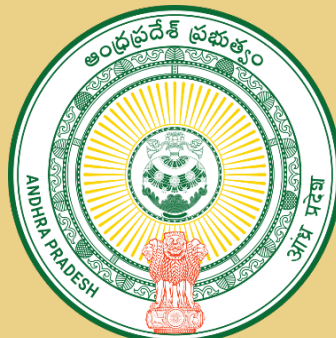


सत्यमेव जयते

**ANNUAL REVIEW REPORT
ON
THE WORKING OF TREASURIES & PAOs IN
THE STATE OF ANDHRA PRADESH
FOR THE YEAR 2023-24**



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



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

PREFACE

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

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

This Annual Review Report on the working of Treasuries in the State of Andhra Pradesh for the year 2023-24 is prepared as required under Paragraph 20.17 of Manual of Standing Orders (A&E) Volume I. The Report includes deficiencies noticed during compilation of accounts and local inspections of treasuries conducted during 2023-24 for improving the functioning of treasuries.

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

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



Principal Accountant General (A&E)

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PART - I

INTRODUCTION

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

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

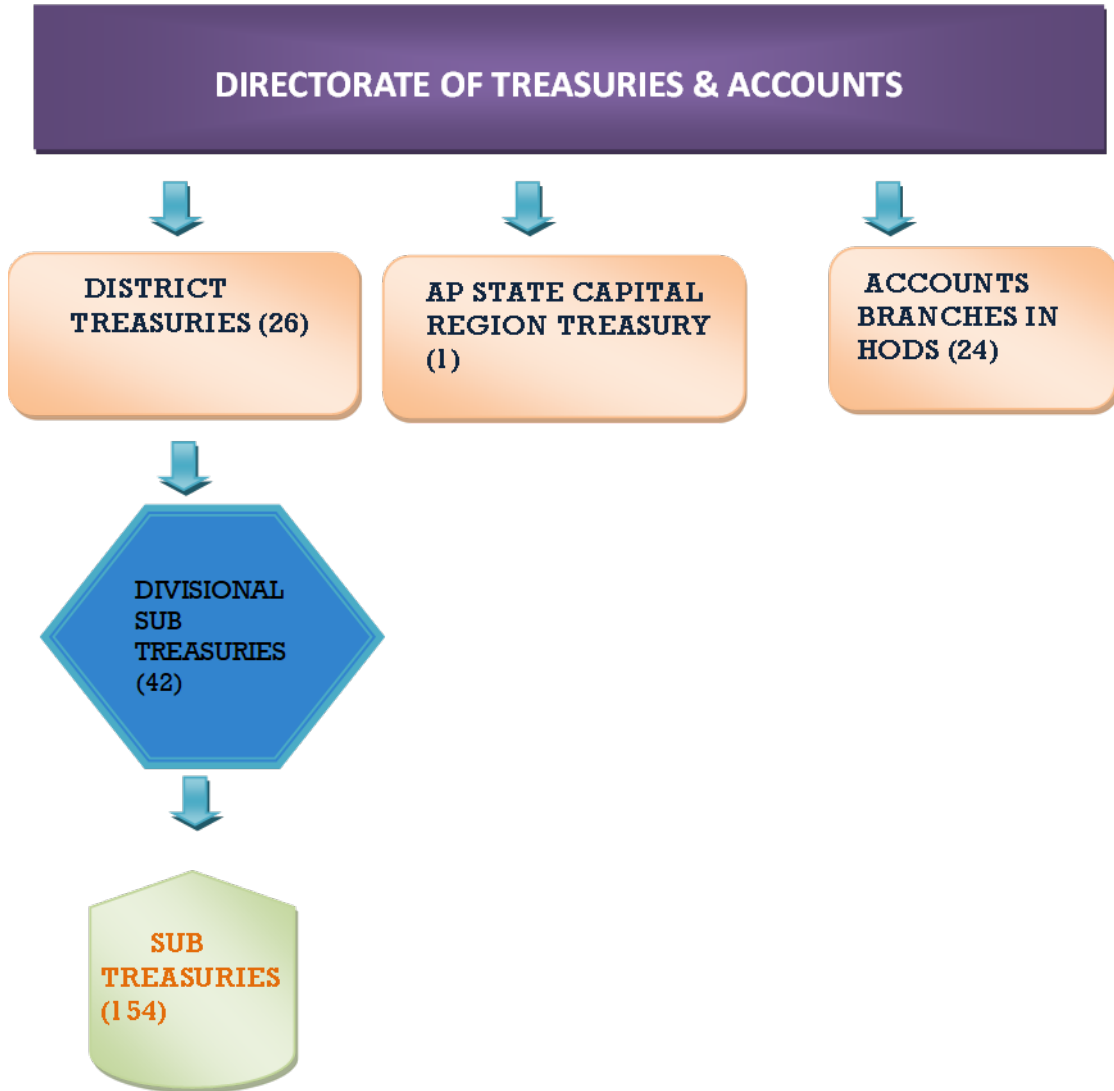
1.1 ORGANISATIONAL SET-UP

The Treasuries and Accounts Department carved out of the Revenue Department on 1.4.1958, with the mandate of upholding financial propriety in State Public financial operations. The Department has two wings—Treasuries and Accounts. While the Treasuries operate at the district and below district levels, through District and Sub Treasuries located at the erstwhile Taluk level, Accounts Branches to assist at the Heads of Departments level, in the capital region. Presently, there are 26 District Treasuries, AP State Capital Region Treasury, 196 Divisional and Sub Treasuries functioning in the field, whereas nearly 24 Accounts branches out of 183 HODs are operating at the Headquarters.

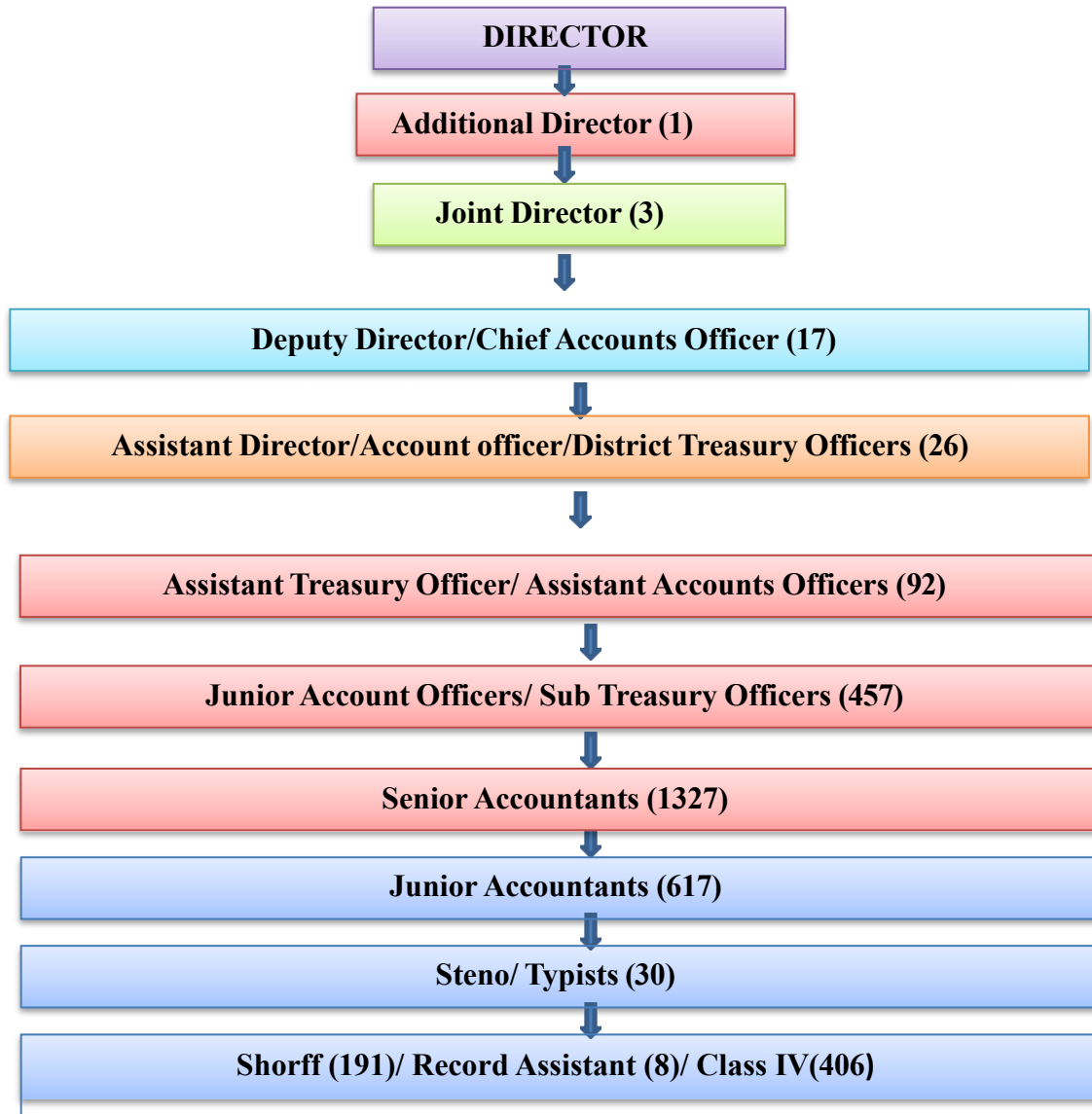


Figure: 1 - Districts of Andhra Pradesh

1.1.1 STRUCTURE OF THE DEPARTMENT



1.1.2 DETAILS OF CADRE STRENGTH OF TREASURY AND ACCOUNTS DEPARTMENT

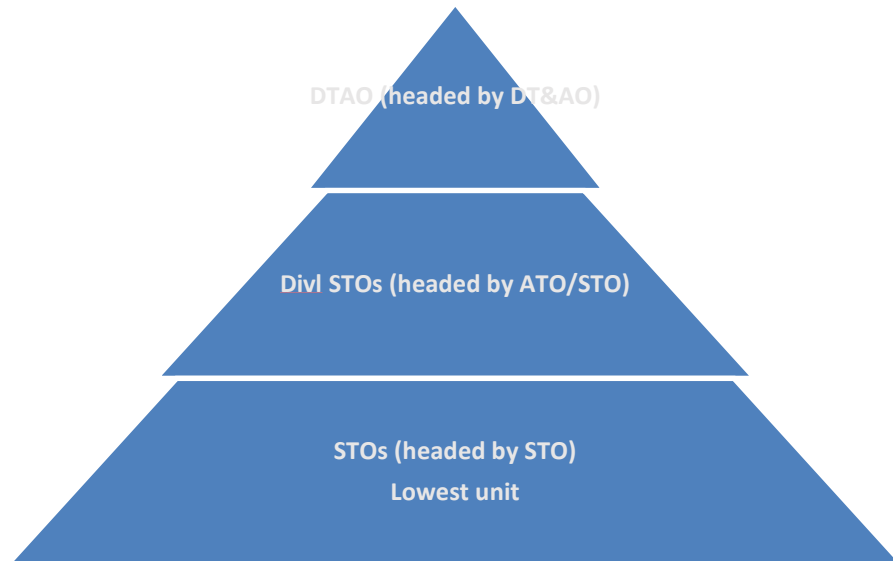


All the Sub-Treasuries functioning in the State are Banking Treasuries (**Annexure 1.1.2(a) and 1.1.2(b)**)

1.1.3 ORGANIZATIONAL HIERARCHY OF THE DIRECTORATE:



1.1.4 ORGANIZATIONAL STRUCTURE OF THE TREASURIES:



1.1.5 ORGANISATIONAL STRUCTURE OF ACCOUNTS BRANCHES:



1.1.6 MANDATE OF THE DEPARTMENT

ROLE OF THE TREASURIES	ROLE OF ACCOUNTS BRANCHES
<ul style="list-style-type: none"> • Auditing of bills – salaries, non-salaries • Pensions disbursement • Monitoring of Contributory Pension Scheme for all the employees recruited after September-2004 • Fund Manager for Class-IV GPF • Maintenance of Personal Deposit Accounts • Strong Room operations for all the Departments • Render classified accounts to AG • Confirmation of RBD figures 	<ul style="list-style-type: none"> • To guide the HoDs in Financial matters like operating financial and other accounts transactions etc., • Number statements • Budget Estimates & Supplementary Estimates • Budget Distribution • Cadre Strength maintenance of the Dept • Acting as DDOs to the concerned Depts • Internal Audit • Obtaining Audit Reports and arranging replies to the paras • Public Accounts Committee matters

1.1.7 DISTRICT WISE SUMMARY OF THE TREASURY ACITIVITIES (FY.2023-24)

Staff position vis a vis volume of work, Number of bills/staffs.					
S.No	Name of the District	No. of DDOs	No. of Employees	No. of pensioners	Average No.of bills received per month
1	Chittoor	1372	35052	12242	300-1200
2	Ananthapuram	1194	27957	16265	200-3000
3	Kadapa	1225	28096	18444	100-1500
4	Prakasam	1447	42649	15614	600-4000
5	Anakapalli	1012	18898	8118	500-1100
6	Konaseema	909	19385	9921	100-900
7	EG Rajamahendravaram	893	26243	13076	300-1800
8	Palnadu	1004	19972	11158	300-2000
9	Vizianagaram	1348	29365	14552	250-2500
10	Krishna	1051	29015	13923	250-3000
11	Visakhapatnam	698	60858	19015	600-4500

12	Nandyala	1037	19640	10598	100-3000
13	NTR	866	23617	19562	150-3500
14	Nellore	1490	34332	21381	170-10400
15	Bhimavaram	937	21400	14706	300-900
16	Guntur	788	23580	23716	160-1200
17	ASR @ Paderu	934	21219	2713	350-1200
18	Srikakulam	1489	29769	16332	300-2400
19	Manyam @Parvathipuram	792	12553	5729	750-1650
20	Kakinada	967	41488	18351	410-3000
21	Eluru	1172	21505	12992	400-4000
22	Tirupati	2155	38653	20987	180-2000
23	Bapatla	866	21862	9396	200-800
24	Satya Sai	1000	19689	7843	400-1500
25	Kurnool	1178	49302	17099	530-4900
26	Annamayya	1039	28833	9984	210-970
	Total	28863	744932	363717	

1.1.8 POSITION OF TREASURY STAFF

The Treasuries/Sub-treasuries including the Directorate of Treasuries and Accounts has total Men-in-Position of 2378 against Sanctioned Strength of 3064 as on 31.3.2024. Cadre wise details are given below:

Sl. No.	Category	Sanctioned			Working			Vacant		
		Br-I	Br-II	Total	Br-I	Br-II	Total	Br-I	Br-II	Total
1	Director	1		1	1		1	0		0
2	Additional Director	1		1	0		0	1		1
*3	Joint Director	3		3	1		15	0		0
*4	Deputy Director/ Chief Accounts Officer	17		17	3		33	1		1
*5	District Treasury Officer/ Assistant Director	26		26	5		56	12		12
*6	Assistant Treasury Officer/ Assistant Accounts Officer	93		93	1		167	17		17
*7	Junior Accounts Officer/ Sub Treasury Officer	8	376	458	116	366	482	0	10	10
8	Spl. Cat. Steno	1	0	1	0	0	0	1	0	1
9	Senior Accountant	198	1129	1327	113	100	1114	93	128	221

						1				
10	Upper Division Steno	2	0	2	0	0	0	2	0	2
11	Junior Accountant	7 4	544	618	12	284	296	62	260	322
12	Lower Division Steno	2	0	2	0	0	0	2	0	2
13	Typist	1 7	6	23	1	2	3	16	4	20
14	Driver	1	0	1	0	0	0	1	0	1
15	Shroff	7	181	188	0	80	80	7	101	108
16	Record Assistant	4	5	9	0	2	2	4	3	7
17	Office Subordinate	4 6	351	397	33	162	195	13	189	202
18	Night Watchman	1	7	8	0	1	1	1	6	7
19	Dafedar	1	0	1	0	0	0	1	0	1
20	Sweeper	0	1	1	0	1	1	0	0	0
Total				3177			2446			935

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

1.2 SCOPE AND METHODOLOGY OF TREASURY INSPECTION

The accounts of District Treasuries and sampled Sub-Treasuries were generally examined during the year 2023-24 from the date of last inspection of respective treasury unit. The inspection was carried out in accordance with Auditing standards prescribed by the Comptroller and Auditor General of India.

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

1.3 REPORT ON THE WORKING OF THE PAO, AP

The Pay and Accounts Office, AP, Vijayawada has been functioning from 01.08.2016. The current review has covered FY 2023-24. The Remarks/review included in this report are illustrative and have been communicated to PAO, AP, Mangalagiri for further necessary action.

1.3.1 OUTSTANDING AUDIT OBJECTION

A List of outstanding objections as on 31.03.2024 is detailed in **Annexure 1.3.1**.

1.3.2 NON/SHORT DEDUCTION OF TDS UNDER GST

In 08 cases, Short/Non deduction of GST at source amounting to ₹11.12 lakh was noticed as detailed in **Annexure-1.3.2**.

1.3.3 INADMISSIBLE CLAIM OF LTC

In 05 cases, inadmissible claim of LTC amounting to Rs.3,19,439/- were noticed as detailed in **Annexure –1.3.3**.

1.3.4 NON/SHORT DEDUCTION OF TDS UNDER IT & GST

In 01 case, non/short deduction of TDS under IT & GST amounting to ₹2,87,092/- (IT: ₹1,43,546 & GST: ₹1,43,546) was noticed as detailed in **Annexure –1.3.4**.

1.3.5 TRAVEL OF OFFICIALS IN INELIGIBLE CLASS

In 14 cases, travelling of officials in ineligible class amounting to Rs.2,39,190/- were noticed as detailed in **Annexure –1.3.5**.

1.3.6 NON/SHORT DEDUCTION OF TDS UNDER IT

In 05 cases, non/short deduction of TDS under IT amounting to Rs.1,31,095/- were noticed as detailed in **Annexure –1.3.6**.

1.3.7 EXCESS DRAWAL OF HOUSE RENT ALLOWANCE

In 01 case, excess drawal of HRA amounting to Rs.14,276/- was noticed as detailed in **Annexure 1.3.7**.

1.3.8 OTHER NON-MONEY VALUE OBJECTIONS.

20 cases of non-money value objections were noticed as detailed in **Annexure 1.3.8**.

PART – II

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

2.1 COMPILATION PROCESS

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

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

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

2.1.1 DELAY IN RENDITION OF MONTHLY ACCOUNTS

The delay in rendition of monthly accounts (as against the criteria of 5th of next Month) by all the District Treasuries and Pay and Accounts Offices in 12 months were observed during the year 2023-24 (Details of delay are given in **Annexure 2.1.1**).

2.1.2 NON-SUBMISSION OF WANTING VOUCHERS BY TREASURIES

As per the records maintained in the office of PAG (A&E) to the end of March 2024, it was observed that 15,316 items amounting to ₹ 955.90 crore pertains to before implementation of CFMS (**Annexure 2.1.2**) were kept under objection for want of vouchers from District Treasuries.

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

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

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

To the end of financial year 2023-24, a total of 173 items of AC bills amounting to ₹ 730.78 Crore (**Annexure 2.2**) were outstanding / pending for want of DC bills.

2.3 DEPOSIT ACCOUNTS

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

2.3.1 ADVERSE BALANCE UNDER DEPOSIT ACCOUNTS

During the Financial year 2023-24, Adverse balances observed in 130 HsOA in total Deposit Accounts as detailed in **Annexure 2.3.1** .

2.4 LOAN ACCOUNTS

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

2.4.1 NON-RECEIPTS OF DEBIT VOUCHERS OF LOANEES

1. In Sri Potti Sriramulu Nellore District, an amount of ₹36,260/- was remain Unposted Credits under Personnel Computer Advance as detailed in **Annexure-2.4.1**.
2. In PAO AP, an amount of ₹10,000/- was remain Unposted Credits under MCYA (GS) 7610-202-00-05-000/001 (**Annexure-2.4.2**).
3. In PAO AP, an amount of ₹ 8,99,940 /- was remain Unposted Credits under MCA (MIN) 7610-202-00-06-000/001 (**Annexure- 2.4.3**).

4. In PAO AP, an amount of ₹ 3,06,835 /- remain Unposted Credits under MCA (MIN) 7610-202-00-07-000/001 (**Annexure-2.4.4**).
5. In PAO AP, AP State Capital Region, Eluru, Krishna@Machilipatnam and Loans Transfer Entries an amount of ₹6,81,419 was remain Unposted Debits Under HBA(AIS)-7610-00-201-04-000/001 and HBA (00)7610-00-201-05-000/001 (**Annexure-2.4.5**).

2.5 GENERAL PROVIDENT FUNDS ACCOUNTS :

During the year 2023-24, the following irregularities were noticed.

2.5.1 MISCLASSIFICATION OF BOOKING OF DEBIT AND CREDIT OF GPF

It is to mention that around 8300 misclassifications of both Debits and Credits pertain to GPF into other Deposit heads and vice versa noticed as detailed in (**Annexure 2.5.1**)

Also, a GPF FW amount of ₹ 12,83,894/- for GPF a/c no. CVD/17814 misclassified into Class IV GPF Account.

2.5.2 AMs PROPOSED WITHOUT APPROVAL BY AG

It is to mention that around 40 AMs are proposed and booked by Treasuries without approval by AG. (**Annexure 2.5.2**)

2.5.3 DEBITS BOOKED & PAID WRONGLY AGAINST SANCTION ORDERS

Two sample cases are noticed which consist of two debits of different subscribers booked erroneously in one GPF a/c no. (**Annexure 2.5.3**).

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

Article 5.7 of Account Code for Accountants General provides that when a State Accountant General receives intimation from the Central Accounts Section of the Bank in form A.C. 5 that adjustment against the balances of the Central Government and of his State has been made in its books as advised by him, the net debit or credit adjusted by the Bank against the balance of his State should be credited or debited in the State section of his accounts to the Head '8675-Deposits with Reserve Bank-Reserve Bank Central Accounts office, by per contra adjustment against the head 'Adjusting Account between Central and State Governments' in the Central section of his accounts by debit or credit to the head '8678-Deposits with Reserve Bank-Reserve Bank Central Accounts Office.

Office of the Principal Accountant General reconciles figures reported by the Reserve Bank of India with figures reported by the Treasuries. These figures are compared to ensure that authorization by the Treasuries is paid and accounted for by the banks. The discrepancies are worked out and pursued with the Director of Treasuries and Accounts and Reserve Bank of

India. The net differences between the Cash Balance of the State Government as worked out by AG office and as reported by Reserve Bank of India is mainly due to wrong communication of figures by the agency banks and the same must be settled by the Reserve Bank of India itself through subsequent adjustment.

For the period ended 31.03.2024, observed that the net difference of Reserve Bank Deposits (State) is ₹6,07,211.83 (Dr) **(Annexure-2.6)**.

PART – III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2023-24

3.1 SECTION I: OVERVIEW OF FUNCTIONING OF TREASURIES

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

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

3.1.1 PLANNING AND CONDUCT OF INSPECTION

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

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

3.1.2 DETAILS OF TREASURY OFFICES INSPECTED DURING THE YEAR 2023-24

Out of 224 offices, including 26 District Treasuries & Accounts offices, 196 Divisional/Sub-Treasuries, the Director of Treasuries and Accounts (DTA), and the AP State Capital Region Treasury, 92 Offices (26 DTAOs, 64 Div STOs/STOs, CRT and DTA) were included in Audit Plan for the year 2023-24 and inspected all these offices during the year. Details of offices inspected provided in **Annexure 3.1.2**.

Throughout these inspections, any minor irregularities or objections were promptly addressed at the Treasury level, with appropriate remedial measures implemented as needed. However, major objections involving matters like excess pension disbursements, GPF discrepancies, instances of incorrect operation of Personal Deposit accounts, and unaccounted funds drawn on AC Bills, which

remained unsettled, were duly highlighted in the Inspection Reports, and subsequently communicated to the DTA, DTAOs, and STOs for further action.

3.1.3 OUTSTANDING INSPECTION REPORTS AND PARAS

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

According to instruction 3 outlined in TR 31 of APTC Vol-1, it is incumbent upon the Treasury Officer to promptly address post-audit objections within a fortnight of receiving them. The Treasury Officer is also responsible for maintaining a post-audit register to monitor the clearance of these objections. As of March 31, 2023, there were a total of 837 inspection reports, encompassing 3008 specific matters, pending settlement. This delay is attributed to the non-receipt of responses or compliance from all the Treasuries, as detailed in **Annexure 3.1.3**.

3.2. SECTION – II: DEFECTS NOTICED IN ACCOUNTS

3.2.1 NON-SUBMISSION OF DETAILED CONTINGENT BILLS FOR ABSTRACT CONTINGENT BILLS ₹. 689.54 CRORE

Financial Rules (Article 99 of Andhra Pradesh Financial Code) permit drawl of advances on Abstract Contingent (AC) bills for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (SR18 below TR16) and Government Orders (GO.Ms.No.391, Finance (TFR) Dept. dated 22nd March 2002 and GO Ms. No.507, Finance (TFR) Dept. dated 10th April 2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the Detailed Contingent (DC) bills with supporting vouchers within three months. In any case, a third AC bill shall not be admitted unless the first AC bill is settled.

Further non-submission of DC bills raises questions on the proper utilisation of the amounts drawn, correctness/completeness of accounts and is in contravention to the Government orders.

A scrutiny of AC-DC bills processed through CFMS in the month of March 2024, it was noticed that across all the districts of Andhra Pradesh, 172 DC Bills amounting to ₹ 689,54,16,998/- were pending even after lapse of three months for the AC Bills drawn as detailed in **Annexure 3.2.1** in which 54 DC bills amounting to ₹. 611,79,76,034/- were objected for various reasons like incompleteness in submission of vouchers, total amounts are not agreed with sub vouchers amount etc.

3.2.2 RECOVERIES OF OVER PAYMENTS UNDER MINOR HEAD '911'- CAPITAL HEAD CONTRARY TO THE PROVISIONS OF LIST OF MAJOR AND MINOR HEADS

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

During the test check of data through CFMS with reference to Accountant General (AG) data in all Treasuries under the jurisdiction of DTA in the month of March 2024, it was noticed that the Bills/Challans under various Treasuries were incorrectly operated with the Minor Head '911' under Capital Head. Which was irregular, such irregular booking detailed in the **Annexure 3.2.2**.

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

3.2.3 IRREGULAR BOOKINGS OF PENSION PAYMENTS UNDER TELANGANA STATE HEAD OF ACCOUNT (34) UNDER THE MAJOR HEAD 2071 AMOUNTING TO ₹ 6.34 CRORE.

The Govt. of AP in G.O.Ms.No.121 Finance (B.G.III) Dept., dt 22-05-2014 has instructed all the Sanctioning Authorities and the Drawing and Disbursing Officers to book the expenditure related to leave encashment and terminal benefits granted at the time of retirement under the SH 14 for service rendered in composite state and Sub Head - 24 & 34 for service rendered in both the Residuary states of Andhra Pradesh and Telangana respectively. The same was reiterated vide Circular Memo. No.196330-C/86/A2/HRM.V/2016, Finance (HR. V) Department, dt: 17-10-2016.

As per the data submitted to AG office through monthly account, an amount of ₹. 6,34,48,020/- was booked under the sub head 34 below the Major Head 2071 from 2014 to till date. However, on review of vouchers, no information and reasons for booking the amounts under the Sub head 34 is not forthcoming. In this connection, the following was observed,

The sub head (34) was opened only for operation by Telangana Government for pension payable in respect of service rendered in the successor state of Telangana and allocable to that state.

Hence, expenditure booked in this head is not apportioned by the Accountant General office's between Andhra Pradesh and Telangana state.

Expenditure booked by Andhra Pradesh state under this sub head (34) is also not reimbursed from Telangana govt even though the claim pertains to Telangana state.

Expenditure born by AP government on behalf of Telangana government should be booked under ISS head 8793-129 so that reimbursement would be done through Accountant General office.

Booking of amounts under the sub head (34) below the Major head 2071 is irregular and against the government orders. Hence, the DDOs and Treasury Officers may be instructed not to prefer any claim under this sub head and CFMS authorities may also be directed for disabling the head of account (34) in CFMS interface. The details are mentioned in **Annexure 3.2.3**.

3.2.4 ADVERSE BALANCE IN DEPOSIT ACCOUNT 8011 (GROUP INSURANCE SCHEME)

The Treasury/PAO (Works Accounts) is the core point of financial transaction and accounting system of Government. The Treasuries/PAOs (Works Accounts) maintain records of financial transactions and exercise necessary checks as per AP Treasury Code and Financial Rules on flow of Funds. The Treasury/PAO (Works Accounts) acts as the receiver and disbursing officer of the State Government funds as well as renders monthly accounts to AG to prepare State Government's account on monthly and annual basis.

Debt, Deposit and Remittance Heads (known as DDR heads) are used under public Account and the transaction under these heads shall reflect in Plus and Minus Memo given on monthly basis by Huzur Treasury. Any deviations / misclassification/ adverse transactions found to have been investigated properly and rectified in subsequent monthly accounts. No bills are processed against the negative balance of Deposit Accounts.

Funds to the Deposit Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Deposit Accounts. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit /credit received. A Deposit Account holder is referred to as Deposit Administrator and is generally the authorizer of payments from the respective account. The Deposit Administrator is responsible for all the operations of the respective Deposit Account and will be defining the internal processes from time to time that their respective department / organization shall follow.

During review of plus and minus memo pertains to DTAO, Bhimavaram and DTAO Tirupathi, adverse balances in Deposit Account under HOA "8011 - Insurance and Pension Funds" were noticed, which indicates either wrong classification or over drawl by the subscribers. Employees subscriptions towards Group Insurance Scheme shall be credited to GIS head of Account and claims be debited accordingly. The details are given in **Annexure 3.2.4**.

3.2.5 NON-IMPLEMENTATION CORRECTION SLIPS ISSUED BY CGA TO THE LIST OF MAJOR AND MINOR HEADS OF ACCOUNTS (LMMHA)

The Controller General of Accounts (CGA) had issued correction slips relating to change in nomenclature and creation of new minor heads under certain heads of accounts in the List of Major and Minor Heads of Accounts (LMMHA). Copies furnished during the inspection. In this regard, the details of correction slip issued by CGA, impact on Heads of Account, present status in the State Government accounts and the action proposed to be taken by the State Government are tabulated in the **Annexure 3.2.5**.

Hence, it was requested to arrange to update the changes in the CFMS database, instruct all the accounting authorities (DTOs) to classify the transactions henceforth as per the corrections approved by CGA and to consider these changes at the time of preparation of future Budget Estimates for accurate accounting of the Government transactions.

3.2.6 INADMISSIBLE OPERATION OF HOA WHILE DRAWING SALARY IN RESPECT OF JUNIOR ASSISTANT, ASHRAM HIGH SCHOOL, MYPADU MANDAL

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

As per AG office records, department of Public Libraries had not incurred any expenditure towards salary of regular establishment in the cadre of junior assistant.

However during verification of bills processed by STO, Indukurpeta, Nellore District, it was noticed that Government Ashram High School, Mypadu, Indukurpeta Mandal, S.P.S.R.Nellore District has been drawing salary of a Junior Assistant vide CFMS Bill No. 2023-2140285 from inadmissible Heads of Account i.e., 2202 - General Education 80 - Registrar of Publications 800 - Other Expenditure 00 - 08 - Registrar of Publications 010 – Salaries, instead of regular HOA: 2202-02-109-00-04-010-011, the head of account operated for booking the salaries of the staff of Government Ashram High School.

The concerned school was already informed the issue and advised to draw salary hereafter from the HOAs of School Education Department and get executed Alteration Memoranda for the amounts already drawn in the year i.e. 2023-24 from incorrect heads for transferring the expenditure to School Education Department Heads. The post of Junior Assistant in Ashram High

School was also allotted in SLO register of Ashram high School under the HOA 2202-80 (Registrar of Publications) which is also irregular, since Junior Assistant working in Ashram High School is admissible to draw the salary, other allowances and benefits on par with other employees of the Ashram School under the control of School Education Department from the regular head of Account ie HOA:2202-02-109-00-04-010-011 instead of registrar of publication HOA i.e. 2202-80 (Registrar of Publications)

3.2.7 NON-ADHERENCE TO LIST OF MAJOR AND MINOR HEADS AMOUNTING TO A TUNE OF ₹ 26 CRORE

Under Article 150 of the Constitution, the accounts of the Union and of the States shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified. And **Controller General of Accounts (CGA)** in the Ministry of Finance (Department of Expenditure), who inter alia, is responsible for prescribing the form of accounts of **the Union and States**, and to frame, or revise, rules and Manuals relating thereto on behalf of the President of India in terms of article 150 of the Constitution of India, on the advice of the Comptroller and Auditor General of India.

New Minor Head **139 GST- Tax Deducted at Source** Suspense under 8658 Suspense Accounts was opened by CGA vide **Corrections Slip No. 932 dated 04.06.2019** to List of Major and Minor Heads of Account of The Union and State to accommodate receipts on account of GST-TDS and to settle the same with Central Board of Indirect Taxes and Customs. As such all the GST deductions should be classified under HOA: 8658-139.

During the verification of bills passed through CFMS , under the jurisdiction of Capital Region Treasury, Andhra Pradesh, it was noticed that amounts pertaining to GST Deductions from 04/2023 to till date amounting to a tune of **₹26,00,64,887/-** were misclassified under HoA:8658- 112 instead of booking under correct HoA:8658-139. The details are given in **Annexure 3.2.7**

3.3. SECTION – III: DEFECTS NOTICED IN PD ACCOUNTS

3.3.1 DOUBLE/MULTIPLE DRAWAL OF PD BILLS TO A TUNE OF ₹. 60.70LAKH

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

During test check of bills in **10 STOs**, it was noticed that the PD bills were drawn twice for the same work with same attachments resulting in double drawal of amounts to a tune of **₹60,70,714/-** as detailed in the **Annexure 3.3.1**.

3.3.2 DRAWAL OF BILLS BY THE PROJECT OFFICERS, SAMGRA SIKSHA IN VIOLATION OF PROVISIONS OF TR 16 IN VARIOUS TREASURIES - NON-RECOVERY OF MANDATORY DEDUCTIONS-UNDUE FAVOURING TO THE SUPPLIERS

As seen from the records of Capital Region Treasury, Amaravathi, at Mangalagiri, it was noticed that ₹ 6,551 Crore was transferred to the PD accounts of various Project Officers, Samgra Sikhsa across the state under the Head of account of 8448-00-110-16-12-002-001 “Deposits of Local Funds-Educational Funds-Mana Badi Nadu Nedu” for implementation of Mana Badi Nadu Nedu. As on date the Project Officers, Samgra Sikhsa, had drawn an amount of ₹ 3,733 Cr. from their PD accounts.

During the review of bills as accounted by the offices of the various Dist. Treasury & Accounts Officers, during Treasury Inspection, it was noticed that Project Officers, Samgra Sikhsa, were drawing bills with single workflow without following the system adopted in the CFMS for processing of the bills like maker, checker and authoriser etc. The details of such bills are enlisted in **Annexure 3.3.2 A**. Further, the requisite documents like sanctions, proceedings etc., as required under provisions of TR 16 were also not been attached to any of the bills during the process of the said bills. Thus, the purpose of drawal and whether the expenditure is sanctioned by the respective authority for the payment and the beneficiaries could not be verified in the e-records of the respective bills.

Further, the Section 194C (1) stipulates that any person responsible for paying any sum to any

resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to:

- (i) one per cent where the payment is being made or credit is being given to an individual or a Hindu undivided family.
- (ii) two per cent where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family.

Similarly, the Government of Andhra Pradesh issued orders vide GO Ms No. 482, Dt. 24- 09- 2018 for deduction and deposit of TDS on GST by the DDO under GST Act. The Section 51 of the CGST Act, 2017 prescribes the authority and procedure for 'Tax Deduction at Source'.

However, during the payment of huge amounts to various supplying agencies, the Project Officers, Samgra Sikhsa, were not affected the mandatory deductions like IT and GST, as applicable, benefiting the agency firms. Samples of amount credited into the accounts to the various supplying agencies and non-recovery of mandatory deductions are depicted in the **Annexure 3.3.2B**. This had led to improper favouring to the supplying agencies to that extent. As this is a Green Channel PD account, the PD administrator / Project officer himself / herself had drawn the funds without the Treasury Control.

As the DTAOs, are accounting authorities of the above expenditure; the aforementioned lapses were brought to their notice for ascertaining the reasons for violation of codal provisions in processing of Bills and non-recovery of mandatory deductions by the Project Officers, Samgra Sikhsa, however they were not in a position to handle the same. Hence, the DTA is requested to ascertain the reasons for non-compliance and issue necessary instructions to the officers concerned to strict adherence of the Codal provisions while drawing the bills.

3.3.3 NON-TRANSFER OF BALANCES IN PD ACCOUNT 15TH FINANCE COMMISSION FUNDS INTENDED FOR UTILIZATION OF FUNDS FOR CENTRALLY SPONSORED SCHEMES TO SINGLE NODAL ACCOUNT TO A TUNE OF ₹ 1407.88 CRORE

For better monitoring of availability and utilization of Fifteen Finance Commission Grants released to Rural Local Bodies (RLBs) and Urban Local Bodies (ULBs) of the States as recommended by the Fifteenth Finance Commission, Ministry of Finance, Government of India had issued a modified procedure for release of funds under **15th Finance Commission Funds** to all the State governments vide letter F. No. 15(2) |FC-XV/FCD/2020-25 dated 14.07.2021 & 28.07.2021 respectively.

Consequently, Municipal Administration Department, Govt. of A.P. in Circular Roc.No.6830/2022/02 Dated 24/05/2022 issued certain instructions for opening of separate bank account under PFMS in concurrence with the Finance Department.

Further all the Municipal Commissioners were requested to take immediate steps for opening of Single Nodal Account (SNA) in the specified branches of Union Bank of India as per the communication made by the Finance Department.

The State Governments on receipt of the Fifteenth Finance Commission (FC-XV) recommended grants from the Union Government shall transfer the same to the Rural local bodies/Excluded Areas concerned only within ten working days. Any delay beyond 10 working days will require the State Governments to release the grant with interest for the period of delay as per the average effective rate of interest on market borrowings/State Development Loans (SDLs) for the previous year. For the sake of compatibility and operational convenience, local bodies may open a separate bank account for the FC-XV grants and operate the same for all types of transactions including interlinking with e Gram Swaraj-PFMS interface. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government.

During review of PD accounts intended for utilization of funds for Centrally Sponsored Schemes under the jurisdiction of DTA in the month of March 2024, it was observed that though most of the funds were transferred to SNA account during the year 2023-24, the balances amounting to ₹ 1407,88,19,982/- in certain PD accounts were remain un-transferred to SNA account to the end of 20.03.2024. The details are mentioned in **Annexure 3.3.3**.

3.3.4 SELF DRAWAL OF AMOUNTS BY THE CIVIL SUPPLIES CORPORATION AMOUNTING TO ₹ 8,630 CRORE IN VIOLATION OF CODAL PROVISIONS AND IRREGULAR DRAWAL OF ₹ 3,014.31CRORE ON SAME PROCEEDINGS

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

During the verification of vouchers passed through CFMS under the jurisdiction of APCRT, it was noticed that 41 Bills amounting to ₹ 8,629.85 Crore, as shown in the **Annexure 3.3.4A**, were drawn & passed for payment for the purpose of rice subsidy for the FY 2023-24 debiting the HOA 2236 – Nutrition and giving credit to the PD account of Civil Supplies Corporation. However, all the amounts were lodged in Beneficiary account of the VC & MD, Civil Supplies Corporation (Code: 1000000235) as shown in the **Annexure 3.3.4B**, by contra debit to the PD accounts without proper justification, which is otherwise tantamount to self-drawls. The incurrence of expenditure would become opaque due to non-exhibition of details of expenditure in the said bills. As such, the above self-drawal (by the VC & MD Civil Supplies Corporation) from the PD Account is not in

accordance with Codal Provisions.

On further scrutiny of the said bills, it was also observed that an adjustment bill was drawn vide 2023-407732 for an amount of ₹ 2048,82,40,000/- towards subsidy on rice General FY 2023- 24 from the HOA 2236028001111330332VN (2236 Nutrition - 02 Distribution of Nutritious Food and Beverages - 800 Other Expenditure - 11 State Development Schemes - 11 Subsidy on Rice (Human Resources Development) -330 Subsidies - 332 Subsidies to Organizations) to the PD account of Civil Supplies Corporation HOA of 8443001061120059001VN. This amount was adjusted on 19/04/2023 based on the proceedings of the Commissioner of Civil supplies vide Proceeding No. CCS.Ref. No.PDS. II (4)/1025/69/2023 dt. 19/04/2023. Incidentally, the above amount was debited to PD account vide CFMS bill no. 2023-401279 and remitted **into to the Current Account of the VC & MD, Civil Supplies Corporation vide payment ref. no. RBI1142313706391 dt.24.04.2023, and this bill was also drawn on basis of the same proceeding as mentioned above. However, the final destiny of the expenditure from the PD account is not forthcoming in the record.**

Similarly, an amount of ₹ 965.48 Cr. was credited on 19-04-2023 to HOA: 8443001061120059001VN from HOA: 2236028001111330332VN based on Proceeding No. CCS.Ref. No.PDS. II (4)/1025/69/2023 dt. 19/04/2023 vide CFMS bill no. **2023-408317**. However, the said amount was drawn and lodged in the current account of VC & MD, Civil Supplies Corporation vide CFMS bill no. **2023-412002 using the same proceedings.**

Further it is also observed that same proceeding number was used for sanctioning two different amounts by the Commissioner of Civil Supplies.

As this is a Green Channel PD account the PD Administrator - VC & MD, Civil Supplies Corporation himself / herself had drawn the funds without the Treasury Control.

As the Treasury officer of Central Region Treasury is the accounting authority of the above expenditure, aforementioned lapses were brought to his notice for ascertaining the reasons from the office of the VC & MD, Civil Supplies Corporation, for violation of Codal provisions in processing of Bills, for further scrutiny. The statement of the Current Account of the VC & MD, Civil Supplies Corporation was also called for to review the balances.

3.3.5 LAPSES IN BILL PROCESSING BY THE DISTRICT COORDINATOR OF HOSPITAL SERVICES, APVVP- VIOLATION OF PROVISIONS OF TR 16

The drawing and disbursing officer should prepare the salary bills in terms of provisions of TR 16 and submit the same to the Treasury Officer for authorizing the payment.

During the review of bills at DTAO Kadapa, it was noticed that the District Coordinator of Hospital Services, APVVP, had drawn 193 bills under HOA: 8443001061117001001VN as detailed in the **Annexure 3.3.5A** towards regular salaries of staff of all units under the control of DCHS, APVVP, through the DTAO.

However, as seen from the CFMS Bills, the following lapses were noticed:

- The CFMS bills were appended with only budgetary and other certificates, the salary bills and other required certificates were not enclosed to the bills for verification at DTAO office.
- Deductions like GPF, APGLI premium, IT recovery etc., were not reflected in the CFMS bills.
- Various deduction amounts were credited to the Current Account of DCHS Kadapa as detailed in the **Annexure 3.3.5B**. It was not known as to how they are adjusting the amounts to their respective head of accounts.

3.3.6 ABNORMAL DELAY IN SETTLEMENT OF CPS SUBSCRIPTION AMOUNT TO NSDL (FUND MANAGER) AMOUNTING TO ₹.3176.11 CRORE WHICH RESULTED IN LOSS OF COMPOUNDED BENEFIT ON THE NET ASSET VALUE

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

The Government of Andhra Pradesh in G.O.Ms No. 82 Finance (HR –III-Pension, GPF) Department, dated 22.06.2023 read with DTA Memo No. Fin02-14053/3/2023-F SEC-DTA, dated 10.07.2023, have issued orders for adopting the revised procedure for implementation of CPS. Accordingly, contributions of the employees & the matching share of the Government shall be transferred to the PRAN accounts of the employees maintained by the NPS Trust. In respect of employees in regular Government departments and as per the centralized mode of operation at the state level the CFMS server shall capture data of employee NPS subscriptions arising out of pay bills paid on previous day, auto-populate government contribution & transmit the combined data to CRA server on the 06th, 11th & 16th of every Month.

For all paid salary bills, the employee subscription should automatically get reflected in the NPS Employees Subscription PD A/c: **8342001170104001001VN - 27030702002 operated by the DTA** for further adjustment to NPS trust (CFMS Code: 1009363246) with matching government contribution debited from the HOA 2071. NAV units equal to the subscription amount would be allotted immediately to the subscriber PRAN account by the NPS trust so as to get the compounded benefit from the invested amount in the pension fund (SBI, UTI, LIC funds). Non

adjustment of CPS subscription amount after closure of the month would lead to huge loss to the CPS subscribers.

While reviewing Deposit Accounts in respect of CPS subscriptions maintained by DTA, Andhra Pradesh, it was noticed that an amount of ₹ 3176,11,04,385/- is due for settlement to NSDL for further adjustment to subscriber's accounts. In this connection, the following was observed,

1. The CPS subscription amount of ₹ 1583,64,17,858/- is lying in deposit account **8342001170104001001VN** against 4,30,279 CPS subscribers as on 22.03.2024 and this amount should be adjusted to deposit account **8342001170104001002VN** along with the matching government contribution from the HOA 2071 amounting to ₹ 1583,64,17,858/-.

2. An amount of ₹ 8,82,68,669/- is also lying under the deposit account **8342001170104001002VN**. Hence, a total of ₹ 3176,11,04,385/- is due for settlement to NSDL so that the subscribers would be allotted NAV units and get the compounded benefit from the invested amount

3. The employees covered under the Government Provident Fund are benefited immediately while adjusting the amount to respective GPF Accounts under the HoA 8009/8338 and the interest amount is calculated from the date of adjustment to their respective GPF Accounts.

4. The lack of invariableness between the GPF Subscribers and NPS subscribers and abnormal delay in settlement of CPS fund to NSDL is badly impact prospects of the employees who are covered under New Pension Scheme

5. The subscription amounts are being invested by the NPS trust in the SBI pension fund central government, UTI retirement solutions pension fund scheme Tire I and LIC pension fund scheme – central government and the fund performance for the last one year is mentioned below,

- i. SBI pension fund central government - 11.63%
- ii. UTI retirement solutions pension fund scheme – 35.6%
- iii. LIC pension fund scheme – central government – 9.5%

From the above, it could be inferred that non-adjustment of CPS subscription amounts after closure of the month would impact subscribers' earnings, pension annuity and retirement benefits.

3.3.7 DIVERSION OF FUNDS FROM ABHAYA HASTHAM CONTRIBUTORY PENSION SCHEME TO ANDHRA PRADESH BACKWARD CLASSES COOPERATIVE FINANCE CORPORATION

Abhaya hastham funds parked in HOA 8011001060105001000VN are remitted by Self Help Groups and started as Co-Contributory Pension Scheme for women above the age group of 18, and it is targeted towards upliftment of women belonging to the self-help groups in the state. The funds

supposed to be spent for the subscribers of the pension scheme only.

During the verification of bills passed through the CFMS under the jurisdiction of Capital Region Treasury, Andhra Pradesh, it was noticed that amounts allocated to the Abhaya Hastham Contributory Pension Scheme are being diverted to the AP Backward Classes Cooperative Finance Corporation (HOA 8443001061120040001NVN).

To date, for the current financial year, a significant sum totalling ₹ 59,67,12,000 has been diverted as detailed in **Annexure 3.3.7**

3.3.8 NON-TRANSFER OF CPS CONTRIBUTIONS AMOUNTING TO ₹ 4.41 CRORE TO THE SUBSCRIBERS PRAN ACCOUNTS AFTER ADOPTION OF CENTRALISED MODE

The Government introduced Contributory Pension Scheme (CPS) to all employees appointed on or after September 2004. In G.O.Ms No. 82 Finance (HR –III-Pension, GPF) Department, dated 22.06.2023 read with DTA Memo No. Fin02-14053/3/2023-F SEC-DTA, dated 10.07.2023, orders have been issued for adopting the revised procedure for implementation of CPS. Accordingly, contributions of the employees & the matching share of the Government shall be transferred to the PRAN accounts of the employees maintained by the NPS Trust. The centralized mode of operation at the state level depicted below,

For Employees working in regular Government Departments

- (a) The CFMS server shall capture data of employee NPS subscriptions arising out of pay bills paid on previous day, auto-populate government contribution & transmit the combined data to CRA server on the 06th, 11th & 16th of every Month.
- (b) The CRA server either accepts or rejects the data. If accepted, the Transaction ID is generated by CRA. If rejected, the CRA furnishes an error report to CFMS server. The erroneous data shall be sent to the log-in of DTA for rectification.
- (c) For all paid salary bills, the employee subscription shall automatically get reflected in the NPS Employees Subscription PD A/c: 8342001170104001001VN - 27030702002 **operated by the DTA.**
- (d) For all successful Transaction IDs, an adjustment bill will be automatically generated for transfer of the Employee subscription to the NPS pooled PD A/c for each successful Transaction ID, ie, from 8342001170104001001VN - 27030702002 to 8342001171104001002VN - 27030702002 and will be displayed in the maker log- in of DTA as per work-flow. The DTA shall authorize the claim.
- (e) Simultaneously, for all the successful Transaction IDs, an adjustment bill will be generated automatically for the matching Government contribution from HOA 2071011170004320321VN 27000702001 to the NPS pooled PD A/c: 8342001171104001002VN - 27030702002, and will be displayed in the maker Log-in of DTA, as per work-flow The DTA shall submit this bill to Pay

and Accounts Office for adjustment to NPS Pooled PD A/c: 8342001171104001002VN-27030702002 operated by DTA

(f) After the successful adjustment of funds to the NPS pooled PD A/c: 8342001171104001002VN

(g) - 27030702002, the CFMS server auto generates the cash bill from PD A/c: 8342001171104001002VN27030702002 & display the same in the Maker Log-in of the DTA. The DTA shall approve the bill for payment directly to the NPS Trust Account (Benf. Code: 1009363246). The auto-generated bill shall have the Transaction ID, which will facilitate the RBI e- kuber for seamless transfer of amount to NPS Trust.

(h) The NPS Trust confirms successful credit of funds to CRA for each Transaction ID & in-turn, the CRA shall auto-update the status of Transaction ID in CRA server & the same will be communicated to the DTA through mail on the next working day.

(i) For the rejected records, the DTA shall attend to rectify the errors pointed-out by CRA within

(7) working days. Once the errors are rectified by the DTA, the rectified records will be pushed to CRA server along with Government contribution, by the CFMS server. for generation of Transaction ID.

The contribution of employee on which similar amount of liability in the form of Government contribution are due & remitted to NSDL at a later date attracts interest @ 8 % per annum.

During the scrutiny of records pertaining to Contributory Pension Scheme (CPS) Personal Deposit Account under the HOA 8342-00-117- 04-001 maintained in **6 DTAOs and 2 STOs** in the month of March 2024, it was observed that CPS contributions amounting to ₹ 4,41,83,331/- was not transferred to CPS PD account maintained by DTA, Andhra Pradesh for onward adjustment to the individual PRAN accounts which indicates violation of the government orders cited. The details mentioned in **Annexure 3.3.8**.

3.3.9 DEFECTS NOTICED IN CONTRIBUTORY PENSION SCHEME (CPS) DEPOSIT ACCOUNTS.CENTRALISED MODE

The Government introduced Contributory Pension Scheme (CPS) to all employees appointed on or after September 2004. In G.O. Ms No.196 Finance (Pen-I) Department, dated 24th July 2012 read with DTA Memo No. D-II/CPS/10393/1/2012 dated 10th June 2013, orders have been issued for revising the procedure for implementation of CPS. Accordingly, the Treasury Officer on receipt of online CPS data of the subscribers and nature of subscriptions upload the subscriber's contribution files to CRA of NSDL and obtain the transaction numbers.

The DDO wise and employee wise breakup towards employee's contribution under CPS shall be totalled and taken as receipt under Head of Account (HOA) 8342-00-117-04-001 against the DDO concerned. The Treasury Officer prepares an adjustment bill in APTA Form 40 for an amount equivalent towards employee's contribution and transfer the amount to HOA 8342-117-04-002.

Treasury shall also transfer the equivalent amount from HOA 2071-01-117-04-320 to the Deposit Account 8342-117-04-002 and transfer employee's contribution and Government contribution to the trustee bank by means of one cheque duly enclosing SCF/RTGS form which will be generated after uploading the text file in NSDL website. These amounts will be credited ultimately to the Permanent Registered Account Numbers (PRAN) of individual employees.

Further, the transfer of both employee's contribution and Government contribution to the trustee bank (NSDL) at a later date attracts interest @ 8 % per annum.

During the review of CPS Deposit Accounts, the following defects noticed,

- i) Adverse balances amounting to ₹ 3,28,41,787/- noticed in 3 DTAOs as detailed in **Annexure 3.3.9A**
- ii) In DTAO, Vijayawada, an amount of ₹ 1,23,58,265/- was incorrectly transferred from 2071-01-117-00-04-320-321VN to 8342-00-117-04-001 instead of giving credit to 8342-00-117-04-002 as employer contribution vide CFMS bill number 2022-1804642, Dt. 10.03.2023 as detailed in **Annexure 3.3.9B**

3.3.10 PASSING OF BILLS AMOUNTING TO ₹.6.78 CRORE PERTAINING TO "JAGANANNA AMMA VODI" WITHOUT ASCERTAINING THE BENEFICIARY NAMES RESULTING IN VIOLATION OF TREASURY RULE 16 OF APTC

The Government of AP had issued orders vide G.O MS No. 99 Finance (Cash & Debt Management) Department dated 14.08.2019 reiterating the provisions of Article.3 of Andhra Pradesh Financial Code, Vol. I, and stated that all **Payments from Deposit Account shall be carried-out in a DBT mode only by way of transfer to respective end-beneficiary**. No self-drawal from the Deposit Account shall be permitted, except for the recoupment of petty office expenses and specific deductions like non-government deductions.

During the verification of vouchers passed through CFMS under the jurisdiction of APCRT, it was noticed that an amount of ₹ 6.78 Crore was drawn in form of Six (06) CFMS bill No's as mentioned below, for meeting the expenditure on "Jagananna Amma Vodi" Scheme 2023-24 by way of transfer of funds to the mothers of eligible students belongs to Scheduled Castes through Aadhar Payment Bridge System (APBS) to the respective linked bank account. The amount is debit to 8443001061120037001VN (8443 Civil Deposits - 106 Personal Deposits - 11 State Development Schemes - 20 Deposits Of Government Companies, Corporations and Other Autonomous Bodies).

However, as seen from the beneficiary details of the respective bills, it was noticed that all the aforementioned amounts were instructed to be lodged in the bank account A/c.No.013412010000276, IFSC Code UBIN0801348, Union Bank of India, Ring Road Branch, Vijayawada of Andhra Pradesh Scheduled Castes Cooperative Finance Corporation Ltd, in the Proceedings of the VC & Managing Director, Andhra Pradesh Scheduled Castes Co-Operative Finance Corporation Limited, Amaravati, Tadepalli. However, even the proceeding did not contain

the details of the beneficiaries to whom the said amount should be distributed. This act is otherwise termed as ‘Self-drawal’, which is in violation of the provisions of GO ibid.

The above bills were processed by the Treasury office, without ascertaining as to whom the amounts should be paid. Passing of the bills without knowing the beneficiary names shall result in violation of Treasury Rule 16 of APTC.

The statement of the Current Account of the VC & Managing Director, Andhra Pradesh Scheduled Castes Co-Operative Finance Corporation Limited, Amaravati, Tadepalli was called-for to conduct further review. The bill details are mentioned in **Annexure 3.3.10**.

3.3.11 APPORTIONMENT OF DEPOSIT HEADS – DETAILS OF OPENING, CLOSING & OTHER INFORMATION REGARDING DEPOSIT BALANCES

The final apportionment of K-deposits is still pending for want of details in the records of AG office. The opening balance as per records of AG office was ₹ 17,082.77Cr out of which an amount of ₹ 12,608.73Cr was already apportioned vide G.O.M.S. No. 125 dated 24.05.2014. A balance of ₹ 4,474.04/-Cr under deposit heads is still pending and need to be apportioned so as to finalize the total apportionment. The details of opening and closing balances, and un-apportioned balances were provided in the **Annexure 3.3.11**.

3.3.12 IRREGULAR PASSING OF WORK BILLS NON-ADJUSTMENT OF MANDATORY DEDUCTIONS AT THE TIME OF DRAWAL OF WORK BILLS TO A TUNE OF ₹91.84 LAKH

The general procedure while processing the bills in government accounting system is the bill prepared for gross amount and the mandatory deductions should be credited to the respective Head of Accounts for further adjustment to other stake holders and the net amounts be credited to final beneficiaries. Any deviation to the above procedure is highly objectionable as per the Government Accounting standards.

As per sub rule (b) of Article 157 of the Andhra Pradesh Public Works Accounts Code, the disbursing Officer is responsible that the full name of the work as given in the estimate or the head of account to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable is clearly indicated on bill in the space provided or in some prominent position.

Further, as per GOMs. no.111 dt:15.12.2009, labour cess at 1% should be deducted from the bills payable to the contractors/executing agencies w.e.f 26.06.2007 in respect of all the works covered by the definition of “Building or other Construction works”.

In addition to the above, as per Section 194(C) of Income Tax Act-1961, any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a

contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to

- (i) one per cent where the payment is being made or credit is being given to an individual or a Hindu undivided family,
- (ii) two per cent where the payment is being made or credit is being given to a person other than an individual or a Hindu undivided family,

During the test check of bills approved through CFMS under the jurisdiction of **19 STOs**, it was noticed that the mandatory deductions i.e., Seigonarage charges, QC Charges, TDS-IT as per m-book, labour cess & TDS-GST were not recovered in the work bills amounting to **₹ 91,84,010/-** as detailed in the **Annexure 3.3.12**

3.3.13 INADMISSIBLE HIRE VEHICLE CHARGES DRAWN THROUGH OWN FUNDS BY ICDS PROJECT OFFICER AMOUNTING TO ₹. 9.8 LAKH

The Government of Andhra Pradesh has introduced Comprehensive Financial Management System (CFMS) with effect from 01.04.2018 and one of the main objectives of CFMS, in addition to establishing a Single Source of Truth, to promote efficiency and effectiveness in Public Financial Management activities. It includes the maintenance of HOAs, is a part of this system.

The Government of Andhra Pradesh vide G.O.Ms.No.87 of Finance (HR.VI-TFR-VA) Department dated 01-06-2017 had issued certain guidelines for hiring vehicles. The eligibility category of employees and the rates of hiring charges for hiring vehicles, which includes the cost of vehicles to be provided to officers, fuel, driver batta and maintenance charges stipulated in the said GO *ibid*.

Further, the government of Andhra Pradesh in GO MS No. 69, Dated 14.08.2019 issued orders for standardizing and streamlining process and adopting revised structure of object heads – Detailed Head (DH) and Sub Detailed Head (SDH). The revised list of object heads which have to be used in various department notified in Annexure I of the said GO. In addition to this, the broad audit parameters that are required to be followed while scrutinizing the bills at the treasury had also notified.

As per the government orders read above, hire vehicle charges should be drawn from the budget allotment to the concerned DDO by operating object HOA 130-134 only and not from the PD Account 8443001061527002002VN, during verification of bills approved through CFMS, under the jurisdiction of **STO, INDUKURPETA, NELLORE DISTRICT**, it was noticed that hire charges irregularly drawn by project officer, ICDS, INDUKURPETA from PD account : 8443001061527002002VN and paid to the beneficiary I Chandrasekar reddy, CFMS ID: 1000442682 amounting to **₹ 9,80,000/-** which is irregular. The project officer, ICDS had also drawn hire vehicle charges from the HOA: 130-134 as per the budget allotment.

Further scrutiny of the bills revealed that the bills were directly passed by the project officer, ICDS Indukurpeta without deducting TDS –IT @ 2% which resulting in excess payment to the contractor. it was also noticed in Notes and Documents section that logbooks, agreement copies, vehicle documents were not appended to these bills in the e-records in CFMS and this backdrop, the audit party could not verify the bills in connection with hire vehicle charges viz duplicate payments, excess payment etc. the drawl of bills without proper documents is against the government orders cited. The bill details are mentioned in **Annexure 3.3.13A & Annexure 3.3.13B.**

3.3.14 IRREGULAR BOOKING OF HIRE VEHICLE CHARGES TO PERSONAL DEPOSIT HEAD OF ACCOUNT TO A TUNE OF ₹. 8.93 LAKH.

Govt. of AP Finance (Budget I) Dept. in Go.Ms.No.69 dated: 14.08.2019 issued revised object heads for having effective control over expenditure through breakup of the expenditure on a scheme, activity or organization in terms of inputs or objects.

Deputy CEO, CPP Guntur in letter RcNo./1450/2022/D4, Dt.4/08/2022, as informed all MPDOs about release of Budget by the Govt. of AP towards hire charges of vehicles. Accordingly MPDO, Pedakurapadu issued sanction orders for hiring of private vehicles with debit to service HOA: 2515001970004130134.

During the verification of bills approved through CFMS under the jurisdiction of STO Pedakurapadu, Palnadu at Narsaraopet District, it was noticed that the Hire vehicle bills amounting to **₹ 8,93,417/-** were drawn under Personal Deposit HoA: 8448001090106002001VN by DDO: 06112202002 (Mandal Parishad Pedakurapadu) in contrary to sanction orders as detailed in **Annexure 3.3.14.**

3.3.15 IRREGULAR PASSING OF PD INTERFACE BILLS WITHOUT SUPPORTING DOCUMENTS LIKE SANCTION/ PROCEEDINGS ORDERS etc., TO AN EXTENT OF ₹441.25 CRORE

The Government of Andhra Pradesh has introduced Comprehensive Financial Management System (CFMS) with effect from 01.04.2018 and one of the main objectives of CFMS, in addition to establishing a Single Source of Truth, to promote efficiency and effectiveness in Public Financial Management activities.

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

During the review of bills processed through CFMS at **05 DTAOs** and **Div STO, Eluru**, it was noticed that **3153 bills involving ₹441,25,56,934/-** were drawn under PD INTERFACE bill category, bypassing the codal provisions without any details like sanction / proceedings and sub vouchers etc., The details of such bills which were being reflected in monthly account of District Treasury were shown in **Annexure 3.3.15**.

The genuineness of the claims is not susceptible for verification due to non-availability of the bill details viz., sanction / proceeding and sub vouchers, etc., drawn under PD Interface bill category.

Further, it was noticed that huge amounts were credited to third parties or contractual agency accounts without deduction or adjustment of the mandatory recoveries like TDS-IT, TDS-GST for providing the services to the Government. These bills were also accounted in monthly accounts, which is the main source for preparation of Finance Accounts and Appropriation Accounts of the State. Passing of such bills without sanction /proceeding orders is irregular and against the codal provisions.

3.3.16 NON-MAINTENANCE OF LEDGERS AND PLUS & MINUS MEMO IN RESPECT OF DEPOSITS ERSTWHILE MAINTAINED IN TREASURIES - POST IMPLEMENTATION OF CFMS.

The Government of Andhra Pradesh has introduced Comprehensive Financial Management System (CFMS) with effect from 01.04.2018 and, PD Accounts' functions and processes are subsumed in the CFMS PD processes. With this, the legacy PD Portal was stands withdrawn, and balances were transferred from PD portal to CFMS PD portal w.e.f 01.04.2018.

The new initiative would facilitate Deposit Administrator concerned to conduct their transaction online, generate account statement and reconcile the account balance in a transparent manner. For this purpose, all the Stake holders should reconcile the balances and update the ledger balance with the system and accept the balance as per CFMS interface.

The Govt of AP has also issued certain guidelines vide GO MS No. 99, Dt. 14.08.2019 to streamline the PD / Deposit Accountability framework and Deposit Administrators shall be provided with an account-wise statement of account, depicting the details of Opening Balance, receipts and expenditure transaction-wise and Closing Balance with details of references on a regular basis. It is the responsibility of the Deposit Administrator to check the correctness of the transactions posted and ensure the correctness of the transactions and the balances.

Every Deposit Account is held by a Deposit Holder like Local Bodies, Corporations, Government Undertakings, Government Departments and Institutions, etc. for a purpose like Revenue Deposits, Security Deposits, and Personal Deposits etc. Any such deposit carried into the accounts is shown as a liability since these deposits accounts are bound to have further expenditure and are to be paid out, further, **they do not belong to the state budget or consolidated fund of the state.**

The following were observed in respect of deposits erstwhile maintained in treasury system.

1. During verification of records **across all the treasuries**, it was noticed that post implementation of CFMS the deposits erstwhile maintained in the treasuries likewise civil deposits, civil court, criminal court, security deposits, caution money deposits etc., were kept without further closing after 31/03/2018. Every month a plus and minus memo should be appended in the deposit register under proper attestation of the Treasury Officer.
2. Further, it was noticed that the balances under these deposit heads could not be accessed either through physical ledgers or CFMS interface. This would show improper maintenance of deposit ledgers both physical and digital and leads to inability to identify and lapse of civil deposits as per the rules in forces.
3. In general, the deposits shall be maintained at treasury level and after consolidating all the lapsed deposits (Treasury wise), the concerned District Treasury may submit the lapsing proposals to Accountant General and in turn after proposing transfer entries by AG office, the lapsed statement has to be communicated to treasuries for proforma corrections in their ledgers. **This mechanism has also been suspended in respect of the deposits accountable after implementation of CFMS i.e. from 01.04.2018.**
4. It was also observed that no receipts and payments in respect of deposits erstwhile maintained in treasuries are recorded in the ledgers post implementation of CFMS. Since these deposits come under public account category and liable to the Government and required to pay the deposit holder as and when the claim received or lapsed to the Govt Account. Improper maintenance of Ledgers either through physical or digital would leads to defective quality of Govt Accounts. Hence, the DTA is required to issue necessary instructions to the officers concerned accordingly.

3.3.17 NON-LAPSING OF CIVIL DEPOSITS UNDER MH 8443 AMOUNTING TO ₹. 6.27 CRORE

As per the provisions of Article 271 of AP Financial Code, Vol I, the deposits remaining unclaimed for a period of 3 completed financial years should be lapsed to Government Account.

The Government of Andhra Pradesh issued order through GO. Ms. No. 99, dated 14-08- 2019 for maintaining PD accounts / Deposit accounts and PD Administrators shall be provided with an account-wise statement of account, depicting the details of Opening Balance, receipts and expenditure transaction-wise and Closing Balance with details of references on a regular basis. The Treasury Officer shall identify the funds lapsable against each Deposit Account before the closure of the Financial Year and take action for lapsing. Repayment of a lapsed deposit should be authorized by the Accountant General as per Article.272 of Andhra Pradesh Financial Code Vol.I. Such a repayment of lapsed deposit should be mapped to the Original deposit and should be flagged as repaid to prevent duplicate payments.

On a scrutiny of Personal Deposit Account statements under MH 8443-Civil Deposit in CFMS at **2 DTAOs** and **2 STOs**, it was observed that an amount of **₹6,27,54,803/-** which remained unclaimed for a period of 3 completed financial years to the end of **march 31st 2024** has not been lapsed to Government Account as detailed in **Annexure 3.3.17**

3.3.18 NON-LAPSING OF FUNDS AMOUNTING TO ₹. 2.82 CRORE FROM PD ACCOUNT TO THE END OF 2022-23

Personal Deposit (PD) Accounts are paper based or virtual bank accounts that were conceptualized by the Government of India to facilitate smoother operations at the field level for scheme implementations. Funds to the PD Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443 - Civil Deposits and the Minor Head 106 - Personal Deposits. **Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit /credit received.** A Personal Deposit Account holder is referred to as PD Administrator and is generally the authorizer of payments from the respective account. The PD Administrator is responsible for all the operations of the respective PD Account and will be defining the internal processes from time to time that their respective department / organization shall follow.

During review of PD balance report at **3 DTAOs**, it was noticed that the Govt of Andhra Pradesh has released funds to the following PD accounts for timely implementation of Govt schemes/programmes by debiting the relevant service heads and thereby increasing the deposit in PD account. It was further observed that the amounts remain unutilized till the end of financial year 2022-23 were not lapsed by minus debiting the relevant service heads in violation of codal provision amounting to **₹. 2,82,75,000/-** as detailed in **Annexure 3.3.18**.

Timely non lapsing of funds gives incorrect picture of Finance Accounts i.e., inflated Revenue/Capital expenditure for the year 2022-23 and incorrect Revenue/Fiscal Deficit.

3.3.19 IRREGULAR DRAWL OF SALARIES OF REGULAR SWEEPERS FROM GENERAL FUNDS OF GRAM PANCHAYTH

The Government of Andhra Pradesh in GO MS No. 221, PRRD (Accts II) Dept, Dt. 13.07.2009 issued instructions for drawl of salaries to the provincialized staff of Panchayath Raj institutions through treasuries under the detailed head 010-salaries with effect from 01.04.2009, certain guidelines for drawls to the provincialized staff on par with regular employees of the state Govt. was also issued there in.

It is aware of that General funds are utilized by local bodies i.e. Municipalities and gram panchayaths for developing activities such as electrification, sanitation, cc roads etc., in the territory of the local bodies. The Deposit Administrators are solely responsible for utilising the grants for the purpose for which they are allotted.

During verification of bills approved through CFMS, under the jurisdiction of **03 STOs**, it was noticed that the salaries in respect of regular sweepers (Govt. servants) working under Gram Panchayath were being met from General funds of Gram Panchayath under the HOA: 8448001090001001000VN which is against the Govt. order. The drawing officer i.e., Panchayath secretary was prepared the regular pay bills in respect of the sweepers and drawn directly from general funds of the panchayath without routing to treasury office as detailed in **Annexure 3.3.19**.

It was further noticed that they were drawing salaries on par with regular employees of the state government including the benefits like DA, HRA, IR and other allowances admissible to them. Due to non-availability of deduction provisions in CFMS interface, the mandatory recoveries like GPF, IT, Professional Tax etc., not adjusted to the respective heads of accounts. Only the net amounts of bills were being credited to their bank accounts and the entire deduction part was kept in General Fund of Gram Panchayath which is also irregular.

3.3.20 NON-UPLOADING OF M-BOOK DETAILS WHILE PROCESSING PD WORK BILLS (15TH FINANCE COMMISSION GRANTS).

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

During the test check of bills approved through CFMS under the jurisdiction of Div. STO Gurajala, Palnadu at Narasaraopet District, it was observed that certain PD Work bills (15th FC grants) were submitted by DDO (06062202007: Chintapalli Gramapanchayat) without uploading the m-books and passed by treasury office as detailed in **Annexure 3.3.20**.

3.3.21 NON-ACCEPTANCE OF CERTIFICATE OF ACCEPTING BALANCES (CABs) BY TREASURY OFFICE POST IMPLEMENTATION OF CFMS

In terms of Article 126 of AP Accounts Code Vol II and Note there under read with GOMs. No.43. Dated 22.04,2000 of F&P (W&M) Department, every PD administrator is required to furnish a Certificate of Accepting Balance (CAB) in their PD account(s) at the end of every Quarter within a fortnight of succeeding month.

The Treasury Officer concerned is authorized to order to stop the transactions in case of failure of a PD administrator to furnish CAB. Thus, the Treasury Officer is required to review the status of receiving CABs at the end of a fortnight succeeding every Quarter and identify the PD administrators who failed to furnish the CAB and take action to stop the transactions of the PD account concerned.

When details pertaining to the methodology utilized for reviewing the CAB(S) in r/o PD Accounts under the jurisdiction of Div. STO Gurajala, Palnadu at Narasaraopet district after implementation of CFMS was called for, it was replied that there was no provision available to accept and confirm the CABs in CFMS. The reply furnished is not acceptable because the receipt

of CAB's are being watched by other STOs. Moreover, further payments pertaining to P.D account would be also enabled soon after acknowledgment of receipt of CAB's. As such, this issue may be re-examined in consultation with higher authorities.

SECTION - IV: DEFECTS NOTICED IN PENSIONS**3.4 REVIEW OF PENSION PAYMENTS IN TREASURIES REVEALED THE FOLLOWING****3.4.1 EXCESS PAYMENT OF PENSIONARY BENEFITS**

Excess payment of pensions amounting to ₹ 77.29 Lakh was noticed in DTAOs and Sub-Treasuries of Andhra Pradesh.

Reason	Reference
Inadmissible payment of Dearness Relief and Medical Allowance to pensioners who drawing two pensions amounting to ₹13,98,252/-	Annexure 3.4.1A
Inadmissible payment of Dearness Relief, Medical Allowance and Interim Relief to employed family pensioners amounting to ₹25,91,330/-	Annexure 3.4.1B
Excess payment of Pension due to Non-recovery of CVP ₹24,34,032/-	Annexure 3.4.1C
Excess payment of financial assistance to a tune of ₹ 45,150/-	Annexure 3.4.1D
Excess payment pension due to payment of Enhanced Family Pension beyond the time limit ₹12,60,366/-	Annexure 3.4.1E

3.4.2 EXCESS PAYMENT OF II NJC PRC ARREARS ON ACCOUNT OF NON-ADJUSTMENT OF INTERIM RELIEF AMOUNTING TO ₹. 10.05 LAKH

The Government of Andhra Pradesh issued orders vide GO Ms No. 58, Law (LA& J SCF) Dept, Dated. 22.10.2022 for implementation of revised 2nd National Judicial Pay scales to all the judicial officers with effect from 01.01.2016 and further ordered that the payment of arrears should be computed w.e.f. 01.01.2016 **after adjusting the interim relief (@30% of the pay drawn under NJC scales 2006) already paid**, the PRC arrears shall be paid in 3 instalments with the time bound as stipulated in the GO.

During the course of verification of bills approved through CFMS at DTAO, Eluru, it was noticed that 3 (II NJC PRC arrears) bills amounting to ₹71,01,968/- have been drawn incorrectly in favour of Smt. P Vijaya, Addl. Senior Civil Judge, Eluru under the HOA 2014001050004100101VN as depicted below,

	Bill No & Date	Amount incorrectly claimed	Actual amount payable as per statement	Excess paid
I instalment	2023-763894, Dt. 14.06.2023	17,75,492/-	25,94,920/-	45,07,048/-
II instalment	2023-764687, Dt. 14.06.2023	17,75,492/-		
III instalment	2023-764822, Dt. 14.06.2023	35,50,984/-		
		71,01,968/-	25,94,920/-	45,07,048/-

As per the calculation statements uploaded along with above bills, the total arrears payable worked out to ₹25,94,920/- but while drawing the amount, the bill was prepared and passed

separately for ₹71,01,968/- as shown above. On further scrutiny, the individual was paid correct amount of ₹25,94,920/- but the remaining amount of ₹.45,07,048/- was adjusted to various heads like CPS, IT and other advances. Reasons for excess drawal is not forthcoming.

On further scrutiny of PRC arrear calculation statement, it was observed that the arrear bill was prepared without adjusting the already drawn interim **relief component @ 30% of the basic pay** for the period from 01/2016 to 01/2023, which resulted in excess payment of ₹ 10,05,867/- as detailed in **Annexure 3.4.2**. The total excess payment on account of incorrect calculation and non-adjustment of IR at the time of arrears claim worked out to ₹55.12 lakh.

3.4.3 EXCESS PAYMENT OF RETIREMENT/DEATH GRATUITY TO A TUNE OF ₹. 6.71 LAKH

The Govt of Andhra Pradesh issued guidelines in G.O.Ms.No.121 Finance (B.G.III) Dept., dated 22.05.2014, for pension liability for composite State and AP successor state and instructed all the Sanctioning Authorities and all the Drawing and Disbursing Officers to book the expenditure related to Retirement/ Death Gratuity at the time of retirement under the following Head of Account.

MH 2071 Pensions and other retirement benefits -01 Civil – 104 Gratuities -14 Gratuity allocable between two successor States of AP & TS – 040 Pensioner Charges – 042 Gratuities. Similarly, the expenditure for Gratuity **on or after appointed day** shall be booked under MH 2071 Pensions and other retirement benefits -01 Civil – 104 Gratuities -24 Gratuity allocable to successor state of Andhra Pradesh – 040 Pensioner Charges – 042 Gratuities.

During test check of bills passed through CFMS under jurisdiction of **DTAO Ongole** and **5 STOs**, it was noticed that gratuity amount paid to the beneficiaries exceeds the sanctioned to a tune of **₹ 6,71,695/-** as detailed in **Annexure 3.4.3**.

3.4.4 INCORRECT CALCULATION OF PRC ARREARS ON ACCOUNT OF NON- ADJUSTMENT OF INTERIM RELIEF AMOUNTING TO ₹. 1.88 LAKH

The Government of Andhra Pradesh issued orders vide GO Ms No.1, Finance (PC-TA) Dept, Dated. 17.01.2022 for implementation of revised Pay scales 2022 to all the employees with effect from 01.04.2020 with monetary benefit from 01.01.2022 and further ordered that the payment of arrears should be computed w.e.f. 01.01.2022 **after adjusting the interim relief already paid**.

The Interim Relief had already been sanctioned through GO Ms No. 60, Finance (PC and TA) Dept, Dated. 06.07.2019 to all the Government Employees, including the employees of the Local Bodies (PR and ULBs) and the Government Institutions receiving Grants-in-Aid from the Government, Work Charged Employees and Full-Time Contingent Employees who are currently drawing pay in the Revised Scales, 2015 w.e.f 01.07.2019 @27% of the pay drawn.

During the course of verification of bills approved through CFMS at DTAO, Bhimavaram and STO, Kovur East Godavari District, it was noticed that arrear bills were prepared and passed in favor of employees. As per the enclosed statements to these bills, arrear amounts were computed without adjusting Interim Relief component @ 27% of the basic pay which resulted

in excess payment of ₹. 1,88,730/- as detailed in **Annexure 3.4.4.**

3.4.5 SERVICE PENSION PAID WITHOUT IMPOSING CUT IN PENSION RESULTING IN EXCESS PAYMENT OF PENSION AMOUNTING TO ₹. 0.52 LAKH

Sri P Govinda Rajan, Forest Range Officer had retired from government service on attaining the age of superannuation of 60 years on 30.06.2020 AN. His pensionary benefits were sanctioned by AG's vide authorization order No.15-028989-SP, Dt. 21.01.2021 along with Retirement Gratuity for ₹ 12,00,000/-. He was sanctioned provisional pension @ 22,459/- under RPS 2015 scales and pension paid through SBI Greampet vide Ac No. 11372095602.

Further scrutiny of records revealed that he was sanctioned full service pension ₹ 29,945/- pm w.e.f 01-07-2020 vide Amendment Order No. 102/2023-06, dated 27.06.2023. Later his pension has been revised under RPS 2022 scales to ₹ 45,933/- along with Dearness Relief. The pension sanctioning authority while regularising the provisional pension duly imposed cut in pension @ 5% for a period of 2 years in compliance to GO MS No. 8, Dt. 03.02.2023.

However, verification of records revealed that Monthly Pension is being paid to Sri P Govinda Rajan without effecting cut in pension @5% of pension as ordered by pension sanctioning authority which is irregular and resulted in excess payment of pension as worked out to ₹ 52,527/- as detailed in **Annexure 3.4.5**

3.4.6 EXCESS PAYMENT OF CVP AMOUNT TO A TUNE OF ₹. 0.29 LAKH

The Govt of Andhra Pradesh issued guidelines in G.O.Ms.No.121 Finance (B.G.III) Dept., dated 22.05.2014, for pension liability for composite State and AP successor state and instructed all the Sanctioning Authorities and all the Drawing and Disbursing Officers to book the expenditure related to Commuted value of pension at the time of retirement under the following Head of Account.

MH 2071 Pensions and other retirement benefits -01 Civil – 102 Commuted value of pension -14 commuted value of pension allocable between two successor States of AP & TS – 040 Pensioner Charges – 041commuted value of pension. Similarly, the expenditure for commuted value of pension on or after appointed day shall be booked under MH 2071 Pensions and other retirement benefits -01 Civil – 102Commuted value of pension -24commuted value of pension allocable to successor State of AP – 040 Pensioner Charges – 041commuted value of pension.

During test check of bills passed through CFMS at STO, PUNGANUR revealed that Sri P RAMACHANDRAIAH was sanctioned CVP for ₹ 10,60,960/- vide PPO No. 15-029956/CV

with apportionment of ₹ 8,12,555/- as Composite State Share and ₹ 2,48,405/- as residuary state share. Instead of booking an amount of ₹ 2,48,405/- under residuary state share (24), an amount ₹ 2,78,316/- was wrongly booked thus resulting in excess payment of CVP for ₹.29,911/- as detailed in **Annexure 3.4.6.**

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

The Government of Andhra Pradesh, Finance (HR. V) Department, vide Memo No. 34021/99/HR. V/2017, dated 26.10.2017 issued orders for drawl of two pensions viz., Service Pension and Family Pension by same pensioner from two different Treasuries and ordered that the Pension Payment Order of Family Pension of the concerned Pensioner is to be transferred through proper channel to the station where the Service Pension is being drawn so as to make payments effectively and transparently. Both the pensions shall be credited to same SB Account in the same Bank Branch

During the verification of Pension Payment Orders at **20 STOs**, it was noticed that certain pensioners were drawing two pensions viz., Service Pension and Family Pension from two different Treasuries as detailed in **Annexure 3.4.7**, which needs immediate attention of STOs.

3.4.8 UNDRAWN PENSIONS FOR MORE THAN ONE YEAR

As per SR 86 (a) under TR 16, if a pension remains undrawn for more than one year, the pension shall cease to be payable.

Further, as per instructions 60 under TR 16, when a pensioner fails to receive his pension for one year, the disbursing officer should make enquiries through the District Police, as to the cause of his non-appearance stating clearly where the pensioner was residing, and the pension should not be paid till the enquiry is completed.

As per SR 87 (c) under TR 16 the Treasury Officer shall return Disbursers' halves of the PPOs to the A.G with a half yearly statement of undrawn pension more than one year. The pensions undrawn for more than one year in **04 STOs** are detailed in **Annexure 3.4.8**.

3.4.9 NON-RECOVERY OF MEDICAL PREMIUM FROM THE PENSIONERS TO A TUNE OF ₹. 5.79 LAKH

As per GO Ms No.210 Fin (TFR) Dept., dt.15.11.2014, orders were issued regarding recovery of contribution towards Employees Health Scheme from the salary/pension of the employees /pensioners. The deduction from the salary/pension of the employee/ pensioner towards contribution under the scheme shall be affected from the salary/pension of November 2014 payable on 01.12.2014. The contributions shall be as prescribed from time to time.

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

However, while verifying the Pay Bank Reports it was found that in **13 STOs** and Capital Region Treasury, Medical Premium was not recovered from 22 pensioners amounting to **₹ 5,79,945/-** as detailed in the **Annexure 3.4.9**.

3.4.10 INCLUSION OF INADMISSIBLE HOUSE RENT ALLOWANCE (HRA) COMPONENT WHILE CALCULATION OF FINAL LEAVE (HPL) ENCASHMENT BENEFIT RESULTED IN EXCESS PAYMENT TO A TUNE OF ₹ 0.25 LAKH

As per G.O.Ms.No:154 dated 04.05.2010, calculation of encashment of Leave on Half Pay at the time of retirement / death in the case of State Employees shall be as follows subject to the condition that the total number of days of earned leave + leave on half pay put together should not exceed 300 days for encashment.

Cash payment in lieu of half pay leave Component	=	Half pay leave salary admissible on the date of retirement plus D.A. admissible on that date.	X	No. of days of half pay leave at credit subject to the total of earned leave and half pay leave at credit not exceeding 300 days.
		----- 30		

During course of inspection under jurisdiction of DTAO Rayachoti, Annamayya District, it was noticed that a final leave encashment bill was passed for ₹3,94,835/- vide CFMS Bill No:2023- 734452.

On further review of calculation, it was observed that for encashment of 234 days HPL, HRA amount of ₹25,359/- was also included while calculation which was not in order as detailed in **Annexure 3.4.10**.

3.4.11 INADMISSIBLE PAYMENT OF CERTAIN ALLOWANCES ON PAYMENT OF FINAL EARNED LEAVE ENCASHMENT BENEFITS

As per the Treasury Accounting rules, 1990, all drawing officers who present bills to the treasury have to see that the bills are correctly classified. Further, at the treasury level, it should be ensured that, the accounts are compiled correctly on the basis of classification recorded by the departmental officers. The DDOs and treasury officials are therefore jointly responsible for correct classification of transactions. Bills should be claimed after getting time to time sanction orders from the department.

No allowance, except DA and HRA, any other compensatory allowance along with pay shall be given on the surrender leave/leave encashment bill as per Circular No 64861/797/FR-1/71-1, Finance (FR-I) Department dt.14-07-1972.

During course of inspection under jurisdiction of **STO Macherla**, Palnadu at Narsaraopet District, it was noticed that the final leave encashment bills were passed with inadmissible allowances under various DDOs as detailed in **Annexure 3.4.11**.

3.4.12 NON-ADHERENCE TO PROCEDURAL INSTRUCTIONS FOR PREPARATION OF BILLS FOR FINAL ENCASHMENT VALUE OF EARNED LEAVE IN RESPECT OF GIA INSTITUTIONS RESULTING UNNECESSARY BURDEN TO STATE EXCHEQUER AMOUNTING TO ₹16.3 CRORE

Govt. Of AP in G.O.Ms.No.140, Finance (PSC) department dated 31.05.2014 read with Cir.Memo.No.196330-C/86/A2/HRM.V/2016 of Finance Dept Dt: 17.10.2016 issued guidelines for drawl of Final Encashment Value of Earned Leave in respect of **GIA Institutions** and further instructed that all the DDOs shall prepare two separate bills i.e. one bill for share of Andhra Pradesh, and another bill for share of Telangana, the payment of the share of Telangana shall be classified under **8793-00-129-00-00-000-000 VN** for reimbursement from Telangana State.

As per the data submitted to AG office through monthly account, it was observed that for settlement of Final Encashment Value of Earned Leave in respect of **GIA Institutions**, single bill was prepared by the DDOs in lieu of two separate bills. The expenditure regarding leave encashment was being directly booked by the DDOs without apportionment as indicated in GO MS No. 121, dated 22.05.2014 and the said bills were passed by the various treasury units without proper verification.

The total EL encashment amounting to ₹ 39,13,03,537/- booked by the Education department without apportionment under the head of account 2202021100004060068 from 2019 to till date as detailed in **Annexure 3.4.12**. Which indicates that Telangana share (@41.68%) amounting to ₹ **16,30,95,314/-** remains unreimbursed from the Telangana state.

3.4.13 NON-APPORTIONMENT OF ENCASHMENT OF EARNED LEAVE RESULTED IN UNNECESSARY BURDEN TO AP STATE GOVT. AMOUNTING TO A TUNE OF ₹. 12.40 LAKH

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

1. MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits -14 Amount allocable between two successor States of AP & TS – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj employees – 003 EEL for Provincialized Municipal employees.

Similarly, the expenditure for leave encashment for the leave earned **on or after appointed day** shall be booked under

2. MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits -24 Amount allocable to successor state of Andhra Pradesh – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj Employees – 003 EEL for Provincialized Municipal employees.

During test check of bills passed through CFMS under the jurisdiction of **01 DTAO** and **05 STOs**, the Head of Account misclassifications were noticed while processing EEL+HPL encashment bills resulted unnecessary burden to a tune of ₹**12,40,481/-** as detailed in **Annexure 3.4.13** .

3.4.14 NON-APPORTIONMENT OF PENSION LIABILITY RESULTED IN UNNECESSARY BURDEN TO AP STATE GOVT AMOUNTING TO A TUNE OF ₹. 2.28 Lakh

The Government of Andhra Pradesh issued guidelines in G.O.Ms.No.121 Finance (B.G.III) Dept., dated 22.05.2014, for pension liability for composite State and AP successor state, the pensions paid from 02-06-2014 should be classified as under.

- Category-I: Pre bifurcation – 2071-01-101-S.H (04) Pre bifurcation Service Pension allocable between the successor States of Andhra Pradesh and Telangana in the ration of 58.32:41.68. This sub head is applicable to all types of service pensions who retire up to 01-06-2014. Allocation will be made by A.G.

- Category-II: Pensioners who retired on or after 02-06-2014: Allocation of pension as per service rendered in composite State and Successor State will be indicated in the PPO by the AG / District Audit Officer (State Audit). Based on allocation indicated in the PPO, Pension liability is to be classified under SH 14 in respect of service in composite State and under SH 24 for service rendered in Andhra Pradesh and under SH 34 and for service rendered in Telangana. Amount should be classified under respective sub heads so that allocation can be made by AG as per specified ratio.

It was also stated that above sub heads are to be adopted under respective Minor Heads for booking expenditure under other pension related transactions like Gratuity, Commutation, Family Pension etc.,

During test check of bills passed through CFMS under the jurisdiction of **STO TUNI, Kakinada** district, it was noticed that commuted portion bill was misclassified under Residuary AP State which resulted in excess apportionment to AP State Govt. and unnecessary burden to AP State Government as detailed in **Annexure 3.4.15**.

3.4.15 IRREGULAR PAYMENT OF FAMILY PENSION TO UNMARRIED DAUGHTER AUTHORISED UNDER GOMs. NO. 315, DT.07.10.2010 TO A TUNE OF ₹3.27 Lakh/-

The Government of Andhra Pradesh, Finance (Pen I) Department in GOMs. No. 315, dt: 07.10.2010 issued orders for payment of FP to unmarried/widowed/divorced daughter, not covered by Category I till the date of their marriage or starts earning livelihood or whichever is earlier.

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

During test check of Pension Payment Orders at **Div STO Srikakulam**, it was noticed that N Chandramma, unmarried daughter of late Smt N Rajamma, Retd. PH worker was authorised family pension under GOMS No. 315 @ ₹4,020/- pm under RPS 2015 scales with effect from 02-03-2014 vide PPO No. 58/MPLTY. Her pension was consolidated from time to time and now she was drawing family pension @ ₹12,725/- under RPS 2022 scales. The pension sanctioning authority also issued standing orders wherein it was mentioned that the pension would be paid upto the date of remarriage or till the date she starts earning, whichever is earlier as same was mentioned in the said GO *ibid*.

Further, a detailed review of payments through her CFMS beneficiary statement revealed that she was working in Srikakulam Municipal Corporation on other contractual services basis from 08/2020 and receiving monthly salary @ ₹19,087/- which is more than minimum pension sanctioned by Govt of Andhra Pradesh under RPS 2022 scales plus dearness relief there on. Minimum pension under RPS 2022 scales plus Dearness Relief, is detailed below,

Pension	DA @ 20.02%	Total
10,000	2000	12,000/- pm

As the income from all the sources was more than 12,000/- pm as on 01.01.2022 she was not eligible for Family Pension from 01/2022 to 09/2023. This resulted in excess payment of Family Pension to a tune of ₹3,27,549/- as detailed in **Annexure 3.4.15**

3.4.16 NON-OBTAINING OF INCOME & UNMARRIED CERTIFICATE –RESULTED IN IRREGULAR PAYMENT OF FAMILY PENSION TO KUM T VENKATA RAMANA

As stipulated at Provision 4(A)Category-II of GO 315, dated 07.10.2010 and G.O MS.No.152 dated 25.11.2019, the person receiving the family pension authorized under Category II i.e. unmarried daughter of a deceased Govt. employee shall continue to be paid family pension even after attaining the age of 25 years subject to the condition that the family pension shall cease once her independent income from all other sources becomes equal to or higher than the minimum family pension prescribed from time to time. Such family pensioners would be required to give a declaration regarding her status of Marriage once in 6 months as certified by the Gazetted Officer from the concerned Revenue Department. If any person found drawing pension after marriage/starts earning is liable to Criminal prosecution.

