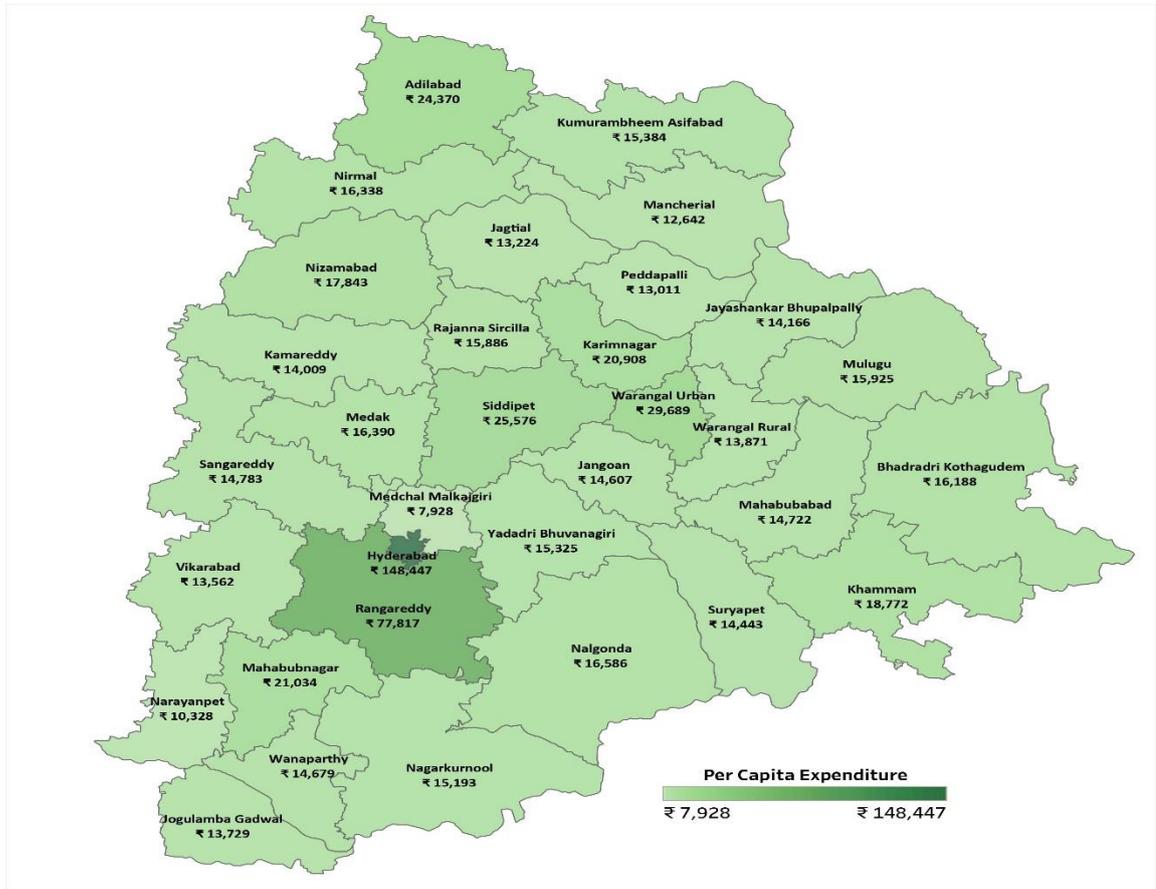




सत्यमेव जयते

ANNUAL REVIEW REPORT ON THE WORKING OF TREASURIES, APPOs AND
PAY & ACCOUNTS OFFICE, HYDERABAD FOR THE YEAR 2020-21



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE ACCOUNTANT GENERAL (A&E), TELANGANA, HYDERABAD

Preface

The treasuries play a pivotal role in the financial management of the State by exercising control over expenditure and proper accounting for receipts and expenditure. The Integrated Financial Management and Information System (IFMIS) is under implementation in the State of Telangana and resultantly, many of the activities of treasuries are carried out through various modules developed as part of IFMIS.

This office conducts a review of the working of treasuries every year and submits a review report to the State Government. The report points out the defects, deviations noticed in the functioning of treasuries, suggest corrective measures and thus assist in effective functioning of the department.

This Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Telangana for the year 2020-21 is prepared as required under Paragraph 20.17 of CAG's Manual of Standing Orders (A&E) Volume I.

The Report of the review comprises four Parts:

Part 1: Introduction

Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and irregularities noticed during inspection of Treasuries

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

The Report is intended to draw the attention of the State Government and Departmental Authorities to the delays in rendering of accounts, shortcomings in maintenance of initial accounts, other defects noticed during compilation of accounts as well as the local inspection of Treasuries.

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

Hyderabad

Dated: 21-12-2021



ANINDYA DASGUPTA

Accountant General (A&E)

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PART 1
INTRODUCTORY

1.1 Directorate of Treasuries and Accounts (DTA), the nodal office in Treasuries and Accounts Department, works under the control of Finance Department of State Government. All Treasuries and Sub Treasuries function under the administrative control of the DTA. The treasuries render their accounts to the Accountant General (A&E). The following authorities also perform treasury functions and render accounts to the AG(A&E):

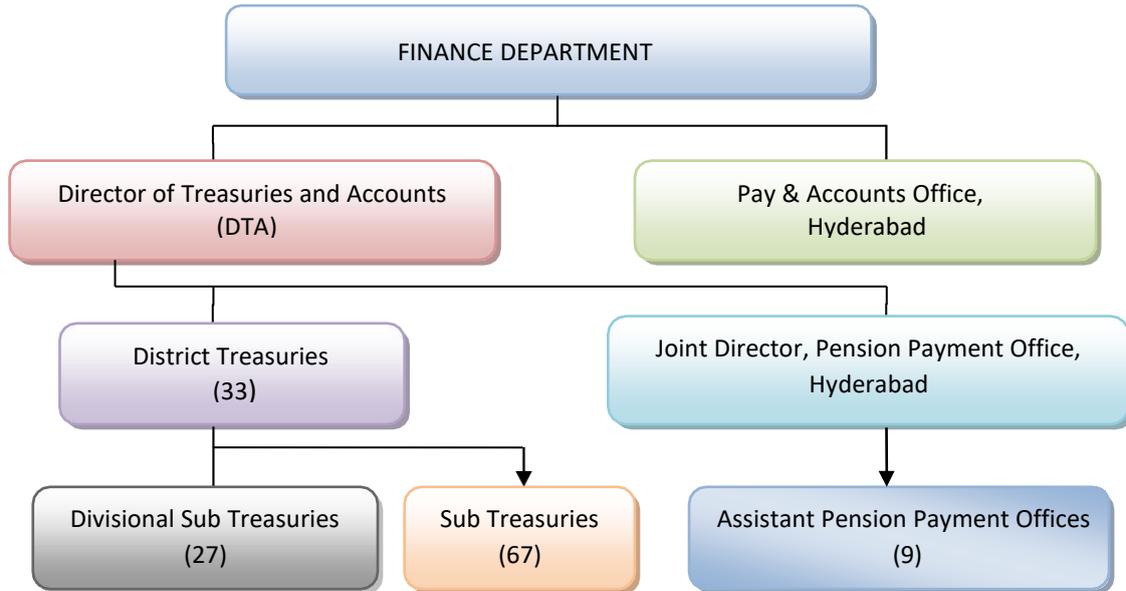
- Pay and Accounts Officer, Hyderabad.
- Joint Director, Pension Payment Office (JD/PPO), Hyderabad.
- Pay and Accounts Officer (Telangana Bhavan), New Delhi.
- Telangana State Legislature, Hyderabad.

1.2 The Treasury handles all Receipts and Payments on behalf of the State Government by conducting necessary checks as per Treasury Code and Financial Rules and compiles Government Accounts. The treasury department implemented the Integrated Financial Management and Information System (IFMIS), a unified platform which aims to promote the efficiency of government financial management processes, secure data management, deep financial analytics and customized visual reporting.

1.3 The expenditure module in IFMIS covers all payments including salaries, pension and other payments to third parties (suppliers, utility payments etc.). The payments are made through e-Kuber portal of RBI. The receipts of the Government are processed under Receipts module of IFMIS and includes receipts under Cyber treasury which covers most of the revenue earning departments. The State GST receipts are reported through RBI scrolls and are accounted for in DTO/Ranga Reddy accounts.

Organisational set-up:

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



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

Scope and Methodology of Treasury Inspection

1.5 The inspection of District Treasuries and Sub-treasuries (annual and biennial) was conducted in 2020-21 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 scope of the inspection was aimed at ensuring the conformity of all transactions with the relevant rules and regulations provisioned in the Financial Codes, Manuals and Government Orders issued from time to time.

The Audit Plan was prepared accordingly selecting the treasuries for annual or biennial inspection considering the volume of transactions in each treasury.

In view of the nation-wide lockdown from 24th March 2020 due to the Corona Virus Pandemic, inspection during the year 2020-21 was restricted to 52 offices. This includes the inspection of three DTOs and five STOs conducted online.

PART 2
DEFECTS NOTICED DURING COMPILATION AND
VERIFICATION OF ACCOUNTS

Accounts Compilation

2 The AG (A&E) prepares the State Government Accounts from the initial accounts rendered by treasuries every month. Each District Treasury furnishes accounts (Main Account with Major Head totals and Sub Account with detailed classification) covering the total receipts and expenditure for the entire district supported by all relevant documents such as vouchers, challans, and schedules.

A monthly Civil Account is prepared by the AG(A&E) Major Head wise from the Main Accounts and rendered to the State Government.

Defects noticed during compilation of accounts

Delay in rendition of Monthly Accounts

2.1 Timely rendition of monthly accounts by the District Treasuries with supporting documents is a pre-requisite for the preparation of monthly civil account and monthly expenditure report. Delay by Treasuries adversely affects the timely rendition of the monthly civil account to the State Government by the AG (A&E).

The delays noticed in rendition of monthly accounts for the year 2020-21 by all the District Treasuries are shown in **Annexure-2.1**.

Non-submission of vouchers by Treasuries

2.2 Vouchers are documents of evidence of transactions. It is mandated that all the vouchers are to be sent to the Accountant General along with the accounts.

During the year 2020-21, it was observed that **3,683** vouchers involving an amount of **₹214.85 crore** were not received from treasuries as per details in **Annexure-2.2**.

To conclude that these vouchers do not involve fraudulent/irregular payments, it is essential that the treasury officers concerned make special efforts to trace and forward the wanting vouchers/certificate of payment as per the extant rules.

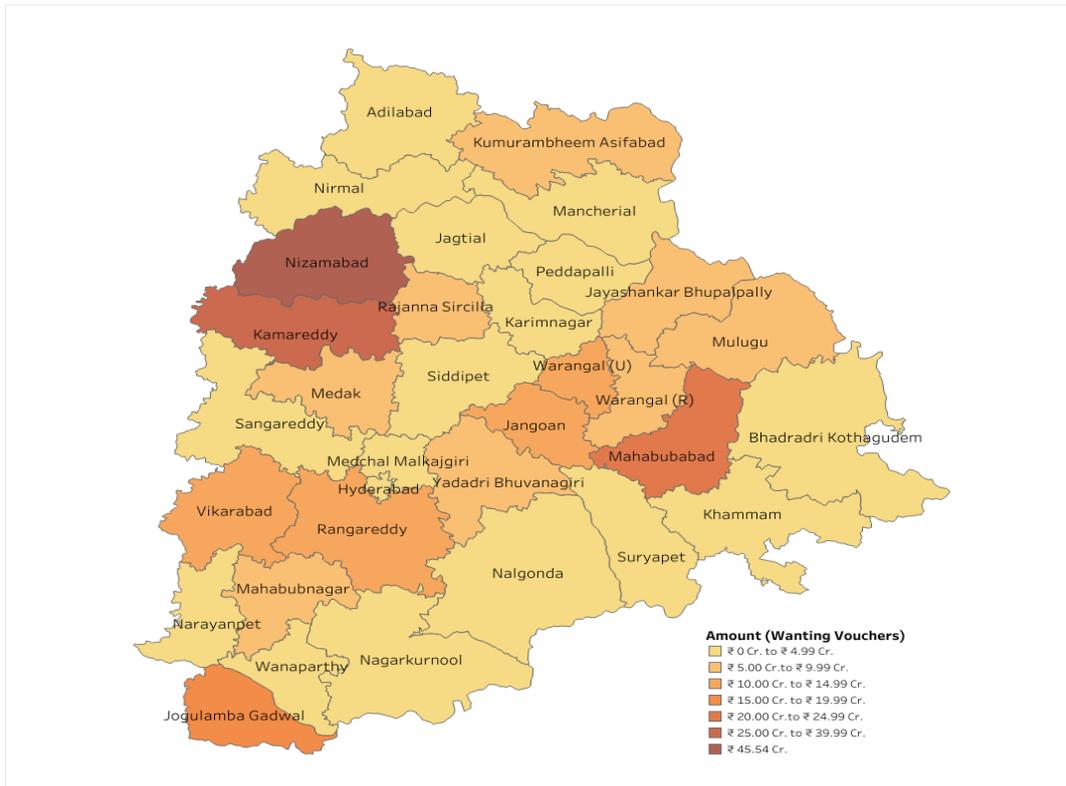


Fig 2.1 District-wise amount of wanting vouchers from the treasuries for 2020-21

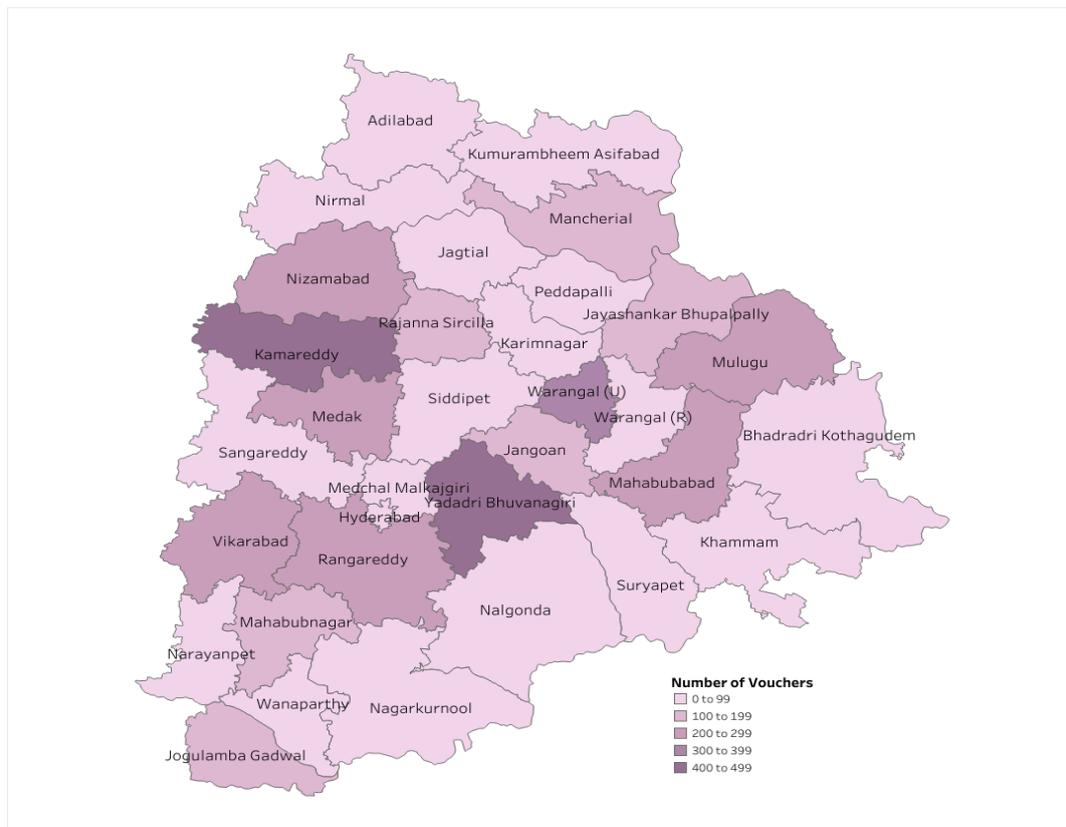


Fig 2.2 District-wise number of wanting vouchers from the treasuries for 2020-21

| Sl No | Name of the DTO/District | Number of wanting vouchers | Amount of wanting vouchers (₹) |
|-------|--------------------------|----------------------------|--------------------------------|
| 1 | Nizamabad | 222 | 45,53,59,441 |
| 2 | Kamareddy | 482 | 26,14,62,325 |
| 3 | Mahabubabad | 259 | 20,93,90,258 |
| 4 | Jogulamba Gadwal | 107 | 17,39,70,028 |
| 5 | Warangal (U) | 316 | 14,45,95,770 |

Table 2.1 Top five districts to submit highest amount of wanting vouchers during 2020-21.

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

2.3 (i) Financial Rules (*Art 99 of Financial Code*) permit drawal of advances on Abstract Contingent bills (AC bills) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (*SR18 below TR 16*) and Government orders (*GO No.391, dt.22-03-2002 and 507, dt.10-04-2002*) stipulate that all advances drawn on AC bills should be adjusted by submitting the Detailed Contingent bills (DC bills) along with supporting vouchers within 90 days. In any case, a third AC bill shall not be admitted till the first AC bill is settled. However, there is no proper validation in the system to control admission of a third AC bill while the first AC bill remains unsettled.

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

As on 31-03-2021, a total number of **1,549** AC bills amounting to **₹186.50 crore** were still outstanding/ awaiting DC bills as detailed below:

| Year | No. of wanting DC bills | Amount (₹ in crore) |
|---------------|-------------------------|---------------------|
| Up to 2018-19 | 1,049 | 91.03 |
| 2019-20 | 223 | 34.15 |
| 2020-21 | 277 | 61.32 |
| Total | 1,549 | 186.50 |

Table 2.2 Year-wise outstanding AC bills.

Detailed outstanding AC bills district-wise are shown in **Annexure-2.3**.

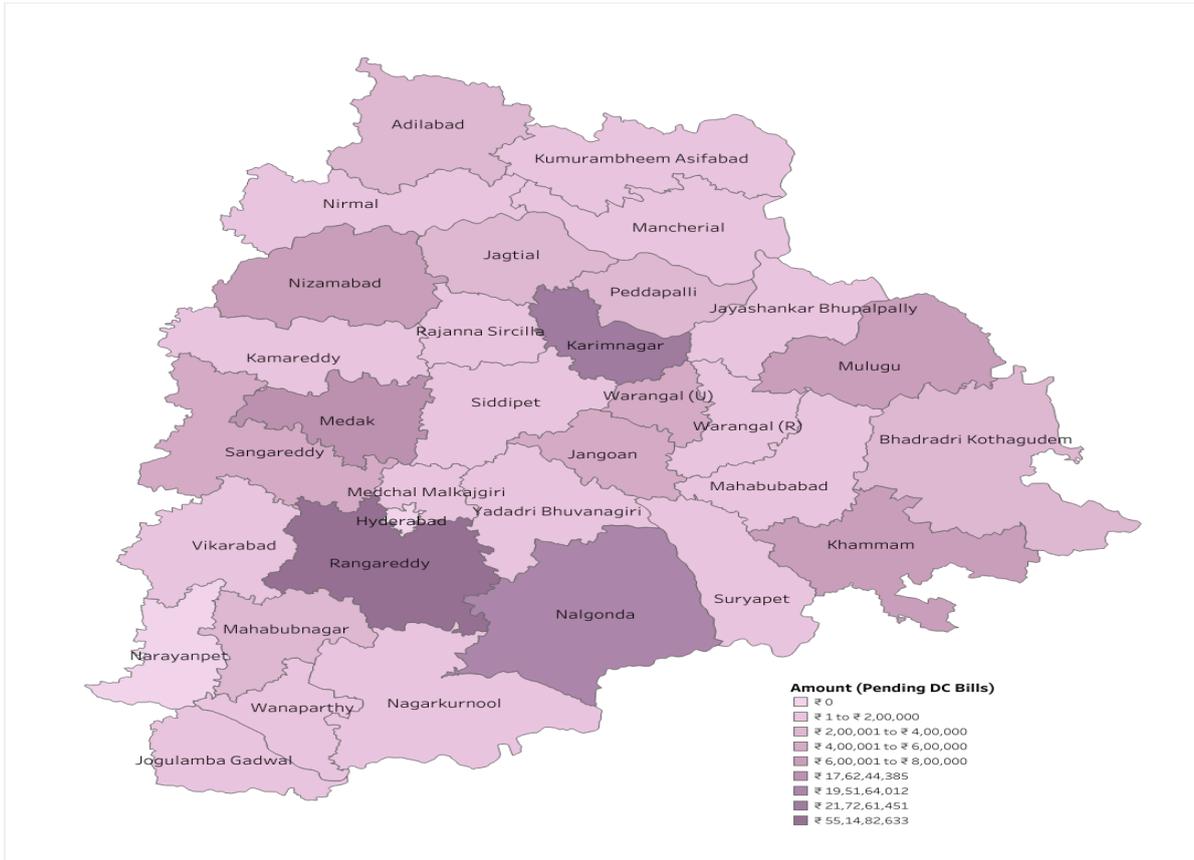


Fig 2.3 District-wise number of wanting DC bills (amount) from the treasuries for 2020-21

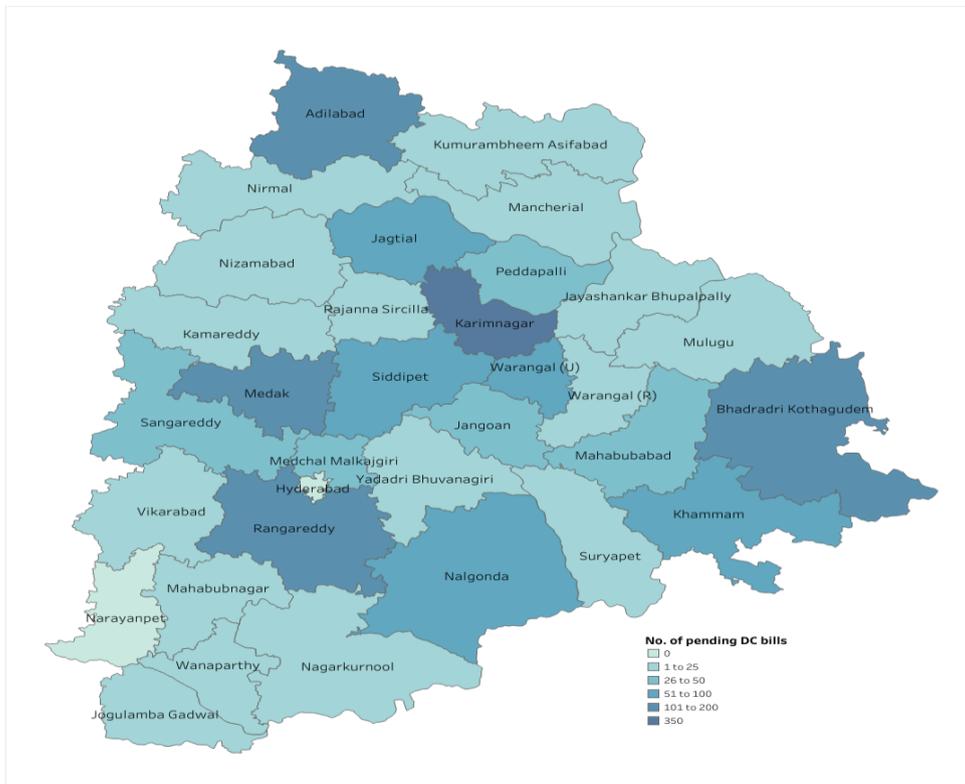


Fig 2.4 District-wise number of wanting DC bills (Number of bills) from the treasuries for 2020-21

Recommendations:

- **Availability of Form 57 should be restricted to authorized DDOs and to authorized Heads of Accounts only.**
- **For each AC Bill, the due date for submission of DC Bill should be captured while preparing AC Bill.**
- **System should check that there are no more than two AC Bills pending with DDO, while admitting the AC Bill.**
- **There should be a flag in IFMIS Form 57 auditing screen, to certify that the treasury is satisfied that the bill is AC Bill only.**

Deposit Accounts

2.4 During the year 2020-21, the following discrepancies relating to Deposit Accounts were observed:

Non-furnishing of paid Cheques

2.4.1 During the year 2020-21, **3,763** paid cheques amounting to **₹631.34 crore** were not furnished to AG (A&E) by the treasuries as detailed in **Annexure-2.4**. This dents the completeness objective of rendering the accounts.

