2024-25

सत्यमेव जयते

ANNUAL REVIEW REPORT ON THE WORKING OF TREASURIES, PENSION PAYMENT OFFICES AND PAY & ACCOUNTS OFFICE, HYDERBAD IN THE STATE OF TELANGANA FOR THE YEAR 2024-25

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

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

Preface

Treasuries play a crucial role in ensuring that the transactions conducted by the State Government through treasuries adhere to strict financial rules and procedures. Monthly accounts are rendered by the Treasuries to the Office of the Principal Accountant General (Accounts & Entitlements), constitute the basis for the preparation of the Annual Accounts of the State Government.

To ensure internal controls in financial reporting and compliance to rules and regulations in financial transactions, inspections of District Treasuries and Pension Payment Offices are conducted under Section 10, 13 and 17 of CAG (DPC) Act, 1971 read with Regulations on Audit and Accounts, 2020. This Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in the State of Telangana for the year 2024-25 is prepared in accordance with Paragraph 20.17 of Manual of Standing Orders (A&E) Volume I.

The report includes deficiencies noticed during the compilation of accounts and local inspections of treasuries conducted during 2024-25 to improve the functioning of treasuries.

The report comprises of five parts:

Part 1: Introduction

Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and other irregularities noticed during the inspection of Treasuries and Pension Payment Offices

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

Part 5: Deficiencies in IT controls

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

Nawal

Hyderabad

Dated: 27.09.2026 **Principal Accountant General (A&E)**

INDEX

LIST OF ANNEXURES

PART 1
INTRODUCTION

1.1 Overview:

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

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

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

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

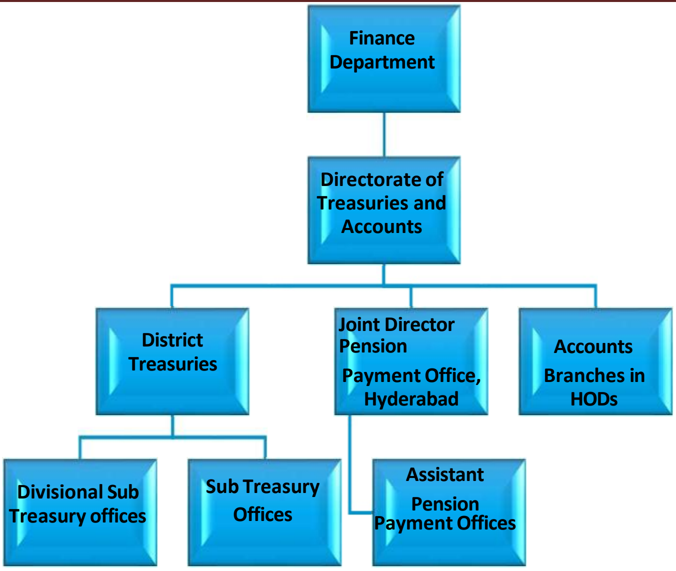
PAO State Legislature rendered their monthly accounts in physical form during 2024-25, whereas all other Account Rendering Units rendered their accounts, both in physical and online modes. The accounts were routed through IFMIS in the latter case.

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

Figure 1: Districts of Telangana

1.2 Hierarchy:

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



Position of Treasury staff:

As on 31.03.2025, the existing staff strength, which includes the employees working in the DTA Office, is 1347 as against the sanctioned strength of 2004. Cadre wise details are given below:

Sl No	Designation	Sanctioned Strength			Persons in Position			Vacant		
		DTA	DTOs/ STOs/ APPOs	Total	DTA	DTOs/ STOs/ APPOs	Total	DTA	DTOs /STOs /APPOs	Total
1	Director	1	0	1	1	0	1	0	0	0
2	Additional Director	1	0	1	1	0	1	0	0	0
3	Joint Director	2	1	3	2	1	3	0	0	0
4	DD/CAO	1	11	12	1	9	10	0	2	2
5	AD/AO	2	21	23	2	18	20	0	3	3
6	ATO/AAO/AL/APPO	4	99	103	4	81	85	0	18	18
7	Junior Accounts Officer	9	0	9	9	0	9	0	11	11
8	STO	0	247	247	0	236	236	0	0	0
9	Lady commissioner	0	2	2	0	1	1	0	1	1
10	Senior Accountant	24	703	727	12	432	444	12	271	283
11	Junior Accountant	7	391	398	7	235	242	0	156	156
12	Typist	3	23	26	0	6	6	3	17	20
13	Shroff / Cashier	0	109	109	0	59	59	0	50	50
14	Record Assistant	1	1	2	0	1	1	1	0	1
15	Driver	1	2	3	0	1	1	1	1	2
16	Office Subordinate	6	277	283	4	202	206	2	75	77
17	Office Subordinate Allwyn Supernumerary	9	0	9	9	0	9	0	0	0
18	Chowkidar	0	1	1		0	0	0	1	1
19	Night Watchman	1	42	43	0	11	11	1	31	32
20	Sweeper	1	1	2	1	1	2	0	0	0
	Total	**73**	**1931**	**2004**	**53**	**1294**	**1347**	**20**	**637**	**657**

1.3 Scope and Methodology of Treasury Inspection:

The inspection of District Treasuries and Sub-treasuries (annual and biennial) was conducted in 2024-25 in accordance with Sections 10, 13 and 17 of CAG (DPC) Act, 1971, read with Auditing Standards and Regulations on Audit and Accounts, 2020. The aim of the inspection was to verify that all transactions adhered to the relevant rules and regulations outlined in the Financial Codes, Manuals and Government Orders issued from time to time.

1.3.1 Planning and conduct of inspection:

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

1.3.2 Treasury Offices inspected during the year:

During the year 2024-25, Office of the Director of Treasuries and Accounts, Telangana, Joint Director, Pension Payment office, Hyderabad, 33 District Treasury Offices, 58 Sub Treasury Offices, and 10 Assistant Pension Payment Offices were inspected as per the approved Audit Plan and 103 Inspection Reports containing 432 paras and 103 Treasury inspection notes (TINs) were issued. The list of offices inspected during the year is given in **Annexure 1.2.**

PART 2
DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 Introduction

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

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

2.2 Defects noticed during compilation of accounts:

2.2.1 Delay in rendition of Monthly Accounts:

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

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

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

Recommendation:

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

2.2.2 Non-submission of vouchers by Treasuries:

To ensure adequate monitoring of the receipt of accounts, supporting documents and cash balance reports, a joint physical verification of the sampled vouchers with Treasury officials was introduced. Despite this, the quantum of missing vouchers across almost all the treasuries still remains high. The recurrences of missing vouchers in every monthly account indicates laxity at the level of DTO in rendering complete account to this office.

During the year 2024-25**, 7060** vouchers involving an amount of **₹831.75** ***crore*** were not received from the treasuries as detailed in **Annexure 2.2** and the district wise status of wanting vouchers and amounts involved is exhibited in **(Fig. 1 & 2)** below.

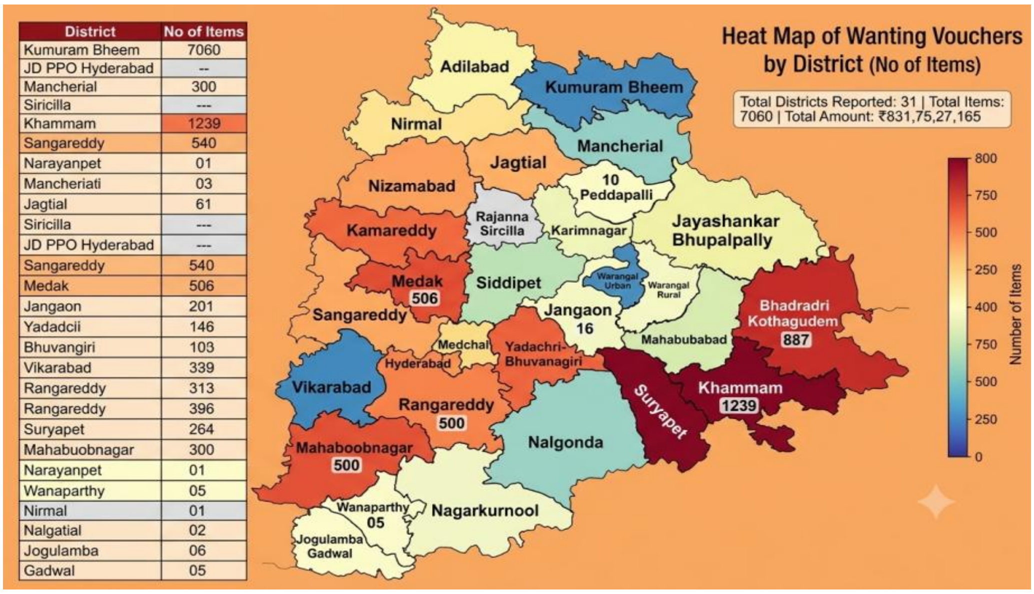


Fig.1: Wanting Vouchers (in numbers)

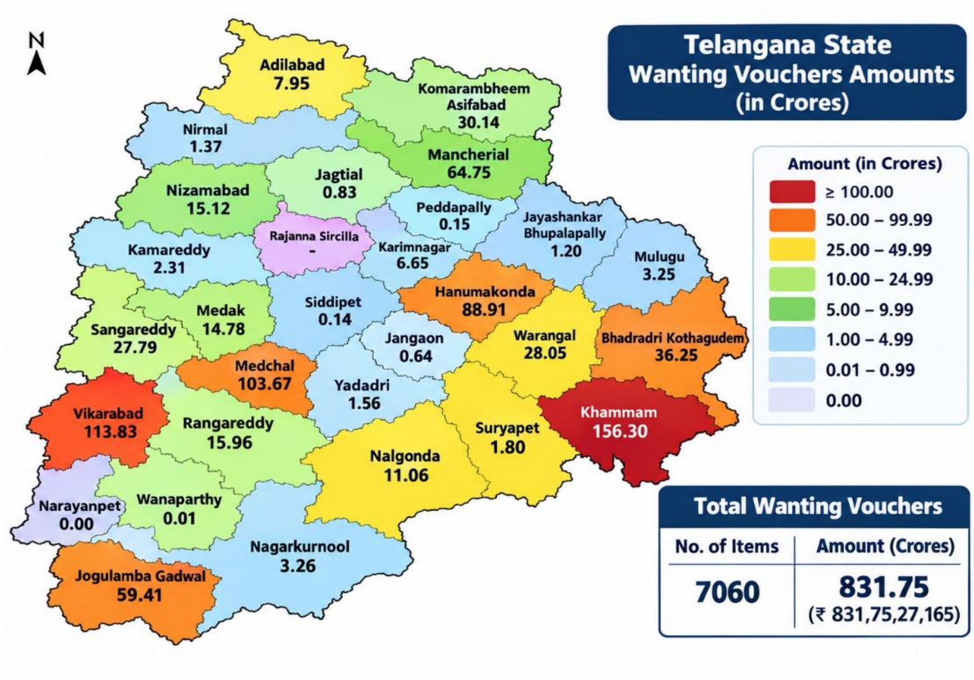


Fig 2: Wanting Vouchers (₹ in Crores)

Sl. No	Name of the DTO/District	Number of wanting vouchers	Amount of wanting vouchers (₹)
1	Khammam	1239	156,29,98,608
2	Medchal Malkajgiri	287	103,67,04,649
3	Vikarabad	487	113,82,76,101
4	Hanumakonda	81	88,91,02,654

Table2.1 Top four districts/ARUs in terms of amount of wanting vouchers (see Para 2.2.2)

Recommendation:

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

2.3 Deposit Accounts:

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

2.3.1 Non-furnishing of paid Cheques:

During the year 2024-25, **370** paid cheques **(Fig. 3)** amounting to **₹113.96 C*rore*** **(Fig. 4)** were not furnished by the Treasuries to the PAG (A&E). Details in **Annexure 2.3**.

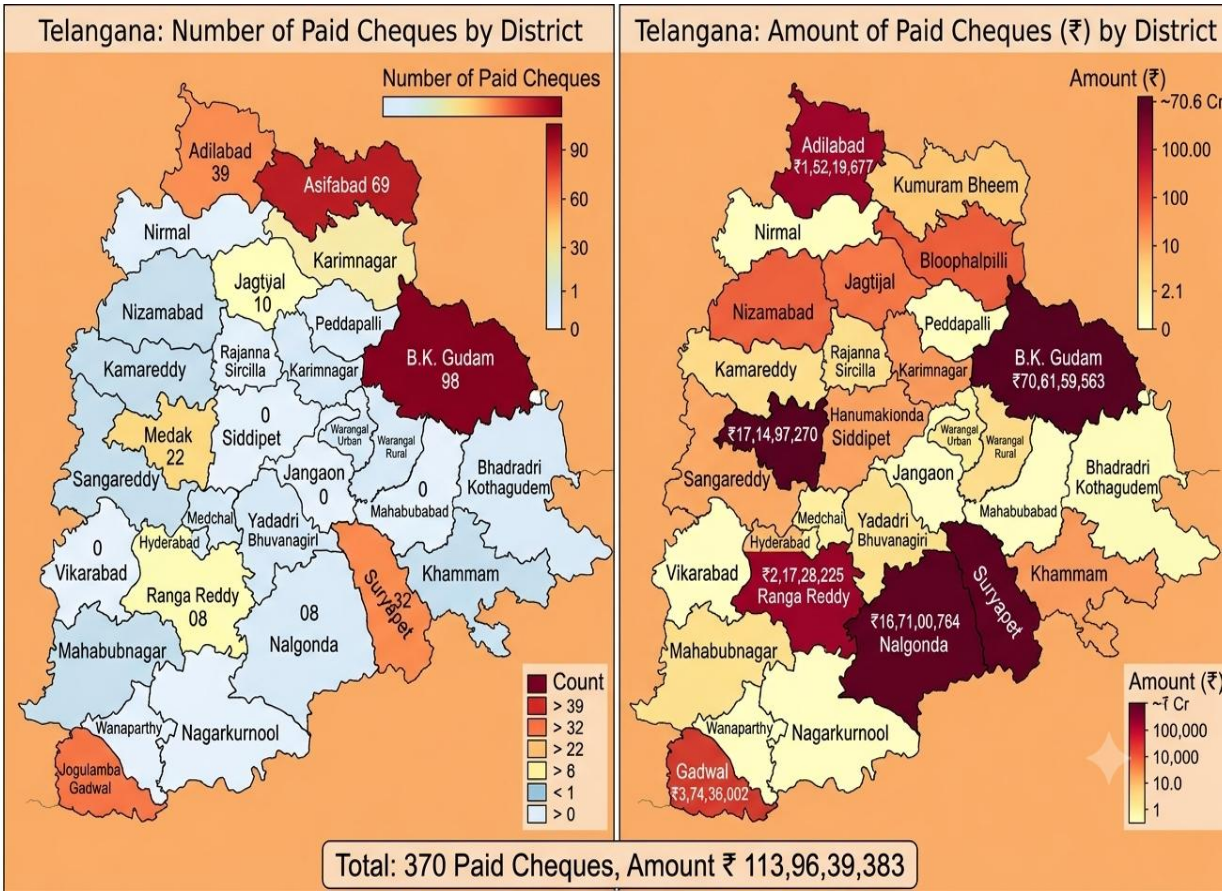


Fig.3: Non furnishing of paid cheques (in number) & (₹ in crores)

Sl. No	Name of the DTO/District	Amount of paid cheques in (₹)
1	Bhadradri Kothagudam	70,61,59,563
2	Medak	17,14,97,270
3	Suryapet	16,71,00,764
4	Gadwal	3,74,36,002
5	Ranga Reddy	2,17,28,225

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

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

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

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

Recommendations:

- *The DTA may conduct district-wise and annual analyses of missing paid cheques launching targeted drives to submit them to the Prl.AG. Additionally, the DTA may monitor these missing cheques quarterly to ensure timely and appropriate follow-up.*
- *An automated reconciliation process that compares the data in SA 112 with the Plus and Minus Memoranda through IFMIS may be captured and the discrepancy resolved.*

PART 3
DEFECTS AND OTHER IRREGULARITIES NOTICED

3.1 Objective:

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

3.1.1 Outstanding Inspection Reports and Paras.

At the end of March 2025, **432** Inspection reports (IRs) with **1348** unresolved paras were outstanding. During the year 2024-25, **32 inspection reports and 385 paras** were successfully resolved/settled/cleared. District-wise data showing analysis of outstanding Inspection Reports and Paras is given in **Annexure 3.1**. It may be seen from **Annexure 3.1** that 49 Paras relating to 36 IRs for more than five years old were still outstanding.

Recommendation:

- *DTA should promptly develop an Action Plan with specific timelines to resolve the pending reports and paragraphs*

3.2 Observations during inspection of treasuries:

3.2.1 Personal Deposit Accounts.

The purpose of Personal Deposit (PD) accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. Since PD Accounts come under Public Account (Part III of Government Accounts), they are not subject to budgetary control.

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

3.2.1.1 Non-Lapsing of amounts under Category "B"

As per the provisions contained in Article 271 of the Telangana Financial Code Vol- I, all Deposits which fall under category 'B' and remain unclaimed for more than three complete financial years from the year they become due for repayment should be lapsed and credited to Government Account. Details of non-lapsing of deposits amounting to **₹3.74 crore** are given in **Annexure 3.2.**

3.2.1.2 Non-Lapsing of amounts under Category "C".

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

Recommendation:

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

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

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

During a review of PD accounts in three DTOs and two STOs, it was observed that balances for an amount of **₹ 2.37 crore** were lying in PD accounts for more than three years. Details are in **Annexure 3.3.**

3.2.3 Non-submission of Detailed Contingent Bills against Abstract Contingent Bills drawn

Financial rules (Article 94 of State Financial code) envisage that no moneys shall be drawn from the treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Telangana State G.O.Ms.No.507(7), dated: 10-04-2002, DDOs are required to present Detailed Contingent (DC) bills containing vouchers in support of final expenditure within three months from the date of the drawal of the AC bill.

Out of 1328 AC bills amounting to ₹ 611.51 crore drawn during the year 2024-25, 31 AC bills amounting to ₹ 5.14 crore (0.84 percent) were drawn in March 2025. DC Bills in respect of total of 480 AC bills amounting to ₹ 465.53 crore due for adjustment as on 31 March 2025 were not received.

Recommendation:

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

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

The Directorate of Treasuries and Accounts Department, Government of Telangana, Hyderabad vide Circular Memo No.11/2450/2022 dated 21.07.2022 instructed all the Treasury Officers in the Districts that after implementation of e-Kuber payments through RBI, the need for triangular reconciliation of PD accounts which were done quarterly earlier and now with the introduction of single interface for all the treasury transactions via IFMIS Software, the same Financial Data is available for both the users i.e., PD Administrators and Treasury Officers. As such there is no requirement for quarterly reconciliation and instructed to obtain the CABs from the PD administrators yearly, i.e., 31st March every year.

On test check of CABs to be received from all the PD Administrators under the jurisdiction of three DTO and three STOs for the financial year 2023-24, it was noticed that 326 CABs were not submitted by the PD Administrators till the closure of the financial year (CABs to end of 31.03.2024 to be received by. 30.06.2024).

Sl. No,	Name of Treasury	Number of Certificate of Acceptance of Balances outstanding
1	DTO Vikarabad	34
2	STO, Sirpur	41
3	STO Kodangal	02
4	STO, Manuguru	90
5	DTO, Hyderabad (urban)	158
6	DTO, Ranga Reddy	01
TOTAL		**326**

3.2.5 Irregular adjustment of PD bills

As per the provisions of the Telangana Financial Code (erstwhile AP Financial code), the primary purpose of PD Accounts is to enable the Drawing and Disbursing Officers to incur expenditure relating to specific schemes, for which funds are placed at their disposal by transfer from the consolidated fund of the State.

On verification of PD Adjustment Bills pertaining to the following DDOs at District Treasury, Hyderabad (Urban), it was observed that, as per the Budget Estimates 2024-25 and Budget Release Orders of the Government of Telangana, the scheme-wise drawal of funds is required to be made by concerned DDOs themselves. However, scrutiny of the PD Adjustment Bills revealed that the DDOs have operated the Service Head and transferred funds through PD Adjustment Bills to the accounts of other DDOs for incurring expenditure, as detailed below:

Sl. No.	Name of the DDO & Code (as per bill form and operating Service Head)	Name of the DDO & code to whom PD Adjustment made (Credit DDO code)	Amount (₹), Token No. & Date
1.	Accounts Officer, Commissioner of Minorities Welfare, Telangana, Hyderabad 25021905004	D.D.O. O/o Director, Minorities Welfare, Telangana, 25021701091	10,12,250 2523302510/ 30.11.2024
2.	Accounts Officer, Commissioner of Minorities Welfare, Telangana, Hyderabad 25021905004	D.D.O. O/o Director, Minorities Welfare, Telangana, 25021906002	27,32,000 2523302491/ 30.11.2024
3.	Accounts Officer, Commissioner of Minorities Welfare, Telangana, Hyderabad 25021905004	DDO, O/o Director, Minorities Welfare, Telangana, 25021905003	3,75,00,000, 2523460819/ 12.12.2024
4.	AO, Commissioner BC Welfare, TS, Hyderabad, 25022503002	JAO, Commissioner, BC welfare, Hyderabad 25020105022	2,06,375, 2523458606/ 12.12.2024
5.	AAO, Commissioner, Tribal Welfare 25022403001	CTW/Ex-Officio MD, TRICOR, Hyd,25022407001	63,83,000 2523295500/ 28.11.2024

3.2.6 Self Cheques drawn by the PD Administrators:

As per Article 3 of the Financial Code, no amount shall be withdrawn from the deposit account unless it is immediately required to be paid for the goods or services received/work done. In pursuance of this, it is stipulated that no self cheque shall be permitted except for payment of salaries and petty office expenses. Further, issuance of cheques in the name of the Manager or any bank is also prohibited, so as to prevent the bad practice of depositing the amounts in the bank to avoid the lapse of funds. Instead, cheques to be issued in the name of the end beneficiary. The PD Administrator and the Treasury Officer are to be personally held responsible for any deviation from the above Article. In 04 DTOs and 11 STOs, it was observed that certain P.D. Account Administrators had drawn amounts through self cheques in contravention of the above provisions of codal provisions. Details are given in **Annexure 3.4.**

3.2.7 Non-maintenance of Election Deposit Ledger:

It was ascertained that DTO Rajana Sircilla, STO Banswada, DTO Kamareddy, STO Gajwel, DTO Mancherial, DTO Warangal, DTO Siddipet, STO Husnabad, STO Rajendranagar, STO Sirpur is a Legislative Assembly Constituency under the jurisdiction of DSTO, Banswada DTO Kamareddy, STO Gajwel and DTO Mancherial and General Election for the Assembly was held in November/December 2023. The candidates must deposit ₹5,000 each for contesting in the Election as Caution Money Deposit while filing nominations. The amount is to be deposited under the HOA:8443- 121-01-000-Deposits made by candidates for Legislature. In case the candidates would not get sufficient votes (as per Election Commission guidelines), the deposit paid shall forfeit and in case the candidates secure sufficient votes the deposit shall return to such candidates. During test of e-Ledger under the Deposit module of IFMIS, it was observed that the Election Deposit Ledger had not been maintained by the Treasury Offices concerned. Consequently, the details of deposits received from candidates, forfeiture of deposits, and refunds thereof count cannot be properly accounted for and monitored through the prescribed ledger.

3.2.8 Non-clearance of e-Kuber failed transactions booked under the suspense Head 8658-102 Suspense Account (Civil)

Government of Telangana vide G.O.Ms. No. 165, Finance (Admn.I) Department, Dated. 10-10-2018 have approved implementation of e-Kuber payment system of Reserve Bank of India. As per the above orders, the accounting procedure of e-payment transactions and failure transactions in Treasury Accounts were as under:

i) The payment of net amount of each transaction id/token should be made from the Government account of the State. The amount should be credited directly to the Bank accounts of the beneficiary by RBI through e-Kuber system without involvement of Agency Bank (treasury branch, SBI).

ii) The amounts pertaining to the failed transactions (un-credited amount, unsuccessful payment), if any, reported by RBI due to the errors in IFSC Code or bank account number of the beneficiaries would be credited back into the Government account of the State. It should be shown in the Cash Accounts under Suspense Head 8658 (Receipt side)-102 Suspense Account (Civil). The subsequent payment for the failure transactions after rectification of errors should also be made by e-Kuber system of RBI. It has to be shown in the List of payments under the Head 8658(payment side)-102 Suspense account (Civil).

As per the detailed guidelines appended to the G.O. cited, the un-credited amount should not ordinarily be allowed to be parked in the suspense account beyond 3 months from the date of drawal or the end of the financial year with an exception for amounts drawn in the month of March may be allowed to be retained till 30th April.

In DTO, Kumrambeem Asifabad and from the VLC data of the O/o PAG (A&E), Telangana, Hyderabad, it was noticed that the following amounts were kept outstanding in suspense head 8658-102-20-(000 to 007) to the end of March-2024.

Sl.No.	Head/Description	Outstanding balances to the end of March-2024 (₹)
1	8658-102-20-000-Uncredited items under e-payments	69,838
2	8658-102-20-001-Pensions	10,02,748
3	8658-102-20-002-Salaries	-9,36,314
4	8658-102-20-005-Scholarships	8,32,892
5	8658-102-20-006-PD Challans	2,75,588
6	8658-102-20-007-Schloarships-Accounts in operative	95,205

3.2.9 Non-submission of Utilization Certificates

The Collector, Jayashankar Bhupalapally vide Proc. No. T1/NC/crop damaged 19/2023 dated 20.04.2023, released an amount ₹2,11,59,500 towards input subsidy for Paddy, Maize & Chilly Crops damaged due to the thunderstorm and hailstorm. The proceedings specifically instructed the concerned authorities to submit UCs (Utilization Certificates) for the funds released for the intended purpose. During test check of the Grant-in-Aid register, it was noticed that an amount of ₹2,11,59,500 had been drawn under MH 2245-02-114-25-04-310 vide token no. 5685794 dated 03-05-2023 and disbursed to the District Agricultural Officer. However, despite the specific instructions contained in the Proceeding, the Utilization Certificate was not obtained and furnished to the Principal AG (A&E), Telangana.

3.2.10 Misclassification of Deposit Remittance

As per G.O.Ms. No. 43 dated 22.04.2000, the property tax collected by Local Bodies is categorized under Category-A - Non-Lapsable Deposit account. Accordingly, the property tax collection of Local Bodies required to be remitted to the Head of Account under category-A i.e., Non-Lapsable Deposit Account Heads.

During scrutiny of the on-hand challans of DTO, Bhupalpally for the month of 04/2024, it was noticed that the property tax collected by the Local Bodies was remitted under 8448-109-01-001-Deposit of local funds-Panchayat Funds-Village Panchayat Funds-General Funds which falls under Category-C- Lapsable Deposit Account, instead of the prescribed Category-A-Non-Lapsable Deposit Account Heads.

3.2.11 Non-lapsing of amount under HOA: 8443-00-800-00-56;57;58 & 59-000-000NVN-Deposits of Kalyana Lakshmi & Shadi Mubarak

A) In DTO Jangoan, it was observed from the E-Ledger in the Deposit Module of the IFMIS application that deposit accounts under the head "Deposits of Kalyana Lakshmi for SC, ST & BC and Shadi Mubarak" were opened under PD Account Nos. 200, 201, 202 and 203 and operated by the DDO Code:19012301003 - Revenue Divisional Officer under Category-'C'.

As per G.O. Ms. No.43, dated:22.04.2000, the deposits under Category-'C' generally consist of the funds deposited on account of execution of various Schemes and Works sanctioned by the Government from time to time. These PD Accounts are for Engineering Funds of the Local bodies, RWS, Public Health Department and funds released to various Institutions/ Corporations/ Local bodies, State Undertakings to execute specific Schemes sanctioned by the Government. Under these deposits, all funds released during the particular financial year shall lapse by the 31st of March of the next financial year.

Accordingly, all funds released on or after 01.04.2021 under the Schemes sanctioned remained unspent as on 31.3.2024 shall lapse on 31.3.2024, in terms of G.O. Ms. No.43, dated:22.04.2000.

1. **HOA:8443-800-56-SC**

Year	Opening Balance	Credits/Receipts	Debits/Payments	Closing Balance
2017-18	55,81,000.00	1,96,55,516.00	1,74,45,528.00	77,90,988.00
2018-19	77,90,988.00	3,97,68,648.00	2,73,56,264.00	2,02,03,372.00
2019-20	2,02,03,372.00	3,85,95,124.00	4,72,07,564.00	1,15,90,932.00
2020-21	1,15,90,932.00	3,51,92,732.00	3,60,93,776.00	1,06,89,888.00
2021-22	1,06,89,888.00	4,58,04,012.00	4,18,99,488.00	1,45,94,412.00
2022-23	1,45,94,412.00	4,35,52,373.00	3,76,69,616.00	2,04,77,169.00
2023-24	2,04,77,169.00	2,60,30,160.00	3,87,20,805.00	77,86,524.00

2. **HOA:8443-800-57-ST**

Year	Opening Balance	Credits/Receipts	Debits/Payments	Closing Balance
2017-18	32,64,000.00	1,14,57,976.00	1,23,12,728.00	24,09,248.00
2018-19	24,09.248.00	1,76,34,084.00	2,00,43,332.00	0.00
2019-20	0.00	2,80,59,712.00	1,27,65,964.00	1,52,93,748.00
2020-21	1,52,93,748.00	1,83,46,344.00	3,24,38,700.00	12,01,392.00
2021-22	12,01,392.00	2,21,50,665.00	2,32,51,941.00	1,00,116.00
2022-23	1,00,116.00	2,69,31,204.00	2,26,26,216.00	44,05,104.00
2023-24	44,05,104.00	1,25,14,500.00	1,46,16,936.00	23,02,668.00

3. **HOA:8443-800-58-BC**

Year	Opening Balance	Credits/Receipts	Debits/Payments	Closing Balance
2017-18	87,72,000.00	5,79,07,832.00	4,95,75,492.00	1,71,04,340.00
2018-19	1,71,04,340.00	10,02,40,252.00	10,50,16,284.00	1,23,28,308.00
2019-20	1,23,28,308.00	5,98,83,528.00	6,99,03,360.00	23,08,476.00
2020-21	23,08,476.00	16,16,46,456.00	16,18,21,688.00	21,33,244.00
2021-22	21,33,244.00	28,87,61,504.00	13,54,57,919.00	15,54,36,829.00
2022-23	15,54,36,829.00	0	13,17,77,743.00	2,36,59,086.00
2023-24	2,36,59,086.00	8,73,03,036.00	9,00,81,284.00	2,08,80,838.00

4. **HOA:8443-800-59-Shadimubarak**

Year	Opening Balance	Credits/Receipts	Debits/Payments	Closing Balance

2017-18	16,94,900.00	26,53,972.00	28,39,392.00	15,09,480.00
2018-19	15,09,480	83,94,904.00	66,19,816.00	32,84,568.00
2019-20	32,84,568	67,33,888.00	89,86,556.00	10,31,900.00
2020-21	10,31,900.00	88,85,324.00	88,85,324.00	10,31,900.00
2021-22	10,31,900.00	63,07,308.00	63,07,308.00	10,31,900.00
2022-23	10,31,900.00	87,10,092.00	78,09,048.00	19,32,944.00
2023-24	19,32,944.00	79,09,164.00	66,07,656.00	32,34,452.00

5. **HOA:8443-800-59-Shadimubarak**

Year	Opening Balance	Credits/Receipts	Debits/Payments	Closing Balance
2017-18	16,94,900.00	26,53,972.00	28,39,392.00	15,09,480.00
2018-19	15,09,480	83,94,904.00	66,19,816.00	32,84,568.00
2019-20	32,84,568	67,33,888.00	89,86,556.00	10,31,900.00
2020-21	10,31,900.00	88,85,324.00	88,85,324.00	10,31,900.00
2021-22	10,31,900.00	63,07,308.00	63,07,308.00	10,31,900.00
2022-23	10,31,900.00	87,10,092.00	78,09,048.00	19,32,944.00
2023-24	19,32,944.00	79,09,164.00	66,07,656.00	32,34,452.00

B) In DTO Warangal, it is observed that the E-ledger in the Deposit Module in the IFMIS application, a deposit accounts on account of “Deposits of Kalyana Lakshmi for SC; ST & BC and Shadi Mubarak is opened with PD A/c No:200;201;202&203 and operated by DDO Code: 11012301002-Revenue Divisional Officer under category ‘C’.

Accordingly, all funds released on or after 01.04.2021 under the Schemes sanctioned remained unspent as on 31.3.2024 shall lapse on 31.3.2024, in terms of G.O. Ms. No.43, dated:22.04.2000.

1. **HOA:8443-800-56-SC**

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	4,08,000.00	3,06,12,972.00	2,89,14,956.00	21,06,016.00
2018-19	21,06,016.00	3,60,07,820.00	2,63,73,568.00	1,17,40,268.00
2019-20	1,17,40,268.00	2,67,82,320.00	2,54,07,276.00	1,31,15,312.00
2020-21	1,31,15,312.00	2,24,76,100.00	3,48,15,484.00	7,75,928.00
2021-22	7,75,928.00	5,73,66,526.00	5,47,63,510.00	33,78,944.00
2022-23	33,78,944.00	6,02,19,774.00	4,24,74,242.00	2,11,24,476.00
2023-24	2,11,24,476.00	5,30,11,422.00	6,18,36,647.00	1,22,99,251.00

2. **HOA:8443-800-57-ST**

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	5,10,000.00	1,18,65,180.00	94,42,888.00	29,32,292.00
2018-19	29,32,292.00	1,59,39,764.00	1,50,11,488.00	38,60,568.00
2019-20	38,60,568.00	3,64,21,340.00	1,82,04,272.00	2,20,77,636.00
2020-21	2,20,77,636.00	2,36,52,608.00	4,11,24,908.00	46,05,336,00
2021-22	40,05,336.00	3,60,68,673.00	4,05,73,893.00	1,00,116.00
2022-23	1,00,116.00	3,53,40,948.00	2,72,31,552.00	82,09,512.00
2023-24	82,09,512.00	3,26,87,874.00	4,24,99,242.00	-16,01,856.00

The minus balance under the above head of account may also be examined and an appropriate action may be taken to rectify the misclassifications if any.

3. **HOA:8 443-800-58-BC**

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	2907 000.00	63101112	66008 112.00	0.00
2018-19	0.00	114548872.00	94039888	20508 984.00
2019-20	20508 984.00	36951 036.00	52877 684.00	4582 336.00
2020-21	4582 336.00	114185356.00	115063400.00	3704 292.00
2021-22	3704 292.00	327032736.00	191623995.00	139113033.00
2022-23	139113033.00	315135719.00	159385672.00	294863080.00
2023-24	294863080.00	281820337.00	222833187.00	353850230.00

4. **HOA:8443-800-59-Shadi Mubarak**

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	1,02,000.00	53,15,452.00	46,15,292.00	8,02,160.00
2018-19	802 160.00	4959 496.00	5486 308.00	275 348.00
2019-20	275 348.00	4805 684.00	2427 900.00	2653 132.00
2020-21	2653 132.00	5957 844.00	7509 700.00	1101276.00
2021-22	11,01,276.00	2,18,25,288.00	2,22,25,752.00	7,00,812.00
2022-23	7,00,812.00	5,26,86,045.00	4,25,74,329.00	10812528.00
2023-24	10812 528.00	64399617	70706 925.00	4505 220.00

3.2.12 Non-lapsing of amount under HOA:8443008000046000000NVN- Deposits of Land

Procurement charges of various projects

A) In DTO Warangal, it was observed from the E-Ledger in the Deposit Module of the IFMIS application that deposit accounts under the head "Deposits of Land Procurement Charges of Various Irrigation Projects" were opened under PD Account No:001 and operated by the DDO Code:18012302010- District Collector under Category-'C'.

As per G.O.Ms. No.43, dated:22.04.2000, the deposits under Category-C' generally consist of the funds deposited on account of the execution of various Schemes and Works sanctioned by the Government from time to time. These PD Accounts are for Engineering Funds of the Local bodies, RWS, Public Health Department and funds released to various Institutions/Corporations/Local bodies, State Undertakings to execute specific Schemes sanctioned by the Government. Under these deposits all funds released during the particular financial year shall lapse by the 31st March of the next financial year.

Accordingly, all funds released on or after 01.04.2021 under the Schemes sanctioned remained unspent as on 31.3.2024 shall lapse on 31.3.2024, in terms of G.O.Ms. No.43, dated:22.04.2000.

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	0	110000000	55000000	55000000
2018-19	55000000	52680050	35369566	72310484
2019-20	72310484	35196222	78035659	29471047
2020-21	29471047	0	1384139	28086908
2021-22	2,80,86,908	0	11,26,997	2,69,59,911
2022-23	26959911	21155 000	15927459	32187452
2023-24	32187452	67020.00	4279322	27975150

In DTO Siddipet, it was observed that all funds released on or after 01.04.2021 under the Schemes sanctioned remained unspent as on 31.3.2024 shall lapse on 31.3.2024, in terms of G.O.Ms. No.43, dated:22.04.2000.

Year	OB	Credits/Receipts	Debits/Payments	CB
2017-18	0	10638382809	10028498609	609884200
2018-19	609884200	7251905850	7846891441	14898609

2019-20	14898609	11656300000	10000000000	1671198609
2020-21	1671198609	3437793120	4211503125	897488604
2021-22	897488604	2568578000	2194602995	1271463609
2022-23	1271463609	667452750	1788128000	150788359
2023-24	150788359	1706074000	1420863646	435998713
		37926486529	37490487816	

3.2.13 Non-clearance of amount under HOA:8443-800-90-SUDA

In DTO Siddipet, it was observed that an amount of ₹ 5.00 crore pertaining to SUDA was initially booked under 8443-800-09 instead of 8443-800-90-SUDA, vide Transaction ID No: 2104256971, dated:19.12.2020 in the accounts for December 2020. The DTO, Siddipet subsequently proposed Alteration Memorandum (AM) for rectification of the misclassification, which was approved by the Accountant General. Accordingly, the AM was given effected in the October 2024 accounts. However, scrutiny of the relevant Ledger revealed that the original receipt of ₹5.00 crore had already been correctly reflected under HOA:8443-800-90-SUDA, and the payments made against the said receipt had also been accounted for, resulting in the entire amount having been utilized. However, due to effect of the said rectification, there is again receipt of ₹5.00 crore and ledger balance under 8443-800-90 is ₹5.00 crore. Necessary action to be taken to clear the balance of ₹5.00 crore under HOA:8443-800-90- SUDA arising due to the rectification of misclassified amount.

3.2.14 Unspent Balance in PD Account (HOA:8443-123) – non-compliance with Government Circular Instructions

It has been observed during the check of E-Ledger in the Deposit Module that there exists an unspent balance of ₹8,54,099 in the PD Account under HOA: 8443-123 (Deposits of Educational Institutions) pertaining to **DDOCode:**18010304001-A.O. Govt. Degree College(A) PD A/c No.121. This balance is in violation of the guidelines issued under the following provisions:

1. **Rule-9 of Telangana Treasury Code**, no government servant is permitted to deposit/ withdraw money from the Government Account into any bank except with special permission from the Government.

2. **Article-39 of the Telangana State Financial Code** states that no portion of an appropriation remaining unexpended should be reserved for future expenditure. Furthermore, it stresses that undue expenditure should not be made at the end of the financial year to prevent the lapsing of appropriation.

3. **Circular issued by Commissioner of Collegiate Education (dt.17.11.2021) which** mandates that various departmental accounts (College, DDO, RUSA, UGC, NSS, PD, etc.) should be maintained properly, and balances in other bank accounts should be transferred to the main College Account. Specifically, it indicates that the balances in PD accounts should be cleared to zero through government-related or other payments.

4. **G.O.Ms. No.43, Finance & Planning (W&M) Department, dated:22.04.2000**: stipulates the operation of a dedicated PD account HOA:8443-123-Deposits of Educational Institutions under the category of 'A' Non-Lapsable Deposits, for accounting various receipts and payments. In this regard, it is mentioned that:

- The balance of ₹8,54,099 in the PD account is yet to be cleared, violating the instruction to maintain zero balances in PD accounts through necessary payments.
- There is no indication that the unspent balance had been transferred to the Government account as per the prescribed procedures.

Not transferring this balance to the Government account could lead to problems with managing government funds and may cause the funds to be lost or misused.

The DTO, Siddipet was requested to bring to the notice of the PD Administrator concerned to examine the issue promptly and to ensure that the unspent balance of ₹8,54,099 is transferred to the Government account in compliance with the guidelines and circulars mentioned above and reported to the PAG (A&E) regarding the action taken to rectify the issue.

3.2.15 Improper Maintenance of Revenue Deposits Ledger

As per the provisions contained in Article 271(iii) of Telangana Financial Code Vol-I Civil Deposits unclaimed under "Category B" for a period of more than three complete financial years shall be lapsed and credited to Government Account at end of March every year.

On a scrutiny of Revenue Deposits ledger at STO, Sirpur, it was noticed that the Revenue Deposits under HOA: 8443-101-01 pertaining to three mandals, viz., (i) Tahsildar, Sirpur (ii) Koutala (iii) Bejjur were not updated. Further, it was observed that the erstwhile DTO, Adilabad while reconciling the balance with STO figure, certified that an amount of ₹1,07,245 was outstanding and out of which ₹73,160 was lapsed as per AG(A&E)LD/DEP/,TS/U-II/2020-21/310683 dt: 28.01.2021 and shown as closing balance of ₹ 99,870 which was also lapsed (details of lapsed proposal not stated). However, the balance after verifying the details from the ledger was not tallying.

3.3 Defects noticed in Pension Payments:

During the year under review, it was noticed that excess payment of pension amounting to **₹ 2,92,58,762** was made.

The excess payment of pension was attributable to the following reasons:

Sl.No.	Reason for Excess Payment	Amount of Excess payment (₹)	Annexure
1	Inadmissible Dearness Relief and Medical Allowance	75,10,829	**3.5**
2	Payment of ineligible Additional Quantum of pension with Dearness Relief	1,24,25,313	**3.6**
3	Payment of Enhanced Family Pension beyond time limit	26,14,611	**3.7**
4	Excess payment of pension due to short recovery/non-recovery/early restoration of commuted portion of pension	12,41,284	**3.8**
5	Excess payment of pension due to Inadmissible payment of family pension after remarriage	54,43,301	**3.9**

Apart from the irregularities pointed out above, the following specific instances of irregularity in pension payments were noticed during the course of audit:

3.3.1 Short Payment of pensions

In six DTOs, fourteen STOs and two APPOs, it was observed that short payment of pension occurred in 32 pension cases due to various reasons, as detailed in **Annexure-3.10.**

3.3.2 Non-Revision/Non-Consolidation of pensions

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

In three DTOs, six STOs and one APPO, it was observed that service pension/family pension in respect of 17 pensioners listed in **Annexure-3.11** were not revised/consolidated under RPS 2015 & 2020 Scales.

3.3.3 Non-Consolidation/Non-Revision of the Pension while Medical Allowances paid at the revised rate of ₹600 under RPS, 2020

During the review of the pension payments through online IFMIS Pension Portal, it was observed that the pensioners continued to draw pensions under the pre-revised pay scales, but medical allowance was paid at the revised rate of ₹600 per month under RPS, 2020 as listed in **Annexure-3.12**

3.3.4 Incorrect consolidation of Family Pension resulting in short payment of pension.

During the review of the pension payment orders/online IFMIS pension data, it was observed that, in the cases at STO Kalwakurthy, Mahadevpur and Yellandu, family pension was incorrectly revised/consolidated in the Revised Pay Scales. Consequently, the family pensioners were paid pensions at rates lower than those admissible, resulting in short payment of pension, as detailed below:

Sl.No.	Name of Treasury	Name of Pensioner	PPO No/PPO ID	Pay Scales	Due	Drawn	Difference
1.	STO Kalwakurthy	Smt. B. Ramulamma	11-SGC-009617-FP/ 17019809	2010	7,945	7,882	(-) 63
2.				2015	16,394	16,265	(-)129
3.	STO Mahadevpur	Smt. M. Pochamma	15047375	2015	6,500	6,914	(-) 414
4.				2020	10,426	11,091	(-) 665
5.	STO Yellandu	Smt. G. Pullamma	002948-10/SP	2015	7,993	6,914	(-)1,079
6.				2020	12,821	11,091	(-) 1,730

3.3.5 Non-payment of Interim Relief to certain Pensioners who are drawing both Service Pension and Family Pension

In 15 DTOs, 39 STOs and 10 APPOs, it was observed that the pensioners listed in **Annexure-3.13** were drawing two pensions i.e., Service Pension and Family Pension. However, Interim Relief was not released on both pensions, resulting in short payment of the admissible pension benefits to the pensioners.

3.3.6 Undrawn pension for more than three years.

In two STOs and three APPOs, it was observed that there were 245 pension cases where pensions were not drawn for more than one year, but no enquiries had been initiated as required under SR 86(a)&(b)_below TR_16_of Telangana Treasury Code. Details are given in **Annexure-3.14.**

3.3.7 Incorrect Accounting of Civil Pensions as Freedom Fighter Pensions resulted in Misclassification of ₹ 59,38,747

It was observed that the Service Pensions were accounted as Freedom Fighter Pension under Major Head 2235 Social Security and Welfare 60- Other Social Security Welfare Programmes-107-Swtantra Sainik Sanman Pension Scheme-(HOA-223560107000404004 1NVN) instead of HOA:20710110100040041. This resulted in incorrect accounting and incorrect financial reporting of ₹59,38,747 under both the Head(s) of Account i.e., HOA:20710110100040041 and

HOA : 2235601070004004 NVN. The details are given below:

Sl. No.	APPO	Name of the Pensioner (Sri/Smt)	PPO No. & ID	Period of Misclassification	Amount Misclassified (₹)
1	Malakpet	Abdul Qayyum Khan	06-105472/SP., 25048237	Aug,2022 to April,2024	7,97,159
2	Panjagutta	Vasantha C	06-104449/SP 25046440	Nov. 2020 to April, 2024	22,73,519
3	Nampally	Srinivasa Swamy K	06-102853/SP 25044607	Aug 2020 to April, 2024	28,68,069
				Total	**59,38,747**

3.3.8 Non-payment of Minimum pension as per RPS 2020

Government of Telangana vides G.O.Ms. No. 55, Finance (HRM-V) Department, dated 11-06-2021 issued orders fixing the minimum pension/family pension to ₹ 9500. The monetary benefit was effective from 01-04-2020.

In DTO Adilabad, it was observed that certain pensioners (tabled below) were not paid prescribed minimum pension as per RPS, 2020.

Sl No	PPO NO/PPO ID	Name Smt/Sri	Basic Pension	RPS
1	POL-ADB-FP0001506/13016789	Chandrakala	8,879	2020
2	MH&FW-ADB-FP0001106/ 13009238	A. Kalavathi	8,468	2020
3	RTO/AD/195/FP/2015/13021116	Jameela Begum	7,555	2020

3.3.9 Irregular consolidation of Service Pension under State scales instead of UGC Scales

During the review of Pension Payment Orders at DTO, Nalgonda, it was observed that Sri R. Veeraiah, Lecturer, NG College, Nalgonda, retired from service on 31.05.2002 and was authorized Service Pension/Enhanced Family Pension at ₹7,738 and Normal Family Pension at ₹4,643 under the UGC 1996 scales vide PPO No.04-SGC007719 and PPO ID 19010174. However, scrutiny of the Pension Payment Order revealed that his pensionary benefits were subsequently consolidated under the State Government Revised Pay Scales of 2010, 2015 and 2020 instead of being consolidated under the applicable UGC Scales of 2006 and 2016 scales. This resulted in irregular consolidation and payment of pensions in deviation from applicable rules/orders.

3.3.10 Irregular payment of Family Pension to unmarried / widowed / divorced daughters from dates prior to issue of Government Order Ms. No.315, dated:07-10-2010

The Government of erstwhile combined state of AP in G.O. Ms. No.315 Finance (Pen) Department dated: 07-10-2010 (as adapted by the State of Telangana) issued instructions on applicability and payment of Family Pension to unmarried/widowed/divorced daughters. The orders were applicable from the date of issue of Government Order i.e., 07-10-2010.

A review of Family Pensions sanctioned to unmarried / widowed / divorced/ daughters revealed that instead of effecting the commencement of FP from 07-10-2010, the payments were effected prior to this date resulting in excess payment of family pension. Few such cases are given below:

Sl.No	PPO No and ID	Name of the Pensioner (Smt/Sri)	As per data pension commences from	Actual date asper GO 315
1	DM/KRMN/1200/2015 15095849	Metta Yellavva	28.09.2007	07.10.2010
2	A4/SA/MBNR/I/F-00-2254/2013/17028366	G. Narsingamma	05.08.2008	
3	A1/nlg-lb-fp-007810/19029301	B. Sridevi	22.08.2008	
4	A2/NLG/ITI-FP-8003/19030049	T. Yashoda	14.07.2008	
5	Co-oP-WGL-4424-FP-2014/21036660	Dasi Surekha	28.09.2007	
6	29103134	P. Venkamma	22-11-2008	
7	1902856	Afzal Bee	01-07-2004	

3.3.11 Payment of family pension to Smt. A. Manemma, mother of Late Sri A Vinod Kumar instead of his father

In DTO, Medchal, it was observed that Smt. A. Manemma mother of late Sri A Vinod Kumar was authorized family pension vide PPO No.POLICE/MDCL/112/FP/2024 /25.01.2024 - PPO

ID:21101154 with effect from 10.06.2023 under RPS, 2020. She was drawing ₹9,500 per month along with dearness relief and medical allowance. Her son, Sri A. Vinod Kumar, Police Constable joined service on 09.10.2020 and died while in service on 09.06.2023, after rendering 2 years and 8 months of service. His mother was subsequently sanctioned Family Pension by the State Audit Department under NPS after remittance of the CPS accumulations to the Government account. However, as per family members certificate issued by the Tahsildar, Yacharm, on 11.07.2023, the names of both Sri Arla Bixapathi (father) and Smt. Arla Manemma (mother) were included as family members. The Certificate was issued to Sri Arla Bixapathi, father of the deceased employee. Whereas, the authorization of Family Pension was issued to the mother, without first considering the entitlement of the father. The reasons for not authorizing family pension first to the father, Sri Arla Bixapathi, in the first instance, despite his name being included in the Family Member Certificate, are not evident from the records produced to Audit.

3.3.12 Incorrect Accounting of Gratuity Arrears under Monthly Pension Payment Minor Head of Account.

Government of Telangana vide G.O.Ms.No.56, dated 11.06.2021 enhanced the maximum amount of Retirement Gratuity from ₹12.00 lakh to ₹16.00 lakh in respect of employees retiring on or after 01-04-2020. It was further ordered that the arrears arising on account of revision of Gratuity were to be paid in 36 equal monthly instalments. The expenditure on Gratuity payable to retired Government Servants is to be classified under MH 2071-01-Minor Head 104-Sub Head 04/14/34 - 040/042 Gratuities. The relevant classification is also mentioned on each Gratuity Payment Order (GPO) issued by the Accountant General/State Audit Department.

In one DTO and one APPO, it was observed that the instalments of Gratuity arrears were being included in the Monthly Pay Bank Report. Consequently, the Gratuity instalments were clubbed with regular monthly pension amount and classified as Monthly Pension, leading to huge misclassification of amounts of 'Gratuity' under 'Pensions'. Since there is a dedicated minor head for 'Gratuities' in the List of Major and Minor heads and specifically the same is mentioned in the GPOs, classifying the same under pensions was not in accordance with Accounting Rules and does not give a true and fair picture of the Government Accounts.

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

A) DTO Bhadradri Kothagudem:

Sl. No.	PPO ID	Name / PPO No (Sri/Smt.)	Basic Pension ₹	Gratuity instalment ₹
1	78-000904/SP, 09001471	B. Brahmananda Reddy	43,755	8,465
2	78-000918/SP/ 09001362	G. Nageswara Rao	49,842	11,111
3	78-000908/SP 09001346	S. Varalakshmi	50,935	11.111

B) APPO (AIS, Judl. & OGP)

Sl. No.	PPO ID	PPO No/Name Sri/Smt	Basic Pension ₹	Gratuity instalment ₹
1	25046678	06-104604/SP/ Pushpalatha Reddy	30,907	6,177
2	25045357	06-103234/SP/ Shankar S	40,480	8,895
3	25047479	06-105171/SP/ Shilpa	47,235	11,111
4	25047217	06-105005/SP Venu Gopal P	52,125	11,111

3.3.13 Incorrect payment of Gratuity in installments instead of in single Payment

In STO, Manuguru, it was observed that Gratuity amounting to ₹ 59,443, was paid in instalments instead of being released as a single payment, vide GPO No 78-000147.

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

It was observed that, for adjustment of employee's contribution and returns thereon, the amounts remitted by PFRDA is credited under MH 8443-Civil Deposits, Minor Head 800, Sub Head 97, for making the payment of the same to the employee/family of the employee against the DTOs/STOs as listed in **Annexure-3.15**. However, there is no provision in IFMIS to record and monitor the remittance made for the Permanent Retirement Account Number (PRAN) for watching subsequent accounting.

3.3.15 Drawing of pensions with the same PAN number

During a review of pension data in the IFMIS Pension module with reference to the respective PPOs, it was observed that same PAN number had been recorded against more than one pensioner in the pension database, as detailed in **Annexure-3.16.** PAN is a unique identifier and correct PAN particulars are essential for processing Government payments and for proper deduction, accounting and reporting of Income Tax.

3.3.16 Deduction of Income Tax from Pensioner without PAN numbers

During review of pension data in the IFMIS pension module and the corresponding PPOs, it was observed that Income Tax (IT) was deducted from the pension of the following pensioners without PAN numbers:

1) STO, Andhole: Sri K. Jagadeeshwar retired from service on 31-12-2023 and has been drawing service pension at STO Andhole, with effect from 01-01-2024, vide PPO No 70-001373/SP and PPO ID 16102332.
2) STO, Warangal East: Smt. N Rambai retired from service on 30-04-2024 and was authorized service pension vide PPO NO 74-000880/SP and PPO ID: 11101382. She is presently drawing her Service pension at STO, Warangal East.

3.3.17 Drawing of Pension by Different Pensioners with the same Aadhaar number

In STO, East Warangal, it was observed that pensions were being drawn by different pensioners against the same Aadhaar number in the cases listed below:

Sl No.	PPO No	PPO ID NO.	Name Sri/Smt	Pension Type	AADHAAR NUMBER
1	09-SG-006968	21008069	Ch.SwarajyaLaxmi	Family	229978658486
2	09-SGC-014502	21025930	N.Bakkamma	Service	229978658486
3	LF-WGL-F-00842	21010649	B. Kalavathi	Family	461090279108
4	LF-WGL-F- 000842	21010110	Mariamunnisa Begum	Family	461090279108
5	09-022845/SP	21037827	K Emelia	Service	617541107242
6	06-103473/SP	25045118	RabiyaBanu	Family	617541107242

3.3.18 Irregular Payment of Service Pension Instead of Family Pension

In APPO, Tarnaka, it was observed that Smt. M. Bhagya, holder of PPO No.TCP/HO/413/2018, PPO ID:25040329, was drawing family pension following the demise of her husband, Sri M. Prasada Rao, with effect from 11.08.2021 at ₹14,755 per month under RPS 2020. However, during the review of pension payments, it was noticed that her family pension was erroneously converted into Service Pension with effect from 07/2024. Consequently, she was paid service pension of ₹20,866 per month instead of admissible Family Pension of ₹14,755 per month, resulting in excess payment of ₹23,424.

3.3.19 Non-Payment of Commuted Portion of Pension within the Specified timeframe

As per G.O.Ms.No.324 Finance & Planning Department, dated:20-09-1977 read with Circular Memo No.2066/C/123/78/1, Finance Department, dated:02-11-1978, the deduction from pension on account of commutation shall become operative from the date of receipt of the Commuted Value of Pension (CVP) by the pensioner or three months after the date on which the pensioner is asked to collect the CVP, whichever is earlier.

At DTO Bhadradri Kothgudem, it was noticed that, in the following cases, the Commuted Value of Pension was not paid within the time prescribed under the above provisions.

PPO ID NO.	Name Sri/Smt.	CVP amount/ CVP Authority date	Date of completion of 3months after receipt of CVP authority	Remarks
09001697	A. Laxmi	13,07,182/ 13.10.23	12.01.2024	Token number 2446950454 dated:30.01.24 was issued by the Treasury.
09001644	G. Yesaiah	13,07,182/ 26.05.23	25.08.2023	Token number 2433704167 dated:09.01.24 was issued by the Treasury.
09001662	P. Pitchamma	14,14,981/ 21.06.23	20.09.2023	Token number 2438907385 dated:23/03/24 was issued by theTreasury.

3.3.20 Drawing of salary without CPS/GPF contribution/account.

In STO Medchal, it was observed that Smt. G Vijayalaxmi , Emp. ID No. 2034143, has been drawing salary without subscribing to either GPF or CPS (Contributory Pension Scheme). In this regard, it is emphasized that subscription to GPF is compulsory for all regular Government employees on completion of one year of service. Similarly, CPS contribution is also mandatorily deductible from the salary of employees covered under CPS from the first salary after joining into service. However, in the case of the following employee, neither GPF nor CPS contribution was deducted from the salary.

Sl. No.	Name of the Emp. (Sri/ Smt)	Designation	Employee ID	Basic Amount (₹)	Remarks
1	GVijayalaxmi	Revenue Officer	2034143	63,840	Drawing of salary without CPS/GPF contribution

3.3.21 Non-transfer/Non-uploading of CPS subscriptions (Employee and Government) to CRA- NSDL in respect of certain employees

A scrutiny/test check of the online IFMIS login in five DTOs and sixteen STOs under Bill/Deposit module revealed instances of missing CPS data. It was observed that, in respect of certain CPS subscribers who had been allotted PRAN Numbers, the CPS subscriptions comprising both Employee and Government contributions had not been transferred/uploaded to CRA-NSDL. The reasons indicated in the NSDL Portal were “PRAN does not exist/Status of PRAN is inactive/Subscriber does not belong to the same sector as that of DTA”. The details of CPS subscriptions that were not transferred/uploaded to CRA-NSDL are given in **Annexure-3.17.**

3.3.22 Failed transactions of CPS subscriptions – Non uploading to CRA-NSDL in respect

of certain employees

As per G.O.Ms.No.196 Finance (Pen-I) Department, dated:24-07-2012, read with DTA Memo No.D-II/CPS/10393/1/2012 dated: 30-07-2012, the Treasury Officers, on receipt of online data of subscribers from the DDOs, are required to verify the data and prepare a text file containing the registration details of DDOs, PRAN details of subscribers and the nature of subscriptions. The subscribers' contribution file is thereafter required to be uploaded to CRA-NSDL and the transaction number obtained.

In three DTOs (Asifabad, Suryapet and Bhupalpally) and two STOs (Huzurnagar and Kagaznagar), it was noticed that although CPS subscribers had been allotted PRAN numbers, their contribution were not uploaded to CRA-NSDL due to failed transactions.

3.23 National Pension System (NPS/CPS) – Contribution of Employees' Share and Matching Government's Contribution – Transfer of funds to NPS –Balances lying under Deposit –PD - Head of account 83420011700040001000-CPS Subscriptions (Employees)and Head of account 83420011700040002000(Govt. contribution) without adjustment DTO SURYAPET

The Government introduced the Contributory Pension Scheme (CPS) with effect from 01-09-2004. Under the CPS, employees are required to contribute a prescribed percentage of their salary every month towards their pension account. The Government is also required to make a matching contribution towards CPS. Both the employees' contribution and the Government's matching contribution are required to be transferred every month to the NPS Fund Account maintained by the NPS Trust so as to ensure timely credit to the respective subscribers' pension accounts.

The procedure presently followed in this regard is that:

The District Treasury Office shall adjust the Contributions of entire District employees' Share working under the jurisdiction of District Treasury including the Sub Treasuries from PD account (Head of Account 8342-117-04-001) to PD account (Head of Account 8342-117-04-002).

The Government's matching Contribution (equivalent amount to the Employees' Contribution) is adjusted from Head of Account 2071-01-117-04-320 to PD account (Head of Account 8342-117-04-002).

The Consolidated amount (Employees' share plus Government's matching contribution) in the Head of account 8342-117-04-002 should be transferred to the NPS Fund account i.e., to NPS Trust Bank.

The consolidated amount is required to be transferred every month promptly and without delay to the NPS Fund maintained by NPS Trust Bank account. Timely remittance is essential to ensure that the contributions are duly credited to the individual CPS Subscribers' accounts and reflected in their Annual Statements, which contain details of the Opening Balance, Monthly employee contributions, Government's matching contributions and interest earned. Any delay in remittance of the consolidated CPS contributions to the NPS Fund Account may result in the lose of interest to the CPS Subscribers, delayed or missing credits in their individual CPS accounts, and incorrect reflection of the pension corpus.

In this regard, the following observations are made:

A) During a test check of Deposit Account – PD Administrator 30010702001 of DTO, Suryapet, for the period from 17.06.2023 to 13.06.2024, it was observed that substantial balances were lying under the following Heads of Account, which were yet to be adjusted. The amounts are required to be duly reconciled and transferred to the CPS/NPS Fund Account maintained by the NPS Trust within the prescribed time.

Table: 1

Sl .No	HoA particulars of PDAdministrator 30010702001	Opening balance as on 01-4-2022	Credits from 01-4-2022 to 19-6-2023	Debits from 01-4-2022 to 19-6-2023	Closingbalance as on 19-6-2023	Remarks
1	8342001170004001000 (CPS Subscription) Employees	4,39,69,809	9,76,28,253	16,52,98,304	(-)2,37,00,242	from 01-04-2022- to 16-06-2023(Figures as commented in Para No 8 of last year AG Report)
2	8342001170004002000 (CPS Govt. Contribution)	33,10,87,880	15,15,57,722	19,40,93,620	28,85,51,982	

Table: 2

Sl No.	HoA particulars of PD Administrator 30010702001	Opening balance ason 17.06.2023	Credits from 17.06.23 to 13.06.24	Debits from 17.06.23 to 13.06.24	Closing balance as on 13.6.2024	Remarks
1	834200117000 4001000 (CPS Subscription) Employees	70,73,311	2,90,83,202	10,99,28,525	(-)7,37,72,012	Indicate s debit more than credit
2	8342001170004002000 (CPS Govt. Contribution)	48,72,37,272	26,25,36,758	24,72,92,534	50,24,81,496	

(A) Details of the above closing balances viz., Month wise/DDO wise/Employee wise/Sub Treasury-wise/DTO-wise were not available in the IFMIS module. The matter to be taken up with the DTA, Hyderabad for making a suitable provision in the IFMIS module to enable viewing the Month wise/DDO wise- Employee wise/Sub Treasury wise/DTO wise for proper adjustment of the above closing balances.

(B) Copies of the Government/Director of Treasuries and Accounts, Hyderabad orders prescribing the due date for remittance of CPS contributions to the NPS Fund-NPS Trust Bank, along with the procedure/action to be taken in cases of delayed remittance beyond the prescrived due date, to be furnished to Audit.

As compared with the previous year's figures, it is noticed that the Closing balance of CPS subscriptions under HOA: 8342001170004001000 is a minus figure of **₹(-)**7,37,72,012 as shown in Table 2. A negative closing balance indicates that the adjustments/debits exceed the available balance under the head. The correctness of the negative balance may therefore, be verified and action taken accordingly. It is observed that the negative has nearly doubled within one year since the last audit. Incidentally, the issue of the negative closing balance under the same head was also pointed out during the previous audit, as shown in table 1.

3.3.24 CPS Pensions – Generation of two different PPO IDs for payment of Gratuity and Family Pension to the same pensioners

Government of Telangana vide G.O.Ms.No.60 dated:23.05.2018, issued orders extending the benefit of 'Retirement Gratuity and Death Gratuity to State Government employees covered under

Contributory Pension Scheme (National Pension System), on the pattern applicable to employees governed by the Telangana Revised Pension Rules, 1980.

In DTO, Suryapet, it was observed that the following pensioners were authorized Gratuity in the first instance, i.e., prior to sanction/authorization of CPS Family Pension. On receipt of Gratuity Payment Order from the Pension Authorizing Authority, the Department created a PPO ID for processing payment of Death Gratuity to the Legal heirs of the deceased Government Servant. Subsequently, on receipt of Family Pension authorization, the Department generated another PPO ID for payment of regular Family Pension to the same pensioner. Further, it was noticed that the Gratuity Payment Order ID was blocked and the Gratuity amount so paid was not transferred to subsequent regular Pension Payment Order's Pension ID. In cases where PPOs were issued by the State Audit Office, two separate PPO numbers were also allotted for the same pension case, one for Gratuity and another for Family Pension.