During the verification of pension payment orders at **STO PEDAKURAPADU**, Palnadu at Narsaraopet District, it was noticed that Kum T Venkata Ramana, daughter of late Sri T Jakkariah, PPO No. S003103 was sanctioned Family Pension under GO 315 vide Lr.S.A.No.142/Pen/Spl Cell/2016-17 dated 31.03.2017. Further her pension consolidated from time to time. Now, she was drawing FP @ ₹14818/- under RPS 2022 scales vide PPO ID: 01028153 through SBI A/c No. 33722287466.

In the instant case, no evidence was found in support of submission of such certificate latest by the pensioner or any notice served by the STO demanding her to produce such certificate as per rules in force. The income/unmarried certificate is due for submission on 16.08.2022. Non submission of same has resulted in irregular payment of FP from 16.08.2022 to till date.

3.4.17 TIME LIMIT PENSION-FAMILY PENSION PAID BEYOND THE AGE OF TWENTY-FIVE YEARS TO A TUNE OF ₹1.61 LAKH.

As per provision (v) under sub rule (3) under Rule 50 of AP Revised Pension Rules, F.P admissible in the case of Unmarried daughter until she attains the age of 25 years or until she gets married, whichever is earlier.

A review of PPO No: 18-007316/FP revealed that K. Mary Mangamma – D/o Late Shri Kumar K B R – drawing Family pension as authorized by AG authorities vide Lr.No.AG(A&E)/AP/P14/IV/N-966/SP260/2010-01/1426 Dated 12.09.2014 having time limit up to 18.03.2023.

On further scrutiny of Pay Bank reports at Div STO, Guntur, it was revealed that the Family pension is being drawn beyond the time limit resulting in excess payment to the pensioner as detailed below:

Pensioner Name, CFMS ID	PPO NO	Period of Recovery	Amount to be recovered (Approximate)
K. Mary Mangamma, 80218080	18-007316/FP	19/03/2023 to 08/2023	From 19/03/2023 to 31/03/2023(13 days) = 29584 X 13/31 = 12406/- From 04/2023 to 6/2023 = 29584 X 3 = 88,752/- From 07/2023 to 8/2023 = 30251 X 2= 60,502/- Total = 12406 + 88752 + 60,502 = 1,61,660/-

3.4.18 IRREGULAR PAYMENT OF FAMILY PENSION TO THE GUARDIAN EVEN AFTER FAMILY PENSIONER ATTAIN THE AGE OF MAJORITY

As per para (9) of Rule 50 of AP Pension Revised Rules-1980, where family pension is granted to a minor, it shall be payable to the guardian on behalf of the minor.

During the verification of pension payment orders in 2 STOs, the following were noticed,

STO, Yelamanchili :

A) Shri. D Appa Rao, Ex Attender expired on 11-08-2003 while in service leaving behind one minor son namely Sri D Dharma Teja, whose date of birth is 08.06.2000. As per pension proposals D Ramanamma was declared as guardian of the minor children.

The District Audit Office, Visakapatnam has issued PPO No. Corp-VSP-001886 in favour of the minor son Sri D Dharma Teja duly authorized Enhanced Family Pension of ₹2,355/- pm under RPS 2005 scales from 12-11-2007 to 11-08-2010 thereafter, at the reduced rate of pension (NFP) of ₹1,925/- per month upto 07.06.2025. The pension shall be paid through Guardian D Ramanamma i.e., till his son attains the age of majority upto 07-06-2018 and thereafter to the beneficiary concerned directly.

Since, the pensioner Sri D Dharma Teja attained the age of majority on 08-06-2018, the payment of pension to his guardian Smt. D Ramanamma is irregular.

STO, Bandhar:

Upon reviewing PPO No: PORTS/KNA/4440/FP/2020 at **Div STO, Bandar, Krishna District**, it had come to notice that, Kum. O Venkateswaramma (DOB: 14.04.2004), adopted daughter of Late Smt. O Lakshmi, was sanctioned a minor pension.

Upon further examination, it had been observed that the pension payments are being credited to a joint account (SBI A/C No: 37707884096) held by O Venkateswaramma and D Bhima Shankar Rao, instead of being disbursed directly to the individual as she attained majority on 15.04.2022.

3.4.19 SHORT PAYMENT OF PENSION DUE TO ERRONEOUS CALCULATION OF PENSION ARREARS AMOUNTING TO 1.8 LAKH.

Upon reviewing the pension arrear payments at the Sub Treasury Bandar, an anomaly was identified in the case of Shri Wilson Chowtapalli, husband of Late Smt. P. Jemima. It was found that Family pension, as per PPO No. 19-006280/FP dated 30/11/2021, had been sanctioned. Subsequently, arrears were calculated in the HCM Package and disbursed to a tune of ₹5,46,276/- in January 2022, which includes the pension for Jan 2022. The monthly pension was regularly paid upto April 2022. However, in May 2022, a manual revaluation of arrears spanning from 05/09/2012 to 12/2021 resulted in arriving a revised amount of ₹33,16,989/-.

Consequently, the difference amount was calculated and paid to the FP beneficiary in the month of may2022 for ₹20,42,012/-. On further scrutiny of this calculation, it was noticed that the earlier paid arrear amount of ₹5,46,276/- was incorrectly recovered as ₹5,56,603/- alongwith monthly pension from Jan 2022 to April 2022 from the above manually calculated amount of ₹33,16,989/-. Which resulted in short payment of **₹1,80,465/-** as detailed in **Annexure 3.4.19.**

3.4.20 TWO PENSIONS RECEIVED BY PENSIONER WITH THE SAME AADHAAR AND DIFFERENT PAN NUMBERS.

During the verification of Pension data under the jurisdiction of DTAO Puttaparthi and DTAO Rayachoty, it was observed that certain pensioners drawing two pensions concurrently, namely the Service Pension and the Family Pension were found uploaded with different PAN numbers though Aadhar numbers are same for the two pensions as detailed in the **Annexure 3.4.20.** This situation calls for immediate attention and corrective measures to rectify the irregularities.

3.4.21 SHORT PAYMENT OF PENSION DUE TO EXCESS RECOVERY OF COMMUTED PORTION AMOUNTING TO 0.47 LAKH.

As per G.O.Ms.No.324 Fin &Plg department dt:20-9-1977 and Circular Memo No.2066-C/123/78/1 Fin & Dept., dt:22-11-1978, the deduction in the amount of pension on account of commutation shall become operative from the date of receipt of commuted value of pension by the pensioner or 3 months after issue of authority asking the pensioner to collect the commuted value of pension by the Prl. A.G, AP or the Director, State Audit, whichever is earlier.

During test check of salary registers of pension payments at **Div STO, Kovvur**, East Godavari District, it was noticed that Sri Siddireddy Narayana Rao, holder of PPO No. 20-031669/SP was authorized service pension of ₹ 30,850/- pm w.e.f 01.12.2021. He had commuted a portion of pension of ₹ 8,022/- and an amount of ₹ 7,88,788/- was paid to him vide bill no. 2021-2144721 dt.04.01.2022. On account of revision of pension under RPS 2022 scales, he commuted a portion of pension ₹ 4,318/- and an amount of ₹ 4,24,580/- was paid to him on 14.09.2022 vide bill no.2022-1328557 & 2022-1329208.

On further verification of Salary register report for the month of 08/2023, it was noticed that 2nd CVP is being recovered twice from his monthly service pension @ ₹ 8,636/-w.e.f. 10/2022 instead of correct amount of ₹ 4,318/- which resulted in short payment of pension to a tune of ₹47,498/- upto 08/2023 {i.e., ₹ 4,318/- (8,636-4,318) w.e.f. 01-10-2022 to 31-08-2023 ₹ 4,318 X 11 months = 47,498/-}.

3.4.22 SHORT PAYMENT OF RETIREMENT GRATUITY IN RESPECT OF NAGARAJU BANDILA TO A TUNE OF ₹ 0.51 LAKH.

The Govt of Andhra Pradesh issued guidelines in G.O.Ms.No.121 Finance (B.G.III) Dept., dated 22.05.2014, for pension liability for composite State and AP successor state and instructed all the Sanctioning Authorities and all the Drawing and Disbursing Officers to book the expenditure related to Retirement/ Death Gratuity at the time of retirement under the following Head of Account.

MH 2071 Pensions and other retirement benefits -01 Civil – 104 Gratuities -14 Gratuity allocable between two successor States of AP & TS – 040 Pensioner Charges – 042 Gratuities. Similarly, the expenditure for Gratuity on or after appointed day shall be booked under MH 2071 Pensions and other retirement benefits -01 Civil – 104 Gratuities -24 Gratuity allocable to successor state of Andhra Pradesh – 040 Pensioner Charges – 042 Gratuities.

During test check of bills passed through CFMS at **STO, Kovur**, Nellore District revealed that Sri B NAGARAJU was sanctioned Retirement Gratuity for ₹ 2,60,459/- vide PPO No. 16-024634/RG/2 with apportionment ₹ 1,64,909/- as Composite State Share and ₹ 95,550/- as residuary state share. Instead of booking an amount ₹ 1,64,909/- under composite state share head (014), an amount ₹ 1,13,049/- was wrongly booked thus resulting in short payment of Retirement Gratuity for ₹ 51,860/- as detailed in **Annexure 3.4.22**.

3.4.23 HOA MISCLASSIFICATION IN PAYMENT OF GRATUITY/CVP/EEL

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

A scrutiny of bills approved in CFMS under the jurisdiction of **11 STOs**, it was noticed that the Gratuity/CVP payments were misclassified as detailed in **Annexure-3.4.23**.

SECTION – V: DEFECTS NOTICED IN REGULAR/ CLASS IV GPF

3.5.1. ADVERSE BALANCES IN REGULAR GPF ACCOUNTS

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

Temporary Advance and Part Final Withdrawal (PFW) may be sanctioned to the subscriber from the available GPF balances under Rule 12 and 14 of AP GPF rules respectively. The maximum amount of TA/PFW admissible depends on the purpose and length of service of the subscriber and in no case, should exceed the available balance at the credit of the subscriber.

As per Rule, 13(7) of AP GPF Rules, in case a subscriber is found to have drawn any amount in excess of the amount available at his credit, the overdrawn amount shall be repaid by the subscriber in one lump from the emoluments of the subscriber along with interest and penal interest at the rate of 2.5% over and above the normal interest rate determined under the sub rule (i).

During the review of GPF Accounts in **06 DTAOs**, it was noticed that the balances in regular GPF subscribers Accounts exhibited minus balances as detailed in the **Annexure-3.5.1**.

3.5.2. GPF – NON-TRANSFER OF CLASS IV GPF BALANCES TO REGULAR GPF ACCOUNTS

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

During the test check of salary bills at **04 DTAOs and 02 STO**, it was noticed that Class IV employees promoted to Class III but their GPF accounts were still being maintained in Class IV GPF as detailed in **Annexure 3.5.2**.

3.5.3. MISCLASSIFICATION OF REGULAR GPF PAYMENTS IN CLASS IV GPF

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

During the verification of bills processed through CFMS under the jurisdiction of **02 DTAO, and 02 STOs** it was noticed that the regular GPF payments were misclassified into Class IV GPF as detailed in the **Annexure 3.5.3A & Annexure 3.5.3B** .

3.5.4. CASES AUTHORISED BUT STATUS OF PAYMENT WAS NOT KNOWN IN RESPECT OF REGULAR GPF ACCOUNTS

During the review of GPF Accounts in 07 **DTAOs**, As per AG records, the GPF final payment are being authorized as and when the department forwards the GPF applications of the individuals. After making payments, the voucher is required to be sent to AG office for accounting of GPF voucher in respective GPF accounts. However, the GPF payments as listed in **Annexure 3.5.4** were authorized but the status of settlement of the cases were yet to be intimated to O/o PAG. Because of no information about drawal of GPF amounts, the balances in respective GPF accounts remain unadjusted even though the amounts claimed.

3.5.5. WANT OF GPF A/C NUMBER AND OTHER DETAILS FOR SUSPENSE DEBITS

During the review of GPF Accounts at **DTAO Ananthapuram**, It was noticed that several debits were booked under regular GPF HOA and remain unadjusted to individual accounts due to lack of details such as GPF account number, Employee ID, etc., as detailed in **Annexure 3.5.5**.

3.5.6. WANT OF GPF A/C NUMBER AND OTHER DETAILS FOR SUSPENSE CREDITS

During the review of GPF Accounts at 07 **DTAO**. As per the records of AG office, the credits as detailed in **Annexure** were booked under regular GPF HOA and remain unadjusted to individual accounts due to lack of details such as GPF account number, emp id, etc.as detailed in **Annexure 3.5.6**

3.5.7. MISSING DEBITS, CREDITS AND FOREIGN DEBITS

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

As per AG records several debits and credits were incorrectly booked under regular GPF HOA and remain unadjusted to individual accounts due to lack of details such as GPF account number, name, etc., as detailed in **Annexure 3.5.7A (Misclassified Credits) Annexure 3.5.7B(Missing Debits), Annexure 3.5.7C (Foreign Debits) and Annexure 3.5.7D (full want and part want)**

3.5.8. ACTION ON ALTERATION OF MEMORANDUMS

During the review of GPF Accounts at **DTAO Ananthapuram**, As per the records of AG office, **143** Approved Alteration Memorandums already sent to DTAO for necessary action as detailed in **Annexure 3.5.8** were still pending.

3.5.9. MISCLASSIFICATION OF REGULAR GPF DEBIT INTO CLASS IV GPF RESULTED MINUS BALANCE IN GPF ACCOUNT AMOUNTING TO ₹ 60,142/-

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

Misclassification of GPF withdrawals fraught with risk of overdraft.

For instance a sample check of ‘GPF No: Wel-21565’ belonging to Shri M. Nanda Kishore at DTAO Anakapalli, it was noticed that the individual had drawn PFW for ₹3,70,000/- in the month of 03/2023 vide bill no. 2022-1726624 which was misclassified under class IV GPF. Further a thorough review of beneficiary account statement revealed that the individual made an another claim for GPF partial withdrawal amounting to ₹2,12,550/- vide bill no. 2023-1624163, which has been approved at the Treasury but is pending clearance in the Finance Department. On scrutiny of attachments to the bill, it was noticed that the earlier drawn PFW of ₹3,70,000/- was not considered, while arriving opening balance. On account of non-accounting of earlier drawn PFW of ₹ 3,70,000/-, his balance in GPF account would result in minus balance if the PFW of ₹2,12,550/- credited to the individual as detailed below:

GPF	Balance without PFW of ₹ 3,70,000/-	Balance with PFW of ₹ 3,70,000/-
Opening Balance as per GPF statement for 2022-23	4,62,408	92,408
Credits from 04/2023 to 07/2023 (15,000 * 4months)	60,000	1,52,408
withdrawal	2,12,550	2,12,550
Balance	3,09,858	-60,142

3.5.10. CERTAIN DEFECTS NOTICED IN CLASS IV GPF ACCOUNTS

The GPF Class IV Account pertaining to class IV employees working in the state is being maintained in the District Treasuries. During the inspection of DTAO/STOs under the jurisdiction of DTA, Andhra Pradesh, the following defects/omissions were noticed in

maintenance of Class IV GPF accounts. These defects were noticed in Impact package, and it was suspended due to migration of new interface/package in respect of Class IV GPF accounts. Defects under class IV GPF were summarized in the **Annexure 3.5.10** with treasury wise. Prompt action is required for resolving the following issues,

A) NON-CLEARANCE OF CREDITS AND DEBITS UNDER SUSPENSE IN CLASS-IV GPF ACCOUNT

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

- i) Non-receipt of schedules / vouchers for full abstract amount.
- ii) Receipt of excess schedules / vouchers than the abstract amount.
- iii) Misclassification of some employees credits / debits and other misclassifications.
- iv) Double posting of some schedules / vouchers details with different Voucher Number in the abstract.

A review of GPF Class-IV Accounts in the system across all the DTAOs revealed that very less percentage of suspense amounts accumulated under Credits and Debits of Class-IV GPF Accounts were cleared during the last 5 years. Hence, debits/credits kept under suspense without adjustment to their respective GPF accounts should be cleared immediately for proper maintenance of Class IV GPF accounts. Timely non adjustment of debits may lead to excess drawl of GPF amount.

B) MISSING DEBITS IN CLASS – IV GPF ACCOUNTS

It was noticed that several debits were not accounted for in respective GPF account and kept under Suspense on account of non-availability of A/c number, misclassification, omission of details in the bill etc.

As all the GPF withdrawals were routed through Treasury, utmost care required in obtaining complete information like A/c number, Head of A/c and other details while passing the bills for proper accounting of the amount but several cases of missing debits were commented across all DTAOs.

C) GPF – NON-TRANSFER OF CLASS IV GPF BALANCES TO REGULAR GPF ACCOUNTS

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

During the test check of salary bills at various treasuries, it was noticed that Class IV employees promoted to Class III but their GPF accounts were still being maintained in Class

IV GPF.

D) MINUS BALANCES IN CLASS IV GPFACCOUNTS

While verifying the Abstract Report in IMPACT package of Class IV GPF maintained in District Treasuries, it was noticed that certain GPF subscribers having minus balance of Class IV GPF (Treasury details mentioned in Annexure) but no positive action was initiated to rectify the adverse balance. For over drawl, penal interest @ 2.5% may be imposed as per GPF Rules.

In view of the above lapses across all the treasuries, when steps taken by DTA to curtail these lapses in respect of Class IV GPF accounts and details of the new interface to be adopted for maintaining the class IV GPF accounts was called for, it was replied that

- i) A new interface for handling the Class IV GPF is being developed. Once the interface gets stabilized., the missing credits/debits of class IV GPF would be posted.
- ii) In respect of employee who were promoted to Class III category, the DTAOs would be instructed to transfer their GPF accounts to regular GPF.
- iii) Negative balances under class IV GPF would be identified in the said purification exercise and necessary action would be taken to remit the excess paid GPF amounts.

3.5.11 GPF BILLS PASSED AT TREASURY BUT NOT YET CREDITED TO THE BENEFICIARIES

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

During the test check of HR bills passed through CFMS under jurisdiction of 6 DTAOs, it was observed that there was abnormal delay in clearance of GPF bills. These bills were passed at the Treasury but the amounts were not yet credited to the beneficiaries. As per the codal provisions, a bill either processed successfully or returned to DDOs with objections in time bound. In this regard, the Govt has already issued citizen charters. Total such bills amounting to ₹ 138,65,73,026/- were pending as detailed in **Annexure 3.5.11**

Audit also observed that the State Government had not prescribed any time frame within which a particular transaction was required to be completed. Hence, Audit could not analyse the time taken at different stages and FIFO context. Failure of the State Government to prescribe specific timelines for final payments resulted in delayed payments.

In view of the above, it was pertinent to the following points needs clarification;

- i) Once approved by ATO/DTO, the bill should automatically be sent to bank (RBI-eKuber) for payment. In the above cases even after the approval of ATO, the cash was not paid, thus it is clear that after approval by ATO/DTO, another layer of approval mechanism with separate Super User access is being operated in CFMS. This layer for payment appears to be

super users in the Finance Department.

ii) The Codal provisions are not being adhered to. In the light of CFMS, the State Government has not come up with updated Finance Codes.

iii) It was also observed that though the bills were approved by the DTO, the amounts were not paid at bank and status shown as pending.

iv) These GPF deposits come under the public account category and the Government has to pay the GPF Subscribers as and when the claim is received.

3.5.12 NON-CALCULATION OF CLASS IV GPF INTEREST FOR THE YEAR 2022-23 FOR ALL THE CLASS IV GPF SUBSCRIBERS.

After the close of each financial year, the GPF Accounting Authority should issue an Annual Accounts Statement to each subscriber showing the opening balance as on the 1st April of the year, the total amount deposited and withdrawn during the year, amount of interest credited as on 31st March of the year and the closing balance on that date. Subscribers have to satisfy themselves as to the correctness of the Account Statements and errors should be brought to the notice of the GPF Accounting Authority within three months of receipt of the same.

During review of Class IV GPF Accounts maintained at 04 DTAOs, it was noticed that 6622 Class IV GPF accounts were being maintained to the end of 31st March 2023. However, no Annual Account Statements were issued for the year 2022-23.

Timely non calculation of Class IV GPF interest would impact Revenue Deficit as well as Fiscal deficit. The details are given in **Annexure 3.5.12**

SECTION – VI: GST

3.6.1 NON-INCLUSION OF GST IN RENTAL AGREEMENTS FOR RENTAL SERVICES OF COMMERCIAL PROPERTY EVEN THOUGH THE TURNOVER EXCEEDS 20 LAKHS

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill for every **supply of goods or services or both**. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

GST is livable only if rental income turnover is more than ₹ 20 lakhs. (₹ 10 lakhs in 11 special category States)

1. Leasing/Renting of Immovable Property: The renting or leasing of immovable property such as land, buildings, and commercial spaces is considered a supply of services under GST.

2. Threshold Limit: If the aggregate turnover of a person's taxable supplies in a financial year does not exceed the prescribed threshold limit (which was ₹ 20 lakhs for regular taxpayers and ₹ 10 lakhs for special category states), they might not be required to register for GST. However, for renting of immovable property, regardless of turnover, GST registration is mandatory.

3. Types of Leasing/Renting: There are three types of leasing/renting scenarios based on the nature of the property:

a) Residential Property: Residential property leasing for residential purposes is exempt from GST. This means that landlords who rent out residential properties for dwelling purposes generally do not need to charge GST on the rent.

b) Commercial Property: Leasing or renting out commercial properties for commercial purposes is subject to GST. The landlord is required to charge GST on the rental amount.

c) Mixed Use Property: For properties used for a mix of residential and commercial purposes, the tax treatment can be more complex. Different rules might apply based on the proportion of residential and commercial areas.

- **GST Rate:** The GST rate for leasing or renting out commercial properties is typically 18%.

S. No.	Chapter, Section or Heading	Description of Service	CGST Rate (%)	SGST/UTGST Rate (%)	IGST Rate (%)	Condition
17.	Heading 9973 (Leasing or rental services without operator)	(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above.	9	9	18	—

(Source: <https://cbic-gst.gov.in/gst-goods-services-rates>)

During the test check of bills approved through CFMS under the jurisdiction of **3 DTAO**, it was noticed that under “140-Rents”, certain bills were passed with TDS-IT deduction @10%.

Upon a more detailed review of the accompanying voucher documents and CFMS Beneficiary statements belonging to the property owners, it was observed that the rental income recorded during previous years surpasses an annual total of 20 lakh rupees. However, upon scrutiny no GST invoices vouchers have been identified for rental agreements that fall under the purview of GST liability (where the annual rent exceeds ₹20 lakh rupees). This omission is compounded by the fact that GST has not been incorporated into the rental agreements, which is a deviation from the standard practice and regulatory requirements. Acceptance of invoices (Rental demand notices) without having GST portion is irregular and resulted in avoidance of GST to a tune of ₹. 5567259/- as detailed in **Annexure 3.6.1**. The DDOs were also passed the bills without deduction of TDS on GST as notified by the Government of Andhra Pradesh in GO Ms No. 482, Revenue (Commercial Taxes II) Dept, Dt. 24-09-2018, which is irregular.

3.6.2 IRREGULAR ISSUANCE OF NON-TAXABLE INVOICES BY CONTRACTORS AND NON-INCLUSION OF GST FOR SUPPLY OF GOODS AND SERVICES – AVOIDING GST PAYMENT TO A TUNE OF ₹21.69 lakh

According to the provisions contained in Andhra Pradesh GST Act 2017, section 22 of the GST Act 2017 stipulates that every supplier shall be liable to register in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees. Non-compliance with compulsory GST registration criteria may result in heavy penalties.

During the test check of bills approved through CFMS under the jurisdiction of 02 DTAOs, it was noticed that certain bills were passed without the necessary deduction of GST-TDS (comprising of CGST: 1%, SGST: 1%, and IGST: 2%) & TDS-IT where applicable for providing services in connection with shamiyan /pandals.

Upon a more detailed review of the accompanying voucher documents and CFMS Beneficiary statements belonging to the contractor/Suppliers, it was observed that the aggregate turnover exceeds 20 lakh rupees during last financial years. This notable threshold prompts the applicability of GST. However, No GST invoice vouchers have been identified for pandal services that fall under the purview of GST liability. This omission is compounded by the fact that GST has not been incorporated into the agreements, which is a deviation from the standard practice and regulatory requirements. This resulted in avoiding GST payment to a tune of

₹21,69,628/- as detailed in **Annexure 3.6.2.**

3.6.3 INFRINGEMENT OF GST STATUTES IN THE PROVISION OF MOTOR VEHICLES RENTAL / HIRE SERVICES EVEN THOUGH THE TURNOVER EXCEEDS 20 LAKHS RESULTING IN EXCESS PAYMENT TO THE SERVICE PROVIDER TO A TUNE OF ₹. 2.61 LAKH

The section 22 of the GST Act 2017 stipulates that every supplier shall be liable to register in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his **aggregate turnover in a financial year exceeds twenty lakh** rupees. Non-compliance with compulsory GST registration criteria may result in heavy penalties.

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill of supply for every **supply of goods or services or both**. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

S. No.	Chapter, Section or Heading	Description of Service	CGST Rate (%)	SGST/ UTGST Rate (%)	IGST Rate (%)	Condition
10.	Heading 9966 Rental services of transport vehicles [with operators]	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. Service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken

(Source: <https://cbic-gst.gov.in/gst-goods-services-rates>)

During test check of bills processed through the CFMS within the jurisdiction of 05 DTAOs within the category of "130-134- Hire Vehicle" bills, it was observed that certain hire vehicle bills were approved in favour of vehicle owners. All the payments were made after deducting Income Tax (TDS-IT) at the rate of 2%, without incorporating Goods and Services Tax (GST).

After a more comprehensive review of the vendor's beneficiary statement, it was observed that the cumulative annual turnover for vehicles leased to various departments has exceeded 20 lakh rupees. This notable threshold prompts the applicability of GST.

On further verification of invoice attached to the bills, it was noticed that **GST registration details are not available in invoices** pertain to hire charges submitted by the vehicle owners even though its aggregate turnover exceed 20 lakh and the firm must be registered under GST

ACT 2017 and requires to issue invoices with GST component for any taxable services. Further on review of the vehicle rental agreements of vendors, GST has been excluded from the billing, which represents an irregularity and resulting in avoiding GST payment to a tune of ₹ **24,94,854/-** as detailed in **Annexure 3.6.3**.

3.6.4 IRREGULAR ISSUANCE OF BILL OF SUPPLY BY COMPOSITION TAXPAYER WHOSE AGGREGATE TURN OVER EXCEEDS THRESHOLD LIMIT RESULTING IN AVOIDANCE OF GST TO AN EXTENT OF ₹. 21.93 LAKH

The Composition Scheme is a simple and easy scheme under GST for taxpayers. Small taxpayers can get rid of tedious GST formalities and pay GST at a fixed rate of turnover (aggregate 1% to 6%). This scheme can be opted by any taxpayer whose turnover is less than ₹ 1.5 crore. A taxable person opting for this composition scheme must issue bill of supply only and **not eligible to issue taxable invoice under the GST Act**. He must mention the words “Composition Taxable Person not eligible to collect tax on supplies” at the top of every bill of supply issued by him. Thus, composition tax payer should not collect GST component from the customers and liable to pay GST at a fixed rate.

Conditions & Restrictions under the composition scheme:

A person opting for the scheme has to adhere to the following conditions:

- (a) Issue bill of supply in the prescribed manner;
- (b) Pay all taxes on purchases including taxes to be paid on reverse charge basis, if any;
- (c) do not claim Input Tax Credit of purchases;
- (d) Mention the words “Composition Taxable Person” on every notice board or signboard displayed at the prominent place at his every place of business;
- (e) Withdraw from the scheme if not eligible.

A) During verification of bills at **Div STO, Narsapuram**, West Godavari District, it was noticed that the bills were passed in favour of **SREE ESWARA ENTERPRISES**, GSTIN NO. 37BQBP1123L1Z0 towards supply of material to various gram panchayaths under the control of Div STO, Narsapuram. On verification in GST portal, the vendor was registered as Composition Tax Payer which means the vendor should not collect the GST component from the customers and had to issue only bill of supply instead of invoices.

After a more comprehensive review of the vendor's beneficiary statement, it was observed that the cumulative **annual turnover for supply of goods had exceeded 1.5 crore** for the entity "Eswara Enterprises" during the year 2018-19. This notable threshold prompts the applicability of GST as indicated below:

S. No	Beneficiary Name, Ben Id	Financial Year	Turn over as per CFMS Beneficiary Statement
1.	Eswara Enterprises, CFMS ID: 1000011775	2018-19	2,80,99,272/-

However, the supplier is being issued bill of supply under composite scheme instead of tax invoices with GST component as the aggregate turnover exceeds 1.5 crore in the year 2018-19 which represents an irregularity and against the provisions of the GST Act. All the payments

made to the contractor towards supply of LED lights to various Gram Panchayaths shall attracts GST @ 12%. But, in this case the contractor registered as composite tax payer and paid GST only 6% on the goods supplied. This clearly indicates short payment of GST @6% for an amount of ₹ 18,66,268/- (approximately) as detailed in **Annexure 3.6.4A**.

B) During verification of bills at **DTAO Eluru**, it was noticed that the bills were passed in favour of SUNNETHA PRINTERS, CFMS ID: 1000238520 towards supply of materials with GST component. On verification with GST portal, the vendor was registered as Composition Tax Payer which means the vendor should not collect the GST component from the customers and had to issue only bill of supply instead of tax invoices. However, the supplier issued tax invoices and collected the GST component @ 12% on the taxable value which is irregular and against the provisions of the GST Act. This resulted an excess payment to the vendor i.e. Suneetha Printers to an extent of ₹ 3,27,164/- as detailed in **Annexure 3.6.4B**.

3.6.5 IRREGULAR BOOKING OF IGST COMPONENT UNDER OTHER HEAD OF ACCOUNTS

Under the GST regime, there are 4 types of taxes in GST – Integrated Tax (IGST), Central Tax (CGST) and State Tax (SGST) / Union territory Tax (UTGST). The deduction in case of intra-State supply (supply within a State) will be CGST & SGST (in case of Union territory without legislature, it will be CGST & UTGST), and the deduction in case of inter-State supply (supply from one State to another) will be IGST. Rate of such deduction is @ 2% [i.e., 1% each on CGST & SGST/UTGST component] on the amount paid/credited in respect of intra-State supply & @ 2% [as IGST] on the amount paid/credited in respect of inter-State supply.

During test check of bills processed through CFMS under the jurisdiction of DTAO Parvathipuram, it was noticed that the TDS on IGST was erroneously booked as SGST and CGST for "210-212-material supplies" bills as detailed in **Annexure 3.6.5**,

3.6.6 IMPROPER DRAWL OF PUBLICATION CHARGES OF ₹. 10.00 LAKH - NON-RECOVERY OF MANDATORY DEDUCTIONS IT AND GST.

During the review of bills processed in the DTAO Kadapa, it was noticed that the Collectorate, YSR Kadapa had raised the bill for ₹ 10,00,000/- vide CFMS Bill 2021-2173138 debiting the HOA 2015- 260-Advertisements sales and Publicity and the same was processed and passed by Treasury on 22.12.2021.

On further scrutiny of the said bill, it was noticed that the amount claimed in the bill was credited to the Tahsildar, Badvel Current account (814668) vide Payment Ref. No. RBI0692256059304 dt10.03.2022 instead to the service providers' account. It was stated in the bill that as the agency had not extended credit facility and since the by-election processed completed on 2nd Nov 2019 the amount was proposed to be credited to the Tahsildar, Badvel Current account.

In general parlance such expenditure shall be covered under AC bills subject to submission

of DC bills or paid to the service provider duly deducting the Income tax and GST as applicable for executing the advertisement work supported by sanction order. However as seen from the documents attached to the CFMS bill it was noticed that the bills issued by Sri Surabi Multi Power Offset Printers & Packagers were not dated and were counter signed by Administrative Officer, Collectors office Kadapa on 16.12.2021 and paid. The following bills were issued by the printing agency:

Purpose	Bill no.	Date	Amount
Supply of Hoardings with flexi looping and erection 21 nos.	0401	Nil	6,56,250
Supply of Voter Guide Brochure 50000 copies	0402	Nil	4,00,000
Total Amount			10,56,250

From the above it could be inferred that the bills were drawn post-election as they were undated and counter-signed by competence authority on 16.12.2021 thus the urgency of extending credit facility or otherwise does not arise. Hence the bill could have been directly paid to the service provider duly following the Codal Provisions of TR 16. Further the person who did not extend credit facility to the collector office cannot forego amount due to him. The total of the bills was ₹ 10,56,250/- and the payment made was only ₹ 10,00,000/-. Thus there is a difference of ₹ 56,250/-. Further as seen from the face of the CFMS bill or attachments the recovery particulars of IT and GST are not forthcoming in the e-records.

3.6.7 NON-DEDUCTION OF TDS (IT) & TDS (GST) FROM THE SUPPLIER (DEDUCTEE) FOR TAXABLE GOODS AMOUNTING TO ₹.71.21 LAKH

The Government of Andhra Pradesh in GO Ms No. 482, Dt. 24-09-2018 issued orders for deductions and deposits of TDS on GST by the DDO under GST Act.

The Section 51 of the CGST Act, 2017 prescribes the authority and procedure for 'Tax Deduction at Source'. The Government may order the following persons (the deductor) to deduct tax at source: (a) a department or establishment of the Central Government or State Government; or

(b) local authority; or (c) Governmental agencies; or (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council.

The tax would be deducted @1% of the payment made to the supplier (the deductee) of taxable goods or services or both, where the total value of such supply, under a contract, **exceeds two lakh and fifty thousand rupees** (excluding the amount of central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice). Thus, individual supplies may be less than ₹2,50,000/-, but if contract value is more than ₹ 2,50,000/-, TDS to be deducted.

As per Section 194(C) of Income Tax Act-1961, any person responsible for paying any sum to any resident (hereafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between the contractor and a specified person shall, at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any

other mode, whichever is earlier, deduct an amount equal to

- (i) one per cent where the payment is being made or credit was being given to an individual or a Hindu undivided family;
- (ii) two per cent where the payment is being made or credit was being given to a person other than an individual or a Hindu undivided family,

During the test check of bills approved through CFMS under the jurisdiction of 16 **DTAOs and 04 STOs**, it was noticed that certain bills were passed for payment towards supply of Goods for gross amount without deducting TDS (IT: 2%) & TDS on GST (CGST:1%, SGST: 1% & IGST:2%) wherever applicable as per proceedings in favour of the supplier, which resulted in excess payment to a tune of ₹ 71,21,650/- as detailed in **Annexure 3.6.7A, Annexure 3.6.7B & Annexure 3.6.7C**

3.6.8 UNAUTHORISED SALE OF CERTAIN GOODS BY GST VENDOR RESULTED IRREGULAR COLLECTION OF GST FROM THE DEPARTMENT AMOUNTING TO A TUNE OF ₹. 1569386/-

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill for every supply of goods or services or both. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

A tax invoice is generally issued to charge the tax and pass on the input tax credit. A GST Invoice must have the following mandatory fields-

- Invoice number and date
- Customer name
- Shipping and billing address
- Customer and taxpayer’s GSTIN (if registered) **
- Place of supply
- HSN(Harmonized System of Nomenclature of Goods and Services) code/ SAC code
- Item details i.e. description, quantity (number), unit (meter, kg etc.), total value
- Taxable value and discounts
- Rate and amount of taxes i.e. CGST/ SGST/ IGST
- Whether GST is payable on reverse charge basis
- Signature of the supplier

During the test check of bills approved through CFMS under the jurisdiction of 02 DTAO and 01 STO, it was observed that certain bills categorized under "230-Cost of Ration/Diet Charges" were passed by DDOs amounting to a tune of ₹ 15,69,386 as detailed in **Annexure 3.6.8**

Upon review of voucher enclosures, it was noted that these bills, inclusive of GST charges, were paid to "RM Agencies" for "Monthly Feeding Charges to the dogs". Further investigation

of the voucher HSN (Harmonized System of Nomenclature of Goods and Services) Codes dealt by GSTIN No: 37AJLPB8101F1ZJ on the GSTIN website (<https://services.gst.gov.in/services>) revealed a notable discrepancy.

The HSN Code 23091000 pertained to the “classification of retail-packaged dog or cat food” was not in the list of authorized goods permissible to sell under GSTIN No: 37AJLPB8101F1ZJ.

This observation raises concerns regarding the accurate classification and documentation of expenses related to "Monthly Feeding Charges to the dogs". The absence of the appropriate HSN Code may lead to potential discrepancies in tax treatment and reporting.

3.6.9 IRREGULAR COLLECTION OF GST BY USING OTHER STATE GSTIN AMOUNTING TO A TUNE OF ₹.4.96 LAKH

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill for every supply of goods or services or both. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

Nature of Registration: The registration in GST is PAN based and State specific. Supplier must register in each of such State or Union territory from where he effects supply. Area upto 12 nautical miles in the sea is considered part of the nearest coastal State where the nearest point of appropriate base line is located. Area beyond 12 nautical miles and upto 200 nautical miles, which is not covered under any Union Territory is considered as a separate Union territory for the GST law.

A person registered in one State is considered ‘unregistered person’ outside the State.

If a person has unit in SEZ or is a SEZ developer and also unit in domestic tariff Area (i.e. outside the SEZ) in the same State, then he has to take separate registration for his SEZ unit /as a SEZ developer as a separate place of business of him. If a supplier also wants to distribute credit to his same-PAN entities, then he will take separate registration as ‘input service distributor’ in addition to his registration as ‘supplier’. Unlike service tax regime, the GST law does not have the facility of centralized registration for units across multiple states.

This rule is meant to ensure that revenue is distributed appropriately among the states where the goods or services are consumed.

During the examination of bills processed through CFMS within the purview of DTAO, BAPATLA, a discrepancy came to light pertaining to the "230-Cost of Ration/Diet Charges" category. It was observed that certain diet charge bills were approved by the DDO: 75010308001 (Office of District School Educational Officer)

On scrutiny of the accompanying voucher documents, it was noticed that the invoice

vouchers were generated with the inclusion of GST for the procurement of "Ground Nut Chikkis" for the Jagananna Goru Mudda (PM Poshan) Midday Meal Scheme. Further investigation on the GSTIN number, i.e., GSTIN: 08AALCS4186R1ZB, revealed two significant irregularities.

i) The HSN Code: 17049090, pertains to SUGAR CONFECTIONARY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA - OTHER, which was not listed as an authorized item for sale under the GSTIN No: 08AALCS4186R1ZB.

ii) The GSTIN No: 08AALCS4186R1ZB, is authorized to operate exclusively within the jurisdiction of the Rajasthan state and irregular to operate this registered GST in AP state.

This resulted in irregular collection of GST amounting to a tune of ₹ 4,96,958. as detailed in **Annexure 3.6.9**

3.6.10 ERRONEOUS CALCULATION OF GST DUE TO EXCLUSION OF SEIGNIORAGE CHARGES WHILE COMPUTING THE GST IN WORK BILLS TO A TUNE OF ₹. 33,707/-.

The Government of Andhra Pradesh, Commercial Tax Department vide CCT's Ref No. GST/23/2019, Dt. 03/2019, has clarified that the value of supply of works includes tender percentage/premium, Price adjustment, Seigniorage charges and National Academy of construction for the purpose of calculating GST and the GST is to be added to the bill abstract value. It was also clarified that, as per the latest instructions, agreements and estimates, labour cess is not being added to the value of work and recovered from the contracting agencies.

During review of work bills at STO Yelamanchili, Anakapalli District it was noticed that the GST computed erroneously on the value of the work done instead of on the total value of the supply which includes Seigniorage charges. This resulted in erroneous calculation of GST ₹33,707/- as detailed in **Annexure 3.6.10**.

3.6.11 GST LEVY AND COLLECTED BY AN UNREGISTERED SUPPLIER IN VIOLATION OF GST PROVISIONS TO AN EXTENT OF ₹92,766.

In accordance with the APGST Act 2017 provision 32 (1) and (2) stipulates that a person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under GST Act. No registered person shall collect tax except in accordance with the provisions of the Act or the rules made thereunder.

Under the GST regime, an "invoice" or "tax invoice" means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill of supply for every supply of goods or services or both. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

During the test check of bills approved through CFMS under the jurisdiction of DTAO Anakapalli, it had come to light under HOA: 2029001020012130139VN that an amount ₹ 5,98,792/- was paid to M/s Rithvika Enterprises, vide bill no: 2022-1786837, CFMS ID:

1009283668 for supply of sim cards in connection with land survey. Further, detailed review of the accompanying sub vouchers appended to the bills, it was noticed that the supplier is not registered under the GST Act as the annual aggregate turnover not exceeds 20 lakh rupees. However, GST had been included in the sub vouchers which represents irregular levy and collection of GST component as detailed in **Annexure-3.6.11**.

SECTION – VII: MISCELLANEOUS

3.7.1 DOUBLE PAYMENT OF HR BILLS TO A TUNE OF ₹. 62.56 LAKH

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

During verification of bills approved through CFMS under the jurisdiction of 02 DTAOs and 14 STOs, it was noticed that the various HR bills were passed twice on same attachments resulting in double drawal / payment to a tune of ₹62,56,291/- as detailed in **Annexure 3.7.1.**

3.7.2 NON-TRANSFER OF LABOUR CESS AMOUNT TO WELFARE BOARD TO A TUNE ₹. 626.39 CRORE

The Govt. of India enacted the building and other construction workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to workers. As per the Act, the cess amount is to be kept in Bank Account.

The Government of Andhra Pradesh had also issued orders through GOMS No. 112, Dated 15-12-2009 for collecting Labour Cess with reference to Buildings and Other Construction workers. The guidelines were also framed and instructed to follow the procedure as envisaged in those guidelines for collecting the cess and remitting the same @1% cess on all the gross bills paid to the contractors/agencies with effect from 26-06-2007 onwards.

The Drawing and Disbursing Officers and concerned Treasuries Officers should collect 1% cess on the cost of construction defined in Section 3 of the Cess Act and are solely responsible for final credit /settlement of labour cess to welfare board within the stipulated time as specified in the guidelines. As per the para 5(3) of GO ibid, the amount shall be remitted to the Welfare Board within 30 days of collection.

During review of Deposit Accounts maintained under the jurisdiction of Capital Region Treasury, Andhra Pradesh, an amount of ₹626,33,23,278.27/- is found lying in the Deposit Account under MH 8443-00-116-01-09-001-001VN, DDO Code: 27031503001 (AP Building & Construction Work Secretary) without being transferred to Welfare Board, Building and Other Construction Works as on the date. A review of the transactions in that Deposit Account revealed that the labour cess is being accumulated though the challans remitted by employers and adjustment of deductions of work bills across all the DDOs / treasuries to the

Head of Account HOA 8443-00- 116-01-09-001-001VN maintained at CRT, Andhra Pradesh.

Further, instead of settlement of labour cess within 30 days from the commencement of actual work or payment of cess by the contractor /employer, the amount again adjusted to the same Head of Account at central treasury for which the authority of such adjustment is not made available to the audit.

However, after receiving the labour cess and got credited in the HOA 8443-00-116-01-09-001-001VN at Central Treasury, **no action was initiated to transfer the amount to welfare board which tantamount to a gross violation of Financial Rules framed under the Cess Act.**

On further scrutiny of the Deposit Account Statements, it was notice that:

- Opening balance as on 01-04-2023 was ₹ 508,19,86,305.96/- and received an amount of ₹119,90,48,200.31/- with payments for ₹ 1,77,11,228.00/-, the closing balance as on 20/03/2024 was ₹626,33,23,278.27/- which is pending for transfer to the welfare Board, Building and Other Works since a long time as shown below,

PD Account Number: 1100008836						
					IFSC: APTR001	
PD Admin : 27031503001 - AP BUILDINGS & CONSTRUCTION WORK, SECY					Financial Year: 2023	
HOA : 8443001160109001001VN						
Opening Balance as on Apr 1, 2023	Previous Details *		Available Balance	Apr 1, 2023 To Mar 20, 2024		Closing Balance as on Mar 20, 2024
	Receipt	Expenditure		Receipt	Expenditure	
508,19,86,305.96	0.00	0.00	508,19,86,305.96	119,96,91,297.31	1,77,11,228.00	626,39,66,375.27

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

The details of such irregular drawals is appended below:

S.No	Bill Type	HoA	Bill No	Status	Amount
1.	PD Interface Bill	8443001160109001001VN	2023-1016665	Paid	9,64,050.00
2.	PD Interface Bill	8443001160109001001VN	2023-1305595	Paid	9,56,007.00
3.	PD Interface Bill	8443001160109001001VN	2023-1487396	Paid	9,49,248.00
4.	PD Interface Bill	8443001160109001001VN	2023-1764746	Paid	9,68,358.00
5.	PD Interface Bill	8443001160109001001VN	2023-1937800	Paid	9,68,358.00

Not taking intended action and idling of such huge amount of ₹626,33,23,278/- in the Deposit Account would results in unavoidable penalty of cent percent interest factor i.e., ₹626,33,23,278/- towards non-payment of Cess within the specified time. This will

lead to unnecessary liability on the state exchequer.

3.7.3 PASSING THE BILLED AMOUNT IN FAVOUR OF THE EE APSMSIDC, KURNOOL INSTEAD OF MAKING DBT PAYMENT TO VENDORS AND CONTRACTING AGENCIES. NON-RECOVERY OF MANDATORY RECOVERIES AMOUNTING TO ₹. 4.40 LAKH EXCLUDING SEINORAGE CHARGES ETC.,

The Government of Andhra Pradesh in GO Ms No. 482, Dt. 24-09-2018 issued orders for deductions and deposits of TDS on GST by the DDO under GST Act. The Section 51 of the CGST Act, 2017 prescribes the authority and procedure for 'Tax Deduction at Source'.

During review of bills processed by the office of District Treasury office, Kurnool, it was noticed that the O/o District Medical and Health Officer, Kurnool (DDO Code: 09010904001), had drawn a CFMS bills vide 2022-2432320 (migrated to 2023-163650) under HOA: 2245022820004210211VN towards various works and supplies in connection with Covid-19 in favor of M/S Sri Krishna Enterprises and EE APSMSIDC, Kurnool for an amount of ₹ 28,00,957/- and ₹ 66,97,671/- respectively on 17.04.2023 vide RBI1072308535994 and RBI107230852875.

A scrutiny of the payments made to the EE APSMSIDC Kurnool revealed the following:

The EE APSMSIDC, Kurnool with beneficiary code: 818706 was credited with an amount of ₹ 66,97,671 towards the four works i.e, Construction of plant room for PSA Oxygen generating plant at CHC Done, Construction of plant room for PSA Oxygen generating plant at District Hospital, installation of three body mortuary cabins at District Hospital and providing false ceiling in wards. However, instead of making payments to the vendors and contracting agencies, the payment was made to account of EE APSMSIDC, which tantamount to Self Drawal and it is in contravention to the Codal provisions in vogue.

In the above process, an amount of ₹ 1,33,953 was deducted towards TDS on IT. However, as seen from the attachments an amount of ₹ 4.40 lakh as detailed below was not recovered towards mandatory recoveries such as TDS on GST amounting to ₹ 3,65,077/-, IT @ ₹ 41,869, Labour Cess @ 28,934 and NAC @ ₹ 4,184, despite mention of TDS on GST was made in the said bills

Name of work	Amount credited into account of EE APSMSIDC	CGST	SGST	IT	NAC	CESS
PSA Oxygen generating plant 1	11,54,603	9,711	9,711	9,711	971	9,711
PSA Oxygen generating plant 2	17,09,189	14,371	14,371	14,371	1,436	1,436
Mortuary cabins	18,44,340	1,40,670	1,40,670	-	-	-
False ceiling	19,89,539	17,787	17,787	17,787	1,777	17,787
Total	66,97,671	1,82,539	1,82,539	41,869	4,184	28,934
		3,65,077				

The reasons for passing the billed amount in favour of the EE APSMSIDC, Kurnool instead of making DBT payment to the respective vendors and contracting agencies, along with reasons for not recovering the TDS on GST from the payments made to the vendors, as per the provisions in GO ibid was not forth coming.

3.7.4 IRREGULAR DRAWAL OF ₹. 3.17 CRORE AND CREDITING THE AMOUNT IN THE CURRENT ACCOUNT OF DDOs (COLLECTORATE) INSTEAD OF GIVING DIRECT CREDIT TO BENEFICIARIES IN VIOLATION OF PROVISIONS OF TR 16.

The Government of Andhra Pradesh had introduced Comprehensive Financial Management System (CFMS) with effect from 01.04.2018 and one of the main objectives of CFMS, in addition to establishing a Single Source of Truth, to promote efficiency and effectiveness in Public Financial Management activities.

As per the instructions of Government on CFMS, DDO has to observe whether the Bill number has been written on each and every enclosure before scanning for uploading on CFMS. Before approval of the Bill, the verifier (Treasury Officer) and the Approver (STO/ATO/AD/DD) shall verify the correctness of the bill, in all aspects, with reference to the Treasury / Financial / Other rules / instructions of the Government / HOD in force and scanned documents enclosed to the Bill. He shall make sure, that he will be in a position to satisfy the Accountant General that the claim made in every bill that he pays, is valid and to prove to him that the payee actually received the amount of the bill. He shall also check carefully, that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

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

In accordance with the provisions outlined in G.O. MS. No: 69 dated 14.08.2019, Govt of

AP classified the Accounts and revised Object Heads were adopted and further Direct Beneficiary Transfer/DBT Mode was adopted for further transparency and smooth functioning of the Govt Financial System.

During the review of bills processed in 3 DTAOs, it was noticed that amounts were drawn and irregularly credited to Current accounts DISTRICT COLLECTORS instead of giving Direct credit to the beneficiaries in violation of provisions of TR 16 and G.O.Ms.No: 69 dt: 14.08.2019 amounting to ₹. **3,17,11,318/-** as detailed in **Annexure 3.7.4**

The audit could not understand the main intention of drawl of amounts and keeping in current account for further payments to beneficiaries resulting in unnecessary multiple transactions made instead of a single transaction for crediting amounts directly to the beneficiaries through CFMS interface. Drawl and parking of funds in current account would impact the ways and means of the Government. Further, it could not be possible to identify the end beneficiary and misappropriations or malpractices through bank transfers (Cheque payment/Net banking) could not be ruled out. The main objective of CFMS would dilute if continuously drawing huge amounts and keeping in current accounts.

As the DTAO being the accounting authority and act as auditor and approver role while passing the bills in CFMS, no instructions had been issued to concerned DDO or bill maker for crediting the amounts directly to the beneficiary instead of current account of the DDO.

3.7.5 NON-APPORTIONMENT OF PENSION LIABILITY (EEL/CVP/GRATUITY) DUE TO MISCLASSIFICATION OF AMOUNTS RESULTED IN UNNECESSARY BURDEN TO AP STATE GOVERNMENT

The Govt of Andhra Pradesh issued guidelines in G.O.Ms.No.121 Finance (B.G.III) Dept., dated 22.05.2014, for pension liability for composite State and AP successor state and instructed all the Sanctioning Authorities and all the Drawing and Disbursing Officers to book the expenditure related to pension liability at the time of retirement under the following Head of Account.

Category I – Pre bifurcation – 2071-01-101-S.H.(04) Pre bifurcation Service Pension allocable between the successor States of Andhra Pradesh and Telangana in the ration of 58.32:41.68. This sub head is applicable to all types of service pensions who retire up to 01-06-2014.

Category II Post bifurcation

a) Pension payable in respect of service rendered in existing State of Andhra Pradesh - 2071- 01-101-S.H.(14) Post bifurcation Pension allocable to Andhra Pradesh and Telangana in the ratio 58.32:41.68.

b) Pension payable in respect of service rendered in the successor State of Andhra Pradesh and allocable to that State - 2071-01-101-S.H.(24) Pension allocable to successor State of Andhra Pradesh

During the inspection of DTAOs/Div STOs/STOs, it was noticed that pension liability i.e. EL encashment, Commuted value of pension, Retirement/ Death Gratuity etc., pertaining to composite state share (amounts to be apportioned between Andhra Pradesh and Telangana) were erroneously booked under the successor state sub head (24) instead of booking the amount under sub head (14) below the major head 2071 which resulted in unnecessary burden to AP state exchequer due to non-apportionment of the said pension liability at Accountant General Office.

The issue was pointed out in various treasuries as listed in **Annexure 3.7.5**, the treasury officer and concerned DDOs stated that Alteration Memorandums for the misclassification of Accounts could not be proposed in CFMS due to amounts pertaining to previous financial years. Though the misclassification is between two Revenue heads, liability involved is between two states. So the issue may be taken up with the DTA for rectification of misclassification in consultation with AG office, even though the financial year is closed.

3.7.6 IMPROPER CLASSIFICATION OF EXPENDITURE OF ₹. 4.11 CRORE INCURRED ON LAND ACQUISITION FOR ESTABLISHMENT OF NATIONAL OPEN AIR RANGE PROJECT IN KURNOOL DISTRICT UNDER REVENUE HEAD OF ACCOUNT

During review of bills processed by the office of District Treasury office, Kurnool, it was noticed that the O/o the Revenue Divisional Officer, Kurnool, (DDO Code: 09012302003) had drawn a CFMS Bill vide 2022-2583365 for an amount of ₹ 4,11,24,000/- under Head of Account “2053000930003500501CN” (2053 District Administration - 093 District Establishments - 03 District Offices Collectors Establishment - 500 Other Charges) towards LAND COMPENSATION for writ petitioners of Bukkapuram village, Veldurthy Mandal, whose lands (89.40 acres) were alienated to DRDO for establishment of National Open Air Range Project in Kurnool District.

On scrutiny of the said bill, it was noticed that:

1. The expenditure pertains to establishment of “National Open Air Range Project in Kurnool District”, as such by nature; the classification belongs to Capital Head of Account and the expenditure should have been debited to the respective capital head. It may be stated as to how the Treasury Officer had passed the payment under Revenue Head of Account i.e., 2053000930003500501CN (2053 District Administration - 093 District Establishments - 03 District Offices Collectors Establishment - 500 Other Charges) when the expenditure belongs to capital account.

2. Further, even the revenue classification as indicated in the bill is also not correct, as the expenditure was debited to sub head of “03 District Offices Collectors Establishment” which is no way connected to intended purpose of establishing the National Open Air Range Project. It’s the primary duty of the Treasury office to ensure that the expenditure is classified to the correct Head of Account as stipulated in the codal provisions. Justification for these discrepancies may be provided.

3. As seen from the e-beneficiary list as depicted in the CFMS bill, ₹ 4,11,24,000/- was

distributed among the 65 beneficiaries. Whereas, as seen from the proceeding of the Revenue Department, the number of beneficiaries was mentioned as 55.

3.7.7 IMPROPER DRAWL OF ₹. 39.22 LAKH BY THE SECRETARY, ZGS, KURNOOL WITHOUT PROPER AUTHORITY IN CONTRAVENTION TO PROVISIONS OF TR 16

During review of bills processed or accounted for by the office of District Treasury office, Kurnool, it was noticed that the DDO, Zilla Grandhalaya Secretary (ZGS), Kurnool (DDO Code: 09010904001), had drawn a CFMS bills vide 2023-244354 under HOA 8448001200122001001VN for an amount of ₹ 39,22,414/-. However, the purpose of drawal could not be known, as relevant documents like sanction order etc., were not uploaded in the “Notes and Documents” section of the CFMS bill. Only one document in form of a “marsal.pdf” was attached to the bill. On scrutiny of the attachment with reference to the payments made in the CFMS bill, it was noticed that the attachment contained the details of only 25 beneficiaries as against the 68 beneficiaries as included in the CFMS bill, to whom an amount of ₹ 39,22,414/- was disbursed. Details are indicated in the **Annexure 3.7.7**. It could not be known as to how the Zilla Grandhalaya Secretary, Kurnool had authorised the amount without sufficient information and proper scrutiny of the bill. All these activities result in the violation of provisions of TR 16.

Further, as seen from the workflow of the bill, the SECRETARY himself had prepared the bill and authorised the bill without following the prescribed CFMS bills processing system viz maker, checker and authorizer.

As the DTAO being the accounting authority of the above expenditure, it was called for as to how the amount of bill was included in the accounts, without rectifying the lapse and the reasons for violation of codal provisions by the Secretary, ZGS, Kurnool in processing of Bills for further scrutiny.

3.7.8 FRAUDULENT CLAIMS–DRAWAL OF HIRE VEHICLE CHARGES FOR SAME VEHICLE FROM DIFFERENT STATIONS UNDER DIFFERENT DDOS FOR THE SAME MONTHS RESULTING IN FRAUDULENT DRAWAL TO A TUNE OF ₹. 31.56 LAKH

The Government of Andhra Pradesh vide G.O.Ms.No.87 of Finance (HR.VI-TFR-VA) Department dated 01-06-2017 had issued certain guidelines for hiring vehicles and ordered that,

- A. All Secretaries to Government / Head of Departments / Collectors / District Judges / Joint Collectors / Superintendent of Police / Revenue Divisional Officers / Deputy Superintendent of Police, who are performing law enforcing duties be provided with Government vehicles. In case they intend to buy new vehicles, they must take the approval of the Government.
- B. Other eligible officers, if they are not provided with Government Vehicles, may hire vehicles with the approval of the Government and concurrence of the Finance Department.
- C. The Public Sector Undertakings (PSUs)/Autonomous Bodies / Cooperative

Societies / Universities may use their own vehicles if already available. In case they intend to buy new vehicles, they must take the approval of the Government.

The instructions have necessarily to be followed at the time of hire vehicle are as follows,

1. The private vehicles, which are registered as a taxi can only be hired for Government duty.
2. The owner of the vehicle hired for Government duty should produce the pollution control certificate for every six months.
3. The owner of the vehicle hired for Government duty should produce valid documents like permit, fitness certificate, insurance, tax etc., while applying to Government for providing the vehicle for hire purposes.
4. The owner of the vehicle hired for government duty should also produce the Professional Driving License with badge of the Driver proposed to be engaged. Agreement of the car owner (indicating the period of agreement).

During verification of bills approved through CFMS under the jurisdiction of 02 DTAOs 6 STOs, it was noticed that different DDOs have submitted bills for hired vehicle charges for the same period for the same vehicle resulted in fraudulent claim amounting to ₹ 31,56,816/-as detailed in **Annexure 3.7.8**.

3.7.9 HIRE VEHICLE CHARGES DRAWN BEYOND THE ELIGIBILITY TO AN EXTENT OF ₹.2.58 LAKH.

The Government of Andhra Pradesh vide G.O.Ms.No.87 of Finance (HR.VI-TFR-VA) Department dated 01-06-2017 had issued certain guidelines for hiring vehicles and ordered that,

- B. All Secretaries to Government / Head of Departments / Collectors / District Judges / Joint Collectors / Superintendent of Police / Revenue Divisional Officers / Deputy Superintendent of Police, who are performing law enforcing duties be provided with Government vehicles. In case they intend to buy new vehicles, they must take the approval of Government.
- C. Other eligible officers, if they are not provided with Government Vehicles, they may use hire vehicles with the approval of the Government and concurrence of Finance Department.
- D. The Public Sector Undertakings (PSUs)/Autonomous Bodies / Cooperative Societies / Universities may use their own vehicles if already available. In case they intend to buy new vehicles, they must take the approval of Government.

The eligibility category of employees and the rates of hire charges applicable for hiring vehicles includes the cost of vehicles to be provided to officers, fuel, driver batta and maintenance charges as stipulated in GO *ibid*.

During verification of bills approved through CFMS under the jurisdiction of **05 DTAOs**, it was noticed that the hire vehicle charges drawn by certain DDOs beyond their eligibility. This resulted in excess payment of **₹2,58,608/-** as detailed in **Annexure 3.7.9**.

3.7.10 IRREGULAR PAYMENT OF HIRE VEHICLE CHARGES ON HIRE VEHICLE USED BY DISTRICT REVENUE OFFICER AMOUNTING TO A TUNE OF ₹. 7.08 LAKH

The Government of Andhra Pradesh, Finance (HR.VI-TFR-VA) Department in G.O.Ms.No.87 dated 01-06-2017 issued certain guidelines for hiring vehicles by Government/Public Sector undertakings/ Autonomous bodies/Cooperative Societies/Universities and other eligible officers of Government department.

As per the GO *ibid*, all Secretaries to Government / Head of Departments /Collectors/ District Judges / Joint Collectors / Superintendent of Police /Revenue Divisional Officers /Deputy Superintendent of Police, who were performing law enforcing duties be provided with Government vehicles. In case they intend to buy new vehicles, they must take the approval of Government.

Other eligible officers, if they are not provided with Government Vehicles, they may use hire vehicles with the approval of the Government and concurrence of Finance Department.

During verification of bills approved through CFMS under the jurisdiction of **DTAO, Nandyal**, it was observed that the District Revenue Officer (DRO) in District Collectorate was hiring the vehicle on monthly basis from the year 2022-23. On further scrutiny of vouchers enclosed, it was observed that the hire vehicle bills were drawn without concurrence of Finance Department and Dist. collector proceedings were only enclosed. Further no log books were enclosed for further scrutiny. The details mentioned in **Annexure 3.7.10**.

3.7.11 EXCESS PAYMENT OF CONSOLIDATED PAY TO DSC-2008 SECONDARY GRADE CONTRACT TEACHERS DURING SCHOOL CLOSURE IN JUNE-2023 AMOUNTING TO ₹. 0.23 LAKH.

The Commissioner of Education vide proceedings Rc No. ESE02-30027/2/2023-A&I dated 25.04.2023, informed all the RJDs & DEOs in the state that the last working day for the Academic Year 2022-23 would be 30-4-2023.

Further, they were informed that the summer vacation to all Schools in the State following state syllabus would be from 01-05-2023 to 11-06-2023 and the schools would be reopened on 12- 06-2023 (Monday) for the academic year 2023-24.

Further Government reiterated in principle as “no work- no pay” vide Circular Memo:1527176/Services-I/A2/2023 dated 02.06.2023.

During review of vouchers under jurisdiction of **02 STOs**, it was noticed that certain DSC-2008 Secondary Grade Teachers working on contract basis were allowed full consolidated pay in the month of June-2023 even though the schools were closed from 01.06.2023 to 11.06.2023

vide Commissioner proceedings, which resulted in excess payment to beneficiaries to a tune of ₹. 2,15,622/-as detailed in **Annexure 3.7.11**.

3.7.12 CERTAIN IRREGULARITIES FOUND IN RESPECT OF BILLS PASSED IN FAVOUR OF WORKS CONTRACTOR AND DATA ENTRY OPERATOR.

As per section 22 of the GST Act 2017, that every supplier shall be liable to register in the State or Union territory, other than special category States, from where he makes a taxable supply of goods or services or both, if his aggregate turnover in a financial year exceeds twenty lakh rupees. Non-compliance with compulsory GST registration criteria may result in heavy penalties.

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill for every supply of goods or services or both. It is necessary for a person supplying goods or services or both to issue invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

During the test check of bills in CFMS at STO Hiramandalam @ Kotturu, it had come to our attention that under the category of "130-134-Hire Vehicle" certain hire vehicle bills were approved for providing hire vehicle on rental basis. All the payments were made after deducting Income Tax (TDS-IT) at a rate of 2% but without incorporating Goods and Services Tax (GST) as detailed in **Annexure 3.7.12A**.

After a more comprehensive review of the vendor's beneficiary statements spanning previous years, it was observed that the cumulative annual turnover had already exceeded 20 lakh rupees. This notable threshold prompts the applicability of GST and its compulsory registration,

On further scrutiny of beneficiary statement of the individual, it was noticed that GST registration details were not available in invoices pertains to hire charges submitted by the Sri P Seethayya even though his aggregate turnover exceeds 20 lakh.

Further, it was also observed that contractor Sri P Seethayya was working as computer operator on outsourced basis at MPDO Ranasthalam. Huge amounts totalling to ₹ 1,96,95,298/- were credited to his account for various contractual works undertaken during the period from 04/2018 to 10/2023 from General funds and Finance Commission Grants as detailed in the **Annexure 3.7.12B**. This seems to be major irregularity as the individual was undertaking contractual works and also working on contract basis.

3.7.13 INADMISSIBLE REMUNERATION PAID TO CONTRACT LECTURERS WORKING IN GOVT JUNIOR COLLEGE TO AN EXTENT OF ₹ 27,000/-.

The Government of Andhra Pradesh, intermediate education, issued orders through Memo No. 552416/ie/a1/2020, dated 25.11.2020 for continuation of Part-Time staff working with minimum time scale/Hourly basis /Consolidated pay in vocational stream in Government Junior Colleges in the state for 12 months with a break of 10 days for the academic year 2020-2021

subject to existing terms and conditions as notified from time to time.

Accordingly, conditions laid down in their recruitment process, the contract lecturers working in the Govt Junior Colleges were drawn the remuneration with break of 10 days in the month of March in every financial year.

During verification of fly leave audit registers under the jurisdiction of Div STO, Tekkali, Srikakulam District, it was noticed that the Principal, Govt. Junior College, Tekkali vide his proceeding R.C No. Part Time (Vocational) /2020-21/8, Dated 31-03-2023, incorrectly sanctioned remuneration @ ₹27,000/- to each Contract lecturer for the month of March 2021 without break of 10 days and this resulted in excess payment amounting to ₹ 27,000/- as detailed in **Annexure 3.7.13.**

3.7.14 IRREGULAR PAYMENT OF GPF PART FINAL WITHDRAWL UNDER INTER STATE SUSPENSE HOA (ISS 8793-129-TELANGANA) RESULTED IN DOUBLE DRAWL TO A TUNE OF ₹ 0.94 lakh

The Inter State Suspense Account is operated for settlement of transactions between the states for the amounts placed under various suspense minor heads below the major head 8793 and will be cleared by minus debit or minus credit. The debits booked under this head will be adjusted/settled by the other states through Accountant General as in the form of RBI advice. This head is also intended for the initial record of inter-Governmental transactions arising in the books of the state concerned. Each state allotted a different minor head under this ISS head 8793 with whom transactions are to be settled. This minor head is not to be operated in cases where the transactions of Receipts and Payments that are eventually to be credited or debited under Consolidated Fund of the state concerned.

As per the instructions of Government on CFMS, bills shall be verified with reference to the Treasury / Financial / Other rules / instructions of the Government/HOD in force and scanned documents enclosed to the bill before approval by the verifier (Treasury Officer).

While verifying the bills booked under ISS HOA 8793 through CFMS at **STO Vakadu**, Sri Balaji@Tirupathi District, it was noticed that GPF Part Final Withdrawal vide bill no: 2019-1234043, (Moved to 2020-120143) in respect of Sri T Sreenivaslu, Junior Assistant working at MRO, Kota Mandal was booked under ISS HOA 8793-00-129 (Telangana State) instead of regular GPF. Initially the bill was returned to DDO for necessary corrections, which was later resubmitted and passed.

During the process, the DDO has submitted another bill vide bill no 2019-1268369, duly correcting HOA to which the amounts to be booked, which was passed by the Treasury officer on 07.09.2019. But the bill no 2019-1234043 presented earlier was also passed by Treasury officer on 07.09.2019 but moved and credited to the individual in the next Financial Year vide bill no. 2020-120143 (2019-1234043). This resulted in double drawl to a tune of **₹94,000/-** as detailed in **Annexure 3.7.14.**

3.7.15 MISUSING THE ACCOUNTS OFFICE IDENTIFICATION NUMBER (AINS) OF STOS AND FILING BOGUS FORM 24G RETURNS FOR CLAIMING REFUND OF TDS BY THE BOGUS TAN/PAN HOLDERS.

The Addl. Commissioner of Income-tax, TDS Range, Vijayawada vide Lr.F.No.Misc/Addl.CIT/TDS/VJA/2022-23 dated 10.08.2022 addressed to the DTA AP, reported manipulation of AINs (Accounts Office Identification Number) of certain STOs in Andhra Pradesh by creating fraudulent TANS (Tax Deduction and Collection Account Number) for claiming bogus refund by some unscrupulous persons.

It was further stated that these unscrupulous persons are misusing the AINs of STOs and filing bogus Form 24G returns to claim TDS by the bogus TAN/PAN holders. As Form 24G/TAN/PAN is being manipulated, the details of amounts match at the time of processing Form 24Q and Form 26Q. In these cases, the actual TDS deducted by STOs/DTOs may not match with the respective Form 24G statements. This discrepancy has crept in as it has been observed that STOs/DTOs apparently are less diligent while using their AIN/TAN, and also in cross-verifying the details of actual TDS deducted with the Form 24G return submitted by their office.

The Director of Treasuries and Accounts, AP in Memo.No.Fin 02-15069/12/2022-E SEC-DTA (1811365) dated 12/08/2022 instructed all DTAOs in the state to appoint a nodal officers to attend all IT related issues of their district and further requested to follow the directions of IT dept. issued from time to time.

Further, the Addl.Commissioner, Income Tax, TDS range, Vijayawada observed that the actual TDS details for the years 2015-16 to 2021-22 of AIN-holder of STO-Piler (1018710) when compared with the TDS details reported in Form No.24G by the respective AIN-holder found several discrepancies with possible bogus refund claims of ₹ 2.90 Crore. Similar discrepancies were reported at STO Thamballapalli & Madanapalli. Immediately respective Treasury personal were suspended and disciplinary proceedings were contemplated against them vide proceedings No: FIN02-17024/6/2022-G-SEC-DTA dated 20.10.2022.

In view of the above, the DTAO, Rayachoti was asked to submit the following details i.e.

- 1.Enquiry report.
- 2.Amount involved in the above misappropriation.
- 3.Action taken for recovery of amount.

3.7.16 INADMISSIBLE ADDITION OF LABOUR CESS IN WORK ESTIMATES RESULTING in EXCESS PAYMENT AMOUNTING TO A TUNE OF ₹6,51,895/-

During the review of bills processed in the DTAO YSR Kadapa, it was noticed that the O/o EE NTR TGP DIVISION II KADAPA (12411210014) had drawn a bill no: 2021-1452767 for an amount of ₹ 1,12,91,726/- under HOA 8443001060297001001VN – (001 District Chief Planning Office) towards the work of Construction of sub surface dam with sheet pile and pile cap with P.C.C near Vempalli of vempalli (M) in Y.S.R Dist. The Estimated cost was ₹6,25,00,000/-. The works was executed under the agreement No. 05 SE/ 2016-17 dated 30/11/2016, by RKN Projects Pvt Ltd., Nellore.

However, on scrutiny of the said bill it was observed that, the actual total value of work was ₹ 6,51,89,511/-. But while finalising the bill, instead of deducting the mandatory deductions i.e., Labour Cess amount of ₹ 6,51,895, it was added to the total value of work done and paid the contracting agency with ₹1,12,91,726/- after deducting the value of work already done i.e ₹5,98,12,766/-.

Thus, the contracting agency was favoured by inadmissible amount of ₹ 6,51,895/- addition to work estimate which should have otherwise been debited to head of account like Labour Cess.

Further GST and VAT were also not being deducted while making payment to contractor.

3.7.17 SAFE CUSTODY ARTICLES LYING FOR MORE THAN 3/10 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 Rs.25/- and Rs.30/- per article per annum in case of government departments and local bodies respectively should be remitted by the authorities concerned, if such articles are not withdrawn even after 3 years.

During scrutiny of safe custody articles register in **03 DTAOs and 03 STOs**, it was noticed that there were items/articles under safe custody lying for more than 3 years and action needs to be taken in terms of the above GO for withdrawal of such articles as detailed in the **Annexure 3.7.17**.

3.7.18 SHORT RECOVERY OF APGLI SUBSCRIPTION IN R/O CERTAIN EMPLOYEES WORKING IN VARIOUS DEPARTMENTS

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

pay however slab rates are introduced w.e.f. 1994 onwards, and subsequently these rates were amended from time to time.

As per G.O.Ms.No.198, dated 18.10.2022, new slab rates were introduced as detailed below:

Revised Slab Rates (Pay Slabs) RPS-2022	Monthly Premium (₹.)
Pay from ₹ 20000 to ₹25200	800/-
Pay from ₹25201 to ₹32670	1000/-
Pay from ₹32671 to ₹44570	1300/-
Pay from ₹44571 to ₹54060	1800/-
Pay from ₹54061 to ₹76730	2200/-
Pay from ₹76731 and above	3000/-

During the test check of fly leaves and regular salary bills generated through CFMS under jurisdiction of **03 DTAOs** and **12STOs**, it was noticed that the mandatory recovery of APGLI subscription were short recovered in r/o certain employees as detailed in **Annexure 3.7.18**.

3.7.19 HOUSE RENT ALLOWANCE PAID UNDER RPS 2022 SCALES WITHOUT PROPER AUTHORITY

The Government of Andhra Pradesh vide G.O.Ms No. 27, Finance (PC-TA) Dept, Dt. 20.02.2022 revised the house rent allowances of the employees who were being drawn pay under RPS 2022 scales. Accordingly, the rates of HRA revised with effect from 01.01.2022 at the rates applicable to the places located within the periphery of 8 KMs from the towns/Cities concerned based on the notification issued by the District Collector concerned. **It was also ordered that fresh notification shall be issued by the District collector** concerned immediately for drawl of HRA at revised rates in the district.

The procedure to be followed for calculating distance covered within the periphery of the towns/ cities was defined in GO MS No. 341, FINANCE & PLANNING (FW:PCH) Dept, dated 30.09.1994 is reproduced below,

- A) The distance shall be computed along the nearest route by a Public Road, between the Municipal limits of the qualified town and the centre of the inhabited area of the Village. Thus the Offices in a Village shall be eligible if the distance so computed is less than 8 Kms.
- B) The District Collector shall notify such Villages in respect of each qualified town by obtaining the list of such Villages from the Executive Engineer (R&B) concerned.

During verification of bills approved through CFMS and Fly Leaf Audit Registers, it was noticed that employees working under the jurisdiction of **4 DTAOs** were being paid HRA under RPS 2022 scales without proper authority. The gazette notification issued by the District collector concerned and list of towns/villages within 8 KM radius was not available in the District Treasury. Non issuance of notification would lead to excess drawl of HRA by the employees and difficult to audit of establishment bills in connection with House Rent allowance. Details are mentioned in **Annexure 3.7.19**.

3.7.20 HOUSE RENT ALLOWANCE PAID AT HIGHER RATES THAN ELIGIBILITY. AMOUNTING TO A TUNE OF ₹4.75 LAKH.

The Government of Andhra Pradesh vide GO M S No. 27, Finance (PC-TA) Dept, Dt. 20.02.2022 revised house rent allowance of the employees who were being drawn pay under RPS 2022 scales. Accordingly, the rates of HRA revised with effect from 01.01.2022 at the rates applicable to the places located within the periphery of 8 KMs from the towns/Cities concerned based on the notification issued by the District Collector concerned. It was also ordered that fresh notification shall be issued by the District collector concerned immediately for drawl of HRA at revised rates in the district.

The procedure to be followed for calculation of distance covered within the periphery of the towns/ cities was defined in GO MS No. 341, FINANCE & PLANNING (FW:PCH) Dept, dated 30.09.1994.

During the test check of fly leaves and pay bills in **2 STOs and 1 DTAO**, it was noticed that a significant issue concerning the disbursement of House Rent Allowance (HRA) to certain employees working in Villages as these employees have been receiving HRA rates identical to those applicable within the city (16% as per PRC 2022) **without any orders from the competent authority. As per google maps these villages are situated beyond 8 Km to nearest municipality** resulted in excess drawal amounting to a tune of **₹ 4,75,127/-** as detailed in **Annexure 3.7.20**.

3.7.21 IRREGULARITIES IN CADRE STRENGTH AND PAY BILLS

As per Article 72 of A P Financial Code Volume –I, number of posts in each category/designation/ scale of pay and pay drawn by the individual to be tallied with reference to entries in fly leaves besides maintaining SLO Register for observation of cadre strength.

During the recent review of fly leaves and CFMS Regular pay bills at Div. STO Penukonda and **DTAO Guntur**, it was noticed that for the months of May 2023, June 2023 and July 2023, the number of employees included in the Pay Bill exceeded the sanctioned strength as detailed in **Annexure 3.7.21**.

The irregularities identified could have potential implications, not only in terms of financial disbursements but also in terms of maintaining the integrity of the organizational structure and ensuring equitable distribution of available positions. It is essential to address these concerns promptly to ensure transparency, accountability, and compliance with established norms and guidelines.

3.7.22 IRREGULAR DISBURSEMENT OF TRAINING INCENTIVE ALLOWANCE TO ASST. DIRECTOR, VETERINARY DEPARTMENT AMOUNTING TO A TUNE OF ₹. 2.34 LAKH.

In GO Ms.No.114 dated 07.04.2010, Government had decided to accept the recommendations of Ninth Pay Revision Commission and order to pay Training Incentive @ 20% of basic pay to the Faculty Members drafted on deputation from other departments to the following four Apex Training institutions.

1. Dr. Marri Channa Reddy Human Resource Development Institute of Andhra Pradesh.
2. Andhra Pradesh Police Academy.
3. A.P. Judicial (Law) Academy.
4. WALAMTARI.

In respect of the other Training Institutions the Training Incentive shall be paid @ 15% of basic pay to those faculty members drawn on deputation from other departments / organizations. If the Training Institutions are a part of department and the persons posted as Faculty Members are Inter-transferrable from Training Wing to the regular departmental work, the members posted to work in such Training Wings of the Departments as faculty members are allowed an incentive of 15% of their basic pay, for the period of work in the Training Wing.

Further in GO Ms No.34 dated 27.05.2000, the nomenclature of livestock Asst. Training centre was mentioned as District Animal Husbandry Training Centre located in Kakinada, Visakhapatnam, Reddypalli, Banvasi, Mamnoor and Karimnagar of erstwhile Andhra Pradesh.

In the course of conducting a thorough review of the beneficiary statements pertaining to the Veterinary department under the jurisdiction of **STO Lakkireddipalli**, Annamayya District, it was noticed that certain irregularities were observed in the disbursement of allowances to the below-mentioned official, namely Sri Sudirnath Benerji Swarna, Asst. Director, while working in Veterinary Polyclinic Kadapa.

The said official had been received an allowance at the rate of 15% of Basic Pay in previous salary payments, which was purportedly designated as a training incentive while serving at Veterinary Polyclinic Kadapa, but Veterinary Polyclinic Kadapa, did not qualify as a recognized training centre as per the Government Order (G.O Ms No.34 dated 27.05.2000). The period of payment of inadmissible training allowance is detailed in **Annexure 3.7.22**.

3.7.23 MISCLASSIFICATION OF HONORARIUM AMOUNTING TO ₹.15.56 LAKH UNDER DOMESTIC TRAVEL ALLOWANCE

During the review of bills at the office of **DTAO Visakapatnam and DTAO Srikakulam**, it was noticed that the amounts paid towards honorarium were classified under Detailed head “110 Domestic Travel Expenses” under HOA “2515 Other Rural Development Programmes” against the classification provisions as indicated under G.O. MS. No.: 69 Dated: 14.08.2019. The details are given in **Annexure 3.7.23**.

3.7.24 BILLS PASSED AT TREASURY LEVEL BUT NOT CREDITED TO BENEFICIARIES

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

During the inspection of treasuries, it was observed that there was abnormal delay in clearance of bills. Those bills were passed at treasury, but the amounts were not yet credited to the beneficiaries. As per the codal provisions, a bill either processed successfully or returned to concerned DDOs with objections with time bound. The time taken for final credit to beneficiary as detailed in the **Annexure 3.7.24**.

In this connection, Audit also observed that the State Government had not prescribed any time frame within which a particular transaction was required to be completed. Hence, Audit could not analyze the time taken at different stages and FIFO context. Failure of the State Government to prescribe specific timelines for final payments resulted in delayed payments

In view of the above, the following points needs further clarification.

- a. Once approved by treasury officer, the bill should automatically be sent to bank (RBI- eKuber) for payment. In those unpaid bills even after the approval of treasury, the cash was not paid, thus it is clear that after approval by treasury, another layer of approval mechanism with separate Super User access is being operated in CFMS. This layer for payment appears to be super users in the Finance Department.
- b. The Codal provisions are not being adhered to. In the light of CFMS, the State Government has not come up with updated Finance Codes.
- c. It was also observed that though the bills were approved by the treasury, the amounts were not paid at bank and status shown as pending.
- d. In respect of bills drawn under public account section like GPF, General Funds of local bodies, deposits available in treasuries etc., these bills are liable to the state government and required to pay beneficiaries /depositors / subscribers as and when the claim is received through CFMS.

3.7.25 IRREGULAR DRAWAL OF RATION ALLOWANCE IN FAVOUR OF CIVIL ASST. SURGEON, MEDICAL DEPARTMENT TO A TUNE OF ₹. 1.32 LAKH.

In pursuance of the provisions laid down in G.O.Ms.No.164 dated 11.12.2015, Ration Allowance was sanctioned to the specified categories of employees in the Medical Department. These rates were further revised in G.O.Ms.No. 101 dated 11.05.2022. The eligible categories of employees are as follows:

:

SL. No	Department and Category	Revised Amount (₹)
HEALTH & FAMILY WELFARE DEPARTMENT		
1	(i)A.N.M./ MPHA (F)	325/-
	(ii)Health Visitor	325/-
	(iii)Public Health Nurse	435/-
MEDICAL EDUCATION DEPARTMENT		
2	(i)Staff Nurse	435/-
	(ii)Nursing Supdt. Gr.I	435/-
	(iii)Nursing Supdt. Gr.II	435/-
	(iv)Head Nurse	435/-
AYUSH DEPARTMENT (Formerly Indian Medicine) & HOMEOPATHY		
3	(i)Head Nurse	435/-
	(ii)Staff Nurse	435/-
	(ii)Senior Sister	435/-
	(iv)A.N.Ms.	325/-
INSURANCE MEDICAL SERVICES DEPARTMENT		
4	i)A.N.Ms.	325/-
GREYHOUNDS WING OF POLICE DEPARTMENT		
5.	(i) Group Commander	800/-
	(ii) Squadron Commander	800/-
	(iii) Assault Commander/ Deputy Supdt. Of police	800/-

During the test check of regular salary bills of the Medical Department generated through CFMS, under the jurisdiction of **DTAO, Puttaparthi**, it was noticed that the Ration Allowance at the rate of ₹3,000 was erroneously allowed to the Civil Asst. Surgeon in contrary to the prescribed norms and guidelines, which resulted in excess payment to a tune of **₹.1,32,000/-** as detailed in **Annexure 3.7.25**.

3.7.26 IRREGULAR PAYMENT OF CONVEYANCE ALLOWANCE TO CERTAIN STAFF TO A TUNE OF ₹0.44 Lakh.

The Govt of AP in GOMS No 160 dated 11.12.2015 enhanced the conveyance allowance to a maximum of ₹1050/- P.M subject to maintenance of motor car or motorcycle and ₹300/- for Bicycle

During verification of records under jurisdiction of DTAO, Bapatla and **STO Gannavaram**, Krishna district, it was noticed that conveyance allowance was being paid to certain staff along with salary payments for a specific period which was not in accordance with the prescribed norms and guidelines, which resulted in excess payment to a tune of ₹44,900/- as detailed in **Annexure 3.7.26**.

3.7.27 IRREGULAR PAYMENT OF CITY COMPENSATORY ALLOWANCE TO A TUNE OF ₹0.24 lakh.

Govt. Of AP in GO Ms No:29 dated 20.02.2022, ordered for payment of CCA at the following rates:

Revised Pay Range	Secretariat and Head of Departments employees	Greater Visakhapatnam Municipal Corporation and Vijayawada Municipal Corporation	Other Municipal Corporations (11 nos)
Pay upto ₹25,220	400	250	200
Pay above ₹25,220 and upto ₹44,570	600	350	300
Pay above ₹44,570 and upto ₹57,100	700	450	350
Pay above ₹57,100	1000	700	500

The Municipal Corporations eligible for City Compensatory Allowance are 1) Ananthapur; 2) Chittoor; 3) Eluru; 4) Guntur; 5) Kakinada; 6) Kadapa; 7) Kumool; 8) Nellore; 9) Ongole; 10) Rajahmundry; and 11) Tirupathi.

During the test check of records under jurisdiction of DTAO Nandyal, Nandyal District, it was noticed that certain employees working under the jurisdiction of Nandyal were allowed to draw CCA (City Compensatory Allowance) even though Nandyal was not listed in the GO which resulted in irregular drawal of CCA to a tune of ₹ 24,450/- as detailed in **Annexure 3.7.27**.

3.7.28 SHORT/NON-DEDUCTION OF TDS ON HIRE VEHICLES USED BY VARIOUS GOVT. DEPTS AMOUNTING TO ₹0.55 LAKH

The Government of Andhra Pradesh vide G.O.Ms.No.87 of Finance (HR.VI-TFR-VA) Department dated 01-06-2017 had issued guidelines for hiring vehicles by Government /Public Sector undertakings/Autonomous bodies/Cooperative Societies/Universities and other eligible officers of Government department.

Further, as per 194(I) of Income Tax act-1961, any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident any income by way of rent, shall, at the time of credit of such income to the account of the payee or at the time of payment thereof in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, deduct income-tax thereon at the rate of—

- (a) two per cent for the use of any machinery or plant or equipment; and
- (b) ten per cent for the use of any land or building (including factory building) or land appurtenant to a building (including factory building) or furniture or fittings.

During the verification of bills under the jurisdiction of **DTAO Guntur and STO Penukonda**, it was noticed that the hire vehicle bills of certain head of offices were passed without deduction of TDS (as mentioned TDS recovery schedule). The Non recovery of TDS amount worked out **₹55,176/-** as detailed in **Annexure 3.7.28**.

3.7.29 SHORT/NON-RECOVERY OF TDS ON RENT PAID TO PRIVATE BUILDINGS TO A TUNE OF ₹2.42 LAKH

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

During review of bills approved through CFMS at 02 DTAOs and 02 STOs, it was noticed that TDS @10% on rent paid to private building above ₹ 20,000/- pm was not recovered from the building owners to a tune of **₹2,42,788/-** as detailed in **Annexure 3.7.29**.

3.7.30 NON-DEDUCTION OF TDS IN R/O PENSION/SALARY ARREARS PAYMENT BILLS TO A TUNE OF ₹29.72 LAKH

As per Section 192 of Income Tax Act-1961, any person authorised under to make payment of accumulated balance due to employees, shall, deduct income-tax thereon at the rate of ten per cent provided that no deduction under this section shall be made where the amount of such payment or, as the case may be, the aggregate amount of such payment to the payee is less than fifty thousand rupees:

Further as per CBDT circular no. 761 dated 13.1.98. It is hereby clarified that:

- a. as per section 17(1)(ii) of the Income-tax Act, 1961, the term 'salary' includes pension.
- b. once tax has been deducted under section 192 of the Income-tax Act, 1961, the tax- deductor is bound by section 203 to issue the certificate of tax deducted in Form 16. No employee-employer relationship is necessary for this purpose.
- c. the certificate in Form No. 16 cannot be denied on the ground that the tax deductor is unaware of the payees' other income.

During test check of CFMS pension salary register under the jurisdiction of 02 DTAOs, **15 STOs and CRT**, it was noticed that the Pension/salary arrears payment bills were passed along with regular pension payments with gross amounts without deduction of TDS @10% amounting to **₹ 29,72,153/-** as detailed in the **Annexure 3.7.30**.

3.7.31 NON-RECOVERY OF PROFESSIONAL TAX TO A TUNE OF ₹. 0.6 LAKH

The Govt. of AP in GO.Ms.No.82 (Revenue CT IV), dated 04.02.2013 has revised the slabs of professional tax as it was mandatory to recover from all employees/wage earners whose monthly salary exceeds ₹15,000/-. The tax slabs are illustrated below,

S.No.	Description	Tax per month
1	Salary upto 15,000/-	NIL
2	15,001/- TO 20,000/-	150/-
3	Above 20,000/-	200/-

During the test check of records at 03DTAOs and 07 STOs, it was noticed that salaries were drawn without recovering mandatory Professional Tax for certain period resulting in excess payment to a tune of ₹60,200/- as detailed in Annexure 3.7.31.

PART – IV

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION OF PAOs/APAOs FOR THE YEAR 2023-24

4.1.1 PAOS/APAOS INSPECTED DURING THE YEAR 2023 -24

During the fourth Quarter ending 31st March,2024, 11 PAOs, 09 APAOs located in 17 districts and PAO AP Bhavan, New Delhi were inspected. These are Srikakulam (01), Vijayawada (01), Guntur (01), Kurnool (01), Palnadu (01), Nellore (02), Nandyal (01), Tirupathi (01), Chittoor (01), Anantapur (01), Visakhapatnam (01), Eluru (01), Ongole (01), YSR Kadapa (02), Kakinada (01), East Godavari (01), Vizianagaram (01) and New Delhi (01) as listed in **Annexure 4.1.1**.

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

4.2 DEFECTS NOTICED IN PD ACCOUNTS

4.2.1 SELF DRAWL OF CENTRAL FUNDS (PM GATISHAKTI RELATED EXPENDITURE) AMOUNTING TO ₹.165 CR.

One of the main objectives of CFMS, in addition to establishing a Single Source of Truth, is to promote efficiency and effectiveness in public financial management activities.

As per the instructions of Government on CFMS, bills shall be verified before approval by the verifier (Superintendent) and the Approver (PAO) with respect to the correctness of the bill, head of account under which allocable in all aspects, with reference to the PW /Financial / Other rules / instructions of the Government / HoD in force and scanned documents enclosed to the Bill.

During review of PD transactions at PAO Vijayawada, it was observed that the Ministry of Finance, Department of Expenditure, Govt. of India in their Ir.F.no.44(1)/PF-S/(CAPEX)-Part-II/2022-23 dated 03/10/2022, sanctioned an amount of ₹ 202 crore to Govt. of AP for the part II of the scheme “Special Assistance to States for Capital Investment for the year 2022-23” for the following recommended Capital projects;

Sl.No.	Name of the Project	Location	Estimated Project Cost (in crores)	Capital Expenditure approved by DoE, MoF(in crores)
1	Phase 1 to 46 MLD External Water Supply to Jagananna Mega Industrial Hub (JMIH)	Kopparthy YSR Kadapa district	171.00	171.00
2	Railway siding to YSR JMIH. Kopparthy, Kadapa	Kopparthy YSR Kadapa district	54.00	31.00
Total			225.00	202.00

The above funds were released, subject to the condition that the balance funds (beyond ₹crore) for the project at Sl.No.2 will be arranged by the State. Accordingly, Govt. of AP issued Budget Release Order vide GORt.No1200 dated 28.03.2023 with drawl procedure mentioned in GORt.No.2377 dated 25/05/2023.

However, it was noticed that an amount of ₹165 crore was drawn by APIIC Naidupet vide bill no. 2023-2442794 from the Public Works deposit account under the HOA 8443001080001007000VN and kept the amount in MD APIIC bank account. On further review of the said bill, it was observed that the said amount was stated to be withdrawn based on the BRO issued vide GORT No.2377 dated 25/05/2023. No Administrative sanction for drawal of the said funds found however the Administrative sanction for drawal of 54 crore attached to bill for the works other than the work mentioned above, which shows total failure on the part of PAO for allowing the bill for 165 crore without proper Administrative sanction.