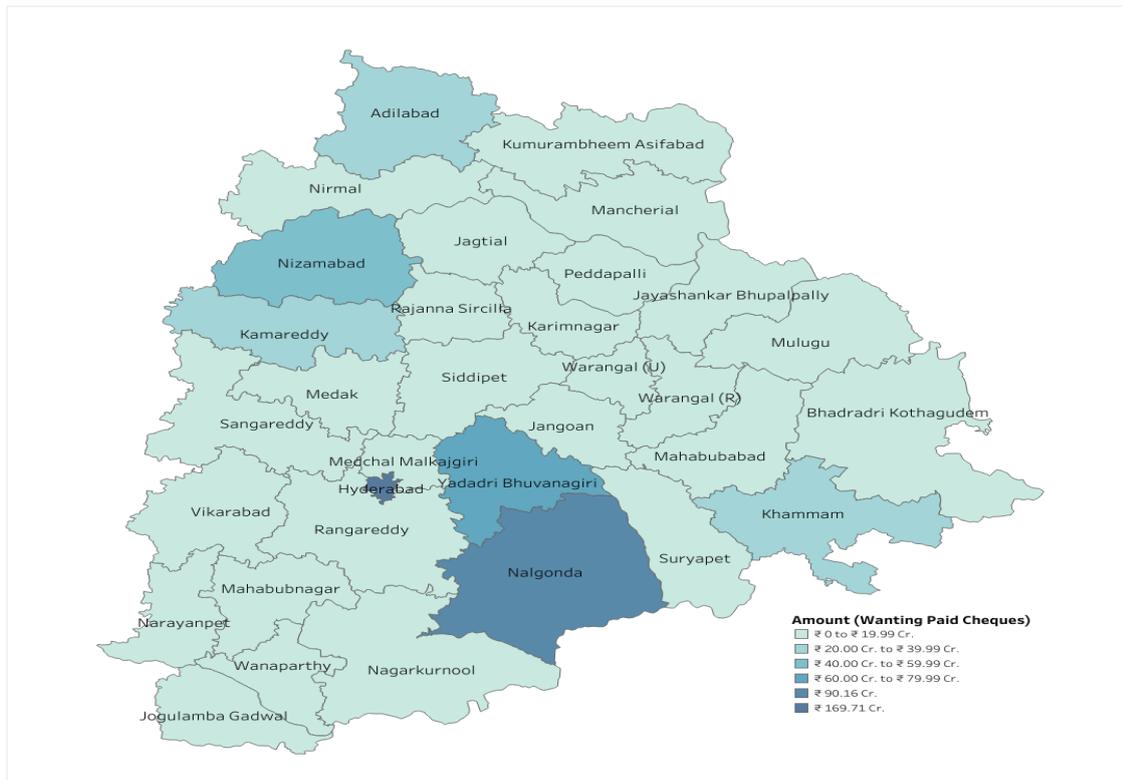


Fig 2.5 District-wise wanting paid cheques (amount) from the treasuries for the year 2020-21

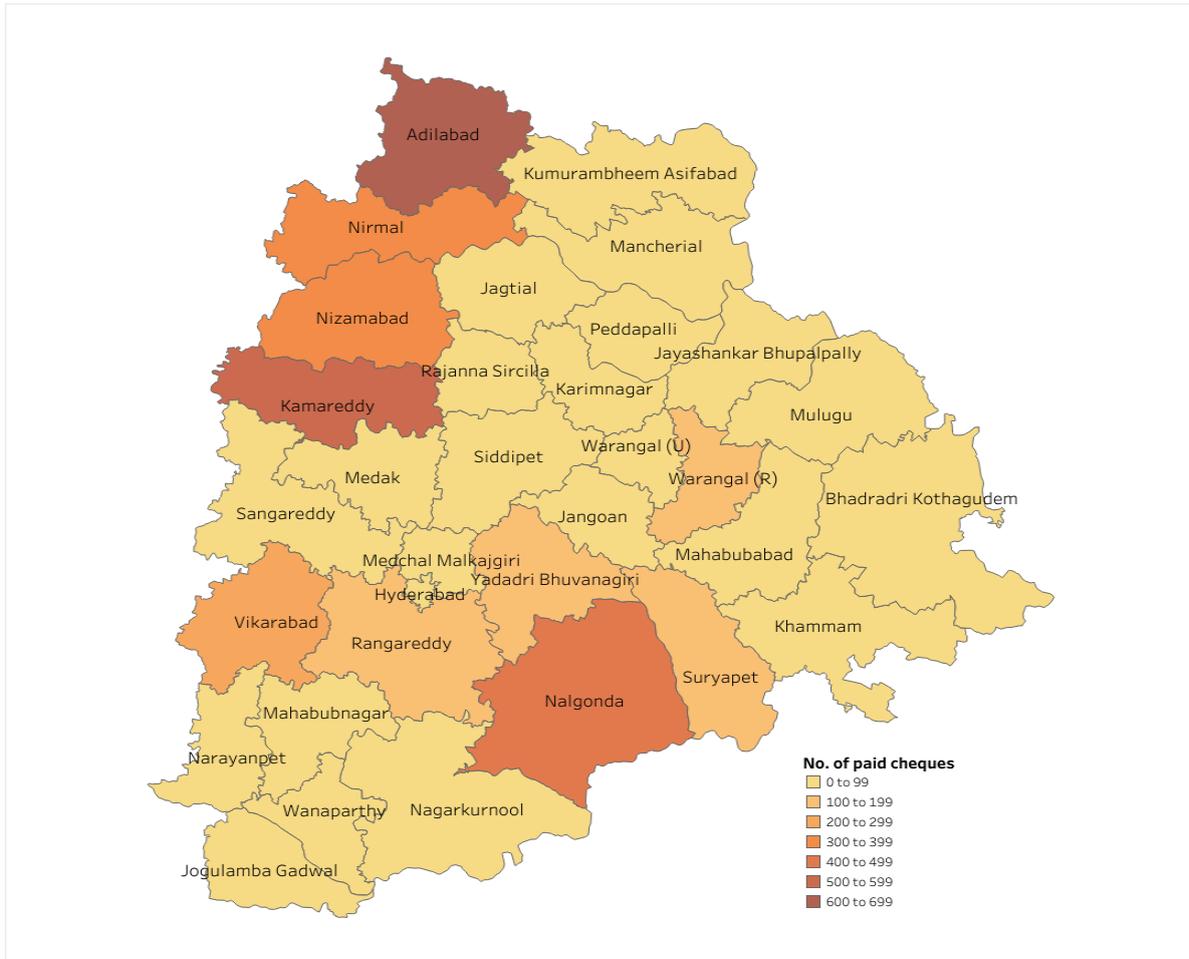


Fig 2.6 District-wise number of wanting paid cheques pending from the treasuries for the year 2020-21.

| SI No | Name of the DTO/District | Amount of paid cheques in ₹ |
|-------|--------------------------|-----------------------------|
| 1 | Hyderabad (Urban) | 1,69,71,04,986 |
| 2 | Nalgonda | 90,16,18,698 |
| 3 | Yadadri Bhuvanagiri | 75,67,12,620 |
| 4 | Nizamabad | 62,86,62,470 |
| 5 | Kamareddy | 44,50,82,947 |

Table 2.3 Top five districts based on Amount of wanting paid cheques during 2020-21.

Discrepancies between Sub Account 112 and Plus/Minus Memo

2.4.2 The monthly figures booked under SA 112 (SA 112 includes the Major Heads 8338, 8342, 8443, 8448, 8449) should always tally with the figures of plus/minus Memoranda received from the treasuries. However, it was noticed that there were huge differences between SA 112 and Plus/Minus Memoranda during the year 2020-21 as shown in **Annexure-2.5.**

Loan Accounts

During the year 2020-21, the following deficiencies were noticed in Loan Accounts:

Wanting Schedules of HBA (Regular)

2.4.3 In three District Treasuries, no schedules/recovery particulars of remittance under the Head 7610-00-201-05-000 - HBA (Regular) amounting to **₹15,481** were attached to **six** Vouchers/Challans. Details are given in **Annexure-2.6**.

Misclassification of HBA (AIS) under HBA (Regular)

2.4.4 In **12** cases, the recoveries amounting to **₹1,87,500** towards HBA of AIS Officer (MH 7610-00-201-04-000) was wrongly classified under HBA Regular (MH 7610-00-201-05- 000). The details are given in **Annexure-2.7**.

Misclassification of interest on HBA under HBA principal

2.4.5 In **12** cases across six District Treasuries, an amount of **₹1,34,819** recovered towards interest on House Building Advance (MH 0049-04-800-01-001) was misclassified as repayment of House Building Advance (MH 7610-00-201-05-00) as detailed in **Annexure-2.8**. These misclassifications were rectified by this office at the end of the financial year.

Misclassifications of other items under HBA

2.4.6 In five cases across three treasuries, the other recoveries amounting to **₹18,198** not pertaining to House Building Advance were classified under MH 7610-00-201-05-000 House Building Advance. Details are shown in **Annexure-2.9**. These amounts after vigorous correspondence with the Departments were rectified by proposing Alteration Memo by this office at the end of the financial year.

Genral Provident Fund Accounts

2.5 During the year 2020-21, the following irregularities were noticed in GPFAccounts:

GPF Wanting Schedules and debit vouchers

2.5.1 The GPF credits/debits are posted in subscribers accounts maintained in AG(A&E) from the schedules/vouchers received from the treasuries. During the year 2020-21, **146 Schedules** amounting to **₹27,12,591** were not received from the Treasuries resulted in missing credits in the GPF accounts. Details are given in the **Annexure-2.10**.

| Sl No | Name of the DTO/District | Amount of wanting GPF Schedules in ₹ |
|-------|--------------------------|--------------------------------------|
| 1 | Khammam | 10,06,086 |
| 2 | Rangareddy | 7,53,423 |
| 3 | Medchal Malkajgiri | 2,34,928 |
| 4 | Sangareddy | 2,28,948 |
| 5 | Jangoan | 2,04,333 |

Table 2.4 Top five district treasuries to furnish wanting GPF schedules during 2020-21.

Further, two debit vouchers from DTO Nalgonda for ₹3,00,000 and DTO Yadradri Bhuvanagiri for ₹9,00,000 were kept under **suspense** due to non-receipt of vouchers in AG (A&E).

Misclassification of Class IV GPF into Regular GPF

2.5.2 To maintain GPF Accounts accurately, all the GPF credit schedules and debit vouchers are to be classified according to rules/orders on the subject. Any misclassification may result in missing credits for the subscribers and undue inflating of GPF balances due to unposted debits. The DDOs and the treasury are jointly responsible for correct classification of transactions.

During the year (November 2020) this office obtained access to the pay bill deduction screen of IFMIS to verify the correctness of classification wherever necessary. This preventive exercise helped in identifying and reducing the no. of misclassifications considerably, from 5,409 in 2019-20 to 2,905 in 2020-21.

During the year 2020-21, **1,619** Credits for ₹**1,15,64,748** pertaining to the Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications noticed are shown in **Annexure-2.11(i)**.

Similarly, Debit items (**106**) of ₹**2,56,13,552** pertaining to Class IV GPF (8009-01-101-05) have been misclassified under Regular GPF (8009-01-101-01). The misclassifications noticed are shown in **Annexure-2.11(ii)**.

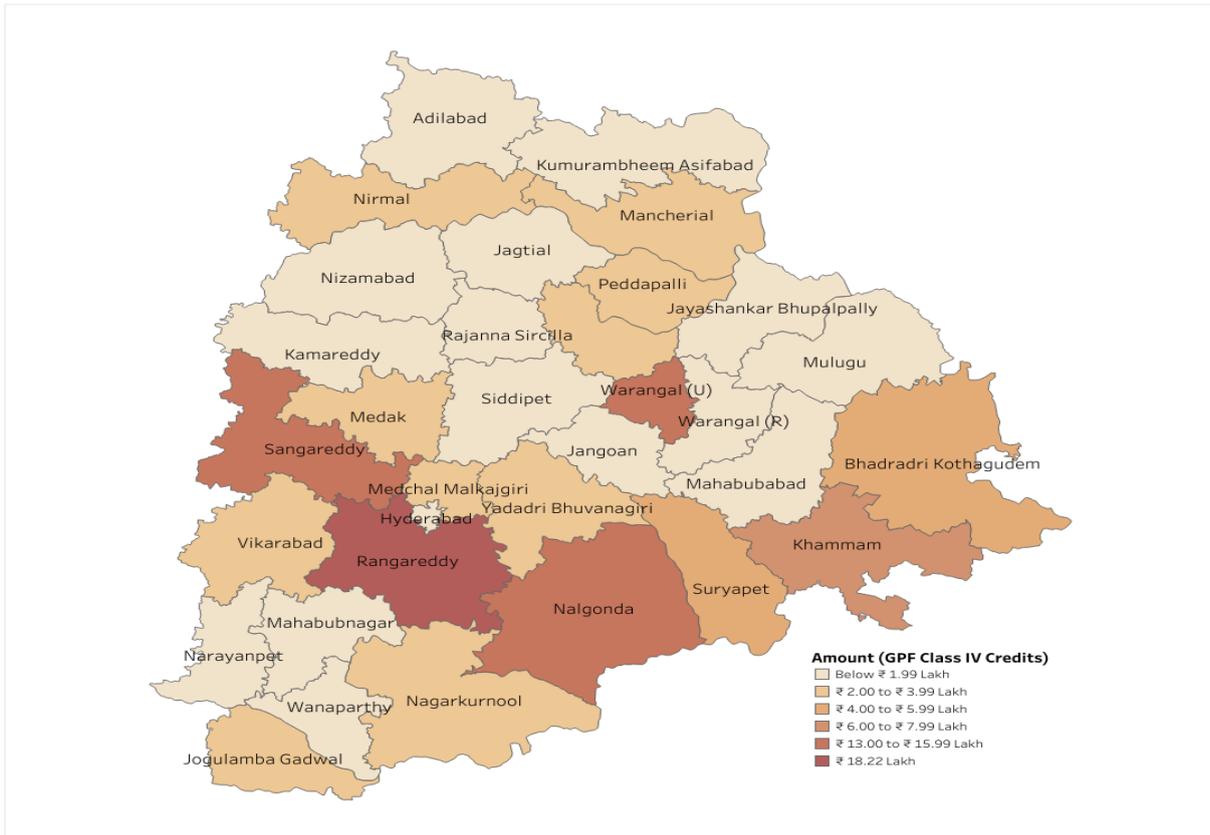


Fig: 2.7 District-wise amount of GPF credit schedules of Class IV misclassified under GPF regular for the year 2020-21

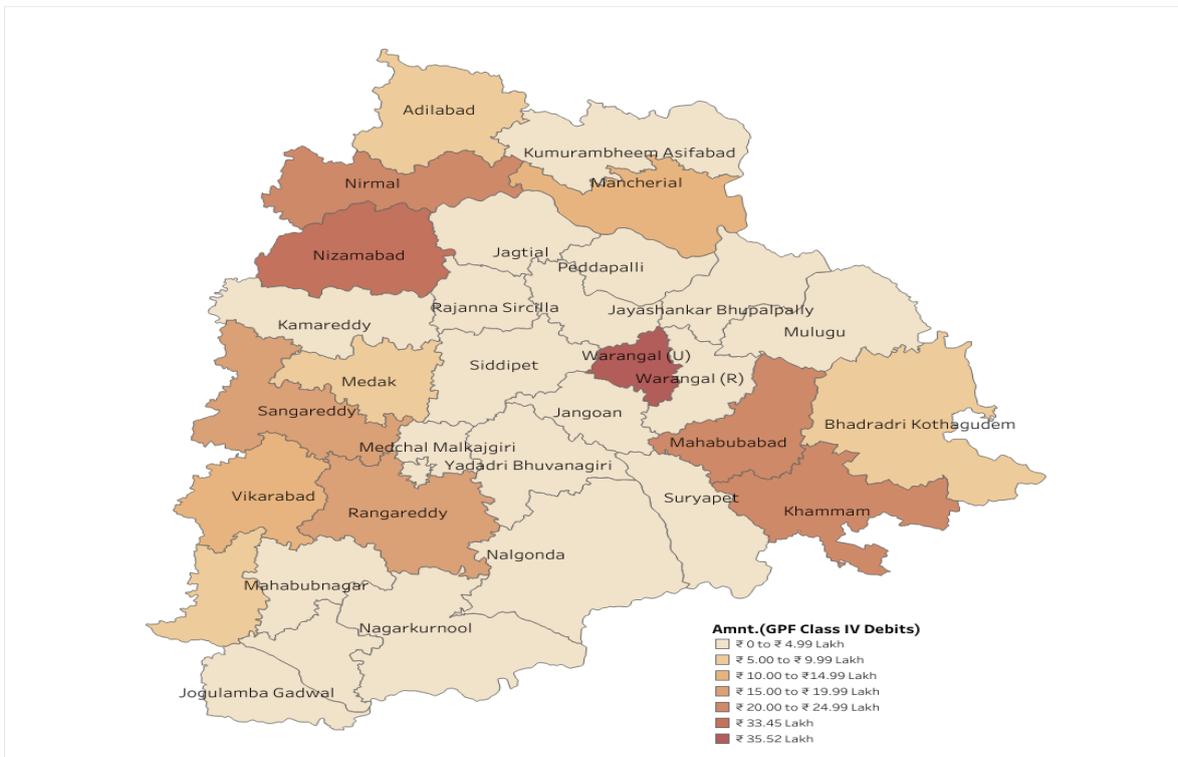


Fig: 2.8 District-wise amount of GPF debit vouchers of Class IV misclassified under GPF regular in 2020-21

Cases of Overpayment

2.5.3 The balances in GPF accounts are inflated due to non-receipt of debit vouchers on time or any misclassification of vouchers. If the cases are settled based on incorrect balances leads to over payment.

There were two overpayment cases amounting to **₹1,56,950** in Hyderabad district pending as on date. Despite repeated reminders to concerned DDOs and DTOs no action for recovery was taken. Details are in **Annexure-2.12**.

Payment on GPF Authorisation after validation period

2.5.4 The validity period of GPF final withdrawal authorisation is six months from the date of issue. If the amount remains unclaimed beyond that period, the authorisation has to be revalidated by the authorising authority. However, **16** Treasuries have made GPF final withdrawal payments amounting to **₹87,19,657** in **34** cases beyond the validity period of six months as detailed in **Annexure-2.13**.

The date of Final withdrawal/Residuary Balance authorisations may be captured while preparing the bill in IFMIS package and necessary validation may be placed restricting the passage of bill beyond six months.

PART -3

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING TREASURY INSPECTION

Section I: Treasury inspection- Overview

Introduction

3 Inspection of Treasuries by AG (A&E) is carried out periodically to test check the functioning of the treasury. The primary objective of inspection is to check Government receipts and expenditure are made in accordance with the prescribed rules and the accounts thereof are correctly maintained in the form prescribed by the competent authority. Any deviations and omissions are brought to the notice of the Treasury for rectification to enhance the efficiency of the working of Treasuries and quality of Accounts.

Details of Treasury Offices inspected during the year

3.1.1 During the year 2020-21, **11** DTOs, **30** STOs and **9** APPOs were inspected including the DTA and JD PPO as per the approved Audit Plan on a quarterly basis and **52** Inspection Reports containing **272** paras were issued. The list of offices inspected during the year is given in **Annexure-3.1**.

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

Outstanding Inspection Reports and Paras

3.1.2 As on 1stApril 2020, there were **452** Inspection Reports containing **1,446** paras pending settlement due to non-receipt of replies/ compliance by the Department. During the year efforts were made to settle the outstanding paras at the time of inspection of treasuries and also by conducting suo moto review of outstanding paras of nonmonetary nature. As a result of such efforts/pursuance, **80** IRs and **473** outstanding paras were cleared. To the end of March 2021 there are **424** Inspection reports outstanding with **1,269** paras. The District-wise data thereof is given in **Annexure-3.2**. Irregularities pointed out during the Inspection need to be rectified at the earliest by the Treasury Offices.

Section II: Observations during inspection of treasuries

Personal Deposit Accounts

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

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

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

On review of PD accounts, following observations were made:

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

3.2.1 (i) As per *Article 271(iii) 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.

It was observed in **three** DTOs and **two** STOs that deposits amounting to **₹33,51,35,831** under this category were not lapsed to Govt. account. Details are given in **Annexure-3.3**.

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

In two DTOs and in two STOs, it was noticed that deposits of **₹8,11,45,535** pertaining to different deposit heads of account falling under Category “C” which were due for lapsing on 31-03-2020 remain unlapsed. Details are given in **Annexure-3.4**.

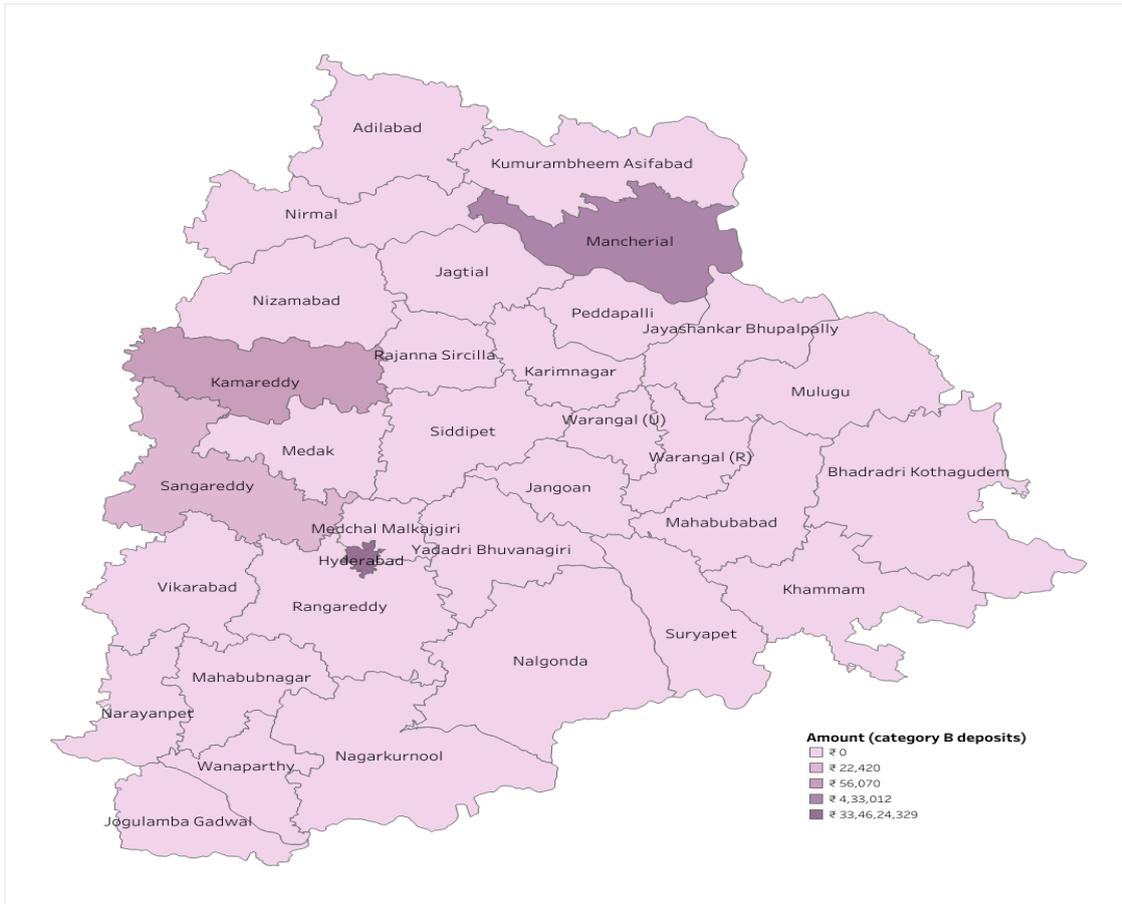


Fig: 3.1 District-wise non-lapsed amounts in Category B deposit accounts during 2020-21

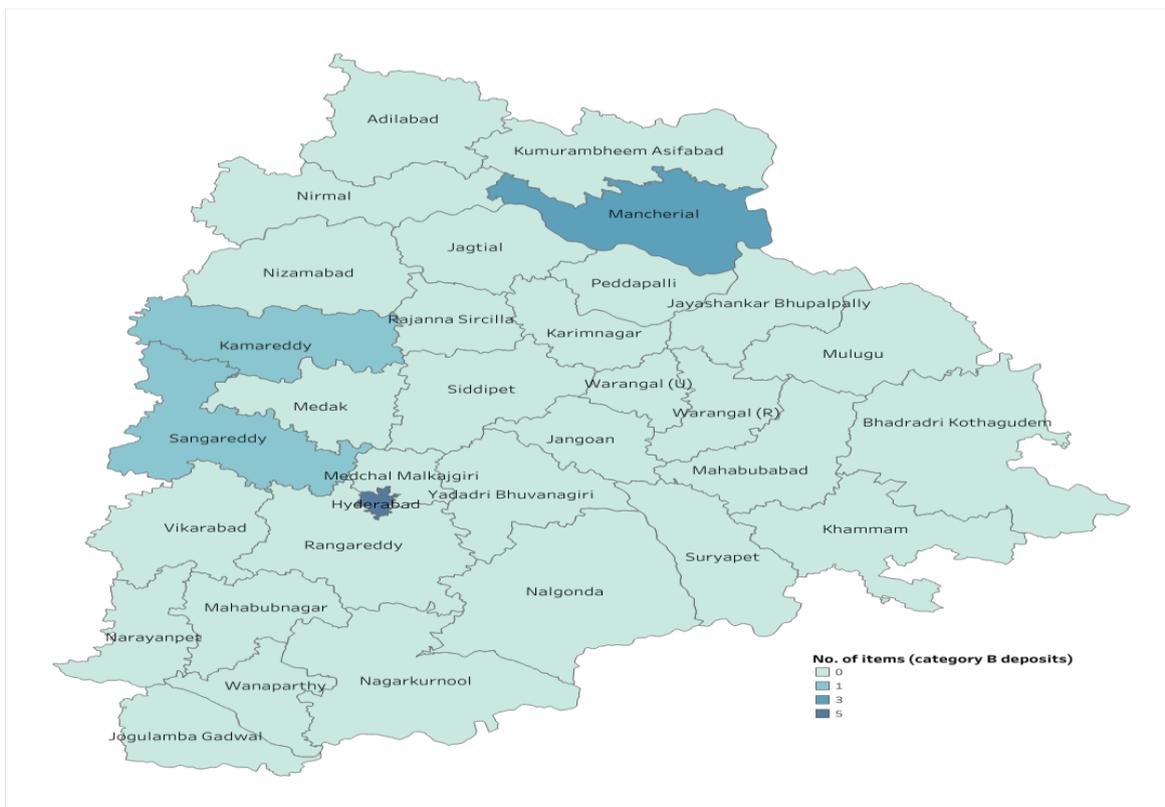


Fig: 3.2 District-wise non-lapsed amounts in Category B deposit (number of instances) during 2020-21