Sl. No.	Name of the Family Pensioner (Sri/Smt.)	First PPO NO. & PPO ID (for payment of Gratuity)	Second PPO NO. & PPO ID(for payment of Pension)
01	G Saritha,	30101359, MPDO-SPT-443-DCRG-2022	30101512, MPDO-SPT-902-FP
02	Y Sravani,	30101356, SP-SPT-274-CPS-DCRG-2022	30101571, SP/SPT/1623/CPS/FP/2022
03	M UpenderRao	30100605, 68-000054/DG	30101532, 68-000054/FP
04	N Laxmi	30101399,68-000192/DG	30101507,68-000192/FP
05	B Anitha	30100717, 68-000082/DG	30101468, 68-000082/FP

The above cases are only illustrative cases and not exhaustive.

Due to non-reflection/linking of the drawal details of Gratuity payment amount in the regular PPO ID of the pensioner, there is a risk of duplicate drawal of the Gratuity amount by the Pensioner/Department.

3.3.25 National Pension System (NPS/CPS) – Government Contribution in respect of Officers of All India Serives (AIS) – Adoption of 10% instead of 14%

The Government of Telangana introduced the Contributory Pension Scheme (CPS) with effect from

01-09-2004. Under the scheme, the employee's contribution and the Government's contribution are required to be credited to the NPS Fund/NPS Trust bank account as per the prescribed rates.

It was observed during inspection of the District Treasuries that, in respect of Officers of All India Serives (AIS), such as IAS, IPS, etc., the Government Contribution towards NPS/CPS was being credited at 10% of the applicable emoluments instead of 14%. As the rate of Government contribution applicable to AIS officers is required to be regulated in accordance with the orders/instructions issued by the competent authority, the adoption of a lower rate of 10% may result in short credit of the Government contribution to the NPS accounts of the concerned AIS officers. The position also requires examination in view of the Government contribution applicable to Central Government employees under NPS.

In this context, the following observations were made

1. Copies of the Government Orders/Circulars/Instructions issued by the Govt. of Telangana, if any, for the contribution of CPS (Govt share) @ 10% in respect of AIS officers to be furnished.
2. If no specific Government Orders/Circulars/Instructions exist prescribing Govt. Contribution @10% for AIS officers, the reasons for adopting the rate of 10% instead of 14% to be stated.

The amount of Govt Contribution @ 10 % for the year 2023-24 in respect of AIS Officers district-wise with the figures of PAO to be furnished.

3.3.26 NPS Family Pension amounting to ₹ 6,78,036.38 lying Unadjusted in the Bank Account of DTO, Jagityal (SBI Account Number 52141429181) – Non-Payment of NPS Family Pension under New Pension System (NPS).

The Government of Telangana, Finance (BG) Department, vide Memo. No. 1454229/94/A2/BG/2022-(1) dated:15-07-2022, communicated the Heads of Account prescribed for adjustment of the Employees' and Government contributions under the CPS/NPS. The Director of Treasuries and Accounts, Hyderabad, also reiterated the instructions vide endorsement Number D1/2807/2021, dated:16-07-2022 with reference to G.O.Ms.No.58 Finance (HRM.V) Department, dated:01.06.2021.

The following Family Pensions under the Contributory Pension Scheme (NPS) had already been authorized in favour of the eligible family members, but the pension amounts remained unpaid till the date of audit:

Sl. No.	PPO ID No.	STO where Pending	Name of the Pensioner	Category	Date from which pending (Authorized by)
1	6001228	Koratla	Shabana w/o Late Mohd Shahid	NPS-FP	09-08-2023(State Audit issued PPO)
2	6001201	Metpally	G. Bhumakka w/o Late Gummadi Rajaiah		11-04-2023(State Audit issued PPO)
3	6001204	Metpally	Rasheeda Begum W/o Late Khalid Baig		03-06-2023(State Audit issued PPO)
4	6000598	Metpally	Lachaiah		11-06-2024(AG issued PPO)
5	18101210	Cherial	G Govardhani		11.06.2016(AG issued PPO)

On further verification, it was observed that Sri Lachaiah, husband of Late Pushpalata, PRAN 110031923016, was issued a PPO by Office of the PAG (A&E), Telangana, and PPO ID 06000598 was created. However, an amount of ₹6,78,036.38 was erroneously remitted to the DDO account of DTO, Jagtial, instead of DDO account of DSTO Metpally, under whose jurisdiction Late Smt. Pushpalatha had served. In October, 2024, the DTO, Jagtial addressed the DTA, Hyderabad, requesting transfer of the amount of ₹6,78,036.38 from the DTO, Jagtial account to the account of DSTO, Metpally account. However, the amount continued to remain unadjusted in the DTO, Jagtial bank account.

3.3.27 Extension of CPS/NPS Family Pension without remittance of accumulated CPS Corpus of the deceased Government servant.

As per para 11 of G.O.Ms.No.58 Finance (HRM.V) Department, dated 11.06.2021, cases of premature exit from CPS/NPS on account of invalidation/death are to be settled in terms of G.O.Ms.No.62, Finance (Pen. I) Department, dated:07.03.2014 and the applicable PFRDA regulations. The benefit of pension under the Telangana Revised Pension Rules, 1980 is to be extended only after remittance of the amount withdrawn by the employee or the family from the CPS/NPS account to the Government Account, wherever applicable. The DTA, Hyderabad, inter alia, also issued Circular Memo No. D12807/2021-1 dated:29.08.2022, prescribing the procedure to be followed by the Nodal Officers/Pension Sanctioning Authorities/Pension Disbursing Authorities/DDOs for settlement and payment of the NPS pensionary benefits.

In STO, Husnabad, it was observed that Late Sri Ramanna Lakavathu, a Government Servant covered under CPS/NPS, expired on 04.05.2024. His wife, Smt. Laxmi Lakavathu was subsequently authorized Family Pension under CPS/NPS scheme vide PPO No.71-000202/FP, PPO ID:18101467. She is presently drawing Family Pension of ₹31,920 per month under RPS, 2020 from DSTO Husnabad vide SBI (Husnabad) Bank A/c No.33318531234. On further verification, it was noticed that the Family Pension was commenced without ensuring remittance of the accumulated CPS/NPS corpus standing to the credit of the deceased Government Servant's PRAB to the Government Account, as prescribed in the Government Orders/instructions cited above.

3.3.28 Discrepancy in the Name of same pensioner, Smt. D Sharada holder of PPONo. POL/H/SP013515PPOID:62012146 and D Hymavathi holder of PPO No. PPO No.5632/F, PPO ID:65008569.

In APPO, Secunderabad, it was observed that Smt. D Sharada, who retired as Women Head Constable (WHC), was authorized Service Pension with effect from 01.02.2006 vide PPO No.POL/H/SP013515 PPO ID:62012146. In the said Service Pension PPO, the name of the family pension beneficiary recorded in the Joint Photo was "Sri D Aanantha Ramulu". On further verification of PPO, it was noticed that the same pensioner, Smt. D Sharada, was also drawing Family Pension under the name of Smt. D Hymavathi, consequent upon the death of Late Sri D Krishna Murthy, vide PPO No.5632/F, PPO ID:65008569 with effect from 22.07.1984. Both the Service Pension and Family Pension were being drawn from APPO Secunderabad. It was further noticed that an enquiry had already been initiated by APPO, Special Cell, M.J. Road, Hyderabad, vide letter No.E1/1369/APPO/Spl.Cell/2008 dated: 05.03.2008 addressed to the Commissioner of Police, Hyderabad to seeking confirmation regarding the genuineness/identity of the Family Pensioner shown as Smt. D. Hymavathi. However, the matter remained unresolved. In response, the Commissioner of Police, Hyderabad, vide L&O/N6/26032008 dated 18.11.2008 replied that the whereabout of Smt. D Hymavathi were not known.

3.3.29 Non-entry of Date of Birth of family pensioners in IFMIS Pension Module.

Government of Telangana, vide G.O.Ms.No.57, Finance (HRM-V) Department, dated:11-06-2021, issued orders relating to payment of Additional Quantum (AQ) of Pension / Family Pension (FP) to pensioners on attaining the age of 70 years and above, with monetary benefit from 01-04-2020. The percentage of AQ of pension admissible is based on the age of the pensioner. During the review of pension data in IFMIS Pension Module, it was observed that the date of birth of certain Family Pensioners was not captured in the system, despite the Family Pension PPOs having been issued. The details of such Family Pensioners are given in **Annexure – 3.18.** The Government Memo No.17919/8/A2PSC/2010 dated 17-07-2010 of Finance (PSC) Department, prescribed the methodology to ascertain the age of the family pensioners to be followed in cases where the date of birth / age was not available in the PPO as well as in the office records of the pension disbursing authorities**.**

3.3.30 Changes to the dates of birth of Family Pension beneficiaries in IFMIS pension module without valid supporting documents or proofs

During a review of pension data in the IFMIS Pension module at APPO, Tarnaka, it was observed that the dates of birth of 156 family pension beneficiaries (as detailed in **Annexure-3.19)** had been changed and updated uniformly as 01-07-1975 without verification and supporting of any key documents or valid proof of age, such as those provided at the time of nomination.

In this regard, the following points are brought to notice:

1. The date of birth of 156 FP beneficiaries had been altered and recorded as 01-07-1975 in the IFMIS pension module. As a result, the system reflected the age of all the the beneficiaries as 49 years as of October 2024, irrespective of their actual date of birth, thus, showing as a misleading picture in the system.
2. No valid supporting documents or proof of age were found attached to the respective PPOs to justify the date of birth of 01-07-1975 for these FP beneficiaries.

3.3.31 Irregular updation of date of birth of Family Pensioners without valid supporting documents

In APPO, Tarnaka, it was observed that the dates of birth of 112 Family pensioners were changed in IFMIS pension module as 01- 07-1975. These changes were made without verifying the valid supporting key documents (PPOs of the pensioners) of the family pensioners as shown in the **Annexure-3.20**

In this regard the following points were observed:

- Due to the change in the dates of birth of the family pensioners as 01-07-1975, the average age of the family pensioners is ranging between 25 to over 50 years. However, in most cases, the deceased pensioners were above 70 years of age, making such age gaps improbable. As a result, the family pensioners are rendered ineligible for the additional quantum of pension, leading to inaccuracies.
- The Annexure also highlights cases of irregular updation where "date of commencement of service pension" and "date of commencement of family pension" are same as seen from PPO ID:62011996. Other similar such cases, if any, should be identified and rectified after thorough verification.
- In respect of the family pension cases where AQ and DR on AQ have already been paid and affected in the Pension check of the IFMIS Pension module, any such payments made based on incorrect date of birth entries must be recovered. Future payments of AQ and DR on AQ to family pensioners should only be processed after verifying valid supporting documents confirming the beneficiaries' date of birth.
- Proper monitoring mechanism needs to be implemented immediately to avoid complaints from pensioners regarding reduction in their pensions caused by incorrect updation of dates of birth and its implications. In case of Smt. M. Andalamma, PPO ID 62011996, an incorrect updation of date of birth has resulted in display of recoveries (AQ and DR on AQ) amounting to ₹47,999 in the Pension check for the period from 7/2022 to 1/2024. Similar instances of recovery have been observed in other cases as well.

3.3.32 Difference in date of birth of Service Pensioner and Family Pension Beneficiary

In APPO, Secunderabad, it was observed that, in respect of 78 PPOs, there was a huge difference between the date of birth of service pensioner and that of the family pension beneficiary as given in the PPOs. All these cases may be verified with reference to the PPOs and the correct date of birth of the service pensioner and the family pension beneficiary may be corrected/updated as given in the **Annexure-3.21**.

3.3.33Non-Recording of Date of Birth of Family Pension Beneficiary.

As per Government of Telangana Memo No. 17919/82/A2/PSC/2010, dated:17.07.2010, the methodology for recording the date of birth of pensioners has been stipulated in cases where date of birth is not available in the Pension Payment Order (PPO) or in the office records of the pension disbursing authorities.

In such cases, pensioners are required to submit any one of the following documents as proof of date of birth for the purpose of payment of Additional Quantum of Pension:

1. Matriculation Certificate
2. PAN Card
3. Passport
4. Driving License
5. Election ID
6. Matriculation Certificate issued by the District Medical Officer(DMO)/ Standing Medical Board

In STO Dubbak, it was observed that the dates of birth in respect of the following family pensioners were not recorded in IFMIS pension package:

Sl. No	PPO_ID	PPO No.	SER	Name of The Pensioner	SP DOD	FP DOC	FP Date of Birth
1	18000745	05-F-001644	Family	D.Veenarani	09-10-1997	10-10-1997	Not Updated
2	18000670	05-S-002709	Family	B.Chandramouili	26-01-2010	27-01-2010	
3	18000693	05-S-003741-FP	Family	S. Anasuya	04-12-2006	05-12-2006	

3.3.34 National Pension Scheme- Sri B. Venkata Reddy, School Assistant, ZPHS Palamakula, Ranga Reddy District – Pensionary benefits and pay protection – Employee Contribution of ₹4,55,991 misclassified and remitted to 8009-01-101-01(GPF) instead of 8338-104-01 (Zilla Parishad Provident Fund)

In DTA, Telangana, it was observed that Sri B. Venkata Reddy was selected as School Assistant (Maths) through DSC 2008 selection and appointed by the DEO, Ranga Reddy. He joined duty on 29.10.2009 and is presently working as School Assistant in ZPHS Palamakula, Ranga Reddy District. Prior to his appointment as School Assistant, he served as a Police Constable in Mahabubnagar District from 13.04.1995 to 23.10.2009. After his appointment as School Assistant on 29.10.2009, he was covered under the Nation Pension Scheme and was allotted PRAN No.110041894432.

The Government of Telangana Vide G.O. Rt.No.03, School Education (SER. II) Department dated 01.01.2021, issued with the concurrence of the Finance (HRM.V) Department, dated: 13.11.2020, accorded permission to the Director of School Education, Telangana, for counting the past service rendered by him in the Police Department as Police Constable in Mahabubnagar District for the period from 13.04.1995 to 23.10.2009.

Accordingly, his NPS account was converted as ZP GPF vide No. 13596/ZP. In this connection, it was observed that the NPS subscription amount of ₹14,44,735.75 pertaining to the employee was transferred to the current account of the Director of Treasuries and Account, Telangana A/c.No.62242569402, SBI Treasury Branch, Gunfoundry. Subsequently, the said amount was transferred to DDO Account No.52203651162, SBI Ranga Reddy, with IFSC Code. SBIN0020496.

On further verification, it was observed that the amount has been adjusted/transferred as shown below:

SL. No.	Description	Amount (₹)	Remarks
1.	Employee Contribution	4,55,991.00	Remitted under 8338-104-01, against DDO Code 23010702001 towards GPF in respect of Sri B.Venkata Reddy, School Assistant EMP ID: 1465521, Holder of GPF A/c No.13596/ZP.

2.	Government Contribution	4,55,991.00	Remitted under 2071-01-911-96 against DDO Code 23010702001
3.	Appreciated value of investment	5,32,753.75	Remitted under 0070-60-800 against DDO Code 23010702001

In this context, the following observations are made:

1. The Employee Contribution of ₹4,55,991 was remitted to 8338-104-01 (Zilla Parishad Provident Fund). However, the action taken in respect of the appreciated value of investment to the employee contribution has not been forthcoming. In this regard, the orders of the Government under which the employee contribution was remitted without the corresponding appreciated value tothe HOA 8338-104-01 has to be furnished.
2. The Govt order permitting counting of past service rendered from 13.04.1995 to 23.10.2009 has not been specifically indicated whether the pensionary benefits for the said period are to be regulated under the old pension schemeor the new pension scheme. Further, the order did not specify the manner in which the accumulated GPF amount pertaining to his service as Police Constable is to be accounted for. The action taken in respect of the accumulated GPF amount for the said period of his service as Police Constable from 13.04.1995 to 23.10.2009 to be furnished.
3. The Government orders specifying how the intervening period from 24.10.2009 to 28.10.2009 is to be treated to be furnished since the employee joined the service as School Assistant from 29.10.2009 onwards.

3.3.35 Deficiencies/ lack of internal controls in Pension package

The Director of Traeasuries and Accounts exercises overall control and supervision over the Treasuries and is entrusted with effective administration and internal controls over payments made by the Treasuries.

During the course of local inspection of Treasuries, instances of Irregular/excess payments misclassifications /omissions in the pensioner data were noticed and a few such instances are furnished below as illustrative examples:

Irregular payment of Family Pension after remarriage:

As per Rule 50(5)(1) of the Telangana Revised Pension Rules, 1980, family pension is payable to the widow or widower of a government servant/pensioner up to the date of death or re-marriage, whichever is earlier and the eligibility of widow or widower for Family Pension is not affected by the amount of income derived from other sources.

During scrutiny of pension records and the pension data maintained in the pension package, it was noticed that family pension continued to be paid to certain pensioners even after their remarriage, resulting in irregular payment of family pension. The following cases were noticed:

DTO/STO	PPO No./PPO ID	Name of the pensioner	Amount
STO,Kodad	04-SGC-005046/19003566	Sri N.Narasimha Chary	₹ 22,32,666
APPO,Nampally	06-FG-014562/61015601	Sri Mohd Hussain	₹ 29,05,253
STO,Kagaznagar	06079516/ SP/66016439	Sri B. Lakshaman Rao	₹ 89,745

3.3.36 CPS Pensions - Non-payment of Family pension

As per para 11 of G.O. Ms. No. 58, dated 11.06.2021, all cases of premature exit from CPS/NPS on account of invalidation/death are to be settled in terms of G.O.Ms. No.62, Finance (Pen. I) Department dated: 07.03.2014 and as per the extant regulations of PFRDA. The benefit of pension under Revised Pension Rules, 1980 is to be extended only after remittance of the amount withdrawn by the employee/family from the CPS account to Government Account. Further, the DTA, vide Circular Memo. No.D12807/2021-1 Dated:29.08.2022 issued instructions to the Nodal Officers/Pension Sanctioning Authorities/Pension Disbursing Authority/DDOs regarding the procedure to be followed for sanction and payment of NPS Pension.

In STO, Zaheerabad, it was observed that family pension in respect of the following CPS pensioners had not been commenced from the dates specified in the respective PPOs and remained unpaid as of the date of inspection:

Sl. No.	Name of thefamily Pensioner (Sri/Smt)	PPO No. & ID	Basic pension(₹)	Date of commencement of pension as per PPO	Remarks
01	L Shobha Rani	05-002751/FP, 18018628	11,530	09.02.2023	Pension payment not commenced

02	Sujatha	70-000399/FP, 18019195	2388	16.08.2011	

3.3.37 Incorrect Accounting of pension payments in deviation to provisions of AP Re-organization Act 2014 and Government Orders there under DTA HYDERABAD

Section 59 of AP Re-organization Act, 2014 stipulates apportionment of Pension liability between successor States of Andhra Pradesh and Telangana, as per provisions under Eighth Schedule of the Act. For implementation of the provisions of the Act, G.O.Ms. No 121 dated 22/05/2014 was issued by the composite state of Andhra Pradesh giving the detailed procedure/instructions of apportionment of Pension liability of the following categories of Pensioners.

a) Existing Pensioners of combined State, i.e., those who retired on or before 01-06-2014 (Paras 1 & 2 read with Para 3 of the Schedule)

b) Existing Pensioners of combined State who are drawing Pension in any areaoutside the State (Para 4 read with Para 3 of the Schedule).

c) Pensioners who will retire in successor States i.e., on or after 2-6-2014 (Para 5 ofthe Schedule) for this purpose, four new Sub Heads are opened namely:

I. SH (04) Pre bifurcation Service Pension of those who retired up to 01-06-2014 . Thisamount is allocable between the successor States of Andhra Pradesh and Telangana in the ratio of 58.32:41.68.

II. S.H. (14) Pension in r/o. service rendered in composite State for those who retired onor after 02-06-2014. This pension is allocable to Andhra Pradesh and Telangana in the ratio 58.32:41.68.

III. S.H. (24) Pension in r/o. service rendered in successor state of AP. This amount isfully borne by Successor State of Andhra Pradesh.

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

Further, GO No 97, dated 07-05-2014 issued instructions for Pension sanctioning authorities, to furnish the necessary information in Part II(c) of pension proposals for apportionment of pension between AP and Telangana. Considering the above cited GOs and based on the information furnished by Pension Sanctioning Authorities in Part II (C), inrespect of employees w h o retired after 01-06-2014, the pension authorized is being allocated between SH(14) and SH(34) and indicated in DTO copy of Pension Payment Orders (PPO) issued by AG Office. The pension payment authorities, i.e., treasuries and JD/PPO, are required to classify the pension payments based on the allocation indicated in the PPOs.

In DTO Mulugu and DTO Rangareddy, it was observed from the Monthly Pension Bills passed regarding Pay Bank Report that the instructions issued above were not being followed. Though the shares of composite State (SH 14) and exclusive TS share (SH 34) are being entered in the Pension module, the Monthly Bills were not being prepared as per the allocation, defeating the very purpose of allocation shown on the PPOs. Instead, the entire amount was booked in the Accounts under SH 14, making the exclusive share of TS also being borne by AP & TS in Population Ratio.

The expenditure figures relating to DTO, Ranga Reddy and DTO, Mulugu are given below as an illustration.

Head of Account	Amount to be booked under SH 14 ₹	Amount to be booked under SH 34 ₹	Entire Amount booked under SH 14 ₹	Remarks
2071-01-105 Family pensions – Civil	2,33,17,732	2,84,833	2,76,02,565	As verified from SA 43 for the month of September 2023 and monthly bills – DTO Ranga Reddy
2071-01-101 Service pensions -Civil	12,43,45,291	1,27,49,244	13,70,94,535	
2071-01-105 Family pensions – Civil	77,62,964	19,44,839	97,07,803	As verified from SA 43 for the month of September 2023 and monthly bills– DTO, Mulugu
2071-01-101 Service pensions –Civil	1,48,55,431	16,83,761	1,65,39,192	
2071-01-105 Family pensions – Civil	80,93,838	27,64,464	1,08,58,302	From Monthly Bill through Form 75 DTO Yadadri Bhongir
2071-01-101-ServicePensioners(Civil)	…	…	6,75,08,499	

This does not include the expenditure on ZP and other Local Fund Pensions, as the allocation was not even noted by State Audit Department on certain PPOs issued by them. This also needs to be taken up separately with LF Audit.

In view of the above, the following observations are made:

1. Due to incorrect accounting, the apportionment of pension liability was not done asper the provisions of APRA 2014 and orders there under which resulted in incorrectfinancial Report of State Finances.
2. It may be stated whether the DTA, Hyderabad has noticed the incorrect Accounting. If noticed, the action taken for ensuring accounting as per the rules may be stated. If not, the action proposed now may be stated.

3.3.38 Inordinate delays in crediting refund of pension amount to Govt. Account after the death of the pensioner

As per the Circular Memo.No.10393-A/79/PSC/2005, dt:19-10-2005, when the death of the pensioner/ Family Pensioner takes place, the Gram Panchayat Secretaries and the Municipal Authorities shall ensure that the information was furnished immediately to the APPO/ APPO and in the case of Twin Cities to the Joint Director, O/o PENSION PAYMENT OFFICER. The report should be containing PPO. No. & Name of the Treasury / APPO.

Further, as per instruction 17 under TR 10 all cheques /DDs received at Treasury should be treated as a final payment only after it has been met and the amount has been credited to Government account. For this purpose, every cheque/ DD received shall be entered into a Register in Form-14 and the cheque / DD should be forwarded to the bank on the day on which it's received. Further, any failure to remit the cheque/DD to the bank beyond 10 days within the municipal limits would result in loss of interest to Government account. The interest rate notified by RBI is 8.5% per annum.

In the case of the death of the pensioner / family pensioner the amount credited beyond date of death shall cease to the Government and the paying bank branch shall credit such amounts to the Government Account through Government banks under intimation to the pension disbursing authority.

The details of the pensioners whose pension was stopped due to death of the pensioner, there was inordinate delay in crediting refund of pension amount to Govt Accounts after the death of pensioners at Asst. Pension Payment Office, AIS, Judl. & OSP and STO Yellandu is listed below.

Sl. No	Name of the pensioner	PPO No/PPO Id	Date of Death	Amount	DD No. & Date	Details of remittances
1	D Shankar	Pol/Hyd/731/SP/ 25044675	05.06.2021	218503	761030/15 /07/2023	6301552538 /04.08.2023
2	N Susheela	06-079280/SP/ 60013572	06.12.2021	209858	042143 /14.08.2023	6302940348/ 28.10.2023
3	Mohd Hussain	06S027965/ 60008014	17.08.2018	650706	233720 /08.11.2023	6303372055 /01.12.2023
4	Dhal Singh	AHSP008211/ 6000868	21.09.2020	146789	118307/ 20.05.2023	6302135280 /29.08.2023
5	M. Swamy		05.04.2023	3,15,553		634577116/ 07.03.2024

3.3.39 Misclassification of Other Government pensions of Certain Pensioners

The following Andhra Pradesh State Government pensioners (Other Government) were drawing pensions from DTO Khammam and STO Huzurabad were paid Dearness Relief (DR), Medical Allowance (MA) and Interim Relief (IR) as per the orders issued by AP State Government. The pensions payable was a Civil Pension and debitable to Head of Account (HOA) 87930011100000000000NVN (SP) and 87930011600000000000NVN (FP) as the case may be.

In DTO, Khammam, it was observed that these pensions were being debited to HOA 20710110100040400041NVN/20710110500040400041NVN instead of 87930011100000000000 NVN (SP) and 87930011600000000000NVN (FP) resulting in incorrect accounting/misclassification.

Sl No	Name of Treasury	Name of the Pensioner /PPO ID/PPO Number/Category of Pension	DR percentage	Dearness Relief	Medical Allowance	Head of Account
1.	DTO, Khammam	M. Venkataramaiah 31100109/TS/122/OG/ AP/Service Pension	26.39	17,013	500	20710110100040400041NVN
2.		V. Krishna Murthy 16026673/TS/33/ OG/AP/Service Pension	26.39	15,704	500	20710110100040400041NV

3.		K.V. Krishna Mohan Rao 16026672/TS/34/ OG/A P /Service Pension	26.39	20,115	500	2071011010004040041NVN
4.		Y. Charles /16026855/TS/49/ OG/A P/Service Pension	26.39	22,437	500	20710110100004040041NVN
5.	STO Huzurabad	K. Lingaiah 15095479/TS/32/OG/ AP /Service Pension	33.67	7,909	500	20710110100004040041NVN
6.		G. Satyanarayana 15095807/TS/68/OG/AP/Service Pension	22.75	13,140	600	20710110100004040041NVN

3.3.40 Misclassification of Pensions of Local Bodies (ZP Pensions)

As per rules, the pensions payable to ZP pensioners who retired on or before 01-06- 2014 should be classified under 2071-01-110-00-07-040-041 (Minor Head 110, Sub Head 07) for both service and family pensions. Similarly, the pensions of ZP pensioners who retired on or after 02-06- 2014 should be classified under 2071-01-110-00-14-040-041 (Minor Head 110 & SH-14) for both service and family pensions. In STO Nakrekal and STO Dubbak, it was noticed that the Service pension of ZP pensioners was debited under HOA 2071-01-101-00-04-040-041 NVN (Minor Head 101), and Family pension was debited under 2071-01-105-00-04-040-041 NVN (Minor Head 105) instead of being classified under 2071-01-110-00-14-040-041 (Minor head 110) resulting in misclassification of pensions of Local Bodies (ZP Pensions). Details are given in **Annexure-3.22.**

3.3.41 Apportionment of Pension not done as per the allocations mentioned in the PPOs issued by the Pension Authorizing Authority

As per the provisions of AP reorganization Act 2014 read-with G.O Ms. No.121 & G.O. Ms. No.122 dated 22-05-2014, in the case of officials retiring post bifurcation, pension liability for the service rendered in the combined state of AP is to be borne by both States in population ratio i.e., 58.32 : 41.68 (to be booked under Sub Head (14) below MH 2071) and pension liability for the service rendered in the Successor State is to be borne by the State from which the person retires (SH-34) for Telangana and (SH 24) for AP. In the records of the O/o The PAG(A&E), a Data comparison has been made in respect of the DTO, Vikarabad comprising the amounts authorized by O/o of the Principal Accountant General (A&E), Telangana and the amounts booked by the Treasury under SH(34) and it was noticed that the amount booked by the Treasury was less than the amount authorized and the details for booking less amount than the authorized amount may be stated. For ready reference, the following data as per records of O/o PAG(A&E), Telangana is given.

Pension Authorised by O/o PAG under SH-34 in r/o Vikarabad District from June 2014 to March 2024					
Monthly Average	Yearly Average	Actual amount booked by this Treasury			
(₹)	(₹)	2020-21	2021-22	2022-23	2023-24 (to the end of March 2024)
26,85,812	3,22,29,744	6,61,23,033	22,17,739	4,67,306	2,02,459

3.3.42 Incorrect deduction of Income tax of ₹88,154 from the payment of Family Pension arrears

In STO Manuguru, it was observed that in respect of Smt. K. Rama Devi, W/o Sri K. Narasimha, DA per-centage was taken at 17.29 per cent instead of at 7.28 per cent from Jan 21 to June 2021 and resulted in excess payment of ₹13,914.

On further verification of the payment of arrears of Family pension made to her from 04-01-2021 to 30-06-2023 for ₹ 8,61,314, it was seen that an amount of ₹88,154 was deducted towards Income tax. As this was a payment of Family pension, the Income tax was not recoverable from her but recovered resulting in incorrect payment of Family pension arrears.

3.3.43 Deduction of IT from pension without PAN and Aadhaar numbers

During a review of pension data in the IFMIS Pension application with PPOs, it was observed that Income Tax is deducted from the period as noted below.

However, PAN and Aadhaar number was not available in IFMIS pension data and PPO. In this regard, it is emphasized that the correct PAN number is mandatory to draw all types of

Government payments and recovery of Income Tax. Aadhaar number is mandatory to submit life certificate / Jeevan Pramaan. Details are given in **Annexure-3.23.**

3.3.44 Statutory provisions of Section 192(1) on deducting average rate of Income Tax every month from payment of /pension to pensioners for the FY 2023-24 AY2024-25 – Non deduction of Tax at source

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

Keeping in view of the above provisions of the Income tax Act, the Average rate of TDS (Total tax on estimated income for year/Number of months) needs to be deducted every month mandatorily from salaries of employees. When the average rate of income tax method is not followed by the DDO/Diductor as per Section 192(1) and other sections, the TDS Assessing Officer of Income tax Department may charge Interest under section 201(1A) 1% per month or part of the month on such late deduction of tax from the DDO/ Deductor.

In this regard, it was observed that the estimated income of the following pensioners comes under the purview of Taxable Income under Income tax Act, but no deduction of income tax was made.

Sl. No	Name of Treasury	Name of Pensioner	PPO ID	PPO No	Gross Pension FY 2023-24 (Rs)	Amount of Income Tax deducted for the FY 2023-24
1.	STO Yellandu	Satya Narayana S	09001101	78-000726/SP	8,26,138	NIL
2.		Terojamma D	09001226	78-000841/SP	7,57,552	NIL
3.		Venkata Ramarao K	09001246	78-000846/SP	7,61,041	NIL

3.3.45 Short recovery of Income Tax of certain pensioners in the year 2023-24

As per Section 192, sub-section (1) of the Income Tax Act, any person responsible for paying income chargeable under the head "Salaries" shall, at the time of payment, deduct income-tax on the amount payable. This deduction is to be made at the average rate of income-tax computed based on the rates applicable for the financial year in which the payment is made, calculated on the estimated income of the assesses under this head for that financial year.

On scrutiny of Income Tax recovery particulars from the Annual Pension Payments in APPO, Panjagutta, it was observed that income tax was short recovered in respect of the following pensioners.

Sl. No.	Name of the Pensioner(Sri/Smt.)	PPO ID No.	Total tax payable as per the Pensioners Annual pension payment statement for the year 2023-24 (in ₹)	Tax Recovered (in ₹)	Tax to be recovered. (In ₹)
01	K Vittal	25047960	12,22,440	4,68,064	7,54,376
02	K Bhagvanth Rao	67017065	5,29,192	3,63,268	1,65,924
03	S Harjeet Singh	67014879	3,85,263	3,04,309	80,954

3.3.46 Procedural lapses observed while verifying PPOs.

In STO Jadcherla, the following procedural lapses were observed and brought to the notice of the department for review and corrective action.

Sl. No	PPO ID	Name of Pensioner Sri/SName of Pensioner (Sri/Smt.)	Commencement of pension	Observations

1	17023027	E. Manemma	26-02-2009	The service pensioner, Late Sri Ramiah, expired on 25-02-2009. Following his demise, family pension was authorized to his spouse, Smt. Manemma, with effect from 26-02-2009. However, the family pension continues to be paid only in RPS 2005, without subsequent revision.
2	17018338	R. Anuradha	16-05-2005	The service pensioner expired on 15-05-2005 Following his demise, family pension was authorized to his spouse, Smt. Anuradha, with effect from 16-05-2005 at ₹1,065 in RPS 1999 scales. Despite proposals for consolidation of the Pension in RPS 2005 scales being sent to PAG (A&E), the consolidation was carried out independently by the Treasury instead of awaiting authorization.
3	17003155	Raheema Bee	04-11-2001	As per rules, the disbursing authority is responsible for safeguarding the Pension Payment Order (PPO) from the date of commencement of payment until its cancellation. However, in this case, the original PPO was not enclosed in the file, only Xerox copies were available.
4	17002745	Nazeera Begum	17-02-1988	
5	17002739	J. Laxmamma	21-10-1988	The service pensioner, Sri J. Ramulu, expired on 21-10- 1988. Family Pension was authorized to his wives, Smt. Laxmamma and Smt. Balamma, in equal shares. However, the order authorizing the family pension in two equal shares was not enclosed with the PPO. Further, it was observed that payment of Dearness Relief (DR) and Interim Relief (IR) to Smt. Laxmamma was discontinued with effect from July 2024.
6	17002740	J. Balamma		

3.3.47 Non-uploading of Scanned Copies of PPOs in IMPACT/ DTA Server:

The DTA vide circular memo NoH4/1237/2019 dated: 30.12.2020 has issued the following instructions to all the DTOs/APPOs regarding digitalization of pension records:

Photos of pensioners and family pensioners, as per the descriptive rolls, must be scanned and uploaded to the T-app. In cases where a family pensioner's photo is not available, the photo from the ABCD form may be uploaded. Further, recent photos of every new pensioner along with their pension papers, must be scanned and uploaded to the DTA server prior to finalization of the first payment. With the introduction of the e-PPOs system from January 2021, all related documents viz., PPOs, CVP, anticipatory pension certificates pension consolidation records in each PRC, and other relevant files must be uploaded to the DTA server as part of the digitalization initiative. The DTA has also directed that this process be completed by 31.03.2021.

In STO Hayat Nagar, it was observed that in respect of the following PPOs, important documents viz., PPO, CPO, GPO, and revision orders were not scanned and uploaded:

PPO No.	PPO ID No.	Name (Sri/Smt.)
06-043170/FP	23100138	M Yashoda
07-003215/FP	14003183	N. Kasturi

(A) In APPO, Panjagutta, it was noticed that only four pages were scanned and uploaded in IMPACT pension in respect of Smt. Muneer Begum, PPO No.08-C-000227 with PPO ID 67022017. Further, the revision order from PAG dated:09-07-1987 was not uploaded. Due to the absence of these documents, an excess payment of pension was made to the tune of ₹43,451.

3.3.48 Irregular Payment of Family Pension prior to the effective date under G.O. 315

The erstwhile Government of Andhra Pradesh, vide G.O.Ms.No.315, Finance

(Pension) Department, dated: 07.10.2010, issued instructions regarding the applicability and payment of family pension to unmarried/widowed/divorced daughter. These orders were applicable with effect from 07.10.2010 onwards.

On scrutiny of pension cases at STO Nakrekal, it was observed that in two cases that family pension authorized under G.O. 315 was paid from a date prior to 07.10.2010 i.e., before the effective date of the order, as detailed below:

Sri (L) P. Kashaiah, holder of PPO ID 29103134, expired on 27-03-2003. Family Pension was sanctioned to his spouse, Smt. P. Venkamma, who continued to draw pension until her death on 22-11-2008. Thereafter, Smt. M. Padma, elder daughter of (L) Sri P. Kashaiah, applied for family pension under the provisions of G.O. 315 (widowed category), as her husband, (L) Sri M. Yadaiah, had predeceased her on 05-07-2002. Family pension was irregularly paid from 22-11-2008 instead of from 07-10-2010.

Sri (L) Md. Jan, an Office Subordinate, with PPO ID 1902856, expired on 26-07-1995. Family pension was sanctioned to his spouse, Smt. Afzal Bee, who continued to draw pension until her death on 03-06-2004. Thereafter, Smt. Arifa Begum, elder daughter of (L) Sri Md. Jan, applied for family pension under the provisions of G.O. 315 (widowed category), as her husband, Sri (L) Jaffar Khan, had expired on 09-09-1999. Family Pension was irregularly paid from 01-07-2004 instead of from 07-10-2010.

3.3.49 Extension of CPS/NPS family pension benefit without remittance of CPS accumulated amount of the deceased Government servant.

As per para 11 of GO Ms. No 58 dated 11.06.2021, all cases of premature exit from CPS/NPS due to Invalidation/death were settled in terms of GO Ms. No 62, Finance (Pen. I) Department dt.,07.03.2014 and as per the existing regulations of PFRDA, the benefit of pensions under RPRs 1980 shall be extended only after remitting back the amount withdrawn by the employee or their family from their CPS account to Government Account to Government Account. The DTA, inter alia, issued Circular Memo No. D12807/2021-1 dated 29.08.2022 instructing the Nodal Officers/Pension Sanctioning Authorities/Pension Disbursing Authority/DDOs the Procedure to be followed for payment of NPS pension.

On scrutiny of STO Husnabad, it was observed that the Government Servant (late) Sri Ramanna

Lakavathu expired on 04.05.2024 and his wife Smt. Laxmi Lakavathu authorized family pension under CPS/NPS scheme vide PPO No.71-000202/FP, PPO ID:18101467. At present she was drawing family pension of ₹31,920 pm in RPS, 2020 from DSTO Husnabad vide SBI (Husnabad) Bank A/c No.33318531234. Further, it was noticed that the pension was commenced without remitting back the CPS accumulated amount from the PRAN of the Government servant in deviation of the G.O. ibid.

3.4 Defects noticed in maintenance of Class IV GPF

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

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

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

In five DTOs, and four STOs, it was noticed that the GPF subscriptions amounting to **₹2,52,000** of regular GPF were wrongly booked in Class-IV GPF head of account as detailed in **Annexure-3.24.**

3.4.2 Class-IV GPF Accounts with Minus balances.

In 14 DTOs, it was observed that 48 Class GPF class IV accounts were running with a minus balance to the end of 3/2025. This was due to non-posting of missing debits which resulted in excess withdrawal of TA/PFW. The details are shown vide **Annexure-3.25**

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

In four DTO and one STO in 21 cases, it was noticed that while finalizing the final withdrawal of

GPF of Class IV employees a debit presumed due to the recoveries credited to the account was not deducted from the final balances resulting in excess payment. The details are shown vide **Annexure-3.26.**

3.4.4 Missing debits (TA/PFW) in Regular GPF accounts

As observed from the data available with office of the Principal Accountant General(A&E), Telangana, the following debits (TA/PFW) are not accounted as these GPF debits under Regular GPF accounts. The details shown vide **Annexure-3.27**

3.4.5 Deduction of GPF subscription under Class_IV GPF account instead of regular GPF account:

As per the extant rules the GPF Accounts of last grade employees are maintained in the concerned treasuries and the GPF subscriptions of these subscribers are accounted for under the Head of Account 8009-01-101-0005 GPF–IV. On promotion of these subscribers to higher post i.e., (Group III and above), a requisition for allotment of Regular GPF Account needs to be sent to PAG (A&E) Office by the DDOs concerned and the subscriptions from the date of promotion to be accounted for under GPF Regular Head of Account 8009-01-101-0001. Once GPF Regular Account Number is allotted to these subscribers by PAG (A&E) Office, necessary action is to be taken to transfer the balances lying under the class IV GPF Account of these subscribers to GPF Regular.

In DTO Hanumakonda and Medchal, it was observed that the Salary bills for the month of January 2025, it was observed that the GPF subscriptions of the following employees, who were promoted to higher grades, continued to be accounted under Class IV GPF instead of regular GPFAccount. The details shown vide **Annexure-3.28**

3.4.6 Payment of interest on unauthorized credits in Class IV GPF Final Withdrawal cases

As per GPF rules, subscriptions should be made during all periods of duty including foreign service, salary leave etc. except suspension period and during the last 4 months of service. If any subscriptions are received in the last 4 months of service, the same are to be treated as unauthorized credits and interest shall not be allowed on these unauthorized credits.

During test check of Class-IV GPF final withdrawal cases, it was observed that in the following cases, the GPF subscriptions were received in the last 4 months prior to retirement and posted to the subscriber's accounts. However, interest was allowed in these subscriptions and paid to the subscriber at the time of Final Withdrawal, which is contrary to GPF rules as noted in **Annexure-3.29.**

3.4.7 Short subscription of Regular GPF/ZP GPF

As per TS GPF Rule No.9, a minimum of 6 per cent of the basic pay is to be recovered towards GPF subscription from the Basic Pay as on 1st March of the Financial Year of the employee.

A scrutiny of Salary Bills it was noticed that the subscriptions towards GPF in respect of the employees recovered at less than the minimum prescribed rate of 6 per cent as noted in **Annexure-3.30.**

3.4.8 Excess withdrawal from Class-IV GPF Account - Levy of Penalinterest at 2.5 per cent over and above normal GPF interest

In DTO Bhadadri Kothagudem, it was observed that the following subscriber had made a Part Final Withdrawal more than the eligibility and the details are given below:

Sl. No.	Name of the subscriber, GPF A/c No	Balance at creditas on 10/2022	PFW to be authorized (75 percent ofbalance at credit) in 10/2022	Penal Interestto be worked out onexcess drawn PFW	Penal Interest
1	G. Narasimha Rao,0221450175	1,72,321	129240 (But paid 250000) Excess paid 120760	Excess drawn PFW of 120760	At 2.5 percent over and abovenormal interest of 7.1 per cent i.e. totalinterest at 9.6 per cent

As per Circular memo No.28688/139/A2/Pen.II/2013 dt:02/12/2013 of Finance (Pen-II) dept Govt of AP and as per TS GPF Rules, amounts drawn in excess from the GPF Account have to be remitted by the concerned subscribers into the GPF Account (8009-01- 101-05) along with penal interest at 2.5 percent over and above the normal GPF interest up to the date of remittance which is to be classified under (0049-04-800-21).

But in the instant case, the subscriber had not remitted the excess drawal but retired on 31.08.2023 and his final withdrawal was authorized for payment on 02.01.2024. All such cases may be reviewed, and appropriate action taken to make a provision in the IFMIS Class IV GPF application.

3.4.9 Payment of interest on un-authorized credits in Class IV GPF Final Withdrawal cases

As per GPF rules, subscription should be made during all periods of duty including foreign service, leave salary, except suspension period and during last 4 months of service. If any subscriptions are received in the last 4 months of service, the same are to be treated as un-authorized credits and interest shall not be allowed on these unauthorized credits.

During test check of Class-IV GPF final withdrawal cases, it was observed that in the following cases, the GPF subscriptions were received in the last 4 months prior to retirement, posted to the subscribers account and interest was also allowed which was not in order and contrary to orders/rules and the details are given below:

Sl. No.	Name of Treasury	Name	Class-IVGPF No	Date of Retirement	LFD as per GPF Rules
1	DTO Bhadadri Kothagudem	N.Sammaiah	022-160-0524	31.05.2023	02/2023
2		M. Subhadra	022-145-0183	31.12.2022	09/2022
3	DTO Yadadri Bhongir	Ch. Kalavathi, Office Subordinate	023-146-0124	31-05-2023	02/ 2023
4		M. Saidulu, Cook	023-077-0248	31-01-2023	02/ 2023
5		B. Lallaih Cook,	023-077-0236	30-04-2022	05/ 2022
6	DTO, Medchal	V. Saviri Raj	0150750350	30.09.2023	05/2023
7		K. Vara Lakshmi	0151090615	30.04.2023	12/2022
8		Shantha Bai	0151140113	30.04.2023	12/2022
9		U. Shyamsunder	0151120108	30.06.2023	02/2023

Action may be taken to recover the interest given in the above cases. All such instances may be identified and necessary action taken by incorporating requisite provisions in IFMIS as per existing GPF rules by disallowing interest on such unauthorized credits.

3.4.10 Month up to which interest is to be allowed in GPF Final Withdrawal Cases

Deviation from GPF Rules

As per TS GPF Rules, while finalization of Accounts of subscribers to General Provident Fund (on retirement/death), the interest is to be allowed up to 6 months from the Date of Retirement/Death/Quitting of the service (six months to be reckoned from the month following the month of the event)

In DTO Bhadradri Kothagudem, it was noticed that the following FW cases of Class IV GPF interest was not allowed up to 6 months from the date of retirement/death.

Sl.No	Name	Account No	D.O.R/D.O.D	Date of issue of authorization	Interest allowed upto
1	Bhukya Ramadas	022-160-0271	04/06/2021	06/03/2023	06/2021
2	P. Krishna Reddy	022-076-0149	31/10/2023	22/03/2024	10/2023
3	M. Subhadra	022-145-0183	31/12/2022	06/03/2023	12/2022

3.4.11 Non subscriptions towards GPF/CPS contributions

The month of August 2024 & December 2024 reveals that the employees, at DTOs Karimnagar, Adilabad, Kamareddy, Narayanpet and STOs, Thandur, were not subscribing to either regular GPF or Class-IV GPF or CPS/NPS as there were no deductions in their pay bills as noted in the **Annexure-3.31.**

3.4.12 Deduction of GPF subscription from Subsistence Allowance in respect of suspended employees not in order

As per Government decision 4 under FR 53 deduction in GPF should not be made from the subsistence allowance.

(a) It was noticed from the fly leaf audit register and Salary bill at DTO Medak of Commercial Tax Officer, Medak that GPF contribution from Smt. S. Ratna Kumari, DCTO, Medak, suspended on 22.05.2023 (working under DDO code 17012303002- CTO) was being recovered at ₹5,000 per month from the subsistence allowance. The total recovery of GPF from the month of 22.05.2023 to 5/2024 worked out to ₹60,000. The deduction of GPF has become irregular and contrary to the orders of the Government.

(b) It was noticed from the Fly leaf audit register and Salary bill of Sri Poloju Srinivasa Chary, Junior Asst Sub Registrar Office, Kalwakurthy was on Suspension from 25.05.2023 (working under DDO code 28032308001) and GPF subscription at ₹3,000 per month was recovered from the subsistence allowance paid to him. The total recovery of GPF from the month of 25.05.2023 to 7/2024 worked out to ₹45,000. The deduction of GPF from subsistence allowance is not in order. On further verification, it was observed that his designation was Junior Assistant, but his GPF was accounted in Class IV GPF head of account instead of regular GPF head of account.

3.4.13 Deduction of GPF subscription from Subsistence Allowance in respect of suspended employees

As per Government Rule 4 of FR 53, during the period of suspension, subscription to GPF & CPS shall not be made. Further, as per FR 53 read with G.O. Ms.No.205, General Administration (Services-C) Department, dated 17.03.1990, a copy of the suspension orders issued by the competent authority should be enclosed with the bill. According to FR 53(2), the suspended official must submit a monthly certificate to the competent authority confirming that he/she is not engaged in any other employment, business or profession while receiving subsistence allowance. The Details given in **Annexure-3.32**

3.4.14 Non-Compliance with GPF Rules:

In DTO Khammam the following procedural /omissions/deficiency were observed:

A. Social Security-cum PF Scheme (Booster Scheme) in respect of Class-IV GPF subscribers who expired while in service were not authorized

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

On scrutiny of the final authorizations of Class IV GPF accounts, it was noticed that Smt. CH. Asha, Sweeper expired on 24.11.2023 and GPF final amounts was authorized on 25.05.2024 to her three daughters in equal shares. However, the booster scheme was not authorized.

Sl. No.	Name & GPFA/c No.	Date of death	Date of final withdrawal authorization	Amount authorized	Remarks
1	Late Smt CH. Asha 022-109-0418	24-11-2023	25-05-2024	1,22,660	Booster Scheme Not authorized

B. Irregular GPF Authorization to Ineligible Family Members

As per GPF rules, the GPF accumulated amount in respect of deceased Govt. employees was to be authorized only to wives, parents, minor sons (below 18 years) and unmarried or widowed daughters.

Further as per GPF instructions, the forwarding authorities should not recommend GPF shares to ineligible family members like Major Sons, Married Daughters along with other eligible family members and at the same time should not eliminate any eligible family members like Parents and Minor children of the deceased subscriber.

It was observed that Class-IV GPF final payments were authorized to ineligible family members resulting in violation of the GPF Rules as detailed below.

Sl. No	Name of the Subscriber	GPF A/c No.	Amount Authorized	Remarks
1.	Late Sri.J. Srinivasa Rao Expired on 06.02.2023	022-109-0357	Final payment of ₹4,89,765	His wife Smt. J. Alivelu & Son J. Venkata Rama Rao (Aged: 38) in equal shares
2.	Late Sri. K. Ravi Kumar Expired on21.08.2023	022-064-0164	Final Payment of ₹1,81,767	Authorized one complete share to his wife Smt. K. Saritha leaving behind her Un married daughter K. Kaveri (Aged:18)
3.	Late Sri T. Venkateswarlu Expired on 16.08.2023	022-145-0312	Final payment of ₹4,43,782	Authorized to Wife T. Venkatamma and two sons T. Sravan Kumar (Aged:31), T. Kiran Kumar (Aged: 32) in equal shares

C. Delay in booking Transfer of Balance (TOB) in respect of Class- IV employees who are promoted to Class-III and allotted AG GPF Number

As per GPF rules, all Class-IV employees who are promoted to Class-III cadre are eligible for subscribing to AG GPF. The application for allotment of AG GPF numbers must be forwarded through the District Treasury Officer to AG(A&E). After thorough scrutiny of the allotment proposals, a new AG GPF number will be allotted to the subscriber based on the department wherein he is serving and the same was communicated to subscriber, department and DTO.

The Transfer of Balance (TOB) i.e., subscriptions in Class-IV GPF accounts along with the interest in the subscriptions received will be booked to the subscribers AG GPF account. Subsequently, AG(A&E) will give interest only from the month in which the amount was booked.

On scrutiny it was found that in the following cases, the time elapsed between finalization of GPF Class-IV amount (Interest till the credits received in Class-IV account) and month of booking in AG GPF account ranges from 7 months to 18 months, which results loss of interest to the subscriber.

SlNo.	Name	Class-IV GPF No	Class- IV amount (₹)	Credits received up to/Interest Till	AG GPF No.	AG GPF Subscriptions started from	TOB Booked in month
1	G. Prasada Raju	022-122-0145	3,38,715	Nov- 23	JUDL/ 41890	Dec-23	Not yet Booke d
2	P. Manohar	022-150-0104	10,71,627	Apr- 23	OSCS/21969	May-23	Mar- 24
3	K. Nagamani	022-122-0228	16,50,196	Oct- 22	JUDL/41889	Nov-22	Jan-24

D. Non-Compliance of GPF rules in forwarding Final Authorization of Class-IV employees

As per GPF Rules in force, no advance should be sanctioned during the last four months of service. On scrutiny of the Class-IV GPF authorizations it was observed that Sri E. Nageswar Rao, Office sub-ordinate and H/o GPF Account No. 022-109-0184 was retired from service on 31.12.2023 and was authorized ₹16,159 Vide DTO, Khammam authorization dated:26.02.2024. It was noticed from the GPF slip for the FY 2023-24, an amount of₹1,93,000 was sanctioned as part final withdrawal in 10/2023 which is violation to the above rule. The drawing officer i.e., District Medical and Health officer vide his letter dated 02-02-2024 has forwarded GPF final withdrawal proposals duly stating Column No.17 (with drawls from the fund during last 12 months) as **NIL** and the amount sanctioned above was not shown in the GPF final withdrawal application.

Sl. No	Name, Designation, GPF Account Number and Date of Retirement	PFW Amount & PFW Sanctioned Month	Remarks
1.	E. Nageswara Rao, Office Subordinate,022- 109-0184 31.12.2023	₹1,93,000 10/2023	All DDOs may be instructed not to sanction any withdrawals/advances during last 4 months of service and utmost care must be taken while filling Col.No.17 of FW application before forwarding the same to DTO

3.4.15 Class IV - GPF Final Payments authorized to ineligible family members of deceased subscribers

As per Rule 28 of the Telangana GPF Rules 1935 (erstwhile AP GPF Rules), the final withdrawal of accumulations in the General Provident Fund is payable when a subscriber quits the service, the amount standing to his credit in the fund shall become payable to him. Rule 30 of the said GPF rules stipulates that on death of a subscriber, the amount standing to his credit shall become payable to his nominee if a nomination was made by the subscriber. If no such nomination is made, the amount shall become payable to the eligible family members provided that no shares shall be payable to Sons who have attained legal majority, Sons of deceased son who have attained legal majority, Married daughters whose husband are alive and Married daughters of a deceased son whose husbands are alive.

In DTO Nizamabad, it was observed that claims were made to ineligible family members of the following deceased subscribers:

Sl. No.	Name of the GPF Subscriber	Ineligible family members	Relations with employee	Age as per list of family member certificate	Eligible member
01	(Late) Sri G Rajender	Smt Ramya	Daughter	28	Smt G. Manjula (wife)
		G Ravi Teja	Son	25	

02	(Late) G Eshwar	G Sai Prasad	Son	27	Smt G Anuradha (wife)
		Sneha Kannam	Daughter	30	
03	(Late) Shaik Saleem	Shaik Imran	Son	27	Smt Qamarunisa (wife) Fariya Begum (daughter)
		Shabira Begum	Daughter	26	
		Shaik Sohel	Son	23	
		Shaik Irfan	Son	22	

3.4.16 Wanting vouchers and GPF Full want and Part want schedules/vouchers.

The District Treasury Officer renders the Monthly Accounts with all Sub Accounts with supporting paid vouchers/cheques including the Sub Treasuries under their control to the Principal Accountant General (A&E) Office, Telangana. The office of the Principal Accountant General (A&E), Telangana is also custodian of Paid vouchers/cheques in the original. Therefore, all the paid vouchers/ cheques along with the monthly accounts/all sub accounts need to be sent to PAG(A&E) office in complete shape without keeping any Sub Account/paid vouchers as wanting or pending.

As per the records of Office of the Principal Accountant General (A&E), Telangana, there are 36 wanting vouchers and certain GPF Full want and part want schedules/vouchers pertaining to the DDOs under the STO, Wankidi.

3.4.17 Unpaid GPF Authorizations for more than 6 months

As per the Telangana state GPF rules, the GPF Final Payment/Residual Balance Authorizations issued by the Accountant General should be paid to retired Government servants within 6 months from the date of issue. However, it was noticed that the following authorizations pertaining to DTO, Mulugu, have neither been paid to the subscribers nor returned to the Accountant General for revalidation even after the completion of the six-month validity period. The data obtained from the Funds-EDP section, O/o PAG (A&E). The details shown as **Annexure-3.33**

3.4.18 Transfer and Maintenance of ZP GPF Accounts for Panchayat Raj Teachers

The DTA, vide Circular Memo No. I/3555/2017 dated 13-05-2022 issued instructions to transfer the ZP GPF account balances of Panchayat Raj (PR) employee/teachers to the respective ZP GPF maintaining authorities where the employees are currently working. The Deputy Directors/District Treasury Officers were instructed to complete this transfer process as per the module developed in IFMIS by 15-06-2022.
However, during a test check of the Monthly DDO Reconciliation Report (Receipts) for November 2024, it was seen that an amount of ₹1,18,30,016 was received by the DDO-ZPP Yadadri Bhuvanagiri (DDO Code 20012202220). Further verification revealed that this amount was transferred from PD-to-PD Adjustment vide PD Cheque No 2523027179 dated:02-11-2024 from ZPP Nalgonda to ZPP Yadadri Bhuvanagiri under Head of Account 8338-000104001 – ZP GPF, corresponding to employees who had been transferred from Nalgonda to Yadadri Bhuvanagiri. This indicates that the balances in the ZP GPF accounts of the erstwhile districts have not yet been fully transferred or properly accounted for, despite the DTA, Hyderabad directive to complete the process by 15-06-2022. Even after more than two years, the system remains unresolved.

3.4.19 Irregular payment of interest on unauthorized credits in Class IV GPF Final Withdrawals

As per Telangana State GPF rules, a subscriber is not permitted to make subscriptions during the last four months of service. Any subscriptions posted during this period are considered unauthorized credits, no interest is allowed on such amounts. Furthermore, according to G.O. No.3 of Finance and Pension II Department, dated: 08.1.2007, interest is allowed only up to a maximum of six months after the month in which the amount became payable.
In DTO, Jagityal, the following observations were made:
Interest was allowed on subscriptions made during the last four months of service in respect of Sri Mohd Yousafuddin, O/S GPF Account No. 020-013-0110. It was,

further, observed that interest was paid to Sri Mohd. Yousafuddin beyond the permissible period of six months after retirement.

Sl. No	Name, Designation & GPF A/C No.	Date of retirement	Interest allowed up to	Remarks
1	Sri Mohd Yousafuddin, O/S 020-013-0110	31.01.2024	Mar-24	Interest was irregularly allowed on unauthorized credits (subscriptions made during the last four months of service i.e., 09/23, 10/23, 11/23 and 12/23 at 10,000 per month) up to March, 2024.

3.4.20 Irregular payments of Final Withdrawal amount under GPF and interest on GPF amount allowed beyond six months from the date of death of subscriber

As per rule 2(1)(c) of GPF rules, 1935, the term 'Family' in the case of a male subscriber includes the wife or wives, parents, children, minor brothers, unmarried sisters, the deceased son's wife and children and where no parents of subscriber are alive, a paternal grandparent. Rule 30 of the said GPF rules stipulates that on the death of a subscriber, the amount standing to his/her credit shall become payable to his nominee, if a nomination was made by the subscriber. If no such nomination is made, the amount shall become payable to the eligible family members provided that no shares shall be payable to:

1) Sons who have attained legal majority.
2) Sons of deceased son who have attained legal majority.
3) Married daughters whose husbands are alive.
4) Married daughters of a deceased son whose husbands are alive

While reviewing the final settlement cases of Class IV GPF employees, an irregularity was noticed in the authorization of the payment to the family of the deceased subscriber, Sri. M Lava Kumar, who expired on 15-04-2019 and was holder of class IV GPF Account No.020-016-0590. An amount of ₹1,52,061 was authorized towards the final payment of GPF and an amount of Rs.20,000/- towards the Booster Scheme in favor of his wife, Smt. Marri Shyamala, in full share (100%) vide Letter No.C4/568/2024, dated:15-07-2024 issued by the Assistant Treasury Officer, District Treasury, Peddapalli. However, as seen from Family Members Certificate Issued by Tahsildar, Karimnagar (Mandal), the other members of the family were also eligible for a share in GPF amount lying at the credit of the deceased subscriber. These eligible surviving family members at the time of the subscriber's death were:

1) Smt. Marri Laxmi Devi, Mother, aged: 72 years.
2) Marri Yashwanth Kumar, Son, aged: 14 years.

These family members were not allotted any share of the GPF amount.

Further, it was also noticed that interest was allowed on the GPF deposits beyond six months after the month in which the amount became payable, which is against the Government Orders. Sri Marri Lava Kumar expired on 15-04-2019, but interest on the GPF balance was calculated and paid up to March 2021, which was irregular.

3.4.21 Irregular payments of Final Withdrawal of GPF to unauthorized family members:

In DTO, Jogulamba Gadwal, it was observed that the GPF Final withdrawal cases, following observations are made:

1. Sri. K Ramulu, OS worked in the Office of the Asst Commissioner (ST) Wanaparthy died on 04-07-2021. His GPF balance of ₹12,62,342 and Booster scheme amount of ₹20,000 should have been authorized only to the following eligible members

i) Smt K Parvathamma (wife)

ii) Smt K Uma Devi (unmarried daughter,Age28 years)

iii) Smt K Anitha (unmarried daughter, Age36 years).

As per GPF Rules, the balance in the GPF account of any deceased employee has to be authorized only to wive(s), parents, minor sons (below 18 years), unmarried or widow daughter(s). However, it was observed that the GPF- Final Withdrawal was authorised to all the members of family including major sons in equal shares contrary to the Rule, ibid. the details of ineligible sons to whom the share was paid are as follows:

i) Sri K Chandra Shekar (son 31years)

ii) Sri K Srinivasulu (son 37 years)

iii) Sri K Venkatesh (son(43years)

iv) Sri K Beechupally (son 45 years)

2. Smt. Shanthamma, PHW, O/o Gadwal Municipality died on 16.04.2024. Her GPF balance amount of ₹62,213 and Booster scheme amount of ₹20,000 was authorized to Sri Parushu Ramudu (Married Son, age 35).

As per Family member certificate issued by the Tahsildar Gadwal, Smt. Shanthamma has two daughters also namely Smt S Madhavi (Married, age 35) and Smt N Jayamma (Married, age 46) who are equally eligible for GPF share but not included in Final withdrawal authorization.

3.4.22 Duplicate GPF Class IV Accounts with balance under working status in IFMIS:

In DTO, Jogulamba Gadwal, it was observed that the GPF class – IV records, two Accounts with same GPF Account number bearing Account Number 9999999 with GPF Account Number 02500242 EDN with subscriber name B Srinivasulu under DDO code 2604 with working status having a balance of ₹9,310 and another Account No.9999999 with GPF Account Number 02501801 EDN with subscriber name as Sri. A. Rakesh under DDO code 2627 with working status having a balance of ₹18,757 was noticed.

Two GPF Account Number with same number exists in the IFMIS system under status as "working".

3.4.23 Interest on GPF Class IV Accounts:

According to Rule 13(1) of General Provident Fund (Telangana State) Rules, Government shall pay to the credit of the account of a subscriber interest at such rate as may be determined for each year according to the method of calculation prescribed from time to time for payment of interest on subscription to the General Provident Fund

In DTO, Jogulamba Gadwal, it was observed that the yearly interest payable on the GPF Class IV has to be worked out and to be charged to Major Head – 2049. However, the amount calculated by DTO and interest calculated by IFMIS system varies slightly. The figures Interest as calculated by IFMIS system.

Year	Count	Opening Balance	Receipts	Payments	Interest
2023-24	250	108664429	7927349	6240000	3466641
2022-23	250	92767639	12687263	1817113	5026640
2021-22	250	89774492	10964658	14219287	6247776
2020-21	250	83729756	14252446	14223339	6015629

3.4.24 GPF Class IV suspense due to difference between ledger figure and booking figure:

In DTO, Jogulamba Gadwal, it was observed that The following GPF Class IV suspense due to difference between ledger figure and booking figure was noticed. The proposed action for rectification of the same may please be intimate. GPF Class IV Suspense for Financial Year 2022-23

	Accounting figure	Booked figure	Difference
Receipts	13320282	13240874	79408
Receipts AMs	(-) 342500	0	(-) 342500
Payments	6044122	6044122	0
Payment AMs	0	0	0

GPF Class IV Suspense for Financial Year 2021-22

	Accounting figure	Booked figure	Difference
Receipts	11389003	11383503	5500
Receipts AMs	0	0	0
Payments	23029911	23029911	0
Payment AMs	0	0	0

3.4.25 Non-posting of GPF credits in the account of Sri A. Venkateswar Goud S.I., Emp. Id No.1470710:

In DTO Wanaparthy, it was observed that The flyleaf of audit register pertaining to the office of the Superintendent of Police, Wanaparthy, it was observed that the subscriptions recovered towards GPF account of Sri A. Venkateshwar Goud, S.I., which were booked under the head 8009-01-101-01-000 for the period from May 2020 to June 2023, and his GPF account noted in the fly-leaf audit register as 21313. Due to non-availability of correct GPF account number, the credits pertaining to the period from November, 2018 to April, 2023 (salary months from 10/2018 to March, 2023) were kept unposted in the account of the subscriber amounting to ₹2,66,727.

