP	SP&FP	12/2022 to 4/2023	31,092
5	Kagaznagar	B. Devakrupa	01-009637/SP	SP&FP	10/2022 to 5/2023	76,905
6	Yellandu	N. Veerabhadra Charyulu	10-F-000353	SP&FP	4/2014 to 1/2020	1,47,582
7		B. Padma	78-000151/FP	SP&FP	5/2022 to 1/2023	81,760
8		G. Manjula	DSDO/BDR/559/FP	SP&FP	2/2023 to 5/2023	18,330
9	Bhupalpally	K. Vinod Rao	09-018014-SP	SP&FP	3/2019 to /2019	51,116
10	Medak	N. Vanaja	POL/MDK/3123/FP/201	SP&FP	02/2018 to 7/2023	3,15,851
11	Adilabad	D. Prabhavati	01-009877/SP	SP&FP	11/2019 to 9/2021	1,96,108
12		Madeena Bee	IRRI-ADB-S0001977	SP&FP	09/2018 to 3/2019	19,103
13	Medipally	N. Satyamma	0081-FP-2002-MEDD	SP&FP	12/2016 to	1,17,88

Sl No	DTO/STO /APPO	Name of pensioner	PPO ID/No.	Reason	Period of in admissible DR+MA paid	Excess amount paid (₹)
					1/2021	7
14	Karimnagar	B Radha Devi	FP-001539	SP&FP	7/2012 to 1/2017	1,72,015
15	Gangadhara	P. Shathyamma	03-F-001006	SP&FP	01/2021 to 4/2020	46,443
16	Wyra	M. Nuthana Umaari	10-004056/FP	SP&FP	03/2022	7,599
17	Kalwakurthy	I. Elijbeth	AGRI-MBNR-3365-FP	SP&FP	01/2012 to 8/2012	16,136
18	Ramannapet	Y Dayakar Reddy	20100844	SP&FP	04/2022 to 6/2023	22,926
19		D. Joseph Kumar	20100968	SP&FP		23,990
20		G. Paramesha	20100788	SP&FP		22,926
21		M. Rama Devi	20100766	SP&FP		24,768
22		K. Ravikumar	20100863	SP&FP		16,776
23		R. Jalandar Reddy	20101119	SP&FP		24,759
24		N. Laxmana Chary	20100520	SP&FP		24,150
25		S. SudhakarReddy	20101019	SP&FP		22,914
26		CH. Mallikarjuna Chary	20100824	SP&FP		17,364
27		M. ShobhaRani	20100409	SP&FP		15,390
28		N. Yadagiri Reddy	20100817	SP&FP		10,548
29		N. Anjaiah	20100530	SP&FP		18,600
30		B.D. Prabhavathi	20100787	SP&FP		13,788
31		D. athyanarayana	20100456	SP&FP	04/2022 to 06/2023	10,256
32		MA. Khallel khan	20100615	SP&FP		10,098
33		K. Janardhan Reddy	20100805	SP&FP		28,794
34		A. Shankar	20100858	SP&FP		17,215
35		Athequakhatoon	20100476	SP&FP		12,018
36		E. Narsaiah	20100449	SP&FP		7,616
37		M. Narsimha	20100518	SP&FP		30,270
38		K. Venkateshwarlu	20100568	SP&FP		18,102
39		J. Jayalaxmi	20100579	SP&FP		28,794
40		S. Narsimha	20100601	SP&FP		37,302
41		M. Revanth Reddy	20100644	SP&FP		29,532
42	N. Chandraiah	20100717	SP&FP		10,548	
43	CH. Pushpakala	20100821	SP&FP		31,014	
44	N. Lingaiah	20100833	SP&FP		10,840	
45	R. Sathaiah	20100834	SP&FP		5,090	
46	K. Janaiah	20100975	SP&FP	04/2022 to 06/2023	28,104	
47	K. Upender	20101023	SP&FP		20,136	
48	J. Uma Rani	20101035	SP&FP		30,270	
49	C.Balatheresamm	20100695	SP&FP		21,780	

Sl No	DTO/STO /APPO	Name of pensioner	PPO ID/No.	Reason	Period of in admissible DR+MA paid	Excess amount paid (₹)
50		G. Naroatham Reddy	20100804	SP&FP		20,670
51		P. Chnadra shekar	20100508	SP&FP		24,768
52		K. Ravindar Reddy	20100857	SP&FP		26,070
53		V.Sathyanarayana Yadav	20100401	SP&FP		24,144
54		J. Ramesh	20100509	SP&FP		32,604
55		P. Pardhasaradhi	20100908	SP&FP		24,768
56		N.PrabhakarReddy	20100936	SP&FP		26,058
57		S. Venkateshwar Reddy	20100438	SP&FP		38,682
58		A. Sathaiah	20100816	SP&FP		11,132
59		P. Damodar Rao	20100393	SP&FP		25,416
60		MD. Jani	20100710	SP&FP		13,915
61		J. Narender	20100626	SP&FP		18,600
62		C. Kousalya	20100910	SP&FP		9,306
63		B. Ramulu	20100606	SP&FP		13,550
64		S. Yadagiri	20100511	SP&FP		21,198
65		A. Narsireddy	20100462	SP&FP		26,718
66		S. Srinivasa Rao	20100698	SP&FP		22,926
67		B. Jaya Raju	20100935	SP&FP		23,538
68		N. Abbasailu	20101059	SP&FP		39,606
69		K. Venkataiah	20100636	SP&FP		32,604
70		N. Yadaiah	20100831	SP&FP		13,815
71		P. Vidya Sagar	20100602	SP&FP		42,576
72		P. Vijaya Rao	20101081	SP&FP		33,396
73		K. Ravindra Prasad	20100506	SP&FP		42,576
74		T. Laxma Reddy	20100577	SP&FP		33,396
75		MD. Ahmed	20101037	SP&FP		20,669
76	Hayathnagar	N Satyamm	0081-FP-2002-Med	SP&FP	12/2016 to 01/2021	1,17,887
77	Nakrekal	G. Kanthamma	04-FG-004863	SP&FP	07/2020 to 08/2022	2,24,188
78	Nalgonda	Smt. Gousia Begum	A2-Nlg-FP-002639	SP&FP	03/2015 to 03/2023	2,10,860
79	Nidamanoor	B Venkamma	A4-Nlg-FP-Health 005997	SP&FP	04/2014 to 2/2017	64,034
80	Venkatapuram	G. Ademma	Medical-MLG-2349	SP&FP	03/2021 to 2/2022	1,02,696
81	Vanasthalipua	S Haimavathi	06-090786/SP,	SP&FP	01/2017 to 2/2020	2,02,391
82	Makthal	Shanthamma	A4-SA-MBNR-MEDICAL-S-00-3207/7021412	SP&FP	02/2023 to 9/2023	25,284
83	Vemulawada	Yamuna	03-019277/SP/13100023	SP&FP	09/2020 to	3,35,140

Sl No	DTO/STO/APPO	Name of pensioner	PPO ID/No.	Reason	Period of in admissible DR+MA paid	Excess amount paid (₹)
					01/2024	
84	Narsampet	P Saraswathi	CEO ZP-WGLR-3122-P/111100225	SP&FP	12/2017 to 11/2018	27,358
85	Mancherial	B Devi	62-000384/SP/03000583	SP&FP	06/2020 to 05/2021	1,08,177
86		A Jayalaxmi	01-008747 /SP/13017906	SP&FP	04/2015 to 08/2021	3,30,396
87	Wardhannapet	K. Ruthamma	09-023392-SP/21038568	SP&FP	02/2016 to 12/2017	82,734
88	Narayanaguda	G.V.D. Lakshmi	06-076030 /SP/62013436	SP&FP	03/2015 to 09/2021	3,24,584
89	Warangal East	A. Thara	09-FG- 002312 21010603	SP&FP	9/2016 to 1/2024	2,96,026
90		N. Kala	LF-WGL S- 02807/21013789	SP&FP	3/2015 to 2/2023	2,73,716
91		M. Gangamma	09-F-00708 /21009470	SP&FP	6/2015 to 1/2024	2,47,839
92		Rahatunnisa	09-SGC-013342 21023506	SP&FP	3/2015 to 5/2021	2,19,760
93		K. Vajramma	LF-WGL-F- 00728/21011117	SP&FP	3/2015 to 1/2024	1,84,888
Total:						63,75,005

Annexure 3.8**(see Para 3.3)****Excess Payment of Additional Quantum of Pension & Dearness Relief**

Sl No	DTO/STO/APPO	Name of the pensioner	PPO ID	Excess amount paid (₹)
1	Malakpet	D.Laxmi Bai	63020725	63,240
2		MalanBee	63022125	57,330
3		E. Vijayalakshmi	63021234	52,718
4		LeelaGayatri	63017431	54,585
5	Asifabad	P. Lachamma	13019809	62,590
6	Suryapet	K. Vijaya,	19031669	32,350
7		K. Kanthamma	19029048	26,169
8	Aler	NoorunissaBegum	19020436	67,392
9	Badrachalam	K. Venkata Laxmi	16000734	1,82,629
10		N. Radha	16019757	2,88,250
11		KulsamBegum	16001066	3,53,271
12	Kagaznagar	K. Astsalabai	13018551	0
13	Thungathurthi	N. Padma	19014140	1,79,423
14	Yellandu	AktharPashaBegum	16017686	72,881
15	Parigi	G. Balamani	14005057	1,22,607
16		Ambika	14007361	91,202

Sl No	DTO/STO/APPO	Name of the pensioner	PPO ID	Excess amount paid (₹)
17		MAnasuyamma	14007243	78,332
18		Kistamma	14000842	72,321
19	Kothagudem	M.Laxmianthamma	16015681	20,844
20		Narsaiah	16006963	15,946
21		B. Vani	16007426	35,995
22		K. Balamma	16007672	47,833
23		Vikarabad	P. Narsamma	14005946
24	N. Padmamma		14004891	66,539
25	Bichamma		14007003	62,513
26	Yadadri	M.Sathamma	19028206	29,443
27	Achampet	B. Yadamma	17020407	1,00,552
28	Khammam	E. Chittemma	16003791	51,198
29	Nagarkurnool	P. Ramakistamma	17012189	21,056
30		A. Anasuya	17012525	24,350
31	Sangareddy	R. Rama Devi	18017773	1,30,652
32		Suvarna	18020781	80,452
33		Jeelani Begum	18005041	64,466
34	Kalwakurthy	P. Jangamma	17021554	19,748
35	Kollapur	N. Mannemma	17005050	90,479
36		Ushamma	17021459	88,149
37	Madhira	B. Rambai	16021336	1,31,071
38	Sathupally	Lalithamma	16009029	48,176
39	Karimnagar	. N. Venkavva	15097199	95,860
40		K. Venkata Rajamma	15097199	52,707
41	Ramayampet	Kamalamma	18003387	1,86,696
42	Adilabad	Sundara Bai	13001368	90036
43		Parveen Sulthana	13001661	88,425
44		P. Laxmi	13000379	43,602
45		G. Shamala	13001655	43,120
46		Amthul Rasheeda	13001962	1,67,572
47		B. Laxmi Bai	13001685	1,49,991
48		Narsapur	L.Laxmi	18014125
49	Salema Begum		18018265	76,186
50	G. Jayamma		18012528	68,655
51	T. Kamalamma		18012980	54,532
52	M.Padmavathi		18011831	38,430
53	Bheemgal	P. Pullavva	20015830	50,175
54		Neeraja	20012866	35,417
55	Boath	G. Seetha Bai	13002892	52360
56	Nizamabad	M.Anjamma	20012975	59224
57		Shakuntala	20015091	20,348

Sl No	DTO/STO/APPO	Name of the pensioner	PPO ID	Excess amount paid (₹)
58	Gangadhara	Badrunnisa Begum	15025344	68,166
59	Huzurabad	V Vasantha Kumari	15002426	67,645
60	Utnoor	T. Raju Bai	13007442	97,191
61		C. Posani	13007298	77,893
62		P. Radha	13015562	24,862
63	Mahbubnagar	Manikyamma	17019918	2,54,498
64	Mahabubabad	P. Venkatamma	21028745	73,966
65	Hayathnagar	K Ramulamma	14002903	3,26,823
66	Jadcherla	Akkamma	17003262	98,835
67	Khanapur	Rathod Anasuya	13015510	1,06,729
68	Mudhole	Munna Bai	13005511	47,602
69	Venkatapuram	K. Samakka	16015928	52,342
70	Motigalli	Farzana Begum	64014702	2,00,774
71	Tarnaka	S Lakshmi Kantam	66000005	33,068
72	Jangoan	Ch. Pochamma	21020622	46,612
73	Husnabad	T. Balamma	15094907	37,196
74	Atmakur	Susheela	17017651	58,606
75	Secunderabad	K. Susheela	65010342	33,968
76		B. Lakshmi	65013160	19,019
77	Narayanaguda	T. Krishnavani	62013145	1,61,490
78		C. Satyanarayana	62014735	91,342
79		Haseena Taj	62015138	56,638
80		M. Yadamma	62010965	79,847
81	Makthal	V. Padma	17018335	35,799
82	Gadwal	Sarojini Devi	17002456	1,74,514
83		P. Chittemma	17020082	1,19,704
84	Warangal East	K. Yellamma	21021364	3,54,046
85		Fathumunnisa Begum	21014357	2,06,086
86		B. Sarojana	21031975	84,942
87	Andole	Smt. Sogra Bee	18000268	12,481
88	Nelalkondapally	Smt. Janakamma	16015950	11,559
89		Smt. Kaja Bee	16008885	11,559
Total:				77,11,162

Annexure 3.9*(see Para 3.3)***Excess payment due to payment of Enhanced Family Pension beyond time limit**

Sl No	Name of DTO/STO	Name of Pensioner	PPO No	Excess Amount paid (₹)
1	Nampally	K. Indira Devi	61018856	1,82,226
2		Jaya SreelathaM	25032857	1,79,769

3	Medchal	Ms. D. Nishta Goud,	21100477	52,190
4	Kothagudem	Ch. Mangamma	09000419	91,098
5	Karimnagar	K. Kanukamma		99,797
6	Motigally	A. Narsing Das.	25032578	28,819
7	Mahabubabad	Smt. S. Rama Devi	10100043	46,678
8	Secunderabad	C. Laxmi Kala	61019776	3,87,277
Total				10,67,854

Annexure 3.10
(see Para 3.3)

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

SI No	Name of the DTO/STO	Name of the pensioner	PPO No	Excess paid (₹)
1	Malakpet	V.Gopal,	63024640	46,232
2		Md.KhajaMohiuddin	25034744	37,242
3		T. RangaRao	63024258	23,676
4		P. RamGopalReddy	63024457	22,570
5		S. Sekhar	63024458	18,896
6		M.IndiraDevi	63024478	15,180
7		K. Narender Reddy	63024427	14,544
8		S. ArunaDevi	63024569	12,732
9		IqbalAhmed	63024484	12,384
10		G. Balakistaiah	63024484	10,224
11		Meer Abbas Ali	63024525	9,696
12		Syed Bandagi	63024525	9,448
13		P. Hansraj	63024426	9,200
14		B. Narsimha	63024434	8,040
15		SyedMasthanVali	63024267	4,600
16	Yadadri	P. Mattapally Rao	19020603	3,23,232
17		D.Shankaraiah	19001366	1,93,500
18		G. Papi Reddy	19020932	1,77,832
19		GhouseMohammad	19015302	1,55,600
20	Motigally	M. Jwalamma	250317123	2,69,550
21		Sardar Pratap Singh	64014083	3,03,963
22		Bharathi Devi G,	25031987	5,49,524
23	Chandrayanagutta	Syed Rasheed Ahmed	68011728	23,520
24	Taranaka	K Vimala	66016053	5, 19,760
25		Ramanjaneyulu A	25048167	1,31,886
26		Mohd. Ghouse	25030662	43,290
27		M Raja Kumari	25036870	51,675
28	Venkatapuram	Y. Venkateswara Rao	35000055	24,828
29	Secunderabad	Suhakar Reddy	06-93797/3797/SP	15,80,150
30		K. Naga Raju	HYD/2547/SP/2016	16,000

SI No	Name of the DTO/STO	Name of the pensioner	PPO No	Excess paid (₹)
			Total	40,99,214

Annexure-3.11**(See Para 3.3)****Excess payment of Service Pension due to erroneous consolidation**

Sl.No.	Name of Treasury	Name of pensioner	PPO ID	Excess paid ₹
01	APPO Malakpet	Ch Veeraiah	63020840	74,475
02	APPO Secunderabad	B Jugal Kishore		13,34,458
Total:				14,08,933

Annexure-3.12**(See Para 3.3)****Inadmissible payment of family pension due to remarriage**

Sl.No.	Name of Treasury	PPONo. /PPOID	Name of the pensioner	Amount (₹)
1	APPO, Nampally	06-FG-014562/ 61015601	SriMohdHussain	29,05,253
2	STO, Kagaznagar	06079516/SP/ 66016439	SriB.LakshamanRao	89,745
3	STO Kodad	04-SGC-005046/ 19003566	SriN.NarasimhaChary	22,32,666
4	DTO, Medak	05-FG-001928/ 17100030	Sri M. Gopal	10,51,234
5	DTO, Adilabad	DSCDO/AD/2108/SP/ 01000570	Sri D. Durganna	6,25,331
6	DTO, Nizamabad	02-002405FP/ 20012953	Sri Khader Mohinuddin	25,57,266
7		GHS-NZB-520-FP- 201905001306	Sri L. Prasad	10,07,110
8	STO, Huzurabad	03-FG-002888/ 15026286	Sri G. Rajendra Prasad	9,72,666
9	DTO, Khammam	10-002816-FP/ 16019553	Sri Pavan Kumar	13,67,002
10	APPO, Chandrayanagutta	06-066532/SP 61010227	Khaja Shareef Uddin	28,57,405
11		06065921/SP – 64013072	Wajid M A	11,18,606
12	APPO, Motigalli	06-S0-52544 61010227	Syed Qudrath Ali	16,12,873
13		06F012950 64009302	Mohd Yousufuddin	17,79,531
14	DTO, Jagtial	03-SGC-011021 15023661	Md Saleemuddin,	18,74,801
15	DTO Mulugu	09-F-001662, 21011348	Mohd. Khadar Khan	10,55,036
16	DTO, Peddapalli	01-002576-FP 13016609	Khaja Sardar Ahmed	32,05,174
17	APPO, Tarnaka	06-SGC-057953,	Dr. K. Shyam Sunder	

Sl.No.	Name of Treasury	PPONo. /PPOID	Name of the pensioner	Amount (₹)
		66011844		
18	STO, Chevella,	07-SGC-003313, 14001454	Sri Mirza Ghouse Baig	
19	STO, Warangal East	76-000314/SP/ 19100433	Sri J. Sammaiah	21,95,175
20	DTO, Hanumakonda	LB-WGL-4856-SP- 2013/ 21034730	Sri. Mohd Khadar Khan	10,54,127
21		06-076743/SP /62014965	Sri. ASP Kumar	32,26,539
22	APPO, Narayanaguda	06-S-014181/FP/ 690005265	Smt. K Sarojini Devi	9,98,475
23	APPO, Secunderabad	06F005908/ 65003182	Sri. N Swamy	15,80,980
24	STO, Banswada	02FG001704/ 20001504	Sri. D Chiranjeevulu	21,94,279
25	DTO, Siddipet	05-SGC-005231/ 18014206	Sri. V Krishna Murthy	38,16,434
26	STO, Rajendra Nagar	07-008914/SP/ 14036057	Sri MD Akbar	16,04,071
27		A1-LF-MBNR-POLICE -F 000791 /17000150	Smt Rasheeda Begum	13,38,994
			Total:	1,80,09,074

**Annexure-3.13
(See Para 3.3.2)**

List of pension cases where short payment of pension

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID	Reason for short payment
1	APPO Bank & Money Order	R. Sundaralakshmi	67013487	due to wrongconsolidation
2		KalaJyothi	60009587	
3		ShafceeqQureshi	69002480	Not revised
4		LaxmiBai	69002191(SP) 69001481(FP)	
5	APPO, Malakpet	A. Shakunthala	GBHS/HO/1660/ SP(SP)06-FG- 009981(FP)	Due to allowance of DR only on lesser pension
6		P. Savithri	06- 099410/SP(SP)/ 06-FG- 013364(FP)	
7		B. Anasuya Devi	EHYD/2574/SP (SP)06-F- 009607(FP)	
8		D.Rajeswari	06- 090504/SP(SP) 06-F- 0099626(FP)	
9		G. Gunavathi	06-	