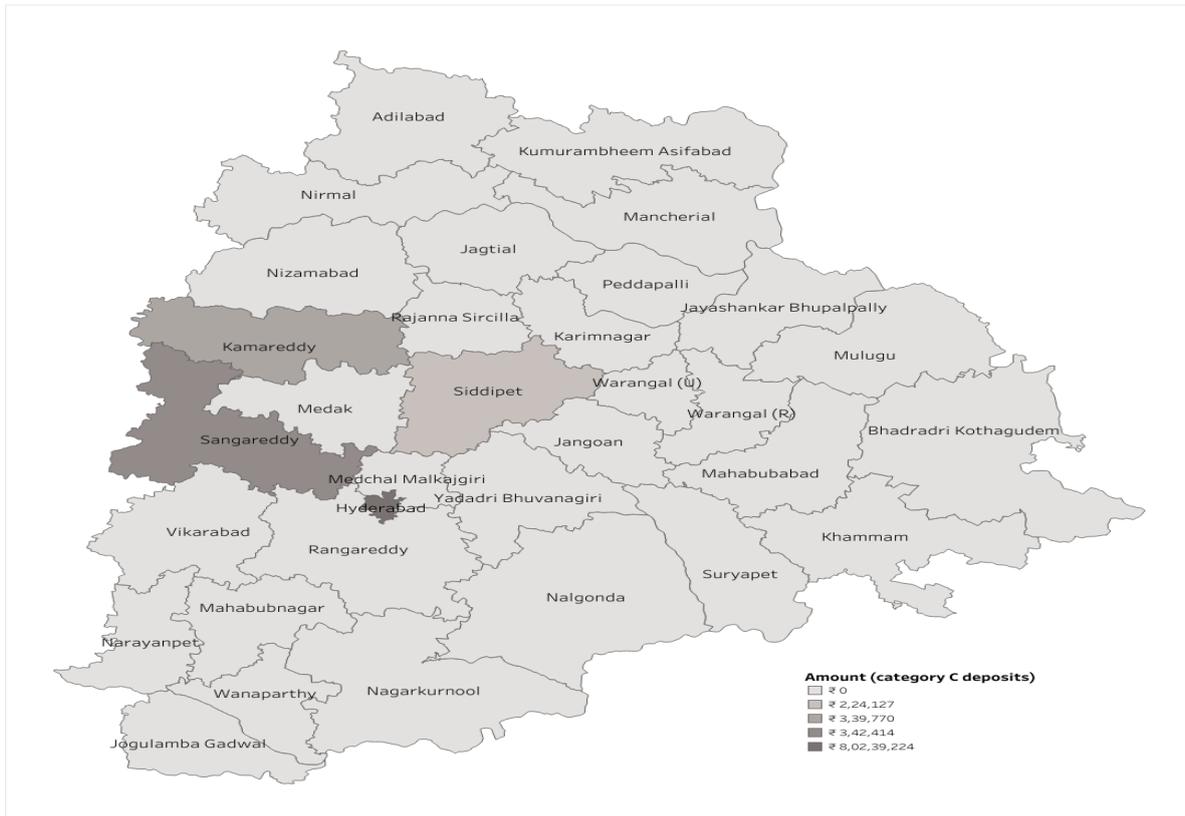


Fig. 3.3 District-wise non-lapsed amounts in Category C deposit accounts during 2020-21

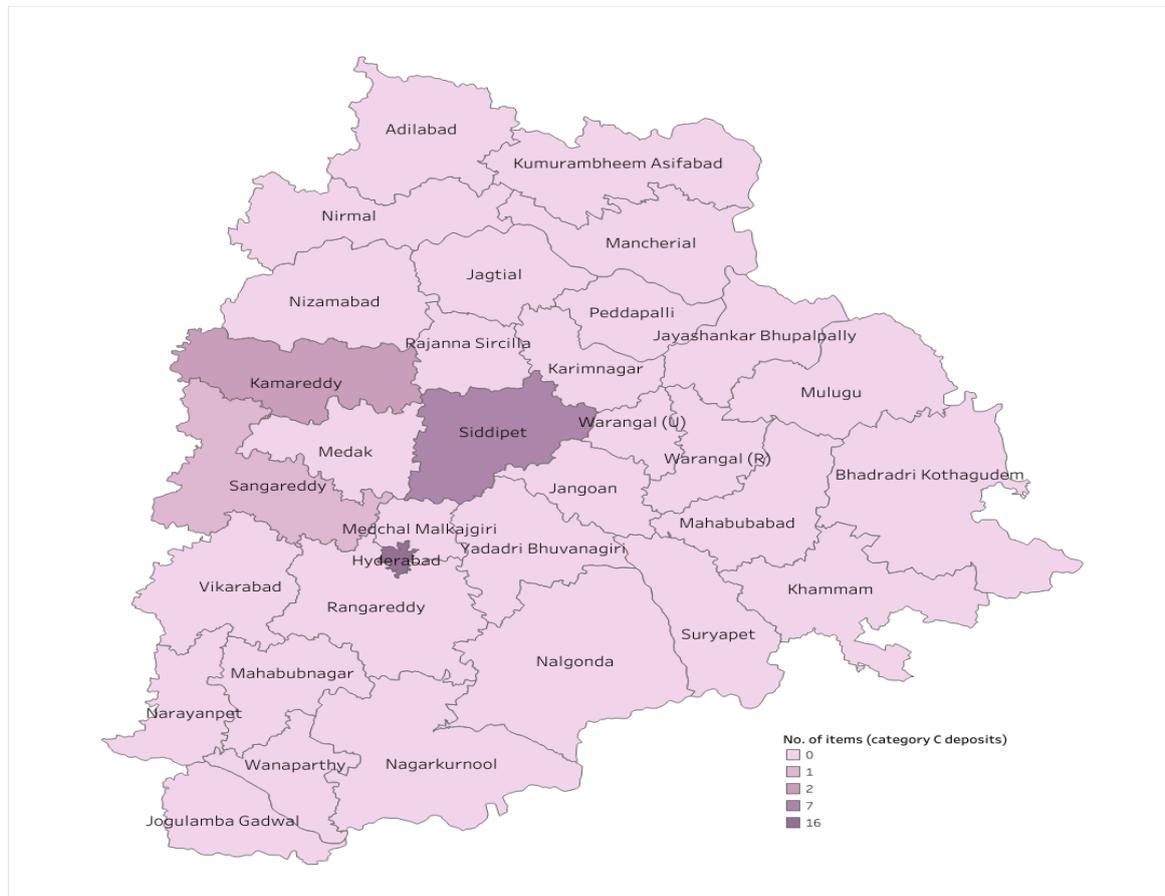


Fig. 3.4 District-wise number of non-lapsed Category C deposit accounts during 2020-21.

PD accounts not in operation for more than three years

3.2.2 As per Article 271(iii) (4) of Telangana Financial Code Volume-I, if a personal deposit account is not operated upon for a considerable period and there is a reason to believe that the need for the deposit account has ceased, the same should be closed in consultation with the officer in whose favour the deposit account has been opened.

(i) In DTO Hyderabad (Urban), scrutiny of the records revealed that there were **43** PD Accounts not in operation for more than three financial years. These PD accounts have a balance of **₹1,10,33,915.02**. Details are shown in **Annexure 3.5 (A)**.

(ii) In DTO Janagaon, **41** PD accounts which were not in operation have a balance of **₹1,39,68,465**. All these PD accounts are to be closed after lapsing of the balances to the government account and the adverse balances in the PD accounts are to be reconciled by ascertaining the reasons for these accounts were in minus balance. Details are shown in **Annexure 3.5(B)**.

(iii) In STO Medchal an amount of **₹24,007** under HOA 8443-00-106-00-01 was lying without any operations for the last three years in the account of Principa, ITI, Medchal. This amount is lapsable to government account.

Adverse balances in PD accounts

3.2.3 During the review of PD Account Ledgers to the end of March 2020 at DTO, Rangareddy, it was noticed that the payments were in excess of balances available in the accounts which resulted in the minus balances to the tune of an amount of **₹9,47,010** under the HOA 8443-101-01 Revenue Deposits as detailed below.

| Particulars | Amount ₹ |
|--|-------------|
| OB as on 01-04-2017 | 81,210 |
| Receipts during 1-04-2017 to 31-3-2020 | 7,50,000 |
| Payments during 1-4-15 to 31-3-18 | 17,78,220 |
| CB as on 31-03-2020 | (-)9,47,010 |

Table 3.1 Details of PD account with adverse balance to the end of March 2020.

Incorrect Booking of Lapsed deposits under Category 'C' under MH 0075 instead of Revenue Head for ₹1,236.89 crore

3.2.4 As per G.o.Ms.No.43 dated 22.04.2000 the funds deposited during a financial year on account of execution of schemes and works shall lapse by the end of the next financial year and the same have to be lapsed under corresponding revenue heads. However, for the year 2019-20, Government issued orders to lapse the unspent balances of Category "C" Deposit

Accounts by minus debit to the expenditure head from where the amount was initially credited to PD Account vide *G.O. Ms. No. 120, dated 31-03-2020*.

During the scrutiny of monthly account of SA112 for the month of March 2020 and data of lapsed deposits in IFMIS at DTO Hyderabad (Urban), it was observed that an amount of **₹1,236.89 crore** was lapsed to Major Head 0075 other receipts instead of minus debit to the expenditure head which is in contravention to the above order.

The action of DTO resulted in over statement of receipts and expenditure in Government accounts.

Non-obtaining of Certificates of Acceptance of Balance

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

In **five** treasuries, it was noticed that CABs were not received during 2020-21 from any PD Administrators up to the previous quarter at the time of inspection. In **three** treasuries, the CABs were received in respect of **763** out of **1130** accounts leaving a pendency of **367** accounts i.e, **32.47 %** of accounts. Details are shown in **Annexure-3.6**.

High pendency in reconciliation of PD accounts with the treasury may result in possible over draws. Though, the GO specified that further payments should not be allowed in the P.D. Accounts if CABs are not furnished within the stipulated period the treasury has not acted upon the PD administrators by giving necessary stop payment orders.

Parking of Govt. funds under CDP/SDF/CBF schemes in bank accounts instead of operating PD account amounting to ₹96.43 crore.

3.2.6 As per Article 3 of TS Financial Code Volume-I Personal Deposits Accounts are opened in favour of specified Government Officers for transferring funds from Consolidated Fund of the State for discharging liabilities of the Government in respect of execution of various projects, schemes etc. Hence, where Government money is to be transferred to any subordinate Offices or any other departmental offices, a new PD Account shall be opened in the name of the receiving officer for transferring funds to PD account and the **“funds shall not be parked in any Bank Account at any stage”**.

During scrutiny of records on Personal Deposit Accounts operated in the **DTO Kamareddy**, it was noticed that the Executing Agencies listed in **Annexure-3.7** have not opened PD Accounts for incurring expenditure for Government Schemes, i.e., CDP/SDF/CBF schemes, for which the funds were being allocated (distributed) by the Chief Planning Officer (CPO), Kamareddy District. The District Collector & Magistrate, Kamareddy also directed these agencies vide *Lr.No.63/SA/CDP/2016-17, dated 03-03-2021* to open the PD Accounts immediately, but the same was not followed and amount was directly credited into the Bank Accounts of the Executing Agencies.

Self cheques drawn by PD Administrators

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

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

| Sl. No | Name of the PD Administrator | Bank A/c No. | Cheque No. & Date | Amount (₹.) |
|--------------|---|--------------|------------------------|------------------|
| 1 | District Panchayat Raj Engineer, PIU Kamareddy | 62249661309 | 7566050, dt:11-00-2021 | 4,89,152 |
| 2 | | | 7566943, dt:11-02-2021 | 7,49,979 |
| 3 | EE(R&B), Kamareddy | 62470576214 | 7566007, dt:11-02-2021 | 72,055 |
| 4 | EE MB Intra Divn. KMRDY | 62494199420 | 7641287, dt:12-02-2021 | 1,64,695 |
| 5 | EE PR Division. Banswada | 62497110584 | 8129672, dt:19-02-2021 | 2,72,788 |
| Total | | | | 14,75,881 |

Table 3.2 Self cheques drawn PD Administrators at DTO Kamareddy.

Excess payment of Pay and Allowances

3.2.8 The correctness of disbursement of pay and allowances of employees was checked during treasury inspection. Excess drawal of allowances such as House Rent Allowance, Additional House Rent Allowance, Uniform Maintenance Allowance, Emergency Health Care Allowance, Conveyance Allowance to Physically Handicapped Employees, and Ration Allowance was noticed in **77** cases for **₹9,79,980**.

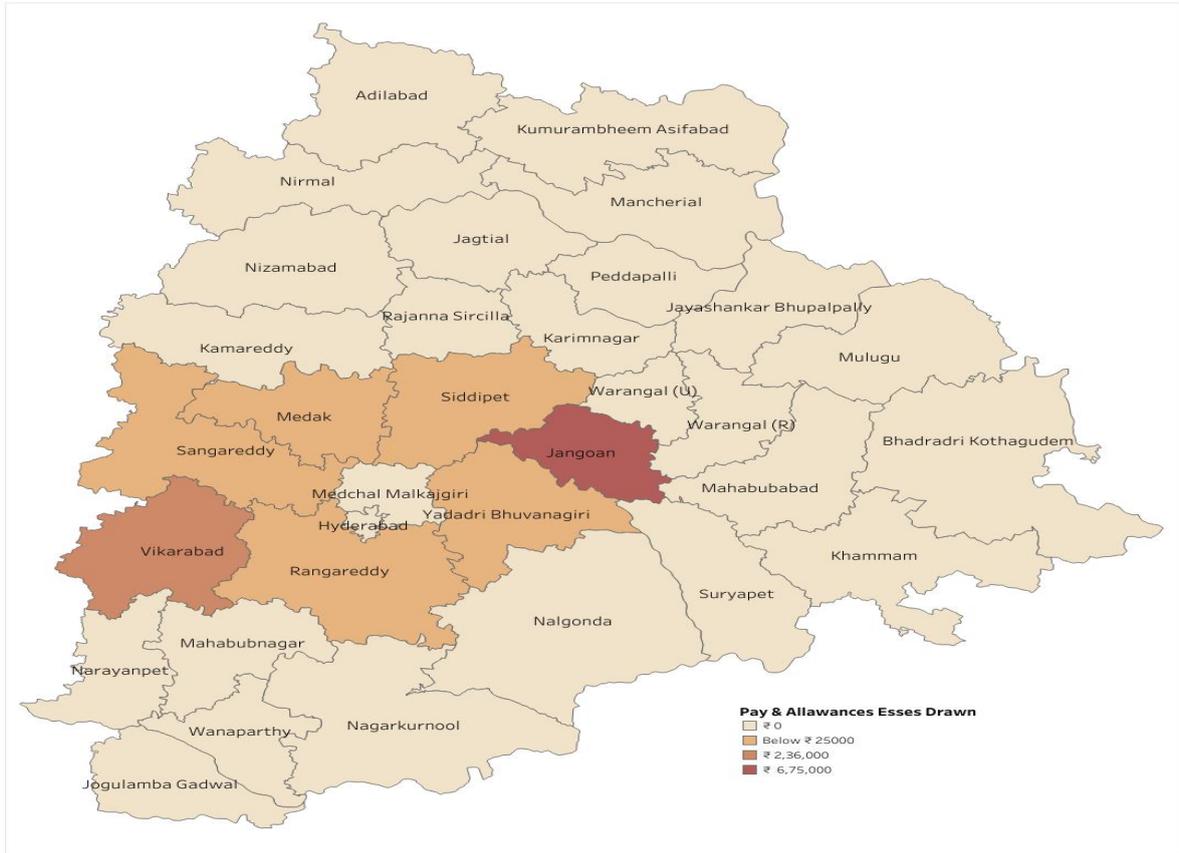


Fig: 3.5 District-wise excess paid pay and allowances (amounts) for the year 2020-21.

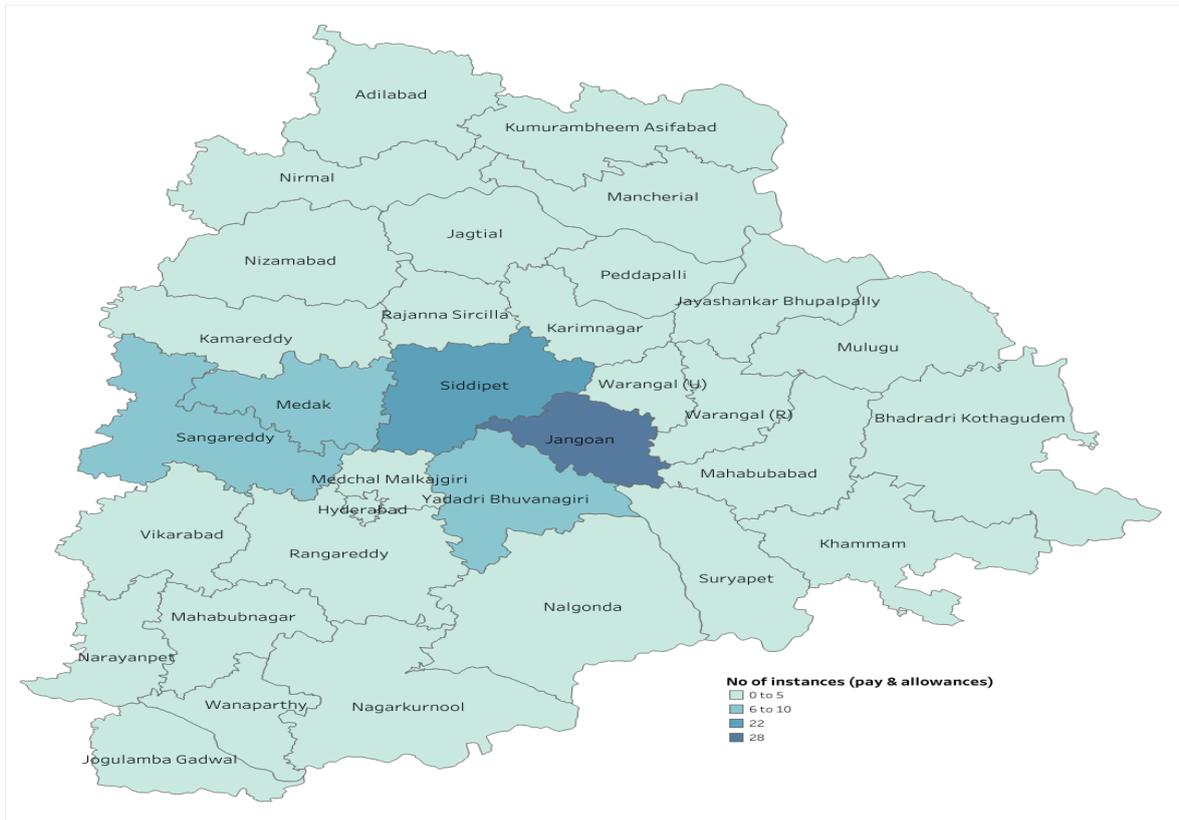


Fig: 3.6 District-wise excess paid pay and allowances (number of instances) for the year 2020-21.

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

Irregular drawal of House Rent Allowance

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

In **one** DTO and in **one** STO, it was noticed that **11** officials were drawing HRA at a rate higher than their eligibility as prescribed in the GO. This irregular drawal of HRA resulted in excess payment as detailed in **Annexure 3.8**.

Irregular Drawal of Additional House Rent Allowance

3.2.10 Additional House Rent Allowance (AHRA) @ 8% of basic pay (maximum of ₹2,000 pm), is admissible to certain categories of employees eligible for rent free accommodation but were not provided with the same. (*G.O.Ms.No.46, Finance (HRM-IV) Department, dated 21-04-2015*).

In **one** DTOs and **two** STOs, **nine** employees who were not eligible were paid AHRA resulting in excess payment of **₹5,16,000**. Details in **Annexure-3.9**.

Irregular payment of Uniform Maintenance Allowance

3.2.11 As per orders under 10th PRC vide *G.O. Ms. No. 82 Fin Dept. dated 26-05-2015* those who are eligible for Uniform Allowance are also eligible for Uniform Maintenance Allowance @ ₹150 per month and for those who wear Apron @ ₹75 per month.

In **two** DTOs and **one** STO, **12** employees who were not eligible for Uniform Allowance were paid Uniform Maintenance Allowance which resulted in excess payment of **₹31,980** as detailed in **Annexure-3.10**.

Irregular drawal of Emergency Health Care Allowance

3.2.12 Emergency Health Care Allowance (EHCA) @ ₹4,000 per month is payable to non-teaching doctors who were available at all times to attend the patients. (*G.O.Ms.No.191, Health, Medical & Family Welfare (A-1) Dept, Dated: 24.11.2017*)

In **four** cases under **one** DTO and **one** STO, Doctors holding the post of Dy. D.M & H.O

(Administrative Post) were drawing EHCA @ ₹4,000 pm contrary to the GO stated above. This resulted in excess payment to the extent of **₹2,68,000** as listed in **Annexure-3.11**.

Irregular drawal of Conveyance Allowance to Physically Handicapped Employees

3.2.13 Conveyance Allowance is payable at 10% of basic pay subject to a maximum of ₹2,000 p.m to the blind and physically handicapped employees. As per government orders on the subject the Conveyance Allowance to the physically handicapped teachers is not admissible during vacation period (summer vacation).

In **one** DTO and **four** STOs, the Conveyance Allowance in respect of **28** physically handicapped teachers was drawn during summer vacation. This resulted in excess payment of **₹35,000** as detailed in **Annexure- 3.12**.

Irregular payment of Ration Allowance

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

In **one** DTO and **two** STOs, **13** officials in Medical Department who do not come under eligible categories were paid RA which resulted in excess payment of **₹1,29,000** as detailed in **Annexure-3.13**.

Recommendations

- ***A general check list for all common allowances of all departments as well as Department-specific allowances must be prepared at DTA level and incorporated in IFMIS as a system control.***

Failed Transactions in e-Kuber

3.2.15 The State Government introduced system of payments under e-Kuber in 2018 with a view to ensure faster processing and real time credits to Beneficiaries. Under this system payments are processed through the e-Kuber portal of RBI. Any amounts which could not be credited for any reasons (mis match 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 discrepancies and paid from the same suspense head.

As seen from the failed transactions report in e-Kuber in DTA, two APPOs, **three** DTOs and **eight** STOs, there were **7,388** items of failed transactions during 2019-20 and 2020-21 as detailed in **Annexure-3.14**. A formal procedure has to be devised to identify and alert the

DDOs regarding the failed transactions.

Misclassification in adjustment of failed transactions

3.2.16 During the verification of failed transactions in IFMIS at JD PPO, Hyderabad, it was noticed that there were **129** failed transactions from February 2020 to October 2020. Out of these, **37** were reauthorized and **92** were still pending for reauthorization as on 04-12-2020.

Further, in respect of reauthorized cases it was noticed that the original credit of failed transactions was classified under HOA 8658-102-20-001-000 whereas repayment thereof was booked under the head of account 8658-102-20-002-000. This resulted in outstanding in both the heads and needs to be rectified by proposing Alteration Memoranda.

Non-deduction/ Short deduction of Income Tax at Source

3.2.17 As per Section 194 I of Income Tax Act 1961, TDS has to be deducted on payment of rent for land, building, etc @ 10% of amount paid.

On test check of bills passed under the jurisdiction of **STO, Banswada**, it was noticed that TDS of Income Tax @10% on rent paid to private hostel buildings above ₹20,000 per month in which Government Offices/Hostels are running, was not recovered from the building owners to the extent of **₹72,054** as detailed vide **Annexure-3.15**.