3.4.26 Difference in Ledger and Broadsheet figures of Class-IVGPF postings:

In DTO, Hanumakonda, it was observed that The GPF Class-IV Records and the year-wise Ledger figure (booked figure) and the Broadsheet figure (posting figures) difference exists. The details of such difference are furnished below:

		Receipts			Payments		
Sl No	Year	Ledger	Broadsheet	Difference	Ledger	Broad sheet	Difference
1	2024-25	40396233	40284922	111311	46911656	469111656	-Nil
2	2023-24	41610912	41610912	Nil	45476877	45346194	130683
3	2022-22	52027821	52027821	Nil	23097052	23004197	92855
4	2021-22	49470026	49397475	72551	54783351	54783351	Nil
5	2020-21	57830686	57715615	115071	64066614	63201805	864809

3.4.27 Deviations noticed in Class IV GPF subscriptions and Final Payment cases

In DTO, Ranga Reddy, the following deviations were noticed:

A) **Class IV GPF Final Payment authorization issued to an ineligible family member**

As per Rule 2(1)(c) of GPF Rules, 1935, 'Family' in case of male subscriber includes the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's wife and children, and where no parents of the subscriber are alive, a paternal grandparent. Rule 30 of the said GPF rules stipulates that on the death of a subscriber, the amount standing to his/her credit shall become payable to his nominee, if a nomination was made by the subscriber. If no such nomination is made, the amount shall become payable to the eligible family members provided that no shares shall be payable to:

Sons who have attained legal majority.

Sons of deceased son who have attained legal majority.

Married daughters whose husbands are alive.

Married daughters of a deceased son whose husbands are alive

During the test check of Class IV GPF Final Payment authorizations, it was noticed that the GPF final settlement claim of Late Sri H.D. Debera, holder of Class IV GPF Account No.015-083-0125, who expired on 23-05-2023, was authorized in favour of an ineligible family member.

An amount of ₹3,68,467 was authorized towards the final payment of GPF and ₹20,000 towards the Booster Scheme in favour of two daughters, Smt. Santoshi, (unmarried) and Smt. Priyanka, (married) in two equal shares (50% each) as per Authorization Letters No. E2- 2267/AU/ dated:15-02-2024 issued by the Deputy Director, DTO, Ranga Reddy.

However, as per the family members certificate issued by Tahsildar, Rajendranagar, Kum. D. Santoshi (unmarried daughter) is the only eligible member to receive the full share of the GPF amount lying at the credit of the deceased subscriber. The other surviving family member, Smt. Priyanka, is not eligible to receive any share of the GPF amount as per the said applicable rules.

B) Subscription to Class IV GPF even after allotment of Regular GPF number

During the review of Class IV GPF subscription schedules, it was noticed that the following employees, who were promoted to higher grade and subsequently allotted regular GPF account numbers by the Office of the PAG (A&E), continued to subscribe to their earlier Class-IV GPF accounts. The reasons for continued crediting to the Class-IV GPF accounts, despite the allotment of Regular GPF account numbers, may please be provided:

Sl. No.	Name of Treasury	DDO Name & Code	Name of subscriber, Designation, Employee code & Class-IV GPF A/c Number Sri/Smt.	Regular GPF A/c. No. allotted	Amount of Subscription ₹
1	DTO Ranga Reddy	Deputy Director, Standardization division of biological products, Rajendranagar. 23070202004	M. Prathap, Sr. Assistant, 1932908,	38905/CVD	3,300
2	DTO Peddapalli	Principal District & Sessions Judge, Peddapally. 07011603029	A. Chalapathi Rao, Record Assistant, 1532445, A/c No. 0200010180	41946/JUDL	5,000
3		Sub Registrar, Sultanabad 07042308001	P. Suvachala Devi, Junior Assistant, 1539438	26707/REGN	3,000

3.4.28 Misclassification of GPF Class-IV/ZP GPF debits (TA/PFW) in Regular

On test check of Class IV GPF Account statements with reference to the data obtained from the O/o PAG (A&E), Telangana the following debits (TA/PFW) pertaining to Class-IV employees were booked under Regular GPF (**8009-01-101-01)** instead of Class-IV GPF (**8009-01-101-05**).

Sl. No.	Name of Treasury	Month	Voucher No.	Voucher Amount	Name	DDO/DDO-ID
1	DTO, Asifabad	11/2023	V- 33032405688205	12,50,000	B. Banaiah, Class IV-GPFA/c No:	FRO Penchikalpet 33030000043

					0191600274	
2		08/2023	V- 33012423935548	1,80,000	Md,Ilias, ClassIV-GPF A/cNo:0191450339	Supdt. of Police, DPO, KBMAsifabad 33010000076
3		05/2023	V- 33022409323211	1,00,000	S.Srinivas,ClassIV-GPF A/c No: 0191060644	Superintendent,ESI Hospital, Kagaznagar 33020000034
4		03/2022	V- 33012232628763	3,00,000	K Dev Rao,ClassIV-GPF A/c No:0191450291	Dy Tahasildar,Sirpur(U) 33010000017
5	DTO Jangaon	02/2020	V- P500100000009	2,00,000	N Komuramma	EE SRSP Stage 2 Divn No4 Jangaon/ 30010059140
6		02/2020	V- P500100000010	2,40,000	B Sammaiah	EE SRSP Stage2 DIVN No 4 Jangaon/ 30010059140
7		07/2020	V- 50032100689929	1,40,000	P Rajaiah	M.O. R.F.W.C. Palakurthy/ 50030000003
8		11/2021	V- 50022217956590	21,691	Himadri	PGHM ZPSS Rajavaram / 50020000056
9		04/2022	V- 50012302080676	2,00,000	B Upender	PRL.A.B.V., G.D.C., Jangaon/ 50010000036
10		02/2023	V- 50012342061569	1,00,000	Shaik Khader Pasha	D.TO D.E.O. Jangaon / 50010000088
11		09/2023	V- 50012424684950	20,000	Yadaiah P	HM ZPSS Keshireddy pally /50010000033
12		09/2023	V- 50012424866562	20,000	Chayadevi B	Dist.Medical Health Office,Jangaon/ 50010000090

3.4.29 Misclassification of debits (TA/PFW/FW) in the accounts sent to Office of the Accountant General(A&E) in respect of DTO Medchal

As per the Accounts received in AG office, the following (TA/PFW/FW) debits have been misclassified and booked under 8009-101-01 (regular) instead of to the respective HOA mentioned against each:

Sl.No	Abstract Month	Voucher Number	Voucher amount	Name (Sri/Smt.)	Year	Name ofDDOs	Remarks
1	1/1/2020	V-52010000012347	20,000	Anjaiah B	2019-2020	Comm. Of Police, Rachakonda	Booster amount tobe booked in Social Security Head of Account
2	1/1/2020	V-52010000012349	20,000	Narayan Rao N	2019-2020	Comm. Of Police,	Booster amount tobe booked in Social

						Rachakonda	Security Head of Account
3	8/1/2023	V-52012421958456	3,96,000	K Ramesh	2023-2024	Dist. RWS& S Engineer,	To be booked in the Class IV Head of Account/Class IV Subscriber account
4	2/1/2024	V-52012443286280	1,25,000	NarasimhaRao Kandukuri	2023-2024	Senior Civil Judge	
5	8/1/2023	V-52012413343441	2,00,000	C.PraveenKumar (J A)	2023-2024	X M P Myb Malkajgiri	

3.5 Miscellaneous Issues

3.5.1 Non-obtaining of Strong Room fitness certificate

As per the amended instructions under 4-C of TR 11 of APTC, Vol-I, every strong room attached to Sub Treasury/Dist. Treasury has to be inspected once every three years by the Executive Engineer or by his subordinate deputed for the purpose.

On verification of records, it was noticed that the strong room fitness certificate was not obtained for the year 2024-25 for the following Treasuries.

Sl. No	DTO/ATO/STO
01.	STO - Mahadevpur
02	STO - Sirpur
03	STO – Wankidi
04	STO – Sadasivapet
05	DTO – Hyderabad (Urban)
06	STO - Zaheerabad
07	DTO- Jogulamba Gadwal
08	STO - Parkal

3.5.2 Retention of Safe custody of articles for more than 3 years

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

During the scrutiny of safe custody articles in all districts, it was noticed at DTO Karimnagar, Mahabubnagar and Hyderabad (Urban) that there were 438 items/articles under safe custody lying for more than 10 years and action needs to be taken in terms of the above GO for withdrawal of such articles.

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

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

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

3.5.4 Deduction of IT on service pension

As per Section 192-(I) of Income Tax Act, TDS is to be levied on all the monitory amounts that were paid by the employer, under the Income Head "Salary" (including Pension). Hence, all the Pensions paid to the Retired Employees are taxed when the payment was made. Average rate of TDS (Total tax on estimated income for year/No of months) needs to be deducted every month mandatorily from Pensions. When the average rate of income tax method was not followed by the DDO/Deductor on Pension payments, the TDS Assessing Officer may charge interest U/s 201 (1A) @ 1% per month or part of the month on such late deduction of tax from the DDO/Deductor.

In Asst. Pension Payment Office, AIS, Judl. & OSP, it was noticed that the following Pensioners were drawing two Service Pensions with different PPOs and IDs, and the TDS was made only on first ServicePension without deducting Tax at source on second Service Pension.

Sl. No.	Name of the AIS/Judicial/Other State Pensioner (Sri/Smt)	PPO ID (1st Service Pension)	PPO ID (Additional Pension)
01	P Madhusudan Reddy	69000814	25036034
02	Satya Raju	69000362	69004530
03	T Chandra Sekher Reddy	69000609	69000627
04	K K Bangar	69000780	69004473
05	MRR Vinayak	69000649	69000989
06	V Nagi Reddy	25031676	25046292

3.5.5 TDS amount of ₹2,67,414 made on Rent paid for ₹26,74,140 deposited in the DDO bank account and not remitted to Income Tax Department by Warden, GSWGH

On verification of bills of rent paid, it was observed that the rent bills under HOA:22250127700071401441-NVN were paid towards GSWGH, Narayankhed at the rate of ₹63,670 pm and an amount of ₹6,367 was recovered towards the Tax Deducted at Source (TDS) from each bill. The DDO approved 42 such rent bills in favour of Sri K Satyanarayana (owner of the Hostel Building) in the month of May 2024 amounting to₹26,74,140 and the TDS amount of ₹2,67,414 recovered from the rent bills and kept under DDO Account.

3.5.6 Non remittance of TDS collected by the DDO on the wages paid to outsourced employees of base camp watchers

In STO Mahadevpur under Head of Account (HoA) 8443-109-130 revealed that the following bills were paid towards wages of outsourced agency, M/s Sri Laxmi Securities Placements Services, RO Bhupalapally and two bills drawn for an amount of ₹60,840 (41,958 +18,882) for Tax deducted at source (TDS) was credited to the DDO account of Forest Divisional Office, Mahadevpur and not remitted to TDS Income Tax authority.

Sl. No.	Name of the DDO & Code	Cheque No. & Date	Amount (₹)	Remarks
01	Forest Divisional Officer, Mahadevpur, 08030402001	2520317799 dt:01-08-2024	10,18,815	Paid to Agency
			41,958	Credited to DDO Account (FDO, Mahadevpur)
2		2458745573 dt:27-03-	4,58,466	Paid to Agency

		2024	18,882	Credited to DDO Account (FDO, Mahadevpur)

3.5.7 Non deduction of TDS on hire vehicle bills

The Section 194C provides for TDS to be deducted on payment made on car hire. TDS on car hire charges is required to be deducted under Section 194C of the Income Tax Act, 1961. When a person makes a payment to the contractor on a contract, he/ she has to deduct TDS on such payment made for car hire charges. The Rate and Amount of TDS for Car Hire Charges under Section 194C of the Income Tax Act, 1961 is as under: – TDS shall be deducted at the following rates under Section 194C of the Act depending on whether the payment is made to an Individual/ HUF or other than Individual/ HUF:

Credit is given/ Payment is made to an Individual/ HUF – 1%

Credit is given/Payment is made to a person other than an Individual/ HUF – 2%

As per Section 206AB of the Act, TDS at the rate of 20% shall be deducted where the payee does not provide the PAN number to the diductor.

In DTO Vikarabad, it was noticed that the following Detailed contingent bills (Form-58) submitted by the Administrative Officer, Collectorate, Vikarabad and Tahsildar, Vikarabad towards payment of hiring of Private vehicle bill in connection with election to House of People, Lok Sabha (2024), Budget District election Officer & Collector Proceeding no.B702/2024 dated 10.05.2024, G.O.Ms.No.663 dated 08.05.2024.

Sl. No	STO	NAME OF THE DDO & CODE	HOA	TRANSID & SCROLL DATE	AMOUNT(₹)	TDS @1% &2% for individuals	TDS@20% (if PAN is not submitted)
1.	DTO, Vikarabad	Administrative Officer, 24012302009	2015001050004130000NVN	2507254052, 10-05-2024	36,88,400	73,768	7,37,680
2.	2401	Tahsildar, 24012302007	2015001050004130000NVN	2507252382, 09-05-2024	26,60,298	53,206	5,32,060
3.	2401	Tahsildar, 24012302007	2015001060004130000NVN	2505510201, 01-04-2024	2,67,178	5,344	53,436

4.	STO Kodangal	Tahsildar, Kodangal 24022302001	2015001050004130134NVN	2507252907 dated 09.05.2024	26,41,564	52,831	5,28,313
5.	STO, Pargi	Tahsildar, Pargi, 24042302003	2015001050004130134NV N	2505507153, date01-04-2024,	2,86,934	5,739	57,387
6.				2507250504date10-05-2024	28,57,010	57,140	5,71,402
7.	DTO, Jagtial	06012302003/Tahsildar Office, Dharmapuri		2522827998 03-10-2024	96,500	965	---
8.				2522827951, 03-10-2024	74,000	740	---
9.				2522827920, 03-10-2024	96,500	965	---
10.		6012304001/Dist. Proh. & Excise Officer		2522884400	33,000	660/333	
11.	DTO, Warangal	Administrative Officer, O/o Dist. Collector, Warangal Rural, 11012301001	20150010504130134NVN	2523012815 dt:24.10.2024	23,00,000		
12.		Tahsildar, Warangal, 11012301052		2523068391, dt:26.10.2024	16,10,000		
13.		Tahsildar, Wardhannapet, 11042301056		2523057343, dt:04.11.2024	19,40,000		
14.	DTO, Siddipet	Dy. Tahsildar, Siddipet, 18012302002		2458557213, dt.18.03.2024	23,60,000		
15.	STO Husnabad	Tahsildar, Husnabad, 18052302002	2015001060004130134NVN	2437418572, dt:15.11.2023	9,91,000		
16.				2437418563, dt:18.10.2023			
17.				2438158799, dt:20.11.2023	9,51,000		

In this connection, the following observations are made:

1. Compliance to the statutory provisions like Deduction of Tax at source (TDS) under

The Tax Act of Income may be furnished.

2. Compliance to the statutory provisions like Deduction of CGST/SGST may be furnished.
3. If the above payments did not attract the provisions under the Income Tax Act and CGST/SGST, the authority for the same may be furnished.

3.5.8 Non deduction of TDS on Manpower supply bills

Section 194C of the Income Tax Act mandates the deduction of tax at source (TDS) at the rate of 2% on payments made to contractors and sub-contractors. This provision applies to payments made for carrying out any work, including the supply of labour, under a contract between the payer and the contractor.

In DTO Mulugu, it was observed that the TDS was not deducted on payments made to the following service providers:

Sl..No	Name of Treasury	Token No. & Date	Name of Service Provider	Gross Amount (₹)	TDS to be Deducted (₹)	TDS deducted (₹)
1	DTO, Mulugu	2523087244 & 07-11-24	Sri Laxmi Security Placement Services	2,68,425	5,369	Nil
2		2523087258 & 07-11-24		2,68,425		
3		2523087268 & 07-11-24		49,855	997	
4		2523087283 & 07-11-24		49,855		

3.5.9 Short deduction of TDS on Manpower supply bills

Section 194C of the Income Tax Act mandates the deduction of tax at source (TDS) at 2% on payments made to contractors and sub- contractors. This provision applies to payments for carrying out any work, including the supply of labour, under a contractual agreement between the payer and the contractor.

In DTO, Mulugu, it was observed that TDS was not deducted appropriately on payments made to the following service providers:

Sl. No	Name of the Office	Token No. & Date	Name of the Service Provider	Gross Amount (₹)	TDS to be deduced (₹)	TDS deducted (₹)	Short deduction (₹)
1	DTO Mulugu	2522683991 & 12-09-24	Amma Social Service Outsourcing Agency	74,412	1,488	100	1,388
2		2522754567 & 23-09-24		1,39,095	2,782	209	2,573
3		2522754547 & 23-09-24		2,23,857	4,477	277	4,200
4		2522683956 & 12-09-24		74,412	1,488	100	1,388

3.5.10 Irregular retention of IT (TDS) by the DDO on salaries paid to Outsourcing Agency

In DTO Mahbubnagar revealed that the TDS (Income Tax) amounts deducted from the November 2024 bills paid towards outsourcing agencies were retained in the DDOs accounts without being remitted to the concerned head of account. The details are as follows:

Sl. No.	Name of the DDO & Designation, Code	Token No. & Date	Amount of TDS (IT) collected (₹)	Name of the Agency to which bill paid
01	Principal, NTR Govt. Degree College for Women(A), Mahbubnagar, 22010304002	23301111/29.11.2024	2,788	M/s. K Abhinay Reddy Consultancy Agency
02		23301116/29.11.2024	2,777	
03		23301122/29.11.2024	2,849	
04	Col. Commanding Officer, & Telangana Bn. NCC, Mahbubnagar	2523282135/26.11.2024	2,070	M/s Katyayani Man Powers

3.5.11 Incorrect deduction of IT (TDS) from outsources salary bill

As per Section 194C, any person responsible for making payments to a resident contractor for carrying out work (including the supply of Labour), under a contract with the Central Government, any State Government, or any local authority, is required to deduct tax at source (TDS).

In DTO, Hyderabad (Urban) paid to M/s. Bhargavi Enterprise, Hayathnagar, it was noticed that TDS was deducted on the agency commission instead of on the net salary payable to the agency, which is incorrect.

Sl. No.	Name of the Agency	Gross amount of the bill	Net amount paid to Agency	Amount of (TDS) at 2 % (on column No.(d)	Agency Commission paid at 3.99%	TDS recovered on Agency Commission at column no.(e)	Difference of TDS to be recovered (e-g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	M/s.Bhargavi Enterprises, Hayathnagar (outsource salary bill for the months of 4/2024,05/2024 and 06/2024, vide token no.2522452894 dt:17.08.2024	1,66,002	1,17,000	2,340	4668	93	2247

3.5.12 Non-deduction of IT on payment of PRC Arrears to certain employees

According to Section 15(c) of the Income Tax Act, 1961, arrears of salary are taxable in the year they are received, provided that:

The arrears are received in the current year; and the arrears have not been subject to income tax in any previous year.

In STO Bhainsa, it was noticed that certain employees received PRC 2020 monetary benefit arrears for the period from 01-04- 2020 to 31-03-2021, paid in 07/2024 in twelve monthly instalments. However, tax was not deducted at source on these arrears. The employees involved are:

Parties in the Bill (name of the Employees):
(1) Sri P NAGESH, LFLHM, EMP:1338328 AND
(2) M CHANDRA SEKHAR, SA, 1317894

DDO CODE	HOA	Trans Id	Scroll date	amount (₹)	DDO designation	SA	MH
4020308021	2202011030005060000NVN	2517156330	12-07-24	58123	HM ZPSS Manmath	45	2202
4020308021	2202011030005060000NVN	2517156335					
4020308021	2202011030005060000NVN	2517156346		58122			
4020308021	2202011030005060000NVN	2517156304					
4020308021	2202011030005060000NVN	2517156358					
4020308021	2202011030005060000NVN	2517156321					
4020308021	2202011030005060000NVN	2517156300					
4020308021	2202011030005060000NVN	2517156363					
4020308021	2202011030005060000NVN	2517156315					
4020308021	2202011030005060000NVN	2517156341		58121			

(B) Similarly, a test check of bills at DTO Nirmal revealed that PRC 2020 arrears for the same period were paid in 06/2024 to the following employees without deduction of tax:

Sl. No.	Name of the Employee, Designation & Code	Name of the DDO & Code	Amount of Arrears paid (₹)
01	B Devender, Asst. Director of Fisheries, 2108578	4010203001, A.D. Fisheries, Nirmal	3,85,298
02	Kota Ramakrishna, Asst. Conservator of Forest, 1340127	4010402013, Dist. Forest Officer, Nirmal	3,94,063

3.5.13 Non remittance of TDS collected by the DDO amounting to ₹64,926

In STO Bhainsa revealed that rent bills were paid to the owner of the private building accommodating the Government SCDD College Boys Hostel, Bhainsa. The relevant DDO code is 04022402009.

It was further observed that the amount of ₹64,926 was deducted as TDS from the rent payment but has not been remitted to the government treasury and remains in the DDO's Bank account. The details of non-remittance of TDS from Rent paid Bills.

DDO No : 04022402009
DDO Designation :HWO C.B.H SW BHAINSA
HOA :2225012770018140141NVN
SA No : 61
From No : 58

Sl. No.	Token No.	Scroll Date	Total Bill Amount ₹	Rent Amount ₹	TDS Amount ₹
1.	2510931200	20-05-24	36067	32460	3607
2.	2510931174	20-05-24	36067	32460	3607
3.	2510171465	20-05-24	36067	32460	3607
4.	2510171463	20-05-24	36067	32460	3607
5.	510930492	20-05-24	36067	32460	3607
6.	2510171458	20-05-24	36067	32460	3607
7.	2510171457	20-05-24	36067	32460	3607
8.	2510171351	20-05-24	36067	32460	3607
9.	2510171456	20-05-24	36067	32460	3607
10.	2510171455	20-05-24	36067	32460	3607
11.	510931238	20-05-24	36067	32460	3607
12.	2510931312	20-05-24	36067	32460	3607
13.	2510931332	20-05-24	36067	32460	3607
14.	2510171424	20-05-24	36067	32460	3607
15.	2510171420	20-05-24	36067	32460	3607
16.	2510171413	20-05-24	36067	32460	3607
17.	2510168270	20-05-24	36067	32460	3607
18.	2510931236	20-05-24	36067	32460	3607
Total					**64,926**

2) Individuals or HUF who are liable for tax audit are responsible for deducting tax at source under Section 194I. The TDS needs to be deducted if the total rent is paid or likely to be paid during the financial year to exceed ₹ 2,40,000. TDS threshold for deduction of tax on rent is ₹2, 40,000 for the FY 2024-25 (the threshold limit was ₹ 1,80,000 until FY 2018-19). Companies paying rent above ₹ 2.4 lakh to any resident person should deduct tax at source at 10 per cent of rent paid for land or building. For TDS deduction, the PAN number of the landlord or the person receiving rent must be given to the payee. If it is not given, the TDS on rent is deducted at 20% under Section 206AA

(A) In STO Huzurabad, for Rent in the IFMIS bills module, of the Govt. Hostels, it was noticed that the TDS amount was recovered from the rent paid bills and the same was deposited into DDO Bank Account without remitting to the concerned IT(TDS) head. The total TDS to be remitted was ₹47,756.

(B) In STO Bodhan, it was noticed that the rent bills in respect of the HWO, Govt. BC College Girls Hostel, Bodhan and HWO, Govt. S. T. Boys Hostel, Bodhan were submitted and same were passed without deducting the TDS on such bills. The DDO shall deduct 10 percent TDS on all such bills exceeding ₹20,000 rent per month before passing such bills. The details are furnished below:

SL. NO.	DDO CODE	HOA	Name of the DDO	Token No. Date	Amount (in ₹)	TDS at 10%	S A	Form
1	5042503007	222503277000 7140141NVN	HWO BC College GH Bodhan	2510929377, 29-05-2024	80,930	8,093	61	58
2	5042503007	222503277000 7140141NVN		2510930369 29-05-2024	80,930	8,093	61	58
3	5042503007	222503277000 7140141NVN		2510930164 29-05-2024	80,930	8,093	61	58
4	5042503007	222503277000 7140141NVN		2510929168 29-05-2024	80,930	8,093	61	58
5	5042503007	222503277000 7140141NVN		2510930165 29-05-2024	80,930	8,093	61	58
6	5042503007	222503277000 7140141NVN		2510929354 29-05-2024	80,930	8,093	61	58
7	504250300	222503277000 7140141NVN		2510929164 29-05-2024	80,930	8,093	61	58
8	5042503007	222503277000 7140141NVN		251092917 29-05-2024	80,930	8,093	61	58
9	5042403001	222502277000 5140141NVN		2513553214 12-06-2024	77,883	7,788	61	58
0	5042403001	222502277000 5140141NVN		2513553092 12-06-2024	77,883	7,788	61	58
11	5042403001	222502277000 5140141NVN		2513552681 12-06-2024	77,883	7,788	61	58

3.5.14 Non deduction of TDS from the payment of arrears of Pay and Allowances.

In DTO Siddipet, it was observed that the fly-leaf registers of certain higher judicial authorities, it was observed that various arrears of allowances paid to the Judicial Officers are not being subjected to Income Tax. As per the provisions of Income Tax Act, reimbursement of expenditure is fully exempt from tax whereas allowance paid is subject to certain conditions. However, it was noticed that Income Tax deductions were not subjected to TDS in respect of following Hon'ble District Judges where arrears on account of various allowances were paid. The details of payments made are as follows:

Sl.No	Name of official	Designation
01	**Sri Tatta Raghu Ram**	**District Judge**
Sl. No	**Details**	**Amount in ₹**
1	Furniture/Air conditions allowance two terms Proc.No.957/2024 Dt:23.04.2024 Period:01.01.20216to31.12.2020&01.01.2021to31.12.2025	250000
2	Higher qualification Allowance ProNo.970/2024Dt:24.04.2024 Period:01.01.2016to31.01.2024	14,15,877
3	Home Orderly Allowance from1.1.2021 to3 1.3.2024 Proc No.880/2024 Dt:16.04.2024 Period:01.01.2020 to 01.06.2021	7,30,800

Sl.No	Name of official	Designation
02	**Sri Milind Kamble**	**Senior Civil Judge**
Sl.No	**Details**	**Amount in ₹**
1	Furniture/Air conditions allowance two terms Proc No.454/2024Dt:18.05.2024, Period:01.01.2016to3.01.2021 Tr.No.8576499 Dt:18.05.2024	2,50,000
2	Higher qualification Allowance, ProcNo.459/2024Dt:03.06.2024 Period :01.01.2016 to 31.04.2024	10,75,438

However, no TDS is deducted on the above allowances paid during the FY 2024-25, the arrears paid to other Judicial Officers were also not subjected to TDS under the provisions of Income Tax. DTO/Siddipet is requested to examine the TDS provisions in respect of all Judicial Officers to whom arrears were paid and comply with the provisions of Income Tax Act, under intimation to PAG(A&E) TS Hyderabad. Total Income Tax deducted duly considering the regular salaries may also be worked out and intimated.

3.5.15 Deduction of Income Tax without PAN number

As per Section 206AA of Income Tax Act 1961, every taxpayer is required to furnish their PAN (Permanent Account Number) to the person responsible for making the payment. If a payee fails to provide their PAN, tax must be deducted at a higher rate as prescribed under section 206AA.

It was observed that income tax was deducted from the following employees without furnishing their PAN numbers, which is against the provisions of the Act.

Sl. No.	Name of Treasury	DDO Code/ Designation	Employee Name and Employee ID (Sri/Smt./Ms.)	Income Tax deducted ₹
1	STO Miryalguda	29040308026/ Gazetted HM, School Complex, ZPHS Utlapally	Bandi Chandrakala, 1954139	2,000
2		29040308039/ Gazetted HM, School Complex, ZPHS Madgulapally	Julakanti Swapna, 1956364	1,500
3		29040308019/ HM, School Complex, ZPHS Kondrapole	Revoori Venkateswarlu, 1955688	2,000
4		29040308025/ Gazetted HM, ZPHS, Thungapahad	Madani Arogya Kumari, 1952759	3,000
5	STO Shadnagar	23062702001/Child Development Project Officer, ICDS, Shadnagar	Ms. Pagidipally Laxmi Bai, 1924989	2,000

3.5.16 Remittance details of Income Tax deducted on Rent paid towards Government Hostels in Private Buildings

As per the provisions under Section 194 (i) of Income Tax Act 1956, when rent paid to the owner of a private building exceeds ₹20,000 per month, Income Tax at the rate of 10% must be deducted at source while making such payments.

In DTO, Mahabubabad, it was observed that Income Tax was deducted from rent payments but was credited to the DDO’s Bank account instead of being remitted to the Income Tax Department. The details are as follows:

Sl. No.	Name of owner	DDO name & Code	Month of claim	Bill No.	Bill Date	Rent paid	IT deducted and credited to Bank account of DDO Instead of remittance to Income Tax Head of account ₹
1	Bandi Suhasini	Hostel Welfare Officer, Govt. BC College Boys Hostel Mahabubabad. 10012503076	11/2022	23064745	04-11-2024	23,754	2,375
2	Bandi Upender Reddy					23,754	2,375
3	Bandi Suhasini	Hostel Welfare Officer, Govt. BC College Girls Hostel Mahabubabad. 10012503076	12/2022 & 01/2023	23064732	04-11-2024	47,508	4,751
4	Bandi Upender Reddy					47,510	4,751
Total							**14,252**

3.5.17 Short deduction of IT from payment of pension arrears

Annual Pension Income	Income Tax levied (60-80 years)	80years&above
Upto ₹3,00,000	Nil	Nil
₹3,00,000 to ₹5,00,000	5%	Nil
₹5,00,000 to ₹10,00,000	20%	20%
₹10,00,001 and above	30%	30%

A) In STO, Chennuru, it was observed that the pension arrears paid to Sri T Ravinder Rao, holder of PPO 01- 011201/SP, PPOID:13022057, it is observed that the provisional pension was revised for ₹12,132 pm to ₹16,175 pm (full pension authorised due to release of provisional pension) under RPS, 2010.The service pension was revised to ₹33,377 pm in RPS, 2015 and ₹53,535 pm in RPS, 2020 scales respectively.

Further, it was noticed that an amount of pension arrears of ₹26,69,995 was paid duly recovering IT of ₹6,15,925 in them on the of 12/2023. The department while calculating the due drawn amount, allowed revised pension in place of already drawn pension instead of pension already drawn and paid while calculating arrears payable in RPS, 2015 and RPS, 2020 respectively. The revised statement (vide Annexure) is attached to the audit observation for recovery of IT at 30% from the pension arrears paid. Further, the tax breakdown for annual pension income under old tax regime for individuals above 60 years.

B) The Government of Telangana vide G.O.Ms.No.33 Finance (HRM.V) Department dated 07.04.2015 issued orders for consolidation of Pension/Family pension to the pensioners retired in the pre-revised scales of pay, 2020.

In DTO Rajanna Sircilla, it was observed that the as envisaged in para 15 (iv) if the G.O. ibid, the provisional pension arrears paid to Sri M.A.Hameed, holder of PPO No.03-013845-SP, PPO ID:15039992 was consolidated from time to time and his provisional pension was fixed at ₹41,823 pm in RPS, 2020. He was paid arrears of provisional pension in the year 2023-24 from 02/2010 to 02/2023 for ₹17,19,322 duly deducting income tax of ₹1,71,932.

Further, the tax breakdown for annual pension income under new and old regime for the year 2023-24 for individuals above 60 years was shown below:

(New Regime)–F.Y.2023-24

Annual Pension Income	**Income Tax levied (60-80 years)**	**Taxable income**
UptoRs.3,00,000	Nil	Nil
₹3,00,000 to ₹6,00,000	5%	15,000
₹.6,00,000 to ₹9,00,000	10%	30,000
₹9,00,000 to ₹12,00,000	15%	45,000
₹12,00,000 to ₹15,00,000	20%	60,000
₹15,00,001 to₹23,94,803	30%	As given below

Total income for the year: ₹24,44,803 (-) standard deduction ₹50,000 =Taxable ₹23,94,803 ₹15,00,001 to ₹23,94,803 = ₹8,94,803 (X) 30% = ₹2,68,441 + ₹1,50,000 (taxable income as

Shown in table) =₹4, 18,441 + ₹16,738 (Cess) = ₹4,35,179 (-) ₹2,21,036=₹**2,14,143** (Tax to be recovered)

Old Regime (F.Y.2023-24)

Annual Pension Income	Income Tax levied (60-80 years)	Taxable income
Upto₹3,00,000	Nil	Nil
₹3,00,001 to ₹5,00,000	5%	10,000
₹5,00,001 to ₹10,00,000	20%	1,00,000
₹10,00,001 to ₹23,94,803	30%	4,18,441

Taxable Income ₹5,28,441 + ₹21,138(cess) = ₹5,49,579

Tax as per old regime: ₹5,49,579 (-) ₹2,21,036 = ₹**3,28,543**

As per the above, the Department recovered a tax of ₹2,21,036 leaving behind the remaining recoverable tax of ₹2,14,143.

3.5.18 Short recovery of Income Tax (IT) levied on pension arrears paid to Sri P Durgaiah holder of PPO 74-000669/SP, PPO ID: 11101117 – Amounting to ₹5,37,072.

The tax breakdown for annual pension income under old tax regime for individuals above 60 years is given below: (Tax benefit under new regime may also be verified)

Annual Pension Income	Tax Levied Income (60-80 years)	80 years & above
Upto ₹3,00,000	Nil	Nil
₹3,00,000 to ₹5,00,000	5%	Nil
₹5,00,000 to ₹10,00,000	20%	20%
₹10,00,001 and above	30%	30%

In DTO Warangal, it was noticed that Sri P Durgaiah retired on superannuation with effect from 30.06.2011 and was authorized service pension vide PPO No.74-000669/SP, PPO ID: 11101117 with effect from 01.07.2011 under RPS, 2010. At present, he was drawing service pension of ₹39,138 pm in RPS, 2020. He was paid an arrears amount of ₹43,38,750 from 01.07.2011 to 30.04.2023. Tax for the Year 2023-24 was worked out to ₹10,73,348, out of ₹5,36,276 was recovered and an amount of ₹5,37,072 needs to be recovered.

3.5.19 Non deduction of Standard Licensing Fee for employees residing in Govt Quarters.

In DTO Narayanpet, it was observed that certain employees residing in Govt. Quarters in Narayanpet Dist, but Standard Licensing Fees was not deducted from their salary.

As per the proviso (3) under Rule 6(3) of AP Public Employment (House Rent Allowances) Rules 1988 adopted by the State of Telangana after reorganization of state "where spouses are sharing the quarters, the spouse in whose name the quarter is allotted alone shall not be entitled to Allowances and shall also liable to pay License Fee at the rates specified by the order from time to time".

Sl. No	DDOcode /Designation	Name of Employee/Designation and Employee code	Token No. and Date	Remarks
1	34011603001/Prl Junior Civil Judge	Sri Mohammad Umar/Junior Civil Judge/1844814	2523526248/ 21-12-2024	SLF not deducted
2	34011603002/Senior Civil Judge	Smt Naik Vindhya Naik	2523530528/ 21-12-2024	

Standard Licensing Fees are mandatory monthly deductions for Government employees living in Government Accommodation. The fee depends on the type and size of the accommodation.

The District Treasury Officer (DTO) needs to determine the period of occupancy and necessary recoveries may be initiated.

3.5.20 Deduction of TSGLI subscription without TSGLI Account number

In STO Narayankhed, it was noticed that the TSGLLI subscriptions for following employees were deducted from the pay bills without TSGLI Account number.

Sl. No.	Name of DDO/DDO Code	Employee name (Ms./Sri), Designation & Employee ID	TSGLI amount deducted	Date of Joining Date of Retirement
1	Deputy DM&HO, Narayankhed / 16030903009	Anthappagudem Babumiya, SA, 1833959	1,250	01/11/2008/ 30/06/2026
2	Medical Officer, PHC, Kangti/ 16030903005	Begari Galanna,CHO, 1833020	3,000	25/09/1990 /30/04/2025

3.5.21 Short deduction of TSGLI Subscription

TSGLI subscriptions are to be deducted at revised slab rates as per PRC-2020 of Government of Telangana every month from the salary bills of employees. A scrutiny/test check of salary bills for the month of **April-2024** revealed that the TSGLI subscriptions were short deducted as detailed in **Annexure-3.35**

3.5.22 Short deduction of Professional Tax

As per provisions of the Telangana State Tax on Professions, Trade, Callings and Employment Act, 1987, Salary and wage earners are required to pay professional tax according to the following slab rates:

Sl. No	Income (₹)	Professional Tax Slab (₹)
1	Up to 15000	Nil
2	Between 15001 to 20000	150
3	Above 20000	200

During a test check of salary bills, it was noticed that Professional tax was not deducted as per the prescribed slabs in respect of following employees, even though their basic is ₹20,000 or above. Therefore, the Professional Tax should be deducted according to the slabs mentioned above and remitted to the respective head of account of Commercial Tax Department. The details are given in **Annexure-3.36.**

3.5.23 Irregular drawal of Conveyance allowance to Physically Handicapped employees

Conveyance allowance is payable at 10% basic pay subject to maximum of ₹2,000 per month to the blind and physically handicapped employees. As per the government orders on the subject, the Conveyance allowance to the physically handicapped teachers is not admissible during vacation period (summer vacation). In STO, Huzurnagar, it was noticed that conveyance allowance in respect of six physically handicapped teachers was drawn during summer vacation.

Sl. No.	Name of the DDO/DDO Code	Name and Employee IDS Sri/Smt	Basic Pay (₹)	Conveyance allowance paid In May2023 (₹)
1	HM, Z.P (Camp) High School, Huzurnagar 30020308012	Shembuni Radha Durga, SA,1927689	1,01,870	2,000
2		Vemula Srinivas, SA,1950368	80,960	2,000
3	GM, ZPHS Tripuravaram Complex, Ananthagiri (M), 30030308047	M. Karuna, SGT,1929119	69,150	2,000
4	Headmaster, ZPHS, Kodad, 30030308008	G. Baddu,1924054	69,150	2,000
5		Ch. Ganga Bhavani, SGT, 1927334	65,570	2,000
6		Shaik Hussain Saheb, SGT,1929113	72,850	2,000

3.5.24 Inadmissible drawal of Additional House Rent Allowance

The Government of Andhra Pradesh under the 8th Five-Year Plan vide G.O.Ms.No.247 dated 04.11.1993 under para 3(XI) established three new Institutions at Karimnagar, Srikakulam and Bellampally in Adilabad district from the Academic Year 1993-94 onwards and the Director of Technical Education will be the Budget Controlling Authority. Further, vide para 13 (viii) stated that all the staff should be provided with rent-free accommodation.

The Government of Telangana, Department of Technical Education endorsed the G.O.Ms.No.26 dated 30.07.2021 for implementation of All India Council for Technical Education Scales of Pay, 2016 to the Teachers, Library and Physical Education Personnel working in Government Polytechnics in the State with effect from 01.01.2016. As per para 9 of the G.O. the HRA is to be paid at 9% of the basic pay when DA is above 25% and up to 50% as Karimnagar District comes under ‘Z’ category city (all other places of Telangana State). Those who are drawing AICTE scales in Govt. Polytechnic College are eligible for 9% of basic pay as HRA and there is no provision of Additional HRA payable to such employees.

In DTO Karimnagar in respect of the staff of Dr. B.R.A.G.M.R. Polytechnic College for Women (S.C), Karimnagar, it was noticed that the following Teaching staff who were drawing AICTE Pay Scales were also drawing Additional House Rent Allowance of ₹500 per month. This inadmissible payment of Addl HRA resulted in excess payment of pay and allowances to the tune of ₹2,97,500 as noted at **Annexure- 3.37.**

3.5.25 Irregular drawal of HRA by certain medical staff and Judicial Officer

The Governments of Telangana vide G.O.Ms. No.53, Finance (HRM.IV) Department dated 11-06-2021 issued orders allowing all State Government employees as per RPS, 2020 for drawal of revised house rent allowance based on the classification of cities and towns in the State of Telangana.

A scrutiny of salary bills for the month of August 2024 at STO Kodangal revealed that Dr. M Sudhakar, CAS, employee code: 1648437, Govt. Civil Hospital, Kodangal, Vikarabad was eligible for 11% HRA as the Kodangal town comes under 11% House Rent Allowance but the official was paid A1 city Hyderabad HRA@ 24% on the Basic Pay and CCA ₹1250 in deviation of above G.O. ibid. The excess drawn amount was worked out as below.

Sl. No.	Name of the DDO	Name of the employee, Design & code	Basic Pay (₹)	HRA eligible (11%) @Kodangal	HRA drawn 24%	Difference	Non-eligible CCA drawn	No. of Months	Total Excess
(A)	(B)	(C)	(D)	(E)	(F)	G= (E-F)	(H)	(I)	(J)
1	Civil Assistant Surgeon, Govt. Civil Hospital, Kondangal,	Dr.M Sudhaker, CAS, 1648437	65,570	7,213	15,737	8524	1250	16days	7,839
			65,570	7,213	15,737	8524	1250	01/20 to 08/20 (20 M)	19,540
			Total						2,03,319

Government vide G.O. Ms. No.04, GA (J&RA) Department, dated: 28.02.2024, in due compliance with the orders of the Hon'ble Supreme Court, dated: 04.01.2024, according to the sanction of allowances payable /reimbursable to the Judicial Officers, w.e.f. 1st January 2016 or with effect from the dates mentioned under the respective allowances/grant.

Sl. No.	Name of the Treasury	Name of the DDO & Code	Name of the Employee & Emp ID (Sri/Smt)	Token No.& Date	Amount of AHRA drawn Per month (₹)
1.	DTO Hanumakonda	Deputy Civil Surgeon, UPHC, Hasanparthy, Hanamkonda.	E.Ruthamma, Multi Purpose Health	2523790826 dt:25.01.2025	2,000

		12010903026.	Supervisor (F) 2122151		
2.		Medical Officer,MPHC-Dharmasagar, Hanamkonda. 12010903124	M.Prasanna Kumari, Multi Purpose Health Supervisor (F) 2144471	2523743180 dt:22.01.2025	2,000
3.			K.Sulochana,Multi Purpose Health Supervisor(F), 2141423	2523771248 dt:24.01.2025	2,000
4.		Medical Officer, PHC-Kadipikonda, Hanamkonda. 12010903081	G.Padma, Multi Health Supervisor(F), 2137495	2523759697 dt:23.01.2025	2,000
5.		Medical Officer, PHC-Kamalapur, Hanamkonda. 12010903127	J.Amruthamma, Multi Health Supervisor(F), 2135188	2523765337 dt:23.01.2025	2,000
6	DTO Kamareddy	Senior Civil Judge / 15011603004	Smt Tatipalli Nagarani /2005164	2523788301 24-01-2025	2,000
		Senior Civil Judge /15011603005	Smt Sura Sumalatha/ 1061380	15011603005 21-01-2025	2,000
		Prl Dist. & Session Judge / 15011603007	Sri CH VRR Varaprasad/1427380	2523776242 21-01-2025	2,000
7	STO Medchal	VIII-AJCJcumVIII AMM,Medchal/21051014003	Rangepalli Lavanya Junior Civil Judge/2566905	2523534004/ 21-12-2024	2,000
		III AJCJcumX AMM, Medchal/21051014009	Aeralla Hemalatha Junior Civil Judge/2163434	2523556522/ 21-12-2024	2,000
8	STO Gajwel	MedicalOfficer, PHC, Theegul ,Siddipet Dist 18040903001	B Premalatha,Multi-Purpose Health Supervisor (F) 1532577	2523519855 dt:20.12.2024	2,000
			Nerella Jaya Swaroopa Rani, Multi-Purpose Health Supervisor (F) 1556033		2,000
		MedicalOfficer, PHC-Wargal,Siddipet Dist18040903002	Vallabhineni Kamala, Multi-Purpose Health Supervisor (F) 2122278	2523544820 dt:23.12.2024	2,000
9	DTO Wanaparthy	I Addl Junior Civil Judge / 27011603004	Smt Bandari Srilatha Junior Civil Judge/ 2701163	2523550265 / 21- 12-2024	2,000
		I Addl Junior Civil Judge/ 27011603005	SmtYegi Janaki Junior Civil Judge/2700810	2523517763 / 20-12-2024	2,000
10	DTO Jangoan	Civil and Sessions Court. Jangoan District 19011603011	Dvivedula Ravider Sharma District Sessions Judge Gr-II 1937585	4/2023 to 2/2025	2000
			G.Sashee, Junior Civil Judge, 1256151	10/2024 to 2/2025	1000
		Sr, Civil Judge Court, Jangaon 19011603020	E. Sucharitha, Sr. Civil Judge, 1843769	11/2024 to 12/2025	2000

		Dist Legal Services Authority, Jangoan 19011603039	C.Vikram, Secretary, Dist Legal Services Authority, 2033230	05/2023 to 02/2025	2000
12	DTO Warangal	Medical Officer,PHC,Geesugonda,Warangal, 11010903025	Gantla Padmavathi, Multi Purpose Health Supervisor (F),2133060	2523771495/ 24-01-2025	2,000
13	STO Bansawada	I Addl Junior Civil Judge / 15021603002	Smt Thiru chinapalli S P Bhargavi	2523805469/ 27-01-2025	₹2,000
14	STO Kosgi	Junior Civil Judge / 34021014001	Smt. Farheen Begum	2523571589 / 26-12-2024	₹2,000

3.5.26 Irregular payment of DA, HRA, IR and CPS on notional fixation

Government of Telangana, School Education (Ser.III) Department issued Memo No.3128/Ser. II. A1/2023 dated 03.04.2024 for sanction of notional seniority and fixation of pay on par with batch mates of DSC-2002 to certain Hindi Pandits as per Hon'ble High Court direction.

Accordingly, the Mandal Educational Officer, Karimnagar issued proceeding No.6/B8/2023 dated 18.12.2023 in respect of Smt A Laxmi, LP Hindi, MPUPS Gunturpally, Karimnagar mandal and proceeding no.2227/B9/2023 dated 11.01.2024 in respect of Smt K Padma, LP Hindi, ZPHS, Vachunurm Mandal Thimmapur, Karimnagar Dist. A scrutiny of supplementary salary/arrear bill at DTO Karimnagar in respect of the above employees revealed that the difference of arrears was calculated on the Notional pay and DA, HRA, IR and CPS were allowed for apprentice period.

3.5.27 Drawing HRA at higher rate than eligible

During the review of the Fly Leaf Audit Registers at the following treasuries, it was observed that certain employees were drawing House Rent Allowance (HRA) at rates higher than their eligible rates:

Sl. No.	Name of Treasury	Name of the DDO and DDO Code	Name of the Employee and Code	Basic pay ₹	Eligible HRA at (11 %) Due ₹	Drawn at 17% ₹
1	STO Jadcherla	Medical Officer Primary Health Centre, Balanagar, 22020903005	Dr. Srujana Civil Asst. Surgeon 2249838	69,150	7,607	11,756

2	STO Nakrekal	Medical Officer Primary Health Centre Kethepally 29050903005	Dr. Nagula Swathi Civil Asst. Surgeon 2901071	60,480	6,653	14,515
3	STO Nidmanoor	Government Polytechnic, Nagarjuna Sagar	V. Suresh 2587571	1,71,400	15,426	15,246
4			CH. Niranjan, 1952224	82,300	7,407	7,866
5	DTO Nalgonda	Medical Officer, PHC/ Guddipally, Nalgonda Dist29030903005	Md. Abdul Sattar Imran, Medical Officer, 2901159	69,150	7,607	11,756
6	DTO Mahabubnagar	PHC Hanwada, Mahabubnagar Dist.	Dr. V Swetha, Civil Assistant Surgeon, PHC Hanwada, Mahabubnagar, 1762285	87,510	14,877 (17%)	21,002 (24%)
7		DM&HO MBNR, Allotted to (as per fly leaf)-MO PHC, Addakal	Dr. Nagesh Ajmeera, CAS Govt. General Hospital, Mahabubnagar	69,150	7,607 (11%)	16,596 (24%)
8	STO Dubbak	Tahsildar, Akbarpet Bhoompally Mandal 18032302003	Sri Pampari Chandra sekhar, Code:1507288	65,570	7,213	8,524

3.5.28 Excess drawal of DA and HRA by certain Lecturers of Govt. Polytechnic College, Husnabad

As per G.O.Ms.No.120, dated30.10.2024, The Government of Telangana issued orders revising Dearness Allowance to State Government Employees from 01.07.2022.As per para 5 of the G.O., the rate of dearness allowance to all the employees drawing UGC/AICTE/SNJPC Pay Scales, 2016 is revised from the existing 34% to 38% on the basic pay w.e.f.01.07.2022 to the teaching staff of Universities, Government aided and affiliated Degree Colleges, Medical Colleges who were drawing UGC Pay Scales and teaching staff of Polytechnics, drawing AICTE Pay Scales and Judicial Officers drawing SNJPC Pay Scales,2016.

(B) Government of Telangana vide G.O.Ms.No.26, dated 30.07.2021 implemented Pay Scales of 2016 to the teachers, Library and Physical Education Personnel working in Government Polytechnics in the State with effect from 01.01.2016. As per para 9 of the G.O. the HRA is to be paid at 9% of the basic pay when DA is above 25% and upto 50%. As the Husnabad town comes under 'Z' category city (all other places of Telangana State) those who are drawing AICTE scales in Govt. Polytechnic college, eligible for 9% HRA on their basic pay.

A test check of pay bill for the month of January 2025 (salary bill token number.2523736348 dt:21.01.2025) in respect of Government Polytechnic, Husnabad, it was noticed that certain teaching staff allowed excess rate of Dearness Allowance (DA) and House Rent Allowance (HRA) on their Basic Pay as detailed below in violation of G.Os ibid.

Sl. No.	Name of the employee & Emp code (Sri/Smt)	Basic Pay (₹)	Eligible DA (38%) (₹)	DA drawn (₹)	Excess DA	Eligible HRA (9% of Basic Pay)	HRA drawn	Excess HRA (₹)	Total Excess
(a)	(b)	©	(d)	(e)	(f)		(g)	(h)	(f+h)
01	M Mahesh Kumar, Lecturer Polytechnic, 1554712	89,800	34,124	35,416	1,292	8,082	8,388	306	1598
02	Md.Waheed Lecturer polytechnic, 1555703	89,800	34,124	35,416	1,292	8,082	8,388	306	1598

3.5.29 Irregular drawal of increment by certain staff of District Medical & Health Office, Mancherial

The Government of Telangana vide G.O.Ms.No.51 dated 11.06.2021 approved Revised Pay Scales,2020 and fixation of pay in the Revised Pay Scales. As per point (f) of the order ibid, t stated to sanction five stagnation increments beyond the time scale in all grades in the event of stagnation. Accordingly, as per master scale, the grades of all employees are shown vide Schedule-I. In DTO Mancherial, it was observed that in respect of District Medical & Health Office, Mancherial (DDOcode:03010903020) for the month of December 2024, the following Doctors were given more increment than their entitlement i.e., increment in the next grade as shown below:

Sl. No.	Name of the Employee & Emp code,	Scale of pay and Grade	Basic Pay drawn	Eligible Basic pay	Amount of stagnation increment to be given	Excess drawn	Remarks
01	Dr S.Anitha, (Dy.Civil Surgeon), 1322168	72850-147310 (XXV)	1,54,690	1,54,150	3,420	540	The excess drawn allowance i.e., DA, HRA etc. May be Recovered
02	Dr P Krupa Bai (Dy.Civil Surgeon), 1551715		1,62,070	1,60,990 (if 4th Stagnation Increment given) and 1,64,410 (if 5th Stagnation Increment)			The correct Increment may be ascertained And action taken intimated

3.5.30 Discrepancies in CPS Ledger

As per G.O.Ms No.151 Finance (Pension-I) Department, dated 02.07.2007, the accounting procedure has been modified. Accordingly, the employee's contribution (8342-117-004-001) and Government Contribution (8342-117-04-002) must be sent to NSDL duly debiting the Government contribution to M-2071.The ledger balances under NPS should ideally indicate NIL balance as the employee contribution is to be transferred to 002 from 001 under 8342- 117-04. However, the following discrepancies in the NPS Accounts are noticed

i) That the employee's contributions shows negative balance of ₹(-)12,11,59,162 which indicated that the transfer to 002 accounts is more than employee's contribution.

ii) There is huge credit balance of ₹136,23,94,467 under 002 account, this total payments to NSDL is to be made duly debiting this account. The credit balance under this account indicate that payments are not taken place. Non-payment of NPS contribution (both employees and government) vitiates the very purpose of NPS Scheme and employees put to loss and the liability of the government is increasing.

3.5.31 Incorrect booking off payment of Group Insurance Scheme (GIS) amount

In DTO, Mancherial, it was observed that from the proceedings attached to the bill with trans ID:2523669857, dt.09.01.2025, that MEO, Naspur, Mancherial district had issued orders for sanction of final payment of GIS to Sri G. Manohar, Retd. School Assistant, MPUPS, Singapur for ₹1,25,302 and expenditure be debitable to the following HOA:

8011 – Insurance and Pension Fund
107 - State Govt. Employees GIS
02 - Group Insurance
001- - Insurance Fund
002 - Saving Fund
003 - Interest

The sanctioned amount ₹1,25,302 involves Saving Fund ₹27,270 and Interest of Saving Fund ₹98,032. The amount payable is to be booked under DH-002 &003 i.e. Saving Fund & Interest of Saving Fund respectively. However, the entire amount is booked under DH-002 – Saving Fund, which resulting incorrect classification of expenditure.

3.5.32 Short deduction of GIS subscription

G.O.MS NO.151 Finance (Admin-I) Department dated:16.10.2015. Prescribed the rate of subscription of GIS amounts to various groups of employees. (Tabled below).

Existing Slab Rates		Revised Slab Rates	Groups	Subscriptions
Sl.No.	Existing Slab as per revised slab of pay under	Corresponding proposed slabs in	Classification of Groups	Unit of Subscription
	Revised scales of pay 2010	the pay under revised scales of pay,2015		(₹15 per each unit)
1.	₹18030-55660	₹35120-110850	A	8 Units ₹ 120
2.	₹11860-42590	₹23100-84970	B	4 Units ₹.60
3.	₹.8440-33200	₹16400-66330	C	2 Units ₹30

4.	₹6700-23650	₹13000-47330	D	1 Unit ₹15

In APPO, Narayanaguda, it was observed that certain employees were not deducted GIS as per norms.

Sl.No.	Name of the employee	Designation/ Employee ID	GIS subscription	To be Subscription
1.	P.Mahennder Reddy	Cashier/2528499	₹15	₹30

3.5.33 Erroneous Drawing of Special Pay:

As per G.O. 79 dated 14.05.2015 of Finance (HRM.IV) Department, the Tenth Pay Commission in its report recommended for enhancement of Special Pay to Drivers/Assistant Drivers of Launches/Boats/Steamers/Roll Road Operators and Launch Drivers under work Charged establishment working in all Engineering Departments of Irrigation/Projects/Roads & Building/Panchayat Raj/Public Health Municipal Engineering and also to the drivers of Tractors and other moving vehicles and to the regular operators of Road Rollers.

It was observed from the salary Bill for the month December 2024 that the following employee paid special pay, who is not eligible as per G.O. ibid. The same to be recovered from the date of payment.

Sl. No.	DDO Name & Code	Employee Name, Designation	Employee Code	Spl.pay amount (in ₹)
1	RDO, Narsampet	K.Jagannadham, Driver	2120854	500

3.5.34 Erroneous/Irregular drawing of FAC (Full Additional Charge) Allowance:

As per Proceedings Rc.No. 381/B3/2025 dated 14.02.2025 issued by the Regional Joint Director of School Education, Warangal, the issuing officer sanctioned the FAC Allowance to the School Assistant for the period mentioned as per the delegation of powers under Rule 49 (i) of FR duly ratifying the action taken by the District Educational Officer concerned.

In STO Narsampet, it was observed that in the Salary Bill Token No.2524121237 dated 05-03-2025, the Full Additional Charge (FAC) Allowance in respect of the following employee is passed in 1st Quarter for 90 days (from 01-07-2024 to 28-09-2024) for an amount of₹66,883 which includes Basic Pay(₹50,007), DA(₹11,376) and HRA(₹5,500) instead of only the Basic Pay causing an erroneous drawing of DA & HRA for which the individual is not eligible as per above mentioned proceeding ibid.

Sl. No.	DDO Name & code	Employee Name & Designation	FAC Eligible Allowance (₹)	Excess drawal of Allow (DA & HRA) For 90 days ₹)
1	H.M., Z.P.S.S. Thimmampet 11022202169	M.Prakash,SA 2135470	1/5th of Pay	11,926

3.5.35 Non-enclosures of supporting sub-vouchers with Contingent Bills

In DTO Jogulamba Gadwal, it was observed that supporting sub-vouchers and original bills are required to be furnished along with the Contingent Bills before admission of the claims. However, scrutiny of the Contingent Bills for the period December, 2024 to January, 2025 revealed that the prescribed supporting documents were not enclosed in respect of the following claims:

Sl. No.	DDO	Trans Id/Date	Amoun to bill	Discrepancies
1	Hostel Welfare Officer, Govt SW(Boys) Hostel, Ieeja	2523491327/ 17-12-2024	83,470	The Original gas bill issued by Sri Laxmi Gas Agencies was not enclosed along with bill for an amount of ₹7,000 towards Gas
2	Hostel Welfare officer, Govt. BC College Boys Hostel Gadwal	252349371/ 17-12-2024	3,13,730	Original gas bill from Sri Raghavendra HP Gas Agencies was not enclosed along with bill for an amount of ₹16,625 towards Gas.

3	Govt.SW Boys Hostel, Ananda Nilayam, Jogulamba Gadwal Dist.	2523693952/ 15-01-2025	2,19,339	Original gas bill from Sri Raghavendra HP Gas Agency was not enclosed along with bill for an amount of ₹15,640 towards Gas and amount is credited to DDO Account No.52121325787
4.	Hostel Welfare Officer, Govt. SWBH "A" Gadwal	2523655467/ 08-01-2025	3,34,089	Original gas bill from Sri Raghavendra HP Gas Agency was not enclosed along with bill.

3.5.36 Operation of Savings, Current, and Fixed Deposit Accounts by Government Departments

As per Rule 9 of the Telangana Treasury Code, no Government Servant shall deposit money or withdraw from the Government Account in any bank, except with the special permission of the Government. Further, Article 39 of the Telangana State Financial Code stipulates that no portion of an appropriation remaining unexpended should be reserved or appropriated for future expenditure, nor should any undue rush of expenditure be made during March merely to avoid lapse of appropriations. These provisions may be read with the instructions issued in G.O. Ms. No.18, Fin (TFR) Dept., dated:21.02.2022.

The Government has also issued detailed instructions on the operation of Current, Savings, and Fixed Deposit accounts by various Government departments, undertakings, corporations, societies, and other controlled entities. The prescribed instructions are required to be strictly complied with.

In DTO, Mancherial jurisdiction obtained from the IFMIS Bank Accounts web portal (https://ifmis.telangana.gov.in/bankaccounts), the information to be furnished to Audit in the prescribed proforma. The following aspects to be specifically verified:

1. **Permission for Account Opening:**
1. Real existing accounts opened with prior permission from the Government?
2. **Fixed Deposit Interest:**
1. Are Fixed Deposits maintained at various banks? Please provide the amounts and interest

credited.

3. **Account Opening Without Permission:**

1. Have any Current/Savings/Fixed Deposit accounts been opened without prior Government permission?

4. **Government Funds in Fixed Deposits:**

1. Is there any check to ensure that Government funds are not parked in Fixed Deposits unless specifically permitted by the Finance (TFR) Department?

5. **Transfers Between Accounts:**

1.Are any funds transferred between the Current/Savings/Fixed Deposit accounts and Government/Personal Deposit/other Department accounts?

6. **Withdrawal of Deposited Funds:**

1. Is any Government money received and deposited in banks withdrawn, except when required for refunds or adjustments?

7. **Monitoring Bank Transactions:**

1. Is there a mechanism in place to monitor all bank transactions involving Government funds periodically?

8. **Account and Investment Monitoring:**

1. Are DDOs/Accounts Officers/Finance Officers maintaining up-to-date records of bank accounts, investments, and interest accruals both physically and online, with periodic audits and certifications?

9. **Uploading Information non IFMIS Portal:**

1. Are withdrawals, reinvestments, and interest details being uploaded on the IFMIS portal (https://ifmis.telangana.gov.in/bankaccounts)?

10. **Maturity and Closure of Accounts:**

1. Are Fixed Deposit maturities or premature closures and transfers to departmental accounts reported to DTO with joint authorization from the concerned authorities?

11. **Linking Accounts with Official Contacts:**

1. Are all Government accounts linked with official emails and mobile numbers of the

concerned DDO/Accounts Officer/Finance Officer and DTO for transaction alerts?

12. **Custody of Fixed Deposit Bonds:**

1. Are all Fixed Deposit Bonds under the custody of the concerned DDO/Accounts Officer/Finance Officer, with regular checks by the DTO?

13. **Remittance of Interest to Government:**

1. Have any Government departments remitted interest earned on Savings/Fixed Deposits to the relevant Receipt Head of Account (0049-04-800-SH (23) Fixed Deposits Interest receipts)? (Please provide copies of challans).

14. **Updating Information on Government Schemes:**

1. Is the implementing authority updating details of Government of India schemes, especially for interest amounts, in the IFMIS portal?

15. **Multiple Bank Accounts:**

Are there any Government departments/entities with Savings/Current/Fixed Deposit accounts in more than three banks?

The DDOs should ensure that all existing data on Savings/Current/Fixed Deposit account details are entered into and updated monthly on the IFMIS web portal and submitted to the audit.

3.5.37 Review of contingent bills certain observations:

In STO Rajendranagar, it was observed that the fully vouched contingent Bills for diet charges on hand, the following were observed.

Month of the bills / Transaction ID	Name of the DDO with Code	Amount passed through the bill	Name of the Vendor	Gross Amount paid to the vendor	Remarks
08/2024/ 2523782874	Hostel	1,76,777	M/s.Balaji Kirana and General	₹1,12,793	An amount ₹15,390 Was paid towards 18 Gas Cylinders each at ₹855 which includes Gross amount of the Bill

09/2024/ 2523782883	Welfare Officer SC Boys Hostel Hydershah Kote 23072402005	3,37,223	Stores	1,54,862.80	An amount ₹20,520 Was paid towards 24 Gas Cylinders each at ₹855 which includes Gross amount of the Bill
10/2024 /2503792922		1,97,612		1,25,134	An amount ₹20,520 was paid towards 24 Gas Cylinders each at ₹855 which includes Gross amount of the Bill
11/2024/ 2523792905		3,64,005		1,75,477	An amount ₹23,940 was paid towards 28 Gas Cylinders each at ₹855 which includes Gross amount of the Bill

3.5.38 Non recovery of monthly instalment in respect of Festival Advance of ₹6,000 paid to Sri K.Balaraju of Government SC Boys Hostel.

In STO Rajendranagar, during the review of fly-leaf and online bills, it was observed that Sri K. Bala Raju, Cook, Government SC Boys Hostel, Rajendernagar, was paid a Festival Advance of ₹6,000 on 22.09. 2024. Further scrutiny of the salary bills, it was observed that monthly recovery of ₹600 is not being made from the subsequent salary bills.

Name of the DDO with Code	Name of the employee with Employee ID	Description of the payment	Transaction ID and date	Remarks

Hostel Welfare Officer Govt. SC Boys Hostel Rajendernagar 23072402002	Kuchur Balaraj Cook 2250598	Festival Advance	2522757893 Dt., 22.09.2024	As verified from the salary bills, the monthly recovery of ₹600 from the subsequent salary bills was not made from the month following the payment of the festival advance

Instructions may be given to the drawing officer to recover the arrears of the festival advance instalments and regulate the recovery.

3.5.39 Irregular drawal of Typing Allowance by certain staff of Revenue Department

The Government of Telangana issued orders vide G.O.Ms.No.47 Finance (HRM.IV) Department dated 21.04.2015 allowing Special Pay to Typists/Stenographers and Typist-cum-Assistants working in Secretariat. Further, as stated in the G.O. ibid, vide para 4, there is no mention of payment of Typing Allowance to other departments of Telangana Government.

In STO Luxettipet, it was observed that the following staff of Tahsildar Offices allowed and paid Typing Allowance, contrary to the G.O. ibid.

Sl. No.	Name of the DDO & Code	Name of the Employee, Designation & Emp. Code	Amount of Typing Allowance paid
01	Naib Tahsildar, Luxettipet Mandal, 03042302001	Metta Shiva Kumar (Typist), 0383560	₹420
02	Naib Tahsildar, Dandepally Mandal, 03042302002	Sri Ramulu Thirupathi (Typist), 0383570	

3.5.40 Omissions of certain entries in the service books of the employees

The Service registers in Form-10 of Annexure Part III of Fundamental Rules should be opened for every Government Servant as soon as a person is joined to Government Service.