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID	Reason for short payment
			077476/SP(SP) 06-SGC- 053764/FP(FP)	
10	APPO, Nampally	GhousiaSultana	61008955(SP)/6 0008275(FP)	Excess recovery of CPP
11		V.M. Vasantha Bai,	61010118(SP)/2 5046254(FP)	non-payment of DR and MAon both the pensions
12		SalehaSultana	06FG013246/61 008422	Non-revision of family pension.
13		C.Sandamma	DHFP004319/61 002903	
14		Laxmamma	06FG012528/61 014690	
15	DTO, Asifabad	V.Vijaya	13002462	due to wrongconsolidation
16	DTO, Suryapet	SK. Vijaya Laxmi	PPONo.04- F002545	Due to allowance of DR only on lesser pension
17	DTO, Yadadri	K. Saroja	19017780	Due to wrong consolidation
18		Sujatha	19015708	
19	STO, Huzurnagar	Md.MansoorKhan	665-SP-99-ZP- NLG,19003030(SP)665-SP-99- ZP- NLG19002539(F P)	Due to allowance of DR only on lesser pension
20	STO, Huzurnagar	B. Anasuyamma	04-F- 001177,1900260 2(FP)A5-NLG- SP-LB- 00703,19019451 (SP)	Due to allowance of DR only on lesser pension
21	STO, Kodad	CH. Nagamma	A3-NLG-AH- FP- 05047/19003886 AHD-SPT-SP- 993/30100120	Due to allowance of DR only on lesser pension
22		P. Venkamma	A1-NLG-SP- SLBC-04067/ 1900342710-F- 0022516008820	
23		K. Emeliamma	04-SGC-006325- FP19004006 A5-NLG-SP-LB- 006511/1902036 3	
24	STO, Narayankhed	M.Ramavva	18002796/B3- 266-96	Due to wrong consolidation
26	STO, Tandur	C.K. Kashamma	14003663/07- SGC-002654	

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID	Reason for short payment
27	STO, Achampet	Mahabub Bee	17023238/S0033 30LF	
28	STO Kollapur	R Jyothi	17029866/CEO/ 3849/FP	
29	STO, Sathupally	B Samrajyam	16009732/00001 6-SP-ZP/FP	
30		B. Janakamma	16009662/00040 1/ZP/FP	
31	APPO, Vansthalipuram	V Nagaman	63017343 06SGC061410,	Due to the allowance of DR, MA, AQ and DRAQ on lesser pension.
32		S.V. Sarojini Devi ma	06S029478/FP,6 30224054	IR of 5 per cent not given on FP
33		K.V.C. Bharathi	06SGC056433, 63015518	
34		K Meenakshi Devi	06SGC038138/F P, 62006117	
35		K Pentamma,	TDO/HO/1934, 25041590	
36		T Vijaya Laxmi	06S019164/F, 63011367	Family pension less paid at ₹10,619 instead of ₹11,017 up to 03/2019 under RPS 2015
37	STO Shadnagar	M.Vijayamma	11-002618/FP – 17014403	wrong consolidation
38	DTO-Nirmal	T. Sujatha	01-SGC-004638, 13007696	
39	APPO, Panjagutta	K. Venkata Narasamma	06S044691/FP, 6905323	allowance of DR, MA, AQ and DRAQ on lesser pension
40		Smt.T. Vijaya Kumari	06SGC049932, 67012199	
41		Smt.RabiyaBanu	06-103473/FP, 25045118	
42		K Radha Krishna	02-013449/SP, 05000919	wrong consolidation
43	STO Hayatnagar	Utharamma (Alias) Uma Devi	06F006523/FP, 67002363	IR of 5 per cent not given
44		Usha Ratnam	06F007130/FP, 67007702	
45		K Vijaya Laxmi	02FG01899/FP, 67011238	
46		B Prameela	06F013820/FP, 67011744	
47		V.Ramanamma	POL/H/FP00431 6, 66005734	
48		Devanand.M	07-011506/SP, 28100931	
49		S Jayashree	07-002508/FP, 23102638	

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID	Reason for short payment
50	STO Ibrahimpatnam	Vema Raju.D	07-002341/FP, 23101888	
51		P. Lalitha	CEO/RRD/2617/ SP, 14032848	
52		K. Ramakrishna Reddy	AH-FP-00024, 14000618	
53		K. Laxmi Bai	165- ZP,14000702	
54	DTO Nalgonda	Sulochana	04-016680/FP, 19018848	
55		B Rajya Laxmi	A2-NGL-FP- 001625/FP, 19008656	
56		M Andalamma	04-F-000263, 19008360	
57		Kutujal Kubra	448-ZP-1996-F, 19009808	
58		CH Ompathi	04-003350-FP, 19018523	
59	DTO Rangreddy	Smt.M Eshwaramma	R&B/RRS/2393/ SP/2019, 23101669	
60		SmtAlivelamma P	CSD/RRS/1021/ 2010, 23101406	
61		SmtArundhathi N	07-011432/SP, 23102314	
62		Sri Syed Shamshuddin Hasan	07-011310/SP, 23102132	
63		Sri MdFazaluddin	ADOM/RRS/271 9/SP/2018. 23101073,	
64		Sri Venkatesham E	07-011160/SP, 23102254	
65	APPO Panjagutta	M Eshwaramma	005/FP/2002. 67011844	Due to allowance of DR, MA, AQ and DRAQ on lesser pension
66	DTO-Jagtial	R. Laxmibai	03-SGC-009598, 15004219	wrong consolidation
67	STO, Gudur	J. Tejamma	LF-DFO- MHBD- 640/SP,1010082 1.	Non-Payment of Dearness Relief and Medical Allowance
68		D. Rajendra	LF-MHBD- 396/FP,1010043 5.	Non-Payment of dearness relief and medical allowance on family pension
69	DTO, Jangoan	P. Vijaya Laxmi	09-FG-003333, 21014988	Due to allowance of DR, MA, AQ and DRAQ on lesser

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID	Reason for short payment
70		Gopaladasu Swaroopa	09-FG-003055, 21020615	pension
71	STO, Luxettipet	A Sunitha	PPO NO.62-000121/FP	
72	STO, Bhellampalli	M Renuka Bai	62-000036/SP	
73	STO, Narsampet	P Sarojana	09-FG-003205, 21014220	
74		T Laxmi	09-F-001731 21003358	
75	STO, Warangal East	N. Kala	09-019714-SP,21033279	
76	STO, Medchal	S. Vijaya Lakshmi	07-005232/SP	
77	APPO, Narayanaguda	V.Mariyamma	62011781	
78		K. Anjamma	25042175	
79		Sugra Thamina	62005144	
80		K. Padmaja	62010028	
81		Raziya Begum	62007423	
82		Nazma Ali Akber	62013826	
83	STO, Alampur	A Pushpa vathy	11-018575/SP	
84	STO Ghanpur	A Manemma	09-SGC-013348, 21033853	wrong consolidation

Annexure –3.14
(see Para 3.3.3)

List of pension cases where non revision/non consolidation of pensions

Sl. No.	Name of the Treasury	Name of the Pensioner Sri/Smt&PPOID/Emrcode	Category of Pension	Pension drawing in RPS
1	APPO, Nampally	KBhasker,25046577	Service	FP not revised since the death of SP
2	STO, Aler	Ch. Saidulu, 1963512	Employee	2015
3	DTO, Kothagudem	Nagaiah.Ch,16027073	Service	2010
4		T. Laxminarsamma,16026903	Family	2015
5		B. Jamuna,09000874		
6		Bhuvaneswari,09001021		
7		MymunnisaBegum,09000919		
8		Ch. Pratap,09000661	Service	
9	STO, Choutuppal	P. Sridevi	service	2015
10		Gulam Ahmed	Service	2015
11		R Chandraiah	Service	2015
12		M. Rajya Lakshmi	Family	2015
13		Koya Meri Rani	family	2015
14		STO, Narsapur	B. Veeramani	Family
15		Lokya	Service	2015
16		Hemalatha	Service	2015
17		V.Srinithya	Family	2010
18		PushpalathaAliasSujatha	Family	2015

Sl. No.	Name of the Treasury	Name of the Pensioner Sri/Smt&PPOID/Emrcode	Category of Pension	Pension drawing in RPS
19	STO, Toopran	J Godavari	Service	2015
20		FazilunnisaQamar	Service	2015
21		Chandrakala	Family	2015
22		G. Narayana	Service	2015
23		S. Vasantha Devi	Service	2015
35	DTO Nizamabad	K. Ramchander	Service	2015
36		Madusudhan Kumar M	Service	2015
37		KhadeezaShaheen	Service	2010
38		A Gangadhar	Service	2010
39		Prakash Rao K	Service	2010
40		Khaja Begum	Family	2005
41		Kumari Renuka	Family	2005
42	STO, Bheemadavapalli	Rathnamala	Family	1993
43	STO, Atmakur	T. Pushpa	Family	1999
44	STO, Yellareddy	Suguna	Family	2020
45	DTO, Wanaparthi	B Radha	Family	1999

**Annexure-3.15
(See Para 3.3.4)**

Non consolidation/Non revision of the pension cases but medical allowances paid at ₹600

DTO/STO	No of cases
DTOYadadri	11
STOBadrachalam	27
STOYellandu	13
STOPargi	03
APPO, Malakpet	356
STO Choutuppal	05
STO Narasapur	07
STO Toopran	03
DTO Medak	11
Total:	436

**Annexure-3.16
(see Para 3.3.5)**

Nonpayment of Interim Relief to certain pensioners

Sl. No.	Name of Treasury	Name of the Pensioner, PPO No. & ID (Sri/Smt)	Basic Pension (₹)
01	DTO, Rajanna Sircilla	G. Laxmi Narasavva w/o (Late) G. Rajaiah, 72-FP, 15018420	12,174
02		M. Venkatamma W/o (Late) Babu Rao, 03-SGC-005708,15014836	29,047
03	STO. Korutla	Fathima Begum w/o Md Nayeemuddin, 03-FG-001933, 15011944	17,230

Sl. No.	Name of Treasury	Name of the Pensioner, PPO No. & ID (Sri/Smt)	Basic Pension (₹)
04		E Rajeshwari w/o E Ramachandran, FP-000814, 15012106	11,559
05		M Susheela, SP-000104 & 15023966	11,559
06	STO, Luxettipet	Padma Lizzi P, 62-000614/SP & 03000809	18,012
07		Shameem Ara, AH/AD/1114/SP & 13021828	15,387
08	STO, Vemulawada	Fathima Begum w/o Md Nayeemuddin, 03-FG-001933, 15011944	17,230
09		E Rajeshwari w/o E Ramachandran, FP-000814, 15012106	11,559
10		Vijaya Laxmi, 02-FG-002117, 20009251	27,008
11	STO. Yella Reddy	N Nagamani, 02-FG-001366,20008539	16,679
12		Jaya Paul,02007580-SP, 20012919	29,630
13		Nazeen Mohammadi, 02002979-FP, 20016883	30,533
14		Bagamma, 209-ZP, 20008465	12,174
15		C Yellamma, RHFP003300, 65001839	11,559
16		C Yellamma, OGH/HO/1480/2019, 25043388	22,313
17	APPO, Secunderabad	K. Anasuya Bai, 08S001679/F, 65000373	14,845
18		K. Anasuya, Medh 222SP, 65012222	24,592
19		Nusrath Jahan, 08-F-001234, 65006989	12,006
20		Nusrath Jahan, P16/I/N-97/SP168/2020-06/1687, 25045417	20,135
21		T. Rajavva, AGRINS001645, 20001234	12,006
22		Smt. Vijaya Laxmi, S000192, 20015923	11,430
23	STO, Banswada	Uma Kumari, 02-SGC-007130, 20012126	24,605
24		P. Vijayalaxmi, 122 ,20001146	14,594
25		K Sathymani, ZPP/KMR/2332/SP/2019, 15100599	19,580
26		Satyamani, 02F000974m, 20001448	14,412
27	DTO, Kamareddy	K Asra Tabassum., 64-000102/FP, 15100911	34,575
28		A Sunitha, 02FG002150, 20009621	12,643
29		B Jyothi, 02-FG-002238, 20010647	13,312
30		B. Sarojini, 11-012490-SP,17023294	25,420
31	DTO, Gadwal	V.Kalavathi, 11-FG-002337, 17001725	22,159
32		G. Debora Devi, 11-SGC-007840-FP, 17016696	22,928
33		S.D. Marthamma,11-SGC-005292, 17001823	22,148
34	STO, Parkal	Vijaya Kumari J w/o Kishan Rao V, 09-023466-SP, 21038762	32,717
35		Rani A w/o Rajanna A, 09-015105-SP, 21027044	28,778
36		B Prabhakar H/o K Padamvathi, 74-000036-FP, 11100460	28,610
37		B Devi, 62-000384/SP, 03000583	38,813
38	DTO, Mancherial	Atram Samudra Bai, TW-AD-FP-001384, 13015311	12,006
39		Tharamma, TW-ADD-FP000691 67011238	11,559
40		Perka Bheemu, 301-ZP-ADB	12,006
41	STO, Wardhannpet	N. Bharatamma, 09-F-001936, 21033981	14,412
42		Ch. Upendra, 09-F-001721, 21033982	14,760
43		P. Kanaka Laxmi, 09-SG-013433-FP,21023650	12,006
44	DTO, Wanaparthy	Hanifa Begum, (late MD Yousf, 11-F-000-807, 17014787	12,174
45		K Sundaramma, (late) K. Vishwanatham	12,390

Sl. No.	Name of Treasury	Name of the Pensioner, PPO No. & ID (Sri/Smt)	Basic Pension (₹)
46		11-SGC-008425, 17015835 Rangamma, (late) Bheemaiah, F-000107, 17015966	12,006
47		P D Kamalamma, (late) Daya Naandam, 11-F001071-FP, 17007663	13,114
48		C Lalitha, (late) MC Ramanjulu, 11-S-003036, 17014738	18,165
49	APPO, Narayanaguda	B. Sarojini, 07F001192, 62005522	12,347
50		Radhama, 06F008921, 62002193	12,131
51		Somakka, SHFP001322, 62005659	12,006
52		Sabirunnisa Begum, 06SGC047111, 62007708	63,351
53	DTO, Warangal	M.Jansi w/o (late) M. Venkateswarlu, LF-WGL-F-001690, 21028109	11,559
54		S. Padma w/o (late) S. Ravinder Babu 09-F-001887, 21012529	12,003
55		G. Jayapradha w/o (late) A. Narayana, 09-SGC-006965, 21008056	27,147
56		K. Rama Devi w/o (late) K. Anantha Reddy, 4 th Bn./WGL/1402/SP/2020, 12102315	18,375
57		S. Sangeetha Laxmi w/o (late) S Anil Kumar, 09- 005775/FP, 12102189	37,420
58	STO, Narsampet	E Sarojana W/o E Mallareddy, 21033911 & 09-SG-012851	29,630
59		R Komuramma W/o R Komuraiah, 21003140 & LF-WGL- F-000502	12,006
60		T Laxmi W/o T Anandam, 21003358 & 09-F-001731	17,033

Annexure-3.17
(See Para 3.3.7)

Pension undrawn for more than one/three years.

Name of Treasury	No of cases
APPO Malakpet	50
DTO Yadadri	09
APPO Bank and Money Order	33
STO Bheemgal	08
STO Bodhan	02
STO Huzurabad	01
APPO, Motigalli	06
APPO, Tarnaka	11
STO Warangal East	08
DTO Hanumakonda	24
Total;	152

**Annexure –3.18
(See Para 3.3.12)**

NPS mismatch of Govt and employee contribution

Sl. No.	DTO/STO	HoA particulars of PD Administrator 30010702001	Opening balance as on 01-4-2022	Credits from 01-4-2022 to 19-6-2023 (₹)	Debits from 01-4-2022 to 19-6-2023 (₹)	Closing balance as on 19-6-2023 (₹)
1	DTO, Suryapet	8342001170004001000(CPS Subscription)–Employees	4,39,69,809	9,76,28,253	16,52,98,304	(-)2,37,00,242
		8342001170004002000(CPS Govt.Contribution)	33,10,87,880	15,15,57,722	19,40,93,620	28,85,51,982
2	STO, Aler	8342001170004001000(CPS Subscription)-Employees	5,38,62,186	2,61,46,664	3,44,95,428	4,55,13,422
		8342001170004002000(CPS Govt.Contribution)	2,92,88,086	2,94,50,844	4,06,44,278	1,80,94,652
3	STO, Jammikunta	8342001170004001000(CPS Subscription) -Employees	2,15,04,024	1,02,18,315	2,12,10,669	1,05,11,670
4		8342001170004002000 (CPS Govt.Contribution)	1,72,65,092	2,03,82,618	3,58,38,620	18,09,090
5	STO, Ramayampet	8342001170004001000(CPS Subscription) -Employees	8,60,91,805	3,49,17,544	6,99,26,501	5,10,82,848
6		8342001170004002000 (CPS Govt. Contribution)	5,60,36,160	6,13,46,480	10,90,91,314	82,91,326
7	DTO, Jangoan	8342001170004001000 (CPS Subscription) - Employees	3,62,46,228	48,73,492	6,25,65,658	2,14,45,938
8		8342001170004002000 (CPS Govt.Contribution)	14,67,23,458	3,44,59,332	14,00,96,322	4,10,86,468
9	DTO, Hyderabad (Urban)	8342001170004001000 (CPS Subscription) - Employees				44,12,34,753

**Annexure –3.19
(See Para 3.3.14)**

Contributory Pension Scheme - Non-payment of NPS pension arrears to family pensioners

Sl. No.	Name of Treasury	Name of the CPS family pensioner	PPO No. & PPO ID	Date of Commencement of pension
01	STO Narayankhed	Smt. Jaju Bai Rathod, w/o late Shankar Rathod	70-000273/FP16102072	28.11.2015
02		Smt. R. Padma, w/o late R Pandari	70-000254/FP 16102073	11.09.2018
03		Smt. K. Parvathi, w/o late K Parshiya	70-000248/FP 16101974	26.04.2021
04		Smt. B. Sridevi, w/o late R Narayana	70-000252/FP 16101979	03.05.2021
05		Smt. G.Malleswari, w/o late G Ramesh	70-000335/FP 16102087	03.05.2021
6		N. Sahitya, w/o Late S Madhu	77-000173/FP, 1010095	NPS/TSRPS-2020
7		B. Usha w/o (late) B Hanumanth Rao	77-000060/FP, 10100989	25.11.2013
8		K. Bharathamma w/o late K. Abbaiah	LF-MHBD- PHS-135/FP, 10100998	12.11.2020
9		G Jyothi w/o B.	77-000207/FP, 10100990	14.04.2016

Sl. No.	Name of Treasury	Name of the CPS family pensioner	PPO No. & PPO ID	Date of Commencement of pension
		Ramulu		
10		K. Krishnaveni w/o K. Kasim	77-000217/FP,10101021	13.11.2015
11		G. Sreelaxmi, w/o G. Chiranjeevi	77-000148/FP, 10100921	10.05.2021
12		G Ramadasu, F/o (late) Uday Kumar	77-00192/FP, 10101013	15.09.2020
13	DTO Mulugu	K. Swathi W/o Late Sri B. Raja Manohar Goud	82-000064/FP, 35000231	30.05.2021
14		Jyothi Keerthi W/o late Sri Venu Keethi	82-00057/FP, 35000230	02.05.2022
15	STO Ibrahimpatnam	Devavarapu Venkata Nageswara Rao H/o K Sridevi	07-002507/FP, 23102633	14.10.2020
16		A Chalapathi Raju H/o (late) Nagam Nagalaxmi	07-002320/FP, 23101688	23.01.2015
17		Vara Lakshmi B w/o (late) Sravan Kumar B	07-002361/FP, 23102135	18.08.2011
18		Bala Sowjanya w/o Raghunandan S	07-002483/FP, 23102559	05.10.2018
19	STO Marripeda	M. Yashoda, W/o late M Uppalaiah	77-000127/FP, 10100847	15.11.2015
20		G. Suman Babu H/o late M Sujitha	77-000172/FP, 10101023	03.09.2021
21		B. Vijaya W/o late B Nagaiah	77-000205/FP, 10100981	03.08.2021
22		K. Anitha W/o K Raj Kumar	77-000197/FP, 10100970	02.01.2021
23		G. Kumara Swamy H/o B Swarna	77-000058/FP, 10100715	06.01.2016
24		K. Mangamma W/o K Achaiah	77-000156/FP, 10100895	22.02.2021
25	STO Mallial	Smt G Balamma W/o G Rajamallu	77-000156/FP, 10100895	22.02.2021
26	STO, Rajendra Nagar	K Shaialaja Napoleon w/o M R Chena Samule	07-002296/FP, 23101460	08.02.2017
27		V Jagadeeshwaramma w/o (late) Seenaiah Vaddy	07-002521/FP, 23102664	28.11.2015
28		Buchamma w/o	BCWD/ RRS/ 496/ FP/2023	11.10.2016

Sl. No.	Name of Treasury	Name of the CPS family pensioner	PPO No. & PPO ID	Date of Commencement of pension
29		(late) Buchaiah	23102668	
		B Naveen Kumar h/o (late) G Indira	07-002493/FP 23102585	09.06.2020
30	STO, Narayanpet	A Rajyalaxmi w/o (late) M Bhasker Reddy	83-000083/FP, 34000334	15.11.2021
31		Sujatha w/o (late) CH Anjaneyulu	ZPP/NRPT/961/FP,34000315	10.01.2021
32		Santoshi Patnam w/o (late) P Venkatramulu	83-000019/FP, 34000181	28.12.2019
33	DTO, Rajanna Sircilla	Smt T. Veena W/o (Late) Sri T. Venkataswamy	67-000079/FP, 14100747	19.09.2020
34		B. Bhavani, W/o (Late) K. Ravinder	67-000045/FP, 14100801	30.07.2020
35		S. Rama Devi W/o (Late) S Srinivas	67-000101/FP, 14100803	NPS/TSRPS-2020
36	STO, Parkal	Smt P Rajitha w/o (Late) Sri Mohan P	74-000113/FP, 12103125	06/02/2021