4.2.2 SELF DRAWALS BY PROJECT ADMIN R&R SRIKAKULAM BY OPERATION OF MULTIPLE BENEFICIARY CODES TO TUNE OF ₹. 53.77 CR.

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

The Govt of AP in GO Rt No. 1632 dated 21/08/2022 sanctioned an amount of ₹ 218.71 crores towards ex-gratia to the land losers, Project Displaced Families (PDF) who lost their land, houses and livelihood for the BRR Vamsadhara Project. Further, instructed the Dist. Collector for disbursement of the said amount to the beneficiaries. Accordingly, proceedings were issued for disbursement of amount to all the beneficiaries.

During test check of bills approved through CFMS, under the jurisdiction of PAO, Srikakulam, Srikakulam District, it was noticed that Project Admin, R&R Srikakulam had drawn ex-gratia amount through various bills for disbursement to the beneficiaries as detailed below:

Project Admin, R&R Srikakulam

S.NO.	Code	HOA	Bill Number	Gross Amount
1	503772	4700011311149500502VN	2022-819373	31,17,00,000.00
2	503773	4700011311149500502VN	2022-851854	22,60,00,000.00
Total				53,77,00,000.00

Self drawal of above amount by the project admin R&R Srikakulam without transferring the amount directly to the beneficiaries is in the violation of the codal provisions.

Further, it was also observed that the Project Admin R&R Srikakulam had drawn the above amounts through different beneficiary codes. Authority for allotting two beneficiary codes for the same beneficiary Project Admin R&R Srikakulam was not forthcoming. The reasons for allotting same CFMS code for different beneficiaries are also not forthcoming in these bills.

4.2.3 SELF DRAWLS IN CERTAIN BILLS IN CONTRAVENTION TO G.O MS NO.69

In accordance with the provisions outlined in G.O. MS. No.: 69 dated 14.08.2019, Govt of AP classified the Accounts and revised Object Heads were adopted. Later Direct Beneficiary Transfer/DBT Mode was adopted for further transparency and smooth functioning of the Govt Financial System.

During the review of Bills under jurisdiction of PAO AP BHAVAN, New Delhi, it was noticed that certain bills were self-drawn in favour of DDOs in contrary to the guidelines outlined in the Government Order (G.O) mentioned earlier. The list of bills was detailed in the **Annexure 4.2.3.**

4.2.4 NON-TRANSFER OF BALANCES IN PD ACCOUNT 15TH FINANCE COMMISSION FUNDS INTENDED FOR UTILIZATION OF FUNDS FOR CENTRALLY SPONSORED SCHEMES TO SINGLE NODAL ACCOUNT TO A TUNE OF ₹. 520.09 CRORE

For better monitoring of availability and utilization of Fifteen Finance Commission Grants released to Urban Local Bodies (ULBs) of the States as recommended by the Fifteenth Finance Commission, Ministry of Finance, Government of India had issued a modified procedure for release of funds under 15th Finance Commission Funds to all the State governments vide letter F.No. 15(2) |FC-XV/FCD/2020-25 dated 28.07.2021.

Consequently, Municipal Administration Department, Govt. of A.P. in Circular Roc.No.6830/2022/02 Dated 24/05/2022 issued certain instructions for opening of separate bank account under PFMS in concurrence with the Finance Department.

Further all the Municipal Commissioners were requested to take immediate steps for opening of Single Nodal Account (SNA) in the specified branches of Union Bank of India as per the communication made by the Finance Department. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government.

During course of inspection of field offices of work accounts, a review of PD accounts

intended for utilization of funds for Centrally Sponsored Schemes was conducted and founds that, though most of the funds were transferred to SNA account during the year 2023-24, but for some PD accounts operated in various Municipalities, balances not yet transferred to SNA account. A sample statement depicting the balances not transferred to SNA account to the end of 28.03.2024 is detailed below. As seen from overall balances reports from the CFMS it was found that 15th Finance Commission Funds/balances which are still outstanding in the PD accounts worked out to ₹1084.62Crore.

Statement showing the outstanding balances of 15th Finance Commission Funds / balances in the PD accounts of various Municipalities		
FY : 2023-24		
DTAO/STO	HOA	Balance Including Pipeline Exp
61 - Srikakulam	8448001020402014015VN Major Head 8448 - DEPOSITS OF LOCAL FUNDS SubMajor Head 00 - Not Applicable Minor Head 102 - Municipal Fund Group SubHead 04 - CENTRAL FINANCE COMMISSION FUNDS SubHead 02 - MUNICIPAL CORPORATION FUNDS Detailed Head 014 - MUNICIPAL CORPORATION FUNDS SubDetailed Head 015 - 15th Finance Commission Grants	24,59,34,204.65
62 - Vizianagaram		31,14,96,132.00
65 - Visakhapatnam		234,43,08,560.13
67 - Kakinada		45,88,19,010.38
69 - East Godavari at Rajamahendrav		75,03,78,448.12
71 - Eluru		30,45,76,414.68
72 - Krishna at Machilipatnam		18,86,56,512.52
73 - NTR at Vijayawada		194,34,17,431.83
74 - Guntur		130,24,53,805.58
77 - Prakasam at Ongole		30,94,30,440.00
78 - Sri PottiSriramulu Nellore		71,28,57,873.85
79 - Kurnool		49,84,15,269.08
81 - Ananthapuramu		34,70,82,982.43
83 - YSR at Kadapa		45,21,38,612.60
85 - Chittoor		26,02,14,318.46
86 - Tirupati		41,60,33,760.17
	Total	₹10,84,62,13,776.48
	₹ In Cr.	₹1084.62

4.2.5 NON-ADJUSTMENT OF STATUTORY DEDUCTIONS TO THE RESPECTIVE HEADS OF ACCOUNT IN PD WORK BILLS RESULTED IN LOSS OF REVENUE TO GOVT. TO AN EXTENT OF ₹. 2.32 CRORE

The general procedure while processing the bills in government accounting system is the bill prepared for gross amount and the mandatory deductions should be credited to the respective Head of Accounts for further adjustment to other stake holders and the net amounts be credited to final beneficiaries. Any deviation to the above procedure is highly objectionable as per the Government Accounting standards.

As per sub rule (b) of Article 157 of the Andhra Pradesh Public Works Accounts Code, the disbursing Officer is responsible that the full name of the work as given in the estimate or the head of account to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable is clearly indicated on bill in the space provided or in some prominent position

The statutory deductions like CGST, SGST, Labour Cess, TDS on IT, NAC, Seignorage charges etc., are mandatory deductions while passing PD work bills. All deductions put together

shall worked out to 10% of total value of work bill (approximately) and shall be adjusted immediately at the time of passing the PD work bill.

During the test check of bills approved through CFMS under the jurisdiction of 03 APAO and 02 PAOs, it was noticed that certain PD work bills were allowed without provision and adjustment of mandatory deductions i.e., TDS-GST, Seigniorage charges, NAC, TDS-IT & other miscellaneous recoveries as per m-book to their respective HOAs and only net amounts were credited to the contractors. As per extant rules, all deductions made at the time of payment of Contractors bill shall be adjusted immediately to their respective heads for further adjustment to other stake holders. The bill details of non-recovery of mandatory deduction are detailed in **Annexure 4.2.5**. The total value of work bills put together worked out to ₹ 23,16,23,312/-/- during the year 2023-24. Non recovery of above statutory deductions worked out to ₹2,31,62,331/- approximately.

Sl. No.	Name of the PAOs/APAOs	Total Value of work	Non-Recovery of Statutory deductions
1	APAO Kakinada	3,78,65,247/-	37,86,525/-
2	APAO Dowleswaram	7,97,87,985/-	79,78,799/-
3	APAO Vizianagaram	62,48,755/-	6,24,875/-
4	PAO Eluru	5,31,61,932/-	53,16,193/-
5	PAO Visakhapatnam	5,45,59,393/-	54,55,940/-
Total		23,16,23,312/-	2,31.62,331/-

4.2.6 NON-LAPSING OF FUNDS AMOUNTING TO ₹. 50 CR FROM GADAPA GADAPAKU MANA PRABHUTVAM - PD ACCOUNT TO THE END OF 2022-23.

Personal Deposits are deposits of which a banking account only is kept. These are paper based or virtual bank accounts that were conceptualized by the Government of India to facilitate smoother operations at the field level for scheme implementations. Funds to the PD Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443 - Civil Deposits and the Minor Head 106 - Personal Deposits. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit/credit received.

A Personal Deposit Account holder is referred to as PD Administrator and is generally the authorizer of payments from the respective account. The PD Administrator is responsible for all the operations of the respective PD Account and will be defining the internal processes from time to time that their respective department / organization shall follow.

The Govt. of AP in GOMs No. 123 has issued operational guidelines for implementation of “Gadapa Gadapaku Mana Prabhutvam”, through PD account operated by Municipality. Accordingly certain works were taken up during 2023-24. On further review of PD account consolidated statement for the year 2022-23 of all the PAOs/ APAOs under the administrative control of DWA Mangalagiri in the month of March 2024, it was noticed that an amount of ₹

50 Cr was remain unutilised till the end of 31.03.2023 was not lapsed in deviation to the Codal provisions as detailed in the **Annexure 4.2.6.**

Timely non lapsing of funds gives incorrect picture of Finance Accounts i.e., inflated Capital expenditure for the year 2022-23.

4.2.7 NON-ADHERENCE TO THE CODAL PROVISIONS WHILE LAPSING OF UNCLAIMED DEPOSITS AMOUNTING TO ₹. 52.14 CR.

As per the provisions of Article 271 of AP Financial Code, Vol I, the deposits remaining unclaimed for a period of 3 completed financial years should be lapsed to Government Account.

Public Works deposits (including those relating to the Electricity Department) lapse to the Government in the manner as “Revenue Deposits”, except that the age of a Public Works Deposit, or the balance of a Public Works Deposit not yet repaid should be reckoned from the date when the deposit or balance, first becomes repayable. The balances pending in the Treasuries under the head ‘work done for the Public bodies’ may be treated as Revenue deposits after ensuring that (i) No claim of the local body is pending for refund of any excess deposits, and (ii) No part of the amount represents balances that should have been transferred to Civil Court Deposits. If any claim arises subsequently after clearing the items pending in the treasuries, the usual procedure, and norms for the refund of Revenue Deposits should be followed.

In general the lapsed proposals for unclaimed deposits like revenue, security, criminal court etc are send to AG office for adjusting the unclaimed deposits as miscellaneous revenue to the Government by proposing Transfer Entry and after this adjustment the concerned treasury had to be intimated for proforma correction.

Para 465 (III) of APWA Code prescribe that deposits of contractors which were lying unclaimed for more than three financial years after they become due are to be lapsed and credited to government account. PAO is required to maintain a register of deposits and communicate the list of outstanding deposits to EE every year in January and July to enable him to identify the deposits to be lapsed. On receipt of the list from EE, the PAO is required to act for lapsing the same to government.

During review of bills in CFMS under jurisdiction of 04 PAOs & 03 APAOs, in the month of March 2024, it was noticed that deposits amounting to ₹ 52,14,06,862/- unclaimed for more than 3 years of various Divisions under the control of PAOs (Works Accounts), had been lapsed and adjusted directly to revenue head MH 0075 –Miscellaneous General Services -MH 101 – unclaimed deposits. The authority for lapsing of unclaimed deposits without concurrence of Accountant General was not forthcoming in those lapsed bills. Details furnished in **Annexure 4.2.7.**

4.2.8 NON-RECOVERY OF FSD (FURTHER SECURITY DEPOSIT)

The provisions of G.O MS.No.94 Irrigaion and CAD (PW –COD) Department dated 01.07-2003 issued by Govt of AP read with para 8.14 of Manual of the Works Audit Department stipulate that a Bidding documents for civil works and for supplying and installing major plants normally require some form of performance security to protect the borrower in case of breach of contract by the contractor or supplier. This security can be the following:

1. performance bond or bank guarantee (at the bidder's option), or
2. enough "retention money" withheld for the contract, as specified in the bidding documents, or
3. combination of both

The performance security must last long enough beyond the estimated completion date of the contract to cover the warranty or maintenance period specified in the contract unless a separate security is provided for this period.

Under jurisdiction of APAO Nellore-I(SP), “Kavali water supply improvement scheme with Sangam Anicut’ was entrusted to M/s KLSR Infra Tech Ltd, Hyderabad” Agreement No:20/2018- 19 Dt:05.05.2019. Besides construction of infrastructure for water supply, annual maintenance of pumping stations at Sangam Anicut etc., is one of the items in the work schedule.

As such performance security should be in vogue till the completion of defect liability period and till the maintenance period is completed. However, as seen from the payments made to the agency and attached e-records to the bills, the details of performance security furnished by M/s KLSR Infra Tech Ltd or recovery of FSD (Further security deposit) from the part bills are not forthcoming in the e-records attached to the bills.

4.3 MISCLASSIFICATIONS

4.3.1 NONBOOKING OF GST DEDUCTIONS AMOUNTING TO ₹168.98 CRORE UNDER HOA:8658-139 DUE TO NON-IMPLEMENTATION OF CORRECTION SLIPS ISSUED BY CGA TO THE LIST OF MAJOR AND MINOR HEADS OF ACCOUNTS (LMMH) IN CLASSIFYING GST-TDS AMOUNTS

Article 150 of the Constitution, the accounts of the Union and of the States shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word "Form" used in Article 150 has a comprehensive meaning to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified. And **Controller General of Accounts (CGA)** in the Ministry of Finance (Department of

Expenditure), who inter alia, is responsible for prescribing the form of accounts of **the Union and States**, and to frame, or revise, rules and Manuals relating thereto on behalf of the President of India in terms of article 150 of the Constitution of India, on the advice of the Comptroller and Auditor General of India.

New Minor Head **139 GST- Tax Deducted at Source Suspense** under 8658 Suspense Accounts was opened by CGA vide **Corrections Slip No. 932 dated 04.06.2019** to List of Major and Minor Heads of Account of The Union and State to accommodate receipts on account of GST- TDS and to settle the same with Central Board of Indirect Taxes and Customs. As such all the GST deductions should be classified under HOA: 8658-139.

During the verification of work bills passed through CFMS package, for the financial year 2023-24 by all the PAOs/ APAOs under the administrative control of DWA Mangalagiri, it was noticed that amounts pertaining to GST deductions from 04/2023 to till date amounting to a tune of **₹168.98 Crore** were continued booking under HoA:8658-112 instead of new HoA:8658-139 as shown in the **Annexure 4.3.1**.

4.3.2 ERRORNEOUS CLASSIFICATION OF EXPENDITURE INCURRED FOR PURCHASES OF DISPENSARY MEDICINES IN 010-017(MEDICAL REIMBURSEMENT TO INDIVIDUAL) CATEGORY

Under Article 150 of the Constitution, the accounts of the Union and State Governments shall be kept in such form as the President may on the advice of the Comptroller and Auditor General, prescribe. The word 'Form' used in Article 150 has a comprehensive meaning to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

Classification of transactions in Government Accounts on a function-cum-programme basis was introduced from 1st April, 1974. This functional classification was evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and plan heads of development.

In accordance with the provisions outlined in G.O. MS. No.: 69 dated 14.08.2019, Govt of AP classified the Accounts and revised Object Heads were adopted.

During the review of bills related to PAO AP BHAVAN, New Delhi, a notable observation had surfaced concerning the classification of purchases of medicines under Object Head-010-Salaries-017- Medical Reimbursement, rather than under Object Head-210-Supplies and Materials-212-Drugs and Medicines as detailed in the **Annexure 4.3.2**.

On review of said bills, it was noticed that huge amounts were drawn towards purchase of medicines for dispensary. As such these amounts should have been classified under Object Head: 210- Supplies and Materials-212-Drugs and Medicines category. Reasons for claiming the amounts under Object Head-010-Salaries-017-Medical Reimbursement was not forthcoming.

The current classification of medicine purchases under Object Head-Salaries creates

ambiguity and may lead to an unintended inflation of the expenditure figures associated with salaries, potentially affecting the overall financial reporting accuracy. This misclassification could also impede the ability to assess and manage budgets effectively.

Considering the above, clarification sought for the below points viz.

- a. The rationale behind classifying medicine purchases under Object Head-Salaries.
- b. Any specific guidelines, circulars, or internal policies that justify this classification.
- c. The potential impact of this classification on accurate financial reporting and budget management.

4.3.3 IRREGULAR BOOKING OF NATIONAL HIGHWAY WORKS PAYMENTS UNDER REVENUE HEADS TO AN EXTENT OF ₹ 4.90 CRORE

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

During verification of bills pertaining to NH Work bills (Other Repairs/Flood Damage Repairs) in all PAOs/APAOs across Andhra Pradesh for the FY 2023-24 in the month of March 2024, it was observed that the work bills relating to National Highways are directly booked under regular Revenue Head i.e 3054- 01-337-12-06(OR)-270-272, 3054-01-337-12-05(FDR)-270-272, instead of suspense Head of Account 8658, as this expenditure is not related to State of Andhra Pradesh and is reimbursable by National Highways as detailed in the **Annexure 4.3.3.**

4.3.4 IMPROPER CLASSIFICATION OF ₹ 81.20 CRORE UNDER THE CAPITAL HEAD OF ACCOUNT - IMPACTING THE FISCAL INDICATORS OF THE STATE GOVERNMENT FINANCES.

During review of bills processed by the field offices and as per the records of AG office, it was noticed that various DDOs are drawing bills towards payment of cost of land acquisition for the purpose of “PedalandarikiIllu” under Navaratnalu scheme, however, the expenditure was being classified under CAPITAL HEAD of ACCOUNT 4070007961122530532VN (4070 - Capital Outlay on Other Administrative Services - 796 - Tribal Area Sub-Plan - 11 - State Development Schemes - 22 - YSR GruhaVasathi - 530 - Major Works - 532 - Lands (Non R&R) instead of Revenue head. The amount worked out to ₹ 81.20 Crore on this front as indicated in the **Annexure 4.3.4.**

4.3.5 BOOKING OF EXPENDITURE AMOUNTING TO ₹300.26 CRORE INCURRED ON MINOR WORKS UNDER THE CAPITAL MAJOR HEAD “4702”

As per the Indian Government Accounting Standards (IGAS-2), expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization of the funds. Capital

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

During review of expenditures booked under various heads across all the PAOs/ APAOs who were working under the administrative control of DWA Mangalagiri in the month of March 2024, it was observed that an amount of ₹ 300.26 crore, as detailed in the **Annexure 4.3.5** was incurred for the purpose of Minor works were booked under the Capital Major Head 4702 instead of respective Revenue Head. This erroneous booking under capital expenditure would adversely bear upon the fiscal indicators.

4.3.6 HEAD OF ACCOUNT - WRONG CLASSIFICATION OF EEL+HPL ENCASHMENT BILL

Government of Andhra Pradesh, vide Circular Memo.No.196330-C/86/A2/HRM.V/2016, Finance (HR.V) Department, dt:17-10-2016 has instructed all the Sanctioning Authorities and all the Drawing and Disbursing Officers to book the expenditure related to leave encashment benefits granted at the time of retirement under the following Head of Account.MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits-14 Amount allocable between two successor States of AP & TS – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj employees – 003 EEL for Provincialized Municipal employees.

Similarly, the expenditure for leave encashment for the leave earned **on or after appointed day** shall be booked under

MH 2071 Pensions and other retirement benefits -01 Civil – 115 Leave Encashment benefits-24 Amount allocable to successor state of Andhra Pradesh – 001 EEL for State Government employees – 002 EEL for Provincialized Panchayat Raj Employees – 003 EEL for Provincialized Municipal employees.

During test check of bills passed through CFMS package, under the jurisdiction of PAO, NEW DELHI, the following misclassifications were noticed while processing EEL+HPL encashment bills as detailed below:

Sl. No	Bill No. & Date	Beneficiary Name & Code	Amount Rs.	Booked under wrong Head of Account	Correct Head of Account to be booked
1	2019-2070499 Dt.10.03.2020	Ved Prakash,14421603	7,17,791/-	2071-01-115-00-24-002-000 VN	2071-01-115-00-14-002-000 VN
2	2019-2315106 Dt.18.03.2020	Kutubuddin,14421617	7,54,738/-		

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

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

During the test check of data through CFMS with reference to Accountant General (AG) data in all PAO/APAOs under the jurisdiction of DWA,Mangalagiri in the month of March 2024, it was noticed that the certain Bills/Challans under various PAO/APAOs which were booked under Capital Head cannot be operated with the Minor Head '911' such irregular booking detailed in the **Annexure 4.3.7** .

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

4.4 DEFECTS IN RECOVERY OF LABOUR CESS AND OTHER CHARGES

4.4.1 SHORT LEVY OF LABOUR CESS DUE TO EXCLUSION OF SEIGNIORAGE CHARGES AND NAC TO A TUNE OF ₹ 2.27 LAKH

The Government of Andhra Pradesh, Commercial Tax Department vide CCT's Ref No. GST/23/2019, Dt. 03/2019, has clarified that the value of supply of works includes tender percentage /premium, Price adjustment, Seigniorage charges and national academy of construction for the purpose of calculating labour cess and labour cess is to be recovered from the contractor. It was also clarified that, as per the latest instructions, agreements and estimates, labour cess is not being added to the value of work done.

During review of work bills at PAO (Works Accounts) Visakapatnam, it was noticed that the labour cess computed erroneously on the value of the work done instead of on the total value of the supply which includes Seigniorage charges and NAC. This omission had resulted in short levy of labour cess ₹ 2,27,678/- as detailed in **Annexure 4.4.1**.

4.4.2 INADMISSIBLE ADDING OF LABOUR CESS TO THE TOTAL VALUE OF WORK DONE AMOUNTING TO A TUNE OF 36.87 LAKH

The Finance Department, Govt of Andhra Pradesh, issued instructions vide orders dt. 29.06.2017 to the Water Resources (WR) Department to ensure that 'no provision shall be made in the estimates towards Labour Cess and agreement conditions shall also be incorporated

without any ambiguity, as the payment of Labour Cess is the responsibility of the contractor (who is employer irrespective work contracts). As such the bills processed post to issue of this orders are not entitled for inclusion of labour cess to the total value of work done.

However, during the verification of bills passed through CFMS package, under the jurisdiction of 02 PAOs, it was noticed that in some bills the provision towards Labour Cess added to total value of work done and deducted favouring the contracting agencies amounting to a tune of **₹36,87,836** as detailed in the **Annexure 4.4.2**.

4.4.3 NON-IMPLEMENTATION OF REVISED GST RATES ON WORKS CONTRACTS RESULTING IN SHORT RECOVERY OF GST AMOUNTING TO ₹ 1.76 CRORE

The Government of India, Ministry of Finance, Department of Revenue vide notification No. 03/2022, dated 13-07-2022 has issued certain amendments inter-alia revising GST rates on works contracts.

Subsequently, the Government of Andhra Pradesh, Finance (FMU-WR 1) Department issued orders vide GO MS No. 196, dated 23-09-2022 for implementation of revised rates of GST on works contracts as per revised rates and effective date specified in the said GO ibid. Accordingly, for all the works contracts of Government and Local authority, the GST rate had been revised from 12% to 18% with effect from 18-07-2022. **The revised rate shall be applicable for the works measured and recorded on and after the effective date.**

However, while scrutinizing the bills processed at 02 APAOs and 05 PAO, it was noticed in certain work bills passed with GST @ 12% instead of 18% in contrary to Govt orders. This resulted in short levy of GST on the said works amounting to 1,75,98,665/- as detailed in **Annexure 4.4.3**.

4.4.4 INFRINGEMENT OF GST STATUTES IN THE PROVISION OF MOTOR VEHICLE RENTAL SERVICES AGREEMENTS

Under the GST regime, an “invoice” or “tax invoice” means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates issuance of invoice or a bill for every supply of goods or services or both. It is necessary for a person supplying goods or services or both to issue an invoice. The type of invoice to be issued depends upon the category of registered person making the supply.

GST is leviable only if rental income turnover is more than 20 lacs. (Rs. 10 lacs in 11 special category States).

Sl. No	Chapter, Section or Heading	Description of Service	CGST Rate (%)	SGST/UTGST Rate (%)	IGST Rate (%)	Condition
10.	Heading 9966 Rental services of transport vehicles [with operators]	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken

Source: <https://cbic-gst.gov.in/gst-goods-services-rates>

During test check of bills within the category of "130-134-Hire Vehicle" under the jurisdiction of the PAO AP BHAVAN, NEW DELHI, it had been observed that certain hire vehicle bills were approved in favor of "AJAY TOURS CAR RENTAL SERVICE" as detailed in the **Annexure 4.4.4**.

The following deviations in claiming hire vehicle charges noticed.

Non recovery of TDS-GST:

While GST component is available in hire vehicle invoice bills, no mandated TDS-GST (2%) was recovered at the Drawing and Disbursing Officer (DDO) level. (This issue warrants immediate attention to ensure compliance with applicable taxation regulations.). Absence of GST Terms and Conditions in Agreement:

Despite the inclusion of GST component in the hire vehicle bills, the financial bid within the vendor agreement did not explicitly outline GST terms and conditions for the mentioned hire vehicle rates. (This inconsistency requires clarification and rectification to align with the agreed-upon terms.).

4.4.5 NON-DEDUCTION OF TDS-GST & TDS-IT ON VARIOUS BILLS AMOUNTING TO A TUNE OF ₹ 1.78 LAKH

TDS-GST: Under the GST regime, section 51 of the CGST Act, 2017 prescribes the authority and procedure for 'Tax Deduction at Source'. The Government may order the following persons (the deductor) to deduct tax at source: (a) a department or establishment of the Central Government or State Government; or (b) local authority; or (c) Governmental agencies; or (d) such persons or category of persons as may be notified by the Government on the recommendations of the Council. The tax would be deducted @1% of the payment made to the supplier (the deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees (excluding the amount of central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice). Thus, individual supplies may be less than Rs. 2,50,000/-, but if contract value is more than Rs. 2,50,000/-, TDS will have to be deducted.

Rate of deduction of tax: There are 4 types of taxes in GST – Integrated Tax (IGST), Central Tax (CGST) and State Tax (SGST) / Union territory Tax (UTGST). The deduction in case of intra-State supply (supply within a State) will be CGST & SGST (in case of Union territory without legislature, it will be CGST & UTGST), and the deduction in case of inter-State supply (supply from one State to another) will be IGST. Rate of such deduction is @ 2% [i.e., 1% each on CGST & SGST/UTGST component] on the amount paid/credited in respect of intra-State supply & @ 2% [as IGST] on the amount paid/credited in respect of inter-State supply.

During the test check of bills approved through CFMS under the jurisdiction of PAO AP BHAVAN, NEW DELHI, it was noticed that there was an anomaly related to the non-deduction of TDS-GST at the Drawing and Disbursing Officer (DDO) level for certain bills as detailed in the **Annexure 4.4.5** and this matter is in contravention of the stipulated provisions outlined in the GST rules.

In accordance with GST regulations, a TDS-GST of 2% should be deducted at the source, and it had been observed that this deduction was not being implemented as required at the DDO level.

To provide further context, the GST rule position necessitates the deduction of TDS-GST as part of the tax compliance framework. Failure to adhere to these guidelines may result in non-compliance issues and could have financial implications.

4.4.6 NON-DEDUCTION OF TDS-IT IN R/O LEGAL AID BILL TO A TUNE OF ₹5.29 LAKH

As per Section 194(J) of Income Tax Act-1961, The aim of TDS is to collect tax from the very source of income. A person or company (deductor) who is liable to make payment of specified nature to any other person or company (deductee) shall deduct tax at source as prescribed by the tax department and remit the same into the account of the Government.

During test check of bills passed through CFMS, under the jurisdiction of **PAO AP BHAVAN, NEW DELHI**, it was noticed that a bill was passed by DDO: 27041701002(APB LEGAL CELL NEW DELHI) towards payment of legal aid charges for the month 04/2018 without deduction of the TDS @ 10%. The Non recovery of TDS amount worked out to an amount of ₹ 5,28,800/- as detailed below:

Sl. No	Bill Number, Dt	Name, Beneficiary Code	DDO	Gross Amount	Tax to be deducted @10%
1.	2018-892825, 05.09.2018	G Prabhakar, 1000025185	27041701002(APB Legal Cell New Delhi)	₹52,88,000	₹ 5,28,800

4.5 DEFECTS IN FOREST ADVANCES

4.5.1 IMPROPER CLASSIFYING THE FOREST ADVANCE AMOUNTING TO ₹ 97.46 CORE TO THE FINAL HEADS OF ACCOUNT ON THE BASIS OF WORK ESTIMATES.

The Codal provisions stipulate that all the advances, except AC bills, should be classified under HOA “8550” Civil Advances”.

However, during the review of bills processed by PAOs/APAOs across all districts, it was noticed that **6484** bills involving an amount of **₹97,46,08,838** were drawn as advance by the Forest officials towards forest works based on works estimates without final execution of works. Further, the advance amounts were directly debited to the Consolidated Fund though final Heads of Account viz., “2406 / 4406” Forestry and Wildlife Forestry and Wildlife “04” Afforestation and Ecology Development “103” State Compensatory Afforestation (SCA) in contrary to the Codal provisions. The details are listed in **Annexure 4.5.1**.

Classifying the forest advance amounts, without final execution of works to the final revenue / capital head of accounts would result in undue inflation of revenue and capital expenditure, will impact the fiscal indicators of the State Government.

4.6 LAPSES NOTIFIED IN FUNCTIONING OF PAO/APAOS

4.6.1 NON-CONDUCTING OF ANNUAL INSPECTIONS OF DIVISIONS

As per Para 14.1.1 of the PAO (Works Accounts) Manual, the check conducted in the PAO office is based on the claims supported by certificates, where necessary and accounts etc., submitted to that office in the prescribed form. The major portion of the original records namely the initial accounts and other books and papers on which the claims, etc., are submitted are based, was retained in the Offices where they originate. To satisfy himself about the accuracy of the data on which claims etc., are based, the PAO/APAO acting on behalf of the Director of Works Accounts, will have to inspect the offices with a view to check the initial records. With reference to Para 14.2.1, in addition to the scrutiny of the initial documentation in the division/office, the PAO/APAO should keep in view important general topics. He should make a thorough study of these topics in the division/office inspected by him.

As per Para 14.3.2, the inspecting officer is not expected to confine himself to routine check and inspection work. He should avail himself of the opportunity to assist the departmental officers and accountants with his advice in matters affecting accounts, budget, etc., or the financial regularity of transactions. The PAO/APAO is responsible for the efficiency of the inspection and local check, though some items of work may be entrusted to the subordinate staff as per Para 14.4.1 of the Manual.

The reasons for non-conducting of annual inspection of divisions was sought during the

audit. Even though the PAO is desirable to conduct annual inspections as aforesaid manual, these annual inspections were not conducted in respect of the Divisions under the payment control of PAO office due to rush of work and further stated that inspection would be conducted shortly.

Sl. No	District	Name	PAO/APAO
1	Anantapur	Anantapur	PAO

4.6.2 HUGE 55,211 BILLS AMOUNTING TO ₹16,092.59 CR REMAIN UNPAID DURING THE FINANCIAL YEAR 2023-24 ACROSS ALL PAOS/APAOS

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

During the test check of bills passed through CFMS for the financial year 2023-24 by all the PAOs/ APAOs across all the districts of Andhra Pradesh in the month of March 2024, it was observed that there was abnormal delay in clearance of bills. These bills were passed at the PAOs/APAOs but the amounts were not yet credited to the beneficiaries. As per the codal provisions, a bill either processed successfully or returned to concerned DDOs with objections with time bound. In this regard, the Govt has already issued citizen charters. Total **55,211** such bills amounting to **₹1,60,92,59,20,486.33/-** are pending as detailed in the **Annexure 4.6.2**.

4.6.3 NON-LAPSING OF UNCLAIMED DEPOSITS TO GOVERNMENT ACCOUNT

As per Para 465 (III) of APWA Code prescribe that deposits of contractors which were lying unclaimed for more than three financial years after they become due are to be lapsed and credited to government account. PAO is required to maintain a register of deposits and communicate the list of outstanding deposits to EE every year in January and July so as to enable him to identify the deposits to be lapsed. On receipt of the list from EE the PAO is required to take action for lapsing the same to government.

An amount of **₹ 63,58,46,667** were lying unclaimed for more than three financial years under deposit Head of account **8443-00-108-00-01-002-000** in PAO Anantapur as of November 2023 and no action initiated for lapsing the amount to the government account.

4.7 ADVERSE BALANCES

4.7.1 PROCESSING OF CLAIM OF ₹. 5.84 CRORE AGAINST THE NEGATIVE DEPOSIT ACCOUNT BALANCE OF ₹. (-) 41.14 CRORE – DEFEATING INTERNAL CONTROLS OF THE SYSTEM

The Treasury/PAO (Works Accounts) is the core point of financial transaction and accounting system of Government. The Treasuries/PAOs (Works Accounts) maintain records of financial transactions and exercise necessary checks as per AP Treasury Code and Financial Rules on flow of Funds. The Treasury/PAO (Works Accounts) acts as the receiver and disbursing officer of the State Government funds as well as renders monthly accounts to AG to prepare State Government's account on monthly and annual basis.

Debt, Deposit and Remittance Heads (known as DDR heads) are used under public Account and the transaction under these heads shall reflect in Plus and Minus Memo given on monthly basis by Huzur Treasury. Any deviations / misclassification/ adverse transactions found to have been investigated properly and rectified in subsequent monthly accounts. No bills are processed against the negative balance of Deposit Accounts.

Funds to the Deposit Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Deposit Accounts. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit /credit received. A Deposit Account holder is referred to as Deposit Administrator and is generally the authorizer of payments from the respective account. The Deposit Administrator is responsible for all the operations of the respective Deposit Account and will be defining the internal processes from time to time that their respective department / organization shall follow.

During review of plus and minus memos pertains to 03 PAOs and 03 APAOs, it was noticed that despite existence of minus/ negative balance of ₹ (-) 41,14,20,438crore under HOA “8448-00-109, bills amounting to ₹ 5,84,93,104.72/-were processed and paid to beneficiaries. This had resulted in further negative balance to ₹ (-) 46,93,65,433/- in the said Deposit account.

Sl. No.	Name of the PAOs/APAOs	HOA	Deposit balance (OB)	Claim Amount	Deposit Balance (CB)
1	APAO, Kakinada	8448-00-109	-1,32,31,132	78,42,712	-2,10,73,844
2	PAO Eluru	8448-00-109	-1,01,71,402	14,38,512	-1,16,09,914
3	APAO Pulivendla	8448-00-102	-3,35,23,529	4,62,296	-3,39,80,669
4	PAO Kadapa	8448-00-102	-28,95,08,746	3,62,32,561.62	-32,52,41,681
5	PAO Ongole	8448-00-102	-6,49,85,629	1,25,17,023.10	-7,74,59,325
6	APAO-II (TGP) Nellore	8448-00-102	-9.89Cr	3,37,91,038.17	-13.27Cr
Total			-41,14,20,438	5,84,93,104.72	-46,93,65,433

4.7.2 ADVERSE BALANCES IN VARIOUS DEPOSIT ACCOUNTS – LAPSES IN GENERATING PLUS AND MINUS MEMO WITH NEGATIVE BALANCES

The Treasury/PAO (Works Accounts) is the core point of financial transaction and accounting system of Government. The treasuries/PAOs (Works Accounts) maintain records of financial transactions and exercise necessary checks as per AP Treasury Code and Financial Rules on flow of Funds. The Treasury/PAO (Works Accounts) acts as the receiver and disbursing officer of the State Government funds as well as renders monthly accounts to AG to prepare State Government's account on monthly and annual basis.

Debt, Deposit and Remittance Heads (known as DDR heads) are used under public Account and the transaction under these heads shall reflect in Plus and Minus Memo given on monthly basis by Huzur Treasury. Any deviations / misclassification/ adverse transactions found to have been investigated properly and rectified in subsequent monthly accounts. No bills are processed against the negative balance of Deposit Accounts.

Funds to the Deposit Accounts are generally received for specific purposes by debiting the service heads in the Consolidated Fund of the State and crediting the Deposit Accounts. Unspent balances, if any, at the end of the financial year should be lapsed by minus debiting the relevant service heads and thereby reducing the deposit /credit received. A Deposit Account holder is referred to as Deposit Administrator and is generally the authorizer of payments from the respective account. The Deposit Administrator is responsible for all the operations of the respective Deposit Account and will be defining the internal processes from time to time that their respective department / organization shall follow.

During review of plus and minus memos under jurisdiction of 02 PAOs and 03 APAOs Adverse balances noticed in Deposit Accounts and same were reflected in plus and minus memorandum report which shows incorrect exhibition of balances in Deposit Accounts maintained by PAO/APAO. The details are given in **Annexure 4.7.2**

4.8 MISCELLANEOUS

4.8.1 DIVERSION OF ABSTRACT CONTINGENT BILL FUNDS TO AN EXTANT OF ₹. 26,17,513/-

As per GO MS No.28S of Finance Department dt.16.10.2005, all the Abstract Contingent (AC) bills drawn should be settled within one month by submitting respective Detailed Contingent (DC) Bills.

As per the instructions in G.O.Ms.No.391, dated 22-03-2002, DTA Memo No.F3/5623.2002 dt:06-04-2002, G.O.Ms.No.507 dt:10-04-2002, Govt.Fin (TFR) Department Memo No.268/15154- A/TFR/2002, dt:18-05-2002 DTA Circular Memo No.F3/6199/2002, dt:31-05-2002 all the A.C.Bills drawn during any financial year shall be settled within three months from the date of drawl.

Government sanctioned an amount of Rs. 1.00 crore vide GO Rt. No.422, General Administration Department, dated 07.03.2022 (BRO) and G.O.Rt. No.2212 (Finance FMU-GAD-I) dt. 06.03.2022 for drawal of amount through AC bill for making smooth arrangements for the students and NRTs (Non-Resident Telugus) coming from Ukraine.

Accordingly, the Resident Commissioner, AP Bhavan, New Delhi had drawn Abstract Contingent Bill for Rs.1.00 crore vide Bill No.2021-2745269 on 08.03.2022. Subsequently, detailed contingent Bill submitted on 23.8.2022.

On verification of DC Bill No: 2023-1283841, an amount of ₹63,82,487/- was expended towards making arrangements for the students and NRTs coming from Ukraine. On further verification, it was noticed that an amount of ₹26,17,513/- was refunded as EMD to Pankaj Security Services (Outsourcing Agency) for executing R&B works in deviation to the GOs ibid.

Prior approval from the Government should be taken before incurring the funds released by Government for the purpose other than intended works. No reasons for deviation of funds are forthcoming.

On this being pointed out, it was replied that the Principal Secretary to Govt. (PolI) was addressed by the Resident Commissioner, AP Bhawan vide letter No.SpVAC-DC/Accts/APGH, dt. 25.8.2023 for ratification.

In this regard, it was further observed that the security services to AP Bhavan were provided by Pankaj Security Services upto 2021, for which the agency remitted EMD of Rs.10.00 lakh to the DDO in the form of DD. In this regard, the following information was called for;

1. Where was the EMD amount of Rs.10.00 lakh kept? Was it credited to the MH 8443 Civil Deposits Head of Account? If so, the details concerned may be furnished to audit.
2. The reasons for not withdrawing the EMD amount through CFMS from the Civil Deposits Head of Account may be furnished to audit.
3. Whether the DDO account was mapped to the CFMS? If so, the reasons for not withdrawing the EMD amount through CFMS from the Civil Deposits Head of Account. If not, the reasons for not mapping the same with CFMS.
4. Reasons and authority for payment of EMD amount.

4.8.2 INADMISSIBLE ADDING OF OVERLAPS AND SPACER BARS TO THE QUANTITY UTILISED WHILE COMPUTING PRICE ADJUSTMENT AMOUNT RESULTING IN EXCESS PAYMENT TO THE M/S NCC LTD TO A TUNE OF ₹ 1.84 LAKH

The Government of Andhra Pradesh, Water resources (reforms) Dept issued orders vide GO Ms No. 62, Dt. 30.11.2021 for price adjustment, making it applicable on all materials utilised for execution of contract and issued certain modifications in the method of calculations, applicable to various contracts, applicability of tender percentage etc. to various departments, institutions and corporations. The price adjustment applicability is as follows, Price Adjustment (both positive and negative)

1. Shall be applicable to all the works of ₹ 40.00 Lakhs and above and where the original period of contract as per agreement is six months or more.
2. Shall not be applicable for works of ₹. 40 Lakhs, where the original period of contract is less than six months. The Extension of Time (EOTs) sanctioned shall not be counted for price adjustment clause.
3. Shall not be applicable for works less than ₹ 40 Lakhs, irrespective of the period of execution.

These orders are applicable for all the works for which tenders are invited on or after 30.11.2021. The Tender Inviting Authority should incorporate this order in the Bid Document. Price Adjustment shall be allowed in all cases where the variation between the estimated rates and current rates is more than 5% or less than -5%. Price Adjustment amount payable or deductible would be the differential amount arrived after adding or deducting initial 5% over the rate adopted in the Estimate respectively. No Price Adjustment shall be allowed for the cases where the variation between the estimated rates and BoCEs approved rates is less than 5% and more than -5%.

The agreements made on or after effective date ensure that no provision shall be made in the estimates towards wastage quantity. Bills processed post these orders are not entitled for adding of material wastage to the quantity utilised while computing price adjustment amount.

However, while scrutinizing the bills processed in the office of the Pay & Accounts Officer, Works Accounts, Srikakulam District, it was noticed that M/s NCC Ltd was made agreement vide 01/MSIDC/2020-21, Dt.28.05.2021 for constructions of Multi-Speciality hospital at Seethampeta Mandal, Srikakulam District and received payment of ₹39,21,092/- towards price adjustment including 5% overlaps and space bars which is irregular and in contravention of the government orders cited above. As per the above orders, price adjustment amount should be allowed for quantity utilised only during the contract period but not for material wastage.

The bill details are given below,

S.No.	Bill No. & Date	Beneficiary Name, Ben Id	Actual utilised quantity of steel (MT)	Inadmissible Steel Wastage allowed @ 5% on the quantity utilised (a)	Price adjustment of steel per MT as worked out in the bill (b)	Excess amount paid to the contractor (a X b)
1	2023-525587, Dt. 20.05.2023	M/s NCC Ltd, 1000011609	176.534	8.829	20950	1,84,967/-

4.8.3 PRICE ADJUSTMENT TOWARDS DIESEL CONSUMPTION ALLOWED WITHOUT ADDING 5% TO THE INITIAL RATE (FO) WHILE ARRIVING V VALUE RESULTING IN EXCESS PAYMENT TO THE CONTRACTOR TO A TUNE OF ₹4.39 LAKH

The Govt. of Andhra Pradesh issued comprehensive orders towards Price escalation vide GO Ms. No. 62 Water Resources (Reforms) Department in superseded earlier orders issued on the price escalation charges and instructed that Price Adjustment shall be allowed in all cases where the variation between the estimated rates and current rates is more than 5% or less than -5%.

Price Adjustment amount payable, or deductible would be the differential amount **arrived after adding or deducting initial 5% over the rate adopted** in the estimate respectively. No Price Adjustment shall be allowed for the cases where the variation between the estimated rates and BoCEs approved rates is less than 5% and more than -5%. Accordingly, the following formulae is being used for price adjustment amount towards consumption of POLs, For POLs: Positive price adjustment $V_f = (P_f / 100) \times R \times (F_i - 1.05 \times F_o) / F_o$

During the verification of work bills processed by the Office of the PAO, Guntur (Works Accounts), Guntur District, it was noticed that PD DWMA Guntur (DDO Code : 90000038159) had drawn a CFMS bill vide 2023-803939 towards First and Final bill for drilling of bore wells under YSR Jala Kala scheme under the HOA 8443001080001008000VN (8443 Civil Deposits – 108 Public Works Deposits - 01 Public Works Deposits - 01 Public Works Deposits)

However, on scrutiny of the said bill and Measurement books, it was noticed that the contracting agency i.e., Tirumala Agencies was allowed price variation towards Diesel consumption without adding 5% to the initial rate (Fo) which resulted in excess payment to the contractor to a tune of ₹ 4,39,452/- as worked out below;

S. No	Bill No. & Date	Name of the contractor and CFMS ID	Name of the work	Work ID No.	Price adjustment amount towards diesel without adding 5% to initial rate (V value)	Price adjustment amount towards diesel adding 5% to initial rate (V value = $(0.85 \times P/100) \times R \times (F_i - F_o \times 1.05) / F_o$)	Difference amount	No.of works executed (As per bill)	Excess amount paid to the contractor (Approximately)
.									

1	2023-803939, Dt. 16.02.2024	Tirumala Agencies, 1008914920	Drilling of borewell at Dwarakapuri Gram Panchayath, Macherla	2250201 1301104 0000	18188	14119	4069	108	439452
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4.8.4 INADMISSIBLE ADDING OF STEEL WASTAGE TO THE QUANTITY UTILISED WHILE COMPUTING PRICE ADJUSTMENT AMOUNT RESULTING IN EXCESS PAYMENT TO THE M/S NCC LTD TO A TUNE OF ₹6,08,904/-

The Government of Andhra Pradesh, Water resources (reforms) Dept issued orders vide GO Ms No. 62, Dt. 30.11.2021 for price adjustment, making it applicable on all materials utilised for execution of contract and issued certain modifications in the method of calculations, applicable to various contracts, applicability of tender percentage etc. to various departments, institutions and corporations. The price adjustment applicability is as follows, Price Adjustment (both positive and negative)

- (i) Shall be applicable to all the works of ₹ 40.00 Lakhs and above and where the original period of contract as per agreement is six months or more.
- (ii) Shall not be applicable for works of ₹. 40 Lakhs, where the original period of the contract is less than six months. The Extension of Time (EOTs) sanctioned shall not be counted for price adjustment clause.
- (iii) Shall not be applicable for works less than ₹ 40 Lakhs, irrespective of the period of execution.

These orders are applicable for all the works for which tenders are invited on or after 30.11.2021. The Tender Inviting Authority should incorporate this order in the Bid Document. Price Adjustment shall be allowed in all cases where the variation between the estimated rates and current rates is more than 5% or less than -5%. Price Adjustment amount payable or deductible would be the differential amount arrived after adding or deducting initial 5% over the rate adopted in the Estimate respectively. No Price Adjustment shall be allowed for the cases where the variation between the estimated rates and BoCEs approved rates is less than 5% and more than -5%.

The agreements made on or after effective date ensure that **no provision shall be made in the estimates towards wastage quantity**. Bills processed post these orders are not entitled for adding of **material wastage to the quantity utilised** while computing price adjustment amount.

However, while scrutinizing the bills processed in the office of the Pay & Accounts Officer, Works Accounts, Visakapatnam District and Srikakulam District, it was noticed that M/s NCC Ltd was made agreement vide 3(B)APMSIDC/2022-23, Dt. 25.01.2023 & 01/MSIDC/2020-21, Dt.28.05.2021 for constructions of medical college at Narsipatnam, Anakapalli District and

Multi- Speciality hospital at Seethampeta Mandal, Srikakulam District respectively and received payment of ₹ 89,05,070/- towards price adjustment including 5% wastage of steel which is irregular and in contravention of the government orders cited above. **As per the above orders, price adjustment amount shall be allowed for variation in price only during the contract period but not for material wastage.** The bill details are given below,

S.No.	Bill No. & Date	Beneficiary Name, Ben Id	Actual utilised quantity of steel (MT)	Inadmissible Steel Wastage allowed @ 5% on the quantity utilised (a)	Price adjustment of steel per MT as worked out in the bill (b)	Excess amount paid to the contractor (a X b)
1	2022-2660715, Moved to 2023-214918, Dt. 26.04.2023	M/s NCC Ltd, 1000011609	475.153	23.75	17850	4,23,937/-
2	2023-525587, Dt. 20.05.2023	M/s NCC Ltd, 1000011609	176.534	8.829	20950	1,84,967/-
TOTAL						6,08,904/-

4.8.5 PENDING REGULARISATION OF PROVISIONAL PAYMENTS MADE

As per Para 7-5-1 to 7-5-4 of PAO Manual permits PAO to make provisional payments in case of emergency, pending Administrative Approval to estimate/revised estimate and conclusion of supplemental agreement. These payments are to be regularized by way of sanction to estimates etc. Further, PAO should maintain a separate register for provisional payments for each division to note every such payment and watch their regularization.

During the review of records under the jurisdiction of APAO Kakinada, it was observed that APAO, Kakinada, East Godavari District made payments of one item amounting to ₹10,16,079/- towards Provisional Payments by Form-67 in respect of Irrigation divisions work under their payment control. The concerned division is yet to be regularised the payments.

4.8.6 IMPROPER DRAWING OF ABSTRACT CONTINGENT BILL

Financial Rules (Article 99 of Andhra Pradesh Financial Code) permit drawl of advances on Abstract Contingent (AC) bills for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion.

During the review of bills pertaining to PAO AP BHAVAN, New Delhi, it was noticed that a bill was drawn by the AAO AP BHAVAN NEW DELHI under HoA: 2070001150005200205VN for an amount of ₹70,00,000/- vide CFMS Bill No:2021- 2687166.

Upon further scrutiny of the voucher enclosures, it was noticed that the Govt of AP has issued sanction orders for drawl of an amount of ₹70 lakh as AC Bill for incurring expenditure

towards arrangements to be made for Non Residential Telugus(NRTs) coming from Ukraine.

However, the said bill was drawn under Bill Type: Non-HR instead of AC Bill and deposited the said amount in Current Account: AAO AP Bhavan (A/c No). On account of this irregularity, the entire amount of ₹70 lakh could not be placed under objection in the AG records and concurrence of expenditure could not be ascertained.

Considering the significance of accurate categorization and adherence to financial protocols, the financial authority/orders for drawing the Abstract Contingent Bill in Non-HR Bill/contingent category and the detailed voucher enclosures related to CFMS Bill No: 2021-2687166 was called for, for further examination, Reply awaited.

4.8.7 CANCELLATIONS OF BILLS AND DRAWAL OF BILLS WITH ZERO AMOUNTS

During review of bills processed under jurisdiction of 01 PAO and 02 APAOs in CFMS package, it was noticed that 8878 bills involving ₹ 5042.15 Cr stood cancelled. However, reasons for such huge cancellations are not forthcoming in the e-records for further scrutiny.

Further, it was also noticed that 908 Bills were drawn with zero amounts and lodged in the cancelled section of the CFMS as detailed in the **Annexure 4.8.7**.

Specific Reasons for drawing zero amount bills and cancellation thereof were also not forthcoming in the e records in CFMS. It was also called for as to what measures are contemplated to curb any unauthorized payments from this segment.

4.8.8 IRREGULAR RECOVERY OF STATUTORY DEDUCTIONS IN OUTSOURCING WAGES BILLS.

In accordance with Memo No. 1 (1395-4/V&E/E1/2015) dated 21.05.2016, the Government, with the approval of the Chief Secretary to the Government as per GO Ms. No. 111 dt: 15.12.2009, mandated the deduction of labour cess at a rate of 1% from bills payable to contractors/executing agencies, effective from 26.06.2007, for all works falling under the definition of "Building or other Construction works."

Further, as per G.O. MS. No. 27 dated 29.06.2015, all Engineering Departments/Corporations in the State were instructed to allocate 0.1% of the estimated value towards the Corpus Fund for the National Academy of Construction in all sanctioned works.

Upon reviewing bills related to outsourcing wages for services such as Providing Housekeeping Services, Security staff, and Plumbers for the Hermitage Office Complex, Saifabad, Hyderabad, and Housekeeping Services for Lake View Guest House, Raj Bhavan Road, Hyderabad, it was noticed that payments were made to "Siva Sai Security Services Godlavet."

On further examination of Lumpsum Contract Running Account bills and associated pass orders revealed that NAC and Labour Cess was deducted from the bills inspite of deductions like IT, professional tax, applicable GST etc., The bills details mentioned below,

S. No	Bill Number	Name, Beneficiary Code	HoA	Gross Amount (in ₹)	Net Amount (in ₹)	National Academy of Construction (NAC) (in ₹)	Labour Cess (in ₹)
1	2021-1892038, 18.01.2022	SIVA SAI SECURITY SERVICES GODLAVET, 1000021064	2059010510018270271VN	719131.000	719131.000	641	6421
2	2022-587227, 14.07.2022			1142276.810	1042097.810	1039	10400
3	2022-1646924, 14.11.2022			902776.080	857797.080	769	7693

4.8.9 PASSING OF AN AMOUNT OF ₹ 1,23,67,127/- WITHOUT THE QUALITY CONTROL CERTIFICATE

The Government of Andhra Pradesh issued various instructions for Strengthening of Quality Control wing vide G.O.MS No.101 Dated: 21.3.2000 of Panchayatiraj and Rural Development (Estt.1) Department. During verification of works bills processed by the Office of the APAO, Chittoor, it was noticed that the O/o EE PIU DIV Chittoor (DDO Code 11012202025) had drawn a CFMS bill vide 2022-297701 towards the 1st & part bill for execution of the work for “Up gradation of road from Bathalapura, road to Nekoondi” under HOA 4515001011113530531VN (Major Head 4515 Capital Outlay on Other Rural Development Programmes Sub Major Head 00 Not Applicable Minor Head 101 Panchayat Raj Group Sub Head 11 State Development Schemes Subhead 13 Panchayat Raj Roads Detailed Head 530 Major Work).

However, on scrutiny of the said bill, it was noticed that the contracting agency M/S Garrison Constructions was paid an amount of ₹ 1,23,67,127.00 vide this bill towards executing the above work. But the Quality Control Certificate was not forthcoming in the e-records.

4.8.10 NON-RECOVERY OF PROFESSIONAL TAX IN RESPECT OF DEOS AND DRIVERS WORKING IN FOREST DEPARTMENT TO A TUNE OF ₹0.52 LAKH.

The Government of Andhra Pradesh in GO.Ms.No.82 (Revenue CT IV), dated 04.02.2013 has revised the slabs of professional tax as it was mandatory to recover from all employees /wage earners whose monthly salary exceeds 15,000/- The tax slabs are illustrated below,

S.No.	Description	Tax per month
1	Salary upto 15,000/-	NIL
2	15,001/- to 20,000/-	150/-
3	Above 20,000/-	200/-

During verification of bills processed by the Office of the APAO, Chittoor, it was noticed that wages in respect of Data Entry Operators and Drivers working in O/o the District Forest Office, Chittoor, DDO Code: 85010402001 were drawn without recovering mandatory

Professional Tax for certain period resulting in excess payment to the individuals.

The total excess payment worked out to ₹ 52,500/- as detailed below;

Sl. No .	Name of the Drawing officer & DDO Code	CFMS Bill Number	No of Persons (a)	Professional Tax (b)	Total	Period of non recovery	No. of months	Total
1	Divisional Forest Officer, 85010402001	2023-1726014	7	150	1050	Jan 22 To Jan 24 (as per RPS 2022 scales)	25	26250
2		2023-1730968	7	150	1050	Jan 22 To Jan 24 (as per RPS 2022 scales)	25	26250
Total								52500

PART -V

DEFICIENCIES IN IT CONTROLS

5.1 CFMS (Comprehensive Financial Management System)

Andhra Pradesh Government vide GO Ms No.: 192, Dt.: 10.07.2016 and GO Ms No.203, Dt.: 21.10.2016, Finance Department had initiated the process of implementing the Comprehensive Financial Management System (CFMS), a SAP based ERP system for the Government of Andhra Pradesh (GoAP).

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

5.1.1 MODE OF OPERATION OF APCFSS:

CFMS Treasury acted as the domain consultant with the active presence of 20 core team members in the CFMS design in Phase-I (Expenditure Modules)

Acts as the anchor player both in the Development and roll out of CFMS Phase-II (HR, Pensions, Electronic Service records of all the Employees in the Go AP)

Department provides District level Help Desk for their effective roll out by providing timely sensitization among the DDOS across the state.

5.2 DEFICIENCIES/SHORTFALLS OBSERVED:

5.2.1 PROCESSING OF CLAIM OF ₹ 3.14 LAKH AGAINST THE NEGATIVE PD ACCOUNT BALANCE OF (-) ₹12.69 CRORE – DEFEATING INTERNAL CONTROLS OF THE SYSTEM

During review of PD Accounts in CFMS at DTAO Srikakulam, it was noticed that despite the existence of minus/ negative balance of ₹ (-)12.69 Crore under HOA “8011 - Insurance And Pension Funds” in the PD account of – ‘District Insurance Office Srikakulam’ administered by PD Admin : 01010704001, a claim bill for ₹ 3,14,473.00 was processed vide CFMS bill: 2023-574061 and paid to Sri Tippabhotla Venkata Satya Gang, (Beneficiary code: 14417453) vide Payment Ref: RBI1362361650367 dated 15.05.2023. This had resulted in further negative balance to (-) ₹12.72 Cr in the said PD account.

5.2.2 E- HOSTEL BILLS - ASSIGNING SAME CFMS BENEFICIARY CODE TO DIFFERENT BENEFICIARIES

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

During test check of bills approved through CFMS under the jurisdiction of DTAO Vijayawada and 02 Div STOs, it was noticed that certain DDOs were passed E-hostel bills for different beneficiaries having same CFMS beneficiary codes. Details of the bills furnished in **Annexure 5.2.2.**

5.2.3 INCOME TAX – FAMILY PENSIONERS SHOWS AN EXCESS OF STANDARD DEDUCTION COMPARED TO THEIR ELIGIBILITY

The Standard deduction under Section 16 i (a), is a flat deduction allowed on salary income. It replaced the transport and medical allowance deductibles and was introduced by the Government of India. The standard deduction amount allowable was ₹50,000. The standard deduction will not be applicable if you choose the new regime slab rates. The standard deduction under Section 16(ia) is also applicable for retired individuals having a pension income. As the pension is chargeable to tax under the head - Income from salary, the standard deduction of ₹50,000 on such pension income is allowable every financial year.

As per the Section 57 ii (a) of the Income Tax Act 1961, in the case of family pension, one-third of such income or ₹15,000/- whichever is less, is allowed as deduction to the aggregated income for the entire year.

During the verification of Pension Payment Orders at 12 STOs, it was noticed that the standard deduction against the Family pensioners were shown as ₹50,000 instead of ₹15,000 in their pay slips as detailed in **Annexure 5.2.3.** This incorrect entry in the system may lead to incorrect calculation of income tax during the assessment and filing.

Dy. Accountant General (A/cs & VLC)

Annexure 1.1.2(a)
List of DTOs/ATOs/STOs in Andhra Pradesh

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

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

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

Annexure 1.1.2(b)
Statement showing district wise break up of DTAOs/Div. STOs/STOs

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

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

**Annexure 1.3.1
Outstanding Audit Objection**

S.No	YEAR	No of Objections	Amount(₹)
1	2018-19	383	6450997
2	2019-20	189	5937464
3	2020-21	157	10674657
4	2021-22	61	8026448
5	2022-23	11	2092769
Total		854	35890359

**Annexure-1.3.2
Non/Short deduction of TDS under GST**

MH	DDO	No of Objective	Amount(₹)
2205	AP state Archives	1	4125
2235	Welfare of Differently abled	1	1832
2217	Town & country planning	1	2437
2220	Joint Director, information and Public relations Department, VJA	1	52536
2070	AO, Department of Protocol, Navluru, Mangalagiri	1	11085
4700	Commissioner , Office of Commissioner of Agriculture	1	198720
4700	Commissioner Command Area Development	1	257183
2055	DIG of police, Intelligence, AP, Vijayawada	1	585000
Total		8	1112918

**Annexure -1.3.3
Inadmissible claim of LTC**

Major Head	DDO	No. of Objections	Amount (in rupees)
2220	Accounts Officer, AP Information Commission, chinakakani, Mangalagiri	1	31941
2051	Asst. Secretary, APPSC, Vijayawada	1	108744
2515	Accounts Officer, AP State Election Commission, M.G. Road, Vijayawada	1	25906
2055	Administrative officer, DDO, OCTOPUS, Mangalagiri	1	85890
2015	Chief Electoral Officer, GAD, Secretariat, Velagapudi, Amaravathi	1	66958
Total		5	319439

Annexure-1.3.4
Non/Short deduction of TDS under IT & GST

Major Head	DDO	No. of Objections	Amount (in rupees)
2013	Dy. Secretary to Govt.(GAD)., AP., Secretariat, Velagapudi	1	287092
Total		1	287092

Annexure-1.3.5
Travel of officials in ineligible class

Major Head	DDO	No. of Objections	Amount (in rupees)
2055	Sub Inspector of Police, Control Room, CID, AP., Mangalagiri	2	6130
2055	SI of police, Vizianagaram	1	540
2055	CID, Regional office, Visakhapatnam	1	770
2055	SP, operations SSG-ISW, Kunchanapally, Guntur	1	3790
2055	Inspector or Police, Special Intelligence Branch, AP., Vijayawada	3	25415
2055	Dy. Supdt. Of Police, CI Cell, Intelligence, AP, Vijayawada	2	25025
2055	Inspector of Police, CMS team, Octopus, Mangalagiri	1	23375
2055	Additional Security Officer (Admn.) Special Security Group, AP., Mangalagiri	3	154145
Total		14	239190

Annexure-1.3.6
Non/short deduction of TDS under IT

Major Head	DDO	No. of Objections	Amount (in rupees)
3452	YAT & C Department, VIJAYAWADA	1	48228
2515	Panchayat Raj & Rural Development	1	25000
2210	Drugs Control Administration	1	35757
2054	PAO, Mangalagiri	1	8052
2055	Addl. Director General of Police, Int. Department, AP., VJA	1	14058
Total		5	131095

Annexure-1.3.7
Excess drawal of House Rent Allowance

Major Head	DDO	No. of Objections	Amount (in rupees)
2202	Chief Accounts Officer, O/o Comm. Of college education,	1	14276
Total		1	14276

Annexure-1.3.8
Other non-money value objections.

Major Head	DDO	No. of Objections
2070	Asst. Secretary to Government GAD, A.P. Secretariat	5
2250	The Drawing and Disbursing Officer, O/o The Commissioner Endowment Department A.P., Gollapudi, Vijayawada.	1
2012	DDO, Rajbhavan, Vijayawada	1
2055	Chief Administrative Officer, Intelligence Department, A.P., Vijayawada	1
2055	The Pay and Accounts Officer, Mangalagiri	1
2051	The Secretary , A.P. Public Service Commission, Vijayawada	1
2052	Asst. Secretary to Govt., GAD Department, A.P. Secretariat , Velagapudi, Amarvathi, A.P	1
2220	The Resident Commissioner, A.P. Bhavan, New Delhi	1
8009	Accounts Officer, O/o The Principal Chief Conservator of Forests ,A.P., Guntur	1
2014	The Registrar (Admn.), High court of A.P., Nelapadu, A.P	1
7610	Asst. Secy., O/o labour factories Boilers & Insurance, Medical services Dept., A.P., Secretariat Velagapudi	1
2236	Assistant Accounts Officer, Office of Commissioner Women Development and Child welfare, Amaravathi	1
2215	Non-Technical Personnel Assistant to Engineer-In-Chief, RWS&S, Gollapudi, Vijayawada	1
2515	The Commissioner, PR&RD, Tadepalli, Guntur, A.P.	1
2204	Deputy Director General, NCC(AP RT), Guntur	1
2205	The Director, Dept. of Language & culture, Govt. of AP, 2nd Floor, GVR Govt. Music & Dance college, Durgapuram.	1
Total		20

Annexure 2.1.1
Details regarding delay in receipt of Monthly Accounts

Sl.No	ARU CODE	NAME OF THE ARU	DUE DATE 5th of the following month	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24
1	61	SRIKAKULAM	5th	19	11	Nil	Nil	Nil	1	Nil	1	4	3	18	Nil
2	62	VIZIANAGARAM	5th	18	10	Nil	Nil	2	1	1	Nil	4	3	18	Nil
3	63	PARVATHIPURAM MANYAM	5th	18	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
4	64	ALLURI SITHARAMA RAJU AT PADERU	5th	18	11	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
5	65	VISAKHAPATNAM	5th	19	10	Nil	Nil	Nil	1	Nil	1	4	3	18	Nil
6	66	ANAKPALLI	5th	18	9	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
7	67	KAKINADA	5th	19	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
8	68	KONASEEMA AT AMALAPURAM	5th	20	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
9	69	RAJAMAHENDRAVARAM	5th	18	10	Nil	Nil	Nil	1	Nil	Nil	5	3	18	Nil
10	70	BHEMAVARAM	5th	18	11	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
11	71	ELURU	5th	19	9	Nil	Nil	Nil	5	Nil	Nil	4	3	18	Nil
12	72	KRISHNA AT MACHILPATNAM	5th	18	9	Nil	Nil	Nil	1	Nil	Nil	4	2	18	Nil
13	73	NTR VIJAYAWADA	5th	18	9	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
14	74	GUNTUR	5th	18	11	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
15	75	BAPATLA	5th	18	9	Nil	Nil	Nil	1	Nil	1	5	3	18	Nil
16	76	PALNADU AT NARASARAOPET	5th	18	9	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
17	77	PRAKASAM AT ONGOLE	5th	19	10	Nil	Nil	Nil	1	1	1	4	3	18	Nil
18	78	SRI POTTI SRIRAMULU NELLORE	5th	18	9	Nil	Nil	Nil	1	Nil	1	4	2	18	Nil
19	79	KURNOOL	5th	18	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
20	80	NANDYAL	5th	18	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
21	81	ANANTHAPURAMU	5th	19	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
22	82	SRI SATHYA SAI AT PUTTAPARTHY	5th	19	10	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil
23	83	YSR AT KADAPA	5th	18	9	Nil	Nil	Nil	1	Nil	Nil	4	2	18	Nil
24	84	ANAMAYYA AT RAYACHOTI	5th	19	10	Nil	Nil	Nil	1	Nil	1	4	3	18	Nil
25	85	CHITTOOR	5th	18	11	Nil	Nil	Nil	4	Nil	Nil	4	3	19	Nil
26	86	TIRUPATI	5th	18	11	Nil	Nil	Nil	1	Nil	Nil	4	3	18	Nil

27	2700	PAO ANDHRA PRADESH	5th	18	10	Nil	Nil	Nil	1	Nil	Nil	4	3	19	Nil
28	2703	PAO AP STATE CAPITAL REGION TREASURY	5th	19	12	Nil	Nil	2	1	Nil	Nil	4	4	18	Nil
29	2704	PAO AP NEW DELHI	5th	19	10	Nil	Nil	Nil	1	Nil	1	4	7	18	Nil
30	6141	PAO SRIKAKULAM	5th	19	12	1	Nil	Nil	1	Nil	Nil	5	2	18	Nil
31	6241	APAO VIZIANAGARAM	5th	18	11	1	Nil	Nil	1	Nil	Nil	5	3	18	Nil
32	6541	PAO VISAKHAPATNAM	5th	19	12	1	Nil	Nil	1	Nil	Nil	5	3	18	Nil
33	6741	APAO KAKINADA	5th	19	10	Nil	Nil	Nil	1	Nil	Nil	4	2	18	Nil
34	6941	APAO DOWLESWARAM	5th	18	13	Nil	Nil	1	1	1	Nil	4	2	18	Nil
35	7141	PAO ELURU	5th	19	11	Nil	Nil	Nil	1	Nil	Nil	6	3	18	Nil
36	7341	PAO VIJAYAWADA	5th	18	12	Nil	Nil	1	2	Nil	Nil	4	3	18	Nil
37	7441	PAO GUNTUR	5th	18	11	Nil	Nil	1	1	Nil	Nil	4	3	18	Nil

Annexure 2.1.2
Details of wanting vouchers to the end of March -2024

S.NO.	District	Number of Vouchers	Amount(₹)
1	ANANTHAPUR	802	373857952
2	CHITTOOR-OLD	1635	610153861
3	EAST GODAVARI	1805	411912010
4	GUNTUR-OLD	1169	274877986
5	KADAPA	1102	409920497
6	KRISHNA	69	46599246
7	KURNOOL-OLD	992	2367049476
8	NELLORE	3850	467850643
9	PRAKASAM	6	146300
10	SRIKAKULAM-OLD	960	210506535
11	VISAKHAPATNAM-OLD	2555	4012050240
12	VIZIANAGARAM-OLD	1	95128
13	WEST GODAVARI	370	374005819
	Grand Total	15316	9559025693

Annexure 2.2
Details of Wanting DC Bills to the end of March 2024

Sl. No	District	No of outstanding AC bills	Amount (₹)
1	ALLURI SITHARAMA RAJU AT PADERU	8	209889007
2	ANAKAPALLI	4	5813424
3	ANANTHAPURAMU	5	9390490
4	ANNAMAYYA AT RAYACHOTI	1	1344639
5	BAPATLA	13	62830054
6	CHITTOOR	1	3172352
7	CHITTOOR-OLD	12	94271555
8	EAST GODAVARI	15	35138775
9	EAST GODAVARI AT RAJAMAHENDRAVARAM	2	2000000
10	ELURU	7	113238750
11	GUNTUR	1	1000000
12	GUNTUR-OLD	1	1250000
13	KADAPA	10	257882000
14	KAKINADA	2	2000000
15	KONASEEMA AT AMALAPURAM	8	27500000
16	KRISHNA	5	20377444
17	KRISHNA AT MACHILIPATNAM	3	3250000
18	KURNOOL	3	2197238
19	KURNOOL-OLD	2	35510652
20	NANDYAL	3	2480644
21	NELLORE	4	1140000
22	NTR AT VIJAYAWADA	2	1650000
23	PALNADU AT NARASARAOPET	1	3150000
24	PARVATHIPURAM MANYAM	1	2000000
25	PRAKASAM AT ONGOLE	2	2000000
26	SRI POTTI SRIRAMULU NELLORE	5	130960878
27	SRI SATHYA SAI AT PUTTAPARTHY	2	878990
28	SRIKAKULAM-OLD	22	5422131342
29	TIRUPATI	6	201655113
30	VISAKHAPATNAM	4	4236066
31	VISAKHAPATNAM-OLD	4	22813135
32	VIZIANAGARAM-OLD	1	8000
33	WEST GODAVARI	6	117703800
34	WEST GODAVARI AT BHIMAVARAM	7	130897000
	Grand Total	173	7307871348

Annexure 2.3.1
Adverse Balance under Deposit Accounts in 2023-24

S.No.	Head Of Account	Closing Balance to the end of March 2024(S)
1	833800104 01 000	-1859922013
2	834200103 03 000	-2
3	834200103 10 000	-92680687

4	834200107 00 000	-693
5	834200120 02 000	-1421501.53
6	834200120 06 000	-3369845.06
7	834200120 07 000	-5171897
8	834200120 08 001	-225828501.4
9	834200120 08 002	-498899
10	834200120 08 003	-45840
11	834200120 08 004	-32014229
12	834200120 10 000	-3220871
13	834200120 11 002	-704313
14	844300101 00 000	-23629
15	844300101 01 000	-32792274.69
16	844300105 01 000	-80800928.86
17	84430010602 20 010	-48192661
18	84430010602 20 077	-32850
19	84430010602 27 008	-37090483
20	84430010611 20 052	-2908443
21	84430010611 29 009	-552428617
22	84430010615 20 046	-27410670
23	84430010615 27 002	-156583059
24	84430010615 27 017	-23870250
25	84430010615 28 004	-968175170
26	84430010615 28 005	-470176736
27	844300108 00 000	-356004667
28	844300108 01 021	-3996163486
29	844300109 02 000	-5904268
30	84430011115 27 010	-6865963310
31	84430011115 27 023	-16031110
32	844300116 01 000	-103472954.1
33	844300116 02 000	-1570218.91
34	844300116 09 000	-324080
35	84430011601 02 001	-5557521
36	844300117 01 000	-2515329566
37	84430011701 01 001	-39813545
38	844300121 01 000	-56627933.92
39	844300121 03 000	-143390.46
40	844300123 01 000	-367213469.1
41	844300800 01 000	-1701027831
42	844300800 02 002	-74516819
43	844800102 02 000	-112995095.3
44	844800102 03 000	-142221696.1
45	844800102 03 002	-771379720
46	844800102 03 003	-74861403
47	844800102 04 000	-17845666.86
48	844800102 05 000	-11206474.56
49	844800102 06 000	-570719537
50	844800102 06 001	-308587017.9
51	844800102 06 002	-181259102.1
52	844800102 12 000	-16720022
53	844800102 13 000	-163931082
54	844800102 14 000	-313730755
55	844800109 01 001	-1580427276
56	844800109 01 002	-170737890
57	844800109 01 003	-994820291
58	844800109 01 004	-86228560
59	844800109 02 001	-392854028.5
60	844800109 02 003	-61729826.77
61	844800109 02 005	-1003962.78
62	844800109 03 000	-37862737.5
63	844800109 03 002	-374138630.1
64	844800109 03 006	-53693102.78
65	844800109 03 010	-17178037
66	844800109 03 011	-1365258
67	844800109 03 013	-25699954
68	844800109 04 007	-145866554.5
69	84480010905 05 001	-1484865
70	844800110 11 000	-33885175
71	844800110 29 000	-444716017.1
72	844800110 32 000	-95586254.56
73	844800110 35 000	-1830061.55
74	844800110 38 000	-481816.1
75	844800110 39 000	-1722885
76	844800110 43 000	-464421177
77	844800110 46 000	-992367

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78	844800110	55 000	-69048462
79	844800110	56 000	-18799000
80	844800111	01 000	-21170159.5
81	844800111	15 19 001	-818342
82	844800120	04 000	-4716514.8
83	844800120	07 000	-11978296.02
84	844800120	08 001	-64850631.46
85	844800120	12 000	-970222612.2
86	844800120	14 000	-302976.61
87	844800120	15 000	-151448.15
88	844800120	16 000	-406583
89	844800120	21 000	-33475938.01
90	844800120	22 000	-3163912207
91	844800120	26 000	-1590297
92	844800120	27 006	-150355
93	844800120	27 007	-501058376.2
94	844800120	27 009	-119416
95	844800120	27 010	-672499
96	844800120	27 012	-451039
97	844800120	27 013	-1300000
98	844800120	35 000	-239154471
99	844900120	02 001	-7397323
100	844900120	05 000	-847914331
101	844900120	09 000	-2374416
102	844900120	11 001	-20
103	844900120	15 000	-120905041.8
104	844900120	25 000	-1202261.33
105	844900120	26 000	-563697
106	844900120	30 000	-1666254351
107	844900120	32 000	-22992102.98
108	844900120	33 000	-62039843.8
109	844900120	35 000	-63040841.72
110	844900120	42 000	-248043089
111	844900120	43 000	-1500303
112	844900120	45 000	-26286923.54
113	844900120	46 000	-585409.5
114	844900120	51 000	-301035
115	844900120	52 000	-5884228
116	844900120	53 001	-390451167.5
117	844900120	55 000	-53535.7
118	844900120	59 000	-47688908.4
119	844900120	61 000	-555771460.2
120	844900120	65 000	-12190.1
121	844900120	75 000	-6329044.33
122	844900120	97 000	-4635669.89
123	855000102	01 000	-91415
124	855000102	01 001	-1474164.24
125	855000102	01 002	-1075644.91
126	855000102	01 004	-980
127	855000102	01 006	-294599.62
128	855000102	01 007	-147145.31
129	855000102	01 008	-5727
130	855000104	08 000	-12552565
			-37607432591

Annexure 2.4.1**Unposted Credits under Computer Advance**

MNT H	AM NT	ACS ID	TRY	NA ME	VCH	RMRKS	DMN	ADRS	MJHE AD
01-08-2023	2043	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-10620 41	Malyadri Uda ZPHS chamadala	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-08-2023	2636	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-10620 41	Saleem Shaik ZPHS chamadala	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-08-2023	4386	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-10620 41	Sreenivasul u Mukku ZPHS chamadala	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-10-2023	2043	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-15141 81	ZP PCA in r/o Malyadri Uda	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-10-2023	2636	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-15141 81	ZP PCA in r/o Saleem Shaik	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-10-2023	4386	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-15141 81	ZP PCA in r/o Sreenivasul u Mukku	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-11-2023	2636	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-17169 96	ZP PCA IN R/O SALEEM SHAIK	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-11-2023	4386	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-17169 96	ZP PCA IN R/O SREENIVAS ULU MUKKU	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-11-2023	2043	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-17169 96	ZP PCA IN r/o MALYADRI UDA	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-12-2023	2043	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-19552 89	ZP PCA IN R/O MALYADRI UDA	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-12-2023	2636	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-19552 89	ZP PCA IN R/O SALEEM SHAIK	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
01-12-2023	4386	3637	SRI POTTI SRIRAM ULU NLR	UC ITEM PCA	2023-19552 89	ZP PCA IN R/O SREENIVAS ULU MUKKU	08050308 015	H.M.Z.P.H.S.CHAM ADALA	2202
TOTAL	36260								

Annexure 2.4.2
Unposted Credits under Motorcycle adv. 7610-00-202-
05-04-000/001

MNT H	AMNT	ACS_ID	TRY	VCH	RMRKS	DMN	ADRS	MJHEAD
01-04-2023	1000	3452	PAO-AP	71030616672023	MCyA IN R/O VENKATA SRINIVASULU G	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-05-2023	1000	3452	PAO-AP	71077653922023	McyA in r/o VENKATA SRINIVASULU G (0808836)	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-06-2023	1000	3452	PAO-AP	71132623402023	McyA in r/o VENKATA SRINIVASULU G (0808836)	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-07-2023	1000	3452	PAO-AP	71176120002023	McyAvenkata srinivasulu g(0808836)	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-08-2023	1000	3452	PAO-AP	71226535002023	Motor cycle advance in r/o VENKATA SRINIVASULU GURRAMKONDA 0808836	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-09-2023	1000	3452	PAO-AP	71285155452023	MCyA in r/o Venkata Srinivasulu Gurramkonda (0808836)	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-11-2023	2000	3452	PAO-AP	71388279322023	MyCA in r/o VENKATA SRINIVASULU GURRAMKONDA	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
01-01-2024	2000	3452	PAO-AP	71493293252023	MCYA IRO VENKATA SRINIVASULU GURRAMKONDA (INDX/138592)	27002202003	CHIEF ACCTS OFFR PANCHAYATRAJ	2515
TOTAL	10000							

Annexure 2.4.3
Unposted Credits under MCA (MIN) 7610-202-00-06-000/001

MNTH	AMNT	ACS_ID	TRY	VCH	RMRKS	DMN	ADRS	MJHEAD
01-04-2023	66660	3452	PAO-AP	2023-3717	CAR(MIN) IN R/O APPALA RAJU SEEDIRI(2942656)	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-05-2023	66660	3452	PAO-AP	2023-462081	CAR(MIN) IN R/O APPALA RAJU SEEDIRI (2942656)	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-05-2023	150000	3452	PAO-AP	2023-457275	CAR(MIN) IN R/O GRANENDRA	27001701025	ASST SECY	2013

					REDDY M(UC DEBIT IN 03/2023 ALSO WRONGLY BOOKED IN CAR (GS)		TO GOVT GAD AP	
01-06-2023	150000	3452	PAO - AP	2023-657409	CAR(MIN) IN R/O GRANENDRA REDDY M(UC DEBIT IN 03/2023 ALSO WRONGLY BOOKED IN CAR (GS), Letter addressed for AM proposed.	27001701025	ASST SECY TO GOVT GAD AP	2013
01-06-2023	66660	3452	PAO - AP	2023-668911	CAR(MIN) IN R/O APPALA RAJU SEEDIRI(2942656)	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-07-2023	66660	3452	PAO - AP	2023-860736	CAR(MIN) IN R/O APPALA RAJU SEEDIRI (2942656)	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-08-2023	66660	3452	PAO - AP	2023-1048425	CAR(MIN) IN R/O APPALA RAJU SEEDIRI	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-09-2023	66660	3452	PAO - AP	2023-1280143	MCA(MIN) in r/o Appalaraju Seediri	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-10-2023	66660	3452	PAO - AP	2023-1530243	MCA(MIN) in r/o Appalaraju Seediri	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
01-11-2023	66660	3452	PAO - AP	2023-1717594	MCA(MIN) IN R/O APPALARAJU SEEDIRI	27001701028	ASST SECY ANIMAL HUS FIS AP	2013
TOTAL	899940							

Annexure 2.4.4
Unposted Credits under MCA (MIN) 7610-202-00-07-000/001

MNT H	A M NT	AC S_I D	TRY	VCH	RMRKS	DMN	ADRS	MJH EAD
01-08-2023	26855	3452	PAO - AP	2023-1095803	CAR(MLA) IN R/O MERUGU NAGARJUNA	27001701015	ASST SECY SOCIAL WEL DEPT AP	2013
01-12-2023	80000	3452	PAO - AP	2023-1954425	MCA(MLA) IN R/O RAJANNA DORA	27001701015	ASST SECY SOCIAL WEL DEPT AP	2013
01-11-2023	66660	3452	PAO - AP	2023-1804003	MCA(MIN) IN R/O K RAVI BABU INDX/139156	90000000084	AP Legislature.	2011
01-11-2023	66660	3452	PAO - AP	2023-1822375	MCA(MIN) IN R/O K RAVI BABU INDX/139156	90000000084	AP Legislature.	2011
01-12-2023	66660	3452	PAO - AP	2023-1954304	MCA(MIN) IN R/O VICTOR PRASAD	27001701015	ASST SECY SOCIAL WEL DEPT AP	2225
TOTAL	306835							

Annexure 2.4.5
Unposted Debits Under HBA(AIS)-7610-00-201-04-000/001 and HBA(00)7610-00-201-05-000/001

MNTH	AM NT	ACS ID	TRY	NAME	VCH	RMRKS	DMN	ADRS	MJH EAD
01-04-2023	20850	3452	PAO - AP	UC ITEM HBA REGULAR	2023-38655	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)	27001701025	ASST SECY TO GOVT GAD AP	2015
01-04-2023	20000	3452	PAO - AP	UC ITEM HBA REGULAR	2023-38972	HBA(AIS) ADV IN R/O SURESH KUMAR S (0501601)	27000308001	AAO DIR OF SCHOOL EDN AP	2202
01-04-2023	13636	3452	PAO - AP	UC ITEM HBA REGULAR	2023-36763	HBA(AIS) ADV IN R/O AK JHA (0339992)	27000402010	PRL C C F AP	2406
01-05-2023	20850	3452	PAO - AP	UC ITEM HBA REGULAR	2023-431296	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)	27001701025	ASST SECY TO GOVT GAD AP	2015
01-05-2023	20000	3452	PAO - AP	UC ITEM HBA REGULAR	2023-423964	HBA(AIS) ADV IN R/O SURESH	27000308001	AAO DIR OF SCHOOL EDN AP	2202

						KUMAR S (0501601)			
01-05-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 419282	HBA(AIS) ADV IN R/O A K JHA (0339992)	270004 02010	PRL C C F AP	2406
01-06-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 671976	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-06-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 646805	HBA(AIS) ADV IN R/O SURESH KUMAR S (0501601)	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-06-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 695112	HBA(AIS) ADV IN R/O A K JHA (0339992)	270004 02010	PRL C C F AP	2406
01-07-2023	225 0	3496	AP STATE CAPITAL REGION TREASUR Y	UC ITEM HBA REGULAR	7.1168E +13	HARINAT HA REDDY CHINNA	270301 03001	COMM OF HORTICULTU RE	2401
01-07-2023	400 0	3631	KRISHNA AT MACHILP ATNAM	UC ITEM HBA REGULAR	2023- 976960	VENKATA USHA RAMI C(051058 6)	501220 2015	M E O (EDU)MACHI LIPATNAM	2202
01-07-2023	350 0	3000	LOANS TRANSFE R ENTRIES	UC ITEM HBA REGULAR	13	wrongly TE proposed(already posted to concerne d index number)	670000 00000	LOANS TRANSFER ENTRY	7610
01-07-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 861135	HBA(AIS) ADV IN R/O MUKESH KUMAR MEENA (2603027)	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-07-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 846617	HBA(AIS) ADV IN R/O SURESH KUMAR SURENDR AN (0501601)	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-07-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 846486	HBA(AIS) ADV IN	270004 02010	PRL C C F AP	2406

						R/O AK JHA (0339992)			
01-08-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 108166 2	HBA(AIS) in r/o Mukesh Kumar Meena	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-08-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 105670 7	HBA(AIS) in r/o Suresh Kumar Surendran	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-08-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 105821 2	HBA(AIS) in r/o A K Jha	270004 02010	PRL C C F AP	2406
01-09-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 130645 9	HBA(AIS) in r/o Mukesh Kumar Meena	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-09-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 136143 4	HBA(AIS) in r/o Suresh Kumar Surendran	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-09-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 126227 8	HBA(AIS) in r/o A K Jha	270004 02010	PRL C C F AP	2406
01-10-2023	731 73	3630	ELURU	UC ITEM HBA REGULAR	2023- 171187 7	AM proposed HBA(D)to HBA(P) in r/o Shaik Mahaboo b challan dt: 02-01- 2013	401230 2004	AO COLLECTOR OFFICE WG ELUR	0
01-10-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 152579 1	HBA (AIS) iro mukesh kumar meena	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-10-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 155211 8	HBA (AIS) iro suresh kumar s	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-10-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 150666 8	HBA (AIS) iro AK JHA	270004 02010	PRL C C F AP	2406
01-11-2023	200 00	3496	AP STATE CAPITAL REGION TREASUR Y	UC ITEM HBA REGULAR	7.13783 E+13	HBA(AIS) IN R/O SRINIVAS A RAO BODDA AINX/400 910	270003 08402	SPD RAJIV VIDYA MISSION AP	2202
01-11-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 177485 7	HBA(AIS) IN R/O MUKESH	270017 01025	ASST SECY TO GOVT GAD AP	2015

						KUMAR MEENA			
01-11-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 173468 3	HBA(AIS) IN R/O SURESH KUMAR SURENDR AN	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-11-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 177743 9	HBA(AIS) IN R/O A K JHA	270004 02010	PRL C C F AP	2406
01-12-2023	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 191101 4	UC IRO MUKESH KUMAR MEENA	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-12-2023	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 195509 9	UC ITEM IRO SURESH KUMAR SURENDR AN	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-12-2023	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 195339 6	UC IRO A K JHA	270004 02010	PRL C C F AP	2406
01-02-2024	208 50	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 239267 0	UC IRO SRI MUKESH KUMAR MEENA FOR HBA(AIS) FROM HBA (OO)	270017 01025	ASST SECY TO GOVT GAD AP	2015
01-02-2024	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 238074 0	UC IRO SRI SURESH KUMAR SURENDR AN FOR HBA(AIS) FROM HBA (OO)	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-02-2024	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 238445 8	UC IRO SRI AK JHA FOR HBA (AIS) FROM HBA (OO)	270004 02010	PRL C C F AP	2406
01-03-2024	200 00	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 256398 3	UC IRO SRI SURESH KUMAR S, FOR HBA (AIS)	270003 08001	AAO DIR OF SCHOOL EDN AP	2202
01-03-2024	136 36	3452	PAO - AP	UC ITEM HBA REGULAR	2023- 256454 6	UC IRO SRI A K JHA FOR HBA (AIS)	270004 02010	PRL C C F AP	2406
TOTAL	681 419								

Annexure 2.5.1
MISCLASSIFICATION OF BOOKING OF DEBIT AND CREDIT OF GPF

S.No	District	Want Amount	
		Credit	Debit
1	ALLURI SITHARAMA RAJU AT PADERU	2518668	400000
2	ANAKAPALLI	1491733	20000
3	ANANTHAPURAMU NEW	2251399	261000
4	ANNAMAYYA AT RAYACHOTI	2036453	1519900
5	VIZIANAGARAM NEW	1788316	-400000
6	BAPATLA	1619432	397121
7	CHITTOOR NEW	989964	600000
8	EAST GODAVARI AT RAJAMAHENDRAVARAM	2584167	
9	ELURU	3428486	470000
10	GUNTUR NEW	2709372	200000
11	KAKINADA	3125632	-423411
12	KONASEEMA AT AMALAPURAM	-470390	3244
13	KRISHNA AT MACHILIPATNAM	1976583	665000
14	KURNOOL NEW	3867504	1428910
15	NANDYAL	1367587	90000
16	NTR AT VIJAYAWADA	2529007	402000
17	PALNADU AT NARASARAOPET	877287	365105
18	PARVATHIPURAM MANYAM	672547	500000
19	PRAKASAM AT ONGOLE	3422521	550710
20	VISAKHAPATNAM NEW	3011335	1676000
21	SRI POTTI SRIRAMULU NELLORE	2448403	770000
22	SRI SATHYA SAI AT PUTTAPARTHY	176734	
23	SRIKAKULAM NEW	2015745	0
24	TIRUPATI	3020850	419000
25	WEST GODAVARI AT BHIMAVARAM	1933509	760717
26	YSR AT KADAPA	1642947	1483357
27	Settlement Account AP	600	
28	TEs under TRY for Civil Account	26127767	
29	AP CAP REGN TRY (HQ) ANDHRAPRADESH	2217516	187643
	Grand Total	81381674	12346296

Annexure-2.5.2
AMs proposed without approval by AG

Sl.No.	Transaction id	Name	Employee CFMS id	AM Transaction id	DDO	District	Remarks
1	2022-32973	SAROJINI RATNA KUMARI KOTHVALA	14058110	2023-912625	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
2	2021-2744277	SAROJINI RATNA KUMARI KOTHVALA	14058110	2023-886648	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval

3	2021-2658240	SAROJINI RATNA KUMARI KOTHVALA	14058110	2023-893977	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
4	2022-1723391	-		2023- 1573188	STO Duggirala	Guntur	AM proposed without AG approval
5	2021-2526696	SAROJINI RATNA KUMARI KOTHVALA	14058110	2023-893088	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
6	2022-385723	SAROJINI RATNA KUMARI KOTHVALA	14058111	2023-893630	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
7	2022-660748	SAROJINI RATNA KUMARI KOTHVALA	14058112	2023-893005	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
8	2022-860286	SAROJINI RATNA KUMARI KOTHVALA	14058113	2023-893059	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
9	2022-995586	SAROJINI RATNA KUMARI KOTHVALA	14058114	2023-881660	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
10	2022-1274789	SAROJINI RATNA KUMARI KOTHVALA	14058115	2023-886740	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
11	2022-1379480	SAROJINI RATNA KUMARI KOTHVALA	14058116	2023-894878	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
12	2022-1608613	SAROJINI RATNA KUMARI KOTHVALA	14058117	2023-892340	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
13	2022-1856705	SAROJINI RATNA KUMARI KOTHVALA	14058118	2023-894043	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
14	2022-2058257	SAROJINI RATNA KUMARI KOTHVALA	14058119	2023-893014	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval

15	2021-2661102	B Srinivas		2023-1162113	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
16	2022-25525	B Srinivas		2023-1161939	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
17	2022-602672	B Srinivas		2023-1087561	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
18	2022-807471	B Srinivas		2023-1118481	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
19	2022-972045	B Srinivas		2023-1123008	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
20	2022-1170405	B Srinivas		2023-1121504	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
21	2022-1362892	B Srinivas		2023-1120878	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
22	2022-1605923	B Srinivas		2023-1122986	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
23	2022-1817608	B Srinivas		2023-1122455	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
24	2022-2029861	B Srinivas		2023-624046	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
25	2022-2243255	B Srinivas		2023-629508	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval
26	2022-2435110	B Srinivas		2023-1080850	STO Alamuru	Konaseema at Amalapuram	AM proposed without AG approval

27	2021-2638636	T Satyanarayana Reddy, S Rama Krishna		2023- 1475650	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
28	2022-36650	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1481435	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
29	2022-421727	T Satyanarayana Reddy, A Ramana		2023- 1479944	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
30	2022-1598667	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1482027	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
31	2022-1836905	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1480944	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
32	2022-2059431	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1480400	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
33	2022-2272093	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1481473	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
34	2022-2485671	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1482097	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
35	2022-424187	S Rama Krishna		2023- 1481962	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
36	2022-646033	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1480705	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
37	2022-821407	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1481798	STO Alamuru GDC, Mandapeta		AM proposed without AG approval
38	2022-1039928	T Satyanarayana Reddy, S Rama Krishna, A Ramana		2023- 1480883	STO Alamuru GDC, Mandapeta		AM proposed without AG approval

39	2022-1213506	T Satyanarayana Reddy, S Rama Krishna, A Ramana	2023- 1482007	STO Alamuru GDC, Mandapeta	AM proposed without AG approval
40	2022-1395141	T Satyanarayana Reddy, S Rama Krishna, A Ramana	2023- 1480009	STO Alamuru GDC, Mandapeta	AM proposed without AG approval

Annexure 2.5.3
Debits booked & paid wrongly against sanction orders

Sl No.	Cr/Dr	Vr.No.	Amount	Type of Debit	GPF A/c in sanction order	booked to GPF A/c	Name of the Subscriber	Remarks
1	Debit	2023-2667911	3000 00	PFW		80305/PWWC	D Uma Maheshwara Rao	two debits of different subscribers are booked in one GPF a/c no i.e PWWC/80305
2	Debit	2023-2667911	4000 00	PFW	76137/PWWC		Sheik Babjee	
3	Debit	2023-2675603	3000 00	PFW		80305/PWWC	D Uma Maheshwara Rao	
4	Debit	2023-2675603	3000 00	PFW	80305/PWWC		D Uma Maheshwara Rao	
5	Debit	2023-1806966	5800 00	PFW		40510/MEDL	D Vishalakshi	two debits of different subscribers are booked in one GPF a/c no i.e MEDL/40510
6	Debit	2023-1806966	5800 00	PFW	50057/MEDL		V Usha Lakshmi	
7	Debit	2023-1366290	7500 00	PFW		40510/MEDL	D Vishalakshi	
8	Debit	2023-1366290	7500 00	PFW	40510/MEDL		D Vishalakshi	

Annexure 2.6
Un-reconciled Net differences of RBD

S.No	Year	Balance as per AG's Books ₹	Balance as per RBI's Books ₹	Difference ₹
1.	2023-24 (Up to March 2024 Month of Account)	34,19,85,229.48 (Credit)	34,25,92,441.31 (Debit)	6,07,211.83 (Debit)

PART III

Annexure 3.1.2

Details of District and Sub Treasury Offices inspected during the year 2023-24 in Andhra Pradesh

Sl. No.	Srikakulam District	Sl. No.	Vizianagaram District
1	DTAO - Srikakulam	47	DTAO - Vizianagaram
2	Div. STO Srikakulam	48	STO S Kota
3	STO Pathapatnam	49	STO Gajapathinagaram
4	STO Hiramandalam @ Kotturu	50	Divl. STO Vizianagaram
5	STO TEKKALI	Sl. No.	Alluri Sitharama Raju at Paderu District
Sl. No.	Manyam at Parvathipuram District	51	DTAO Paderu
6	DTAO - Parvathipuram	52	Div. STO Paderu
7	STO Saluru	53	STO Araku
8	STO Kurupam	54	Div STO Rampachodavaram
9	Div. STO Parvathipuram	Sl. No.	Anakapalli District
Sl. No.	Visakhapatnam District	55	DTAO - Anakapalli
10	DTAO - Visakhapatnam	56	Div. STO Narsipatnam
11	Div. STO Visakhapatnam	57	STO Elamanchili
Sl. No.	Kakinada District	58	STO Nakkapalli @ Payakaraopeta
12	DTAO - Kakinada	59	Div. STO Anakapalli (East)
13	STO Tuni	Sl. No.	Dr. B.R. Ambedkar Konaseema at Amalapuram District
14	Div. STO Kakinada	60	DTAO Amalapuram
Sl. No.	East Godavari at Rajamahendravaram	Sl. No.	Eluru District
15	DTAO Rajahmundry	61	DTAO - Eluru
16	Divl. STO Kovvur	62	Divl. STO Nuzividu
Sl. No.	West Godavari at Bhimavaram District	63	Divl. STO Eluru
17	DTAO Bhimavaram	Sl. No.	NTR at Vijayawada District
18	STO Akiveedu	64	DTAO Vijayawada
19	Div STO Narsapuram	65	STO Vissannapeta
Sl. No.	Krishna at Machilipatnam District	66	Divl. STO Vijayawada(W)
20	DTAO - Krishna at Machilipatnam	Sl. No.	Palnadu at Narasaraopet District
21	STO Gannavaram	67	DTAO Narasaraopet
22	STO Pamarru	68	STO Pedakurapadu
23	Divl. STO Bandar (Machilipatnam)	69	STO Gurazala
Sl. No.	Guntur District	70	STO Macherla
24	DTAO - Guntur	Sl. No.	Sri Potti Sriramulu Nellore

25	Divl. STO Guntur	71	DTAO - Nellore
Sl. No.	Bapatla District	72	Div STO Nellore
26	DTAO - Bapatla	73	STO Kovvur
27	STO Nagaram	74	STO Indukurpeta
Sl. No.	Prakasam at Ongole District	Sl. No.	Nandyal District
28	DTAO - Prakasam	75	DTAO Nandyal
29	STO Kanigiri	76	STO Dhone
30	STO Podili	77	STO Srisailam
31	STO Darsi	Sl. No.	Sri Sathya Sai at Puttaparthi District
Sl. No.	Kurnool District	78	DTAO Puttaparthi
32	DTAO - Kurnool	79	STO Kothacheruvu
33	Div STO Kurnool	80	Divl. STO Penukonda
34	STO Aluru	Sl. No.	Annamayya at Rayachoti District
Sl. No.	Ananthapuramu District	81	DTAO Rayachoti
35	DTAO - Anantapur	82	STO Thamballapalli
36	Div STO Ananthpur	83	STO Vayalpadu
37	Div STO Kalyandurg	84	STO Lakkireddipalli
38	Div STO Gooty	Sl. No.	Sri Balaji at Tirupati District
Sl. No.	YSR at Kadapa District	85	DTAO Tirupathi
39	DTAO Kadapa	86	STO Vakadu
40	STO Kadapa	87	STO Venkatagiri
41	STO Proddatur	88	STO Chandragiri
42	STO Muddanur	89	Divl. STO Naidupet
43	Div. STO Jammalamadugu	90	STO Tirupathi
Sl. No.	Chittoor District	91	Director of Treasuries and Accounts (DTA)
44	DTAO - Chittoor	92	Capital Regional Treasury
45	Div STO Chittoor		
46	STO Punganur		

Annexure 3.1.3

OUTSTANDING INSPECTION REPORTS AND PARAS

District wise break up of outstanding Inspection Reports and Paras to the end of March 2024

Sl. No.	District	Inspection Reports	Paras
1	SRIKAKULAM	44	127
2	VIZIANAGARAM	25	68
3	P.MANYAM	18	51
4	ASR.PADERU	14	41
5	VISHAKAPATNAM	26	142
6	ANAKAPALLI	11	34
7	KAKINADA	21	58
8	AMALAPURAM	22	58
9	RAJAMUNDRY	23	64
10	W.G	20	72

11	ELURU	36	143
12	KRISHNA	46	153
13	NTR	30	92
14	GUNTUR	39	120
15	BAPTALA	20	33
16	PALANADU	31	82
17	ONGOLE	33	82
18	NELLORE	39	90
19	KURNOOL	31	122
20	NANDYAL	33	86
21	ANANATAPURAM	36	108
22	SATYA SAI.P	26	83
23	KADAPA	51	222
24	ANNAMAYYA RAYACHOTI	21	58
25	CHITTOOR	22	61
26	TIRUPATI	26	57
27	CRT	3	25
28	DTA	6	69
	TOTAL	753	2401

Annexure 3.2.1
Non-Submission of Detailed Contingent Bills for Abstract Contingent Bills

Sl No.	Name of the District	No of pending DC Bills	Amount
1	ALLURI SITHARAMA RAJU AT PADERU	7	207389007
2	ANAKAPALLI	3	2813424
3	ANANTHAPURAMU	5	9390490
4	ANNAMAYYA AT RAYACHOTI	2	2167253
5	BAPATLA	10	11730054
6	CHITTOOR	2	4263352
7	CHITTOOR-OLD	12	94271555
8	EAST GODAVARI	17	61138775
9	EAST GODAVARI AT RAJAMAHENDRAVARAM	2	3000000
10	ELURU	6	103238750
11	GUNTUR-OLD	1	12500000
12	KADAPA	13	294172000
13	KONASEEMA AT AMALAPURAM	6	255000000
14	KRISHNA	5	20377444
15	KRISHNA AT MACHILIPATNAM	1	12500000
16	KURNOOL	3	2197238
17	KURNOOL-OLD	13	40036452
18	NANDYAL	3	2480644
19	NELLORE	8	32200000
20	NTR AT VIJAYAWADA	1	6500000
21	PARVATHIPURAM MANYAM	1	2000000

22	SRI POTTI SRIRAMULU NELLORE	2	1506462
23	SRI SATHYA SAI AT PUTTAPARTHY	4	3180024
24	SRIKAKULAM-OLD	22	5422131342
25	TIRUPATI	2	3719113
26	VISAKHAPATNAM	4	4422021
27	VISAKHAPATNAM-OLD	4	22813135
28	VIZIANAGARAM-OLD	1	8000
29	WEST GODAVARI	6	117703800
30	WEST GODAVARI AT BHIMAVARAM	5	110897000
31	YSR AT KADAPA	1	2669663
	TOTAL	172*	6895416998*

*Source : The facts and figures provided are based on the data available in CFMS as on date of DTA inspection during the month of March 2024.