Further, every step in the Government servants' official life must be recorded in his service book/Service register and each entry may be attested by the Head of the office. The head of office must see that all entries are duly attested and that the book/register contains no erasure or overwriting and all corrections are neatly made and properly attested. The service register should contain the bio-data of the employee at the time of joining in to Government service including identifications and photograph, Employee ID number/Aadhaar Number, all kinds of promotions, regularizations& probation declarations of all cadres, general education/technical education qualifications, Departmental tests passed, list of Family members, nominations under GIS, TSGLI, GPF/CPS, all kinds of long term loans and advances, leave account containing the details of leave availed and attested by the Head of the office. It is the responsibility of the head of the office/DDO to record service verification certificate in the SR of the individual in April every year.

In STO and DTOs, it was observed that the service books of staff in the STO and DTO the following entries regarding family members of Government servants are not entered in their service books.

Sl. No.	Name of Treasury	Name of the Govt. Servant	Remarks
1.	STO Luxettipet	K. Vasanth Kumar	Family members particulars not entered in the Service Book
2.		N. Manjula	
3	DTO Hanumakonda	Y.VamshiKrishna(JA)	Signature of the Govt Servant not obtained and attested. Photo Graphs not obtained and affixed in the SR. Nominations not filed for GPF/CPS Gratuity/DCRG/ GIS/ TSGLI. List of Family Members ,HPL Leave account not maintained and Property details not mentioned in SRs.
4		K.Manjula(JA)	
5		A.Praveen Kumar, Typist	
6		A.Sujatha (OS)	
7		M.Chandrasekhar,STO	
8		Sandya Srinivasan,SA	
9	DTO Macherial	Shabbaz Khan,J.A	List of family members with official signature counter signed by head of office is not enclosed. Nominations are not filed for GPF/CPF, Gratuity/DCRG,GIS, TSGLI, FP. TSGLI number and PRAN No. not mentioned. Signature of the official not obtained. HPL leave account not maintained. Home town not declared. Employee ID number/Aadhaar Number not mentioned.
10		P.Vijaya Kumar,S.A	List of family members with official signature counter signed by head of office is not enclosed. Nominations are not filed for GPF/CPF/Gratuity/DCRG/GIS, TSGLI, FP. TSGLI number and PRAN No. not mentioned. HPL leave account not maintained.
11		G.Sreenivas,OS	Photograph of employee is not attached. Signature of government servant not obtained in SB. List of family members with official signature counter

			signed by head of office is not enclosed. Home town not declared. Nominations are not filed for GPF/CPF, Gratuity/DCRG,GIS, TSGLI, FP. TSGLI number and PRAN No. Not mentioned. Employee ID number/Aadhaar Number not mentioned. HPL leave account not maintained.
12		M.Rajanna,SA	Photograph of employee is not attached. Nominations not filed for CPF, Gratuity/DCRG, GIS, TSGLI, FP. HPL leave account not maintained.
13		A.Rekha,JA	Photograph of employee is not attached. List of family members with official signature counter signed by head of office is not enclosed. Home town not declared. Nominations are not filed for GPF/CPF, Gratuity/DCRG,GIS, TSGLI, FP. TSGLI number and PRAN No. Not mentioned. Employee ID number/Aadhaar Number not mentioned. HPL leave account not maintained.

3.5.41 Fly leaf audit registers of Degree College and Polytechnic College – certain observations

In STO Gajwel, it was observed that from the fly leaf audit registers of Degree College for women, Gajwel and Government Model Residential Polytechnic College, Gawel, there is a discrepancy of awarding increments after acquiring Ph.D. by the lecturers. The details are as follows:

As per GO Ms. No.26dt.,30.07.2021 Higher Education (TE) Department of Government of Telangana vide Para No.2.19 Incentives for Ph.D. and other Higher Qualifications-(i) and (iii) not followed while awarding increments after acquiring PhD to be stated.

Government Degree college,Women			Polytechnic College			
Y.Ramachandram Asst.Professor of Economics, 2116137	As on 01.07.2024	84,800	Amatul Basheer	As on 01.01.2023	77,600	Remarks
	Telangana Increment	490	Lecturer	Telangana Increment	670	The relevant Proceedings of the college may be submitted
	DA		,	DA	24,056	
	HRA		1959144	HRA	6,984	
					1,09,310	
	As on 02.07.2024 (after Awarding 3 non-	*92600		As on 01.06.2023 (after	84,800*	
				Awarding 3		

	compounding increments)			non-compounding g increments)		
	Telangana	490		Telangana	670	
	Increment			Increment		
	DA	35,188		DA	26,288	
	HRA	6,192		HRA	7,632	
	Total	1,36,612			1,18,720	
			iii) Rama Deepika Lecturer 1353912	As on 01.07.2024	95,300	
				Telangana Increment	690	**The reasons for making payment of special pay maybe stated
				DA	36,214	
				HRA	9,015	
				Special Pay	4,862**	
				Total	1,46,229	

3.5.42 Irregular availment of home loan interest benefit under Section 80EE of the Income Tax Act

Section 80 EEA of Income Tax Act provides a tax deduction on the interest paid on home loans for first-time homebuyers. Under Section 80EEA of Income tax act, individuals can claim an additional deduction of up to ₹1.5 lakh on home loan interest payments, over and above the ₹2 lakh available under section 24 (b), provided the property's stamp duty value does not exceed ₹45 lakh. This deduction is available only to individual taxpayers who are not eligible to claim deductions under Section 80EE of income tax.

Following are the conditions to claim a deduction under section 80EEA for FY 2024-25 (AY 2025-26):

- Housing loan must be taken from a financial institution or a housing finance company for buying residential house property.
- The loan should be sanctioned during the period 1st April 2019 and 31st March2022.
- Stamp duty value of the house property should be ₹45 lakh or less.
- The individual taxpayer should not be eligible to claim a deduction under the existing

Section 80 EE.

- The taxpayer should be a first-time home buyer. The taxpayer should not own any residential house property as of the date of sanction of the loan.

During the test check of February 2025 salary pay bills; it was observed that following employees claimed deductions under section 80 EEA despite their loans not sanctioned between April 1, 2019 and March 31, 2022.

Name of the DDO/DDO Code	Name of the Employee (Sri/Smt/Ms.) & I.D	Date of Home loan sanction	Interest amount deducted under section 80EEA	Taxable income (including 80EEA Deductions	IT recovered	Actual Taxable income	Actual IT to be recovered
Gazetted Headmaster, ZPHS Katrapally, ShayampetMdl. / 12042202219	Kummari Raju, 2142762	22-05-23 (loan amount 57 lakh)	1,50,000	6,08,080	35,481	7,58,080	66,680
Gazetted Headmaster, ZPHS Kowkonda, NadikudaMdl./ 1204220237	O.Vijaya Kumar, 2135068	10-07-23	1,46,876	10,60,620	1,35,920	12,07,496	1,81,740
Gazetted Headmaster, ZPHS, Vellampally, ParkalMdl./12042202212	Sampathi Rama Devi, 2142453	08-08-16	32,658	11,96,440	1,78,290	12,29,098	1,88,480
	Rajaram Ajmeera , 2141931	29-08-22 (loan amount 60 lakh)	1,50,000	4,48,500	Nil	5,98,500	33,490

3.5.43 Recovery of (CPS) from Subsistence Allowance in respect of suspended employees not in order

As per FR 53 (4) during the period of suspension, subscription to CPS shall not be made. Further as per FR 53 read with G.O. Ms.No.215, General Administration (Services-C) Department, dated 17.03.1990, a copy of suspension orders issued by the competent authority should been closed to the bill. As per FR 53(2), the suspended official shall submit a certificate every month to the competent authority that he is not engaged in any other employment, business or profession while getting subsistence allowance. However, it was noticed from the fly leaf audit register and Salary bills that (CPS) were deducted from the subsistence allowance of following employees.

Sl.No	Name of DDOs &DDO codes	Name of Employees Designation & ID. No	Suspended Month	CPS Subscriptions
1	Assistant Director of Agriculture Bichkonda/ 15030102001	Ch. Pochaiah Mandal Agriculture officer/2037929	23.05.2025	4,593
2	The Principal Govt. Junior College Madnoor/5030307002	D.Babu Rao Record Assistant/ 2016236	21.11.2023	2,965

The deduction of GPF was irregular and contrary to the orders of the Government.

3.5.44 Non drawal of salaries by certain Hostel Welfare Officers who come under the Jurisdiction of STO Dubbak

Generally, the salaries of all the DDOs and employees of such DDOs shall be drawn from the Treasury, where their jurisdiction of all such DDOs and staff exists.

A test check of salary bills for the month of January, 2025 in respect of Government Hostels under the jurisdiction of STO Dubbak, revealed that the salaries of Cook, Watchman, and Kamati (Class-IV employees) of the below mentioned Hostels are drawn and paid from STO Dubbak, whereas the salaries of Drawing and Disbursing Officers (DDOs) of these Hostels were not drawing their salaries from STO Dubbak.

Sl.No.	Name of the DDO & Code	Token No. &Date
01	Hostel Welfare Officer, Govt. SCD IWHC Boys Dubbak,18032402001	23751079 dt:22.01.2025
02	Hostel Welfare Officer, GSCDBH, Mirdoddi,	23737242 dt:21.01.2025
03	Hostel Welfare Officer, Govt. SCDD Girls Hostel,V&M Dubbak,	2388875 dt:25.01.2025

3.5.45 Non-compliance to instructions 17 under Treasury Rule10 by STO Dubbak

As per the Circular Memo.No.10393-A/79/PSC/2005, dt:19-10-2005, when the death of the pensioner/ Family Pensioner takes place, the Gram Panchayat Secretaries and the Municipal Authorities shall ensure that the information is furnished immediately to the DTO/ STO and in the case of Twin Cities to the Joint Director, O/o Pension Payment Office. The report should contain

PPO. No. & Name of the Treasury /APPO.

Further, as per instruction 17 under TR 10 all cheques/DDs received at Treasury should be treated as a final payment only after it has been met and the amount has been actually credited to Government account. For this purpose, every cheque/ DD received shall be entered in a Register in Form-14 and the cheque / DD shall be forwarded to the bank on the day on which it is received. Further any failure to remit the cheque/DD to the bank within 10 days within the municipal limits would result in loss of interest to Government account. The interest rate notified by RBI is 8.5% per annum.

In the case of the death of the pensioner / family pensioner the amount credited beyond date of death shall cease to the Government and the paying bank branch shall credit such amounts to the Government Account through Government banks under intimation to the pension disbursing authority.

A verification of amount credited to pensioners account after their death and the subsequent recovery which was remitted to government account through challan/DD (as shown vide Annexure) was ranging from 4 months to18 months. The delay in remittance of the amount to government led to loss of the Government exchequer.

3.5.46 Non-implementation of Government Orders for change of Treasury jurisdiction of Athmakur and Damera Mandals to STO Parkal

The Government of Telangana, Finance (Admn.I) Department, vide G.O. Ms.No.11 Dated 10.02.2022 has issued orders permitting the Director of Treasuries and Accounts to change the jurisdiction of Athmakur Mandal and Damera Mandal under DTO/Warangal to STO Parkal under DTO Hanumakonda. However, it was observed that the payments of all Bills pertaining to these Mandals are being regulated by DTO/Hanumakonda, without transferring these two Mandals jurisdictions of payment of Bills to the STO/Parkal. Despite three years have elapsed since issue of orders by Government, the Bills of these Mandals are being paid at DTO/Hanumakonda.

The specific reasons along with the orders of Government to regulate the bills of these two Mandals by DTO/Hanamkonda, if any, may please be provided to Inspection party. On being pointed out, Department replied that further orders are awaited from DTA, Hyderabad for change of jurisdiction of Athmakur and Damera Mandals to the STO Parkal Treasury jurisdiction.

3.5.47 Implementation of the revised AICTE 2016 pay scales for Teachers and other Academic Staff of Government Polytechnics - Drawal of Non Compound Increments (NCIs) merged with basic pay -Nonadherence to instructions:

Para 2(a) of the circular memo stipulates that Non-Compounded Increments are to be granted as an incentive for Higher Qualification (@ 3% of ₹56,100 i.e., 1683 rounded off to ₹1,700) fixed at entry level as Lecturer only if such qualification is in a relevant discipline, in terms of clarification issued by AICTE in F.No 27/RIFD/Pay Scale /01/2013-14Dt:04-01-2016. Further, the DA and HRA shall be admissible on such Non-compound Increment (NCI). However, the NCIs shall not be merged with the Basic Pay and NCIs shall not be sanctioned nor the previously sanctioned NCIs be continued for acquiring M.E/M.Tech qualification by in-service Teachers/other Academic staff and is to be reviewed by the respective Principals of Government Polytechnics.

A test check of pay bill for the month of January, 2025 (salary bill token no. 2523736348 dt:21-01-2025) in respect of the following employees of Government Polytechnic, Husnabad, it was noticed that certain Teaching staff drawing special pay, which is merged in basic pay as detailed below, contrary to the instructions given above:

Sl.No.	Name of Employee & Emp ID	Basic Pay (₹)	Special Pay (₹)
1	Sri,M.Mahesh kumar, Lecturer in polytechnic,1554712	89,800	3,400
2	Md,Waheed, Lecturer polytechnic, 1555703	89,800	3,400

3.5.48 Irregular drawal of 'Special Pay' by certain Lecturers of Government Polytechnic College without proper orders

The Government of Telangana, vide G.O.Ms.No.26 dated 30.07.2021 implemented the All-India Council for Technical Education Scales of Pay, 2016, for Teachers, Library and Physical Education Personnel working in Government Polytechnics across the State, effective from 01.01.2016.

In DTO Mahbubnagar in respect of the Lecturers of Government Polytechnic College, Mahbubnagar, it was noticed that the Lecturers were drawing 'Special Pay' along with their regular salary without any proper proceedings/circular memos/government orders authorizing such payments. The AICTE pay scales mentioned above do not include any provision for sanction or payment of Special Pay to Polytechnic College Lecturers. This irregular allowance of Special Pay has resulted in excess payment of pay and allowances to the Teaching staff as indicated **Annexure 3.38.**

3.5.49 Drawal of Conveyance Allowance in Cash instead of transferring directly to Employees Account

The Government of Telangana issued a Government Order vide Finance (Admn.I) Department G.O.M.No.165 dated 10-10-2018 implementing Electronic Disbursement of Government payments through e-Kuber system of Reserve Bank of India for crediting the amount directly to the account of the beneficiary. As per para 7 of the G.O., emphasizes that all the disbursements shall be made through electronic mode and would now be credited to the beneficiary accounts through e-Kuber system of Reserve Bank of India. Further, para 11 of the G.O.Ms.No.165 dated: 10-10-2018 stipulates that petty expenditure not exceeding ₹5,000 and statutory dues like tax and user charges shall be drawn in cash through DDO Current Account, if collecting agencies do not have e-Payment facility. In other cases, the Head of Office/DDO shall strictly ensure that no cash transactions are allowed.

The Directorate of Treasuries and Accounts (DTA), Telangana issued Orders vide Proceedings No.F1/454/2024 dated 21.03.2024 for providing additional funds towards drawal of Honorarium charges for the year 2024 under the Head of Account 2054-00-097-03-130-132. The DTA further stated that the District Treasury Officers in the State shall necessarily follow scrupulously the Codal provisions, Govt. Rules/GOs/instructions from DTA, TS, Hyderabad, before drawl of funds.

On verification of Budget distribution for the year 2023-24 under HOA:2054-00-097-03-130-132, the DTO, Suryapet was allocated ₹9,11,400 towards payment of March Conveyance Allowance to the employees of Treasury units of Suryapet District as follows:

Sl. No.	Name of the Office	Budget Allocation	Utilisedamount	Surrenderedamount
01	DTO, Suryapet	5,20,800	4,66,800	54,000
02	STO Huzurngar, DDOAccount	1,30,200	1,30,200	--
03	STO Kodad	1,48,800	1,48,000	-
04	STO Thungaturty DDOAccount	1,11,600	94,800	16,800
	Total	9,11,400	8,40,600	70,800

On further verification of Acquittance particulars, the DDOs, i.e. Sub-Treasury Officers under the jurisdiction of DTO, Suryapet, at Sl.Nos 2,3 and 4, the amounts were paid in cash to all the employees, contrary to above provisions.

3.5.50 Drawal of Emergency Health Care Allowance to certain employees

As per G.O. Ms.No.9 dated 18-08-2015 of Animal Husbandry, Dairy Development& Fisheries (AH) Department, Government of Telangana, Emergency Health Care Allowance to Non-Teaching Veterinary Doctors at ₹1,500 per month, PG Degree Allowance at ₹1,000 and PG Diploma Allowance at ₹750 per month were sanctioned. Orders were issued sanctioning Emergency Health Allowance (EHA) at enhanced rate to the non-teaching doctors belonging to T.S. Medical and Health Services. Admissibility of EHA is allowed to doctors who are always available in the Veterinary Centers.

In the G.O. Ms. No. 58 dated 02-05-2015 of Finance (HRM-IV) Department, Government of Telangana, orders were issued enhancing the Slaughterhouse Allowance from ₹500 to ₹625 to the Veterinary Assistant Surgeons working in Municipal areas and for those working in Gram Panchayat areas from ₹300 to ₹425 for attending to ante-mortem/post-mortem duties at Slaughterhouses.

In the G.O. Ms. No.65 dated 04-05-2015 of Finance (HRM-IV) Department, Government of Telangana, orders were issued for revised rates of Risk Allowance to the categories of employees working against the posts in various departments at the rates indicated in the Annexure to the GO. As per the annexure to this G.O.Ms.No.65 dated 04-05-2015, Asst Director (posted in the

Hospital/Dispensary/Rural Livestock Units)/Asst. Director (Posted in the Super Specialty Veterinary Hospital, Veterinary Poly Clinic, Veterinary Hospital are eligible for payment of Risk Allowance at ₹350.

In DTO Medak, it was noticed that the Salary bill of District Veterinary & Animal Husbandry Office, Medak for the month of June 2024 and Fly leaf register, the following persons were paid EHA:

Sl. No.	DTO	Name and Employee, ID & designation	Nature of allowance	Amount (₹)
1	DTO, Medak	Dr S. Venkataiah, 1918462 Asst. Director (AH)	As per Fy leaf, EHA at ₹1500 from 4/2022 to 6/2024 (27 months)	40,500
2		Dr. T. Vijaya Sekhar Reddy, 1750119 Deputy Director (AH)	As per Fy leaf, EHA at ₹1500 from 5/2022 to 6/2024 (26 months)	39,000

Doctors working in Primary Veterinary Centres are required to examine, diagnose and treat sick animals. The District Veterinary and Animal Husbandry Office, however, functions as an Administrate office and not as a Primary Veterinary Center and the Asst. Director/Dy Director are in administrative office and not posted in the Hospital/Dispensary/Rural Livestock Units. Therefore, the payment of EHA to Doctors working in the administrative office like District Veterinary & Animal Husbandry Office require review and specific orders of the competent authorities regarding their eligibility for such allowance. In the absence of specific orders from the competent authority extending the benefit to EHA to Doctors posted in the administrative office, the payment of EHA is not in order and requires review.

As per G.O. Ms.No.191 Health, Medical & Family Welfare (A1) Dept. Dated:24-11-2017, orders were issued sanctioning Emergency Health Care Allowance (EHCA) of ₹4,000 per month to the non-teaching doctors under Telangana State Medical and Health Services. The allowance is admissible only to doctors who are always available to attend to patients, typically those working in facilities such Primary Health Centers and Community Health Centers.

During a Test check/Scrutiny of Fly Leaf Audit Register and Salary bills at the treasury that the following employees, including the District Medical and Health Office, who function in an administrative capacity and is not regularly available for direct patient care, were irregularly paid EHCA. As such, the drawal of EHCA by these individuals is not in accordance with the eligibility criteria specified in the Government Order and is deemed irregular.

Sl. No	Name of Treasury	Name of Doctor, Designation, Employee code	Emergency Health Allowance
1	DTO Nalgonda	Dr. Pula Srinivas DM & HO, Employee Code: 2577411	₹4,000 per month from 01-08-2024 to November, 2024 (4 months) amounting to ₹16,000 drawn.
2		Dr. Seemanapally Padma, District Immunization Officer, Employee Code: 1814434	₹4,000 per month from 01-01-2023 to November, 2024 (23 months) amounting to ₹92,000 drawn. The correct date of joining of Dr. Padma may be verified and action taken accordingly.

3.5.51 Drawal of Rural Allowance by Dy. Civil Surgeon- Not admissible

In the G.O. Ms.No.191 Health, Medical & Family Welfare(A1) Dept. Dated 24-11-2017 orders were issued sanctioning Rural allowance to the doctors working in PHCs and CHCs. On scrutiny of Fly-Leaf Audit Register and the Salary bill for the month of June 2024 at DTO Medak, in respect of DM&HO, Medak (Token number 2514931786), it was noticed that Dr. Bhupathi Madhuri, Dy. Civil Surgeon, posted in the Office of the DM&HO, Medak, was drawing Rural Allowance at ₹2,000 per month from March 2023 to June 2024 (Total ₹32,000). As the officer was working in the office of the DM&HO, which is an administrative office and not a PHC or CHC, the Rural allowances was not admissible as per above Government Orders.

3.5.52 Payment of pay and allowances in RPS 2015 to Smt. N Rajeswari, Emp code 1716408, Secondary Grade Teacher

The Government of Telangana vide G.O.Ms.No.51, Finance (HRM-IV) Department, dated: 11-06-2021 issued orders for the implementation of Revised Pay Scales (RPS), 2020. As per the orders, the monetary benefit shall be allowed from 01.04.2020.

During the test check of Salary Bills and IFMIS data at STO, Achampet, it was noticed that Smt. N Rajeswari, Emp code 1716408, working as Secondary Grade Teacher at ZPHS Nadimpally, Achampet, continued to draw her her pay and allowances in RPS 2015 instead of RPS 2020.

3.5.53 Certificate for the service verification as on 31st March of all employees made in the Service Registers not appended in the salary bill for May 2024 payable in June 2024 by the DDOs

As per Note under Article 325 of Telangana Financial Code Volume–I, a certificate to the effect that the service verification as on 31st March of all employees have been made in the Service Registers (SRs) shall be appended with the salary bill for the month of May payable in June.

A test check of salary bills for May 2024 paid in June 2024 at DTO, Medak in respect of the following DDOs, it was found that no such certificate was appended.

Sl. No	Name of the DDO and Code No.	Token/Bill No. & Date	Gross amount of bill in (₹)
1	Medical Officer, Ayurvedic Dispensary, Chikode 17010903009	2509583514, 23/05/2024	85,416
2	Gazetted Headmaster, ZPHS Havelighanpur, 17012202132	2509184029, 21/05/2024	15,48,195
3	Headmaster, Govt UPS, Big bazar, Medak,17010308007	2509585105, 23/05/2024	5,61,787
4	MPDO, MPP, Kulchararam, 17012202101	2509588748, 23/05/2024	7,07,680
5	Medical officer, PHC, Sardhana, 17010903006	2509786796, 24/05/2024	2,57,856

It is the responsibility of the Head of Office/DDO to record service verification certificate in SR of the individual in April every year as per G.O. Ms.No.391, Finance & Planning Department, dated: 07- 11-1977.

3.5.54 Delay in transfer of NPS contributions to the NSDL

The NPS is a contributory scheme where both employees and employers contribute monthly to the fund. It is essential that these contributions are promptly transferred to the NSDL to ensure that subscribers receive the accrued benefits from the interest-bearing fund maintained under the Public Account.

Upon reviewing the NPS transactions for the period from April 2023 to June 2024 within the Deposit Module of the IFMIS application at DTO Adilabad, the following were noted:

a) Contributions from both employees and employers have been recorded under the account head 8342-00-117-00-04-002-000, as detailed in the attached Annexure.

b) There is currently a three-month delay in transferring these contributions to NSDL, starting from the month the deductions were made.

c) Additionally, no financial clearance has been received from the Government for the months of December 2023 to June 2024, further delaying the transfer process.

d) This delay poses a risk to the benefits that subscribers are entitled to receive upon retirement, death, or resignation, which could have serious implications for their financial security.

e) This matter to be brought to the Government through the Directorate of Treasuries and Accounts (DTA) and ensure that the contributions are transferred to NSDL without any further delay.

3.5.55 Non remittance of GST amount to concerned Head of Account

In STO Patancheru, in the Deposit Module of IFMIS, the DDO (16040908001) ESI Hospital, Ramachandrapuram, Hyderabad had submitted the following bills towards "Other contractual Services under 2210-01-102-05-300-Other Contractual Services 303-Activity Engaged on Outsourcing". Further, it was noticed that the GST amount was deducted towards such services and was credited to DDO Bank Account number 52127188415, SBI Patancheru Branch without being remitted to concerned services head of account as detailed below:

Sl. No	Transaction id & date	GST amount deducted (in ₹)	Remarks
01	2505486234	16,130	Bill paid towards cleaning and sweeping activities at the

	dt:01.04.2024		hospital for the month of January 2024.
02	2505486238 dt:01.04.2024	16,130	Bill paid towards cleaning and sweeping activities at the hospital for the month of February 2024.
03	2505501528 dt:01.04.2024	15,773	Bill paid to M/s Suraksha Security Services towards outsourcing staff supply for the month of January, 2024

3.5.56 Non-updating of Designation of PD Administrator in IFMIS Deposit module Account Statement

As per IFMIS Deposit module Account Statement, the designation of the PD Administrator and Head of Account operated by each PD Administrator under the jurisdiction of the concerned DTO should be exhibited.

During the check of Account Statement of PD Administrator in the Deposit module at DTO Nizamabad, it was noticed that against all the PD Administrators' Codes, the designation of 'DTO, NIZAMABAD' was appearing instead of the designation of 'PD Administrators'.

3.5.57 Release of Annual Grade Increment beyond the Maximum of time scale by the DDO

The Government of Telangana, vide G.O.Ms.No.26 Higher Education (TE) Department, dated: 30.07.2021, implemented the All India Council for Technical Education, Scales of Pay, 2016 for Teachers, Library and Physical Education Personnel working in Government Polytechnics in the State with effect from 01.01.2016.

During a test check of the Pay Bill of Government Polytechnic, Vikarabad, at the DTO, Viakarabad, for the month of July 2024, it was noticed that the pay of Sri PSR Muralidhar, Senior Lecturer (Employee ID: 1809532), was ₹2,04,700, which was the maximum of the applicable time scale of ₹ 1, 31,400 - ₹2, 04,700 (13A1). However, the DDO sanctioned an annual grade increment and fixed his pay at ₹2,10,800 with effect from 01-07-2024.

Thus, the pay was fixed at ₹2,10,800, which exceeded the maximum of the prescribed time scale of ₹2,04,700. No Government Order/competent authority's orders authorizing grant of an increment beyond the maximum of the time scale were produced to Audit.

When this was brought to notice, the Department furnished a copy of Government Order ibid for perusal.

As per the Annexure appended in the Appendix-A to above G.O. vide para 5(i) Date of Increment: Annual increment is given in the Pay Matrix at 3 percent, with each cell being higher by 3 percent over the previous cell in the same level, rounded off to nearest 100. Annual increment to each employee would move up to the same academic level, with an employee moving from the existing cell in the academic level to the immediate next cell in the same academic level.

In view of the above, the increment given beyond the time scale was contrary to the G.O. ibid, not admissible, needs to be reviewed and action taken.

3.5.58 Non-Deduction of CPS Subscriptions (both employee's and Government share), TSGLI subscriptions and Group Insurance from 09-12-2019 to 30-04-2023 while making payment of Arrears amounting to ₹19,63,648 to Smt. Medara Bhagyamma

In STO Mahadevpur, Hostel Welfare Officer, Government SCDD Girls Hostel, Mahadevpur, it was observed that the increment Arrear claim was drawn by Smt. Medara Bhagyamma, Watchman for ₹19,63,648 vide 2412967513 as shown below.

Name of the DDO	Name of the employee with employee ID	Transaction ID	Deductions	Remarks
Hostel Welfare Officer, Government SCDD Girls Hostel, Mahadevpur	Smt Medara Bhagyamma, ID1358996	2412967513/ 12-06-2023	CPS- Zero and Tota Deductions: Zero l	Difference of CPS not recovered and remitted, and IT not recovered while making payment of arrears by the Treasury

In this regard, the following observations were made:

No deductions towards CPS subscriptions (employees and employers share) from 09-12-2019 to 30-04-2023 were made, the reasons for the same was requested to furnish with the authority:

a) Applicability/Non applicability of the provisions under Income Tax.
b) Copies of the proceedings of the Head of the Department (Commissioner of Social Welfare) allowing her the regular pay scales and the orders given by the Head of Department for payment of arrears from 09-12-2019.
c) The details of TSGLI subscriptions and Group Insurance made from 09-12-2019 to 30-04-

2023.

d) As the payment of arrears amounting to ₹19,63,648, whether a pre-audit for payment of arrears was done by the DTO, Bhupalapally, if pre-audit done, the details of the same to be furnished. If a pre-audit was not done, the reasons for the same to be stated with a copy of the letter from the DTO, Bhupalapally stating that the pre-audit by the DTO was not needed for making payment of the arrears.

3.5.59 Payment of Honorarium to Personnel deployed on Election Duty

The Election Commission of India vide No.4644/INST/EPS/203/Honorarium, dated 06-06-2023 issued comprehensive instructions regarding payment of honorarium to officers appointed/designated as DEOs/ROs/AROs/election staff etc., in connection with the conduct of General elections in the State. The instructions stipulate that payment of honorarium is applicable only in respect of General Elections to the Parliament and State Legislative Assemblies and not to Bye-elections.

The instructions further provide that the payment of honorarium should be equitable among all employees engaged in elections-related duties and should not be less than the basic pay of one month of the concerned employee. TA/DA as admissible under the rules, shall be paid separately by the parent departments/ministries/authorities irrespective of the honorarium paid.

The rates of honorarium payable to DEOs/ROs/AROs and other election staff are to be decided by State Govt. in consultation with the concerned CEO, subject to the above principles.

On scrutiny of honorarium salary bills drawn under MH: 2015 (Elections)-106 (charges for conduct of election for State Legislature)-04 (Legislative Assembly)- 011(pay),013(Dearness Allowance), 016(IR) and 016 (House Rent Allowance), it was noticed that honorarium paid to employees deployed on election duty included components such as Telangana special increment, PP(U), IR and HRA, in addition to the honorarium. The details of such payments are furnished in **Annexure 3.39**.

3.5.60 Drawal of Fixed Travelling Allowance Contrary to Rules

The Government of Telangana, vide G.O.Ms.No.63 dated 22-06-2023, issued orders permitting drawal of Fixed Travelling Allowance by Government Servants who are eligible for the same under the existing Rules in the Revised Pay Scales, 2020, as indicated below:

Classification (in RPS, 2020)	Details	Min. number of days required to be toured in a month	Rates of Fixed Travelling Allowance to be allowed if the jurisdiction is		
			Within the Mandal	Within three Mandals but in one Revenue Division	Revenue Division
I	Employees on a pay scale up to and inclusive of Rs.26,410- 78,820	15 days	600	700	800
		20 days	800	900	`1,000
II	Employees on a pay scale of Rs.27,130- 80,960 & above	15 days	800	900	1,000
		20 days	900	1,000	1,200

A test check of the Pay Bill Register revealed that Sri Dodla Shankar Venugopal (LD Typist), Employee code:2528488, who was appointed as PA to Dr. K Keshava Rao, Hon'ble MP (Rajya Sabha) continued to draw Fixed Travelling Allowance (FTA) up to July 2023 in contravention to the provisions of the aforesaid G.O.

3.5.61 Non-payment of electricity charges directly to ERO

The Government of Telangana vide G.O.Ms.No.165, Finance (Admn.I) Department, dated:10-10-2018, mandated the electronic disbursement of Government payments through e-Kuber system of the Reserve Bank of India, with a view to ensuring direct credit of payments to the beneficiary's account. Para 7 of the G.O. stipulates that all Government disbursements shall be made electronically through the e-Kuber system. Further, Para 11 provides that petty expenditure not exceeding ₹5,000 and statutory dues such as taxes and user charges may be drawn in cash through the

DDO's current account only where the collecting agencies lack e-payment facilities. In all other cases, the Head of Office/DDO is required to strictly ensure that cash transactions are not resorteded to.

In DTO, Hyderabad Urban, it was noticed that electricity bills related to the Office of the DTO, Hyderabad, were paid by way of transfer credit to the Executive Engineer (Central Division), Telangana Housing Board, Hyderabad-500001. However, the invoices enclosed with these bills, contained neither previous nor current electricity consumption readings, and the Electricity bills were not enclosed with the payment proceeding as required. The following electricity bills were paid contrary to the provisions of the above G.O.:

Sl. No	Name of payee	Token No./Date	Amount paid (₹)	Period of payment
1	Executive Engineer Central Division, Telangana Housing Board, Hyderabad	2522452863/09.08.24	16,812	06/2023 and 07/2023
2		2522381474/03.08.2024	27,619	03/2024, 04/2024 & 05/2024
3		2522381485/03.08.2024	9,604	06/2024
4		2522593094/05.09.2024	8,432	07/2024
5		2523150214/09.11.2204	17,882	08/2024 & 09/2024
6		2523399669/07.12.2024	1,959	10/2024
Total			**74,610**	

3.5.62 Payment of rent to Telangana State Housing Board - Non- Renewal of Rental agreement after 31.08.2023

As per Proceeding No. B1/7806/2023 dated 07/03/2024, the Joint Director, Pension Payment Office, Hyderabad, sanctioned payment of a rent bill amounting to ₹ 48,68,700 in favour of Executive Engineer (Central Division), Telangana State Housing Board (TSHB), for the period from 11-12-2021 to 27- 09-2022. The payment was credited to Account No 946800274 of Indian Bank, Barkatpura, towards rent for the I and II floors (11700 sft.) and garage (698.67 sft.) of MI Block, Manoranjan Building, occupied by the Joint Director, Pension Payment

Office, Hyderabad. The rent payable was ₹36,30,892 with GST amounting to ₹7,42,683. TDS was calculated at 10% amounting to ₹4,12,603, along with surcharge of 2% on TDS amounting to ₹82,522.

On scrutiny of the records, it was observed that the rental agreement for the above premises had initially been executed for a period of five years from 01.09.2018 to 31.08.2023. However, the agreement expired on 31-08-2023 and had not been renewed thereafter and JD, PPO, continued to be functioning in the same premises.

3.5.63 Discrepancies noticed in Fly Leaf Audit Registers

In DTO, Nalgonda, in respect of Medical College, Nalgonda (DDO Code 29010902001) for the Pay Bill of November 2024, paid on 02-12-2024 vide Token No. 2523279714, it was observed that there was a discrepancy in designation of employees designations between the Pay bill and Fly Leaf Audit Register. In the Pay Bill the designation of the concerned employees was recorded as 'Nursing Officers', whereas the designation recorded against the same employees in the Fly Leaf Audit Register was ' Staff Nurse'.

3.5.64 Non-Maintenance of Fly Leaf Audit Register

The Audit Fly Leaf Register is a crucial document that records comprehensive details such as Government Employees name and ID, Designation, Date of Birth, Date of Entry into Service, Date of retirement, time scale of the Government Servant, rate of increment payable from time to time and details of payments made to the Government Servants during the financial year along with transaction IDs. The register is required to be maintained and updated regularly.

In STO, Jadcherla, in respect of Dr. B.R.R. Government Degree College, Jadcherla (DDO Code 22020304001), it was noticed that the employees details were available in the Fly Leaf Audit Register in the IFMIS system. However, the Fly Leaf Audit Register was not maintained/updated in the prescribed manner in respect of the required details and payments, as observed during the inspection.

3.5.65 School Education – Tenth Pay Revision Commission Recommendations, 2015– Enhancement of tuition fee reimbursement from ₹1,000 to ₹2,500 per annum for up to two children of Non-Gazetted Officials and Class-IV employees studying from LKG to Intermediate/12th Class

The Government of Telangana, vide G.O.Ms.No.27 dated: 24.09.2015, issued orders for enhancement of tuition fee reimbursement from ₹1,000 to ₹2,500 per annum for up to two children of Non-Gazetted Officials and Class-IV employees studying from LKG to Intermediate/12 Class, with reference to G.O.Ms.No.2, Education (SE. Gen.I) Department, dated:05-01-2011 and Finance (HRM.IV) Department, U.O.Note.No.68/1/HRM.IV/2014, dated: 09.04.2015.

In STO Nidamanoor, it was observed that a bill for ₹5,000 towards children education concession under MH:2202-03-103 -00 – (04)- 010-012 was passed vide Token No.2523096990 dated:08.11.2024 against Transaction ID No.20240000001256 dated: 07.11.2024. The claim was preferred by the Principal, Government Junior College, Halia (DDO: 29070307001) vide proceeding No. RC No. Spl/A/Tuition Fee Reimbursement/GJC HALIYA/2023-2024 dated: 07-11-2024.

Scrutiny of the sub-vouchers revealed that the vouchers for ₹12,500 and ₹10,000 did not bear the signature of the claimant/employee. The vouchers indicated the name of the educational institution as 'Bhavitha Academy' in respect of the pupils Anathati Prathyusha and Anathati Prashanth, children of Sri Venkateswarlu. However, the vouchers did not bear the name, or official stamp of the College. It was also noticed that the payment was made by the Director himself, without obtaining the signature of the claimant/employee and without authentication of the vouchers by the educational institution.

3.5.66 Non transfer of balances under Gram Panchayat

The District Collector Jayashankar Bhupalapally vide RC. No. D1/6596/2021 dated 07-01-2023 issued orders for the formation of a new Revenue Mandal named 'Kothapallygori' comprising the following villages hitherto falling under Regonda Mandal.

Sl.No.	Name of the Villages
1	Kothapallygori
2	Dammannapeta
3	Chennapur
4	Chinnakodepaka
5	Jaggaiahpeta
6	Sulthanpur
7	Jamshedbaigpet
8	Konaraopet

During the test check of PD account statement in the Deposit Module of IFMIS package at DTO Jayashankar Bhupalapally, it was observed that the balances under the deposit heads relating to the above villages, which were existing under the erstwhile Regonda Mandal, had not been transferred to the newly formed Kothapallygori Mandal. It was further observed that transactions continued to be accounted for under the erstwhile Regonda Mandal.

3.5.67 Incorrect booking of Interest Receipts under Minor Head 800 instead of Minor Head 118 – Interest on Loans to Government

In Bhadradri Kothagudem and Nizamabad, it was noticed that the Monthly accounts for the month of April 2024 to June, 2024 with Sub Account No. 31 for Interest Receipt Major Head 0049, the following amounts were booked against the Head of Account mentioned below:

A new Minor Head "118 – Interest on Loans to Government Servants" was opened under "04- Interest Receipts" below "0049– Interest Receipts". However, the Interest Receipts were continued to be booked under minor head 800 and the reasons for non-booking the interest receipts under Minor head 118 were called for. It was replied that Alteration memoranda would be proposed to book the amounts under the correct Minor head 118 in FY 2024-25.

Sl. No.	Name of Treasury	Head ofAccount (HOA)	Amount (₹)(April 2024)	Amount (₹) (May 2024)	Amount (₹) (June 2024)	Description
1	DTO, Bhadradri Kothagudem	0049-04-800-00-01-001	14425	53781	--	Interest on Housebuilding advance
2		0049-04-800-00-01-002	3500	3500	--	Interest on Purchase of Motor Conveyance
3		0049-04-800-00-01-003	-----	2000	--	Interest on other conveneyance
4	DTO Nizamabad	0049-04-800-00-01-001	26,090	2,59,876	48,156	Interest on Housebuilding advance

6		0049-04-800-00-01-002	3,000	3,000	3,000	Interest on Housebuilding advance
7		0049-04-800-00-01-003	---	---	4,193	Interest on Housebuilding advance
8		0049-04-800-00-01-005	16,957	---	---	Interest on Housebuilding advance

3.5.68 Non-transfer of balances from Mandal Praja Parishad to concerned Municipalities

The Commissioner of Panchayati Raj and Rural Employment, Himayatnagar, Hyderabad vide Proceeding No.3462/CPR&RE/C2/2019 Dated:19.02.2020 ordered for abolition of Ramachandrapuram Mandal Praja Parishad, Sangareddy and merger of its Gram Panchayats (GPs) with the concerned Municipalities. The proceedings also contained directions for allocation/transfer of Funds, Assets and Liabilities of the erstwhile MPP.

Accordingly, the entire Ramachandrapuram Mandal Praja Parishad consisting of 6 Gram Panchayats was merged into the Urban Local Bodies of Tellapur Municipality and Greater Hyderabad Municipal Corporation.

During a test check of PD Account statement in the Deposit Module of IFMIS application at STO Patancheru, the balances under the deposit head of MPP-General Funds HOA: 8448-109-02-001, an amount of ₹ 29,24,152 was not transferred to the above Municipalities. The details are given below:

Sl. No	Name of the MPDO & DDO Code	HOA	Outstanding balance as on 29.02.2020 and not adjusted till date
01	MPDO, MPPRC Puram, 16042202037	8448-109-02-001-MPP General Fund	₹29,24,152

3.5.69 Excess drawal of funds with the same list of beneficiaries' acquittance roll in two different DC bills – Amounting to ₹12,20,000

A scrutiny of Detailed Contingent (DC) Bills received in Office of the Principal Accountant General (A&E), Telangana, at STO, Parigi, for the Abstract Contingent (AC) Bills already drawn in connection with General Elections to the Telangana State Legislative Assembly, 2023, it was noticed that the same list of beneficiaries acquaintance roll and Abstract of payment amounting to

₹12,20,000 was enclosed twice to two different DC bills and amount was encashed by the authority concerned as detailed below, which indicate double drawal of amount.

Sl. No.	DDO Code /Name	HOA	AC Token	DC Token	Amount (₹)
01	24042302003 MRO, Pargi	2015-00-106-00-04-110-111NVN	2432600967 Dt:20.10.23	2522457169 Dt:24.07.2024	12,20,000
02		2015-00-106-00-04-110-111NVN	2438913872 Dt:24.11.23	2522457185 Dt:24.07.24	52,46,000

3.5.70 Non-receipt of wanting vouchers in respect of AIS-Group Insurance Scheme

The DTO, Hyderabad (Urban) is rendering the schedules relating to the All India Services (AIS) Group Insurance Scheme, duly booked under HOA: 8658-00-123-00-000(SA 114) to the Office of the PAG (A&E), Telangana, every month for posting in the respective accounts. However, as per the records of PAG (A&E), Office revealed that the schedules for the years 2019-20, 2020-21 and 2021-22 have not been received and are still awaited.

3.5.71 Non-submission of SSTs – (CTRs/CTIs) of Forest Department from 04/2017 onwards

As per the prescribed procedure, the DTOs are required to forward all CTRs and CTIs relating to Forest Divisions under their jurisdiction to the DTO, Hyderabad (Urban) for consolidation and onward submission to PAG (A&E) Office, Hyderabad, duly booked under HAO: 8782- Cash Remittances-103-Forest Remittances, up to 08/2022.

However, as per the records of the PAG (A&E) Office, Telangana, the SSTs relating to the Forest Divisions have not been received from the DTO (Urban), from 04/2017 onwards. The non-submission of SSTs relating to Forest Divisions on a monthly basis, as prescribed, has resulted in discrepancies in the books of PAG (A&E) office, Telangana, Hyderabad.

3.5.72 Non-tallying of opening and closing balances in the Plus and Minus report

The Plus and Minus Report in the Deposit module of IFMIS revealed that the Opening and Closing Balances of certain PD accounts operated by the Administrators mentioned below were not tallying. The discrepancies noticed are detailed below:

Name of Treasury	DDO Code/Name	Month	Opening Balance (₹)	Transaction ID and Date	Amount (₹) (receipt)	Amount (₹) (expenditure)	Closing Balance (₹)
STO Hayath-Nagar	23032202009 GP Abdullapur-met	8/2024	7,61,978	2518649272/ 01.08.2024	0		7,61,978
				2518649272/ 01.08.2024	0		7,61,978
		9/2024	7,61,978	6402240318/ 27.09.204	69,277		16,43,108
				6402256858/ 01.10.2004	6,411		16,49,519
STO Mothkur	2004202091 Sarpanch, Gram Panchayat Koratikal	9/2024	2,97,243.00	2522371261 21-09-2024		66,500	2,30,743
				6402116089 01.08.2024	5,027		2,35,770
		10/2024	2,35,770.00	6402575333 23-10-2024	6,500		2,82,098
				6402669566 30-10-2024	18,379		3,00,477
STO Miryal-Guda	29041603001	1/2024	42,89,871.18		17,445		43,07,316
		2/2024	43,46,800.18		17,702	Nil	43,64,502.18
		3/2024	45,22,315.18		18,995		45,41,310.18
	29041603006	1/2024	3,38,99,302.81		Nil	4,75,000	3,34,24,302.81
		2/2024	4,00,06,584.81			2,39,834	3,97,66,750.81
		3/2024	3,37,94,947.81		Nil	3,12,278	3,34,82,669.81

3.5.73 Non-submission of Utilization Certificates:

Due to the heavy and very heavy rainfall in the State of Telangana from 31st August to 8th September, 2024, the Revenue (Disaster Management-I) Department, Government of Telangana sanctioned funds to the District and Urban Local Bodies towards immediate relief measures vide G.O.Rt.No. 24 dated:09.09.2024. As per para 5 of the said Government Order, the Collector & District Magistrates were permitted to draw the sanctioned amounts on Abstract Contingent (AC) Bills, as per requirement. Further, para 6 stipulated that the Collector & District Magistrates were required to submit the Utilization Certificates (UCs) for the amounts so drawn.

Scrutiny of the AC & DC Bill Registers of DTOs, Rajanna Sircilla, Mancherial and Narayanpet revealed that the District Collector, Rajanna Sircilla, vide proceedings No.D/1079/2024 dated: 30.09.2024, drew the entire amount of ₹ 3.00 crore under MH- 2245-02-800-25-80-500/503 vide Transaction ID 2522810895 dated: 01-10-2024. However, the required Utilization Certificate had not been furnished.

As per the codal provisions and instructions in G.O.Ms. No 391, dated 02-03-2002, DTA Memo No. F3/5623/2002, dated 06-04-2002 read with G.O.Ms. No 507, dated 10-04-2002, Government Finance (TBR) department, Memo No. 268/15154-A/2002, dated 18-05-2002, DTA Circular Memo No. F3/6199/2002, the Detailed Contingent (DC) Bills in respect of the AC Bills is required to be submitted to the concerned Treasury along with the 3rd AC Bill. The 3rd Bill is not to be admitted by the Treasury without submission of the DC Bill. Further, AC Bills drawn during a financial year are required to be adjusted within three months from the date of drawal, and those drawn during March, should, in no case, remain unadjusted beyond 30th June.

It was therefore, requested to obtain and furnish the Utilization Certificate to PAG(A&E) Telangana, along with copies of challans evidencing remittance of any unspent balance into the Government account, wherever applicable. It may also be ensured that the Detailed Contingent Bill is submitted to the concerned Treasury without further delay and that AC Bills are adjusted within the prescribed timelines.

3.5.74 Non-deduction of TDS on Hire Vehicle Bills

Section 194C of the Income Tax Act, 1961, provides for deduction tax at source (TDS) from payments made to a contractor/sub-contractor for carrying out any work, including payments towards hiring of vehicles where the arrangement constitutes a contract for carriage of passengers or goods. TDS on car hire charges is, therefore, required to be deducted under Section 194C of the Income Tax Act, 1961. The rate/amount of TDS for Car Hire Charges is as under:

- Credit is given/payment is made to an Individual/HUF–1%
- Credit is given/payment is made on other than an Individual/HUF–2%

Further, as per Section 206AA/206AB, as applicable, require deduction of TDS at the prescribed higher rate in cases where the requisite PAN or other prescribed conditions are not complied with.

On a test check of hire vehicle bills processed through the IFMIS Bills Package, it was noticed that the following Detailed Contingent Bills (Form-58) were submitted towards payment of hiring charges for private vehicles engaged in connection with the conduct of State Legislature Elections, 2023. However, TDS was not deducted from the hire charges at the time of payment, despite the payments being covered under the provisions of section 194C of the Income Tax Act, 1961 as detailed below:

Sl. No.	Name of Treasury	Name of The DDO &Code	HOA	Trans Id & Scroll Date	Amount (₹)
1	DTO Warangal	Administrative Officer, O/o Dist. Collector, Warangal Rural, 11012301001	2015001050004130134NVN	2523012815 dt:24.10.2024	23,00,000
2		Tahsildar, Warangal, 11012301052		2523068391 dt:26.10.2024	16,10,000
3		Tahsildar, Wardhannapet 11042301056		2523057343 dt:04.11.2024	19,40,000
4		Dy. Tahsildar, Siddipet, 18012302002	2015001050004130134NVN	2458557213 dated:18.03.2024	23,60,000
5	STO Husnabad	Tahsildar, Husnabad, 18052302002	2015001060004130134NVN	2437418572 dated:15.11.2023	9,91,000
6				2437418563 dt:18.10.2023	
7				2438158799 dt:20.11.2023	9,51,000
8	DTO Jagitial	06012302003/Tahsildar Office, Dharmapuri	2015001060004130134NVN	2522827998 03-10-2024	96,500
9				2522827951 03-10-2024	74,000
10				2522827920 03-10-2024	96,500
11		6012304001/Dist. Proh. & Excise Officer		2522884400	33,000

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

4.1 Overview

The Pay and Accounts Office (PAO), Hyderabad, has been functioning since 01.10.1971. The current review covers the period 2024-25. This report includes the illustrative remarks/reviews raised by the Financial Audit Wing (FAW), which were communicated to the PAO, Hyderabad for the year 2024-25.

4.2 Replies not received for outstanding Audit objections:

There are 934 Money Value (MV) audit objections involving ₹61.55 crore, pertaining to the period from 2014 to 2024, for which replies were not furnished to Audit. The details are given in **Annexure-4.1.** Despite the issue of periodical reminders and discussions with the PAO, the requisite replies were not forthcoming. The PAO was requested to pursue the matter with the respective Departments/DDOs and ensure that replies to all outstanding audit objections are furnished expeditiously, so as to facilitate their early settlement.

4.3 Excess payment of Medical Expenses:

It was noticed that in 505 cases, medical charges amounting to ₹1,84,08,804 were paid in excess of the approved rates. The details of the excess payments are given in **Annexure- 4.2.**

4.4 Miscellaneous Money-Value Objections:

It was noticed that in 49 cases, excess payments amounting to ₹12,29,62,952 were made. The details of the cases are given in **Annexure- 4.3.**

4.5 Non-Money Value (NMV) Objections:

In 67 cases, Non-Money Value (NMV) objections were noticed relating to **excess payment of medical expenses, miscellaneous NMV objections, and Short/non-recovery of Income Tax/TDS.** The details of these objections are given in **Annexure- 4.4**.

PART 5
DEFICIENCIES IN IT CONTROLS

5.1 Overview:

The Integrated Financial Management Information System (IFMIS) is a centralized, web-based application developed by the Government of Telangana for the effective financial management and accounting of the financial transactions of the State Government. It facilitates various departments and agencies in accessing, processing and managing financial information in a transparent, efficient and integrated manner. Receipts and Payments are two key components of the financial management process in IFMIS.

The basic functions of IFMIS include revenue management which encompasses budgeting and planning, accounting and financial reporting, besides facilitating the management and control of payment procedures. The system is intended to ensure that the Government Funds are utilized and disbursed in accordance with the approved budgetary allocations prescribed under financial rules and regulations, while enabling effective monitoring and control of Government finances.

e-Kuber is a comprehensive Core Banking Solution (CBS) introduced by the Reserve Bank of India (RBI) for processing Government transactions relating to receipts and payments. It facilitates the electronic processing and settlement of Government transactions and enables real-time monitoring and control of Government receipts and payments. The system thereby contributes to greater transparency, efficiency, accountability and effective financial management of Government funds.

5.2 Deficiencies/shortfalls observed:

5.2.1 National Pension System

The government of Telangana introduced the New Pension Scheme with effect from September 2004 vide G.O.Ms. No.653, 654 and 655, Finance (Pen–I) Department, dated:24.09.2004. Under the scheme, on receipt of the monthly online data relating to subscriptions from the subscribers, the Treasury Officer is required to transfer the subscribers' contributions, along with the Government's matching contribution, to the Central Recordkeeping Agency (CRA) of National Securities Depository Limited (NSDL).

In five DTOs and sixteen STOs, it was noticed that substantial amounts relating to NPS/CPS contributions remained untransferred to the CPS/NPS Fund as at the end of 2024-25. The details of the outstanding amounts are furnished in **Annexure 3.17.**

5.2.2 Non-recording of DDO Designation and other details against the corresponding DDO codes by the Treasuries

Treasuries submit the List of Payments and paid vouchers along with the Monthly Accounts to the Office of the Principal Accountant General (A&E), Telangana. The physical vouchers contain the details of DDO Code and other relevant pariticulars such as the Classification, Head of Account, DDO Stamp indicating the designation/place of the DDO. The corresponding accounts data is also submitted through IFMIS application.

A scrutiny of the voucher data submitted by District Treasuries and Sub- Treasuries revealed that, in certain cases, only the DDO codes were captured in the data, without corresponding details such as the DDO Designation and place of posting. The absence of these particulars creates problems in analyzing and compiling data from the Monthly Accounts at various levels in the Office of the PAG (A&E), Telangana. The DDO/Treasury is responsible for ensuring the correctness of all the notings in the bills before their passing and for ensuring that the data uploaded in IFMIS correspons with details noted in the physical vouchers sent to AG Office.

DDO Master Data is maintained in the Voucher Level Computerization (VLC) module of the Office of the PAG(A&E), Telangana, to facilitate identification and analysis of DDO-wise transactions. Verification of the DDO Master Data revealed that 96 cases were still pending, wherein, only the DDO Codes were available, without the corresponding Designation and other essential particulars of the DDOs. The list of such cases was enclosed for taking necessary action to update the DDO Master Data with complete and accurate details, including DDO Code, DDO Designation and other relevant particulars.

5.2.3 Failed transactions in e-Kuber

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

It was observed at DTO, Komrambheem Asifabad and from the VLC data of the Office of the Principal Accountant General (A&E), Telangana, Hyderabad, that the six failed transactions were kept outstanding under Suspense Head 8658-102-20-(000 to 007) upto the end of March 2024 **(vide para 3.2.8),** which may lead to inflate the financial position of the State Government.

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

Government, vide G.O.Ms.No.100 Finance (Pen-I) Department, dated:06-04-2010, issued orders in Para 4.5 allowing Additional Quantum of Pension/Family Pension to pensioners /family pensioners on attaining the age of 75 years and above. The percentage is allowed based on the age of pensioners mentioned in the PPO. The order was in force with effect from 01.02.2010.

A scrutiny of PPOs revealed that Additional Quantum of Family Pension and Dearness Relief (DR) on AQ thereon amounting to **₹124.25** ***lakh*** was irregularly paid in 123 cases. The dates of birth of the family pensioners as per pension payment order differed from the dates of birth noted in system as depicted in ***Annexure 3.6***

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

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

In two DTOs, it was observed that certain employees had been allotted Regular GPF account numbers and their GPF subscriptions are accounted for under Regular GPF, but the balances lying in Class-IV GPF accounts were not transferred **(vide para 3.4.5).** Non-transfer of Class-IV GPF balance to regular GPF Account creates avoidable hardship for the subscribers.

5.3 Recommendations:

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

- *Implement a comprehensive set of flags and validation protocols to prioritize the seamless migration of balances from the National Pension System (NPS) to the designated NSDL fund.*
- *Distinct user identification/access for processing of the bills and authentication at DDO level should be provided to the employees working under DDO to process the bills and check the correctness at two levels.*
- *In order to ensure timely clearance of failed transactions, an automated reminders/alert mechanism can be incorporated into the IFMIS application for clearance of the suspense account within the time schedule.*
- *Cross-check the information provided in the documents with the pensioner's records. Ensure that the documents are correct and match with the records maintained by the Pension Authorizing Authority.*
- *Suitable validations checks may be incorporated into the IFMIS application to prevent users from posting ZPGPF credits unless valid Challan Numbers/Transaction IDs are entered.*

ANNEXURES

Annexure 1.1

(*see Para 1.1*)

List of DTOs, STOs and APPOs

Sl. No.	Name of District	Name of DTO/STO/APPO	Sl. No.	Name of District	Name of DTO/STO/APPO
1	Adilabad	DTO Adilabad	36	Kamareddy	DTO Kamareddy
2		STO Utnoor	37		STO Banswada
3		STO Boath	38		STO Yellareddy
4	Bhadradri Kothagudem	DTO Kothagudem	39		STO Madnoor
5		STO Bhadrachalam	40	Karimnagar	DTO Karimnagar
6		STO Yellandu	41		STO Huzurabad
7		STO Manuguru	42		STO Gangadhara
8		STO Aswaraopeta	43		STO Jammikunta
9	Hyderabad	Director of Treasuries and Accounts	44	Khammam	DTO Khammam
10		DTO Hyderabad (Urban)	45		STO Wyra/Kalluru
11		APPO Tarnaka	46		STO Madhira
12		APPO Narayanaguda	47		STO Nelakondapally
13		APPO Secunderabad	48		STO Sathupally
14		APPO Punjagutta	49	Komurambheem Asifabad	DTO Asifabad
15		APPO Jambagh	50		STO Sirpur
16		APPO Nampally	51		STO Wankidi
17		APPO Malakpet	52		STO Kagaznagar
18		APPO Vanastalipuram	53	Mahabubnagar	DTO Mahabubnagar
19		APPO Motigalli	54		STO Narayanpet
20		APPO Chandrayangutta	55		STO Makthal
21		JD PPO, Hyderabad	56		STO Jadcherla
22	Jagtial	DTO Jagtial	57		STO Kosgi
			58		STO Devarakadra
23		STO Metpalli	59	Mahabubabad	DTO Mahabubabad
24		STO Korutla	60		STO Maripeda
25		STO Mallial	61		STO Gudur
26	Jangaon	DTO Jangaon	62	Mancherial	DTO Mancherial
27		STO Ghanpur	63		STO Bellampally
28		STO Kodakandla	64		STO Luxettipet
29	Jayashankar Bhupalapally	DTO Bhupalapally	65		STO Chennur
30		STO Mahadevapur	66	Medak	DTO Medak
31	Mulugu	DTO Mulugu	67		STO Toopran
32		STO Venkatapuram	68		STO Narsapur
33		STO Eturunagaram	69		STO Ramayampet
34	Jogulamba Gadwal	DTO Gadwal	70	Medchal	DTO Medchal
35		STO Alampur	71		STO Keesara

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

Annexure 1.2
(*see Para 1.3.2*)
DTOs/STOs/APPOs inspected during the year 2024-25.