Annexure 3.20
(see Para 3.3.15)

Contributory Pension Scheme-Non-payment of NPS Pensions

Sl.No.	DTO/STO	PPO ID	PPO Name	Approved Date
1	Rangareddy	23102308	K Rajavardhan	25-08-2021
2		23102376	B Narsimulu	18-09-2021
3		23102457	Bharath Reddy S	05-07-2022
4		23102474	Yadaiah U	03-09-2022
5		23102443	Divya Bharathi G	18-11-2022
6		23102537	Harish V	13-12-2022
7		23102599	B Anjilaiah	23-01-2023
8		23102540	Srisailam J	17-03-2023
9		23102589	K Indira	20-03-2023
10		23102625	Jayaprakash Narayana	10-04-2023
11		23102623	Anitha M	20-04-2023
12		23102641	K Roja	11-07-2023
13	Chevella	23102588	Smt. M. Anuradha	01-09-2022
14		23102462	Smt. A. Shailaja	11-08-2023
15		23102588	Smt. M. Anuradha	01-09-2022
16		23102462	Smt. A. Shailaja	11-08-2023
17	Nampally	29102908	S. Alivelu	16.03.2022
18		29102766	R Sunitha	28.03.2022
19	Kodangal	24101081	K Anantha Lakshmi	

Annexure 3.21
(see para 3.3.18)

Non transfer/non uploading of CPS subscriptions (Employees and Govt)

Sl. No	Treasury	Employee Name, ID Code and Pran No.	Contribution		Paid Month
			Emp (₹)	Govt (₹)	
1.	DTO, Jagital	Makarandu,566798,110156253082	8211	8211	Jan-23
2.		Naresh Raju,155070, 1110041392570	1496	1496	Jan-23
3.		Srikanth,566743,110165726458	2929	2929	Jan-23
4.		Soujanya,566741,110175680007	2929	2929	Jan-23
5.		Srikanth566743,110165726458	2997	2997	May-23
6.		Makarandu,566798,110156253082	8211	8211	May-23
7.		Naresh Raju,1550701, 110041392570	1496	1496	May-23
8.		Pragathi Kumar,671165, 10113747107	9233	9233	Sep-23
9.		Naresh Raju,550701,110041392570	1496	1496	Sep-23
10.		Srikanth,566743,110165726458	3065	3065	Sep-23
11.	DTO Mahabubnagar	RakeshKumar,2250801,110187970551	363	363	Jan-23
12.		Karthik 1748729, 110148613867	1,496	1,496	Jan-23
13.		Shankar 1752170, 110042654422	5,691	5,691	Jan-23
14.		Rajeshwari 1763563, 110067770485	3,182	3,182	Jan-23
15.		Rakesh Kumar 2250801, 110187970551	2,229	2,229	Jan-23
16.		Khaja Pasha 2250116, 110090119154	4,692	4,692	Jan-23
17.		Rakesh Kumar 2250801, 110187970551	2,304	2,304	Feb-23
18.		Khaja Pasha 2250116, 110090119154	4,692	4,692	Feb-23
19.		Shankar 1752170, 110042654422	5,823	5,823	Feb-23
20.		Rajeshwari 1763563, 110067770485	3,182	3,182	Feb-23
21.		Subhadra 2251132, 110187789336	961	961	Oct-23
22.		Khaja Pasha 2250116, 110090119154	105	105	Oct-23
23.		Shankar 1752170, 110042654422	5,956	5,956	Oct-23
24.		Rajeshwari 1763563, 110067770485	1,268	1,268	Oct-23
25.		Saritha Rani 2250842, 110126604927	3,242	3,242	Oct-23
26.	DTO Nirmal		7746	7746	Jan 23
27.			7746	7746	Feb 23
28.		Anuj Aggarwal,110145663766	7746	7746	Mar 23
29.			5500	5500	June 23
30.			3248	3248	May 23
31.	STO Khanapur	Laxmi, 1353907 110181454533,	5541	5541	Jan-23
32.		Nagendranath 110113994837, 457147	2929	2929	Jan-23
33.		Ashwini, 263150110114414582	3959	3959	Jan-23
34.		Laxmi, 110181454533,1353907	5541	5541	Feb-23
35.		Nagendranath, 110113994837,457147	2929	2929	Feb-23
36.		Nagendranath, 110113994837,457147	283	283	Aug-2
37.		Ashwini, 110114414582, 263150	3959	3959	Feb-23
38.		Ashwini, 110114414582, 263150	1556	1556	Dec-22
39.	STO Mallial	Rathnamma,1551140, 110073084955	3,489	3,489	Jan-23
40.	STO Metpally	Krupakar,670633110114647289	5,241	5,241	Jan-23

Sl. No	Treasury	Employee Name, ID Code and Pran No.	Contribution		Paid Month	
			Emp (₹)	Govt (₹)		
41.			5,241	5,241	Feb-23	
42.		Dileep,67082,1110116549870	2,929	2,929	Feb-23	
43.		Krupakar,670633,110114647289	5,363	5,363	Mar 23	
44.		Dileep,67082,1110116549870	2,997	2,997	Mar 23	
45.		Krupakar,670633,110114647289	5,363	5,363	May 23	
46.		Dileep,67082,1110116549870	2,997	2,997	May 23	
47.			1,202	1,202	Dec-23	
48.		Krupakar,670633,110114647289	5,363	5,363	June 23	
49.		Dileep,67082,1110116549870	2,997	2,997	June 23	
50.			189	189	June 22	
51.		Krupakar,670633,110114647289	5,485	5,485	July-23	
52.		Dileep, 67082,1110116549870	3,153	3,153	July-23	
53.			68	68	Jan-23	
54.		Krupakar,670633,110114647289	2,196	2,196	Dec-23	
55.		Dileep, 67082,1110116549870	3,153	3,153	Aug-23	
56.		Krupakar,670633,110114647289	5,485	5,485	Aug-23	
57.			5,485	5,485	Sep-23	
58.		Dileep,67082,1110116549870	3,153	3,153	Sep-23	
59.	STO Mudhole	Srinivas,1354703,110072966292	3,925	3,925	Feb-23.	
60.			3,925	3,925	Mar-23	
61.			4,961	4,961	May-23	
62.			4,961	4,961	June-23	
63.			5,192	5,192	July-23	
64.			5,192	5,192	Aug.-23	
65.			1,972	1,972	May-23	
66.			5,192	5,192	Sep-23	
67.	STO Peddapalli	Sandhya Kumari,1649259, 110174568829	4069	4069	Jan-23	
68.			4190	4190	Feb-23	
69.			Bhavana756135,110184022658	3013	3013	Feb-23
70.			Sandhya Kumari,1649259, 110174568829	2441	2441	Sep-22
71.			1692	1692	Dec-22	
72.			4287	4287	Mar-23	
73.			Bhavana,756135,110184022658	3083	3083	Mar-23
74.			4385	4385	Jul-23	
75.			Sandhya Kumari,1649259, 110174568829	4,385	4,385	Aug-23
76.			1,508	1,508	May-23	
77.			4,385	4,385	Sep-23	
78.	STO, Shadnagar	Sumalatha, 2308919, 110109021249	6656	6656	July-23	
79.			6656	6656	Aug-23	
80.			6656	6656	Sept-23	
81.			6656	6656	Oct-23	
82.	STO, Husnabad	Srinivas/ 1557278/ 110007715452	9,187	9,187	Jan-24	
83.			9,187	9,187	Dec-23	
84.			9,187	9,187	Nov-23	
85.			169	169	Apr-23	
86.			169	169	May-23	

Sl. No	Treasury	Employee Name, ID Code and Pran No.	Contribution		Paid Month
			Emp (₹)	Govt (₹)	
87.			169	169	July
88.			169	169	March
89.			9,187	9,187	Oct-23
90.			169	169	Aug-23
91.			169	169	Jun-23

Annexure 3.22
(see para 3.3.21)

PPOs received from AG (A&E) and other Pension authorizing authorities - Inordinate delay in making first payment to pensioners

Sl. No	DTO/STO	Name of the pensioner, PPO No. & PPO ID S/Sri/Smt.	Date of receipt of PPO in DTO/STO	Date of Dispatch From DTO to STO	Date of first payment in DTO/STO	Delay in months (3-5)
1	Achampet	T. Damayanthi,80-000125/FP, 28100996	12.01.22	--	09.11.2022	10
2		R. Janaki,80-000149/FP, 28101012	03.04.22	--	04.11.2022	7
3		N. Nagalaxmi,80-000158/FP, 28101032	02.07.22	--	25.10.2022	4
4		R. Narayana Rao TSWREIS/NGK/1448/S P,28101069	07.12.22	--	25.03.2023	4
5		R. Swathi,80-000166/FP, 28101081	18.03.23	--	22.06.2023	4
6	Sangareddy	Laxmi Rekha,16101959, 70-000245/FP	23.12.21	02.01.23	01.03.2023	15
7		K. Prakash Rao, 16101978, 70-01280/SP	04.02.22	15.03.22	01.09.2022	8
8		D. Sarada 16102037, 70-001280/SP	24.05.22	30.07.22	01.12.2022	7
9		P. Malkaiah, 16102056 Medl/SRR/576/SP/2022	02.06.22	18.08.22	01.11.2022	6
10		A. Bala Rangaiah, 16102083, pol/SRR/1161/SP	07.09.22	14.09.22	19.01.2023	5
11	Wyra	G. Umarani, 10-04103/FP/2022, 31102763	04.01.23		23.05.2023	5
12		J. Vani, 10-004114/FP /2022, 31102764	12.01.23		23.05.2023	5
13		A. Jamuna, 10-004118 /FP / 2022, 31102765	25.01.23		23.05.2023	4
14	Narayankhed	R. Jaju Bai	07-10-22		05-2023	9
15		M. Chandrakala	07-10-22		03-2023	7

Sl. No	DTO/STO	Name of the pensioner, PPO No. & PPO ID S/Sri/Smt.	Date of receipt of PPO in DTO/STO	Date of Dispatch From DTO to STO	Date of first payment in DTO/STO	Delay in months (3-5)
16		R. Padma	28-12-22		02-2023	2
17		N. Surender	25-01-23		06-2023	5
18		Faiyajuddin	17-03-23		06-2023	2

Annexure 3.23
(see Para 3.3.22)

Delay in remittance of refund amounts credited to Pensioners Account after their death

Sl. No.	DTO/STO	Name of the pensioner PPO No.& PPO ID	Date of death	Amount	DD No. & date	No. of months delayed (approx.)
1	Andole	Lingamani,05-SGC-004400, 18000375	19-02-2022	76,700	052690 25.10.2022	8
2		Rahmat Bee,B3-231-95-F,18000482	14-05-2021	71,848	052689 25.10.2022	27
3		MohamadGousuddin Court-SP-000644 18000224	06-03-2022	75,576	438523 21.10.2022	8
4	Sangareddy	K Gnanreshwary 002145-S-Police-08-09	25-05-2021	47,712		15
5		Asiya Banu05-F-001303	08-03-2022	36,356	009937 12-07-2022	4
6		Y Vital Das 05-SGC-004166	21-02-2022	83,754		
7		G Kamalamma Medical/Mdl/401/FP/20118020703	01-01-2022	1,80,266	974098 17-06-2022	6
8		M Bhikshapathy 05-007903-SP	25-03-2022	70,994		
9		Rukkamma, 001478-SP-R&B-MDK-FP	16-05-2022	22,746	036028 15-06-2022	1
10		V Tulimma 05-POL-FF-00251	11-05-2022	14,000	165502 27-07-2022	2
11		P Chendrakala 000885-PR-FP-MDK-09-10	26-07-2022	17,302	029244 18-08-2022	1
12		Sadath Bee 000116-IP-Excise MEK-F-A	19-07-2021	78,090	183733 10-08-2022	13
13		Venkatamma 05-SGC-005571	05-09-2022	25,645	036047 11-10-2022	1
14		USanthosh Kumar Police/MDK/402/FP	24-12-2020	2353		
15		BP Bhaskar Rao	14-05-2022	1,29,520	431492	4

Sl. No.	DTO/STO	Name of the pensioner PPO No.& PPO ID	Date of death	Amount	DD No. & date	No. of months delayed (approx.)
		05-SGC-002931			14-10-2022	
16		R Laxmi,05-F-000554	31-12-2021	1,25,613	431491 14-10-2022	10
17		K Padmavathy 6952-FP-Police-MDK-2012	10-11-2021	35,323	431493 14-10-2022	11
18		K Nagamani Transport/MDK/ 4823/SP2013	18-09-2021	1,33,342	431510 19-10-2022	12
19		An Anasuya Bai 05-SGC-006105	05-09-2022	23,778		
20	Sangareddy	S Sulochana 05-SGC-03420	12-06-2022	1,46,749	969414 16-11-2022	5
21		Kamamma 05-S-001457-FP	18-10-2022	35,911	019933 09-11-2022	1
22		K Nirmala Devi 05-011252/SP	29-07-2022	1,11,376		
23		U Mallamma 4523-FP-SLR-MDK-2011	18-11-2022	20,706		
24		Mogulamma 001832-Excise-SP-MDK-2001	07-11-2022	22,493	432452 18-01-2023	2
25		Zebunisa Begum 740/MPDO/SRR/ 3159/2016	09-09-2022	20,706	432326 20-12-2022	3
26		Gangamma 000490-SP-POL-MDK-FP	17-08-2022	1,17,504	489899 03-01-2023	4
27	Sangareddy	U Pentamma 00670-IB-DD-MDK-FP-05	29-04-2022	17,302	489922 10-01-2023	8
28		Belques Sultana 05-SGC-005043-FP	27-10-2022	26,710	019950 04-03-2023	2
29		Ratnamma ICADD/ SRR/1522/FP/2017	03-02-2023	39,433	966839 18-03-2023	1
30		Laxamma 001554- SP-DEO-MDK	22-02-2023	24,167	490208 11-04-2023	2
31		M Manemma 12-SGC-007980-FP	18-12-2021	53,881	434677 24-03-2023	14
32		Rathnamm 000508- SP-PR-MDK-08	25-02-2023	32,160	435211 10-05-2023	2
33		Rathnamma 05-F-000153	25-02-2023	14,309	435212 10-05-2023	2
34		Anjaiah ,001458-IP- DMHO-MDK	20-05-2023	20,829	490395 21-06-2023	1

Sl. No.	DTO/STO	Name of the pensioner PPO No.& PPO ID	Date of death	Amount	DD No. & date	No. of months delayed (approx.)
35		Yadamma P 05-002766/FP	19-02-2023	97,060	437649 21-07-2023	5
36		M Laxmi 05-SG-003663-FP	16-08-2019	1,06,013	019980 12-07-2023	42

Annexure-3.24
(see Para 3.3.23)

No Provision in IFMIS for remittance of CPS amount under HOA 8443-800-97

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
01	DTO, Rajanna Sircilla	T. Veena, W/o (Late) Sri T. Venkataswamy	67-000079/FP, 14100747	4,02,465
02		B. Bhavani, W/o (Late) K. Ravinder	67-000045/FP, 14100801	3,76,587
03		T. Shirisha, W/o (Late) T Rajeshwar.	67-000100/FP, 14100802	5,62,390
04		S. Rama Devi W/o (Late) S Srinivas	67-000101/FP, 14100803	3,90,745
05	STO, Korutla	B. Latha W/o Late B. Laxman	65-000188/FP & 06001171	1,07,769
06		N. Naveen Kumar H/o (late) G. Srivani	65-000197/FP & 06001172	2,55,323
07	STO, Bellampalli	A Swarupa w/o A Rajesh	62-000143/FP, 03001044	29,343
08	STO, Narsampet	Dandem Rama w/o (Late) Sri Dandem Rajendram	74-000181/FP, 11101181	5,95,914
09		Ganga Devi K w/o Late Sri K Kiran Kumar	74-000145/FP, 11101110	7,88,232
10		D Shashikala w/o Late Sri M Raji Reddy alias M Rajanna	09-005977/FP, 11101040	9,42,248
11		V Radha Bai w/o Late Sri Kiran Kumar	09-005992-FP, 11101060	2,37,994
12		S Jayaprada w/o Late Sri S Ashok	74-000142-FP, 11101092	4,45,768
13		Shabana Begum w/o Late Sri Mahammad Khader Pasha	74-000088-FP, 11101052	4,98,453
14		K Mounika w/o Late Sri K Ravi	09-005968-FP, 11101071	77,850
15		Vijaya Motla w/o Late Sri Ashok Motla	74-000102/FP, 11101003	4,07,162
16	Roja Rani J w/o Late Sri Venkata Narayana J	74-000151-FP, 11101116	3,75,329	

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
17		Pushpalatha N w/o Late Sri Ramu N	74-000160/FP, 11101125	3,97,986
18		Madhavi alias Kavitha w/o Late Sri Raju R	09-005963-FP, 11101041	5,45,845
19	STO, Parkal	Rajitha P W/o (Late) Sri Mohan P	74-000113/FP, 12103125	7,02,844
20		R Madhusudhan h/o G Shobharani	74-000143/SP, 11101097	1,96,980
21		K Samatha w/o K Raju	VETY/WGLR/1176/FP, 11101156	51,954
22		J Rajeshwari w/o J Prabhakar	R and B/WGLR/1571/FP, 11101174	4,70,146
23	DTO, Warangal	M Swarupa w/o M Thirupathi	4 th Bn/HNK/ 439/FP, 11101171	6,37,509
24		P Laxmi w/o Mallaiah	CEOZP/WGLR/1378/FP, 11101166	CPS amount not received from NSDL till date,
25	STO, Wardhannapet	P Madhavi w/o P Yellagoud	74-000087/FP, 11101054	5,77,214
26		P. Sujatha, w/o P. Srinivas Reddy	4000315, ZPP/NPRT/961/FP	3,862
27		Salma Begum w/o D Maqdam	34000303, AHD/NRPT/294/FP	4,38,609
28		Santoshi patnam w/o P. Venkatramulu	34000181, 83-000019/DG	2,76,689
29	DTO, Narayanpet	A. Rajyalaxmi w/o M. Bhaskar Reddy	34000334, 83-000083/FP	5,11,971
30		S. Venkatamma w/o S. venkatramulu	34000336, 83-000092/FP	3,38,565
31		M.Madhavi w/o Bhanu prakash	34000048, 11-004749/FP	1,77,336
32		K. Sudha w/o P. Praveen kumar	34000052, 11-004793/DG.	4,39,519
33		Sailaja Napoleon K/o MR. Chena Samuel	07-002296/FP, 23101460	3,43,170.
34	STO, Rajendra Nagar	Jagadeeshwaramma V, w/o Vaddy Seenaiiah	07-002521/FP, 23102664	1,35,518
35		P Vanaja w/o P. Satish kumar	AGARI/RRS/782/2023/FP, 23102662	4,29,590
36		Buchamma, h/o Buchaiah	BCWD/RRS/496/FP/2023 23102668	1,22,339

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
37		B Naveen Kumar w/o G Indira	07-002493/FP 23102585	10,03,644
38	APPO, Secunderabad	Venkateshwara Choudary K/o K Sharada	06-020932/FP – 25048824	10,56,147
39	APPO, Punjagutta	Meenakshi Bai W/o (late) SriS Rajender	06-02047/FP, 25047636	₹4,66,481
40		Sunitha G W/o (Late) Mallikarjun G	06-020538/FP, 25047763	₹59,093
41	STO Devarakonda	Azmeera K H/O (Late) Nagamani L	04-005066/FP, 29103074	11,00,968 /-
42		Shaik Jaheera Begum W/O (Late) Shaik Basheer Miya	04-005071/FP, 29103071	3,02,153/-
43		Padma B/O (Late) Buchaiah B	04-005078/FP,29103094	1,94,538/-
44		Jyothi K, W/O (Late) Kiran Kumar G	04-004795/FP,29102870	2,87,811/-
45		Mohan Rao K, H/O (Late) Sandhya Rani	04-004883-FP,29102873	4,91,779/-
46		Parvathi N W/O (Late)N Mahesh	TWD-NLG-817-FP-2023,29103067	1,34,483/-
47	STO, Nampally	V Sandhya Rani w/o (late) V Sreedhar Rao	04-004988/FP 29102895	1,41,681
48		M Prathima W/o (late) M Sudhakar	04-005047/FP, 29102997	8,01,630
43	STO Nidamanoor	Vani N W/o (late) N Srinivas	04-004948/FP, 29102875	4,15,396
50		V Sruthi W/o (Late) T Santhosh Kumar	04-005019/FP, 29102878	5,19,109
51		K Bhadramma W/o (Late) K Mallaiah	Rev Dept/NLG/262/FP /2023, 29103009	3,52,071
52		Maheshwari G W/o (Late) Ramesh G	04-004724/FP, 29102996	2,63,178
53		D Supraja W/o (Late) D Mahesh Kumar	04-004942/FP, 29102910	5,64,457
54		MD Shahin Sulthana W/o (Late) Shaik Rasool	04-005065/FP, 29103050	93,225
55		T Yamma W/o (Late) T Satyanarayana	04-004780/FP, 29102890	1,22,463
56	DTO Mahabubabad	N. Sahitya W/o S. Madhu	77-000173/FP, 10100958	5,14,898
57		B. Usha W/o (late) B. Hanumanth Rao	77-000060/FP, 10100989	1,21,282
58		K. Bharathamma, w/o (late) K Abbaiah	LF-MHBD-ZPHS-135/FP, 10100998	4,29,093
59		G. Jyothi w/o B. Ramulu	77-000207/FP,10100990	1,58,028
60		K Krishnaveni, w/o K.	77-000217/FP, 10101021	2,41,325