Annexure 3.2.2
Recoveries of over payments under minor head '911' below Capital Head

S.No	STO CODE	ACS_DSCRPTN	DDOCODE	HOA	TRANSID	SCROLLDATE	AMOUNT
1	501	KRISHNA	5010102002	4702009110096000000NVN	2022-1429458	27-06-2023	16000
2	701	PRAKASAM	7411210006	4700019110096000000NVN	2022-1344969	27-06-2023	9550
3	701	PRAKASAM	7411210006	4700019110096000000NVN	2022-1345471	27-06-2023	9920
4	701	PRAKASAM	7411210006	4700019110096000000NVN	2022-1343467	27-06-2023	9600
5	701	PRAKASAM	7411210006	4700019110096000000NVN	2022-1344912	27-06-2023	9250
6	6101	SRIKAKULAM	1411212002	4702009110096000000NVN	2022-1789506	07-06-2023	1181
7	6701	KAKINADA	3421210002	4700019110096000000NVN	2022-2587254	24-04-2023	6800
8	6701	KAKINADA	3421210002	4700019110096000000NVN	2022-2623266	24-04-2023	4950
9	7101	ELURU	4411210007	4700019110096000000NVN	2022-2241177	09-08-2023	31000
10	7201	KRISHNA AT MACHILIPATNA M	5010102002	4702009110096001000NVN	2023-620562	16-05-2023	-7316
11	7901	KURNOOL	9411210006	4700019110096000000NVN	2022-2573817	18-06-2023	4872
12	7901	KURNOOL	9411210006	4700019110096000000NVN	2022-2435481	07-06-2023	5399
13	7901	KURNOOL	9411210006	4700019110096000000NVN	2022-1796637	07-06-2023	5428
14	7901	KURNOOL	9411210006	4700019110096000000NVN	2022-2195646	07-06-2023	4940
15	7901	KURNOOL	9411210006	4700019110096000000NVN	2022-1931672	07-06-2023	5096
16	8002	NANDYAL	9421210005	4700019110096000000NVN	2022-2240222	07-06-2023	6000
17	8002	NANDYAL	9421210005	4700019110096000000NVN	2022-2529944	07-06-2023	1500
18	8002	NANDYAL	9421210017	4700019110096000000NVN	2022-2056523	10-04-2023	87111
19	8301	YSR AT KADAPA	12411210001	4700019110096000000NVN	2022-1587796	16-06-2023	34246
Total							245527*

*Source : The facts and figures provided are based on the AG data collected during March-2024.

Annexure 3.2.3
Irregular bookings of pension payments under Telangana State head of account (34) under the major head 2071

S.No.	Name of the District	Number of vouchers booked under Sub head (34)	Paid amount
1	ALLURI SITTHARAMA RAJU AT PADERU	48	654460
2	ANAKAPALLI	38	527686
3	ANANTHAPUR	220	1776588
4	ANANTHAPURAMU	10	843729

5	ANNAMAYYA AT RAYACHOTI	33	237620
6	AP STATE CAPITAL REGION TREASURY	371	8045715
7	AP STATE HQ TREASURY HYDERABAD	64	1909976
8	BAPATLA	57	402596
9	CHITTOOR	53	664956
10	CHITTOOR-OLD	299	2166947
11	EAST GODAVARI	143	1375689
12	EAST GODAVARI AT RAJAMAHENDRAVARAM	30	19927
13	ELURU	32	193402
14	GUNTUR	36	7950824
15	GUNTUR-OLD	217	2518054
16	KADAPA	98	2100963
17	KAKINADA	42	325661
18	KRISHNA	173	1234644
19	KRISHNA AT MACHILIPATNAM	98	3101662
20	KURNOOL	113	2363606
21	KURNOOL-OLD	266	3289864
22	NANDYAL	60	828871
23	NELLORE	49	432629
24	NTR AT VIJAYAWADA	30	646068
25	PALNADU AT NARASARAOPET	23	434801
26	PARVATHIPURAM MANYAM	7	927092
27	PRAKASAM	309	882154
28	PRAKASAM AT ONGOLE	48	455430
29	SRI POTTI SRIRAMULU NELLORE	34	226877
30	SRI SATHYA SAI AT PUTTAPARTHY	22	441359
31	SRIKAKULAM	56	631095
32	SRIKAKULAM-OLD	114	-1297372
33	TIRUPATI	55	1331859
34	VISAKHAPATNAM	86	2658370
35	VISAKHAPATNAM-OLD	217	5406553
36	VIZIANAGARAM	52	367300
37	VIZIANAGARAM-OLD	246	5447342
38	WEST GODAVARI	60	629421
39	WEST GODAVARI AT BHIMAVARAM	40	506853
40	YSR AT KADAPA	35	786749
		Total	63448020*

*Source : The facts and figures provided are based on the AG data during DTA inspection in the month of March-2024.

Annexure 3.2.4
Adverse Balance in Deposit Account 8011 (Group Insurance Scheme)

S.No.	HOA	STO Code	Month	Balance in Deposit Account
DTAO BHIMAVARAM				
1	8011001070001002000VN	7002	Nov-23	-18,509.00
2	8011001070001002000VN	7004		-1,88,396.00
3	8011001070001002000VN	7005		-1,29,094.00
4	8011001070001002000VN	7008		-13,922.00
5	8011001070001002000VN	7007		-59,691.00
DTAO TIRUPATHI				
6	8011001070001002000VN	8601	Jan-24	-1,69,291.00
7	8011001070001002000VN	8606		-53,526.00
8	8011001070001002000VN	8612		-45,280.00
9	8011001070001002000VN	8608		-1,45,865.00
10	8011001070001002000VN	8602		-2,61,815.00
11	8011001070001002000VN	8613		-37,166.00

Annexure 3.2.5
Non-Implementation correction slips issued to LMMHA by CGA & its impact on accounts.

SL.N	Correction Slip issued to LMMHA by CGA	Impact on Head of Account/Change in Nomenclature	Present Status	Proposed action to be taken by State Government
1	CGA vide correction slip no. 965 has renamed the Minor head 102 as "Major Mineral Concession Fees, Rents and Royalties" and has opened a separate minor head "107- Minor Mineral Concession Fees, Rents and Royalties".	MH 0853 SMH 00 MnH 102/107	At present Rents, Rates and Royalties on Major and Minor Minerals are being accounted for under separate sub heads below Minor Head 102 under MH 0853. The records of this office have since been updated.	It is requested to instruct all the accounting authorities to incorporate the correction slip and henceforth book the transactions as per the revised classification.
2.*	Separate minor head "118-Interest on Loans to Government Servants below MH 0049-Interest Receipts - SMH 04-Interest receipts of State/Union Territory Governments with Legislature has been opened by CGA vide correction slip no. 975.	MH 0049 SMH 04 MnH 118	Interest receipts on Loans to Government Servants are now being classified under Minor Head 800 below MH 0049 SMH 04 by State accounting authorities. The records of this	It is requested to instruct all the concerned accounting authorities to dispense the accounting of these transactions under 800 MnH below 0049 MH as it renders accounts opaque and to book the future transactions as per the correction slip.

			office have since been updated.	
3.*	CGA vide correction slips 997 to 1001 and 1003 has changed the nomenclature for 'Central Road Fund' as 'Central Road and Infrastructure Fund' under all the existing heads.	Changed the nomenclature for 'Central Road Fund' as 'Central Road and Infrastructure Fund' under all the existing heads.	It was noticed from CFMS frontend that the nomenclature has not been changed.	The records of this office have since been updated and you are requested to update the same in your records (CFMS database).
Sl. No	Correction Slip issued to LMMHA by CGA	Impact on Head of Account/Change in Nomenclature	Present Status	Proposed action to be taken by State Government
4.*	CGA vide correction slip no.1004 has renamed the existing Minor Head '112-National Programme of Mid Day Meals in Schools' below SMH 01-Elementary Education under MH 2202-General Education as 'Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN)'.	MH 2202 SMH 01 MnH 112 MnH 112 renamed as 'Pradhan Mantri Poshan Shakti Nirman (PM-POSHAN)'.	It was noticed from CFMS frontend that the Minor Head has not been renamed.	--do--
5.*	CGA vide correction slip nos.955 & 956 has opened new Minor Heads '130-Farmers' Income Support' & '131-Technological Advancement' under Major Head '2401-Crop Husbandry' and Minor Head '103- Special Initiatives for development of Agriculture & Allied Sectors' below SMH '60- Others' under Major Head '2435-Other Agricultural Programmes', respectively.	MH 2401 SMH 00 MnH 130/131 & MH 2435 SMH 60 MnH 103	The new Minor Heads are not being operated by the State Government in Accounting.	It is requested that, if there are any schemes/sub-heads already existed under other Minor Heads which may come under the purview of newly opened Programme Minor Heads as above, then please discontinue bookings under those old heads of accounts and new sub heads may be opened under newly created Minor Heads with prior intimation to this office for booking of future transactions. All the accounting authorities may be suitably instructed.
6.*	CGA vide correction slip no.964 has opened a new Minor Head '104-Industrial Promotion' below SMH '80-General' under Major Head '2852-Industries'.	MH 2852 SMH 80	The new Minor Head is not being operated by the State Government in Accounting.	--do--
Sl. No	Correction Slip issued to LMMHA by CGA	Impact on Head of Account/Change in Nomenclature	Present Status	Proposed action to be taken by State Government
		MnH 104		
7		MnH 187		

	CGA vide correction slip no.977 provided a standard Minor Head '187-Assistance to Industries/Companies' and Note 3 in the para 3.1 of the General Directions to the LMMHA. It states that, Assistance to Public Sector and other undertakings will be classified under the Standard Minor Head '190', while assistance to private companies/manufacturers/exporters under Production Linked Incentive Scheme and other similar schemes may be classified under the standard Minor Head '187-Assistance to Industries/Companies'.	Across all Major Heads	The new Minor Head is not being operated by the State Government in Accounting.	It is requested to identify any schemes of similar nature and to classify them under the new standard Minor Head '187-Assistance to Industries/Companies' and to instruct all the accounting authorities accordingly.
8	CGA vide correction slip nos.949 & 950 provided standard Minor Heads '188-Assistance to Autonomous Bodies' under para 3.1 and '188-Loans to Autonomous Bodies' under para 6.1 respectively of the General Directions to the LMMHA.	MnH 188 Across all Major Heads	The new Minor Head is not being operated by the State Government in Accounting.	It is requested to identify any assistance/loans to Autonomous Bodies being booked under other Minor Heads across all the Major Heads and to classify them under the new standard Minor Heads '188-Assistance to Autonomous Bodies' & '188-Loans to Autonomous Bodies' and to ensure all the transactions
Sl. No	Correction Slip issued to LMMHA by CGA	Impact on Head of Account/Change in Nomenclature	Present Status	Proposed action to be taken by State Government
				are accounted for as per the correction slips.
9	CGA vide correction slip no.987 has opened a new Minor Head '104-Receipts from Port Operations' under SMH '01-Major Ports' and '02-Minor Ports' below Major Head '1051-Ports and Light Houses'. Newly inserted footnote below the Major Head 1051 states that, this Minor Head 104 will include port name at sub-head level. The nature of the receipts i.e Berth Hire Charges, Tug Service Charges, Pilot Charges, Cargo Handling Charges, Stevedoring Charges etc. may be classified at detailed head level.	MH 1051 SMH 01/02 MnH 104	The new Minor Head is not being operated by the State Government in Accounting.	It is requested to identify any receipts of similar nature and to classify them under the new Minor Head '104- Receipts from Port Operations' and suitable instructions may be given to all the accounting authorities.
10	CGA vide correction slip nos.940 & 941 has opened new Minor Heads '105-Receipts	MH 0216 SMH 02	The new Minor Heads are not being operated	It is requested to identify any receipts/expenditure relating to the new Minor

	under The Real Estate (Regulation and Development) Act 2016' below SMH '02-Urban Housing' under Major Head '0216-Housing' and '105-Releases under The Real Estate (Regulation and Development) Act 2016' below SMH '02-Urban Housing' under Major Head '2216-Housing' respectively.	MnH 105 & MH 2216	by the State Government in Accounting.	Head and to classify those transactions under the new Minor Heads and to instruct all the accounting authorities accordingly.
Sl. No	Correction Slip issued to LMMHA by CGA	Impact on Head of Account/Change in Nomenclature	Present Status	Proposed action to be taken by State Government
		SMH 02 MnH 105		
11	CGA vide correction slip no.934 has opened a new Minor Head '101-Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)' below SMH '80-General' under Major Head '2210-Medical and Public Health'. As per the new footnote (13) inserted under the MH 2210, this Minor Head will include expenditure on Premium, Grants-in-aid, Administrative Expenditure and Other expenditure required for implementation of the scheme.	MH 2210 SMH 80 MnH 101	The new Minor Head is not being operated by the State Government in Accounting.	It is requested to identify related transactions and to classify those transactions under the new Minor Head and to instruct all the accounting authorities accordingly.
12	CGA vide correction slip no. 923 has opened a new Minor Head '113-Samagra Shiksha' below SMH '01- Elementary Education' and SMH '02-Secondary Education' under Major Head '2202-General Education'.	MH 2202 SMH 01/02 MnH 113	At present the transactions relating to Samagra Shiksha are being booked by the State Government under a distinct sub head below Minor Head 109-Government Secondary Schools.	It is requested to ensure that all the accounting authorities book the amounts relating to Samagra Shiksha under the new Minor Head 113.

Annexure 3.2.7
Non-adherence to list of major and minor heads

S.No.	Head of Account	Number of bills	Gross amount (₹.)
1	8658001120003001000VN	45	5,71,95,546
2	8658001120003002000VN	1144	10,14,34,671
3	8658001120003003000VN	1144	10,14,34,670
Total			26,00,64,887

Annexure 3.3.1
Double/Multiple drawal of PD Bills

Sl.No	Bill Number, Payment Date	Name of Beneficiary & Code	Net Amount(₹)
STO Punganur			
1	2023-668822,01.06.2023	K SUNEEL, 1000299244	27,15,565
2	2023-741554,06.06.2023		
3	2023-782861,15.06.2023		
4	2023-858937,23.06.2023		
5	2023-870954,26.06.2023		
6	2023-927543,10.07.2023		
STO Tirupathi			
5	2021-2050829,02.12.2021	R.R. CONSTRUCTION, 1008225207	4,08,241
6	2021-2051909,02.12.2021		
Divisional STO Kurnool			
7	2021-2833939, Moved to 2022-140429,15.06.2022	M.SEKAR REDDY 1000015962 33853405399	1,99,473
8	2022-666467,26.10.2022		
STO Aluru			
9	2021-216941 (2020-2759128),09.04.2021	SINGH R HEERA 1000453747 32672062668	1,63,847
10	2021-216942 (2020-2767102),09.04.2021		
STO Gajapathinagaram			
11	2022-371345,28.04.2022	SRINIVASA RAO GARBHAPU, 1006970388	1,63,027
12	2022-320860 20.03.2023		
STO, Salur			
13	2022-1807093 Dt. 20.03.2023	PENUKONDA ESWARA RAO, 1008639389 MPDO, SALURU, 816455	1,62,349
14	2022-1807318 Dt. 20.03.2023		
STO Darsi			
15	2022-311147 (2021-2079159) 17.06.2022	IRUGULA KONDAREDDY, 1000880790	2,42,153
16	2022-369529 16.05.2022		
17	2021-1549247 (2022-311196) 17.08.2022	VARAGANI BALA SUNADARA RAO, 15043416	3,77,945
18	2022-336201 17.06.2022		
STO, Vakadu			

	2021-1320683 (Moved to 2022-314104), Dt. 17.06.2022	Pudi Mahendra, 1000393349	3,22,433
	2022-36405, Dt. 12.04.2022		
STO Lakkireddipalli			
	2021-221220 (2020-2813305) 11.10.2021	Yadhubushan Reddy M, 1001452875	9,05,146
	2021-220284 (2020-2818911) 11.10.2021		
Div. STO Srikakulam			
1	2022-2656284 (2023-224339) Dt. 15.04.2023	1. EPDCL, 1000010392, 2. AAO ERO APEPDCL Srikakulam, 1000012264 3. Syamala, 1007156685	2,16,190
2	2023-462242, Dt. 08.05.2023	4. Rama Rao Pottunuru, 1009071600Suryanarayana Thangidipalli, 1009340480	
Div. STO Jammalamadugu			
3	2022-554559 17.06.2022	Bharath Kumar Reddy Vulavala 1008983299	1,94,345
4	2022-527070 01.09.2022	Peddiamudiam Mandal Praja Paris,1009129779	
Total			60,70,714

Annexure 3.3.2 A

Sample drawals of bills by the project officers, Samgra Siksha, in violation of provisions of TR 16 in various treasuries Payments made to Vendors by Project Officer (07010308011) SAMAGRA SHIKSHA, Kadapa

Code	Name	Bank A/c No	Gross Amount	Deducti on	Net Amount	Payment Ref.	Payment Date
10004761 26	METHODEX SYSTEMS LTD. METHODEX SYSTEMS LTD.	10914174363	2,62,04,833	-	2,62,04,833	RBI048221325 4842 3	16.02.2022
10082197 99	ZENITH METAPLAST PVT LTD	1423550515	23,56,925	-	23,56,925	RBI048221325 5026	16.02.2022
10087012 74	INNOVATIVE INDUSTRIES	502000534252 77	1,78,94,052	-	1,78,,94,052	RBI048221325 4341 2	16.02.2022
10087053 05	V3 ENTERPRISE S PVT LTD	3351868851	1,39,87,026	-	1,39,87,026	RBI048221325 4668 6	16.02.2022

10087199 09	SWADESHI KHADI GRAMODH YOG	40122008403	60,65,677	-	60,65,677	RBI048221325 4760	16.02.202 2
Total			6,65,08,513	-	6,65,08,513		

The payments to suppliers by the Project Officer, Samgra Siksha, Parvathipuram without mandatory deductions

Bill Number	Code	Name	Bank A/c No	Gross Amount	Deduction	Net Amount	Payment Date
2023-720615	1008657805	AHLADA ENGINEERS LIMITED	50200032189883	14,00,778	0.00	14,00,778	21.07.2023
2023-1248314	1008675672	ASIAN PAINTS LIMITED	11083986447	61,502	0.00	61,502	10.11.2023
2023-720615	1002794136	BANGALORE LIMITED UNITED TELE LINKS	8103000002714	7,21,383	0.00	7,21,383	21.07.2023
2023-720615	1008219838	CERA SANITARYWARE LTD	60330001953	7,05,643	0.00	7,05,643	21.07.2023
2023-632222	1009309865	G M MODULAR PVT LTD	50200023920637	12,25,122	0.00	12,25,122	21.07.2023
2022-2157851	1009309865	G M MODULAR PVT LTD	50200023920637	9,11,933	0.00	9,11,933	21.03.2023
2022-2368696	1009309865	G M MODULAR PVT LTD	50200023920637	4,54,018	0.00	4,54,018	21.03.2023
2023-720615	1008675450	INNOVATIVE AQUA SYSTEMS PVT LTD	650014035666	8,12,746	0.00	8,12,746	21.07.2023
2023-720615	1008701274	INNOVATIVE INDUSTRIES	50200053425277	5,96,068	0.00	5,96,068	21.07.2023
2023-720615	1000476126	METHODEX SYSTEMS LTD. METHODEX SYSTEMS LTD.	10914174363	13,04,285	0.00	13,04,285	21.07.2023
2023-632222	1009274780	MS APC AND FAO SAMAGRA SHIKSHA PRAV MS APC AND FAO SAMAGRA SHIKSHA PRAV	573402010015669	2,17,277	0.00	2,17,277	21.07.2023
2023-1248314	1009274780	MS APC AND FAO SAMAGRA SHIKSHA PRAV MS APC AND FAO SAMAGRA SHIKSHA PRAV	573402010015669	1,14,458	0.00	1,14,458	10.11.2023
2023-720615	1008219881	PRINCE BOARD INDIA	5711100008355	10,42,704	0.00	10,42,704	21.07.2023
2022-1928917	1001711949	SAGAR CEMENTS LIMITED G. RAMI REDDY A.G.M.	52086676197	11,96,384	0.00	11,96,384	21.03.2023

2023-1248314	1009305209	SHAKTI HORMANN PVT LTD	851000347	42,49,625	0.00	42,49,625	10.11.2023
2023-1248314	1009303893	SIMPOLO VITRIFIED PRIVATE LIMITED	38282262633	8,57,960	0.00	8,57,960	10.11.2023
2023-720615	1008719909	SWADESHI KHADI GRAMODHYOG	40122008403	6,32,134	0.00	6,32,134	21.07.2023
2023-720615	1008718691	SYNERGY PUNCHING PRIVATE LIMITED	9921201002204	17,38,890	0.00	17,38,890	21.07.2023
2022-1928917	1000301367	THE RAMCO CEMENTS LIMITED	40310003871	33,12,204	0.00	33,12,204	21.03.2023
2023-720615	1008657773	WHITEMARK LIMITED	10914178324	5,50,577	0.00	5,50,577	21.07.2023
2023-720615	1008219799	ZENITH METAPLAST PVT LTD	1423550515	14,59,871	0.00	14,59,871	21.07.2023
2023-632222	1008219799	ZENITH METAPLAST PVT LTD	1423550515	94,21,325	0.00	94,21,325	21.07.2023
2023-1248314	1008219799	ZENITH METAPLAST PVT LTD	1423550515	4,39,330	0.00	4,39,330	10.11.2023
2022-2157851	1008219799	ZENITH METAPLAST PVT LTD	1423550515	38,89,638	0.00	38,89,638	21.03.2023
2022-2368696	1008219799	ZENITH METAPLAST PVT LTD	1423550515	43,25,847	0.00	43,25,847	21.03.2023

Payments made to Vendors the Project Officer, Samgra Sikhsa, Sri Potti Sriramulu Nellore District

CFMS bill ID	Code	Name	Bank A/c No	Gross Amount	Deduction	Net Amount	Payment Date
2023-1018114	1008657805	AHLADA ENGINEERS LIMITED	5020003218988 3	86,34,399	-	86,34,399	04.12.2023
2023-817089	1008657805	AHLADA ENGINEERS LIMITED	5020003218988 3	26,175	-	26,175	21.07.2023
2023-1033204	1008657805	AHLADA ENGINEERS LIMITED	5020003218988 3	16,06,387	-	16,06,387	10.11.2023
2023-505198	1000455445	BHARATHI CEMENT CORPORATI ON PRIVATE	1528AP04GT00 01	49,89,964	-	49,89,964	26.05.2023
2023-816214	1000455445	BHARATHI CEMENT CORPORATI ON PRIVATE	1528AP04GT00 01	13,19,864	-	13,19,864	21.07.2023

2023-1018114	1008219838	CERA SANITARYW ARE LTD	60330001953	1,21,183	-	1,21,183	04.12.2023
2023-630161	1008219838	CERA SANITARYW ARE LTD	60330001953	8,51,097	-	8,51,097	26.05.2023
2022-1990972	1008219838	CERA SANITARYW ARE LTD	60330001953	85,40,277	-	85,40,277	21.03.2023
2023-563070	1008219838	CERA SANITARYW ARE LTD	60330001953	29,05,174	-	29,05,174	26.05.2023
2023-816214	1008615280	CHETTINAD CEMENT CORPORATI ON PRIVATE LTD	CHETTINAD930 0094	1,52,880	-	1,52,880	21.07.2023
2023-1018114	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	4,34,805	-	4,34,805	04.12.2023
2023-514764	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	4,86,982	-	4,86,982	26.05.2023
2023-817089	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	45,371	-	45,371	21.07.2023
2023-521215	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	6,07,973	-	6,07,973	26.05.2023
2023-1033204	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	3,11,545	-	3,11,545	10.11.2023
2023-563070	1009302730	FAIRMATE CHEMICALS PVT LTD	7233050000032 9	27,643	-	27,643	26.05.2023
2023-1018114	1008701274	INNOVATIV E INDUSTRIES	5020005342527 7	54,38,797	-	54,38,797	04.12.2023
2023-817089	1008701274	INNOVATIV E INDUSTRIES	5020005342527 7	1,62,353	-	1,62,353	21.07.2023
2023-630161	1008701274	INNOVATIV E INDUSTRIES	5020005342527 7	12,75,814	-	12,75,814	26.05.2023
2023-1033204	1008701274	INNOVATIV E INDUSTRIES	5020005342527 7	47,08,221	-	47,08,221	10.11.2023
2023-505198	1000301642	JSW CEMENT LIMITED	6001020001078 8	5,99,887	-	5,99,887	26.05.2023
2023-816214	1000301642	JSW CEMENT LIMITED	6001020001078 8	59,16,456	-	59,16,456	21.07.2023
2023-1018114	1000053329	M/S GODREJ AND BOYCE MFG. CO. LTD.	1020331	1,72,42,361	-	1,72,42,361	04.12.2023
2023-514764	1000053329	M/S GODREJ	1020331	2,38,15,577	-	2,38,15,577	26.05.2023

		AND BOYCE MFG. CO. LTD.					
2023-817089	1000053329	M/S GODREJ AND BOYCE MFG. CO. LTD.	1020331	2,61,33,651	-	2,61,33,651	21.07.2023
2023-521215	1000053329	M/S GODREJ AND BOYCE MFG. CO. LTD.	1020331	29,79,459	-	29,79,459	26.05.2023
2023-1033204	1000053329	M/S GODREJ AND BOYCE MFG. CO. LTD.	1020331	18,25,024	-	18,25,024	10.11.2023
2023-563070	1000053329	M/S GODREJ AND BOYCE MFG. CO. LTD.	1020331	47,60,432	-	47,60,432	26.05.2023
2023-630161	1000476126	METHODEX SYSTEMS LTD. METHODEX SYSTEMS LTD.	10914174363	33,83,380	-	33,83,380	26.05.2023
2023-1018114	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	41,72,498	-	41,72,498	04.12.2023
2023-514764	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	21,54,181	-	21,54,181	26.05.2023
2023-817089	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	22,63,176	-	22,63,176	21.07.2023
2023-521215	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	57,10,084	-	57,10,084	26.05.2023
2023-1033204	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	2,87,362	-	2,87,362	10.11.2023
2023-563070	1009309774	PANASONIC LIFE SOLUTIONS INDIA PVT LTD	600330003704	8,80,786	-	8,80,786	26.05.2023

2023-630161	1008219881	PRINCE BOARD INDIA	5711100008355	11,05,714	-	11,05,714	26.05.2023
2023-1033204	1009309879	RR KABEL LTD LTD	10184847407	1,89,043	-	1,89,043	10.11.2023
2023-816214	1001248726	SREE JAYAJOTHI CEMENTS PRIVATE LIMI	9090300367489 46	1,90,512	-	1,90,512	21.07.2023
2023-1018114	1009309154	SUNSHINE TILES COMPANY PRIVATE LIMITED	33016537806	53,57,618	-	53,57,618	04.12.2023
2023-514764	1009309154	SUNSHINE TILES COMPANY PRIVATE LIMITED	33016537806	1,37,30,636	-	1,37,30,636	26.05.2023
2023-521215	1009309154	SUNSHINE TILES COMPANY PRIVATE LIMITED	33016537806	8,88,349	-	8,88,349	26.05.2023
2023-1033204	1009309154	SUNSHINE TILES COMPANY PRIVATE LIMITED	33016537806	4,50,306	-	4,50,306	10.11.2023
2023-563070	1009309154	SUNSHINE TILES COMPANY PRIVATE LIMITED	33016537806	29,654	-	29,654	26.05.2023
2023-630161	1008719909	SWADESHI KHADI GRAMODHY OG	40122008403	7,89,569	-	7,89,569	26.05.2023
2023-505198	1000301367	THE RAMCO CEMENTS LIMITED	40310003871	1,37,592	-	1,37,592	26.05.2023
2023-505198	1001534389	ULTRATECH CEMENT LIMITED	UCSA640432A0 71	36,89,504	-	36,89,504	26.05.2023
2023-816214	1001534389	ULTRATECH CEMENT LIMITED	UCSA640432A0 71	6,23,868	-	6,23,868	21.07.2023
2023-630161	1008705305	V3 ENTERPRISE S PVT LTD	3351868851	21,85,315	-	21,85,315	26.05.2023
2023-630161	1008657773	WHITEMARK LIMITED	10914178324	1,07,582	-	1,07,582	26.05.2023
2023-816214	1001473362	ZUARI CEMENT LIMITED	9900816410334 08	3,27,320	-	3,27,320	21.07.2023
				17,45,73,800	-	17,45,73,800	

Annexure 3.3.2B
Payments Made to Vendors by Project Officer (07010308011) SAMAGRA SHIKSHA PRAKASAM)

Sl No.	Bill / Challan Date	Bill / Challan Number	Payee / Remitter Name	Debit
1	26/05/2023	2023-494686	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,51,44,875.00
2	26/05/2023	2023-494686	SUNSHINE TILES COMPANY	1,46,73,746.00
3	26/05/2023	2023-598792	M/S GODREJ AND BOYCE MFG. CO. LTD.	59,95,183.00
4	30/05/2023	2023-619567	M/S GODREJ AND BOYCE MFG. CO. LTD.	51,49,346.00
5	26/05/2023	2023-492940	UltraTech Cement Limited	47,57,841.00
6	26/05/2023	2023-619271	M/S GODREJ AND BOYCE MFG. CO. LTD.	46,15,880.00
7	30/05/2023	2023-652519	M/S GODREJ AND BOYCE MFG. CO. LTD.	41,98,086.00
8	26/05/2023	2023-630469	V3 ENTERPRISES	40,62,768.00
9	30/05/2023	2023-642750	M/S GODREJ AND BOYCE MFG. CO. LTD.	37,29,147.00
10	30/05/2023	2023-533620	M/S GODREJ AND BOYCE MFG. CO. LTD.	34,69,745.00
11	30/05/2023	2023-630171	CERA SANITARYWARE	34,01,783.00
12	27/02/2024	2023-712267	Zenith Metaplast	33,82,332.00
13	30/05/2023	2023-619703	M/S GODREJ AND BOYCE MFG. CO. LTD.	33,12,645.00
14	04/12/2023	2023-1028444	M/S GODREJ AND BOYCE MFG. CO. LTD.	33,06,586.00
15	04/12/2023	2023-930202	M/S GODREJ AND BOYCE MFG. CO. LTD.	32,87,309.00
16	04/12/2023	2023-1136302	INNOVATIVE	29,58,415.00
17	10/11/2023	2023-1078513	INNOVATIVE	29,22,333.00
18	04/12/2023	2023-1363677	PANASONIC LIFE SOLUTIONS	26,00,321.00
19	04/12/2023	2023-1136302	CG POWER AND INDUSTRIAL	24,68,635.00
20	10/11/2023	2023-1145798	INNOVATIVE	23,90,181.00
21	31/01/2024	2023-2433877	INNOVATIVE	23,54,109.00
22	30/05/2023	2023-545188	M/S GODREJ AND BOYCE MFG. CO. LTD.	23,48,523.00
23	27/02/2024	2023-688793	M/S GODREJ AND BOYCE MFG. CO. LTD.	22,47,668.00
24	26/05/2023	2023-619271	CERA SANITARYWARE	22,35,299.00
25	01/08/2023	2023-1139965	Zenith Metaplast	19,12,815.00
26	10/11/2023	2023-1347389	CHETTINAD	18,80,032.00
27	10/11/2023	2023-952852	INNOVATIVE	18,67,047.00
28	04/12/2023	2023-1028444	INNOVATIVE	18,67,046.00
29	31/01/2024	2023-2429278	INNOVATIVE	18,39,987.00
30	04/12/2023	2023-1480668	CG POWER AND INDUSTRIAL	18,25,471.00
31	26/05/2023	2023-492940	THE K C P LIMITED	18,12,216.00
32	04/12/2023	2023-947955	M/S GODREJ AND BOYCE MFG. CO. LTD.	17,55,195.00
33	26/05/2023	2023-598792	SUNSHINE TILES COMPANY	17,09,878.00
34	31/01/2024	2023-2408604	INNOVATIVE	17,04,701.00
35	11/12/2023	2023-2078778	BHAVYA CEMENTS LIMITED	16,76,976.00
36	21/07/2023	2023-738183	THE K C P LIMITED	16,74,624.00
37	04/12/2023	2023-1032711	CG POWER AND INDUSTRIAL	16,44,471.00
38	31/01/2024	2023-2430081	INNOVATIVE	15,96,464.00
39	27/02/2024	2023-712267	BANGALORE LIMITED	15,06,843.00
40	04/12/2023	2023-1028444	PANASONIC LIFE SOLUTIONS	14,65,474.00
41	30/05/2023	2023-712709	M/S GODREJ AND BOYCE MFG. CO. LTD.	14,60,761.00
42	04/12/2023	2023-899994	M/S GODREJ AND BOYCE MFG. CO. LTD.	14,56,942.00
43	04/11/2023	2023-1817533	K V S R CONSTRUCTIONS	14,29,459.00
44	10/11/2023	2023-921941	M/S GODREJ AND BOYCE MFG. CO. LTD.	14,16,085.00
45	30/05/2023	2023-668649	M/S GODREJ AND BOYCE MFG. CO. LTD.	14,13,421.00
46	30/05/2023	2023-630171	M/S GODREJ AND BOYCE MFG. CO. LTD.	14,10,926.00
47	30/05/2023	2023-619567	CERA SANITARYWARE	13,88,274.00
48	30/05/2023	2023-546818	M/S GODREJ AND BOYCE MFG. CO. LTD.	13,77,058.00
49	10/11/2023	2023-720771	INNOVATIVE	13,73,548.00
50	30/05/2023	2023-569070	M/S GODREJ AND BOYCE MFG. CO. LTD.	13,49,329.00
51	31/01/2024	2023-2364770	INNOVATIVE	13,16,857.00
52	02/08/2023	2023-1143247	Zenith Metaplast	13,00,196.00

53	30/05/2023	2023-521212	M/S GODREJ AND BOYCE MFG. CO. LTD.	12,95,822.00
54	21/07/2023	2023-781257	UltraTech Cement Limited	12,85,956.00
55	31/01/2024	2023-2429412	INNOVATIVE	12,71,759.00
56	10/11/2023	2023-720771	INNOVATIVE AQUA SYSTEMS	12,60,948.00
57	02/08/2023	2023-1143247	CG POWER AND INDUSTRIAL	11,68,954.00
58	04/11/2023	2023-1797296	CHANDRAVARDHAN ENGINEERING AND CONS	11,57,394.00
59	26/05/2023	2023-492940	CHETTINAD	11,49,413.00
60	04/12/2023	2023-1363330	CG POWER AND INDUSTRIAL	11,31,438.00
61	04/12/2023	2023-908271	M/S GODREJ AND BOYCE MFG. CO. LTD.	10,65,851.00
62	10/11/2023	2023-882690	M/S GODREJ AND BOYCE MFG. CO. LTD.	10,60,271.00
63	26/05/2023	2023-630469	CERA SANITARYWARE	10,60,047.00
64	30/05/2023	2023-619703	CERA SANITARYWARE	10,59,461.00
65	30/05/2023	2023-718658	M/S GODREJ AND BOYCE MFG. CO. LTD.	10,47,701.00
66	10/11/2023	2023-1139656	INNOVATIVE	10,46,267.00
67	04/12/2023	2023-1392582	CG POWER AND INDUSTRIAL	10,45,387.00
68	10/11/2023	2023-1599474	CHETTINAD	10,18,416.00
69	26/05/2023	2023-492940	Jsw Cement Limited	10,00,188.00
70	30/05/2023	2023-634627	CERA SANITARYWARE	9,98,064.00
71	21/07/2023	2023-809295	CHETTINAD	9,88,624.00
72	30/05/2023	2023-635776	M/S GODREJ AND BOYCE MFG. CO. LTD.	9,26,164.00
73	30/05/2023	2023-696127	M/S GODREJ AND BOYCE MFG. CO. LTD.	9,18,495.00
74	14/08/2023	2023-1246255	CG POWER AND INDUSTRIAL	9,15,440.00
75	10/11/2023	2023-882690	PANASONIC LIFE SOLUTIONS	8,93,028.00
76	04/12/2023	2023-1032711	PANASONIC LIFE SOLUTIONS	8,73,661.00
77	01/08/2023	2023-1139965	CG POWER AND INDUSTRIAL	8,69,417.00
78	30/05/2023	2023-631919	CERA SANITARYWARE	8,66,500.00
79	04/12/2023	2023-1061437	CG POWER AND INDUSTRIAL	8,65,939.00
80	10/11/2023	2023-1078513	CG POWER AND INDUSTRIAL	8,58,006.00
81	26/05/2023	2023-492940	PARASAKTI CEMENT INDUSTRIES LIMITED	8,49,072.00
82	30/05/2023	2023-720114	THE K C P LIMITED	8,40,448.00
83	21/07/2023	2023-819243	CHETTINAD	8,30,256.00
84	04/12/2023	2023-1388803	CG POWER AND INDUSTRIAL	8,05,991.00
85	27/02/2024	2023-812396	PANASONIC LIFE SOLUTIONS	7,93,051.00
86	30/05/2023	2023-630171	SUNSHINE TILES COMPANY	7,77,060.00
87	04/12/2023	2023-1480717	WIMPLAST LIMITED	7,74,681.00
88	10/11/2023	2023-915302	M/S GODREJ AND BOYCE MFG. CO. LTD.	7,73,464.00
89	30/05/2023	2023-596876	M/S GODREJ AND BOYCE MFG. CO. LTD.	7,47,153.00
90	04/12/2023	2023-947955	INNOVATIVE	7,30,584.00
91	04/12/2023	2023-1112890	CG POWER AND INDUSTRIAL	7,22,259.00
92	04/12/2023	2023-1700728	THE K C P LIMITED	7,22,064.00
93	30/05/2023	2023-635776	CERA SANITARYWARE	7,19,974.00
94	30/05/2023	2023-645654	BIREDDYTHIRUPATHIREDDY	7,06,796.00
95	30/05/2023	2023-642750	PANASONIC LIFE SOLUTIONS	6,83,866.00
96	21/07/2023	2023-745441	Jsw Cement Limited	6,77,376.00
97	30/05/2023	2023-650333	PANASONIC LIFE SOLUTIONS	6,71,575.00
98	30/05/2023	2023-721498	THE K C P LIMITED	6,71,104.00
99	27/02/2024	2023-812396	M/S GODREJ AND BOYCE MFG. CO. LTD.	6,53,054.00
100	11/12/2023	2023-2078778	CHETTINAD	6,52,288.00
101	10/11/2023	2023-882690	SUNSHINE TILES COMPANY	6,48,955.00
102	04/12/2023	2023-1431741	CHETTINAD	6,48,368.00
103	21/07/2023	2023-1052182	M/S GODREJ AND BOYCE MFG. CO. LTD.	6,22,639.00
104	10/11/2023	2023-921941	INNOVATIVE	6,22,351.00
105	04/12/2023	2023-1201263	SUNSHINE TILES COMPANY	6,05,635.00
106	30/05/2023	2023-631919	PANASONIC LIFE SOLUTIONS	5,98,388.00
107	26/05/2023	2023-630469	WHITEMARK	5,96,577.00
108	30/05/2023	2023-532748	BHAVYA CEMENTS LIMITED	5,87,412.00
109	10/11/2023	2023-1390405	BHAVYA CEMENTS LIMITED	5,87,412.00

110	30/05/2023	2023-533620	SUNSHINE TILES COMPANY	5,74,380.00
111	21/07/2023	2023-725056	CHETTINAD	5,70,752.00
112	04/12/2023	2023-1032711	M/S GODREJ AND BOYCE MFG. CO. LTD.	5,68,175.00
113	10/11/2023	2023-921941	PANASONIC LIFE SOLUTIONS	5,67,778.00
114	10/11/2023	2023-1078513	SUNSHINE TILES COMPANY	5,64,740.00
115	30/05/2023	2023-678613	M/S GODREJ AND BOYCE MFG. CO. LTD.	5,48,304.00
116	10/11/2023	2023-920154	PANASONIC LIFE SOLUTIONS	5,30,074.00
117	26/05/2023	2023-492940	Bharathi Cement Corporation Private	5,29,984.00
118	10/11/2023	2023-920154	M/S GODREJ AND BOYCE MFG. CO. LTD.	5,29,864.00
119	21/07/2023	2023-801876	PANASONIC LIFE SOLUTIONS	5,23,040.00
120	30/05/2023	2023-597196	SUNSHINE TILES COMPANY	5,23,002.00
121	30/05/2023	2023-592346	M/S GODREJ AND BOYCE MFG. CO. LTD.	5,22,118.00
122	30/05/2023	2023-546818	CERA SANITARYWARE	5,14,597.00
123	11/12/2023	2023-2078778	THE K C P LIMITED	5,08,032.00
124	04/12/2023	2023-1534368	CHETTINAD	5,01,760.00
125	27/02/2024	2023-925220	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,94,215.00
126	21/07/2023	2023-741604	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,92,253.00
127	27/02/2024	2023-2079288	Berger Paints India Limited	4,91,200.00
128	02/08/2023	2023-1143247	INNOVATIVE	4,87,056.00
129	10/11/2023	2023-915302	INNOVATIVE	4,87,056.00
130	04/12/2023	2023-1032711	INNOVATIVE	4,87,056.00
131	10/11/2023	2023-933513	INNOVATIVE	4,87,053.00
132	04/12/2023	2023-938293	PANASONIC LIFE SOLUTIONS	4,82,258.00
133	21/07/2023	2023-733967	CHETTINAD	4,81,572.00
134	10/11/2023	2023-933513	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,80,007.00
135	04/12/2023	2023-887421	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,76,827.00
136	04/12/2023	2023-1129944	Dalmia Cement Bharat Limited	4,70,988.00
137	30/05/2023	2023-634627	PANASONIC LIFE SOLUTIONS	4,67,585.00
138	21/07/2023	2023-1028206	UltraTech Cement Limited	4,67,284.00
139	21/07/2023	2023-799387	The India Cemets Ltd	4,65,696.00
140	21/07/2023	2023-731707	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,61,572.00
141	04/12/2023	2023-938293	SUNSHINE TILES COMPANY	4,56,334.00
142	10/11/2023	2023-1078513	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,55,344.00
143	10/11/2023	2023-800033	PANASONIC LIFE SOLUTIONS	4,50,199.00
144	27/02/2024	2023-818834	THE K C P LIMITED	4,45,416.00
145	10/11/2023	2023-939556	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,43,967.00
146	10/11/2023	2023-944861	PANASONIC LIFE SOLUTIONS	4,38,026.00
147	10/11/2023	2023-851703	INNOVATIVE	4,32,938.00
148	27/02/2024	2023-2394477	INNOVATIVE	4,32,938.00
149	04/12/2023	2023-899994	PANASONIC LIFE SOLUTIONS	4,30,596.00
150	30/05/2023	2023-532748	PARASAKTI CEMENT INDUSTRIES LIMITED	4,28,652.00
151	10/11/2023	2023-1390405	PARASAKTI CEMENT INDUSTRIES LIMITED	4,28,652.00
152	30/05/2023	2023-655597	CHETTINAD	4,28,064.00
153	30/05/2023	2023-652519	PANASONIC LIFE SOLUTIONS	4,27,452.00
154	04/12/2023	2023-861162	SUNSHINE TILES COMPANY	4,27,082.00
155	10/11/2023	2023-933513	PANASONIC LIFE SOLUTIONS	4,25,584.00
156	30/05/2023	2023-596876	CERA SANITARYWARE	4,23,743.00
157	30/05/2023	2023-596286	UltraTech Cement Limited	4,18,068.00
158	30/05/2023	2023-607876	UltraTech Cement Limited	4,18,068.00
159	26/05/2023	2023-619271	PANASONIC LIFE SOLUTIONS	4,17,160.00
160	30/05/2023	2023-634627	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,16,052.00
161	21/07/2023	2023-745441	UltraTech Cement Limited	4,15,422.00
162	04/12/2023	2023-938293	M/S GODREJ AND BOYCE MFG. CO. LTD.	4,08,697.00
163	26/05/2023	2023-507996	UltraTech Cement Limited	4,02,584.00
164	30/05/2023	2023-714602	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,98,048.00
165	30/05/2023	2023-607174	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,87,474.00
166	10/11/2023	2023-908074	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,86,693.00
167	04/12/2023	2023-1246341	INNOVATIVE	3,78,820.00

168	10/11/2023	2023-1151848	Zenith Metaplast	3,78,356.00
169	30/05/2023	2023-631919	SUNSHINE TILES COMPANY	3,77,450.00
170	30/05/2023	2023-625034	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,73,411.00
171	30/05/2023	2023-650333	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,73,035.00
172	10/11/2023	2023-952852	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,72,261.00
173	04/12/2023	2023-1462766	CG POWER AND INDUSTRIAL	3,66,061.00
174	04/12/2023	2023-927402	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,65,267.00
175	26/05/2023	2023-598792	CERA SANITARYWARE	3,65,157.00
176	04/12/2023	2023-1383887	CHETTINAD	3,64,168.00
177	27/02/2024	2023-818834	UltraTech Cement Limited	3,64,167.00
178	30/05/2023	2023-635776	PANASONIC LIFE SOLUTIONS	3,61,644.00
179	21/07/2023	2023-745441	CHETTINAD	3,59,856.00
180	04/12/2023	2023-941143	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,56,766.00
181	30/05/2023	2023-630171	PANASONIC LIFE SOLUTIONS	3,56,555.00
182	04/12/2023	2023-1386351	WIMPLAST LIMITED	3,55,839.00
183	04/12/2023	2023-1362653	SUNSHINE TILES COMPANY	3,48,445.00
184	04/12/2023	2023-1036648	CG POWER AND INDUSTRIAL	3,42,276.00
185	30/05/2023	2023-665117	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,39,263.00
186	21/07/2023	2023-781257	CHETTINAD	3,38,688.00
187	04/12/2023	2023-1118012	Dalmia Cement Bharat Limited	3,38,688.00
188	21/07/2023	2023-809295	Jsw Cement Limited	3,38,688.00
189	30/05/2023	2023-550081	MYHOMEINDUSTRIESPRIVATELIMITED	3,38,688.00
190	21/07/2023	2023-925214	NCL Industries Limited	3,38,688.00
191	21/07/2023	2023-828322	The India Cemets Ltd	3,38,688.00
192	21/07/2023	2023-781257	THE K C P LIMITED	3,38,688.00
193	21/07/2023	2023-799387	THE K C P LIMITED	3,38,688.00
194	04/12/2023	2023-1392617	THE K C P LIMITED	3,38,688.00
195	30/05/2023	2023-524410	MYHOMEINDUSTRIESPRIVATELIMITED	3,36,042.00
196	21/07/2023	2023-1039222	CG POWER AND INDUSTRIAL	3,35,702.00
197	10/11/2023	2023-821539	PANASONIC LIFE SOLUTIONS	3,33,377.00
198	21/07/2023	2023-925214	CHETTINAD	3,32,416.00
199	04/12/2023	2023-1244702	CHETTINAD	3,32,416.00
200	21/07/2023	2023-745441	THE K C P LIMITED	3,32,416.00
201	04/12/2023	2023-1129944	CHETTINAD	3,26,144.00
202	04/12/2023	2023-1254382	CHETTINAD	3,26,144.00
203	30/05/2023	2023-534642	PARASAKTI CEMENT INDUSTRIES LIMITED	3,26,144.00
204	26/05/2023	2023-492940	PENNA CEMENT INDUSTRIES LIMITED	3,26,144.00
205	04/12/2023	2023-1346723	THE K C P LIMITED	3,26,144.00
206	10/11/2023	2023-917357	INNOVATIVE	3,24,705.00
207	27/02/2024	2023-2350403	INNOVATIVE	3,24,705.00
208	31/01/2024	2023-2348283	BMALLESWARI KRISHNAVENI	3,23,721.00
209	30/05/2023	2023-678613	CERA SANITARYWARE	3,23,527.00
210	04/12/2023	2023-1345896	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,12,118.00
211	04/12/2023	2023-861162	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,12,118.00
212	21/07/2023	2023-724836	CERA SANITARYWARE	3,07,688.00
213	21/07/2023	2023-1052182	CG POWER AND INDUSTRIAL	3,04,374.00
214	30/05/2023	2023-657713	M/S GODREJ AND BOYCE MFG. CO. LTD.	3,00,766.00
215	30/05/2023	2023-547413	UltraTech Cement Limited	3,00,664.00
216	30/05/2023	2023-596876	SUNSHINE TILES COMPANY	3,00,108.00
217	04/12/2023	2023-908271	SUNSHINE TILES COMPANY	2,98,734.00
218	10/11/2023	2023-1347389	Dalmia Cement Bharat Limited	2,95,568.00
219	10/11/2023	2023-851703	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,94,564.00
220	30/05/2023	2023-642750	CERA SANITARYWARE	2,94,503.00
221	30/05/2023	2023-619567	SUNSHINE TILES COMPANY	2,91,300.00
222	04/12/2023	2023-834120	PANASONIC LIFE SOLUTIONS	2,89,253.00
223	04/12/2023	2023-1242544	INNOVATIVE	2,88,625.00
224	30/05/2023	2023-665117	CERA SANITARYWARE	2,88,024.00
225	27/02/2024	2023-2185703	Berger Paints India Limited	2,83,792.00

226	30/05/2023	2023-635776	SUNSHINE TILES COMPANY	2,78,211.00
227	30/05/2023	2023-638750	CERA SANITARYWARE	2,71,501.00
228	04/12/2023	2023-1139519	INNOVATIVE	2,70,587.00
229	30/05/2023	2023-574410	UltraTech Cement Limited	2,70,088.00
230	21/07/2023	2023-723881	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,67,117.00
231	04/12/2023	2023-908271	PANASONIC LIFE SOLUTIONS	2,66,546.00
232	30/05/2023	2023-619703	SUNSHINE TILES COMPANY	2,63,794.00
233	30/05/2023	2023-519008	UltraTech Cement Limited	2,62,444.00
234	30/05/2023	2023-638750	PANASONIC LIFE SOLUTIONS	2,61,974.00
235	27/02/2024	2023-818834	CHETTINAD	2,61,239.00
236	04/12/2023	2023-1449090	Berger Paints India Limited	2,59,381.00
237	21/07/2023	2023-735598	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,57,828.00
238	04/12/2023	2023-1511769	WIMPLAST LIMITED	2,57,498.00
239	30/05/2023	2023-712709	SUNSHINE TILES COMPANY	2,56,515.00
240	10/11/2023	2023-851703	PANASONIC LIFE SOLUTIONS	2,55,971.00
241	02/08/2023	2023-1143247	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,50,508.00
242	04/12/2023	2023-1136302	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,49,557.00
243	21/07/2023	2023-734025	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,48,744.00
244	10/11/2023	2023-1151848	CG POWER AND INDUSTRIAL	2,47,903.00
245	21/07/2023	2023-934275	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,46,980.00
246	30/05/2023	2023-678613	PANASONIC LIFE SOLUTIONS	2,44,886.00
247	30/05/2023	2023-518861	SUNSHINE TILES COMPANY	2,43,850.00
248	10/11/2023	2023-882690	INNOVATIVE	2,40,521.00
249	10/11/2023	2023-1145798	CG POWER AND INDUSTRIAL	2,39,788.00
250	21/07/2023	2023-723881	SUNSHINE TILES COMPANY	2,39,727.00
251	04/12/2023	2023-1201263	CG POWER AND INDUSTRIAL	2,37,464.00
252	04/12/2023	2023-1061437	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,36,288.00
253	10/11/2023	2023-915302	SUNSHINE TILES COMPANY	2,35,582.00
254	04/12/2023	2023-1246341	CG POWER AND INDUSTRIAL	2,31,664.00
255	30/05/2023	2023-628794	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,31,067.00
256	04/12/2023	2023-1242008	CG POWER AND INDUSTRIAL	2,27,794.00
257	10/11/2023	2023-1078513	PANASONIC LIFE SOLUTIONS	2,27,399.00
258	30/05/2023	2023-712563	UltraTech Cement Limited	2,24,910.00
259	26/05/2023	2023-494686	PANASONIC LIFE SOLUTIONS	2,19,931.00
260	04/12/2023	2023-917764	PANASONIC LIFE SOLUTIONS	2,19,116.00
261	04/12/2023	2023-1258744	INNOVATIVE	2,16,470.00
262	04/12/2023	2023-930202	INNOVATIVE	2,16,469.00
263	04/12/2023	2023-1568985	WIMPLAST LIMITED	2,14,033.00
264	04/12/2023	2023-1139640	CG POWER AND INDUSTRIAL	2,12,519.00
265	30/05/2023	2023-665117	PANASONIC LIFE SOLUTIONS	2,12,228.00
266	04/12/2023	2023-947955	PANASONIC LIFE SOLUTIONS	2,10,564.00
267	04/12/2023	2023-1489637	WIMPLAST LIMITED	2,09,603.00
268	04/12/2023	2023-1152823	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,09,553.00
269	04/12/2023	2023-1345896	SUNSHINE TILES COMPANY	2,09,353.00
270	04/12/2023	2023-1112890	INNOVATIVE	2,07,450.00
271	21/07/2023	2023-858907	SUNSHINE TILES COMPANY	2,03,732.00
272	04/12/2023	2023-930202	PANASONIC LIFE SOLUTIONS	1,99,810.00
273	30/05/2023	2023-545188	CERA SANITARYWARE	1,98,978.00
274	04/12/2023	2023-1244260	CG POWER AND INDUSTRIAL	1,98,401.00
275	30/05/2023	2023-630568	CERA SANITARYWARE	1,91,343.00
276	26/05/2023	2023-492940	MYHOMEINDUSTRIESPRIVATELIMITED	1,90,512.00
277	27/02/2024	2023-2339260	INNOVATIVE	1,89,412.00
278	04/12/2023	2023-1201263	INNOVATIVE	1,89,410.00
279	04/12/2023	2023-941143	INNOVATIVE	1,89,410.00
280	30/05/2023	2023-609789	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,87,412.00
281	10/11/2023	2023-793745	PANASONIC LIFE SOLUTIONS	1,86,944.00
282	10/11/2023	2023-1145798	Zenith Metaplast	1,86,031.00
283	04/12/2023	2023-1036648	PANASONIC LIFE SOLUTIONS	1,85,337.00

284	04/12/2023	2023-1251861	Dalmia Cement Bharat Limited	1,84,240.00
285	30/05/2023	2023-628794	CERA SANITARYWARE	1,84,122.00
286	30/05/2023	2023-716236	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,84,111.00
287	04/08/2023	2023-1152313	BMALLESWARI KRISHNAVENI	1,82,520.00
288	27/02/2024	2023-2429368	Berger Paints India Limited	1,82,239.00
289	04/12/2023	2023-1576692	WIMPLAST LIMITED	1,76,901.00
290	04/12/2023	2023-945249	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,75,840.00
291	21/07/2023	2023-735078	SUNSHINE TILES COMPANY	1,75,080.00
292	04/12/2023	2023-1449930	WIMPLAST LIMITED	1,74,260.00
293	30/05/2023	2023-719124	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,73,971.00
294	30/05/2023	2023-630568	SUNSHINE TILES COMPANY	1,71,939.00
295	04/12/2023	2023-1201263	Zenith Metaplast	1,71,438.00
296	26/05/2023	2023-619271	SUNSHINE TILES COMPANY	1,71,279.00
297	21/07/2023	2023-1043072	CG POWER AND INDUSTRIAL	1,70,947.00
298	21/07/2023	2023-819243	BHAVYA CEMENTS LIMITED	1,69,344.00
299	04/12/2023	2023-1784536	BHAVYA CEMENTS LIMITED	1,69,344.00
300	30/05/2023	2023-519008	CHETTINAD	1,69,344.00
301	28/08/2023	2023-1251882	CHETTINAD	1,69,344.00
302	30/05/2023	2023-550081	Jsw Cement Limited	1,69,344.00
303	21/07/2023	2023-817905	Jsw Cement Limited	1,69,344.00
304	30/05/2023	2023-519008	MYHOMEINDUSTRIESPRIVATELIMITED	1,69,344.00
305	30/05/2023	2023-534642	MYHOMEINDUSTRIESPRIVATELIMITED	1,69,344.00
306	04/12/2023	2023-1322000	PARASAKTI CEMENT INDUSTRIES LIMITED	1,69,344.00
307	21/07/2023	2023-839844	The India Cemets Ltd	1,69,344.00
308	30/05/2023	2023-718778	THE K C P LIMITED	1,69,344.00
309	21/07/2023	2023-780121	UltraTech Cement Limited	1,69,344.00
310	04/12/2023	2023-1392040	CG POWER AND INDUSTRIAL	1,68,624.00
311	30/05/2023	2023-518861	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,67,741.00
312	21/07/2023	2023-858907	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,64,898.00
313	30/05/2023	2023-629457	Bharathi Cement Corporation Private	1,63,072.00
314	21/07/2023	2023-811909	Bharathi Cement Corporation Private	1,63,072.00
315	27/02/2024	2023-2368022	BHAVYA CEMENTS LIMITED	1,63,072.00
316	27/02/2024	2023-2219423	CHETTINAD	1,63,072.00
317	28/08/2023	2023-1151065	Dalmia Cement Bharat Limited	1,63,072.00
318	30/05/2023	2023-645577	MYHOMEINDUSTRIESPRIVATELIMITED	1,63,072.00
319	30/05/2023	2023-721498	MYHOMEINDUSTRIESPRIVATELIMITED	1,63,072.00
320	26/05/2023	2023-492940	NCL Industries Limited	1,63,072.00
321	04/12/2023	2023-1322000	THE K C P LIMITED	1,63,072.00
322	04/12/2023	2023-1470744	THE K C P LIMITED	1,63,072.00
323	04/12/2023	2023-1830641	THE K C P LIMITED	1,63,072.00
324	30/05/2023	2023-721498	UltraTech Cement Limited	1,63,072.00
325	27/02/2024	2023-771972	BMALLESWARI KRISHNAVENI	1,62,696.00
326	21/07/2023	2023-1043072	INNOVATIVE	1,62,353.00
327	04/12/2023	2023-1156238	INNOVATIVE	1,62,353.00
328	27/02/2024	2023-2425703	INNOVATIVE	1,62,353.00
329	21/07/2023	2023-1052182	INNOVATIVE	1,62,350.00
330	04/12/2023	2023-1352572	SUNSHINE TILES COMPANY	1,62,023.00
331	30/05/2023	2023-521212	SUNSHINE TILES COMPANY	1,61,209.00
332	10/11/2023	2023-915302	PANASONIC LIFE SOLUTIONS	1,61,184.00
333	10/11/2023	2023-908074	PANASONIC LIFE SOLUTIONS	1,59,980.00
334	04/12/2023	2023-1595206	Bharathi Cement Corporation Private	1,59,368.00
335	04/12/2023	2023-1139519	CG POWER AND INDUSTRIAL	1,59,148.00
336	21/07/2023	2023-740579	CHETTINAD	1,58,760.00
337	21/07/2023	2023-743408	CHETTINAD	1,58,760.00
338	30/05/2023	2023-532200	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,58,471.00
339	21/07/2023	2023-744295	SUNSHINE TILES COMPANY	1,57,977.00
340	30/05/2023	2023-612857	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,56,542.00
341	04/12/2023	2023-1570041	CG POWER AND INDUSTRIAL	1,55,861.00

342	30/05/2023	2023-597196	CERA SANITARYWARE	1,55,364.00
343	27/02/2024	2023-2079342	PANASONIC LIFE SOLUTIONS	1,52,647.00
344	30/05/2023	2023-595241	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,52,283.00
345	04/12/2023	2023-947955	SUNSHINE TILES COMPANY	1,52,112.00
346	04/12/2023	2023-1500343	CG POWER AND INDUSTRIAL	1,48,707.00
347	21/07/2023	2023-827144	PANASONIC LIFE SOLUTIONS	1,48,367.00
348	21/07/2023	2023-1038693	CG POWER AND INDUSTRIAL	1,47,548.00
349	30/05/2023	2023-546818	PANASONIC LIFE SOLUTIONS	1,46,024.00
350	04/12/2023	2023-1244260	SUNSHINE TILES COMPANY	1,43,734.00
351	10/11/2023	2023-916711	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,43,237.00
352	30/05/2023	2023-574410	THE K C P LIMITED	1,42,884.00
353	10/11/2023	2023-821539	CERA SANITARYWARE	1,42,298.00
354	21/07/2023	2023-762911	UltraTech Cement Limited	1,40,238.00
355	21/07/2023	2023-819243	UltraTech Cement Limited	1,40,238.00
356	30/05/2023	2023-574410	CHETTINAD	1,37,592.00
357	30/05/2023	2023-631919	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,37,247.00
358	21/07/2023	2023-1060530	BRAMHAIAH BOPPURI	1,37,000.00
359	30/05/2023	2023-518861	CERA SANITARYWARE	1,35,860.00
360	21/07/2023	2023-934275	INNOVATIVE	1,35,294.00
361	04/12/2023	2023-936957	INNOVATIVE	1,35,294.00
362	04/12/2023	2023-938293	INNOVATIVE	1,35,292.00
363	10/11/2023	2023-952852	PANASONIC LIFE SOLUTIONS	1,34,825.00
364	04/12/2023	2023-1032711	SUNSHINE TILES COMPANY	1,33,779.00
365	26/05/2023	2023-508831	SUNSHINE TILES COMPANY	1,33,675.00
366	04/12/2023	2023-1152823	SUNSHINE TILES COMPANY	1,32,804.00
367	30/05/2023	2023-718658	SUNSHINE TILES COMPANY	1,32,784.00
368	04/12/2023	2023-1564249	CHETTINAD	1,32,496.00
369	04/12/2023	2023-1534368	THE K C P LIMITED	1,32,496.00
370	30/05/2023	2023-569070	SUNSHINE TILES COMPANY	1,30,431.00
371	04/12/2023	2023-1536043	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,28,603.00
372	27/02/2024	2023-818834	BHAVYA CEMENTS LIMITED	1,24,524.00
373	30/05/2023	2023-592346	SUNSHINE TILES COMPANY	1,23,692.00
374	21/07/2023	2023-734382	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,21,880.00
375	21/07/2023	2023-731878	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,21,657.00
376	21/07/2023	2023-743191	SUNSHINE TILES COMPANY	1,21,166.00
377	10/11/2023	2023-1139656	Zenith Metaplast	1,20,465.00
378	04/12/2023	2023-1363662	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,18,172.00
379	04/12/2023	2023-1244697	Jsw Cement Limited	1,17,453.00
380	21/07/2023	2023-731878	PANASONIC LIFE SOLUTIONS	1,14,778.00
381	21/07/2023	2023-827683	PANASONIC LIFE SOLUTIONS	1,13,323.00
382	04/12/2023	2023-1268582	CG POWER AND INDUSTRIAL	1,12,931.00
383	30/05/2023	2023-712563	CHETTINAD	1,12,112.00
384	28/08/2023	2023-1282307	CG POWER AND INDUSTRIAL	1,09,450.00
385	10/11/2023	2023-908074	INNOVATIVE	1,08,235.00
386	30/05/2023	2023-625034	CERA SANITARYWARE	1,07,845.00
387	28/08/2023	2023-1158083	Zenith Metaplast	1,07,256.00
388	04/12/2023	2023-1446320	CG POWER AND INDUSTRIAL	1,05,778.00
389	30/05/2023	2023-619703	PANASONIC LIFE SOLUTIONS	1,05,289.00
390	21/07/2023	2023-765010	PANASONIC LIFE SOLUTIONS	1,04,333.00
391	21/07/2023	2023-831469	PANASONIC LIFE SOLUTIONS	1,04,186.00
392	04/12/2023	2023-1428416	WIMPLAST LIMITED	1,03,121.00
393	04/12/2023	2023-941143	SUNSHINE TILES COMPANY	1,02,974.00
394	30/05/2023	2023-609446	CERA SANITARYWARE	1,02,324.00
395	28/08/2023	2023-1142623	CG POWER AND INDUSTRIAL	1,02,296.00
396	28/08/2023	2023-1254120	CG POWER AND INDUSTRIAL	1,00,557.00
397	21/07/2023	2023-733607	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,00,371.00
398	28/08/2023	2023-1205020	M/S GODREJ AND BOYCE MFG. CO. LTD.	1,00,371.00
399	04/12/2023	2023-1152823	CG POWER AND INDUSTRIAL	97,462.00

400	04/12/2023	2023-2009464	PANASONIC LIFE SOLUTIONS	95,758.00
401	28/08/2023	2023-1307430	CG POWER AND INDUSTRIAL	94,754.00
402	04/12/2023	2023-1251861	PENNA CEMENT INDUSTRIES LIMITED	92,120.00
403	14/08/2023	2023-1249201	BRAMHAIAH BOPPURI	91,500.00
404	04/12/2023	2023-1478005	SUNSHINE TILES COMPANY	90,571.00
405	21/07/2023	2023-1043072	M/S GODREJ AND BOYCE MFG. CO. LTD.	90,030.00
406	30/05/2023	2023-712563	Dalmia Cement Bharat Limited	89,964.00
407	30/05/2023	2023-669251	M/S GODREJ AND BOYCE MFG. CO. LTD.	89,892.00
408	27/02/2024	2023-818834	PENNA CEMENT INDUSTRIES LIMITED	88,645.00
409	30/05/2023	2023-513616	M/S GODREJ AND BOYCE MFG. CO. LTD.	87,931.00
410	30/05/2023	2023-609446	SUNSHINE TILES COMPANY	87,915.00
411	04/12/2023	2023-1156238	CG POWER AND INDUSTRIAL	87,794.00
412	04/12/2023	2023-1112890	PANASONIC LIFE SOLUTIONS	86,881.00
413	30/05/2023	2023-546818	SUNSHINE TILES COMPANY	86,082.00
414	30/05/2023	2023-545188	SUNSHINE TILES COMPANY	84,698.00
415	04/12/2023	2023-1242008	SUNSHINE TILES COMPANY	84,184.00
416	04/12/2023	2023-1268582	CERA SANITARYWARE	82,698.00
417	21/07/2023	2023-779696	PANASONIC LIFE SOLUTIONS	82,598.00
418	21/07/2023	2023-814488	M/S GODREJ AND BOYCE MFG. CO. LTD.	81,915.00
419	04/12/2023	2023-887421	SUNSHINE TILES COMPANY	81,121.00
420	30/05/2023	2023-609789	SUNSHINE TILES COMPANY	80,646.00
421	21/07/2023	2023-734025	SUNSHINE TILES COMPANY	80,281.00
422	04/12/2023	2023-1201263	M/S GODREJ AND BOYCE MFG. CO. LTD.	79,720.00
423	04/12/2023	2023-1597699	WIMPLAST LIMITED	79,348.00
424	04/12/2023	2023-1242544	CG POWER AND INDUSTRIAL	79,284.00
425	04/12/2023	2023-936957	PANASONIC LIFE SOLUTIONS	77,913.00
426	04/12/2023	2023-930202	SUNSHINE TILES COMPANY	76,753.00
427	04/12/2023	2023-1563880	Dalmia Cement Bharat Limited	76,230.00
428	30/05/2023	2023-595241	CERA SANITARYWARE	74,426.00
429	04/12/2023	2023-1841758	Bharathi Cement Corporation Private	73,235.00
430	04/12/2023	2023-941143	PANASONIC LIFE SOLUTIONS	72,015.00
431	04/12/2023	2023-936957	M/S GODREJ AND BOYCE MFG. CO. LTD.	71,622.00
432	04/12/2023	2023-1244697	Dalmia Cement Bharat Limited	69,090.00
433	04/12/2023	2023-1251861	Jsw Cement Limited	68,630.00
434	04/12/2023	2023-1112890	M/S GODREJ AND BOYCE MFG. CO. LTD.	67,500.00
435	30/05/2023	2023-650333	CERA SANITARYWARE	66,492.00
436	27/02/2024	2023-818834	Bharathi Cement Corporation Private	66,364.00
437	10/11/2023	2023-1267240	Zenith Metaplast	65,401.00
438	28/08/2023	2023-1251233	CG POWER AND INDUSTRIAL	65,167.00
439	30/05/2023	2023-533620	PANASONIC LIFE SOLUTIONS	63,219.00
440	27/02/2024	2023-2368440	INNOVATIVE	63,137.00
441	30/05/2023	2023-597196	PANASONIC LIFE SOLUTIONS	62,512.00
442	26/05/2023	2023-508831	M/S GODREJ AND BOYCE MFG. CO. LTD.	62,181.00
443	21/07/2023	2023-1038693	PANASONIC LIFE SOLUTIONS	60,922.00
444	28/08/2023	2023-1158083	CG POWER AND INDUSTRIAL	60,334.00
445	30/05/2023	2023-569070	PANASONIC LIFE SOLUTIONS	60,223.00
446	14/08/2023	2023-1142906	CG POWER AND INDUSTRIAL	59,560.00
447	27/02/2024	2023-818834	PARAKTI CEMENT INDUSTRIES LIMITED	59,184.00
448	04/12/2023	2023-1258744	CG POWER AND INDUSTRIAL	59,173.00
449	10/11/2023	2023-882690	CERA SANITARYWARE	58,526.00
450	30/05/2023	2023-714602	SUNSHINE TILES COMPANY	57,237.00
451	04/12/2023	2023-1139519	Zenith Metaplast	57,060.00
452	04/12/2023	2023-1136302	PANASONIC LIFE SOLUTIONS	56,074.00
453	04/12/2023	2023-1061437	PANASONIC LIFE SOLUTIONS	55,932.00
454	30/05/2023	2023-712709	PANASONIC LIFE SOLUTIONS	55,755.00
455	04/12/2023	2023-917764	M/S GODREJ AND BOYCE MFG. CO. LTD.	55,277.00
456	27/02/2024	2023-925220	SUNSHINE TILES COMPANY	55,068.00
457	30/05/2023	2023-545188	PANASONIC LIFE SOLUTIONS	54,347.00

458	04/12/2023	2023-1358994	CG POWER AND INDUSTRIAL	54,145.00
459	28/08/2023	2023-1251235	INNOVATIVE	54,117.00
460	28/08/2023	2023-1268663	INNOVATIVE	54,117.00
461	30/05/2023	2023-592346	CERA SANITARYWARE	53,678.00
462	30/05/2023	2023-712563	PENNA CEMENT INDUSTRIES LIMITED	53,508.00
463	26/05/2023	2023-492940	Dalmia Cement Bharat Limited	53,175.00
464	10/11/2023	2023-939556	PANASONIC LIFE SOLUTIONS	51,317.00
465	21/07/2023	2023-743191	M/S GODREJ AND BOYCE MFG. CO. LTD.	51,193.00
466	28/08/2023	2023-1251235	CG POWER AND INDUSTRIAL	51,052.00
467	04/12/2023	2023-887421	PANASONIC LIFE SOLUTIONS	50,750.00
468	21/07/2023	2023-1052182	PANASONIC LIFE SOLUTIONS	50,471.00
469	30/05/2023	2023-712709	CERA SANITARYWARE	49,337.00
470	28/08/2023	2023-1205020	CG POWER AND INDUSTRIAL	48,731.00
471	28/08/2023	2023-1246053	CG POWER AND INDUSTRIAL	48,731.00
472	04/12/2023	2023-1556267	WIMPLAST LIMITED	48,330.00
473	10/11/2023	2023-917357	PANASONIC LIFE SOLUTIONS	47,739.00
474	21/07/2023	2023-731707	PANASONIC LIFE SOLUTIONS	47,048.00
475	04/12/2023	2023-1438229	CG POWER AND INDUSTRIAL	46,217.00
476	10/11/2023	2023-1267240	M/S GODREJ AND BOYCE MFG. CO. LTD.	45,053.00
477	30/05/2023	2023-718658	PANASONIC LIFE SOLUTIONS	44,728.00
478	04/12/2023	2023-1244697	The India Cemets Ltd	43,987.00
479	04/12/2023	2023-1430938	CG POWER AND INDUSTRIAL	43,703.00
480	10/11/2023	2023-1145798	M/S GODREJ AND BOYCE MFG. CO. LTD.	43,503.00
481	04/12/2023	2023-1697634	CG POWER AND INDUSTRIAL	43,317.00
482	04/12/2023	2023-1028444	CG POWER AND INDUSTRIAL	43,316.00
483	14/08/2023	2023-508146	BODDU VENKATESWARLU	42,590.00
484	04/12/2023	2023-1574761	WIMPLAST LIMITED	41,417.00
485	10/11/2023	2023-1139656	CG POWER AND INDUSTRIAL	40,996.00
486	04/12/2023	2023-927402	PANASONIC LIFE SOLUTIONS	40,867.00
487	04/12/2023	2023-1156238	Zenith Metaplast	40,853.00
488	28/08/2023	2023-1254120	CERA SANITARYWARE	39,968.00
489	21/07/2023	2023-1043072	PANASONIC LIFE SOLUTIONS	39,807.00
490	30/05/2023	2023-597196	M/S GODREJ AND BOYCE MFG. CO. LTD.	39,805.00
491	27/02/2024	2023-818834	ZUARI CEMENT LIMITED	39,422.00
492	27/02/2024	2023-2079307	CERA SANITARYWARE	39,222.00
493	04/12/2023	2023-1439103	WIMPLAST LIMITED	37,854.00
494	27/02/2024	2023-818834	Dalmia Cement Bharat Limited	37,787.00
495	14/08/2023	2023-1160338	The India Cemets Ltd	37,044.00
496	04/12/2023	2023-1428443	CG POWER AND INDUSTRIAL	36,355.00
497	28/08/2023	2023-1254120	INNOVATIVE	36,078.00
498	27/02/2024	2023-2024181	WIMPLAST LIMITED	35,822.00
499	10/11/2023	2023-933513	SUNSHINE TILES COMPANY	35,179.00
500	30/05/2023	2023-607016	CERA SANITARYWARE	34,516.00
501	04/12/2023	2023-945249	PANASONIC LIFE SOLUTIONS	33,615.00
502	21/07/2023	2023-838940	PANASONIC LIFE SOLUTIONS	33,386.00
503	04/12/2023	2023-1337681	M/S GODREJ AND BOYCE MFG. CO. LTD.	32,756.00
504	30/05/2023	2023-634627	SUNSHINE TILES COMPANY	32,533.00
505	04/12/2023	2023-1358994	SUNSHINE TILES COMPANY	32,533.00
506	27/02/2024	2023-688793	SUNSHINE TILES COMPANY	32,533.00
507	04/12/2023	2023-1244697	Bharathi Cement Corporation Private	32,242.00
508	04/12/2023	2023-1696155	WIMPLAST LIMITED	32,220.00
509	21/07/2023	2023-934275	SUNSHINE TILES COMPANY	30,769.00
510	04/12/2023	2023-1242008	M/S GODREJ AND BOYCE MFG. CO. LTD.	30,707.00
511	04/12/2023	2023-1268582	Zenith Metaplast	30,646.00
512	21/07/2023	2023-842055	M/S GODREJ AND BOYCE MFG. CO. LTD.	30,620.00
513	21/07/2023	2023-735598	SUNSHINE TILES COMPANY	30,394.00
514	10/11/2023	2023-1267240	CG POWER AND INDUSTRIAL	30,167.00
515	04/12/2023	2023-887421	INNOVATIVE	30,065.00

516	04/12/2023	2023-1268582	M/S GODREJ AND BOYCE MFG. CO. LTD.	29,037.00
517	27/02/2024	2023-812396	SUNSHINE TILES COMPANY	28,922.00
518	30/05/2023	2023-652519	CERA SANITARYWARE	28,884.00
519	21/07/2023	2023-765010	M/S GODREJ AND BOYCE MFG. CO. LTD.	28,680.00
520	28/08/2023	2023-1158083	M/S GODREJ AND BOYCE MFG. CO. LTD.	28,652.00
521	04/12/2023	2023-936957	SUNSHINE TILES COMPANY	28,619.00
522	04/12/2023	2023-1152823	Zenith Metaplast	28,529.00
523	21/07/2023	2023-731878	CERA SANITARYWARE	27,220.00
524	30/05/2023	2023-716236	PANASONIC LIFE SOLUTIONS	27,128.00
525	04/12/2023	2023-1139519	SUNSHINE TILES COMPANY	26,846.00
526	04/12/2023	2023-1350698	SUNSHINE TILES COMPANY	26,846.00
527	28/08/2023	2023-1239831	CG POWER AND INDUSTRIAL	26,686.00
528	04/12/2023	2023-1242008	Zenith Metaplast	26,491.00
529	04/12/2023	2023-861162	PANASONIC LIFE SOLUTIONS	25,745.00
530	04/12/2023	2023-1598945	BODDU VENKATESWARLU	25,699.00
531	10/11/2023	2023-917357	SUNSHINE TILES COMPANY	25,082.00
532	04/12/2023	2023-1358994	CERA SANITARYWARE	25,026.00
533	27/02/2024	2023-688793	CERA SANITARYWARE	24,521.00
534	04/12/2023	2023-1361479	CERA SANITARYWARE	24,162.00
535	28/08/2023	2023-1275812	CG POWER AND INDUSTRIAL	23,982.00
536	30/05/2023	2023-612857	CERA SANITARYWARE	23,887.00
537	10/11/2023	2023-916711	PANASONIC LIFE SOLUTIONS	23,784.00
538	04/12/2023	2023-1358994	M/S GODREJ AND BOYCE MFG. CO. LTD.	23,554.00
539	30/05/2023	2023-638750	SUNSHINE TILES COMPANY	23,318.00
540	04/12/2023	2023-1244697	PENNA CEMENT INDUSTRIES LIMITED	23,030.00
541	21/07/2023	2023-1039222	PANASONIC LIFE SOLUTIONS	22,261.00
542	30/05/2023	2023-719124	CERA SANITARYWARE	22,018.00
543	04/12/2023	2023-1360435	CG POWER AND INDUSTRIAL	21,271.00
544	27/02/2024	2023-818834	Jsw Cement Limited	20,952.00
545	04/12/2023	2023-1603711	CG POWER AND INDUSTRIAL	20,498.00
546	10/11/2023	2023-1139656	M/S GODREJ AND BOYCE MFG. CO. LTD.	20,487.00
547	30/05/2023	2023-609446	PANASONIC LIFE SOLUTIONS	20,448.00
548	10/11/2023	2023-1347389	THE K C P LIMITED	20,384.00
549	04/12/2023	2023-2003593	WIMPLAST LIMITED	20,255.00
550	04/12/2023	2023-1632928	WIMPLAST LIMITED	19,111.00
551	27/02/2024	2023-2242159	WIMPLAST LIMITED	19,094.00
552	30/05/2023	2023-613732	PANASONIC LIFE SOLUTIONS	18,596.00
553	04/12/2023	2023-1490457	CG POWER AND INDUSTRIAL	17,792.00
554	04/12/2023	2023-1337681	CG POWER AND INDUSTRIAL	16,630.00
555	21/07/2023	2023-1039222	M/S GODREJ AND BOYCE MFG. CO. LTD.	16,389.00
556	21/07/2023	2023-735078	M/S GODREJ AND BOYCE MFG. CO. LTD.	16,389.00
557	30/05/2023	2023-607174	CERA SANITARYWARE	16,243.00
558	04/12/2023	2023-1428527	WIMPLAST LIMITED	16,110.00
559	04/12/2023	2023-1481160	WIMPLAST LIMITED	16,110.00
560	04/12/2023	2023-1584947	WIMPLAST LIMITED	16,110.00
561	27/02/2024	2023-2356106	WIMPLAST LIMITED	16,110.00
562	30/05/2023	2023-512387	M/S GODREJ AND BOYCE MFG. CO. LTD.	15,518.00
563	04/12/2023	2023-1814788	WIMPLAST LIMITED	14,428.00
564	04/12/2023	2023-1298661	CG POWER AND INDUSTRIAL	13,537.00
565	04/12/2023	2023-1997528	WIMPLAST LIMITED	12,889.00
566	27/02/2024	2023-2077383	WIMPLAST LIMITED	12,698.00
567	21/07/2023	2023-934275	PANASONIC LIFE SOLUTIONS	12,427.00
568	30/05/2023	2023-609446	M/S GODREJ AND BOYCE MFG. CO. LTD.	12,248.00
569	30/05/2023	2023-532200	SUNSHINE TILES COMPANY	12,054.00
570	27/02/2024	2023-818834	MYHOMEINDUSTRIESPRIVATELIMITED	11,880.00
571	30/05/2023	2023-513616	SUNSHINE TILES COMPANY	11,130.00
572	04/12/2023	2023-1798007	WIMPLAST LIMITED	10,408.00
573	04/12/2023	2023-1876189	PANASONIC LIFE SOLUTIONS	10,286.00

574	10/11/2023	2023-917357	M/S GODREJ AND BOYCE MFG. CO. LTD.	10,241.00
575	04/12/2023	2023-899994	CERA SANITARYWARE	10,230.00
576	30/05/2023	2023-638750	M/S GODREJ AND BOYCE MFG. CO. LTD.	10,207.00
577	04/12/2023	2023-1718496	CG POWER AND INDUSTRIAL	9,282.00
578	04/12/2023	2023-1717919	WIMPLAST LIMITED	9,206.00
579	04/12/2023	2023-1576677	CG POWER AND INDUSTRIAL	8,122.00
580	04/12/2023	2023-1578533	WIMPLAST LIMITED	8,015.00
581	27/02/2024	2023-2322767	WIMPLAST LIMITED	8,015.00
582	30/05/2023	2023-524410	UltraTech Cement Limited	7,644.00
583	04/12/2023	2023-887421	CERA SANITARYWARE	7,316.00
584	26/05/2023	2023-505020	SUNSHINE TILES COMPANY	7,308.00
585	27/02/2024	2023-818834	The India Cemets Ltd	6,656.00
586	04/12/2023	2023-1678206	WIMPLAST LIMITED	6,476.00
587	04/12/2023	2023-1390769	CG POWER AND INDUSTRIAL	5,415.00
588	04/12/2023	2023-1583758	CG POWER AND INDUSTRIAL	5,415.00
589	27/02/2024	2023-2016176	PANASONIC LIFE SOLUTIONS	5,087.00
590	26/05/2023	2023-494686	CERA SANITARYWARE	5,045.00
591	27/02/2024	2023-2119476	WIMPLAST LIMITED	4,603.00
592	21/07/2023	2023-842055	PANASONIC LIFE SOLUTIONS	4,174.00
593	04/12/2023	2023-1367598	CG POWER AND INDUSTRIAL	3,868.00
594	04/12/2023	2023-1576776	CG POWER AND INDUSTRIAL	3,868.00
595	04/12/2023	2023-1807258	WIMPLAST LIMITED	3,682.00
596	27/02/2024	2023-818834	NCL Industries Limited	3,328.00
597	26/05/2023	2023-598792	PANASONIC LIFE SOLUTIONS	2,753.00
598	30/05/2023	2023-609789	PANASONIC LIFE SOLUTIONS	2,557.00
599	10/11/2023	2023-920154	CERA SANITARYWARE	2,439.00
600	27/02/2024	2023-2339803	WIMPLAST LIMITED	2,313.00
601	27/02/2024	2023-2427415	WIMPLAST LIMITED	2,313.00
602	04/12/2023	2023-1828107	WIMPLAST LIMITED	2,290.00
603	27/02/2024	2023-2092383	WIMPLAST LIMITED	2,290.00
604	26/05/2023	2023-505020	M/S GODREJ AND BOYCE MFG. CO. LTD.	2,068.00
605	04/12/2023	2023-1386269	PANASONIC LIFE SOLUTIONS	1,562.00
606	28/08/2023	2023-1268663	CG POWER AND INDUSTRIAL	1,547.00
607	04/12/2023	2023-1352572	CG POWER AND INDUSTRIAL	1,547.00
608	04/12/2023	2023-1576639	CG POWER AND INDUSTRIAL	1,547.00
609	27/02/2024	2023-2119872	CG POWER AND INDUSTRIAL	1,547.00
610	04/12/2023	2023-936957	CERA SANITARYWARE	1,124.00
611	04/12/2023	2023-1251861	Bharathi Cement Corporation Private	461.00
			Total	31,36,30,385.00

Annexure 3.3.3**Non-transfer of balances in PD account 15th finance commission funds intended for utilization of funds for centrally sponsored schemes to single nodal account.**

HOA	District STO DDO	Balance Including Pipeline Exp
8448001020402014015VN, MUNICIPAL CORPORATION FUNDS	61 - Srikakulam	24,59,34,204.65
	62 - Vizianagaram	31,14,96,132.00
	65 - Visakhapatnam	234,43,08,560.13
	67 - Kakinada	45,88,19,010.38
	69 - East Godavari at Rajamahendrav	75,03,78,448.12
	71 - Eluru	30,45,76,414.68
	72 - Krishna at Machilipatnam	18,86,56,512.52
	73 - NTR at Vijayawada	194,34,17,431.83
	74 - Guntur	130,24,53,805.58
	77 - Prakasam at Ongole	30,94,30,440.00
	78 - Sri Potti Sriramulu Nellore	71,28,57,873.85
	79 - Kurnool	49,84,15,269.08
	81 - Ananthapuramu	34,70,82,982.43
	83 - YSR at Kadapa	45,21,38,612.60
	85 - Chittoor	26,02,14,318.46
	86 - Tirupati	41,60,33,760.17
8448001090406002015VN - MANDAL PRAJA PARISHAD FUNDS	61 - Srikakulam	13,59,39,349.00
	62 - Vizianagaram	7,33,20,256.00
	63 - Parvathipuram Manyam	1,67,17,636.00
	64 - Alluri Sitharama Raju at Pader	7,85,60,231.00
	65 - Visakhapatnam	1,00,72,111.00
	66 - Anakapalli	10,60,59,120.00
	67 - Kakinada	9,75,38,411.00
	68 - Konaseema at Amalapuram	7,89,63,240.00
	69 - East Godavari at Rajamahendrav	8,31,65,087.00
	70 - West Godavari at Bhimavaram	12,47,60,701.55
	71 - Eluru	14,95,76,847.87
	72 - Krishna at Machilipatnam	16,77,55,577.87
	73 - NTR at Vijayawada	9,40,43,645.80
	74 - Guntur	9,58,56,624.00
	75 - Bapatla	12,31,43,431.00
	76 - Palnadu at Narasaraopet	4,74,58,865.00
	77 - Prakasam at Ongole	6,38,45,783.00
	78 - Sri Potti Sriramulu Nellore	5,46,72,315.00
	79 - Kurnool	2,46,47,222.00
	80 - Nandyal	2,75,66,505.00
81 - Ananthapuramu	11,26,94,928.00	
82 - Sri Sathya Sai at Puttaparthi	7,73,65,844.00	
83 - YSR at Kadapa	4,80,76,437.00	
84 - Annamayya at Rayachoti	2,35,80,053.00	
85 - Chittoor	8,30,26,049.00	
86 - Tirupati	2,79,78,640.00	
8448001090405001015VN - VILLAGE PANCHAYAT FUNDS	61 - Srikakulam	15,99,32,760.00
	62 - Vizianagaram	15,42,23,405.00
	63 - Parvathipuram Manyam	3,13,31,445.00
	64 - Alluri Sitharama Raju at Pader	3,68,01,545.00
	65 - Visakhapatnam	2,77,37,579.00
	66 - Anakapalli	9,92,86,546.00
	67 - Kakinada	8,62,25,071.00
	68 - Konaseema at Amalapuram	7,34,28,970.00
	69 - East Godavari at Rajamahendrav	4,24,36,409.00
	70 - West Godavari at Bhimavaram	6,52,46,477.00

71 - Eluru	3,75,26,910.01
72 - Krishna at Machilipatnam	6,99,12,851.53
73 - NTR at Vijayawada	1,82,65,796.70
74 - Guntur	4,83,26,744.54
75 - Bapatla	3,61,82,588.81
76 - Palnadu at Narasaraopet	3,65,22,145.91
77 - Prakasam at Ongole	4,12,01,797.24
78 - Sri Potti Sriramulu Nellore	2,19,59,682.39
79 - Kurnool	1,98,21,143.92
80 - Nandyal	72,67,316.00
81 - Ananthapuramu	3,36,74,927.80
82 - Sri Sathya Sai at Puttaparthi	46,62,290.36
83 - YSR at Kadapa	1,68,89,010.65
84 - Annamayya at Rayachoti	69,15,255.04
85 - Chittoor	1,46,56,281.42
86 - Tirupati	1,57,86,346.75
Total	1407,88,19,982.64*

*Source : The facts and figures provided are based on the data available in CFMS during DTA inspection in the month of March-2024.