Section-III: Defects noticed in Pensions

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

Excess payment of pension and pensionary benefits

3.3.1 During the year of review, it was noticed that excess payment of pension to the tune of **₹71.18 lakh** was made.

The Excess payments of pension were made for the following reasons:

- Excess payment (**₹18.50 lakh**) due to Inadmissible Dearness Relief and Medical Allowance (**Annexure-3.16**)
- Excess payment (**₹18.94 lakh**) due to payment of ineligible Additional Quantum of pension with Dearness Relief thereon (**Annexure-3.17**)
- Excess payment (**₹5.74 lakh**) due to irregular consolidation of pension (**Annexure-3.18**)

- Excess payment (**₹10.90 lakh**) due to Short recovery/Non-recovery/early restoration of commuted portion of pension (**Annexure-3.19**)
- Excess payment (**₹16.64 lakh**) due to payment of Enhanced Family Pension beyond time limit (**Annexure-3.20**).
- Excess payment of pension due to ineligible Medical Allowance to employed family pensioners. (**₹46,200**).

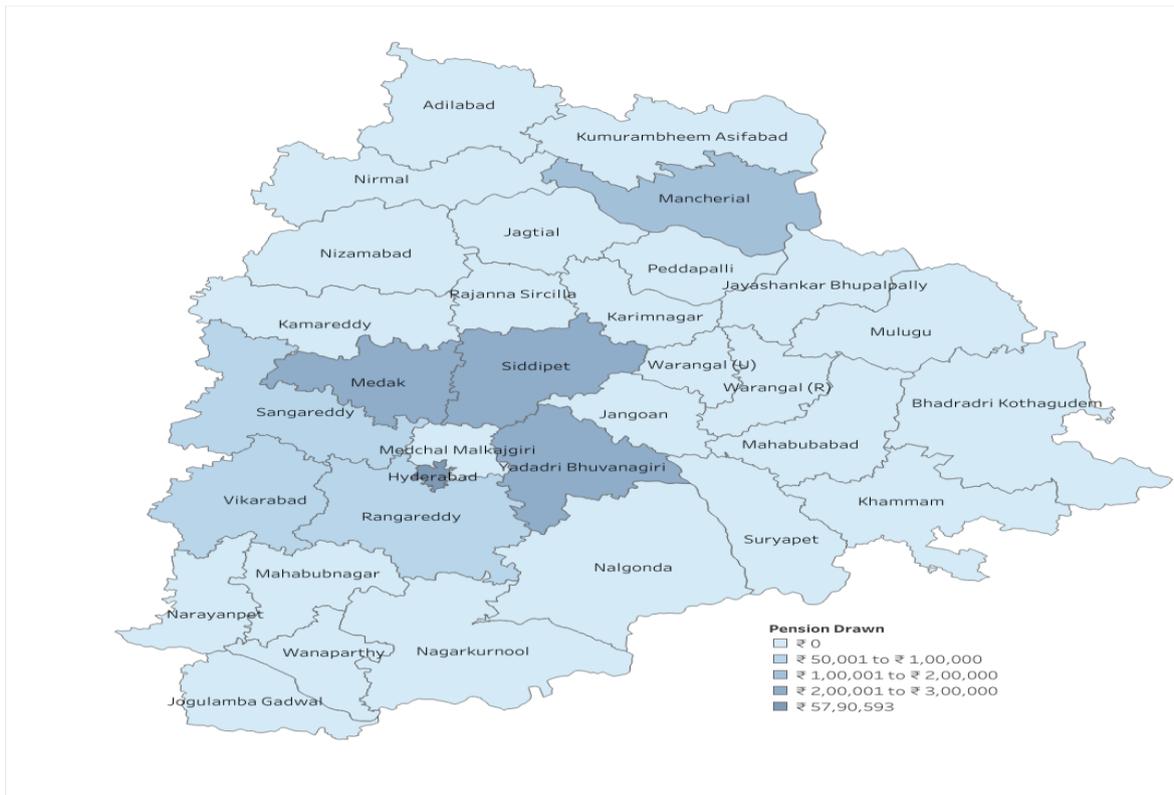


Fig: 3.7 District-wise amount of excess pension paid for the year 2020-21.

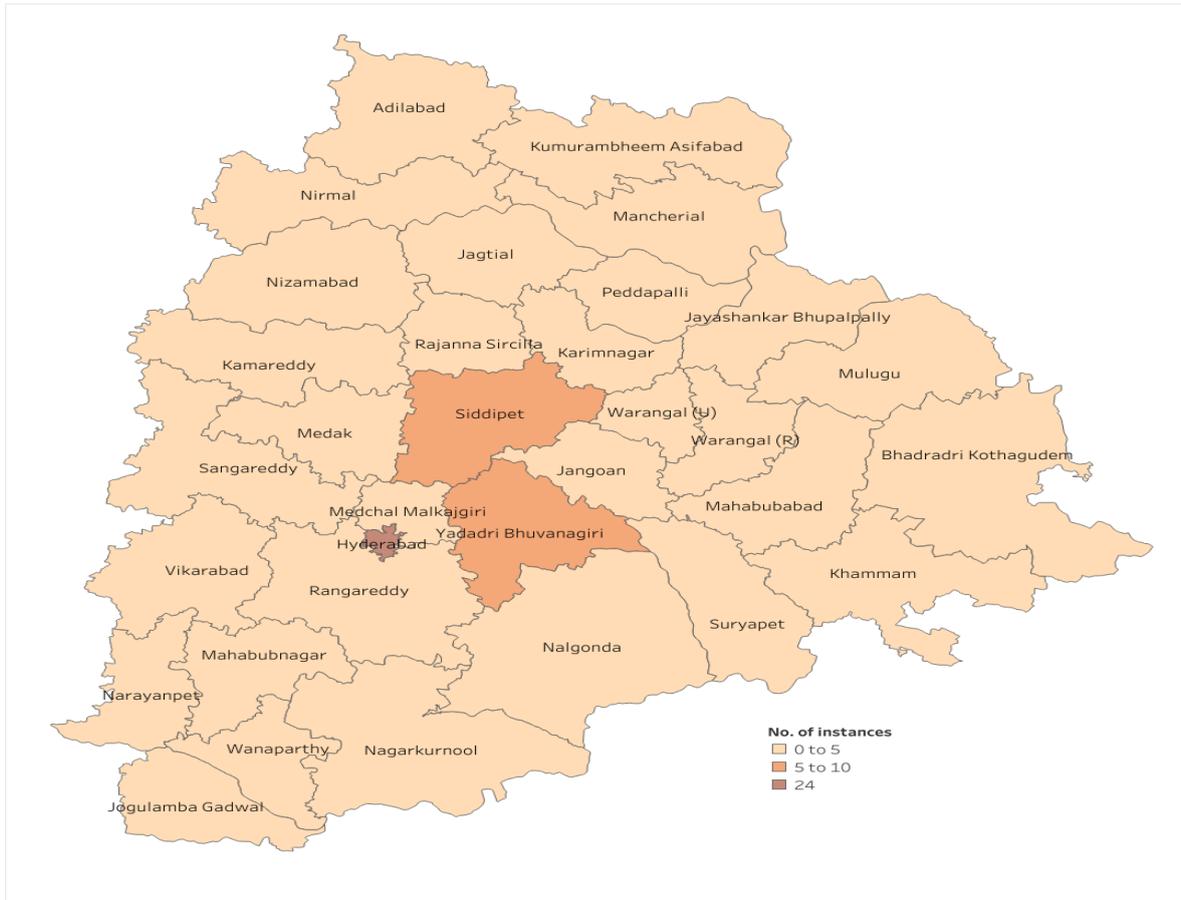


Fig: 3.8 District-wise excess pension paid (number of instances) for the year 2020-21.

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

Excess payment of Medical Allowance in respect of the employed family pensioners

3.3.2 As per Para 26 of GO Ms No.33, Finance (HRM.IV) Department, dated 07.04.2015, the employed family pensioner is not entitled for Medical Allowance (MA).

A scrutiny of PPOs in respect of the following family pensioners revealed that they were paid Medical Allowance (MA) on the family pension as detailed below.

| Name | PPO/ID No. | Period | MA paid @ ₹350 |
|--|---------------------------------|--------------------|----------------|
| D. Sridevi, W/o Sri (L) N. Ananda Kumar | 09-005433/FP Id No.21038623 | 12/2015 to 02/2021 | 22,050 |
| A. Srinivas Rao H/o Smt (L)M. Sharada | 09-005381/FP Id No, 21038271 | 06/2015 to 02/2021 | 24,150 |
| Total | | | 46,200 |

Table 3.3 Excess payment of Medical Allowance to Family Pensioners.

Continuance of payment of pension despite non receipt of Annual Verification Certificate (AVC)

3.3.3 As per para 8 of Appendix I of G.O.Ms.No.213, Finance and Planning dt.19-12-97 as modified in Circular Memo.No.48596 (B) 45/PSC/98, dated 19-2-99 and subsequent Govt.

orders, the STO/APPO shall obtain life certificate and other certificates from the pensioners in the month of November every year. The STO/APPO shall stop the payment of pension for the month of March onwards in cases where the certificate is not received.

Verification of the pension payments at STO, Ramayampet, revealed that the pension has not been stopped in the following cases though AVCs were not received.

| Sl. No. | PPO No. | PPO ID | Name of the pensioner | Name of the Pay Bank Branch |
|---------|-------------------------|----------|-----------------------|-----------------------------|
| 01 | 05-FG-001854 | 18003682 | Ch Suguna | SBI Ramayampet |
| 02 | 05-011471/SP | 18018926 | Y Ramulu. | SBI Ramayampet |
| 03 | 05-003131/FP | 17100415 | G Bhujangam | SBI Chegunta |
| 04 | EER-PR-MDK-1332-SP-2010 | 18014795 | S Anthamma | SBI Ramayampet |
| 05 | 05-SGC-004322 | 18003567 | S Rukumaiah | SBI Ramayampet |

Table 3.4 List of Pension cases at STO Ramayampet where pension was not stopped with out Annual Verification Certificates

Short payment of pension

3.3.4(i) Short payment of pension was noticed in **44** cases due to the reasons such as erroneous consolidation, non consolidation in latest PRCs, less/non-payment of Additional Quantum of Pension and DR thereon, Excess deduction of Commuted portion of pension amount, non restoration of Commuted portion of pension amount. Details are given vide **Annexure-3.21**.

(ii) Short payment of pension was also noticed due to drawal of DR on lesser pension in cases of pensioners drawing two pensions as shown in **Annexure-3.22**.

Undrawn pensions

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

In **one** DTO, **two** STOs and **seven** APPOs, it was noticed that there were **574** pension cases

where pensions were not drawn for more than a year.

Though the pension had been stopped, no action was taken to enquire where abouts of the pensioners, as laid down in rules. Details are shown in **Annexure-3.23**.

Non- payment of PRC Pension Arrears

3.3.6 As per the orders of Government of Telangana vide *G.O. Ms. No.92, Finance (HRM V) Department, dated 25.05.2017* Pension arrears for the period from 02.06.2014 to 28.02.2015 shall be paid in the financial year 2017-18 and 2018-19 in 18 equal monthly installments commencing form 01.07.2017.

However, on verification of the pension data, PRC Arrears in respect of the following pensioners in **two** treasuries were not drawn/short drawn.

| Sl.No. | Name of the treasury | Name of the beneficiary, PPO No& PPO ID. |
|--------|----------------------|---|
| 1 | DTO Mancherial | Neela,13005372, POL-ADB-FP-000776 |
| 2 | | Dilshad, 13007886, EXC-ADB-FP-001040 |
| 3 | | Y. Raja Shree,13021348, 01-003160/FP |
| 4 | | Suguna, 13005397, POL-ADB-FP-000770 |
| 5 | STO Luxettipet | M. Mallamma, 13004868, POL-ADB-FP-0000987 |
| 6 | | Shamim Ara Begum, 13004684, FOR-ADB-FP-000815 |
| 7 | | T. Rukkam Bai, 13012733, 01-002301/FP |
| 8 | | K. Parvathi, 13012742, 01-002317/FP |
| 9 | | Ayesha Tanveer, 1302014901,002998/FP |

Table 3.5 Pension cases who were not drawn PRC pension arrears.

Recommendations:

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

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

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

Un-posted Class IV GPF Credits/Debits

3.4.1 While reviewing the amount lying in Class IV GPF suspense for the state of Telangana at DTA, it was noticed that there were huge un-posted credit and debit balances to the end of 31.03.2020 as shown below.

| Amount in Class IV GPF suspense to the end of | Credits ₹ | Debits ₹ |
|--|--------------|--------------|
| 31.03.2020 | 1,29,02,229 | 72,08,50,863 |

Table 3.6 Unposted Credits and Debits in GPF Class IV accounts to the end of March 2020.

Non-accountal of credits leads to decrease of balance in the accounts depriving the subscriber of his dues. Non-accountal of GPF debits in the accounts will inflate the balances in the account which may lead to excess drawal from the Fund.

Misclassification of regular GPF into Class IV GPF lying un-posted in DTO Medchal

3.4.2 While reviewing the missing debits and credits under the Class IV GPF for the year 2019-20 in respect of DTO Medchal it was noticed that **three** debit items for **₹10,17,448** pertaining to regular GPF accounts, were lying in suspense.

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

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

In **two** DTOs and **three** STOs, violation of this provision was observed in **13** cases. Details are given in **Annexure-3.24**.

Short credit of interest on Final withdrawal cases of Class IV accounts

3.4.4 During the verification of Final Withdrawal cases of Class IV GPF subscribers at **DTO Vikarabad**, it was observed that interest was calculated for only one month after retirement, instead of six months from the date of retirement. Details are shown vide **Annexure-3.25**.

Short deduction of GPF subscription

3.4.5 As per TS GPF Rules the subscriptions towards GPF is recoverable at minimum rate of 6% of the basic pay of the official.

While verifying the pay bills of the employees in **two** treasury offices it was observed in **three** cases that the GPF subscription was less than the required minimum subscription i.e. 6% of Basic Pay as shown below.

| Sl No | Name of the Treasury | Name of employee/Employee ID/ Designation | Basic Pay | GPF Subscription | 6% of Basic Pay |
|-------|----------------------|---|-----------|------------------|-----------------|
| 1 | STO Ramayanpet | B Sharath Chandra, Hindi Pandit Grade II | 36,070 | 2,000 | 2,165 |
| 2 | JD PPO, Hyderabad | Mohd Abdul Muqeem 2528665 | 35,120 | 2,000 | 2,108 |
| 3 | | Tadiparthi Sreelatha 2573705 | 43,680 | 2,500 | 2,621 |

Table 3.7 Short deduction of GPF subscription

Analysis of class IV GPF – Observations made

3.4.6 In DTA Telangana, during the review of Class IV GPF data, the following observations were made.

1. DDO code is not linked to GPF subscriptions and payments in respect of certain employees.
2. For GPF numbers 021760214 and 210410107 opening balances are (-) ₹7,02,092 and (-) ₹7,19,294 respectively. It is unclear whether these accounts are live or dormant. If these accounts are dormant interest should not have been calculated but interest is calculated on these accounts.
3. There are **48** records in which payments were accounted for without having either opening balance or regular credits in these accounts. This has resulted these accounts in negative balances. Illustrative cases are given below.

| GPF account number | Name | OB | Credits | Withdrawals | Interest | CB |
|--------------------|-----------------|----|---------|-------------|----------|--------------|
| 0171450141 | Md Moulana | 0 | 0 | 10,53,347 | -176 | (-)10,53,523 |
| 0210770106 | Ch. Premalaltha | 0 | 0 | 10,80,708 | -64,032 | (-)11,44,740 |
| 01877166 | G. Rajender | 0 | 0 | 11,09,492 | -43,825 | (-)11,53,317 |

Table 3.8 GPF Class IV accounts where amounts were debited to nil balance accounts.

These discrepancies could have been avoided if there is a proper analysis done before the closing of accounts.

Recommendations:

- ***There should be a validation control in IFMIS to ensure GPF as well as NPS deductions as per respective Acts/ Rules.***
- ***The DDOs concerned may be instructed to obtain the allotment of GPF Class III account numbers from AG (A&E) and to ensure the transfer the balances under Class IV GPF to regular GPF.***

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

Section-V: Miscellaneous Issues

Excess payment of encashment of EL on retirement

3.5.1 During verification of Fly Leaf of Audit Register at STO, Rajendranagar in r/o Smt. A. Hymavathi, School Asst, Emp. ID. No. 1408721, working at ZPHS, Narsingi, it was noticed that an amount of ₹5,71,825 was paid towards encashment of EL on retirement vide Token No. 1174 dated 14.06.2018. While calculating the Encashment of EL, 104 days of EL and 235 days of HPL were considered. However, as EL+HPL is to be limited to 300 days the HPL are to be restricted to 196 days only. This worked out to ₹5,63,690 which resulted in excess payment of **₹8,135**. This amount needs to be recovered from the retired official.

Excess drawal on account of rent

3.5.2 While reviewing the bills at STO Banswada, it was noticed in Bill No.8572386, dated 24-02-2021 in respect of Govt. B.C. College Girls Hostel, Banswada, that though the proceeding *Rc. No. A/45/2016-2 dated 27.11.2019* given by Dist. Collector, Kamareddy shows rent amount @ ₹11,009 pm the same was drawn at higher rate ie., ₹28,885 pm for the period 04/2020 to 07/2020. This resulted in excess drawal of **₹71,504**.

This needs to be reviewed with reference to the rent agreement of the building and excess drawn amount was to be recovered.

Amounts booked under suspense head 8658-102-01

3.5.3 A sampled review of vouchers rendered through monthly accounts by DTO Rangareddy during 2019-20, it was observed that transactions listed below were booked under HOA 8658-102-01. This head of account is not to be operated by Treasuries. The amounts need to be taken to the correct head of account.

| Sl No | Month | Amount |
|-------|----------|--------|
| 1 | May 2019 | 6,950 |
| 2 | Jun 2019 | 6,950 |
| 3 | Jul 2019 | 48,331 |
| 4 | Aug 2019 | 6,950 |
| 5 | Sep 2019 | 9,529 |
| 6 | Oct 2019 | 9,529 |
| 7 | Nov 2019 | 9,529 |
| 8 | Dec 2019 | 9,529 |

Table 3.9 Transactions booked under HOA 8658-102-01 during 2019-20.

Misclassifications under MH 8009 GPF, MH 8011 Insurance and Pension Funds.

3.5.4 In DTA, Telangana, while reviewing receipts and expenditure figures under MH 8011 Insurance and Pension Funds for the year 2019-20 and 2020-21, the following points were noticed:

(i) 8011-101-01 -- Receipts PLI

An amount of ₹5,08,096 was booked under Receipts in 2019-20 and ₹3,79,212 in 2020-21 in the treasury accounts.

The PLI Fund is not in operation in Governments Accounts since long time and the above items appear to be misclassifications which is required to be rectified. Further, the above heads may be disabled for receipts / payments in the classification master to avoid further misclassifications.

(ii) 8011-106-01 -- Receipts FBF

An amount of ₹2,93,825 was booked in 2019-20 and ₹1,72,462 in 2020-21. However, since the FBF was discontinued from 1984 itself on introduction of GIS, there should be no occasion to book receipts under this head and only payments of FBF balances are booked here. Evidently, the above items are misclassification and pertain to either APGLI or GIS and the same should be rectified. Further, it is advisable to deactivate this head for Receipts in IFMIS to avoid misclassifications.

Persistent misclassification of pension payments under MH 2075.

3.5.5 On a review of the accounts submitted by treasuries, it was observed that regular pension payments pertaining to MH 2071 were misclassified under MH 2075 – Other General Services. The details for 2020-21 are given below:

| Treasury | Month | Pension payments wrongly classified under MH 2075 |
|-----------------|-----------|---|
| Jagityal | July 2020 | 6,18,68,608 |
| Jangaon | July 2020 | 2,74,10,722 |
| Kamareddy | July 2020 | 5,45,45,869 |
| Mahabubabad | July 2020 | 2,69,65,811 |
| Mahabubnagar | July 2020 | 11,56,55,484 |
| Mulugu | July 2020 | 1,18,39,272 |
| Narayanpet | July 2020 | 1,99,09,088 |
| Nirmal | July 2020 | 5,40,50,579 |
| RajannaSircilla | July 2020 | 2,62,53,465 |
| Siddipet | July 2020 | 7,53,30,532 |
| Wanaparty | July 2020 | 3,35,90,124 |
| Warangal(Rural) | July 2020 | 2,79,26,891 |
| | Total | 53,53,47,445 |

Table 3.10 Misclassification of pension payments under MH 2075 instead of MH 2071.

It was also observed that similar misclassifications occurred in many districts during the previous years also. Though the misclassifications were got corrected by AG office by calling for alteration memoranda from treasuries, appropriate instructions may be issued to the Treasuries.

Apportionment of expenditure on pensions – Certain discrepancies

3.5.6 Pension payments of employees retired on or after 02-06-2014 are to be apportioned based on service rendered in the composite State/successor State in terms of AP Re-organization Act 2014 in the following manner.

2071-01-101-14 -- Pension allocable between both States in population ratio

2071-01-101-34 -- Pension allocable to Telangana

Similar procedure is to be adopted for family pensions and Local Fund pensions also. The amount allocable between both the States (Sub Head 14) and amount allocable exclusively to Telangana (Sub Head 34) are indicated in the PPOs issued by AG/State Audit. The regular pension bills are to be drawn by debiting the above heads as per shares indicated in PPOs.

(i) A review of trends of expenditure booked under these Heads at **DTA, Telangana** revealed that there were huge variations in the month-wise expenditure booked under these heads of accounts.

Since the expenditure on pensions is to be shared between both the States, based on figures booked in treasury accounts, any misclassification will have cash impact for both the States. A fool-proof mechanism to classify the expenditure of pension as per allocation given by AG/State Audit in PPOs, in treasury accounts may be incorporated in the IFMIS application.

(ii) During verification of records at **JD PPO, Hyderabad**, it was observed that there were **193** pensioners relating to Andhra Pradesh opted to draw pensions under Jt. Director, PPO, Hyderabad. As seen from the records, the entire amount of pension was classified under **MH 8793-129 Inter State Suspense Account-Payment in respect of other state pensions-Andhra Pradesh**.

However, these pensions are subject to the provisions of AP Re-organization Act, 2014 and the GOs issued there under. As per *Schedule 8 of the APRA 2014*, the pension is allocable between AP & TS based on the service rendered in the composite State/successor States. Classifying the entire expenditure under MH 8793 on the ground that these are Other Government pensions is not in consonance with provisions of the Act. Therefore, these pensions are to be booked under MH 8793 and MH 2071 based on allocation indicated in the PPOs.

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

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

4. The Pay and Accounts Officer, Hyderabad has been functioning from 01.10.1971. The review/findings pointed out by Financial Audit Wing (FAW), Abids, O/o the Accountant General (Audit), Telangana as communicated to PAO, Hyderabad for the year 2020-21 is included in this report.

Replies not received for outstanding Audit objections

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

Excess payment of bills

4.2 It was noticed in one bill that Excess payment was made to an extent of **₹2,28,131**. Details vide **Annexure-4.2**

Excess payment of Medical Expenses

4.3 It was noticed in **one** bill that medical charges were paid in excess than the approved rates to an extent of **₹1,18,852**. Details vide **Annexure-4.3**.

Short/Non recovery of IT

4.4 As per provisions of *194 I of Income Tax Act 1961* tax has to be deducted at source @ 10% while making payment towards rent, professional charges, contracts, etc. It was noticed in **nine** cases that income tax amounting to **₹2,67,805** was not deducted. Details given in **Annexure-4.4**.

Miscellaneous Money Value Objections

4.5 During the year under report, **six** miscellaneous money value objections amounting to **₹11,12,574** were raised. Details are shown in **Annexure-4.5**

Miscellaneous Non-Money Value Ojections

4.6 During the year under report, **17** Miscellaneous Non-Money Value objections were raised. Details are in **Annexure-4.6**.

Short recovery of Professional Tax

4.7 It was noticed that in four cases Short/non recovery of Professional Tax amounting to **₹38,600** for which reasons were sought from the department. Details are in **Annexure-4.7**.

Misclassification of expenditure

4.8 It was noticed in **five** cases that incorrect/misclassification of the expenditure was made by the departments as detailed in **Annexure-4.8**.

Short/non deduction of GST

4.9 It was observed in **two** cases where short/non deduction of GST were raised with the Department as detailed in **Annexure-4.9**.

Want of Documents/Details/Orders

4.10 The information/documents/orders called for in respect of **26** cases from **20** DDOs were not received. Details are shown in **Annexure-4.10**.