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
61		Kasim		
		Gangavath Sreelaxmi, w/o G. Chiranjeevi	77-000148/FP,10100921	4,87,545
62		G. Ramadasu, F/o (late) Uday Kumar	77-000192/FP, 10101013	5,03,861
63		Vanaja A W/o (Late) A Saidaiah Goud	04-005036-FP, 29102957.	5,19,315
64	STO Miryalaguda	K Parvathamma W/o (Late)K Venkataiah	PR-NLG-1409-FP-2022, 29102927.	1,83,667
65		P Kanakamma W/o (Late) P Ramalingaiah	EDN-NLG-33-FP-2023, 29102959.	2,05,238
66		Devavarapu Venkata Nageswara Rao H/o K Sridevi,	07-002507/FP, 23102633	5,51,485
67		A Chalapathi Raju H/o (late) Nagam Nagalaxmi	07-002320/FP, 23101688	63,669
68	STO Ibrahimpatnam	B Vara Lakshmi w/o (late) B Sravan Kumar	07-002361/FP, 23102135	51,333
69		Jangaiah G H/o (Late) G Narasamma	07-002498/FP,23102605	2,83,659
70		D Savithri, w/o Shekhar S	07-002506/FP,23102630	5,24,102
71		Bala Sowjanya, w/o Raghunandan S	07-002483/FP,23102559	4,56,597
72	STO Nakerkal	CH Laxmamma w/o (late) CH Narsaiah	End-Nlg-1522/FP-2022, 29102932	78,911
73		CH Laxmi W/o (late) CH Satyanarayana	Rev Dept-Nlg-882-FP-2023, 29103077	32,247
74		M Aruna W/o(late) Somanarsaiah	04-005041/FP, 29103143	4,0,6585
75		N Manikyamma, W/o (Late) N Ramulu	04-SGC-007328,29103002	3,42,655
76		K Shirisha M Shirisha W/o (Late) Pradeep Reddy	PR-NLG-1000-FP-2022, 29102914	2,34,791
77		J Shiromani, W/o (Late) KIran Prasad	04-004740-FP,29102894	1,86,233
78	DTO Nalgonda	Shahena Banu W/o (Late) Md. Abdul Hakeem	POLICE-NLG-517-FP-2023, 29103049	1,96,602
79		A Shoba, W/o (Late) A Satyanarayana	04-005014-FP, 29102874	6,60,240
80		A Rajitha, W/o (Late) A Babu Rao	POLICE-NLG-18-FP-2023, 29102962	9,004
81		B Jayamma W/o(Late) B Devender	04-004862-FP, 29103010	83,253
82		S Vidhya, W/o (Late) Gose	04-004829-FP, 29102980	10,63,650

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
83		Ezikel		
		K. Harika W/o (Late) L Srinivas	04-004971-FP, 29102772	6,07,242

Annexure- 3.25**(See Para 3.4.1)****Misclassification of Regular GPF Head into Class-IV GPF Head**

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount	
1	DTO, Vikarabad	District Prohibition & Excise Officer, Vikarabad Dist	Khaja Miya Ghose ExciseHC,1401013	15,145	
2			M.A. Quddus Excise HC,1724647	10,005	
3	STO, Bhadrachalam	Judicial Magistrate 1st Class, Bhadrachalam	Y. Ramachandar Rao, Sr. Assistant,1617208	10,000	
4		Judicial Magistrate 1st Class, Bhadrachalam	Hari Satyanarayana, Jr. Assistant,1619356	3,000	
5		Asst, Labour Officer, Bhadrachalam	Mohammad Naseruddin, Jr. Assistant,1623122	10,000	
6		Principal, G.J.C., Dummugudem, Bhadrachalam	SeelamSreedhar, Jr. Assistant,1618348	10,000	
7		Govt. Junior College, Charla, Bhadrachalam	IppaRamaRao, Jr. Assistant,1612994	10,000	
8		DTO, Suryapet	DM&HO, Suryapet-0010903012	Dhanavath Esra, Junior Assistant,1932850	1,955
9			DM&HO, Suryapet-0010903012	Ch. Madhu Sudhan, Junior Assistant, 1944367	5,000
10	Medical Officer, PHC, Penpahad -30010903007		K. Satyanarayana, Lab Technician, Grade I, 2549862	3,000	
11	Medical Officer, PHC, Penpahad -30010903007		K. Narsimha Rao, LD Computer1944939	5,000	
12	Govt. Junior College Charla, Bhadrachalam		IppaRamaRao, Jr. Assistant,612994	10,000	
13	STO, Kodangal	NayabTahsildar, Bomraspet(M), VikarabadDist,4022302002	K. Ravindar, Senior Assistant1442746	2,000	
14		Veterinary Assistant Surgeon, PVC, Gokafasal Wada (V) Vikarabad,24020202004	K. Venkateswurlu, VeterinaryAssistant1734266	5,000	
15		Veterinary Assistant Surgeon, PVC, Husnabad, 24020202005	A. Suryanarayana, VeterinaryAssistant,1730182	6,000	

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
16		Principal, Govt. Junior College, Kodangal, Vikarabad 24020307001	S. Ravi Mohan, Junior Assistant, 1741172	5,000
17	STO, Yellandu	Child Development Project Officer, ICDS Project, Tekulapalli Kothagudem, 09052702001	T. Manjula, Junior Assistant, 1617549	2,000
18		Forest Range Officer, Tekulapalli, 09050402012	K. Kananaiah, Forest Beat Officer, 1620455	10,000
19			K. Komaram Laxmaiah, Forest Beat Officer, 1633875	20,000
20			Chinta Narasaiah, Forest Beat Officer, 1635248	16,000
21			Sunnam Nagesh, Forest Beat Officer, 1635259	10,000
22			Forest Range Officer, Kachanapally, 09052702001	Amgoth Balaji Forest Beat Officer, 1620777
23	DTO, Kothagudem	Headmaster, GHS, Ramavaram, Kothagudem	V. Satyanarayana, Jr. Assistant, 1619408	8,000
24		MO, PHC, Jannanadhapuram Paloncha, (M) Kothagudem	Polagani Krishnaiah, MPHS(M)	4,000
25		Forest Divisional Officer, Paloncha	A. Srinivasa Rao, FSO, 1617256	10,000
26		FRO, WLM Yaanambail	B. Ramulu, FBO, 1617260	10,000
27			Korra Gona, FBO, 1620718	10,000
28		FRO, WLM Chatakonda	R. Srinivasa Suri, Jr. Assistant, 1619894	7,000
29			M. Jayakantha Rao, DRO, 1633854	25,000
30			L. Sharadha, FBO, 1633854	10,000
31			M. Jagan, FBO, 1635289	25,000
32			Forest Divnl. Officer, Kothagudem	M. Yerraiah, FBO, 1620766
33			S.S. Pitchaiah, FBO, 1633853	5,000
34		Forest Divisional Officer, Kinnera, SANI, WLM, Paloncha	S.L. Amarender Singh, FSO, 1617415	13,000
35			M. Neelamaiah, FSO, 1617417	15,000
36	P. Suraiyah, FSO, 1617421		15,000	
37	K. Venkateswarlu, FSO, 1617516		13,000	
38	DPO, Kothagudem	S. Srinivas, SA, 1619524	5,000	
39	STO, Bodhan	Tahasildar, Varni Mandalam	Shaik Khajamiya, Junior Assistant, 2001899	800
40			Patham Vittal, Tahsildar, 2030400	10,000
41		Divisional Administrative Officer, RDO Office, Bodhan	Chityala Gangadhar, Junior Assistant, 2004480	10,000

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
42		DDO& Naib Tahsildar, Kotagiri	Syed Hussain, Mandala Revenue Inspector, 2004475	8,000
43		DDO & Naib Tahsildar, Bodhan	Waris Hussain, Junior Assistant, 2022625	7,000
44		Medical Officer, PHC Kishannagar, Balkonda Mdl	B. Srinivas, JA, 2022520	3,000
45		I Addl. Dist& Sessions Judge	Byagari Rajamani, JA, 2005088	3,000
46		Proh& Excise Act-Cum-IV Addl. Junior Civil Judge, Nizamabad.	Uppu Thirupathama, JA, 2005041	5,000
47			Nadikuda Narsagoud, JA, 2005090	2,000
48		Senior Civil Judge, Nizamabad	Kanduri Vinod kumar, Superintendent, 2005079	5,000
49	DTO, Nizamabad	Chief Administrative Officer, Prl. Dist. Sessions Court, Nzb	T. Mahender, JA, 2005071	8,000
50			E. Satyanarayana, JA, 2005058	10,000
51		Senior Civil Judge, Armoor	Mohd Younus, JA, 2025137	5,000
52		Manager, O/o The Joint Commissioner (ST), Nizamabad	Metuku Shanker, JA, 2001189	2,250
53		Administrative Officer, Collectorate, Nizamabad	Sangam Srinivas, JA, 2001610	10,000
54		The Principal Govt. Junior College, Gangadhara	Sunkari Manjula Junior Assistant, 1534828	7,000
55	STO, Gangadhara	The Children Development Project Officer, I.C.D.S Project, Gangadhara	Chinna Madhaveni Naveen Kumar Junior Assistant, 1501451	3,000
56		The Dy. District Medical Officer, Hyzurabad	Mallaiah, Sub-Unit Officer (Malaria) 1501094	12,000
57	STO, Huzurabad	The District Forest Officer, Huzurabad, Rajanna Siricilla & Karimnagar Dist	B. Saritha, Forest Section Officer, 1503030	6,000
58		The Commercial Tax Officer-II, Karimnagar Dist	J. Hanumanthu, Junior Assistant, 1544397	15,000
59		Tahsildar, Ghatkesar (Mandal), Medchal Dist	Phoola Jagadeshwar, Mandal Surveyor, 1400623	10,000
60	STO, Medipally	Medical Officer, PHC Narapally, Ghatkasa(M), Medchal Dist	Dudaka Srinivasulu, MPHS, 2551160	20,000
61			P. Jayaramam, Jr. Asst. 1602036	8,000
62	STO, Nelakondapally	Forest Range Officer, Kusumanchi, 31040402001	P. Deniel, Forest Section Officer, 1604659	10,000
63		Naib Tahsildar, Mudigonda 31042301002	B. Jyothi Ravindra, jr.Asst., 1633898	5,500

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
64		Veterinary Asst. Surgeon, PVC Cheruvumadaram, 31040202011	Sk. Abdul Rasool, Livestock Assistant, 1600758	6,000
65		Naib Tahsildar Nelakondapalli, 3104230100	CBJ Sunder Singh, Jr.Asst., 1623740	10,000
66		1	B. Uma Maheswara Rao, Sr. Asst., 1628219	8,000
67	STO, Utnoor	Assistant Accounts Officer PO, ITDA, Utnoor	D.Bhaskar, Sr. Assistant, 1320181	5,000
68		Administrative Officer Dist. Medical & Health Office, Medak	T. Bhagyamma Jr. Assistant, 1829316	10,000
69	DTO, Medak		Syed Niyamathullah Jr. Assistant, 1819119	5,000
70		Principal Polytechnic College, Women, Medak	A. Suresh Reddy, Hostel Manager, 20005416	3,600
71		Commr.Municipality, Andole, Jogipet, 160021802001	T Narayana, JrAsst., 1836671	360
72			Ramadevi, Sr.Asst.1801007	3,000
73	STO, Andole	Jr. Civil Judge, Andole, Jogipet, 16021603001	Md JafferAli, Jr.Asst., 1833251	10,000
74			Md. Nazeeruddin, FieldAsst., 1801067	500
75		Child Dev. Project Officer, ICDS Project Jogipet, 16022702001	R DeviSingh, JrAsst., 1808581	15,000
76			Hanumanth Rao, Typist, 1824854	15,000
77		The Nayab Tahsildar, Narayanpur (M), Yadadri Bhuvangiri, 20032301007	D. Janaiah, Sr. Assistant, 1937628	10,000
78	STO, Choutuppal	The Medical Officer, PHC, Samastham, Narayanpur Yadadri Bhuvangiri 20030903017	Mohd. Samiullah Khan, Multi Health Supervisor 1901022	4,000
79		The Medical Officer, PHC, Thangadapally(M), Choutuppal, 20030903019	G. Venkateswarlu, L.D. Computer, 1906282	2,800
80		Veternary Assistant Surgeon PVC, Jammikunta	K. Kanakaiah, Livestock, Assistant, 1519021	5,000
81	STO, Jammikunta	The Principal Govt. Junior College, Jammikunta	Mohd Abdul Wali Pasha Junior Assistant, 1508135	5,000
82		The Principal Govt. Junior College, Veenavanka	Mohd Jameel Junior Assistant, 1534032	2,100
83	STO, Narsapur	Nayab Tahsildar Chilipched (M), 17022302006	Nayakwadi Nagaraju Mandal Revenue Inspector, 1802222	2,000

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
84		Principal Jr .College Shivampet	Nasreena Jabeen, Junior Assistant,1833443	15,000
85		Forest Officer Kawadipalli	Mohammed Jajeel, FSO,1536669	6,000
86		Vet.Asst. Surgeon Veterinary Dept. Kowdipally	B. Krishna Kumar, Junior Veterinary Officer, 1809335	12,000
87		Naib Tahsildar,Ramannapet	Md. Azam Khan, Sr.Asst.,1945047, 021450353	5,000
88	STO, Ramannapet	Vet. Asst Surgeon PVC, Kakkireni	P Srinivas Rao, Jr. Vet Officer1904373, 0231010257	6,000
89		Vet. Asst Surgeon, Primary Vet.Centre, Valigonda,20050202006	C Mallesham, Jr. Vet.Officer,1935337, 0231010264	5,000
90			C Pravin Kumar, Jr. Vet .Officer, 19427860231010288	5,000
91			Manne Narsimlu, JuniorAssistant,1812156	12,000
92	STO, Toopran	RDO, Toopran	Gunadam Padmavathi, 1821467, Jr. Assistant	10,000
93		Veterinary Asst. Surgeon, PHV, Yedurthy(M)	NacharamVenugopalLivestockAssistant,1814860	3,000
94		Veterinary Asst. Surgeon PVC Chiragpally,	N. Kishan Rao Jr. Vet. Officer,1818334, 0171010167	10,000
95	STO, Zaheerabad	Vet. Asst. Surgeon. PVC Mogadampally,	H. Raju Livestock Asst.,1832507, 0171010372	3,000
96			Md. Mobin, Livestock Asst.1833238, 0171010304	5,000
97		Vet. Asst. Surgeon, PrimaryVet. Centre, Mirazapur,	Devidas, Vet. Asst.,1818337,0171010307	10,000
98		Joint Sub Register Bheemal	Banna Rajeswar, JuniorAssistant,2001458	8,000
99	STO, Bheemgal	Veterinary Assistant Surgeon, PVC Morthad (M)	Battu Gangadhar, Livestock Assistant, 2000588	4,000
100		Community Health Officer S.H.C Choutpally	Gurrapa Ram Babu, Lab Technical Gr-II, 2107490	10,000
101		Principal, Govt. Junior College, Gudihatnoor	Achi Ravi Kumar, Junior Assistant1320428	1,000
102	STO, Boath	Asst. Director of Agriculture Div, Echoda, Adilabad	Byagari Rajamani, Junior Assistant, 2005088	3,000
103		Principal, Govt.JuniorCollege, Ichoda	Athiram Santhosh KumarSr. Assistant, 130740	5,000
104	DTO, Karimnagar	Forest Range Officer Strike Forece, Karimnagar	Mohd Mujaeebuddin, Forest Beat Officer1524586	5,000
105		Gazetted Head Mistress Govt. High School, Guni Karimnagar	Meer Mazhera Ali, Junior Assistant,1504325	10,000

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
106		Gazitted Head Master Gr-II Govt. High School Sapthgiri Colony, Karimnagar	Jallaram Padma, Junior Assistant, 1504113	10,000
107		Principal, Govt. Junior College Manakondur, Karimnagar	Avunoori Rajaiah, Senior Assistant, 1535983	2,911
108		Principal, Govt. Junior College Veenavanka Karimnagar	Mohammad Jameel, Junior Assistant, 1534032	2,100
109		Dy. Executive Engineer P.R.S.D, Karimnagar	Bogi Malusuru, Junior Technical Officer, 1621014	6,000
110		District Forest Officer Rajanna Sircilla & Karimnagar	Karangula Narsaiah, Junior Assistant, 1501395	2,000
111		District Fisher Officer Karimnagar	Gudepu Krupamma, Junior Assistant, 1500893	30,000
112		Principal Govt. Residential School For Hearing Handicapped Karimnagar	Waseem Arfath Ahmed, Junior Assistant 1503286	12,000
113		Manager (Gazetted) O/o The Dy. Commissioner (CT) Karimnagar	Manda Rajaiah, Junior Assistant/Junior Commercial Tax Inspector, 1504952	3,003
114		Addl. Dy. Commissioner of Police (Admin) DDO, CPO, Karimnagar	Mohd Abbul Muthalib, Junior Assistant 1505250	5,000
115			Dhashtagiri Pasha Junior Assistant 1723798	20,000
116	DTO Mahabubnagar	District Forest Officer, Mahabubnagar	Gattu Sri Venkat Ramulu Junior Assistant, 1728087	4000
117		Forest Divisional Officer 10010402004, Mahabubabad	B. SrinivasJA, 2022520	5,000
118		SC Development Officer 10012402129 Mahabubabad	Boda Hari Singh Forest Beat Officer, 2130599	5,000
119			Boda Naga Raju Junior Assistant, 2131696	3000
120	DTO Mahabubabad	Child Development Project Office, 10032702022 ICDS, Project Mahabubabad	Laavuri Veeranna Hostel Welfare Officer 1602247	10000
121		Hostel Welfare Officer 100102503055, Mahabubabad	Md. Rahmath Junior Assistant, 2124361	5,000
122		Dist. Medical & Health Officer, 10010903121, Mahabubabad	Gorre Uma Reddy HWO, 2130064	2,500

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
123	DTO Mulugu	Sub Registrar,Mulugu, 35011238001	Mohd. Raheema Pasha Junior Assistant, 2108561	10,000
124		Medical Officer,3503903004 PHC Wazeedu (Mdl), Mulugu	K. Koti Nagender Reddy,MPHS, 1631125	5,000
125		Child Development Project Office,ICDS, Project Mulugu, 35032702001	M. Ramaswamy JA, 2124077	5,000
126		PA to Executive Engineer, District (R&B) Office, Mulugu,35012602001	Baggi Raj Kumar JA, 2108089	10,000
127		Veterinary Assistant Surgeon, 3510202003 PVC.	Porika Jawaharlal VA,2135660	3,500
128	STO Eturunagaram	Sub Treasury Officer STO Eturunagaram, Mulugu	Mohammad Yousuf Senior Accountant, 1400623	5000
129		Veterinary Asst. Surgeon PVC, Rajupet, Mulugu	Mohd. Abdul Habeeb Livestock Assistant, 1613060	8.000
130		Deputy Director ITDA, Eturunagaram Mulugu	Chinthakindi Myno Babu Junior Assistant, 2124402	3.000
131	STO, Jedcharla	Medical Officer, PHC, Bhoothpur, 22020903001	Sri Mekala Sudhakar, Multi-Purpose Health Supervisor (Male)	3,000
132	STO Bhinsa	Naib Tahsildar, Bhainsa, 04022302001	Jadhav Ajay Kumar, Mandal Surveyor, 1307350	10,000
133	STO Nampally	Medical Officer PHC, Chintapally, Nalgonda. 29060903005	Sri Chirujuri James George Sunil,Lab Technician Gr-II	8,000
134		Vet Asst. Surgeon. Odela 07010202008, 2428435701, 25/09/2023	Velthur Ashok, Lives tock Assistant,1532795	5,000
135		Vet.Asst. Surgeon, PVC, Kalva Srirampur 07010202002, 2428435594, 25/09/2023	Pasha Abdul, Junior Veterinary Officer, 1539902	5,000
136		Civil Surgeon (Spl), Community Health Centre, Peddapally 07010904001, 27865798, 22/09/2023	Mohd Rafee, Family Welfare Worker /MPHA(Male)	4,000
137		Gazetted Food Inspector, Ranga Reddy Dist. 23010905001	Chella Uday Kiran, Food Inspector, 1814345, A/c No. 0171090351.	10,000
138		Special Deputy Collector, (LA) IAP Shamshabad,	Ambarapu Vijaykumar UD Revenue Inspector, 1729966, A/c	4,022/-