Annexure 3.3.4A

Self drawal of amounts by the civil supplies corporation amounting to ₹ 8,630 crore in violation of codal provisions and irregular drawal of ₹ 3,014.31crore on same proceedings The payments in the 'PD accounts' of VC & MD civil supplies corporation

PD Admin : 27030603001 - VC & MD CIVIL SUPPLIES CORP				
HOA : 8443001061120059001VN				
Period : Apr 1, 2023 To Mar 18, 2024				
Sl No.	Bill / Date	Bill Number	Debit	Remarks
1	24/04/2023	2023-401279	2048,82,40,000.00	Self drawal
2	24/04/2023	2023-412002	965,48,80,000.00	Self drawal
3	26/06/2023	2023-416066	500,00,00,000.00	Self drawal
4	26/06/2023	2023-729609	500,00,00,000.00	Self drawal
5	26/06/2023	2023-730836	500,00,00,000.00	Self drawal
6	26/06/2023	2023-737280	500,00,00,000.00	Self drawal
7	21/10/2023	2023-1101156	500,00,00,000.00	Self drawal
8	21/10/2023	2023-1103201	500,00,00,000.00	Self drawal
9	21/10/2023	2023-1114218	500,00,00,000.00	Self drawal
10	21/10/2023	2023-733997	500,00,00,000.00	Self drawal
11	21/10/2023	2023-389655	385,68,80,000.00	Self drawal
12	30/12/2023	2023-2204971	250,00,00,000.00	Self drawal
13	21/10/2023	2023-729866	200,00,00,000.00	Self drawal
14	21/10/2023	2023-733510	200,00,00,000.00	Self drawal
15	21/10/2023	2023-733595	100,00,00,000.00	Self drawal
16	21/10/2023	2023-728189	90,00,00,000.00	Self drawal
17	24/04/2023	2023-237271	71,42,20,000.00	Self drawal
18	24/04/2023	2023-400949	46,57,71,600.00	Self drawal
19	21/10/2023	2023-1128656	39,92,32,800.00	Self drawal
20	21/10/2023	2023-1716377	33,26,94,000.00	Self drawal
21	21/10/2023	2023-734132	20,00,00,000.00	Self drawal
22	24/04/2023	2023-412012	18,12,88,800.00	Self drawal
23	21/10/2023	2023-1592642	17,85,56,081.00	Self drawal
24	21/10/2023	2023-847845	15,83,64,982.00	Self drawal
25	21/10/2023	2023-1124016	15,53,90,400.00	Self drawal
26	21/10/2023	2023-850982	14,46,80,804.00	Self drawal
27	21/10/2023	2023-1700144	13,30,77,600.00	Self drawal
28	21/10/2023	2023-1700255	12,94,92,000.00	Self drawal

29	21/10/2023	2023-869203	12,58,00,526.00	Self drawal
30	21/10/2023	2023-1488443	10,50,56,328.00	Self drawal
31	21/10/2023	2023-734182	10,50,56,328.00	Self drawal
32	24/04/2023	2023-237270	7,46,63,074.00	Self drawal
33	21/10/2023	2023-850568	5,67,74,716.00	Self drawal
34	24/04/2023	2023-410981	5,29,95,600.00	Self drawal
35	21/10/2023	2023-1700004	5,17,96,800.00	Self drawal
36	21/10/2023	2023-1131352	4,54,24,800.00	Self drawal
37	21/10/2023	2023-1683599	3,78,54,000.00	Self drawal
38	21/10/2023	2023-1653576	1,51,41,600.00	Self drawal
39	21/10/2023	2023-1487589	1,49,96,631.00	Self drawal
40	21/10/2023	2023-867940	1,49,96,631.00	Self drawal
41	24/04/2023	2023-237269	52,47,489.00	Self drawal
TOTAL OF SELF DRAWALS			8629,85,73,590.00	

Annexure 3.3.4B
Beneficiary statement of VC & MD AP Civil Supplies Corporation

S. No	Bill Number	Payment Date	Payment Amount	UTR NO
1	2023-401279	24/04/2023	20,48,82,40,000	RBI1142313706391
2	2023-412002	24/04/2023	9,65,48,80,000	RBI1142313706388
3	2023-416066	26/06/2023	5,00,00,00,000	RBI1772319415137
4	2023-729609	26/06/2023	5,00,00,00,000	RBI1772319415138
5	2023-730836	26/06/2023	5,00,00,00,000	RBI1772319415140
6	2023-737280	26/06/2023	5,00,00,00,000	RBI1772319415139
7	2023-1101156	21/10/2023	5,00,00,00,000	RBI2942346784729
8	2023-1103201	21/10/2023	5,00,00,00,000	RBI2942346784720
9	2023-1114218	21/10/2023	5,00,00,00,000	RBI2942346784727
10	2023-733997	21/10/2023	5,00,00,00,000	RBI2942346784715
11	2023-389655	21/10/2023	3,85,68,80,000	RBI2942346784713
12	2023-2204971	30/12/2023	2,50,00,00,000	RBI3652372856766
13	2023-729866	21/10/2023	2,00,00,00,000	RBI2942346784717
14	2023-733510	21/10/2023	2,00,00,00,000	RBI2942346784718
15	2023-733595	21/10/2023	1,00,00,00,000	RBI2942346784721
16	2023-728189	21/10/2023	90,00,00,000	RBI2942346784714
17	2023-237271	24/04/2023	71,42,20,000	RBI1142313706393
18	2023-400949	24/04/2023	46,57,71,600	RBI1142313706387
19	2023-1128656	21/10/2023	39,92,32,800	RBI2942346784730
20	2023-1716377	21/10/2023	33,26,94,000	RBI2942346784738
21	2023-734132	21/10/2023	20,00,00,000	RBI2942346784716
22	2023-412012	24/04/2023	18,12,88,800	RBI1142313706206
23	2023-1592642	21/10/2023	17,85,56,081	RBI2942346784737
24	2023-847845	21/10/2023	15,83,64,982	RBI2942346784725
25	2023-1124016	21/10/2023	15,53,90,400	RBI2942346784731
26	2023-850982	21/10/2023	14,46,80,804	RBI2942346784726
27	2023-1700144	21/10/2023	13,30,77,600	RBI2942346784735
28	2023-1700255	21/10/2023	12,94,92,000	RBI2942346784736
29	2023-869203	21/10/2023	12,58,00,526	RBI2942346784728
30	2023-1488443	21/10/2023	10,50,56,328	RBI2942346784734
31	2023-734182	21/10/2023	10,50,56,328	RBI2942346784722
32	2023-237270	24/04/2023	7,46,63,074	RBI1142313706390
33	2023-850568	21/10/2023	5,67,74,716	RBI2942346784724
34	2023-410981	24/04/2023	5,29,95,600	RBI1142313706389
35	2023-1700004	21/10/2023	5,17,96,800	RBI2942346784733
36	2023-1131352	21/10/2023	4,54,24,800	RBI2942346784719

37	2023-1683599	21/10/2023	3,78,54,000	RBI2942346784740
38	2023-1653576	21/10/2023	1,51,41,600	RBI2942346784739
39	2023-1487589	21/10/2023	1,49,96,631	RBI2942346784732
40	2023-867940	21/10/2023	1,49,96,631	RBI2942346784723
41	2023-237269	24/04/2023	52,47,489	RBI1142313706392
		Total	86,29,85,73,590	

Annexure 3.3.5A**Bills drawn by The District Coordinator of Hospital Services, APVVP, YSR Kadapa- Violation of Provisions of TR 16**

SL. No.	HOA	Bill Number	Bill Status	Gross Amount	Net Amount
DTAO Kadapa					
1	8443001061117001001VN	2022-1035237	Paid	7,03,71,198.00	7,03,71,198.00
2	8443001061117001001VN	2022-660185	Paid	4,00,79,936.00	4,00,79,936.00
3	8443001061117001001VN	2022-847084	Paid	3,75,70,195.00	3,75,70,195.00
4	8443001061117001001VN	2022-1219514	Paid	3,75,02,386.00	3,75,02,386.00
5	8443001061117001001VN	2022-1445810	Paid	3,74,16,669.00	3,74,16,669.00
6	8443001061117001001VN	2022-526520	Paid	3,47,77,764.00	3,47,77,764.00
7	8443001061117001001VN	2022-400670	Paid	3,24,33,451.00	3,24,33,451.00
8	8443001061117001001VN	2021-2660996	Paid	3,18,40,481.00	3,18,40,481.00
9	8443001061117001001VN	2021-2047567	Paid	3,01,34,219.00	3,01,34,219.00
10	8443001061117001001VN	2021-1564187	Paid	2,98,19,208.00	2,98,19,208.00
11	8443001061117001001VN	2021-2256818	Paid	2,97,15,762.00	2,97,15,762.00
12	8443001061117001001VN	2021-1323038	Paid	2,96,49,006.00	2,96,49,006.00
13	8443001061117001001VN	2021-65333	Paid	2,95,35,200.00	2,95,35,200.00
14	8443001061117001001VN	2021-1795314	Paid	2,95,03,168.00	2,95,03,168.00
15	8443001061117001001VN	2021-457899	Paid	2,90,70,300.00	2,90,70,300.00
16	8443001061117001001VN	2021-1098428	Paid	2,85,95,629.00	2,85,95,629.00
17	8443001061117001001VN	2021-621627	Paid	2,82,34,800.00	2,82,34,800.00
18	8443001061117001001VN	2021-837800	Paid	2,81,28,671.00	2,81,28,671.00
19	8443001061117001001VN	2021-2624795	Paid	2,71,41,201.00	2,71,41,201.00
20	8443001061117001001VN	2021-745699	Paid	1,58,89,900.00	1,58,89,900.00
21	8443001061117001001VN	2021-1564890	Paid	1,56,08,660.00	1,56,08,660.00
22	8443001061117001001VN	2021-590953	Paid	1,16,48,783.00	1,16,48,783.00
23	8443001061117001001VN	2022-775471	Paid	1,14,40,500.00	1,14,40,500.00
24	8443001061117001001VN	2021-585229	Paid	1,03,35,161.00	1,03,35,161.00
25	8443001061117001001VN	2022-777003	Paid	75,83,890.00	75,83,890.00
26	8443001061117001001VN	2021-2625611	Paid	74,55,874.00	74,55,874.00
27	8443001061117001001VN	2021-2451556	Paid	73,96,887.00	73,96,887.00
28	8443001061117001001VN	2021-267659	Paid	71,36,036.00	71,36,036.00
29	8443001061117001001VN	2022-1255236	Paid	54,66,354.00	54,66,354.00
30	8443001061117001001VN	2021-1242500	Paid	52,43,201.00	52,43,201.00
31	8443001061117001001VN	2021-2503062	Paid	50,64,100.00	50,64,100.00
32	8443001061117001001VN	2021-268264	Paid	49,43,168.00	49,43,168.00
33	8443001061117001001VN	2021-732795	Paid	48,85,182.00	48,85,182.00
34	8443001061117001001VN	2021-2748442	Paid	48,40,400.00	48,40,400.00
35	8443001061117001001VN	2021-268337	Paid	47,27,784.00	47,27,784.00
36	8443001061117001001VN	2021-1495508	Paid	37,75,156.00	37,75,156.00
37	8443001061117001001VN	2021-1891622	Paid	37,40,283.00	37,40,283.00
38	8443001061117001001VN	2021-964087	Paid	37,39,131.00	37,39,131.00
39	8443001061117001001VN	2021-1697229	Paid	37,14,546.00	37,14,546.00
40	8443001061117001001VN	2021-2504479	Paid	37,00,000.00	37,00,000.00
41	8443001061117001001VN	2022-404113	Paid	36,06,124.00	36,06,124.00
42	8443001061117001001VN	2021-1833326	Paid	34,91,743.00	34,91,743.00
43	8443001061117001001VN	2021-1947773	Paid	29,27,000.00	29,27,000.00
44	8443001061117001001VN	2022-1283318	Paid	26,38,908.00	25,72,038.00
45	8443001061117001001VN	2021-2663506	Paid	24,68,325.00	23,63,946.00

46	8443001061117001001VN	2022-410543	Paid	23,98,208.00	23,37,441.00
47	8443001061117001001VN	2021-2671003	Paid	23,87,219.00	22,86,272.00
48	8443001061117001001VN	2022-528943	Paid	23,84,534.00	23,24,113.00
49	8443001061117001001VN	2022-766754	Paid	23,72,577.00	23,12,458.00
50	8443001061117001001VN	2022-1248536	Paid	23,64,513.00	23,04,599.00
51	8443001061117001001VN	2022-890387	Paid	23,47,506.00	22,88,024.00
52	8443001061117001001VN	2021-1391824	Paid	23,31,000.00	23,31,000.00
53	8443001061117001001VN	2021-1501124	Paid	21,47,879.00	20,57,027.00
54	8443001061117001001VN	2021-1852745	Paid	21,11,008.00	20,21,714.00
55	8443001061117001001VN	2021-2047666	Paid	20,95,767.00	20,07,120.00
56	8443001061117001001VN	2021-2571056	Paid	20,66,628.00	19,79,211.00
57	8443001061117001001VN	2021-1564833	Paid	19,68,727.00	18,85,454.00
58	8443001061117001001VN	2021-2156863	Paid	17,50,000.00	17,50,000.00
59	8443001061117001001VN	2021-723940	Paid	16,58,500.00	16,58,500.00
60	8443001061117001001VN	2021-1612271	Paid	15,29,722.00	15,29,722.00
61	8443001061117001001VN	2021-2623564	Paid	14,98,000.00	14,98,000.00
62	8443001061117001001VN	2021-869120	Paid	14,32,853.00	13,72,247.00
63	8443001061117001001VN	2021-9695	Paid	13,68,075.00	13,16,005.00
64	8443001061117001001VN	2021-1849513	Paid	13,68,075.00	13,10,207.00
65	8443001061117001001VN	2021-2510192	Paid	13,67,745.00	13,67,745.00
66	8443001061117001001VN	2021-744867	Paid	13,66,215.00	13,14,216.00
67	8443001061117001001VN	2021-1379476	Paid	12,15,756.00	11,64,335.00
68	8443001061117001001VN	2021-1380001	Paid	12,10,126.00	11,58,943.00
69	8443001061117001001VN	2021-268261	Paid	12,00,000.00	12,00,000.00
70	8443001061117001001VN	2021-1134126	Paid	10,56,667.00	10,56,667.00
71	8443001061117001001VN	2021-2503818	Paid	9,69,600.00	9,69,600.00
72	8443001061117001001VN	2021-1132778	Paid	9,14,958.00	9,14,958.00
73	8443001061117001001VN	2021-492519	Paid	9,09,500.00	9,09,500.00
74	8443001061117001001VN	2021-878226	Paid	8,86,255.00	8,48,322.00
75	8443001061117001001VN	2022-736885	Paid	8,83,822.00	8,83,822.00
76	8443001061117001001VN	2021-1379362	Paid	8,56,000.00	8,56,000.00
77	8443001061117001001VN	2021-877941	Paid	8,48,847.00	8,12,496.00
78	8443001061117001001VN	2021-810994	Paid	8,26,992.00	7,91,565.00
79	8443001061117001001VN	2021-2451206	Paid	8,05,952.00	8,05,952.00
80	8443001061117001001VN	2021-1373415	Paid	8,05,283.00	7,71,218.00
81	8443001061117001001VN	2021-1373410	Paid	8,02,510.00	7,68,562.00
82	8443001061117001001VN	2021-1112048	Paid	8,02,500.00	8,02,500.00
83	8443001061117001001VN	2021-1145483	Paid	8,02,500.00	8,02,500.00
84	8443001061117001001VN	2021-1562993	Paid	7,91,800.00	7,91,800.00
85	8443001061117001001VN	2021-2233430	Paid	7,90,016.00	7,90,016.00
86	8443001061117001001VN	2021-1836639	Paid	7,49,000.00	7,49,000.00
87	8443001061117001001VN	2021-2172594	Paid	7,39,858.00	7,08,562.00
88	8443001061117001001VN	2021-267657	Paid	6,66,300.00	6,66,300.00
89	8443001061117001001VN	2021-268395	Paid	6,03,700.00	6,03,700.00
90	8443001061117001001VN	2021-730769	Paid	5,91,161.00	5,91,161.00
91	8443001061117001001VN	2021-621636	Paid	5,79,783.00	5,79,783.00
92	8443001061117001001VN	2022-750445	Paid	5,68,600.00	5,68,600.00
93	8443001061117001001VN	2021-1447949	Paid	5,43,906.00	5,43,906.00
94	8443001061117001001VN	2022-1320694	Paid	5,41,499.00	5,27,388.00
95	8443001061117001001VN	2022-1320931	Paid	5,07,623.00	4,94,373.00
96	8443001061117001001VN	2021-2173496	Paid	5,05,355.00	4,83,971.00
97	8443001061117001001VN	2022-954419	Paid	4,98,150.00	4,98,150.00
98	8443001061117001001VN	2022-1319244	Paid	4,91,085.00	4,78,253.00
99	8443001061117001001VN	2021-267658	Paid	4,91,041.00	4,91,041.00
100	8443001061117001001VN	2022-1320926	Paid	4,89,708.00	4,76,909.00
101	8443001061117001001VN	2022-1283349	Paid	4,83,121.00	4,70,874.00
102	8443001061117001001VN	2022-1283428	Paid	4,71,545.00	4,59,591.00
103	8443001061117001001VN	2021-732090	Paid	4,71,479.00	4,71,479.00
104	8443001061117001001VN	2022-1283507	Paid	4,58,033.00	4,46,421.00
105	8443001061117001001VN	2021-588944	Paid	4,49,414.00	4,49,414.00
106	8443001061117001001VN	2021-268339	Paid	4,44,479.00	4,44,479.00
107	8443001061117001001VN	2021-621562	Paid	4,43,479.00	4,43,479.00

108	8443001061117001001VN	2021-2172412	Paid	4,38,181.00	4,19,639.00
109	8443001061117001001VN	2021-1134671	Paid	4,28,681.00	4,28,681.00
110	8443001061117001001VN	2022-1320228	Paid	4,20,115.00	4,09,400.00
111	8443001061117001001VN	2022-1281968	Paid	4,18,508.00	4,07,898.00
112	8443001061117001001VN	2022-1282717	Paid	4,17,815.00	4,07,222.00
113	8443001061117001001VN	2021-2170614	Paid	4,15,653.00	3,98,065.00
114	8443001061117001001VN	2022-1283736	Paid	4,06,439.00	3,96,137.00
115	8443001061117001001VN	2021-2172401	Paid	3,96,346.00	3,79,573.00
116	8443001061117001001VN	2021-268338	Paid	3,77,407.00	3,77,407.00
117	8443001061117001001VN	2021-2151417	Paid	3,65,221.00	3,49,767.00
118	8443001061117001001VN	2021-268262	Paid	3,00,000.00	3,00,000.00
119	8443001061117001001VN	2022-1381250	Paid	2,65,225.00	2,65,225.00
120	8443001061117001001VN	2021-1448404	Paid	2,59,040.00	2,59,040.00
121	8443001061117001001VN	2022-781283	Paid	2,51,280.00	2,51,280.00
122	8443001061117001001VN	2022-1383072	Paid	2,49,985.00	2,49,985.00
123	8443001061117001001VN	2021-268263	Paid	2,04,798.00	2,04,798.00
124	8443001061117001001VN	2021-2571065	Paid	1,66,922.00	1,59,859.00
125	8443001061117001001VN	2021-268260	Paid	1,66,319.00	1,66,319.00
126	8443001061117001001VN	2021-865064	Paid	1,63,200.00	1,63,200.00
127	8443001061117001001VN	2021-2570463	Paid	1,56,869.00	1,50,232.00
128	8443001061117001001VN	2021-2570676	Paid	1,56,869.00	1,50,232.00
129	8443001061117001001VN	2021-2571070	Paid	1,56,869.00	1,50,232.00
130	8443001061117001001VN	2021-2571075	Paid	1,47,214.00	1,40,984.00
131	8443001061117001001VN	2021-1116441	Paid	1,33,059.00	1,33,059.00
132	8443001061117001001VN	2021-2571080	Paid	1,23,615.00	1,18,384.00
133	8443001061117001001VN	2021-2451556-R1	Paid	1,23,200.00	1,23,200.00
134	8443001061117001001VN	2021-1495097	Paid	1,08,070.00	1,03,498.00
135	8443001061117001001VN	2021-1502182	Paid	1,08,070.00	1,03,498.00
136	8443001061117001001VN	2021-1380684	Paid	1,02,010.00	1,02,010.00
137	8443001061117001001VN	2021-2150478	Paid	91,000.00	91,000.00
138	8443001061117001001VN	2021-2748951	Paid	78,127.00	76,146.00
139	8443001061117001001VN	2022-400670-R1	Paid	75,449.00	75,449.00
140	8443001061117001001VN	2021-877954	Paid	74,816.00	71,652.00
141	8443001061117001001VN	2021-748807	Paid	74,457.00	74,457.00
142	8443001061117001001VN	2021-2173482	Paid	72,938.00	69,849.00
143	8443001061117001001VN	2021-1134126-R8	Paid	67,600.00	67,600.00
144	8443001061117001001VN	2021-2625611-R2	Paid	67,600.00	67,600.00
145	8443001061117001001VN	2022-950564	Paid	60,670.00	60,670.00
146	8443001061117001001VN	2022-1033265	Paid	60,000.00	60,000.00
147	8443001061117001001VN	2021-2692705	Paid	56,000.00	56,000.00
148	8443001061117001001VN	2021-878566	Paid	54,034.00	51,748.00
149	8443001061117001001VN	2021-1833326-R1	Paid	53,295.00	53,295.00
150	8443001061117001001VN	2020-2500634-R2	Paid	53,295.00	53,295.00
151	8443001061117001001VN	2020-2502807-R2	Paid	53,295.00	53,295.00
152	8443001061117001001VN	2021-268395-R1	Paid	53,295.00	53,295.00
153	8443001061117001001VN	2021-1392053	Paid	48,733.00	48,733.00
154	8443001061117001001VN	2022-1377465	Paid	44,750.00	44,750.00
155	8443001061117001001VN	2022-1378431	Paid	43,416.00	43,416.00
156	8443001061117001001VN	2021-866408	Paid	35,919.00	35,919.00
157	8443001061117001001VN	2021-268396	Paid	34,000.00	34,000.00
158	8443001061117001001VN	2021-268397	Paid	34,000.00	34,000.00
159	8443001061117001001VN	2021-2833004	Paid	32,130.00	32,130.00
160	8443001061117001001VN	2021-1494982	Paid	25,341.00	25,341.00
161	8443001061117001001VN	2021-898577	Paid	23,000.00	23,000.00
162	8443001061117001001VN	2021-1148687	Paid	22,750.00	22,750.00

163	8443001061117001001VN	2021-1366592	Paid	22,500.00	22,500.00
164	8443001061117001001VN	2021-1365401	Paid	21,400.00	21,400.00
165	8443001061117001001VN	2021-1701366	Paid	20,782.00	19,904.00
166	8443001061117001001VN	2021-1380761	Paid	20,000.00	20,000.00
167	8443001061117001001VN	2021-964400	Paid	19,900.00	19,900.00
168	8443001061117001001VN	2021-1363474	Paid	19,699.00	19,699.00
169	8443001061117001001VN	2021-1365977	Paid	19,395.00	19,395.00
170	8443001061117001001VN	2021-268336	Paid	18,780.00	18,780.00
171	8443001061117001001VN	2021-2570353	Paid	17,855.00	17,100.00
172	8443001061117001001VN	2021-1472684	Paid	16,731.00	16,731.00
173	8443001061117001001VN	2021-1395059	Paid	16,626.00	15,922.00
174	8443001061117001001VN	2021-1396562	Paid	16,626.00	15,922.00
175	8443001061117001001VN	2021-2692721	Paid	16,626.00	15,922.00
176	8443001061117001001VN	2021-2692789	Paid	16,626.00	15,922.00
177	8443001061117001001VN	2021-2692986	Paid	16,626.00	15,922.00
178	8443001061117001001VN	2021-2693561	Paid	16,626.00	15,922.00
179	8443001061117001001VN	2021-2693692	Paid	16,626.00	15,922.00
180	8443001061117001001VN	2021-2693700	Paid	16,626.00	15,922.00
181	8443001061117001001VN	2022-1319244-R4	Paid	15,419.00	15,419.00
182	8443001061117001001VN	2022-1320694-R4	Paid	15,419.00	15,419.00
183	8443001061117001001VN	2022-1320926-R4	Paid	15,419.00	15,419.00
184	8443001061117001001VN	2022-1320931-R4	Paid	15,419.00	15,419.00
185	8443001061117001001VN	2021-810994-R1	Paid	10,470.00	10,470.00
186	8443001061117001001VN	2021-877941-R1	Paid	10,470.00	10,470.00
187	8443001061117001001VN	2021-878226-R1	Paid	10,470.00	10,470.00
188	8443001061117001001VN	2021-1474361	Paid	9,150.00	9,150.00
189	8443001061117001001VN	2022-751323	Paid	8,000.00	8,000.00
190	8443001061117001001VN	2022-1283731	Paid	5,255.00	5,118.00
191	8443001061117001001VN	2021-268335	Paid	4,710.00	4,710.00
192	8443001061117001001VN	2021-2693462	Paid	3,217.00	3,081.00
193	8443001061117001001VN	2022-1320228-R4	Paid	2,806.00	2,806.00
Total				88,37,41,658.00	88,19,08,706.00

Annexure 3.3.5B**Bills drawn by The District Coordinator of Hospital Services, APVVP -Statement showing Credits of deduction accounted to the Current Account**

S. No	Bill Number	Payment Date	Payment Amount	Payment Status	UTR NO
DTAO Kadapa					
Beneficiary Code: DCHS KADAPA, 100000031					
1	2020-2769246-R1	03-04-2021	57,84,200.00	PAID	RBI0942123786410
2	2021-65333	17-04-2021	62,45,876.00	PAID	RBI1072146239882
3	2021-268264	22-04-2021	62,491.00	PAID	RBI1122153699849
4	2021-268337	22-04-2021	4,79,638.00	PAID	RBI1122153699851
5	2021-268339	22-04-2021	3,250.00	PAID	RBI1122153699855
6	2021-268395	22-04-2021	3,800.00	PAID	RBI1122153699853
7	2021-268396	03-05-2021	200	PAID	RBI1232169662199
8	2021-268397	03-05-2021	200	PAID	RBI1232169662205

9	2021-457899	04-05-2021	57,48,604.00	PAID	RBI1252177661644
10	2021-267659	10-05-2021	55,62,154.00	PAID	RBI1312187712036
11	2021-268261	10-05-2021	12,00,000.00	PAID	RBI1312187712060
12	2021-268262	10-05-2021	3,00,000.00	PAID	RBI1312187712084
13	2021-492519	15-05-2021	9,09,500.00	PAID	RBI1362190038581
14	2021-585229	01-06-2021	12,57,664.00	PAID	RBI1532109668773
15	2021-590953	01-06-2021	17,51,339.00	PAID	RBI1532109668774
16	2021-621562	01-06-2021	3,250.00	PAID	RBI1532109668775
17	2021-621627	01-06-2021	55,60,979.00	PAID	RBI1532109668776
18	2021-621636	01-06-2021	3,400.00	PAID	RBI1532109668777
19	2021-723940	02-07-2021	16,58,500.00	PAID	RBI1842156592233
20	2021-745699	02-07-2021	6,95,167.00	PAID	RBI1842156592234
21	2021-730769	07-07-2021	3,400.00	PAID	RBI1892163998232
22	2021-732090	07-07-2021	3,450.00	PAID	RBI1892163998234
23	2021-732795	07-07-2021	5,57,750.00	PAID	RBI1892163998233
24	2021-837800	08-07-2021	55,69,471.00	PAID	RBI1902165292061
25	2021-1098428	04-08-2021	55,42,403.00	PAID	RBI2162101583495
26	2021-748807	10-08-2021	65,000.00	PAID	RBI2232110824124
27	2021-1112048	23-08-2021	8,02,500.00	PAID	RBI2352127269314
28	2021-1145483	23-08-2021	8,02,500.00	PAID	RBI2352127269319
29	2021-1132778	02-09-2021	6,700.00	PAID	RBI2462146064346
30	2021-1134126	02-09-2021	6,600.00	PAID	RBI2462146064345
31	2021-1242500	02-09-2021	5,36,267.00	PAID	RBI2462146064347
32	2021-1323038	02-09-2021	65,12,349.00	PAID	RBI2462146132680
33	2021-1379362	18-09-2021	8,56,000.00	PAID	RBI2622167389739
34	2021-1391824	18-09-2021	1,71,119.00	PAID	RBI2622167389741
35	2021-1392053	18-09-2021	300	PAID	RBI2622167389740
36	2021-1495508	01-10-2021	2,47,650.00	PAID	RBI2752190334640
37	2021-1562993	01-10-2021	7,91,800.00	PAID	RBI2752190334642
38	2021-1564187	01-10-2021	66,96,523.00	PAID	RBI2752190334641
39	2021-1697229	01-11-2021	56,450.00	PAID	RBI3052133880836
40	2021-1795314	01-11-2021	57,01,872.00	PAID	RBI3052133874153
41	2021-1833326	02-12-2021	89,250.00	PAID	RBI3362183003874
42	2021-1836639	02-12-2021	7,49,000.00	PAID	RBI3362183003875
43	2021-1891622	02-12-2021	56,650.00	PAID	RBI3362183003876
44	2021-1947773	02-12-2021	93,125.00	PAID	RBI3362183003877
45	2021-2047567	02-12-2021	61,27,677.00	PAID	RBI3362183003878
46	2021-1612271	10-12-2021	15,29,722.00	PAID	RBI3452199928881
47	2021-2233430	04-01-2022	7,90,016.00	PAID	RBI0052241125873
48	2021-2256818	04-01-2022	61,61,128.00	PAID	RBI0052241125874
49	2021-2150478	11-01-2022	91,000.00	PAID	RBI0122251922089
50	2021-2451206	03-02-2022	8,05,952.00	PAID	RBI0352289256066
51	2021-2451556	03-02-2022	1,13,700.00	PAID	RBI0352289256067
52	2021-2503062	14-02-2022	50,64,100.00	PAID	RBI0452206081427
53	2021-2503818	14-02-2022	4,93,390.00	PAID	RBI0452206081429
54	2021-2623564	01-03-2022	14,98,000.00	PAID	RBI0602227737358
55	2021-2624795	01-03-2022	63,14,110.00	PAID	RBI0602227737362
56	2021-2625611	01-03-2022	1,13,700.00	PAID	RBI0602227737360
57	2021-2660996	01-03-2022	2,98,47,941.00	PAID	RBI0602227650411
58	2021-1564890	24-03-2022	94,37,425.00	PAID	RBI0842273819433
59	2021-2692705	24-03-2022	56,000.00	PAID	RBI0842273819434
60	2021-2748442	24-03-2022	48,40,400.00	PAID	RBI0842273819435
61	2022-400670	26-04-2022	90,48,292.00	PAID	RBI1162218862195
62	2022-404113	02-05-2022	55,850.00	PAID	RBI1222231064647
63	2022-526520	16-05-2022	66,70,919.00	PAID	RBI1362251145372

64	2022-660185	01-06-2022	1,18,87,762.00	PAID	RBI1532282006284
65	2022-750445	27-06-2022	3,00,001.00	PAID	RBI1792210436915
66	2022-775471	02-07-2022	42,06,828.00	PAID	RBI1842234959639
67	2022-777003	02-07-2022	34,13,436.00	PAID	RBI1842234959640
68	2022-847084	02-07-2022	89,99,812.00	PAID	RBI1842234959641
69	2022-950564	01-08-2022	400	PAID	RBI2132268975720
70	2022-1035237	03-08-2022	1,89,16,025.00	PAID	RBI2152278896738
71	2022-1033265	08-08-2022	60,000.00	PAID	RBI2202284418406
72	2022-1219514	01-09-2022	92,25,978.00	PAID	RBI2442220977479
73	2022-1255236	01-09-2022	13,45,360.00	PAID	RBI2442220977480
74	2022-1445810	01-10-2022	95,21,989.00	PAID	RBI2742271623305
75	2022-1378431	04-10-2022	30,000.00	PAID	RBI2772279311132
76	2022-1377465	17-10-2022	30,000.00	PAID	RBI2912290649363
77	2022-1381250	17-10-2022	2,65,225.00	PAID	RBI2912290649362
78	2022-1566660	01-11-2022	4,37,306.00	PAID	RBI3052222053831
79	2022-1643450	10-11-2022	5,91,714.00	PAID	RBI3152237547514
80	2022-1692709	10-11-2022	1,53,46,374.00	PAID	RBI3152237547515
81	2022-1861762	06-12-2022	1,10,61,909.00	PAID	RBI3412282162685
82	2022-2005331	23-12-2022	1,19,056.00	PAID	RBI3572202282541
83	2022-2068403	06-01-2023	31,200.00	PAID	RBI0072334374036
84	2022-2074819	06-01-2023	500	PAID	RBI0072334374037
85	2022-2068133	07-01-2023	1,05,16,960.00	PAID	RBI0082336216316
86	2022-2338821	13-02-2023	1,32,36,694.00	PAID	RBI0442394903212
87	2022-2361040	13-02-2023	2,09,109.00	PAID	RBI0442394885412
88	2022-2486599	01-03-2023	2,45,24,779.00	PAID	RBI0612328480382
89	2022-2491113	01-03-2023	1,90,644.00	PAID	RBI0612328480383
90	2022-2291702	13-03-2023	60,000.00	PAID	RBI0732350442822
91	2022-2503237	13-03-2023	4,52,600.00	PAID	RBI0722349624307
92	2022-2534479	13-03-2023	9,65,280.00	PAID	RBI0722349624370
93	2022-2548627	13-03-2023	99,92,404.00	PAID	RBI0722349563006
94	2023-224895	06-04-2023	1,000.00	PAID	RBI0972395931138
95	2023-224905	06-04-2023	1,00,000.00	PAID	RBI0972395931139
96	2023-462512	01-05-2023	84,60,020.00	PAID	RBI1222342613725
97	2023-508427	01-05-2023	89,62,355.00	PAID	RBI1222342613724
98	2023-494979	08-05-2023	35,600.00	PAID	RBI1282353346898
99	2023-225072	11-05-2023	1,32,251.00	PAID	RBI1322359425272
100	2023-519934	15-05-2023	34,200.00	PAID	RBI1362361615245
101	2023-710244	01-06-2023	86,16,550.00	PAID	RBI1532391202556
102	2023-720028	01-06-2023	1,42,860.00	PAID	RBI1532391202557
103	2023-909276	03-07-2023	88,13,980.00	PAID	RBI1842343965580
104	2023-919301	12-07-2023	6,03,327.00	PAID	RBI1932371195683
105	2023-1118280	04-08-2023	85,03,664.00	PAID	RBI2172316442458
106	2023-1125497	04-08-2023	1,36,490.00	PAID	RBI2172316442457
107	2023-1338458	04-09-2023	76,23,605.00	PAID	RBI2482369000915
108	2023-1564574	03-10-2023	83,16,927.00	PAID	RBI2762305506476
109	2023-1441014	13-10-2023	66,670.00	PAID	RBI2872334433294
110	2023-1437548	08-11-2023	6,91,400.00	PAID	RBI3122388193563
111	2023-1765845	08-11-2023	72,470.00	PAID	RBI3122388257400
112	2023-1783789	08-11-2023	71,470.00	PAID	RBI3122388257399
113	2023-1800039	08-11-2023	77,88,874.00	PAID	RBI3122388257401

Annexure 3.3.7
Diversion of funds from Abhaya Hastham contributory pension scheme to Andhra Pradesh backward classes cooperative finance corporation

TRANSID	From HOA	TO HOA	AMOUNT(₹)
2023-1695765	8011001060105001000VN	8443001061120040001VN	14,18,42,000
2023-1710104	8011001060105001000VN	8443001061120040001VN	15,55,72,000
2023-860620	8011001060105001000VN	8443001061120040001VN	11,24,46,500
2023-860844	8011001060105001000VN	8443001061120040001VN	18,68,51,500
TOTAL			59,67,12,000

Annexure 3.3.8
Non-Transfer of cps contributions

S.No.	HOA	CPS Balance
DTAO Bhimavaram		
1	8342001170104001001VN	46,18,008
DTAO Chittoor		
2	8342001170104001001VN	54,996
DTAO Nellore		
3	8342001170104001001VN	1,18,790
DTAO Ananthapuram		
4	8342001170104001001VN	68,63,956
Div STO Rampachodavaram		
5	8342001170104001001VN	4,69,179
Div STO Narsapur		
6	8342001170104001001VN	5,32,196
DTAO Tirupathi		
7	8342001170104001001VN	2,54,22,261
DTAO Kurnool		
8	8342001170104001001VN	61,03,945
Total		4,41,83,331

*Source : The facts and figures provided are based on the AG data collected during March-2024.

Annexure 3.3.9A
Adverse balance in Contributory Pension Scheme (CPS) Deposit Accounts

Sl No.	Name of STO/DTO	Adverse balance under HOA	Amount (₹.)
1	DTAO, Narasaraopeta	8342-00-117- 04-001	2,02,13,433/-
2	DTAO, Puttaparthi	8342-00-117- 04-001	1,24,90,460/-
3	DTAO, Machilipatnam	8342-00-117- 04-001	1,37,894/-
Total			3,28,41,787/-

Annexure 3.3.9B
CPS matching contributions incorrectly transferred

HOA	Bill Number	Status	Wrongly adjusted HOA	Correct HOA to be transferred	Amount
2071011170004320321VN	2022-1804642	Adjusted	8342-00-117-04-001	8342-00-117-04-002	1,23,58,265.00

Annexure 3.3.10
JAGANANNA AMMA VODI" WITHOUT ASCERTAINING THE BENEFICIARY NAMES

Sl.No.	HOA	Bill Number	Bill Status	Gross Amount
1	8443001061120037001VN	2023-917404	Paid	1,13,01,94,000
2	8443001061120037001VN	2023-920437	Paid	1,13,01,94,000
3	8443001061120037001VN	2023-935526	Paid	1,13,01,94,000
4	8443001061120037001VN	2023-941612	Paid	1,13,01,94,000
5	8443001061120037001VN	2023-943055	Paid	1,13,01,94,000
6	8443001061120037001VN	2023-950489	Paid	1,13,01,94,000
Total				₹ 6,78,11,64,000

Annexure 3.3.11
Annexure showing the details showing un-apportioned balances under K-Deposits

HOA	Closing balance as on 31/05/2014	Apportioned Amount as on 01/04/2018	Un-apportioned amount as on 01/04/2018	AP share	Telangana share
833800101 00 000	360		360	-	-
833800104 01 000	35,90,67,63,456.78	37,47,22,87,865.00	-1,56,55,24,408.22	25,74,16,95,548.00	11,73,05,92,317.00
834200101 00 000	14,31,914.00		14,31,914.00	-	-
834200101 01 000	5,409.00		5,409.00	-	-
834200103 01 000	1,46,80,926.69		1,46,80,926.69	-	-
834200103 02 000	500.3		500.3	-	-
834200103 03 000	-2		-2	-	-
834200103 04 000	25,87,885.24		25,87,885.24	-	-
834200103 06 000	20,35,481.35		20,35,481.35	-	-
834200103 09 000	-75,09,34,680.02		-75,09,34,680.02	-	-
834200103 10 000	2,02,57,741.00		2,02,57,741.00	-	-

Annual Review Report for the year 2023-24

834200107	00 000	-693		-693	-	-
834200117	04 000	19,498.00		19,498.00	-	-
834200117	04 001	4,83,50,63,569.00	3,34,18,34,062.00	1,49,32,29,507.00	2,16,08,80,914.00	1,18,09,53,148.00
834200117	04 002	2,46,94,25,303.00	31,02,76,725.00	2,15,91,48,578.00	14,52,61,725.00	16,50,15,000.00
834200117	05 001	9,50,043.00		9,50,043.00	-	-
834200117	05 002	9,49,623.00		9,49,623.00	-	-
834200120	01 000	82,21,834.13		82,21,834.13	-	-
834200120	02 000	-14,27,794.53		-14,27,794.53	-	-
834200120	03 000	3,43,607.70		3,43,607.70	-	-
834200120	04 000	3,34,308.41		3,34,308.41	-	-
834200120	05 000	6,39,019.21		6,39,019.21	-	-
834200120	06 000	-33,69,845.06		-33,69,845.06	-	-
834200120	07 000	-51,71,897.00		-51,71,897.00	-	-
834200120	08 001	62,36,06,439.58		62,36,06,439.58	-	-
834200120	08 002	-5,36,334.00		-5,36,334.00	-	-
834200120	08 003	-46,827.00		-46,827.00	-	-
834200120	08 004	-1,94,22,534.00		-1,94,22,534.00	-	-
834200120	09 000	4,61,07,32,291.00	4,57,35,13,715.00	3,72,18,576.00	2,66,23,69,783.00	1,91,11,43,932.00
834200120	10 000	2,50,26,727.00	2,50,00,000.00	26,727.00	1,45,80,000.00	1,04,20,000.00
844300101	01 000	1,20,03,86,117.32	1,79,11,99,469.00	-59,08,13,351.68	1,41,04,24,602.00	38,07,74,867.00
844300102	01 000	86,80,072.97		86,80,072.97	-	-
844300103	01 000	-3,35,84,755.40	1,80,31,885.00	-5,16,16,640.40	1,31,88,486.00	48,43,399.00
844300104	00 000	43,31,917.00		43,31,917.00	-	-
844300104	01 000	6,82,04,66,257.62	6,39,54,99,612.88	42,49,66,644.74	3,68,05,76,953.26	2,71,49,22,659.62
844300105	01 000	4,58,01,319.77	16,96,56,598.00	-12,38,55,278.23	15,56,65,983.00	1,39,90,615.00
844300106	01 000	2,03,28,11,080.71	1,36,80,47,814.29	66,47,63,266.42	72,03,54,973.29	64,76,92,841.00
844300107	00 000	2,40,41,09,034.37		2,40,41,09,034.37	-	-
844300107	01 000	61,300.00	6,81,128.00	-6,19,828.00	6,76,428.00	4,700.00
844300107	02 000	1,350.00		1,350.00	-	-
844300108	00 000	21,369.00		21,369.00	-	-
844300108	01 000	17,00,59,49,176.81		17,00,59,49,176.81	-	-
844300109	00 000	-2,236.00		-2,236.00	-	-
844300109	01 000	43,23,72,220.02		43,23,72,220.02	-	-
844300109	02 000	-59,04,268.00		-59,04,268.00	-	-
844300111	01 000	16,29,86,657.47		16,29,86,657.47	-	-
844300111	02 000	12,91,411.00		12,91,411.00	-	-
844300111	04 000	13,64,731.00	3,97,257.00	9,67,474.00	2,31,680.00	1,65,577.00
844300111	06 000	5,07,35,636.00	11,27,92,448.00	-6,20,56,812.00	6,31,63,771.00	4,96,28,677.00
844300112	00 000	10,100.00		10,100.00	-	-
844300113	01 000	1,04,89,425.21		1,04,89,425.21	-	-
844300115	00 000	14,01,762.43		14,01,762.43	-	-
844300116	01 000	57,76,191.90	63,94,070.00	-6,17,878.10	-1,40,07,275.00	2,04,01,345.00
844300116	02 000	-15,70,218.91		-15,70,218.91	-	-
844300116	03 000	16,93,15,618.37	14,17,33,619.00	2,75,81,999.37	14,27,67,863.00	-10,34,244.00
844300116	04 000	5,56,76,226.32	47,66,842.00	5,09,09,384.32	-	47,66,842.00
844300116	05 000	2,63,798.14		2,63,798.14	-	-
844300116	06 000	1,43,78,319.75	97,81,497.00	45,96,822.75	15,92,839.00	81,88,658.00
844300116	07 000	31,395.00		31,395.00	-	-
844300116	08 000	12,92,64,612.41	43,04,20,374.85	-30,11,55,762.44	41,05,90,378.85	1,98,29,996.00
844300116	09 000	-1,74,580.00	1,49,500.00	-3,24,080.00	-	1,49,500.00
844300116	10 000	5,210.00		5,210.00	-	-
844300117	01 000	-1,83,03,90,881.42	18,70,18,021.00	-2,01,74,08,902.42	12,60,83,042.00	6,09,34,979.00
844300118	00 000	38,51,335.28		38,51,335.28	-	-
844300120	00 000	4,58,431.00		4,58,431.00	-	-
844300121	01 000	1,44,04,925.08	2,57,69,399.00	-1,13,64,473.92	1,65,90,643.00	91,78,756.00
844300121	02 000	75,51,741.36	51,87,500.00	23,64,241.36	35,50,000.00	16,37,500.00
844300121	03 000	-1,43,390.46		-1,43,390.46	-	-
844300121	04 000	20,000.00		20,000.00	-	-
844300121	05 000	2,500.00		2,500.00	-	-
844300123	00 000	5,60,000.00		5,60,000.00	-	-
844300123	01 000	84,75,17,676.15	86,11,12,280.00	-1,35,94,603.85	19,87,45,344.00	66,23,66,936.00
844300124	00 000	1,27,26,027.45		1,27,26,027.45	-	-
844300125	00 000	28,477.00		28,477.00	-	-
844300800	01 000	-6,89,43,503.06		-6,89,43,503.06	-	-
844300800	02 000	1,03,11,42,901.55	2,70,30,12,999.00	-1,67,18,70,097.45	1,57,64,79,372.00	1,12,65,33,627.00

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844300800	03 000	1,89,73,71,782.64		1,89,73,71,782.64	-	-
844300800	04 000	15,648.00		15,648.00	-	-
844300800	05 000	503		503	-	-
844300800	06 000	32,64,05,859.18		32,64,05,859.18	-	-
844300800	07 000	7,30,798.00		7,30,798.00	-	-
844300800	08 001	16,99,55,785.99	54,99,381.00	16,44,56,404.99	-	54,99,381.00
844300800	08 002	66,84,459.30		66,84,459.30	-	-
844300800	08 003	79,12,360.00	10,31,351.00	68,81,009.00	2,27,020.00	8,04,331.00
844300800	08 006	2,00,000.00		2,00,000.00	-	-
844300800	09 000	1,30,16,04,054.88		1,30,16,04,054.88	-	-
844300800	10 000	4,07,02,167.00		4,07,02,167.00	-	-
844300800	12 000	25,54,04,489.00		25,54,04,489.00	-	-
844300800	13 000	8,05,75,862.00	7,83,35,788.00	22,40,074.00	1,72,54,610.00	6,10,81,178.00
844300800	17 000	14,96,93,275.00		14,96,93,275.00	-	-
844300800	26 000	16,66,000.00		16,66,000.00	-	-
844300800	27 000	5,52,74,450.00	5,61,95,289.00	-9,20,839.00	5,61,95,289.00	-
844800101	01 000	3,02,30,376.70		3,02,30,376.70	-	-
844800102	01 000	48,54,68,147.02	2,47,102.00	48,52,21,045.02	72,030.00	1,75,072.00
844800102	02 000	-11,32,61,508.30	43,13,666.00	-11,75,75,174.30	-5,26,252.00	48,39,918.00
844800102	03 000	-14,22,21,696.06		-14,22,21,696.06	-	-
844800102	03 001	4,02,11,25,597.78	3,55,76,18,985.00	46,35,06,612.78	2,52,33,69,772.00	1,03,42,49,213.00
844800102	03 002	2,96,72,58,395.86	3,85,15,84,278.04	-88,43,25,882.18	2,96,94,38,149.00	88,21,46,129.04
844800102	03 003	2,44,20,244.00	15,11,63,804.00	-12,67,43,560.00	12,98,14,170.00	2,13,49,634.00
844800102	04 000	-1,78,45,666.86	10,10,941.00	-1,88,56,607.86	10,10,941.00	-
844800102	05 000	-1,25,10,118.56	4,74,088.40	-1,29,84,206.96	4,74,088.40	-
844800102	06 000	-38,72,55,781.00	-5,45,05,781.00	-33,27,50,000.00	-5,46,35,671.00	1,29,890.00
844800102	06 001	15,68,24,460.98	74,57,78,091.00	-58,89,53,630.02	75,05,64,037.00	-47,85,946.00
844800102	06 002	14,88,30,749.86	36,80,00,076.36	-21,91,69,326.50	35,03,28,034.36	1,76,72,042.00
844800102	06 003	2,30,88,70,591.50	3,59,39,708.00	2,27,29,30,883.50	3,59,39,708.00	-
844800102	08 000	90,950.00		90,950.00	-	-
844800102	12 000	-1,67,20,022.00		-1,67,20,022.00	-	-
844800102	13 000	-16,39,31,082.00		-16,39,31,082.00	-	-
844800102	14 000	-31,37,30,755.00		-31,37,30,755.00	-	-
844800103	01 000	60,51,064.00		60,51,064.00	-	-
844800104	00 000	-63,891.00		-63,891.00	-	-
844800104	01 000	10,88,10,151.55		10,88,10,151.55	-	-
844800106	00 000	404		404	-	-
844800107	00 000	1,60,842.00		1,60,842.00	-	-
844800108	00 000	1,17,76,507.45		1,17,76,507.45	-	-
844800109	00 000	5,71,21,423.00		5,71,21,423.00	-	-
844800109	01 000	2,60,39,07,693.58		2,60,39,07,693.58	-	-
844800109	01 001	1,57,57,95,180.83	3,07,09,64,370.00	-1,49,51,69,189.17	2,11,54,82,674.00	95,54,81,696.00
844800109	01 002	43,99,28,707.00	67,04,30,432.00	-23,05,01,725.00	43,24,44,791.00	23,79,85,641.00
844800109	01 003	-99,39,65,503.00	17,16,284.00	-99,56,81,787.00	13,61,513.00	3,54,771.00
844800109	01 004	-7,68,08,821.00	1,17,00,381.00	-8,85,09,202.00	26,57,764.00	90,42,617.00
844800109	01 005	7,21,11,25,611.00	7,05,37,76,347.00	15,73,49,264.00	4,22,23,82,472.00	2,83,13,93,875.00
844800109	02 001	1,42,82,23,991.45	1,92,37,96,874.00	-49,55,72,882.55	1,44,28,85,951.00	48,09,10,923.00
844800109	02 002	24,73,72,873.84	68,57,127.00	24,05,15,746.84	-12,04,896.00	80,62,023.00
844800109	02 003	89,07,622.23	4,92,90,469.00	-4,03,82,846.77	4,32,22,172.00	60,68,297.00
844800109	02 004	38,72,608.54		38,72,608.54	-	-
844800109	02 005	-9,85,073.78		-9,85,073.78	-	-
844800109	02 006	35,82,031.74		35,82,031.74	-	-
844800109	02 007	1,569.00		1,569.00	-	-
844800109	02 010	1,52,87,534.00		1,52,87,534.00	-	-
844800109	02 011	92,97,67,513.00	74,54,63,716.00	18,43,03,797.00	44,48,43,432.00	30,06,20,284.00
844800109	03 000	-3,78,62,737.50		-3,78,62,737.50	-	-
844800109	03 001	4,86,90,07,278.94	4,60,48,60,208.32	26,41,47,070.62	2,77,17,11,792.67	1,83,31,48,415.65
844800109	03 002	-19,10,85,701.14	15,09,44,637.00	-34,20,30,338.14	4,38,47,811.00	10,70,96,826.00
844800109	03 003	25,63,86,595.77		25,63,86,595.77	-	-
844800109	03 004	43,62,903.41		43,62,903.41	-	-
844800109	03 005	1,99,99,999.99		1,99,99,999.99	-	-
844800109	03 006	-1,57,20,835.78	3,85,53,755.00	-5,42,74,590.78	-2,51,27,681.00	6,36,81,436.00
844800109	03 007	21,04,653.50		21,04,653.50	-	-
844800109	03 008	2,10,90,37,373.00	1,83,48,74,419.00	27,41,62,954.00	1,21,88,52,423.00	61,60,21,996.00
844800109	03 009	17,18,417.00		17,18,417.00	-	-

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844800109	03 010	-1,62,54,410.00		-1,62,54,410.00	-	-
844800109	03 011	-13,65,258.00		-13,65,258.00	-	-
844800109	03 012	3,70,46,380.00		3,70,46,380.00	-	-
844800109	03 013	-2,56,99,954.00		-2,56,99,954.00	-	-
844800109	04 001	95,87,862.00		95,87,862.00	-	-
844800109	04 002	23,10,175.00		23,10,175.00	-	-
844800109	04 003	42,81,298.00		42,81,298.00	-	-
844800109	04 005	1,13,200.00		1,13,200.00	-	-
844800109	04 006	75,576.00		75,576.00	-	-
844800109	04 007	-17,06,97,321.50		-17,06,97,321.50	-	-
844800109	04 008	3,972.00		3,972.00	-	-
844800110	01 000	8,72,71,212.85		8,72,71,212.85	-	-
844800110	11 000	-3,38,85,175.00		-3,38,85,175.00	-	-
844800110	12 000	3,33,40,742.90		3,33,40,742.90	-	-
844800110	13 000	22,08,95,005.50		22,08,95,005.50	-	-
844800110	16 000	5,27,09,926.80		5,27,09,926.80	-	-
844800110	17 000	6,85,56,626.17		6,85,56,626.17	-	-
844800110	18 000	35,93,635.41		35,93,635.41	-	-
844800110	19 000	21,49,909.12		21,49,909.12	-	-
844800110	20 000	7,79,88,107.80		7,79,88,107.80	-	-
844800110	21 000	2,76,34,174.05		2,76,34,174.05	-	-
844800110	22 000	2,20,26,881.09		2,20,26,881.09	-	-
844800110	23 000	8,85,68,239.80		8,85,68,239.80	-	-
844800110	24 000	24,28,18,419.62		24,28,18,419.62	-	-
844800110	25 000	26,82,431.83		26,82,431.83	-	-
844800110	26 000	13,05,54,760.61		13,05,54,760.61	-	-
844800110	28 000	54,39,722.88		54,39,722.88	-	-
844800110	29 000	-4,47,16,017.04		-4,47,16,017.04	-	-
844800110	30 000	4,92,80,824.30		4,92,80,824.30	-	-
844800110	31 000	89,39,460.08		89,39,460.08	-	-
844800110	32 000	-9,55,86,254.56		-9,55,86,254.56	-	-
844800110	34 000	1,45,56,705.08		1,45,56,705.08	-	-
844800110	35 000	-18,30,061.55		-18,30,061.55	-	-
844800110	36 000	94,15,785.52		94,15,785.52	-	-
844800110	37 000	1,50,219.00		1,50,219.00	-	-
844800110	38 000	-4,81,816.10		-4,81,816.10	-	-
844800110	39 000	-17,22,885.00		-17,22,885.00	-	-
844800110	41 000	6,34,50,335.00		6,34,50,335.00	-	-
844800110	43 000	-2,87,07,665.00		-2,87,07,665.00	-	-
844800110	44 000	7,13,11,012.75		7,13,11,012.75	-	-
844800110	45 000	1,37,48,52,128.00		1,37,48,52,128.00	-	-
844800110	46 000	2,90,07,633.00		2,90,07,633.00	-	-
844800110	47 000	10,66,14,323.00		10,66,14,323.00	-	-
844800110	48 000	-1,13,83,392.00		-1,13,83,392.00	-	-
844800110	49 000	25,00,000.00		25,00,000.00	-	-
844800110	54 000	3,98,86,000.00		3,98,86,000.00	-	-
844800110	55 000	-5,75,48,462.00		-5,75,48,462.00	-	-
844800110	56 000	67,45,000.00		67,45,000.00	-	-
844800110	58 000	59,30,333.00		59,30,333.00	-	-
844800110	58 310	6,85,00,000.00		6,85,00,000.00	-	-
844800110	59 000	11,02,53,227.00		11,02,53,227.00	-	-
844800110	60 000	10,78,20,184.00		10,78,20,184.00	-	-
844800110	61 000	15,68,75,000.40		15,68,75,000.40	-	-
844800110	63 000	8,14,44,212.00		8,14,44,212.00	-	-
844800110	64 000	11,72,000.00		11,72,000.00	-	-
844800110	65 000	12,31,98,000.00		12,31,98,000.00	-	-
844800110	66 000	-6,28,77,267.00		-6,28,77,267.00	-	-
844800111	01 000	-2,11,70,159.50	49,77,504.00	-2,61,47,663.50	49,77,504.00	-
844800120	01 000	1,14,55,414.35		1,14,55,414.35	-	-
844800120	02 000	9,47,41,31,381.98	13,07,07,72,364.52	-3,59,66,40,982.54	10,25,79,25,943.52	2,81,28,46,421.00
844800120	03 000	87,71,49,266.92	82,25,93,346.00	5,45,55,920.92	44,19,48,907.00	38,06,44,439.00
844800120	04 000	-47,16,514.80		-47,16,514.80	-	-
844800120	05 000	33,65,965.82		33,65,965.82	-	-
844800120	05 001	6,34,04,339.00		6,34,04,339.00	-	-
844800120	05 002	40,96,293.00		40,96,293.00	-	-

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844800120	05 004	53,00,000.00		53,00,000.00	-	-
844800120	05 005	7,33,33,000.00		7,33,33,000.00	-	-
844800120	05 006	9,269.00	9,269.00	-	-	9,269.00
844800120	06 000	19,35,822.54		19,35,822.54	-	-
844800120	07 000	-1,19,78,296.02		-1,19,78,296.02	-	-
844800120	08 000	12,71,76,965.59		12,71,76,965.59	-	-
844800120	08 001	8,42,86,683.54	14,26,09,017.00	-5,83,22,333.46	5,69,71,591.00	8,56,37,426.00
844800120	08 002	2,86,60,850.86	-1,49,10,857.00	4,35,71,707.86	-1,51,12,471.00	2,01,614.00
844800120	09 000	22,64,67,374.82	-	22,64,67,374.82	-	-
844800120	10 000	8,73,103.00		8,73,103.00	-	-
844800120	11 000	14,36,70,604.92		14,36,70,604.92	-	-
844800120	12 000	56,02,69,712.77	1,49,51,97,866.00	-93,49,28,153.23	11,74,25,826.00	1,37,77,72,040.00
844800120	13 000	60,03,08,677.15		60,03,08,677.15	-	-
844800120	14 000	-3,02,976.61		-3,02,976.61	-	-
844800120	15 000	-1,51,448.15		-1,51,448.15	-	-
844800120	16 000	-4,06,583.00		-4,06,583.00	-	-
844800120	18 000	24,78,20,515.00		24,78,20,515.00	-	-
844800120	20 000	21,01,57,418.37	1,35,97,136.00	19,65,60,282.37	79,13,538.00	56,83,598.00
844800120	21 000	6,26,24,061.99		6,26,24,061.99	-	-
844800120	22 000	15,38,88,60,029.04	17,82,70,76,486.00	-2,43,82,16,456.96	10,43,07,30,155.00	7,39,63,46,331.00
844800120	23 000	18,57,621.20		18,57,621.20	-	-
844800120	24 000	7,15,13,062.35		7,15,13,062.35	-	-
844800120	25 000	4,13,57,738.25		4,13,57,738.25	-	-
844800120	26 000	-15,90,297.00		-15,90,297.00	-	-
844800120	27 000	9,25,46,089.52		9,25,46,089.52	-	-
844800120	27 001	18,09,345.00		18,09,345.00	-	-
844800120	27 005	16,80,000.00		16,80,000.00	-	-
844800120	27 006	-1,50,355.00		-1,50,355.00	-	-
844800120	27 007	-50,10,58,376.17	25,81,160.00	-50,36,39,536.17	25,81,160.00	-
844800120	27 008	2,08,94,889.34	9,65,589.00	1,99,29,300.34	-	9,65,589.00
844800120	27 009	-1,19,416.00		-1,19,416.00	-	-
844800120	27 010	-6,72,499.00		-6,72,499.00	-	-
844800120	27 011	8,28,465.00		8,28,465.00	-	-
844800120	27 012	-4,51,039.00		-4,51,039.00	-	-
844800120	27 013	-13,00,000.00		-13,00,000.00	-	-
844800120	28 000	10,06,67,357.00		10,06,67,357.00	-	-
844800120	29 000	23,30,45,960.00		23,30,45,960.00	-	-
844800120	30 000	53,82,29,823.22		53,82,29,823.22	-	-
844800120	31 000	7,23,895.00		7,23,895.00	-	-
844800120	32 000	15,39,000.00		15,39,000.00	-	-
844800120	35 000	-12,64,36,285.00		-12,64,36,285.00	-	-
844800120	36 000	11,86,04,113.00	12,35,56,113.00	-49,52,000.00	7,20,57,925.00	5,14,98,188.00
844900103	00 000	3,06,61,43,734.00		3,06,61,43,734.00	-	-
844900109	00 000	345		345	-	-
844900120	01 000	32,30,36,834.08	2,97,85,432.00	29,32,51,402.08	1,73,70,864.00	1,24,14,568.00
844900120	02 001	-73,97,323.00		-73,97,323.00	-	-
844900120	02 002	9,37,64,625.00		9,37,64,625.00	-	-
844900120	03 000	3,04,69,902.25		3,04,69,902.25	-	-
844900120	04 000	1,61,97,815.23		1,61,97,815.23	-	-
844900120	04 001	1,98,400.00		1,98,400.00	-	-
844900120	05 000	56,60,30,165.00		56,60,30,165.00	-	-
844900120	06 000	3,98,76,850.00		3,98,76,850.00	-	-
844900120	08 000	24,73,56,657.00		24,73,56,657.00	-	-
844900120	09 000	-23,74,416.00		-23,74,416.00	-	-
844900120	09 001	9,33,62,892.85		9,33,62,892.85	-	-
844900120	09 002	23,76,815.00		23,76,815.00	-	-
844900120	09 003	6,90,911.00		6,90,911.00	-	-
844900120	10 000	4,74,36,285.83		4,74,36,285.83	-	-
844900120	11 000	61,93,000.00		61,93,000.00	-	-
844900120	11 001	-20		-20	-	-
844900120	12 000	5,96,73,000.00		5,96,73,000.00	-	-
844900120	13 000	4,44,28,389.38		4,44,28,389.38	-	-
844900120	14 001	1,17,11,04,401.88		1,17,11,04,401.88	-	-
844900120	14 002	10,33,15,447.58		10,33,15,447.58	-	-
844900120	15 000	-12,09,05,041.80		-12,09,05,041.80	-	-

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844900120	16 000	3,51,18,743.42		3,51,18,743.42	-	-
844900120	17 000	1,16,39,75,375.15		1,16,39,75,375.15	-	-
844900120	18 000	-5,91,91,287.00		-5,91,91,287.00	-	-
844900120	19 000	1,88,60,84,287.19		1,88,60,84,287.19	-	-
844900120	20 000	11,75,216.11		11,75,216.11	-	-
844900120	21 000	1,41,62,469.00		1,41,62,469.00	-	-
844900120	22 000	18,81,167.90		18,81,167.90	-	-
844900120	23 000	11,78,052.00		11,78,052.00	-	-
844900120	24 000	1,31,96,85,093.00		1,31,96,85,093.00	-	-
844900120	25 000	-16,25,398.33		-16,25,398.33	-	-
844900120	26 000	-5,63,697.00		-5,63,697.00	-	-
844900120	27 000	1,28,01,81,114.28		1,28,01,81,114.28	-	-
844900120	28 000	9,91,51,062.67		9,91,51,062.67	-	-
844900120	29 000	17,09,85,602.48		17,09,85,602.48	-	-
844900120	30 000	2,00,51,53,584.00	3,49,34,31,038.00	-1,48,82,77,454.00	1,06,57,05,700.00	2,42,77,25,338.00
844900120	31 000	49,48,79,946.00		49,48,79,946.00	-	-
844900120	32 000	-2,29,92,102.98		-2,29,92,102.98	-	-
844900120	33 000	32,57,461.20		32,57,461.20	-	-
844900120	34 000	1,82,17,816.57		1,82,17,816.57	-	-
844900120	35 000	-5,12,69,610.72		-5,12,69,610.72	-	-
844900120	36 000	2,24,31,726.02		2,24,31,726.02	-	-
844900120	37 000	7,90,92,589.00		7,90,92,589.00	-	-
844900120	38 000	71,57,43,135.40		71,57,43,135.40	-	-
844900120	39 000	2,72,61,873.30		2,72,61,873.30	-	-
844900120	40 000	4,94,41,698.87		4,94,41,698.87	-	-
844900120	41 000	8,69,41,456.97		8,69,41,456.97	-	-
844900120	42 000	-8,25,15,710.00		-8,25,15,710.00	-	-
844900120	43 000	-15,00,303.00		-15,00,303.00	-	-
844900120	44 000	11,09,023.00		11,09,023.00	-	-
844900120	45 000	-2,55,73,445.54		-2,55,73,445.54	-	-
844900120	46 000	-5,85,409.50		-5,85,409.50	-	-
844900120	47 000	19,67,183.45		19,67,183.45	-	-
844900120	48 000	9,36,92,597.76		9,36,92,597.76	-	-
844900120	49 000	17,08,815.50		17,08,815.50	-	-
844900120	50 000	-2,47,88,965.00		-2,47,88,965.00	-	-
844900120	51 000	-3,01,035.00		-3,01,035.00	-	-
844900120	52 000	-58,84,228.00		-58,84,228.00	-	-
844900120	53 000	-2,64,73,09,404.25		-2,64,73,09,404.25	-	-
844900120	53 001	2,93,38,99,665.80		2,93,38,99,665.80	-	-
844900120	53 002	-42,67,98,859.00	6,81,30,202.00	-49,49,29,061.00	3,97,33,534.00	2,83,96,668.00
844900120	53 003	5,11,000.00		5,11,000.00	-	-
844900120	54 000	76,24,838.50		76,24,838.50	-	-
844900120	55 000	-53,535.70		-53,535.70	-	-
844900120	56 000	58,51,34,989.80		58,51,34,989.80	-	-
844900120	57 000	95,07,804.55		95,07,804.55	-	-
844900120	58 000	24,90,000.00		24,90,000.00	-	-
844900120	59 000	-4,76,88,908.40		-4,76,88,908.40	-	-
844900120	60 000	22,17,97,028.60		22,17,97,028.60	-	-
844900120	61 000	-48,97,82,695.20		-48,97,82,695.20	-	-
844900120	61 002	9,94,00,000.00		9,94,00,000.00	-	-
844900120	62 000	1,78,13,932.00		1,78,13,932.00	-	-
844900120	63 000	24,76,83,940.00		24,76,83,940.00	-	-
844900120	64 000	1,395.00	1,000.00	395	1,000.00	-
844900120	65 000	-12,190.10		-12,190.10	-	-
844900120	66 000	18,05,502.92		18,05,502.92	-	-
844900120	67 000	1,94,82,045.46		1,94,82,045.46	-	-
844900120	68 000	70,78,473.85		70,78,473.85	-	-
844900120	69 000	8,76,698.00		8,76,698.00	-	-
844900120	70 000	81,65,000.00		81,65,000.00	-	-
844900120	71 000	2,93,48,53,405.91		2,93,48,53,405.91	-	-
844900120	72 000	3,92,250.00		3,92,250.00	-	-
844900120	73 000	8,30,196.09		8,30,196.09	-	-
844900120	74 000	40,08,683.00		40,08,683.00	-	-
844900120	75 000	-63,29,044.33		-63,29,044.33	-	-
844900120	76 000	21,48,42,393.00		21,48,42,393.00	-	-

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844900120 77 000	4,49,48,408.83		4,49,48,408.83	-	-
844900120 80 000	59,23,10,000.00		59,23,10,000.00	-	-
844900120 81 000	40,01,14,971.00		40,01,14,971.00	-	-
844900120 82 000	14,43,88,603.75		14,43,88,603.75	-	-
844900120 84 000	10,22,02,000.00		10,22,02,000.00	-	-
844900120 85 000	1,12,47,45,140.00		1,12,47,45,140.00	-	-
844900120 86 000	13,31,02,500.00		13,31,02,500.00	-	-
844900120 87 000	17,39,32,500.00		17,39,32,500.00	-	-
844900120 88 000	33,14,999.50		33,14,999.50	-	-
844900120 89 000	11,57,60,500.00		11,57,60,500.00	-	-
844900120 90 000	25,27,000.00		25,27,000.00	-	-
844900120 91 000	3,68,89,175.00		3,68,89,175.00	-	-
844900120 92 000	-4,25,30,201.59		-4,25,30,201.59	-	-
844900120 93 000	3,84,58,067.08	2,90,58,136.00	93,99,931.08	1,69,46,705.00	1,21,11,431.00
844900120 94 000	5,49,31,055.89	21,50,453.00	5,27,80,602.89	-	21,50,453.00
844900120 95 000	13,69,93,915.54		13,69,93,915.54	-	-
844900120 96 000	3,205.85		3,205.85	-	-
844900120 97 000	-46,38,333.89		-46,38,333.89	-	-
844900120 98 000	5,28,49,71,599.00		5,28,49,71,599.00	-	-
844900120 99 000	10,84,03,468.28	5,52,53,831.00	5,31,49,637.28	5,68,59,336.00	-16,05,505.00
855000101 00 000	17,44,85,371.47		17,44,85,371.47	-	-
855000101 01 000	4,35,150.00		4,35,150.00	-	-
855000102 01 000	-91,415.00		-91,415.00	-	-
855000102 01 001	-14,74,164.24		-14,74,164.24	-	-
855000102 01 002	-10,75,644.91		-10,75,644.91	-	-
855000102 01 003	1,52,60,537.10		1,52,60,537.10	-	-
855000102 01 004	-980		-980	-	-
855000102 01 005	43,51,034.86		43,51,034.86	-	-
855000102 01 006	-2,94,599.62		-2,94,599.62	-	-
855000102 01 007	-1,47,145.31		-1,47,145.31	-	-
855000102 01 008	-5,727.00		-5,727.00	-	-
855000103 01 000	7,36,18,861.51		7,36,18,861.51	-	-
855000103 02 000	1,62,63,652.20		1,62,63,652.20	-	-
855000103 03 000	12,136.12		12,136.12	-	-
855000103 04 000	29,691.05		29,691.05	-	-
855000104 01 000	81,28,055.96		81,28,055.96	-	-
855000104 02 000	1,67,869.38		1,67,869.38	-	-
855000104 03 000	91,83,241.16		91,83,241.16	-	-
855000104 05 000	99,59,890.82		99,59,890.82	-	-
855000104 06 000	20,000.00		20,000.00	-	-
855000104 08 000	-1,25,52,565.00		-1,25,52,565.00	-	-
Total	1,70,82,77,46,251.26	1,26,08,73,15,553.66	44,74,04,30,697.60	81,29,83,86,415.35	44,78,89,29,138.31
₹ (CR)	17,082.77	12,608.73	4,474.04	8,129.84	4,478.89

Annexure 3.3.12
Irregular passing of Work Bills – Non-Adjustment of Mandatory Deductions

S.No	Bill No.	Name of the beneficiary & CFMS ID	Gross Amount as per bill	Deductions as per bill	Net Amount as per bill	Non adjustment of Mandatory deductions (GST, TDS IT, NAC, seigniorage etc.,)	Name of the Work
STO Macherla							
1	2023- 224351	M/S YVR PROJECTS PRIVATE LIMIT, 1000084575	3035850	0	3035850	438550	Construction of Garbage station at Macherla Municipality
		MPL COMMER MACHERLA, 807671	438550	0	438550		
2	2021-305647	CHENNAKESAVA REDDY AVULA, 1000023974	3421292	0	3421292	560817	Providing CC Road from Bharma Reddy House to Shaik Mastan House
STO PODILI							
3	2021-2793417	SRINIVASULA REDDY YENIKA,1000232383	2149404	0	2149404	84400	Supply and delivery of 12 litre capacity plastic household garbage storage dustbins
4	2022-2051447	MOTUPALLI GOVINDA KRISHNA MURT,1000309172	491362	0	491362	15173	Providing CC Road from R&B Road to Motepalli Suresh(H)
STO DARSI							
5	2022- 321589 (2021-2259570)	Srilaxmi Agency, 1008068769	1857989	0	1857989	206444	Supply and delivery of plastic dustbins.
STO, Vayalpadu							
6	2023- 658367,	AQUAPURE LIFE AQUAPURE LIFE, 1002192633	1801200	0	1801200	₹ 18,170	Providing RO Plant in ANR Colony vide M-Book Page No:30
						₹ 18,170	Providing RO Plant in Indiramma Colony vide M-Book Page No:38
						₹ 18,170	Providing RO Plant in Kalikiri GP vide M-Book Page No:29,39
						₹ 18,170	
7	2022-1901321	VEMPALLI BAVAJI, 1008220455	351409	0	351409	₹ 1,39,207	Raising of CC Drain side walls and construction of dratin at Kotapeta village vide M-Book Page No: Nil
		MPDO MPP KALIKIRI VPD, 814347	135224	0	135224		
STO Thamballapalli							
8	2022-1928869,	ILIJAZ BASHA G M D,1009078273	442709	0	442709	₹ 70,669	Completion of uncompleted Gramsachivalayam
		MPDO PEDDATHIPPASAMUDRAM TBL,814055	50378	0	50378		
9			302560	0	302560	54,839	Construction of cc roads

	2022-142280(2021-2660550)	SANDEEPKUMARREDDY MITTAPALLE,1008078355					
		MPDO PEDDATHIPPASAMUDRAM TBL,814055	54839	0	54839		
10	2023- 578448,	B.CHENNAKESAVA, 1002589636	152597	0	152597	46361	Formation of road in rajiv colony to fields
		MPDO PEDDATHIPPASAMUDRAM TBL, 814055	46361	0	46361		
STO Lakkireddipalli							
11	2022-1562674,21.10.2022 & 8448001090406002015VN	J DHANUJAYAREDDY,1002826289	669106	0	669106	₹ 35,528	Construction of culvert across magalichervu vide M-Book Page No:72
						₹ 35,277	Completion of incomplete culvert vide M-Book page No.73
						₹ 54,392	Completion of incomplete culvert vide M-Book page No.74
						₹ 35,493	Completion of incomplete culvert vide M-Book page No.75
		MPDO GALIVEEDU,815413	224763	0	224763	₹ 64,073	Formation of gravel road vide M-Book Page No:76
STO Kothachervu							
12	2023- 534607	J RAM MOHAN REDDY,1000002783	945154	0	945154	₹ 9,982	Providing internal CC Road in Nallaguttapalli(Reach-I) vide M-Book Page No:21
						₹ 9,956	Providing internal CC Road in Nallaguttapalli(Reach-II) vide M-Book Page No:22
						₹ 4,918	Providing internal CC Road in Nallaguttapalli(Reach-III) vide M-Book Page No:23
						₹ 10,415	Providing CC Road @ Nallguntapalli vide M-Book Page No:24
						₹ 9,975	Providing CC Road quarters @ Nallguntapalli vide M-Book Page No:25
						₹ 5,015	Providing CC Road Nallguntapalli vide M-Book Page No:26
STO Dhone							
13	2022-1626225,	RASIPOGULA DASTAGIRI,15057189	373795	0	373795	₹ 1,647	Providing single phase pump set near jagan anna colony at jaladurgam village.
						₹ 6,593	Construction of CC Open drain system in jaladurgam village

						₹ 7,604	Providing CC Culverrts on drain in jaladurgam village
						₹ 750	Supply of RCC dust bins
Div.STO, Penukonda							
14	2022-96632	NARAYANA REDDY JAYA PRAKASH,1002354998	537213	0	537213	₹ 22,816	Formation of road from Chennappa field to Chennapuram village of Penukonda Mandal-Reach 1 vide MBook Page No.21
						₹ 22,816	Formation of road from Chennappa field to Chennapuram village of Penukonda Mandal Reach 2 vide MBook Page No.22
						₹ 22,816	from Chennappa field to Chennapuram village of Penukonda Mandal Reach 3 vide MBook Page No.23
STO Narsipatnam						-	-
15	2021-311209,	Seshagiri Rao Bollam,1000196001	1875614	0	-	3,24,074	-
16	2021-321561,		1875614			3,24,074	
17	2022-300785	Wimplast Limited,1009069938	3502484			2,86,794	
18	2021-595372	M/S Chaitanya Engineering Work, 1000426520	3006778			2,73,545	
STO Vakadu							
-							
19	2022-145204,	Harish Kumar Reddy, 1007627521	7,00,548/-	0	-	14010	-
20	2022-314132	Bhashara Rao, 1000338469	5,64,691/-			11294	
21	2022-1699879,	Surender Reddy K, 1002536940	1,99,764/-			-	
STO KALYANDURGA							
22	2023-224616	SUBBAREDDY CONSTRUCTIONS GAJULA,1008710411	533148	0	-	41,16,049	-
		COMMISSIONER KLDO 1008626097	96476				
23	2023-224615	SUBBAREDDYCONSTRUCTIONS GAJULA,1008710411	1465541				
		COMMISSIONER KLDO 1008626097	133240				
24	2023-224762	WIMPLAST LIMITED 1009069938	2287999				
		COMMISSIONER KLDO 1008626097	228912				
25	2021-2828369	KALYANDURH MUNICIPALITY 1008626077	36,57,421				
STO GOOTY						-	-
26	2022-2636435	EESL, 1000021407	10379285	0	-	7,77,999	-
		MPL COMMISSIONER GOOTY,811649	702168				

27	2022-2654435	EESL, 1000021407	5043418				
		MPL COMMISSIONER GOOTY, 811649	15166				
28	2023-920851	EESL, 1000021407	1456003				
		MPL COMMISSIONER GOOTY, 811649	60665				
STO ALURU							
29	2022-407919	ESAT 1001435689	1,76,878	0			
		M D O HOLAGUNDA 810363	22,877				
30	2022-408648	ESAT 1001435689	1,76,878	0			
		M D O HOLAGUNDA 810363	22,877				
31	2021-1379316	MALLIKARJUNA B 1000593621	1,69,873	0			
		M D O HOLAGUNDA 810363	29,753				
32	2021-1379671	MALLIKARJUNA B 1000593621	-	0			1,35,013
			1,69,873				
			-				
33	2021-1380635	M D O HOLAGUNDA 810363	29,753	0			
		MALLIKARJUNA B 1000593621	1,69,873				
		M D O HOLAGUNDA 810363	29,753				
STO PEDAKURAPADU							
34	2021-841210	NAGAMALLESWARARAO KORLAKUNTA,1008127477	₹ 19,98,649	0	₹ 19,98,649	37,167	Construction of CC Roads: TVW:₹1,92,418X5=962090 vide MB Page 1093/A/2019-20 P No. 31-37
						5,622	Construction of CC Roads: TVW:₹1,43,741.53 vide MB Page No:36
						4,800	Construction of CC Roads: TVW:₹1,25,000 vide MB Page No.37
						7,431	Construction of CC Roads: TVW:₹1,92,000 vide MBook 1094/A/2019-20 P No.31-38
						7,429	Construction of CC Roads: TVW:₹1,91,818.74 vide MBook 1094/A/2019-20 P No.31-38
						14,862	Construction of CC Roads: TVW:₹1,92000X2=384000 vide MBook 1094/A/2019-20 P No.31-38
STO KANIGIRI,							
35	2022-1598143	VENKATESWARLU.M,1009276023	1,62,708	-	1,62,708	19,079	
			1,78,616	-	1,78,616	10,945	
			1,77,279	-	1,77,279	20,788	
		-	-	-	-		
		BALA KRISHNA.P,1009166016	1,78,250	-	1,78,250	20,894	

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			1,29,195	-	1,29,195	15,150	
			1,78,736	-	1,78,736	20,959	
			1,77,764	-	1,77,764	20,784	
		S.SUBASH REDDY,100019332	1,83,648	-	1,83,648	22,956	
			1,85,232	-	1,85,232	23,154	
STO TUNI							
36	2022-321653, Dt. 17.06.2022	Gouri Kanaka Sai Baba Pothala, 1008184735	4,31,106	-	4,31,106	59,184	Construction of Urinal drains at M.P school: MB Page NO.78 construction of internal Cc drain MB Page No.80
			413195/-	-	413195/-	56,739	Construction of RCC to drains at road MB Page No. 81
			128593/-	-	128593/-	17,187	Construction of Urinal drains at M.P school:MB Page No.78
DIV.STO GURAJALA							
37	2021-1133176,	SRI SRINIVASA AND CO,1000062920	2600000	Nil	2600000	158765	Providing of central lighting from Guntur road to Macherla Road
38	2022- 323781,	LINGAIAH VEMULA, 1008634444	1542424	Nil	1542424	6897	Laying Of CC Roads
						6897	
						6897	
						6883	
						6897	
						6897	
						7615	
STO NAGARAM							
39	2022-372819	MEKALA RATHNA KUMARI MEKALA RA,1004976102	₹ 7,00,987	0	₹ 7,00,987	1,04,760	Construction of Panchayat compound wall: TVW:₹3,32,513 vide MB Page No.42
							Construction of Community Hall:TVW: ₹ 5,00,000 vide MB Page No.39
40	2022-1572587		₹ 1,92,898	0	₹ 1,92,898	5,391	Construction of Community Hall:TVW:₹ 1,98,289 vide MB Page No.38
STO Yelamanchili						-	-
41	2022-1916696	Venkataseetharam M, 1000442594	5,30,610	0	-	6,347	-
						14,670	
42	2022-1564299	Sivaji K, 1000303716	4,65,771			58,195	
43	2022-2081068	JMJ Borewells, 1000234082	3,38,764			42,344	
TOTAL						₹ 91,84,010	-

Annexure 3.3.13A
Hire vehicle charges drawn from HOA :8443001061527002002VN

S. No	Bill Number	Payment Date	Payment Amount	Payment Status	DDO	Vehicle Number	Period of hire charges drawn
1	2020-1179350	11-09-2020	1,05,000.00	PAID	08152702001 - ICDS PROJECT OFFICE INDUKURUPETA	AP26TB177	APRIL 19 TO JUNE 19
2	2020-1533659	07-11-2020	1,05,000.00	PAID			JULY 2019 TO SEP 2019
3	2020-2167444	26-02-2021	4,20,000.00	PAID			10/2019 TO 09/2020
4	2020-2372590	26-02-2021	1,40,000.00	PAID			OCT /2020 TO 01/2021
5	2020-2587243	08-03-2021	35,000.00	PAID			Feb-21
6	2021-911293	08-07-2021	70,000.00	PAID			04/2021 TO 05/2021
7	2021-911407	08-07-2021	35,000.00	PAID			Mar-21
8	2021-1176351	04-09-2021	70,000.00	PAID			06/2021 TO 07/2021
Total			9,80,000.00				

Annexure 3.3.13B
Hire vehicle charges drawn from HOA : 2235021021205130134VN

S. No	Bill Number	Payment Date	Payment Amount	DDO	Vehicle Number	Period of hire charges drawn
1	2019-1560704	27-11-2019	1,40,000.00	08152702001 - ICDS PROJECT OFFICE INDUKURUPETA	AP26TB1777	09/2018 TO 12/2018
2	2019-1872374	23-01-2020	1,05,000.00	08152702001 - ICDS PROJECT OFFICE INDUKURUPETA		JAN 2019 TO MAR 2019

Annexure 3.3.14
IRREGULAR BOOKING OF HIRE VEHICLE CHARGES TO PERSONAL DEPOSIT HEAD OF ACCOUNT

Sl.No	Bill Number and Date	Beneficiary Name, Code .	Name of the DDO	Head of Account booked	Amount
1	2020-681262, 22.06.2020	Lakshmi Narayana Adapa, 1006870983	06112202002(Mandal Parishad Pedakurapadu)	8448001090106002001VN	1,02,837.00
2	2020-1420476, 06.11.2020				1,02,837.00
3	2020-1801780, 21.12.2020				1,02,837.00
4	2021-71840, 12.04.2021				1,02,837.00

5	2021-1359155, 04.09.2021				1,02,837.00
6	2021-1645730, 14.10.2021				1,02,837.00
7	2021-2176269, 11.01.2022				1,02,837.00
8	2022-656272, 06.06.2022				68,558.00
9	2022-886024, 11.07.2022				1,05,000.00
Total					8,93,417.00

Annexure 3.3.15
**Irregular Passing of PD Interface bills without supporting documents like Sanction/
Proceedings Orders**

S.No.	HOA	Number of bills	Gross Amount	Net Amount
DTAO Narasaraopeta				
1	8448001101612002001VN	543	98,16,79,371	98,16,79,371
DTAO Vijayawada				
2	8448001101612002001VN	633	77,20,43,252	77,20,43,252
3	8443001060297001001VN	4	2,50,892	2,50,892
Div STO, Eluru				
4	8448001020101002003VN	28	34,19,25,973	34,19,25,973
5	8448001200121001001VN	20	83,81,308	83,81,308
DTAO Amalapuram				
6	8448001101612002001VN	768	74,66,17,472	74,66,17,472
DTAO Rajamahendravaram				
7	8448001101612002001VN	629	82,62,79,026	82,62,79,026
DTAO Vzianagaram				
8	8443001060220006001VN	13	4,14,17,037	4,14,17,037
9	8443001060297001001VN	21	5,26,890	5,26,890
10	8443001061109008001VN	10	3,96,374	39,63,74
11	8443001061111017001VN	12	8,51,520	8,51,520
12	8443001061117001001VN	76	6,00,54,716	6,00,54,716
13	8443001061120037001VN	12	1350288	1350288
14	8443001061120040001VN	7	321104	321104
15	8448001010113001001VN	12	1059072	1059072
16	8448001020101002003VN	23	136182926	136182926
17	8448001101612002001VN	306	485619828	485619828
18	8448001200121001001VN	24	4404978	4404978
19	8448001200122001001VN	12	3194907	3194907
Total		3153		4,41,25,56,934

Annexure 3.3.17
Non-lapsing of Civil Deposit

Sl. No	Name of the PD Admin.	Name of the Deposit	HOA	Lapsable	Total
				amount as on 31.03.2023	
DTAO Nellore					
1	08011307001 - O/o AD Mines & Geology Nellore	Security Deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	50,10,000.00	73,48,919
2	90000000114 - O/o Dy Dir of Mines And Geology Nellore	-do-	8443001030101001001VN - Security Deposits - Civil Deposits.	6,40,000.00	
3	08011503002 - O/o Deputy Commissioner of Labour NLR	Deposits Under Labour Act	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	2,600.00	
4	08021503001 - A.L.O(IV Circle),NLR	-do-	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	2,61,900.00	
5	08021503002 - D.C.L.NLR	-do-	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	6,73,431.00	
6	08011603004 - IV Addl Junior Civil Judge Nellore	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	3,12,000.00	
7	08011603008 - II Addl Junior Civil Judge Nellore		-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	
8	08011603013 - SPL Jud Magistrate Of I Class For Trial	-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	1,74,500.00	
9	08011603024 - III ADDL District Judge NelloRE	-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	95,000.00	
DTAO, Ananthapur					
10	10011307001 - O/o AD MINES & GEOLOGY ANANTAPUR	Security deposits	8443001030101001001VN - Security Deposits - Civil Deposits.	1,55,17,000.00	1,92,44,238
11	90000000117 - O/o DY DIR OF MINES AND GEOLOGY ATP	-do-	8443001030101001001VN - Security Deposits - Civil Deposits.	3,20,000.00	
12	10011603005 - OFFICIAL RECEIVER ANANTAPURAMU	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	84,920.00	
13	10011603009 - ADDL JR CIVIL JUDGE COURT ANANTAPURAMU	-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	26,12,668.00	
14	10012304001 - SPL JFCM CRT	-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	78,450.00	
	FOR PROHIB EXCISE CASES ATP		Criminal Courts deposits - Civil Deposits.		
15	10011503003 - O/o DEPUTY COMMISSIONER OF LABOUR ATP	Deposits Under Labour Act	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	5,84,450.00	
16	10011503004 - O/o ASST COMMISSIONER OF LABOUR ATP	-do-	8443001160101001001VN - DEPOSITS UNDER LABOUR ACT	46,750.00	
Div STO Ananthapur					
17	10021603005 - SPL JUDL JSCM EXCISE COURT ATP	Criminal Court Deposits	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	1,09,32,691.00	3,29,83,799

18	10022202090 - SPL JUDL II CLASS MAGI ATP	-do-	8443001050101001001VN - Criminal Courts deposits - Civil Deposits.	2,20,51,108.00	
STO Gooty					
	10041603005 - SPL JUDL II CLASS MEGISTRATE, GOOTY 8443001050101001001VN -				31,77,847
	Criminal Courts deposits - Civil Deposits.	Criminal Court			
19			8443001050101001001VN	31,77,847.00	
TOTAL					6,27,54,803

Annexure 3.3.18
Non-Lapsing of funds release from consolidated fund

S.No	PD Account	PD Administrator	HOA	Unspent balance as on 31-03-2023
DTAO Chittoor				
1	Toilet Maintenance Fund (TMF)	DEO Chittoor	8443001061129246001VN	16,01,345
2	Mana Badi - Nadu Nedu	Samagra Shiksha Chittoor	8448001101612002001VN	2,42,52,814
DTAO Tirupathi				
3	Toilet Maintenance Fund (TMF)	DEO Tirupati	8443001061129246001VN	44,550
DTAO Kurnool				
4	Toilet Maintenance Fund (TMF)	09010308003 - DISTRICT EDUCATIONAL OFFICE KURNOOL	8443001061129246001VN - Deposits of Toilet Maintenance Fund	23,76,291.00
Total				2,82,75,000

Annexure 3.3.19
Irregular Drawl of General Funds of Gram Panchayth towards Salaries of Regular Sweepers

Sl.No	Bill Number	Name of the DDO & Code	Name of the employee
STO, S Kota			
1	2022-2231385	S Kota Gram Panchayath,22112202106	1. T Apparao 2. Y Mary 3. S Appa Rao 4. A Satyavathi 5. S Maridamma 6. A Lakshmi
STO, Salur			
2	2021-2730052,	Ramabadrapuram Gram Panchayath, 22102202035	GOPI Karangi, 1000330905 Suri Dasmanthula, 1000331903
STO, Pamarru			
3	2022-1732932	Pamarru Grama Panchayat Gramapanchayat,05132202032	Bangaru Prasad Venkata,14137121

Annexure 3.3.20
NON-UPLOADING OF M-BOOK DETAILS WHILE PROCESSING PD WORK BILLS (15TH FINANCE COMMISSION GRANTS).