Sl No	Name of the District	Name of the DTO/STO	Date of inspection		Duration
			from	to	in days
1	Hyderabad	APPO, Malakpet	22.04.2024	25.04.2024	4
2		APPO, Nampally	26.04.2024	30.04.2024	4
3		APPO, Bank & M. O	01.05.2024	04.05.2024	4
4	Hyderabad	DTA, Hyderabad	14.05.2024	18.05.2024	5
5		DTO, Yadadri Bhongir	03.06.2024	06.06.2024	4
6		STO, Motkuru	12.12.2024	13.12.2024	2
7	Asifabad	DTO, Asifabad	03.06.2024	06.06.2024	4
8		STO, Sirpur	22.07.2024	24.07.2024	3
9		STO, Wankidi	25.07.2024	27.07.2024	3
10	Bhupalpally	DTO, Bhupalpally	07.06.2024	12.06.2024	4
11		STO, Mahadevpur	23.08.2024	27.08.2024	3
12	Suryapet	STO, Kodad	07.06.2024	11.06.2024	3
13		DTO, Suryapet	12.06.2024	15.06.2024	4
14	Kothagudem	STO, Bhadrachalam	13.06.2024	15-06-2024	3
15		DTO, Kothagudem	18.06.2024	21.06.2024	4
16		STO, Manuguru	22.07.2024	24.07.2024	3
17		STO, Yellandu	25.07.2024	27.07.2024	3
18		STO, Aswaraopet	16.08.2024	19.08.2024	3
19	Sanga Reddy	STO, Zaheerabad	18.06.2024	20.06.2024	3
20		STO, Narayankhed	21.06.2024	24.06.2024	3
21		STO, Andole	24.06.2024	26.06.2024	3
22		STO, Patancheru	03.07.2024	05.07.2024	3
23		DTO, Sanga Reddy	09.09.2024	13.09.2024	5
24		STO, Sadashivpet	17.09.2024	18.09.2024	2
25	Medchal-Malkajgiri	DTO, Medchal	26-06-2024	29-06-2024	4
26		STO, Medchal	21.03.2025	24.03.2025	3
27	Medak	DTO, Medak	03.07.2024	06.07.2024	4
28	Khammam	DTO, Khammam	30.07.2024	03.08.2024	5
29		STO, Nelakondapalli	05.08.2024	07.08.2024	3
30		STO, Madhira	08.08.2024	09.08.2024	5
31		STO, Sathupalli	12.08.2024	14.08.2024	2
32	Nizambad	STO, Armour	30.07.2024	01.08.2024	3
33		STO, Bodhan	02.08.2024	05.08.2024	3
34		DTO, Nizamabad	06.08.2024	12.08.2024	5
35	Karimnagar	STO, Huzurabad	13.08.2024	16.08.2024	3
36		DTO, Karimnagar	17.08.2024	22.08.2024	5
37	Nagarkurnool	STO, Kalwakurthy	21.08.2024	23.08.2024	3
38		STO, Achampet	24.08.2024	28.08.2024	3
39		DTO, Nagarkurnool	17.09.2024	20.09.2024	4
40	Vikarabad	STO, Tandur	25.09.2024	27.09.2024	3
41		STO, Kodangal	06.09.2024	10.09.2024	3

42		STO, Pargi	11.09.2024	13.09.2024	3
43		DTO, Vikarabad	17.09.2024	20.09.2024	4
44		STO, Mominpet	21.09.2024	24.09.2024	3
45	Adilabad	STO, Utnoor	20.09.2024	21.09.2024	2
46		DTO, Adilabad	23.09.2024	27.09.2024	5
47	Hyderabad	APPO Tarnaka	07.10.2024	10.10.2024	4
48		APPO Chandrayanagutta	07.10.2024	10.10.2024	4
49		APPO Vanasthalipuram	23.10.2024	26.10.2024	4
50		JDPPO	23.10.2024	28.10.2024	5
51		APPO Punjagutta	28.10.2024	01.11.2024	4
52		APPO Motigally	29.10.2024	02.11.2024	4
53	Mulugu	DTO Mulugu	05.11.2024	08.11.2024	4
54	Peddapalli	STO, Ramagundam	05.11.2024	07.11.2024	3
55		STO, Manthani	08.11.2024	12.11.2024	3
56		STO, Sultanabad	13.11.2024	16.11.2024	3
57		DTO, Peddapalli	18.11.2024	21.11.2024	4
58	Mahabubabad	DTO Mahabubabad	11.11.2024	14.11.2024	4
59		STO, Marripeda	16.11.2024	18.11.2024	2
60	Ranga Reddy	STO, Hayatnagar	11.11.2024	13.11.2024	3
61		STO, Ibrahimpatnam	20.11.2024	22.11.2024	3
62		DTO, Rangareddy	02.12.2024	07.12.2024	6
63		STO, Shadnagar	19.12.2024	21.12.2024	3
64		STO, Rajendranagar	28.02.2025	03.03.2025	3
65		STO, Maheswaram	04.03.2025	06.03.2025	3
66	Jagityal	DTO, Jagityal	22.11.2024	26.11.2024	4
67		STO, Metpally	27.11.2024	29.11.2024	3
68	Nalgonda	STO, Nakrekal	19.11.2024	21.11.2024	3
69		STO, Miryalaguda	22.11.2024	25.11.2024	3
70		STO, Nidamanoor	26.11.2024	28.11.2024	3
71		STO, Devarkonda	29.11.2024	02.12.2024	3
72		STO, Chandur	03.12.2024	05.12.2024	3
73		DTO, Nalgonda	06.12.2024	11.12.2024	5
74	Nirmal	DTO, Nirmal	30.11.2024	04.12.2024	4
75		STO, Bhainsa	05.12.2024	07.12.2024	3
76	Mahabubnagar	DTO Mahabubnagar	09.12.2024	13.12.2024	5
77		STO, Jedcherla	16.12.2024	18.12.2024	3
78	Hyderabad	DTO Hyderabad (Urban)	16.12.2024	20.12.2024	5
79	Mancherial	STO, Chennur	17.01.2025	18.01.2025	2
80		DTO Mancherial	20.01.2025	23.01.2025	4
81		STO, Luxettipet	24.01.2025	27.01.2025	3
82	Jogulamba Gadwal	DTO, Jogulamba Gadwal	20.01.2025	23.01.2025	4
83	Wanaparthy	DTO, Wanaparthy	24.01.2025	28.01.2025	4
84	Sircilla	DTO, Sircilla	28.01.2025	31.01.2025	4
85	Narayanpet	STO, Kosgi	30.01.2025	01.02.2025	3
86		DTO, Narayanpet	01.02.2025	05.02.2025	4
87	Siddipet	STO, Dubbak	01.02.2025	04.02.2025	3
88		DTO, Siddipet	05.02.2025	10.02.2025	4
89		STO, Gazwel	11.02.2025	13.02.2025	3

90		STO, Cheryal	14.02.2025	17.02.2025	3
91		STO, Husnabad	18.02.2025	20.02.2025	3
92	Kamareddy	STO, Madnoor	10.02.2025	12.02.2025	3
93		STO, Banswada	13.02.2025	15.02.2025	3
94		DTO, Kamareddy	17.02.2025	20.02.2025	4
95	Hyderabad	APPO Narayanaguda	22.02.2025	27.02.2025	4
96		APPO Secunderabad	24.02.2025	28.02.2025	4
97	Warangal	DTO, Warangal	03.03.2025	07.03.2025	5
98		STO, Narsampet	10.03.2025	12.03.2025	3
99		STO, Parkal	13.03.2025	17.03.2025	3
100		STO, East	19.03.2025	22.03.2025	4
101	Jangaon	STO, Kodakandla	10.03.2025	12.03.2025	3
102		DTO, Jangaon	13.03.2025	18.03.2025	4
103	Hanumakonda	DTO, Hanumakonda	18.03.2025	22.03.2025	5

Annexure 2.1
(*see Para 2.2.1*)
Delay in receipt of monthly accounts/vouchers from Treasuries for 2024-25

Sl No	Name of the Treasury		Month wise delay in submission of Monthly Accounts by the Treasuries during April 2024 to March 2024.												
			April 2024	May 2024	June 2024	July 2024	August 2024	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2024	Feb 2024	Mar 2024	No. of times delay in the year
		Due date	18th	18th	18th	10th	10th	10th	10th	10th	10th	10th	10th	10th	
1	Adilabad		-	-	-	-	8	-	2	-	-	-	22	14	4
2	Aisifabad		-	-	-	-	1	-	2	-	6	-	19	19	5
3	Mancherial		-	-	-	-	-	-	1	-	-	-	19	18	3
4	Nirmal		-	1	-	2	1	-	2	-	-	-	19	20	6
5	Nizamabad		-	-	-	2	-	-	3	-	-	-	18	27	4
6	Jagtial		-	-	-	-	-	1	1	-	-	-	18	18	4
7	Peddapalli		-	-	-	-	-	-	2	-	-	-	18	19	3
8	Jayashankar Bhupalapally		-	-	-	2	-	1	1	-	-	-	18	14	5
9	Bhadradri Kothagudem		-	-	-	-	1	-	4	-	-	-	19	15	4
10	Mahabubabad		-	-	-	3	-	-	4	1	-	2	19	22	6
11	Warangal (R)		-	-	-	-	1	1	3	-	-	-	18	18	5
12	Hanumakonda		2	-	-	-	3	6	4	-	-	-	18	19	6
13	Karimnagar		-	-	-	3	-	1	3	2	-	-	18	15	6
14	Rajanna Sircilla		-	-	-	2	1	-	2	1	-	-	18	14	6

15	Kamareddy		-	-	-	-	-	-	2	-	7	-	19	15	4
16	Sanga Reddy		-	-	-	-	-	-	2	1	-	-	18	21	4
17	Medak		-	-	-	4	-	-	4	3	-	2	22	19	6
18	Siddipet		-	-	-	3	1	-	4	-	-	2	18	25	6
19	Jangaon		-	-	-	-	-	-	2	-	-	-	19	19	3
20	Yadadri		-	-	-	3	-	-	2	3	-	-	18	19	5
21	Medchal		-	-	-	-	1	8	1	8	-	2	18	11	7
22	Mahbubnagar		-	-	-	-	-	-	2	-	2	-	18	15	4
23	Ranga Reddy		-	-	-	3	2	-	1	2	-	-	19	19	6
24	Vikarabad		-	-	-	3	1	-	2	-	-	-	18	15	5
25	Hyderabad (Urban)		-	-	-	10	2	-	1	3	-	-	19	28	6
26	Jogulamba Gadwal		-	-	-	3	1	8	2	-	-	-	18	19	6
27	Wanaparthy		-	-	-	-	-	-	2	2	-	-	18	12	4
28	Nagarkurnool		-	-	-	-	-	-	2	-	-	-	18	14	3
29	Nalgonda		2	-	-	4	1	-	1	-	-	-	19	15	6
30	Suryapet		-	-	-	-	-	-	2	-	-	-	18	14	3
31	Khammam		-	-	-	-	-	-	2	1	-	-	23	18	4
32	PAO, Hyd		-	1	-	3	2	4	4	3	-	1	17	27	9
33	Narayanpet		-	-	-	2	-	-	2	-	-	-	18	12	4
34	Mulugu		-	-	-	3	1	-	2	2	-	-	22	19	6
35	SNA Sparsh				-	10	1	6	-	9	6	-	19	20	7

Annexure 2.2

(*see Para 2.2.2*)

Details of wanting vouchers during the year 2024-25

Sl No	District	No of Items	Amount (₹)
1	Adilabad	203	7,94,55,078
2	Bhadradri Kothagudem	887	36,25,24,279
3	Bhoopalapally	58	1,20,05,698
4	Hanumakonda	81	88,91,02,654
5	Jagtial	57	82,70,062
6	Jangaon	16	63,58,563
7	Jogulamba Gadwal	08	59,40,53,515
8	Kamareddy	102	2,31,37,639
9	Karimnagar	135	6,64,90,447
10	Khammam	1239	156,29,98,608
11	Komarambheem Asifabad	341	30,13,72,601
12	Mahaboob Nagar	500	10,62,01,943
13	Mahabubabad	411	24,00,08,132

14	Mancherial	186	64,75,43,471
15	Medak	506	14,78,44,968
16	Medchal	287	103,67,04,649
17	Mulugu	57	3,25,38,300
18	Nagarkurnool	129	3,26,29,869
19	Nalgonda	242	11,06,06,989
20	Narayanpet	01	4,569
21	Nirmal	50	1,36,62,755
22	Nizamabad	324	15,12,05,772
23	Peddapally	10	14,53,843
24	JD PPO Hyderabad	--	--
25	Ranga Reddy	78	15,95,56,023
26	Sangareddy	540	27,79,43,511
27	Siddipet	27	13,56,154
28	Siricilla	---	---
29	Suryapet	47	1,80,32,733
30	Vikarabad	487	113,82,76,101
31	Wanaparthy	05	1,34,612
32	Warangal	33	28,05,00,080
33	Yadadri	13	1,55,53,547
	Total	**7060**	**831,75,27,165**

Annexure 2.3
(see Para 2.3.1)
Treasury wise details of Wanting Paid Cheques

Sl No	District	Number of Paid cheques	Amount (₹)
1	Adilabad	39	1,52,19,677
2	Asifabad	69	1,02,38,228
3	B.K. Gudam	98	70,61,59,563
4	Bhoopalpalli	42	21,11,629
5	Gadwal	34	3,74,36,002
6	Hanumakonda	00	0
7	Hyderabad	00	0
8	Jagityal	03	22,29,709
9	Jangaon	00	0
10	Kamareddy	00	0
11	Karimnagar	10	17,68,566

12	Khammam	02	97,336
13	Mahaboobabad	00	0
14	Mahabubnagar	00	0
15	Mancherial	03	2,34,932
16	Medak	22	17,14,97,270
17	Medchal	00	0
18	Mulugu	01	26,000
19	Nagar Kurnool	00	0
20	Nalgonda	00	0
21	Narayanpet	00	0
22	Nirmal	00	0
23	Nizamabad	05	27,02,368
24	Peddapalli	00	0
25	Ranga Reddy	08	2,17,28,225
26	Sanga Reddy	00	0
27	Siddipet	00	0
28	Siricilla	00	0
29	Suryapet	32	16,71,00,764
30	Vikarabad	00	0
31	Wanaparthi	00	0
32	Warangal (Rural)	00	0
33	Yadadri	02	30,89,114
	Total	**370**	**113,96,39,383**

Annexure 2.4

(see Para 2.3.2)

Discrepancies between Sub Account 112 and Plus & Minus Memoranda for the year 2024-25

District	Payments (₹)			Receipts (₹)		
	SA-112	Plus and Minus	Difference	SA-112	Plus and Minus	Difference
Adilabad	2372567961	2372567961	0	4168724573	4168724573	0
Asifabad	1077795649	1077795649	0	2257140283	2257140283	0
B.K Gudem	2577293870	2577293870	0	5178956987	5178956987	0
Bhoopalpalli	1123137008	1123137008	0	1648133741	1648133741	0
Gadwal	1382357553	1382357553	0	1724898009	1724898009	0
Hanumakonda	5339292955	5339292955	0	6154081791	6154081791	0
Hyderabad	761189145454	760733310173	455835281	325526577345	549646873365	-224120296020
Jagityal	2229635645	2229635645	0	2853606948	2853606948	0

Jangaon	1138653480	1138653480	0	1957633318	1957633318	0
Kama Reddy	2786269808	2786269808	0	4335890794	4335890794	0
Karimnagar	3896610559	3896610559	0	5791578437	5791578437	0
Khammam	4922197664	5064586499	-142388835	6487415097	6629036284	-141621187
Mahaboobabad	2118544866	2118544866	0	3274013322	3274013322	0
Mahabubnagar	3577289178	3577289178	0	4893146627	4893146627	0
Mancherial	1819601263	1819601263	0	3109725341	3109725341	0
Medak	1974758641	1974758641	0	2737770925	2737770925	0
Medchal	2898976918	2898976918	0	5838720822	5838720822	0
Mulugu	1091619427	1091619427	0	1704730194	1704730194	0
Nagar Kurnool	2410679676	2410679676	0	4374470329	4374470329	0
Nalgonda	5572140882	5572140882	0	8466593818	8466593818	0
Narayanapet	1888641905	1888641905	0	1813702674	1813702674	0
Nirmal	1562312490	1562312490	0	2530094164	2530094164	0
Nizamabad	5729201554	5729201554	0	7595978692	7595978692	0
Peddapally	2554912533	2554912533	0	2428393986	2428393986	0
Ranga Reddy	7092536525	7092536525	0	378530987078	378530987078	0
Sanga Reddy	4592096897	4592096897	0	6033367502	6033367502	0
Siddipet	2339653146	2339653146	0	3654314842	3654314842	0
Siricilla	1516941069	1516941069	0	4445789602	4445789602	0
Suryapet	2462484631	2462484631	0	4388980424	4388980424	0
Vikarabad	2322642274	2322642274	0	5128065271	5128065271	0
Wanaparthy	1829570801	1829570801	0	2668785133	2668785133	0
Warangal	2821917335	2821917335	0	2778662400	2778662400	0
Yadadri	1517114567	1517114567	0	3119803801	3119803801	0
Grand Total	**849728594184**	**849415147738**	**313446446**	**827600734270**	**1051862651477**	**-224261917207**

Annexure 3.1
(see Para 3.1.1)
Analysis of outstanding Inspection Reports and Paras to the end of March 2025

Sl. No.	Name of the district	More than 5 years		1-5 years		Less than 1 Year		Total	
		IR	Paras	IR	Paras	IR	Paras	IR	Paras
1	APPOs	1	1	32	106	6	38	39	145
2	DTA	0	0	5	10	1	9	6	19
3	Adilabad	7	9	8	23	2	16	17	48
4	Gadwal	0	0	5	13	0	0	5	13
5	Hanumakonda	2	2	13	44	0	0	15	46
6	Hyderabad (U)	0	0	3	6	1	5	4	11
7	Jagityal	0	0	12	26	2	17	14	43

8	Jaishankar	0	0	2	2	3	17	5	19
9	Jangaon	1	1	9	21	0	0	10	22
10	Kamareddy	0	0	5	7	3	14	8	21
11	Karimnagar	3	4	5	2	6	48	14	54
12	Khammam	1	1	12	24	9	38	22	63
13	Komarabheem	2	2	8	13	5	30	15	45
14	Kothagudem	0	0	5	13	5	24	10	37
15	Mahabubabad	0	0	11	34	2	17	13	51
16	Mahabubnagar	0	0	4	11	1	10	5	21
17	Mancherial	1	1	7	7	3	14	11	22
18	Medak	2	3	9	32	0	0	11	35
19	Medchal	0	0	8	25	0	0	8	25
20	Mulugu	0	0	9	23	1	8	10	31
21	Nagarkurnool	0	0	9	23	1	9	10	32
22	Nalgonda	3	5	15	31	3	28	21	64
23	Narayanpet	0	0	4	7	0	0	4	7
24	Nirmal	1	2	8	17	2	15	11	34
25	Nizamabad	3	3	9	41	0	0	12	44
26	Peddapalli	0	0	5	17	4	18	9	35
27	Rangareddy	2	2	14	32	9	36	25	70
28	Sangareddy	2	2	20	52	1	14	23	68
29	Siddipet	2	5	12	44	0	0	14	49
30	Siricilla	0	0	2	4	2	7	4	11
31	Suryapet	0	0	10	20	0	0	10	20
32	Vikarabad	1	3	7	3	9	57	17	63
33	Wanaparthy	1	1	5	10	0	0	6	11
34	Warangal(R)	1	2	10	30	1	1	12	33

35	Yadadri	0	0	7	1	5	35	12	36
	Grand Total	**36**	**49**	**309**	**774**	**87**	**525**	**432**	**1348**

Annexure 3.2
(see Para 3.2.1.1)
Non-Lapsing of Unclaimed deposits under category 'B'

Sl. No	District	Name of Treasury	Nomenclature	Head of Account	Amount lapsable as on 31.03.23 (₹)
1	Hanumakonda	Hanumakonda	Revenue Deposits	8443-00-101-01	3,23,10,815
2			Revenue Deposits	8443-00-101-01	40,60,452
3			Revenue Deposits	8443-00-101-01	3,70,915
4	Warangal	STO Narsampeta	Civil/Revenue Deposits	8443-00-101-01	68,910
5			Civil/Revenue Deposits	8443-00-101-01	55,080
6			Revenue Deposit	8443-101-01	5,75,138
7	Mancherial	STO Chennuru	Revenue Deposit	8443-101-01	500
				Total	**3,74,41,810**

Annexure 3.3
(See Para 3.2.2)
PD Accounts have not been in operation for more than three years

Sl. No.	District	Name of DTO/STO	HOA	OB as on 01-4-2020	Receipts	CB as on 31-3-2023 (₹)
1	Hyderabad Urban	Hyderabad Urban	8342-103-01	0	0	0
2			8342-103-10	0	0	0
3			8342-117-04-001	0	0	0
4			8342-117-04-002	0	0	0
5			8443-104-01	529856	0	529856
6			8443-105-01	1047508	0	1047508
7			8443-105-01	593000	0	593000
8			8443-105-01	218881.08	0	218881.08
9			8443-107-01	2014	0	2014
10			8443-116-08	2455445	0	2455445
11			8443-116-08	1254017.08	0	1254017.08
12			8443-123-01	1506493	0	1506493

13			8443-123-01	183	0	183
14			8443-123-01	784794.53	0	784794.53
15			8443-123-01	296997	0	296997
16			8443-123-01	41090.64	0	41090.64
17			8443-123-01	892964.24	0	892964.24
18			8443-800-10	0	0	0
19			8443-800-31	0	0	0
20			8443-800-82	0	0	0
21			8443-800-94	0	0	0
22			8448-120-30	0	0	0
23			8448-120-35	0	0	0
24			8449-120-18	0	0	0
25			8449-120-36	0	0	0
26			8449-120-59	0	0	0
27			8449-120-60	0	0	0
28			8449-120-62	0	0	0
29			8449-120-64	0	0	0
30			8449-120-67	0	0	0
31			8449-120-72	0	0	0
32			8449-120-76	0	0	0
33			8448-102-14	0	0	0
34			8448-110-45	0	0	0
35			8448-110-44	0	0	0
36	Mulugu	Mulugu	8443-101-10	1,32,21,240	0	1,32,21,240
37	Ranga Reddy	Ranga Reddy	8449-120-03	0	0	0
38			8443-106-01	0	0	0
39	Mahabubabad	Mahabubabad	8443-101-01	2,57,083	0	2,57,083
40			8443-101-01	7,100	0	7,100
41			8443-101-01	2,79,899	0	2,79,899
42			8443-101-01	6,877	0	6,877
43			8443-101-01	2,77,035	0	2,77,035
44			8443-123-01	985	0	985
45			8443-123-01	0	0	0
					Total	**2,36,73,462.57**

Annexure 3.4

(see Para 3.2.6)

Self Cheques drawn by the PD Administrators

Sl No	NameofDTO/STO	TransactionID/ ChequeNo.anddate		Amount drawn	Purpose	Remarks (StatusofCheque)
1	DTO, Yadadri Bhongir	2509178841 21-05-2024		10,82,145	10% CMF for the period of July,2021 to December,2021	----
2		2509178712 30-05-2024		19,85,974	10% CMF for the period of April,2021 to June,2021	----

3	STO, Narayanakhed	2450241273/ 31-01-2024		16,74,033	Salaries to AMC employees, DEO, outsourcing Security Guards	----
4		2455750906/ 02-03-2024		18,64,181		----
5	DTO, Medchal Malkajgiri	245836, 27.03.2024		2,11,559	Salaries For DPO, DEOs and driversfor the month of March 24	----
6		2457624247, 27-03-2024		2,11,559	Salaries DPO, DEOs and drivers forthe month of Feb-24	----
7		2451520344, 7-03-2024		2,11,559	Salaries for DPO, DEOs and drivers'wages for the month of January 2024	----
8		2445467672, 27-03-2024		2,11,559	Salaries of DPO, DEOs & drivers forthe month of December-23	----
9	DTO, Vikarabad	2522549204, 29.08.2024		3,50,627	Pay And Allowances to Staff, Pension Payments, Outsourcing Wages and RBZ Salaries for The Month of Aug-2024	----
10		2516251861, 28.06.2024		13,81,998	Salaries for DPO, DEOs and drivers' wages for the month of January 2024	----
11		2510751139 , 29.05.2024		6,39,384	Salaries of DPO, DEOs & drivers for the month of December-23	----
12	STO, Mominpet	2520703929 25-07-2024 Total amount of ₹8,46,733		6,70,887	Staff Salaries and Security Guard Wages for The Month of July-2024	----
13		2510942134 30-05-2024 Total amount of ₹5,10,180.00		1,12,008	Staff Salaries and Security Guard Wages for The Month of Apr-2024 And May-2024	----
14		50515286 28-04-2024 Total amount of ₹2,25,519		96,153	Staff Salaries for The Month of Mar-2024	----
15	STO, Patancheru	2502888816, 07-05-2024		6,30,557		----
16		2502521476, 07-05-2024		1,90,550	MPW Salaries	----
17		2505602024, 07-05-2024		1,90,550	MPW Salaries	----
18		2501809225, 07-05-2024		56,000	MPW Salaries	----
19		2501809258, 07-05-2024		56,000	MPW Salaries	----
20		2501809931, 07-05-2024		56,000	MPW Salaries	----
21	STO, Tandur	2502703785,		11,97,373	AGRIL, Market Committee,	----

		15-04-2024			Tandur Staff, Salaries and Pension Payments for The Month of March-2024	
22		2451330691, 05-02-2024		1,52,596	AGRIL, Market Committee, Tandur Staff, Salaries and Pension Payments for The Month of January,2024	----
23		2445286795, 03-01-2024		3,06,831	AGRIL, Market Committee, Tandur Staff, Salaries and Pension Payments for The Month of December-2023	----
24	STO, Yellandu	2508015907		12,81,000	CMF 1st quarter april to june 2023-24	----
25		2508015852		14,47,019	CMF 4th quarter april to june 2023-24	----
26	STO, Hayat Nagar	2522919703 Dt:15-10-2024		1,94,491	Payment of rent lease amount of pocket A and pocket B 9.30 acres and 58400 sft land and 6500sft Admin building land for fruit market Batasingaram under AMC Gaddiannaram to HTDL for the month of 2024	----
27		2522692437 Dt:13-09-2024		2,44,056	Rent of Shed A, B and E Of Fruit Market Batasingaram for the Month of June 2024	----
28		2522691965 Dt:13-09-2024		4,88,112	Rent of Shed A, B And E of Fruit Market Batasingaram for the Month of June 2024	----
29	STO Ibrahimpatnam	2523036396 Dt:29-10-2024		11,47,571	Salaries of Agriculture Market Committee Employees/ Pensions of Agriculture Market Committee “. DEO’S and Security Guards Salaries of Agriculture Market Committee, Ibrahimpatnam for the month of October 2024	----
30		2522805852 Dt:30-09-2024		3,48,867	Salaries of Agriculture Market Committee Employees/ Pensions of Agriculture Market Committee “. DEO’s and Security Guards Salaries of Agriculture Market Committee, Ibrahimpatnam for the month of Sep 24.	----
31		2522549230 Dt:29-08-2024		7,01,886	Salaries of Agriculture Market Committee Employees/ Pensions of Agriculture Market	----

					Committee “. DEO’s and Security Guards Salaries of Agriculture Market Committee, Ibrahimpatnam for the month of August 2024.	
32	STO, Miryalaguda	2417425103 Dt.,13-07-2023		2,50,000	Office Administration adjustment	----
33		2509985967 Dt 25-05-2024		1, 69,451	AMC Staff salaries for the month of May 2024	----
34		2505290775 Dt 29-04-2024		14,99,830	AMC Staff salaries for the month of April 2024	----
35	STO Kodakandla	2523965222, Dt 13-02-2025		3,14,662	Agricultural Market Committee stafft Salaries for the month of December 2024 and January 2025	----
36		12-2024		3,11,388	Agricultural Market Committee staff Salaries For the month of November 2024	----
37		2523035469 Dt: 28-10-2024		2,43,833	AgriculturalMarket Committee Kodakandla staff salaries for The month of October 2024	----
38	STO Medchal	2524029070 24-02-2025		1,18,439	Agricultural Market Committee, MedchalPensionsandSalaries for the month of February2025	----
39		2523794943 25-01-2025		2,10,765	Agricultural Market Committee,Medchal for the month of January'2025	----
40		2524101461 03-03-2025		10,76,665	Outsourcing Staff Salariesforthemonth of Feb 2025	----
41	DTO Jangoan	2523581226 Dt:31-12-2024		12,38,010	Regular Staff Salaries, Pensions, Daily wages Salaries, Outsourcing Staff Salaries, Telephone Bills, Insurance and Electricity Bills for the month of December-2024	----
42		2523026720 Dt:26-10-2024		6,63,663	Regular Staff Salaries, Pensions, Telephone Bills, Electricity Bills and ather for the month of October-2024	----
43		2523813730Dt: 30-01-2025fora Total amoun tof ₹8,59,648.00		2,53,875	Salaries and Pensions for the month of January 2025	----

44	STO Rajendranagar	2517156451 dt., 03.07.2024		4,05,522	Released Amount Vide M Book	----

Annexure 3.5
(*see Para 3.3*)
Excess payment of pension due to inadmissible Dearness Relief and Medical Allowance

Sl No	DTO/STO	Name of pensioner	PPO No.	Reason	Period of inadmissible DR+MA paid	Excess amount paid (₹)
1	APPO, Malakpet	Rahamathunnisa Begum	06-SGC-039193	SP&FP		7,32,179
2		P. Lalitha	06-017731/FP	SP&FP		1,64,127
3		Linga Reddy	06-SGC-062718/FP	SP&FP		47,527
4	DTO, Yadadri Bhongiri	B.Yellamma	DPRE/YDR/1262/2023	SP&FP		1,39,554
5	STO,Bhadachalam	S. Prabhakar Rao	78-000896- SP,	SP&FP		76,447
6	STO Utnoor	B Laxmi Bai	TWD/AD/744/SP/01001778	SP&FP		54,280
7	STO Patanchuru	Leela Vijaya Kumari	05- 011998/ 18019682	SP&FP		1,70,247
8	STO Nelakondapally	Uma Devi G	10-012911/SP / 216025868	SP&FP		1,40,154
9	STO Madhira	M. Estharamma	10-SGC-005068- 16008591	SP&FP		58,824
10	STO Sirpur	K. Laxmi,	61-000128/FP, /02000731	SP&FP		65,539
11	DTO Mahabubabad	E. Kamala	09-026559/SP/ 12103280	SP&FP	11-06-2021 to 10/2024	1,65,977
12	STO, Hayath Nagar	G. Daniel Kumar	07-002312/FP/ 23101645	SP&FP	04/2020 to 10/2024	20,94,631
13		K. Amara Jyothi	TS/379/OG/AP/ 69004771	SP&FP	03/2015 to 09/2016	1,03,533
14	STO, Maripeda	B Venkamma	09-F-00921/ 21002018	SP&FP	03/2015 to 01/2020	1,18,926
15	APPO Chandrayan-gutta	Richardson J,	06-016031/FP/ 68009836	SP&FP	04/2020 to 09/2024	2,86,048
16		M. Vijai Laxmi	70-000342/SP/ 16100716	SP&FP	8/2018 to 12/2022	1,50,359
17		Pentamma	06-017463/FP /680011343	SP&FP	03/2015 to 03/2016	35,981
18		N Venkata Laxmi	FHFP003332, PPO ID: 68005213	SP&FP	02/2015 to 09/2020	1,36,046
19		K. Girija	06-SGC- 060514/68009531	SP&FP	4/2020 to 8/2024	4,22,480
20	APPO Punjagutta	A. Bala kumari	03SGC07030/F/67019088	SP&FP	07/2004 to 09/2024	10,27,125
21	APPO	P. Damodar	62011271	SP&FP	03/01/2023	1,09,404

	NARAYANAGUDA				to 01/2025	
22		Tahera Begum	25020110	SP&FP	10/2021 to 01/2025	68,783
23	STO Medchal	V Pushpalatha	21100554	SP&FP	04/2020 to 07/2022	2,21,288
24	DTO Hanumakonda	E Kamala	10100101	SP&FP	24.05.2021 to 10/2024	1,68,706
25	DTO Warangal	V Raj Kumar	21027246	SP&FP	11/2022 to. 02/2025	1,85,785
26	STOEast Warangal	K Rama Devi	21032400	SP&FP	04/2020 to 12/2024	1,47,513
27	STO Husnabad	A Subhadra	18100042	SP&FP	04/2020 to 01/2025	4,19,366
					Total :	75,10,829

Annexure 3.6
(see *Para 3.3*)
Excess Payment of Additional Quantum of Pension & Dearness Relief

Sl No	DTO/STO	Name of the pensioner	PPO No	Excess amount paid (₹)
1	APPO, Malakpet	Syeda Abida Banu	63022960	81,652
2	APPO, Nampally	Sri Devi	61017328	4,55,426
3		K. Latha Veni	61017848	4,58,770
4		Shobha Thakur	61012003	54,585
5	DTO, Asifabad	.A Leela Bai	13015688	14,298
6		A Laxmi,	13002188	18,408
7		S Amte	02000442	12,200
8	DTO, Yadadri Bhongiri	Rabab Begum	19001236	19,422
9	DTO Adilabad	D. Jamuna	13008115	1,21,980
10	DTO Khammam	Naseem Sultana	16001660	8,55,198
11		Ajmiri Begum alias Fatimunnisa Begum	1606133	6,30,868
12		N Lalithamma	16005935	1,69,121
13	DTO, Nizamabad	A. Saraswathi	20013859	1,95,501
14		Ganga	20010124	92,231

15		Khamar Begum	20012654	21,560
16	STO, Achampet	Sulthana Bee	17000422	1,19,349
17	STO, Huzurabad	D Shanthamma	15026863	58,804
18		P Karuna	15019084	1,13,352
19	STO, Kalwakurthi	C Anasuya	17018886	1,00,061
20	STO, Nelakondapally	S Somamma	16008855	2,78,486
21	STO, Sadasivapet	Y. Manemma	18011110	31,596
22	STO, Sathupally	G. Mangamma	16018137	40,440
23	STO, Sirpur	Akthar Begum	14006251	1,46,000
24		K. Padmavathi	14003738	98,601
25		V.Shankunthala	14004791	1,04,449
26	STO, Utnoor	R Posani	13007290	1,88,477
27	STO, Yellandu	A Varalakshmi,	000606-95/FP	27,379
28	APPO Vansthalipuram	P Manemma	61012284	1,34,496
29		V.Jayamma	63020628	1,78,713
30		G. Kalavathi	63011753	80,934
31		C.Premalatha	63023387	2,45,260
32	STO Devarakonda	Ch. Venkamma	19002381	86,717
33		P. Muthamma	19002289	46,572
34	APPO, Mothigalli	Razia Sultana	64015418	1,03,555
35		Rafeequnnisa	64008262	1,66,875
36		Sarala Devi	65004322	25,328
37	DTO Mahabubabad	Fathima Begum	21021497	36,120
38	STO Miryalguda	S. V Vimalamma	19005415	43,401
39		Arifa Begum	19005488	17,016
40		Azeemunnisa Begum	19016850	8,864
41	STO Chandur	Bharathi Devi	19001424	59,751
42		Ch. Krishna Veni	19001426	61,986
43		Ch. Laxmi	19001434	79,212
44	STO Jadcherla	Sabera Bee	17003227	1,13,307
45		Y. Venkata Lakshmi	17022419	1,70,233
46	STO Nakrekal	A. Laxmamma	19006235	23,364
47	STO Nidmanoor	M Kondamma	19014350	30,857
48		K Surya Kumari	19011711	22,255
49		Lakshmamma	19011693	40,582
50		T R Ramulamma		24,344
51	STO Ramagundam	G Chandramma	15014174	1,41,293
52		Sogra Begum	15013992	1,76,174

53	STO Shadnagar	A. Narasamma	17019562	60,994
54	STO Sulthanabad	B. Mallamma	15015448	57,673
55		K. Krupamma	15015630	49,712
56	STO Hayath Nagar	U. Savathri	14034001	1,28,556
57	STO Manthani	E. Sattamma	15031368	12,774
58		M.Savithri	15012981	45,944
59	STO Maripeda	D. Laxmi	21025038	55,823
60		K. Utharamma,	21021696	29,130
61		B. Vajramma,	21025889	31,728
62		D. Gumli Bai	21026404	65,863
63	STO Metpally	J. Bharathi	15013048	25,678
64		T. Sreedevi	15013228	20,847
65	APPO Chandrayanagutta	Ayisha Begum	68007167	1,22,782
66		Noor Jahan	68011222	91,264
67		R Laxmamma	68007765	32,933
68	APPO Punjagutta	P. Rahmath Bee	67004571	5,22,771
69		Mujeebunnisa Begum	67008114	1,48,808
70		P. Susheela	67008462	3,96,042
71		L. Anuradha	67017047	1,90,708
72		C Seshamma	67021760	2,06,007
73		M. Santha Kumari	67011896	1,76,213
74		G Lakshmi	67022444	67,392
75	DTO Nirmal	A Laxmi Bai	13007854	35,499
76	APPO Secunderabad	Smt.G.Muktavijay Appal swamy	62004724	46,308
77		Smt. K.Satyavathi	62010808	81,565
78		K.Surekha	62009637	1,89,616
79		T.Chandrakala	65008780	1,32,737
80		D.Karuna	65012686	1,20,430
81		A.Bharathi	65010026	1,12,006
82		B.Swarnalatha	65008952	1,00,570
83		P.R.Roopavathi	65003453	85,037
84		J.Vijaya Lakshmi	65011322	73,640
85		E.Radha Krishna Kumari	65009036	50,021
86		MYashoda	65005128	45,249
87		N.Renuka	65002756	50,021
88		K.Rama Lakshmi	65002659	32,543
89		S.P.Pushpa	65008947	30,496

90		G.Mysamma	65011631	29,765
91		Bonala Suguna	65004964	23,184
92		DSubhadraDevi	65010428	22,612
93		C.Sarojini	65010740	15,124
94		P.Pushpalatha	65012882	21,277
95		AnnapurnaS	65003359	15,837
96		D.ShakuntalaBai	65011589	8,260
97		Zubeda Begum	65004699	7,504
98	STO Banswada	Balavva	20001199	85,858
99	STO Cheriyal	A. Satya Lakshmi	21000488	40,818
100	DTO Kamareddy	R. Pushpalatha	20010734	29,344
101	STO Maheshwaram	Anjamma	14007045	74,686
102	STO Medchal	D. Sulochana	14004609	7,062
103	DTO Rajanna Sircilla	P.Goda Devi	15015198	38,381
104		Shantamma	15014352	51,986
105	STO DubbaK	K.Bharathamma	18000724	49,120
106	DTO Jogulamba Gadwal	K. Hema Latha	17024700	39,850
107		Ameerunnisa Begum	17002256	1,16,733
108		Savaramma B	17002253	39,509
109	STO Chennu	R. Surekha	13003481	90,907
110	STO East Warangal	Faiyazi Begum	21021452	1,94,128
111		Vanamala	21017180	1,36,061
112		R. Satyavathi	21022972	1,30,093
113		Yousufunnisa Begum	21023331	1,21,615
114		R. Venkata Ramani	21014344	81,634
115		Yakub Bee	21026465	71,356
116		S. Rajamma	21025839	70,652
117		Munni Begum	21007548	69,690
118		M.Andalu.	21016804	69558
119		V.Lasuvamma	21005875	67293
120		V.Laxmi	21013370	60,777
121		A.Kalavathy	21015009	57,799
122	STO Rajendranagar	Mahaboob Bee	4005107	1,11,432
123		Haleem Bee	14006769	24,605

			Total:	**1,24,25,313**

Annexure 3.7
(see Para 3.3)
Excess payment due to payment of Enhanced Family Pension beyond time limit

Sl No	Name of DTO/STO	Name of Pensioner	PPO No	Excess Amount paid (₹)
1	APPO, Nampally	Abida Begum	61012232	5,32,730
2	DTO Mahabubabad	Md. Rajiya Begum	21036017	1,12,312
3	STO Miryalguda	K. Saidamma	19032054	2,53,609
4	STO Nakrekal	T. Shyam Sunder	19022635	1,57,764
5	APPO, Chandrayangutta	B.S. Usha	68008679	91,337
6	APPO Panjagutta	A Paro Bai	25035118	1,34,735
7		Kum. S. Vandana	25048306	10,05,706
8	STO Maheswaram	V. Elizabeth	14005537	1,34,216
9	STO Wargal East	K. Sarojini Devi	21023195	1,92,202
Total				**26,14,611**

Annexure 3.8
(see Para 3.3)
Excess payment of pension due to short recovery/non-recovery/early restoration of commuted portion of pension

Sl No	Name of the DTO/STO	Name of the pensioner	PPO No	CVP to be recovered	Period of payment	Excess paid (₹)
1	STO, Patancheru	Narsing Rao	16101134	₹5,185	05/2002 to 06/2024	29,250
2		K. Narayana	SP/NGK/2568/SP/2019			17,320
3	APPO Vanasthalipuram	D. Purna Chandra Rao	25031450	₹4,476	95 Months	4,25,220
4	DTO Mulugu	G Vidyasagar	21038881	₹7,930	2 Months 14 days	41,918
5	APPO Punjagutta	Mohd. Ali,	25042174	889	64 months	56,896
6	STO Maripeda	P Indrasena Reddy	10100419	9,720	69 Months	6,70,680
					Total	**12,41,284**

Annexure-3.9
(See Para 3.3)
Inadmissible payment of family pension due to remarriage

DTO/STO	PPONo./PPOID	Name of the pensioner	Amount (₹)
APPO, Vanasthalipuram	06-FG-015698/63018111	Sri P. Yella Goud	17,56,304
DTO, Mahabubabad	77-000193/FP/10100986	Smt. G Indira	7,79,746
APPO, Narayanaguda	60013641	Smt.Vimala	22,40,338
DTO, Jangoan	21009525	Smt G Radhamma	6,66,913
		Total :	**54,43,301**

Annexure-3.10
(See Para 3.3.1)
List of pension cases where short payment of pension

Sl No	Name of the treasury	Name (Sri/Smt)	PPO ID/ PPO No.	Reason for short payment
1	APPO, AIS, Judl. & OSP	Isharat Sultana Najma Begum,	60010829	Erroneously taken as ₹3492 instead of ₹7771 in RPS 2010
2	STO Andhole	A.Nagamani	18014570	Erroneously taken ₹3,350 instead of ₹4,710 in RPS 2010
3	DTO Aisfabad	A Leela Bai,	13015688	Erroneously taken ₹3,909 instead of ₹7,091 in RPS 2015
4	STO Bhadrachalam	P. Varalaxmi	16014866	Erroneously consolidation ₹7,088 instead of ₹7,715 in RPS 2015
5	STO Aswaraopet	Naga Rathnam K,	09001383	Drawing pension of Rs. 5,685 (Paid as per RPS, 2015
6	STO Huzurabad	Chandravathi,	13102364	Drawing pension of Rs.5,715 (Paid as per RPS, 2010)
7		B Samakka,	62013015	Drawing pension of Rs. 2,216 (Paid as per RPS, 2005
8	STO Madhira	K. Sitamahalaxmi,	16022416	Drawing pension under pay scales RPS 2005
9	APPO, Vansthali-puram	Ramchander P	25031100	excess deduction of commuted portion of pension -

10	DTO Ranga Reddy	K. Brahmanandam	13017791	commutation recovery continued beyond 02/2024 to 10/2024
11	DTO Peddapalli	Hameda Bee	15019385	short payment of AQ and DR on AQ
12	STO Maripeda	M. Pushpalatha	21038741(SP), 21002414(FP)	allowance of Dearness Relief and Medical allowance on lesser pension
13	STO Jadcherla	Mumtaz Begum	17021593	the Dearness Relief (DR) was not being paid to the family pensioner as per the orders issued by the Government of Karnataka from time to time
14	STO Kodagandla	K Somakka	19100661	Non Consolidation/ Revision of pension
15	STO Kodakandla	E.Sumithra	21024933/21038459	Short payment of pension due to allowance of Dearness Relief and Medical allowance
16	STO Dubbak	A. Laxmi	18000819	Consolidation/Revision of pension
17		P.Anjaiah Pump Mechanic	18014026	Excess payment pension due to wrong consolidation
18		Md.Ibrahim	18010579	
19		R Sathamma	18014340	
20	STO Gajwel	Vakuladevi	05-010804/SP	Short payment of pension due to non-raising to minimum pension/irregular consolidation
21		M.Bharathi	05-02775/FP	
22	STO Madnoor	G Saraswathi	20022405	Short payment of family pension due to wrong consolidation
23		LHanmantu	20022127	NonConsolidation/Revision of Pension
24		SujathaK	15100460	
25		KuresiNuriyaBegum	15100600	
26		PandiriPosani	15100560	
27	STO Narsampeta	G. Susheela	21031862	Short payment of pension due to non raising to minimum pension
28	DTO Wanaparthy	A. Subhashinamma	17030091	Short payment of family pension
29	DTO Warangal	J Sarojana	21031540	
30		C Raj Reddy	21037196	
31	DTO Kamareddy	V Suvarna	20015351	Short payment of medical allowance to the Family Pensioner
32	STO Rajendranagar	C Bhadrappa	329/ZP/PPO	

Annexure –3.11
(see Para 3.3.2)
List of pension cases where non revision/non consolidation of pensions

Sl. No.	Name of the Treasury	Name of the Pensioner Sri/Smt&PPOID/Empcode	Category of Pension	Pension drawing in RPS
1	STO Gajwel	Vakuladevi	Family	2010
2		M.Bharathi	Family	2010
3	STO Madnoor	G Saraswathi	Family	2010
4		L Hanmantu		
5		SujathaK	Family	2015
6		KuresiNuriya Begum		
7		Pandiri Posani		
8	STO Kodakandla	K Somakka	Family	2015
9	STO Narsampeta	G. Susheela	Family	2015
10	DTO Wanaparthy	A.Subhashinamma	family	2015
11	DTO Warangal	J Sarojana	Family	2015
12		C Raj Reddy	Family	2015
13	DTO Kamareddy	V Suvarna	family	2015
14	STO Rajendranagar	C Bhadrappa	Family	2015
15	STO Jadcharla	Smt. P. Prabhavathi	Family	2010
16		Mohammadi Begum	Family	2010
17	APPO, Chandrayangutta	Smt. Rabia Bee	Family	2015

Annexure-3.12
(See Para 3.3.3)
Non consolidation/Non revision of the pension cases but medical allowances paid at ₹600

DTO/STO	No of cases
STO Wankidi	06
DTO Vikarabad	04
STO Hayathnagar	01
APPO, Punjagutta	32
Total:	**43**

Annexure-3.13
(see Para 3.3.5)
Non-payment of Interim Relief (5%) to certain pensioners

Sl. No.	Name of Treasury	Name of the Pensioner, PPO No. & ID (Sri/Smt)	Basic Pension (₹)
01	APPO, Malakpet	63012612, 06F013787 A Lakshmi Narasamma,	49,803
02		63012230, 06SGC047004, K Janaki Devi	33072
03		63006698 06F010982, Rajya Laxmi	13739
04		25030986 04-F-001736/FP, D Saroja	16849
05		63006693 06F008228, Udaya Laxmi	17628
06		62011688 06-067438/FP D. Sattamma	27652
07	Appo nampally	64012933, 06065172/SP, A.T Vedam	18405
08		61018899 18-006665/FP,G.Jasse Anila	33239
09		62001802 06S025507, P Raghu Ram Reddy	50296
10		25043741 DCDCA/HYD/1670/2012 N Lalitha	12715
11	APPO, AIS, Judl. & OSP	25047536, 06-105198/SP, M Indira Bai	24105
12		60006329, 06F000462, Manikyamma	12252
13		61015833, 06SGC057434/FP, P Lakshmi Bai	22769
14		60003149, 06S033362, K.M John	21502
15	DSTO, Narsampet	E Sarojana W/o E Mallareddy, 21033911 & 09-SG-012851	29,630
16		R Komuramma W/o R Komuraiah, 21003140 & LF-WGL-F-000502	12,006
17		T Laxmi W/o T Anandam, 21003358 & 09-F-001731	17,033
18	STO Kodada	19020363, AS5-NLG-SP-LB-006511, K Emelyamma	23,898
19		19003860, 541-FP-97-ZP, D Kamalamma	11,559
20		19003214, A2-NLG-FP-AGI-001804, P Akkamma	12,006
21	DTO Bhupalpally	08000303, 75-000032/FP, M. Padma,	29765
22		08000557, Police/JSR/865/FP/2021, VakaAnjani	18550
23		08000606, 75-000095/FP, M Swapna	33650
24	STO Badrachalam	Rama Devi. P, 10-003665/FP, 16027807	11,424
25		Smt. Krishna Veni. N, 10-003652/FP, 16027679	16,443
26		Smt. Venkata Lakshmi. B, 10-003653/FP, 16027667	13,174
27		Smt Shaik Habi Bunnisa Begum, 2765/FP/2015,16027416	13,166
28	STO Zaheerabad	18012146, 000719-POL-MDK-FP-06, Shoba Rani	12,034
29		18020046, 05-002924/FP, Sayeeda Begum	22,164
30		18010325, 000046-FP-PR-MDK-03, E Sareetha	11,559
31		16102163, 70-000327/FP, L Shailaja	29,425
32		18009598, 05-S-001552, Satamma	12,174
33	STO Narayankhed	16101058,70-000589-SP, M Sukuna	33,995
34		18002814, 05-FG-001851, N Nagamani	22,928

35		16100961, 70-000537-SP, C Premchand	22,504
36	STO Andhole	Saraswathi, 05-FG-001408-FP 18000246	20,190
37		N Manamma, 05-FG-001571-FP18000290	18,327
38		Emmanuel TS , 05-SGC-00316518000057	24,570
39	DTO Bhadadri Kothagudem	Shaik Beebi ,1515/LF/SP, 9000226	10426
40		T.Srivani ,00988/18/LFFP, 9000593	11090
41		SeethmahaLaxmi ,01-003138/FP, 13021795	22876
42		K.Jyothi ,10-FG-002329, 16001329	19541
43	DTO, Adilabad	Zaheera Begum, 01-FG001506/13001108	15,339
44		Lalitha, 01-F000429 / 13000808	6,088
45		Alka, 01-F000971 / 13000918	17,033
46		Pulli Bai, POL-ADD-F000569 /13001107	11,559
47	DTO, Karimnagar	N Lavanya, 03-018574/SP, 15096290	22,775
48		M Yellaiah, 03-SGC-010768, 15022021	24,120
49		D Uma Devi, 03-004307FP, 13102100	41,550
50		M Kanya Kumari, 03-004172/FP, 13100924	34,076
51		K Mamata, 03-014604/SP, 15043965	30,533
52	DTO, Medak	P Satyamma, B3-220-95,18002269	12,006
53		K. Pochamma, B3-188-94,18002249	11,559
54		M Sujatha, B3-144-93-F,18002257	12,006
55		A Laxmi, B3-401-98-F, 18002258	11,559
56	DTO, Nagarkurnool	Ramulamma, 17022642	19,487
57		B. Bhavani Bai, 17030431	18,269
58		K. Shankaraiah, 17031483	32,022
59	DTO, Nizamabad	Kamalavathi, 02-SGC-005733-SP, 20011818	30,491
60		B Nagamani, MNS001782-FP, 20008141	12,006
61		S Vijaya, CNF003254, 20009058	11,559
62		B Laxmi Susheela, MNS003004-FP, 20012649	14,420
63		Nusrath Farhana, 06FG011793, 63008791	18,887
64	STO, Achampeta	Yellamma N, LF-F001307, 17000003	11,559
65		Gousia Bee, 11-F001187, 17000013	12,174
66		D Venkatamma, 11-S-001800, 17000033	12,760
67		Mahabub Bee, 11-F-001750, 17000118	12,006
68	STO, Armoor	T. Vimalamma, 02F000754, 20000432	12,174
69		C.Laxmi, 02F001110, 20001001	12,221
70		B. Laxmi, 02F000835, 20000424	12,174
71		Ghousia Begum, 02F000945, 20000037	18,485
72	STO, Aswraopet	L Sandhya,78-000024/FP,9000404	27,404
73		Venkateswarlu.K,78-000026/FP,9000726	28,165
74		Devilaxmi.B,78-000164/FP,9001395	39,410
75		Manjula MBK,78-000162/SP,9000407	74,742
76	STO, Bodhan	Narsu Bai, 02-F-001011, 20002279	12,131
77		M. Vijaya laxmi, 02-F-001156, 20002703	20,533
78		Azaz Fathima, 02002935FP, 20016386	32,123
79		Waheeda Begum, 02-FG-001559,20002122	18,327
80		A. Yadamma, 02002519-FP, 20014054	31,479
81	STO, Huzurabad	D Anasuya, 03-SGC-011888, 15028892	31,479

82		M Usha Devi, 03-F-001062, 15001640	12,006
83		B. Padmalatha, MH/KRMN/637FP/2015, 15095668	22,164
84		Nazmunnisa Begum, 03-F-007197, 15002079	25,298
85		E Maniyamma, 03-FG-002056 15001928	16,117
86	STO, Kalwakurthi	N. Salamma .11-FG-002967	16,301
87		Umavathi G ,80-000174/FP	15,396
88		Smt.K. Padma, LF-MBNR-POLICE-F0016	11,559
89		Gangamma, A2-SA-MBNR-R. B-F-001	11,559
90	STO, Kodangal	Kistamma	12,147
91		Padmavathi	13,952
92		Ramakala	12,974
93		Seetamma	13,429
94	STO, Madhira	K Dhanalakshmi, 10-F-000911, 16007736	16,443
95		S. Seetamma, 000017-2002, 16007746	13,174
96		Y. Vijaya Laxmi, 10-FG-001776, 16007763	13,166
97		Ch. Usha, 10-FG-002073, 16007768	12,034
98		P. Lalitha Kumar, I10-FG-002209, 16007769	22,164
99		B. Bujji, 000951-2000, 16007808	11,559
100		B. Mangamma, 10-FG-002129, 16007818	18,465
101		P. Savithri, 10-SGC-005601, 16007903	26,089
102	STO, Mahadevpur	E Sunitha, 75-000084/FP, 0800084	25,660
103		B Vijaya, 03-019776/SP,08000132	19,378
104		I Aruna kumari, 03-FG- 001935, 15012336	18,887
105		Leela Valipireddy, PPO ID:08000586	39,410
106	STO, Mominpet	G. Venkata Sudh,24101148	7,491
107		S. Saroja, 24101176	13,565
108	STO, Nelakondapally	K. Anuradha ,10-003325-FP ,16024875	26,809
109		Y. Manjula, 10-FG-001856,16008809	14,305
110		P. Veeramma, 10-F0000623,16008819	12,174
111		P. Venkamma, 10-F-00225,16008820	12,252
112		CH. Laxmi BAI, 10-FG-001436 ,16008827	18,485
113		L.Ragamma, 10-F-000123-2012, 16008838	12,174
114		B. Padmavathi,10-FG-001944,16008842	14,869
115		V.Subhadra, 10-F-000664, 16008843	13,114
116		S. Chandramma, FP-000601-95, 16008871	11,559
117		M Vara Laxmi, 000866/FP/NPS/2023,31102856	24,960
118	STO, Sadasivapet	Laxmamma ,000609-FP-EDU-MDK-03/18010291	11,682
119		K Indiramma ,000415-FP-DW&CW- MDK/18003949	12,000
120		P. Nagamani ,05-FG-001627/18003978	16,679
121		Durgamma 05-FG-001695/18004017	11,559
122	STO, Sathupally	Ch. Laxmi,10-002814-FP,16019681	11,451
123		K. Malleswari,10-002852-FP,16019997	23,460
124		B. Kalyani, FP-001789-12,16024034	11,123
125		Md.Razia Begem, FP-001711-10,16024794	13,952
126		Padma.V,10-003564/FP,16026874	19,912
127		P. Laxmi, Fp-001184/03,16025164	11,559
128		P. Amruthalaxmi,10-003328/FP,16024894	16,485
129		S. Hymavathi, FP001496/2014,16025861	11,091

130	STO, Tandur	Mogulamma Wo L Kistappa, 14003429	12,006
131		Sameembhanu Wo Sayeeduddi, 14003430	12,174
132		G Yashodamma Wo L Narsaia, 14003434	16,544
133		Shanthadevi, 14003910	25,171
134		Satyamma, 14004025	26,089
135		Madhurya, 14005182	46,112
136		Manikyam, 14005330	17,833
137	STO, Utnorr	Annapurna M,01-003130/FP/ 13021066	42,176
138		Anitha R,01-003613/FP/ 01001722	32,785
139		Choda Mani P,01-FG-001817/13007494	22,619
140		Durga Bai,01-F-001124/ 13007378	27,216
141	STO, Wankadi	Shobha Rani .M,13008923	17,149
142		P. Shanker,13015600	11,559
143		A. Kala Bai,13015591	10,426
144		S. Bhum Bai,13015880	11,050
145		Anasurya. T,13019483	13,177
146		S. Radha,13021688	11,424
147		Rajitha Tipparapu,13022030	17,357
148		Girijabai. A,02000542	31,055
149	STO Devarakonda	Azmeera K, 29103074	42,620
150		Samuel B.M., 19001847	25,377
151		N. Suguna, 19001871	21,882
152		M.Kamala, 19030284	32,714
153		P. Sampath Kumari, 19021654	31,327
154		Aruna T, 19021631	38,298
155	Appo Motigally	Syeda Aman Masroor, 64014073	10,426
156		Harshana Devi Waghray, 64014126	25,420
157		Noorjahan Begum Waseem Sultana, 25039634	22,164
158		Khursheed Begun, 64013574	38,156
159		Maqbool Jehan, 64008847	27,304
160	STO Jadcherla	Prameela Devi,17002959	33,072
161		Sukkamma,17002888	12,174
162		K. Maheshwari,17031659	10,500
163	STO Nakrekal	G Lingamma,19006201	12,174
164		G. Yellamma,19006349	12,174
165		Ch. Sugunamma,19014852	11,559
166		S. Parvathamma,19019141	11,559
167		B Ramulamma,19019739	12,643
168		A. Lalitha,19021347	11,091
169	STO Ramagundam	S. Rajendran15094716	78,800
170		K.R. Sudhakara Raju15013958	65,700
171		Thulasi Leela15094418	17,418
172		Sameen Iqbal07000503	22,452
173		R. Srilatha07000645	15,396
174	JD PPO	E. Lalitha67016880	14,359
175		Y. Sujatha61015432	12,006
176		K. Lalitha63016247	16,755
177		Rasheeda Begum66006718	13,862

178		Hina Tabassum,25048238	12,150
179	STO Shadnagar	Premakala,17020597	35,621
180		K. Balika17014329	34,254
181		Prakash Rao L17019954	31,479
182		Vijayalaxmi M17014355	30,702
183		T. Prameela Devi17016515	30,491
184	STO Sulthanabad	T. Rajeshwar RAO 15015736	31,880
185		T. Laxmamma 15015694	12,006
186		Pyari Begum15095977	13,254
187		G. Gourimani15015596	25,259
189	APPO Tarnaka	S.P Ramacharyalu66006092	23,720
190		CH Nalini61011385	22,316
191		S Savithri66015399	14,755
192		G Jaya Sree,66014041	29,630
193	DTO Mulugu	B. Radha21002894	12,347
194		K Marwan Bai21002917	11,559
195		N. Kanakamma21002877	11,559
196		Fathimuneesa Begum21002695	12,006
197	STO Ibrahimpatnam	K. Laxmi bai14000702	12,006
198		K. Mallamma1400618	11,559
199		K. Saroja14007042	13,893
200		Razia Bee14000669	12,174
201		Sekhar Reddy G 23102394	31,055
202	STO Manthani	C Savithri,7000310	28,508
203		N. Purshutama Sarma15019845	63,709
204		K. Pushpalatha7000936	13,077
205		Ma. Hameed7000897	34,575
206		Ombhiri Bouth7000869	30,240
207		I Radhamma15093331	25,983
208	DTO Nirmal	Satyamma w/o M. Linganna13005989	12,006
209		Laxminarayana Goud A H/o Sujatha S 13020841	16,900
210		N. Vijayalaxmi13006721	11,559
211		Mallamma w/o Gangaram13006030	12,006
212		A Kalavathi4000045	
213		D. Vanamma13005974	17,878
214		Bhumavva w/o M Chinnaiah13009982	16,729
215	DTO Mahabubnagar	Damodar B 17009336	31,880
216		Niranjan17009228	11,559
217		Lacha Goud R22100056	21,019
218		Padmaja17007825	12,006
219		R. Nirmala17008074	43,260
220		Prema Latha17012334	14,305
221	DTO Jagityal	Myaka Raju W/ o Rajaiah15048311	13,952
222		P. Suguna15093642	14,906
223		B. Madhuramma15034068	21,743
224		A. Padmalatha15097095	24,651

225		Ch. Kamala W/Yesudas15002975	25,298
226		Mohammad Reyazuddin6000341	26,426
227		P. Kamalakar Reddy15033544	30,533
228		P Jaya Alias Sangem Jaya,6000902	40,480
229	DTO Peddapalli	Smt. T. T Vinoda 15014036	31,880
230		Smt. A Satyamma15013537	17,760
231		Smt. B. Vijaya 15013695	14,876
232		Smt. C.V. Tara Devi15013845	18,327
233		Smt. Fathima Begum 15013734	11,559
234		Smt. T.N. Venkatamma 15013864	13,740
235	APPO Punjagutta	Swarnalatha B67020421	53,535
236		Dayanand ,25044704	82,880
237		Vinobha Devi,25045643	84,725
238		Srinivasa Rao Ch,25047191	73,655
239		Srinivas B,25047743	75,500
240		Ganapathi Reddy I, 25037348	99,003
241		Chandra Shekhar M,25044344	75,500
242	STO Mothkur	Fathima Begum20100084	21,592
243		Smt. G. Ranthna19005860	26,175
244		Ch Sunanda63017178	29,630
245		Pulamma19022435	32,123
246		Ram Reddy V20100396	25,306
247		Aruna B20101075	53,495
248	APPO, Chandrayan-gutta	Y Narasamma68011841	17,418
249		R Vijay Laxmi68006874	11,559
250		G. Susheela68003154	12,174
251		Usha Bhadve68006052	10,073
252		G. Laxmamma68003546	11,559
253		G. Parvatamma68006340	12,174
254		N. Sunitha68004851	11,559
255		A.F Azmathunissa Begum68006711	30,702
256		Y. Lalita68006956	11,559
257		J. Elizabeth Rani66008804	13,096
258		Swayam Prabha63004933	14,594
259	STO Metpally	O. Laxmamma w/o Late Raju15013034	12,174
260		C. Bhoolaxmi15013059	14,207
261		G. Anjamma15013049	12,006
262		T. Mangatayaru w/o Late T Muniswamy 15013232	24,511
263		B. Gouribai w/o Late B Devaiah,15013117	11,668
264		P. Sneha Prabha w/o Narayana15013284	26,089
265	STO Maripeda	E. Subhadra,21038779	17,289
266		K Ananthalaxmi21038451	17,289
267		K. Umadevi10101046	25,057
268		Gadarla Kumaraswamy10100715	12,098
269		Sumanbabu G10101023	25,660
270		K. Anitha10100970	20,000
271		N. Sunitha10100943	54,875
272		J. Ellamma10100903	18,890

273		V.Saritha10100886	39,410
274		Md Nagu Mira10100862	31,055
275		B. Uma10100604	31,055
276	APPO Narayanaguda	G Sudeshna Bai62002042	18,327
277		K Anantaiah62012036	39,114
278		K Sundari Murthy62013464	33,685
279		A Shailaja62010633	33,878
280		Sartaj Pershad62006641	43,547
281		A.Padma62010631	12,643
282	STO Banswada	D.Bayavva20001306	11,091
283		O.Lalitha,20001217	14,561
284		PPabhakar20016152	32,123
285		K.Jyothi20001580	12,347
286	STO Narayanpet	Chikamma17013076	11,559
287		Tahera begum17013163	13,096
288		Mahamoodunisa Begum17013074	12,174
289		B A Mariamma17013070	22,159
290		Kanthamma17012972	12,006
291		Santoshi Patnam34000181	17,860
292	STO Kodakandla	A.Sangha Mitra Reddy21037636	15,139
293		M.Surende,21034262	28,250
294		M.Helenemm,21026461	22,880
295		G.Upendra21001162	12,000
296		U.Ilamma, 1900732	25,420
297	STO Madnoor	A.Vinoda21022627	11,559
298		GKavitha15100818	35,500
299		PandiriPosani15100560	8,682
300		T.Anitha20014578	21,101
301		G.Bhashavva20022608	11,088
302		S.Lalitha20004117	11,559
303	STO Narsampet	E. Saramma21003515	11,559
304		M.Bagyamma21003423	11,559
305		N.Nagalaxmi21003066	12,006
306	DTO Wanaparthy	Dayamani17024193	26,809
307		Bala kistamma17015307	12,174
308		M D Sowadamani17015498	35,445
309		Sheshmma17015128	12,174
310		Zubeda Begum17015305	12,847
311	APPO Secunderabad	T Chandrakala65006723	31,479
312	DTO Kamareddy	Narsavva.P20013155	16,753
313	DTO Siddipet	SograBee, 18008604	16,441
314		G.Balamani, 18008016	12,916
315		Kalavathi, 18011853	31,479
316		Suvarna Kireetam, 18013670	26,115
317		M Yadamma, 18008685	12,732
318		K Sujatha,18008918	14,760
319	STO Kosgi	Rachel K L, 22100900	43,755

320		Vijaya Laxmi, 14033119	33,123
321		Janamma, 34000222	20,690

Annexure-3.14
(See Para 3.3.6)
Pension undrawn for more than one/three years.