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
		Collectorate, R.R.Dist.23012302016	No. 0141450410	
139		Sub Registrar, Rajendra Nagar, Ranga Reddy,23072308001	Thivari Sandyarani, Junior Assistant, 1403551, A/c No. 0151510127	10,000
140			Mirza Intiyaz Ali Baig, Junior assistant, 1423176, A/c No. 0151510136	2,500
141		Administrative Officer, Collectorate, Ranga Reddy District, 23012302004	Donkana Balaraju, Record Assistant,1400646, A/c No. 0151450315	10,000
142			Basetti Srinivas, Record Assistant 2540921, A/c.No.0151450348	5000
143		District Public Relation Officer (I&PR) Ranga Reddy District.23010802001	Gadinla Suresh Goud, Record Assistant 1400236 A/c No.,21974INF	10,000
144		HM, ZPHS, Champapet	K. Swarupa, 13542/ZPGPF	3,29,536
145		Senior Civil Judge	Lakki Reddy Ramsubba Reddy, 0151220210	6,99,493
146	DTO Ranga Reddy	XIV AddlDist & Sessions Judge RR	Elisha BelthaSagar, 0151220268	3,41,896
147		District Consumer Forum, R.R	Alama Nataraju, 0211220179	2,72,459
148		Commissioner of Police, Cyberabad	Balthu Nagendra Babu,	1,89,739
149		Principal, GJC(B), Bellampally. 03020307001	V. Rajasekhara Reddy, Junior Lecturer, 2147541, A/c No. 0210640221.	2,000
150	STO, Bellampalli		S. Habeeb, Junior Assistant,1334008, A/c No.0190610104	10,000
151		Tahsildar, Nennal, 03022302006	Mohd Kursheed Ali, Junior Assistant, 1331714, A/c No.0191450307	2,968
152		Sub Registrar Ghanpur,2438537816	Gadepaka Somaiah,Junior Assistant, 2118617	2,500
153		Administrative Officer ABV Govt. Degree College Jangoan,2438529330	Md .Jameeluddin, Junior Assistant ,2101906	3,000
154	DTO, Jangoan	Veterinary Assistant Surgeon Primary Veterinary Centre Raghunathpally, Jangoan Dist 2438154850	Banna Sudhakar, Veterinary Assistant, 2122686	3,000
155		District Tribal Development Officer Hanumakonda & Jangoan,2438723085	Vemula Srinivas,Hostel Welfare Officer. Gr-I,2125176	4,000

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
156		District SC Development Officer, Jangoan,2438723211	Gore Mahender,Hostel Welfare Officer	3,500
157	DTO, Rajanna Sircilla	Principal, Govt. Jr College(B), Rajanna Sircilla Dist.	Sri Venkat Nayak, Junior Lecturer,1740331,0140640204	8,000
158			Smt Parupelli Narmada, Record Assistant,1508064,0200040439	3,000
159		Forest Range Officer, Rajanna Sircilla District.	Singi Reddy Ranjith Kumar, Forest Section Officer,1524587, 0200240308	5,000
160			Sri Mohammad Saheb Hussain, Forest Section Officer,1530338,0200240264	10,000
161			Assistant Director of Agriculture, Vemulawada, Rajanna Sircilla Dist.	Sri Mohammad Inamil, Agricultural Extension Officer Gr-I,1527822,0200110202
162	STO, Yellareddy	Forest Divisional Office, Kamareddy, 15040402003	Mohd Saleemuddin, Forest Section Officer, 2032816,0181600148	2,169
163		Medical Officer, MO, PHC, Mathmal, Yellareddy, 15040903007	Semwal Hari Shankar, Lab Technician Gr-I,2528937, 02503006MEDL	2,354
164	DTO, Kamareddy	AO Collectrate, KMR,15012302008	N. Radha Kishan, 2032879,018-145-0290	1,89,883
165		GM, Dist. Industries Centre, KMR,15011305001	Mora Bhoomaiah, 2000273,.018-129-0101	2,00,000
166		D.F.O. Kamareddy, 150402003	V.Rajeshwar Rao, 2027017,.018-160-0126	1,50,000
167		Tahsildar, Jukkal, 15032302002	Late Veeresh, 2030654,.018-145-0261 (Date of Death 30-08-2015)	50,627
168	DTO, Siddipet	Prl. Junior Civil Judge), 18011603003	P. V. Narahari Rao, Supdt. 1829573, 0171220244	8,000
169			K. Narsimulu, Junior Assistant, 1829570, 0171220176	10,000
170		Addl. Junior Civil Judge), Siddipet,18011603007	B. Sadanandam, Examiner 1520043, A/c No. 0200010210.	6,000
171		Addl. District & session Judge,18011603006	M. Jayapal Reddy, Supdt.,1812183, A/c No.0171220227	5,000
172		Prl. District & session Judge,18011603004	U. Madhu Babu, Field Asst. 1812185, A/C No. 0171220225	10,000
173			Sairi Ramesh, Copyist,1829553, A/C No. 0171220116	12,000
174	STO, Thogutta	MPDO, MPP Doulatabad, Siddipet,18062202059	G Nageswar, Superintendent, 1829612	10,000
175		MPDO, MPP Rajjpole, Siddipet,18062202127	Ch Srinivas, Mandal Panchayat Officer,18062202127	3,000

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount
176		MPDO, MPP Thogutta, Siddipet, 18062202001	P Srinivas, Supdt. 1829805	10,000
177	STO, Medchal	Deputy Tahsildar Quthbullapur Mandal MedchalDist	Phoola Jagadeshwar Surveyor 1400623, 0151480125	10,000
178		Veterinary Assistant Surgeon, Primary Veterinary Centre, MedchalDist	Nadigotu Bhaskar Junior Veterinary Officer 1430025	15,000
179	STO, Alampur	PHC Waddepally, 26020903002	Ms Gorantla Jyothi, Sr. Assistant / 1719446	1,997
180			Chouta Karunakar Rao, Lab Technician Gr-I / 2575969	2,692
181	STO, Gajwel	Nayab Tahsildar, Mulugu Manda Siddipet, 18042301003	Y Bhavani, Tehsildar, 1811683	2,500
182		Medical Officer, PHC Warangal, Siddipet, 18040903002	V Srinivas, MPHS (M), 0151090113	6,000
Total				36,16,342

**Annexure-3.26
(See Para 3.4.2)**

Minus balances in Class-IV GPF Account

Sl. No	Name of the DTO	Emp code	GPF No.	Name Sri/Smt	Closing Balance (₹)
1	Adilabad	1339980	190760146	Kimra Savithree	-4,08,911
2	Asifabad	1301819	191450110	Shaik Wajeed	-16,232
3		1339885	190821015	Abdu lazeez	-95,606
4		1500408	200010215	G. Linga Reddy	-12,347
5	Peddapalli	1547874	200060139	Md. Afzalbiyabani	-98,029
6		1547154	201380229	Shankaraiah	-18,922
7		1506472	200060386	A. Venkati	-2,70,870
8		1503297	200060271	T. Satyamma	-23,825
9		1529212	200120408	K. Vijayabhasker	-20,637
10		1534030	200040320	M.Chandrashekar	-13,511
11		1519941	200060347	Md.Rajamohammed	-48,996
12		1533827	200210147	Jameela Sulthana	-2,77,760
13		1521894	200120337	Khaja Kaleeluddin	-1,090
14		Yadadri Bhongir	1900448	230650139	K. Ramanaiah
15	1953897		230760256	A. Bixamaiah	-2,62,760
16	1906712		230950152	D.Venkataiah	-1,38,447
17	1915626		230750110	J. RamaSwamy	-49,556
18	Vikarabad	1443248	151090347	K. Ananthaiah	-88,211
19		1421119	150750285	Parasharamulu	-2,57,852

Sl. No	Name of the DTO	Emp code	GPFNo.	NameSri/Smt	Closing Balance (₹)
20		1445220	151040808	E. Shanthaiah	-1,01,338
21		1443215	151090271	Pentaiah	-57,419
22		1443236	151090314	B. Sailoo	-2,38,110
23		1443252	151090510	Laxmamma	-4,59,973
24		1443429	151090428	SardarBegum	-1,68,238
25		1439097	151030102	ShaikMehtab	-2,29,557
26		1445320	151040814	Ramulu	-82,848
27		1436425	150770163	M.Mallappa	-4,40,529
28		1438805	150750185	N. Laxmamma	-4,58,373
29		1434430	150770140	Lokyanayak	-2,23,993
30		1442897	150760132	Ramulamma	-3,88,228
31		1442590	151120112	MohdIbrahim	-81,065
32		1400295	151450182	D. Chandraiah	-3,70,734
33		1444518	150750189	T. Satyamma	-3,14,806
34		1442906	150770206	Devamma	-2,59,514
34		1443227	151090307	K. Anthaiah	-3,81,246
35		1439000	150770158	Tarabai	-5,41,039
36		1444153	151090461	HajeePasha	-1,06,546
37		1445316	151040900	Sayappa	-35,082
38		1443225	151090298	MohammadYaqubAli	-2,04,729
39		1445314	151040899	NeerathiNarshimulu	-2,26,886
40		1600690	0221010104	Syed SyedYakoob	-2,53,714
41		1601386	0220650138	Shaik Masood Ali	-66,887
42		1600373	0220950130	Daravath Gousya	-1,09,125
43		1600805	0221480150	Mahammad Raheem	-630
44		1626853	0221010230	Md Khajabee	-270
45		1647845	0221090278	Gajjala Mallaiiah	-30
46		1600689	0221010101	Md Suleman	-183
47		1626693	0221090222	MondruInnaiah	-236
48	Khammam	1624064	0220610168	KudupugantiVenkateswarlu	-26
49		1634270	0220760214	Koram Ramdasu	-382
50		1600425	0220900104	Koppula Devaiah	-69
51		1609363	0221290105	Tejavath Kantha Rao.Tejavath	-2,39,558
52		1610363	0221470110	KutumbaraoBachalakura	-484
53		1600471	0220950168	DasarajuVenkateswarlu	-4,306
54		1623054	0220770197	Sirivaru Srinivasa Rao	-883
55		1600269	0221100103	K Bhagavanlu	-186
56		2000231	181090319	Harichand	-1,25,014
57		2004095	180640163	Arkala Pushpa	-1,16,471
58	Nizambad	9999999	180640118	M A Kaleem	-50,768
59		2025205	181420109	Abdul Rahman	-23,027
60		2004303	180650146	Jajala Srinivas Rao	-16,720
61	Karimnagar	1507399	200220121	K. Thapalu	-8,14,966
62		1505505	181420185	Shahen Sulthana	-4,15,060

Sl. No	Name of the DTO	Emp code	GPFNo.	NameSri/Smt	Closing Balance (₹)
63		1504947	201460104	N. Anjaiah	-49,747
64		1545707	201380214	MandapellyPeddaiah	-41,418
65	Peddapalli	1524191	200040311	Md.Shamsheer Khan	-1,48,641
66		1533827	200210147	Jameela Sulthana	-2,86,591
67		1547874	200060139	Md.Afzalbiyabani	-1,03,159
68		1540904	200890143	Thirupathi	-3,19,282
69		1503297	200060271	T. Satyamma	-25,517
70	Hanumakonda		0210760416	Mohd Yakub Khan	-32,567
71			0211080707	B. Raghupathi Reddy	-53,880
72			0211010292	Md.Masood Ali	-19,311

Annexure-3.27

(See Para 3.4.3)

Missing debits (TA/PFW) in class IV GPF Accounts

Sl. No	DTO/STO	Voucher No.	Name	Voucher Amounts
1	Nizamabad	36012350091276	Asgar Khan	1,35,710
2		36012350091231	Akbar Hussain Khan	1,37,983
3		36042100199112	T. Bhagya Laxmi	63,049
4		36042100199128	Theetla Lalitha	63,049
5		36010000031717	G. Praveen Kumar	90,000
6		36010000049423	D Susheela Medl/59930 Arrears Wrongly Posted as Doctor	6,000
7		36010000026039	Shaik Mahboob CI IV	1,59,000
8		20010000019139	AmbatalaRajeshwer	88,810
9		20040000002092	D.Gyaneshwar	65,000
10		20060000003354	QhaderMohiduddin	70,000
11		20010000038732	B. Hanmanthu Night Watchman	1,50,000
12	Badrachalam	40030000005013	M. Janaiah	92,000
13	Kothagudem	40032239859613	K. Rajasekhar	15,90,682
14		40042303945252	K. Nageswera Rao	8,00,000
15		40042309062991	Shankariah	300
16		40032239859613	K. Rajasekhar	15,90,682
17		40042248234819	T V Narasimha Rao	5,00,000
18		40032104477705	Satish Kumar B	20,000
19		40052102387719	V.Ramanaiah	3,50,000
20		40I0100000183	Nanda Prasad A	1,40,000
21		I400100000188	Mariyanna G	50,000
22		I400100000189	Vijaya Raju B	1,55,000
23		I400100000068	K. Benjimen Raju	2,00,000
24		40010000005045	S.A. Rasheed	3,00,000
25		40030000005013	Janaiah M	92,000
26		40050000001929	Laxman Tejavath	20,000

Sl. No.	DTO/STO	Voucher No.	Name	Voucher Amounts
27		1400100000122	K. Bikshapathi	50,000
28		40010000017266	Annapurana T	2,00,000
29		1400100000068	K. Benjimen Raju	2,00,000
30	Suryapet	6202000000517	Syam Sunder (booster)	20,000
31		62012301881905	Narasimha Rao K	1,70,000
32		62012301881965	Kalamma R	3,37,000
33		62012319621062	K. Satyanarayana	1,69,000
34		62040000040399	B. Dasharath	63,000
35		51010000008192	G. Purushotham	1,00,000
36		51012226580137	T Mallaiah	1,00,000
37	YadadirBhongir	51050000001445	K Venkateswarlu	4,54,291
38		51050000000302	Komaraiah M	3,00,000
39		51050000002930	D Swaroopa	95,000
40		51020000002023	Wrong AM DTO Informed ZP PF Crs Under 01 GPF	-14,000
41		51010000004285	VAS, VD Bibinagar	-50,000
42		51020000001623	HWO MG SW	-60,000
43		51010000009729	Satyanarayana S	-,31,999
44		51050000004049	Padmaja K	-5,865
45		51050000000565	Ailaiah V	-5,033
46		51050000000683	Nagaiah G	-20,175
47		51010000014655	Gopala Krishna P	2,75,000
48		51020000002022	Wrong AM DTO Informed to rectify ZPPF Crs Under 01	-19,250
49		51022106393386	Md.Shamshuddin	9,00,000
50		51012100778595	Premanandam D	90,000
51	Vikarabad	6012225825917	Anjamma	4,12,660
52		6010000045195	R. Shivaji,	1,00,000
53		6012107637370	T. Raju,	5,00,000
54		6020000004861	Swaroop Singh	(-) 65,000
55		6052335959810	N Chandra Shekar,	5,50,000
56		39040000041829	B Rajkumar	59,000
57		39032334117264	SK. Moinuddin	2,00,000
58	Bhupalpally	39040000004621	M. Ramesh Babu	1,80,000
59		39040000003902	CH. Bhaskar	79,000
60		39010000008325	P Narasimha Ramulu	24,91,000
61	Mahabubad	41012206371058	S, Nirmala Devi	4,08,697
62		41010000016554	P Bixapathy	2,50,000
63		41010000019384	D Srinivas	2,50,000
64		41012101348995	P Andalu	3,50,000
65		41020000000547	S Deva Das	1,50,000
66		41022102460912	S Devadas	6,00,000
67		41012101349346	P Babu	3,00,000

Sl. No.	DTO/STO	Voucher No.	Name	Voucher Amounts
68		41012101647216	P Vijaya Laxmi	1,90,000
69	Mahabubnagar	17050000014783	MSayanna (Class IV)	45,000
70		N600100000107	Narasamma. A.	1,05,000
71		N600100000032		40,400
72		N600100000074	D Mogulal	35,000
73		80F0100000408	AyyammaPwwc/75981 Fw	8,830
74		18R0100000068	Kondamma	13,237
75		18R0100000069	Kondamma	13,236
76		F800100000617	K Krishnaiah.	1,90,768
77		80F0100000434	Chinna ThimmannaPwwc/79046	12,642
78		F800100000402	Md Saleem	70,000
79		1703000000212	K Prabhakar. (Booster Amount)	20,000
80		17120000005299	Kalyani P ISS	7,70,000
81		17060000003101	M A Qayyum	31,000
82		17050000007914	Mohd. MokhtarExc/8706 AP Share Wrongly Bkd	7,30,309
83		17010000009621	Chanda Naik	1,00,000
84		17050000017020	Govindu. Y	32,000
85	Eturanagaram	65022107042252	S. Chilkaiah	2,77,835
86		65020000004233	(L) Ch. Venu Kumar	20,000
87		65022229400425	K. Jagannadham	1,77,000
88	Gudur	41020000005003	D. Venkanna	2,46,255
89		41022101947385	Festival Advance Booked as GPF debit in AG Account	45,000
90		41022100327534	S. Sadanandam	5,68,428
91		41020000000547	S. Devadas	1,50,000
92		41022102460912	S. Devadas	6,00,000
93	STO, Venkatapuram	65032207483446	K. Bhadravathi	3,00,000
94	Mahabubad	41012206371058	S, Nirmala Devi	4,08,697
95		41010000016554	P Bixapathy	2,50,000
96		41010000019384	D Srinivas	2,50,000
97		41012101348995	P Andalu	3,50,000
98		41020000000547	S Deva Das	1,50,000
99		41022102460912	S Devadas	6,00,000
100		41012101349346	P Babu	3,00,000
101		41012101647216	P Vijaya Laxmi	1,90,000
102	Mahabubnagar	17050000014783	MSayanna	45,000
103		N600100000107	Narasamma. A.	1,05,000
104		N600100000032		40,400
105		N600100000074	D Mogulal	35,000
106		80F0100000408	AyyammaPwwc/75981 Fw	8,830
107		18R0100000068	Kondamma	13,237
108		18R0100000069	Kondamma	13,236
109		F800100000617	K Krishnaiah.	1,90,768

Sl. No.	DTO/STO	Voucher No.	Name	Voucher Amounts
110		80F0100000434	Chinna Thimmanna	12,642
111		F800100000402	Md Saleem	70,000
112		1703000000212	K Prabhakar. (Booster Amount)	20,000
113		17120000005299	Kalyani P ISS	7,70,000
114		17060000003101	M A Qayyum	31,000
115		17050000007914	Mohd. Mokthar AP Share Wrongly Bkd	7,30,309
116		17010000009621	Chanda Naik	1,00,000
117		17050000017020	Govindu. Y	32,000
118	Eturanagaram	65022107042252	S. Chilkaiah	2,77,835
119		65020000004233	(L) Ch. VenuKumar	20,000
120		65022229400425	K. Jagannadham	1,77,000
121	Gudur	41020000005003	D. Venkanna	2,46,255
122		41022101947385	Festival Advance Booked as GPF debit in AG Account	45,000
123		41022100327534	S. Sadanandam	5,68,428
124		41020000000547	S. Devadas	1,50,000
125		41022102460912	S. Devadas	6,00,000
126	Venkatapuram	65032207483446	K. Bhadravathi	3,00,000
127	Jangoan	50032100689929	P Rajaiah	1,40,000
128		50012342061569	Shaik Khader Pasha	1,00,000
129		50012302080676	B Upender	2,00,000
130		50012406703229	Mohd Jaleeluddin	2,30,000
131		50010000010533	D Naveen Kumar	1,00,000
132		50022217956590	Himadri	21,691

Annexure -3.28

(See para 3.4.4)

Excess payment of interest on GPF final accumulation due to allowing interest on last four months subscription before superannuation

Sl. No.	DTO/STO	Name, Designation & GPFA/c No. Sri/Smt.	Date of retirement	Un authorised credits (Subscriptions during the last four months of service)	Interest on the unauthorized credits allowed upto
1	DTO, Asifabad	KondaAshokGoud, O/S019-026-0104	30.09.2020	06/20,07/20and08/20@ ₹18,000	09/2020
2		Athram Dinkarshav, SA019-145-0197	31.01.2020	10/2019and11/2019@₹ 7,000	01/2020
3		A. Pochiah, W/M019-082-0207	31.08.2020	05/20,06/20and07/20@ ₹5,000	10/2020
4		K. Shyamala Kamati ,019-076-0121	30.06.2020	03/20,04/20and05/20@ ₹7,000	10/2020
5	DTO, Medchal	G. Sathyamma, Office Subordinate	30.6.2018	08/20to10/20₹1,614	10/2020
6	DTO, Suryapet	PPransis, Sweeper 023-138-0251	30.06.2022	02/22 to 05/22@5,000pm	05/2022

7		MSailu, Sweeper 023-138-0249	30.06.2022	02/22to05/22@10,000p m	05/2022
8		MAppaiah, Sweeper,023-038- 0250	30.06.2022	02/22to05/22@5,000pm	05/2022
9		JPeddaLingaiah,023- 138-0109	31.08.2022	04/22-1500007/22- 30000	07/2022
10	DTO,Kothagudem	G. Bhumaiah, AssistantBeatOfficer0 22-160-0144	30-06-2015	04/2015to06/2015	03/2022