S.No	Bill No.	Beneficiary Name, Ben Id	Gross Amount	Deduction	Net Amount	Name of the Work
1	2022-1634449,	TEJYA NAIK	927343	0	927343	Construction of CC Drains
2	2022-1634676,	RAMAVATH,1001160930	751736	0	751736	Misc. works

Annexure 3.4.1A
Inadmissible payment of Dearness Relief and Medical Allowance to pensioners who drawing two pensions

S.NO.	Name of the pensioner, PPO No and ID	DR %	Period of DR and MA paid	Basic pension	Dearness Relief (A)	Medical allowance (B)	Total (A) + (B)	EHS ©	Net amount (A+B) - ©	No. of months	Excess amount paid
DIV STO CHITTOOR											
1	K Munilakshmi (W/o late Sri K Ramamurthy), 15-S-005780, 80335527	12.052	01/2015 to 06/2015	7485	902	300	1202	90	1112	6	6673
		15.196	07/2015 to 12/2015	7485	1137	300	1437	90	1347	6	8085
		18.34	01/2016 to 06/2016	7485	1373	300	1673	90	1583	6	9496
		22.008	07/2016 to 12/2016	7485	1647	300	1947	90	1857	6	11144
		24.104	01/2017 to 06/2017	7485	1804	300	2104	90	2014	6	12085
		25.676	07/2017 to 12/2017	7485	1922	300	2222	90	2132	6	12791
		27.248	01/2018 to 06/2018	7485	2040	300	2340	90	2250	6	13497
		30.392	07/2018 to 12/2018	7485	2275	300	2575	90	2485	6	14909
		33.536	01/2019 to 06/2019	7485	2510	300	2810	90	2720	6	16321
		33.536	07/2019 to 12/2021	7485	2510	300	2810	90	2720	6	16321
		22.75	01/2022 to 06/2022	11481	2612	500	3112	225	2887	6	17322
		26.39	07/2022 to 02/2024	11481	3030	500	3530	225	3305	20	66097
2	P Sarojamma (W/o late Sri T SreeRamulu), 15-M&H-CTR-SP-001575, 80336343	33.536	06/2020 to 12/2021	7485	2510	300	2810	90	2720	19	51683
		22.75	01/2022 to 06/2022	11481	2612	500	3112	225	2887	6	17322
		26.39	07/2022 to 02/2024	11481	3030	500	3530	225	3305	20	66097
3		16.264	04/2010 to 06/2010	5116	832	0	832	0	832	3	2496

M Marthamma, 15-020092-SP, 80357162	24.824	07/2010 to 12/2010	5116	1270	0	1270	0	1270	6	7620	
	29.96	01/2011 to 06/2011	5116	1533	0	1533	0	1533	6	9197	
	35.952	07/2011 to 12/2011	5116	1839	0	1839	0	1839	6	11036	
	41.944	01/2012 to 06/2012	5116	2146	0	2146	0	2146	6	12875	
	47.936	07/2012 to 12/2012	5116	2452	0	2452	0	2452	6	14714	
	54.784	01/2013 to 06/2013	5116	2803	0	2803	0	2803	6	16816	
	63.344	07/2013 to 12/2013	5116	3241	0	3241	0	3241	6	19444	
	71.904	01/2014 to 05/2014	5116	3679	300	3979	90	3889	5	19443	
	5.24	Jun-14	10556	553	300	853	90	763	1	763	
	8.908	07/2014 to 12/2014	10556	940	300	1240	90	1150	6	6902	
	12.052	01/2015 to 06/2015	10556	1272	300	1572	90	1482	6	8893	
	15.196	07/2015 to 12/2015	10556	1604	300	1904	90	1814	6	10885	
	18.34	01/2016 to 06/2016	10556	1936	300	2236	90	2146	6	12876	
	22.008	07/2016 to 12/2016	10556	2323	300	2623	90	2533	6	15199	
	24.104	01/2017 to 06/2017	10556	2544	300	2844	90	2754	6	16527	
	25.676	07/2017 to 12/2017	10556	2710	300	3010	90	2920	6	17522	
	27.248	01/2018 to 06/2018	10556	2876	300	3176	90	3086	6	18518	
	30.392	07/2018 to 12/2018	10556	3208	300	3508	90	3418	6	20509	
	33.536	01/2019 to 06/2019	10556	3540	300	3840	90	3750	6	22500	
	33.536	07/2019 to 12/2021	10556	3540	300	3840	90	3750	18	67501	
22.75	01/2022 to 06/2022	17993	4093	500	4593	225	4368	6	26210		
Div STO, Visakapatnam											
4	SRI Ganta Vallabha Naidu ,22-028289/SP	-	09/2022 to 12/2022	4	39237	--	--	156948	--	4	1,56,948

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			01/2023 to 10/2023	10	43367	--	--	433671	--	10	4,33,671
STO Jammalamadugu											
5	C.V. Nagavenamma,14- 003735-FP	-	Jul-19 to 06/2021	24	--		--	4556	--	24	109344
										Total	13,98,252

Annexure 3.4.1B**Inadmissible payment of Dearness Relief, Medical Allowance and Interim Relief to employed family pensioners**

DIV STO RAMPACHODAVARAM														
S.NO.	Name of the pensioner, PPO No and ID	DR %	Period	Basic Pension	Dearness Relief	Interim Relief	Medical Allowance	AQ	Gross payment	EHS (-)	Net payment	Number of months	Excess drawn	
1	T VENKATA LAKSHMI, 21-007742/FP14067104,	-	18.01.2021	-	-	-	-	-	-	-	-	-	-	
		33.536	to 31.01.2021	17085	5730	4613	300	-	10643	225	10418	14 days	4704	
		33.536	02/2021 to Dec-21	17085	5730	4613	300	-	10643	225	10418	11	114593	
		22.75	01/2022 to Jun-22	26300	5983	0	500	-	6483	225	6258	6	37550	
		26.39	07/2022 to Jan-24	26300	6941	0	500	-	7441	225	7216	19	137096	
DIV STO TIRUPATHI														
2	V PRAMEELA DEVI, 15060498,15-028490/SP	-	May-21	-	-	-	-	-	-	-	-	-	-	
		33.54	TO 12/2021	43565	14611.7	-	-	-	-	-	-	-	8	116893.6
		-	Jan-22	-	-	-	-	-	-	-	-	-	-	-
		20.02	TO 06/2023	66825	13378.37	-	-	-	-	-	-	-	6	80270.19
		-	Jul-23	-	-	-	-	-	-	-	-	-	-	-
		22.75	TO 12/2023	66825	15202.69	-	-	-	-	-	-	-	6	91216.13
26.39	Jan-24	66825	#####	-	-	-	-	-	-	-	1	17635.12		
STO, Venkatagiri														
3	Smt V Rajeswari, 16-SGC-013725	33.54%	10.03.2021 to 31.03.2021	16397	6049	-	300	1640	-	-	7988	22 days	4421	
		33.54%	04/21 to 12/21	16397	6049	-	300	1640	-	-	7988	9 months	69871	
		20.02%	01/2022 to 06/2023	25152	5388	-	500	1761	-	-	7649	18 months	133624	
STO Vayalpadu														
4	Smt. N V Sai Leelavathi, 15-025001/SP & 15-024987-SP	12%	12/2020 to 04/2022	-	122400	-	-	-	-	-	-	17 months	122400	
		12%	05/2022 to 04/2023	-	65796	-	-	-	-	-	-	12 months	65796	
		31%	05/23 to 06/23	-	28328	-	-	-	-	-	-	02 months	28328	
DIV STO, Eluru														
5	Smt. Kanthi Mani, 20-SGC-013166 & 20-S-012859	4%	03/2017 to 06/2017	25830	1033	-	-	-	-	-	-	4	4133	
		5%	07/2017 to 12/2017	25830	1292	-	-	-	-	-	-	-	6	7749

		7%	01/2018 to 06/2018	25830	1808	-	-	-	-	-	-	6	10849	
		9%	07/2018 to 12/2018	25830	2325	-	-	-	-	-	-	6	13948	
		12%	01/2019 to 06/2019	25830	3100	-	-	-	-	-	-	6	18598	
		17%	07/2019 to 06/2021	25830	4391	-	-	-	-	-	-	24	105386	
		31%	07/2021 to 12/2021	25830	8007	-	-	-	-	-	-	6	48044	
		34%	01/2022 to 06/2022	25830	8782	-	-	-	-	-	-	6	52693	
		38%	07/2022 to 12/2022	25830	9815	-	-	-	-	-	-	6	58892	
		38%	01/2023 to 07/2023	25830	9815	-	-	-	-	-	-	7	68708	
STO Gannavaram														
6	G Moksha Bhagyam, 19-FG-003382, 80150902	33.54	03/2020 to 12/2021	7697	2581	-	-	-	-	-	-	22	63382	
		20.02	01/2022 to 04/2023	11807	2364	-	-	-	-	-	-	16	45824	
Divnl STO, Vizianagaram														
7	Smt. G Leelavathi, 24-009947/FP	20.02	02/2022 to 01/2023	-	-	-	-	-	-	-	3077	12	36924	
STO SRISAILAM														
8	S. DANAMMA, 80292679,S007542	20.02	02.01.2022 to 06/2023	15560	3115	-	-	-	-	-	-	18	56,070	
		-	Jul-23	-	-	-	-	-	-	-	-	-	-	
		22.75	TO 12/2023	15560	3539	-	-	-	-	-	-	-	6	21,234
		26.39	01/2024 to Feb-24	15560	4106	-	-	-	-	-	-	-	2	8,212
DIV STO KURNOOL														
9	V JOSEPH SUDHAKAR BABU, 12-006163/FP,15117102		02.01.2022 to 05/2022	61734	-	984	-	-	-	-	-	5	62,718	
			Jun-22	-	-	-	-	-	-	-	-	-		
			TO 06/2023	12427	-	200	-	-	-	-	-	-	13	164151
			Jul-23	14121	-	200	-	-	-	-	-	-	1	14321
			Aug-23	14501+3052	-	200	-	-	-	-	-	-	1	17,753
	Sep-23	14501	-	200	-	-	-	-	-	-	1	14701		
CAPITAL REGION TREASURY														
10	B. Satyanarayana Murth		Jan-22	-	-	-	-	-	-	-	-	-		
		20.02	TO 06/2023	7289	-	275	-	-	-	-	-	18	136152	
		22.75	07/2023 to Sep-23	8283	-	275	-	-	-	-	-	3	25674	

		26.39	10/2023 to Feb-24	9608	-	275	-	-	-	-	-	5	49415
STO Gajapathinagaram													
		30.10.2012 to 31.10.2012	-	113	-	-	-	-	-	-	-	2 Days	133
		01.11.2012 to 31.12.2012	-	1753	-	-	-	-	-	-	-	2	3,506
		01.01.2013 to 30.06.2013	-	2003	-	-	-	-	-	-	-	6	12,018
11	Sri S Rama Rao	01.07.2013 to 31.12.2013	-	2317	-	-	-	-	-	-	-	6	13,902
STO Kurupam													
12	Smt. Cheemala Sujatha	11/2022 to 05/2023	-	5,697	-	275	-	-	-	-	-	6	35,832
												Total	21,95,320

Annexure 3.4.1C
Excess payment of Pension due to Non-recovery of CVP

S.No	PPO Number, PPO ID	Name, & CFMS ID	CFMS Bill No	Paid Date	CVP Portion	Period of CVP portion not deducted	Excess payment made
Div STO Nellore							
1	16-021158/SP	K.V. SUBBA REDDY 80274345	2020-1253405 2020-1253215	01.10.2020	16955 1608	01.10.2020 to 31.08.2022 23*18563= 426949	4,26,949
Div STO Gooty							
2	13-027146/CV	NARAYANASWAMY MADDE,14253413	2021-750727 2021-750708	01.07.2021	12195 1071	01.07.2021 to 31.08.2021 13266*2=26,532	26,532
STO Tirupathi							
3	15-026624/SP	NADAMUNI REDDY A, 14287487	2022-2144765 2022-2181734	23.01.23	4425+ 809	23.01.2023 to 02/2024=13 months 9 days=5234*12+5234 *9/31=68042+1519= 69,561	69,561
STO Nakkapalli@Payakaraopeta							
4	22-024957/SP	Sannidi Veereswara Sastry, 14036476	2022-2181265	23.01.2023	7,304/-	23.01.2023 TO 31.01.2023 9/31 X 7,304/-	2,120
5			2022-2182086	23.01.2023		02/2023 TO 06/2023 5 X 7,304/-	36,520
STO, Tuni							
6	21-03109/SP	Smt. Sesha Ratnam Kodavati, 14051490			3000 (9886-6886)	20.05.2022 to 06/2023	40,161
STO Venkatagiri							
7	16-022062/SP	B Jayapradha, 14204959	2018-49657 2018-49689	05-05-2018 07-05-2018	5,933/-	05.05.2018 to 31.05.2018 27/31 X 5,933/- 06/2018 to 06/2023 61 X 5,933/-	5,167/- 3,61,913/-
Div STO, Nuzvid							
8	EDN/KNA/4342/SP/2020	P Rajarajeswaramma,14122266	2022-2219963 2022-2220253	23.01.2023 23.01.2023	8,272/-	23.01.2023 to 31.01.2023 9/31 X 8,272/- 02/2023 TO 06/2023 5 X 8,272/-	2,401/- 41,360/-
DIV STO, Eluru							
9	20-028733/SP	N Tripura Sundari, 14454165	2020-1042727 2020-1044244	02.09.2020	23,146/- (21602+	02.09.2020 to 30.09.2020 29/30 X 23,146/- = 22,374/- 10/2020 to 07/2023 34 X 23,146/- = 7,86,964/-	8,09,338/-
10	20-027576/SP	Y V Krishna Rao, 80134744	2020-8631116	03.08.2020	22,464/- (20,358+2106)	03.08.2020 to 31.08.2020	8,07,255/-

						29/31 X 22,464/- = 21,015/-	
						09 /2020 to 07/2023	
						35 X 22,464/- = 7,86,240/-	
11	20-028310/SP	N Veeraju Chowdhary, 14454226	2020- 1044223	02.09.2020	1,586/-	02.09.2020 TO 30.09.2020	55,457/-
						29/30 X 1,586/- = 1,533/-	
						10/2020 to 07/2023	
			2022- 1328557& 2022- 1329208	14.09.2022		34 X 1,586/- = 53,924/-	
Div STO, Vizianagaram							
12	24-013812/CV/2	D L N Raju	1. 2020- 367566	14.05.2020	14,159/-	14.05.2020 to 31.05.2020	5,60,422/-
			2020- 369089			18/31 X 14,159/- = 8,221/-	
						06/2020 to 08/2023 39 X 14,159/- = 5,52,201/-	
13	24-013688/CV	Venkata Lalitha Alivelu Manga, 80005333	2018- 94931	21.05.2018	1,651/- (AP Share)	06 /2020 to 08/2023 39 X 1,651/- = 64,389/-	64,389/-
Div. STO Tekkali							
14	23-017361/CV	U Narayana Rao, 14009742	2020- 1010152	14.08.2020	1213	14.08.2020 to 31.08.2020	45,585
						18/31 X 1213 = 704/-	
						09/2020 to 09/2023 37 X 1213 = 44881/-	
15	23-018541/CV/2	Veronicavardhanam Yalla	2023- 980761	24.07.2023	10,074/-	24.07.2023 TO 31.07.2023	22,748
						08/31 X 10074/- = 2600/-	
						08/2023 TO 09/2023 2 X 10074/- = 20,148/-	
Div. STO Kakinada							
16	PR/EG/2498/SP/2021	Appalaswami Naidu Medisetty, 14052835	2021- 1778507	01.02.2022	10608	13.01.2022 to 31.01.2022	1,34,289
						2658*19/31=1629	
						2/2022 to 11/2022	
			2021- 1778512	13.01.2022	2658	13266*10=132660	
17	21-041471/SP	Alsatanarayanamma Bandaru, 14052704	2021- 1312464	01.12.2021	5301	12/2021 to 11/2022	90,166
						5301*12=63612	
			2021- 1312533	13.01.2022	2233	06.12.2021 to 11/2022 2243*26/31=1881 2243*11= 26554	
18	POLICE/EG/3455/SP	Venkateswara Rao Adapa, 14055542	2021- 2211111	21.01.2022	1886	21.01.2022 to 31.01.2022	1,96,689
						1886*11/31=669	
						02/2022 to 09/2023	
						1886*20=37,720	
						03.03.2022 to 31.03.2022	
			2021- 2214481	03.03.2022	8360	8360*29/31=7820	
						04/2022 to 09/2023	
						8360*18=150480	
19	21-040090/SP	Luther Babu B, 14078099	2020- 1096717	02.09.2020	8201	02.09.2020 to 30.09.2020= 9642	2,98,888
						10/2020 to 02/2023= 9974*29= 289246	

			2020-1097689		1773		
20	MC/EG/2954/SP	Satya Vathi Akula,14073249	2022-586543	01.08.2022	10011	08/2022 to 09/2023	1,78,458
			2022-578270		2736	12747*14=178458	
21	21-038157/SP	I Vijayakumari,14335522	2023-845909	03.07.2023	7128	03.07.2023 to 31.03.2023	20,924
						7128*29/31=6668	
						08/2023 to 09/2023	
Div. STO Paderu							
22	22-028247/CV	Moka Kishore Kumar,14025577	2022-1105219	09.08.2022	4273	09.08.2022 to 31.08.2022	62,992
			2022-1133365	01.09.2022	16889	4273*23/31=3170	
						9/2022 to 10/2023	
						4273*14=59822	
Div. STO Visakapatnam							
23	22-027932/CV	Yandrapu Fatima Rani, 14437023	2021-2212097	06.01.2022	8211	06.01.2022 to 31.01.2022	1,79,318
						26/31 X 8211 = 6887/-	
						02/2022 to 10/2023	
24	22-027857/SP	Mangaveni Pudi, 14437046	2021-2182055	06.01.2022	5665	06.01.2022 to 31.01.2022	1,23,716
						26/31 X 5665 = 4,751/-	
						02/2022 to 10/2023	
Div. STO Parvathipuram							
25	24-015491/CV	Sankara Rao Tripurana, 14346034	2021-1222004	02.09.2021	9,793	02.09.2021 to 30.09.2021	2,64,084
						29/30 X 9,793 = 9,466/-	
						10/2021 to 11/2023	
Div STO Kadapa							
26	14-022491/SP	Chandrakumari Nallam,14321205	2021-751231	01.07.2021	8861 +	01.07.2021 to 30.11.2021	56,870
			2021-751179		2513	11,374*5= 56,870	
27	14-022557/SP	Muneer Basha Shaik Khasim,14370215	2021-1313472	02.09.2021	10301+	02.09.2021 to 30.11.2021	37,386
			2021-1313522		2301	12602*29/30=12,182	
						12602*2=25,204	
15	14-022602/SP	Vijaya Raju Boospati,14400970	2021-1259755	02.09.2021	10952 +	02.09.2021 to 30.11.2021	33,743
			2021-1259744		422	11374*29/30=12,182	
						11374*2=22,748	
STO Muddanur							
28	14-022499/SP	Prabhakar Mediga,14317976	2021-751233	01.07.2021	8186+	01.07.2021 to 30.11.2021	52,590
			2021-751326		2332	10,518*5= 52,590	
Div STO Jammalamadugu							
29	14-022537/SP	Augustinvijayakumar Mesal4316165	2021-1221573	02.09.2021	8826+	02.09.2021 to 30.11.2021	33,743
			2021-1221706		2548	11374*29/30=10995	
							11374*2=22748
Total							2434032

Annexure 3.4.1D
Excess payment of financial assistance

S.NO	CFMS ID	NAME OF PENSIONER	PPO NO	Financial Assistance @RPS 2015	Financial Assistance @RPS2022	Excess Amount (From 01.01.2022 To 16.01.2022) ₹.
DIV STO ANANTHAPURAM						
1	80310209	SUSEELAMMA K	5747-FA	6500	10000	1806
2	80309424	SAVITHRAMMA	FA-000058	6500	10000	1806
3	80321393	KULLYAMMA .E.	AST-FA708	6500	10000	1806
4	80307969	JAYAMMA F	4521-AST	6500	10000	1806
5	80307662	CHOWDAMMA M	FA-000108	6500	10000	1806
Divisional STO Narsipatnam						
6	80027003	Smt. K Ramayamma	AST-12656	6500	10000	1806
7	80027316	S Veerabhadra Rao	4926-FA	6500	10000	1806
8	80027108	Smt. M. Mahalaxamma	FA-470	6500	10000	1806
9	80026306	Smt. A. Rajulamma	5885-AST	6500	10000	1806
STO Akividu						
10	80101272	J Suseela	AST-F-2525	6500	10000	1806
11	80101153	K Jaya Manamma	5215-FA	6500	10000	1806
Div STO, Kadapa						
12	80377611	V Venkata Ramana	FA-000059-FP	6500	10000	1806
13	80371142	G Rukminamma	000033-FA-FP	6500	10000	1806
14	80371147	D Annaih	000117-FA-FP	6500	10000	1806
15	80382167	C Satyanarayana	EDU-KNL-FP-000029	6500	10000	1806
16	80368098	Shaik Moosamiah	AST-F-651	6500	10000	1806
17	80368381	P C Subbarayudu	000134-FA-FP	6500	10000	1806
18	80367562	Pothuluraiah	5050-FA-FP	6500	10000	1806
19	80367308	Guravaraju	FA-125-FP	6500	10000	1806
20	80367344	A Venkata Ramana	3216-AST-FP	6500	10000	1806
21	80369924	S Venkata Narasa Raju	4549-AST-FP	6500	10000	1806
STO Proddatur						
22	80379031	P M Marthamma	FIN-FA-00001	6500	10000	1806
23	80373727	T Lakshmi Narayanamma	AST-F-764	6500	10000	1806
24	80374074	V Ramasubbamma	FA-000154	6500	10000	1806

25	80374090	D.Lakshmi Narasamma	FA- 000177	6500	10000	1806
Total						45150

Annexure 3.4.1E
Excess payment pension due to payment of Enhanced Family Pension beyond the time limit

Sl.NO.	Name of the Pensioner & CFMS ID	Period	Already Drawn				Eligible To Drawn				Excess Drawn (A-B)	No. of Months	Amount
			Basic Pension	Dearness Relief	Interim Relief	Total (A)	Basic Pension	Dearness Relief	Interim Relief	Total (B)			
DIV STO, Eluru													
1	D Nagamani, 80130636	09/2020 to 01/2021	26295	8818	7100	42213	15777	5291	4260	25328	16885	5	84426
2	Nalivelu Managa Tayaru, 80131097	09/2020 to 01/2021	29945	10042	8085	48073	17967	6025	4851	28844	19229	5	96145
3	D Jagadeeswari, 80131559	09/2020 to 01/2021	18035	6048	4869	28953	10821	3629	2922	17372	11581	5	57905
Div. STO, Guntur													
4	Smt Bala Sujatha K, 18-038442/SP. 15035787	07/2022(29 Days)	85700	26567	--	105023	51420	17483	--	64457	40566	29 Days	517570
		From 08/2022 to 06/2023(11 Months)				12,34,937				7,57,933		11 Months	
5	Smt Nageswari Ch, 18-007655/FP, 80220041	07/2022(17 Days)	80800	25048	---	58045	48480	16483	--	35624	22421	17 Days	472156
		08/2022 to 06/2023				11,64,328				--		--	
Divnl. STO Vizianagaram													
6	L VANA LAKSHMI	07/2020 to 01/2021	19899	-	5373	25272	16281		4396	20677	4595	7 Months	32164
STO S Kota													
7	D Satyanarayanamma, PPO NO: 24-002671/FP	10/2020 to 01/2021	24935	8362	6732	40029	14961	5017	4039	24017	16012	4	64048
												Total	12,60,366

Annexure 3.4.2
EXCESS PAYMENT OF II NJC PRC ARREARS ON ACCOUNT OF NON-ADJUSTMENT OF INTERIM RELIEF

S.No.	Name of the Beneficiary	Period	Number of months (A)	Basic pay	Interim Relief 30% (B)	Excess drawn. (A X B)
DTAO, Eluru						
1	Smt. P. Vijaya, Addl. Senior Civil Judge	01/2016 to 10/2016	10	34930	10479	104790
2		11/2016 to 10/2017	12	35850	10755	129060
3		11/2017 to 10/2018	12	36770	11031	132372
4		Nov-18	1	37690	11307	11307
5		12/2018 to 10/2019	11	39530	11859	130449
6		11/2019 to 10/2020	12	40450	12135	145620
7		11/2020 to 09/2021	11	41530	12459	137049
8		Oct-21	1	42610	12783	12783
9		11/2021 to 10/2022	12	44770	13431	161172
10		11/2022 to 01/2023	3	45850	13755	41265
Total						1005867

Annexure 3.4.3
Excess payment of Retirement/Death Gratuity

Sl. No	Bill No	Beneficiary Name & Code	Actual amount sanctioned as composite state/Successor state share	Amount wrongly booked	HOA	Excess paid amount(₹)
DIV STO CHITTOOR						
1	2021-2455496,	K NIKHITHA, 15096461	1,22,755/-	2,77,245/-	2071-01-104-24-040-042VN	1,54,490
2	2022-804601,	P Mohan Kumar K A,	6,950/-	38,376/-	2071-01-104-24-040-042VN	31,426
STO PUNGANUR						
3	2022-1145571,	P YOGESH, 1009221107	-	-	2071-01-104-24-040-042VN	1,29,301
4	2022-1143774		-	-	2071-01-104-14-040-042VN	1,26,290
Div STO, Kurnool						
5	2022-2049462	HARTHITHA P, 15137967	2,34,454/-	4,64,642/-	2071-01-104-00-24-040-042-VN	2,30,188
Div. STO Kakinada						
6	2021-2612220	ANANTHAM PRAMEELA RANI,15099862	5,22,145/-	-	2071-01-104-00-14-040-042-VN	2,97,963
7	2021-2612214		5,22,145/-	-	2071-01-104-00-24-040-042-VN	
Div STO Visakapatnam						

8	2023-627816,	A KRISHNA VENI, 15072981	1,52,104/-	-	2071-01-104-00- 24-040-042-VN	1,04,804/-
DTAO Ongole						
9	2023-944271	P SAMBASIVA RAO - 77012609002 - -	13,26,580/-	-	12,00,000/-	1,26,580/-
10	2023-1203929	D V REDDY, 14929595	12,98,225/-	-	12,00,000/-	98,225/-
Total						6,71,695

Annexure 3.4.4

Excess Payment of PRC Arrears on Account of Non-Adjustment of Interim Relief

S.No	Name of the Beneficiary	Period	Number of months (A)	Basic pay	Interim Relief 27% (B)	Excess drawn. (A X B)
Div STO, Kovvur						
1	Sri N Yedukondalu, NMR	07/2019 to 12/2021	30	13000	3510	105300
2		07/2019 to 12/2021	30	10300	2781	
Total						188730

Annexure 3.4.5

Service pension paid without imposing cut in pension resulting in excess payment of pension

DR(%)	PERIOD	Basic Pension	Dearness Relief	Total	5 % of pension	Number of months	Excess drawn
33.54	07/2020 to 01-12-2020	29945	10042	39987	1999	18	35989
20.02	01/2022 to 01-06-2022	45933	9196	55129	2756	6	16539
TOTAL							52527

Annexure 3.4.6
Excess Payment of CVP

Sl. No	Bill No. & Date	Beneficiary Name & Code	Actual amount sanctioned as composite state share	Amount wrongly booked	HOA	Excess paid amount
1	2021-2612586, Dt. 01.03.2022	P RAMACHANDR ALAH,14290935	2,48,405/-	2,78,316/-	2071-01-102-24-040-041VN	₹ 29,911/-

Annexure 3.4.7
Pensioners Drawing Two Pensions (Service Pension and Family Pension) From Two Different Treasuries

S. N O.	STO Code	CFMS ID PPO ID/PPO No	Name of the pensioner	Pensi on Type	STO Code	CFMS ID PPO ID/PPO No.	Name of the pensioner	Pensio n Type
Div STO Chittoor								
1	1102	80357242	P GNANAMBA	SER	1112	15108237	P GNANAMBA	FAM
2	1102	14277267	MEENAKSHI THARANYA	SER	1103	80337967	MEENAKSHI THARANYA	FAM
3	1102	80335362	BHAGYAMMA A	FAM	1116	14295852	BHAGYAMMA A	SER
4	1102	14483241	KANNA REDDY P	FAM	1111	80348842	KANNA REDDY P	SER
5	1102	80335827	AMUDA D ND	FAM	1108	14278618	AMUDA D ND	SER
6	1102	80337328	NEELAVATHI	FAM	1106	14277674	NEELAVATHI	SER
7	1102	80365432	P RAMADEVI	FAM	1106	14399633	P RAMADEVI	SER
8	1102	14399373	VIJAYALAKSHMI	SER	1114	80358447	VIJAYALAKSHMI	FAM
9	1102	80355269	RANEMMA J	FAM	1116	80365966	RANEMMA J	SER
10	1102	80004088	JYOTHI VP	FAM	1109	14279243	JYOTHI VP	SER
11	1102	80364162	N RAJAMMA	SER	1106	80338906	N RAJAMMA	FAM
Div STO Kovur								
12	806	80272241	G BEENA	SER	2703	80412068	G BEENA	FAM
13	806	14212316	M.KAMAKSHAMMA	SER	802	80251006	M.KAMAKSHAMMA	FAM
14	806	80256104	SUGUNAMMA K	FAM	812	14195093	SUGUNAMMA K	SER
15	806	80270269	N.RAGAMMA	SER	802	80259324	RAGAMMA N	FAM
16	806	15047191	PRAMEELA DEVI T	FAM	810	15012727	PRAMEELA DEVI T	SER
17	806	80272701	P.MALLISWARI	FAM	809	14194621	P.MALLISWARI	SER
18	806	80271564	SMT K V SESHAMMA	SER	802	80249112	SMT K V SESHAMMA	FAM
19	806	14194128	M.SUSEELAMMA	SER	809	80256949	M.SUSEELAMMA	FAM
20	806	80255880	VIJAYAKUMARI D	FAM	809	14212296	VIJAYAKUMARI D	SER
21	806	14208563	RAMANAMMA	SER	707	80229114	U.RAMANAMMA	FAM

STO Indukurpeta								
22	815	80270102	K.RAJAMMA	SER	802	80249239	K.RAJAMMA	FAM
23	815	80258324	DEVAKRUPADANAM D	FAM	802	14208239	DEVAKRUPADANAM D	SER
24	-	-	MARY PRASADINI DAVA	-	-	-	MARY PRASADINI DAVA	-
-	815	14204596	-	SER	809	80264693	-	FAM
25	815	80258328	RAMANAMMA E	FAM	2703	80412199	RAMANAMMA E	SER
Div STO Rampachodavaram								
26	314	80417451	V NIRMALA	SER	802	80259146	V NIRMALA	FAM
27	314	15010331	M ANILA	FAM	305	14434410	M ANILA	SER
28	314	80100316	CH SHANKARA BABU	FAM	302	80098144	CH SHANKARA BABU	SER
29	314	80076854	V SORAJINI	FAM	302	14456151	V SORAJINI	SER
30	-	-	PULUGU P APPAYAMMA	-	-	-	PULUGU P APPAYAMMA	-
-	314	14067199	-	SER	305	80061806	-	FAM
31	314	80086499	B.JAYA KANTHA	SER	319	80080324	B.JAYA KANTHA	FAM
32	314	80076702	P VENKATA RAMANA	FAM	312	14064745	P VENKATA RAMANA	SER
Div STO Narsapur								
33	409	80121337	B TULASI	FAM	415	14087160	SATI TULASI BONDALA	SER
34	409	14434801	POLAMURI PADMA	SER	411	80135157	POLAMURI PADMA	FAM
35	409	14095260	RAMALAKSHMI	SER	406	80107732	RAMALAKSHMI	FAM
36	409	80124020	K DHAIRYA LAKSHMI	FAM	304	80096138	K DHAIRYA LAKSHMI	SER
STO Tuni								
37	317	3031652	T.Sarojani	fam	211	2023026	T.Sarojani	ser
38	317	3062482	K.Sesha Ratnam	ser	305	3014975	K.Sesha Ratnam	fam
39	317	3063528	V.S.Raja Kumar	ser	304	3063528	V.S.Raja Kumar	fam
40	317	3058559	V.Manikyam	ser	305	3009316	V.Manikyam	fam

STO Podili								
41	712	07019063,	P.Mohaboob Bee	fam	708	07029843,	P.Mohaboob Bee	ser
-	-	F-000418	-	-	-	SW/PKM/2299/SP	-	-
42	712	17-023183/SP	Subbaratnamma Tatiparthi	ser	711	07015989,	M Subbarathamma	fam
-	-	-	-	-	-	17-F-001382	-	-
43	712	MPDO/PKM/2939/SP/2021	Hussainamma Dudekula	ser	704	07004761,	D.Hussainamma	fam
-	-	-	-	-	-	17-FG-002317	-	-
Divisional STO Narsipatnam								
44	212	2007868	D.V.Ramanamma	SP	2213	22010148	D.V.Ramanamma	FP
45	212	2039433	B.K.Buram Bebe	FP	214	2021889	Sk.Buranbee	SP
46	212	2007522	P.Papayamma	SP	207	2040428	P.Papayamma	FP
47	212	2006761	S.Mrammaa	FP	209	2025756	S.Mrammaa	SP
48	212	2007851	K Nook Raju	SP	Chintapalli	2040933	K Nooka Raju	FP
49	212	2022847	Varaprasadam D V	FP	Madugula	2042547	Varaprasadam G	SP
50	212	2007003	A Kameswari	FP	Kotauratla	2044421	A Kameswari	SP
51	212	2042522	Ruth Henrita J	SP	Gopalpatnam	2010920	J Ruth Heni Rita	FP
52	212	2007274	K Mary Victoria	FP	Visakhapatnam	2025743	K Mary Victoria	SP
STO Vakadu								
53	813	8014388	P Masthanamma	FAM	816	8050263	Masthanamma Bhupathi	SER
54	802	8004964	S Arveswarar Rao D	FAM	816	14196784	D V I Jhansi Bai	SER
55	813	14208883	Sumathi Nellore	SER	816	8037451	Sumathi N	FAM
STO Thamballapalli								
56	1115	14294553	Madhusudanareddy Sagili	SER	1106	80362614	S Madhu Sudhana Reddy	FAM

-	-	15-029809/SP	-	-	-	11037124/ 15-004384-FP	-	-
57	1115	14399053	Girijamma Koyala	SER	1106	80339087,	Girijamma K	FAM
-	-	CDPO/CTR/521/SP/2020	-	-	-	11006942/BK-POLICE-CTR-FP-001490	-	-
58	1115	14294038	R.Saraswathamma Reshamchetla	SER	1106	80339022,	Saraswathamma R	FAM
-	-	DM/CTR/2788/SP/2020	-	-	-	11006847/MDL-CTR-F-002150	-	-
59	1115	80344058,	K Anasuya	SE	1106	80339506,	Anasuya K	FAM
-	-	11013359/15-FG-002385	-	-	-	11007493/15-SGC-009831	-	-
60	1115	80352351,	Smt.S.Suseela	SER	1106	80359836,	Suseelamma Ks	FAM
-	-	11025667/ BCWO-CTR-SP-004100	-	-	-	11034340/ M&H-CTR-FP-002726	-	-
61	1115	14289924,	Rama Krishna Bandari	SER	1106	80349414,	Ramakrishna B	FAM
-	-	15-028718/SP	-	-	-	11020994/15-FG-003351	-	-
Div STO, Naidupeta								
62	808	8043145	D Kasthuraiah	SER	813	8044936	D Kasthuraiah	FAM
63	803	14426961	S K Rahamathbee	SER	813	8014240	S K Rahamthabi	FAM
64	816	8050263	Masthanamma Bhupathi	SER	813	8014388	P Masthanamma	FAM
65	802	8001080	Devamani(G Solman Raju)	FAM	813	8045656	G Solman Raju	SER
66	813	14208883	Sumathi Nellore	SER	816	8037451	Sumathi N	FAM
Div STO, Nuzvid								

67	512	80158803	D Rushamma	FAM	515	80141197	D Rushamma	SER
68	512	80159144	K Prabhavathi	FAM	406	80130508	K Prabhavathi	SER
69	512	80160761	Mirja Mehrunnissa Begum	SER	502	80145635	Mirja Meharunnisa B	FAM
70	512	80159343	U Baby Saroja	FAM	505	80151238	U Baby Saroja	SER
STO Visannapeta,								
71	517	14124028	Mary Sukanya Prathipati	SER	514	80153938	Sukanya P M	FAM
Div STO, Kovvur								
72	408	80111020	Sophia Kumari Elipe (E Ratnaraju)	FAM	303	14064420	Sophia Kumari Elipe	SER
73	408	14099362	Lakshmikumari Maganti	SER	414	80128360	M Lakshmi Kumari	FAM
74	408	14088417	Mary Mani Desabathula	SER	406	80109366	D Mary Mani	FAM
75	408	80110951	C L Sukumari	FAM	312	80070584	G Lalitha Sukumari	SER
STO Pathapatnam								
76	109	14007071	Eswaramma N	ser	106	80001843	N Eswaramma	fam
77	109	80017878	J Prasada Rao	fam	105	80014668	J Prasada Rao	ser
78	109	80003197	S Yasodamma	fam	114	14014359	S Yasodamma	ser
79	109	80003285	Y Chinnammi	fam	114	80020750	Y Chinnammi	ser
STO Akividu								
80	402	20-031703/SP	Ratnakumari Inaparthi	ser	508	5052626	I Ratnakumari	fam
-	-	-	-	-	-	EDUCATION/KNA/843/FP/2016	-	-
81	402	4000568	Baley Varahalu	fam	414	4042237	B Varahalu	ser
-	-	20-S-003393-FP	-	-	-	20-030113/SP	-	-
82	402	4000267	Neela Saramma	fam	617	6036485	T. Saramma	ser
-	-	17-S-004240	-	-	-	18SGC011310	-	-

-	-	-	-	-	-	-	-	-
83	402	4000264	M Vazram	fam	403	4036434	M Vazramma	ser
-	-	R&B-WG-FP-000208	-	-	-	R&B/WG/6547/2014	-	-
Div. STO Srikakulam								
84	113	14427588	B Varalaxmi	ser	105	80008716	B Varalaxmi	fam
85	113	80010376	K Venkataratnam	fam	111	14012005	K Venkataratnam	ser
DIV S.T.O Paderu								
86	213	VSP-001029	L.Matchulamma	fam	214	AH/VSP/1899/SP/2019	L Lmatchalamma	ser
87	213	22-SGC-018573	R.Sanyasamma	ser	214	22-F-001022	R Sanyasamma	fam
88	213	AH/VSP/2912/SP/2021	Narayanamma Dandi	ser	214	22-F-002037	D Narayanamma	fam
89	213	22-FP-002148	P.Lakshimi Kantam	fam	214	EDN-VSP-4012-SP-2011	P.Lakshmikantham	ser
90	213	ROADS/VSP/3234/2015	T Varalakshmi	ser	207	22-S-002202	T Varalakshmi	fam
91	213	2043641	Martin Ludhar Sastry M	fam	204	2041700	Martin Ludhar Sastry M	ser
92	213	2008381	M.Seetharam	fam	214	2023612	M.Seetha Ram	ser
93	213	2008531	G.Bayamma	ser	204	2002256	D.Bayamma	fam
STO Araku								
94	204	2040296	N Kanaka Mahalakshmi	fam	214	2026242	N Kanaka Mahalakshmi	ser
95	204	2026886	Sri B.Vaikunta Rao .	ser	214	2044560	Vaikuntarao B	fam
96	204	2043111	L Krishna .Krishna	fam	213	2042328	Krishna.L .	ser
97	204	2040673	Aruna Jyothi S	fam	214	2028126	S Aruna Jyothi .	ser
Div STO, Parvathipuram								
98	2209	80395935	Suseela Bomdada	fam	2205	14339605	Suseela Bomdada	ser

99	2209	80305965	K Padmavathi	fam	113	80013018	K Padmavathi	ser
100	2209	80395262	T Gangaratnhnam	fam	2203	14346784	T Gangarathnam	ser
101	2209	80395288	Ch Ramanamma	fam	2213	14346720	Ch Ramanamma	ser
102	2209	80402036	B Ammadamma	fam	2213	14416879	B Ammadamma	ser
103	2209	14347959	Regamma Rao	ser	2203	80392922	R Regamma	fam

Annexure 3.4.8
UNDRAWN PENSIONS FOR MORE THAN ONE YEAR

Sl.No	CFMS ID	Name Of the Pensioner	Last Pension drawn/AVC Date	Action taken
Div STO, Eluru				
1	80106373	V Mercy Manikyamani .	Aug-21	letter sent to bank
2	80108707	K Venkata Ratna Vathi	Aug-21	letter sent to bank
3	80126503	Ila Suseela Kumari	Aug-21	letter sent to bank
4	80108347	P Ramanamma	Aug-21	letter sent to bank
5	80105130	Turugopu Mary Ratnam	Aug-21	letter sent to bank
6	80107769	A Radha Krishna Murthy	Aug-21	letter sent to bank
7	80124983	G Bajamma	Aug-21	letter sent to bank
8	80133009	D Sai Kumari	Aug-21	letter sent to bank
9	80132925	A Nageswara Rao	Aug-21	letter sent to bank
10	80109445	Y Rama Krishna	Aug-21	letter sent to bank
11	80122085	Karre Mary	Aug-21	letter sent to bank
12	80124973	D Nookamma	Aug-21	letter sent to bank
13	80107048	K Venkayamma	Aug-21	letter sent to bank
14	80107569	Svv Prasada Rao	Mar-22	letter sent to bank
15	80120751	G David	Mar-22	letter sent to bank
16	80108436	B Agenesamma	Oct-20	letter sent to bank
DIV STO Guntur				
17	14164268	Ch Lalitha	20-09-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
18	80179811	K Saraswathamma	14-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
19	80180375	Khyrunnisa Begam	13-02-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
20	80180779	P Savithri	18-06-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
21	80180789	K.Koteswara Rao	15-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
22	80181142	Shaik Karimunnisa	15-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
23	80181481	Fathimabi	10-04-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
24	80181652	B.Venkateswarlu	17-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate

25	80181922	P Yasodhara	04-06-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
26	80181950	M.Seetharama Krishnaveni	16-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
27	80182076	T Victorai	17-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
28	80182122	V Gajendrini	17-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
29	80182628	P.Leelavathi .	16-02-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
30	80183096	R.Kamala	17-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
32	80186085	Sk.Jainabi	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
33	80186170	B.Venkateswarlu	10-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
34	80186202	M Sourilu	10-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
35	80186364	G.Satyavathi	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
36	80186878	K.Subbarao .	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
37	80187284	K Kamalamma	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
38	80187721	G.Syamasundararao .	31-01-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
39	80188062	S China Parvathamma	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
40	80188285	K.Sarojini Devi .	16-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
41	80188411	K Sarojini Devi	16-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
42	80188637	A.Venkata Ramani .	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
43	80188706	T.Sugunamma	18-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
44	80189358	G Avanthica Bai	04-09-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate
45	80189388	K Hymavathi	15-05-2019	Letter Addressed to Superintendent of Police for Where abouts not known Certificate

46	80189665	T.Jacob Suvarna Raj	06-08-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
47	80189733	Victoria T	17-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
48	80190067	Ch.Indumathi	26-03-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
49	80205357	Arshatunnisa Begum	30-01-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
50	80207351	V.Kameswarai	20-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
51	80207363	- B Christuvani	20-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
52	80208106	K.Rajamma	17-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
53	80208162	J.Sambasiva Rao	21-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
54	80209184	G.Mariyamma	23-07-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
55	80209693	A.Mangamma	21-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
56	80209706	M.Saradamba	22-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
57	80210472	G.Venkata Rami Reddy	11-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
58	80212371	K.Madhavi	21-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
59	80213586	V.I.Devashikamani	30-01-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
60	80213836	A Sarala Vali	14-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
61	80214984	A.Venkayamma	25-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
62	80215187	P.Christuvanamma .	20-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
63	80216870	P.Anuradha	15-03-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
64	80218031	V.Govardhani Devi	22-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
65	80218429	Ramakrishnarao Chowdary G	30-01-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate

66	80218921	H.Hari Prasad	16-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
67	80219010	J.Kotamma	10-06-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
68	80221937	P R K S S B Ganpathi Rao	16-05-2019	Letter Addressed to Superintendent of Police for Whereabouts not known Certificate
Div STO, Chittoor				-
69	80336457	VISWANATHA REDDY V	LAST PAID 07-2022	-
70	80350487	AKTHAR BAIG A	LAST PAID UPTO 03-2022	-
71	80343398	GOPAL K	LAST PAID 04-2022	-
72	80347582	GOVINDAMMA A	LAST PAID 06-2022	-
73	80335220	GOVINDA PS ILLAI K	LAST PAID UPTO 07-2022	-
74	80337256	ANASUYA K	LAST PAID UPTO 05-2022	-
75	80337843	KAMALAMMA M	LAST PAID 05-2022	-
76	80337082	KANAKAMMA	LAST PAID 04-2022	-
77	80334414	KANIAMMA	LAST PAID 04-2022	-
78	80335992	KANNAIAH NAIDU V	LAST PAID 05-2022	-
79	80353521	ARMUGAM M	LAST PAID UPTO 04-2022	-
80	80336230	KRISHNA MOORTHY A N	LAST PAID UPTO 11-2022	-
81	80336605	KRISHNA REDDY E	LAST PAID UPTO 06-2022	-
82	15031653	K SAROJINI .	LAST PAID UPTO 02-2022	-
83	80357417	K.TIRUPATHI	LAST PAID 12-2022	-
84	80334773	KUPPAMMA	LAST PAID UPTO 02-2022	-
85	80336014	KUSUMA R	LAST PAID 06-2022	-
86	80361325	K.V.SREENIVASA PILLAI	LAST PAID 05-2022	-
87	15074813	LEELAVATHI B	LAST PAID UPTO 08-2022	-
88	80334113	MADHAVA VARMA.K	LAST PAID UPTO 07-2022	-
89	80335405	MAHADEVAN P	LAST PAID UPTO 05-2022	-
90	80336027	MANIVELU S	LAST PAID UPTO 05-2022	-
91	80337127	MANJULA	LAST PAID 09-2022	-
92	80350588	MOHANAMBA E R	LAST PAID 01-2022	-
93	80336422	MUNASWAMY NAIDU L	LAST PAID 07-2022	-
94	80357621	BALASUBRAMANYAM S	LAST PAID UPTO 06-2022	-
95	80337137	NAZEERUNNISA BEGAM	LAST PAID 06-2022	-
96	80354685	P.MANI	LAST PAID 12-2022	-
97	80334698	PREMAVATHI K P	PAID UPTO 04-2022	-
98	80336362	RAGHUNATHA REDDY M	LAPT PAID 03-2022	-
99	80336370	RAJAMMA A	LAST PAID 08-2022	-
100	80335618	SANJEEVA MUDALI S A	last paid upto 12-2022	-

101	80347738	SARASWATHAMMA K	LAST PAID 04-2022	-
102	80334428	SARASWATHI	LAST PAID 06-2022	-
103	14287748	SARASWATHI KRISHNAMURTHY PADMASALI	LAST PAID UPTO 07-2022	-
104	80335657	SUBRAMANIYAM T	LAST PAID UPTO 11-2022	-
105	15066207	A HARI KUMAR .	LAST PAID UPTO 08-2022	-
106	80355193	T.GANGAIAH	LAST PAID 05-2022	-
107	80334921	VEMA REDDY C	LAST PAID UPTO 05-2022	-
108	80349809	VENKATAMUNI G	LAST PAID 07-2022	-
Div STO Visakapatnam				
109	80030243	K Kama Raju Babu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
110	80030035	. J Janardana Murthy	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
111	15041674	V Siva Mani	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
112	80034163	B.Sipporamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
113	80031123	P Gowri Bai	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
114	80030042	S.Suseela	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
115	80032587	B.V.Laxmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
116	80008151	Pranathi G	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
117	14485182	Narasimhacharyulu Peesapati	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
118	14022450	Appalanarasamma Patruni	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
119	80030471	P Lakshmi Bai	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
120	80038614	M Janardhanamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
121	80047076	Ch.Satyanarayana .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
122	80038764	B.Appala Narasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
123	80038974	A.Ch.Satyanarayana Raju .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

124	15083751	Ratnamala M	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
125	80050664	S.Seshamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
126	15083185	Mariyam Begum Sayyad	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
127	14488648	S Suramma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
128	14430052	Maddadaappala Naidu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
129	14480937	. Rambabu K	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
130	80043882	G.M.M.Sai Leela Devi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
131	80048725	P.Lakshmi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
132	80029902	P.Laxmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
133	80029834	B.Sanyasi Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
134	80039105	K.V. Jai Kumar .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
135	80032894	D.Kamala Kumari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
136	80037793	N.Narayanamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
137	15078863	Velangani B	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
138	80049228	P.Anusha	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
139	80030736	Ahmadunnisa	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
140	15069909	T .Ganga Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
141	14428639	Rv Ramana Murthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
142	80007013	J Roshini	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
143	80038010	Gowri Patnaik	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

144	80032727	N.Subba Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
145	80029890	M Santhoshamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
146	80043587	Mohammed Mohsin .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
147	14489134	. Kv Rama Krishna	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
148	80029284	G.Venkata Ratnam	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
149	80038997	T Sesharatnamba	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
150	15038948	Savithri S.	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
151	80030678	P.Amajee	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
152	80029240	K.Santha Kumari .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
153	80040012	G.Sreeramulu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
154	80029776	B Kempu Ratnam	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
155	80030643	A.Triveni	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
156	80029348	Syamala Devi O	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
157	15003755	K Appala Narasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
158	80036283	K.Lakshmi Arundati .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
159	80039738	J.Atchiyamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
160	80030460	G.Appalanarasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
161	80039865	P.Appalanarasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
162	80032714	M.Joga Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
163	80039339	P.Srinivasa Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

164	80039115	D Seeta Ramanjenayulu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
165	80033174	V Lakshmi Narayana	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
166	80044074	P.Ramulu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
167	80035577	B.Sundaram	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
168	80033534	I.Sarojini	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
169	80038121	G Pydithallamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
170	14363990	Satyanarayana Lokaraju	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
171	14496322	Y Rajeshwari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
172	15036548	S Pydamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
173	14488669	B Atchiyamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
174	80031305	S.G.K. Ratnabai .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
175	15030788	Ananda Jyothi Y	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
176	80030012	R Appalaraju	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
177	80040681	K.Arunamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
178	14750283	. S Lakshmamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
179	80035092	E.Krishna Kumari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
180	15027018	Benjamin Y	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
181	80050224	M.Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
182	80038298	A.Nageswara Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
183	80028312	M.Venkata Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

184	80029758	S.Baby Sarojini	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
185	80041937	R.V.Ramanakumari .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
186	80032514	M Kalavathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
187	80044450	K.Adilakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
188	80038055	S Appa Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
189	80028931	K Satyavathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
190	80033112	N Elisha Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
191	80030873	B Pushpanadham	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
192	80032489	B.Parvathi Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
193	80038933	T.V.K.Sharma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
194	80040227	P.Ramanamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
195	80035625	K.Krishna Veni .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
196	80038881	T V K Sarma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
197	80029509	K.Bhagya Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
198	80034900	D.Krishna Reddy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
199	80036566	B.Pardha Saradhi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
200	80039330	M Kesava Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
201	80033752	M Appalanarasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
202	80031885	K.Sanyasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
203	80043025	K.Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

204	80035027	D Parvathi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
205	80033017	K.Narasamamba .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
206	80047274	M.Rama Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
207	15028651	Kanaka Mahalakshmi Bangaru	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
208	80029048	V.Subbalakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
209	80029297	I Kamaladevi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
210	80029656	Sharifunnisha	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
211	80032203	M.Ratna Manikyalu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
212	80037004	D.Raga Manjari .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
213	80029431	Ch.Kantha Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
214	80033793	Rama Rao V. .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
215	80049256	M.Gurumurthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
216	14363953	Apppa Rao Bommala	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
217	80043141	J.Appalaswamy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
218	80034925	T.Ganga Devi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
219	80036646	B.Venkayamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
220	80049369	N S Jayakumar	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
221	80032275	V Laxmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
222	14487725	Rama Krishna Talada	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
223	80038228	G.Appalanarasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

224	80034785	V.Appa Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
225	80033623	V.Suri Babu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
226	14027224	Appla Raju Singam Setti	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
227	80034290	B Simhachalam	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
228	80037571	. Ch.Kurma Naikulu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
229	80038267	J Saraswathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
230	80030442	R.Padmavathi Patnaik .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
231	80047842	B Nooka Raju	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
232	80027669	R.Hanumayamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
233	80036841	K.Lalitabai .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
234	80034252	B V Kanaka Durga	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
235	80036896	K.Appalanarasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
236	80033612	T Sivaiah	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
237	80029618	K Venkat Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
238	80042614	K Pydithalli	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
239	80045066	V.Sreeramachandra Murthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
240	80028743	P. Venkateswara Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
241	80038140	C Sita Ramamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
242	14374252	. K Sombabu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
243	80048056	B.Rajeswari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

244	80029067	T.Ganga Raju .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
245	80039877	S.Sattiyamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
246	14673090	Subhashini Behara	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
247	80047239	J.B.T.Sundari .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
248	80037411	J.B.T.Sundari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
249	80041570	A.Venkata Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
250	80032393	M.N.Murty .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
251	80029181	G.Sanyasi Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
252	80024208	Rajana Raju	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
253	14489415	K.Saraswathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
254	80050244	R.Dhana	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
255	80033154	R.Suseela	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
256	14673133	K Ramasita	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
257	80032324	N.Sarojanamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
258	80031991	Ch Bangrappadu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
259	80028986	V.S.K.Hanumantha Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
260	14495317	B Rama Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
261	80030422	V.Rama Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
262	80033307	Meeramma Danam .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
263	80029088	K.Satyanarayana Murthy	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

264	80038450	M Chitti Kurunnu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
265	80037175	B Padmavathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
266	80037983	P.Saraswathi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
267	80031946	P.Veerabhadra Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
268	15012240	Krishna Leela P	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
269	80039504	P.Kamala	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
270	80037153	K S Dharma Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
271	14126819	V S K Krishna Rao Tanuku	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
272	80029313	K Vallika Devi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
273	14489007	. P.Polamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
274	80030114	N.Sambasiva Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
275	80045717	P Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
276	80039468	M.Satyanarayana .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
277	80029239	A.Mangataramma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
278	80030978	K.L.Bhushana Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
279	80033935	V.Siva Rama Krishna .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
280	15010089	N Venkatesh	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
281	80030261	P Surya Kumari	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
282	80030286	N Akka Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
283	80045463	A Saraswathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

284	80034554	M.Grace Deenalatha .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
285	14977259	T Lakshmana Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
286	80032630	T.Seethalakshmi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
287	80033875	Shaik Madina .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
288	80029433	A.Kalyani Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
289	80029579	A N Marthamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
290	80041574	Y.Krinamurthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
291	14496198	K Simhachalam	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
292	80039152	M.Appla Narsamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
293	80035704	M.B.Sarojini .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
294	80037478	R.Surya Kantham	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
295	14754781	K Meena Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
296	14754775	M Satyavathi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
297	80030671	V Nageswara Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
298	14489210	. P Chandra Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
299	80029681	B S Lalitha .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
300	80030066	S Mariamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
301	80048415	C K Subbamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
302	80029784	V. Bala Kameswari Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
303	80034273	G.Kousalyadevi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

304	80029832	P.Pandu Ranga Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
305	80034418	P.V.Satyanrayana .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
306	80034631	M.Gopalakrishna Reddy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
307	80029432	A.Rama Devi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
308	80030668	N.Krishna Murthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
309	14035036	Swami Naidu Karimireddy	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
310	80028156	M Krishna Murty .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
311	80035265	Ch.Angelamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
312	80032152	T V Madhavan Nair .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
313	14673233	G Gowri	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
314	80032517	P.Nageswara Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
315	80031571	K.Jagannadham .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
316	80044979	N.Mutyalamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
317	80028908	B.Parthasarathi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
318	80030375	P.Sanyasi Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
319	80040329	S Simhachalam	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
320	80036488	P.Lakshminarasamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
321	14950283	D Somulu	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
322	14673131	D Gangamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
323	80031131	P Manikya Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

324	80037056	B Velangani .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
325	80035857	D.Rojamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
326	80031879	Y.Satyanarayana .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
327	80039964	S.Appalanarasamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
328	80036430	Y.R.Sudhakara Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
329	80029693	Md Ishuck .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
330	14673180	Y Chinna Thalli	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
331	80041872	A.Rajendra Prasad .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
332	80038681	V Sundara Leela	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
333	14488793	. V Babu Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
334	80036113	T.Satyanarayana Murthy .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
335	80036154	T.S.Narayana Murthy	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
336	80031930	M.Tirupathi Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
337	80029580	A Laxmi Narasamamba	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
338	14749471	E Narasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
339	14749466	M Nookamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
340	14026853	Meera Sahef Shaik	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
341	80030728	A.Neelakantam .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
342	80033055	R.Jayalakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
343	80049601	S.Jogeswara Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

344	80047468	Sk.Fatimabibi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
345	80034680	A.Visalaxmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
346	80044452	Y Appala Ramulu .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
347	80028992	P.Aparanjamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
348	80044265	D Santhabai	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
349	80039904	R.Ramamani .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
350	80044664	M.Gunno .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
351	80040805	B.Mahalingam .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
352	80038577	G Harinadha Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
353	80043439	Sk.Nagur Saheb .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
354	14673165	Vaddadi Appalamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
355	14673267	. V Appalamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
356	14488772	. R Indira	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
357	15020002	Mudunuri Lalitha	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
358	80029595	Ch V Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
359	80030455	B.Vivekavathi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
360	80039064	Ch.R.Vijaya Lakshmi .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
361	80036831	V.Appala Narasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
362	80035088	V.Appalanarasamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
363	14488909	M Narayanamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

364	15036692	Choppala Roja Vijaya Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
365	80033208	G Yasoda	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
366	14489320	. K Manmadha Rao	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
367	80043591	K.Shepherd .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
368	14485511	Lakshmana Rao Yalasa	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
369	80048888	K.Chandra Sekhar .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
370	80038209	O.Thatha Rao .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
371	80038458	N Veera Bhadraiah .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
372	14336052	Srisailam P	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
373	80048178	P.Sumangali	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
374	80031042	Lanka Narasa Lakshmi	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
375	80008034	M Sai Keerthana	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
376	80033451	G.L.Narasamma	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
377	80037109	P.Jogulamma .	Mar-22	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
378	80033325	K.Surya Prakasa Sarma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
379	80039187	B.R.Durga Prasad .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
380	80029941	S.Jamaluddin .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
381	80036022	M Vara Lakshmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
382	80039620	Mohd Kabir Ahammed .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
383	80033663	P.Madhavarao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

384	14428644	S Satyanarayana .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
385	14428544	Kakinada Raju .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
386	15017359	Vellanki Satyavathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
387	80042185	L.Suryanarayana .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
388	80042720	B.Apparao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
389	14998177	Id Duplicate	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
390	14025929	. Prasada Rao S L	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
391	80033080	G.Krishna Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
392	14026560	Isaac Raja Rao Kothakunda	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
393	14041856	Subba Lakshmi Nistala	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
394	14047587	Rudra Sekhar Rao Puribuktha	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
395	80036688	K.Nooka Ratnam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
396	80029651	S Appa Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
397	80037465	D.V.Narasamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
398	14025529	G.Chandra Sekhar Guwalla	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
399	80029628	M Lskhmi Kantham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
400	80033764	M.Savithri Devi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
401	80034901	L.Satyavathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
402	80028905	B.Venkateswarulu .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
403	80028570	P.Gopala Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

404	80039342	R.Lakshmikantham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
405	14027359	P Sree Ratna Priya	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
406	80033966	Joga Rao G .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
407	80035890	B.Seethamma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
408	80031666	G.Jogarao	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
409	80039717	P.Krishna Murthy .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
410	80036504	Y.Swamy .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
411	80036322	B Yerrayya	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
412	80036276	N Suryakantham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
413	80034383	B.Seethamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
414	14488862	S Suramma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
415	14488768	B.Surappadu	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
416	14488632	C Surya Bhavani	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
417	14489233	. R Ademma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
418	14496197	K Seetha Ratnam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
419	80035715	A.Bala Tripura Sundari	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
420	14488969	. J Appanna	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
421	14488988	. P.Guruvulu	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
422	80032676	Ch.Joga Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
423	80032626	P.Sundareswar .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

424	80032574	N.Jhansi Kumari	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
425	80050644	B.Demudu .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
426	80032776	S.Mariamamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
427	80032449	A.Lakshmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
428	80035915	D.Chettemma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
429	80035933	Y Appala Naidu	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
430	80042457	R.Sanyasi .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
431	80042534	G.Rajarao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
432	80043106	K.Narayanarao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
433	80036073	P.Ramayamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
434	80028776	M.Lakshmamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
435	80030005	N S Sanyasi Raju .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
436	80029760	N.Govindamma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
437	80050591	B Laxmi Narshma Raju .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
438	14754748	Ch Anthony	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
439	14673126	D Suramma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
440	80038707	M. Suryakanthamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
441	14754797	P Jayalakshmi Parvathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
442	14876405	Y Saraswathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
443	80038785	B.Maheswara Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

444	80033355	T.Santosham .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
445	14673297	. Ch Elizabethamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
446	80034339	A.Leelavathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
447	80033341	K.Venkata Narasayya .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
448	80033292	B Nookaraju	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
449	80033239	P Mahalakshmi .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
450	80033223	Md K R Sheriff .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
451	80039711	G.Ratnaprabha .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
452	80041377	P.Venkata Pydisetty .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
453	80034177	I.Chandravathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
454	14489815	. O Kannamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
455	80037993	P Atchayamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
456	80037857	P.Sanyasamma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
457	80034278	K Ananthalakshmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
458	80035162	M Saraswathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
459	14489363	. B Narayanamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
460	80037179	N Venkata Lakshmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
461	14489300	. C Saidamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
462	80037460	S Saroja Devi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
463	80035041	G.Vimala	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

464	80035266	D.Kondaiahchari .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
465	80035419	V.Parvathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
466	80034930	K Rama Rao	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
467	80034120	Lal Kannathalli	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
468	80039171	L.Varalaxmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
469	80040019	D.Suryamani .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
470	80050324	P.Ratnam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
471	80044807	P.Bheemraj .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
472	14373791	Papa Rao Parimella	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
473	80049753	Ch.Bharath	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
474	80033815	M Suryakantham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
475	80033805	Padma Raju J .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
476	80039432	S.Bangaramma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
477	14024469	Ramesh Gogulamudi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
478	80043864	T.Kalyani .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
479	80039478	V Abraham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
480	80041014	M.Nageswara Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
481	80041398	Ch.Adinarayana .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
482	80039702	P Lakshmikantham	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
483	14496382	. D Apparao	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

484	80038387	K V Ramana Murthy	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
485	80038243	S.Sundara Raju .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
486	80047904	R.Bharathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
487	80047884	Ch.Appa Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
488	80033769	J Janaki	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
489	80033792	Neelakantam .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
490	80033823	D.Chandravati	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
491	80046067	N.Ramachandra Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
492	80028898	A.Savitri	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
493	80031303	B Ramani	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
494	80031577	N.Indira	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
495	80031614	K.Varalakshmi .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
496	80031706	A.Rita .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
497	80032077	K.Eliah	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
498	80032142	S.Parvaathi Devi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
499	80048584	K.B.Thapa .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
500	80031275	B Amba Kumari	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
501	80031093	N Ramaswamy .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
502	80030938	S Seetharamayya	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
503	80030860	B Theresamma	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

504	80030684	P Karthikeyan	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
505	80030376	K.Joga Rao	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
506	80030301	L Mutyalu	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
507	80030036	P V S N Sarma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
508	80030173	G.Mahalaxmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
509	80029650	R R Chendra Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
510	80035826	B.Satyavathi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
511	80029904	B.Yesudas .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
512	80047969	D.Lakshmi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
513	80029780	J Venkata Raju .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
514	80036227	B.Narasimha Murthy .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
515	80029218	K.Moinuddin .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
516	80046051	P.V.Ramanamma .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
517	80035515	G.Aseervadam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
518	80029215	P.Krishna Murthy .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
519	80001585	V.Sarojini Devi	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
520	14489116	K Simhachalam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
521	80047563	Ch.Sankara Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
522	80048932	P.Krishna .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
523	80028603	N.Srimannarayana .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

524	80028220	Annamreddi Sree Ramulu	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
525	80037970	B.Sakuntala	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
526	80030094	J.Ruth Heni Rita	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
527	80036064	N Ratnam	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
528	80028177	D.Appa Rao .	Sep-21	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
529	14749447	B Sujathamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
530	14673248	Bh Ganga Bhavani	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
531	80028724	A.V.Ramana Rao	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
532	14496215	V Kondamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
533	14496201	. P Kamala	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
534	14496192	. K.Bangaramma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
535	14496122	. Rose Mary Raux	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
536	14496113	. V Ramulamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
537	14496392	M Parvatavardhini	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
538	80050349	V.Suryanarayanamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
539	14488900	. P Chittibabu	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
540	14496366	. P Yellamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
541	80032691	G.Sakuntala	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
542	14489796	. S Ramulamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
543	80029777	G.Satyavathi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

544	80035992	N Paradesamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
545	80042901	M.Vazravathipaul .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
546	80030673	Laxmi Kantham	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
547	80037387	R Sarojinamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
548	80039461	Rev.Fr.Mathai .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
549	80040739	B Lingamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
550	14960263	D Venkata Ramana	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
551	80033600	T.Mangatayaru	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
552	80135860	D Savitri	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
553	80046864	A.Venkata Ramana Rao .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
554	80039886	K Leela Kumari	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
555	80044839	T.Kanna .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
556	80038257	Ch.V.Lakshmi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
557	80032720	M.Narayanamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
558	80040371	Nirmal Kumar Holdero Fp	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
559	80041730	T.V.Anuradha	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
560	80037427	M.Rama Rao .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
561	80039253	Sri Rama Murthy	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
562	80033760	D.Rajeswari	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
563	80032266	K Subba Lakshmi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

564	80039559	D.Narayanamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
565	80038005	Sk Misro	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
566	80040299	J.Venkata Ramana .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
567	80034077	L V S S Sitamahalakshmi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
568	80037933	D.Appana Sastry .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
569	80034141	Pandu Rangacharyulu	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
570	80031475	G.Kannamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
571	80031575	A.Lakshmi Kantham .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
572	80039441	K.Uma Naidu	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
573	80034796	M.Madanmohan Rao .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
574	80032593	J.Satyavathi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
575	80030607	Y Kondamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
576	80032739	R.Appala Narasamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
577	80039758	S Appa Rao	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
578	80038986	B.Nirmala .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
579	80036532	R.Regina .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
580	80036415	M.Narasayamma .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
581	80038693	A Lalitha Kumari	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
582	80031075	M Srinivasa Rao	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
583	80043500	M Seethamahalakshmi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

584	80031114	P Vijayam	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
585	80031322	K.Samba Murty	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
586	80030344	Rama Krishna Rao B .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
587	80030315	T.Somulamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
588	80033244	Safiunnisa Begum .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
589	80033248	T Gopala Swamy .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
590	80029689	P.Ramanamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
591	80029991	G Mutyalamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
592	80029057	D.Suryakantham .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
593	80030033	R Jeeva Ratnam	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
594	80004166	J.Suryakantham	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
595	80042792	B.Pushpavathi .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
596	80034389	U Surya Rao	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
597	80029278	D Ramayamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
598	80029281	E Surya Prabha	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
599	80048976	K Uma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
600	80028766	P.Santhamma	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
601	80031067	M Suseela Kumari .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
602	80029288	G.Damayanthi	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
603	80028524	T.B.T.Sundari .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

604	80028582	N.Ayodhya .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
605	80034883	P.Kanthamma .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
606	80036344	L.Snehalatha	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
607	80002406	G.Srinivasa Rao .	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification
608	14489247	. P Venkata Appa Rao	Oct-20	A letter addressed to Commsissioner of Police, Visakhapatnam for verification

Annexure 3.4.9
NON-RECOVERY OF MEDICAL PREMIUM FROM THE PENSIONERS

Sl. No	Name of the Pensioner & ID, No, CFMS ID NO	PPO No/ ID No	Medical Premium	Period	Amount to be Recovered
Div STO, Nellore					
1	K JYOTHI,80262845	16-SGC-013975	90/225	10/2020 to 12/2023 225 X 39	8775-00
2	ANJALIBAI .DRV,80263761	16-SGC-014496	90/225	10/2020 to 12/2023 225 X 39	8775-00
3	RANIAMMAL.S,80250252	16-SG-009846	90/225	10/2020 to 12/2023 225 X 39	8775-00
4	PADMAVATHI. J,80264018	16-SC-014664	90/225	10/2020 to 12/2023 225 X 39	8775-00
5	ARUNDHATHIBAL.B,80251420	16-S-005768-BNK	90/225	10/2020 to 12/2023 225 X 39	8775-00
6	NARASAMMA. R,80264598	16-015039-SP	90/225	10/2020 to 12/2023 225 X 39	8775-00
7	M. ANNAPURNAMMA,80261059	14-SGC-007172	90/225	10/2020 to 12/2023 225 X 39	8775-00
Div STO Ananthapuram					
8	DEVARAJ.DM 803332887	13-020510/SP	90/225	10/2020 to 01/2024 225 X 40	9000-00
9	RAMANJANAMMA.SAKE 14265212	CMC/ATP/1882/20 20	90/225	10/2020 to 01/2024 225 X 40	9000-00
10	BHAGYALAKSHMI.V 80330751	13-019847/SP	90/225	10/2020 to 01/2024 225 X 40	9000-00
11	JANAKMMA.B 80325909	13-015733-SP	90/225	10/2020 to 01/2024 225 X 40	9000-00
12	SAVITHRAMMA.P 80330340	13-019441/SP	90/225	10/2020 to 01/2024 225 X 40	9000-00
Div STO Kurnool					
13	B LAKSHMAMMA, 80304825	12-020138/SP	90/225	10/2020 to 02/2024 225 X 41	9225-00
14	MD HUSSAIN, 80297413	17-016412-SP	90/225	10/2020 to 02/2024 225 X 41	9225-00
15	B NAGA RATHNAMMA, 80281846	EDN/KNL/S004775	90/225	10/2020 to 02/2024 225 X 41	9225-00
16	P FATHIMA BEE, 80304667	MED/KNL/3157/SP /2015	90/225	10/2020 to 02/2024 225 X 41	9225-00
17	S THIMAKKA, 80304831	MC/KNL/579/SP/2 016	90/225	10/2020 to 02/2024 225 X 41	9225-00
18	ALIMUNNISA,80304912	12-020133/SP	90/225	10/2020 to 02/2024	9225-00

				225 X 41	
19	K LALITHAMMA, 80305017	DS/KNL/1616/SP/2 016	90/225	10/2020 to 02/2024	9225-00
				225 X 41	
20	G VIJAYAMMA, 80297068	12-015577-SP	90/225	10/2020 to 02/2024	9225-00
				225 X 41	
Capital Region Treasury					
21	P.GOWRISANKARAN144576 74	26-001055/SP	120/300	02/2023 to 02/2024300 X 13	3900
22	D VENU GOPAL REDDY, 14479917	26-000829/SP	120/300	11/2021 to 02/2024300X 28	8400
STO Kurupam					
23	SASIVARNA VOOYAKA, 22022979	24-002707/FP	90/-	06/2018 TO 05/2020 24 X 90 = 2160/-	10,260
			225/-	06/2020 TO 05/2023 36X225=8100/ -	
24	B SANTHI,2040853	22-005026/FP	90/-	08/2015 TO 05/2020 58 X 90=5,220/-	13,320
				06/2020 TO 05/2023 36X225=8100/ -	
Div STO, Naidupeta					
25	C Bhargavi ,8014205	16-FG-002725/FP	90/-	01/2014 TO 05/2020 77 X 90 = 6,930/-	15,255/-
			225/-	06/2020 TO 06/2023 37X225=8,325/ -	
26	G Prasanna Kumar, 08041767	16-004021/FP	90/-	04/2019 TO 05/2020 14 X 90=1260/-	9,585/-
			225/-	06/2020 TO 05/2023 36X225=8,325/ -	
Div STO, Nuzvid					
27	P Rajakumari, 80147375	19FG004179/5014800	90/-	01/2014 TO 05/2020 77 X 90 = 6,930/-	15,255/-
			225/-	06/2020 TO 06/2023 37X225=8,325/ -	
28	CH Deva Sahayam, 80159542	6391/ 5028992	90/-	01/2021 TO 06/2023 30X225=8100/ -	6,750/-
Div S.T.O Eluru					
29	D Lakshmi Kantham, 80106326	20-F-002253	90/-	07/2019 TO 05/2020	9,315/-

				11 X 90 = 990 /-	
			225/-	06/2020 TO 06/2023 37X225=8,325/ -	
30	T Subbamma, 80106069	20-S-003131-FP	90/-	10/2017 TO 05/2020 32X 90 = 2,880/-	11,205/-
			225/-	06/2020 TO 06/2023 37X225=8,325/ -	
Div STO, Kovvur					
31	S Tulasibai, 80110733	JUDL-WG-V0010146	90/-	05/2019 TO 05/2020 13 X 90 = 1170 /-	9,945/-
			225/-	06/2020 TO 08/2023 39X225=8,775/ -	
32	S Indira Priya Darsini, 80131983	20-026334/SP	225/-	7/2020 TO 08/2023 38 X225=8,550/-	8,550/-
33	T Veera Venkata Lakshmi, 80127176	PR&RE-WG-1411-FP- 2011	90/-	02/2020 TO 05/2020 4 X 90 = 360 /-	9,135/-
			225/-	06/2020 TO 08/2023 39X225=8,775/ -	
34	N Venkateswari, 80110680	PR-WG-S000130	90/-	02/2020 TO 05/2020 4 X 90 = 360 /-	9,135/-
			225/-	06/2020 TO 08/2023 39X225=8,775/ -	
STO Bandar@Machilipatnam					
35	V Anna Mary.80161239	5038169	120/-	07/2015 to 11/2019 53 X 120/- =6360	19,860/-
		19-019393-SP			
			300/-	12/2019 to 08/2023 45X 300/- =13500	
36	G.Sarojini Devi .80147557	5014996	90/-	12/2014 to 11/2019 60X 90/-=5400	15,525/-
		19-SGC-016866			
			225/-	12/2019 to 08/2023 45X 225/- =10,125	
37	B Krishna Murthy,80146977	5014373	120/-	12/2014 to 11/2019 60X 120/- =7200	20,700/-
		19-SGC-010945			
			300/-	12/2019 to 08/2023	

				45X 300/- =13500	
38	P.Krishna Mohan ,80161595	5038580	90/-	01/2015 to 11/2019	15,435/-
		19-SGC-012290		59 X 90/-=5310	
39			225/-	12/2019 to 08/2023 45X 225/- =10,125	
Div STO, Vizianagaram					
40	N Ratnakumari, 80409628	24-002621/FP	90/-	01/2014 TO 04/2020 76 X 90/- = 6,840/-	15,840/-
			225/-	05/2020 TO 08/2023 40X225= 9,000/-	
41	B Tirumala Devi, 80411119	POLICE/VZM/4873/FP	90/-	01/2017 TO 04/2020 40 X 90/- = 3,600/-	12,600/-
			225/-	05/2020 TO 08/2023 40X225=9,000/ -	
42	M Jaswanth, 80408255	24-002504/FP	90/-	01/2014 TO 04/2020 76 X 90/- = 6,840/-	15,840/-
			225/-	05/2020 TO 08/2023 40X225=9,000/ -	
Div STO Parvathipuram					
43	Y Kamamma, 80409510	24-012553/SP	90/-	09/2015 TO 05/2020 57 X 90/- = 5,130/-	14,580
			225/-	06/2020 TO 11/2023 42X225=9,450/ -	
44	Samba Siva Rao K, 80409402	EE(R/VZM/873/SP/2014)	90/-	03/2020 TO 05/2020 3 X 90/- = 270/-	9,720
			225/-	06/2020 TO 11/2023 42X225=9,450/ -	
45	Venkata Ramana, 80401113	24-FG-001868-FP	90/-	01/2014 TO 05/2020 77 X 90/- = 6,930/-	16,380-
			225/-	06/2020 TO 11/2023 42X225=9,450/ -	
46	K Prameela, 15142108	24-014185/SP	90/-	10/2022 TO 08/2023	2,475
			225/-	11X225=2,475/ -	

47	C Venkata Krishna Rao, 80409651	24-012676/SP	90/-	12/2019 TO 05/2020 6 X 90/- = 540/-	9,990
			225/-	06/2020 TO 11/2023 42X225=9,450/ -	
Div STO Kadapa					
48	H. Rukmini Bai,80378742	14-SGC-011547	90/225	08/2020 to 11/2023 225 X 40	9,000
49	T. Swarnalatha,80383225	14-014175-SP	90/225	08/2020 to 11/2023 225 X 40	9,000
STO Proddatur					
50	M Bhaskara Babu,14319236	14-020600-SP	90/225	08/2020 to 11/2023 225 X 40	9,000
Total					5,79,945

Annexure 3.4.10**Inclusion of Inadmissible House Rent Allowance (HRA) Component While Calculation of Final Leave (HPL) Encashment Benefit**

Sl.No	Bill No,	Name of the Employee, Beneficiary Code	HOA	DDO	Amount Paid (₹.)	Allowances/Excess payment paid
DTAO Rayachoti						
1	2023-734452	Thallapaka Rathanamma, 1009336048	2071011150014001000VN	84012501001(O/o District Backward Classes Welfare an)	₹ 3,94,835	₹ 25,359

Annexure 3.4.11**Inadmissible Payment of Certain Allowances in Payment of Final EI Encashment Benefits.**

S.No	Bill No,Date	Name of the Employee, Beneficiary Code	HOA	Amount Paid (In Rs.)	Allowances/Excess payment paid
STO, Macherla					
1	2022-1625821	Prupalli Rambabu, 14116271	2071-01-115	₹ 6,85,114	₹599 (*HRA Claim while calculating HPL)
2	2022- 1900037	Ashifun Shai, 1009086230		₹ 2,61,300	18905/27X3 = ₹2100(*Excess payment of 3 HPL while encashment)
3	2021- 2216114	Bezawada Subba Rao, 14367022		₹ 13,20,328	₹1573(Excess payment of FP allowance)
4	2021-514618	Buchipudi Kabbi Reddy, 14147826		₹ 9,96,038	₹1800(Spl Pay)
Total					₹ 7,172

Annexure 3.4.12**Non-adherence to procedural instructions for preparation of bills for final encashment value of earned leave in respect of GIA institutions**

.No	Head Of Account	Month	Total amount booked
1	2202021100004060068	01-10-2019	6229177
2	2202021100004060068	01-09-2019	948840
3	2202021100004060068	01-03-2020	31216373
4	2202021100004060068	01-11-2019	16643610
5	2202021100004060068	01-12-2019	10959504
6	2202021100004060068	01-01-2020	16037685
7	2202021100004060068	01-02-2020	7462353
8	2202021100004060068	01-05-2020	4045178
9	2202021100004060068	01-04-2020	527848
10	2202021100004060068	01-07-2020	5796187
11	2202021100004060068	01-06-2020	2712529
12	2202021100004060068	01-08-2020	15268399
13	2202021100004060068	01-11-2020	5641280
14	2202021100004060068	01-09-2020	7564172
15	2202021100004060068	01-12-2020	37276545
16	2202021100004060068	01-01-2021	10852420
17	2202021100004060068	01-06-2021	19290075
18	2202021100004060068	01-04-2021	8104553
19	2202021100004060068	01-03-2021	26554595
20	2202021100004060068	01-10-2021	27202783
21	2202021100004060068	01-02-2023	276129
22	2202021100004060068	01-03-2023	129711547
23	2202021100004060068	01-05-2023	981755
Total			391303537

Annexure 3.4.13
NON-APPORTIONMENT OF ENCASHMENT OF EARNED LEAVE RESULTED IN
UNNECESSARY BURDEN TO AP STATE GOVT

Sl.No	Bill No. & Date	Beneficiary Name, Code & Bank A/c No.	Amount (₹)	Amount wrongly booked under HOA	Amount to be booked correctly under HOA	Excess amount paid through AP share (41.68%)
STO, S Kota						
1	2021-470483, Dt. 21-07-2021	T Srinivasa Ramanujan, 80415616	9,79,051	2071-01-115-00-24-001-000 VN	7,45,499 (Debit) 2071-01-115-00-14-001-000 VN	1,86,000
2	2021-474141, Dt. 21-07-2021		5,32,792	2071-01-115-00-14-001-000 VN	7,45,499 (Credit) 2071-01-115-00-24-001-000 VN	
S.T.O Gajapathinagaram						
3	2021-471543, Dt. 21-07-2021	Puvvala Ramarao Naidu, 14343695	4,05,092	2071-01-115-00-24-002-000 VN	2071-01-115-00-14-002-000 VN	4,47,684
STO, Darsi						
4	2022- 559945, Dt. 04.07.2022	Kalluri Venkata Ramana, 14413735	6,69,005	2071-01-115-00-24-002-000 VN	2071-01-115-00-14-002-000 VN	1,68,842
Div. STO Guntur						
5	2020-1610591, 01.01.2021	RAMESH BABU TALLURU, 14137315	5,36,746	2071011150024001000VN	2071011150014001000VN	2,23,715

STO, Lakkireddipalli						
6	2021-273761,10.06.2021	Gadikota Venkataramana, 14323700	₹3,71,167/-	2071-01-115-00-24-002-000 VN	2071-01-115-00-14-002-000 VN	154702
DTAO Narsaraopeta						
7	2022-1713992, Dt. 18.03.2023	Kallepalli Veera Raghava Raju, 14124795	8,61,424/-	2071-01-115-00-24-001-000 VN	2071-01-115-00-14-001-000 VN	228380
8	2022-1714875, Dt. 18.03.2023		3,13,486/-	2071-01-115-00-14-001-000 VN	2071-01-115-00-24-001-000 VN	
Total						₹ 14,09,323

Annexure 3.4.15
NON-APPORTIONMENT OF PENSION LIABILITY RESULTED IN UNNECESSARY BURDEN TO AP STATE GOVT

S. No	Bill No and Date	Name of Beneficiary and CFMS ID	Misclassification made		Correction to be made		Excess amount paid by AP Govt (TS share - 41.68%)
			Amount	HOA	Amount	HOA	
1	2022-1778780, Dt. 16.11.2022	D Syam Sundar Rao, 80416691	5,48,936	2071011020024040041VN	5,48,936	2071011020014040041VN	2,28,796/-

Annexure 3.4.15
IRREGULAR PAYMENT OF FAMILY PENSION TO UNMARRIED DAUGHTER

Period	Monthly family Pension	No of months drawn	Total
01/2022 to 06/2023	15,548/-	18	2,79,864/-
07/2023 to 09/2023	15,895/-	3	47,685/-
Total			3,27,549/-

Annexure 3.4.19
SHORT PAYMENT OF PENSION DUE TO ERRONEOUS CALCULATION OF PENSION
ARREARS

Month	Amount disbursed as per Pay Bank Reports (INR)	Excess recovered as per arrear calculation Sheet	Remarks
Arrears upto Dec-2021	5,19,232	5,56,603	Arrears Disbursed up to Dec-2021 and Jan-2022 pension payment
Jan-22	27044		
Feb-22	27044	47698	Regular Pension Paid
Mar-22	58025	58025	Regular Pension Paid
Apr-22	37371	37371	Regular Pension Paid
Short payment made	10327*+27044+47698+58025+37371= 180465		

Annexure 3.4.20
Two Pensions received by Pensioner with the Same Aadhaar and Different PAN Numbers

S. NO	STO Code	CFMS ID	Pensioner Name	PPO Id	PPO NO	Aadhar	PAN
DTAO Rayachoty							
1	1110	80336624	GANGULAMMA N .	11003424	15-SGC-007686	217975782991	NO DATA
2	1110	80345211	GANGULAMMA N	11015007	BK-15-F-002032	217975782991	AZYPN2787Q
3	1118	80347312	BALASARASWARATHAMMA	11018475	ZPPR-866	224630139296	NO DATA
4	1118	80357187	BALASARASWATHI K .	11031139	MEO-CTR-2664-SP	224630139296	NO DATA
5	1106	80359916	JAYALAKSHMI M	11034420	EX-CTR-FP-002908	270114495788	NO DATA
6	1118	14300771	JAYALAKSHMILAKSHMI BHEEMLA		15-029341/SP	270114495788	NO DATA
7	1106	80350118	NAGABHUSANAMMA V .	11022869	15-SGC-015343	272997404040	ABHPV3716A
8	1106	80339189	V NAGABHUSHNAMMA	11007073	BK-15-F-002326	272997404040	ABHPV3416A
9	1110	80341198	B.PADMAVATHI .	11009524	15-SGC-010710	331978368428	ABMPB8098A
10	1118	80347094	PADMAVATHY B	11018198	15-S-005809	331978368428	AJPPN2742N
11	1118	80347088	NAGARATHANAMMA M	11018189	15-F-000788	347924349647	NO DATA
12	1118	80353581	NAGARATHNAMMA M .	11026996	MP-CTR-SP-004317	347924349647	NO DATA
13	1106	80339022	SARASWATHAMMA R	11006847	MDL-CTR-F-002150	384568159346	AXOPR7767C
14	1115	14294038	R.SARASWATHAMMA RESHAMCHETLA		DM/CTR/2788/SP	384568159346	NO DATA
15	1110	80341407	P RAMA MURTHY RAO	11009766	15-SGC-013476	629376307927	CDEPP7315Q
16	1110	80363880	RAMAMURTHY RAO P .	11038395	VRO-PLR-S-000410	629376307927	NO DATA
17	1106	80360263	ESWARAMMA N	11034767	15-SGC-013485	634901105408	ABDPN4930A
18	1106	80353819	ESWARAMMA N .	11027261	15-018103-SP	634901105408	AFAPE7879Q
19	1106	80339570	REDDEMMA K .	11007569	ENG-ID-DS-SP-001560	696214249071	NO DATA
20	1106	80339571	REDDEMMA K	11007570	14-F-000999	696214249071	NO DATA
21	1106	80340888	VIMALAMMA A	11009100	15-SGC-013553	700039378534	BKLPA4089H
22	1106	80340610	VIMALAMMA A .	11008762	15-SGC-010887	700039378534	BKLPA4098H
23	1118	80347411	SAVITHAMMA P	11018601	ZP-CTR-FP-000054	767493277095	DTYPS9159A
24	1118	14299571	SAVITHRAMMA PASUPULA		DPO/CTR/3431/SP/2021	767493277095	PTYPS9159A
25	1110	80340969	K KAMALAMMA .	11009231	15-SGC-006990	866159454461	CHJPK5625K
26	1110	80340932	K KAMALAMMA	11009171	15-002316-FP	866159454461	CHJPK5625F
27	1118	80346954	YASODAMMA J	11017966	15-FG-002168	884389576408	NO DATA
28	1118	14300697	YASODAMMA JUPALLI		CEO/CTR/2413/SP/2020	884389576408	NO DATA
29	1106	14286342	LAKSHMINARAYANA NAGELI		15-028750/SP	947356399617	ACCPN8256F
30	1106	80361104	LAKSHMI NARAYANA N	11035609	15-022705-SP	947356399617	ABDPA9247P
32	1212	80377021	SRI Y.JAYALAKSHMAMMA .	12014699	14-SGC-008902	218430635713	AHDPY7179E
33	1212	80376955	JAYALAKSHUMMA Y	12014626	14-SGC-007638	218430635713	CEEPK8295K
34	1211	80385977	K LEELAMMA .	12025725	MC-KDP-SP-2968-2012	242925837355	NO DATA
35	1211	80375881	K.LEELAMMA	12013242	CDP-GP-74	242925837355	NO DATA
36	1211	80380803	S. LAKSHMI NARASAMMA .	12019661	R&B-KDP-SP-002462	349193398272	NO DATA
37	1211	80376146	S.LAXMINARASAMMA	12013586	FP-000283	349193398272	NO DATA
38	1211	80379026	A ANJANAMMA .	12017590	14-SGC-011703	386627250872	BLKPA8081P
39	1211	80376042	A. ANJANAMMA	12013460	14-SGC-005842	386627250872	AOHPV9230N
40	1211	80375973	P.NARAYANAMMA	12013361	14-F-001882	515660315176	ARKPN1295K
41	1211	80383952	G L KANTHAIAH .	12023361	POLICE-KDP-2662-SP-2010	515660315176	AWDPG6511F
42	1211	80388844	N.VENKATA SUBBMMMA .	12028778	RWS-KDP-672-SP-2015	539854804163	AMQPV0842D