DTO/STO	No of cases
APPO Malakpet	48
APPO,Nampally	156
STO Bhadrachalam	8
STO Hayathnagar	01
APPO, Punjagutta	32
TOTAL	**245**

Annexure-3.15
(see Para 3.3.14)
No Provision in IFMIS for remittance of CPS amount under HOA 8443-800-97

Sl. No.	Name of the Treasury	Name of the family Pensioner (Sri/Smt)	PPO No. & ID	Amount kept under (₹)
01	APPO Nampally, Hyderabad	C Archana	POLICE/HYD/B13/FP,25048915	3,05,786
02		I Gowri Deepika	06-019698/DG,2504226	1,19,394
03		P Rajini	MGMH/HO/248/FP	1,00,459
04	DTO, Mahabubabad	N Sahitya w/o S. Madhu	77-000173/FP, 10100958	5,14,898
05		B Usha W/o (late). B Hanumanth Rao	77-000060/FP, 10100989	1,21,282
06		K Bharathamma w/o K Abbaiah	LF-MHBD-ZPHS-	4,29,093
07		G Jyothi w/o B Ramulu	77-000207/FP,10100990	1,58,028
08	DTO, Karimnagar	M. Shankaramma	EDN/KRKN/647/2 023, 13102408	1,42,714
09		Anjali Devi	03-004471/FP,13102545	1,13,722
10		MD Munni	ICAD/KRMN/932/ FP 2023,13102413	3,61,321

11	DTO, Nizamabad	Rehana Alia Tahaseen Begum	Coll/NZB/1830/FP, 05002787	3,41,244
12		P Rajamani	02-003849/FP, 05002755	1,09,887
13		J Suvarna	02-003813/FP, 05002693	6,20,499
14		M Shoba	RWS/NZB/999/FP, 05002716	3,89,118
15		N Sravanthi	02-003775/FP,05002600	3,41,814
16	DTO, Vikarabad	Chandrakala T	73-000156/FP, 24101192	6,76,063
17		Fathima Begum	73-000177/FP, 24101134	6,48,416
18		Rihana Begum	PR/VKB/1633/FP/2023,24101332	3,25,498
19		K. Laxmi	DBCDO/VKB/677/FP/2023,24101190	1,32,572
20		T. Nagalaxmi	DPRO/VKB/469/2023,24101206	5,44,019
21		A. Niroopa	DV/VKB/471/2023, 24101212	1,70,989
22		Ashwini. P	73-000142/FP, 24101130	4,90,515
23		Mohd.Parveen Begum	ADA/VKB/109/2024, 24101242	5,75,774
24		Vittal Reddy K	73-000201/FP, 24101293	9,04,313
25	STO, Bodhan	M Sravanthi	02-003881/FP, 05002828	6,56,961
26		J. Vanitha, l	02-003852/FP, 05002774	10,24,073
27		Y Rajesh,	02-003755/FP, 05002711	1,41,183
28		Sharada D,	02-003814/FP, 05000702	8,14,009
29		K. Sujatha	02-003858/FP, 05002781	7,22,570
30		Rajitha	02-003774/FP, 05002598	5,01,818
31		Neela Bhai	02-003700/FP, 05002527	7,18102
32		Nsreen Sultana	GHSB/NZB/1 71, 05002652	31,389
33	STO, Nelakondapally	KAnantha Lakshmi	73-000146/FP/24101081	4,03,947
34		Dudyala Vasavi	73-000194/FP24101172	8,24,879

35		P Laxmi	ZP/VKB/211/FP/2023/24101173	1,39,042
36		K Laxmi	Edn/vkv/1103/FP/2021/24101034	1,17,588
37	STO, Pargi	Reshma Begum	73000171/FP/24101138	8,70,289
38		S Satyamma	SC Dept/VKB/679/FP/2022/24101204	3,76,180
39		T Tulasi	SSDD/VKB/368/FP/2023/24101207	5,06,553
40	STO, Sathupally	B. Swarnalatha	10-001577/FP, 31102931	6,61,015
41		I Savathri	10-003909, 31101757	2,85,198
42		K. Nagarathnam	10-004174/FP,31102935	3,45,625
43		M.Vijaya kumari	10-001467/FP,31102882	6,30,330
44		Md. Fathima Farheen	10-004133/FP,31102813	2,08,617
45		I.Venkata Narasamma	10-004143/FP,31102873	1,19,554
46		K. Kalyani	10-001362/FP, 31102880	6,38,161
47		AVM Srinivasa Rao	10-004030/FP, 31102843	2,93,034
48	STO, Wankidi	Madhavi Rekha	PR/KMBM/1568/FP, 02000728	3,50,077
49	APPO Tarnaka	P Vijaya Laxmi	POLICE/HYD/300/FP, 25048972	5,71,267
50		A Nagamani	POLICE/HYD/27/FP/2024, 25049304	4,30,051
51		Athi Nagamani	POLICE/HYD/1653/FP/2023, 25049062	4,68,616
52		G Rajini	CANE/HO/450/FP,25048712	1,29,280
53	APPO Secunderabad	K Gangamma	Police/Hyd/1127/FP, 25050847	1,07,208
54		E ChandraKala	High Court/HO/1650/FP/ 2023&25049133	3,63,150
55		K Venkateshwara Choudary	06-020932/FP 25048824	10,56,147
56		K Pavan Kumar	06-021094/FP &25049318	7,37,584
57	STO Cherial	E Venkatamma	Medical/SDP/1849/F P &18101482	3,54,302
58		Y Rajamma	SCDD/SDP/723/FP 18101089	4,14,915

59		N Kavitha	71-000077/FP 18101239	4,89,913
60		M Padma	Tahsildar/SDP/2028/ FP18101210	2,35,565
61		G Govardhani	71-000141/FP 18101210	2,22,346
62	DTO Mancherial	S Komuraiah	POLICE/MNR/1965/2023, 030001111	52,183
63		D Laxmi Kanth	62-000170,03001108	5,11,357
64		J Sunitha	62-000081,03000922	4,92,385
65		B Prasad	62-000154/FP	10,42,831
66	DTO Warangal	R Madhusudhan h/o G Shobharani	74-000143/SP, 11101097	1,96,980
67		K Samatha w/o K Raju	VETY/WGLR/1176/FP, 11101156	51,954
68		J Rajeshwari w/o J Prabhakar	R&B/WGLR/1571/ FP, 11101174	4,70,146
69		M Swarupa w/o M Thirupathi	4th Bn/HNK/439/FP, 11101171	6,37,509
70		P Laxmi w/o PMallaiah	CEO ZP/WGLR/1378/FP, 11101166	2,42,543
71		V.Vimala,W/o V.Shiva	WGLR/688/FP/2023	2,27,026
72 73	DTO Siddipet	A.Meena Begum D Saritha	71-000126/FP &18101188 71-000196/FP & 18101395	4,02,602 86,502
74		A.Meena Begum	71-000126/FP &18101188	4,02,602
75	STO Husnabad	K Srimathi	71-000192/FP &18101358	6,80,820
76		V Venkata Laxmi	MPDO/SDP/722/FP & 18101446	1,45,965
77		LManjula	71-000183/FP 18101333	3,49,748
78	STO Luxetipet	Mohd Azgar	62-0001528/FP,03001057	3,89,532
79		N Kavitha	62-000182/FP, 03001123	5,17,179

Annexure -3.16
(see Para 3.3.15)
Drawing of pensions with same PAN number

Sl No	Name of Treasury	Na/mePPO No/PPO ID	Pension type	PAN No	Aadhar No.
1	DTO Asifabad	D. Shankar, 61-000025/SP, 2000127	Ser	AGZPP4755G	5361-4202-5775
2		V. Gopal Rao, 61-000165/SP, 2000309	Ser	AGZPP4755G	8701-7379-0988
3		Bhudevi, 61-000037/FP, 2000322	Fam	AGZPP4755G	3113-5745-3332
4		M. Rajanna, 02-013320/SP, 5000747	Ser	AGZPP4755G	2255-2314-9246
5		Md Abdul Moiz, 61-000006/SP, 2000078	Ser	AGZPP4755G	3423-4899-3312
6		G. Dasu, 61-000007/FP, 2000138	Fam	AGZPP4755G	7239-1765-5419
7		A.Venkateshwar, 01-011458/SP, 2000044	Ser	AGZPP4755G	6813-9940-1406
8		N.Lalu, Pol/ KMBM/401/ SP, 2000190	Ser	AGZPP4755G	7049-1573-4075
9		A. Laxmi kanth Rao, 01-012179/SP, 2000182	Ser	ABQPA4886R	6014-9602-7801
10		D Bheem Rao, 61-000255/SP, 2000157	Ser	ABQPA4886R	4542-6883-0361
11		G. Venkata Ramana, 61-000252/SP, 2000187	Ser	ABSPG4845N	5870-6521-8444
12		Radha, 354-ZP-ADB, 5000537	Fam	ABSPG4845N	6657-7444-7763
13	9DTO Bhupalpally	B.Vijayam, 8000074/DPRO/JSR/1007/SP/2017, 26459	SP	XXXPX0000X	9731-6142-6324
14		Yasa Laxmi, 8000082/ TAHSILDAR/JSR/1124/FP/217, 19039	FP	XXXPX0000X	5181-6124-4652
16		G.Yellaiah, 8000119/ EEPR/JSR/2069/SP/2017, 26459	SP	XXXPX0000X	9403-8833-3813
17		G.Laxmi, PR/JSR/2069/SP/20178000157/, 28928	FP	XXXPX0000X	4103-8842-6508
18		M. Rajendra Prasad, 8000378/75-000219/SP, 52215	SP	XXXPX0000X	4696-1966-7691
19		B. Narayana, 8000378/75-000219/SP8000400/75-000250/SP, 38403	SP	Blank	2041-6594-6846
20	STO, Armoor	Bhudevi, 61-000037/FP, 2000322	Fam	AGZPP4 755G	3113-5745-3332

21		Rajanna M, 02-013320/SP, 5000747	Ser	AGZPP4 755G	2255-2314-9246
22		Faheema Begum, BCW/NZB/0003/FP, 5000537	Fam	AGZPP4 755G	5577-4483-6410
23		V.Girija Devi, 02-F-001361, 20021944	Fam	AKGPV 4832K	8917-3588-3486
24		K. Gangaiah, EE SRSP/NZB/3349/SP, 20021953	Ser	AKGPV 4832K	4401-9664-4474
25		G. Ramagoud, PR/KMBM/1512/S P, 2000090	Ser	ALIPG2 328Q	2557-1194-0555
26		B Anitha, R AND B/NZB/3214/FP/20 16, 5000206	Fam	ALIPG2 328Q	2308-0824-7411
27		M Vimala, 02S001628-FP, 20000479	Fam	AOAPV 5611C	8003-6623-0479
28		Venkateshw ar Macha, 02-012596/SP, 20023650	Ser	AOAPV 5611C	2564-6926-8740
29		J. Manohar, 02-SGC-005344, 20000157	Ser	APZPJ8 736J	4579-5122-3860
30		Laxmi, 02F001161, 20000267	Fam	APZPJ8 736J	8449-3183-8507
31	STO, Nelakondapally	L.Dhanamma ,10-F-000409,16008881	Fam	AHSPJ0929 L	2876-7019-9598
32		J Anantha Ramulu ,10-011917- SP, 16024396	Ser	AHSPJ0929 L	5602-8513-4551
33		Poolamma.R ,10-SGC-003642,1 6001703	Fam	AXPPR472 4G	8954-4005-1500
34		R. Gopal ,10-FG-00168316008821	Fam	AXPPR472 4G	NA
35	STO, Kalwakurthy	Kamala J, APSP-MBNR-4599-FP, 16027241	Fam	AJDPN7807L	5839-0491-3536
36		D.Narsimha Rao,11-018503-SP, 16027666	Ser	AJDPN7807L	3132-9030-5986
37		M J Soloman,11-FG-002033,17014374	Ser	EASPS3910P	2123-8717-7058
38		R. Jagadamba ,11-FG-002552,17014371	Fam	EASPS3910P	8958-8373-079
39	STO, Sadasivapet	Laxmamma ,000609-FP-EDU-MDK-03/18010291	Fam	ARBPN3130G	8685-2050-1858
40		B. Narsamma ,000570-FP-POL-MDK-2001/ 18004098	Fam	ARBPN3130G	8517-9685-5865
41	STO, Sathupally	Anantha Rama Rao, G,10-013853/SP, 16027241	Ser	AFAPG4235Q	7665-7233-8070
42		Komala.M ,10-003645/FP,16027666	Fam	AFAPG4235Q	6530-6377-6595
43		Sk Imam, SP-004160-2011,16022635	Ser	No PAN	2866-6051-2053
44		Sd Imam, SP-002459,16015061	Ser	BJPPS4942G	2866-6051-2053
45	STO, Zaheerabad	Manikya m, 05-SGC-005599, 180102	Ser	BWLPM299	3305-2760-8460
46		Shobha Devi, 05-FG-001973, 18010334	Fam	BWLPM2995N	3130-0166-3029

47		Sudersha n, 05-SGC-005617, 1801028	Ser	DJIPS1893H	4411-9190-0943
48		Mohd Abdul Lateef, 000133-SP-PR-MDK-04, 18010559	Ser	FHWPS6645K	7433-4015-4326
49		K.Sayan na, 05-008349-SP, 18013539	Ser	FHWPS6645K	2175-4704-7289
50		Khaja Bee, 05-S-002458, 18009816	Fam	BKBPM653 2K	9752-2375-8185
51		Mohd. Mahamo od Ali, 001998-R&B- MDK-SP-05, 18017627	Ser	BKBPM653 2K	6895-0119-5846
52		Liaqath Ali, 001392-SP-EDN-MDK, 18009714	Ser	BSSPR2890A	9916-4606-0471

Annexure -3.17
(see Para 3.3.21)
Non transfer/ Non uploading of CPS subscriptions (Employees andGovt) to CRA- NSDL in respect of certain employees

Sl. No.	DTO	DDO Code	Emplyee name PRAN No, Bank Account No. Token No.	Contribution		Paid Month /Year	Arrears Type & NSDL Message
				Employee Amount (₹)	Govt. Amount (₹)		
1	DTO Medchal	21012302016	Sudha. 111000715503,36980581253,2449699254	8,942	8,942	Feb-24	Regular Salary,Status of PRAN is inactive
2		21012308014	Santhosh. 110132143755,62043006499,2449342068	8,942	8,942	Feb-24	
3		21012302016	Abhishe k Agusrya. 110104439390,32117645714,2449699228	8,208	8,208	Feb-24	Regular Salary Syubscriber does not belong to the same sector as that of DTA
4		21011002066	K SNaresh. 110154081180,62260947554,2449702364	3,242	3,242	Apr-24	
5		21011002066	Nagamani. 110165237782,39137682478,2449702381	3,065	3,065	Feb-24	Regular Salary Invalid

							value
6		21011002066	Danthuri. Murali krishna, 110124159287,62199076935,2449702406	3,242	3,242	Feb-24	Regular Salary Subscriber does not belong to the same sector as that of DTA
7		21011002066	Srinivas. 110007291884,62069872201,2449702422	3,065	3,065	Feb-24	
8		21011002066	K.Satish. 110184159298,37229895465,2449702378	3,242	3,242	Feb-24	
9		21011002066	KSreekanth. 110181335610,20377842814,2449702378	3,242	3,242	Feb-24	
10		21012302016	N.Raj. 110165019313,62364147212,2449342336	3,153	3,153	Feb-24	
11	**STO Andhole**	16022402016	Vikram, 1649894,400040526616,	2,411	2,411	Jan-24	Regular Salary,Status of PRAN is inactive
12				2,411	2,411	Feb-24	
13				2,411	2,411	Mar-24	
14				2,229	2,299	Feb-23	
15				2,280	2,280	Mar-23	
16				2,749	2,749	Apr-23	
17				2,280	2,280	May-23	
18				2,280	2,280	Jun-23	
19				2,332	2,332	Jul-23	
20				2,332	2,332	Aug-23	
21				2,332	2,332	Sep-23	
22				2,332	2,332	Nov-23	
23		16022402016	Srishailam,1650734,11022097622,	2,411	2,411	Dec-23	
24				2,730	2,730	Mar-24	
25	**DTO Medak**	170101022	Yadamma,110240113335,1765816	2332	2332	May-24	
26		170127011	VijayaLaxmi,110108642116,1765103	3330	3330		
27		170101022	Durgaiah,110240113334,1765815	2332	2332		
28		170104022	Mahaboob Miya, 110141492072, 1648028	4027	4027		
29		170110031	Anjali,110125310037,1764795	3242	3242		
30		170110031	Mahipal,110165310185,1764788	3242	3242		
31		170110031	Sukanya,110195225126,1649493	3242	3242		
32		170123023	Janaiah,110280059998,1765756	2332	2332		
33		170123023	Janaiah,110280059998,1765756	9328	9328	Dec-23	

34		170101022	Yadamma,110240113335,1765816	1655	1655	Aug-23	
35		170101022	Durgaiah,110240113334,1765815	1655	1655	Aug-23	
36		170123023	Janaiah,110280059998,1765756	2332	2332	Mar-24	
37		170127011	Vijaya Laxmi, 110108642116, 1765103	3330	3330	Mar-24	
38		170101022	Yadamma,110240113335,1765816	2332	2332	Mar-24	
39		170101022	Durgaiah,110240113334,1765815	2332	2332	Mar-24	
40		170110031	Anjali,110125310037,1764795	3242	3242	Mar-24	
41		170110031	Mahipal,110165310185,1764788	3242	3242	Mar-24	
42		170110031	Sukanya,110195225126,1649493	3242	3242	Mar-24	
43		170123023	Janaiah,110280059998,1765756	2332	2332	Feb-24	
44		170110031	Anjali,110125310037,1764795	3242	3242	Feb-24	
45		170110031	Mahipal,110165310185,1764788	3242	3242	Feb-24	
46		170110031	Sukanya,110195225126,1649493	3242	3242	Feb-24	
47		170127011	VijayaLaxmi,110108642116,1765103	3330	3330	Feb-24	
48		170123023	Janaiah,110280059998,1765756	1655	1655	Aug-23	
49		170122045	Narsimhulu, 110043276306, 1841716	3810	3810	May-24	
50	**DTO, Vikarabad**	24012202006	Kalpana, 2402227,110139410030	5,960	5,960	Jan-24	
51				2,980	2,980	Jan-24	
52				2,980	2,980	Feb-24	
53				2,775	2,775	Mar-24	
54		24011002001	Narsimha, 2401665,110165444109	3,242	3,242	Jan-24	
55			Shiva Chandra Kumar, 2401549, 110115538492	3,242	3,242	Jan-24	
56				3,242	3,242	Feb-24	
57				3,242	3,242	Mar-24	
58		24012302006	Srinivas, 2402504,110250045275	2,730	2,730	Feb-24	
59		24012302009	Krishna, 2402725,110270060128	2,332	2,332	Feb-24	
60		24012302008	Anjaneyulu,2402712, 111200092689	2,730	2,730	Feb-24	

61		24012302 008	Anjaneyulu,2402712, 111200092689	2,730	2,730	Mar-24	
62		24010602 001	Balaiah, 24030084,110231060388	4,385	4,385	Mar-24	
63		24010308 059	Mallesham,2402865,1102501072 61	2,332	2,332	Mar-24	
64		24012302 009	Krishna, 2402725,110270060128	2,332	2,332	Mar-24	
65		24012302 006	Srinivas, 2402504,110250045275	2,332	2,332	Mar-24	
66		24010602 001	Balaiah, 2403084,110231060388	2,730	2,730	Mar-24	
67	**STO Achampeta**	28022302 002	2802110, Lalaiah,110250068081	2730	2730	Feb-24	
68				2730	2730	Mar-24	
69				12858	12858	Dec-23	
70				2730	2730	May-24	
71				2730	2730	Jun-24	
72						Jul-24	
73				2730	2730	Apr-23	
74		28020402 902	2800453, Raju,110182881141	44	44	Mar-23	
75				45	45	May-23	
76				45	45	Aug-23	
77				45	45	Jun-23	
78				45	45	Jul-23	
79				45	45	Jul-24	
80				4143	4143	Feb-24	
81				4143	4143	Mar-24	
82				4143	4143	Apr-25	
83				4143	4143	Aug-22	
84				16605	16605	Jun-24	
85				4143	4143	May-24	
86		28020402 902	2800453, Raju, 110182881141	1117	1117	Jul-24	
87				4258	4258	May-23	
88		28020402 902	2801220, Srikanth.110166103464	1140	1140	May-24	
89				3065	3065	May-24	
90				3065	3065	Jun-24	
91				3065	3065	Jul-24	
92		28022202 085	1738796, Srinivasulu, 110119095563	5642	5642	Jan-24	
93				5642	5642	Feb-24	
94				5642	5642	Mar-24	

95				5642	5642	May-24	
96				5799	5799	Jun-24	
97				5799	5799	Jul-24	
98		28022302 002	2802111, Srinu, 110250068080	2332	2332	Feb-24	
99				2332	2332	Mar-24	
100				10983	10983	Dec-23	
101				2332	2332	May-24	
102				2332	2332	Jun-24	
103				2332	2332	Jul-24	
104	**STO, Madhira**	31032202 089	Suresh, 3102052 ,110023259622	2,980	2,980	Jan-24	
105				2,980	2,980	Feb-24	
106				2,980	2,980	Mar-24	
107		31032202 091	Arjun, 3102057 ,110179394101	2,980	2,980	Jan-24	
108				2,980	2,980	Feb-24	
109				2,980	2,980	Mar-24	
110		31030903 014	Sreenivasa Rao, 3101906, 110139128523	3,810	3,810	Jan-24	
111				3,810	3,810	Feb-24	
112				3,810	3,810	Mar-24	
113		31032301 002	Sreenivasa Rao, 3101906, 10139128523	4,385	4,385	Mar-24	
114		31032210 001		2,332	2,332	Mar-24	
115		31030307 001		6,656	6,656	Mar-24	
116	**STO, Mominpet**	24030903 001	Buchi Babu, 2401916,110188577024	7,224	7,224	Jan-24	
117				7,424	7,424	Feb-24	
118				7,224	7,224	Dec-23	
119		24032202 003	Krishna, 2302629,110153291559	2,649	2,649	Jan-24	
120				2,649	2,649	Feb-24	
121				2,649	2,649	Mar-24	
122				2,649	2,649	Dec-23	
123	**STO, Nelakonda pally**	31042301 001	Veeraiah ,3102403 ,110290032696	2,730	2,730	Mar-24	
124				2,730.	2,730.	Apr-24	
125			Venkata Ramulu, 3102404, 110290032697	2,730.	2,730.	Mar-24	
126				2,730.	2,730.	Apr-24	
127			Nagendra, 3102405 ,110290032698	2,332	2,332	Mar-24	
128				2,332	2,332	Apr-24	
129			Gopamma, 3102402 ,110290032694	2,980	2,980	Mar-24	
130				2,115	2,115	Mar-24	

131				2,980	2,980	Apr-24	
132			Uday Kiran, 3100122 ,110191296282	5,642	5,642	Mar-24	
133			Ravi Teja, 3100119 ,110121296280	4,561	4,561	Mar-24	
134			Veerabhadramma, 3102406 ,110290032699	2,332	2,332	Mar-24	
135	**STO, Sathupally**	31052503 003	Ashok Kumar, 3101270, 110196229490	2,511	2,511	Jan-24	
136				2,511	2,511	Feb-24	
137		31051014 006	Srilaxmi, 3101354 ,110106109804	2,980	2,980	Jan-24	
138				2,980	2,980	Feb-24	
139		31050402 002	Prasanth, 961087 ,110166938481	3,153	3,153	Jan-24	
140				3,153	3,153	Feb-24	
141			Sambaiah, 958957 ,110161397803	4,027	4,027	Jan-24	
142				4,027	4,027	Feb-24	
143		31051802 001	Nagamaheswara Rao, 3101360, 1101762194166	2,896	2,896	Jan-24	
144				2,896	2,896	Feb-24	
145		31051014 002	Bhagya Laxmi ,3101353 ,110116110023	2,980	2,980	Jan-24	
146				2,980	2,980	Feb-24	
147		31051802 001	Rajeswari ,3102506 ,110200051362	2,980	2,980	Feb-24	
148	**STO, Tandur**	24052302 00	Narsimlu, 2402990,110230097746	1,655	1,655	Feb-24	
149				2,332	2,332	Mar-24	
150		24052202 006	Shaik sushma,3000352, 110114672063,	3,928.	3,928	Feb-24	
151				263	263	Mar-24	
152				5,799	5,799	Mar-24	
153		24052202 006	Sujith kumar,2402457, 110159974003,	2,980	2,980	Feb-24	
154				2,980	2,980	Mar-24	
155				9,039	9,039	Apr-24	
156	**STO, Utnoor**	10323 02005	141440/Aravind Kumar	2730	2730	Jul-24	
157				2730	2730	Jun-24	
158				2730	2730	May-24	
159				12857	12857	Apr-24	
160				2730	2730	Mar-24	
161				2730	2730	Feb-24	
162		10322 02002	141233/Selke Namdev	2980	2980	Jan-24	
163	**STO Yellandu**	09051014 001	Pavani, 3101352, 11026109588	2787	2787	Dec-22	
164				2831	2831	Apr-22	

165				2831	2831	Apr-23	
166				2914	2914	Jun-23	
167						Jul-23	
168				2980	2980	Aug-23	
169				1142	1142	May-23	
170				1023	1023	Sep-23	
171	**STO Miryalguda**		Anas Sohaib, 2903293, 110137837297	240	240	May-23	
172				2,280	2,280	Jun-23	
173				2,332	2,332	Jul-23	
174				2,332	2,332	Aug-23	
175				2,332	2,332	Sep-23	
176				2,332	2,332	Oct-23	
177				2,332	2,332	Nov-23	
178				2,332	2,332	Dec-23	
179				2,332	2,332	Dec-23	
180				2,411	2,411	Feb-24	
181				2,411	2,411	Mar-24	
182				2,411	2,411	May-24	
183				2,411	2,411	Jun-24	
184				2,411	2,411	Jul-24	
185				2,411	2,411	Aug-24	
186				2,411	2,411	Sep-24	
187				2,411	2,411	Oct-24	
188			Krishna, 2901271, 110129404687	2,980	2,980	May-24	
189			Michael Olive Prince, 2903271, 110157996349	2,811	2,811	Aug-23	
190				673	673	Aug-23	
191				2,811	2,811	Jul-23	
192				2,749	2,749	Jun-23	
193				315	315	May-23	
194				2,896	2,896	Oct-23	
195				2,811	2,811	Sep-23	
196			Nagaiah, 1952838, 110061934801	7,224	7,224	May-24	
197			Nagajyothi, 2903272, 110147677381	2,730	2,730	Aug-23	
198				646	646	Aug-23	
199				2,896	2,896	Aug-24	
200				2,811	2,811	Dec-23	

201				2,896	2,896	Feb-24	
202				2,896	2,896	Jan-24	
203				2,730	2,730	Jul-23	
204				2,896	2,896	Jul-24	
205				2,669	2,669	Jun-23	
206				2,896	2,896	Jun-24	
207				2,896	2,896	Mar-24	
208				305	305	May-23	
209				2,896	2,896	May-24	
210				2,811	2,811	Nov-23	
211				2,811	2,811	Oct-23	
212				2,896	2,896	Oct-24	
213				2,730	2,730	Sep-23	
214			Neeraja, 1952363, 110061894509	130	130	Jul-23	
215				7,224	7,224	May-24	
216				130	130	Nov-22	
217			Papaiah, 2903988, 110220051101	2,980	2,980	Feb-24	
218			Ramakrishna, 2903275, 110157990230	2,332	2,332	Aug-23	
219				2,332	2,332	Jul-23	
220				2,280	2,280	Jun-23	
221				233	233	May-23	
222				2,332	2,332	Sep-23	
223			Saidamma, 1957721, 110042498026	4,143	4,143	Aug-24	
224				4,143	4,143	Jul-24	
225				4,143	4,143	Jun-24	
226				4,143	4,143	Mar-24	
227				4,143	4,143	May-24	
228				4,143	4,143	Oct-24	
229				4,143	4,143	Sep-24	
230			Sampath Rao, 2903334, 110168991654	6,840	6,840	Jul-24	
231				6,840	6,840	Jun-24	
232				6,656	6,656	May-24	
233			Satheesh Reddy, 2901705, 110139407712	2,980	2,980	May-24	
234			Shyam Prasad, 2903283, 110128188815	3,065	3,065	Aug-24	
235				2,980	2,980	Dec-23	
236				2,980	2,980		
237				2,980	2,980	Feb-24	

238				2,980	2,980	Jul-23	
239				3,065	3,065	Jul-24	
240				2,914	2,914	Jun-23	
241				3,065	3,065	Jun-24	
242				2,980	2,980	Mar-24	
243				330	330	May-23	
244				3,065	3,065	May-24	
245				2,980	2,980	Nov-23	
246				3,065	3,065	Oct-24	
247				1,369	1,369	Sep-23	
248				3,065	3,065	Sep-24	
249			Soundarya, 2903270, 110147681799	2,980	2,980	Aug-23	
250				2,442	2,442		
251				595	595		
252				3,153	3,153	Aug-24	
253				3,065	3,065	Dec-23	
254				3,065	3,065	Dec-23	
255				3,126	3,126	Jan-24	
256				2,980	2,980	Jul-23	
257				3,153	3,153	Jul-24	
258				2,914	2,914	Jun-23	
259				3,153	3,153	Jun-24	
260				3,153	3,153	Mar-24	
261				330	330	May-23	
262				3,153	3,153	May-24	
263				3,065	3,065	Nov-23	
264				3,065	3,065	Oct-23	
265				3,153	3,153	Oct-24	
266				3,153	3,153	Sep-24	
267			Sujay, 1645753, 110033843493	2,811	2,811	Aug-23	
268				2,896	2,896	Aug-24	
269				2,811	2,811	Dec-23	
270				2,896	2,896	Feb-24	
271				2,811	2,811	Jan-24	
272				2,811	2,811	Jul-23	
273				2,896	2,896	Jul-24	
274				1,524	1,524		
275				2,896	2,896	Mar-24	

276				315	315	May-23	
277				2,896	2,896	May-24	
278				2,811	2,811	Nov-23	
279				2,811	2,811	Oct-23	
280				2,980	2,980	Oct-24	
281				2,811	2,811	Sep-23	
282				2,980	2,980	Sep-24	
283			Vijaya Nirmala, 2903273, 110157996934	2,332	2,332	Aug-23	
284				618	618	Aug-23	
285				2,332	2,332	Jul-23	
286				2,280	2,280	Jun-23	
287				240	240	May-23	
288				2,411	2,411	Oct-23	
289				2,332	2,332	Sep-23	
290	STO Nidmanoor		Sanjeeva Reddy, 1950171,10117835616	6,840	6,840	Oct-24	
291				6,840	6,840	Sep-24	
292			Mahesh Reddy, 2904388,1101780047	2,980	2,980	Oct-24	
293				2,980	2,980	Aug-24	
294				2,980	2,980	Sep-24	
295				2,980	2,980	Jul-24	
296				2,980	2,980	Jun-24	
297				2,980	2,980	May-24	
298				4,038	4,038	May-24	
299	STO Ramagundam		Bhagyaseela, 757660, 110220973465	4,511	4,511	Sep-24	
300				4,511	4,511	Aug-24	
301				4,511	4,511	Jul-24	
302				17,577	17,577	May-24	
303			Gopi Krishna, 756932, 110155122692	9,233	9,233		
304			Jubeda Bhanu, 756784, 110169001810	9,233	9,233		
305				6,840	6,840	Sep-24	
306				6,840	6,840	Aug-24	
307				6,840	6,840	Jul-24	
308				6,840	6,840	Jun-24	
309				6,656	6,656	May-24	
310			Rajitha, 756734, 110128969091	2,489	2,489	Sep-24	
311				4,511	4,511		

312				2,489	2,489	Aug-24	
312				2,489	2,489	Jul-24	
313				2,489	2,489	Jun-24	
314				2,489	2,489	May-24	
315			Swapna, 757633, 110260893431	4,511	4,511	Sep-24	
316				4,511	4,511	Aug-24	
317				17,577	17,577	May-24	
318				4,511	4,511	Jul-24	
319	STO Hayath-Nagar		Narsimulu,2303176, 110114811608	2,649	2,649	Sep-24	
320				2,649	2,649	Aug-24	
321				2,649	2,649	Jul-24	
322			Mahendar,2308306, 110172092786	3,153	3,153	Sep-24	
323				3,153	3,153	Aug-24	
324				3,153	3,153	Jul-24	
325			Venkata Raasi, 2308838, 110178579713	3,749	3,749	Aug-24	
326			Kavya,2303059, 110194284643	4,258	4,258	Sep-24	
327				4,258	4,258	Aug-24	
328				4,258	4,258	Jul-24	
329			Swapna,2310090, 110221034794	2,332	2,332	Sep-24	
330				2,332	2,332	Aug-24	
331				8,501	8,501	Jul-24	
332			Jagadeeshwar,2309825, 111103513938	3,065	3,065	Sep-24	
333				3,065	3,065	Aug-24	
334				3,065	3,065	Jul-24	
335				287	287		
336	STO Ibrahim-Patnam		Ramakrishna, 1750780, 110021726906	7,424	7,424	September 2024	
337				3,422	3,422		
338				3,330	3,330		
339				3,422	3,422		
340				3,330	3,330	July, 2024	
341				3,422	3,422	August,2024	
342			Chandra Shekar, 1812317, 110010765896	14,876	14,876		
343			Kotesh, 2308521, 110126316482	3,242	3,242	September,2024	
344				3,153	3,153	July,2024	
345				3,242,	3,242,	August,2024	

346			Srinivas, 2309460, 110200106146	2,822	2,822	September,2024	
347				2,730	2,730	July, 2024	
348				2,730	2,730	August, 2024	
349			Peddaiah, 2309448, 110240119393	2,422	2,422	September,2024	
350				2,322	2,322	July, 2024	
351				2,322	2,322	August, 2024	
352			Ravinder Reddy, 2309446, 110200119395	2,811	2,811	September,2024	
353				2,730	2,730	July,2024	
354				2,730	2,730	August,2024	
355			Vijaya, 2309443, 110200119391	3,065	3,065	September,2024	
356				2,980	2,980	July,2024	
357				2,980	2,980	August,2024	
358	STO Manthani		Srinivas, 755861, 11018096754	3,810	3,810	Sep-24	
359			Ramadevi, 757164, 110288077967	2,332	2,332	Sep-23	
360				2,332	2,332	Dec-23	
361				2,332	2,332	Nov-23	
362				2,332	2,332	Oct-23	
363				2,332	2,332	Feb-24	
364				1,655	1,655	Aug-23	
365	STO Maripeda		Jyothi 1064030,110106201317	865	865	Aug-24	
366				2,115	2,115		
367				3,065	3,065	Sep-24	
368			Naveen Kumar, 1061484,110068007515	8,488	8,488	Jul-24	
369			Sreenivasulu 1063890,110199074200	3,912	3,912	Jul-24	
370				3,912	3,912	Aug-24	
371				3,912	3,912	Sep-24	
372			Vasantha 1064413,100220092229	2,730	2,730	Jul-24	
373				2,730	2,730	Aug-24	
374				2,730	2,730	Sep-24	
375	**DTO Nalgonda**		Sowmya, 2903509, 110149092708	2,811	2,811	Sep-23	
376			Yadamma, 2903140, 110117676824	2,980	2,980		
377			Sheshadri Ni Reddy, 2903324, 110195941778	8,208	8,208		

378			Subash, 2903116, 110174056763	6,840	6,840		
379	**DTO Gadwal**		Basheer Ahmed, 1750614, 110011899110	6,840	6,840	01-11-2024	
380			Chinnaswamulu 1754550, 110012120900	7,024	7,024	01-11-2024	
381			Harish, 2038051 110003149283	7,424	7,424	01-11-2024	
382			Kalpalatha, 1753371, 110001982352	8,049	8,049	01-11-2024	
383			MuneerKhan1755356, 110012154870	7,024	7,024	01-11-2024	
384			Chinnaswamulu 1754550, 110012120900	7,024	7,024	01-11-2024	
385			Radhamma, 1755093, 110012661655	7,024	7,024	01-11-2024	
386			Rajagopal Reddy, 1759298, 110013237015	6,656	6,656	01-11-2024	
387			RameshBabu,	12,819	12,819	01-11-	
388			RaviBabu, 1749959, 110001344389	10,201	10,201	01-11-2024	
389			1947785, 110010806155			2024	
390			Saraswathi, 1750411, 110010758219	7,836	7,836	01-11-2024	
391			Sreenivasulu, 1760792, 110004563982	5,799	5,799.	01-11-2024	
392			Usha, 1433716, 110010762691	240	240	02-11-2024	
393			Venkata Ramana, 1462969, 110001275879	10,463	10,463	01-11-2024	
394			AbdulAhmed, 2612652, 110166347325	3,153	3,153	01-10-2024	
395				3,153	3,153	01-11-2024	
396				3,338	3,338	02-12-2024	
397			Md Shareef Basha, 2612712, 111106356054	3,065	3,065	01-10-2024	
398				3,065	3,065	01-11-2024	
399				3,156	3,156	02-12-2024	
400			Narsimhulu, 2613553,	2,411	2,411	01-10-	

			110290134806			2024	
401				2,411	2,411	01-11-2024	
402				2,482	2,482	02-12-2024	
403			RadhaKrishna, 2900484, 110116311199	43	43	15-10-2024	
404				4,143	4,143	01-10-2024	
405				4,143	4,143	01-11-2024	
406				4,266	4,266 .	02-12-2024	
407			RamBhupal, 2611998, 110144129575	3,422	3,422	01-10-2024	
408				3,422	3,422	01-11-2024	
409				3,524	3,524	02-12-2024	
410			Saidulu, 2612721, 111106347337	3,065	3,065	01-10-2024	
411				3,065	3,065	01-11-2024	
412				3,156	3,156	02-12-2024	
413			Thulasi, 2613165, 110199413795	3,065	3,065	01-10-2024	
414				3,065	3,065	01-11-2024	
415				3,156	3,156	02-12-2024	
416			Venugopal, 2612693, 110166356042	3,065	3,065	01-10-2024	
417				3,065	3,065	01-11-2024	
418				3,156	3,156	02-12-2024	

Annexure -3.18
(see Para 3.3.29)
Non-entry of date of birth of family pensioners in IFMIS Pension Modules

Sl No.		PPO No	PPO ID	Family Name Sri/ Smt
1	DTO Asifabad	06F008587	60001542	Azizunnisa
2		19F000585	60001591	P.Suguna
3		06-018607/FP	25031851	Maliha Begum
4		06S000522/FP	60003144	P Devi Bai
5		POL/H/FP014968	25036273	Sk Mohd Ahmed
6		CT/HO/658/2017	25037728	Fouzia Khatoon
7		06-019903/FP	25043940	Hamid Bin Ali Yamani
8		06-019971/FP	25045324	Mumtaz Begum
9		06-020016/FP	25045984	Indira A
10		01-F-000284	13002196	Gouru Bai.
11		FOREST-ADD-F-000707	13002201	Nagamma.
12		TRIBAL-WEL-ADD-FP-000419	13002255	Paika Bai.
13		01-FP-000025	13002268	Mohanamma.
14		01-S-001563	13002296	V Rama Bai
15		01-F-002738	13002346	Vastchala Bai.
16		01-S-000976-FP	13002364	S.Vasthala Bai.
17		R&B-ADD-S-000995-FP	13002467	J.Taneja.

Annexure 3.19
(see para 3.3.30)
Changing of Family Pension beneficiaries date of birth in IFMIS pension module without valid proof/documents

Sl. No.	PPO ID	PPO No.	TYPE	Name of the Service Pensioner	FP_DOB
1	66012357	06SC61350	Service	A.U. Talpasai	01-07-1975
2	66012369	06SGC061214	Service	Rukmini	01-07-1975
3	66012437	06SGC061624	Service	T. Sudershanam	01-07-1975
4	66012509	06SC061421	Service	G.V. Ramana	01-07-1975
5	66012537	06SGC061166	Service	Sulakshana Gupta	01-07-1975
6	66012599	APD/H/SP013065	Service	M.Satyanarayana	01-07-1975

7	66010804	06S027416	Service	R.J. Sarojini	01-07-1975
8	66010857	06SGC043407	Service	Krishnamurthy	01-07-1975
9	66010906	08S003906	Service	T. Rama Krishna Rao	01-07-1975
10	66010927	06SGC060322	Service	G. Siva Rama Murthy	01-07-1975
11	66011236	06SGC056286	Service	A. Paripurna Chary	01-07-1975
12	66011299	APD/H/SP012598	Service	A Sheshagiri Rao	01-07-1975
13	66011470	08S003681	Service	Annamma Varghese	01-07-1975
14	66011530	APD/H/SP012459	Service	V.Jaswantha Rao	20-08-1975
15	66011772	06-031611/SP	Service	R Pitchaiah Pantulu	01-07-1975
16	66011817	06SG046423	Service	T.R. Chinnam Devi	01-07-1975
17	66012062	06SGC045526	Service	Jacinth Geoffrey	01-07-1975
18	66012215	06SGC042343	Service	Dr. Ramesh	01-07-1975
19	14004235	07-SGC-002112	Service	Bheemsen M	01-07-1975
20	17012500	11-SGC-006803	Service	M.Thimma Reddy	04-10-1975
21	25030054	09020198/SP	Service	S. Shyamala Kumari	01-07-1975
22	25030834	A4/SA/POLCE/S-003370	Service	K Chennaiah	01-07-1975
23	25031997	06-SGC-038529/SP	Service	Sambasiva Rao K	01-07-1975
24	25041568	06-079037/SP	Service	Shankariah A	01-07-1975
25	65005831	06SGC057202	Service	J. Swamy Dass	01-07-1975
26	66000044	06S029407	Service	P. Kanakaiah	01-07-1975
27	66000049	06SGC055292	Service	R. Rama Sastry	01-07-1975
28	66000105	06SGC054149	Service	M. Kista Reddy	01-07-1975
29	66000868	06SGC035173	Service	J. Ponnamma	01-07-1975
30	66001055	06SGC054221	Service	C. Prakash Rao	01-07-1975
31	66001059	06S030557	Service	D.Bharathi	01-07-1975
32	66001203	06SGC051455	Service	V.R. Lilly	01-07-1975
33	66001246	06SGC057042	Service	P. Rama Sastry	01-07-1975
34	66001383	06SGC026209	Service	B. Narayana	01-07-1975
35	66001388	02SGC006076	Service	B Tayaramma	01-07-1975
36	66001431	06S037764	Service	D.Jangam	01-07-1975
37	66001663	06SGC060355	Service	T. Ramanadham	01-07-1975
38	66001974	06SGC034702	Service	P. Digamber Rao	01-07-1975
39	66002146	06S059066	Service	M. Shyam Sundar	01-07-1975
40	66002157	06SGC051758	Service	Ganpala Linga Reddy	01-07-1975
41	66002255	06S035414	Service	D. Kusuma Kumari	01-07-1975
42	66002361	06S035392	Service	A. Panduranga Rao	01-07-1975
43	66002456	06SGC041266	Service	B. Somanadha Sastry	01-07-1975
44	66002490	06SC054752	Service	Ananth Reddy	01-07-1975
45	66002558	06SGC052109	Service	K. Girija Kumari	01-07-1975
46	66002712	20SGC012064	Service	G Sree Rama Murthy	01-07-1975
47	66002888	06SGC053987	Service	M.Manikya Rao	01-07-1975
48	66002929	06SGC040148	Service	V.Rama Subrahmanyam	01-07-1975
49	66003003	19SGC0011854	Service	P. Ambujodar	01-07-1975
50	66003022	06S056754	Service	S. Sakunthalamma	01-07-1975
51	66003034	06S037400	Service	P.S.R. Anjaneyulu	01-07-1975

52	66003495	08SGC044551	Service	P. Balaiah	01-07-1975
53	66003497	06S045364	Service	Kapardeshwaru. Dv. S	01-07-1975
54	66003535	06SGC059330	Service	B. Rama Kishnaiah	07-01-1975
55	66003543	06SGC034052	Service	B. Raghavendra Rao	07-01-1975
56	66003933	06SGC041995	Service	Mercy Srinivasa Rao	01-07-1975
57	66003960	06SGC028379	Service	Ch. Sathyavathi	01-07-1975
58	66004065	06SGC058715	Service	N. Kameshwara Rao	01-07-1975
59	66004272	06S029662	Service	G. Narsingh Rao	01-07-1975
60	66004283	06SGC044953	Service	Narsing Rao T. V	01-07-1975
61	66004352	20SGC012963	Service	B. Padmavathi	01-07-1975
62	66004374	IHSP010308	Service	A. Bhoomaiah	01-07-1975
63	66004393	21S004503	Service	P. Jagannadha Rao	01-07-1975
64	66004395	06SGC046833	Service	L.Narsing Rao	01-07-1975
65	66004426	11S005317	Service	H Seeta Ramulu	01-07-1975
66	66005019	06S038688	Service	E. Venkat Ratnam	01-07-1975
67	66005051	06SGC039406	Service	P.V.K. Prasad	01-07-1975
68	66005154	08S003895	Service	K. Sattaiah	01-07-1975
69	66005262	06S029505	Service	N.R. Kumthekar	01-07-1975
70	66005286	06SGC048698	Service	G. Gopal Rao	01-07-1975
71	66005293	06S036403	Service	B Satyanarayana Murthi	01-07-1975
72	66005662	06S062469	Service	Ch. Narsimaha Rao	01-07-1975
73	66005689	06S036056	Service	S.R. Bramham	01-07-1975
74	66005996	08S003981	Service	K. Anjaneya Chowdary	01-07-1975
75	66006032	PHSP004443	Service	Ibrahim Ab Khan	01-07-1975
76	66006056	06SGC053463	Service	K. Sita Mahalakshmi	01-07-1975
77	66006115	06SGC029249	Service	K. Chandra Shekara Rao	01-07-1975
78	66006702	06SGC045628	Service	P. Jagadesh Prasad	01-07-1975
79	66006973	06SC055089	Service	Dr.M.P. Pardha Saradhi	01-07-1975
80	66007145	06SG041323	Service	V.Rambabu	01-07-1975
81	66007178	06SGC051096	Service	A.K. Swarna	01-07-1975
82	66007183	20S08885	Service	K. Anjaneyulu	01-07-1975
83	66007290	06SGC046213	Service	M.Mary Paul	01-07-1975
84	66007309	06SGC043332	Service	Ch.V. Subba Rao	01-07-1975
85	66007395	06SGC027764	Service	Chandra Mouli	01-07-1975
86	66007405	06SGC027728	Service	Dasarath Hiras	01-07-1975
87	66007832	06SGC028548	Service	T. Rajalakshmi	01-07-1975
88	66007842	06S038753	Service	B. Suresh	01-07-1975
89	66008434	06SGC037754	Service	K. Sarojini Devi	01-07-1975
90	66008636	06SGC048422	Service	K. Pandu Rangaiah	01-07-1975
91	66008778	06S054538	Service	K. Prabhawathi	01-07-1975
92	66008839	06SGC051526	Service	K. Samara Kumari	01-07-1975
93	66008848	06SGC043268	Service	N. Radha Krishna Murthy	01-07-1975
94	66009245	PHSP006426	Service	Md Osman Ali	01-07-1975
95	66009407	06S019187	Service	Syed Shujauddin	01-07-1975
96	66009697	06SGC028692	Service	B.N. Reddy	01-07-1975
97	66010201	06SGC042911	Service	D.Laxminarayan Rao	01-07-1975

98	66010296	06SGC046585	Service	K. Keshvaram	01-07-1975
99	66013136	06SC063687	Service	Murali J	01-07-1975
100	66013084	06SGC063714	Service	G. Indira Reddy	01-07-1975
101	66013065	06SGC063554	Service	N. Arjun	01-07-1975
102	66013062	06S063311	Service	V.Udayanarayana Rao	01-07-1975
103	66013055	06SGC063275	Service	B. Madhusudhan Rao	01-07-1975
104	66013014	06SGC063517	Service	J. Shiva Shankar	01-07-1975
105	66012980	15SGC008027	Service	M.Narsimhulu	07-01-1975
106	66012942	06SGC062847	Service	Ghousia Begum	01-07-1975
107	66012927	06SGC062773-dup	Service	A.L.V. Seshagiri Rao	01-07-1975
108	66012867	06S062915	Service	P.V. Krishna Rao	01-07-1975
109	66012866	06SGC0662483	Service	Rambhat	01-07-1975
110	66012850	06SGC062437	Service	P. Kameshwari Devi	01-07-1975
111	66013997	06-067813/SP	Service	K. Rama Bai	01-07-1975
112	66014055	06068049/SP	Service	J. Alice	01-07-1975
113	66014189	06069072/SP	Service	S. Narasaiah	01-07-1975
114	66014237	06-068925/SP	Service	D.Sathaiah	01-07-1975
115	66014242	06S017270	Service	C.Bhaskar Rao	01-07-1975
116	66014247	06-069296/SP	Service	G. Janardhan Rao	01-07-1975
117	66014418	06-069705/SP	Service	S. Ram Reddy	01-07-1975
118	66014433	06SGC058649	Service	Y. Satyanarayan Sarma	01-07-1975
119	66014573	06069935/SP	Service	M.J. Sunder Rao	01-07-1975
120	66014669	06066551/SP	Service	Dr.K. Murali Krishna	01-07-1975
121	66014797	06071487/SP	Service	M.Raja Babu	01-07-1975
122	66014851	06S070682	Service	G.S.R. Krishna	01-07-1975
123	66014859	06071571/SP	Service	M.Om Prakash	01-07-1975
124	66014906	06072661/SP	Service	M.Girija Kumari	01-07-1975
125	66014967	06SGC044499	Service	C.Sri Rama Rao	01-07-1975
126	66015144	06072512/SP	Service	D.Kistaiah	01-07-1975
127	66015156	06072029/SP	Service	V.Venkateswarlu	01-07-1975
128	66015164	06067178/SP	Service	R. Rajeshwar Singh	01-07-1975
129	66015295	06073420/SP	Service	P. Indira	01-07-1975
130	66015308	06073520/SP	Service	S. Bala Chandra Mouleshwara Ra	01-07-1975
131	66015348	EDN/H/898/SP	Service	Gulam Ahmed	01-07-1975
132	66015594	MED/H/2267/SP	Service	Md.Jani	01-07-1975
133	66016111	06078194/SP	Service	S. Prabhavathi	01-07-1975
134	66016289	24010615/SP	Service	G. Narsing Rao	01-07-1975
135	66016469	06079871/SP	Service	R. Pochaiah	01-07-1975
136	66017015	06083821/SP	Service	P. Janardhana Reddy	01-07-1975
137	66017162	03SGC008906	Service	P. Raja Reddy	01-07-1975
138	66017249	06085643/SP	Service	P. Pandurangam	01-07-1975
139	66017256	MBNRPR/V-000258	Service	S. Gurumurthy	01-07-1975
140	66017284	EH/KNA/SP008509	Service	N. Narayana Rao	01-07-1975
141	66017423	ZP778/SP	Service	S. Ramchandra Reddy	01-07-1975
142	66017562	15S004594/SP	Service	T. Sahadeva Reddy	01-07-1975

143	66017777	04SGC004858/SP	Service	A. Arogya Reddy	01-07-1975
144	66013855	06066895/SP	Service	Mercy Michael	01-07-1975
145	66013846	06066019/SP	Service	B. Laxmi Devi	01-07-1975
146	66013829	06067193/SP	Service	G. Jagannath	01-07-1975
147	66013818	POL/H/SP014342	Service	C.N. Vijaya Lakshmi	01-07-1975
148	66013568	06065877/SP	Service	G. Sulochana	01-07-1975
149	66013557	06066094/SP	Service	M.Narasimha Chary	01-07-1975
150	66013473	06-064961/SP	Service	G. Yadagiri	01-07-1975
151	66013396	17SGC014197	Service	A. Yesuratnam	01-07-1975
152	66013378	06065087/SP	Service	A. Brinda	01-07-1975
153	66013364	06-065269/SP	Service	T.F. Dayanand Babu	01-07-1975
154	66013225	06SGC064451	Service	P. Yamuna	01-07-1975
155	66013163	06-09411/SP	Service	P.V. Satyanarayana	01-07-1975
156	66013154	06SGC063520-dup	Service	D.Vittal Reddy	01-07-1975

Annexure 3.20
(see para 3.3.31)
Irregular updation of dates of birth of the family pensioners without valid supporting documents

Sl. No.	PPO ID	PPO Number	Ser-vice	Name Sri/Smt.	SP DOB	FP DOB	Diff. in age
1	61018266	AHSP00618 8/FP	FP	V.Laxmamma	01-07-1938	01-071975	37
2	62011996	ED-H-SP011259	FP	M.Andalamma	26-10-1943	01-071975	31
3	65006456	08S003743/ A	FP	C Sujatha	13-06-1936	01-071975	39
4	65009607	06SGC0561 66	FP	R. Joy	10-08-1946	01-071975	28
5	65010282	02SGC0070 35	FP	B Sharada	20-07-1948	01-071975	26
6	66000962	06SGC0292 59/FP	FP	K. Parvathidevi	06-06-1937	01-071975	38
7	66000970	18S006123/ F	FP	I.Venkata Ratnamma	01-07-1929	01-071975	46
8	66001064	06F010432	FP	D.Rajya Lakshmi	02-12-1940	01-071975	34
9	66001226	06FG014020	FP	P. Rebecca	01-07-1945	01-071975	30
10	66001391	MHSP00617 8/F	FP	Kishtamma	08-10-1931	01-071975	43
11	66001402	06FG010294	FP	C.Jayamma	15-08-1940	01-071975	34

12	66001484	CRFP000436	FP	K. Yellamma	10-10-1949	01-071975	25
13	66001611	06F008181	FP	Lakshmi Bai	04-03-1940	01-071975	35
14	66002042	06FG014105	FP	A. Kasturi	19-12-1943	01-071975	31
15	66002046	09S004717/FP	FP	M.Vajramma	05-02-1934	01-071975	41
16	66002127	06SG027235/F	FP	V.Yashoda	02-01-1943	01-071975	32
17	66002323	06FG015094	FP	Rafeequnnissa Begum	14-06-1948	01-071975	27
18	66002327	06FG013582	FP	S. Saraswathi	25-03-1948	01-071975	26
19	66002610	06FG013072	FP	Ch. Bharathi	25-12-1942	01-071975	32
20	66002909	MHFP004879	FP	P. Jayanthi		01-071975	75
21	66002936	06FG012711	FP	M.Parvathi	30-04-1945	01-071975	30
22	66002988	06FG013929	FP	P. Venkatamma	19-10-1946	01-071975	28
23	66003031	06S038664	FP	B. Laxmi Bai	30-06-1936	01-071975	39
24	66003077	06FG013612	FP	K. Shakuntala	01-07-1950	01-071975	25
25	66003803	06SGC056010	FP	K. Satyavathi	12-05-1946	01-071975	29
26	66003875	06F011006	FP	M.Jaya Pradha	15-11-1939	01-071975	35
27	66003893	06F011857	FP	D.Vedavathi	10-04-1944	01-071975	31
28	66003940	08S003626	FP	K Mercy Sulochana	18-02-1932	01-071975	43
29	66004006	06SGC026565/F	FP	Lakshmi Narasamma	15-07-1932	01-071975	42
30	66004207	06F012480	FP	N. Laxmi Bai	04-08-1946	01-071975	28
31	66004228	06S017977/FP	FP	J. Bala Tripura Sundari	15-07-1931	01-071975	43
32	66004388	08S003938/F	FP	A. Jayalaxmi	09-11-1933	01-071975	41
33	66004418	06SGC049479/FP	FP	B. Susila	26-05-1944	01-071975	31
34	66004440	06S003172/FP	FP	Shameem Banu	10-10-1920	01-071975	54
35	66004453	06FG014867	FP	G. Amrutha Bai	09-12-1948	01-071975	26
36	66004666	06S027533/F	FP	T. Savithri	05-10-1945	01-071975	29
37	66004722	08F000242	FP	Manamma	26-06-1925	01-071975	50
38	66004752	06S053915/F	FP	P.B. Lakshmi Srinivasamma	12-12-1932	01-071975	42
39	66004782	06F010710	FP	D.Sarojini	15-06-1947	01-071975	28
40	66004849	06FG013366	FP	K. Varija	28-05-1945	01-071975	30
41	66005063	06FG013070	FP	V.Suguna	21-06-1942	01-071975	33

42	66005097	06SGC0300 55/FP	FP	M.Rama Rajya Lakshmi	23-09-1936	01-071975	38
43	66005188	06F011047	FP	B. Devendra Mani	10-06-1939	01-071975	36
44	66005679	06S024509/ F	FP	K. Yadamma	05-01-1935	01-071975	40
45	66006017	06S029917/ F	FP	Y. Durga	08-02-1937	01-071975	38
46	66006383	06FG010061	FP	N. Gnanaprasuna	16-01-1950	01-071975	25
47	66006972	PHFP00545 3	FP	M.Shailaja @ Shahida Begum	NA	01-071975	75
48	66007188	06FG014914	FP	S Renuka Devi	05-07-1945	01-071975	29
49	66007203	20FG002804	FP	Tulasi Ratnam	10-05-1940	01-071975	35
50	66007227	064059384/ FP	FP	C.Mary Samuel	05-08-1928	01-071975	46
51	66007833	06FG001058	FP	Indumati Kulkarni	13-02-1937	01-071975	38
52	66008400	06F011005	FP	A. Shankar Jee	09-09-1941	01-071975	33
53	66008431	06F011336	FP	K. Rama Devi	05-03-1940	01-071975	35
54	66008467	06FG012897	FP	S. Gayatri	11-04-1948	01-071975	27
55	66008711	06FG013223	FP	C.Bharatamma	02-02-1944	01-071975	31
56	66008750	06FG013317	FP	Nayeemunisa	03-02-1944	01-071975	31
57	66008832	18S009633/ F	FP	Ch. Jayalaxmi	01-02-1934	01-071975	41
59	66008852	06FG010308	FP	Prabhavathi Bai	09-12-1939	01-071975	35
60	66009081	06F011688	FP	D.Shyam Bai	02-05-1941	01-071975	34
61	66009087	06F012163	FP	Farzana Begum	02-04-1950	01-071975	25
62	66009271	06S033300	FP	Zaheera Begum	09-01-1938	01-071975	37
63	66009567	06FG014189	FP	D.Saraswathi	10-02-1945	01-071975	30
64	66009578	145003104/ F	FP	P. Venkata Subbamma	10-05-1925	01-071975	50
65	66009699	06FG012116	FP	B Yadamma	28-02-1950	01-071975	25
66	66009718	06FG012993	FP	D.Padmavathi	01-07-1950	01-071975	25
67	66009771	06FG013654	FP	K. Lakshmi Bai	15-10-1940	01-071975	34
68	66009842	06S023888	FP	P Anasuya	29-11-1934	01-071975	40
69	66009865	06SGC1025 963/FP	FP	S. Padma Bai	30-04-1933	01-071975	42
70	66009876	06FG013536	FP	Sheela Vathi	04-05-1944	01-071975	31
71	66009910	SCCT/H/539 7/F	FP	Yousuf Begum	16-01-1931	01-071975	44
72	66010131	06F010689	FP	A. Sujatha Devi	05-07-1939	01-071975	35
73	66010295	069C027334 /FP	FP	K. Jayaram	22-10-1935	01-071975	39
74	66010511	18S009762/ FP	FP	S. Rama Sita	14-12-1933	01-071975	41

75	66010521	06F010676	FP	Sharifa Ayesha	03-09-1943	01-071975	31
76	66010554	06FG010099	FP	T. Sarojini	15-06-1944	01-071975	31
77	66010730	06FG014554	FP	T. Maharani Madhu	06-05-1948	01-071975	27
78	66010809	06FG013384	FP	M.Umavathi	16-10-1947	01-071975	28
79	66010921	06FG013737	FP	M. Ramulamma	01-01-1942	01-071975	33
80	66011019	08S003879/ FP	FP	T. Krishna Veni	28-06-1933	01-071975	42
81	66011231	17SGC0119 14/F	FP	G. Lakshikanthamani	20-08-1947	01-071975	27
82	66011239	06FG015185	FP	M.Kanaka Lakshmi	15-07-1949	01-071975	25
83	66011730	08S002999/ F	FP	Ch.V. Bharathi	06-06-1930	01-071975	45
84	66012046	06SG056207 /F	FP	B. Yamuna Rani	05-02-1942	01-071975	33
85	66012794	03S004584/ F	FP	Tahseen	09-06-1937	01-071975	38
86	66012839	06FG015618	FP	A. Shyamala	12-09-1948	01-071975	26
87	66012953	06S015106/ FP	FP	S. Vimala Devi	21-04-1930	01-071975	45
88	66013010	06FG015771	FP	T. Indira	18-03-1945	01-071975	30
89	66013173	06FG015856	FP	B.T. Laxmi Devi	10-11-1949	01-071975	25
90	66013192	06FG015843	FP	M. Susheela	01-07-1949	01-071975	26
91	66013383	06S054481/ F	FP	S. Mangamma	NA	01-071975	75
92	66013384	06SGC0431 69/F	FP	V. Girija	15-03-1942	01-071975	33
93	66013678	07SGC0023 12/F	FP	A. Amruthamma	18-05-1938	01-071975	37
94	66013934	06SGC0464 81/FP	FP	R. Shanth Karani	14-01-1948	01-071975	27
95	66014033	06- 068089/SP	FP	P. Satyvathi	06-03-1950	01-071975	25
96	66014745	19S005497/ F	FP	T. Venkataramnamm a	01-07-1931	01-071975	44
97	66014861	10SGC0036 48/FP	FP	M.Lakshmi Kumari	10-09-1938	01-071975	36
98	66014928	SP005684/F P	FP	A. Maniamma	26-07-1933	01-071975	41
99	66014948	15S004062/ FP	FP	M.Krishnaveni	24-12-1932	01-071975	42
100	66015013	06S040132/ FP	FP	M.Neelamma	09-04-1938	01-071975	37
101	66015103	06SGC0378 96/FP	FP	V.Rajamma	10-10-1939	01-071975	35

102	66015104	04SGC003739/FP	FP	V.Sundari Manikyamba	01-12-1936	01-071975	38
103	66015115	AHSP005166/FP	FP	G. Satyamma	01-07-1930	01-071975	45
104	66015349	PHSP011358/FP	FP	G. Pushpa	01-06-1946	01-071975	29
105	66015604	06016225/FP	FP	B. Jyothsna	28-05-1946	01-071975	29
106	66016016	06S027778/FP	FP	T. Prasanna	06-10-1936	01-071975	38
107	66016082	06SGC027042/FP	FP	M.Bhaskaramma	13-06-1936	01-071975	39
108	66017189	NCC/H/FP008005	FP	Zaheda Begum	13-09-1936	01-071975	38
109	66017320	00377/FP/POL/RR	FP	K. Shantha	15-04-1950	01-071975	25
110	66017406	04-S-002302/FP	FP	K. Laxmamma	04-01-1933	01-071975	42
111	66017573	07004671/SP	FP	Maher Unnisa Begum	09-12-1949	01-071975	25
112	66017820	POL/H/FP003317-A	FP	Kum. Kulsum Banu		01-071975	

Annexure 3.21
(see para 3.3.32)
Difference in Dates of Birth of Service Pensioner and FP beneficiary

Sl No	PPO ID	APPO	PPO No.	PRC	SP& FP	Name of Pensioner	SP DOB	FP DOB	Age
1	65000537	2565	06SGV055171	2020	SP	M, Sudershan	02.01.1946	28.01.2016	70
2	25048491	2565	06-020843/FP	2020	FP	Sri Laxmi Y B	27.07.1947	10.12.1999	52
3	25043848	2565	06-019878/FP	2020	FP	Sushma P H	15.07.1939	29.04.1991	51
4	65012479	2565	06078289/SP	2020	SP	C.Nagabhushanam	13.08.1953	23.04.2001	47
5	25047358	2565	06-020310/SP	2020	FP	Rechal G	11.02.1942	03.08.1989	47
6	65011363	2565	06069981/SP	2020	SP	MD Khaja Moinuddin	21.07.1949	05.01.1995	45
7	25048415	2565	WHSP006026/1992/FP-1	2020	FP	Mirza Qursheed Begum	10.05.1932	01.07.1977	45
8	65003288	2565	06SF012114	2020	FP	R S Vally	01.07.1922	16.10.1965	43
9	25038891	2565	06-019340/FP	2020	FP	Rathna Rekha	15.09.1938	23.01.1981	42
10	25040583	2565	06-019517/FP	2020	FP	E. Madhurium	19.02.1939	06.07.1980	41
11	25043920	2565	06-019895/FP	2020	FP	Dhanalakshmi	19.02.1916	01.07.1957	41
12	25048139	2565	06-020717/FP	2020	FP	Vaishnavi N	17.01.1962	18.09.2003	41

13	25034270	2565	06-018876/FP	2020	FP	O Bhagyavathi	20.03.1930	10.06.1970	40
14	25047410	2565	06-020340/FP	2020	FP	Rohini B	22.10.1934	01.01.1975	40
15	25048883	2565	06-020960/FP	2020	FP	Aruna K	10.06.1946	03.07.1986	40
16	65013640	2565	0-001940/FP	2020	FP	D Ronald	24.01.1925	15.07.1965	40
17	25048755	2565	Police/Hyd/42 0FP	2020	FP	Rayeesunnia Begum	02.02.1949	01.07.1988	39
18	25039622	2565	06-019436/FP	2020	FP	Shamsunnisa Begum	17.09.1919	01.07.1958	38
19	65005351	2565	08S002564/FP	2020	FP	Prasanagandhi	15.05.1929	23.06.1967	38
20	25047322	2565	Police/Hyd/SP 003325	2020	FP	G Ganesh	29.04.1928	03.07.1966	38
21	65013439	2565	06-017913/FP	2020	FP	SG Sabitha	28.01.1933	15.09.1971	38
22	25032451	2565	06-018680/FP	2020	FP	GR Vasudha	15.10.1930	08.09.1968	37
23	25037006	2565	06-019173/FP	2020	FP	S. Mary Vani	11.09.1933	24.01.1970	36
24	65001138	2565	PHSP003910	2020	FP	Budamma	12.05.1929	01.07.1965	36
25	65013721	2565	06-018382/FP	2020	FP	E S Varalakshmi	28.03.1920	01.07.1956	36
26	25030328	2565	06-018457/FP	2020	FP	Sarwath Sayeed	03.05.1922	04.09.1957	35
27	25042881	2565	06-019765/FP	2020	FP	Beulah Vennela	22.09.1954	22.10.1989	35
28	65001033	2565	06-F010103	2020	FP	Zeenath Begum	15.09.1922	15.08.1958	35
29	65012539	2565	ZSH1818SP	2020	SP	G. Rajeshwar Rao	05.06.1951	01.07.1986	35
30	25040977	2565	06-019554/FP	2020	FP	Eunice Rebecca	15.01.1940	05.03.1975	35
31	65012981	2565	06017686/FP	2020	FP	T.V.Aishwarya	01.05.1954	11.11.1989	35
32	25041262	2565	06-019601/FP	2020	FP	Sunanda M	01.06.1939	03.04.1974	34
33	25048834	2565	06-020937/FP	2020	FP	Aparna R	04.02.1946	26.03.1980	34
34	65013668	2565	06-018255/FP	2020	FP	S.Renuka	09.02.1924	15.10.1958	34
35	25031243	2565	06-018573/FP	2020	FP	Srinivas M	02.08.1935	21.08.1968	33
36	25037967	2565	06-019235/FP	2020	FP	R Satyavathi	21.05.1933	01.07.1966	33
37	25047459	2565	DYCO/HYD/ SP01428	2020	FP	Ghousia Begum	10.05.1949	14.07.1982	33
38	65011865	2565	SECTTHFP07 533/FP	2020	FP	N. Alivelu Manga	02.09.1950	03.03.1983	33
39	25047589	2565	POLICE/HYD /5215/SP/2	2020	FP	D Sarasamma	24.12.1953	12.06.1986	32
40	65013352	2565	06-018465/FP	2020	FP	CH Rajkumari	02.10.1930	26.02.1963	32
41	25030852	2565	06-018465/FP	2020	FP	Vasundhara N.V	27.06.1944	19.06.1976	31
42	25032532	2565	06-018685/FP	2020	FP	Sabera Sultana	16.01.1931	02.10.1962	31
43	25042330	2565	06-19715/FP	2020	FP	P Lakshmi Prasanna	30.07.1948	22.11.1979	31
44	25048965	2565	POLICE/HYD /SP015329	2020	FP	VS Victoria	06.07.1957	01.07.1989	31
45	25037225	2565	06-019193/FP	2020	FP	TVS Lakshmi	13.06.1929	20.04.1960	30
46	25048484	2565	06-020802/FP	2020	FP	Swarupa Rani N	18.07.1939	01.07.1970	30
47	25047555	2565	06-020423/FP	2020	FP	Neela Kanti Rao	15.03.1935	20.09.1965	30
48	25037961	2565	06-019032/FP	2020	FP	Sri Lakshmi K	20.04.1934	23.11.1963	29