Annexure- 3.29

(See Para 3.4.7)

Non deduction of GPF/CPF from the pay bills

Sl. No.	Name of Treasury	Name	Designation	Emp Code	GPF/CPS recovery
1	DTO Nizamabad	S. Ravinder,	Executive Officer, Grade-II	2042482	NIL
2		P. Sridhar		2041554	NIL
3		B. Prabhu	2041553	NIL	
4		G. Venu	Executive Officer, Grade-III	2042479	NIL
5		V.SridharRao		0566070	NIL
6	DTO, Mahabubnagar	Astakala Rameshwar Sharma		2249248	Nil
7.		Joshi Shyam Sundara Chary	Executive Officer, Grade-II	2302297	Nil

Annexure 3.30

(see Para 3.4.10)

List of Subscriptions to Regular GPF without account number from employees

Sl. No.	Name (Sri/Smt.)	From	To
1	Avula Balaiah Ravindra Reddy	12/2020	07/2023
2	Earravati Naganna Vijaya Bharati	12/2020	08/2023
3	Vogeti Mohan Rao	12/2020	08/2023
4	Vellanki Narendra	12/2020	08/2023
5	Udepu Aruna Kumari	12/2020	08/2023
6	Jeedikanti Krishnama Charyulu	12/2020	08/2023
7	Kadali Venkanna	12/2020	08/2023
8	L Murali Krishna	12/2020	08/2023
9	K Anjaiah	12/2020	08/2023
10	Gummadidala Sudhakar	12/2020	08/2023
11	Viriventi Subrahmanyam	10/2021	08/2023
12	Daversetty Praveen Kumar	01/2022	08/2023

Annexure 3.31
(see para 3.4.12)
Short deduction of GPF Subscriptions

Sl. No.	Name of Treasury	Name of the DDO	Name of the employee, ID No. GPF No.	Basic Pay	GPF Deducted	6 per cent of Basic Pay
1	Nampally, NalgondaDist	Mandal Parishad Development Officer MPP, Marriguda.	Mohammad Yosuf 1942711,10595ZP	69,150	4,000	4,500
2			A Srinivasa Reddy 1945316,20328ZP	51,320	2,100	4,000
3		Medical Officer, PHC., Gurrampod.	D Sharada Kumari 1933192,52995MED L	1,04,430	6,000	6,500
4		Medical Officer, PHC., Gurrampod.	Dara Upendra 1901017,52528MED L	1,01,870	6,000	6,500
5		School Complex Headmaster, ZPHS, Yaragandlapally, Marriguda	Bonagiri Carlina 1932645,14642ZP	76,830	4,000	5,000
6		Medical Officer, UPHC, Marriguda, Nalgonda	V Vijaya Prasad 1716800	87,510	5,000	5,500
7	Mahabubabad	Mandal Parishad Development Officer Dornakal, Mahabubabad	Chenna Venkateswarlu 2117798, 6777ZP GPF	1,04,430	6,500	5,000
8			Mohd. Yakub Pasha 2142634, ZPGPF11370	71,000	4,500	4,000
9			KusuVenkateswarlu 1644256, 14960PR	94,470	6,000	4,000
10			Meerza Munawar Baig 2133305, 24447PR	62,110	4,000	3,500
11		Headmaster, ZPSS, Maddivancha, Garla, Mahabubabad	NunavathPentya 2137751,17257ZPG PF	69,150	4,500	2,000
12		Guguloth Narasimha 2139172, ZP 19778	65,570	4,000	700	
13		Vet. Asst. Surgeon, Primary Vet. Centre, Chinnagudur, Mahabubabad	Daravath Bakka 2133085, 0211010263	54,220	3,500	2,500
14		Superintendent, Govt. Children Home for Boys Mahabubabad	Ahmed Yaseen 2005358, 21173WEL	72,850	4,500	2,000

Sl. No.	Name of Treasury	Name of the DDO	Name of the employee, ID No. GPF No.	Basic Pay	GPF Deducted	6 per cent of Basic Pay
15		Dy. Executive Engineer V&QC, Mahabubabad	Palakurthy Karuna Sri 2150009, 11269ZPP	78,820	5,000	2,000
16		Drawing and Disbursing Officer, O/o Chief Planning Officer, Mahabubabad.	Kambhupati, Vijayalaxmi, 1601003, 21870 GES	1,24,150	7,500	4,000
17	Nirmal	Headmaster, ZPHS, Kortikal, Marmada, 0401030 8030	Tunagar Baliram Sec. Gr. Teacher, 1313490	63,840	2,000	3,800
18			Sunkananad, Secondary Gr. Teacher, 1325401	36,840	1,000	3,800
19			Gaddam Marrenna, Secondary Gr. Teacher, 1325393	63,840	1,000	3,800
20			Roddi Sri Ganganna Secondary Gr. Teacher, 1327712	69,150	1,000	4,200
21			Gangone Madhavi, Sec. Asst. Maths, 131908	80,960	1,000	5,400
22			Mantrajam Giridhar Sec. Asst. Maths, 1329900	78,820	1,000	4,800
23			D. Krishna Kishore, School Asst. English, 1339094	80,960	1,000	5,400
24	Hayatnagar	MPDO O/o MPP, Abdullapurnet 23032202005	Ramavathu Mamata Bai MPDO, 0341399	1,09,750	3,500	3,085
25		Medical Officer O/o MPHC, 230309030 05	Gosika Chandra Sekhar MHS(M), 1716835	72,850	3,000	1,371
26		Veterinary Asst. Surgeon O/o Primary Veterinary Centre 23030202004	Uppari Devamma, VA, 1423219	45,960	2,000	758
27			Mellacheruvu Kiran Kumar, VA Surgeon, 1927733	1,06,990	5,000	1,419
28	JD PPO	JD PPO	N Vijay Kumar, Office Subordinate, 252854 9	55,720	2,250	3,400
29			A Satish Raju,	44,428	2,000	2,700

Sl. No.	Name of Treasury	Name of the DDO	Name of the employee, ID No. GPF No.	Basic Pay	GPF Deducted	6 per cent of Basic Pay
			Office Subordinate,2528591			
30			D Venugopal, Office Subordinate,2528488	31,870	1,500	2,000
31			Md Tajuddin, JAO, 2528597	57,220	2,000	3,500
32	Merripeda	Headmaster, School Complex, ZPHS, Peddavangara, Mahabubabad.	Polepaka Vijaya, 2120805,19894ZP	63,840	4,000	2,000
33			Anumasu Manjula 2133997,19693ZP	63,840	4,000	3,000
34		Gazetted Headmaster Gr-II, School Complex, ZPHS Chityala, Mahabubabad.	Ravula Buchaiah 2131551,18377ZP	67,300	4,500	1,000
35			Banoth Bheema 2133492, 15488ZP	78,820	5,000	4,500
36		Veterinary Assistant Surgeon, Primary Veterinary Centre, Peddamupparam, Mahabubabad.	Manne Rajender 2144165, 0211010377	47,240	3,000	2,500
37	Metpalli	Headmaster O/o ZPHS 06040308008	BangaruSaraswathi, Hindi Pandit, Gr-11526958	83100	3000	5,000
38			Kamtala Naveen, School Assistant,1531649	83100	3000	5,000
39		Headmaster O/o ZPHS (New) 06040308009	NambiRajender,School Assistant,1531393	83100	3000	5,000
40			VangapalliRaghupati Rao, School Assistant,1531479	83100	2000	5,000
41			Sunchu Ashok,School Assistant,1531528	71000	3000	4,300
42	Mudhole	Headmaster ZPHS/ASHTA 04040308004	Gopidi Ramana Reddy, Headmaster, 1339314	85,240	1000	5114
43		Headmaster ZPHS/KIRGUL (B) 04040308016	NavanandulaNaresh Kumar, School Assistant, 1336800	78,820	1000	4729
44	Nakerkal	Mandal Parishad	Mohammed Mazhar	52,720	3,500	3,000

Sl. No.	Name of Treasury	Name of the DDO	Name of the employee, ID No. GPF No.	Basic Pay	GPF Deducted	6 per cent of Basic Pay
45		Development Officer MPP, Kathepalli Nalgonda	1937905,21480/PR Jella Venkateswarlu 1957915, 0231380284	72,850	4,500	2,810
46		Headmaster, ZPHS, VallalaNalgonda	N Narasaiah 1937569,12400/ZP	87,510	5,500	5,000
47		Dy. Excutive Engineer, PRSD, Nakrekal	KeshamoniVenkatesham 1438772, 12924/PR	64,470	6,000	5,000
48		Gazetted Headmaster, ZPHS, Kadaparthi, Nakrekal, Nalgonda	Palsa Ramalingaiah 1936923, 10893/ZP	96,890	6,000	3,000
49			Midathala Palli Usha Rani, 1900371,94067/ED N	1,01,870	6,500	6,000

Annexure- 3.32
(See Para 3.4.13)

Misclassification of Class-IV GPF credits into Regular GPF Account

Sl. No.	Month	Voucher Number	Voucher Amount (₹)	Wanting Amount (₹)	Name, Emp Code, DDO Name
1	01-11-2017	V-34020000004015	7,500	2,000	Rajam Amurla Public Health Worker, Emp Code:1348209, Class IV GPF A/c No.0191040371, DDO: Commr. Municipal Corp. Bellampally, DDO Code:03021802001
2	01-10-2017	V-34020000004014	36,996	4,892	
3	01-09-2017	V-34020000003212	7,500	2,000	
4	01-08-2017	V-34020000002016	7,500	2,000	
5	01-07-2017	V-34020000001282	7,500	2,000	
6	01-06-2017	V-34020000000890	7,500	2,000	
7	01-05-2017	V-34020000000402	7,500	2,000	
8	01-05-2017	V-34020000000403	96,205	10,721	
9	01-04-2017	V-34020000000053	4,000	2,000	
10	01-03-2017	V-340200000041991	4,000	2,000	
11	01-02-2017	V-340200000040983	4,000	2,000	
12	01-01-2017	V-340200000040469	4,000	2,000	
13	01-12-2016	V-340100000041472	4,000	2,000	
14	01-05-2022	V-34022306424633	1,31,977	24,690	Nagula Rajkumar, Emp Code:1352094 DDO: Comr. Municipal Corp Bellampally, DDO Code:03021802001
15	01-02-2021	V-34022106964307	1,26,594	21,734	
16	01-12-2019	V-34020000004526	7,900	7,900	
17	01-08-2019	V-34020000001583	9,096	9,096	
18	01-10-2018	V-34020000003766	18,632	3,160	

Sl. No.	Month	Voucher Number	Voucher Amount (₹)	Wanting Amount (₹)	Name, Emp Code, DDO Name
19	01-08-2020	C-34020200420926	25,000	10,000	K Rajam, Dhobi 0191060432 DDO: Civil Surgeon Community Health Centre, Bellampally
20	01-07-2020	C-34020200296840	25,000	10,000	
21	01-07-2020	C-34020200297071	25,000	10,000	
22	01-05-2020	C-34020200063053	20,000	10,000	
23	01-04-2020	C-34020200004177	20,000	10,000	
24	01-03-2020	C-34020190473310	20,000	10,000	
Total					1,64,193

Annexure 3.33

(see Para 3.4.14)

List of Misclassification of Class IVGPF PFW/FW under regular GPF account

Sl. No.	DDO Name & Code	Name of employee, Employee code and Class-IV GPF No.	Amount of PFW/FW (₹)
1	AO Collectrate, KMR,15012302008	N. Radha Kishan, 2032879 A/c No.018-145-0290	1,89,883
2	GM, Dist. Industries Centre, KMR,15011305001	Mora Bhoomaiah, 2000273 A/c No.018-129-0101	2,00,000
3	D.F.O. Kamareddy, 150402003	V.Rajeshwar Rao, 2027017 A/c No.018-160-0126	1,50,000
4	Tahsildar, Jukkal, 15032302002	Late Veeresh, 2030654 A/c No.018-145-0261 (Date of Death 30-08-2015)	50,627

Annexure 3.34

(see Para 3.5.3)

Non deduction of Tax at source

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) = Estimated income for FY 2023-24	Name of DDO
1.	Ibrahimpatnam	M.Swamy, Veterinary Livestock Officer, 1932831	1,07,252x12=12,87,024	Veterinary Assistant Surgeon, PVC, Yacharam, RR Dist.
2.		Varkala Gnaneshwar, Driver Operator, 2598263	1,07,040x12=₹12,84,480	Assistant District Fire Officer, Ranga Reddy District.
3.		Gyara Shekhar, Veterinary Assistant Surgeon, 1759353	1,17,591x12= ₹14,11,092	Veterinary Assistant Surgeon, PVC, Yacharam, RR Dist.
4.		Kanakala Sri Anantha Reddy, RDO,1705921.	1,18,720x12= ₹14,24,640	Divisional Administrative Officer, O/o The R.D.O., Ibrahimpatnam, RR Dist.
5.		Vallapu Reddy Sudha, Veterinary Assistant	96,179x12=₹11,54,148	Veterinary Assistant Surgeon, PVC, Yacharam,

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
		Surgeon1764064		RR Dist.
6.		Butti Krishna, Senior Assistant,1462320	96,337x12= ₹11,56,044	Mandal Parishad Development Officer, MPP Yacharam, R.R Dist
7.		Yalakanti Bhasker, SGT, 1727426	96367 x 12 = 11,56,404	Complex Headmaster, ZPHS, Kodgal MP, Jadcherla
8.		Mahammad Fareed,Jr. Asst, 1730359	111662 x 12 = 13,39,944	Nayab Tahsildar, Bhootpur Mandal
9.	Jadcharla	Anjamma,Kamati/LG S, 1707169	92,680 x 12 = 11,12,160	Hostel Welfare Officer, Govt.B.C. Boys Hostel, Jadcherla
10.		Beepasha, Kamati,1727614	101530 x 12 = 12,18,360	Hostel Welfare Officer, Govt.SWBH Moosapet, Jadcherla
11.		Vislavath Thirupathy,School Assistant, 1750378	111390 x 12= 13,36,680	Gazetted Headmistress, ZPHS, Jadcherla
12.		G. Gangaram, Dresser,1339749	96,467 x 12= 11,57,604	Govt. Civil Dispensary, Kaddam
13.		G. Vijayalaxmi, MPHA(F), 1354261	78,701 x 12=9,44,412	
14.		Muthi Chinnaiah, Naib Tahsildar, 1330048	86,538 x 12= 10,38,456	
15.	Khanapur	Mesram Nago Rao,Sr. Asst. 1339440	86,538 x 12= 10,38,456	Naib Tahsildar, Kaddam Mandal
16.		B. Fakeera,Jr. Asst, 1346303	98,978 x 12= 11,87,736	
17.		Pawar Umaji, Mandal Surveyor, 1503542	121951 x 12= 14,63,412	
18.		Asam Ravi, Agriculture Officer, 1350736	101410 x 12= 12,16,920	Asst. Director of Agriculture, Khanapur
19.	Mallial	T Venkatesh, 2565923	₹128290 x12= ₹15,39,480	Executive officer & Dy Commissioner, Muthyampeta
20.		E Raj Kumar1555765	₹108377x12= ₹1300524	Veterinary Asst.Surgeon, PVC, Ramannapet
21.		Sri Krishna Prasad,School Assistant, 1526621	71,000x12= 8,52,000	
22.	Metpally	Sri. Gaddam Srinivas Reddy, School Assistant,1531601	85,240x12=10,22,880	HM, ZPHS, Metpally
23.		Sri	76,830x12=9,21,960	

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
		MargamRajendhar, School Assistant,1546716		
24.		Smt. ThirunagariLaxmi School Assistant,2018518	83,100x12=9,97,200	
25.		Smt. Srirampur Mamatha,School Assistant,2036755	69,150x12=8,29,800	
26.		Bakka Havil Kumar, M.P.H.O.,1924683	1,22,035x12=14,64,420	
27.		Mahammad Zakeer Husen, Lab Technician Gr. I, 1924684	1,07,192x12=12,86,304	Medical Officer, PHC, Konda Mallepally, Nalgonda.
28.		Chinnabathini Annamma, Community Health Officer, 1903771	1,73,159x12=20,77,908	
29.		Mohammad Ayub Khan, Deputy Tahsildar, 1924560	1,01,500x12= 12,18,000	Divisional Administrative Officer, Devarakonda.
30.		Chilamkoti Madhusudan Rao, Sr. Accountant, 1473246	1,04,840x12=12,52,080	Municipal Commissioner, Devarakonda
31.	Devarakonda	Sri Venkataiah, Municipal Commr. Grade III, 1703808	1,25,060x12=15,00,720	
32.		Pandi Madhu, Dy Executive Engineer, 1957150	1,12,782x12=13,53,384	Dy. Executive Engineer, M.B. Intra Sub-Division, Devarakonda.
33.		Kadari Yuvaraju, Asst. Executive Engineer,1962134	1,04,260x12=12,51,120	
34.		Sri. Neelarapu Srinivas, Dy District Medical and Health, 1505084	1,24,150x12 =14,89,800	
35.	Jagityal	Sri Awari Sridhar, MPHEO, 152406	1,01,870x12 =12,22,440	Dy DMHO, Jagtial,
36.		Smt Tulasi Venkata Ramana, Health Education Gen,	89,780x12 =10,77,360	

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
		1527039		
37.		Sri. Kashaveni Pochaiah, Gazetted HM, 1524032	1,18,230x12 =14,18,760	Gazetted HM ZPHS Nakkapet
38.		Sri. Y Srinivas Sharma (SA)	96,890x12 =11,62,680	
39.	Mahabubnagar	C.Srinivasulu, Manager, 17202321,	1,17,799 x 12 = 4,13,588	Chief Conservator Forests, Conservate of Forests, Jugulamba, Mahabubnagar
40.		Mohd. Quthubuddin, Forest Beat Officer, 1748045	12,0545x12=14,46,540	DFO, Mahabubnagar
41.		M.Padmamma, Staff Nursse,1705712	10,27,466 x12=12,32,952	Administrative officer Dist.Medical & Health Officer Mahabubnagar
42.		Siddipet Venkatesh, Driver,1705823	1,30,987 x 12=15,71,844	
43.		Arapogula Heeram SwamyDas, Helper,1705825	1,08,781 x 12=13,05,372	
44.		Golla Venkatesh, Lab Technician,1705892	117779 x 12=14,13,348	
45.		GadpaleMaisaji, Headmaster,1336866	1,12,510x12=13,50,120	
46.	Mohd. Wasiuddin, School Assistant, 1336984	76,830x12 = 9,21,960	HM, ZPHS, Basar	
47.	Mudhole	Auty Naganath, MPDO, 1307333	85,240x12 = 10,22,880	MPDO, MMP Basar
48.		Nalla Vijaya Kumar Senior Assistant,1517483	72,850x12 = 8,74,200	CDPO, ICDS Mudhole
49.		Chintapalli Sreemathi CDPO,1537307	74,840x12= 8,98,080	
50.	Nakerekal	M. Usha Rani, Gazetted Headmaster, 1900371	1,01,870 x 12=12,22,440	Gazetted Headmaster, Zphs Kadaparthi
51.		Gogula Sreedhar Reddy,Assistant Director,1932790	1,30,470 x 12=15,65,640	Assistant Director Agriculture Nakrekal Division

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
52.		Mohammed Nazimuddin, School Assistant, 1927487	1,01,870 x 12=12,22,440	Gazetted Headmaster, Govt.Ashram High School for Girls, Atipamula, Nlg.
53.		Yada Harikrishna MDO, 1959396	1,09,750X12= 13,17,000	Mandal Parisha Mandal Parishad Dev. Officer MPP, Kethepally
54.	Rangareddy	K Shoba Rani, Senior Assistant, 1405200	1,15,220x12=13,82,640	District Employment Officer, Govt. I.T.I Campus, Shanthinagar.
55.		Makili Yadagiri Nirmala, Junior Employment Officer, 2509573	1,03,768x12=12,45,216	
56.		Mogi Satchinder Reddy, Veterinary LiveSTOCK Officer, 1464154	1,20,260x12=14,43,120	Veterinary Assistant Surgeon, PVC, Shamshabad, Ranga Reddy Dist.
57.		Narisetty Raja Shaker Rao, Para Medical Opthamalic Officer, 1424130	1,98,789x12=23,85,468	Deputy District Medical and Health Officer, Rajendranagar Division Shamshabad, RangaReddy Dist..
58.		RathodLaxman, Senior Assistant, 1438929	1,44,069x12=17,28,828	
59.		P. Sreenivasulu, MPHEO, 1719432	1,47,601x12=17,71,212	
60.		ElijajaKezia Rani, CHO, 1901019	1,93,993x12=23,27,916	
61.		K. BalaramKadri, Dist. Health Educator, 935086	1,43,929x12=17,27,148	
62.		Ravinder Reddy, Dy.PMO, 2026985	1,55,498x12=18,65,976	
63.		GanathiSrujana, Dy. Civi Surgeon, 2585954	2, 35,893x12=28,30,716	
64.	GummadiJagan, School Asistant, 1463207	1,09,413x12=3,12,956	Gazetted Headmaster, ZPHS, Lingampally, SerilingampallyMdl., Ranga Reddy.	
65.	Bhainsa	Rathod R. Gulab Singh, Family Welfare Worker, 1317680	1,18,850x12=14,26,200	Civil Surgeon, Area Hospital.Bhainsa