ANNEXURES

Annexure-1.1

(See para 1.5)

List of DTOs, DSTOs, STOs and PPOs in Telangana

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

| Sl No | Name of District | Name of DTO/DSTO/STO/APPO | Sl No | Name of District | Name of DTO/DSTO/STO/APPO |
|-------|------------------|---------------------------|----------------|------------------|---------------------------------|
| 70 | Medchal | STO Kukatpally | 110 | Siddipet | STO Dubak |
| 71 | | STO Medipally (Uppal) | 111 | | STO Thoguta |
| 72 | Nagar Kurnool | DTO Nagar Kurnool | 112 | | STO Husnabad |
| 73 | | DSTO Kalwakurthy | 113 | | STO Cheriya |
| 74 | | DSTO Achampet | 114 | Sircilla | DTO Sircilla |
| 75 | STO Kollapur | 115 | STO Vemulawada | | |
| 76 | Nalgonda | DTO Nalgonda | 116 | Suryapet | DTO Suryapet |
| 77 | | DSTO Miryaguda | 117 | | DSTO Kodad |
| 78 | | DSTO Deverakonda | 118 | | STO Thirumalkari (Tungathurthy) |
| 79 | | STO Nakrekal | 119 | | STO Huzurnagar |
| 80 | | STO Niddamanoor | 120 | Vikarabad | DTO Vikarabad |
| 81 | STO Chandur | 121 | STO Parigi | | |
| 82 | STO Nampally | 122 | STO Tandur | | |
| 83 | Nirmal | DTO Nirmal | 123 | | STO Kodangal |
| 84 | | DSTO Bhainsa | 124 | STO Moinpet | |
| 85 | | STO Khanapur | 125 | Wanaparthy | DTO Wanaparthy |
| 86 | | STO Mudhole | 126 | | STO Atmakur |
| 87 | Nizamabad | DTO Nizamabad | 127 | Warangal (Rural) | DTO Warangal (Rural) |
| 88 | | DSTO Armoor | 128 | | STO Wardhannapet |
| 89 | | DSTO Bodhan | 129 | | STO Parkal |
| 90 | | STO Bheemgal | 130 | | STO Narsampet |
| 91 | Peddapally | DTO Peddapally | 131 | Warangal(Urban) | DTO Warangal (urban) |
| 92 | | DSTO Manthani | 132 | | STO Bheemdevurapally |
| 93 | | STO Sulthanabad | 133 | | STO Warangal (East) |
| 94 | | STO Ramagundam | 134 | YadadriBhongir | DTO Bhongir |
| 95 | Ranga Reddy | DTO Rangareddy | 135 | | DSTO Choutuppal |
| 96 | | DSTO Ibrahimpatnam | 136 | | STO Alair |
| 97 | | DSTO Shadnagar | 137 | | STO Mothkur |
| 98 | | DSTO Chevella | 138 | | STO Ramannapet |
| 99 | | STO Rajendranagar | | | |
| 100 | | STO Hayathnagar | | | |
| 101 | | STO Maheswaram | | | |
| 102 | Sangareddy | DTO Sangareddy | | | |
| 103 | | DSTO Narayankhed | | | |
| 104 | | DSTO Zaheerabad | | | |
| 105 | | STO Andole | | | |
| 106 | | STO Sadasivpet | | | |
| 107 | | STO Patancheru | | | |
| 108 | Siddipet | DTO Siddipet | | | |
| 109 | | DSTO Gajwel | | | |

Annexure-2.1

(See para 2.1)

Delay in receipt of monthly accounts/vouchers from Treasuries for 2020-21.

| Sl No | Name of the Treasury | Due date | Month wise delay in submission of Monthly Accounts by the Treasuries during April 2020 to March 2021. | | | | | | | | | | | | No. of times delay in the year |
|-------|---------------------------|------------------|---|----------|-----------|-----------|-------------|-----------|----------|----------|----------|----------|----------|----------|--------------------------------|
| | | | April 2020 | May 2020 | June 2020 | July 2020 | August 2020 | Sept 2020 | Oct 2020 | Nov 2020 | Dec 2020 | Jan 2021 | Feb 2021 | Mar 2021 | |
| 1 | Adilabad | 20 th | 36 | - | 02 | - | - | - | - | - | 01 | - | - | - | 3 |
| 2 | Aisifabad | 20 th | 47 | - | - | - | - | 02 | - | 02 | - | - | - | - | 3 |
| 3 | Mancherial | 20 th | 47 | 04 | 15 | 01 | 01 | - | - | - | - | - | - | - | 5 |
| 4 | Nirmal | 22 nd | 46 | 02 | - | - | 01 | - | - | - | - | - | - | - | 3 |
| 5 | Nizamabad | 20 th | 31 | 25 | 16 | 04 | 01 | 02 | - | 01 | - | - | - | - | 7 |
| 6 | Jagitial | 18 th | 35 | 33 | 05 | 06 | 03 | 02 | - | - | - | - | - | - | 6 |
| 7 | Peddapalli | 18 th | 38 | 28 | - | 06 | - | - | - | - | 01 | - | 01 | - | 5 |
| 8 | Jayashankar Bhoopalapally | 20 th | 36 | 04 | - | - | 02 | 01 | - | 01 | - | - | - | - | 5 |
| 9 | Bhadradi Kothagudem | 20 th | 49 | 24 | 16 | 04 | - | 02 | - | 01 | - | - | 04 | - | 7 |
| 10 | Mahabubabad | 19 th | 38 | 26 | 02 | 05 | 02 | 03 | - | 03 | 01 | - | - | - | 8 |
| 11 | Warangal (R) | 20 th | 41 | 27 | 01 | 01 | - | - | - | - | - | - | - | - | 4 |
| 12 | Warangal (U) | 22 nd | 38 | 22 | 13 | - | - | - | - | - | - | - | - | - | 3 |
| 13 | Karimnagar | 18 th | 36 | 27 | - | 01 | - | 02 | - | 03 | - | - | - | - | 5 |
| 14 | Rajanna Sircilla | 19 th | 34 | 25 | 18 | 06 | 02 | 01 | - | - | - | - | - | - | 6 |
| 15 | Kamareddy | 19 th | 36 | 26 | 19 | - | - | - | - | - | - | - | - | - | 3 |
| 16 | Sangareddy | 20 th | 30 | - | 10 | 07 | - | - | - | - | - | - | - | - | 3 |
| 17 | Medak | 20 th | 36 | - | - | 01 | 01 | - | - | 02 | - | - | - | - | 4 |
| 18 | Siddipet | 19 th | 37 | 35 | 05 | 05 | 02 | - | - | 03 | - | - | - | - | 6 |
| 19 | Jangaon | 19 th | 37 | 06 | 10 | 05 | - | 01 | - | - | - | - | - | - | 5 |
| 20 | Yadadri | 19 th | 48 | - | 05 | - | - | 02 | - | - | - | - | - | - | 3 |
| 21 | Medchal | 20 th | 34 | 27 | 15 | 05 | 01 | 02 | - | - | - | - | - | - | 6 |
| 22 | Mahaboobnagar | 18 th | 36 | 28 | 18 | 01 | 03 | 01 | - | - | - | - | 01 | - | 7 |
| 23 | Rangareddy | 20 th | 33 | 04 | 04 | 01 | - | 01 | 01 | 01 | - | - | 02 | - | 8 |
| 24 | Vikarabad | 20 th | 33 | 25 | - | - | - | 01 | - | 02 | - | - | - | - | 4 |
| 25 | Hyderabad (Urban) | 21 th | 35 | 30 | 03 | 04 | 02 | 01 | - | - | - | - | - | - | 6 |
| 26 | Jogulamba Gadwal | 18 th | 35 | 28 | 18 | 06 | 04 | - | 01 | - | 02 | - | - | - | 7 |

| | | | | | | | | | | | | | | | |
|----|--------------|------------------|----|----|----|----|----|----|----|----|----|---|---|---|---|
| 27 | Wanaparthy | 18 th | 18 | - | 05 | 07 | 01 | 01 | - | - | - | - | - | - | 5 |
| 28 | Nagarkurnool | 18 th | 35 | - | - | 01 | 03 | 04 | - | - | - | - | - | - | 4 |
| 29 | Nalgonda | 20 th | 47 | 04 | - | 04 | - | 01 | - | - | - | - | - | - | 4 |
| 30 | Suryapet | 20 th | 43 | 05 | 17 | - | - | - | - | - | - | - | - | - | 3 |
| 31 | Khammam | 18 th | 45 | 27 | - | 02 | - | 01 | 01 | 03 | - | - | - | - | 6 |
| 32 | Mulugu | 19 th | 36 | 03 | 04 | 05 | 02 | - | - | - | 01 | - | - | - | 6 |
| 33 | Narayanpet | 18 th | 37 | 29 | 10 | 06 | 03 | 02 | - | - | 01 | - | - | - | 7 |

Annexure-2.2

(See para 2.2)

Details of wanting vouchers during the year 2020-21

| Sl. No | District | No. of items | Amount (₹) |
|--------|-------------------------|--------------|----------------------|
| 1 | Jayashankar Bhupalpally | 186 | 5,00,22,242 |
| 2 | Hyderabad Urban | 2 | 91,61,550 |
| 3 | Jangaon | 183 | 11,21,52,809 |
| 4 | Jogulamba Gadwal | 107 | 1,73,97,0028 |
| 5 | Kamareddy | 482 | 26,14,62,325 |
| 6 | Komaram bheem Asifabad | 35 | 6,50,78,349 |
| 7 | Mahaboobnagar | 129 | 7,04,94,283 |
| 8 | Mahabubabad | 259 | 20,93,90,258 |
| 9 | Mancherial | 148 | 3,67,30,799 |
| 10 | Medak | 251 | 6,60,67,632 |
| 11 | Mulugu | 247 | 6,62,84,307 |
| 12 | Narayanpet | 9 | 6,07,907 |
| 13 | Nizamabad | 222 | 45,53,59,441 |
| 14 | Ranga reddy | 271 | 10,39,92,730 |
| 15 | Siricilla | 129 | 6,55,91,991 |
| 16 | Vikarabad | 205 | 10,20,54,397 |
| 17 | Warangal (r) | 95 | 6,59,93,517 |
| 18 | Warangal (u) | 316 | 14,45,95,770 |
| 19 | Yadadri Bhuvanagiri | 407 | 8,94,37,190 |
| | Grand Total | 3683 | 214,84,47,525 |

Annexure-2.3

(See para 2.3)

Details of outstanding AC bills district-wise to the end of March 2021

| Sl No | District | Number of outstanding AC bills | Amount (₹) |
|-------|---------------------------|--------------------------------|----------------------|
| 1 | Adilabad | 170 | 4,93,30,110 |
| 2 | Bhadradi Kothagudem | 117 | 4,17,27,399 |
| 3 | Jayashankar Bhoopalapally | 18 | 46,51,179 |
| 4 | Jagtial | 59 | 2,69,81,801 |
| 5 | Jangaon | 27 | 5,33,66,912 |
| 6 | Jogulamba Gadwal | 17 | 93,11,830 |
| 7 | Kamareddy | 10 | 28,21,334 |
| 8 | Karimnagar | 350 | 21,72,61,451 |
| 9 | Khammam | 87 | 8,12,18,100 |
| 10 | Komaram bheem Asifabad | 1 | 65,73,000 |
| 11 | Mahaboobnagar | 16 | 2,66,71,500 |
| 12 | Mahabubabad | 42 | 1,00,99,254 |
| 13 | Mancherial | 5 | 67,05,515 |
| 14 | Medak | 116 | 17,62,44,385 |
| 15 | Medchal | 30 | 1,66,37,076 |
| 16 | Mulugu | 18 | 8,87,22,567 |
| 17 | Nagarkurnool | 10 | 78,61,374 |
| 18 | Nalgonda | 69 | 19,51,64,012 |
| 19 | Nirmal | 1 | 65,00,000 |
| 20 | Nizamabad | 13 | 8,04,03,744 |
| 21 | Peddapally | 42 | 2,02,78,013 |
| 22 | Rangareddy | 103 | 55,14,82,633 |
| 23 | Sangareddy | 43 | 5,98,19,444 |
| 24 | Siddipet | 51 | 1,77,98,687 |
| 25 | Sircilla | 6 | 49,09,395 |
| 26 | Suryapet | 10 | 1,05,22,090 |
| 27 | Vikarabad | 19 | 1,01,52,419 |
| 28 | Wanaparthy | 5 | 24,45,250 |
| 29 | Warangal (r) | 25 | 37,28,951 |
| 30 | Warangal (u) | 61 | 6,05,90,779 |
| 31 | Yadadri Bhuvanagiri | 8 | 1,49,69,500 |
| | Grand Total | 1549 | 186,49,49,704 |

Annexure-2.4
(See para 2.4.1)

Treasury wise details of Wanting Paid Cheques

| Sl No | District | Number of Paid cheques | Amount (₹) |
|-------|-------------------------|------------------------|----------------------|
| 1 | Adilabad | 645 | 21,34,50,203 |
| 2 | Bhadradi Kothagudem | 38 | 3,61,79,591 |
| 3 | Hyderabad(U) | 22 | 169,71,04,986 |
| 4 | Jagtial | 40 | 67,51,666 |
| 5 | Jangaon | 21 | 53,44,628 |
| 6 | Jayashankar Bhupalpally | 39 | 1,95,21,296 |
| 7 | Jogulamba Gadwal | 54 | 14,70,25,952 |
| 8 | Kamareddy | 537 | 44,50,82,947 |
| 9 | Karimnagar | 19 | 1,33,20,684 |
| 10 | Khammam | 60 | 23,91,32,932 |
| 11 | Komaram Bheem Asifabad | 0 | 0 |
| 12 | Mahabubabad | 31 | 12,53,73,228 |
| 13 | Mahbubnagar | 2 | 2,30,418 |
| 14 | Mancherial | 59 | 84,73,616 |
| 15 | Medak | 22 | 1,42,23,165 |
| 16 | Medchal | 18 | 7,90,23,869 |
| 17 | Mulugu | 36 | 19,00,112 |
| 18 | Nagarkurnool | 29 | 2,33,58,338 |
| 19 | Nalgonda | 479 | 90,16,18,698 |
| 20 | Narayanpet | 27 | 81,86,089 |
| 21 | Nirmal | 372 | 15,48,94,428 |
| 22 | Nizamabad | 346 | 62,86,62,470 |
| 23 | Peddapalli | 1 | 4,80,281 |
| 24 | Ranga Reddy | 155 | 17,18,05,334 |
| 25 | Sanga Reddy | 57 | 10,39,88,855 |
| 26 | Siddipeta | 22 | 3,52,39,786 |
| 27 | Siricilla | 6 | 5,50,904 |
| 28 | Suryapet | 139 | 12,70,19,322 |
| 29 | Vikarabad | 210 | 19,28,16,900 |
| 30 | Wanaparthy | 5 | 3,60,481 |
| 31 | Warangal(R) | 118 | 2,23,93,686 |
| 32 | Warangal(U) | 42 | 13,31,98,627 |
| 33 | Yadadri Bhuvanagiri | 112 | 75,67,12,620 |
| | Total | 3,763 | 631,34,26,112 |

Annexure-2.5
(See para 2.4.2)

Discrepancies between Sub Account 112 and Plus & Minus Memoranda for the year 2020-21

| District | No of HOAs | Payments (₹) | | | No of HOAs | Receipts (₹) | | |
|--------------------------|------------|------------------------|-----------------------|------------------------|------------|------------------------|-----------------------|------------------------|
| | | SA-112 | Plus and Minus | Difference | | SA-112 | Plus and Minus | Difference |
| Adilabad | 5 | 448,28,36,565 | 0 | 448,28,36,565 | 7 | 385,04,81,198 | 0 | 385,04,81,198 |
| Bhadradi Kothagudem | 4 | 361,00,71,050 | 262,91,36,877 | 98,09,34,173 | 7 | 358,53,55,907 | 247,64,04,724 | 110,89,51,183 |
| Jayasankar Bhoopalapally | 4 | 172,55,97,919 | 121,66,07,851 | 50,89,90,068 | 7 | 159,88,14,508 | 111,01,28,381 | 48,86,86,127 |
| Hyderabad Urban | 5 | 48570,28,35,650 | 0 | 48570,28,35,650 | 7 | 24368,05,69,685 | 0 | 24368,05,69,685 |
| Jagtial | 5 | 359,91,68,797 | 294,54,17,791 | 65,37,51,006 | 6 | 374,95,33,608 | 229,46,62,216 | 145,48,71,392 |
| Jangaon | 4 | 192,47,21,322 | 143,53,00,715 | 48,94,20,607 | 6 | 193,54,00,151 | 113,96,55,067 | 79,57,45,084 |
| Jogulamba Gadwal | 4 | 2,65,69,77,221 | 35,55,06,670 | 230,14,70,551 | 6 | 241,99,85,282 | 78,10,51,149 | 163,89,34,133 |
| Kamareddy | 4 | 333,45,99,721 | 0 | 333,45,99,721 | 6 | 347,30,99,875 | 0 | 347,30,99,875 |
| Karimnagar | 5 | 521,57,40,339 | 335,09,35,255 | 186,48,05,084 | 7 | 468,37,35,201 | 330,84,30,877 | 137,53,04,324 |
| Khammam | 5 | 677,60,20,973 | 389,95,33,512 | 287,64,87,461 | 6 | 602,94,70,250 | 313,33,53,337 | 289,61,16,913 |
| Komaram bheem Asifabad | 4 | 170,93,45,088 | 0 | 170,93,45,088 | 6 | 173,94,66,040 | 0 | 173,94,66,040 |
| Mahaboobnagar | 5 | 541,90,05,205 | 349,69,90,509 | 192,20,14,696 | 7 | 589,30,33,617 | 356,27,09,535 | 233,03,24,082 |
| Mahabubabad | 4 | 302,47,92,954 | 69,46,89,513 | 233,01,03,441 | 6 | 300,09,57,121 | 58,17,49,407 | 241,92,07,714 |
| Mancherial | 4 | 222,49,52,794 | 0 | 222,49,52,794 | 7 | 266,68,97,725 | 0 | 266,68,97,725 |
| Medak | 4 | 364,13,76,156 | 203,07,14,626 | 161,06,61,530 | 6 | 338,78,77,195 | 169,73,33,775 | 169,05,43,420 |
| Medchal | 4 | 450,06,98,669 | 0 | 450,06,98,669 | 6 | 523,54,58,452 | 0 | 523,54,58,452 |
| Mulugu | 4 | 114,02,20,118 | 0 | 114,02,20,118 | 6 | 104,39,23,767 | 18,008 | 104,39,05,759 |
| Nagarkurnool | 4 | 345,82,61,231 | 244,87,62,559 | 100,94,98,672 | 6 | 520,35,35,806 | 279,04,19,785 | 241,31,16,021 |
| Nalgonda | 5 | 681,85,52,939 | 0 | 681,85,52,939 | 7 | 683,83,66,528 | 0 | 683,83,66,528 |
| Narayanpet | 4 | 150,61,47,076 | 129,31,97,640 | 21,29,49,436 | 6 | 159,33,81,613 | 120,03,83,112 | 39,29,98,501 |
| Nirmal | 4 | 242,27,24,938 | 0 | 242,27,24,938 | 6 | 267,26,74,550 | 0 | 267,26,74,550 |
| Nizamabad | 5 | 782,87,97,471 | 0 | 782,87,97,471 | 6 | 721,46,68,009 | 0 | 721,46,68,009 |
| Peddapally | 4 | 232,94,73,932 | 189,33,88,658 | 43,60,85,274 | 6 | 258,63,15,012 | 193,65,67,868 | 64,97,47,144 |
| Ranga reddy | 5 | 832,18,28,284 | 0 | 832,18,28,284 | 7 | 29415,20,03,611 | 0 | 29415,20,03,611 |
| Sangareddy | 5 | 615,98,06,828 | 185,05,29,457 | 430,92,77,371 | 6 | 504,59,71,847 | 165,66,21,242 | 338,93,50,605 |
| Siddipet | 4 | 1068,62,62,498 | 644,43,72,566 | 424,18,89,932 | 7 | 1147,98,23,405 | 739,39,40,538 | 408,58,82,867 |
| Sircilla | 4 | 270,44,52,082 | 270,26,69,013 | 17,83,069 | 6 | 275,38,50,079 | 270,99,40,542 | 4,39,09,537 |
| Suryapet | 4 | 408,63,55,786 | 0 | 408,63,55,786 | 7 | 377,27,25,690 | 0 | 377,27,25,690 |
| Vikarabad | 4 | 316,96,28,501 | 0 | 316,96,28,501 | 7 | 297,84,85,471 | 0 | 297,84,85,471 |
| Wanaparthy | 4 | 251,04,69,058 | 186,61,53,573 | 64,43,15,485 | 6 | 278,08,79,862 | 127,18,46,834 | 150,90,33,028 |
| Warangal (R) | 4 | 252,89,23,400 | 203,16,18,041 | 49,73,05,359 | 6 | 264,10,90,279 | 184,75,06,033 | 79,35,84,246 |
| Warangal (U) | 5 | 724,73,72,114 | 468,50,57,560 | 256,23,14,554 | 7 | 607,57,00,855 | 372,18,74,566 | 235,38,26,289 |
| Yadadri Bhuvanagiri | 4 | 370,76,78,906 | 0 | 370,76,78,906 | 6 | 391,13,60,756 | 0 | 391,13,60,756 |
| Grand total | | 61617,56,95,585 | 4727,05,82,386 | 56890,51,13,199 | | 65967,48,92,955 | 4461,45,96,996 | 61506,02,95,959 |

Annexure-2.6
(See para 2.4.3)

Wanting Schedules of HBA (Regular)

| Sl No | Name of the Treasury | Major Head | Month | Voucher Number | Amount (₹) |
|--------------|----------------------|------------|-----------|----------------|---------------|
| 1 | Rangareddy | 3214 | 1-4-2020 | 29581 | 3,214 |
| 2 | Hyderabad (Urban) | 1155 | 1-5-2020 | 200115611 | 1,155 |
| 3 | Nalgonda | 4500 | 1-11-2020 | 200772546 | 4,500 |
| 4 | Hyderabad (Urban) | 1109 | 1-1-2021 | 200949204 | 1,109 |
| 5 | Nalgonda | 5500 | 1-2-2021 | 201069690 | 5,500 |
| 6 | Hyderabad (Urban) | 2235 | 1-3-2021 | 201220280 | 3 |
| Total | | | | | 15,481 |

Annexure-2.7
(See para 2.4.4)

Misclassification of HBA (AIS) under HBA (Regular)

| Sl. No | District Treasury | Month of Account | Schedule No. | Service MH | Amount (₹) |
|--------------|-------------------|------------------|--------------|------------|-----------------|
| 1 | Karimnagar | April/2020 | 2100017233 | 2055 | 15,625 |
| 2 | | May/2020 | 2100157547 | 2055 | 15,625 |
| 3 | | Jun/2020 | 2100352581 | 2055 | 15,625 |
| 4 | | Jul/2020 | 2100582785 | 2055 | 15,625 |
| 5 | | Aug/2020 | 2100802842 | 2055 | 15,625 |
| 6 | | Sep/2020 | 2101103896 | 2055 | 15,625 |
| 7 | | Oct/2020 | 2101388428 | 2055 | 15,625 |
| 8 | | Nov/2020 | 2102003264 | 2055 | 15,625 |
| 9 | | Dec/2020 | 2103181607 | 2055 | 15,625 |
| 10 | | Jan/2021 | 2104479732 | 2055 | 15,625 |
| 11 | | Feb/2021 | 2106400589 | 2055 | 15,625 |
| 12 | | Mar/2021 | 2108503037 | 2055 | 15,625 |
| Total | | | | | 1,87,500 |

Annexure-2.8
(See para 2.4.5)

Misclassification of HBA interest under HBA Principal

| Sl No | Treasury | Major Head | Month | Voucher Number | Amount (₹) |
|--------------|---------------------|------------|-----------|----------------|-----------------|
| 1 | Warangal (Rural) | 2435 | 1-4-2020 | 0200026578 | 6,300 |
| 2 | Bhadradi Kothagudem | 7610 | 1-7-2020 | 0200341069 | 25,200 |
| 3 | Rangareddy | 2055 | 1-8-2020 | 200439784 | 335 |
| 4 | Bhadradi Kothagudem | 7610 | 1-9-2020 | 0200493109 | 6,300 |
| 5 | | 7610 | 1-9-2020 | 0200533405 | 6,300 |
| 6 | Mancherial | 3475 | 1-10-2020 | 200652419 | 5,784 |
| 7 | Bhadradi Kothagudem | 2435 | 1-10-2020 | 0200644644 | 6,300 |
| 8 | Adilabad | 2515 | 1-11-2020 | 200692009 | 5,834 |
| 9 | Siricilla | 2852 | 1-1-2021 | 200943136 | 42,659 |
| 10 | Mancherial | 3475 | 1-2-2021 | 201075831 | 4,247 |
| 11 | Bhadradi Kothagudem | 2435 | 1-2-2021 | 201068977 | 12,600 |
| 12 | Warangal (Rural) | 2217 | 1-3-2021 | 201271417 | 12,960 |
| Total | | | | | 1,34,819 |

Annexure-2.9
(See para 2.4.6)

Misclassification of other recoveries under HBA

| Sl No | Treasury | Month | Major Head | Voucher Number | Amount | Name of the official |
|-------|---------------------|-----------|------------|----------------|---------------|--------------------------------------|
| 1 | Bhadradi Kothagudem | 1-10-2020 | 2435 | 0200646596 | 100 | TSGLI subscription of M Venkat Reddy |
| 2 | Rangareddy | 1-11-2020 | 3054 | 200763802 | 17,138 | GPF subscription of Md Rawoof |
| 3 | Hyderabad (Urban) | 1-2-2021 | 2217 | 201056304 | 320 | HRA of B Srinivasa Reddy |
| 4 | | 1-2-2021 | 2217 | 201044629 | 320 | |
| 5 | | 1-3-2021 | 2217 | 201189342 | 320 | |
| | | | | Total | 18,198 | |

