

Appendix 1.1
Para No. 1.7.3
Department-wise Details of IRs

(₹ in crore)

Sl. No.	Name of the Department	Nature of Receipt	Number of outstanding Inspection Reports	Number of outstanding Audit Observations	Money Value Involved	Earliest year to which IRs pertain
1	Revenue Department	Commercial Taxes	2,251	11,101	4,232.07	1986-87
		State Excise	181	596	64.64	1991-92
		Land Revenue	478	1,744	1,583.67	1987-88
		Stamp Duty and Registration Fees	1,281	4,907	559.21	1990-91
		Endowments	50	435	NA	2003-04
2	Transport, Roads and Buildings	Taxes on Motor Vehicles	183	910	1,710.48	1993-94
3	Industries and Commerce	Mines and Minerals	81	394	993.34	1994-95
4	Energy	Taxes and Duties on Electricity	26	91	681.33	1996-97
Total			4,531	20,178	9,824.74	

Source: Records of Office of Principal Accountant General (Audit), Telangana

Appendix 1.2
Para No. 1.7.7

Analysis of the mechanism for dealing with the issues raised by Audit

Year of Report/ Name of the Performance Audit	Details of recommendations
<p style="text-align: center;">2012-13</p> <p>Functioning of Registration and Stamps department including Information Technology (IT) audit of Computer aided administration in Registration Department (CARD)</p>	<ol style="list-style-type: none"> 1. Ensure inspection of public offices under Section 73 immediately so as to detect the leakage of revenue; 2. evolve a mechanism with departments (Transport, Income Tax, Revenue, etc.) to ensure proper collection of stamp duty; 3. strengthen internal audit and make it more effective; 4. incorporate business rule changes into the application in a timely manner; 5. get into the role of data owner with ability to utilise on the information resources; and 6. co-ordinate with NIC regarding source code rights, database and application support provisions, documentation (SRS/URS/SDD etc.) and knowledge transfer.

Year of Report/ Name of the Performance Audit	Details of recommendations
<p align="center">2015-16 Revision and implementation of Market Value Guidelines</p>	<ol style="list-style-type: none"> 1. Ensure that the MV revision committees obtain required data from Revenue and other departments; 2. derive a formal mechanism with specific procedures to be adopted for revision of market values for valuation of properties considering various developmental factors with proper documentation; 3. make a provision in CARD for generation of reports that are to be considered while revising the market values like statements of documents registered with higher values and to alert the registering officers and to facilitate trend analysis during revision; 4. analyse the reasons for variation between the approved market values and the price realised in open market value and initiate steps to minimise the gaps; 5. make modifications in CARD to enter details like complete description of boundaries with door numbers/survey numbers for more accurate calculation of market values and also to reduce the scope for manual entries; 6. ensure greater scrutiny of documents where manual entries were made to prevent wrong entries.

Status: Explanatory notes from Government is awaited in respect of both the PAs.

**Appendix 7.1
Para No. 7.3.2
Past Audit Reports**

Sl. No.	Gist of the Audit finding	Para reference in current report	Para reference in 2013 report
1	Non-investing of Gold accumulations more than 1Kg in Gold Deposit Bond Scheme.	7.3.3.5	8.1.9
2	Non-conversion of Foreign currency into Indian Rupee.	7.3.3.4	8.1.8
3	Outstanding shop/lease rents ₹ 2.11 crore.	7.3.4	8.1.13
4	Non-obtaining of PPBs	7.3.3.1	8.1.16 (ii para)
5	Outstanding statutory contributions	7.3.5	8.1.17
6	Improper investments in Fixed Deposit Receipts	7.3.3.6	8.1.18

Appendix 7.2
Para No. 7.3.3.5
(Gold Accumulations)

Sl. No	Category of Temple	Gold accumulations (Kgs-Gms-Mgs)
1	Category 6(a) temple	22-821-367
2	Category 6(a) temple	4-051-500
3	Category 6(a) temple	2-088-800
4	Category 6(a) temple	4-137-660
5	Category 6(a) temple	2-845-894
6	Category 6(a) temple	4-474-443
7	Category 6(a) temple	10-057-890
8	Category 6(a) temple	4-285-000
9	Category 6(a) temple	28-555-360
10	Category 6(a) temple	8-553-000
Total		91-870-914

Appendix 7.3
Para No. 7.3.5
(Statutory dues)

(₹ in lakh)