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
66.		Shelkey S. Reshma, Dy. Range Officer, 1306812	75,779x12= 9,09,348	Forest Divisional Officer, Nirmal
67.		G. Santhosh Kumar, Jr. Lecturer, 0457734	75,230x12=9,02,760	Principal, Govt. Jr. College, Bhainsa
68.		W. Sangeetha, Jr. Lecturer, 0457735	75,230x12=9,02,760	
69.		K. Kari Prasad, Jr. Lecturer, 0457736	75,230x12=9,02,760	
70.		Shaik Hafeez, Jr. Lecturer, 0457739	75,230x12=9,02,760	
71.		Idris Ghori, Dy. Civil Surgeon, 2010276	1,75,102x12= 21,01,224	
72.	Bhadadri Kothgudem	K. Rani, 1644745	93,971x12=11,27,652	Headmaster, ZPSS, N Jagannadapuram, Mulakalapally
73.		S. Padma, 1611790	98,819x12=11,85,828	
74.		A. Srinu, 1618050	93,941x12=11,27,292	Gazetted HM, PHS, Annapureddypalli
75.		Venkateshwarlu, SA 1618380	1,15,286x12=13,83,432	
76.		G. Uma, FRO, 1631358	1,04,412x12=12,52,944	FRO, Ramavaram
77.		D. Balaji, FSO 1620770	1,37,375x12=16,48,500	
78.		Md. Akram Ali, FBO, 1635256	87,288x12=10,47,456	
79.		E. Shiva Bhaskar Rao, ASWO, 1602235	1,61,997x12=19,43,964	Asst. Social Welfare, Officer, Palvancha
80.	N. Yakub Supdt. 2147247	1,03,858x12=12,46,296	MPDO, MPP, Sujathanagar	
81.	Kalwakurthy	Ramavath Sri Raju, Tahsildar, 1706936	69,150 x 12 =8,29,800	Nayab Tehsildar, Vangoor Mandal,
82.		Kethavath Sydulu. Asst. Lecturer, 1738917	84,800 x 12 =10,17,600	Principal Govt Degree College, Kalwakurthy,
83.		Hanmanthu Mallesha, Asst. Lecturer, 1758225	82,300 x 12 =9,87,600	
84.		J. Sunananda, Kamati, 1731043	74,840 x 12 =8,98,080	Hostel Welfare Officer, Govt SC Boys Hostel, Kalwakurthy,
85.		B. Gelvaiah, Kamati, 1730278	72,850 x 12 =8,74,200	
86.	Kollapur	R. Krishna, School Asst, 1734463	1,09,750 x 12 =13,17,000	Gazetted HM ZP (GM) HS Kollapur, 28040308002
87.		G. Niranjana, School	92,050 x 12 =11,04,600	Gazetted HM, Govt HS

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
		Asst., 1734910		Kollapur, 28040308001
88.		K. Ramji, School Asst., 1738614	1,04,430 x 12 =12,53,160	
89.		P. Aruna, MPHS (F.), 1737186	89,780 x 12 =10,77,360	Medical Officer, PHC Venncharala,28040903006
90.		G Rajashekar, Civil Asst. Surgeon, 1749717	76,830 x 12 =9,21,960	
91.		Mohd Raju, School Asst. 152717	1,15,791 x 12= 13,89,492	HM Gr-II, ZPHS, Mallaram
92.		Easari Ravinder, Mandal Educational Officer, 1532046	1,39,303 x 12= 16,71,636	MPDO, M.P.P Elkathurthy
93.		Gadepay Rajaiah, Bill Collector, 1546927	84,746 x 12= 10,16,952	MPDO, M.P.P Elkathurthy
94.		Langapalli Bhaskar, MPDO, 2101329	1,40,363 x 12 = 16,84,356	MPDO, MPP, Bheemadevarapally
95.	Bheemdevarapally	Katla Venkateshwarlu, Sr.Asst.,2128209	1,09,893 x 12 =13,18,716	Mpdo, MPP, Bheemadevarapally
96.		Konga Ramesh, Ophthalmic Officer, 1812342	1,53,004 x 12 = 8,36,048	Medical Officer UPHC, Bachannapet Jangoan
97.		C.Mahender, SGT,2118331	98,933X12=11,87,196	
98.		Manda Venkat Narasimha Reddy, SGT,2118552	95,115X12=11,41,380	
99.	Jangoan	B. Ram Mohan, SGT,118563	1,09,913X12=13,18,956	Gazetted Headmaster School Complex, ZPHS Obulakeshwarapur, Jangoan
100.		G. Ravinder Reddy, SGT,2118781	1,08,714X12=13,04,568	
101.		M.Anjaiah, SGT, 2118875	95,145X12=11,41,740	
102.		P. Jayapal Reddy, SGT,2125621	95,115X12=11,41,380	
103.		Sri. Veerendra Kumr, School Assistant, 2040142	98,933x12=11,87,196	Gazetted Headmaster, Lingam pally Khurd, Yellareddy, Kamareddy /15040308032
104.	Yellareddy	Smt. Sharada, Language Pandit Gr-II, 2032187	93,949x12=11,27,388	
105.		Sri. Katroth Omkar, Forest Range Officer,2008240	1,27,749x12=15,32,988	Forest Division Officer, Kamareddy/15040402003.
106.		Sri. Bollam Vinodh,	84,285x12=10,11,420	

Sl. No.	DTO/STO/AP PO	Name of Employee, Designation, Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO
		Forest Section Officer, 1525497		
107	Wanaparthy	Sri. Bantu Arunim / Lecturer Polytechnic /1423861	2,38,882X12=28,66,584	Adm. Officer, DR Govt Polytechnic, Wanaparthy /27010302001
108		Sri GV Naga Laxmi/Ho Section), 0904668	2,72,369X12=32,68,428	
109		Smt B Thirumala Rani (MPHS-F)/1747138	1,28,560X12=15,42,720	Medical Officer, PHC Kothakota, Wanaparthy /27010904009
110		Smt. Jaalu Madhu (Health Educator), 1723144	1,36,943X12=16,43,316	Administrative Officer, o/o Dist. MHO and Health Officer, Wanaparthy / 27010903901
111	Bellampalli	Y. Shashikala, 1315642	1,14,710x12=13,76,520	Gazetted HM, ZPHS Chakepalli, Bellampalli, Mancherial.
112		C.Sammaiah, 1322573	1,17,670x12=14,12,040	
113		K. Suman, 1329762	1,11,540x12=1,38,480	Gazetted HM Gr. II, ZPSS(Girls), Bellampalli,
114		M. Rajeswari, 1343728	1,20,465x12=14,45,580	HM, ZPSS(BA), Bellampally
115		Y. Neelima Kiran,1354422	1,00,353x12=12,04,236	

Annexure-3.35

(see Para 3.5.5)

Drawal of Emergency Health Allowance

Sl. No.	District	Name and Employee, ID & designation	Nature of allowance	Amount (₹)
1	Mahabubnagar	Goud Venkataiah, 2501539 Asst. Director (AH)	EHCA	1,500
2		Vanga Krishna Murthy,1806650 Joint Director (AH)	EHCA	1,500
3	Jagtial	Dr. M. Bikshapati, 1934978, Deputy Director	EHCA at ₹1500 from 3/2021 to 05/22 (15 months)	22,500
4		G. Sridhar, Asst. Director, 1536630	EHCA at ₹1500 from 10/2020 to 04/22 (19 months)	28,500
5		Bhonagiri Naresh, Asst. Director, 1500340	EHCA at ₹1,500 from 29-04-2022 to 09/23 (17 months)	25,500

Sl. No.	District	Name and Employee, ID & designation	Nature of allowance	Amount (₹)
6	Peddapalli	Pabba Narayana, Deputy. Director 2000740	EHCA at ₹1,500 from 5/2021 to 05/23 (25 months)	37,500
7		Ravinder Reddy, Asst. Director, 1500378	EHA at ₹1,500 from 6/2021 to 09/23 (28 months)	42,000
8	Nirmal	Sri. K Suresh, Asst. Director	EHA at ₹1,500 from 03/2021 to 10/23 (32 months)	48,000
9	Adilabad	Rathod Rama Rao, 1320748, Asst. Director (AH)	EHCA at ₹1,500	1,500
10		Barmavath Ramji, 1806650, Asst. Director (AH)	EHCA at ₹1,500/Risk allowances at ₹300	1,800

**Annexure-3.36
(See Para 3.5.7)**

Payment of Additional House Rent Allowance to certain staff of Medical Department not admissible

Sl. No.	Name of Treasury.	Name of employee, Designation & Code	AHRA	Name of DDO
1	STO, Ramayampet	P. Rupa Devi, MPHA, 1809789	2,000	Medical Officer, Primary Health Centre, Chegunta
2		G. Anuradha, MPHA(F), 1824725	2,000	
3		G. Anuradha, MPHA(F), 1836432	2,000	
2		A. Sudha, MPHA(F), 1836215	2,000	Medical Officer, Primary Health Centre, D. Dharmaram, Ramayampet (M)
3		K. Susheela, MPHA(F) 1836215	2,000	
4		B. Shoba, MPHA(F), 1824814	2,000	
5		D. Laxmi, MPHA(F), 1824814	2,000	
6		G. Aruna Kumari, PHA(F), 1824213	2,000	
7		K. Baba Laxmi, MPHA(F), 1824212	2,000	Medical Officer, PHC, Shankarampet (R)
8		P. Nirmala, MPHA(F), 1764106	2,000	
9		B. Rajyalaxmi, MPHA(F), 1836433	2,000	
10		K. Saritha Jayamala, PHA(F), 1824259	2,000	
11		R. Majula, MPHA(F), 183634	2,000	Medical Officer, Primary Health Center, Veldurthy
12		Mandal Rani, MPHA, 1833906	2,000	
13		Balaramgari Sarala, MPHA, 1833908	2,000	
14		Karanam Nagamani, MPHA, 1806681	2,000	
15	CH. Varalaxmi, MPHA, 1812412	2,000		
16	Chelemela Vijaya Laxmi,	2,000		

Sl. No.	Name of Treasury.	Name of employee, Designation & Code	AHRA	Name of DDO
		MPHA, 1812467		
17		Malipatel Jyothi Laxmi, MPHA, 1833910	2,000	
18		Rangaboin Vinoda, MPHA, 1806683	2,000	
19		P, Vijaya Kumari, MPHA, 1821655	2,000	
20	DTO, Karimnagar	MD Nazia Fatima, Civil Asst. Surg., 1544979	4,000	Medical Officer, Primary Health Center, Karimnagar
21		LakadiLaxmi, MPHS(F), 1500877	2,000	
22		K. Vijayalaxmi, MPHS(F) 1500930	2,000	
23		Nagulla Leelavathi, MPHS(F), 1517513	2,000	
24		Vallala Sujatha, Staff Nurse, 1529128	2,000	
25		Banda Kousalya, MPHS(F), 1539732	2,000	
26		JothsnaPakalapati, Staff Nurse, 1542460	1,226	
27		SriramolaChilokamma, MPHS(F), 1542795	2,000	
28		Nutenki Sumathi, MPHS(F) 1544846	2,000	
29	DTO, Jangoan	Gadera Dayamani, MPHS (F), 2125372	2,000	Medical Officer, PHC Lingalaghanpur Jangoan Dist
30		Gopu Sujatha MPHS(F), 2128082	2,000	
31	DTO, Yadadri Bhongir	Smt. Polishetti Suhasini, Staff Nurse, Employee Code 2043130,	2,000	DM & HO, Yadadri Bhongir

Annexure 3.37

(see para-No.3.5.9)

Short deduction of TSGLI Subscription

Sl. No.	DTO/STO	DDO Name	Name of Employee, Code & TSGLI No. Smt./Sri	Basic Pay	To be deducted	Deducted
1	Mahabubabad.	Child Development Project Officer Mahabubabad.	Boda Suresh, 1643758, 1413425	43,490	1,700	1,250
2			Pogula Debora, 2106391, 1602008	23,590	3,000	1,400
3			Morapaka Ellamma, 2107190, 658425	94,470	3,000	1,400
4			Velpuri Suvarna, 2120254, 669181	72,850	3,000	1,400

Sl. No.	DTO/STO	DDO Name	Name of Employee, Code & TSGLI No. Smt./Sri	Basic Pay	To be deducted	Deducted	
5			Gavini Vijayalaxmi, 2137429, 1602009	74,840	3,000	2,000	
6			Malothu Kishan, 2137436, 653813	52,720	2,000	1,700	
7			Gopathi Jyothi 2158416, 678126	38,890	1,250	650	
8			Dy. Executive Engineer, RWS&S, Mahabubabad.	N. Manoj Chandra 2117018, 673774	40,000	1,250	1,000
9				Maloth Sankar, 2152533,677017	78,820	3,000	2,700
10			Gazetted Headmaster, ZPSS, Peddakistapuram, Mahabubabad	Md. Abdul Khadheer 1634712, L1409178	72,850	3,000	2,000
11			Vet. Asst. Surgeon, Primary Vet. Centre, Nellikudur, Mahabubabad	Gaddala Mysaiah 2154413, 673742	47,240	1,700	850
12		Dy. Director, Tribal Welfare, Mahabubabad	Gottimokkula Nagasager,2121117, 659643	87,510	3,000	1,400	
13			H. Krishnaswamy, 2138412, 670338	54,220	2,000	850	
14		Rangareddy	Civil Assistant Surgeon, Government Civil Hospital, Shamshabad, RR Dist.	G. Sattiah, Nursing Orderly, Gr.-II, 1404057,904221	54,220	2,000	1,700
15				N. Satyanarayana, Watchman, 1468419,919330	31,040	1,250	1,000
16				BattuAruna, Watch man,1470579,914499	31,040	1,250	1,000
17			District Educational Officer, Ranga Reddy District-501510.	AlthafHussain, Senior Assistant, 1468265,918845	43,490	1,700	1,250
18	C.Chandrashekarreddy, Superintendent, 1703607,246171			1,15,270	3,000	2,000	
19	Deputy Director, Audit Education, Ranga Reddy.		K Anitha, Assist. Project Officer, 1743791,L1102590	85,240	3,000	2,000	
20	District Employment Officer, Govt. I.T.I campus, Shanthi Nagar		K Shoba Rani, Senior Assistant, 1405200, 904152	72,850	3,000	3,000	
21	Nampally	Medical Officer Primary Health Centre,	Marri Saidulu 1906940,1206373	63,840	1,700	2,000	

Sl. No.	DTO/STO	DDO Name	Name of Employee, Code & TSGLI No. Smt./Sri	Basic Pay	To be deducted	Deducted
22		Gurrampod, Nalgonda				
23		Headmaster, ZPHS, Kurmed, Chintapally, Nalgonda	L. Sumathi 1931938, L1209388	85,240	1,400	3,000
24		Mandal Parishad Development Officer, MPP, Nampally	Mohammed Abdul Razzaq, 1949519, L1201054	72,850	1,400	3,000
25			Chilikuri Sudharshan, 1950292,1211467	54,220	1,200	2,000
26		Headmaster, ZPHS, Theededu, Chintapally, Nalgonda	Dammoju Padma Chary, 1939777, L1204519	87,510	1,950	3,000
27			Irigi Manoharm, 1952041, L1211299	78,820	2,000	3,000

Annexure-3.38
(see Para 3.5.11)

Non- recovery of professional tax from salary and wages paid to employees and wage earners

Sl. No.	Name of Treasury	Party Name	Gross Salary (₹)	Dedn	Net Salary (₹)
1	DTO,	NVS Reddy	72,800.00	0	72,800
2	Hyderabad	N Venkata Anjaneya Prasad	1,03,921.00	0	1,03,921
3	(urban)	D Shiva Kumar	1,85,362.00	0	1,85,362
4		K Srinath Reddy	1,05,238.00	0	1,05,238
5		Y Sayapa Reddy	1,23,971.00	0	1,23,971
6		A Bhaskar	1,64,981.00	0	1,64,981
7		Rajyalakshmi	1,18,086.00	0	1,18,086
8		S Mohan Reddy	1,33,746.00	0	1,33,746
9		K Balakrishna Reddy	75,666.00	0	75,666
10		S Rajashekar	97,469.00	0	97,469
11		P Ravi Shankar	1,95,292.00	0	1,95,292
12		R Chandulal	2,74,476.00	0	2,74,476
13		P V Ramana Murthy	1,64,537.00	0	1,64,537
14		B Pushyami	88,302.00	0	88,302
15		G Rajjane Babu	1,23,640.00	0	1,23,640
16		R Sridevi	79,832.00	0	79,832
17		P Vijaya Lakshmi	86,389.00	0	86,389
18		P Sai Krishna	82,972.00	0	82,972
19		Goli Venkatesh	85,899.00	0	85,899
20		G Venkata Ramana	2,48,486.00	0	2,48,486
21		Mohd Munawar	1,24,794.00	0	1,24,794
22		Ma Qayyum	10,000.00	0	10,000

Sl. No.	Name of Treasury	Party Name	Gross Salary (₹)	Dedn	Net Salary (₹)
23		D Laxmaiah	10,000.00	0	10,000
24		Dvs Raju	82,110.00	0	82,110
25		B Anand Mohan	1,13,030.00	0	1,13,030
26		Swapan Kumar Das	1,32,110.00	0	1,32,110
27		M Vishnuvardhan Reddy	96,690.00	0	96,690
28		Vinod Kumar Cheelam	96,690.00	0	96,690
29		B N Rajeshwar	86,690.00	0	86,690
30		D Surya Prakasam	93,690.00	0	93,690
31		A Balakrishna	86,690.00	0	86,690
32		Jn Gupta	92,690.00	0	92,690
33		T Ramachandran and T Pramila	92,690.00	0	92,690
34		K Narsing Rao	49,800.00	0	49,800
35		K Veeraraghavulu	54,800.00	0	54,800
36		V Praveen Kumar	28,300.00	0	28,300
37		Nalluri Vijaya Gopala Rao	58,300.00	0	58,300
38		S Ramulu	43,300.00	0	43,300
39		G Sankar Prasad	42,700.00	0	42,700
40		R Yadagiri	44,300.00	0	44,300
41		Ch Surya Narayana	51,800.00	0	51,800
42		D Jaihind	43,800.00	0	43,800
43		B Bhupal Naidu	49,720.00	0	49,720
44		Pulagam Leela Naga Venkata Sirisha	23,326.00	0	23,326
45		Malladi Krisnand	64,800.00	0	64,800
46		Syed Abdul Majeed	42,700.00	0	42,700
47		Sainath Sunkara	58,300.00	0	58,300
48		Zaheer Ahmed	45,300.00	0	45,300
49		P Venkat Reddy	32,300.00	0	32,300
50		P Sudhakar	51,800.00	0	51,800
51		Shivani Pershad	38,800.00	0	38,800
52		Joshi Jagadeesh	32,300.00	0	32,300
53		Farooq Osmani	29,700.00	0	29,700
54		Shareef Baba	38,800.00	0	38,800
55		M R Prahllada	38,800.00	0	38,800
56		K Ritesh	38,800.00	0	38,800
57		Shamsheer Ali	38,800.00	0	38,800
58		G Kiran Kumar	38,800.00	0	38,800
59		Md Attaullah Khan	38,800.00	0	38,800
60		J Ranjith	38,800.00	0	38,800
61		Ch Savinay Kumar	38,800.00	0	38,800
62		D Vinay Kumar Chowdary	38,800.00	0	38,800
63		Sindham Lakshmikanth	33,600.00	0	33,600
64		R Kushal	33,600.00	0	33,600
65		Goluguri Subhash Reddy	40,698.00	0	40,698
66		A Venkateshwarlu	40,698.00	0	40,698
67		G Sri Venkata Sowbhagya Lakshmi	40,698.00	0	40,698
68		Ma Rawoof	32,300.00	0	32,300