Annexure 2.10
(See para 2.5.1)

Wanting GPF Schedules for 2020-21

| Sl No | Name of DTO | Credits | |
|-------|---------------------------|---------------------|------------------|
| | | Number of Schedules | Amount (₹) |
| 1 | Bhadradi Kothagudem | 3 | 59,000 |
| 2 | Jayashankar Bhoopalapally | 2 | 40,000 |
| 3 | Jangaon | 6 | 2,04,333 |
| 4 | Jogulamba Gadwal | 2 | 16,639 |
| 5 | Kamareddy | 1 | 15,000 |
| 6 | Khammam | 13 | 10,06,086 |
| 7 | Mahabubabad | 4 | 35,592 |
| 8 | Medak | 2 | 11,000 |
| 9 | Medchal | 30 | 2,34,928 |
| 10 | Nagarkurnool | 1 | 12,000 |
| 11 | Nizamabad | 16 | -59,370 |
| 12 | Peddapally | 1 | 5,000 |
| 13 | Rangareddy | 23 | 7,53,423 |
| 14 | Sangareddy | 12 | 2,28,948 |
| 15 | Siddipet | 2 | -29,639 |
| 16 | Suryapet | 1 | 2,000 |
| 17 | Vikarabad | 11 | 79,873 |
| 18 | Wanaparthy | 1 | 2,000 |
| 19 | Warangal urban | 13 | 1,41,678 |
| 20 | Yadadri bhuvanagiri | 2 | -45,900 |
| | Grand Total | 146 | 27,12,591 |

Annexure 2.11(i)
(See para 2.5.2)

Misclassification of Class IV GPF credit items into Regular GPF for the year 2020-21.

| Sl No. | Name of the Treasury | Number of items | Amount (₹) |
|--------|---------------------------|-----------------|--------------------|
| 1 | Adilabad | 38 | 1,47,970 |
| 2 | Bhadradi Kothagudem | 87 | 4,93,042 |
| 3 | Jayashankar Bhoopalapally | 7 | 53,622 |
| 4 | Jagtial | 28 | 31,813 |
| 5 | Jangaon | 20 | 1,97,704 |
| 6 | Jogulamba Gadwal | 12 | 2,43,407 |
| 7 | Kamareddy | 16 | 92,538 |
| 8 | Karimnagar | 45 | 2,47,046 |
| 9 | Khammam | 127 | 7,26,728 |
| 10 | Komuram bheem Asifabad | 17 | 50,050 |
| 11 | Mahaboobnagar | 45 | (-)2,72,122 |
| 12 | Mahabubabad | 41 | 1,66,850 |
| 13 | Mancherial | 40 | 2,46,876 |
| 14 | Medak | 64 | 3,44,535 |
| 15 | Medchal | 44 | 2,52,697 |
| 16 | Mulugu | 36 | 1,08,086 |
| 17 | Nagarkurnool | 50 | 3,12,202 |
| 18 | Nalgonda | 118 | 15,52,669 |
| 19 | Narayanpet | 24 | 37,435 |
| 20 | Nirmal | 38 | 2,08,071 |
| 21 | Nizamabad | 15 | 68,014 |
| 22 | Peddapally | 15 | 3,19,335 |
| 23 | Rajanna Siricilla | 21 | (-)46,333 |
| 24 | Rangareddy | 256 | 18,21,669 |
| 25 | Sangareddy | 112 | 13,55,301 |
| 26 | Siddipet | 52 | 1,76,454 |
| 27 | Suryapet | 82 | 4,73,674 |
| 28 | Vikarabad | 37 | 2,02,345 |
| 29 | Wanaparthy | 27 | 1,11,439 |
| 30 | Warangal Rural | 25 | 64,351 |
| 31 | Warangal Urban | 35 | 15,30,458 |
| 32 | Yadadri Bhuvanagiri | 45 | 2,46,822 |
| | Grand Total | 1,619 | 1,15,64,748 |

Annexure 2.11(ii)
(See para 2.5.2)

Misclassification of Class IV GPF Debit items into Regular GPF for the year 2020-21.

| Sl No | Treasuries | Number of items | Amount (₹) |
|-------|------------------------|-----------------|--------------------|
| 1 | Adilabad | 3 | 5,00,000 |
| 2 | Bhadradi Kothagudem | 4 | 6,70,005 |
| 3 | Jangaon | 3 | 4,90,000 |
| 4 | Kamareddy | 5 | 2,57,843 |
| 5 | Karimnagar | 2 | 3,97,173 |
| 6 | Khammam | 7 | 24,51,824 |
| 7 | Komuram bheem Asifabad | 1 | 89,431 |
| 8 | Mahaboobnagar | 3 | 2,39,630 |
| 9 | Mahabubabad | 6 | 20,53,428 |
| 10 | Mancherial | 7 | 13,59,356 |
| 11 | Medak | 7 | 8,00,000 |
| 12 | Medchal | 4 | 2,83,829 |
| 13 | Mulugu | 1 | 2,77,835 |
| 14 | Narayanpet | 1 | 5,00,000 |
| 15 | Nirmal | 7 | 22,21,760 |
| 16 | Nizamabad | 11 | 33,45,106 |
| 17 | Rajanna siricilla | 2 | 2,62,000 |
| 18 | Rangareddy | 4 | 15,99,786 |
| 19 | Sangareddy | 7 | 18,99,245 |
| 20 | Siddipet | 2 | 4,75,000 |
| 21 | Suryapet | 4 | 3,89,001 |
| 22 | Vikarabad | 5 | 11,94,520 |
| 23 | Wanaparthi | 1 | 1,40,000 |
| 24 | Warangal Rural | 1 | 75,000 |
| 25 | Warangal Urban | 7 | 35,51,780 |
| 26 | Yadadri Bhuvanagiri | 1 | 90,000 |
| | Grand total | 106 | 2,56,13,552 |

Annexure-2.12
(See para 2.5.3)

Details of overpayment cases as on 31.03.2021

| Sl. No | GPF A/c No | Name Sri/Smt | Date of retirement | Over paid Amount Rs | Name of the DDO | PPO No |
|--------|------------|--------------|--------------------|---------------------|--|--------------------------------|
| 1 | 44322/MEDL | Y. Mohan Rao | 31.05.04 | 2,963 | Research Officer, Research Dept(Ayurved) Erragadda,Hyd | 06-055938/SP |
| 2 | EXC/6289 | MD. Yussuf | 17-12-08 | 1,53,987 | Asst. Commissioner Prohibition and Excise (Distillers). Hyderabad. Case is still pending in the Court. | A&E/H/ FP 007324 by Local Fund |
| | | | Total | 1,56,950 | | |

Annexure 2.13

(See para 2.5.4)

Authorisations paid during the year 2020-21 after expiry of the validity.

| Sl No | DTO | Abstract Number | Prefix | GPF Number | Amount | Date of Authorization | voucher date |
|-------|------------------|-----------------|--------|--------------|------------------|-----------------------|--------------|
| 1 | Adilabad | 22004682 | WEL | 13946 | 11,441 | 14-07-2020 | 12-03-2021 |
| 2 | | 22003307 | WEL | 23463 | 19,561 | 02-06-2020 | 08-12-2020 |
| 3 | Bhoopalapally | 22003721 | WEL | 11761 | 2,71,040 | 20-05-2020 | 09-12-2020 |
| 4 | Jogulamba Gadwal | 22004965 | POL | 152533 | 6,13,415 | 06-07-2020 | 03-03-2021 |
| 5 | Karimnagar | 22003474 | MEDL | 41666 | 2,45,734 | 23-06-2020 | 30-12-2020 |
| 6 | Khammam | 22003697 | JUDL | 14052 | 11,302 | 13-05-2020 | 08-12-2020 |
| 7 | | 22003413 | WEL | 10850 | 18,329 | 05-06-2020 | 29-12-2020 |
| 8 | | 22003408 | WEL | 11999 | 10,000 | 05-06-2020 | 08-12-2020 |
| 9 | | 22005031 | POL | 109147 | 3,39,556 | 31-08-2020 | 03-03-2021 |
| 10 | Mahaboobnagar | 22004977 | EDN | 80117 | 13,12,487 | 21-08-2020 | 12-03-2021 |
| 11 | | 22005045 | EDN | 76908 | 13,799 | 18-08-2020 | 12-03-2021 |
| 12 | | 22005045 | EDN | 95671 | 18,433 | 18-08-2020 | 12-03-2021 |
| 13 | Mahabubabad | 22004320 | WEL | 23349 | 3,10,254 | 28-07-2020 | 01-02-2021 |
| 14 | | 22004774 | GA | 89164 | 1,700 | 14-08-2020 | 12-03-2021 |
| 15 | Nagarkurnool | 22004073 | MEDL | 74491 | 8,80,316 | 06-07-2020 | 25-01-2021 |
| 16 | Nalgonda | 22003558 | EDN | 65520 | 5,145 | 02-06-2020 | 07-12-2020 |
| 17 | | 22003696 | WEL | 8809 | 6,990 | 02-06-2020 | 30-12-2020 |
| 18 | Nirmal | 22004705 | EDN | 53317 | 14,423 | 14-08-2020 | 12-03-2021 |
| 19 | | 22004708 | PW | 56593 | 1,90,275 | 10-08-2020 | 12-03-2021 |
| 20 | Nizamabad | 22003357 | POL | 92847 | 12,984 | 03-06-2020 | 29-12-2020 |
| 21 | | 22004728 | EXC | 8502 | 17,72,185 | 23-09-2020 | 26-03-2021 |
| 22 | Rangareddy | 22003571 | CT | 5759 | 11,089 | 05-06-2020 | 07-12-2020 |
| 23 | | 22003611 | AGRI | 21097 | 1,218 | 05-06-2020 | 08-12-2020 |
| 24 | | 22003611 | AGRI | 25843 | 2,470 | 05-06-2020 | 10-12-2020 |
| 25 | | 22003994 | EDN | 82591 | 5,377 | 14-05-2020 | 11-01-2021 |
| 26 | | 22004462 | OGES | 1147 | 5,828 | 05-06-2020 | 01-02-2021 |
| 27 | | 22004942 | PH | 30263 | 92,589 | 23-09-2020 | 24-03-2021 |
| 28 | | 22004459 | MEDL | 77279 | 2,25,551 | 29-07-2020 | 02-02-2021 |
| 29 | | 22004941 | MEDL | 62549 | 3,91,918 | 08-09-2020 | 12-03-2021 |
| 30 | Vikarabad | 22004027 | MEDL | 37698 | 40,953 | 14-05-2020 | 11-01-2021 |
| 31 | Wanaparthy | 22004981 | WEL | 25371 | 18,35,257 | 12-08-2020 | 10-03-2021 |
| 32 | Warangal | 22004796 | POL | 85585 | 10,660 | 29-09-2020 | 30-03-2021 |
| 33 | Warangal Urban | 22004800 | MEDL | 57166 | 10,000 | 14-08-2020 | 12-03-2021 |
| 34 | | 22004796 | POL | 137006 | 7,378 | 29-09-2020 | 30-03-2021 |
| | | | | Total | 87,19,657 | | |

Annexure-3.1
(See para 3.1.1)

DTOs/STOs/APPOs inspected during the year 2020-21 (Quarter wise)

| Sl No | Name of the District | Quarter | Name of the DTO/STO | Date of inspection | | Duration |
|-------|----------------------|-------------------------|------------------------|--------------------|------------|-------------------|
| | | | | From | To | |
| 1 | Medak | II Quarter | DTO/Medak | 24.08.2020 | 11.09.2020 | Online inspection |
| 2 | | | STO/Narasapur | | | |
| 3 | | | STO Ramayampet | | | |
| 4 | Medchal | | DTO/Medchal | | | |
| 5 | | | STO Medchal | | | |
| 6 | Mancherial | III Quarter | DTO Mancherial | 12.11.2020 | 15.12.2020 | Online inspection |
| 7 | | | STO Luxxetipet | | | |
| 8 | | | STO Chennur | | | |
| 9 | Ranga Reddy | | DTO Ranga Reddy | 12.11.2020 | 18.11.2020 | 5 |
| 10 | | | STO Ibrahimpatnam | 19.11.2020 | 23.11.2020 | 4 |
| 11 | | | STO Hayatnagar | 24.11.2020 | 27.11.2020 | 4 |
| 12 | | | STO Maheswaram | 02.12.2020 | 05.12.2020 | 4 |
| 13 | Hyderabad | | APPO Motigally | 07.12.2020 | 10.12.2020 | 4 |
| 14 | | | APPO Narayanguda | 11.12.2020 | 16.12.2020 | 4 |
| 15 | | | APPO Punjagutta | 17.12.2020 | 21.12.2020 | 4 |
| 16 | Yadadri Bhongir | | DTO Bhongir | 12.11.2020 | 17.11.2020 | 4 |
| 17 | | | STO Aler | 18.11.2020 | 20.11.2020 | 3 |
| 18 | Hyderabad | | DTA Telangana, Hyd | 23.11.2020 | 28.11.2020 | 6 |
| 19 | | | Jt. Director, PPO, Hyd | 01.12.2020 | 05.12.2020 | 5 |
| 20 | | | APPO Chandrayanagutta | 07.12.2020 | 10.12.2020 | 4 |
| 21 | | APPO Secunderabad | 11.12.2020 | 16.12.2020 | 4 | |
| 22 | | APPO Tarnaka | 17.12.2020 | 21.12.2020 | 4 | |
| 23 | Vikarabad | IV Quarter | DTO Vikarabad | 18.01.2021 | 21.01.2021 | 4 |
| 24 | | | STO Parigi | 22.01.2021 | 25.01.2021 | 3 |
| 25 | | | STO Kodangal | 27.01.2021 | 30.01.2021 | 4 |
| 26 | | | STO Tandur | 01.02.2021 | 04.02.2021 | 4 |
| 27 | Sangareddy | | STO Zaheerabad | 05.02.2021 | 09.02.2021 | 4 |
| 28 | | | STO Narayankhed | 10.02.2021 | 12.02.2021 | 3 |
| 29 | | | STO Sadashivpet | 15.02.2021 | 18.02.2021 | 4 |
| 30 | | | DTO Sangareddy | 19.02.2021 | 23.02.2021 | 4 |
| 31 | | | STO Patancheru | 25.02.2021 | 01.03.2021 | 4 |
| 32 | | | STO Andole | 02.03.2021 | 04.03.2021 | 3 |
| 33 | Jangoan | | DTO Jangoan | 06.03.2021 | 10.03.2021 | 4 |
| 34 | | | STO Kodakandla | 11.03.2021 | 15.03.2021 | 3 |
| 35 | | STO Ghanapur | 16.03.2021 | 18.03.2021 | 3 | |
| 36 | Hyderabad | APPO Nampally | 19.03.2021 | 23.03.2021 | 4 | |
| 37 | | APPO Bank & MO, Jambagh | 24.03.2021 | 27.03.2021 | 4 | |
| 38 | | DTO Hyderabad (Urban) | 02.02.2021 | 06.02.2021 | 5 | |
| 39 | | APPO Malakpet | 22.03.2021 | 26.03.2021 | 5 | |
| 40 | Rangareddy | STO Chevella | 18.01.2021 | 21.01.2021 | 4 | |
| 41 | | STO Shadnagar | 22.01.2021 | 27.01.2021 | 4 | |
| 42 | | STO Rajendranagar | 28.01.2021 | 30.01.2021 | 3 | |

| Sl No | Name of the District | Quarter | Name of the DTO/STO | Date of inspection | | Duration |
|-------|----------------------|---------|---------------------|--------------------|------------|----------|
| | | | | From | To | |
| 43 | Yadadri Bhongir | | STO Ramannapet | 08.02.2021 | 10.02.2021 | 3 |
| 44 | | | STO Motkur | 11.02.2021 | 15.02.2021 | 3 |
| 45 | Siddipet | | STO Husnabad | 16.02.2021 | 18.02.2021 | 4 |
| 46 | | | DTO Siddipet | 19.02.2021 | 23.02.2021 | 4 |
| 47 | | | STO Dubbaka | 24.02.2021 | 26.02.2021 | 3 |
| 48 | | | STO Cherial | 27.02.2021 | 02.03.2021 | 3 |
| 49 | | | STO Gajwel | 03.03.2021 | 05.03.2021 | 3 |
| 50 | Kama Reddy | | DTO Kama Reddy | 06.03.2021 | 10.03.2021 | 4 |
| 51 | | | STO Yella Reddy | 11.03.2021 | 15.03.2021 | 3 |
| 52 | | | STO Banswada | 16.03.2021 | 19.03.2021 | 4 |

Annexure-3.2*(See para 3.1.2)***Outstanding Inspection Reports and Paras to the end of March 2021**

| Sl No | Name of the District | Inspection Reports | Paras |
|-------|-------------------------|--------------------|-------|
| 1 | Adilabad | 17 | 45 |
| 2 | Bhadradi Kothagudem | 14 | 44 |
| 3 | Hyd_APPOs | 29 | 83 |
| 4 | Hyd_DTA | 5 | 18 |
| 5 | Hyd_Urban | 7 | 19 |
| 6 | Jagityal | 5 | 15 |
| 7 | Jangaon | 10 | 39 |
| 8 | Jayashankar Bhupalpally | 6 | 16 |
| 9 | Jogulamba Gadwal | 5 | 20 |
| 10 | Kamareddy | 10 | 44 |
| 11 | Karimnagar | 18 | 57 |
| 12 | Khammam | 17 | 44 |
| 13 | Komaram Bheem Asifabad | 14 | 45 |
| 14 | Mahabubabad | 5 | 20 |
| 15 | Mahabubnagar | 6 | 18 |
| 16 | Mancherial | 11 | 27 |
| 17 | Medak | 13 | 35 |
| 18 | Medchal | 6 | 25 |
| 19 | Mulugu | 10 | 28 |
| 20 | Nagarkurnool | 6 | 19 |
| 21 | Nalgonda | 25 | 77 |
| 22 | Narayanpet | 6 | 18 |
| 23 | Nirmal | 12 | 23 |

| Sl No | Name of the District | Inspection Reports | Paras |
|-------|----------------------|--------------------|--------------|
| 24 | Nizamabad | 17 | 30 |
| 25 | Peddapalli | 9 | 17 |
| 26 | Rangareddy | 21 | 69 |
| 27 | Sangareddy | 32 | 114 |
| 28 | Siddipet | 10 | 40 |
| 29 | Siricilla | 8 | 31 |
| 30 | Suryapet | 12 | 30 |
| 31 | Vikarabad | 15 | 36 |
| 32 | Wanaparthy | 5 | 11 |
| 33 | Warangal (U) | 13 | 31 |
| 34 | Warangal(R) | 10 | 42 |
| 35 | Yadadri Bhuvanagiri | 15 | 39 |
| | Grand Total | 424 | 1,269 |

Annexure-3.3
(See para 3.2.1(i))

Non-Lapsing of Unclaimed deposits under category 'B'

| Sl No. | District | Name of DTO/STO | Nomenclature | Head of Account | Amount lapsable as on 31.03.20(₹) |
|--------------|------------|-----------------------|---|-----------------|-----------------------------------|
| 1 | Mancherial | DTO Mancherial | Revenue Deposit | 8443-101-01 | 1,50,855 |
| 2 | | STO Chennuru | Revenue Deposit | 8443-101-01 | 15,320 |
| 3 | | | Cauton Money Deposit | 8443-106-01 | 2,66,837 |
| 4 | Hyderabad | DTO Hyderabad (Urban) | Revenue Deposit | 8443-800-68 | 23,51,32,000 |
| 5 | | | Revenue Deposit | 8443-101-01 | 5,18,880 |
| 6 | | | Security Deposit | 8443-103-01 | 9,72,97,449 |
| 7 | | | Deposits under various Central and State Acts | 8443-116-01 | 16,11,000 |
| 8 | | | Elections Deposits | 8443-121-01 | 65,000 |
| 9 | Kamareddy | DTO Kamareddy | Cauton Money Deposit | 8443-106-01 | 56,070 |
| 10 | Sangareddy | STO Narayankhed | Cauton Money Deposit | 8443-106-01 | 22,420 |
| Total | | | | | 33,51,35,831 |

Annexure-3.4
(See para 3.2.1 (ii))

Non-Lapsing of Unclaimed deposits under category 'C'

| Sl No. | District | Name of DTO/STO | PD Administrator | DDO Code | Amount lapsable as on 31.03.2021 (₹) |
|--------|------------|-----------------------|---|-------------------------|--------------------------------------|
| 1 | Hyderabad | DTO Hyderabad (Urban) | District Legal Service Authority | 25021014110 | 1,51,56,788 |
| 2 | | | Metro Legal Services Authority | 25021014137 | 1,39,401 |
| 3 | | | Official Trusty | 25020813002 | 33,479.73 |
| 4 | | | Jawahar Bal Bhawan | 25020314002 | 70,54,125 |
| 5 | | | Ground Water Dept | 25022307012 | 11,82,209 |
| 6 | | | Ground Water Dept | 25022307011 | 70,07,636 |
| 7 | | | State Central Library | 25020313005 | 2,39,008 |
| 8 | | | Govt. Degree College for Women, HusseniAlam | 25020304086 | 30,272 |
| 9 | | | AD, DLTC/ITI, Mallepally | 25021502023 | 5,460 |
| 10 | | | Central Prisons | 25021003337 | 1,47,500 |
| 11 | | | | 25021401001 | 14,60,407 |
| 12 | | | | 25021502008 | 14,370 |
| 13 | | | | 25022802003 | 39,494 |
| 14 | | | | 25021014060 | 3,33,51,059 |
| 15 | | | | 25021014061 | 1,43,66,750 |
| 16 | | | | 25021902002 | 11,265 |
| 17 | Sangareddy | DTO Sangareddy | | Ground Water Department | --- |
| 18 | Siddipet | STO Gajwel | State Finance Commission Funds | 18042202026 | 16,097 |
| 19 | | | | 18042202038 | 42,020 |
| 20 | | | | 18042202039 | 20,793 |
| 21 | | | | 18042202047 | 31,251 |
| 22 | | | | 18042202049 | 32,903 |
| 23 | | | | 18042202051 | 66,458 |
| 24 | | | | 18042202053 | 14,605 |
| 25 | Kamareddy | STO Yellareddy | State Finance Commission Funds | 15042202013 | 31,781 |
| 26 | | | | 15042202018 | 3,07,989 |
| | | | | Total | 8,11,45,535 |

Annexure –3.5(A)

(See para 3.2.2)

List of inoperative P.D. accounts not in operation for more than three years as on 31-03-2020
at DTO Hyderabad (Urban).