Sl. No	Category of Temple	EAF	AF	CGF	AWF	Total	Financial assets available as of March 2018
1	Category 6(a) temple	227.86	61.72	Nil	101.27	390.85	4,362.00
2	Category 6(a) temple	Nil	4.49	Nil	14.00	18.49	857.54
3	Category 6(a) temple	0	5.00	20.00	31.22	56.22	420.13
4	Category 6(a) temple	1.17	13.69	Nil	26.62	41.48	153.35
5	Category 6(a) temple	Nil	17.55	Nil	35.10	52.65	434.87
6	Category 6(a) temple	24.82	30.41	Nil	45.22	100.45	107.69
7	Category 6(a) temple	Nil	Nil	Nil	10.00	10.00	1,637.53
8	Category 6(a) temple	Nil	Nil	Nil	7.41	7.41	313.98
9	Category 6(a) temple	114.00	16.50	14.66	33.00	178.16	542.18
10	Category 6(a) temple	Nil	25.04	Nil	58.11	83.15	1,106.70
11	Category 6(a) temple	250.00	180.00	Nil	Nil	430.00	1,714.94
12	Category 6(c) temple	0.27	0.07	0.24	NA*	0.58	15.17
13	Category 6(b) temple	16.50	1.80	10.46	3.60	32.36	9.67
14	Category 6(b) temple	3.24	1.73	1.35	1.42	7.74	498.09
Total						1,409.54	12,173.84

*NA-Not applicable as assessable income of the temple is less than ₹20 lakh

GLOSSARY	
AA	Assessing Authority
AC	Assistant Commissioner
AF	Audit Fee
AWF	Archaka Welfare Fund
BSO	Revenue Board's Standing Orders
CARD	Computer aided Administration of Registration Department
CCLA	Chief Commissioner of Land Administration
CCT	Commissioner of Commercial Taxes
CGF	Common Good Fund
CGST	Central Goods and Services Tax
CIGRS	Commissioner and Inspector General of Registration and Stamps
CMV Rules	Central Motor Vehicles Rules, 1989
CST (R&T) Rules	Central Sales Tax (Registration and Turnover) Rules
CTD	Commercial Taxes Department
DC	Deputy Commissioner
DMU	Debt Management Unit
DP&EOs	District Prohibition and Excise Officers
DR	District Registrar
DTOs	District Transport Officers
EAF	Endowment Administration Fund
EO	Executive Officer
e-PPBs	Electronic Pattadar Passbooks
FC	Fitness Certificate
FDR	Fixed Deposit Receipt
GDBS	Gold Deposit Bond Scheme
GOI	Government of India
GST	Goods and Services Tax
GSTN	Goods and Services Tax Network
GSTR	Goods and Services Tax Return
Gts	Guntas (40 guntas = one acre)
HSN	Harmonised System of Nomenclature
IGST	Integrated Goods and Services Tax
IS Act	Indian Stamp Act
IST	Inter State Investigation Wing
IT	Information Technology
ITC	Input Tax Credit
JC	Joint Commissioner
JVO	Jewellery Verification Officer
LACs	Land Audit Committees
LR	Land Revenue
LRUP	Land Records Updation Project
MRIs	Mandal Revenue Inspectors
MV Act	Motor Vehicles Act, 1988
MVIs	Motor Vehicle Inspectors
NIC	National Informatics Centre

P&E	Prohibition and Excise
PAC	Public Accounts Committee
PAN	Permanent Account Number
PMV	Prevailing Market Value
POT	Prohibition of Transfers
PPB	Pattadar Pass Book
RC	Registration Certificate
RDOs	Revenue Divisional Officers
RJCs	Regional Joint Commissioners
ROR	Record of Rights
RTOs	Regional Transport Officers
ST	State Tax
State MV Rules	Andhra Pradesh Motor Vehicles Rules, 1989
State Taxation Act	Andhra Pradesh Motor Vehicles Taxation Act, 1963
State Taxation Rules	Andhra Pradesh Motor Vehicles Taxation rules, 1963
STO	State Tax Officer
STU	Strategic Tax Payer Unit
TC	Transport Commissioner
TLRMS	Telangana Land Records Management System
TOT	Turnover Tax
TRAN Form	Transition Form
TSCHRIE Act	Telangana State Charitable and Hindu Religious Institutions and Endowments Act 1987
TSFDC	Telangana State Film Development Corporation
TSGST	Telangana State Goods and Services Tax
TSHB	Telangana State Housing Board
TSLAR	The Telangana (Secunderabad Area) Land Administration Rules, 1976
TSLMA	Telangana State Land Management Authority
TSSPDCL	Telangana State Southern Power Distribution Company Limited
TSVAT	Telangana State Value Added Tax
UIDAI	Unique Identification Authority of India
VAT	Value Added Tax
VATIS	Value Added Tax Information System
VRO	Village Revenue Officer