Sl. No.	Name of Treasury	Party Name	Gross Salary (₹)	Dedn	Net Salary (₹)
69		D Chiranjeevi	29,700.00	0	29,700
70		V Kameswara Rao	37,300.00	0	37,300
71		Solman Raju	33,600.00	0	33,600
72		K Kishore Kumar	37,300.00	0	37,300
73		Kotla Galeiah	33,581.00	0	33,581
74		G Siddanth	33,581.00	0	33,581
75		Ch Venkat Reddy	33,581.00	0	33,581
76		C Balamaddileti	33,581.00	0	33,581
77		M Venkataiah	33,581.00	0	33,581
78		Yarrarapu Anjaneyulu	33,581.00	0	33,581
79		Chivagiri Haribabu	33,581.00	0	33,581
80		G Ganesh	5,000.00	0	5,000
81		T V Rama Suvarchala	5,000.00	0	5,000
82		M Chandrakala	5,000.00	0	5,000
83		G Raju	5,000.00	0	5,000
84		Mohammed Abdul Fasih	5,000.00	0	5,000
85		Banda Gayathri Devi	5,000.00	0	5,000
86		Ch Ravinder	3,500.00	0	3,500
87		D V Brahmananda Rao	2,500.00	0	2,500
88		V Venkata Ramana	2,500.00	0	2,500
89		N Vishnuvardhan Reddy	2,500.00	0	2,500
90		Golla Shiva Kumar	2,500.00	0	2,500
91		Suresh	2,500.00	0	2,500
92		Thatipalli Narendra	2,500.00	0	2,500
93		G Pradeep Kumar	2,500.00	0	2,500
94		N Sumanth	2,500.00	0	2,500
95		Banoth Balaji	2,500.00	0	2,500
96		J Pavan Kumar	2,500.00	0	2,500
97		Doddi Ramesh	2,500.00	0	2,500
98		Bollu Srinivas	2,500.00	0	2,500
99		Vasam Naresh	1,500.00	0	1,500
100		P Satish Yadav	1,500.00	0	1,500
101		Ramesh	1,500.00	0	1,500
102		Ch Vamshidhar	1,500.00	0	1,500
103		N Janardhan	1,500.00	0	1,500
104		Jangala Anji	1,500.00	0	1,500
105		D Rakesh	1,500.00	0	1,500
106		Kishan	1,500.00	0	1,500
107		Chintala Shyam Rao	1,500.00	0	1,500
108		Mallikarjun	1,500.00	0	1,500
109		M Mahesh	1,500.00	0	1,500
110		Syed Rahamath	3,000.00	0	3,000
111		Syed Ghouse Ali	3,000.00	0	3,000
112		Global Contractors	27,58,181.00	0	27,58,181
113		Subodh Kumar Jain	1,14,800.00	0	1,14,800
114		Satish Kumar	1,14,800.00	0	1,14,800

Sl. No.	Name of Treasury	Party Name	Gross Salary (₹)	Dedn	Net Salary (₹)
115		Manikanta Travels	8,03,078.00	0	8,03,078
116		B Naresh Reddy	42,000.00	0	42,000
117		G Chinna Babu	31,733.00	0	31,733
118		Md Habeeb Khan	31,733.00	0	31,733
119		N Naveen Kumar	31,733.00	0	31,733
120		K Mallesh	31,733.00	0	31,733
121		S Anil	31,733.00	0	31,733
122		G Srikanth Kumar	31,733.00	0	31,733
123		K Vishnu Vardhan Reddy	31,733.00	0	31,733
124		G Satish	31,733.00	0	31,733
125		Gulam Rasool	31,733.00	0	31,733
126		Tipparapu Kiran	31,733.00	0	31,733
127		B Naga Raju	31,733.00	0	31,733
128		Hyderabad Airport Metro Limited	23,06,250.00	0	23,06,250
129		Nipoon Services	3,07,467.00	0	3,07,467
130		Yadagiri Karthik	1,95,280.00	0	1,95,280
131		Hyderabad Metro Rail Ltd	36,43,552.00	0	36,43,552
132	STO, Pargi	Sri S. Ramulu	20,920	0	20,920
133		Sri B. Venkataiah	20,920	0	20,920

Annexure-3.39
(see Para 3.5.17)

Remittance towards Library Cess by Municipality/ Grampanchayats

Sl. No	DTO/STO	Challan number (remitted in favour of DDO code 18010313001)	Challan received date by State Bank of India	Challan amount (₹)	Remarks	
1	STO, Medipally (Uppal)	6302415235 (under 8448-00-120-00-03-000)	20.09.2023	1,811	Remittance towards Library cess by Municipal Commissioner, Pocharam	
2		6302461107 (under 8448-00-120-00-03-000)	21.09.2023	1,854		
3		6302499788 (under 8448-00-120-00-03-000)	22.09. 2023	1,402		
4			6302461088(under 8448-00-120-00-03-000)	22.09. 2023	10,028	Remittance towards Library cess by Municipal Corporation, Municipal Office, Medipally
5			6302417546 (under 8448-00-120-00-03-000)	21.09. 2023	4,525	
6			6302417526(under 8448-00-120-00-03-000)	21.09. 2023	6,231	
7			66302417539 (under 8448-00-120-00-03-000)	21.09. 2023	5,898	
8	Medipally	6302415235 (under 8448-00-120-00-03-000)	20.09.2023	1,811	Remittance towards Library cess by Municipal Commissioner, Pocharam	
9		6302461107 (under 8448-00-120-00-03-000)	21.09.2023	1,854		
10		6302499788 (under 8448-	22.09. 2023	1,402		

Sl. No	DTO/STO	Challan number (remitted in favour of DDO code 18010313001)	Challan received date by State Bank of India	Challan amount (₹)	Remarks
		00-120-00-03-000)			
11		6302461088(under 8448-00-120-00-03-000)	22.09. 2023	10,028	Remittance towards Library cess by Municipal Corporation, Municipal Office, Medipally
12		6302417546 (under 8448-00-120-00-03-000)	21.09. 2023	4,525	
13		6302417526(under 8448-00-120-00-03-000)	21.09. 2023	6,231	
14		66302417539 (under 8448-00-120-00-03-000)	21.09. 2023	5,898	
15	Shadnagar	6303407554 (under 8448-00-120-00-03-000)	05-12- 2023	2,945	Remittances towards Library cess Municipality Shadnagar
16		6303447980 (under 8448-00-120-00-03-000)	08-12- 2023	5,242	
17		6303467072 (under 8448-00-120-00-03-000)	11-12- 2023	3,670	
18		6303485693 (under 8448-00-120-00-03-000)	12-12-2023	4,156	

Annexure-3.40
(see Para 3.5.25)

Non-remittance of statutory deductions recovered from work bills

Sl. No.	Name of the PD Administrator and Code	HOA	Amount (₹)	Purpose
01	MPDO Chandampet, 29032202003	8448-109-02-001-NVN	2,76,214	Statutory deductions of MPFFC works of FY-2020-21, 2021-22,2022-23 of MPP Chandampet
02	MPDO Devarakonda, 29032202005	8448-109-02-001-NVN	2,10,473	15 th Finance & Spl. Grant works deduction adjustment amount
03	MPDO Kondamallepally, 29032202295	8448-109-02-001-NVN	1,08,818	Work bill deductions

Annexure-3.41
(see Para 3.5.28)

PD Cheques to Contractors for executing various works from the Salaries Head

Sl. No.	Name of Treasury	Transaction Id/ Cheque No / Govt approval date for payment	Head of Account	Amount (₹)	Purpose
1	STO Maheswaram	2411846299 Dt.15-06-23	Municipal General Fund	13,32,174	Construction of Street vending zones
2		2354705452 Dt. 10-05-23		7,32,871	Construction of Storm water Drain
3		2406122703 Dt. 01-05-23		8,69,484	Laying of CC Road
4		2430358839 Dt. 05-10-23	Municipal GF Salaries	7,01,804	Laying of UGD
5	STO, Husnabad	2355071233 9-03-2023	MPP General Fund 844800109 0020016,03,8276, 92,131	6,90,088	ZP state special erection of Himas lights
6		2355071134, 29-03-2023		6,03,827	
7		2409331698, 11-05-2023		6,92,131	Paid towards Measurement Book no 1551/B2022 etc
8	STO, Vikarabad	2305455770, 08.04-2022	Municipal GF-Salaries844800102 0003002000NVN,	9,54,172	Towards repairs of new motors and pump sets machinery for STP at Chakaligadda in Vikarabad Municipality
9		2304689 519, 24-05-2022		6,20,554	Cheque issued in place of rejected cheque for the FY 2021-22 (Various repairs at Vikarabad Municipality)

Annexure 4.1

(see Para 4.2)

Replies not received for outstanding Audit objections

Sl. No.	Year	No. of outstanding objections	Amount ₹
1	2014-15	2	72,111
2	2015-16	30	19,55,72,639
3	2016-17	20	57,27,129
4	2017-18	38	14,26,14,870
5	2018-19	24	11,69,18,165
6	2019-20	16	1,31,91,882
7	2020-21	8	9,78,562
8	2021-22	182	2,99,36,020
9	2022-23	225	2,07,44,965
10	2023-24	162	1,12,67,533
Total		707	53,70,23,876

Annexure 4.2

(see Para 4.3)

Excess payment of Medical Expenses

Sl. No.	Major Head	DDO Address	Number of objections	Amount objected (₹)
1	2210	Lay Secretary and Treasurer, G-I, Director of Insurance Medical Services, Secunderabad-500003	1	3,34,818
2	2202	Dy. Inspector of School, Saidabad - I Mandal, Hyderabad	1	8,371
3	2202	Dy. Inspector of School, Bandlaguda No. II, Hyderabad.	1	39,326
4	2202	Accounts Officer, Commissioner and Director of School Education, Hyderabad	7	2,608
5	2202	Headmaster Govt. Girls High School, New Nallagutta, Secunderabad	1	62,000
6	2202	Principal Govt. Jr. College, Old Malakpet, Hyderabad.	1	1,68,195
7	2202	Assistant Accounts Officer, Govt. Textbook Press, Mint Compound, Hyderabad	1	59,403
8	2202	Administrative Officer, Quli Qutub Shah, Govt. Polytechnic, Bahadurpura, Hyderabad	2	1,89,000
9	2202	Dy. Inspector of School, Bahadurpura, Hyderabad	1	2,220
10	2202	Dy. Inspector of School, Golconda Mandal, Hyderabad	3	69,011
11	2202	Dy. Inspector of School, Bandlaguda No. I, Hyderabad.	1	4,658
12	2202	Gazetted Headmaster, Grade II, GGH School, Firstlancers, Hyd.	1	55,746

Sl. No.	Major Head	DDO Address	Number of objections	Amount objected (₹)
13	2202	Headmaster, GGHS, Majeedia, Masab Tank, Golconda Mandal, Hyderabad	1	13,395
14	2202	Dy. Inspector of School, Range – I Bahadurpura Mandal, Hyd.d	1	14,515
15	2202	Administrative Officer, Smt. Durgabai Deshmukh Govt. Women's Technical Training Institute, Vengal Rao Nagar, Hyderabad.	1	60,000
16	2071	Lay Secretary & Treasurer, JSPS Govt. Homeo. Medical College, Ramanthapur, Hyderabad	1	74,076
17	2071	Drawing & Disbursing Officer, Administrative Officer, P.T.C., Amberpet, Hyderabad – 500 013, Telangana	1	14,021
18	2071	Special Tahsildar, Urban Land Ceiling, Hyderabad	1	1,11,000
19	2071	Assistant Accounts Officer, Office of the Commissioner of Police, Hyderabad, Telangana	3	1,60,057
20	2071	Gazetted Headmaster, Govt. Boys High School, Mustaidpura, Hyderabad	1	18,519
21	2071	Assistant Director (Admin.), Lay Secretary & Tr. Gr.-1, Gandhi Medical College, Secunderabad	1	59,345
22	2071	Junior Accounts Officer (DDO), O/o the Director General Special Protection Force, TS, Secunderabad	1	1,00,000
23	2071	Accounts Officer, O/or Prl. Chief Conservator of Forests (HOFF), Hyderabad, Telangana State	1	1,37,750
24	2071	Deputy Registrar-cum-Drawing Officer, High Court for the State of Telangana, Hyderabad, TS	2	21,398
25	2071	Presiding Officer, Labour Court-II (FAC), Hyderabad, Telangana	1	21,255
27	2071	DDO/Joint Director, T. S. Forest Academy, Dulapally, Hyderabad – 500 100	1	1,00,000
28	2071	Assistant Secretary, Drawing Officer (DDO), T. S. Public Service Commission, Hyderabad	1	1,00,000
29	2071	Joint Commissioner of Labour, Hyderabad (Twin Cities)	1	1,00,000
30	2071	Assistant Director (Admin.), Gandhi Medical College, Secunderabad	1	31,000
31	2071	Junior Accounts Officer (Drawing and Disbursing Officer), O/o. Commissioner and Director of Agriculture, Telangana, Hyd.	1	70,893
32	2071	Drawing and Disbursing officer, T.S. Veterinary Biological & Research Institute, Shanthinagar, Hyderabad – 500 028	1	56,324
33	2071	Additional Director General of Police, Grey Hounds (Operations), Vyas Nagar, Telangana, Hyderabad - 500 089	3	2,03,208
34	2071	Assistant Accounts officer, Government Textbook	1	45,000

Sl. No.	Major Head	DDO Address	Number of objections	Amount objected (₹)
		Press, Mint Compound, Hyderabad – 500 004		
35	2071	GAO/Assistant Director, O/o. the District Educational officer, Hyderabad District	1	45,000
36	2071	Assistant Treasury Officer, O/o. District Treasury Office, Hyderabad (U)	1	2,00,000
37	2071	Head Mistress, GHS APSR Gaddiannaram, Saidabad, Hyderabad	1	1,08,000
38	2071	Assistant Director (Admin.), Osmania Medical College, Hyderabad District	2	42,769
39	2071	Executive Engineer (PH), O/o. Engineer-in-Chief (PH), T.S., A.C. Guards, Hyderabad – 500 004	1	7,516
40	2071	Deputy Registrar (Head Office) O/o. Commissioner for Cooperation and Registrar of Cooperative Societies, Telangana State, Hyderabad	2	92,172
41	2071	Assistant Director (Admn.), O/o. Director of Public Health & Family Welfare, Telangana State, Hyderabad – 500 095	1	5,201
42	2071	Chief Administrative Officer-Cum-Drawing and Disbursing Officer, City Small Causes Court, Hyderabad, T.S.	29	7,10,765
43	2406	Account Officer, O/o the Prl. Chief Conservator of Forests (HOFF), Aranya Bhavan, Telangana State, Hyderabad. (DDO Code: 25000402010)	1	99,350
44	2059	Non-Technical Personal Assistant (R&B) to the Engineer-in-Chief (R&B), Telangana State, Hyderabad - 82.	3	1,53,343
45	2425	Deputy Registrar (Head Office), O/o the Commissioner for Cooperation Registrar of Coop Societies, T.S., Hyderabad.	1	54,263
46	2406	Drawing & Disbursement Officer, Government Gardens, Dept. of Horticulture, Hyderabad – 500 004, Telangana State.	2	87,950
47	2039	Assistant Commissioner, Prohibition & Excise Enforcement, Hyderabad Zone, Hyderabad.	1	27,450
48	2059	Executive Engineer (R&B), East Building Division, Hyderabad.	1	62,000
50	3054	Non-Technical Personal Asst., to the Engineer-in-Chief (R&B), Telangana State, Hyderabad - 500 082	5	3,87,180
51	2406	The Chief Conservator of Forests, Conservator of Forests, Charminar Circle, Hyderabad.	1	60,000
52	2039	Assistant Commissioner (STF), O/or Director of Enforcement (Proh. & Excise), Telangana, Hyderabad-01.	12	66,000
53	2425	The District Cooperative Officer, Hyderabad District, O/o. the Commissioner for Cooperation	1	51,000

Sl. No.	Major Head	DDO Address	Number of objections	Amount objected (₹)
		and Registrar of Cooperative Societies, Telangana, Hyderabad		
54	2029	The Joint Director (Admn.), O/o. the Commissioner Survey Settlements and Land Records, Survey Bhava, Narayanguda, Telangana State, Hyderabad	1	85,500
55	2040	Manager (Gazetted), O/o Joint Commissioner (ST), Punjagutta Division, Hyderabad, Telangana	2	59,060
56	3456	O/o The President District Consumer Dispute Redressal Commission - II, Hyderabad-500004	1	5,272
57	2070	Assistant Accounts Officer	1	3,775
58	2225	Commissioner of Minorities Welfare	1	30,000
59	2225	Assistant SC Development Office, Charminar	2	12,450
60	2014	The Director of Medical Education, TS, Hyd	1	1,62,250
61	2215	Non-Technical Personal Assistant, Engineer Mission Bageeratha, Dept. Hyd	1	62,000
62	2014	Drawing Officer, High court, Telangana, Hyderabad	2	3,19,800
63	2014	IX Additional Chief Judge	1	99,900
64	2014	Metropolitan Session Judge	1	51,028
65	2014	XVII Additional Chief Metropolitan Magistrate, Hyderabad	1	2,364
66	2014	IX Additional Chief Judges City Civil court, Hyd	1	7,902
67	2014	O/o Metropolitan Sessions Judge, Hyderabad	1	62,000
68	2014	Principal Special Judge for CBI cases Nampally, Hyderabad	1	34,072
69	2014	Principal Special Judge for CBI cases Nampally, Hyderabad	1	66,268
70	2014	Deputy Registrar cum Drawing Officer, High court, Telangana, Hyderabad	8	2,39,850
71	2014	X Additional chief Judge Court	1	24,155
72	2055	Accounts Officer (Drawing Officer), O/o. Director General of Police, Telangana State, Hyderabad.	1	5,60,508
73	2055	The Drawing Officer, Administrative Officer, Police Transport Organisation, Hyderabad Telangana.	1	10,750
74	2055	Principal Secretary, Home Department, Telangana Secretariat, 3rd floor, Hyderabad, Telangana-500 022	6	46,20,192
Total			151	1,14,46,167

Annexure 4.3
(see Para 4.4)
Miscellaneous Money Value Objections

Sl. No.	MH	DDO	No. of objections	Amount objected
1	2055	Accounts Officer (Drawing Officer), Intelligence Department, Telangana State, Hyderabad.	35	46,08,599
2	2055	Accounts Officer (Drawing Officer), O/o. Director General of Police, Telangana State, Hyderabad.	1	33,840
3	2406	Accounts Officer, O/or Prl. Chief Conservator of Forests (HoFF), Telangana State, Hyderabad.	6	2,08,771
4	2406	Addl. Prl. Chief Conservator of Forests, State Trading Circle, T.S., Hyderabad.	1	19,111
5	2055	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	47	3,10,90,467
6	2055	Chief Administrative Officer, TSSP, Hyderabad	1	27,023
7	2406	DDO/ Dy Director, Telangana State Forest Academy, Dulapally, Hyderabad-500 100.	1	11,695
8	2055	Drawing Officer, Intelligence, TS, Hyderabad	8	1,27,182
9	2055	Junior Accounts Officer (DDO), O/o Director General special protection force, TS, Secunderabad	2	13,059
10	2055	Special Chief Secretary, Finance, Telangana Secretariat, Hyderabad	6	75,73,473
11	2055	The Accounts Officer (Drawing Officer) O/o Director General of Police Hyderabad	1	35,004
12	2055	The Additional Director General of Police,	1	54,000
13	2055	The Administrative officer (Drawing and Disbursing), Government Railway Police, Secunderabad, O/o The Additional Director General of Police, Railways, Telangana State, Hyderabad	2	75,738
14	2055	The Administrative officer (Drawing & Disbursing), Govt. Railway Police, Secunderabad, O/o the Addl. DGP, Railways, TS, Hyd	1	23,065
15	2055	The Administrative officer, Grey Hounds, Telangana state, Hyderabad	8	85,627
16	2055	The Administrative Officer Telangana state level police recruitment board hyderabad	1	6,152
17	2055	The administrative Office , GRP Secunderabad, Office of the Addl DGP Railways Telangana Hyderabad.	1	26,991
18	2055	The Commissioner of Police, Integrated command and control center, road no.12, Banjara hills, Hyderabad	11	10,49,07,093
19	2055	The Drawing Officer, Administrative Officer, CID, Hyderabad Telangana.	2	59,831
Total			136	21,67,86,721

**Annexure 4.4
(see Para 4.5)**

Non recovery of Professional Tax

Sl. No.	MH	DDO Address	Number of objections	Amount (₹)
1	2210	The Director of Medical Education, DM&HS Campus, Kutbi Guda, Koti, Hyderabad - 500001	1	8,11,400
2	2250	The Deputy Commissioner (Services) Endowments Department, Hyderabad-500001	1	7,43,400
Total			2	15,54,800

Annexure 4.5

(see Para 4.6)

Excess payment in pay bills

Sl. No.	MH	DDO	Number of objections	Amount objected
1	2210	Assistant Director (Admn) Osmania General Hospital, Afzalganj, Hyderabad - 500012	1	52,328
Total			1	52,328

Annexure 4.6

(see Para 4.7)

Miscellaneous Non-Money Value Objections.

Sl. No.	Major Head	DDO Name	Number of Objections
EXCESS PAYMENT OF MEDICAL EXPENSES			
1	2014	Metropolitan Session Judge	1
2	2014	Drawing Officer, High Court	1
3	2071	Deputy Registrar Cum Drawing Officer, High Court, Telangana	2
MISCLANEOUS NMV			
4	2054	Assistant Treasury Officer, Directorate of Treasuries & Accounts, Hyd	1
5	2071	Assistant Accounts Officer, Regional Transport Authority, Central Zone, Hyderabad	1
NON-RECOVERY OF PROFESSIONAL TAX			
6	2250	Deputy Commissioner (Services), Endowments Dept., Bogulkunta, Hyderabad-500001	1
7	2029	Administrative officer, Collectorate, Hyderabad Dist.	1
SHORT/ NON-RECOVERY OF IT/TDS			
8	2435	Assistant Director of Marketing Commissioner & Director of Agriculture Marketing, Govt. of Telangana, Hyderabad	1
Total			9