| Sl No | Head of Account | Name of the Administrator | Date of last Transaction | Closing Balance |
|-------|-----------------|---|--------------------------|-----------------|
| 1 | 8448-102-14 | Commissioner State Urban Dev Agency | 10-10- 2013 | 0 |
| 2 | 8448-110-65 | MD, TS EDN and Welfare INF Dev Corporation | 19-03-2013 | 0 |
| 3 | 8443-800-10 | CEO, C/o Rajiv Udyoga Sri | 24-07-2014 | 2,01,076 |
| 4 | 8443-800-26 | CEO TS Infrastructure Authority | 12-05-2014 | 16,66,000 |
| 5 | 8443-800-43 | Presiding Officer, AP Wakf Tribunal City Civil Court. | April 2016 | 0 |
| 6 | 8443-123-01 | Principal, Domestic Science Training College | 09-11-2012 | 26,518 |
| 7 | 8443-123-01 | Principal, Government Girls Vocational Institute | 24-07-2013 | 49,027.85 |
| 8 | 8443-123-01 | Principal, Government College for Girls | 09-02-2016 | 20,68,826 |
| 9 | 8443-123-01 | Principal, New Government Junior College, Malakpet | 24-03-2017 | 87,653.27 |
| 10 | 8443-123-01 | Principal ITI, Sanatnagar | 10-12-2015 | 44,419 |
| 11 | 8443-800-08-002 | Executive Engineer Regional Workshop and Mech Division | 05-05-2016 | 98,931 |
| 12 | 8449-120-09-003 | Director of Census Operation | 29-04-2015 | 0 |
| 13 | 8449-120-18 | Managing Director, Telangana State Finance Corporation | 24-11-2015 | 0 |
| 14 | 8449-120-21 | Finance Officer, Institute of Public Enterprise | 30-11-2011 | 0 |
| 15 | 8449-120-36 | Deposits of Infrastructure Corporation | 5-2014 | 0 |
| 16 | 8449-120-59 | Managing Director, Telangana Handloom Weavers Co-op. | 31-03-2016 | 0 |
| 17 | 8449-120-62 | Managing Director, Telangana Coop Oil Seeds Grovers Ltd | 02-03-2016 | 0 |
| 18 | 8449-120-64 | Telangana Fed of Sericulture & Silk Co-op Society | 16-05-2015 | 0 |
| 19 | 8342-103-01 | MD, TS State Agro Ind Dev Corpn | 5-2014 | 0 |
| 20 | 8448-102-06 | Commissioner GHMC, Hyderabad | 10-10-2013 | 0 |
| 21 | 8448-110-65 | MD, TS Edn and Welfare Inf Dev Corpn | 19-03-2013 | 0 |
| 22 | 8443-106-01 | Govt Jr College, Hussainialam | 5-2014 | 30,272 |
| 23 | 8443-116-08 | Commissioner of Workmen Compensation | 12-2012 | 0 |
| 24 | 8443-116-08 | District Fourm-II | 25-05-2012 | 12,53,817 |
| 25 | 8443-116-09 | Co-operative Tribunal | 1-2015 | 57,879 |
| 26 | 8443-111-04 | Director of Factories | 1-2017 | 1,22,222 |
| 27 | 8443-103-01 | Commissioner and Director of Intermediate Education | 3-2014 | 0 |
| 28 | 8443-105-01 | II Metropolitan Magistrate | 9-2009 | 2,54,771 |
| 29 | 8443-105-01 | IX Metropolitan Magistrate | 3-2012 | 1,38,000 |
| 30 | 8443-105-01 | IX Metropolitan Magistrate | 6-2012 | 10,71,632 |
| 31 | 8443-105-01 | XII Metropolitan Magistrate | 4-2009 | 72,500 |
| 32 | 8443-105-01 | XIII Metropolitan Magistrate | 4-2009 | 0 |
| 33 | 8443-105-01 | XIV Metropolitan Magistrate | 4-2009 | 6,500 |
| 34 | 8443-105-01 | IV Metropolitan Magistrate | 4-2010 | 4,20,500 |
| 35 | 8443-105-01 | XVI Metropolitan Magistrate | 5-2015 | 2,59,746 |
| 36 | 8443-105-01 | XVII Metropolitan Magistrate | 7-2010 | 1,62,937.67 |
| 37 | 8443-105-01 | Metropolitan Magistrate | 1-2015 | 40,800 |
| 38 | 8443-105-01 | Additional Metropolitan Sessions Judge | 6-2011 | 80,000 |
| 39 | 8443-105-01 | Additional Metropolitan Sessions Judge for the trail of Jubilee Hills | 7-2013 | 7,28,823 |
| 40 | 8443-105-01 | X Metropolitan Magistrate, Secunderabad | 4-2010 | 18,12,620.15 |

| | | | | |
|----|-------------|---|--------------|-----------------------|
| 41 | 8443-105-01 | Trail Officer under SC/ST Cum Additional Metropolitan | 4-2008 | 59,563 |
| 42 | 8443-105-01 | Metropolitan Magistrate | 6-2015 | 2,18,881.08 |
| 43 | 8448-120-36 | MEPMA (Bangaru Thalli Scheme) | 03-03-2017 | 0 |
| | | | Total | 1,10,33,915.02 |

Annexure-3.5(B)

(See para 3.2.2)

PD accounts not in operation for more than three years at DTO Janagoan.

| Sl No | DDO code | HOA | Balance in ₹ |
|-------|-------------|--------------|--------------------|
| 1 | 19010102016 | 8443-101-01 | 8,535 |
| 2 | 19011806002 | 8448-120-03 | 27,321 |
| 3 | 19012202003 | 8448-109-02 | 372 |
| 4 | 19012202003 | 8448-120-02 | 32,790 |
| 5 | 19012202005 | 8448-109-01 | 1,55,945 |
| 6 | 19012202005 | 8448-120-02 | 18,425 |
| 7 | 19012202008 | 8443-123-01 | 60,500 |
| 8 | 19012202009 | 8443-123-01 | 1,450 |
| 9 | 19012202021 | 8123-117-01 | 1,19,905 |
| 10 | 19012202022 | 8448-109-01 | 50 |
| 11 | 19012202106 | 8338-104-01 | 16,000 |
| 12 | 19012202124 | 8448-109-03 | 15,000 |
| 13 | 19012202221 | 8448-103-02 | 13,400 |
| 14 | 19012202221 | 8448-120-01 | 868 |
| 15 | 19012301028 | 8448-101-01 | 2,25,158 |
| 16 | 19012301050 | 8448-101-01 | 360 |
| 17 | 19012301052 | 8443-800-04 | 15,70,180 |
| 18 | 19012602003 | 8782-102-01 | 14,57,696 |
| 19 | 19020102015 | 8448-109-01 | 28,76,951 |
| 20 | 19020104005 | 8448-109-01 | 1,24,260 |
| 21 | 19020702005 | 8342-117-04 | 20,438 |
| 22 | 19022202004 | 8338-104-01 | -9,000 |
| 23 | 19022202004 | 8448-109-02 | 69,54,164 |
| 24 | 19022202004 | 8448-120-01 | 82,740 |
| 25 | 19022202005 | 8448-109-02 | -1,67,910 |
| 26 | 19022202022 | 8448-109-01 | 2,000 |
| 27 | 19022202023 | 8448-109-01 | 7,859 |
| 28 | 19022202024 | 8448-109-01 | 1,338 |
| 29 | 19022202026 | 8448-109-01 | 513 |
| 30 | 19022202041 | 8448-109-01 | -317 |
| 31 | 19022202057 | 8448-109-01 | 50,216 |
| 32 | 19032202002 | 8448-109-02 | 2,02,086 |
| 33 | 19032202003 | 8448-109-02 | 374 |
| 34 | 19032202003 | 8448-109-02 | -26,352 |
| 35 | 19032202004 | 8448-109-02 | 20,767 |
| 36 | 19032202006 | 8338-104-01 | -46,891 |
| 37 | 19032202023 | 8448-109-01 | 67,350 |
| 38 | 19032202059 | 8448-109-01 | 504 |
| 39 | 19012301003 | 8448-109-03 | 5,700 |
| 40 | 19030104016 | 8448-102-02 | 2,720 |
| 41 | 19012202002 | 8448-109-02 | 75,000 |
| | | Total | 1,39,68,465 |

Annexure-3.6
(See para 3.2.5)

Pending Certificates of Acceptance of Balances from PD Administrators

| Sl.No. | Name of the Treasury | No. of CABs to be received | No. of CABs received | Pending CABs |
|--------|-----------------------|----------------------------|----------------------|--------------|
| 1 | DTO Hyderabad (Urban) | 279 | 6 | 273 |
| 2 | DTO Siddipet | 438 | 380 | 58 |
| 3 | STO Chevella | 413 | 377 | 36 |
| 4 | DTO Janagaon | All | -- | All |
| 5 | STO Zaheerabad | All | -- | All |
| 6 | STO Kodangal | All | -- | All |
| 7 | STO Pargi | All | -- | All |
| 8 | STO Patancheru | All | -- | All |
| | Total | 1130 | 763 | 367 |

Annexure-3.7
(See para 3.2.6)

List of Executing Agencies spent money from Schemes directly without opening PD Accounts in DTO Kamareddy.

| Sl. No. | Name of Executing Agency | Scheme wise expenditure from 11-10-2016 to 28-02-2021 (₹ in Lakhs) | | |
|---------|--|--|----------------|---------------|
| | | CDP | SDF | CBF |
| 01 | The District Panchayat Raj Engineer, PIU | 1882.34 | 1074.08 | 344.66 |
| 02 | EE, PR Division, Banswada | 1236.79 | 1329.19 | 91.03 |
| 03 | District Revenue Officer, Kamareddy | 0.00 | 20.06 | 85.13 |
| 04 | EE, MB Intra, Kama Reddy | 438.47 | 3.46 | 50.16 |
| 04 | EE (R&B), Kama Reddy | 8.45 | 2551.89 | 28.33 |
| 05 | District Educational Officer, Kamareddy | 1.95 | 0.00 | 13.41 |
| 06 | District Irrigation Officer, Kama Reddy | 0.00 | 37.69 | 6.53 |
| 08 | Asst. Commr, Endowments, Nizamabad | 0.00 | 135.48 | 0.00 |
| 09 | EE, TSEWIDC, Nizamabad | 0.00 | 259.19 | 18.79 |
| 10 | The EE, TSMSIDC, Nizamabad | 0.00 | 0.00 | 25.55 |
| | | 3568.00 | 5411.04 | 663.59 |

Annexure-3.8
(See para 3.2.9)

Irregular drawal of House Rent Allowance.

| Sl No | Name of the Treasury | Name of the DDO | Name, ID No, Designation | Excess HRA paid per month |
|-------|----------------------|-----------------------------------|---|---------------------------|
| 1 | DTO Jangaon | ZPP Secondary School, Ganugupahad | T. Srinivasulu, SGT, 1333776 | 1,665 |
| 2 | | | KothiPrabhakar, SGT, 2118745 | 1,092 |
| 3 | | | Mekala Maria Sundari, SGT, 2125597 | 323 |
| 4 | | | B. Raja Ravinder Reddy, LFL HM, 2125993 | 1,422 |
| 5 | | | KalluruLaxmi, SGT, 2126212 | 1,215 |
| 6 | | | P. Krishna Uma Rani, SGT, 2128697 | 1,247 |
| 7 | STO Sadasivpet | Girmapur | M.Subhash, SGT, 1807626 | 855 |
| 8 | | Kistaigudem | G. Ranipriyadarshini, SGT, 1802875 | 1,422 |
| 9 | | ZPHS, Thagarpally | S. Bheemasingh, 1818126 | 1,497 |
| 10 | | ZPHS, Thagarpally | M.Venkatesham, 1822615, | 1,280 |
| 11 | | UPS Mubarakpur | R. Kistaiah, SA(BS), 1826902, | 1,422 |

Annexure-3.9
(See para 3.2.10)

Irregular drawal of Additional House Rent Allowance

| Sl. No. | Name of the DTO/STO | Name of the DDO | Name, Designation & ID No. | Period | Amount (₹) |
|--------------|---------------------|----------------------|----------------------------------|--------------------|-----------------|
| 1 | DTO Jangaon | MPHC, Raghunathpally | B. Yashoda, MPHA, 2115474 | 01/2021 | 2,000 |
| 2 | | | L. Rani, MPHA, 2125374 | 01/2021 | 2,000 |
| 3 | | | K. Suvarna, MPHS, 1505454 | 01/2021 | 2,000 |
| 4 | STO Ghanpur | PHC Ghanpur | B. Bhagya Lakshmi, MPHA, 2122260 | 03/2017 to 02/2021 | 96,000 |
| 5 | | PHC Ghanpur | G. Sunitha, MPHA, 2122116 | 06/2018 to 02/2021 | 58,000 |
| 6 | | PHC Ghanpur | Md. Rajal Bee, MPHA, 2122279 | 03/2015 to 02/2021 | 1,44,000 |
| 7 | | | K. Sheeba Rani, MPHA, 2138/292, | 03/2015 to 02/2021 | 1,44,000 |
| 8 | | PHC, Kunoor | B. Jayamma, MPHA, 2141139 | 06/2018 to 02/2021 | 66,000 |
| 9 | STO Patancheru | PHC Bhanoor | Y. Alivelumangamma, MPHS(F) | 01/2021 | 2,000 |
| Total | | | | | 5,16,000 |

Annexure-3.10
(See para 3.2.11)

Statement of Irregular payment of Uniform Maintenance Allowance

| Sl. No | Name of the Treasury | Name of DDO | Employee Name, ID No. & designation | Period | Amount drawn | |
|--------------|----------------------|-----------------------|---|--------------------------------|--------------------|-------|
| 1 | DTO YadadriBhongir | DM&HO Bhongir | C Solomon Raju 1932843, MPHS (M) | 03/2019 to 10/2020 | 2,000 | |
| 2 | | | R Bhuvaneshwar Reddy, 1445093 MPHS (M) | 03/2019 to 10/2020 | 2,000 | |
| 3 | | | G Istari, 1424068 MPHS (M) | 03/2019 to 10/2020 | 2,000 | |
| 4 | DTO Medak | MO, PHC, Tekmal | Venkat Narsimlu 1808146 Para Medl Officer | 04/2018 to 03/2020 | 2,400 | |
| 5 | | MO, PHC, Alladurg | YadaiahKademu 1808148, MPHS(M) | 04/2018 to 3/2020 | 2,400 | |
| 6 | | MO, GAD Kothapally | A Krishna Reddy 1815810, Compounder | 04/2018 to 03/2020 | 2,880 | |
| 7 | | MO, PHC, Sardana | | Shafi Ahmed 1829320, MPHS(M) | 04/2018 to 03/2020 | 3,600 |
| 8 | | | | S Mohan, 2015221, MPHS(M) | 04/2018 to 03/2020 | 3,600 |
| 9 | | | | Md. Yousuf, 1814985 Compounder | 04/2018 to 03/2020 | 3,600 |
| 10 | | | DM&HO, Medak | C. Sailu, 1800265, Driver | 04/2018 to 03/2020 | 1,800 |
| 11 | | MO, PHC Podchanpally | B Srinivas Reddy 1829303, MPHS(M) | 04/2018 to 03/2020 | 3,600 | |
| 12 | STO Hayatnagar | MO, MPHC, Saroornagar | V. Alivela, 1427447 MPHS (M) | 03/2019 to 04/2020 | 2,100 | |
| Total | | | | | 31,980 | |

Annexure-3.11
(See para 3.2.12)

Excess payment of Emergency Health Care Allowance to Medical Officials

| Sl No | Name of the DTO | Name of the DDO | Name of the Doctor ID Number | Period | Amount drawn (₹) |
|--------------|-----------------|----------------------|-----------------------------------|--------------------|------------------|
| 1 | DTO Vikarabad | PHCRamaiguda | Dr.Ch. Vinod Reddy, 2400392, CAS | 10/2018 to 12/2020 | 1,08,000 |
| 2 | | | Dr. B. Apporva, 2400389, CAS | 09/2018 to 12/2020 | 1,12,000 |
| 3 | | DM&HO, Vikarabad | Dr. Dasharath, Addl DM & HO | 11/2019 to 02/2020 | 16,000 |
| 4 | STO Ghanpur | Dy. DM & HO, Ghanpur | Dr. R. Sudheer, 1333979, Dy.DM&HO | 07/2020 to 02/2021 | 32,000 |
| Total | | | | | 2,68,000 |

Annexure-3.12
(See para 3.2.13)

Excess payment of conveyance allowance to Physically Handicapped officials.

| Sl No. | Name of the Treasury | Name of the DDO | Name/Designation/ID No. | Period | Amount Drawn (₹) |
|--------------|----------------------|----------------------|--|--------------------|---------------------------|
| 1 | DTO Siddipet | ZPHS, Chinakodur | A. Thirupathi Reddy, SGT 1838052 | 05/2020 | 1,000 |
| 2 | | ZPHS, Thadkapally | B. Raju, SGT 1807210 | | 1,000 |
| 3 | | | M. Kanaka Raju, SGT,1840662 | | 1,000 |
| 4 | | | ZPHS, Kondapaka | | G. Srinivasu, SGT 1829096 |
| 5 | | ZPHS, Indira Nagar | J. Renuka, SGT 1836114 | | 1,000 |
| 6 | | | N. Niranjana, SGT 1815617 | | 1,000 |
| 7 | | | Laxmareddy, SGT 1828863 | | 1,000 |
| 8 | | | Bhagyamma, SGT 1841056 | | 1,000 |
| 9 | | ZPHS, Mangole | V. Kista Reddy, SGT 1828061 | | 1,000 |
| 10 | | | G. Satyalaxmi, SGT 1811050 | | 1,000 |
| 11 | | ZPHS, Palamakula | M.Bhoopal Reddy SGT 1828538 | | 1,000 |
| 12 | | ZPHS, Narayanaraopet | SV. Prabhakar Reddy, SGT 1828827 | | 1,000 |
| 13 | STO Dubbak | ZPHSMothey | V. Srinivas Reddy, School Asst.1829989 | 05/2020 | 1,000 |
| 14 | | ZPHS(Girls)Dubbak | G. Nageswar SGT. 1809115 | | 1,000 |
| 15 | | | V. Santosni SGT. 1810413 | | 1,000 |
| 16 | | | B. Suresh SGT. 1832145 | | 1,000 |
| 17 | | | K. Anilkumar SGT. 1837917 | | 1,000 |
| 18 | | | Mahendra SGT. 1834921 | | 1,000 |
| 19 | | ZPHSCheekode | D. Mahesh SGT. 1837830 | | 1,000 |
| 20 | | | P. Madhu SA 1834921 | | 1,000 |
| 21 | STO Husnabad | ZPHS Govardhanagiri | Laxmi, School Asst,1550675 | 05/2020 | 1,000 |
| 22 | | UPS Potharam | R. Mohan Reddy, SA,1518642 | | 1,000 |
| 23 | STO Rajendranagar | ZPHS Narsingi | M. Srisailam, RMSA,1420565 | 05/2018 | 3,000 |
| 24 | | ZPHS Attapur | S. Linga Raju, SA,1436535 | 05/2019 05/2020 | 3,000 |
| 25 | | ZPHS Shivarampally | PundalikDoijadYavadas, SA,1400062 | 05/2019 05/2020 | 2,000 |
| 26 | STO Ramannapet | ZPHS Gokaram ZPHS | M. Narasiah, School Asst,1942155 | 05/2019 05/2020 | 2,000 |
| 27 | | TekulaSomaram | M. Venkateswarlu, SA,1941680 | 05/2019 05/2020 | 2,000 |
| 28 | | ZPHS Velwarthi | Shaik Subhan, SA,1937458 | 05/2020 | 1,000 |
| Total | | | | | 35,000 |

Annexure-3.13
(See para 3.2.14)

Excess payment of Ration Allowance

| Sl. No. | Name of the Treasury | Employee Name, ID No. Designation | Name of the DDO | Period | Amount drawn (₹) |
|--------------|----------------------|-----------------------------------|------------------------|-----------------------|------------------|
| 1 | DTO Janagaon | P. Varamma, 2107349, MPHS | MPHC Raghunathpally | 04/2020 to 02/2021 | 3,300 |
| 2 | | K. Suvarna, 1505454, MPHS | | | 3,300 |
| 3 | | T. Lourd Mary, 150873, MPHS | | | 3,300 |
| 4 | | M. Shobha Rani, 1517514, MPHS | | | 3,300 |
| 5 | STO Ghanpur | G. Sarojana, 2117705, MPHS | PHC Ghanpur | 03/2017 to 02/2021 | 14400 |
| 6 | | Ch. Puma Kumari, 2122266, MPHS, | PHC Ghanpur | | 14400 |
| 7 | | Shobha Rani, 2117821, MPHS | UPHC, Ghanpur | | 14400 |
| 8 | | A. Nagalaxmi, 2110066, MPHS | PHC, Malkapur | 06/2018 to 02/2021 | 9900 |
| 9 | | Ramana Narra, 2122280, MPHS | PHC Ghanpur | 06/2017 to 02/2021 | 13,500 |
| 10 | STO Kodakandla | P. Bagyamma, 2137483, MPHS, | PHC, Devaruppula | 12/2016 to 02/2021 | 15,300 |
| 11 | | V. Varalakshmi, 2107562, MPHS | | 12/2016 to 02/2021 | 15,300 |
| 12 | | G. Laxmi Bai, 2131717 MPHS, | R.F.W.C, Palakurthy | 06/2018 to 02/2021 | 9,900 |
| 13 | | Esture Rani, 1641899, MPHS | | 07/2018 to 11/2020 | 8,700 |
| Total | | | | | 1,29,000 |

Annexure-3.14
(See para 3.2.15)

Failed transactions in e-Kuber

| Sl. No | Name of the DTO/STO | No. of failed transactions during 2019-20 |
|--------------|-----------------------|---|
| 1 | DTA Hyderabad | 5,207 |
| 2 | APPO Chandrayanagutta | 06 |
| 3 | DTO Medak | 33 |
| 4 | STO Medchal | 12 |
| 5 | DTO Hyderabad (Urban) | 1,695 |
| 6 | APPO Malakpet | 26 |
| 7 | DTO Kamareddy | 110 |
| 8 | STO Narayankhed | 60 |
| 9 | DSTO Banswada | 14 |
| 10 | STO Yellareddy | 16 |
| 11 | STO Sadasivpet | 62 |
| 12 | STO Zaheerabad | 94 |
| 13 | STO Andole | 21 |
| 14 | STO Patancheru | 32 |
| Total | | 7,388 |

Annexure-3.15
(See para 3.2.17)

Non-recovery of TDS on Income Tax from Rent paid to Buildings at STO Banswada.

| Sl. No | Bill No | Bill Date | Amount (₹) | IT @ 10% | Rent paid for the Month of | Beneficiary Name | Name of the Govt. Premises located in private building |
|--------------|---------|-----------|------------|---------------|----------------------------|------------------|--|
| 1 | 7911364 | 16.02.21 | 40,887 | 4,089 | 01/2021 | Utnoor Kashinath | Govt. SCDD College Boys Hostel, Banswada |
| 2 | 7634152 | 12.02.21 | 40,887 | 4,089 | 12/2020 | | |
| 3 | 7634143 | 12.02.21 | 40,887 | 4,089 | 11/2020 | | |
| 4 | 7190409 | 06.02.21 | 32,748 | 3,275 | 01/2021 | Gangamani | Govt. SC DD College Girls Hostel |
| 5 | 6272913 | 23.01.21 | 86,655 | 8,666 | 01/2020 to 03/2020 | K Sujana Priya | Govt. BC College Girls Hostel, Banswada |
| 6 | 8572386 | 24.02.21 | 1,15,540 | 11,554 | 04/2020 to 07/2020 | | |
| 7 | 8504091 | 24.02.21 | 2,31,336 | 23,134 | 06/2020 to 02/2021 | A. Bhasker | Govt. BC Boys Hostel, Banswada |
| 8 | 5227738 | 06.01.21 | 1,31,580 | 13,158 | 04/2020 to 09/2020 | M. Krishna Reddy | Sub-Registrar Office, Banswada |
| Total | | | | 72,054 | | | |

Annexure-3.16
(See para 3.3.1)

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

| SINo | DTO/STO | Name of pensioner | PPO No | Reason | Period of inadmissible DR+MA paid | Excess amount paid (₹) |
|--------------|-------------------|-------------------|-----------------|---------------------------|-----------------------------------|------------------------|
| 1 | APPO Motigally | Rafathunissa | 06-SGC-038738/F | SP & FP | 06/2003 to 11/2019 | 5,53,235 |
| 2 | | Nuzath Jahan | 06-082317/FP | SP & FP | 07/2020 to 08/2020 | 27,696 |
| 3 | APPO Narayanaguda | K. Sujatha | 06S026055/FP | SP & FP | 04/2014 to 11/2020 | 2,49,589 |
| 4 | APPO Punjagutta | Rama Mani | 06-S-073384/FP | SP & FP | 07/2020 to 11/2020 | 34,621 |
| 5 | | K. Sharadha Bai | 06-064988/SP | SP & FP | 01/2019 to 11/2020 | 1,20,821 |
| 6 | APPO Secunderabad | N. Sharada | --- | SP & FP | 09/2012 to 07/2017 | 2,19,099 |
| 7 | | J. Kamala Devi | --- | SP & FP | 09/2018 to 11/2019 | 60,090 |
| 8 | | Zahra Begum | 06-076176/SP | SP & FP | 10/2015 to 07/2016 | 24,560 |
| 9 | APPO Tarnaka | I. Sujatha | 06-S-037983 | SP & FP | 05/2017 to 01/2018 | 53,064 |
| 10 | DSTO Narsapur | Grace Leela | 05FG000973 | SP & FP | 04/2014 to 08/2020 | 3,87,967 |
| 11 | DTO Siddipet | J. Aruna | 05-00286/FP | Compassionate Appointment | 6/2016 | 2,988 |
| 12 | STO Husnabad | G. Swetha | 03-003638/FP | | 8/2013 to 1/2014 | 36,748 |
| 13 | DTO Vikarabad | B. Yesuratnam | 73-000189/FP | SP and FP | 7/2020 to 12/2020 | 79,421 |
| Total | | | | | | 18,49,899 |

Annexure-3.17

(See para 3.3.1)