49	25039113	2565	06-019362/FP	2020	FP	V. Andal	05.09.1929	18.01.1959	29
50	25043657	2565	06-019839/FP	2020	FP	G Renuka	05.02.1943	04.03.1972	29
51	65000902	2565	PHSP002599/ F	2020	FP	K Anasuya	19.12.1928	06.02.1958	29
52	65005268	2565	06F015161	2020	FP	K. Nagaraja Kumari	20.04.1941	30.06.1970	29
53	25046493	2565	06-020116/FP	2020	FP	Kokila Venkat Rao	14.05.1929	01.07.1958	29
54	25046602	2565	06-020077/FP	2020	FP	Aruna P	14.01.1947	22.07.1976	29
55	65013573	2565	06-018138/FP	2020	FP	K Manjula	01.07.1934	14.01.1964	29
56	25031729	2565	06-090905/SP	2020	SP	Rama Devi M	08.01.1957	14.02.1985	28
57	25034777	2565	06-018944/FP	2020	FP	R Suman	08.11.1941	19.07.1970	28
58	25046725	2565	06-020131/FP	2020	FP	Vasamtha Vathy G R	18.10.1932	18.03.1961	28
59	25047499	2565	06-020399/FP	2020	FP	Jyothi M	08.08.1932	12.02.1961	28
60	65013091	2565	POLHYD5964 FP	2020	FP	Vadde Jayanthi	25.03.1954	22.12.1982	28
61	65003286	2565	08S003700	2020	SP	M Sarojini Emily	22.03.1933	01.07.1960	27
62	13021180	2565	01-003143/FP	2020	FP	Sujatha G	06.08.1937	28.10.1964	27
63	25032938	2565	06-018718/FP	2020	FP	A Aravinda	08.08.1938	04.02.1966	27
64	61013506	2565	06-068400/SP	2020	FP	Shaik Gali Bee	01.06.1950	02.11.1977	27
65	65009532	2565	08S002827	2020	FP	P Dhana Laxmi	05.01.1931	10.05.1958	27
66	65011642	2565	POLHYDFP0 07407	2020	FP	D. Adi Laxmi	24.01.1951	11.06.1978	27
67	65013041	2565	MHYD3933/F	2020	FP	V. Balamani	09.10.1950	15.12.1977	27
68	65002099	2565	08S001751/F	2020	FP	A M Vilolemichael	10.03.1927	16.02.1954	26
69	65010842	2565	06016174/FP	2020	FP	B. Vani	29.09.1949	13.12.1975	26
70	25046175	2565	06-020026/FP	2020	FP	Lalitha Tripura Sundari	27.02.1928	27.11.1954	26
71	25048395	2565	06-020800/FP	2020	FP	Tharuni G	21.07.1971	01.01.1998	26
72	65006607	2565	06S057179	2020	SP	S. Manik Rao	25.06.1946	01.07.1971	25
73	65003243	2565	08S004015	2020	SP	V. Bhagvanth Rao	24.04.1933	01.07.1971	25
74	60012719	2565	06072280/FP	2020	FP	G. Rama	08.06.1951	01.07.1976	25
75	65002074	2565	06S023393	2020	FP	C. Jana Bai	14.10.1934	01.07.1960	25
76	65003367	2565	06S035509	2020	FP	P. Dhana Laxmi	27.02.1939	01.07.1964	25
77	65011565	2565	08S002527/FP	2020	FP	V. Vasundhara	03.03.1927	20.04.1952	25
78	65013697	2565	06-018386/FP	2020	FP	V. Rajendra Prasad	20.06.1937	01.07.1962	25

Annexure 3.22
(see para 3.3.40)
Misclassification of Pensions of Local Bodies (ZP Pensions)

Sl. No.	PPO_ ID	PPO NO	Type of Pension	Name of Pensioner	Basic Pension	HOA
1.	19031599	DY.CEO.ZPP-NLG-SP-49	Service	G. Yellamma	29,753	2071011010014040041 NVN
2.	19031924	DYCEO-ZPP-NLG-SP-146		S. Lachaiah	31,405	
3.	19031995	DY-CEO-ZPP-NLG-SP-16		V. Maheshwara iah	29,753	
4.	29100017	A1/NLG/ZP/SP/2600/20		T.Venkateshwarlu	33,186	
5.	29100614	ZPHS/NLG/3047/SP/201		R. Srinivas	31,405	
6.	29101013	ZPPSS-NLG-2186-SP-20		S Rajaiah	30,580	
7.	29101647	ZPSS-NLG-1974-SP-201		S Lingaiah	31,055	
8.	29101806	ZPHS-NLG-59-SP-2020		P. Yadaiah	36,425	
9.	29101820	ZPHS-NLG-321-SP-2020		R.Satyanarayana	35,500	
10.	30100569	ZPP-SPT-3207-SP-2018		A. Venkataiah	34,575	
11.	30100915	ZPP-SPT-475-SP		Sk. Yousuf Ali	37,420	
12.	29100262	ZP/NLG/FP/845/2017	Family	K. Lalitha Kumari	13,531	2071011050014040041 NVN
13.	29101144	ZPHS-NLG-3128-SP-201		A Subhadra	19,152	
14.	18019374	ZPHS/MDK/3624/SP/2021		Ashiya Bee		
15.	18101045	ZPHS/SDP/115/FP/2021		G. Revathi		
16.	18100110	ZPHS/SDP/FP/1126/2016		Safiya		
17.	18019250	ZPHS/MDK/1793/2014		A. Chandraiah		207101**101**0004040041 NVN
18.	18017255	ZPHS-MDK-3089-SP	Service	M.Kistaiah		
19.	19100774	CEO ZP-JNN-199-FP		K. Chaitanya		2071011050014040041 NVN
20.	19100782	CEOZP-JNN-1063- FP	Family	G. Radhamma		2071011050014040041 NVN

21.	19100303	CEO ZP/JNN/2726/SP/		D.Venkataiah		2071011010014040041 NVN
22.	19100868	CEO ZP-JNN-1355- SP	Service	Kamsani Anjamma		2071011010014040041NVN
23.	21038889	CEO/ZP/WGL/2149/SP/20		B. Uppalaiah		2071011010014040041NVN
24.	19100590	CEO/ZP/JNN/1695/SP /20		Md.Anwar		2071011010014040041NVN
25.	19100192	CEO/ZP/JNN/89/SP/2 018		D. Ram Mohan Reddy		2071011010014040041NVN
26.	19100160	CEO/ZP-JNN-2/480- SP		M.Nirmala		2071011010014040041NVN
27.	19100378	CEO/ZP/JNN/593/SP/		Sd. Ameenabi		2071011010014040041NVN
28.	19100842	CEO/ZP-JNN-604-SP		K. Anjaneyulu		2071011010014040041NVN

Annexure 3.23
(see para 3.3.43)
Deduction of IT from pension without PAN and Aadhaar numbers

Sl. No	Name of Treasury	PPO ID	Name of Pensioner Sri/Smt.	Basic pension (₹) per month	Aadhaar Number
1.		25030808	S. Kaveri Devi	51,864	6811-0550-9905
2.		67016736	P. Devakinanda Kumari	47,373	3131-0586-3009
3.	APPO, Vanasthalipuram	63003855	G. Ratna Bai	46,813	9665-8471-4195
4.		64011876	K. Padmamma	43,716	9283-2727-4894
5.		63020209	Sneha Latha	40,972	6647-6973-8926
6.		63012513	V. Mariyamma	40,840	3707-3069-2733
7.		19020161	Durdunnisa Begum	35,564	9729-1467-4231

8.	STO, Chandur	19030304	J. Shankar	32,296	9894-7428-7639
9.		29100117	S Somaiah	32,296	5482-9853-7586
10.		19022111	Sri P. Muthyalu	26,729	7473-2411-1568
11.		19030851	Ch. Narsimha Reddy	26,574	6606-5038-0616
12.	APPO, Punjagutta	1000712	Sujatha S	73,655	6560-5437-5122
13.		25031687	Salomi M	48,030	6083-8094-8248
14.		25034204	J Yadamma	39,995	6592-4463-7217
15.		25034242	U Bharathi	44,850	5996-1582-0205
16.		25035570	M. Nageswara Rao	37,958	9321-3130-1188
17.		25039482	V Savithri Rani	80,815	2766-6077-4688
18.		25040072	George Kutty	37,958	7749-0853-7126
19.		25045706	A. Babu Raj Goud	37,420	7896-6360-2221
20.		25045908	Md. Ashraf Ali	44,890	7677-6717-7525
21.		61013044	Ari Rathna Kumari	44,850	4423-2719-7616
22.		62014064	Susheel Jindal	40,972	5892-0024-8532
23.		66000126	V Bhargavi Devi	41,068	2903-8013-3046
24	DTO Adilabad	TS/393 /OG/MAHA 01001870	Bhumanna Lachhanna Allewar	₹ 10,298 per month from 06/24 to 08/24.	
25	DTO Medak	07-006001-SP, 14032181	Pandari Goud B	₹ 2888 per month since 04/2023	

Annexure- 3.24
(See Para 3.4.1)
Misclassification of Regular GPF Head into Class-IV GPF Head

Sl. No.	Name of Treasury	Name of DDO and DDO code	Name of employee, Design & code Sri/Smt	Amount (₹)
1	STO Devarakonda	Mandal Parishad Development Officer Chandampet (M)	Kedarnath Mandal Panchayat Officer, 1703934	6,000
2		Tahsildar Pedda Adisnarlapally Mandal	Koduru Venkanna Junior Assistant, 1927516	5,000
3		Principal Junior Civil Judge Devarakonda	Gurram Venkatswara Raju Junior Assistant,0622390	5,000
4	DTO Ranga Reddy	Executive Engineer (R&B) Division, Chevella, Ranga Reddy. 23022602001	Nallagondla Ravi Kumar, Senior Assistant. 2526051 A/c No.02500320LR	12,000
5			Nallagondla Ravi Kumar, Senior Assistant. 2526051 A/c No.02500320LR	20,000
6		DDO & Administrative Officer, O/o RDO, Shadnagar Ranga Reddy. 23012302003	Nallagondla Ravi Kumar, Senior Assistant. 2526051 A/c No.02500320LR	10,000
7		Asst. Account Officer, O/o Dist. SC Development, Ranga Reddy. 23012402001	Satham Radha Krishna, Hostel Welfare, Officer Gr I,1730039 A/c No.0140750661	5,000
8			Masuna Janaih, Hostel Welfare Office Gr. II, 1730055 A/c No.0140750677	5,000
9			Vankdavath Mohan, Hostel Welfare Office Gr. II,1743223 A/c No.0140750653	5,000
10			Kindinti Chandraiah, Hostel Welfare Office Gr. II, 2573538 A/c No.0150750214	5,000
11	STO Shadnagar	Naib Tahsildar, Nandigama/ 23062302007	Shri A. Rajeswar, Tahsildar, 2579988	10,000
12		RDO, Shadnagar /23062302006	Shri N. Ravi Kumar, Senior Assistant, 2526051	10,000
13	STO Maripeda	Hostel Welfare Officer Govt. B.C, Girls Hostel Maripeda	K. Eswaramma Hostel Welfare Officer 1612222	20,000
14		Hostel Welfare Officer Govt. B.C, Boys Hostel Maripeda	Gorre Uma Reddy Hostel Welfare Officer 2130064	5,000
15	STO Mothkur	Veterinary Assistant Surgeon PVC, Kurella, Atmakur (M)	B. Ravinder, Livestock Assistant 1935415	5,000
16		Mandala Parishad Development Officer, Athmakur	K. Somaiah, Bill Collector 1951559	7,000
17	DTO Jagityal	Sub Registrar Mallail	Mohd Mazhar Junior Assistant 1520106	10,000
18		Veterinary Assistant Surgeon	Gariganti Ravi Veterinary Assistant	3,000

		Primary Veterinary Center Jagtial District	1531964	
19		Veterinary Assistant Surgeon Primary Veterinary Center, Gollapally, Jagtial Dist	Syed Mateen Veterinary Assistant 1313683	5,000
20		Dist. Medical Officer Jagtial	Moota Rajender Junior Assistant 1520663	5,000
21		Assistant Director (Admin) Govt. Medical College Jagtial	A. Venkateshwarlu Senior Assistant 1505319	4,000
22		Divisional Accounts Officer (Work)R&B Division Jagtial	Jangili Sarala Junior Assistant 2013050	10,000
23		Asst. Commissioner (ST) Jagtial Circle	Gannarapu Raju Junior Assistant 1524525	10,000
24		Naib Tahsildar Raikal	Baddi Devadas Mandal Revenue Inspector, 1526635	5,000
25		RDO Office, Korutla	Gannarapu Ranjith Senior Assistant 1526649	3,000
26		Sub-Collector Office Metpalli	G. Chandraiah Junior Assistant 1532355	6,000
27	DTO Nalgonda	Principal, Govt. Degree College for Women, Nalgonda 29010304001	UppuUppalaiah, Jr. Asst., 1906127, A/c No -0230640148	5,000
28		Senior Entomologist, Nalgonda 29010903013	Vaila Krishna, Multi Health Supervisor 1906950, A/c No. 0231090303	5,000
29		District Fisheries, Nalgonda 29010203001	Lakavath Ravi, Junior Assistant, 1903796, A/c No.0231020118	10,000
30	DTO Peddapalli	District Educational Officer, Peddapalli. 0701308001	Md. Faisal Ahmed, Senior Assistant, 1333551, A/c No. 0190650181.	7,000
31		District Forest Officer, 07010402004	A. Vayu Kumar, Forest Section Officer, 1527775, A/c No. 0200240294	2,500
32			S. Megha Raju, Forest Beat Officer, 1551170, A/c No.0200240300	5,000
33	DTO Hanumakonda	Asst.Director,I&PR Deparment, Hanumakonda.12010802001	S.SrinivasaRao, SeniorAssistant, 1606143, A/cNo. 0220260138.	5,000
34		DivisionalAdministrative Officer, Revenue Divisional Office, Hanumakonda.12012301005	S.Rajender, Senior Assistant, 2137136,A/cNo.0211450295	5,000
35		NaibTahsildar,DDO, KamalapurMdl, Hanumakonda. 12012301072	O.Srinivas , Addl.Revenue Inspector, 2108647, A/c No. 0211030101.	5,000
36		Principal,Govt.Vocational JuniorCollege, Hanumakonda. 12010304050	V.RajasekharaReddy,JuniorLecturer, 2147541, A/c No. 0210640221	2,500
37		Manager,O/oJointCommissioner (ST), Warangal Division. 12012303017	J.Sammaiah, Jr.CommercialTax Inspector, 2130162, A/c No. 0211460178	4,000
			Total:	2,52,000

Annexure-3.25
(SeePara 3.4.2)
Minus balances in Class-IV GPF Account

Sl. No	Name of the DTO	Emp code	GPFNo.	NameSri/Smt	Closing Balance (₹)
1	DTO Ranga Reddy	1424198	0150820117	Y Rajaram	-50,187
2		1404020	0151090567	A Srinivas	-6,614
3		1423313	0150580102	T Prasad Acharya	-10,216
4		1423320	0150580109	D R Saraswathi Bai	-7,951
5		1464609	0150820111	G Yadamma	-593
6	DTO Mahabubnagar	1700140	0140260123	Mallagalla Sayanna	-1,034
7		1703483	0140950101	Chinthakayala Laxmi Narayana	-76,281
8	DTO Jagityal	1524521	201460155	Jumba Ashok	-7,239
9		1539791	200160575	Nakka Narender	-1,333
10		1500059	200890153	Ranganayakula Srinivas	-462
11		1501380	200240101	Shaik Dademiya	-19,948
12	DTO Nalgonda	1937674	0231110114	Mohammad Ahmed Khan	-18,243
13		9999999	0231200129	K Lateef	-71,179
14	DTO, Medak		0170750433	Potharaju Ashok Kumar	(-)24558
15			0170890130	Bhumana Sathyannrayana	(-)34,226
16			0172480143	Nagnna Yellaiah	(-)105925
17	DTO Khammam		0220750387	G. Balaswami	-1,46,617
18			0221090252	B. Nageswara Rao	-11,771
19			0220950130	D. Gousya	-70298
20			0220770184	K. Venkateswarlu	-209611
21			0220750403	D. Vasntha Rao	-2,08,426
22	DTO Nizamabad		0181090319	Harichand	-131105
23			0180640163	Arkala Pushpa	-237184
24			0180640118	M A Kaleem	-2326
25			0180950103	Ramu	-46686
26			0181460142	Syed Maheboob	-257423
27	DTO Hanumakonda	2154793	0211090305	M.Saroja	-2,685
28		2107002	0211090274	S.MohanRao	-336
29		1536434	0200060748	M.Ilaiah	-2,648
30	DTO Kamareddy	38858		K Sai Reddy CVD	-6,65,323
31		44826		MANayeem MEDL	--66,001
32	DTO Gadwal	1746279	0141010372	Borvelly Maddilety	-2,01,656
33		1749443	0141040185	C CNarasamma	-1,04,555
34	DTO Jangoan	2122013	0211450102	Md Afzal Khan-	-12,720
35		2106241	0210900106	MulakaVykuntam	-27,627

Annexure-3.26
(See Para 3.4.3)
Missing debits (TA/PFW) in class IV GPF Accounts

Sl. No.	DTO/STO	Voucher No.	Name	Vouche r Amoun ts
1	DTO Adilabad	V-32030000043173	K Nago Rao	60,000
2		V-B500100000278	Ishrathullah Khan	1,20,000
3		V-32012101868193	Khaja Nazeemuddin	4,20,000
4		V-32030000000326	P. Kamala Kamati	5,56,067
5	DTO, Khammam	V- 63010000007342/ 01-06-2017	K. Managamma 0221090103	5,56,067
6		V- 63010000032145/ 01-01-2019	Quamarunnis a Begum 0221470101	2,80,000
7		V- 63052101089217/ 01-09-2020	Karun Bahadur 0220650224	5,00,000
8		V- 63012101568801/ 01-11-2020	N Venkanna 0221420123	1,70,000
9		V- 63032206697729/ 01-07-2021	Shaik Abdul Lateef 0221220138	4,00,000
10		V- 63032215815107/ 01-10/2021	Arempula Venkaiah 0221420136	3,00,000
11		V- 63012216137627 010-11-2021	Sangisetty Padma 0220650222	4,00,000
12		V-63052422795810/ 1-01-2024	Karun Bahadur 0220650224	2,00,000
13	DTO Nagarkurnool	V-60010000045710	M.A Samad	2,30,000
14		V-60020000001267	Md. Latheef	73,000
15		V-60010000013569	A. Pushpa Latha	20,000
16	STO Mothkur	V- 51042403657884	Prameela Gopaladas (1954254) GPF Class IV	4,42,000
17	DTO Jagityal	V- 37042248227944	Md.Rafeeq, Office Subordinate	3,95,957
18		V- 37P0100000029	Venkati G A/C No 20 055 0171	4,713
19		V- P370100000219	P. Laxman, A./c No.200550171	3,00,000
20		V- 37042226388374	Choppari Ch. Ramulu	3,14,262

Annexure-3.27

(See Para 3.4.4)
Missing debits (TA/PFW) in Regular GPF Accounts

S.No.	Name of Treasury	S.+1:20 No. Prefix	A/c No	Amount	Month of Missing	Name of the DDO
1.	DTO Kamareddy	PWWC	75021	1,10,000	01-11-2024	E.E.I&Cadd,IrrigationDivisionNo.4, Yellareddy,Kamareddy District
2.		CVD	18411	6,00,000	01-10-2024	Vas.Vd.Birkur
3.		CVD	38817	10,00,000	01-10-2024	VasVdPalwancha
4.		PW	61538	15,00,000	01-09-2024	Superintending Engineer,IrrigationCircle,Banswada
5.		PWWC	72898	1,00,000	01-09-2024	E.E.I&Cadd,IrrigationDivisionNo.4, Yellareddy,Kamareddy District
6.		PWWC	72881	2,00,000	01-08-2024	E.E.I&CADD,IrrigationDivisionNo. 4,Yellareddy,Kamareddy District
7.		PWWC	72885	3,50,000	01-08-2024	E.E.I&CADD,IrrigationDivisionNo. 4,Yellareddy,Kamareddy District
8.		PW	62500	14,00,000	01-06-2024	Dy.SuperintendingEngineer, IrrigationCircle,Kamareddy
9.		PW	63160	9,60,000	01-03-2024	E.E.,Irrigation Division No.1,Banswada,Kamreddy
10.		PW	64932	20,00,000	01-03-2024	EE Kamareddy
11.		PW	71283	90,000	01-03-2024	Superintending Engineer,Irrigation Circle,Banswada
12.		PW	71752	5,00,000	01-03-2024	Superintending Engineer,Irrigation Circle,Banswada
13.		PW	61538	8,00,000	01-11-2023	Superintending Engineer,Irrigation Circle,Banswada
14.		PWWC	81521	2,50,000	01-08-2023	E ERAnd B Division Kamareddy

15.		PW	71283	43,000	01-03-2023	Superintending Engineer,Irrigation Circle,Banswada
16.		PW	71752	4,00,000	01-03-2023	Superintending Engineer,IrrigationCircle,Banswada
17.	STO Kosgi	EDN	76703	30,00,000	Oct-23	Principal, Government Polytechnic, Kosgi, 34020302001
18.		EDN	76703	30,00,000	Feb-24	Principal, Government Polytechnic, Kosgi, 34020302001
19.	DTO Mahabubabad	EDN	75748	10,00,000	01-07-2024	PRL.G.J.C., Gudur
20.		PW	68388	6,36,000	01-07-2024	EE SRSP STAGE 2 DIVN NO 3, Thorrur
21.		PW	71418	3,30,000	01-06-2024	Executive Engineer Mahaboobabad 3001
22.		JUDL	19224	63,81,400	01-04-2024	VITH ADDL. D&S JUDGE, Warangal
23.		PR	17470	10,00,000	01-01-2024	DISTRICT RWS&S Engineer, MABAD
24.		OAS	502	10,00,000	01-12-2023	District Supply Officer WGL4101
25.		PW	56143	22,00,000	01-11-2023	Superintending Engineer, Irrigation Circle, Mahabubabad
26.		PW	70714	2,20,000	01-11-2023	Superintending Engineer, Irrigation Circle,Mahabubabad
27.		PW	68388	12,00,000	01-10-2023	EE SRSP STAGE 2 Division No 3 Thorrur
28.		PW	71636	4,00,000	01-10-2023	EE SRSP Stage 2 Division No 3 Thorrur
29.		PW	92504	1,50,000	01-07-2023	Executive Engineer Id Mahaboobabad3001
30	DTO Nalgonda	EDN	88257	4,41,831	Aug-24	DyEO, Nalgonda
31		PH	31171	4,00,000	Jun-24	EE, PH, Nalgonda
32		POL	147949	2,00,000	Jul-23	Commondant, 12th Battallion, APSP, Nagarjunsagar
33		IND	7710	6,78,807	Mar-22	DD, DIC, Nalgonda

Annexure-3.28

(See Para 3.4.5)

Deduction of GPF subscription under class_IV GPF account instead of regular GPF account

Sl. No.	DDOName&Code	Nameofemployee, Designation, EmployeecodeandClass-IVGPF No. Sri./Smt.	Amountof Subscription (₹)
1.	Asst.Director,I&PR Deparment, Hanumakonda.12010802001	S.SrinivasaRao, SeniorAssistant, 1606143, A/cNo. 0220260138.	5,000
2.	DivisionalAdministrative Officer, Revenue Divisional Office, Hanumakonda.12012301005	S.Rajender, Senior Assistant, 2137136,A/cNo.0211450295	5,000
3.	NaibTahsildar,DDO, KamalapurMdl, Hanumakonda. 12012301072	O.Srinivas , Addl.Revenue Inspector, 2108647, A/c No. 0211030101.	5,000
4.	Principal,Govt.Vocational JuniorCollege, Hanumakonda. 12010304050	V.RajasekharaReddy,JuniorLecturer, 2147541, A/c No. 0210640221	2,500
5.	Manager,O/oJointCommissioner (ST), Warangal Division. 12012303017	J.Sammaiah, Jr.CommercialTax Inspector, 2130162, A/c No. 0211460178	4,000
6	Dist. SC development Officer, Nedchal Malkajgiri Dist.	N. Narasimha Hostel Welfare Officer, 1400663	8,000
7		Kondal Rao Hostel Welfare Officer,	10,000
8	Dist. BC Development Officer, Nedchal Malkajgiri Dist.	Pedda Mallu Rajeshwar Assistant BC Welfare Officer, 2015191	2,766
9	Naib Tahsildar Kapra (M)	Phoola Jagadeshwar Deputy Surveyor, 1400623	10,000
10	Forest Divisional Officer, Asifabad. 02010402011	Mohammed Sharief, Forest Beat Officer,1349942, A/c No. 0191600228.	10,000
11	Dist.SC Development Officer, Asifabad. 02012402014	U. Ashok, Junior Assistant, 1320865, A/c No. 0190750164	1,997
12	Deputy Director (TW), Asifabad. 02012403027	C. Mahesh, Junior Assistant, 1324655, A/c No.0190760238	4,000

13		T. Chandra Shekar1333374, A/c No.0191420145	5,000
14	The Divisional Administrative Officer, R.D.O Office, Kothagudem	Pallapu NagaiahJunior Assistant 1634496	1,064
15	The Prl. District & Session Judge Bhadradri Kothagudem	Ramisetty RameshJunior Assistant 1618962	5,000
16	The Administrative Officer Collector Office, Bhadradri Kothagudem	Mekala SrinivasSenior Assistant,1619319	3,000

Annexure -3.29
(See Para 3.4.6)
Payment of interest on unauthorized credits in Class IV GPF Final Withdrawal cases

Sl.No.	Name of Treasury	Name (Sri/Smt)	Class-IV GPF Account No	Date of Retirement	LFD as per GPF Rules	LFD and GPF interest allowed upto
1.	DTO Karimnagar	D. Laxmaiah	020-012-0250	30/04/2024	01/2024	05/2024
2.		K. Komuramma	020-006-0510	31/01/2024	10/2023	12/2023
3.		N. Satyanarayana	020-006-0484	30/09/2023	06/2023	10/2023
4.	DTO Vikarabad	. B. Narasamma, Public Health Worker	015-104-0885	30-11-2023	08/2023	12/ 2023
5.		Sri M. Sailoo, Public Health Worker	015-104-0896	31-08-2023	05/2023	11/2023

Annexure -3.30
(see Para 3.4.7)

Short subscription of Regular GPF/ZP GPF

Sl. No	DTO	Name of DDO	Employee Name, Designation and Employee Code (Sri/Smt.)	Basicpay	Sub. recovered	Minimum GPF sub (6 per cent)
1.	**STO Tandur**	Gazetted Headmaster, ZPHS Thattepally	Ekkelly Bheemaiah 1438621, ZP/10908	71000	4000	4260
2.		Gazetted Headmaster, ZPHS Rasnam	Kodli Sathesh Kumar 1442356, ZP/7576	94470	5000	5668
3.		Gazetted Headmaster, ZPHS Kokat	Savithri 1438255, ZP/11629	85240	5000	5114
4.		Gazetted Headmaster, ZPHS Chengole	Ejapuram Sudhakhar Reddy 1438350, ZP/7852	87510	4000	5251
5.			Gobbur Mallappa 1438468, ZP/12948	80960	3000	4858
6.	STO Madhira	Gazetted Headmaster, ZPHS, Motamarri, Bonakal (M)	T Siva Narayana, School Asst, 1623892	83,100	1,000	5,000
7.			PVN Sekhar, School Asst, 1624387	1,18,230	Nil	7,100
8.			M Sugna, School Asst, 1628760	1,12,510	4,000	6,800
9.			P Kishore, School Asst,1620187	80,960	3,000	4,900
10.	DTO Bhupalpally	08012202174	Maraboina Laxmi Pathi, School Assistant, 2141866	80,960	3,000	4,858
11.			Arram Sridevi, School Assistant, 2141166	80,960	4,000	4,858
12.			Ejjagiri Jampaiah, School Assistant, 2141155	83,100	1,000	4,986
13.		08012202200	Siripuram Vijaya Kumar, School Assistant, 1521480	80,960	3,000	4,858
14.		08012202216	Samudrala Ramulu, Record Assistant, 1548493	57,220	1,000	3,433
15.			Kalakonda Sunil Kumar, School Assistant, 2135785	72,850	1,000	4,371
16.			Vemula Sharat Babu, Hindi Pandit Gr-II	67,300	3,000	4,038
17.	**DTO Suryapet**		Dr. Jayalatha (Additional director)	2,22,300	10,000	13,338
18.			A.Smita reddy (Associate Professor)	1,43,600	2,000	8,616
19.			K. Sreenivas (Associate Professor)	1,71,400	10,000	10,284
20.			B. Dr. Srinivas(Professor)	1,82,700	10,000	10,962
21.			P.Rammohanlal(Professor)	1,61,600	9,000	9,696
22.		Headmaster ZPSS Sabbepally Hazipur (03010308040)	Sooruneni PrasadaRao (SchoolAsst) ID No-1333811	78,820	1,000	4,729

23.	DTO Mancherial	Dist Educational Officer Mancherial (03010308098)	Gajjela Vijaya Kumar (Asst Programme Officer) IDNo- 1315344	69,150	1,000	4,149
24.		Head Mistress ZPHS (Boys) Mancherial (03010308021	Samalla Ailiya (SchoolAsst) IDNo- 1301279	92,050	5,000	5,523
25.		Head Mistress ZPHS (Boys) Mancherial (03010308021	Bodduna Bapu Rao (SchoolAsst) ID No-1323012	76,830	3,000	4,610
26.		Head Mistress ZPHS (Boys) Mandamarri (03010308032	Bommera Rajamouli (School Asst) ID No-1332443	80,960	1,000	4,857
27.		HeadMistress ZPHS (G) Mandamarri (03010308033	K.Madusudhana Chary (School Asst) ID No-1322746	92,050	5,000	5523
28.	STO Chennuru	Mandala Parishad DevelopmentOfficer, M.P.P., Chennur, 03032202005	Bandari Mallikarjun, SeniorAssistant,1322301 & 8590	69,150	4,000	4,500
29.			PodduturiRamanaga Bhushan Reddy, Superintendent, 1338091 &7738ZPADB	87,820	2,000	5,000
30.			KolakaniSwamy,Typist, 1350334 & 8902/ZP	58,850	3,000	4,000
31.	STO Maheswaram	Principal Govt Medicalcollege, Maheshwaram	Dr.,K.Suneela(Professor) ID2522758	1,99,600	5,000	12,000
32.			DrY.Raman(Professor) ID2586492	1,99,600	3,000	
33.			DrD.RanganathSwamy (Asst Professor) ID 2588082	1,93,500	4,000	
34.			DrAnitha Babulaji Sethi (Professor) ID2524535	1,99,600	10,000	
35.	STO Husnabad	Head Master ZPHS Mallampally (18050308010)	Swargam Venkanna (School Asst) 1518470	83,100	3,000	5,000
36.			Kandukuri Srinivas (School Asst) 1545879	87,510	2,000	5,500
37.		Gazetted Head Master School Complex ZPHS Koheda Siddipet (18050308024)	Dasi Shivaram Prasad (SGT) ID No-1521616	78,820	3,000	5000
38.		GazettedHead Master ZPHS Thangallapally Koheda ,Siddipet (18050308028)	Muthyaala Surendar Reddy (School Asst) ID No-1535774	89,780	3,000	5,500
39.	STO Luxettipet	Head Master, ZPHS Venkatraopet	K.Sathaiah 1333760	87,510	5,251	5,000
40.		Commissioner, Luxettipet Muncipality	A.Laxminarayana 1348684,	49,920	2,995	2,000

41.		Gazetted Headmaster Gr-II,ZPHS Rebbenapally (Complex)	T.Rajalingu 1329649	74,840	4,490	4,000
42.			L.Rajeshwar Rao 1329922	69,150	4,149	4,000
43.		Head Master, School Complex, ZPSS Tapalpur	P. Rama Swamy 1330044	1,01,870	6,112	6,000
44.		Head Master, School Complex, ZPSS Itikyal	V. Sandhya 1333605	76,830	4,610	4,000

Annexure -3.31
(See Para 3.4.11)
Non subscriptions towards GPF/CPS contributions

SI.NO.	Name of Treasury	Name of the DDO & Code	Name& Emp code (Sri/Smt), Designation	Basic Pay (₹)
1.	STO Tandur	Commissioner Tandur, Municipality, 24051802001	Bejju Ramesh 1445170, Senior Assistant	76,830
2.			M Venkataiah,1445206, Junior Assistant	78,820
3.			P Vithal,1445276 Senior Assistant	69,150
4.				
5.			Julakanti Sangameshwar,1468776, Junior Assistant	62,110
6.			Revenue Officer (Spl)	22,306
7.			Khajahussain, 1749431.municipal Assistant Engineer	83,100
8.	DTO Karimnagar	Commissioner, Karimnagar Muncipal Corporation, 131011806004.	Md, Ayubkhan javid,154564 Asst Engineer	94,470
9.			Md, Adam 1545421 Jr, Asst	52,720
10.			M.Yellaiah 1545909 Public health Worker	55,720
11.			P. Shankar 1545865 Public health Worker	76,830
12.			E. Pochamallu 1545880 Public health Worker	65,570

13.			A. Lachaiah 1545899 Public health Worker	55,720
14.	DTO Adilabad	Commissioner, Adilabad Munisipality	Shobha, Junior Assistant,1348372	71,000
15.			Hussain, Attender,1348374	67,300
16.			Saifullah, Junior Assistant,1348381	76,830
17.			Sudharshan, Junior Assistant,1348483	58,850
18.			Qamar Ahmed, Municipal Comm Gr-I,2033934	74,840
19.			Kahleeluddin, Assistant City Planner,2145940	######
20.	DTO Kamareddy	Commissioner Municipal Council Kamareddy	Ushaiah/ 2034162	69,150
21.			Anasuya/2034182	56,952
22.			Manemma/2034183	72,850
23.			Suguna/2034184	71,000
24.			Anandam/2034186	45,960
25.			Pochavva/2034192	72,850
26.			Durgaiah/2034195	71,000
27.			Narsimlu/ 2034196	6,261
28.			BedhPrakash/ 2034197	55,720
29.			Yellaiah/2034199	71,000
30.			Nasavva/2034204	72,850
31.			Kamala/2034205	72,850
32.			Yellavva/2034206	72,850
33.			Chandraiah/2034215	67,300
34.			Ramesh/2034216	33,193
35.			Gangadher/ 2034217	44,192
36.			ChinnaPochavva/2034222	72,850
37.			Yellaiah/2034229	72,850
38.			Yellaiah/2034233	70,500
39.	DTO Narayanpet	Mandal Parishad Develpment Office Kosigi Narayanpet Dist	Gaddam Shivaraj Panchayat Secretary,1746290, 0141090389	5,000
40.			Sankarappa Panchayat Secretary,1749783, 0141380141	10,000

		Gumpali Chinna Rayudu Junior Veterinary Officer 1740571,01410303	Gumpali Chinnarayudu Junior Veterinary Officer 1740571,01410303	8,000
43.		Tahsildar,Pebbair, 27012302003	Mohammad Azeem,Junior Assistant, 1721361, A/cNo. 0141450353	3,000
44.		Tahsildar,Kothakota, 27012302004	K.Shanthi,Junior Assistant,1748260 A/cNo. 0141450387	2,169
45.		Tahsildar,Madanapuram, 27022302002	G.SriNarasimulu, Junior Assistant,1705137, A/cNo. 0141450376	10,000
46.	STO Metpally	Muncipal Commissioner, Metapally	Ramesh, Attender, 1545113,	58,850
47.			Gangu, Public Health Worker,1545131	69,150
48.			Khaliq, Public Health Worker, 1545134,	54,220
49.			Lingam, Public Health Worker, 1545135,	51,320
50.			Gangadhar, Health Assistant, 1545327	47,240
51.			Maruthi, Bill Collector, 1545494	51,320
52.			Rafey, Junior Assistant, 1545497	50,387
53.			Ashok, Bill Collector, 1545503	50,387
54.	DTO Peddapalli		Sudarshan, Bill Collector, 1545155	69,150
55.			Srinivas, Junior Assistant, 1545157	3,401
56.			Susheela, Attender, 1545160	55,720
57.			Odelu, Driver, 1545178	71,000
58.			Sampath Kumar, Health Assistant, 2145797	49,920
59.			Kumara Swamy, Sanitary Inspector, 2146153	57,220
60.	DTO Mahbubnagar		B Manyamma, Public Health Worker, 1749311	57,220

61.			D Reena, Public Health Worker, 1749313	65,570
62.			N Rangamma, 1749334	72,850
63.			G Narsimulu, Public Health Worker, 1749343	62,110
64.			Venkatnarsimulu, Public Health Workerm, 1749346	67,300
65.			V Sujatha, Public Health Worker, 1749348	71,000
66.			Laxamma, Public Health Worker, 1749356	42,300
67.			Venkatamma, Public Health Worker, 1749358	48,520
68.			Balamani, Public Health Worker, 1749361	43,490
69.			Anjamma, Public Health Worker, 1749375	74,840
70.			Satyanarayana, Public Health Worker, 1749381	49,920
71.			Sudharshan, Public Health Worker, 1749391	57,220
72.			Sayamma, Public Health Worker, 1749416	43,490
73.	DTO Jagtial		Afrad, Attender, 1545259	71,000
74.			Jaffar Hussain, Attender, 1545263	74,840
75.			Pochaiah, Public Health Worker, 1545280	74,840
76.			Rajaiah, Public Health Worker, 1545282	71,000
77.			Ravi, Public Health Worker, 1545282	65,570
78.			Rajalingam, Public Health Worker, 1545286	63,384
79.			Narsaiah, Public Health Worker, 1545287	65,570
80.			Devendhar, Junior Assistant, 1545292	54,220
81.			Prasad, Junior Assistant, 1545294	38,890
82.			Ganganarsaiah, Junior Assistant, 1545298	65,570

83.			Srinivas, Public Health Worker, 1545308	49,920
84.			Gangadhar, Junior Assistant, 1545317	51,320
85.			Anjaiah, Public Health Worker , 1545319	52,720
86.			Gopal, Public Health Worker, 1545321	45,960
87.			Laxmi, Public Health Worker, 1545332	26,808
88.			Gangaram, Public Health Worker, 1545336	76,830
89.			Lingaiah, Public Health Worker, 1545345	71,000
90.			Pullaiah, Public Health Worker, 1545352	55,720
91.			Gangu, Public Health Worker, 1545354	15,922
92.			Gangaraju, Public Health Worker, 1545357	69,150
93.			Raju, Public Health Worker, 1545361	45,960
94.			Laxmi, Public Health Worker, 1545372	49,920
95.			Raju, Public Health Worker, 1545374	67,300
96.			Kala, Public Health Worker, 1545379	34,258
97.			Laxmirajam, Senior Assistant/ Senior Accountant, 1545380	48,520
98.			Suguna, Public Health Worker, 1545381	42,300
99.			Srikanth, Junior Assistant, 1545406	60,480
100.			Rafey, Junior Assistant, 1545497	71,000
101.	DTO Nirmal		Cheruku Posani, Public Health Worker, 1348060	74,840
102.			Syed Ishaq Ali, Filter Bed Operator, 1348269`	52,720
103.			Khan Shameemullah Khan, Manager, 1348377	89,780

104.			Mohd. Qamar Ahmed, Municipal Commissioner Gr-II, 2033934	74,840

Annexure -3.32
(see Para 3.4.13)

Deduction of GPF subscription from Subsistence Allowance in respect of suspended employees

Sl. No	Name of Treasury	Name of DDO & DDO Code	Employee Name & Designation & ID No.	Suspended Month	Subsistence allowance ₹	Amount of GPF Deducted ₹
1	STO Deverakonda	MPDO Munugodu	K. Rama Krishna, Superintendent 1952277	23.12.2020	30,725	8,000
2		Mandal Revenue Officer Devarakonda	Manchi Reddy Mahender Reddy 1429102	23.11.2023	35,500	6,000
3	DTO Peddapalli	Chief Planning Officer (FAC) Peddapally District	Sri Pulivarthy Venkatanara-yana, Assistant Director, Emp.ID No.12108316	04-09-2021	56,255	5,000
4	DTO Mahabubnagar	District Court, Mahabubnagar	Smt. Yalganamani Manjula, Superintendent (Head Clerk), Emp. Id: 1701569	05.06.2024		15,000
5	STO Chandur	MPDO, Chandur, 29022202002	Ambati Saidulu Panchayat Secretary 1958709	12.07.2024	23,199	1,908
6	DTO Ranga Reddy		Sri Kattepogu Vijaya Kumar HC-2850	24.09.2024		5,000
7	STO Ramagundam	07031002011 / ACP CAR Bellampalli	Sri Embadi Ganesh, Police Constable, Emp. ID 1350423, Oct 24	04-10-2024	23,530	2,387

8	DTO Ranga Reddy	District Police - DDO code 23011092002, Office of the Commissioner of Cyberabad Police	Sri N. Mohan LAL PC-43142,1761492		33,957	4,165
			Sri. Jajam Siddulu, PC-11068, 2162039	16-11-2024	12,845	1,577
9	DTO Mahabubnagar	District Police (DDO code 22011002001 Administrative Officer, DPO Mahabubnagar	Sri Boya Jagadeeshwer PC-2344/1752165	04-12-2024	22,478	2,824
			Smt. Shakunthala, WPC.2376/17 52495	04-12-2024	22,478	2,824
			Sri MD. Ismail, PC-3508/ 1419005	04-12-2024	27466	2,904
10	DTO Jagityal	District Police - DDO code 06011002009	Sri. Ajay, Police Constable, Emp. ID 0756525	25-10-2024	36,127	3,242
11	STO Sulthanabad	SGP MPDO Eligad 07042202028	Sri. Mohammad Arif Hussain, Extension Office, Emp. ID 2154144	23-10-2024	79,253	6,991
				05-11-2024	39,356	3,612

Annexure -3.33
(see Para 3.4.17)
Unpaid GPF Authorizations for more than 6 months

SI. No	Name of Treasury	DDO	GPF No	Name of Employees & Dates of Retirement	GPF Amount ₹
1.	DTO Mulugu	Asst. BC Welfare Officer Mulugu	20606/WEL	S. Om Prakash 16-12-2013	4 ,779
2.		Medical Officer. M.P.H.C Kannaigudem	83695/MEDL	S. Papa Rao 25-06-2019	2,74,302
3.		FDO Eturunagaram	8306/FOR	Azmath Ali Arif 30-11-2019	4,64,130
4.		AD Sericulture Eturunagaram	7360/IND	Sambaiah K 30-04-2014	4,679
5.		HM.GTW.AHS. Rainigudem 3904	19585/WEL	V. Kumara Swamy 30-04-2018	10,774
6.		H.M., A.H.S., (G) Tadwai	8020/WEL	K. Bakkaiah 26-10-2018	11,110
7.		HM AHS Tadwai	22990/WEL	Ch. Swamy 20-05-2011	37,850
8.		H.M., A.H.S., (G) Tadwai	8019/WEL	Suryanarayana B 31-10-	11,700

				2019	
9.		MO MPHC Govindaraopet	57585/MEDL	T Venkata Narasimha Rao 31-08-2015	12,133
10.		HM AHS Brahmanapally WGL	7886/WEL	G. Linga Murthy, 31-08-2014	6,606
11.		H.M., A.H.S., Brahmanapally	7936/WEL	Veera Swamy M,02-02-2019	8,925
12.		HM AHS Brahmanapally	8002/WEL	B. Manikyam, 20-11-2015	7,500
13.		H.M., A.H.S., Chunchupally	23419/WEL	Y. Pothuraju, 20-07-2020	7,28,319
14.		H.M.G.T.W.A.H.S, Peruru	21829WEL	S. Gopala Rao 20-04-2020	9,90,612
15.		H.M.A.U.P.S Burgupet	14687/WEL	Komaraiah K 31-10-2019	12,688
16.		Executive Engineer, TW Eturunagaram	72636/PWWC	B V V V Gopala Rao 14-06-2021	3,90,576
17.		Dist. Educational Officer, Mulugu	69112/EDN	Syed Wajeed Hussain, 23-06-2021	6,86,495
18.		Asst. Inspector of Fisheries Mulugu	19997/AGRI	Sammaiah P 31-12-2009	13,360
19.		HM TW AUPS Eturnagaram	18996/WEL	Babu Turam 10-09-2022	2,28,587
20.		F.O.R.VPM (North, BCM)	16101/FOR	Surya Rao Jejjari21-08-2021	4,84,060
21.		H.W.O. S.T.G.H. Tadvai	24122/WEL	Venugopal Narakurthi 30-01-2023	3,65,180
22.		M.O.M.P.H.C., Govindarao Pet	74817/MEDL	Satyavathi P, 22-12-2021	3,00,401
23.		Superintendent of Police, Mulugu	152127/POL	Yadava Reddy G	1,88,678
24.		Superintendent of Police, Mulugu	146745/POL	Laxman Rao Ch,10-01-2023	6,56,543
25.		Commissioner. of Police, Rachakonda	124920/POL	Devender.B,09-11-2022	1,46,472
26.		S.P Bhupalpally (JSKR)	113477/POL	Prasad G, 13-04-2023	4,30,904
27.		HM AUPS Burugupet	20742/WEL	Laxmaiah Bijili,20-05-2023	93,1,478
28.		D.F.O.WGL (North)	14222/FOR	Sampath B, 12-05-2023	15,41,598
29.		Administrative Officer	113376/POL	LingaiahJ,30-09-2022	2,66,444
30.		H.M., A.H.S., Brahmanapally	19596/WEL	Vijayajanaki Gondi, 08-04-2017	6,88,117
31.		Superintendent of Police, Mulugu	124901/POL	Satyanarayana G,31-03-2024	4,95,154
32.		Superintendent of Police, Mulugu	159086/POL	Devaiah K Pc1386,16-11-2023	3,61,998
33.		M.P.D.O M.P. Eturnagaram	46573/PR	Karnati Sreedhar 03-01-2024	21,895,19
34.		Superintendent of Police, Mulugu	114902/POL	Mohd Sattar Khan,31-05-2024	12,29,058
35.	DTO Nalgonda	HM GHS PANGAL	81777/EDN	Venkat Ram Narsaiah	7,50,290
36.		HM GHS PANGAL	86536/EDN	Satyanarayana Pasupulati	5,19,430
37.		PRL GRS (DEF) MIRYALGUDA	9876/WEL	Seetharama Rao K	43,35,835
38.		D.S.J.O. NLG	3830/JAIL	Krishna Murthy M	19,82,516
39.		DY.DIR AGRI FTC, NLG	20468/AGRI	Veman Reddy P	31,20,340

40.		DTWO, NLG	48156/WEL	Ramavath Laxman	3,66,227
41.		AO, DMHO, NLG	58902/MEDL	Raffiuddin Md.	3,10,425
42.		MDO, MPP, KATTANGUR	5760/PR	Swamy D.Y.L.N.	4,80,424
43.		TAHSILDAR, ADAVIDEVULAPALL Y	49536/GA	Surya Kumari N	10,30,029
44.		CDPO, ICDS, NLG	1980/WEL	Sarojini Devi P	11,11,199
45.	DTO, Peddapalli		0200160269 Class IV	S. Ramulu	15,04,674

Annexure 3.34
(see Para 3.5.3)
Non deduction of Tax at source

Sl. No.	DTO/STO /AP PO	Name of Employee, Designation, ,Employee ID	(Gross salary x 12 months) =Estimated income for FY 2023-24	Name of DDO / DDO code
1.	STO Kodada	Gudipalli Jyothi (Hostel Welfare Officer), 1930189	1,18,230. 00	30032503001
2.		Kanadala Giri Babu (Mandal Development Officer),1924210	1,12,510.00	30032202002
3.		Chinna Reddy Laxma Reddy (Assistant ExecutiveEngineer), 1927752	1,09,750.00	
4.		Syed Imam Hussaian (Superintendent), 1948919	92,050.00	30032202006
5.		Meejuri Deva Karuna (Divisional Admn Officer)1909094	1,15,27000	30032301007
6		Mohammed Niranjan (Senior Public Health Officer(SPHO)) 1630626	1,69,450.00	30030903011
7		Challa Srinivasulu (Opthalmic Officer) 1940058	1,01,870.00	
8	STO Andhole	Bajini MaheswaraGoud,1430911	1,60,663 X 12= 19,27,956	Medical Officer PHCHathnoora, Sangareddy Dist
9		Jagadeesh Swamy, 1744666	1,25,325 X12= 15,03,900	Medical Officer, PHC Doulthbad, Sangareddy Dist.
10		Kandi K Mangamma, 1819180	1,22,361X 12= 14,68,332	

11		Zakkula Percy RatnaKumari, 1808719	1,21,911X 12= 14,62,932	Medical Officer, PHC Talelma, Sangareddy Dist.
12	STO Bhadrachalam	Vepori Ravindranath Superindendent 1623086	99310x12=1191720	Mandal Parishad Development Officer, Mandal Parishad,Charla
13		Shaik SondumiyaJunior Assistant 161219	80960x12=971520	Forest Range OfficerDummigudam
14		Medavarapu RaghuSchool Assistant 1620613	80960x12=971520	Gazetted Head Mistrest ZPSS,S.N.Puram ,Cherial
15	DTO Karimnagar	Bedara Kota Srinivas (Transport Head Constable) 1508392	1,30,447X12=15,65,364	Deputy Transport Commissioner Karimnagar
16		Velpula Padma (MPHS) (F) 1500876	1,30,700X12=15,68,400	Medical Officer PHC Chigurumamidi, Karimnagar
17		Paka Chandrakala (MHS) 1500999	1,32,148X12=15,85,776	
18		Motukuri Venugopal (Forest Range Office) 2138325	1,41,943X12=17,03,316	District Forest Officer Rajanna Sircilla Karimnagar.
19		S. Venkatesham (MPHEO) 1501128	1,27,862x12= 15,34,344	Medical Officer MPHW Training School Karimnagar.
20		MittapelliAnjaneyulu (MPHEO) 1500562	1,34,147x12= 16,09,764	
21		Rodda Jyothsna (Veterinary Asst Surgeon) 1551681	1,33,037x12=15,96,444	Veternary Asst Surgeon, Primary Veterinary Centre Bommakal, Karimnagar
22	DTO, Khammam	MD Asha, Warden/Matr on Gr-II, 1632051	88,605X12=10,63,260	Hostel Welfare Officer, BC College Girls Hostel Khammam
23		Pailla Anjamma, Kamati, 1636891	1,09,541X12=13,14,492	Hostel Welfare Officer, Govt. SCDD Girls Hostel-B Khammam
24	DTO Vikarabad	Durgalla Rajshwar, District Supply Officer,1801562	1,14,481x12 =13,73,772	District Civil Supply Officer Vikarabad District. 24010602001
25		Pakanti Thejasvi Reddy, Dy Excutive Engineer, 2156306	1,26,815x12= 15,21,780	Excutive Enginer, Vig & QC MB, Division, Hyderabad. 24012607006
26		Mohd Jafar Khan, Div.l Acct Officer(W) Gr-1, 1906591	1,23,661x2 = 14,83,932	PA-to Executive Engineer, R&B Division, Vikarabad Dist., 24012602004
27		Konda Jagannath Reddy, Superintendent, 1444687	1,23,701x12= 14,84,412	Dy. Chief Executive Officer, Zilla Praja Parishad, Vikarabad Dist., 24012202244
28		Kesaboina Vinay Kumar, Mndal Development Officer, 1445397	1,23,661x12 =14,83,932	Mandal Parishad Development Officer, Mandal Praja Parishad, Vikarabad Dist. 24012202011.
29		Sanvalli Dhananjaya Swamy, Station Fire Officer, 1434206	1,11,389x12 =13,36,668	District Fire Officer, Vikarabad. 240111005001.
30	STO, Achampeta	Shaik Rawoof Deputy Tahsildar,1748224	89,658X12=10,75,896	Naib Tahsildar, Amrabad(M)

31		G. Sathyanarayana Junior Assistant,1717137	87,426X12=10,49,112	Nayab Tahsildar Padara (M) Nagar Kurnool Dist.
32		R. Bheeswa, Deputy Tahsildar,1717321	94,589X12=11,35,068	
33	STO, Armoor	Adepu Prabhakar, M.P.H.O, 2013611	1,18,810x12 =14,25,720	Medical Officer, Primary Health Center, Pochampad, District Nizamabad. DDO 05020903010.
34		Koratpally Suresh Kumar, M.P.H.E.O, 2021637	1,18,760x12= 4,25,120	
35		Baki Pradeep Kumar, Community Health Officer, 1814432	1,43,952x12 =17,27,424	Deputy Civil Surgeon, Dy. DM & HO, Armoor (ARD), District Nizamabad. 05020903011
36		Sunkari Srinivas, Panchayat Secretary, 2019286	1,08559x12 =13,02,708	Mandal Parishad Development Officer, MPP Armoor, 05022202001
37		Kayapak Bhoopesh, Assistant Executive Engineer, 2042302	1,08,139x12 =12,97,668	Divisional Accounts Officer (W), R&B N.H Division, Perkit. 05022602002
38		Shaik Moin, Junior Assistant, 1338151	1,14,481x12= 13,73,772	
39		Gollaboina Priyanka, Assistant Executive Engineer, 1763558	1,08,139x12= 12,97,668	
40	STO, Aswareopet	Vemula Venkateswarlu, 1619455	1,25,341x12= 15,04,092	Gazetted Headmaster, ZPHS Aswaraopeta, 09020308002
41		Shaik Mastan Ali, 1628937	1,22,190x12= 14,66,280	Gazetted Headmaster, ZPHS Gandugulapally,09020308002
42		Kottapally Sita Ramaiah,1630139	1,76,524x12= 21,18,288	
43		Halavathu Haribabu, 1616685	1,12,782x12= 13,53,384	Gazetted Headmaster, ZPHS Aswaraopeta, 09020308009
44		Tejavath Padma, 1634396	1,19,071x12=14,28,852	Gazetted Headmaster, Govt. (TW) AGHSD Gollagudem, 09022403009
45		Kolli Jaya Sree, 1629180	1,80,773x12=21,69,276	Medical Officer, PHC Aswaraopeta, 09020904001
46	STO Bodhan	Kulukari Pramila, Supervisors (C D P O), 2032968	1,05,787x12= 12,69,444	Child Development Project Officer (FAC), ICDS, Bodhan, 05042702003.
47		Lakavath Satish Kumari, Nursing Tutor Gr-II,2107040.	1,53,839x12 =18,46,068	Principal, Govt. School of Nursing, Dist. Hospital, Bodhan, Nizamabad. 05040903014
48		Mortati Ramesh, Opthalmic Officer, 1802320	1,53,004x12 =18,36,048	Dy. Dist. Medical & Health Officer, Varni, Bodhan Division, Nizamabad. 05040903013.
49		Nenavath Pratap Singh, Community Health Officer, 2000687	1,25,100x12 =15,01,200	
50		Bakkuri Bhoomanna, Health Educator, (General),2000700	1,21,911x12= 14,62,932	
51		Gannaram Raju, Dy. Civil Surgeon, 2026817	₹1,84,643 X 12 = 22,15,716	
52		Syed Syed Iftekhar Ahmed, Assistant Commercial	₹1,43,992x12=17,27,904	Commercial Tax Officer, Bodhan, District Nizamabad.

		Tax Officer, 2001191		05042303001.
53	STO Huzurabad	G. Shylaja, Supervisors (MPHS(F)1,500988	1,28,700x12= 15,44,400	Medical Officer PHC, Saidapoor, Karimnagar District
54		Kamisetty. Sammaia h (MPHS) (M) 1520606	1,01,500x12 =12,18,000	
55		CherukuPalli Mangala Prada (MPHS) (F) 1529081	1,27,361x12 =15,28,332	
56		Kolipaka, Sunitha.M PHA (F) 1516634	1,15,272x12 =13,83,264	
57		Kattekola, Amrutha, MPHA (F) 1500861	1,21,210x12= 14,54,520	Medical Officer, PHC, Shankarapatnam, Karimnagar
58		G, Sarojana (MPHS) (F)1526222	1,28,740x12= 15,44,880	
59		D, Manjula (Tashil dar)2114078	1,28,250x12= 15,39,000	Naib Tahsildar, V-Saidapur, Karimnagar Dist
60	STO Kodangal	K Savitha Sanjeev (Forest Range Office) 3503472	69,639x12=8,35,668	Forest Range Officer, Kodangal
61		K Usha Sree, (Mandal Parishad Development Officer),1547927	1,45,507x12 = 17,46,08	Mandal Parishad Development Officer, MPP. Kondangal
62		M Balakrishna Reddy (Sr. Asstt) 1750869	1,07,052x12 = 12,84,62	
63		Mishra Shashank (Dy Executive Engineer), 1760882	1,18,720x12 = 14,24,64	Dy Executive Engineer, RWSS, SUB-DIVISION, Kondangal
64		M Raghavender (Asst. Engineer), 1763753	90,979x12 = 10,91,748	
65		P Prabhakar (Station Fire Officer)1807924	87,046x12 = 10,44,552	Station Fire Officer, Fire Station, Kondangal
66		Y Srinivas (Driver Operator), 1464124	82,473x12 = 9,89,676	
67	STO, Mahadevpur	Ravichetty Shivalingam School Assistant 1521003	1,04,260x12=12,51,120	Gazetted Headmaster, ZPHS Tadicherla Mandal: Malhar Rao
68		Cheerla Tirupathi School Assistant 1546634	1,09,813x12=13,17,756	
69		Kodepaka Ramesh, School Assistant 2142364	93,789x12=11,25,468	
70		Mathangi Sridhar Senior Assistant	98,903x12=11,86,836	Principal Government Degree Collge, Mahadevpur
71	STO Sirpur	Dammagadda Veena Superintendent, 1322322	138453x12=16,61,436	Mandal Parishad Development Officer, MP, Sirpur-T
72		Bandi Sadashiv, Senior Assistant, 1343404	121871 x12=14,62,452	Mandal Parishad Development Officer, MP, Sirpur-T
73		Endarapu Pushpalatha Tahsildar, 1533461	104260 x12=12,51,120	Naib Tahsildar, Koutala Mandal

74		Rathod Mothilal, Forest Section Officer 1343616	115082 x 12= 1380984	Forest Range Officer, Sirpur-T
75	STO Tandur	Marineni Vijya Susheela (Public Health Nurse- Nt), 2000783	1,06,990x12=12,83, 880	Medical Officer PHC 24050903007
76		Pothuraju Venkatappa (LFL Headmaster), 1438353	65,570x12=7,89,000	Gazetted Headmaster, ZPHS Rasnam, Yalal,
77		Mahamood (School Assistant, Hindi), 1465450	60,480x12=7,25,260	
78		Thotapally Nirmala (School Assistant), 2524507	60,480x12=7,25,260	
79	STO Miryalguda	Dhanavat Pantulu, 1939252	1,15,751	Complex Headmaster, ZPHS Damaracharla / 29040308016
80		Cheedella Nagendar Rao, Civil Assistant Surgeon/2598582	1,40,343	In-charge Medical Officer, ESI Dispensary, Miryalaguda/29040903015
81		Laxmi, MHS (F)/1921577	1,23,751	Civil Assistant Surgeon, Post Partum Unit, Miryalaguda/29040903013
82		Nimmala Swaroopa, Pharmacist Gr- II/1932851	1,23,736	Civil Assistant Surgeon, Govt. N S Canal Hospital/29040903002
83		Kommu Lalitha Kumari, MHS (F)/0340945	1,27,345	Medical Officer, PHC, Alagadapa/29040903008
84		Dheeravath Mothilal, CHO/1940024	1,11,360	Dy. District Medical Health Officer, Miryalaguda/29040903014
85	STO Chandur	P. Yadaiah, School Assistant, 1900328	1,18,776	Gazetted Headmaster Z.P.H.S, Chandur
86		B. Saidulu, School Assistant, 1952320	1,15,29	
87		Chithareddy Venkateshwara Reddy L.F.L, H, M, 1923544	1,81,978	School Complex Headmaster Z.P.H.S, Chandur
88	STO Nakrekal	Thigala Yadaiah,1924677	76,830	Mandal Parishad Officer, MPP Kattangur
89		Dara Upender, MPHS1901017	1,04,430	Medical Officer, PHC, Kattangur
90		S. Kiran Kumar2121137	1,33,630	Asst. Director, (V&AH) Area Veterinary Hospital Nakrekal
91		A. Padma, 1728124	87,510	Mandal Parishad Development Officer, MPP Shaligouraram
92		Mandan Saritha, AO 1918554	17,03,736	
93		Kanchaerla Madhav Reddy, AO, 1950283	15,01,152	
94		Kuntigorla Krishnaveni, AEO, 1957449	10,45,896	
95		Lavuri Swathi, AEO, 1957514	9,95,400	

96	STO Nidmanoor	Lankala Sandeep Kumar, AO, 1959337	13,88,748	ADA, HALIA
97		Mamalapati Munikrishnaiah, AO, 2033475	15,01,152	
98		Anugula Srinivas Reddy, SA, 1906875	15,01,152	
99		Dandem Vijayachandra, AEO 1948887,	11,86,608	
100		Nulaka Nagarjuna Reddy, VAS, 1734182	17,24,856	ANIMAL HUSBANDARY
101		Madagoni Rajeswari, 1927738, OS,	8,81,688	
102		Sinha Niranjan Kumar, DY.EE, 1961056	13,88,748	WATER SUPPLY & SANITATION
103	STO Shadnagar	Pola Narender Reddy, 1738402	1,09,816	23060308013
104		Kottam Arundhathi, 1730705	1,15,729	
105		Baddula Rajeshwari, 1734856	1,04,152	
106		Patlolla Sanjeev Reddy, 1826087	1,07,054	23062202701
107		Adirinti Laxminarayana, 1730721	1,00,267	23060308038
108		Mekala Kantha Manikyaanadasri, 1634941	1,01,517	23060308008
109		Resham Mamatha, 1443829	96,218	
110		Beeram Sombhupal Reddy, 1747862	98,979	
111	DTO Mulugu	Janapatla Natraj Kumar (Veterinary Assistant Surgeon), 2125423	1,01,870.00	35010202004
112		Varikoti Rajasekhar (Veterinary Assistant Surgeon), 2145066	96,890.00	35010202002
113		Vaddepally Ramesh (Veterinary Assistant Surgeon), 2121098	1,06,990.00	35010202007
114		Baloju Mahathi (Veterinary Assistant Surgeon), 2157020	76,830.00	35010202005
115		Rasaputhra Suresh (Hostel Welfare Officer Gr. I), 2122020	72,850.00	35012402007

116	STO Ibrahimpatnam	Medari Ravi Kumar, JL, 1700584	13,53,864	Principal, Government Junior college, Ibrahimpatnam
117		Arey Girija, JL, 1854265	14,62,932	
118		Korra Vijaya Asst, 1408558	8,10,972	
119		Ganji Venkatesh OS, 1462863	8,04,360	
120		Anjalaiah, SA 140522	14,62,932	
121		Mohd. Zareena Ishrath, JL, 1427005	18,81,576	
122		Kolanu Srinivas, JL, 1828377	18,81,096	
123		Sambi Reddy, JL, 1727338	16,60,356	
124		Pogula Laxmaiah, JL, 1954265	16,60,356	
125		Nagindala Ramakrishna, JL, 175605	15,00,720	
126		Valdas Ravi Goud, JL, 2308894	9,27,732	
127		Ravula Saritha, JL, 2308895	8,79,876	
128		Dorepally Srinivas JL, 2308896	9,27,732	
129	STO Manthani	Erukala, Sangeetha Kumari (School Asst.)1530654	1,05,319X12=12,63,828	ZPHS Gunjapadugu, Manthani.
130		Devarkonda Prameela (CHO) 2107338	1,57,083X12=1,884,996	Medical Officer, PHC Mutharam
131		Saraswathi (MHS) 1302215	1,12,340X12=1,348,080	Medical Officer (PHC) Gaddapally, Manthani
132		Murugu Srinivas (MPHEO) 1519766	1,24,705X12=1,496,460	
133		Annam Shankara Devi (Medical Officer)1556210	1,18,180X12=1,418,160	
134	STO Mothkur	Vemula Urmilaa MPHS,1915772	1,16,219	Medical Officer, PHC, Mothkur
135		Surampalli Amaravathi Civil Asst. Surgeon 2013201	92,918	
136		Dornala Parameshwari Staff Nurse 1955370	1,01,154	Govt. Ayurvedic Hospital, Athmakur
137		Gobbila Sabitha Public Health Nurse (FW) 1957139		