43	1211	80375934	N.V.SUBBAMMA	12013314	14-F-001351	539854804163	NO DATA
44	1210	80002152	PENCHALAMMA S .	12031825	14-019949-SP	564190815020	GCMP0582R
45	1211	80376083	M.PENCHALAMMA.	12013511	FP-000866	564190815020	NO DATA
46	1212	14998207	T R LAKSHMI DEVAMMA	12014102	14-SGC-007068	687470282236	AORPT7908R
47	1212	80376915	SMT T REDDY LAKSHMI DEVAMMA .	12014574	14-SGC-010456	687470282236	NO DATA
48	1212	80377033	SMT S.SARASWATHAMMA	12014730	14-F-000241	704739121833	NO DATA
49	1212	80376790	SMT S.SARASWATHAMMA .	12014424	14-SGC-008089	704739121833	DZYS1758B
50	1211	80375932	N.V.RAMANAMMA .	12013311	14-SG-008910	721778064985	AVCPN6042L
51	1211	80376252	N V RAMANAMMA	12013734	14-SGC-005814	721778064985	NO DATA
52	1206	80377047	SMT D LAKSHMI DEVAMMA	12014760	14-S-001292-FP	732887024211	NO DATA
53	1206	80372452	P.LAKSHMIDEVAMMA .	12008446	14-S-002867	732887024211	BVLPP0521J
54	1211	14322171	LAKSHMIDEVI SATTI		B.C.W.D-KDP-932-SP	738244609199	NO DATA
55	1211	80376345	S.LAKSHMIDEVI	12013858	FP-00674	738244609199	DRJPS5326G
56	1211	80375524	V.SUBBARATHNAMMA	12012757	14-SGC-007149-FP	840398925557	DYFPS3192R
57	1211	80375631	V.SUBBARATHNAMMA .	12012897	14-SGC-008588	840398925557	DYFPS3192R
58	1211	80391308	B SUBBAMMA .	12031271	M-KDP-1826-SP-2017	877796830530	DMSPS8549R
59	1211	80375786	B.SUBBAMMA	12013126	CDP-MP-73	877796830530	CWJPB7868Q
60	1210	80388914	V.LEELAVATHI	12028848	14-005744-SP	880460258868	ANXPV1765B
61	1212	14416643	LEELAVATHI VEERABALLI		14-023111/SP	880460258868	NO DATA
62	1212	14323958	PARVATHAMMA BUSAPOGULA		Court/KDP/4274/SP/2021	888696803479	NO DATA
63	1212	80376942	SMT B.PARVATHAMMA	12014611	14-FG-002797	888696803479	NO DATA
64	1212	80376416	SMT K.ZAHARABI	12013961	14-F-002072	894047763508	NO DATA
65	1212	14325922	JAHARABEE CHILAKA	12032668	ZP-KDP-4045-SP-2018	894047763508	BXQPK6758M
66	1211	14323887	RADHAMMA BODEM		EER-KDP-82-SP	961756276352	ARUPB0667P
67	1212	80377267	SMT B.RADHAMMA	12015069	RB-FP-000243	961756276352	NO DATA
DTAO Puttaparthi							
68	1012	80316829	VAHEEDAJAN.S	10017499	1240-FP	998826149309	AONPV2104D
69	1012	14264700	VAHEEDAJAN SYED		ZPHS/ATP/2035/SP/2020	998826149309	Not Available
70	1006	80313598	GANGAPPA V .	10010159	13-S-008824	971378156630	BBUPG6681F
71	1006	80313597	GANGAPPA V	10010158	13-F-002440	971378156630	Not Available
72	1007	14265529	GANGULAMMA KURUMALA		MPLTY/ATP/3899/SP/2020	966733141458	Not Available
73	1007	80325518	K.GANGULAMMA	10030904	12-MPL-KDR-FP	966733141458	CIMPK9042E
74	1006	80333312	UMADEVI ANUMULA .	10039276	13-020826/SP	942973975515	AFGPA1945R
75	1006	80321575	UMADEVI A	10026414	13-SGC-013299	942973975515	AHBPB5509M
76	1006	14258940	NARAYANAMMA BOYA	10041645	Medical/ATP/2637/SP/2019	942793006667	AIKPN9934G
77	1006	80313838	NARAYANAMMA B	10010515	13-F-002404	942793006667	Not Available
78	1013	80328035	C JAYAMMA .	10033774	13-017470-SP	940398457910	APMPJ6100M
79	1013	80415286	C.JAYAMMA	10018439	13FG002511	940398457910	Not Available
80	1013	80317335	B.MUTHYALAMMA	10018651	612-FP	903326301626	APDPM8870Q
81	1013	80333500	B MUTHYALAMMA .	10039464	CEO/ATP/2838/SP/2017	903326301626	Not Available
82	1007	14249895	SREERAMUDU NAIK BHUKYA	10041789	13-022440/SP	897700386483	AFOPB6958H
83	1013	80330682	SREERAMULU NAIK B	10036621	13-003944 FP	897700386483	Not Available
84	1003	80312059	ANJINAMMA .G	10007026	13-FG-002417	887679097981	BOSPA4528J
85	1003	80327661	G.ANJANAMMA .	10033349	ZP-ATP-5825-SP	887679097981	Not Available
86	1013	14369634	Umadevi Pattanayakanahallyvenkatapp		13-027782/SP	883961771329	ABDPU1002E
87	1013	80327017	P.V.UMADEVI	10032623	13-003841-FP	883961771329	Not Available
88	1006	80322841	G THIMMAIAH	10027885	13-014253-SP	850939260688	ADWPF6809N
89	1006	80314511	THIMMAIAH G .	10011416	13-SGC-011053	850939260688	ADWPG6809N
90	1013	80330414	S.BEEPASHA .	10036353	ZPHS/ATP/1666/SP	847332869811	Not Available
91	1013	80317120	S.BEEPASHA	10018280	13-F-001699	847332869811	Not Available
92	1006	80415375	SUKUMARA BHUSHANAM B A	10040084	13-021282/SP	829891225375	BACPS2679L
93	1006	80314058	SUKUMAR BHUSHANAM B A	10010829	13-F-002195	829891225375	Not Available
94	1006	80320489	RENUKA DEVI T	10025082	F-001100	775107895055	Not Available
95	1006	80018569	. T.RENUKA DEVI	10040229	13-021380/SP	775107895055	AAWPT6417C
96	1013	80317113	D NAGARATHANA	10018271	13-F000464-FP	767330542790	Not Available
97	1013	80326305	D NAGARATNA .	10031835	13-016114	767330542790	ANQPD2540R
98	1013	80332097	LAKSHMINARASAMMA T .	10038047	EEPR/ATP/1420/SP/2016	745950912786	APFNG1234H
99	1013	80317154	T.LAKSHMINARASAMMA	10018343	13F001204	745950912786	Not Available
100	1006	80313543	ASWARTHAMMA C .	10010069	S-001953	739274549328	Not Available
101	1006	80313953	ASWARTHAMMA C	10010667	13-S-006996	739274549328	AZOPA9727B
102	1003	80332419	SYED SHANAZ BRGUM .	10038372	EE/PR/ATP/3135/SP/2016	729592183621	Not Available
103	1003	80415863	SYEDA SHAHNAZ BEGUM B	10021336	13F001663	729592183621	BKUPS8080F
104	1003	80327245	PARVATHAMMA.K .	10032885	13-016916-SP	716189851172	AOUPP4191B
105	1003	80324763	K PARVATHAMMA	10030000	13-015413/SP	716189851172	AQMPP1146L
106	1007	80328658	RATNAMMA S .	10034442	13-018263-SP	691268143874	AMVPR2732H
107	1007	80315318	S.RATNAMMA	10012900	13SG006244FP	691268143874	AMBPR2732H

108	1006	80415590	. N. GOWHERJAN	10040290	CEO/ATP/1740/SP/2018	656158890964	BALPG0373G
109	1006	80314351	GOUHAR JOHN N	10011216	FP-184-ZP	656158890964	Not Available
110	1003	80312566	INDIRAMMA Y	10007797	13-FG-003014	634685435585	AAQPY4678L
111	1003	14252447	INDIRAMMA YERRAMAPALLI		13-027536/SP	634685435585	APQPY4678L
112	1006	80333260	UMA DEVI M .	10039224	13-020776/SP	634011002241	AAYPU7578F
113	1006	80314292	UMADEVI M . KALAVATH	10011139	13-FG-002813	634011002241	Not Available
114	1006	80314472	SUBBALAKSHMI K V .	10011367	13-SGC-010698	607853226761	AIEPK7963L
115	1006	80314038	SUBBA LAKSHMI K V	10010803	13-F-002200	607853226761	Not Available
116	1003	80312453	Y.RAJENDRA PRASAD	10007640	13-S-002887-FP	599876708390	AEZPY4718C
117	1003	80312274	RAJENDRAPRASAD.Y .	10007379	13-SGC-005838	599876708390	AEZPY4718E
118	1006	80325415	DEVASENA E	10030775	46-FP-MPL	597207112642	ASJPD0189J
119	1006	80328883	DEVASENA E .	10034678	MC-ATP-6756-SP	597207112642	ASLPD0189J
120	1007	14265570	PRAMEELAMMA YADUGURU		MPLTY/ATP/3412/SP/2021	577078473058	Not Available
121	1007	80314665	B.PRAMEELAMMA	10011785	13F001647	577078473058	AVLPP3874B
122	1006	14254475	NAGAMMA CHUNDI	10041537	AH/ATP/2125/2019	545698640720	AMLPN6123G
123	1006	80314251	NAGAMMA C	10011091	F-000851	545698640720	Not Available
124	1013	80331831	S ADILAKSHMAMMA .	10037779	PHC/ATP/3220/2015	544275429818	Not Available
125	1013	80317139	S.ADILAKSHAMMA	10018318	13-F001887	544275429818	Not Available
126	1013	80324264	P LEELAVATHI .	10029436	13015285	527563016812	ATZPL2599R
127	1013	80317292	P.LEELAVATHAMMA	10018596	13SGC009484-FP	527563016812	Not Available
128	1007	14265553	LAKSHMAMMA JAGANNAPETA		MPLTY/ATP/1119/SP/2021	527461457464	Not Available
129	1007	80325281	J LAKSHMAMMA	10030620	77-MPL-KDR-SP	527461457464	ASKPJ0079N
130	1013	80323930	S NIRMALAMMA	10029072	13003624-FP	498429816336	AJHPS4157J
131	1013	80000196	NIRMALAMMA S .	10039996	13-021212/SP	498429816336	ATHPS4157J
132	1003	80312301	SARASWATHI K .	10007423	13-SG-007088	475489410117	ENEPS9109P
133	1003	80312402	K SARASWATHAMMA	10007577	13-SGC-006271	475489410117	ENEPS9109D
134	1006	80314330	SUVRANAMMA N .	10011187	SP-1269-ZP	414953211885	DKVPS7350R
135	1006	80314069	SUVRANAMMA N	10010848	13-F-001592	414953211885	Not Available
136	1006	80325230	CHINNA PEDDAKKA .	10030561	162-SP-MPL	388942429241	Not Available
137	1006	80326006	CHINNA PEDDAKKA	10031475	108-FP-MPL	388942429241	Not Available
138	1006	80327499	SUSEELAMMA.P .	10033171	13-016931-SP	379303962117	AZTPS2983C
139	1006	80314378	P SUSEELAMMA	10011253	13-SGC-010147	379303962117	ASIPJ3767F
140	1013	80415948	. K DAKSHAYINI	10033731	SERI-ATP-817-SP	364614749756	Not Available
141	1013	80317230	K.DAKSHAYANI	10018502	13F001960	364614749756	AREPD7176M
142	1006	80326710	GANGAMMA D .	10032281	AH-ATP-4245-SP	350282758952	Not Available
143	1006	80313593	GANGAMMA D	10010152	299	350282758952	Not Available
144	1006	80323882	MEHARUNNISA P .	10029019	S002849	336757491791	Not Available
145	1006	80313758	MEHARUNESHA P	10010405	13-S-001140	336757491791	Not Available
146	1007	80314645	T.SANTHAMMA	10011751	13F000256	331956064661	Not Available
147	1011	80327629	SANTHAMMA.T .	10033311	SW-ATP-5551-SP	331956064661	Not Available
148	1003	14415264	NARAYANAMMA BADA		MPLTY/ATP/1818/SP/2020	329005761912	Not Available
149	1003	80325534	NARAYANAMMA.B	10030922	18-MPL-DMM-FP	329005761912	AFIPN8164N
150	1006	80314551	BADARUNNISA BEGUM .	10011468	13-SGC-011313	311751865716	BONPB5041F
151	1006	80313761	BADRUNNISA BEGUAM	10010409	13-S-004992	311751865716	Not Available
152	1013	80323416	SAI LEELA G	10028512	13014662-SP	250876163671	BKQPS1564N
153	1013	14260375	SAILEELA GARA		13-026652/SP	250876163671	BKQPS2017G
154	1006	80320932	SUVARNA BAI P .	10025613	000141-ZP	250360792524	EYEPS6480L
155	1006	80314068	SUVRANAMMA P	10010847	13-F-001053	250360792524	Not Available
156	1006	80325416	OBULAMMA K	10030777	07-FP-MPL	242777846403	Not Available
157	1006	80326723	OBULAMMA .	10032296	MC-ATP-4351-SP	242777846403	Not Available

Annexure 3.4.22
Short payment of retirement gratuity

Sl.No	Bill No. & Date	Beneficiary Name & Code	HOA	Amount
1	2022-1993808, Dt. 18.03.2023	B NAGARAJU, 1420482	2071-01-104-14-040- 042VN	₹ 51,860/-

Annexure-3.4.23
HOA MISCLASSIFICATION IN PAYMENT OF GRATUITY/CVP/EEL

Sl.No	Bill No & Date	Beneficiary Name & Code	Amount booked	Wrong Head of Account booked	Correct Head of Account to be booked
STO Pathapatnam					
1	2022-1275235, Dt. 23.12.2022	Pare Chinnammi, 14006304	2,07,825	2071-01-115-00-14-001-000 VN	2071-01-115-00-24-001-000 VN
STO Akividu					
2	2021-1541647 16.03.2022	Srinivas Rao Abbireddy 1008940154	4,46,416	2071-01-115-00-24-001-000 - VN	2071-01-115-00-14-001-000 - VN
3	2021-754139 Dt:21.09.2021	Jamithareddy Nageswararao 14090285	4,65,453	2071-01-115-00-24-001-000 - VN	2071-01-115-00-14-001-000 - VN
Div STO Paderu					
4	2023-490906 22.05.2023	B. Srirama Murthy 14428455	8,40,635	2071-01-115-00-24-001-000 - VN	2071-01-115-00-14-001-000 - VN
5	2023-448730 22.05.2023	-	1,90,931	2071-01-115-00-14-001-000 - VN	2071-01-115-00-24-001-000 - VN
6	2023- 227573,22.05.2023	Tangula Padma 14038695 - -	6,02,912	2071-01-115-00-24-001-000 - VN	4,85,404/- 2071-01-115-00-14-001-000 - VN 1,17,508/- 2071-01-115-00-24-001-000 - VN
STO Muddanur					
7	2021-1574253 15.03.2022	Bhumi Reddy Chandrasehara Reddy, 14319063	8,20,693	2071-01-115-00-24-001-000 - VN	2071-01-115-00-14-001-000 - VN
STO, Kovur					
8	2021-531530, Dt. 15.05.2021	- M V Janakiram, 15035850	50,102/-	2071011040014040042VN	2071011040024040042VN
9	2021-531392, Dt. 15.05.2021	-	95,458/-	2071011040024040042VN	2071011040014040042VN
Div STO, Rampachodavaram					
10	2021-2178733, Dt. 11.01.2022	KaramJagadeesh Dora, 14829162	82,235/-	2071011040014040042VN	2071011040024040042VN
STO Bandar@Machilipatnam					
11	2023- 611102, 01.06.2023	Mastani Mastani, 15070643	6,96,579	2071011020024040041VN	2071011020014040041VN
Div STO, Tekkali					
12	2022-2643425, Dt. 29.03.2023	Pattan Salman Khan, 15064949	80,607/-	20710110400 14040042VN	20710110400 24040042VN
Div. STO, Paderu					
13	2021-2451357 03.02.2022, 22- 005876/DG	Kandeli Uday Kiran 15067722	3,08,069/-	2071-01-104-00- 24-040-042 VN	2071-01-104-00- 14-040-042 VN
Div STO, Visakapatnam					
14	2022-2379742, Dt. 18.03.2023	R Rajendra Prasad, 14008472	13,22,028/-	20710110400 24040042VN	20710110400 14040042VN
Div. STO Kakinada					
15	2023- 845909,03.07.2023	I Vijayakumari - 14335522 - 21-038157/CV/3	₹7,00,882/-	under SH 04	under SH 14

Annexure-3.5.1
Adverse balances in regular GPF accounts

S.No	PRFX	A/C No	EMP_NAME	AMNT	DDO_ADRS1
DTAO, Ananthapur					
1	POL	156834	VARALAXMI Y JA	-200000	ADMN OFFICER PTC ATP
2	IND	7603	RAMAPPA K	-56788	ASST DIR HANDLOOMS AND TEXTILES ATP
3	MEDL	42191	ANI HELEENA PULLA	-89857	ADMN OFFICER DM AND HO ATP
4	-	-	LAKSHMI NARASAMMA	-	-
	MEDL	50045	R	-70828	ADMN OFFICER DM AND HO ATP
5	MEDL	35320	BHASKAR C	-64167	ADMN OFFICER DM AND HO ATP
6	WEL	14678	MALLIKARJUNA K	-19668	ASST ACCTS OFFICER O\O DY DIR SOCIAL WEL ATP
7	CVD	15098	DEVARAJULU D	-73062	AD AH VH ATP
8	WEL	6130	FAKRUDDIN G S	-28773	ASST DIR WEL OF HANDICAPPED ATP
9	WEL	23535	SARADA K	-37783	CHILD DEV PROJ OFFICER ICDS RAYADURG
-	-	-	LAKSHMANA RAO	-	-
10	FOR	16188	KARANAM	-13800	CONSVR OF FORESTS ATP CIRCLE
11	COOP	9222	BHARATHI P	-53824	DIST COOP AUDIT OFFICER ATP
12	GA	69071	RAMULU D	-93337	DIST EMP OFFICER ATP
13	-	-	LAKSHMINARYANA	-	-
	MEDL	35848	REDDY Y	-65953	ADDL DIST MEDICAL&HEALTH AIDS&LEP ATP
14	MEDL	45092	KOTESWARA NAIDU R	-45286	ADDL DIST MEDICAL&HEALTH AIDS&LEP ATP
15	PH	26821	DOSA REDDY P	-57761	DIST MALARIA OFFICER NMEP ATP
16	COOP	9104	SUBBAIAH R	-51722	DIVNL COOP OFFICER ATP
17	EXC	10581	VENKATESULU EDIGA	-24111	DY COMMNR PROHIBITION AND EXCISE ATP
18	MEDL	47784	KAREEMULLA M A	-61959	GAZTD FOOD INSPR ATP
19	MEDL	53139	SRINIVAS REDDY B	-52974	GAZTD FOOD INSPR ATP
20	IND	6231	GEETHA GANDHIVANI S	-50880	GEN MANAGER(RM AND M) DIST INDL CENTRE ATP
21	MEDL	31557	NAGESWARA RAO V	-110886	MO GOVT AYUR DISP ATP
22	MEDL	40583	VIJAYA KUMARI K	-65875	MO MPHIC BUKKARAYASAMUDRAM
-	-	-	CHANDRASEKHAR RAO	-	-
23	PR	21271	KARANAM	-8610	TAHSILDAR ATMAKUR ATP
24	EDN	81554	VENKATA RAMANA T	-30460	PRL (FAC) GOVT DEGREE COLLEGE KALYANDURG ATP
25	EDN	82694	SREENIVASULU TN	-66183	PRL (FAC) GOVT DEGREE COLLEGE KALYANDURG ATP
26	EDN	78910	EMAM VALI DUDEKULA	-66368	PRL (FAC) GOVT DEGREE COLLEGE KALYANDURG ATP
27	EDN	93764	SUGUNA P	-38461	PRL KSR GOVT JR COLLEGE FOR GIRLS ATP
28	LAB	4028	SREENIVAS H N	-38408	PRL GOVT ITI (B) ATP
29	LAB	5011	MADHUSUDANA B L	-40911	PRL GOVT ITI (B) ATP
30	EXC	5071	SUBHANULLA B M	-51183	PROHIBITION AND EXCISE SUPDT ATP
31	EXC	9990	KRISTAFHAR BABU R	-12613	PROHIBITION AND EXCISE SUPDT ATP
32	EXC	8823	SREENIVASULU G	-39593	PROHIBITION AND EXCISE SUPDT ATP
33	GA	57901	RUKMINI BAI K	-39543	DIST SUPPLY OFFICER ANANTAPUR

34	GA	65060	PRASAD A V S	-35504	DIST SUPPLY OFFICER ANANTAPUR
35	GA	57077	NAGARAJU C	-19674	DIST SUPPLY OFFICER ANANTAPUR
36	GA	67574	CHAND BASHA SHAIK	-30875	DIST SUPPLY OFFICER ANANTAPUR
37	GA	57839	KRISHNA MURTHY C	-18245	DIST SUPPLY OFFICER ANANTAPUR
38	GA	44396	ZEELANI N	-16454	DIST SUPPLY OFFICER ANANTAPUR
-	-	-	VENKATA	-	-
39	MEDL	68008	NARAYANAMMA B	-70181	MO PHC KUDAIR
40	GA	50567	MACHEENDRA NATH B	-19418	ASST DIR DIST SUREY AND LANDRECORDS A T P
41	TV	699	JAYAKUMAR M	-30209	REGL TRANSPORT OFFICER ANANTHAPUR
42	TV	984	MAHABOOB BASHA S	-35024	REGL TRANSPORT OFFICER ANANTHAPUR
43	PW	59167	VENKATESWARULU V	-40672	EE R&B NH DN ANANTAPUR ATP DT
44	CT	12385	K SIVA SANTHA	-9773	COMML TAX OFFICER II ANANTAPUR
-	-	-	CHANDRASEKHARAPPA K	-	-
45	CT	7026		-49966	COMML TAX OFFICER II ANANTAPUR
46	PR	15815	SOMA SEKHAR V	-81635	PA TO SUPDT ENGR O/O. S.E (P.R) ATP
47	AGRI	17974	INDIRA DEVI S	-21356	JT DIR OF AGRI ATP
48	GA	59240	SOMASEKHAR N	-22480	HUZUR SHARISTADAR COLLECTORATE ANANTAPUR
49	WEL	6090	LAKSHMIDEVAMMA K	-26300	PROJ DIR DIST W & CHILD DEV AGENCY ATP
50	WEL	7797	JUBEDA BEGUM P	-58707	PROJ DIR DIST W & CHILD DEV AGENCY ATP
51	WEL	19887	BHARATHAMMA C	-37457	CDPO ICDS PROJECT KUDERU ATP
52	MEDL	45782	SREENIVASULU C	-33413	MO PHC BRAHMASAMUDRAM
53	EDN	83382	TASNEEM BANU S	-13656	HM GOVT HIGH SCHOOL FOR BOYS ANANTAPUR
-	-	-	-	-	DY EXE ENGR QUALITY CONTROL SUB DIVN ANANTHAPUR ATP
54	PR	11528	GANGADHAR P	-73661	DIST
55	CVD	14880	SWARUPA RANI C	-142406	AD AH ATP
-	-	-	ASWARTHA REDDY	-	-
56	EXC	10351	ALLE	-32073	ASST COMMR PROH & EXE ENFT ANANTAPUR
57	EDN	98683	POTHALAIAH T	-37778	PRL GOVT JR COLLEGE ATMAKUR ANANTAPUR DIST
58	PW	67800	NARAYANA REDDY R	-95015	SUPERINTENDING ENGINEER (R&B) N H CIRCLE ANANTAPUR
59	FOR	14894	VENKATANARAYANA B	-48956	DIVNL FOREST OFFICER, ANANTHAPUR
60	FOR	12178	RAMANJANA REDDY R	-11340	DIVNL FOREST OFFICER, ANANTHAPUR
61	FOR	10266	RAMUDU G	-25440	DIVNL FOREST OFFICER, ANANTHAPUR
62	FOR	12160	CHANDRASEKHAR G	-28524	DIVNL FOREST OFFICER, ANANTHAPUR
63	FOR	12963	CHANDRA MOULI M	-32679	DIVNL FOREST OFFICER, ANANTHAPUR
64	FOR	15537	RAVISEKHAR MATHAM	-35272	DIVNL FOREST OFFICER, ANANTHAPUR

65	FOR	12828	RAVI SEKHAR R	-51144	DIVNL FOREST OFFICER, ANANTHAPUR
66	MEDL	40161	JAGANNATH A	-1155	ASST DIR (ADMN) GOVT GEN HOSP ANANTAPUR
67	MEDL	20097	RADHA K	-2000	ASST DIR (ADMN) GOVT GEN HOSP ANANTAPUR
68	-	-	-	-	GAZETTED HEADMASTER S J P GOVT HIGH SCHOOL
	EDN	102789	RAVI KUMAR SARMA T	-76447	GUNTAKAL 515801
69	EDN	64740	SAMIULLA H MD	-46801	DEO ANANTAPUR
70	EDN	64226	NABI RASOOL D	-53884	PRL GOVT DEGREE COLLEGE FOR MEN ATP
71	EDN	94137	MALLIKARJUNA SAKE	-23944	PRL GOVT DEGREE COLLEGE FOR MEN ATP
72	JAIL	2934	YELLAPPA C	-45572	SUPDT. GOVT OBSERVATION HOME FOR BOYS, ATP
73	MEDL	40303	VIJAYA LAKSHMI P	-61527	PRL GOVT MEDL COLLEGE ANANTAPUR
74	-	-	GANGULAPPA	-	-
	MEDL	85213	DERANGULA	-87237	PRL GOVT MEDL COLLEGE ANANTAPUR
75	MEDL	56787	ANWAR BASHA T	-26930	PRL GOVT COLLEGE OF NURSING ,ANANTHAPUR
76	MEDL	30443	KUMARAMMA B	-31680	PRL GOVT COLLEGE OF NURSING ,ANANTHAPUR
77	-	-	VISWANADHA MOHAN	-	-
	MEDL	40948	K	-37181	PRL GOVT COLLEGE OF NURSING ,ANANTHAPUR
78	POL	119009	RAFIG BASHA S	-75000	ADMN OFFICER DPO ATP
79	POL	118797	RAVI SEKHAR	-5000	ADMN OFFICER DPO ATP
80	PR	26299	RAMA KRISHNA V	-60892	EE PR PROJ DIV ATP
81	PR	15533	RAGHU RAM N	-81520	EE PR PROJ DIV ATP
82	PR	10734	PARTHA SARATHI B	-72586	EE PR PROJ DIV ATP
83	PW	64892	UGRAIAH LADDAGIRI	-33973	DAO(W) EE R AND B ANANTAPUR
-	-	-	CHANDRASEKHAR	-	-
84	PW	63621	REDDY DEVARLA	-111613	DAO(W) EE R AND B ANANTAPUR
85	FPC	3752	GANGANNA C	-25545	ASSTDIVFIREOFICERANANTAPUR
86	FPC	2724	RAMESH BABU K	-46480	ASSTDIVFIREOFICERANANTAPUR
87	FPC	3220	NARASIMHA REDDY T	-51326	ASSTDIVFIREOFICERANANTAPUR
88	-	-	SOLOMON RAJU	-	REGL DIR CUM APPELLATE COMMNR OF MUNICIPAL ADMN
	PH	30107	EBENEZAR TS	-950000	ATP
89	MEDL	56117	ANURADHA K	-22606	MO PHC TADIMARRI
90	PWWC	81598	ANAND C	-10424	DY EXE ENGR R&B SUB DIVN GOOTY ATP
91	CT	9915	RAHAMTHULLA MD	-11689	CTO GUNTAKAL
92	CVD	18331	RAVINDRA NAIK S	-36861	VAS VD PALASAMUDRAM
93	EDN	62551	PRABHAKARA REDDY G	-3707	HM GOVT HIGH SCHOOL FOR BOYS KADIRI ATP
94	EDN	102451	RAMESH UDYAVARA	-17466	HM GOVT HIGH SCHOOL TALUPULA ATP
95	PW	67516	PRATHAP REDDY P	-63666	EXE ENGR (R&B) DIVISION,KALYANDURG ATP
96	MEDL	35411	PADMAVATHI E	-24072	MO PHC MUDDINAYANAPALLI ATP
97	MEDL	60603	NAZEEMUNNISA S	-31262	MO PHC KOTHACHERUVU
98	IND	6407	NARASIMAPPA M	-7600	ASST DIR SERICULTURE MADAKASIRA
99	GA	57866	RAMESAN M K	-42760	TAHSILDAR AGALI
100	EXC	10657	RAMA MURTHY TALARI	-49386	PROH&EXCISE SUPDT PENUKONDA ATP
101	EXC	8829	RAMAMOHAN KOSINI	-51282	PROH&EXCISE SUPDT PENUKONDA ATP

102	EXC	6136	AZAMTHULLA K	-63946	PROH&EXCISE SUPDT PENUKONDA ATP
103	EXC	7306	MASTAN RAO M	-64389	PROH&EXCISE SUPDT PENUKONDA ATP
104	EXC	8962	SATHYANARAYANA Y	-24026	PROH&EXCISE SUPDT PENUKONDA ATP
105	-	-	ANASUYAMMA PEDDI	-	-
	EDN	98842	REDDY	-5000	HM GOVT HS GIRLS NARPALA ATP DT
106	AGRI	16856	KULLAYAPPA B C	-30000	TAHSILDAR TADIPATRI
107	GA	65236	VENKATESH KUMAR P	-24025	TAHSILDAR TADIPATRI
108	EDN	78299	SIVA KUMAR P	-29420	PRL GOVT POLYTECHNIC URAVAKONDA ATP DT
109	PW	52448	NARAYANA Y	-114205	Executive Engineer, IB, Anantapur
110	PW	63643	HARINATH K	-28138	Executive Engineer IB Dn Dharmavaram
111	PW	52353	KUMAR Y S	-22449	Executive Engineer IB Dn Dharmavaram
112	-	-	JAGAN MOHAN REDDY	-	-
	PW	59213	M	-63425	NTPA, IC, Anantapur
113	PW	66801	BHARATHA LAKSHMI S	-47366	Executive Engineer IB Division Penukonda
114	PW	67309	PAVAN KUMAR K	-50468	Executive Engineer IB Division Penukonda
115	PW	59437	RAGHUNATHA REDDY S	-29046	Executive Engineer
116	PW	66065	SUDHAKARA SETTY P	-32425	NTPA, SE HNSS Circle.II, Anantapur
117	PW	70623	ALIKHAN S MD S	-14417	NTPA, SE HNSS Circle.II, Anantapur
118	PW	57250	NAGARAJU P	-24845	Executive Engineer HLC Dn Anantapur
119	PW	57876	RAMANJANEYULU M	-21893	Executive Engineer HLC Dn Anantapur
120	PWWC	64955	CHINNA VEERAIHAH V M	-1215	Executive Engineer HLC Dn Anantapur
121	PR	10174	SREEDHARA RAO D	-35221	Executive Engineer, HLC(LOC) Dn, Anantapur Anant
122	PW	72407	MUDENENI PRABHAKAR	-36216	Executive Engineer, HLC(LOC) Dn, Anantapur Anant
123	PW	66632	SREENIVASULU G	-44522	Executive Engineer, HLC(LOC) Dn, Anantapur Anant
124	PW	51561	TRAMILAVATHAMMA K	-73244	Executive Engineer DC Division Anantapur
125	PW	51987	VENKATARAMANA P	-72887	Executive Engineer GBC Dn Guntakal
126	PW	68181	SREENIVASULU KONETI	-60201	Executive Engineer HNSS Dn 9 Kadiri
DTAO Narasaraopet					
127	MEDL	48283	Suresh Kumar S S	-76249	Primary Health Centre Reddipalem
128	MEDL	86473	Nagamalleswara Rao K V	-114664	Primary Health centre Muppalla
129	MEDL	54323	Seetha Mahalaxmi Gandu	-17087	Primary Health Centre Nadendla
130	CVD	16137	Srinivasa Rao Palaparathi	-10419	O/O district animal husbandry officer, N
131	MEDL	77688	Rajasekhar Vadlana	-198790	Primary health centre edlapadu
DTAO Puttaparthi					
132	POL	154568	Venkatesh vangara	-15306	o/O Superintendent of Police, Puttaparthi
133	JUDL	12336	Nagaraju G	-17421	Senior Civil Judge Court Dharmavaram
134	MEDL	78154	Hemaswapupa A	-100316	ESI Dispensary Hindupur

135	JUDL	19898	Shaik Mahaboob Meiah	-112811	Junior Civil Judge Court Madakasira
DTAO, Vijayawada					
136	JAIL	5050	Sree Ramulu G	-40423	District Jailvijayawada
137	CT	12443	K Venkateswara Rao	-1884299	O/Ojoint COMM OFSTATE TAX VJA
138	JAIL	5324	Silva Raju Narasa	-74651	Districtjail Vijayawada
139	JUDL	17974	Nancharaiah G V L	-9102	Apcooperative Tribunal Vijayawada
140	MEDL	73849	Syamala Devi Bejjam	-124453	Primary Health Centre Chowtapalli
141	MEDL	63023	Ratnakumari Jampana	-22735	Siddhartha Medical College Vijayawada
DTAO Nandyal					
16	MEDL	29347	Nagaraju M	-103634	ESI dispensary Nandyal
17	MEDL	40380	Srinivasulu Ch	-184482	Govt Ayurvedic dispensary Dhone
DTAO Eluru					
142	POL	143317	Raju M	-157933	O/O Superintendent of Police Eluru
143	POL	143281	Satyanarayana V	-11567	O/O Superintendent of Police Eluru
144	POL	122021	Nagamani P	-73516	O/O Superintendent of Police Eluru
145	POL	153119	Bhaskara Rao A Pc 699	-18886	O/O Superintendent of Police Eluru
146	POL	165273	Sukumar Vemandra	-14003	O/O Superintendent of Police Eluru
147	POL	159423	Omprakash Darapureddi	-95845	O/O Superintendent of Police Eluru
Total				₹9979569	-

Annexure 3.5.2
Non-Transfer of Class IV GPF Balances to Regular GPF Accounts

Sl.No	Bill No.	Name, Designation & Emp Id	Basic Pay	Class IV Sub.
DTAO Chittoor				
1	2023- 417363	MANOHAR, 14281694, MPHA(M)	43310	4000
2	2022- 2448172	M Saravana Babu, 14277703, Typist	57100	10000
3	2023-613953	K Ramachandra, 14281659, Forest Beat Officer	60260	10000
DTAO Bhimavaram				
4	2023-2116040	K Musalaih, 14087122, Junior Assistant	45830	5000
		K Jayapaul Raju, 14086898, Senior Assistant	57100	4000
5	2022-2045789	M Satyanarayana, 14086900, Junior Assistant	44570	10000
STO, KANIGIRI				
6	2023-698581, 01.06.2023	Gangavarapu Kiran Kumar, Senior Assistant, 14181432	-	-
7	2023-672728, 01.06.2023	Srinivasa Rao Chandaluri, Junior Assistant, 14181359	-	-
8	2023-492685, 01.05.2023	Siva Kesava Mitnala, Junior Assistant, 14169292	-	-
DTAO, Vijayawada				
9	2022-1838342	Yakub Bai G, Forest Beat Officer, 14126094	-	9500
10	2023-1078902	K Babu Rao, Head constable, 14112398, 0500158	-	14000
		Srinivasa Rao A, Head constable, 1.41E+14	-	20000
			-	-

		Ravi C, Head Constable, 14125780, 0540902	-	30116
			-	-
Div. STO Vijayawada (West),				
11	2023- 454927	Lakshmi Chamarthi	-	10000
		Junior Assistant, 14125860	-	-
		Srinivasarao Dagini	-	5000
12	2022-2508809	Senior Assistant, 14128181	-	-
		Sasidhar Guntupalli	-	8000
13	2023-451516	Junior Assistant 14125131	-	-
		Sujatha Gudivada Senior Assistant 14124342	-	5000
14	2023-490003	Veera Venkata Prasad Pasupuleti	-	5000
		Senior Assistant, 14125206	-	-
DTAO Eluru				
15	2022- 2278113	Nagaratnam	-	3000
		Junior Inspector, 14088765	-	-
		Rama Rao A	-	8000
16	2022-1842897	Senior Inspector, 14090855	-	-
		Indiramma G	-	5000
		Senior Assistant 14087303	-	-
		Abdul Ahmeed	-	2000

Annexure 3.5.3A
Misclassification of regular GPF payments in class IV GPF

S.No	EMP ID	MMYYYY	Vcr. No.	AMT	PRX	GPF NO.	NAME	CFMS ID	AM No.
DTAO ANANTHAPURAM									
1	1011726	102018	2018-1219126	150000	PWWC	65475	PENNAPPA H	-	732
2	1011654	112018	2018-1442138	125000	PWWC	67950	BURRANUDDIN J	-	735
-	-	-	-	-	-	-	JUTURU NARAYANA	-	-
3	1047470	102018	2018-1128878	331499	PH	31431	NARAYANA	-	738
4	2542673	32019	2018-2621420	586407	AGRI	25539	NOORUDDIN	-	740
-	-	-	-	-	-	-	SOMASEKHAR PEDDINTI	-	-
5	1024930	102020	2020-888279	413000	EDN	94350	PEDDINTI	14254948	742
-	-	-	-	-	-	-	MANOHAR KUMAR M	-	-
6	1006117	72019	2019-882759	300000	POL	165114	KUMAR M	14249129	754
7	1011182	22019	2018-2304474	175000	PW	67309	PAVAN KUMAR K	14253998	759
-	-	-	-	-	-	-	JAYARAMUDU V	-	-
8	1011565	112019	2019-1489930	1075773	PWWC	65229	V	14422957	DOBLE AM
-	-	-	-	-	-	-	RAMA MURTHY H A	-	-
9	-	52021	2021-76654	22,425	EDN	94459	H A	-	NIL
-	-	-	-	-	-	-	NAGI REDDY PATIL	-	-
10	1012074	102018	2018-1036594	68000	GA	67457	PATIL	14251557	NIL
11	1038789	12020	2019-1922507	250000	GA	63534	FAYYUMBASHA C	14415138	NIL
12	1019291	62019	2019-630586	427809	GA	64302	ADEPPA P	-	NIL

13	1037433	92018	2018-969671	80226	IND	6111	YERRI SWAMY G	-	NIL
14	1024037	72019	2019-928488	410000	MEDL	68246	ENAYATHULLA K	14254413	NIL
-	-	-	-	-	-	-	-	-	-
15	1037515	72019	2019-1002449	200000	MEDL	73702	PRAMEELA MOTHUKURI	14369628	NIL
16	1018133	62019	2019-674551	200000	MEDL	63699	YESU GIDDU B	14252019	NIL
17	1018140	122018	2018-1754435	200000	MEDL	70169	BHASKAR G	14252024	NIL
18	1011573	92018	2018-830603	576899	PWWC	66314	OBALESH H	-	NIL
-	-	-	-	-	-	-	-	-	-
19	1037379	82019	2019-1087429	28941	WEL	9913	INDIRA DEVIN J B V	-	NIL
-	-	-	-	-	-	-	-	-	-
20	1028522	42019	2019-293167	350000	WEL	26234	SATISH NEDIGALLU	14256268	NIL
-	-	-	-	-	-	-	-	-	-
21	1026157	112020	2020-1231229	1144507	IND	6461	RAMA NAIK S	14255838	WRONG BOOKING
22	1010029	72019	2019-965466	60000	PWWC	69942	RAMAKRISHNA Y	14396310	NIL

Annexure 3.5.3B**Statement showing misclassification of Regular GPF under Class IV GPF**

S.No	CFMS Bill No, Date	Subscriber Name, GPF A/C NO	Amount	Amount Booked Under HOA	Amount To Be Booked Under HOA
STO, Vayalpadu					
1	2021-274887, 04.05.2021	Kaki K. Mangamma, 81751/EDN	1,50,000/-	800901101000500000VN	8009011010001000000VN
DTAO Rayachoti					
2	2022-1692284, 22.11.2022	Sulam Ayyavaru Reddy,3184/Fpc	1,75,000/-	800901101000500000VN	8009011010001000000VN
Div. STO Vijayawada (West)					
3	2022-1757743, Dt. 13.03.2023	Mohd. Abdul Paheem, 14283189, -	90,000/-	8009011010 -	80090110100 -
	-	W60-050-0016		001000000VN	05000000VN

Annexure 3.5.4**Cases authorized but Status of Payment was not known (unpaid authorizations)**

S.No.	Name of the DTAOs/STOs
1	DTAO Narsaraopeta
2	DTAO Puttaparthi
3	DTAO Nandyal
4	DTAO Guntur
5	DTAO, Amalapuram
6	DTAO Machilipatnam
7	DTAO Ananthpuram

Annexure 3.5.5
Want of GPF a/c number and other details for suspense debits

S.N o.	ADD1	DDO_ID	ABS_MNTH	SA	VCNO	VR_AM NT	NAME	YEAR
1	DIST SUPPLY OFFICER ANANTAPUR	-	-	-	-	-	-	-
		10010022333	01-03-2019	63	V-10012018-2494418	950000	K RAJA	2018-2019
2	DIVNL COOP OFFICER DHARMAVARAM	-	-	-	-	-	-	-
		10030012533	01-03-2023	67	V-10032022-1442452	343000	K SAROJAMMA	2022-2023
3	DY COMML TAX OFFICER(A.O) BORDER CHECK POST	-	-	-	-	-	-	-
	KODIKONDA	-	-	-	-	-	SHANTAMMA KONDAPPAGARI VENKAT	-
	-	-	-	-	-	-	-	-
4	EE IB DIVN ANANTHAPUR	10060032457	01-05-2018	27	V-10062018168625	300000	-	2018-2019
		30010058801	01-02-2019	93	V-20182304695	300000	B SREENIVASALU	2018-2019
5	Executive Engineer HNSS Dn 6 Anantapur	-	-	-	-	-	-	-
		10410000009	01-03-2022	93	V-10012021-1128596	390000	VENKATA NARAYANA S	2021-2022
6	GOVTNURSINGCOLLE	-	-	-	-	-	-	-
	GEANANTHAPURAM	10010057444	01-03-2023	51	V-81012022-2229343	136000	KESAVA KUMARI C	2022-2023
7	HUZUR SHARISTADAR COLLECTORATE ANANTAPUR	-	-	-	-	-	-	-
	-	10010036540	01-09-2018	61	V-10012018-854204	308452	G.RAMANJINEY ULU	2018-2019
8	HWO GOVT BCBH YELLANUR	-	-	-	-	-	-	-
		10160056963	01-07-2018	61	V-10162018357472	350000	T.OBULPATHI	2018-2019
9	MO PHC PUTTAPARTHI	-	-	-	-	-	-	-
		10110012744	01-07-2019	51	V-10112019-1042409	230000	M CHENNAKESAV ULU	2019-2020
10	PRL GOVT JR COLLEGE MADAKASIRA ATP	-	-	-	-	-	-	-
		10120012930	01-06-2019	45	V-10122019-603375	70000	P CHALAPATHI	2019-2020
11	PRL GOVT RES SCHOOL FOR VISUALLY HANDICAPPED	-	-	-	-	-	-	-
	HINDUPUR ATP DS	-	-	-	-	-	-	-
	-	-	-	-	-	-	M ASWARTHA NARAYANA	-
12	PROJ DIR DIST W & CHILD DEV AGENCY ATP	10060041405	01-08-2022	61	V-10062022-315361	881485	-	2022-2023
		-	-	-	-	-	-	-

	-	100100388 49	01-03-2021	61	V- 10012020- 2398602	330000	P MASOOD BASHA	2020- 2021
13	SUPDT PRISONS AG COL ATP	-	-	-	-	-	-	-
		100100570 62	01-01-2019	37	V- 10012018- 2142738	265000	M KRISHNALAH	2018- 2019
14	TAHSILDAR	-	-	-	-	-	-	-
	BELUGUPPA ATP DIST	100800128 34	01-08-2022	21	V- 10082022- 781306	600000	K VALI	2022- 2023
15	TAHSILDAR KALYANADURG	-	-	-	-	-	-	-
		100800128 53	01-08-2018	35	V- 100820187 45662	408548	THIPPESWAMY V	2018- 2019
16	VAS VD PALVAI	100800501 69	01-02-2022	77	V- 10082021- 1119098	425000	G VENKATA RAMANA	2021- 2022

Annexure 3.5.6

Want of GPF A/c Number and other details for Suspense Credits

Sl. No	Name of the DTAO/STOS	No of Employee
1	DTAO Puttaparthi	128
2	DTAO Nandyal	294
3	DTAO GUNTUR	128
4	DTAO Machilipatnam	268
5	DTAO Kakinada	22
6	DTAO Ananthapuram	44
7	DTAO TIRUPATHI	-

Annexure 3.5.7A

Misclassified Credits

Sl. No	Name of the DTAO/STOS	No of voucher
1	DTAO Machilipatnam	40

Annexure 3.5.7B

Missing Debits

Sl. No	Name of the DTAO/STOS	No of Employee
1	DTAO Narsaraopeta	9
2	DTAO, Amalapuram	2
3	DTAO Machilipatnam	169
4	DTAO Kakinada	75

Annexure 3.5.7C
Foreign Debits& Wanting Credits

Sl. No	Name of the DTAO/STOS	No of Employee	VR_AMNT	WNT_AMNT
1	DTAO Kakinada	67	13230320	12059820

Annexure 3.5.7D

Schedules received without GPF A/c Number and other details for full want and part want.

Sl. No.	Name of the DTAO/STOS	No of voucher	VR_AMNT	WNT_AMNT
1	DTAO Kakinada	27	1,45,59,125	38,67,350

Annexure 3.5.8
ACTION ON ALTERNATE MEMEORANDUMS

GAH_DDO_NM	GAH_TRANS_N O	GAH_TRANS_MNT H	GAH_WRNG_CLSFCT N	GAH_CRCT_CLSFCT N	GAH_AM_AMN T	GAH_CR_D R	GAH_VR_N O
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2560409	01-03-2019	800901101 01	800901101 05	600000	Debit	2023-837373
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1128596	01-03-2022	800901101 01	800901101 05	390000	Debit	2023-839972
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2398602	01-03-2021	800901101 01	800901101 05	330000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	854204	01-09-2018	800901101 01	800901101 05	308452	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	120779	01-04-2020	800901101 01	800901101 05	300000	Debit	2023-839883
DEPUTY DIRECTOR ,O/O DISTTREASURY, ANANTHAPUR	2142738	01-01-2019	800901101 01	800901101 05	265000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	671396	01-09-2018	800901101 01	800901101 05	210692	Debit	2022- 2634306
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2480600	01-03-2019	800901101 01	800901101 05	100000	Debit	2022- 2632597
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	610438	01-06-2019	800901101 01	800901101 05	100000	Debit	2023-839928

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	469656	01-07-2018	800901101 01	800901101 05	100000	Debit	2022- 2633892
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1358713	01-09-2019	800901101 01	800901101 05	79000	Debit	2022- 2634471
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2499262	01-03-2019	800901101 01	800901101 05	57000	Debit	2022- 2633114
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1774039	01-03-2021	800901101 01	800901101 05	300000	Debit	2022- 2632873
DEPUTY DIRECTOR ,O/O DISTTREASURY, ANANTHAPUR	2494418	01-03-2019	800901101 01	800901101 05	950000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1793474	01-12-2019	800901101 01	800901101 05	340000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1159915	01-09-2019	800901101 01	800901101 05	150000	Debit	-
DEPUTY DIRECTOR ,O/O DISTTREASURY, ANANTHAPUR	603375	01-06-2019	800901101 01	800901101 05	70000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	165752	01-05-2020	800901101 01	800901101 05	905187	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	168625	01-05-2018	800901101 01	800901101 05	300000	Debit	-

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	357472	01-07-2018	800901101 01	800901101 05	350000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1042409	01-07-2019	800901101 01	800901101 05	230000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	928388	01-07-2019	800901101 05	800901101 01	180000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	918177	01-07-2019	800901101 05	800901101 01	100000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1219126	01-10-2018	800901101 05	800901101 01	150000	Debit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	937036	01-10-2020	800901101 05	800901101 01	220000	Debit	2022- 2634031
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2382899	01-02-2019	800901101 05	800901101 01	225000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1442138	01-11-2018	800901101 05	800901101 01	125000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2464442	01-02-2019	800901101 05	800901101 01	450000	Debit	2022- 2630854
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1489930	01-11-2019	800901101 05	800901101 01	1075773	Debit	2022- 2632888

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1128878	01-10-2018	800901101 05	800901101 01	331499	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	888032	01-07-2021	800901101 05	800901101 01	400000	Debit	2022-2633288
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	2621420	01-03-2019	800901101 05	800901101 01	586407	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1331599	01-09-2019	800901101 05	800901101 01	322200	Debit	2023-718476
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	888279	01-10-2020	800901101 05	800901101 01	413000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1654209	01-03-2021	800901101 05	800901101 01	190000	Debit	2022-2629465
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	914628	01-07-2019	800901101 05	800901101 01	400000	Debit	2022-2635858
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	552968	01-05-2019	800901101 05	800901101 01	300000	Debit	2022-2633709
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1300350	01-09-2019	800901101 05	800901101 01	300000	Debit	2023-873205
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1165590	01-10-2018	800901101 05	800901101 01	200000	Debit	2022-2632743

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	601988	01-05-2019	800901101 05	800901101 01	120000	Debit	2022-2634313
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	601539	01-06-2019	800901101 05	800901101 01	650000	Debit	2022-2634397
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	761794	01-07-2021	800901101 05	800901101 01	60000	Debit	2022-2624730
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1448148	01-03-2022	800901101 05	800901101 01	700000	Debit	2022-2632594
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1071072	01-08-2019	800901101 05	800901101 01	700000	Debit	2022-2634221
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	2412478	01-02-2019	800901101 05	800901101 01	250000	Debit	2022-2635427
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	882759	01-07-2019	800901101 05	800901101 01	300000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	585752	01-05-2019	800901101 05	800901101 01	500000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1275958	01-09-2019	800901101 05	800901101 01	246282	Debit	2022-2634566
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-

TREASURY, ANANTHAPUR	743082	01-06-2019	800901101 05	800901101 01	200000	Debit	2022- 2633318
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1879162	01-12-2018	800901101 05	800901101 01	130000	Debit	2022- 2634010
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	2304474	01-02-2019	800901101 05	800901101 01	175000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	839957	01-07-2019	800901101 05	800901101 01	300000	Debit	2022- 2634367
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	1975131	01-12-2018	800901101 01	800901101 05	188127	Credit	2023-834391
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	1975131	01-12-2018	800901101 01	800901101 05	156465	Credit	2023-836279
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	1121658	01-09-2020	800901101 01	800960103 01	24000	Credit	2023-743476
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	1315471	01-10-2020	800901101 01	800960103 01	12000	Credit	2023-772226
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPURAM U	1502939	01-11-2020	800901101 01	800960103 01	12000	Credit	2023-764030
	-	-	-	-	-	-	-

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1671559	01-12-2020	800901101 01	800960103 01	12000	Credit	2023-770935
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1972096	01-01-2021	800901101 01	800960103 01	12000	Credit	2023-776697
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2245672	01-02-2021	800901101 01	800960103 01	12000	Credit	2023-773631
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2576586	01-03-2021	800901101 01	800960103 01	12000	Credit	2023-772008
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	42464	01-04-2021	800901101 01	800960103 01	12000	Credit	2023-767192
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	441003	01-05-2021	800901101 01	800960103 01	12000	Credit	2023-769139
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1075170	01-08-2021	800901101 01	800960103 01	12000	Credit	2023-773838
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1349121	01-09-2021	800901101 01	800960103 01	12000	Credit	2023-773639

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	2658997	01-03-2022	800901101 01	800901101 05	10000	Credit	2023-757540
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	3567	01-04-2022	800901101 01	800901101 05	10000	Credit	2023-751234
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	1999227	01-11-2021	800901101 05	800901101 01	20000	Credit	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	2240635	01-12-2021	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPURAM U	2803133	01-01-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	33046	01-03-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	436764	01-04-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-

TREASURY, ANANTHAPURAM U	652826	01-05-2022	800901101 05	800901101 01	20000	Credit	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	827000	01-06-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1029344	01-07-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1219926	01-08-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1435608	01-09-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1629254	01-10-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1903405	01-11-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2063275	01-12-2022	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-

TREASURY, ANANTHAPURAM U	2330637	01-01-2023	800901101 05	800901101 01	20000	Credit	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2481795	01-02-2023	800901101 05	800901101 01	20000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	767042	01-06-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	940410	01-07-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1122035	01-08-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1282132	01-09-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	
TREASURY, ANANTHAPURAM U	1504890	01-10-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1671465	01-11-2020	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-

TREASURY, ANANTHAPURAM U	1972037	01-12-2020	800901101 05	800901101 01	3000	Credit	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2245753	01-01-2021	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2509321	01-02-2021	800901101 05	800901101 01	3000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2665233	01-03-2021	800901101 05	800901101 01	10873	Credit	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	2665978	01-03-2021	800901101 05	800901101 01	10873	Credit	-
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	T-81012023-
TREASURY, ANANTHAPURAM U	625480	01-06-2021	800901101 01	800901101 05	5000	Credit	1291476
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	841786	01-07-2021	800901101 01	800901101 05	5000	Credit	T-81012023- 1289861
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	1074570	01-08-2021	800901101 01	800901101 05	5000	Credit	T-81012023- 1293963

DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	T-81012023-
TREASURY, ANANTHAPURAM U	1349280	01-09-2021	800901101 01	800901101 05	5000	Credit	1293962
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	T-81012023-
	1568967	01-10-2021	800901101 01	800901101 05	5000	Credit	1293947
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	T-81012023-
	1791047	01-11-2021	800901101 01	800901101 05	5000	Credit	1266188
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	T-81012023-
	2043700	01-12-2021	800901101 01	800901101 05	5000	Credit	1293069
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	42814	01-04-2021	800901101 05	800901101 01	25000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	441478	01-05-2021	800901101 05	800901101 01	25000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	486991	01-07-2018	800901101 05	800901101 01	237000	Debit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	2626298	01-03-2022	800901101 01	800901101 05	7000	Credit	2023- 1457602
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-

TREASURY, ANANTHAPUR	19881	01-04-2022	800901101 01	800901101 05	7000	Credit	2023- 1457782
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	406857	01-05-2022	800901101 01	800901101 05	7000	Credit	2023- 1456125
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	604847	01-06-2022	800901101 01	800901101 05	7000	Credit	2023- 1457817
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	788780	01-07-2022	800901101 01	800901101 05	7000	Credit	2023- 1456284
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	995563	01-08-2022	800901101 01	800901101 05	7000	Credit	2023- 1457862
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1189176	01-09-2022	800901101 01	800901101 05	7000	Credit	T-81012023- 1453139
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	1378729	01-10-2022	800901101 01	800901101 05	7000	Credit	2023- 1456216
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1590655	01-11-2022	800901101 01	800901101 05	7000	Credit	2023- 1457942
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	T-81012023-
TREASURY, ANANTHAPUR	1820800	01-12-2022	800901101 01	800901101 05	7000	Credit	1451235
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2046096	01-01-2023	800901101 01	800901101 05	7000	Credit	T-81012023- 1453055
	-	-	-	-	-	-	-

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2268489	01-02-2023	800901101 01	800901101 05	7000	Credit	2023- 1455576
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	2470710	01-03-2023	800901101 01	800901101 05	7000	Credit	2023- 1453254
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	784621	01-07-2020	800901101 01	800901101 05	26000	Credit	2023- 2001914
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	940684	01-08-2020	800901101 01	800901101 05	65000	Credit	2023- 2002330
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1121131	01-09-2020	800901101 01	800901101 05	52000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1315658	01-10-2020	800901101 01	800901101 05	37500	Credit	2023- 1987890
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	1315658	01-10-2020	800901101 01	800901101 05	24320	Credit	2023- 1985176
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1504825	01-11-2020	800901101 01	800901101 05	37500	Credit	2023- 2004712
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	1504825	01-11-2020	800901101 01	800901101 05	24320	Credit	2023- 2000116

DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1671376	01-12-2020	800901101 01	800901101 05	37500	Credit	2023-1999739
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1671376	01-12-2020	800901101 01	800901101 05	24320	Credit	2023-1998321
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1972002	01-01-2021	800901101 01	800901101 05	37500	Credit	2023-1991274
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1972002	01-01-2021	800901101 01	800901101 05	24320	Credit	2023-2004901
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	940684	01-08-2020	800901101 01	800901101 05	19306	Credit	2023-2002954
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	-
TREASURY, ANANTHAPUR	842084	01-07-2021	800901101 01	800901101 05	61638	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1350142	01-09-2021	800901101 01	800901101 05	30500	Credit	2023-2006520
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	-	-	-	-	-	-	-
	1569911	01-10-2021	800901101 01	800901101 05	46500	Credit	2023-2007992
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	-
	784920	01-07-2020	800901101 01	800901101 05	10000	Credit	T-81012023-2015722
DEPUTY DIRECTOR ,O/O DIST TREASURY,	-	-	-	-	-	-	-
	940898	01-08-2020	800901101 01	800901101 05	10000	Credit	T-81012023-2013649

ANANTHAPURAM U							
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
	1122228	01-09-2020	800901101 01	800901101 05	10000	Credit	T-81012023- 2014299
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	T-81012023-
TREASURY, ANANTHAPURAM U	1315996	01-10-2020	800901101 01	800901101 05	10000	Credit	2013871
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
	1504999	01-11-2020	800901101 01	800901101 05	10000	Credit	T-81012023- 2014950
DEPUTY DIRECTOR ,O/O DIST	-	-	-	-	-	-	T-81012023-
TREASURY, ANANTHAPURAM U	1671817	01-12-2020	800901101 01	800901101 05	10000	Credit	2014015
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
	1972851	01-01-2021	800901101 01	800901101 05	10000	Credit	-
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
	2246055	01-02-2021	800901101 01	800901101 05	10000	Credit	T-81012023- 2012564
DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAM U	-	-	-	-	-	-	
	2510899	01-03-2021	800901101 01	800901101 05	10000	Credit	T-81012023- 2001441
DEPUTY DIRECTOR ,O/O DIST TREASURY,	-	-	-	-	-	-	
	42999	01-04-2021	800901101 01	800901101 05	10000	Credit	T-81012023- 2015299

ANANTHAPURAM U							
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Annexure 3.5.10
Certain Defects noticed in class iv GPF accounts

YEAR	NAME OF THE STOs/DTAOs	GIST OF PARAS	Para No.	Annexure No.
2018-19	DTO Krishna	MISSING DEBITS IN CLASS – IV GPF ACCOUNTS –8.13 LAKH	3.5.2	3.5.2
2020-21	DTO Krishna	NON-CLEARANCE OF CREDITS AND DEBITS UNDER SUSPENSE IN CLASS-IV GPF ACCOUNT		
2021-22	DTO Krishna	MISSING DEBITS AND CREDITS	3.5.4	
2021-22	APCRT	Missing Debits	3.5.4	3.5.4(a)
2021-22	ANANTHAPUR		3.5.4	
2021-22	CHITTOOR			
2021-22	EAST GODAVARI			
2021-22	GUNTUR			
2021-22	KADAPA			
2021-22	KRISHNA			
2021-22	KURNOOL			
2021-22	NELLORE			
2021-22	PRAKASAM			
2021-22	SRIKAKULAM			
2021-22	VISAKHAPATNAM			
2021-22	VIZIANAGARAM			
2021-22	WEST GODAVARI			
2021-22	DTA	Full Want Debits	3.5.4	3.5.4(b)
2021-22	DTA	Part-want Debits	3.5.4	3.5.4(c)
2021-22	ANANTHAPUR	Foreign Debits	3.5.4	3.5.4(d)
2021-22	APCRT			
2021-22	CHITTOOR			
2021-22	EAST GODAVARI			
2021-22	GUNTUR			
2021-22	KADAPA			
2021-22	KRISHNA			
2021-22	KURNOOL			
2021-22	NELLORE			
2021-22	PRAKASAM			
2021-22	SRIKAKULAM			
2021-22	VISAKHAPATNAM			
2021-22	VIZIANAGARAM			
2021-22	WEST GODAVARI			
2021-22	PAO AP NEW DELHI			
2021-22	PAO HYDERABAD (HQRS.) AP			
2021-22	TEs UNDER TREASURY FOR CIVIL ACCOUNTS			
2021-22	DTO Ongole	debts and credits were incorrectly booked under class IV GPF accounts and remain unadjusted		3.5.4(e)
2021-22	DTO GUNTUR			
2022-23	DTAO Bapatla	(Missing Debits)	3.5.7	3.5.7(a)
2022-23	DTAO Guntur			
2022-23	DTAO Krishna			
2022-23	DTAO Vizianagaram			
2022-23	DTAO Visakhapatnam			
2022-23	DTAO Ongole			
2022-23	DTAO Kurnool		3.5.7	3.5.7(b)
2022-23	DTAO Visakhapatnam	Part/Full want Debit		
2022-23	DTAO Anantapur			
2022-23	DTAO Ongole		3.5.7	3.5.7(c)
2022-23	DTAO Anantapur	Part/Full want credit	3.5.7	3.5.7(d)
2022-23	DTAO Visakhapatnam	Missing Employee IDs	3.5.7	3.5.7(e)
2022-23	DTAO Anantapur	Want of voucher details for Debits	3.5.7	3.5.7(f)
2022-23	DTAO Anantapur	Misclassified Debits	3.5.7	3.5.7(g)
2022-23	DTAO Nellore			

2022-23	DTAO Chittoor			
2022-23	DTAO Nellore	Debit vouchers received without GPF A/c	3.5.7	3.5.7(h)
2022-23	DTAO Chittoor			
2022-23	DTAO Nellore	Number and other details Schedules received without GPF A/c	3.5.7	3.5.7(i)
2022-23	DTAO Chittoor			
2022-23	DTAO Nellore	Number and other details Amounts booked without furnishing debit	3.5.7	3.5.7(j)
2022-23	DTAO Chittoor			
2022-23	DTAO Kurnool	Missing Credit	3.5.7	3.5.7(k)
2022-23	DTAO Kurnool	Suspense Credit)		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPUR	Action on Alteration of Memorandums	3.5.7	3.5.7(l)
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, ANANTHAPURAMU	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, CHITTOOR	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, EAST GODAVARI KAKINADA	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, GUNTUR	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, KADAPA	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, KAKINADA DT	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, KRISHNA MACHILIPATNAM	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, KURNOOL	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, NELLORE	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, PRAKASAM ONGOLE	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, SRIKAKULAM DTO	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, VISAKHAPATNAM	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, VIZIANAGARAM	Action on Alteration of Memorandums		
2022-23	DEPUTY DIRECTOR ,O/O DIST TREASURY, WEST GODAVARI ELURU	Action on Alteration of Memorandums		
2017-18	DTO CHITTOOR	MISSING DEBITS (TA/PFW) IN CLASS IV GPF ACCOUNTS AMOUNTING TO Rs. 1,15,875/-		
2017-18	DTO KADAPA	MISSING DEBIT IN CLASS IV GPF IN RESPECT OF SMT. M JEEVAMMA GPF A/C No. 011-148-0113.		
2017-18	DTO MACHILIPATNAM	Non-clearance of Credits and Debits under suspense in Class-IV GPF Account		
2017-18	DTO KURNOOL	MISSING DEBIT IN RESPECT OF SRI Y. DANAIHAH, CLASS-IV GPF ACCOUNT No. 013-120-0138 & NON RECOVERY OF ADVANCE IN RESPECT OF SRI T. SIVA RAO ACCOUNT No. 013-016—634.		
2017-18	DTO KURNOOL	NON CLEARANCE OF SUSPENSE IN RESPECT OF CLASS – IV GPF CREDITS AND DEBITS		
2017-18	DTO NELLORE	Non-clearance of Credits and Debits under suspense in Class-IVGPF Account		
2017-18	DTO ONGOLE	Missing Debits in Class – IV GPF Accounts		
2017-18	DTO ONGOLE	Credits/Debits kept in Suspense for the year 2016-17 in respect of GPF Accounts of Class IV Employees		

2017-18	DTO SRIKAKULAM	MISSING DEBIT IN RESPECT OF Sri. LOKANDHAM RAJESWARA RAO GPF A/c No:001-109-0356 OF Rs. 1,22,400/-		
2017-18	DTO VISAKHAPATNAM	Missing Debits in Class – IV GPF Accounts		
2017-18	DTO VISAKHAPATNAM	Missing GPF Debit vouchers		
2017-18	DTO VIZIANAGARAM	Missing Debits in Class – IV GPF Accounts		
2017-18	DTO VIZIANAGARAM	Credits/Debits kept in Suspense for the year 2016-17 in respect of GPF accounts of Class IV Employees		
2017-18	DTO VIZIANAGARAM	Accumulation of Amounts in Foreign (FORN) category of Regular GPF accounts due to Misclassification of Class IV Debits -Rs.17.84 Lakh		

Annexure 3.5.11

GPF Bills Passed at Treasury but Not Yet Credited to the Beneficiaries

S.No	Name of the DTAOs/STOs	Total No.	Amount
		Bills	(₹.)
1	DTAO Bhimavaram	110	39527850
2	DTAO Chittoor	389	228273711
3	DTAO Nellore	504	266421642
4	DTAO Ananthpur	407	372486401
5	DTAO Tirupathi	158	96614690
6	DTAO Kunool	462	383248732
7	DTAO Rayachoti	39	57464528
8	DTAO Narasaraopet	82	45649893
9	DTAO Puttaparthi	63	47747881
10	DTAO Vijayawada	54	39020266
11	DTAO Nandyal	65	38175715
12	DTAO Guntur	320	193192409
13	DTAO Eluru	296	567648614
14	DTAO Machilipatnam	212	92499015
15	DTAO Rajamahendravaram	120	57665104
16	DTAO Vizianagaram	344	211544389
17	DTAO Bapatla	114	51275305
18	DTAO Kakinada	485	289140604
19	DTAO Paderu	29	19892643
20	DTAO Srikakulam	341	245442656
21	DTAO, Vishakapatnam	561	379441826
22	DTAO Kadapa	540	381992595
23	DTAO Parvathipuram	70	37318791
24	DTAO Ongole	504	341266513
25	DTAO Anakapalli	110	53236339
Total		4536188112	

Annexure 3.5.12

NON-CALCULATION OF CLASS IV GPF INTEREST FOR THE YEAR 2022-23 FOR ALL THE CLASS IV GPF SUBSCRIBERS

Sl. No.	Name of the DTAOs/STOs	No. of GPF Accounts
1	DTAO Kakinada	1920
2	DTAO Srikakulam	752

3	DTAO, Vishakapatnam	3088
4	DTAO Kadapa	862
Total		6622

**Annexure 3.6.1
NON-INCLUSION OF GST IN RENTAL AGREEMENTS FOR RENTAL SERVICES OF
COMMERCIAL PROPERTY**

S.NO	Bill Number	Beneficiary Name, Ben.ID	DDO & HOA	Gross Amount	Deduction	Net Amount	Applicable GST (18%)
DTAO Ananthapuram							
1	2021-497600	VENKATA RAMI REDDY PULLALREVVU 1000292739	10012303003 (O/o JOINT COMM OF STATE TAX ATP) 2040000010003140141VN	825903	82590	7,43,313.00	148663
2	2021-937480			679598	67960	6,11,638.00	122328
3	2021-1749133			679598	67960	6,11,638.00	122328
4	2021-2321864			679598	67960	6,11,638.00	122328
5	2022-431940			1019397	101940	9,17,457.00	183491
6	2022-885061			679598	67960	6,11,638.00	122328
7	2022-1472530			679598	67960	6,11,638.00	122328
8	2022-2064427			3924052	392405	35,31,647.00	706329
9	2022-2277108			356732	35673	3,21,059.00	64212
10	2022-2365166			356732	35673	3,21,059.00	64212
11	2022-2535215			356732	35673	3,21,059.00	64212
12	2023-1015609			1426928	142693	12,84,235.00	256847
13	2023-1447424			713464	71346	6,42,118.00	128424
14	2023-1908952			713464	71346	6,42,118.00	128424
Total(A)							2356451
DTAO, Guntur							
15	2022-484569	Vijaya Real Estate Constructors, 1000314265	2040000010003140141VN	1195200	143424	1051776	215136
16	2022-2186084		398400	47808	350592	71712	
17	2022-2093715		1394400	167328	1227072	250992	
18	2023-781796		1043061	123772	919289	187751	
19	2023-988867		691622	82994	608628	124492	
20	2022-1326523	Venkateswara Housing Private Limite, 1000314267		1947825	233738	1714087	350609
21	2022-1641570		1558260	186990	1371270	280487	
22	2022-2186084		1168695	140244	1028451	210365	
23	2022-2093715		3116520	373982	2742538	560974	
24	2023-781796		1978455	217470	1760985	356122	

25	2023-988867			1352570	162309	1190261	243463
						Total (B)	2852101
DTAO Vizianagaram							
1	2022-958117	M/s KVSP RAO AND BROS & 1009166178	4700010011108140141VN	400000	40000	360000	68305
2	2022-2350171			2000000	20000	180000	31525
3	2023-517117			1466000	146600	1319400	15763 150768 59365
4	2023-1281734			223000	18836	204164	32981
Total©							358707
TOTAL (A+B+C)							5567259

Annexure 3.6.2

**IRREGULAR ISSUANCE OF NON-TAXABLE INVOICES BY CONTRACTORS AND NON-
INCLUSION OF GST FOR SUPPLY OF GOODS AND SERVICES**

STO Narasapur										
S. No	Bill Number	DDO	Name of the Institution/ College where security services are being utilised	Description of charge	Remuneration paid per month	Total	Period	Number of months	Total Cost of security services	Applicable GST on security services (18%)
1	2023-2429361	90000039302 - AP FISHERIES UNIVERSITY (APFU)	Sri MVKR Fisheries polytechnic, Bhavadevara palli	DEO / Computer operator	13021	1,79,747.00	April 2022 to Jan 2024 (approximately)	22	39,54,434.00	7,11,798/-
				Watch and ward	23881					
				Hostel cook and Hostel workers	63531					
				Lab technician, Watch and ward, driver	79314					
Div. STO Vijayawada(West)										
2	2021-2532741	05161802004(OFFICE OF AERO 80 CENTRAL AC VMC VIJAYA)	SRI RAMA SUPPLIERS, 1001568742	-	-	-	-	-	31,94,792/-	₹4,13,833/-
	-			-	-	-	-	-		
DTAO, Viskakapatnam										
4	2021-2168684	90000000080(O/O TAHSILDAR VISAKHAPATNA M URBAN III)	M/s Venkata Padmavathi Suppliers, 1000727585	-	-	-	-	-	7,92,680.00	142682
5	2023-384484	02012302015(COLLECTORATE VISHAKAPATNA M)		-	-	-	-	-	38,31,007.00	689581
DTAO, Anakapalle										
6	2022-2130167	66012302001(O/O District Collector, Anakapalli)	M/s Venkata Padmavathi Suppliers, 1000727585	-	-	-	-	-	1176300	211734
Total									2169628	

Annexure 3.6.3
Infringement of GST statutes in the provision of motor vehicles rental/ hire services

S.No	Bill Number	Payment Amounr	DDO	Applicable GST(5%)
DTAO Chittoor				
1	2022-381200	2,94,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	14700
2	2022-777512	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
3	2022-886283	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
4	2022-1001184	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
5	2022-1079982	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
6	2022-1139184	13,321.00	11160402014 - RED SANDERS PROTECTION UNIT	666
7	2022-1139784	25,306.00	11160402014 - RED SANDERS PROTECTION UNIT	1265
8	2022-1140079	24,466.00	11160402014 - RED SANDERS PROTECTION UNIT	1223
9	2022-1141103	25,506.00	11160402014 - RED SANDERS PROTECTION UNIT	1275
10	2022-1141274	30,466.00	11160402014 - RED SANDERS PROTECTION UNIT	1523
11	2022-1142007	29,017.00	11160402014 - RED SANDERS PROTECTION UNIT	1451
12	2022-1345711	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
13	2022-1487137	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
14	2022-1492350	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
15	2022-1705879	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
16	2022-1808317	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
17	2022-1872267	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
18	2022-1922796	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
19	2022-2152678	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
20	2022-2144141	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
21	2022-2242247	72,468.00	11160402014 - RED SANDERS PROTECTION UNIT	3623
22	2022-2242486	71,280.00	11160402014 - RED SANDERS PROTECTION UNIT	3564
23	2022-2336451	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
24	2022-2360820	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
25	2022-2535637	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
26	2022-2541556	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
27	2023-586543	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
28	2023-602257	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
29	2023-187326	7,61,151.00	86012302001 - O/o District Collector, Tirupathi	38058
30	2023-727478	1,47,000.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	7350
31	2023-735585	44,073.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	2204
32	2023-1015316	1,02,900.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	5145
33	2023-1076055	1,37,200.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	6860

34	2023-1476798	1,37,200.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	6860
35	2023-1593077	1,37,200.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	6860
36	2023-1623985	2,20,365.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	11018
37	2023-1805755	1,81,300.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	9065
38	2023-2009095	1,81,300.00	11160805001 - O/o DSP ACB TIRUPATHI CHITTOOR	9065
39	2023-2033415	1,32,219.00	11012603002 - O/o DY TRANSPORT COMMISSIONER CHITTOOR	6611
40	2023-2325725	2,94,000.00	11011002001 - SUPDT OF POLICE CHITTOOR	14700
DTAO GUNTUR				
41	2021-473529	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
42	2021-535021	2,36,670.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	11834
43	2021-871346	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
44	2021-787019	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
45	2021-791697	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
46	2021-792085	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
47	2021-875100	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
48	2021-882108	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
49	2021-883001	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
50	2021-883020	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
51	2021-883086	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
52	2021-1084666	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
53	2021-1097767	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
54	2021-1098070	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
55	2021-1107147	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
56	2021-1107481	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
57	2021-1107715	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
58	2021-1112182	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
59	2021-1112962	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
60	2021-1113719	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
61	2021-1113739	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
62	2021-1113767	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
63	2021-1116452	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
64	2021-1117435	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
65	2021-905668	1,02,606.00	06411210007 - O/o EE PULICHINTALA PRG DIVISION NO 4	5130
66	2021-954690	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
67	2021-1448661	32,327.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1616
68	2021-1448954	31,438.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1572

69	2021-1450025	33,614.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1681
70	2021-1450770	32,643.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1632
71	2021-1677524	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
72	2021-1692199	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
73	2021-1750643	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
74	2021-1750969	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
75	2021-1751284	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
76	2021-1752426	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
77	2021-1752795	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
78	2021-1753221	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
79	2021-1835292	34,120.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1706
80	2021-1835583	32,724.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1636
81	2021-1894570	34,147.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1707
82	2021-1888439	2,02,860.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	10143
83	2021-1916982	1,69,050.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	8453
84	2021-1917480	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
85	2021-1917535	1,01,430.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	5072
86	2021-2141576	34,175.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1709
87	2021-1935737	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
88	2021-1935896	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
89	2021-2442534	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
90	2021-2444796	87,722.00	06411210007 - O/o EE PULICHINTALA PRG DIVISION NO 4	4386
91	2021-2446863	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
92	2021-2450349	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
93	2021-2521048	34,202.00	06411210007 - O/o EE PULICHINTALA PRG DIVISION NO 4	1710
94	2022-359494	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
95	2022-372983	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
96	2022-373251	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
97	2022-467281	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
98	2022-473379	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
99	2022-478886	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
100	2022-480043	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
101	2022-480729	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
102	2022-481438	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
103	2022-483374	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
104	2022-483997	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715

105	2022-495153	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
106	2022-497736	2,02,860.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	10143
107	2022-477183	35,000.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1750
108	2022-478791	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
109	2022-484337	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
110	2022-485332	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
111	2022-546780	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTALA	1715
112	2022-952716	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
113	2022-1007130	67,620.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	3381
114	2022-1155710	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
115	2022-1156923	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
116	2022-1157047	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
117	2022-1158842	34,202.00	05411226001 - O/o CHIEF ENGINEER IS AND WR VIJAYAWADA	1710
118	2022-987561	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
119	2022-1085669	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
120	2022-1328355	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTALA	1715
121	2022-1512825	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
122	2022-1796016	1,01,430.00	06411210004 - O/o EE KRISHNA WESTERN DIVISION TENALI	5072
123	2022-2118924	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
124	2022-2120874	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
125	2022-2121264	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
126	2022-2123902	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
127	2022-2124063	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
128	2022-2124623	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
129	2022-2129974	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
130	2022-2134508	34,300.00	06421210005 - O/o EE NSJC O&M DIVISION SATTENAPALLI	1715
131	2022-2138448	1,69,050.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	8453
132	2022-2147033	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
133	2022-2156561	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
134	2022-2193012	1,35,240.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	6762
135	2022-2418262	43,904.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	2195
136	2022-2418996	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390
137	2022-2506624	33,810.00	06411210004 - O/o EE KRISHNA WESTERN DIVISION TENALI	1691
138	2022-2509750	43,904.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	2195
139	2022-2524525	43,904.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	2195
140	2022-2525432	87,808.00	04411210004 - O/o EE PIPRMC DIVISION NO IV ELURU	4390

141	2022-2550733	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
142	2022-2552366	34,300.00	06421210004 - O/o EE NSJC O&M DIVISION LINGAMGUNTLA	1715
143	2022-2617980	67,620.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	3381
144	2023-521896	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
145	2023-533985	87,220.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	4361
146	2023-538253	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
147	2023-539487	43,610.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	2181
148	2023-590180	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
149	2023-491465	33,810.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	1691
150	2023-535794	67,620.00	06411212002 - O/o EE IRRIGATION DIVISION GUNTUR	3381
151	2023-934595	2,61,660.00	06411210006 - O/o SE IRRIGATION CIRCLE GUNTUR	13083
152	2023-1005403	88,200.00	90000038436 - GVWV & VSWS SECRETARIAT	4410
153	2023-1058121	34,104.00	06411210007 - O/o EE PULICHINTALA PRG DIVISION NO 4	1705
154	2023-1136314	1,32,300.00	90000038436 - GVWV & VSWS SECRETARIAT	6615
155	2023-1192464	33,320.00	05411210003 - O/o EE PP DIVISION NO 1 VIJAYAWADA	1666
DTAO Kakinada				
156	2018-133971	1,74,393.00	03081802002 - SAMALKOT MUNICIPALITY	8720
157	2018-144680	13,07,665.00	03081802001 - PEDDAPURAM MUNICIPALITY	65383
158	2018-144858	1,41,206.00	03081802001 - PEDDAPURAM MUNICIPALITY	7060
159	2018-341878	73,401.00	03011802001 - KAKINADA MUNICIPALITY	3670
160	2018-595022	33,371.00	03081802002 - SAMALKOT MUNICIPALITY	1669
161	2018-595396	33,371.00	03081802002 - SAMALKOT MUNICIPALITY	1669
162	2018-852192	33,371.00	03081802002 - SAMALKOT MUNICIPALITY	1669
163	2018-725775	1,19,401.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	5970
164	2018-726512	89,510.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	4476
165	2018-735550	89,399.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	4470
166	2018-950840	33,371.00	03081802002 - SAMALKOT MUNICIPALITY	1669
167	2018-837823	1,03,982.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	5199
168	2018-982974	2,15,510.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	10776
169	2018-984905	1,77,125.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	8856
170	2018-2504764	2,68,644.00	03011802001 - KAKINADA MUNICIPALITY	13432
171	2019-344846	8,93,247.00	03011802001 - KAKINADA MUNICIPALITY	44662
172	2019-392365	4,24,886.00	03081802001 - PEDDAPURAM MUNICIPALITY	21244
173	2019-625201	3,13,588.00	03081802002 - SAMALKOT MUNICIPALITY	15679
174	2019-945855	1,34,322.00	03011802001 - KAKINADA MUNICIPALITY	6716
175	2019-1425160	67,161.00	03011802001 - KAKINADA MUNICIPALITY	3358
176	2019-2240625	16,000.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	800
177	2019-2242934	20,000.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	1000
178	2019-2243693	17,686.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	884
179	2019-2243705	13,800.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	690
180	2019-2243875	13,600.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	680
181	2019-2244272	13,310.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	666
182	2019-2245125	15,462.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	773
183	2019-2245433	13,294.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	665

184	2019-2246010	17,755.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	888
185	2019-2246304	17,400.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	870
186	2019-2247102	15,000.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	750
187	2019-2247292	15,185.00	04082207001 - O/o EXECUTIVE ENGINEER RWSS KOVVUR	759
188	2019-2318803	7,49,654.00	03081802001 - PEDDAPURAM MUNICIPALITY	37483
189	2019-2623576	1,38,600.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	6930
190	2020-383936	42,775.00	03081802001 - PEDDAPURAM MUNICIPALITY	2139
191	2020-413384	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
192	2020-576039	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
193	2020-572511	35,071.00	03081802001 - PEDDAPURAM MUNICIPALITY	1754
194	2020-573339	45,914.00	03081802001 - PEDDAPURAM MUNICIPALITY	2296
195	2020-656120	13,375.00	03081802002 - SAMALKOT MUNICIPALITY	669
196	2020-660389	56,002.00	03081802002 - SAMALKOT MUNICIPALITY	2800
197	2020-1339630	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
198	2020-1422138	1,03,950.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	5198
199	2020-1380137	7,066.00	03081802001 - PEDDAPURAM MUNICIPALITY	353
200	2020-1382321	72,823.00	03081802001 - PEDDAPURAM MUNICIPALITY	3641
201	2020-1802650	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
202	2020-1069651	3,10,965.00	03081802001 - PEDDAPURAM MUNICIPALITY	15548
203	2020-1072755	7,69,710.00	03081802001 - PEDDAPURAM MUNICIPALITY	38486
204	2020-1215755	1,82,588.00	03081802001 - PEDDAPURAM MUNICIPALITY	9129
205	2020-856746	3,70,961.00	03081802001 - PEDDAPURAM MUNICIPALITY	18548
206	2020-857884	1,35,541.00	03081802001 - PEDDAPURAM MUNICIPALITY	6777
207	2020-2115382	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
208	2020-2721793	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
209	2021-873824	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
210	2021-1464806	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
211	2021-1816282	2,07,900.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	10395
212	2021-2128486	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
213	2021-2442441	50,000.00	03012302002 - COLLECTORATE EAST GODAVARI	2500
214	2021-147480	3,40,651.00	03081802001 - PEDDAPURAM MUNICIPALITY	17033
215	2021-147481	59,246.00	03081802001 - PEDDAPURAM MUNICIPALITY	2962
216	2021-147540	2,50,395.00	03081802001 - PEDDAPURAM MUNICIPALITY	12520
217	2021-211764	3,80,559.00	03081802001 - PEDDAPURAM MUNICIPALITY	19028
218	2021-211850	3,40,951.00	03081802001 - PEDDAPURAM MUNICIPALITY	17048
219	2021-1011579	3,29,358.00	03081802001 - PEDDAPURAM MUNICIPALITY	16468
220	2021-1024849	2,95,794.00	03081802001 - PEDDAPURAM MUNICIPALITY	14790
221	2021-310450	2,33,134.00	03081802001 - PEDDAPURAM MUNICIPALITY	11657
222	2021-422002	4,36,549.00	03081802001 - PEDDAPURAM MUNICIPALITY	21827
223	2021-802478	3,22,998.00	03081802001 - PEDDAPURAM MUNICIPALITY	16150
224	2021-803726	2,95,241.00	03081802001 - PEDDAPURAM MUNICIPALITY	14762
225	2021-804345	4,66,908.00	03081802001 - PEDDAPURAM MUNICIPALITY	23345
226	2021-818939	3,88,110.00	03081802001 - PEDDAPURAM MUNICIPALITY	19406
227	2021-824265	2,59,309.00	03081802001 - PEDDAPURAM MUNICIPALITY	12965
228	2021-833131	9,68,992.00	03081802002 - SAMALKOT MUNICIPALITY	48450
229	2021-935447	3,69,437.00	03081802001 - PEDDAPURAM MUNICIPALITY	18472
230	2021-935985	2,66,009.00	03081802001 - PEDDAPURAM MUNICIPALITY	13300
231	2021-2044673	21,582.00	03081802002 - SAMALKOT MUNICIPALITY	1079
232	2022-398977	1,03,950.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	5198
233	2022-798892	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
234	2022-1050527	13,45,374.00	03081802001 - PEDDAPURAM MUNICIPALITY	67269
235	2022-1071848	10,20,247.00	03081802002 - SAMALKOT MUNICIPALITY	51012
236	2022-1072536	8,42,399.00	03081802002 - SAMALKOT MUNICIPALITY	42120

237	2022-1491899	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
238	2022-2228850	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
239	2022-2235677	1,03,950.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	5198
240	2022-2352974	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
241	2022-2424565	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
242	2022-2383057	3,49,920.00	03081802001 - PEDDAPURAM MUNICIPALITY	17496
243	2022-2621453	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
244	2023-243161	12,01,835.00	03081802002 - SAMALKOT MUNICIPALITY	60092
245	2023-595415	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
246	2023-665377	93,598.00	03081802002 - SAMALKOT MUNICIPALITY	4680
247	2023-1004539	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
248	2023-1024142	34,650.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	1733
249	2023-1027209	97,868.00	03081802002 - SAMALKOT MUNICIPALITY	4893
250	2023-1460733	69,300.00	03012303021 - O/o JOINT COMM OF STATE TAX KAKINADA	3465
DTAO Visakhapatnam				
251	2018-1280212	1,34,182.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	6709
252	2018-1561611	3,61,213.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	18061
253	2018-1562054	1,60,524.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	8026
254	2018-1776428	2,81,603.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	14080
255	2018-2195440	2,04,599.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	10230
256	2018-2568675	11,55,910.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	57796
257	2019-336123	34,600.00	02010202015 - O/o JOINT DIR OF ANIMAL HUSBANDRY VSP	1730
258	2019-1401828	3,77,300.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	18865
259	2019-1647653	5,73,599.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	28680
260	2019-1653293	2,48,263.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	12413
261	2019-1818192	60,025.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	3001
262	2019-2676615	1,31,060.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	6553
263	2019-2681962	80,056.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	4003
264	2020-268011	3,92,941.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	19647
265	2020-444193	2,66,580.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	13329
266	2020-443515	8,75,850.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	43793
267	2020-443999	27,440.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	1372
268	2020-444173	10,67,416.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	53371
269	2020-516994	4,09,885.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	20494
270	2020-517023	4,74,643.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	23732
271	2020-677322	4,94,434.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	24722
272	2020-1028541	35,295.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	1765
273	2020-1414347	73,402.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	3670

274	2020-2406432	16,81,562.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	84078
275	2020-2407918	6,87,509.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	34375
276	2020-2416851	11,83,865.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	59193
277	2020-2425667	16,69,450.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	83473
278	2020-2426393	13,42,135.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	67107
279	2021-1854483	73,745.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	3687
280	2021-2405026	68,669.00	02011002002 - O/o SUPERINTENDENT OF POLICE VSP	3433
281	2022-2354199	1,48,760.00	02011603002 - SPL JUDGE FOR CBI CASES VISAKHAPATNAM	7438
282	2023-811398	3,17,377.00	02011002003 - COMMISSIONERATE OF POLICE VSP	15869
283	2023-816184	1,68,814.00	02011002003 - COMMISSIONERATE OF POLICE VSP	8441
284	2023-816257	84,615.00	02011002003 - COMMISSIONERATE OF POLICE VSP	4231
285	2023-1432669	1,13,188.00	02011002003 - COMMISSIONERATE OF POLICE VSP	5659
286	2023-1437885	1,27,759.00	02011002003 - COMMISSIONERATE OF POLICE VSP	6388
287	2023-1461244	90,292.00	02011002003 - COMMISSIONERATE OF POLICE VSP	4515
DTAO Anakapalli				
288	2022-2152387	46,553.00	66012305001 - O/o District Survey & Land Records Offic	5586
289	2022-2153721	52,790.00	66012305001 - O/o District Survey & Land Records Offic	6335
290	2022-2253885	52,790.00	66012305001 - O/o District Survey & Land Records Offic	6335
291	2022-2361578	1,58,371.00	66012305001 - O/o District Survey & Land Records Offic	19005
292	2022-2620924	3,16,742.00	66012305001 - O/o District Survey & Land Records Offic	38009
293	2023-624775	52,790.00	66012305001 - O/o District Survey & Land Records Offic	6335
294	2023-206859	15,000.00	66012305001 - O/o District Survey & Land Records Offic	1800
295	2023-206860	28,350.00	66012305001 - O/o District Survey & Land Records Offic	3402
296	2023-1121678	52,790.00	66012305001 - O/o District Survey & Land Records Offic	6335
297	2023-953711	1,05,581.00	66012305001 - O/o District Survey & Land Records Offic	12670
Total				24,94,854

Annexure 3.6.4A**IRREGULAR ISSUANCE OF BILL OF SUPPLY BY COMPOSITION TAXPAYER WHOSE AGGREGATE TURN OVER EXCEEDS THRESHOLD LIMIT RESULTING IN AVOIDANCE OF GST**

S.No	Bill Number	Payment Date	Payment Amount	DDO
1	2019-350030	23-04-2019	2,164.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
2	2019-350012	29-04-2019	4,96,536.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
3	2019-350242	29-04-2019	51,100.00	04092202067 - KOTHA NAVARASAPURAM GRAMAPANCHAYAT