Excess Payment of Additional Quantum of Pension & Dearness Relief

| SINo | DTO/STO | Name of the pensioner | PPO No | Period of inadmissible AQP+DR paid | Excess amount paid (₹) |
|--------------|-----------------------|-----------------------|----------------------|------------------------------------|------------------------|
| 1 | STO Alair | V Yashodamma | 04-F-000868 | 07/2019 to 02/2020 | 14,064 |
| 2 | APPO Chandrayanagutta | K. Nagamani | 06S-04763 | 07/2017 to 11/2020 | 1,23,119 |
| 3 | APPO Motigally | Jahan Paarwar | 06S015306/FP | 03/2006 to 11/2019 | 10,20,364 |
| 4 | | G. Malathi Bai | PHFP003543/FP | 01/2020 to 11/2020 | 25,179 |
| 5 | APPO Punjagutta | R.J. Harrison | 06-S-037919 | 10/2019 to 11/2020 | 1,44,256 |
| 6 | | Krishna Bharathi | PHSP003517 | 09/2019 to 11/2020 | 33372 |
| 7 | APPO Secunderabad | Hameeda Bee | Pol /Hyd /003279/FP | 06/2017 to 07/2018 | 6,702 |
| 8 | APPO Tarnaka | B. K. Prasad | ---- | 11/2017 to 04/2019 | 35134 |
| 9 | | P. Laxmi | ---- | 08/2017 to 07/2018 | 16,461 |
| 10 | DTO Mancherial | Sofia Begum, | 374-ZP | 01/2017 to 12/2017 | 17451 |
| 11 | | Iqbalunisa Begum | Forest-Abd-FP-000539 | 01/2017 to 03/2019 | 34887 |
| 12 | STO Hayatnagar | B. Ramacharyulu | 05-SGC-004857/FP | 04/2020 to 11/2020 | 25,448 |
| 13 | STO Chennuru | G. Laxmi | SER-ADD-FP-001037 | 01/2017 to 06/2019 | 40,267 |
| 14 | | D. Laxmi | REV-ADB-FP-001500 | 01/2017 to 08/2018 | 35,172 |
| 15 | STO Cherial | S. Susheela | 09-SGC-007386/FP | 3/2020 to 2/2021 | 33,640 |
| 16 | | D. Susheela | 09-F-001560 | 7/2020 to 2/2021 | 17,056 |
| 17 | DTO Siddipet | P. Pochamma | 05-003850 | 10/2017 to 1/2021 | 86,621 |
| 18 | STO Shadnagar | Bakulamma | 11-S-003870/FP | 7/2020 to 12/2020 | 16,746 |
| 19 | | K. Lingamma | 11-S-003525/FP | 7/2020 to 12/2020 | 11,268 |
| 20 | STO Mothkur | M. Mallamma | 04-SGC-004035/FP | 7/2019 to 1/2021 | 23 |
| 21 | | P. Sarojamma | 04-SGC-003378/FP | 6/2018 to 12/2018 | 17,336 |
| 22 | STO Ramannapet | Khairunnissa Begum | 04-F-001713/FP | 2/2011 to 12/2020 | 29,645 |
| 23 | | K. Yadamma | 340-1995 | 5/2019 1/2021 | 52,825 |
| Total | | | | | 18,94,198 |

Annexure-3.18

(See para 3.3.1)

Excess payment of pension due to Irregular consolidation

| Sl No | Name of STO | Name of Pensioner PPO No | Erroneous consolidation | Excess Amount paid (₹) |
|--------------|-------------------|-------------------------------|---|------------------------|
| 1 | DTO Siddipet | A. Padma 05-002809/FP | 50 % of minimum pension ₹3,350 instead of 50 % share of NFP ₹2,423 was taken resulted in fixing of Family pension ₹6,915 instead of ₹4,999 for the period from 06/2019 to 01/2021 | 50,118 |
| 2 | STO Chevella | G. Saroja 07-SGC-001760 | ₹12,813 instead of ₹12,183 in RPS 2015 | 17,010 |
| 3 | APPO Secunderabad | S. Karunamma 06-FG-009913 | Erroneous consolidation of pension in RPS 2010 and RPS 2015 scales | 5,06,892 |
| 4 | STO Kodangal | M. Anasuya Bai 11-S-002663 | ₹18,287 instead of ₹17,856 in RPS 2015 | - |
| 5 | STO Ghanpur | M.Saraswathi | UGC 2006 Service pension was erroneously fixed under RPS 2010 while fixing family pension. | - |
| Total | | | | 5,74,020 |

Annexure-3.19
(See para 3.3.1)

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

| Sl No | Name of the DTO/STO | Name of the pensioner | PPO No | CVP to be recovered | Period of payment | Excess paid (₹) |
|--------------|---------------------|-----------------------|-------------------|---------------------|--------------------|------------------|
| 1 | APPOMotigally | Nazeeruddin | FOR/H/1593/SP | 3230 | 01/2013 to 11/2020 | 3,06,850 |
| 2 | APPO Narayanaguda | H. Laxmi | LD/H/2627/SP/2017 | 7420 | 08/2018 to 08/2020 | 1,85,500 |
| 3 | APPO Punjagutta | Venkata Ramana | -- | 16590 | 12/2017 to 11/2020 | 5,97,240 |
| Total | | | | | | 10,89,590 |

Annexure-3.20
(See para 3.3.1)

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

| Sl No | Name of STO | Name of Pensioner | PPO No | Excess Amount paid (₹) |
|--------------|-----------------|-------------------|--------------------------|------------------------|
| 1 | DTO Bhongir | P Padma | 04-004252/FP | 38,710 |
| 2 | APPO Punjagutta | R Auradha | PR/HYD/476/2016 | 97101 |
| 3 | APPO Malakpet | Yadamma | 06-S-36247/FP | 11,40,855 |
| 4 | APPO Nampally | C. DurgaVeni | Arch/Hyd/5737/FP | 2,08,793 |
| 5 | DTO Siddipet | P. Laxmi | Medical/MDK/1043/SP/2015 | 1,11,923 |
| 6 | STO Andole | P.Balamani | EDN/MDK/792/SP/2015 | 67002 |
| Total | | | | 16,64,384 |

Annexure-3.21
(See para 3.3.4 (i))

Short payment of pension due to erroneous consolidation/other reasons

| Sl No | Name of Treasury | Name of the pensioner | PPO No | Pension type | Reason for short payment |
|-------|-------------------|-----------------------|-------------------|--------------|--|
| 1 | STO Aler | K Salamma | A5-NLG-FP-006520 | FP | NFP was wrongly consolidated in RPS 2015 |
| 2 | APPO Secunderabad | G. Julie | 06-016988 | FP | NFP was wrongly consolidated in RPS 2010 |
| 3 | | K. Kanakaiah | 06-SGC-039856 | SP | AQ and DR was not paid |
| 4 | APPO Tarnaka | N. Ramulamma | 06-SGC-063215 | SP | SP was not consolidated in RPS 2005, 2010 & 2015. |
| 5 | APPO Narayanaguda | J. Sarojini | ICADD/HO/705/2018 | SP | DR and MA were not paid on SP |
| 6 | APPO Tarnaka | B.V. Laxmi | 06-S-017796/FP | FP | AQFP and DR is being paid at lower rates due to wrong entry of DOB |
| 7 | | V. Varalakshmi | 08-S-002486/FP | FP | Wrong entry of DOB in pension package |
| 8 | | G. Padmamma | EH/FP/002206 | FP | |
| 9 | | M. Rupavathi | 06-S-010745/F | FP | |
| 10 | | G. Lalitha | 08-S-001982/F | FP | |
| 11 | | Rasool Bee | SP/P/0001878/FP | FP | |
| 12 | | K. Jayalakshmi | 06-SGC-056280 | FP | |
| 13 | JD PPO, Hyderabad | J. Rambabu | 06-S-053180 | SP | CVP was not restored even after completion of 15 years |
| 14 | | K. Swaminathan, | 06-SGC-051514 | SP | |
| 15 | | Janak Raj | 06-SGC-051633 | SP | |
| 16 | | Bharat Chandra | 06-SC-055882 | SP | |

| Sl No | Name of Treasury | Name of the pensioner | PPO No | Pension type | Reason for short payment |
|-------|-----------------------|---------------------------|------------------------|--------------|---|
| 17 | DSTO Narsapur | K. Narsimha Reddy | APSWREIS/Medak/4630/SP | SP | Excess deduction of CVP due to wrong entry into pension package |
| 18 | APPO Malakpet | A. Jyothi | 06S014601/FP | FP | DOB of FP beneficiary was not entered in pension package. |
| 19 | | N. Ch. Lakshmana Charyulu | 10-SGC-006351 | SP | Excess recovery of Commuted portion of Pension |
| 20 | | B. Kalavathi | S/GAD/HFP005085 | FP | FP was not consolidated in RPS 2005, 2010 and 2015. |
| 21 | | BilquisFathima | 06SGC055583 | FP | |
| 22 | | Satyamma | HHSP011722 | FP | |
| 23 | APPO Nampally | S. Aruna Devi | 06 -FG-015400 | FP | FP was not consolidated in RPS 2005, 2010 and 2015. |
| 24 | | D.Mallaiah | 06SGC058560 | SP | Non restoration of Commuted portion of pension after completion of 15 years from the date of commutation. |
| 25 | APPO (B&MO) Hyderabad | Mir Mahaboob Ali | 06SGC056580/SP | SP | Pension was not consolidated in RPS 2015. |
| 26 | | Khaja Hameedunissa Begum | 06SGC058374/SP | SP | |
| 27 | | S. Sarada Bai | 06SGC061580/FP | FP | |
| 28 | | T. Gopal Rao | 06-S-050419 | SP | Non-restoration of Commuted portion of Pension after completion of 15 years from the date of commutation. |
| 29 | | Ramachandra Samal | 06-S-055867 | SP | |
| 30 | | Bharath Bhushan | 06-SGC-027611 | SP | |
| 31 | | A. Madhu Sarma | 06-S-030133 | SP | |
| 32 | | V. Padma Theodre | 06-SGC-025019 | SP | |
| 33 | STO Cheriya | Syed Mohsin | 09-SGC-009729 | SP | DOB of SP beneficiary was not entered in pension package |
| 34 | DTO Sangareddy | Meharunnisa Begum | 05-SG-003675 | FP | AQFP was paid from 1-8-2019 whereas her DOB on Voter ID was 01-01-1942. |
| 35 | STO Shadnagar | Chenamma | 11-F-000228 | FP | Wrong entry of DOB in pension package |
| 36 | | Mahabub Bee | 9216-FP | FP | |
| 37 | | Padamma | F-001078 | FP | |
| 38 | STO Zaheerabad | Shobavathi | 05-SGC-006932 | FP | FP was wrongly fixed in RPS 2015. |
| 39 | | R. Sangeetha | 05-SGC-002379 | FP | Wrongly consolidated in RPS 2015 without revising under RPS 2010 |
| 40 | STO Ramannapet | V. Shakunthamma | 04-F-000198 | FP | AQFP was not drawn due to wrong entry of DOB in pension package |
| 41 | | Hazra Bee | 04-F-000283 | FP | |
| 42 | | Laxamma | C-HYD-SP-009128 | FP | |
| 43 | STO Ghanpur | K. Mannemma | ZP-WGL-F-000495 | FP | AQFP was not drawn due to non-entry of DOB in pension package |
| 44 | STO Kodangal | Rukmini | EO/ZP/MBNR/2355 | SP | Excess recovery of Commuted portion of Pension |

Annexure-3.22
(See para 3.3.4 (ii))

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

| Sl.No | Name of pensioner | PPO No. | Type of pension | Basic Pension | DR |
|-------|------------------------------|---------------------|-----------------|---------------|-------|
| | APPO Chandrayanagutta | | | | |
| 1 | B Kalavathi | SLR/HO/2229/SP/2019 | SP | 11,620 | 4,506 |
| | | 06F012100 | FP | 12,183 | -- |
| 2 | B Vijaya Rani | 06-090624/SP | SP | 5,786 | 2,244 |
| | | 06FG013966 | FP | 9,270 | -- |
| 3 | Amtul Haleem | 06-072885/SP | SP | 8,544 | 3,314 |
| | | 06F009290 | FP | 19,249 | -- |
| | APPO Motigally | | | | |
| 4 | Rehana Begum | 06-095200/SP | SP | 10,652 | 3,573 |
| | | 06F011504 | FP | 12,999 | - |
| 5 | Kareena Begum | 06F008518 | FP | 9,078 | - |
| | | MED/H/SP015204 | SP | 7,206 | 2,795 |
| 6 | Mirza Hassani Abbas | 06S025717 | SP | 16,273 | 6,311 |
| | | 06SGC047496/FP | FP | 16,838 | - |
| 7 | M A Rahaman Qureshi | 06SGC054301/FP | FP | 15,037 | - |
| | | 06S028868 | SP | 11,587 | 4,493 |
| | APPO Narayanaguda | | | | |
| 8 | B. Devarathnam | 06SGC063771/FP | FP | 15,442 | 5,988 |
| | | 06SGC028745 | SP | 20,650 | --- |
| 9 | S. Laxmi Devamma | 06FG014437 | FP | 13,393 | -- |
| | | 06-097626 | SP | 6,546 | 2,539 |
| 10 | R. Sita Maha Lakshmi | 06SGC-025920/FP | FP | 20,027 | --- |
| | | 06SGC026748 | SP | 16,680 | 6,468 |
| 11 | Raj Kamal Rani | 06SGC043666/SP | FP | 19,876 | --- |
| | | 06SGC061254 | SP | 17,744 | 6,881 |
| | DSTO Ibrahimpatnam | | | | |
| 12 | Smt. P. Lalitha | CEO/RRD/2617/SP | SP | 10,545 | 1,760 |
| | | F-000889 | FP | 10,619 | -- |

Annexure-3.23
(See para 3.3.5)

Pensions undrawn for more than one/three years

| Sl No | Name of the Treasury | Undrawn Pensions |
|-------|-----------------------|------------------|
| 1 | APPO Chandrayanagutta | 264 |
| 2 | APPO Secunderabad | 10 |
| 3 | APPO Tarnaka | 37 |
| 4 | STO Medchal | 12 |
| 5 | DSTO Ibrahimpatnam | 02 |
| 6 | APPO Malakpet | 55 |
| 7 | APPO (B & MO) | 33 |
| 8 | APPO Nampally | 139 |
| 9 | DTO Janagaon | 22 |
| | Total | 574 |

Annexure-3.24**(See para 3.4.3)****List of Class IV GPF accounts not transferred to Class III**

| Sl. No | Name of the Treasury | Name of the DDO | Name of the employee / ID No | Designation |
|--------|----------------------|---|-------------------------------|-----------------|
| 1 | DTO | Special Judge, SC/STs Act | Prasadam Rama Devi, 1801007 | Junior Asst |
| 2 | Sangareddy | Court, Sangareddy | MullagaruSanjeevulu, 1801218 | Superintendent |
| 3 | DTO Jangaon | MO., PHC, Ghanpur | Ravi Bhookya, 2128049 | C.A. S |
| 4 | | VAS, VD, Uppugallue | P Suresh, 2122817, | J.V. O |
| 5 | | MRO, Chipur | V. Suresh Kumar, 2114606, | Mdl. Rev.Inspr |
| 6 | | CDPO, ICDS, Kodakondla | S. Lavanya, 2158930 | Gr. I Inspector |
| 7 | | VAS, VD, Bachannapeta | A. Sreenivasa, 2125038 | J.V. O |
| 8 | STO Ghanpur | VAS, Primary Veterinary Centre, Ipaguda, Ghanpur | RapoluVenkateshwarlu, 2128246 | J.V. O |
| 9 | | Hostel Welfare Officer, Govt. BC Boys Hostel, Ghanpur | RapoluMadar, 2122364 | H.W. O, Gr. II |
| 10 | STO Kodakandla | Naib Tahsildhar, Devaruppula Mandal | Syed Khaja Moinuddin, 2128231 | Chairman |
| 11 | STO Andole | PHC Hathnoora | S. Pentaiah, 1824817 | M.N. O |
| 12 | | Municipal Council, Andole | S. Yeshamma, 1834208 | Junior Asst |
| 13 | | ICDS, Jogipet | R. Devisingh, 1808581 | Junior Asst |

Annexure-3.25**(See para 3.4.4)****List of Final Withdrawal cases where less interest allowed.**

| Sl No | Name of the Subscriber | GPF Account Number | Date of Retirement/Date of death | FW finalized in | Interest calculated upto |
|-------|---------------------------------|--------------------|----------------------------------|-----------------|--------------------------|
| 1 | K Narshimulu, Sanitary Jawan | 015-104-0874 | 31-06-2020 | 11/ 2020 | 6/2020 |
| 2 | Late B Yadagiri, Attender | 015-104-0906 | 24-02-2020 | 11/2020 | 3/2020 |
| 3 | Mohd Farooq, Office Subordinate | 015-145-0334 | 17-02-2020 | 11/2020 | 3/2020 |
| 4 | C Anathaiah, PHW | 015-104-0880 | 30-09-2020 | 11/2020 | 9/2020 |

Annexure-4.1**(See para 4.1)****Replies not received for outstanding Audit observations**

| Sl No | Year | No of objection outstanding | Amount (₹) |
|-------|--------------|-----------------------------|---------------------|
| 1 | 2011-12 | 245 | 78,97,859 |
| 2 | 2012-13 | 586 | 1,89,72,408 |
| 3 | 2013-14 | 784 | 7,71,55,036 |
| 4 | 2014-15 | 506 | 33,92,28,137 |
| 5 | 2015-16 | 164 | 20,25,86,496 |
| 6 | 2016-17 | 270 | 98,87,599 |
| 7 | 2017-18 | 335 | 15,82,59,847 |
| 8 | 2018-19 | 206 | 12,18,11,943 |
| 9 | 2019-20 | 143 | 1,40,69,123 |
| 10 | 2020-21 | 74 | 14,43,290 |
| | Total | 3,313 | 95,13,11,738 |

Annexure-4.2

(See para 4.2)

Excess Payment of bills

| Sl No. | Major Head | DDO Name | No. Of Objections | Amount (₹) |
|--------|------------|--|-------------------|--------------|
| 1 | 2210 | The Superintendent, Government Maternity Hospital, Sultan Bazar, Hyderabad | 1 | 24,260 |
| | | Total | 1 | 24260 |

Annexure-4.3

(See para 4.3)

Excess payment of Medical claims.

| Sl No. | Major Head | DDO Name | No. Of Objections | Amount (₹) |
|--------|------------|---|-------------------|-----------------|
| 1 | 2251 | Asst. Secretary to Government, SC Development Dept. | 1 | 1,18,852 |
| | | Total | 1 | 1,18,852 |

Annexure-4.4

(See para 4.4)

Short/Non deduction of Income Tax/TDS

| Sl No. | Major Head | DDO Name | No. Of Objections | Amount (₹) |
|--------|------------|--|-------------------|-----------------|
| 1 | 2202 | Deputy Inspector of Schools, Amberpet Mandal, Hyderabad | 2 | 19,203 |
| 2 | 2014 | Metropolitan Sessions Judge, Nampally Criminal Court, Hyderabad | 1 | 94,500 |
| 3 | 2040 | State Tax Officer (General), O/o The Commissioner of Commercial Taxes, Hyderabad | 1 | 1 |
| 4 | 2052 | Dy. Secretary to Govt, Finance (Claims) | 1 | 8,285 |
| 5 | 2202 | Deputy Inspector of Schools, Bandlaguda No-1, Hyderabad | 2 | 14,822 |
| 6 | 3452 | Joint Secretary to Government, YAT&C Department | 1 | 1 |
| 7 | 2202 | Deputy Inspector of Schools, Bahadurpura-II Mandal, Hyderabad | 2 | 59,384 |
| 8 | 2202 | The Head Mistress, Govt. High School, Tadbun, Hyderabad | 1 | 13,856 |
| 9 | 2205 | Secretary, Hyderabad City Grandhalayasamstha | 1 | 57,753 |
| | | Total | 12 | 2,67,805 |

Annexure-4.5*(See para 4.5)***Details of Miscellaneous Money Value Objections**

| Sl. No. | Major Head | DDO Name | No. of Objections | Amount (₹) |
|---------|------------|--|-------------------|------------------|
| 1 | 2202 | The HeadMaster, Govt. High School, Gandhi Bhavan, Nampally, Hyderabad | 1 | 36,700 |
| 2 | 2406 | Accounts Officer, O/o Prl. Chief Conservator of Forest (HOFF), Aranya Bhavan | 1 | 1,70,812 |
| 3 | 2055 | Additional Dy. Commissioner of Police, Hyderabad | 1 | 23,436 |
| 4 | 2055 | Asst. Commissioner of Police, Hyderabad | 1 | 2,71,626 |
| 5 | 2015 | Asst. Secretary to Govt, General Admn. Department | 1 | 5,10,000 |
| 6 | 2202 | The Head Mistress, Govt High School, Malakpet, Hyderabad | 1 | 1,00,000 |
| | | Total | 6 | 11,12,574 |

Annexure-4.6*(See para 4.6)***Details of Miscellaneous Non-Money Value Objections**

| Sl No. | Major Head | DDO Name | No. Of Objections |
|--------|------------|--|-------------------|
| 1 | 2401 | Assistant Secretary to Government, Agriculture and Cooperation Department | 2 |
| 2 | 2054 | Asst. Pay and Accounts Officer, Pay and Accounts Office, Hyderabad | 1 |
| 3 | 2220 | The Secretary, Telangana State Information Commission, Hyderabad | 1 |
| 4 | 2225 | The Hostel Welfare Officer, Govt. ST Girls Hostel, Moosarambagh, Hyderabad | 1 |
| 5 | 2052 | Pay and Accounts Officer, Telangana State Bhawan, No-1, Ashoka Road, New Delhi | 4 |
| 6 | 2013 | Chief Secretary to Telangana | 1 |
| 7 | 2070 | Pay and Accounts Officer, Telangana State Bhawan, No-1, Ashoka Road, New Delhi | 1 |
| 8 | 2014 | Joint Registrar, High Court for the State of Telangana, Hyderabad | 1 |
| 9 | 2210 | The Assistant Director (Admn), Gandhi Medical College | 1 |
| 10 | 2055 | Asst. Accounts Officer, O/o Commissioner of Police, Hyderabad | 2 |
| 11 | 2210 | Joint Director (Medical), Insurance Medical Service | 1 |
| 12 | 2055 | Jr. Accts. Officer, O/o DG, SPF | 1 |
| | | Total | 17 |

Annexure-4.7*(See para 4.7)***Short/non deduction of Professional Tax**

| Sl No. | Major Head | DDO Name | No. Of Objections | Amount (₹) |
|--------|------------|---|-------------------|---------------|
| 1 | 2205 | Asst. Director, Telangana Archives & Research institute | 1 | 1,800 |
| 2 | 2210 | The Asst. Director (Admn), Gandhi Medical College | 2 | 16,800 |
| 3 | 2210 | The Administrative Officer, Govt Dental College and Hospital, Hyderabad | 1 | 20,000 |
| | | Total | 4 | 38,600 |

Annexure-4.8*(See para 4.8)***Misclassification of expenditure**

| Sl No. | Major Head | DDO Name | No. Of Objections |
|--------|------------|--|-------------------|
| 1 | 2210 | Lay Secretary and Treasurer Gr-I, Director of Insurance Medical Services | 1 |
| 2 | 2055 | Asst. Accounts officer, O/o Commissioner of Police, Hyderabad | 2 |
| 3 | 2055 | Admn. Officer, TS Level Police Recruitment Board | 1 |
| 4 | 2202 | Assistant Director, O/o The District Educational Officer, Hyderabad | 1 |
| | | Total | 5 |

Annexure-4.9*(See para 4.9)***Short/Non deduction of GST**

| Sl No. | Major Head | DDO Name | No. Of Objections |
|--------|------------|---|-------------------|
| 1 | 2014 | Joint Registrar, High Court for the State of Telangana | 1 |
| 2 | 2236 | District Welfare Officer, O/o The Commissionerate of WD&CW Department | 1 |
| | | Total | 2 |

Annexure-4.10
(See para 4.10)

Wanting Documents/Details/Orders called for.

| Sl No. | Major Head | DDO Name | No. Of Objections |
|--------|------------|---|-------------------|
| 1 | 2055 | Admn Officer, CID, Hyderabad | 2 |
| 2 | 2014 | Joint Registrar, High Court for the State of Telangana, Hyderabad | 1 |
| 3 | 2217 | Accounts Officer, O/o Commissioner & Director of Municipal Administration | 1 |
| 4 | 2210 | The District Medical and Health Officer, Hyderabad | 2 |
| 5 | 2515 | Commissioner of Panchayati Raj & Rural Employment | 1 |
| 6 | 2055 | Dy. SP, Police Computer Services, Hyderabad | 1 |
| 7 | 2225 | Hostel Welfare Officer, Govt. ST Boys Hostel, Balakampet, Hyderabad | 1 |
| 8 | 2245 | Additional Commissioner, MCH | 1 |
| 9 | 2210 | The Assistant Director, Niloufer Hospital, Hyderabad | 2 |
| 10 | 2071 | Chief Administrative Officer, Small Causes Court, Hyderabad | 1 |
| 11 | 2055 | Asst. Accts Officer, O/o Commissioner of Police, Hyderabad | 2 |
| 12 | 2014 | Chief Administrative Officer (Admn), City Civil Court, Hyderabad | 1 |
| 13 | 2210 | The Assistant Director (Admn), Gandhi Hospital | 1 |
| 14 | 2205 | Asst. Director, Dept. of Heritage | 1 |
| 15 | 2055 | Accounts Officer, RBVRR TS Police Academy | 1 |
| 16 | 2015 | Asst. Secretary to Govt, General Admn. Department | 1 |
| 17 | 2015 | Addl. Commissioner, GHMC, Hyderabad | 2 |
| 18 | 2203 | The Administrative Officer, J N Govt. Polytechnic, Ramanthapur, Hyderabad | 1 |
| 19 | 2013 | Chief Secretary of Telangana | 1 |
| 20 | 2052 | Dy. Secretary to Govt., Finance (Claims) | 2 |
| | | Total | 26 |