			1,49,368	
138		D. Jayasri, Medical Officer1957468	1,33,468	
139	DTO Nirmal	Rodda Prabhakar, Tahsildar, 1306859	1,40,309 X 12 = 16,83,708/-	Administrative Officer, Collectorate, Nirmal. 04012302009
140		Amraji Vasanth Rao, M.A.O, 1348843	1,23,661 X 12 = 14,83,932/-	Assistant Director of Agriculture, Nirmal. 04010102001
141		Md. Murthuja Ali Ahmed, Assistant Motor Vehicle Inspector, 1353958	1,05,907 X 12 = 12,70,884/-	District Transport Officer, Nirmal. 04012603001
142		Thakur Eshwar Singh, Motor Vehicle Inspector, 1546307	1,15,831 X 12 = 13,89,972/-	
143		E. Laxmi Prasad, Assistant Geologist, 2109594	1,44,332 X 12 = 1,31,984/-	Assistant Director of Mines & Geology (I/C), Nirmal. 04011307001
144		Balagam Rani, Veterinary Assistant Surgeon, 1355134	1,23,015 X 12 = 14,76,180/-	Veterinary, Asst. Surgeon, Primary Veterinary Centre, Manjulapur. 04010202002
145		Kottawar Om Prakash, Veterinary Assistant Surgeon, 1313681	1,65,088 X 12 = 19,81,056/-	Veterinary Asst. Surgeon, Primary Veterinary Centre, Vengavapet, Nirmal. 04010202003
146	DTO Mancherial	Esampally Venkat Ramana (Asst Registrar) ID No- 1302006	1,71,413 x 12 = 20,56,956	District Coop Officer Mancherial
147		Vuthoori Sreenivas (School Asst) ID No-1315617	1,07,014 x 12 = 12,84,168	Headmaster ZP SS Ponnaram, MP Mandamarri
148		Nakka Sai Krishna (Deputy Tasildar) ID No-1307813	85,335 X12 = 10,24,020	District Civil Supply Officer Mancherial
149		Muddu Dathu Murthy (Head master) IDNo-1333543	1,08,755 x 12 = 13,05,060	HeadmasterZPSSPonnaram, MP Mandamarri
150		Pasham Srinivas (School Asst) ID No-1349699	91,231 X 12 = 10,94,772	Headmaster ZPSS Ponnaram, MP Mandamarri
151		Kondagurla Vittal (School Asst) IDNo-1307474	97,534 X 12 = 11,70,408	Headmaster School Complex ZPPS Naspur-504302 Mancherial
152		Mamidala Santhosh Kumar (School Asst) ID No-1307346	97,534 X 12=11,70,408	Headmaster ZPHS MulkallaHajipur(M) Mancherial
153	DTO Rajanna Sircilla	Sadanandam Akula, Medical Officer(Ayur.), 1551617	1,33,101 X 12= 15,97,212	Medical Officer, Govt. Ayurvedic Dispensary, Peddalingapur,Rajanna Siricilla,14010906004
154		EsamUsharani,Head Nurse, 1345740	1,16,779 X 12= 14,01,348	Drawing & Disbursing Officer Govt. General Hospital, Rajanna Siricilla,14010902004
155		Vasala Govardhan, HorticultureOfficer, 1473359	1,02,517 X 12= 12,30,204	District Horticulture & Sericulture Officer, RajannaSiricilla,14010103001
156		Thummala Ravi Kumar, Senior	1,02,907 X 12= 12,34,884	

		Assistant,2100973		
157		Mohammed Raziuddin,OfficeSuperintendent, 1518937	1,17,348 X 12= 14,08,176	Principal Government Medical College, Rajanna Siricilla Siricilla,14010902003
158		Mohammad Shabuddin,SeniorMarketing Officer, 1505541	1,02,907 X 12= 12,34,884	District Marketing Officer, Rajanna Siricilla,14010104002
159		hutukuSrinivasRao, A.D.A., 130076	1,55,054 X 2= 18,60,648	District Agriculture Officer, Rajanna Siricilla,14010102003
160		Khammam Krupa, Public Health Nurse-T,2107679	1,49,818 X 12= 17,97,816	Medical Officer,P.H.C., Lingannapet.14010903016
161		Bhovare Mahendranath, Thasildar 1350209	1,28,778 X 12=15,45,336	NaibTahsildar,Kotapally,Dist. Mancherial, 03032302004
162	STO Chennuru	P.Prameela,Multi- Purpose Health Assistant (F), 1333900	1,07,384 X 12 =12,88,608	Medical Officer,Primary Health Care Centre, Kundaran,Mancherial,03030903003
163		Gadarla Kiranmai,M.A.O, 1551456	1,11,265 X 12 = 13,35,180	Assistant Director of Agriculture, Chennur, Mancherial ,03030102001
164		Kori Mark Goldston,M.A.O., 1356293	96,158 X 12=11,53,896	
165		Attam Ashok, PGHM ,1334381	1,76,778 X 12 = 21,21,336	Head Master,AHS Kotapally (G), Kotapally Mdl, Manmcherial, 03032403004
166		Sudala Lavanya,School Assistant, 1354659	1,01,517 X 12=12,18,204	
167	STO Cherial	Junnuthula Suresh Reddy Principal /1544366	1,52,268	Principal Government Degree College Maddur
168		Sankati Sreenivas Reddy Dy. Executive Engineer/1801013	1,90,976	Dy.Executive Engineer PR Sub Division Cherial
169		Mohd Mahboob Ali Extension Officer/2100981	1,07,014	
170		K.Vijay Kumar Senior Asst./2150122	1,09,818	
171	DTO Jangoan	Dugyala Gopala Rao, Professor,2144953	2,94,872 X 12 = 32,98,464	GovernmentMedicalCollege, angaon. 19010902001
172		C.V.Dr.C.V.Sarada, Professor252787	2,95,062 X 12 = 35,40744	
173		Dr.VimalaThomas, Professor,2522763	2,95,282 X 12 = 35,43,384	
174	STO Husnabad	Sridasyam Jayamma (Child Development Project Officer) ID No-1519162115191621302006	1,12,722 X 12=13,52,664	Child Development Project Officer ICDS Husnabad

175		Sambaraju Padma (Gazetted Head Master) ID No-214658	,73,388 X 12 = 20,80,656/-	Gazetted Head Master ZPHSThangallapally Koheda Siddipet
176		Vasam Rammurthy (Revenue Div Officer) ID No-1543709	,31,561x12= 5,78,732/-	Div Administrative Officer RDOs Office, Husnabad Div,Siddipet
177		Kandem Srinivas (School Asst)ID No-1516405	,18,816 X 12 = 4,25,792	Head Master ZPHS Mallampally
178		Mohammad Mubeen Ali (School Asst) ID No-1516412	,25,09 X 12 = 5,01,152	
179		Aileni Sravan Kumar (Veterinary Asst Surgeon) ID No-1543560	,44,528 X 2=17,34,336	Veterinary Asst Surgeon Peimary Veterinary Center KohedaSiddipet
180	DTO Siddipet	Chevella Anuradha, MPHS (F)/1829792	,30,673X 12 =15,68,076	Medical Officer, PHC, Chinnakodur,SiddipetDist./18010903011
181		Dasari Shantha, MHS (F)/1524627	1,35,497 X 12 =16,25,964	Medical Officer,PHC,Kondapak,SiddipetDist./18010903020
182		Akula Laxmi, Public Health Nurse Instructor/1829333	1,49,718 X 12 =17,96,616	Asst.Director(Admn), Govt. Medical College, Siddipet Dist./ 18010903022
183		Gurrala Srinivas Reddy, Associate Professor /1838835	1,38,180 X 12 =16,58,160	
184		Mohd.Azeemuddin, Civil Asst.Surgeon/1844035	1,13,003X 12 =13,56,036	Medical Officer,PHC Pullur, Siddipet Dist./18010903012
185	STO Kosgi	Sri Dorepally D Kistamma, Medical Officer,3400711	92981 x 12 = 11,15,772	M.O, P.H.C. Gundumal / 34020903002
186		Sri GadigeSrinu , School Asst., 1758659	106984 x 12 = 12,83,808	Gazzetted HM , ZPHS, Sarjakhanpet /34020308006
187		Sri Venkatramulu, Mondal Revenue Inspector,1741724	91261 x 12 = 10,95,132	Tahsildar, Maddur Mandal /34022302002
188		Sri Khan Akram Durrani,School Asst.,1732366	112682 x 12 = 13,52,184	Gazzetted HM ZPHS U/M Kosgi, /34020308004
189		Sri. A Mohana Chary, SA, 1702755	122013 x 12 =14,64,156	Gazzetted HM ZPHS Gundumal / 34020308003
190	DTO Wanaparthy	Komari Veeraswamy, SGT/1734662	98,954 X12 = 1,87,448	Gazetted Headmaster, ZPHS, Pangal/27010308048
191		Konkala Venkatanarayana, SGT/ 734663	98,854 X 12 = 1,86,248	
192		Manupadu Venkataiah, GT/1734717	1,07,109 X 2=12,85,308	
193		Vatham Laxmaiah,SGT/1734740	98,854 X12 = 1,86,248	

194		;owroje Laxmidevi, LFLHM/ 747299	1,21,823 X12 =14,61,876	
195		ludavat Basthi Ram , SGT / 721630	1,04,152 X12 =12,49,824	
196		;addam Murali, SGT / 723543	96,343 X12 = 1,56,116	

Annexure -3.35
(see Para 3.5.21)
Short deduction of TSGLI Subscriptions

Sl.No.	Name of the DTO/STO	Name of Employee & Employee Code Smt./Sri	DDO Name/DDO Code	Basic pay	Amount of TSGLI deducted	Amount of TSGLI to be deducted
1	DTO Bhupalpally	Dr Sandhya Devarakonda, 257703	Principal. Govt. Degree College, 8010304054	89 800	2000	3000
2	DTO Bhupalpally	Panjala Srinivas, 1354103	Principal. Govt. Degree College, 8010304054	84,800	1400	3000
3	DTO Bhupalpally	Dr. Syam Prasad Sura, 1536720	Principal. Govt. Degree College, 8010304054	1,39,400	1400	3000
4	DTO Bhupalpally	Mohammad Ruxana, 1841163	Principal. Govt. Degree College, 8010304054	79,900	1000	3000
5	DTO Bhupalpally	Laxmi Pathi Maraboina 2141866	Gazetted Headmistress, ZPHS Challagarige,BHPL, 8012202174	80960	1000	3000
6	DTO Bhupalpally	Madumpalli Suresh, 1544859	Asst. Director,BHPL, 8010308001	43,490	650	1700
7	DTO Bhupalpally	Samudrala Ramulu, 1548493	Gazetted Headmaster, ZPHSAzamnagar,BHPL 08012202216	72,200	1700	2000
8	**STO Zaheeerabad**	Ch Narsimlu (Jr Asst) /1836629	Gazetted H.M ZPHS Dhansiri/16062202170	71,000	2,000	3000
9	**STO Zaheeerabad**	P Ramesh (School Asst) /1832356	Gazetted H.M GM HS Kuppanagar / 16062202184	80960	1400	3000
10	**STO Zaheeerabad**	M Tukaram (School Ast)	Gazetted H.M GM HS Satwar /16062202205	76830	2000	3000
11	**STO Zaheeerabad**	N Narasimlu, (School Asst)/ 1832894	Gazetted H.M GM HS Singitam	74850	2000	3000
12	**STO Zaheeerabad**	Malga Sathaiah, 1443456	MPDO, Kangti / 16032202128	1,06,990/-	350	3,000
13	**STO Zaheeerabad**	Narayana, 1809045	HM, ZPHS Kangti/ 16032202148	74,840/-	2000	3,000
14	**STO Zaheeerabad**	Kota Shankar, 1839860	Asst. Director of Ariculture (R)/ 16030102002	74,840/-	220	3,000

15		Jadave Vasanth Rao, 1807566	GHM, ZPHS Turkapally/ 16032202160	76,830/-	2000	3000
16		Mohd Abdul Faheem, 1826751	HM (FAC), ZPGHS Narayanakhed & 16032202135	74,840/-	2000	3000
17	DTO, Adilabad	C.Padma, (HeadNurse) 1602418	Asst Dir, RIMS, General Hospital Adilabd		2,000	3,000
18		U. Margaret,2112111			100	3,000
19		M.Sharada,2112165			2,000	3,000
20		S. Vanaja,2113854			600	3,000
21		T. Swaroopa Rani,2145214			1,000	3,000
22		C.R. Sulochana,2578014			1,400	3,000
23	STO, Armoor	Battu Shankar Raju, Superintendent, 2004756, L1310524	Mandal Parishad Development Officer, MPP, Nandipet, 05022202002	72,850	3,000	2,000
24		Ankapurnam Chinna Gangaram, Attender 2036243, L1309527		74,840	3,000	2,000
25		Shaik Moin, Junior Assistant, 1338151, 1601117	Divisional Accounts Officer(w), R&B, N.H Division, Perkit, 05022602002	80,960	3,000	1,400
26		Pinja Rajkumar, Panchayat Secretary, 2018145,1312547	Mandal Parishad Development Officer, MPP, Mendora, 0522202118	67,300	2,000	1,000
27		Alvala Laxmi, Female Nursing Orderly, 2012812	Medical Officer, PHC, Kishannagar, Mdl Balkonda, Dist. Nizamabad.	55,720	2,000	350
28	STO, Aswaropet	KadupuGiriBabu,1643067	HM, ZPHS Aswaraopeta 09020308009	55,720	1,700	2,000
29		RachaproluMadhu. 1623367	Gazetted HM, ZPHS Aswaraopeta,09020308009	74,840	2,000	3,000
30		K. VenkataNarayana, 1611990	Gazetted HM, Govt.TW Ashrama High School, Dammapeta Mdl, 09022403006	74,840	2,000	3,000
31		DasariSuriBabu,0959761	Asst. Director Agriculture	43,490	1,250	1,700

32		Tagaram Anu Babu,0959760	Aswaraopeta, 09020102001	43,490	1,250	1,700
33		M. Sandhya Rani,0959762		43,490	1,250	1,700
34		D. RajaniKanth,1358618		43,490	1,250	1,700
35	STO Bodhan	Kadaverugu Praveen, Mandal Parishad Development Officer, 1829242,1003815	MPDO, MMP, Mosra District Nizamabad. 05042202156	99,310	3,000	1,400
36		Kaba Lingeswar Rao, Senior Assistant, 2009269, 1310726		60,480	2,000	1,200
37		Mohd Rafi Amemed, Mandal Panchayat Officer, 2034460,1310009		69,150	2,000	1,150
38		Gujjula Laxma Reddy, Superintendent, 2004755,2910235.	Mandal Parishad Dev. Officer, Mandal Praja Parishad, Varni, Nizamabad.050422020 04.	74,840	3,000	1,150
39		Allamprabhu Gangadhar, Panchayat, Secretary, 2021673.	Mandal Parishad Dev. Officer, Mandal Praja Parishad, Bodhan, Nizamabad.050422020 02.	85,240	3,000	2,000
40		Gummadi Srilatha, Physical Director, 2015122, L1300317	Gazetted Headmaster, School Complex ZPHS (G), S.N Puram, Varni, Nizamabad, 05040308048.	72,850	3,000	2,000
41	STO Sathupalli	Annampally Mohan, 136037	Dist. Medical & Health Officer,31050903026	99,310	1,650	3,000
42		Barkur Nagaraju,3101887	Medical Officer, PHC Gangaram,31050903020	31,870	1,000	1,250
43		K. Vijayakumari,3101888		31,870	1,000	1,250
44		D. Srinivasa Rao,3101889		31,870	1,000	1,250
45		T.Satyanarayana,3101886		31,870	1,000	1,250
46	STO Bhainsa	Medical Officer, Govt.Ayurvadic Dispensary, Palsi, Kubeer, 04020906006	Pendakar Santhosh Kumar, Medical Officer, 0457059,	62,110	2,000	1,400

47		Gazetted Headmaster Gr-II, ZPHS, Pipri, Mdl.Lokeswaram, Nirmal, 04020308026	Khandesh Sravanthi, School Assistant, 1339118, L1604087	72,850	3,000	2,000
48		Gazetted Headmaster Gr-II, ZPHS, Wanalpad, Nirmal,04020308025	Kothmire Ramesh, School Assistant, 1338427, L1603534	72,850	3,000	2,000
49			Jadav Amith Naik, School Assistant, 1353954, L1606425	72,840	3,000	2,000
50		Assistant Labour Officer, Bhainsa-04021503001	Gaudi Vinod, Assistant Labour Officer, 1302130,639617	1,06,990	3,000	2,000
51		Station Fire Officer, Fire Station, Bhainsa, 04021005001	Quazi Syed Minahajul Arifin, Driver Operator, 1307995,1607774	42,300	1,250	500
52	STO Metpally	Gazetted Headmaster Gr-II, ZPHS, Ragavapet, Mallapur, Jagitial,06040308029	Alladi Raja Venkata Ramana Rao, School Assistant, 1531762, L1503650	87510	3000	1400
53		Gazetted Headmaster Gr-II, ZPHS, Ragavapet, Mallapur, Jagitial,06040308013	Mutyapu Hari Prasad, School Assistant, 1526562, 1540443	74840	3000	2000
54		Headmaster (FAC), ZPSH, New Metpally, Jagitial, 06040308009	Thoom Chakradhar Rao, Physical Director Gr-II, 1531398, L1511763	72850	3000	2000
55	DTO Pedda-palli	District Panchayat Officer, Peddapalli District.07012202129	Sri Pasedala Narsingam, OS, 1539759, L1500305	52,720	2,000	1,700
56			Sri Janjarala Ramulu, Jr. Assistant, 1544165, 1560555	43,490	1,700	1,250
57		Medical Officer, Peddapalli, 07010903003.	Sri Theetla Rajesham, M.P.H.E.O, 1534871, 653961	94,470	3,000	2,000
58		Medical Officer, PHC Srirampur, Peddapalli,07010903007	Sri Kondameedi Srinivas Vinith, M.P.H.E.O.,1516210, 653081	96,890		1,500

59		Medical Officer, PHC, Peddapalli, 07010903016	Sri Sudula Srinivas, Pharmacist Gr-II, 1505110,1502812	76,830		2,000
60			Sri Arelly Laxman, M.P.H.E.O., 1524643,1505309			1,150
61			Sri Pasedala Narsingam, OS, 1539759, L1500305		3,000	2,000
62		Deputy Director, Audit Education, Ranga Reddy	K Anitha, Assist- Project Officer, 1743791, L1102590	85,240	3,000	2,000
63		District Employment Officer, Govt. ITI campus, Shanthi Nagar	K Shoba Rani, Senior Assistant, 1405200,904152	72,850	3,000	3,000
64	Nampally	Medical Officer Primary Health Centre, Gurrampod, Nalgonda	Marri Saidulu 1906940,1206373	63,840	1,700	2,000
65		Headmaster, ZPHS, Kurmed, Chintapally, Nalgonda	L. Sumathi 1931938, L1209388	85,240	1,400	3,000
66			K- Rama Devi 1954405, L1210220	47,240	1,250	2,000
67		Mandal Parishad Development Officer, MPP, Nampally	Mohammed Abdul Razzaq, 1949519, L1201054	72,850	1,400	3,000
68			Chilikuri Sudharshan, 1950292,1211467	54,220	1,200	2,000
69		Headmaster, ZPHS, Theededu, Chintapally, Nalgonda	Dammoju Padma Chary,1939777, L1204519	87,510	1,950	3,000
70			Irigi Manohar 1952041, L1211299	78,820	2,000	3,000
71	STO Chennuru	Forest Range Officer Kotapally,	Gopu Satyanarayana, Forest Section Officer, 1315934,160926	71,000	3,000	1,250
72		3030402005	Gurjar Rajeswari,Office Subordinate, 1323072, 1660108	48,520	1,700	850
73		Medical Officer, Primary Health Care Centre,Jaipur,, Mancherial.03030903004	Kiram Malleshwari, Multi Purpose Health Assistant, 1302235 & 1608923	72,850	3,000	2,000

74		Civil Surgeon, Community Health Center, Chennur, Mancherial.03030903001	Eslavath Sreedevi, Head Nurse,1956308&1208685	74,840	3,000	2,000
75			Devasani Ramadevi, Staff Nurse,1537002&1506672	72,850	3,000	2,000
76		Headmistress, ZPSS Girls U/M Chennur, Mancherial.	Shaheen Akther,School Assistant, 1315649 &L1602365	72,850	3,000	2,000
77		3030308009	Mohd Riyaz Ahmed, SchoolAssistant,1333751 & L1604149	72,850	3,000	2,000
78	Rajana Sircilla	Gazetted Head Master Gr-II, ZPHS Vattimalla, Konaraopet, Rajanna, Siricilla,14010308072	Nedunuri Srinivas,School Assistat, 1469691	72,850	3,000	2,000
79		Assistant Director of Agriculture (R), 14010102001	Muhammad Fazuloddin, Agriculture Extension Officer, 0262450	45,960	1,700	1,150
80			Edunoori Keerthana, Agriculture Extension Officer,0565297	45,960	1,700	1,250
81			GuntaSowmya, Agriculture Extension Officer,0670251	43,490	1,700	1,250
82			BAkarapu Lalitha, Agriculture Extension Officer,1358118	45,960	1,700	1,250
83		Assistant Labour Officer,Rajanna Siricilla,14011503001	Desetti Rama chendram, JuniorAssistant,1543956	43,490	1,700	1,250
84		General Manager (F C),Dist.Industries Centre, Rajanna Siricilla, 14011305001	S.RajaLingam,Office Subordinate, 2514599	43,490	1,700	1,000
85		Principal,Government Medical College, RajannaSiricilla, 14010902003	Kodam DR K Vinatha Assistant Professor,1556103	42,490	1,700	1,000

Annexure -3.36
(see Para 3.5.22)
Short deduction of Professional Tax

Sl. No.	DTO/ STO	Employee & Code	DDO Name and Code	Basic Pay (₹)	Professional Tax deducted (₹)	Professional Tax to be deducted (₹)
1.	DTO Ranga Reddy	C N Vara Laxmi, 1423027, Panchayat Secretary	Mandal Parishad Development Officer, M.P.P, Shamshabad, Ranga Reddy DDO Code:23012202014	46,060	148	200
2.	DTO Ranga Reddy	M. Chant, 1762928, Office Subordinate	Mandal Parishad Development Officer, M.P.P, Shamshabad, Ranga Reddy DDO Code:23012202014	28,630	150	200
3.	DTO Ranga Reddy	G. Rangaiah, 1473127, Watchman	District Education Officer, Rangareddy.DDO Code: 23010308004	27,130	150	200
4.	DTO Ranga Reddy	Satish Kumar, 1473136, Office Subordinate	District Education Officer, Rangareddy.DDO Code: 23010308004	27,130	150	200
5.	STO Bhainsa	Md. Muneer Khan, 1357542, Attender.	Mandal Parishad Development Officer, Mandal Praja Parishad, Kubeer, 04022202002	27,130	150	200
6.	STO Bhainsa	Rathod Sushma Rani, 0456826, Public Health Worker	Commissioner Municipal Council Bhainsa,04021802001	24,970	150	200
7.	STO Bhainsa	Surya Vamshi Laxmi, 0457275, Attender.	Commissioner Municipal Council Bhainsa,04021802001	21,580	150	200
8.	STO Bhainsa	Satve Sailu, 0457381, PHW	Commissioner Municipal Council Bhainsa,04021802001	21,580	150	200
9.	STO Bhainsa	Pingle Charan,0457431, PHW	Commissioner Municipal Council Bhainsa,04021802001	20,280	150	200
10.	STO Bhainsa	Kulkarni Vikas, 1357516, PHW	Commissioner Municipal Council Bhainsa,04021802001	27,880	150	200
11.	STO Bhainsa	Dagde Shil Sagar, 1357518, PHW	Commissioner Municipal Council Bhainsa,04021802001	27,880	150	200
12.	STO Bhainsa	Syed Murtuza, 1357520, Tun Cock	Commissioner Municipal Council Bhainsa,04021802001	27,880	150	200
13.	STO Bhainsa	Thaksheer Khan, 1357521, PHW	Commissioner Municipal Council Bhainsa,04021802001	27,880	150	200
14.	STO Bhainsa	Shaik Pasha, 1357522, PHW	Commissioner Municipal Council Bhainsa,04021802001	27,880	150	200
15.	STO Bhainsa	More Shilpa, 1357525, PHW	Commissioner Municipal Council Bhainsa,04021802001	27,800	150	200
16.	DTO Jagityal	Bhagya Laxmi (Junior Assistant)/1557497	06012302001/ Revenue Divisional Office Jagtial	26,410.	150	200
17.	DTO Jagityal	Shiva Kumar (Office Subordinate)/1556879	06012302009/Tahsildar Jagtial Rural	27,130	150	200
18.	STO, Shadnagar	Shri Tirmal Reddy Ganesh, 2309034	Mandal Parishad Development Officer, MPP Farooq Nagar/ 23062202091	24,970	Nil	200
19.	STO, Shadnagar	Shri Pallemoli Narsimulu, 2300175	Gazetted Headmaster, ZP High School, Padkal/ 23060308905	26,410	₹150	200
20.	STO, Shadnagar	Soban Yasar, 1554106 Office Subordinate	District Medical and Health Officer, Peddapally DDO	31,870	150	200

			Code:07010903014			
21.		S. Shankaramma, 0756062 Public Health Worker	Commissioner, Municipal Council Peddapally DDO Code: 07011802002	22,900	150	200
22.		Sampath, 1557423Office Subordinate	District Agriculture Officer Peddapally, DDO Code: 17010102002	21,580	150	200
23.	DTO Hanumakonda	B.Suman, 1556664 Office subordinate	MPP Elkathurthi, DDO Code: 12022202040	22,240	150	200
24.		C Jayasree, 1253490, Attender.	Principal,PETC Warangal DDO Code:12012403107	26,410	150	200
25.	DTO Wanaparthy	Sulthana Begum, 2700713 Attender.	District Audit Officer. Wanaparthy DDO Code: 27010703001	20,920	150	200
26.		T.RajuLokesh, 2800179, WardAttender.	Medical Officer, PHC-Weepangandla DDO Code 27010903015	24,970	150	200
27.		MA.Imran Siddiqui, 1763361,OfficeSubordinate	Gazetted HM ,ZPHS Boys Ghanpur,DDO Code: 27010308920	27,880	150	200
28.	DTO Adilabad	Alali Satyanarayana (Public Health Worker) 1348518	Municipal Commissioner Adilabad	6,122 2010 RPS	200	0
29.		Anand Naveen Kumar (Attender),0138597	Office of Executive Engineer, Pulbic Health Special Division, Adilabad DDO: 01011804001	26,410	150	200
30.	STO, Sadasivapet	Mohd Jafar, 1843728 Turn Cook	Municipality, Sadasivapet, Code: 16051802001	27,130	150	200
31.		Nijampuram Raju, 1648092 Watchman		24,970	150	200

Annexure -3.37
(see Para 3.5.24)
Inadmissible drawal of Addl. House Rent Allowance

Sl. No.	Name of the Employe e & Code (Sri/Smt)	Designation	Basic Pay (₹)	Additio nal HRA	Period of excess drawn	No. of Months	Amount (₹)
1	Srivani 1355112	Lecturer (Polytechnic	89,800.00	500	03/2022 to 07/2024	29	14,500
2	Saritha 1355250		61,300.00	500	03/2022 to 07/2024	29	14,500
3	Sujatha 1356240		84,800.00	500	03/2022 to 07/2024	29	14,500
4	Kiran Kumar 1359651		57,800.00	500	05/2023 to 07/2024	15	7,500
5	Ahinav 1423278	Head of Section (Polytechnic / Statewide Institutions)	2,10,800.00	500	03/2022 to 07/2024	29	14,500
6	Srinivasa Rao 1502801		1,76,500.00	500	03/2022 to 07/20 24	29	14,500
7	Vani 1502803		1,76,500.00	500	03/2022 to 07/2024	29	14,500
8	Harathi 1552606	Lecturer	95,300.00	500	03/2022 to 07/2024	29	14,500
9	Sai Santosh Kumar 1553993	Lecturer (Polytechnic	73,000.00	500	03/2022 to 07/2024	29	14,500
10	Asif Ali 1554706		82,300.00	500	03/2022 to 07/2024	29	14,500
11	Keerthi Chandra 1554707		84,800.00	500	03/2022 to 07/2024	29	14,500
12	Srinivas 1554708		82,300.00	500	03/2022 to 07/2024	29	14,500
13	Kiran Kumar 1554713	Lecturer (Polytechnic	82,300.00	500	03/2022 to 07/2024	29	14,500
14	Hematha 1554907		82,300.00	500	03/2022 to 07/2024	29	14,500
15	Sai Charan 1554908		84,800.00	500	03/2022 to 07/2024	29	14,500
16	Saritha 1618912	Lecturer	1,71,400.00	500	03/2022 to 07/2024	29	14,500
17	Mamatha	Lecturer	92,500.00	500	03/2022 to	29	14,500

	1643664	(Polytechnic			07/2024		
18	Jhansi 2154154	Lecturer	95,300.00	500	03/2022 to 07/2024	29	14,500
19	Naresh Kumar 2154386	Lecturer (Polytechnic	92,500.00	500	03/2022 to 07/2024	29	14,500
20	Silpa,2155800		89,800.00	500	03/2022 to 07/2024	29	14,500
21	Tuljara Sha 2517817	Physical Director	82,300.00	500	03/2022 to 07/2024	29	14,500
						Total	2,97,500

Annexure -3.38
(see Para 3.5.48)
Irregualr drawal of Special Pay by certain Lecturers

Sl. No.	Employee name with Code (Sri/Smt.)	Designation	Basic Pay	Dearness Allowances	HRA	Special Pay	Net (₹)
1	Padmaja Code: 1201539	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	1,99,600	75,848	17,964	7,497	1,98,359
2	K Malliah Code: 1618837	Lecturer (Polytechnic/ Statewide Institutions) Now called Senior Lecturer)	1,92,900	73,302	17,361	7,497	2,07,310
3	Naveen Kumar Code: 1761678	Lecturer (Polytechnic /Lecturer (Polytechnic /Associate Lecturer (Polytechnic /Statewide Institutions) Now called Lecturer)	84,80 0	32,224	7,632	4,998	1,00,282
4	Amareswar Code: 1761740		84,800	32,224	7,632	4,998	99,262
5	Vikas Code: 1761744		84,800	32,224	7,632	4,998	98,157
6	Jai Shiva Rao Code: 1761755	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	84,800	32,224		4,998	1,00,262
7	J Govardhan Reddy Code: 1839650	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	92,500	38,380	9,090	5,100	1,09,132
8	Sibghatulla Code: 1839682	Lecturer (Polytechnic/ Statewide Institutions) Now called Senior Lecturer)	95,300	36,214	8,577	4,998	1,04,278

9	Y. Bhagya Sheela Code: 1841486	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	84,800	32,224	7,632	4,998	1,00,942
10	Susmitha Code: 1841512	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	89,800	34,124	8,082	4,998	1,08,942
11	N. Ramulu Code: 1841982	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	84,800	32,224	7,632	4,998	97,382
12	M. Satyanara- yana Code: 1842199	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	84,800	32,224		4,998	1,15,282
13	M Karuna Code: 2038737	Lecturer (Polytechnic/ Statewide Institutions) Now called Senior Lecturer)	95,300	36,214	8,577	4,998	1,13,788
14	M. Sudheer Kumar Code: 2041330	Associate Lecturer (Polytechnic/Statewide Institutions) Now called Lecturer)	84,800	32,224	7,632	4,998	1,07,782

Annexure -3.39
(see Para 3.5.59)
Payment of Honorarium to personnel deployed on election duty

Sl. No	Name of Treasury	Name of the employees & design, code (Sri & Sm)	Name of the DDO & Code	Token no. & date	Total (₹.)
1.	DTO Vikarabad	Bijjula Laxmi Narayana, Tahasildar,1727652	Tahasidar, 24012302007	2504368139. 24-04-2024	21,399
2.		Udaragudi Rama Devi, Tahasidar, 2526005	NaibTahasilda, 24012302006	2504366834, 24-04-2024	13,061
3.		Basireddy Chanakya Reddy, M.E.O,1473204	MPDO MPP VKB, 24012202011	2506507711, 06-05-2024	11,180
4.		Mohammed Safiullah, E.O (PR&RD), 1468238	MPDO, 24012202006	2504167137, 23-04-2024	9,375

5.		Banavath Jayaram, Tahasildar, 1806565	NaibTahasildar, 24012302005	2502885128, 16-04-2024	10,268
6.		KadaboinaSrinivas, Tahasildar, 2516084	Administrative Offiecr, 24012302009	2502885306, 16-04-2024	11,821
7.		Gugulothu Lingya Naik, Additional Collector, 2591341	Administrative Offiecr, 24012302009	2502885264, 16-04-2024	5,664
8.		Ammorikindi Narasihima Reddy, Deputy Tahasildar	Administrative Offiecr,240123 02009	2502885316, 16-04- 2024	13,921
9.		Rachoori Sandhya, Agriculture Officer	ADA®Vikarabad, 4010102001	2514729118, 20-06-2024	12,713
10.		Anand Rao, Tahsildar ,1834586	Tahsildar, Pargi 24042302003	2506880641 dt:08.05.2024	16,073
11.	STO Kodangal	B Vijay Kumar, Tahsildar, 1801564	Tahsildar, Kodangal, Mandal, Vikarabad Dist,24022302001	2512241398 dt:06.06.2024	13,826
12.		Shiva Sai Teja, AEE, 2400416	Dy.EE, RWS & S. Sub-Divn., Kodangal, 24022210003	2509981935 dt:25.05.2024	9,938
13.		P Yadaiah, AEE,1763655	Dy. EE TDSWP Sub-Divn. Kodangal	2508578950 dt:18.05.2024	11,974
14.		Joel Sagar,1763656,		2508578943 dt:18.05.2024	11,974
15.		C Vijaykumar, MRO Doultabad,1819020	MRO Doultabad,24022302004	2509979403 dt:25.05.2024	8,670
16.		Shashank, 1760882	Dy.EE RWS&S Sub-Div. Kodangal	2509981926 dt:25.05.2024	13,746
17.		Islavath Hussan, 1763611	Dy.EE, RWS & S Sub-Dvn. Kodangal	2509981908 dt:25.05.2024	11,974
18.		Raghavender,1763753		2509981921 dt:25.05.2024	10,214
19.	STO Pargi	D Mahesh, AEE, 1473103	DY.EE R&B, Pargi 24042602001	2509778174 dt:24.05.2024	11,974
20.		Ramakrishna, MDO, 0508402	MPDO, Kulkacherla 24042202003	2505781783 dt:02.05.2024	12,376
21.	STO Utnoor	Rathod Sheela Bai, Senior, Accountant, 1346920	Naib Tahsildar, 01032302002	2522652250 dt:10.09.2024	8,294 (HRA)

The above are only illustrative

Annexure 4.1
(see Para 4.2)
Replies not received for outstanding Audit objections

Sl.No.	Year	No. of Outstanding Objections	Amount (₹)
1	2017-18	38	14,26,14,870
2	2018-19	23	11,69,07,144
3	2019-20	16	1,31,91,882
4	2020-21	8	9,78,562
5	2021-22	175	2,97,68,363
6	2022-23	255	2,29,68,054
7	2023-24	267	21,60,68,656
8	2024-25	152	7,30,77,639
TOTAL		**934**	**61,557,5,170**

Annexure –4.2
(see Para 4.3)
Excess payment of Medical Expenses

Sl.No.	MH	DDO Address	No. of Objections	Amount Objected	DDO Code
1	2055	The Accounts Officer (Drawing Officer), O/o Director General of Police, Hyderabad-500 004	72	3236778	25001002003
2	2055	Drawing and Disbursing Officer, Administrative Officer, Police Training College, Amberpet, Hyderabad - 500 013	1	15071	25001002006
3	2055	The Chief Administrative Officer, TSSP headquarters, Shourya Bhavanam, Hyderabad - 500 033	1	93100	25001002013
4	2055	Chief Administrative Officer, Intelligence Department, Telangana State, Hyderabad - 500 004	3	99552	25001002015
5	2055	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	13	855119	25001002018
6	2055	Administrative Officer, Govt. Railway Police, Secunderabad- 500 003	1	34050	25001002023
7	2055	Administrative Officer, Telangana state cyber securtiy bureau, 2&3 floor ICCC, Banjara Hills - 500 034.	1	22181	25001002231

8	2055	The Administrative Officer RBVRR TS Police Academy, Himayat sagar Hyderabad-500091	1	12037	25001002012
9	2055	Administrative Officer, Grey Hounds, Telangana, Hyderabad- 500 089	6	39040	25001002029
10	2055	Drawing and Disbursing Officer, O/o TS Anti-Narcotics Bureau, Hyderabad - 500 081	2	638265	25001002233
11	2055	The Accounts Officer (Drawing Officer), O/o Director General of Police, Hyderabad-500 004	4	37349	25001002003
12	2055	Drawing and Disbursing Officer, Administrative Officer, Police Training College, Amberpet, Hyderabad - 500 013	3	19692	25001002006
13	2055	Chief Administrative Officer, Intelligence Department, Telangana State, Hyderabad - 500 004	1	12503	25001002015
14	2055	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	2	27739	25001002018
15	2055	Administrative Officer, Grey Hounds, Telangana, Hyderabad- 500 089	1	29272	25001002029
16	2055	Administrative Officer, Police, IT & C, Telangana, Hyderabad- 500 004	2	20281	25001002017
17	2055	Administrative Officer, 1st Bn TSSP, Yousufguda, Hyderabad-500 004	1	5220	25001002010
18	2055	Drawing and Disbursing Officer, (Administrative Officer), Tsiccc, Hyderabad - 500 034	1	49796	25001002232
19	2055	Drawing Officer, Administrative Officer, CID, Telangana, Hyderabad - 500 004	1	44750	25001002014
20	2055	Administrative Officer (Drawing & Disbursing), SAR CPL, Amberpet, Telangana, Hyderabad- 500 013	1	2800	25001002016
21	2055	Junior Accounts Officer (DDO), O/o. the Director General Special Protection Force, Telangana State, Secunderabad- 500 003	4	49300	25001002004
22	2011	The Drawing and Disbursing Officer, O/o. Assistant Secretary Legislature Department, Hyderabad Telangana.	1	100000	25001701026
23	2011	The Drawing and Disbursing Officer, O/o. Assistant Secretary Legislature Department,	1	100000	25001701026

		Hyderabad Telangana.			
24	2051	Deputy Secretary, Telangana State Public commissioner Nampally, Hyderabad.	1	62000	25000803001
25	2013	Drawing Officer, Assistant secretary to government, Genl.Admn, Department.	1	100000	25001701025
26	2251	Drawing Officer Assistant secretary to government minorities welfare Department Telangana Secretariate, Hyderabad.	1	3000	25001701005
27	2013	Drawing Officer Assistant secretary to government Genl. Admn, Department.	1	43800	25001701025
28	2052	Assistant Accounts Officer Anti-Corruption Bureau, Telangana State,Hyderabad.	1	14190	25001014073
29	2011	The Drawing and Disbursing Officer, O/o. Assistant Secretary Legislature Department, Hyderabad Telangana.	1	100000	25001701026
30	2011	The Drawing and Disbursing Officer, O/o. Assistant Secretary Legislature Department, Hyderabad Telangana.	1	79600	25001701026
31	2251	Assistant Secretary to Govt, Drawing Disbursing officer, Tribal Welfare Department, Telangana State Secretariate, Hyderabad.	1	15700	25001701100
32	2251	Drawing Officer Assistant secretary to government minorities welfare Department Telangana Secretariate, Hyderabad.	1	77672	25001701005
33	2062	Drawing Disbursing officer, Deuputy superintendent of police, Regional Vigilance & Enforcement officer, Hyderabad City.	1	62000	25001701002
34	2251	Assistant Secretary to Govt, Drawing Disbursing officer, Health Medical & Family Welfare Department, Telangana Secretariate,Hyderabad.	1	3210	25001701034
35	2052	Assistant Accounts Officer Anti-Corruption Bureau, Telangana State, Hyderabad.	1	10136	25001014073
36	2052	Assistant Accounts Officer Anti-Corruption Bureau, Telangana State, Hyderabad.	1	1861	25001014073
37	2012	Accounts Officer, Drawing & Disbursing officer, Raj Bhavan, Hyderabad.	1	22208	25001701040
38	3451	Drawing &Disbursing officer Assistant Secretary to Government,	1	63000	25001701001

		Energy Department, Telangana Secretariat, Hyderabad.			
39	2062	Drawing Disbursing officer, Deputy superintendent of police, Regional Vigilance & Enforcement officer, Hyderabad City.	1	8259	25001701001
40	2052	Deputy Secretary to Government, Drawing & Disbursing Officer, Finance (Claims) Department Telangana Secretariate Hyderabad.	1	6400	25001701038
41	2052	Deputy Secretary to Government, Drawing & Disbursing Officer, Finance (Claims) Department Telangana Secretariate Hyderabad.	1	25079	25001701038
42	2403	The Drawing and Disbursing Officer, O/o. Directorate of Veterinary and Animal Husbandry, Shanthinagar, Hyderabad - 500 028	1	46856	25000202001
43	2403	The Deputy Director, Quality Assesment Laboratory, V&AHD, Hyderabad, Telangana	1	45000	25000202021
44	3456	President, District Consumer Disputes Redressal Commission-II, (Under Consumer Protection Act.2019), Hyderabad – 500 004	1	5272	25000602012
45	2235	Assistant Director, District Insurance Office, Government of Telangana, Hyderabad	1	4325	25000704002
46	2058	The Accounts Officer Government Printing Department, Hyderabad, Telangana	1	62293	25001004006
47	2040	The State Tax Officer (General), O/o. Commissioner of Commercial Taxes, Telangana, Hyderabad.	2	53866	25002303001
48	2040	The Manager (STO), O/o. Joint Commissioner (ST), Secunderabad Division, Hyderabad, Telangana	1	100000	25002303008
49	2040	Assistant Commisioner of State Tax ,Vengal Rao Nagar -II Circle, Hyderabad	1	59794	25002303114
50	2235	Child Development Project Officer, ICDS I, Charminar Project, Hyderabad (U), Telangana.	1	100000	25002701015
51	2029	The Joint Director (Admn.), Survey Settlements & Land Records Telangana State, Hyderabad - 500 029	2	126630	25002301001
52	2039	The Assistant Accounts Officer, O/o. the Dist. Proh. Excise Officer, Hyderabad - 500 001	1	30870	25002304001
53	2039	The Assistant Commissioner (STF) O/o. the Director of Enforcement, Proh. & Excise Department, Telangana, Hyderabad - 500 001	61	892571	25002304002

54	2039	The Assistant Commissioner, Prohibition & Excise, Enforcement),Hyderabad Zone, Hyderabad - 500 001.	1	62000	25002304004
55	2039	The Assistant Director, Drawing & Disbursing Officer, O/o. Director of Excise Academy, Telangana State, Hyderabad - 500 086	1	100000	25002304008
56	2039	The Assistant Accounts Officer, O/o. the District Prohibition & Excise Office, Hyderabad, Hyderabad - 500 001	3	71396	25002304010
57	2059	The Non-Technical Personal Assistant to the Engineer-in-Chief (R&B), Telangana State, Hyderabad - 500 082	5	205862	25002602001
58	2059	PA to Executive Engineer (R&B), O/o. the Executive Engineer (R&B), South Buildings Division, T.S., Hyderabad - 500 001	1	62000	25002602002
59	2059	The Executive Engineer (R&B), Quality Control Division, Hyderabad - 500 014	1	57425	25002602018
60	2059	The Executive Engineer (R&B), Project Division No. II, Sanathnagar, Hyderabad - 500 018	2	66913	25002602033
61	2406	The Accounts Officer, Nehru Zoological Park, Telangana, Hyderabad - 500 064	1	2300	25000402002
62	2406	The Accounts Officer, O/o. Prl. Conservator of Forests (HOFF), Telangana State, Hyderabad - 500 004	9	163950	25000402010
63	2406	The DD/ Joint Director, T.S. Forest Academy, Dulapally, Hyderabad - 500 100	1	3226	25000402012
64	2425	The Deputy Registrar (Head Office) O/o. Commissioner for Cooperative & Registrar of Cooperative Societies, Telangana State, Hyderabad - 500 457	1	41450	25000105001
65	2425	The District Cooperative Officer, Hyderabad District, Hyderabad - 500 001	1	62000	25000105005
66	3054	The Non-Technical Personal Asst. to the Engineer-in-Chief (R&B), Telangana State, Hyderabad - 500 082	6	44967	25002602001
67	3054	The Dy. Superintedning Engineer (R&B), N.H. Circle,	1	50000	25002602011

		O/o. the Engineer-in-Chief (R&B), T.S., Hyderabad - 500 082			
68	2071	To the Junior Accounts Officer, Drawing and Disbursing Officer, O/o the Comminissioner and Director of Agriculture Hyderabad.	2	17894	25000102006
69	2071	The Deputy Registrar (Head office),O/o.Commissioner For Cooperative & Registrar Of Cooperative Societies, Telangana State, Hyderabad	1	8273	25000105001
70	2071	The Assistant Commissioner of government Examination O/oDiector Of government Examinations, chapel road faith madian,nampally , hyderabad.	1	10366	25000303001
71	2071	The Assistant Director, Department of Heritage, Gunfoundry, Hyderabad	1	24239	25000306001
72	2071	To the Principal MAM, Govt Model College for Girls,Nampally, Hyderabad.	1	16000	25000307021
73	2071	Accounts Officer, O/o. Prl. Chief Conservator of Forests (HOFF), Hyderabad, Telangana State	7	315629	25000402010
74	2071	Assistant Director (Admin.), O/o. Director of Public Health & Family Welfare, Telangana State, Hyderabad	2	50838	25000902006
75	2071	The Assistant Director (Admin), Sarojini Devi Hospital Mehdipatanam, Road EX Service Men Colony Humayun Nagar	1	10289	25000902009
76	2071	The Administrative Officer, Dental College and Hospital, Govt. of Telangana, Afzalgunz, Hyderabad	1	21290	25000903002
77	2071	Assistant Director Admin, Osmania General Hospital, Hyderabad.	3	115970	25000903003
78	2071	Assistant Director (Admin.), Osmania Medical College, Hyderabad, T.S.	2	24110	25000903004
79	2071	Assistant Director Admin, Modern Government Maternity Hospital petlaburj hyderabad	3	156067	25000903006
80	2071	The Assistant Director, Nilofer Hospital, Hyd	1	42000	25000903010
81	2071	The Assistant Director, Nilofer Hospital, Hyd	2	142160	25000903010
82	2071	Accounts Officer (Drawing Officer), O/o. Director General of Police, Telangana State Hyderabad	1	75016	25001002003
83	2071	Drawing & Disbursing Officer, Administrative Officer, P.T.C., Amberpet, Hyderabad – 500 013	2	70549	25001002006
84	2071	Drawing Officer, Administrative Officer,	1	14000	25001002014

		CID, Telangana, Hyderabad			
85	2071	The Assistant Accounts Officer, O/o Commissioner of Police, Hyd	2	16300	25001002018
86	2071	The Administrative Officer, Govrnment Railway police, secunderabad	2	121000	25001002023
87	2071	The Administrative Officer,Central Prison,Cherapalli.Hyderabad	1	14827	25001003001
88	2071	Deputy Registrar/Drawing Officer, High Court for the State of Telangana, Hyderabad, T.S	6	225012	25001014001
89	2071	The Assistant Administrator, Government Pleaders Office High Court Building, Hyd	1	182116	25001014005
90	2071	The Drawing & Disbursing Officer, Dy. Director of Prosecutions (Admn), Hyderabad	1	59352	25001014087
91	2071	The Secretary &CEO,Telangana State Human Rights Commission ,Ground Floor , M.J Road Nampally hyderabad	1	9144	25001014089
92	2071	Chief Administrative Officer-Cum-Drawing and Disbursing Officer, City Small Causes Court, Hyderabad, T.S.	33	620751	25001014092
93	2071	Assistatn Director of Marketing O/o Commissioner and Director of Agriculture Marketing, Govt. of Telangana, Hyderabad	1	22490	25001502001
94	2071	Dy Suprintending Engineer (PH) West Circle	1	67944	25001804001
95	2071	Chief Accounts Officer (DDO), O/o. Engineer-in-Chief (PR), Hyderabad, Telangana State	1	71500	25002203001
96	2071	The Assitant Secretary (Admn), O/o The Chief Commissioner of Land, Admn Telangana, Hyderabad	1	213921	25002302021
97	2071	The Assistant Accounts Officer, O/o Commissioner of Prohibition and Excise, Hyderabad	1	7100	25002304001
98	2071	The Staff Officer O/o Dy. Commissioner of Prohibition and Excise, Hyderabad Division	1	793035	25002304003
99	2071	Deputy Executive Engineer, Endowments Department, Hyderabad	1	45000	25002307003
100	2071	Non-Technical Personal Assistant to the Engineer-in-Chief (R&B), Telangana State, Hyderabad – 500 082	1	2780	25002602001
101	2071	The Assistant Accounts Officer, Regional Transport Authority, Central Zone, Hyderabad	1	20000	25002603002
102	2070	The Administrative Officer, Telangana State Disaster Response and Fire Service, Hyderabad	1	33,014	25001005001
103	2070	The District Fire Officer, Hyderabad	2	1,07,160	25001005003

		Division, Telangana			
104	2014	The Deputy Registrar cum Drawing Officer, High court, Telangana, Hyderabad	15	1363990	25001014001
105	2014	The Special Government Pleader, Office of the Advocate General Telangana State, High Court of Hyderabad	1	2,222	25001014004
106	2014	The Assitant Administrator, Governmnet Pleaders Office, High Court Building, Hyderabad	1	10,050	25001014005
107	2014	Administrative Office-Cum-Drawing Officer,Telangana State Judicial Academy, Secunderabad,Telangana.	1	2,119	25001014009
108	2014	The Drawing & Disbursing Officer-Cum-Chief Administrative Officer, SessionsJudge's Court Hyderabad, Telangana.	1	70,000	25001014010
109	2014	The IV Senior Civil Judge, FAC1 Senior Civil Judge, City Civil Court, Hyderabad.	1	2,51,348	25001014021
110	2014	Ist Jr. Civil Judges City Civil court, Sec'bad, Telangana.	1	19,290	25001014025
111	2014	The VIII, Junior Civil Judge City Civil Court, Hyderabad.	1	19,852	25001014032
112	2014	IV Additional Chief Metropolitan Magistrate, Hyderabad	3	24,436	25001014040
113	2014	II Metropolitan Magistrate,Railways, Secunderabad,Telangana.	2	22,564	25001014047
114	2014	The IX Additional Chief Metropolitan Magistrate,Hyderabad	1	7,983	25001014051
115	2014	The Principal Rent Controller, City Small Causes Court ,Hyderabad	1	4,386	25001014060
116	2014	The Chief Administrative Office-Cum-Drawing Officer,City Small Causes Court, Hyderabad, Telangana	1	2,998	25001014092
117	2014	IX Additional Chief Judge, City Civil Court, Hyderabad.	1	75,600	25001014115
118	2014	The XIV Additional Chief Judge, City Civil Court, Hyderabad.	1	42,630	25001014120
119	2014	The XV Additional Judge-Cum-XIX Addl. CMM, Secunderabad	2	12,928	25001014126
120	2014	The Secretary Metropolitan Legal Services Authority Hyderabad	2	3,96,408	25001014137
121	2014	The XXVII Additional Chief Judge City Civil Court, Secunderabad.	1	5,842	25001014147
122	2014	The Judge, Principal Special Court in the Cadre of District Judge for Trial and Disposal of Commercial Disputes at Hyderabad.	1	10,080	25001014158
123	2014	VII Metropolitan Magistrate,	1	3,650	25001014162

		Hyderabad			
124	2015	The Deputy Superintending Engineer Public Health, West Circle, Telangana State, Hyderabad	2	83,546	25001804001
125	2014	The Junior Civil Judge City Civil Court, Hyderabad, Telangana	1	4,098	25001014116
126	2014	The Principal Rent Controller Court,Secunderabad Telangana	1	3,599	25001014061
127	2014	Telangana State Human Righs Commission	1	34,325	25001014089
128	2014	The 3rd Rent Controller Court,Secunderabad Telangana	1	5,022	25001014065
129	2014	The XI Junior Civil Judge, Hyderabad	1	7,250	25001014035
130	2014	Telangana State Legal Services Authority	1	3,695	25021014110
131	2014	The IV Additional Metropolitan Session Judges Court, Telangana, Hyderabad	1	95,736	25001014014
132	2014	The Ist Additional Rent Controller, City Small Causses Court, Hyderabad	1	1,327	25001014063
133	2014	The Judge, Principal Special Court City Civil Court Secunderabad, Telangana	1	4,888	25001014019
134	2014	The XIV Addl. Chief Judge, City Civil Court, Hyderabad, Telangana.	1	NIL	25021014091
135	2202	Headmaster, Govt.Girls High School, New Nallagutta, Secundrerabad-500 003.	1	2096	
136	2202	Dy.Inspector of Schools, Saidabad-I Mandal, Hyderabad- 59	1	2494	
137	2202	Gazetted Headmaster, Govt. High School, Irrumanzil, Irrumanzil Colony, Khairtabad, Hyderabad- 500 082.	1	25425	
138	2202	Deputy Inspector of Schools, Charminar Range – I, Hyderabad	1	2706	
139	2202	Gazetted Headmaster, Govt. High School, Film Nagar, jubilee Hills, Hyderabad – 96	1	2370	
140	2202	Asst. Accounts Officer, Textbook Press Mint Compound, Hyderabad – 04	1	77098	
141	2202	Deputy Inspector of Schools, Musheerabad - 1, Hyderabad – 20	1	56300	
142	2202	Deputy Inspector of Schools, Bandlaguda – 1, Hyd – 59	1	17050	
143	2202	Deputy Inspector of Schools, Bandlaguda – 1, Hyd – 59	1	18200	
144	2202	Principal, Govt. Degree College (W), Hussaini -Alam, Hyderabad – 500 002	1	19179	
145	2202	Deputy Inspector of Schools, Golconda Mandal, Telangana, Hyderabad – 500 008	1	29730	
146	2202	Administrative Officer, J.N. Govt. Polytechnic, Ramanthapur, Hyderabad – 500013	1	9500	
147	2220	The Accounts Officer, I& PR Department,	2	89968	25000802002

		A.C. Guards, Masab Tank Hyderabad. 500 004			
148	2220	Office of the Asst. Director, (DPRO) I& PR Department, Hyderabad – Reg.	1	70044	25000802001
149	2054	The Assistant Treasury Officer, District Treasury, Office, Hyderabad	4	178418	25002313001
150	2056	The Assistant Accounts Officer, O/o the Director General of Prisons and Correctional Services, Telangana, Hyderabad	3	56618	25001014084
151	2053	The Administrative Officer, O/o the Collectorate, Hyderabad.	2	26325	25002302001
152	2053	The Tahsildar, Nampally, Mandal Hyderabad.	1	58853	25002302010
153	2056	The Administrative Officer, Central Prison, Hyderabad.	3	71246	25001003001
154	2054	Asst. Accounts Officer, Regional Transport Authority, Central Zone, Hyderabad.	3	150609	25002603002
155	2054	The Asst. Pay & Accounts Officer, (Bills) Pay and Accounts Office, Hyderabad.	7	125256	25000705001
156	2210	The Assistant Director (Admn), Sarojini Devi Eye Hospital, Hyderabad	1	19585	25000902009
157	2210	The juniorAccounts Officer, O/o Director of Public Health & family welfare, Hyderabad	1	81600	25000902013
158	2210	The Administrative Officer, SRRIT & CD (Govt. Fever Hospital) Hyderabad	2	129446	25000903001
159	2210	The Administrative Officer, Govt. Dental College & Hospital Government of Telangana, Afzalgunj, Hyderabad	1	81370	25000903002
160	2210	The Administrative Officer, Osmania General Hospital, Hyderabad	30	391799	25000903003
161	2210	The Assistant Director (Admn), Osmania medical College,Hyderabad	13	213866	25000903004
162	2210	The RMO, Govt ENT Hospital, Koti, Hyderabad	3	106779	25000903007
163	2210	The Assistant Director Administrative, Gandhi Hospital, Secunderabad	2	63177	25000903008
164	2210	The Assistant Director, Niloufer Hospital, Hyderabad	4	185973	25000903010
165	2210	The Assistant Director (Admn) Govt. Hospital Mental Care Erragadda, Hyderabad	2	158536	25000903011
166	2210	The Lay Secretary & Treasurer, Gr-I, ESI Hospital, Sanathnagar, Located at Nacharam,Hyderabad	1	16355	25000903012
167	2210	The Assistant Director (Admn), Govt. General & Chest Hospital, Hyderabad	3	162592	25000903013
168	2210	The Deputy Civil Surgeon & IMO, ESI Dispenary, Sanathanagar-II (New), Hyderabad	1	89420	25000903029
169	2210	Dy. Civil Surgeon I/C, ESI Dispensary,	1	21300	25000903037

		Ameerpet			
170	2210	The Administrative Officer, O/o DM & HO, Hyderabad	1	18997	25000903074
171	2210	The Assistant Director (RNTCP), O/o Director of Public Health & Family Welfare, Hyderabad	1	4500	25000903079
172	2210	The Pay Secretary & treasurer Govt Nizam General Hospital, Charminar, Hyderabad	1	57164	25000906003
173	2210	The Senior Medical Officer, Govt. Homeo dispensary Old MLA Qtrs, Hyderabad	1	72487	25000906006
174	2210	The Lay Secretary TR Gr-II Government Ayurvedic Hospital, Charminar, Hyderabad	1	64360	25000906016
175	2210	The Senior medical Officer, Govt. Unani Dispensary Aghapura, Beside Hindi Nagar playground, U.H.P building, Hyderabad	1	70971	25000906021
176	2210	The Lay Secretary & Treasurer, Gr-II, Dr. BRKR govt Ayurvedic College,Hyderabad	1	22804	25000906035
177	2210	The Medical Officer, Govt Homoe Dispensary. O.U. campus, Hyderabad	1	77000	25000906037
178	2210	The joint Director (Medical), Insurance Medical Services, Hyderabad	1	39264	25000908001
179	2210	The Administrative Officer, Govt. College Nursing Bhoiguda, Secunderabad	1	68000	25000908036
Total			**505**	**1,84,08,804**	

Annexure –4.3
(see Para 4.4)
Miscellaneous Money – Value Objections:

Sl. No.	MH	DDO Address	No. of Objections	Amount Objected	DDO Code
1	2055	Drawing and Disbursing Officer, O/o The CID, Telangana, Hyderabad - 500 004	1	28186	25001002014
2	2055	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	36	67478594	25001002018
3	2055	Accounts Officer(Drawing Officer), O/o The Director General of Police, Telanagana State, Hyderabad - 500004	4	11564748	25001002003
4	2055	The Administrative Officer, RBVRR, telangana state police academy, Himayatsagar, Hyderabad - 500 091	1	38047	25001002012

5	2055	The Drawing and Disbursing Officer Intelligence Department Hyderabad.	1	19950	25001002015
6	2055	Monthly maintenance bills of various police station units	1	36055000	
7	2052, 2053, 2405, 3456, 2059, 2040, 2205, 2235, 3451, 2210, 2225, 2202, 2062, 2220, 2251, 2015, 2041	Hiring of Private vehicles	1	7713730	
8	2406	The Accounts Officer, O/o. Prl. Conservator of Forests (HOFF), Telangana State, Hyderabad - 500 004	1	15735	25000402010
9	2202	Headmaster, Govt. Model High School, Aliya, Opp. LB Stadium, Hyd – 500 001	1	15106	
10	2202	Gazetted Headmaster, Govt. Model High School, Aliya, Opp. LB Stadium, Hyd – 500 001	1	15106	
11	2202	Gazetted Headmaster, Govt. St.Peter's High School, Hyderguda, Hyderabad-500002	1	18750	
Total			**49**	**12,29,62,952**	

Annexure –4.4
(see Para 4.5)
Miscellaneous Money – Value Objections:

Non-money value (NMV) objections			
MH	**DDO Address**	**No. of Objections**	**DDO Code**
EXCESS PAYMENT OF MEDICAL EXPENSES			
2055	Administrative Officer (Drawing & Disbursing), SAR CPL, Amberpet, Telangana, Hyderabad- 500 013	1	25001002016
2071	Assistant Director Survey Traverse Party, Telangana	1	25002301002

2220	The Asst. Accounts Officer, I& PR Department, A.C. Guards, Masab Tank Hyderabad.500 004	1	25000802002
2054	The Administrative Officer, Collectorate, Hyderabad.	6	25002302001
2054	The Asst. Pay & Accounts Officer, (Bills) Pay and Accounts Office, Hyderabad.	1	25000705001
2210	Assistant Director (Admn), Osmania General Hospital,Hyderabad	6	25000903003
2210	The Lay Secretary & Treasurer,Gr-I Insurance Medical Services, Hyderabad/The Lay Secretary & Treasurer, Gr-II, ESI Hospital, Sanathanagar, Located at Nacharam,Hyderabad	3	25000903012
2210	The Assistant Director Administrative, Gandhi Hospital, Secunderabad	2	25000903008
2210	The Junior Accounts Officer, O/o Director of Public Health & family Welfare, Telangana, Hyderabad/The Chief Accounts Officer, O/o Director of Public Health & Family welfare, Telangana,Hyderabad	2	25000902013
2210	The Administrative Officer, Dental College & Hospital Government of Telangana, Afzal Ganj, Hyderabad	1	25000903002
2210	The Assistant Director (Admn), osmania Medical college, Hyderabad	1	25000903004
2210	The Assistant Finance Officer, O/o Director of Medical Education, Telanagana, Hyderabad	1	25000902022
2210	The Incharge Medical Officer, ESI Dispensary, Ranigunj (New) Alwal, Secunderabad	1	25000903024
2210	The Assistant Accounts Officer, State Health Transport organisation, Government of Telangana, Hyderabad	1	25000903090
2210	The Assistant Director (NT) Drawing Officer, Drugs Control Administation Govt of Telangana, Hyderabad	1	25000907003
2202	Deputy Inspector of School Saidabad, Range - II, Hyderabad 500059	1	
	Total	**30**	

MISCELLANEOUS NMV			
2055	Accounts Officer Drawing Officer), O/o The Director General of Police, Telanagana State, Hyderabad - 500004	2	25001002003
2055	Chief Administrative Officer and DDO,	1	25001002005

	T.S. Forensic Sceince Laboratory, Telangana, Hyderabad - 500 004		
2055	Assistant Accounts Officer, O/o the Commissioner of Police, Hyderabad	8	25001002018
2055	Chief Administrative Officer and DDO, T.S. Forensic Sceince Laboratory, Telangana, Hyderabad - 500 004	1	25001002017
2055	The Principal, Police Training College, Amberpet, Hyderabad - 500 013	1	25001002006
2055	Administrative Officer, Telangana state cyber securtiy bureau, 2&3 floor ICCC, Banjara Hills - 500 034.	1	25001002231
2055	Junior Accounts Officer (DDO), O/o. the Director General Special Protection Force, Telangana State, Secunderabad- 500 003	1	25001002004
2202	Deputy Inspector of School Saidabad, Range - II, Hyderabad 500059	1	
2205	O/o Director Heritage, Telangana, Gunfoundry, Hyderabad	1	25000306001
Total		**17**	

SHORT/NON-RECOVERY OF IT/TDS			
2852	District Industries Center, Hyderabad	1	25001305003
2435	The Commissioner & Director of Agriculture Marketing, Hyderabad	1	25001502001
2852	The Commissioner of Industries, hyderabad	1	25001305005
2515	The Commissioner of Panchayat Raj & Rural Employment Hyderabad	1	25002202003
2852	Director and Sugar & Cane, Commissioner, Hyderabad	1	25001308001
2402	Deputy director of Agriculture (IA) PTL & Coding Center, Samiti, Hyderabad	1	25000102005
2851	Director of Handlooms & Textiles & Apparel Exports Parks, Hyderabad	1	25001306001
2851	The Director of Sericulture, Hyd, TS	1	25001304001
2402	Deputy director of Agriculture (Soil Correlator), Hyderabad	1	25000101003
2851	Regional Deputy Director of Handlooms and Textiles Hyderabad	1	25001306002
2851	Assistant Director Handlooms and Textiles, Hyderabad	1	25001306003
2501	The Commissioner Rural Development, Hyderabad	1	25002207002
2515	Engineer-in-chief, PR Department, Hyderabad	1	25002203001

2220	The Asst. Accounts Officer, I& PR Department, A.C. Guards, Masab Tank, Hyderabad. 500 004	1	25000802002
2210	Assistant Finance Officer (DDO) O/o The Director of Medical Education, TS,Hyderabad	1	25000902022
2210	The Lay Secretary & Treasurer & Gr-II, Govt. Nizamia Tibbi College, Charminar, Hyderabad-500002	1	25000906004
2210	Administrative Officer, O/o DM & HO, Hyderabad, Lay Secretary & Treasurer & Gr-II,Govt. Nizamia Tibbi College, Charminar	1	25000903074 25000906004
2210	Assistant Director (Admn), Osmania General Hospital,Hyderabad	1	25000903003
2210	Lay Secretary & Treasurer& Gr-II Govt. Nizamia Tibbi College Charminar, Assistant Finance Officer,	1	25000906004, 2500902022, 25000906035
2210	The Assistant director Niloufer Hospital Hyderabad	1	25000903010
Total		**20**	