4	2019-393515	13-05-2019	49,400.00	04092202067 - KOTHA NAVARASAPURAM GRAMAPANCHAYAT
5	2019-554321	13-05-2019	4,65,395.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
6	2019-350321	27-05-2019	2,42,424.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
7	2019-590043	27-05-2019	18,900.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
8	2019-937852	19-07-2019	96,502.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
9	2019-731217	20-09-2019	1,25,000.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
10	2019-762078	20-09-2019	1,28,341.00	04092202016 - VEMULADEVVI EAST GRAMAPANCHAYAT
11	2019-769712	20-09-2019	3,23,447.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
12	2019-782199	20-09-2019	50,300.00	04092202050 - KOPPARU GRAMAPANCHAYAT
13	2019-996367	20-09-2019	48,950.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
14	2019-1335728	11-11-2019	2,50,330.00	04092202050 - KOPPARU GRAMAPANCHAYAT
15	2019-1708635	21-11-2019	1,32,700.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
16	2019-1710357	21-11-2019	95,350.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
17	2019-1710522	21-11-2019	1,42,050.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
18	2019-1740603	02-12-2019	87,400.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
19	2019-1740651	02-12-2019	37,500.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
20	2019-1832293	14-01-2020	81,680.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
21	2019-1960016	05-02-2020	71,440.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
22	2019-1960097	05-02-2020	60,250.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
23	2019-2053215	05-02-2020	1,15,350.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
24	2019-2054760	05-02-2020	1,24,200.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
25	2019-2055888	05-02-2020	88,560.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
26	2019-2165170	05-02-2020	42,550.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
27	2019-2247885	05-02-2020	5,93,770.00	04092202011 - SARIPALLI GRAMAPANCHAYAT

28	2019-2489123	16-03-2020	59,850.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
29	2020-127080	13-04-2020	1,07,794.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
30	2020-127335	13-04-2020	1,71,484.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
31	2020-127413	13-04-2020	1,93,325.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
32	2020-127414	13-04-2020	2,00,340.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
33	2020-127336	15-04-2020	2,18,517.00	04092202077 - RAMANNAPELEM GRAMAPANCHAYAT
34	2020-585137	04-06-2020	3,18,350.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
35	2020-590254	04-06-2020	3,18,350.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
36	2020-707450	08-07-2020	1,66,100.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
37	2020-853206	25-09-2020	21,727.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
38	2020-1766233	09-12-2020	3,92,900.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
39	2020-1810533	16-12-2020	1,01,645.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
40	2020-592932	21-12-2020	2,85,750.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
41	2020-654701	21-12-2020	2,64,000.00	04092202050 - KOPPARU GRAMAPANCHAYAT
42	2020-655074	21-12-2020	2,18,200.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
43	2020-655312	21-12-2020	1,34,952.00	04092202083 - SEETHARAMPURAM NORTH GRAMAPANCHAYAT
44	2020-658461	21-12-2020	1,51,610.00	04092202050 - KOPPARU GRAMAPANCHAYAT
45	2020-659139	21-12-2020	2,11,625.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
46	2020-659219	21-12-2020	1,43,255.00	04092202050 - KOPPARU GRAMAPANCHAYAT
47	2020-704711	21-12-2020	1,99,350.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
48	2020-705597	21-12-2020	1,95,875.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
49	2020-720818	21-12-2020	4,33,000.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
50	2020-1808249	23-12-2020	2,40,785.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
51	2020-1811072	23-12-2020	1,53,485.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
52	2020-1920225	28-12-2020	4,40,665.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
53	2020-1920301	28-12-2020	4,82,820.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
54	2020-1920564	28-12-2020	1,46,100.00	04092202083 - SEETHARAMPURAM NORTH GRAMAPANCHAYAT

55	2020-1920579	28-12-2020	5,18,605.00	04092202050 - KOPPARU GRAMAPANCHAYAT
56	2020-1920684	28-12-2020	59,000.00	04092202079 - RAJUGARITHOTA GRAMAPANCHAYAT
57	2020-828461	28-12-2020	1,11,700.00	04092202050 - KOPPARU GRAMAPANCHAYAT
58	2020-829004	28-12-2020	1,94,140.00	04092202050 - KOPPARU GRAMAPANCHAYAT
59	2020-829263	28-12-2020	1,52,440.00	04092202050 - KOPPARU GRAMAPANCHAYAT
60	2020-829329	28-12-2020	1,40,888.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
61	2020-833064	28-12-2020	2,46,150.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
62	2020-2283824	15-02-2021	2,26,852.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
63	2020-2306789	15-02-2021	1,39,900.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
64	2020-2306994	15-02-2021	94,400.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
65	2020-2322249	15-02-2021	1,54,295.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
66	2020-2325459	15-02-2021	2,93,645.00	04092202083 - SEETHARAMPURAM NORTH GRAMAPANCHAYAT
67	2020-2327249	15-02-2021	2,96,704.00	04092202050 - KOPPARU GRAMAPANCHAYAT
68	2020-2328299	15-02-2021	2,70,554.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
69	2020-2349374	15-02-2021	1,07,002.00	04092202084 - SARAVA GRAMAPANCHAYAT
70	2020-2351045	15-02-2021	69,610.00	04092202072 - PEDALANKA GRAMAPANCHAYAT
71	2020-2351715	15-02-2021	80,416.00	04092202028 - CHAMAKURIPALEM GRAMAPANCHAYAT
72	2020-2351855	15-02-2021	1,12,100.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
73	2020-2311272	01-03-2021	3,90,905.00	04092202080 - SEREPALEM GRAMAPANCHAYAT
74	2020-2312913	01-03-2021	1,77,795.00	04092202031 - KOTHAPALEM GRAMAPANCHAYAT
75	2020-2435442	01-03-2021	63,080.00	04092202014 - KAMSALABETHAPUDI GRAMAPANCHAYAT
76	2020-2436321	01-03-2021	43,995.00	04092202079 - RAJUGARITHOTA GRAMAPANCHAYAT
77	2020-2437863	01-03-2021	60,892.00	04092202014 - KAMSALABETHAPUDI GRAMAPANCHAYAT
78	2020-2489717	01-03-2021	40,380.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
79	2020-1204280	08-03-2021	47,880.00	04092202084 - SARAVA GRAMAPANCHAYAT
80	2020-1221581	08-03-2021	52,180.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
81	2020-1223463	08-03-2021	28,240.00	04092202072 - PEDALANKA GRAMAPANCHAYAT

82	2020-1656522	08-03-2021	1,89,396.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
83	2020-1657161	08-03-2021	1,89,395.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
84	2020-1658588	08-03-2021	1,42,744.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
85	2021-1038694	04-08-2021	15,750.00	04092202072 - PEDALANKA GRAMAPANCHAYAT
86	2021-324904	11-10-2021	2,64,710.00	04092202059 - LINGANABIOANA CHERLA GRAMAPANCHAYAT
87	2021-960256	11-10-2021	1,44,055.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
88	2021-1694071	14-10-2021	1,47,500.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
89	2021-961528	25-10-2021	23,298.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
90	2021-1119181	23-11-2021	1,15,070.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
91	2021-203075	23-11-2021	99,339.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
92	2021-70298	23-11-2021	2,36,510.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
93	2021-961803	25-11-2021	1,35,225.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
94	2021-2081327	06-12-2021	60,000.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
95	2021-2299743	01-01-2022	1,67,871.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
96	2021-212986	16-02-2022	2,73,950.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
97	2021-201953	17-02-2022	2,21,796.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
98	2021-985468	17-02-2022	6,46,207.00	04092202077 - RAMANNAPELEM GRAMAPANCHAYAT
99	2021-1117471	08-03-2022	99,469.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
100	2021-1150148	08-03-2022	21,680.00	04092202084 - SARAVA GRAMAPANCHAYAT
101	2021-1608962	08-03-2022	47,200.00	04092202079 - RAJUGARITHOTA GRAMAPANCHAYAT
102	2021-2025339	08-03-2022	82,214.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
103	2021-2026521	08-03-2022	89,236.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
104	2021-986497	08-03-2022	96,850.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
105	2021-1112059	31-03-2022	1,03,643.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
106	2021-1141022	31-03-2022	3,45,101.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
107	2021-1841331	31-03-2022	57,480.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
108	2021-962190	31-03-2022	1,35,225.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
109	2021-985862	31-03-2022	1,53,790.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
110	2022-301854	15-06-2022	1,65,930.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT

111	2022-305511	15-06-2022	1,16,500.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
112	2022-305513	15-06-2022	1,07,900.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
113	2022-305514	15-06-2022	1,04,370.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
114	2022-305572	15-06-2022	1,88,302.00	04092202083 - SEETHARAMPURAM NORTH GRAMAPANCHAYAT
115	2022-305652	15-06-2022	1,53,834.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
116	2022-305736	15-06-2022	1,74,088.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
117	2022-305738	15-06-2022	1,80,073.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
118	2022-305739	15-06-2022	1,39,500.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
119	2022-73367	15-06-2022	1,76,770.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
120	2022-73368	15-06-2022	1,30,240.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
121	2022-73369	15-06-2022	1,29,900.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
122	2022-73370	15-06-2022	1,20,100.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
123	2022-73416	15-06-2022	1,40,700.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
124	2022-73417	15-06-2022	1,67,071.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
125	2022-73418	15-06-2022	1,24,550.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
126	2022-73419	15-06-2022	1,37,300.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
127	2022-304670	17-06-2022	2,75,450.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
128	2022-305458	17-06-2022	2,59,172.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
129	2022-305604	17-06-2022	35,400.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
130	2022-305653	17-06-2022	2,04,450.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
131	2022-305737	17-06-2022	2,32,089.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
132	2022-305771	17-06-2022	2,98,320.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
133	2022-777079	27-06-2022	1,06,200.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
134	2022-778591	27-06-2022	1,06,200.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
135	2022-886951	11-07-2022	69,895.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
136	2022-1095537	06-09-2022	1,75,425.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
137	2022-1123718	06-09-2022	9,66,177.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT

138	2022-858739	06-09-2022	99,700.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
139	2022-859409	06-09-2022	1,24,500.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
140	2022-886864	06-09-2022	1,05,000.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
141	2022-886968	06-09-2022	1,05,000.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
142	2022-903669	06-09-2022	2,72,650.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
143	2022-904098	06-09-2022	1,18,000.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
144	2022-904301	06-09-2022	1,92,400.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
145	2022-943617	06-09-2022	2,90,520.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
146	2022-1675474	11-11-2022	2,85,365.00	04092202084 - SARAVA GRAMAPANCHAYAT
147	2022-1676775	11-11-2022	2,86,585.00	04092202072 - PEDALANKA GRAMAPANCHAYAT
148	2022-1677123	11-11-2022	1,16,680.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
149	2022-1678117	11-11-2022	1,95,533.00	04092202011 - SARIPALLI GRAMAPANCHAYAT
150	2022-2271311	13-02-2023	1,90,185.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
151	2022-1863015	09-03-2023	1,63,875.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
152	2022-1871436	09-03-2023	80,240.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
153	2022-1925213	09-03-2023	1,98,223.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
154	2022-1927142	09-03-2023	1,86,816.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
155	2022-1928042	09-03-2023	1,95,950.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
156	2022-1928586	09-03-2023	1,86,816.00	04092202082 - SEETHARAMPURAM SOUTH GRAMAPANCHAYAT
157	2022-1929748	09-03-2023	1,64,450.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
158	2022-1959113	09-03-2023	1,98,223.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
159	2022-2019269	09-03-2023	1,36,170.00	04092202072 - PEDALANKA GRAMAPANCHAYAT
160	2022-2042508	09-03-2023	5,10,560.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
161	2022-2097365	09-03-2023	6,89,775.00	04092202021 - YERRAMSETTIPALEM GRAMAPANCHAYAT
162	2022-2322735	09-03-2023	5,82,005.00	04092202008 - MOGALTHUR GRAMAPANCHAYAT
163	2022-2463133	13-03-2023	31,290.00	04092202073 - PASALADEVVI GRAMAPANCHAYAT
164	2022-2417048	18-03-2023	1,29,500.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT

165	2022-2612408	18-03-2023	1,37,445.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
166	2022-2614343	20-03-2023	1,18,400.00	04092202025 - PEDAMAINAVANILANKA GRAMAPANCHAYAT
167	2023-537158	08-05-2023	1,56,375.00	04092202050 - KOPPARU GRAMAPANCHAYAT
168	2023-740661	15-06-2023	59,000.00	04092202079 - RAJUGARTHOTA GRAMAPANCHAYAT
169	2023-1330919	29-09-2023	1,77,955.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
170	2023-1349985	29-09-2023	1,47,500.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
171	2023-1350936	29-09-2023	1,74,400.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
172	2023-1350946	29-09-2023	1,47,860.00	04092202057 - LAKSHMANESWARAM GRAMAPANCHAYAT
173	2023-1361412	29-09-2023	78,640.00	04092202078 - RUSTUMBADA GRAMAPANCHAYAT
174	2023-1479785	28-11-2023	1,78,035.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
175	2023-1485667	28-11-2023	1,35,050.00	04092202033 - THURUPUTALLU GRAMAPANCHAYAT
176	2023-2002389	28-11-2023	1,00,000.00	04092202050 - KOPPARU GRAMAPANCHAYAT
Total			3,11,04,472.00	
Short payment of GST 6% (approximately)			1866268	

Annexure 3.6.4B**IRREGULAR ISSUANCE OF BILL OF SUPPLY BY COMPOSITION TAXPAYER WHOSE AGGREGATE TURN OVER EXCEEDS THRESHOLD LIMIT RESULTING IN AVOIDANCE OF GST**

Sl.No.	CFMS Bill Id, date	Vendor Name, CFMS ID, GSTIN number	Name of the Drawing officer, code	Bill of supply (₹)	Value of GST added in the voucher		
DTAO Eluru,							
1	2021-1944325, 07.03.2022	Suneetha printers, 1000238520, 37BDGPS7165E1Z7	Collectorate, West Godavari, 04012302004	7,04,005	CGST – 48,000 SGST – 48,000		
2	2022- 2017765,Moved to 2023-194731, 24.05.2023			7,29,521	CGST – 49,760 SGST – 49,760		
				4,82,566	CGST – 32,902 SGST – 32,902		
3	2023- 195523(2022- 2625006), 11.03.2024			4,82,743	CGST – 32,920 SGST – 32,920		
				Total	₹ 3,27,164		

Annexure 3.6.5
IRREGULAR BOOKING OF IGST COMPONENT UNDER OTHER HEAD OF ACCOUNTS

S.No	Bill Number & Date	Name of the beneficiary & CFMS ID	Amount incorrectly booked under HOAs (CGST & SGST)	Amount to be booked under HOA (IGST)	Amount
1	2023-206326, 12.06.2023	M/s Hindustan Therapeutics Private Limited, 1000230366	8658001120003002000VN	8658001120003001000VN	3441
			8658001120003003000VN		

Annexure 3.6.7A
NON-DEDUCTION OF TDS (IT) & TDS (GST) FROM THE SUPPLIER (DEDUCTEE) FOR TAXABLE GOODS

S.No	Bill Number	Beneficiary Name, Ben.ID & DDO	Gross Amount	Deduction	Net Amount	Invoice No, Date	Invoice Amount	TDS-GST & TDS-IT to be recovered (Approx)
DTAO Kakinada								
1	2023-409738	M/S E.V.B. TECHNOLOGIES,1000153510	60,88,390	0	60,88,390	-	-	TDS(IT) 2%=1,21,768
	(Pending)							CGST 1%= 60,884
	-							SGST 1%= 60,884
2	2023-1564630 (Pending)	EG DCMS LTD DCMS,1000302061	1,15,29,385	0	1,15,29,385	-	-	TDS(IT) 2%=230586
3	2023-1561803 (Pending)		32,43,962	0	32,43,962	-	-	TDS(IT) 2%=64878
4	2023-539578 Dt:24.05.2023		38,51,928	0	38,51,928	-	-	TDS(IT) 2%=77038
5	2023-522262 Dt:24.05.2023		67,06,174	0	67,06,174	-	-	TDS(IT) 2%=134122
6	2022-1304296 Dt:23.09.2022		64,55,775	0	64,55,775	-	-	TDS(IT) 2%=129115
7	2022-890271 Dt:21.07.2022		95,77,958	0	95,77,958	-	-	TDS(IT) 2%=191559
8	2022-695494 Dt:21.07.2022		1,47,67,039	0	1,47,67,039	-	-	TDS(IT) 2%=295340
9	2022-567686 Dt:30.05.2022		1,77,19,214	0	1,77,19,214	-	-	TDS(IT) 2%=354384
DTAO Paderu								
10	2023-530582	EG DCMS LTD DCMS,1000302061	25,48,650	50,973	24,97,677	22-23/C069	3,27,803	TDS-CGST (1%) =3278
						17.01.2023		TDS-SGST (1%) =3278
11						22-23/C070	3,03,238	TDS-CGST (1%) =2032
						17.01.2023		TDS-SGST (1%) =2032
12						22-23/M091	3,75,152	TDS-CGST (1%) =3751
	09.01.2023	TDS-SGST (1%) =3751						
13	22-23/M092	3,46,379	TDS-CGST (1%) =3463					

						09.01.2023		TDS-SGST (1%) =3463	
14						22-23/D211	3,72,967	TDS-CGST (1%) =3729	
						18.01.2023		TDS-SGST (1%) =3729	
15						22-23/D212	1,39,862	TDS-CGST (1%) =1398	
						18.01.2023		TDS-SGST (1%) =1398	
16						22-23/D213	4,49,455	TDS-CGST (1%) =4494	
						18.01.2023		TDS-SGST (1%) =4494	
17						22-23/D214	1,65,358	TDS-CGST (1%) =1653	
						18.01.2023		TDS-SGST (1%) =1653	
DTAO Srikakulam									
18	2023-200971	M/S KRISHNA CONSTRUCTIONS, 1000015907	40,73,686.00	0	40,73,686.00	--	--	TDS-CGST (1%) =40737	
									TDS-CGST (1%) =40737
19	2023-201056		40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737	
									TDS-CGST (1%) =40737
20	2023-509739		40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737	
									TDS-CGST (1%) =40737
21	2023-489271		11,36,832.00	0	11,36,832.00	--	--	TDS-SGST (1%) =11368	
									TDS-CGST (1%) =11368
22	2023-491644		11,36,832.00	0	11,36,832.00	--	--	TDS-SGST (1%) =11368	
									TDS-CGST (1%) =11368
23	2023-493335		40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737	
									TDS-CGST (1%) =40737
24	2023-493692		11,36,832.00	0	11,36,832.00	--	--	TDS-SGST (1%) =11368	
									TDS-CGST (1%) =11368
25	2023-544327	11,36,832.00	0	11,36,832.00	--	--	TDS-SGST (1%) =11368		
								TDS-CGST (1%) =11368	
26	2023-1010205	40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737		
								TDS-CGST (1%) =40737	
27	2023-1017057	40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737		
								TDS-CGST (1%) =40737	
28	2023-1033288	11,36,832.00	0	11,36,832.00	--	--	TDS-SGST (1%) =11368		
								TDS-CGST (1%) =11368	
29	2023-1349280	40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737		
								TDS-CGST (1%) =40737	
30	2023-1371908	40,73,686.00	0	40,73,686.00	--	--	TDS-SGST (1%) =40737		
								TDS-CGST (1%) =40737	
DTAO Ongole									

31	2023-196120	F8 COMPUTERS,1000477563	6,50,000/-	0	6,50,000/-	--	--	TDS(IT) 2%=11,016
	(2022-2002818)		Value=					CGST 1%= 5,508
	Dt: 10.05.2023		5,50,847.57/-					SGST 1%= 5,508
32	2023-196119	F8 COMPUTERS,1000477563	4,45,000/-	0	4,45,000/-	--	--	TDS(IT) 2%=7,542
	(2022-2001393)		Value=					CGST 1%= 3,771
	Dt: 10.05.2023		3,77,118.65/-					SGST 1%= 3,771
	-							-
33	2023-196117	MARUTHIRAM ENTERPRISES,1000479117	4,09,330/-	0	4,09,330/-	--	--	TDS(IT) 2%=8,186
	(2022-1967982)							
	Dt: 10.05.2023							
34	2023-937517,03.11.2023	BLOOM ENERGY SOLUTIONS GUNTUR BLOOM ENERGY SOLUTIONS GUNTUR,1001399187	3,10,000/-	0	3,10,000/-	--	--	TDS(IT) 2%=5,254
			Value=					CGST 1%= 2,627
			2,62,711.86/-					SGST 1%= 2,627
DTAO Anapalli								
35	2022-1100946	PUJARIS EDUCATIONAL TRUST,1009245742	5,53,796.00	0	5,53,796.00	--	--	TDS-SGST (1%) =5538
	11.08.2022							TDS-CGST (1%) =5538
36	2022-1274952		8,86,812.00	0	8,86,812.00	--	--	TDS-SGST (1%) =8868
	12.09.2022							TDS-CGST (1%) =8868
37	2022-1286535		4,43,406.00	0	4,43,406.00	--	--	TDS-SGST (1%) =4434
	16.09.2022							TDS-CGST (1%) =4434
38	2022-1564707		8,30,694.00	0	8,30,694.00	--	--	TDS-SGST (1%) =8307
	11.11.2022							TDS-CGST (1%) =8307
39	2022-1617729		4,43,406.00	0	4,43,406.00	--	--	TDS-SGST (1%) =4434
	11.11.2022							TDS-CGST (1%) =4434
40	2022-1719609		4,43,406.00	0	4,43,406.00	--	--	TDS-SGST (1%) =4434
	25.11.2022							TDS-CGST (1%) =4434
41	2022-1950018		4,05,829.00	0	4,05,829.00	--	--	TDS-SGST (1%) =4058
	21.12.2022							TDS-CGST (1%) =4058
42	2022-2284651		3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	13.02.2023							TDS-CGST (1%) =3991
43	2022-2338118		4,98,416.00	0	4,98,416.00	--	--	TDS-SGST (1%) =4984
	13.02.2023							TDS-CGST (1%) =4984
44	2022-2381274		3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	13.03.2023							TDS-CGST (1%) =3991
45	2022-2505763		7,47,625.00	0	7,47,625.00	--	--	TDS-SGST (1%) =7476
	13.03.2023							TDS-CGST (1%) =7476
46	2022-2554507		3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	13.03.2023							TDS-CGST (1%) =3991
47	2023-630017	7,98,130.00	0	7,98,130.00	--	--	TDS-SGST (1%) =7981	

	05.06.2023						TDS-CGST (1%) =7981
48	2023-666111	7,47,625.00	0	7,47,625.00	--	--	TDS-SGST (1%) =7476
	05.06.2023						TDS-CGST (1%) =7476
49	2023-1005050	4,98,416.00	0	4,98,416.00	--	--	TDS-SGST (1%) =4984
	19.07.2023						TDS-CGST (1%) =4984
50	2023-1046109	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	21.07.2023						TDS-CGST (1%) =3991
51	2023-1046512	3,99,065.00	0	3,99,065.00	-	-	TDS-SGST (1%) =3991
	21.07.2023						TDS-CGST (1%) =3991
52	2023-1206725	2,49,208.00	0	2,49,208.00	-	-	TDS-SGST (1%) =2492
	22.08.2023						TDS-CGST (1%) =2492
53	2023-1320555	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	04.09.2023						TDS-CGST (1%) =3991
54	2023-1383729	1,91,160.00	0	1,91,160.00	--	--	TDS-SGST (1%) =1912
	18.09.2023						TDS-CGST (1%) =1912
55	2023-1383942	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	18.09.2023						TDS-CGST (1%) =3991
56	2023-1517101	1,91,160.00	0	1,91,160.00	--	--	TDS-SGST (1%) =1912
	10.10.2023						TDS-CGST (1%) =1912
57	2023-1677689	2,49,208.00	0	2,49,208.00	--	--	TDS-SGST (1%) =2492
	10.11.2023						TDS-CGST (1%) =2492
58	2023-1729042	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	10.11.2023						TDS-CGST (1%) =3991
59	2023-1784109	2,49,208.00	0	2,49,208.00	--	--	TDS-SGST (1%) =2492
	10.11.2023						TDS-CGST (1%) =2492
60	2023-1904662	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	18.11.2023						TDS-CGST (1%) =3991
61	2023-1918994	2,49,208.00	0	2,49,208.00	--	--	TDS-SGST (1%) =2492
	06.12.2023						TDS-CGST (1%) =2492
62	2023-2074601	1,91,160.00	0	1,91,160.00	--	--	TDS-SGST (1%) =1912
	16.12.2023						TDS-CGST (1%) =1912
63	2023-2081678	1,91,160.00	0	1,91,160.00	--	--	TDS-SGST (1%) =1912
	16.12.2023						TDS-CGST (1%) =1912
64	2023-2082628	3,99,065.00	0	3,99,065.00	--	--	TDS-SGST (1%) =3991
	16.12.2023						TDS-CGST (1%) =3991
65	2023-2083197	1,91,160.00	0	1,91,160.00	--	--	TDS-SGST (1%) =1912

	16.12.2023								TDS-CGST (1%) =1912
DTAO Ananthapuram									
66	2023- 630245,03.11.2023	INDOTEQ OFFICE AUTOMATION SYSTEM 1000289846	30,95,627/-	-	26,23,413	-	-	-	1,04,936
67	2023- 980556,03.11.2023	LAKSHMI OFFSET PRINTERS 1000239715	8,11,655/-	-	6,87,843	-	-	-	27,512
STO Nagaram									
68	2022-81107(2021- 1111465)	Srivenkateswara Fertilizers NA,1007442029	-	-	5,99,299	-	-	-	41736
69	2021-214989(2020- 2735676)		-	-	8,42,375	-	-	-	-
STO, Nakapalli@payakaraopeta									
70	2023-625525, 05.06.2023	Managing Director TVCCS Ltd, 100003290	-	-	14,58,208	-	-	-	24714
71	2022- 2349726,09.03.2023		-	-	-	-	-	-	
Total									3042142

Annexure 3.6.7B
NON-DEDUCTION OF TDS (IT) & TDS (GST) FROM THE SUPPLIER (DEDUCTEE) FOR TAXABLE GOODS

S No	Bill Number	Beneficiary Name, Ben.ID	HOA	Gross Amount	Deduction	Net Amount	Invoice Amount	TDS-GST to be recovered (Approx)	Amount (in ₹.)
DTAO Puttaparthi									
1	2022- 1361037	Padmaja Laboratories,1000223273	2403001011112210212VN	3718125	0	3718125	₹ 11,13,198	TDS-IT(2%)=22,264	267436
								TDS-CGST (1%)=11132	
								TDS-SGST(1%)=11132	
							₹	TDS-IT(2%)=28042	
							14,02,119.66	TDS-CGST(1%)=14021	
								TDS-SGST(1%)=14021	
2	2022- 1361037	M/S Hindustan Therapeutics Private Limited, 1000230366	2403001011112210212VN	3636259	0	3636259	₹ 8,04,437	TDS-IT(2%)=16088	267436
								TDS-CGST(1%)=8044	
								TDS-SGST(1%)=8044	
							₹ 6,74,325	TDS-IT(2%)=13,486	
								TDS-IGST(2%)=13,486	
							₹ 4,05,900	TDS-IT(2%)=8,118	
								TDS-IGST(2%)=8,118	
							₹ 8,60,625	TDS-IT(2%)=17,212	
								TDS-IGST(2%)=17,212	
							₹ 5,28,660	TDS-IT(2%)=10,572	
	TDS-IGST(2%)=10,572								
3	2022- 1361037	Doctors Vet Pharma, 1000424571	2403001011112210212VN	134064	0	134064	₹ 4,90,050	TDS-IT(2%)=9,800	267436
								TDS-IGST(2%)=9,800	
							₹ 2,87,100	TDS-IT(2%)=₹5,742	
								TDS-IGST(2%)=₹5,742	
3	2022- 1361037	Doctors Vet Pharma, 1000424571	2403001011112210212VN	134064	0	134064	₹ 1,19,700	TDS-IT(2%)=2394	267436
								TDS-CGST(1%)=1197	
								TDS-SGST(1%)=1197	
DTAO Rayachoti									
4	2022- 2163535	Shree Vinayaka Medicals Agencies, 1000021302	2403001010004210212VN	1914619	38292	1876327	-	CGST: 1%=₹85,437	85437
5		Padmaja Laboratories, 1000223273		919343	18387	900956	-		
6		M/S Hindustan Therapeutics Private Limited, 1000230366		334848	6697	328151	-		
7		Dotctors Life Sciences India Limited, 1000230904		892733	17855	874878	-		
8		Icon Biologicals Pvt Ltd, 1000299974		75371	1507	73864	-		
9		Vetindia Pharmaceuticals Ltd,1000401664		1088071	21761	1066310	-		
10		Doctors Vet Pharma, 1000424571		632830	12657	620173	-		

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11		Siva Sivani Surgical Cottons Pvt Lt, 1000445198		54701	1094	53607	-		
12		Indin Genomix Pvt Ltd, 1000477669		327136	6543	320593	-		
13		Sujith Medical Surgicals, 1000643835		356110	7122	348988	-		
14		Rajesh Medical Agencies, 1000647427		768677	15374	753303	-		
15		Eastwin Laboratories, 1000647621		177639	3553	174086	-		
16		Deseeyasrujanas, 1000647631		315206	6304	308902	-		
17		Vesstar Pharma, 1000647647		170586	3412	167174	-		
18		Intevet India Private Limited, 1000720387		88058	1761	86297	-		
19		M/S Kathyayani Enterprises, 1001699163		17781	356	17425	-		
20		Rajesh Medical Agencies, 1008987646		410086	8202	401884	-		
DTAO, Nandyal									
21	2023- 207120	Padmaja Laboratories,1000223273	2403001011112210212VN	1351437	27029	1324408	₹ 12,06,640	TDS-CGST (1%)=12066	
		M/S Hindustan Therapeutics Private Limited, 1000230366		1620410	32408	1588002	₹ 4,97,295	TDS-SGST(1%)=12066	
							₹ 3,55,500	TDS-IGST (2%)=9944	
							₹ 2,97,000	TDS-IGST (2%)=7110	
							₹ 2,97,000	TDS-IGST (2%)=5940	
							₹ 2,97,000	TDS-IGST (2%)=5940	
22	2022-2155312	Sandeep Events,1009319011	2070008000005200202VN	960286	0	960286	₹ 9,04,224	TDS-IT(2%)=18084	
								TDS-CGST(1%)=9042	319542
								TDS-SGST(1%)=9042	
23	2023-190690			353410	0	343410	₹ 2,99,500	TDS-IT(2%)=5990	
								TDS-CGST(1%)=2995	
								TDS-SGST(1%)=2995	
24	2022-1320468	Mettusridharbabu,1000186072	2236021011112230231VN	4787462	69600	4717862	₹ 45,12,290	TDS-CGST (1%)=45,122	
								TDS-SGST(1%)=45,122	
25	2023-190786	Srisambasivadairyproducts (India)Pv,1002813638	2202028001138230231VN	6724443	134489	6589954	₹ 64,04,231	TDS-CGST (1%)=64,042	
								TDS-SGST (1%)=64,042	
DTAO, Amalapuram									
26	2022-1614845, Dt. 13.01.2023	Sri Kamalapriya Agro And General, 1000082458	2401001191157330332VN	33,73,351	-	-	-	TDS-CGST (1%)=33733	
								TDS-SGST (1%)=33733	125966
27	2022-1613668, Dt. 13.01.2023	Meenkshi Agriculture And Commercial, 1000288346	2401001191157330332VN	29,25,000	-	-	---	TDS-CGST (1%) = 29,250	
								TDS-SGST (1%)=29,250	
STO Pamarru									
28	2022-2624047,21.03.2023	Divyasaitraders, 1000018550	--	953322	953322	-	Total amount before Tax=180900	TDS-IT=3618	39880
							CGST=16281	CGST=1809	
							SGST=16281	SGST=1809	

								Total amount before Tax=114000	TDS-IT=2280	
								CGST=10260	CGST=1140	
								SGST=10260	SGST=.1140	
								Total amount before Tax=513000	TDS-IT=10,260	
								CGST=46170	CGST=5130	
								SGST=46170	SGST=5130	
29	2022-1978188,09.03.2023	Divyasaitraders, 1000018550	--	223232	223232	--		Total amount before Tax=168180	TDS-IT=3362	
								CGST=15136	CGST=1681	
								SGST=15136	SGST=1681	
								Total amount before Tax=21000	TDS-IT=420	
								CGST=1890	CGST=210	
								SGST=1890	SGST=210	
DTAO, Machilipatnam										
30	2023-680490	Sree Maruthi AGROS, 1009150466	2202028001138230231VN	3218367	64367	31,54,000	30,65,111	CGST(1%)=30,651	SGST(1%)=30,651	564026
31	2023-629513			4367268	87345	42,79,923	41,59,302	CGST(1%)=41,593	SGST(1%)=41,593	
32	2023-189032			4478028	89561	43,88,467	42,64,788	CGST(1%)=42,647	SGST(1%)=42,647	
33	2022-2394374			4355691	87114	42,68,577	41,48,276	CGST(1%)=41,482	SGST(1%)=41,482	
34	2022-2344766			4555641	91113	44,64,528	43,38,705	CGST(1%)=43,387	SGST(1%)=43,387	
35	2022-1981300			5174946	103499	50,71,44	49,28,519	CGST(1%)=49,285	SGST(1%)=49,285	
36	2022-1724161			3461678	69234	33,92,444	32,96,836	CGST(1%)=32,968	SGST(1%)=32,968	
DTAO, Rajamahendravaram										
37	2023-190199	United Traders, 1000080622	-	57,39,714	-	57,39,714	-	114794	524651	
38	2023-613089		-	57,66,737	-	57,66,737	-	115335		
39	2023-618055		-	42,51,723	-	42,51,723	-	85034		
40	2023-1043590		-	47,30,562	-	47,30,562	-	94611		
41	2023-1253845		-	57,43,865	-	57,43,865	-	114877		
DTAO, Vizianagaram										
42	2022-1710373	M/s Mann Decors, 1000015906	-	91,73,744.00	-	-	77,74,360	1,55,486	1,84,816	
43	2022-2399500	Keerthi Taranga Creations, 100254987	-	14,66,496.00	-	-	14,66,496	29,330		
DTAO Bapatla										
44	2022-1353970	Sree Maruthi Agros, 1009150466	2202028001138230231VN	2141013	42820	2098193	20,39,059	CGST=₹ 20,391	SGST=₹ 20,391	393868
45	2022-1356496			809877	31829	1559621	15,15,666	CGST=₹ 15,156	SGST=₹ 15,156	
46	2022-1575640			16197	793680	7,71,311	CGST=₹ 7,713	SGST=₹ 7,713		
47	2022-1246467	NCCF, 1000021930	2236027891112230231VN	85404	4184781	41,59,429	CGST=₹ 41,594	SGST=₹ 41,594		
48	2022-890917			4270185	82560	4045450	40,20,942	CGST=₹ 40,209	SGST=₹ 40,209	

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49	2023-740490	Sanwaria Sweets Pvt Ltd, 1009148220	2202028001138230231VN	4294014	85880	4208134	40,89,537	CGST=₹ 40,895	
50	2023-625574			3252433	65048	3187385	30,97,555	SGST=₹ 40,895	
								CGST=₹ 30,976	
								SGST=₹ 30,976	
DTAO Ananthapur									
51	2022-1922159	M/S MAAN DECORATORS		-	91,64,130	-	-	91,641	183282
52	Dt:18.03.2023	1000015906	-	-		-	-	91,641	
DTAO Chittoor									
53	2023-201197	VENKATESWARA SUBHASH MOTORS 1002249998	-	-	3,09,020	-	-	3153	11752
54	2023-201198				2,72,330	-	-	2723	
55	2022-2081837	MAHARSHI ABHYUDAYA SEVA SAMSTHA, 1000020712	-	-	89,49,830	-	-	89498	178996
								89498	
DTAO Nellore									
56	2023-200158	AKBAR MOTORS, 1000294240	-	-	1,27,883.00	-	-	2558	11704
57	2023-647485				1,18,109.00	-	-	2362	
58	2023-640359				1,17,909.00	-	-	2358	
59	2023-200159				1,16,860.00	-	-	2337	
60	2022-1616850				1,04,435.00	-	-	2089	
								Total	2976793

Annexure 3.6.7C
NON-DEDUCTION OF TDS (IT) & TDS (GST) FROM THE SUPPLIER (DEDUCTEE) FOR TAXABLE GOODS

S.NO.	Bill Number & Date	Beneficiary Name& Code	Gross Amount	TDS to berecovered (2%)
DTAO Ananthapuram				
1	2023-230712,28.04.2023	ANDHRAPRABHA PUBLICATIONS LIMITED,1000008154	2850000	57000
		HYDERABAD MEDIA HOUSE LTD.1000040636	2900000	58000
2	2023-222333,14.12.2023	G RAM MOHAN REDDY 1001216386	1439200	28,784
3	2023-222334,24.07.2023	KAMADHENU FEEDS PVT LTD 1000203542	1370000	27,400
4	2023-222335,24.07.2023		1016470	20,328
5	2023-222336,24.07.2023		2369715	47,394
6	2023-222274	MALLESWARA AGRO AGENCIES 1000427382	1689400	33,788
STO Kalyandurg				
7	2021-2049705,22.03.2022	CHANDRASEKHER K,1000541572	12,58,119	12581
STO Punganur				
8	2021-2339120	Ashoka, 100039785	390140	7803
9		Sri C Ramulu, 1000495179	375710	7514
10		K Sathish, 1000581999	65000	1300
11		S Harinathjetty, 1002820544	545470	10909
12		V Reddappa, 1002820825	585500	11710
STO Indukurpeta				
13	2018-1295737	I Chandrasekar Reddy, 1000442682	1479924	29598
Div STO Rampachodavaram				
14	2021-1453962	LASER SYSTAMS PRIVATE LIMITED LASER, 1001664794	27,09,000.00	54180
15	2021-1456840	SRI BALAJI MAT INDUSTRIES,1000811055	3,60,358.00	7207
DTAO Kurnool				
16	2023-214455,23.06.2023	KALPATURU FEEDS 1000165601	33,81,560.00	67,630
17	2023-214454,23.06.2023		1590680	31,812
18	2022-735848,06.03.2023		1683319	33,666
19	2023-214453,28.08.2023	M/S. SRINIVASA FEED MIXING PLANT,1000291837	1,40,14,00.00	28,028
			Total ©	5,76,632
			Tatap (A +B +C)	11,02,715

Annexure 3.6.8

UNAUTHORISED SALE OF GOODS RESULTED IN IRREGULAR COLLECTION OF GST BY VENDOR

S.No	Bill Number, Date	BeneficiaryName, Ben Id	DDO	Payment Amount	GST Collected
DTAO TIRUPATI					
1	2023-775442,21.06.2023	RM AGENCIES, 1000134389	86011002001 - O/oSuperintendent of Police, Tirupathi	101606	CGST=7907
					SGST=7907
2	2023-775013,21.06.2023			93139	CGST=7248
					SGST=7248
3	2023-1013370,24.08.2023			84672	CGST=6589
					SGST=6589
4	2023-1162105,24.08.2023	84672	CGST=6589		
			SGST=6589		
5	2023-1661865,24.11.2023	84672	CGST=6589		
			SGST=6589		
6	2023-1946077,08.01.2024	84672	CGST=6589		
			SGST=6589		
Div STO Paderu					
7	2021-2403819, 19.02.2022	MFormillet Foods Pvt,1002073391	2132403004(O/o ATWO Paderu)	11,37,500.00	CGST=27,083
					SGST=27,083
8	2023-188349, 11.05.2023			11,37,500.00	CGST=27,083
		SGST=27,083			
9	2023-188350, 11.05.2023	11,37,500.00	CGST=27,083		
			SGST=27,083		
DTAO Paderu					
10	2022-1242259, 23.09.2022	Victory Bazars Private Limited, 1009243892	64010308001(O/o District School Educational Officer,)	23,34,497.00	CGST=56,717
					SGST=56,717
11	2022-1428762, 24.10.2022			24,98,317.00	CGST=60,697
					SGST=60,697
12	2022-1796417, 26.12.2022			24,58,882.00	CGST=59,739
					SGST=59,739
13	2022-1796719, 26.12.2022	21,56,791.00	CGST=52,400		
			SGST=52,400		
14	2022-2359725, 28.02.2023	29,02,958.00	CGST=70,536		
			SGST=70,536		
15	2022-2441582, 28.02.2023	20,73,381.00	CGST=50,373		
			SGST=50,373		
16	2023-1386332, 16.09.2023	23,88,362.00	CGST=58,026		
			SGST=58,026		

					SGST=58,026
17	2023-1438980, 16.09.2023			20,03,507.00	CGST=48,676
					SGST=48,676
18	2023-1455503, 16.09.2023			29,45,983.00	CGST=71,573
					SGST=71,573
19	2023-733481, 03.10.2023			27,40,466.00	CGST=66,580
					SGST=66,580
20	2023-736750, 03.10.2023			27,00,760.00	CGST=66,616
					SGST=66,616
				Total	₹ 15,69,386

Annexure 3.6.9
Irregular collection of GST by using other state GSTIN

S. No	Bill Number, Date	Beneficiary Name, Ben Id	DDO	Payment Amount	GST Collected
DTAO, BAPATLA					
1	2023-740490,21.06.2023	Sanwaria Sweets PVT LTD, 1009148220	75010308001(O/o District School Educational Officer,)	4208134	CGST=1,02,238 SGST=1,02,238
2	2023-625574,12.06.2023			3187385	CGST=77,438 SGST=77,438
3	2023-191072, 18.05.2023			2831967	CGST=68,803 SGST=68,803
				Total	₹ 4,96,958

Annexure 3.6.10
Erroneous Calculation of GST Due to Exclusion of Seigniorage Charges While Computing the GST in Work Bills

Sl No.	Bill Number & date Name of the contractor	Description	Memo of payments as per rules in force	Memo of payments as per bill abstract	Short payment of GST	
STO Yelamanchili						
1	2021-2657738, Dt. 04-03-2022, M/s Sree Murugan Constructions	A	Value of work done (as per bill abstract	31,86,992	31,86,992	16,047
		B	Tender percentage amount +/-	82,543	82,543	
		C	Price Adjustment amount +/-	-	-	
		D	Seigniorage amount	1,33,594	-	
		E	NAC amount (0.1% of A+B+C+D)	3,403	3,270	
		F	Total Value Of Work Done (for the purpose of GST Calculation) A+B+C+D+E	34,06,532	32,72,805	
		G	GST CALCULATED AS @12% OF	4,08,784	3,92,737	
2	2021-2526048, Dt. 28-02-2022, M/s Sree Murugan Constructions	A	Value of work done (as per bill abstract	31,04,079	31,04,079	6,415
		B	Tender percentage amount +/-	-	-	
		C	Price Adjustment amount +/-	-	-	
		D	Seigniorage amount	53,405	-	
		E	NAC amount (0.1% of A+B+C+D)	3,157	3,104	
		F	Total Value Of Work Done (for the purpose of GST Calculation) A+B+C+D+E	31,60,641	31,07,183	
		G	GST CALCULATED AS @12% OF	3,79,277	3,72,862	
3	2021-2523088, Dt. 28-02-2022 M/s Sree Murugan Constructions	A	Value of work done (as per bill abstract	31,67,413	31,67,413	6,263
		B	Tender percentage amount +/-	-	-	
		C	Price Adjustment amount +/-	-	-	
		D	Seigniorage amount	52,137	-	

		E	NAC amout (0.1% of A+B+C+D)	3,220	3,167		
		F	Total Value Of Work Done (for the purpose of GST Calculation) A+B+C+D+E	32,22,770	31,70,580		
		G	GST CALCUALATED AS @12% OF	3,86,732	3,80,470		
4	2021-2525878, Dt. 28-02-2022	A	Value of work done (as per bill abstract	31,54,811	31,67,413	4,982	
		B	Tender percentage amount +/-	-	-		
		C	Price Adjsutment amount +/-	-	-		
		D	Seigniorage amount	54,081			
		E	NAC amout (0.1% of A+B+C+D)	3,209	3,167		
		F	Total Value Of Work Done (for the purpose of GST Calculation) A+B+C+D+E	32,12,101	31,70,580		
		G	GST Calcuulated AS @12% OF	3,85,452	3,80,470		
						Total	₹ 33,707

Annexure-3.6.11**GST Levy and Collected in Tax Invoice by an Unregistered Supplier in Violation of GST Provsions**

S. No	Bill Number & Date	Beneficiary Name & Id	Taxable value of Goods	Irregular GST collected @18%
1	2022-1786837, 12.01.2023	M/s Rithivika Enterprises 1009283668	5,20,584	92,766/-

Annexure 3.7.1**DOUBLE PAYMENT OF HR BILLS / NON-HR BILLS**

Sl.No	Bill Number	Name of the Beneficiary CFMS ID	HOA	Amount	Remarks
STO ALURU					
1	2021-1691330	HOLACHI VEERANNAGOUD 14393326	2071011150014002000V N	3,59,499	ENCASHMENT OF EL+HPL
2	2021-1694278				
DIV STO TIRUPATHI					
3	2021-1451909	MARKANDEYA SHARMA VELLALA, 14410888	2071011150014001000V N	21,92,110	EL ENCASHMENT
4	2021-510143,				
STO KOVUR					
5	2021-1151745	Shaik Haseena, 1008914802	8011001070001001000V N	60,000	GIS
6	2021-1651445,				

STO PUNGANUR					
7	2022-1345735,	Reddappa Ganumukkala, 1009215504	20710180000050440043V N	1,00,000	Medical Reimbursement
8	2022-714045,				
9	2021-258991,	M Krishna moorthy, 14291252	8011001070001001000V N	53,091	GIS
10	2021-2696844,				
STO, Kurupam					
1	2021-2689034	Chintada Anand, 14344687	8011001070001001000V N	39,496	GIS
2	2022-1250549				
3	2020-2659349	Patrum Seetha, 14341625	2202021910005010013V N	36,282	DA Arrears
4	2020-2659668				
STO, Yelamanchili					
1	2021-1454584 Dt. 17.09.2021	Ch Lakshmi, 15074040	2071011010004310318V N	27,087	Funeral Charges
2	2021-1598526 Dt. 13.10.2021				
STO Tuni					
1	2020-2127683	Yedla Apparao, 14056053	8793001290000000000V N	1,75,710	Encashment of Earned Leave
2	2021-303189		2071011150024001000V N		
STO Venkatagiri					
1	2021-264235	Soori Ganesh Prasad, 14439862	2071011150014002000V N	2,16,591	EL Encashment
2	2021-264551		2071011150024002000V N		
3	2020-2403365	P Polamma, 15022527	2071011040014040042V N	79,915	Gratuity
4	2020-2613048,	P Polamma, 1008204730	2071011040004040042V N		
5	2021-338490,	V Lakshmi Devi, 15038555	2071011050014040041V N	45,731	LTA Arrears
6	2020-2603714,	V Lakshmi Devi, 1001012749	20710110100040900091V N		
7	2022-2420952,	P Sunitha, 15141645	2071011040024040042V N	73,984	Gratuity
8	2022-2419122,		2071011040024040042V N		
9	2022-1556994,	Dasaradha Ramaiah K, 14204742	2071011020014040041V N	3,37,437	CVP
10	2022-1709762,		2071011020014040041V N		
11	2022-1599351,		2071011020024040041V N	89,110	
12	2022-1680284,		2071011020024040041V N		
Div STO, Naidupeta					
13	2019-1102309,	K Vasantha Kumar, 14205188	2071011150014001000V N	3,80,649	EL Encashment
14	2019-1091169,		2071011150014001000V N		
15	2019-1098181,		2071011150014001000V N	71,491	

16	2019-1113687,		2071011150014001000V N		
17	2021-1883678,	Thirtham Padmavathi, 14440974	2202021910004010013V N	18,683	DA arrears
18	2021-1886058,		2202021910004010013V N		
DIV STO, Nuzvid					
19	2022-607585,	Nandhigam Suvarchala Devi, 14122418	2071011150014002000V N	3,15,555	EL Encashment
20	2022-503659,	Ganni Venkateswara Rao, 14122415	2071011150014002000V N		
DTAO Guntur					
21	2022-1984530,	M/S Nikhitha Hotel, 1000742233	2055001090003230231V N	90,002	Diet Charge
22	2022-1994193,				
DTAO, Rajamahendravaram					
23	2022-2389316, (Moved to 2023-182097)	Anandanm Koteswara Rao, 1009329210	2245012820004310316V N	50,000	Covid 19 Ex Gratia
24	2022-2386434, (Moved to 2023-182091,				
Div STO, Tekkali,					
1	2022-2188654,	Prabhananda Gas Links, 1000643008	2236021011112230231V N	2,59,022	Gas Fuel Charges
2	2022-2192680	Sri Venkateswara Bharat Gas Gramin, 1000718728			
Div STO, Srikakulam					
3	2022-558904,	M Appala Naidu, 15067534	2071011040014040042V N	5,72,668	Service Gratuity
4	2022-1145640,		2071011040024040042V N		
Div. STO Anakapalli (East)					
5	2022-875233,	V.Surya Lalitha , 80039805	2071011150014001000V N	44,320	Encashment EL+HPL
6	2022-916632,		2071011150014001000V N		
STO Muddanur,					
7	2022-2157518	Himabindu Pochana	2403000010004100101V N	3,75,742	Salary Arrears
8	2022-2180442				
9	2021-818263,	Diyya Samuel Manikya Rao, 14320829	2071011150014001000V N	1,92,116	Encashment EL+HPL
10	2021-967679,				
Total				62,56,291	

Annexure 3.7.4
Irregular drawal of amounts and crediting in the current account of DDOs instead of giving direct credit to beneficiaries

S. No	Name of the Account & Code	Bill Number	Payment Date	Payment Amount	DDO
1	District Revenue Officer, Anakapalle, O/o the District collector, Anakapalle, 820744	2022-1959052	23-12-2022	4,48,000.00	66012305001 - O/o District Survey & Land Records Office
2		2022-2130506	12-01-2023	9,19,630.00	66012302001 - O/o District Collector, Anakapalli
3		2022-2128600	30-01-2023	6,68,849.00	66012302001 - O/o District Collector, Anakapalli
4		2022-2130167	30-01-2023	4,00,000.00	66012302001 - O/o District Collector, Anakapalli
5		2022-2505055	09-03-2023	56,402.00	66012302001 - O/o District Collector, Anakapalli
6		2022-2505983	09-03-2023	4,97,631.00	66012302001 - O/o District Collector, Anakapalli
7		2022-2507428	09-03-2023	8,13,424.00	66012302001 - O/o District Collector, Anakapalli
8		2022-2381413	31-03-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
9		2022-2383606	31-03-2023	8,03,032.00	66012302001 - O/o District Collector, Anakapalli
10		2022-2553192	31-03-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
11		2023-967351	11-07-2023	2,29,355.00	66012302001 - O/o District Collector, Anakapalli
12		2023-970747	11-07-2023	40,000.00	66012302001 - O/o District Collector, Anakapalli
13		2023-1352419	12-09-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
14		2023-1352617	12-09-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
15		2023-1363776	12-09-2023	54,000.00	66012302001 - O/o District Collector, Anakapalli
16		2023-1372767	18-09-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
17		2023-1420463	18-09-2023	54,000.00	66012302001 - O/o District Collector, Anakapalli
18		2023-1428788	18-09-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
19		2023-1452922	18-09-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
20		2023-1522042	29-09-2023	40,000.00	66012302001 - O/o District Collector, Anakapalli
21		2023-1796230	31-10-2023	18,763.00	66012302001 - O/o District Collector, Anakapalli
22		2023-1798382	31-10-2023	1,46,468.00	66012302001 - O/o District Collector, Anakapalli
23		2023-1799752	31-10-2023	9,945.00	66012302001 - O/o District Collector, Anakapalli
24		2023-1671013	05-11-2023	7,00,000.00	27000902022 - AO AND DDO
25		2023-1572060	10-11-2023	26,100.00	66012302001 - O/o District Collector, Anakapalli
26		2023-1607693	10-11-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
27		2023-1721269	10-11-2023	54,000.00	66012302001 - O/o District Collector, Anakapalli
28		2023-1664425	16-11-2023	6,30,000.00	27000902022 - AO AND DDO
29		2023-1885973	16-11-2023	38,710.00	66012302001 - O/o District Collector, Anakapalli
30		2023-1891468	16-11-2023	9,016.00	66012302001 - O/o District Collector, Anakapalli
31		2023-1332136	24-11-2023	13,083.00	66012302001 - O/o District Collector, Anakapalli

32		2023-1428592	24-11-2023	21,560.00	66012302001 - O/o District Collector, Anakapalli
33		2023-1458772	24-11-2023	12,505.00	66012302001 - O/o District Collector, Anakapalli
34		2023-1921755	02-12-2023	20,050.00	66012302001 - O/o District Collector, Anakapalli
35		2023-1997145	02-12-2023	19,785.00	66012302001 - O/o District Collector, Anakapalli
36		2023-2000342	02-12-2023	18,796.00	66012302001 - O/o District Collector, Anakapalli
37		2023-2007953	02-12-2023	22,295.00	66012302001 - O/o District Collector, Anakapalli
39		2023-2013436	14-12-2023	7,00,000.00	27000902022 - AO AND DDO
40		2023-1920489	15-12-2023	1,80,095.00	66012302001 - O/o District Collector, Anakapalli
41		2023-2074705	16-12-2023	54,000.00	66012302001 - O/o District Collector, Anakapalli
DTAO Nellore					
42	AO DIST COLLECTOR NELLORE , 817358	2023-2213171	01.03.2024	1,62,44,260.00	08012302003(COLLECTORATE SPSR NELLORE)
43		2023-2102855	01.03.2024	48,06,804.00	08012302003(COLLECTORATE SPSR NELLORE)
DTAO YSR Kadapa					
44	Tahsildar, Badvel	2021-2173139	07.03.2022	15,00,000.00	12012302002(COLLECTORATE YSR KADAPA)
Total				3,17,11,318.00	

Annexure 3.7.5

NON-APPORTIONMENT OF PENSION LIABILITY (EEL/CVP/GRATUITY) DUE TO MISCLASSIFICATION OF AMOUNTS RESULTED IN UNNECESSARY BURDEN TO AP

Year	Para No.	Gist of Para	Annexure No.	Name of the STOs/DTOs
2019-20	3.3.10	IRREGULARITIES IN CLASSIFICATION OF PENSION/EEL ALLOCABLE TO AP & TS		
	3.3.10 (I)	IRREGULARITIES IN CLASSIFICATION PENSION ALLOCABLE TO AP & TS	3.3.8 (a)	STO Machilipatnam STO Mova STO Avanigadda
			3.3.8 (b)	STO Kadapa
	3.3.10(II)	IRREGULARITIES IN CLASSIFICATION OF EEL ALLOCABLE TO AP & TS	3.3.9 (a)	STO Cumbum STO Markapur STO Ranasthalam STO Rajam STO Therlam STO Narsapur STO Kuppam STO Gurajala

				STO Piduguralla STO Repalle DTO West Godavari STO Palkonda STO Bobbili STO Bobbili STO Guntakal STO Chodavaram STO Kotauratla STO Vinukonda STO Darsi STO Yammiganur STO Madugula
			3.3.9 (b)	STO Nidadavole STO Palakollu STO Kuppam STO Gurajala STO Nandikotkur
			3.3.9 (c)	STO Arakuvally STO Paderu STO Tadipatri DTO Anantapur STO Mudigubba STO Kadiri STO Penukonda, STO Tadepalligudam STO Atmakur STO Kanekal STO Srikalahasti DTO Prakasam
2020-21	3.4.9	HOA MISCLASSIFICATION		
	3.4.9.(a)	IN PAYMENT OF PENSION	3.4.9(a)	STO, Gannavaram
	3.4.9.(b)	IN PAYMENT OF ENCASHMET OF EARNED LEAVE ALLOCABLE TO AP & TS	3.4.9 (b)	STO Nagaram STO Narasaraopet STO Nuziveedu DTO Krishna STO Gudivada STO Pamarru STO Kanchikacherla

				STO Indukurpet DTO Nellore DTO Vizianagaram STO Parvathipuram DTO Guntur STO Vijayawada West STO Tamballapalli STO Madanapalli Divnl. STO Tirupathi DTO Chittoor Divnl. STO Amalapuram DTO Kurnool STO Alur Div STO, Kavali STO, Gudur STO, Vakadu STO, Venkatagiri STO Kanigiri DTO Srikakulam STO S.Kota DTO Eluru STO Proddatur
			3.4.9 (c)	DTO Krishna STO Pamarru DTO Vizianagaram STO Parvathipuram DTO Guntur STO Vijayawada West Divnl. STO Amalapuram DTO Kurnool Div STO, Kavali STO, Gudur STO, Vakadu DTO Srikakulam STO Akiveedu DTO Eluru STO Proddatur STO Chandragiri
3.4.10 (i)	MIS-CLASSIFICATION OF GRAUITY BILLS 20.55 lakh		3.4.10 (a)	Div STO Vijayawada(East) Divnl. STO Anantapur

				Divnl STO Kakinada DIV.STO Eluru
	3.4.10 (ii)	NON-APORTIONMENT OF GRAUITY/CVP BILLS	3.4.10 (b)	STO Kamalapuram Div. STO, Nellore
2021-22	3.4.6	HOA MISCLASSIFICATION - WRONG CLASSIFICATION OF LEAVE ENCASHMENT BILLS & PENSIONARY BENEFITS	3.4.6(a)	STO Tiruvuru STO, Nandigama STO Ponnur STO Nellimarla STO, Buchireddypalem STO Podalakur STO Naidupeta STO Korukonda STO Mummidiavaram STO, Vuyyuru DIV STO Paderu DIV STO Kavali DTO Kurnool STO Piler STO Puttur STO Mydukuru DTO Kadapa STO, Nagari DTO, Kakinada STO, Kaikaluru
3.4.6(b)			STO, Cumbum STO, Yerragondapalem DIV. STO Guntur STO Sompeta STO Tekkali STO Kotabommali STO Rajam DTO, Machilipatnam Div STO, Vijayawada West DTO Eluru	
3.4.6(c)			Div STO, Visakhapatnam DTO Visakhapatnam STO Puttur STO Nagari Div STO Chittoor Div. STO Kurnool	

				STO Palamaneru Capital Regional Treasury STO Rapur DIV.STO Rampachodavaram DTO, Kakinada STO Arakuvalley STO Nandyal STO Koilakuntala STO Piler STO Bangarupalem STO Kuppam Div STO, Jangareddy Gudem
	3.4.10	EXCESS PAYMENT OF COMMUTED VALUE OF PENSION DUE TO WRONG APPORTIONMENT TO A TUNE OF 9.29 LAKH	3.4.10	STO, Chittoor
2022-23	3.4.3	MISCLASSIFICATION -OF EEL+HPL ENCASHMENT BILLS	3.4.3 (a)	STO Alamuru STO Tenali STO, Banaganapalle DTAO Eluru STO, Anakapalle(West) DTAO Anantapur DIV.STO Nandyal DTAO Nellore
			3.4.3 (b)	DTAO Srikakulam DTAO, Kadapa DTAO Visakhapatnam DTAO Ananthapur DTAO Nellore
	3.4.4	MISCLASSIFICATION OF AMOUNTS UNDER WRONG HEAD OF ACCOUNT	3.4.4	STO Bobbili STO Chintalapudi STO, Yemmiganur STO, Yemmiganur STO, Tadepalligudem
	3.4.7	IRREGULAR APPORTIONMENT OF PENSION PAYMENTS AMOUNTING TO A TUNE OF ₹3.56 CRORE	3.4.7	DTA Mangalagiri
	3.4.8	HOA MISCLASSIFICATION IN PAYMENT OF CVP	3.4.8	DIV.STO Nandyal STO Markapur

	3.4.13	MISCLASSIFICATION OF NPS CONTRIBUTIONS PERTAINING TO AP AIDED EDUCATIONAL INSTITUTIONS EMPLOYEES' BILLS TO A TUNE OF ₹ 53.68 LAKH	3.4.13	DTAO Kadapa
2023-24	PARA 4	HEAD OF ACCOUNT - WRONG CLASSIFICATION OF EEL+HPL ENCASHMENT BILL TO A TUNE OF ₹9.59 LAKH		STO Kalyandurg
	PARA 5	HEAD OF ACCOUNT -WRONG CLASSIFICATION OF EEL+HPL ENCASHMENT BILL		STO Srisailam

Annexure 3.7.7

Improper drawl of ₹ 39.22 lakh by the secretary, ZGS, Kurnool without proper authority in contravention to provisions of TR 16

SL. NO	Code	Name	Bank A/c No	Gross Amount	Deduction	Net Amount	Payment Ref	Payment Date
1	100000236	Dr Ysr Aarogyasri Healthcare Trust	36953001753	43650	0	43650	RBI1022304752117	12.04.2023
2	100000701	Assistant Accounts Officer	40546408782	10000	0	10000	RBI1022304751931	12.04.2023
3	1000022038	Sujatha K	11712176678	117761	0	117761	RBI1022304752691	12.04.2023
4	1000031485	Makbul Basha Nadimenti	32607085060	68789	0	68789	RBI1022304753895	12.04.2023
5	1000031499	Simon Raju Reddy Pogu	31872497225	40263	0	40263	RBI1022304753898	12.04.2023
6	1000031507	Sudharshan Kumar Swarankari	31889861060	39578	0	39578	RBI1022304753899	12.04.2023
7	1000031560	Venkateswarlu Sidige	11549101470	121670	0	121670	RBI1022304753902	12.04.2023
8	1000031604	Sreedhar Ramapuramediga	31616352636	57701	0	57701	RBI1022304753908	12.04.2023
9	1000031609	Ravi Raju Murathoti	30818528428	46688	0	46688	RBI1022304753910	12.04.2023
10	1000031954	Eswaramma Borelli	10826469811	51810	0	51810	RBI1022304753884	12.04.2023
11	1000031997	Kavithabai Sugali	30347901611	99643	0	99643	RBI1022304753887	12.04.2023
12	1000032064	Venkata Ramana Bestha	30374182275	66006	0	66006	RBI1022304753704	12.04.2023
13	1000032077	Basha Sungala	11486163540	73399	0	73399	RBI1022304753707	12.04.2023
14	1000032092	Abdulrasool Dudekula	11486148726	126284	0	126284	RBI1022304753710	12.04.2023
15	1000032112	Maddamma Karakala	10905101214	83467	0	83467	RBI1022304753713	12.04.2023
16	1000032535	Govinda Reddy Vajrala	20168623516	115847	0	115847	RBI1022304753700	12.04.2023
17	1000032544	Thotamma Vadde	11549105601	58687	0	58687	RBI1022304753702	12.04.2023
18	1000032552	Basheer Ahammed Jalal	32600821359	154455	0	154455	RBI1022304753767	12.04.2023
19	1000032563	Ram Kumar Soma	11452720670	127815	0	127815	RBI1022304753771	12.04.2023
20	1000032570	Peddakka Vademanu	11164931850	98697	0	98697	RBI1022304753774	12.04.2023
21	1000032580	Devendra Manyam	30449475370	48099	0	48099	RBI1022304753778	12.04.2023
22	1000032601	Suma Latha Nichenametla Venkata	33033451349	43050	0	43050	RBI1022304753787	12.04.2023

23	1000032611	Venkateswarlu Neeruganti	30115641556	98025	0	98025	RBI1022304753791	12.04.2023
24	1000032617	Madhu Dudekula	10840294759	71887	0	71887	RBI1022304753793	12.04.2023
25	1000032635	Venkata Krishna Reddy Chennareddy Gary	31259011519	67974	0	67974	RBI1022304753739	12.04.2023
26	1000032655	Bhagyalakshmi Bhagavathula	30123668873	65376	0	65376	RBI1022304753745	12.04.2023
27	1000032664	Hanumae Naik Dumavath	32148172781	55571	0	55571	RBI1022304753748	12.04.2023
28	1000032747	Siva Ram Prasad Yalavarthy	20198042820	75443	0	75443	RBI1022304753760	12.04.2023
29	1000033987	Kousalya Kandula	30356999070	67889	0	67889	RBI1022304754048	12.04.2023
30	1000033995	Radha Bai Sugali	33087490103	104908	0	104908	RBI1022304754051	12.04.2023
31	1000034002	Madhu Naidu Boya	31189040436	108976	0	108976	RBI1022304754054	12.04.2023
32	1000034006	Balathimmareddy Gaddam	30357616566	83360	0	83360	RBI1022304754056	12.04.2023
33	1000034009	Raghava Reddy Pasula	33573760373	103316	0	103316	RBI1022304754057	12.04.2023
34	1000034017	Suvarnamma Nayakallu	30244850242	69116	0	69116	RBI1022304754059	12.04.2023
35	1000034034	Sravanthi Nulaka	31888941118	43955	0	43955	RBI1022304754064	12.04.2023
36	1000034061	Sandya Rani Bandaru	32929962864	92703	0	92703	RBI1022304754068	12.04.2023
37	1000034150	Sreenivasulu Nadikudi	31411473211	56792	0	56792	RBI1022304754071	12.04.2023
38	1000034190	Ravindranath Reddy Kamaladenni	11486184538	76512	0	76512	RBI1022304754074	12.04.2023
39	1000177523	M/S Kalabandi Padmavathamma	32010100132607	5652	0	5652	RBI1022304760334	12.04.2023
40	1000201628	Giri Babu Boya	37691533233	53076	0	53076	RBI1022304760224	12.04.2023
41	1000307984	K Ashajyothi	30894933525	51291	0	51291	RBI1022304761280	12.04.2023
42	1000675808	Bparimala	5310100180428	10459	0	10459	RBI1022304761793	12.04.2023
43	1000711152	Secretary Zilla Grandhalaya Samstha	34974551855	275564	0	275564	RBI1022304761743	12.04.2023
44	1000860983	Sekhar E Madhu	101910011002761	41873	0	41873	RBI1022304762168	12.04.2023
45	1000862659	Reddy G Show	253910100028261	5579	0	5579	RBI1022304762169	12.04.2023
46	1000863178	Manohar M Raja	91310100134447	7660	0	7660	RBI1022304762170	12.04.2023
47	1000864203	Magdaleena R	210100250888	8462	0	8462	RBI1022304762171	12.04.2023
48	1000864349	Reddy G Viswanatha	210100251018	34864	0	34864	RBI1022304762172	12.04.2023
49	1000864436	Reddy C Sreenivasa	29410100108479	19264	0	19264	RBI1022304762111	12.04.2023
50	1000864516	Bhaskar K Vijaya	210100251577	13881	0	13881	RBI1022304762113	12.04.2023
51	1000864521	Bhavani V	276910100017140	9038	0	9038	RBI1022304762114	12.04.2023
52	1000864606	Reddy V Venkateswara	37910100242065	9319	0	9319	RBI1022304762115	12.04.2023
53	1000864714	Renuka P	5310100180701	43975	0	43975	RBI1022304762116	12.04.2023
54	1000864914	Chandrudu B Rama	2010100454013	12308	0	12308	RBI1022304762117	12.04.2023
55	1001468795	Sivaiah Yarrabolu	34094485404	20768	0	20768	RBI1022304763422	12.04.2023
56	1001737151	Maddurusuryapraphap	50100367046425	34279	0	34279	RBI1022304763561	12.04.2023
57	1002247561	Vasantha Lakshmi Julakanti	38616978026	50317	0	50317	RBI1022304766577	12.04.2023
58	1006938765	Belthazar Kothamasi	80510100100237	8576	0	8576	RBI1022304767505	12.04.2023
59	1008166795	Pidathala Ramadasu	101910100180242	6000	0	6000	RBI1022304768353	12.04.2023
60	1008192510	Muralidhar Muralidhar	5310100180321	35069	0	35069	RBI1022304768290	12.04.2023

61	1008505554	Hari Krishna Nangi	33527075893	81857	0	81857	RBI1022304768505	12.04.2023
62	1008610990	Rakesh Nallabothula	39673992422	30676	0	30676	RBI1022304768171	12.04.2023
63	1008626013	Naga Baskar Tappeta	39753914157	36730	0	36730	RBI1022304767967	12.04.2023
64	1008633426	Jyothi Bai Bheemla	62353079841	42837	0	42837	RBI1022304767937	12.04.2023
65	1009122989	Subhash Chandra Bose Madduru	20129911066	2500	0	2500	RBI1022304770580	12.04.2023
66	1009286440	Sujatha Koilakuntla	32724227740	9285	0	9285	RBI1022304770098	12.04.2023
67	1009286500	Ashok Ayyagari	20266803358	17004	0	17004	RBI1022304770099	12.04.2023
68	1009286506	Aruna Kumari Madana	152310100077805	9089	0	9089	RBI1022304770100	12.04.2023
			Total	3922414	0	3922414		

Annexure 3.7.8

FRAUDULENT CLAIMS–DRAWAL OF HIRE VEHICLE CHARGES FOR SAME VEHICLE FROM DIFFERENT STATIONS UNDER DIFFERENT DDOS FOR THE SAME MONTHS

Sno	Bill Number	Name, Beneficiary Code &	Hire vehicle number	Hire charges drawn	Excess paid amount
STO PUNGANUR					
1	2021-2185113	VENKATESU, 1002180283	AP03TV1548	1,02,900.00	7,23,840
2	2021-2184614			1,02,900.00	
3	2021-2434993			2,01,319.00	
4	2021-2442953			2,03,197.00	
5	2021-2519839			1,02,900.00	
6	2022-626152			86,063.00	
7	2022-970592			86,063.00	
8	2022-1091704			1,02,837.00	
9	2022-1172541			1,08,160.00	
10	2022-1502858			87,783.00	
11	2022-1672385			54,080.00	
12	2022-1722752			59,712.00	
13	2022-2206489			86,063.00	
14	2022-2260230			55,419.00	
15	2022-2337730			54,080.00	
16	2023-739135			47,412.00	
DIV STO GOOTY					
17	2021-717162	NAIK E.MAHESH,1002074508	AP39TL5535	68,432.00	3,43,798
18	2021-2051228			1,36,864.00	
19	2021-2518381			68,432.00	
20	2022-870762			34,090.00	

21	2022-883050			34,279.00	
22	2022-883170			34,279.00	
23	2021-268887			34,475.00	
24	2021-268889			34,475.00	
25	2021-268970			68,950.00	
26	2021-358165			68,950.00	
27	2021-816267			34,300.00	
STO Nagaram					
28	2022-1677776	Gopalam Phani Naga	AP39TQ2627	70000	70000
29	2022-1724618	Raju, 1002476425,		70000	
STO Podili					
30	2021- 762505			₹ 69,300	
31	2021- 2176826			₹ 1,02,900	
32	2021- 2399250			₹ 1,37,200	
33	2021- 2440755			₹ 1,02,900	
34	2021-1105354	SEELAM JAGADISH	AP27TV2124	₹ 1,02,900	9,19,396
35	2022-1260859	GOUD 1000723144		₹ 1,71,500	
36	2022-1643607			₹ 61,914	
37	2022-2344058			₹ 55,638	
38	2023-728148			₹ 46,544	
39	2022-1070188			₹ 68,600	
STO, Chandragiri					
40	2022-2115037, 14.02.2023	N DILEEP KUMAR, 1001669650	AP39Y7099	52,500	52,500
STO Visannapeta					
41	2020-2507717			34,276.00	
42	2020-2626760			1,02,636.00	
43	2021-817999			68,425.00	
44	2021-1415465			1,02,637.00	
45	2021-1232028			34,212.00	
46	2021-1237272			1,36,848.00	
47	2021-1468600			34,212.00	
48	2021-1613561	MOKKALAKATHI	AP26TV2215,AP16CF2367AP26TV2215	34,212.00	7,86,876
49	2021-1846731	TIRUPATIRAO, 1008727530		34,212.00	
50	2021-1918949			68,425.00	
51	2021-2086486			34,212.00	
52	2021-2337565			34,212.00	
53	2021-2423146			68,425.00	
54	2021-2538902			34,212.00	
55	2021-2772954			48,000.00	
56	2022-495178			34,212.00	

57	2022-495901			34,212.00	
58	2022-890320			1,02,636.00	
59	2022-957948			1,71,062.00	
60	2022-1786029			68,425.00	
61	2022-2047804			68,425.00	
62	2022-2159934			1,02,648.00	
63	2022-2217448			1,02,375.00	
64	2023-836130			1,02,375.00	
65	2023-998375			1,71,060.00	
DTAO vizianagaram					
66	2022-2135225,	SRINIVASA RAO LANKA, 1008586333	AP 35 TB 4939	34,216.00	70000
67	2022-2342154,			34,216.00	
68	2022-224242			54,392.00	
DTAO Srikakulam					
69	2022-994365	Ramesh Travels, 1000932005	AP31TH1134	55,640.00	14130
70	2023-731106			2,63,952.00	
				Total	₹ 31,56,816

Annexure 3.7.9
Hire vehicle charges drawn beyond the eligibility

S.No	Name of the DDO & Code:	Designation of the employee for whom hire vehicle utilised	Name of the vehicle owner, CFMS ID,	CFMS Bill Number & Date	Hire charges drawn per month	Hire charges admissible according to Government orders	Difference	No. of months	Total	Excess payment made
DTAO Bhimavaram										
1	SEB, Bhimavaram, 70012304002	District Special Enforcement officer, SEB, Bhimavaram W G. District	Chinna Rao Putta, 1009154416	2023-1627822, 19.10.2023	45000	35000	10000	4	40000	50,000
				2023-671456, 06.07.2023	45000	35000	10000	1	10000	
DTAO CHITTOOR										
2	11012603002(O/o DY TRANSPORT COMMISSIONER CHITTOOR)	District Transport Commissioner	M/SSRISAIRAMTRAVELS,1000553231	2022-1487137	45,000.00	35000	10000	1	10000	150000
				2022-1705879	45,000.00	35000	10000	1	10000	
				2022-1922796	45,000.00	35000	10000	1	10000	
				2022-2144141	45,000.00	35000	10000	1	10000	
				2022-2360820	45,000.00	35000	10000	1	10000	

				2022-2541556	45,000.00	35000	10000	1	10000	
				2023-735585	45,000.00	35000	10000	1	10000	
				2023-1623985	45,000.00	35000	10000	5	50000	
				2023-2033415	45,000.00	35000	10000	3	30000	
DTAO TIRUPATHI										
3	86012305001(O/o District Survey & Land Records Offic)	Asst. Director, O/o District Survey & Land Records Offic)	TIRUMALA PONNAI, 1001188217	2022-1119432,	₹ 93,600	₹ 70,000	₹ 23,600	2	₹ 23,600	58,608
				2022-1166730	₹ 50,008	₹ 35,000	₹ 15,008		₹ 15,008	
				2022-1174405	₹ 45,000	₹ 35,000	₹ 10,000	1	₹ 10,000	
				2022-1530304	₹ 45,000	₹ 35,000	₹ 10,000		₹ 10,000	
DTAO Puttaparthi										
4	82012603001(O/o District Transport Officer, Puttapar)	District Transport Officer	Pujari Rajeswari, 1001436924	2022- 1591278,	90,000	70,000	20,000	1	20,000	80,000
5				2022- 1809980,	45,000	35,000	10,000		10,000	
6				2022- 1941613,	45,000	35,000	10,000		10,000	
7				2022-2222644,	45,000	35,000	10,000		10,000	
8				2022-2390177,	45,000	35,000	10,000		10,000	
9				2022-2569713,	45,000	35,000	10,000		10,000	
10				2023-655644,	45,000	35,000	10,000		10,000	
DTAO Amalapuram										
11	68012305001(O/o District Survey & Land Records Offic)	District Survey and Land Records,	Sri Ramesh, : 1002486047	2022-1271162	1,35,000	1,05,000	30,000	3	30,000	140000
12				2022-1451524	1,35,000	1,05,000	30,000	3	30,000	
13				2022-1997663	1,35,000	1,05,000	30,000	3	30,000	
14				2022-2409060	1,35,000	1,05,000	30,000	3	30,000	
15				2022-959159	90,000	70,000	20,000	2	20,000	
									TOTAL	4,78,608

Annexure 3.7.10
Irregular payment of hire vehicle charges on hire vehicle used by district revenue officer

Sl. No.	CFMS Bill Id	Beneficiary Name, Ben Id	Name of the Drawing officer, code	Amount	Months
1	2022-1079463	OBULESU G, 100870608 7	80012302001(O/o District Collector, Nandyal)	₹ 1,35,000	04/22 to 06/22
2	2022-2192623			₹ 45,000	Jul-22
3	2022-2351360			₹ 2,25,000	08/22 to 12/22
4	2022-2462908			₹ 82,464	Jan-23
5	2022-2527340			₹ 85,608	Feb-23
6	2023-930207			₹ 1,35,000	03/23 to 05/23
Total				₹ 7,08,072	

Annexure 3.7.11
Excess payment to DSC-2008 secondary grade contract teachers

S.No	Name of the Employee, CFMS Id	Consolidated Pay per month	Excess Payment made in the month of June-23(for 11 days)	Reference CFMS Bill No
STO, SRISAILAM				
1	SRISAILAM-2 K GIRIJA LAKSHMI AWW, 1000293527	32670	11979	2023- 1011080
2	PURNENDIRAMMA PULLAPANTHULA, 1009350727	32670	11979	2023-2243439
STO Araku				
3	Penta Maheswara Rao,1000614103	32670	11979	-
4	Laxmidevi Tirunagura,1001506265	32670	11979	
5	Venkata Rao Dhavala,1009403078	32670	11979	
6	Nageswara Rao Manipatruni,1009403144	32670	11979	
7	Rayaprolu K R Lakshmi,1009403145	32670	11979	
8	Prabhuji Jangareddy,1009405228	32670	11979	
9	Krishnaveni Sammetha,1009405661	32670	11979	
10	Surya Gowri Sridevi Patnaikuni,1009460907	32670	11979	
11	Mutya Latha Govindaraju,1009460918	32670	11979	
12	Eswara Rao Gunda,1009460935	32670	11979	
13	Radha Rukmini Devi Challa,1009460949	32670	11979	
14	Kanakavalli Kuncham,1009460955	32670	11979	
15	Lakshmanarao Baggam,1009460994	32670	11979	

16	Sarada Behara,1009461975	32670	11979
17	Aruna Muppidi,1009462021	32670	11979
18	Tatayyalu Kapuganti,1009463084	32670	11979
Total		2,15.622	

Annexure 3.7.12A**Certain Irregularities Found in Respect of Bills Passed in favour of Works Contractor and Data Entry Operator**

S. No	Beneficiary Name, Ben Id	Bill Number& Date	Name of the DDO& Code	Bill Amount	Applicable GST (12% with full ITC)
S.T.O Hiramandalam @ Kotturu					
1	P Seethayya, 1000014248	2023-1147371, 04.09.2023	MPDO, Hiramandalam,1052202001	105000	12,600
2		2023-737623, 21.06.2023		105000	12,600
Total				2,10,000	25,200

Annexure 3.7.12B**Beneficiary account statement of P Seetayya, CFMS Id: 1000014248, works contractor and Data Entry operator**

S. No	Bill Number	Payment Date	Payment Amount	Payment Status	UTR NO	DDO
1	4408	30-04-2018	2,00,000.00	PAID	RBI1201808559882	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
2	2018-296023	19-06-2018	3,10,328.00	PAID	RBI1711812834945	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
3	2018-505151	23-07-2018	2,46,076.00	PAID	RBI2041816919521	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
4	2018-662779	02-08-2018	1,56,000.00	PAID	RBI2141818825628	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
5	2018-1359956	25-10-2018	3,000.00	PAID	RBI2981837483756	01152202005 - YERRAVARAM GRAMAPANCHAYAT
6	2018-1332510	02-11-2018	35,140.00	PAID	RBI3061841124016	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
7	2018-1571004	15-11-2018	58,340.00	PAID	RBI3191845675723	01152202005 - YERRAVARAM GRAMAPANCHAYAT
8	2018-1602733	19-11-2018	48,000.00	PAID	RBI3231847643094	01152202016 - PATHARLAPALLI GRAMAPANCHAYAT
9	2018-1854410	05-12-2018	1,51,212.00	PAID	RBI3391855171835	01152202021 - SANCHAM GRAMAPANCHAYAT
10	2018-2098341	03-01-2019	1,59,210.00	PAID	RBI0031964996142	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
11	2018-2197101	14-01-2019	53,000.00	PAID	RBI0141967644913	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
12	2018-2413065	11-02-2019	6,000.00	PAID	RBI0431975819881	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT

13	2018-2520199	06-03-2019	2,05,440.00	PAID	RBI0651982573892	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
14	2018-2571814	06-03-2019	1,07,128.00	PAID	RBI0651982573889	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
15	2018-2231434	31-03-2019	24,000.00	PAID	RBI0911993883649	01152202016 - PATHARLAPALLI GRAMAPANCHAYAT
16	2018-2334770	31-03-2019	2,60,000.00	PAID	RBI0911993883650	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
17	2019-85892	10-04-2019	75,500.00	PAID	RBI1001998298614	01152202020 - RAVADA GRAMAPANCHAYAT
18	2019-85893	10-04-2019	20,000.00	PAID	RBI1001998298615	01152202020 - RAVADA GRAMAPANCHAYAT
19	2019-343798	18-04-2019	20,000.00	PAID	RBI1081902801334	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
20	2019-389674	09-05-2019	84,985.00	PAID	RBI1291921248959	01152202006 - ARJUNAVALASA GRAMAPANCHAYAT
21	2019-389771	09-05-2019	2,14,500.00	PAID	RBI1291921248958	01152202024 - VELPURAI GRAMAPANCHAYAT
22	2019-748028	01-07-2019	20,000.00	PAID	RBI1831955794015	01152202005 - YERRAVARAM GRAMAPANCHAYAT
23	2019-926420	09-07-2019	1,62,209.00	PAID	RBI1901961740996	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
24	2019-932112	09-07-2019	73,000.00	PAID	RBI1901961740997	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
25	2019-932430	16-07-2019	54,000.00	PAID	RBI1971965766678	01152202008 - CHILLAPETARAJAM GRAMAPANCHAYAT
26	2019-972551	16-07-2019	47,500.00	PAID	RBI1971965766680	01152202015 - NARUVA GRAMAPANCHAYAT
27	2019-982738	16-07-2019	20,000.00	PAID	RBI1971965766679	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
28	2019-1022026	02-08-2019	3,34,015.00	PAID	RBI2141978858184	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
29	2019-409250	17-08-2019	24,000.00	PAID	RBI2301995137222	27031802004 - SWACHA &HRA CORP
30	2019-389723	26-08-2019	4,10,645.00	PAID	RBI2381998108438	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
31	2019-1146593	02-09-2019	99,864.00	PAID	RBI2461906387252	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
32	2019-1286339	12-09-2019	87,500.00	PAID	RBI2551923664740	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
33	2019-855996	20-09-2019	30,000.00	PAID	RBI2631927914435	27031802004 - SWACHA &HRA CORP
34	2019-859019	20-09-2019	30,000.00	PAID	RBI2631927914436	01152202015 - NARUVA GRAMAPANCHAYAT
35	2019-1090534	03-10-2019	44,000.00	PAID	RBI2761942429868	01152202005 - YERRAVARAM GRAMAPANCHAYAT
36	2019-1378962	03-10-2019	1,00,480.00	PAID	RBI2761942429870	01152202016 - PATHARLAPALLI GRAMAPANCHAYAT
37	2019-1400941	03-10-2019	10,000.00	PAID	RBI2761942694530	01152202012 - KOSTA GRAMAPANCHAYAT
38	2019-1459916	18-10-2019	49,500.00	PAID	RBI2921956337863	01152202015 - NARUVA GRAMAPANCHAYAT
39	2019-1464588	18-10-2019	1,15,092.00	PAID	RBI2921956337864	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT

40	2019-1797472	02-12-2019	37,500.00	PAID	RBI3371997412426	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
41	2019-1851406	16-12-2019	32,500.00	PAID	RBI3501907840986	01152202019 - RANASTHALAM GRAMAPANCHAYAT
42	2019-1852510	16-12-2019	1,28,600.00	PAID	RBI3501907840976	01152202016 - PATHARLAPALLI GRAMAPANCHAYAT
43	2019-1922833	01-01-2020	7,89,224.00	PAID	RBI0022024827662	01132202044 - CHAPURAM GRAMAPANCHAYAT
44	2019-1940368	01-01-2020	15,000.00	PAID	RBI0022024827661	01152202030 - JAGANADHARAJAPURAM GRAMAPANCHAYAT
45	2019-1941799	03-01-2020	90,000.00	PAID	RBI0042032893333	01152202032 - ALLIVALASA GRAMAPANCHAYAT
46	2019-1942292	03-01-2020	32,180.00	PAID	RBI0042032893334	01152202028 - KOTAPALEM GRAMAPANCHAYAT
47	2019-1967296	15-01-2020	2,41,900.00	PAID	RBI0152045197934	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
48	2019-2076197	15-01-2020	11,09,000.00	PAID	RBI0152045197875	01132202044 - CHAPURAM GRAMAPANCHAYAT
49	2019-2127356	15-01-2020	15,87,000.00	PAID	RBI0152045197874	01132202044 - CHAPURAM GRAMAPANCHAYAT
50	2019-2164664	15-01-2020	10,000.00	PAID	RBI0152045197873	01152202026 - JEERUPALEM GRAMAPANCHAYAT
51	2019-2366408	17-02-2020	1,50,000.00	PAID	RBI0492084414947	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
52	2019-2414846	17-02-2020	8,77,000.00	PAID	RBI0492084359321	01132202044 - CHAPURAM GRAMAPANCHAYAT
53	2019-2471061	29-02-2020	15,000.00	PAID	RBI0612099639835	01152202029 - KOTCHERLA GRAMAPANCHAYAT
54	2019-2596188	04-03-2020	1,30,896.00	PAID	RBI0642008890902	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
55	2019-2651194	16-03-2020	40,000.00	PAID	RBI0762021879472	01152202028 - KOTAPALEM GRAMAPANCHAYAT
56	2019-2657241	30-03-2020	60,121.00	PAID	RBI0902043989678	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
57	2020-175159	13-04-2020	9,77,530.00	PAID	RBI1042072345817	01132202044 - CHAPURAM GRAMAPANCHAYAT
58	2020-204656	01-05-2020	10,000.00	PAID	RBI1232088481485	01152202022 - TIRUPATHIPALEM GRAMAPANCHAYAT
59	2020-204697	01-05-2020	10,000.00	PAID	RBI1232088481486	01152202007 - BANTUPALLI GRAMAPANCHAYAT
60	2020-268868	01-05-2020	6,22,538.00	PAID	RBI1232088481487	01132202044 - CHAPURAM GRAMAPANCHAYAT
61	2020-281274	07-05-2020	1,15,000.00	PAID	RBI1282093982288	01152202032 - ALLIVALASA GRAMAPANCHAYAT
62	2020-572516	04-06-2020	8,00,543.00	PAID	RBI1562021655302	01132202044 - CHAPURAM GRAMAPANCHAYAT
63	2020-610346	11-06-2020	4,04,026.00	PAID	RBI1642032782220	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT

64	2020-946081	03-08-2020	8,41,000.00	PAID	RBI2172080473940	01132202044 - CHAPURAM GRAMAPANCHAYAT
65	2020-974914	10-08-2020	1,98,392.00	PAID	RBI2232088235802	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
66	2020-1128747	04-09-2020	6,10,000.00	PAID	RBI2492019289530	01132202044 - CHAPURAM GRAMAPANCHAYAT
67	2020-1152693	03-10-2020	1,30,000.00	PAID	RBI2782049042936	01152202018 - PYDIBHEEMAVARAM GRAMAPANCHAYAT
68	2020-1162044	03-10-2020	2,07,500.00	PAID	RBI2782049042937	01152202028 - KOTAPALEM GRAMAPANCHAYAT
69	2020-1195461	03-10-2020	88,050.00	PAID	RBI2782049042938	01152202032 - ALLIVALASA GRAMAPANCHAYAT
70	2020-1317671	05-10-2020	4,00,000.00	PAID	RBI2792049312465	01132202044 - CHAPURAM GRAMAPANCHAYAT
71	2020-1613034	01-12-2020	56,000.00	PAID	RBI3372024584113	01152202032 - ALLIVALASA GRAMAPANCHAYAT
72	2020-1659984	01-12-2020	1,98,500.00	PAID	RBI3372024844467	01132202044 - CHAPURAM GRAMAPANCHAYAT
73	2020-1656059	01-01-2021	10,000.00	PAID	RBI0022181438615	01152202026 - JEERUPALEM GRAMAPANCHAYAT
74	2020-1997531	08-01-2021	3,00,000.00	PAID	RBI0092190475087	01132202044 - CHAPURAM GRAMAPANCHAYAT
75	2020-2005994	08-01-2021	10,54,250.00	PAID	RBI0092190475088	01132202044 - CHAPURAM GRAMAPANCHAYAT
76	2020-2051951	13-01-2021	10,000.00	PAID	RBI0142198398444	01152202010 - KONDAMULAGAM GRAMAPANCHAYAT
77	2020-2118550	13-01-2021	39,300.00	PAID	RBI0142199368728	01152202032 - ALLIVALASA GRAMAPANCHAYAT
78	2020-2119396	01-02-2021	1,05,000.00	PAID	RBI0322126142740	01152202028 - KOTAPALEM GRAMAPANCHAYAT
79	2020-2263495	01-02-2021	5,00,000.00	PAID	RBI0322124706112	01132202044 - CHAPURAM GRAMAPANCHAYAT
80	2020-2281779	15-02-2021	1,01,400.00	PAID	RBI0462148366915	01152202028 - KOTAPALEM GRAMAPANCHAYAT
81	2020-2290470	15-02-2021	10,000.00	PAID	RBI0462148366168	01152202010 - KONDAMULAGAM GRAMAPANCHAYAT
82	2020-2530199	01-03-2021	6,60,281.00	PAID	RBI0612174136078	01132202044 - CHAPURAM GRAMAPANCHAYAT
83	2020-2595439	08-03-2021	24,300.00	PAID	RBI0682184177344	01152202032 - ALLIVALASA GRAMAPANCHAYAT
84	2020-2593315	20-03-2021	18,000.00	PAID	RBI0802199882460	01152202032 - ALLIVALASA GRAMAPANCHAYAT
85	2021-146719	08-04-2021	5,85,000.00	PAID	RBI0992128527327	01132202044 - CHAPURAM GRAMAPANCHAYAT
86	2021-511981	01-06-2021	3,00,210.00	PAID	RBI1532109668905	01132202044 - CHAPURAM GRAMAPANCHAYAT
87	2021-1300488	04-09-2021	20,000.00	PAID	RBI2482151376211	90000038529 - NELIVADA GRAMAPANCHAYAT

88	2021-2178755	01-01-2022	40,000.00	PAID	RBI0022236184283	90000038529 - NELIVADA GRAMAPANCHAYAT
89	2021-2365645	13-01-2022	10,000.00	PAID	RBI0142255228052	01152202011 - KAMMASIGADAM GRAMAPANCHAYAT
90	2022-1080928	08-08-2022	18,500.00	PAID	RBI2202284302863	01152202001 - MANDAL PARISHAD RANSTHALAM
91	2022-1171371	19-08-2022	1,81,500.00	PAID	RBI2312296498430	01152202017 - PISHINI GRAMAPANCHAYAT
92	2022-1191910	01-09-2022	91,650.00	PAID	RBI2442218739930	01152202021 - SANCHAM GRAMAPANCHAYAT
93	2022-1253303	01-09-2022	18,500.00	PAID	RBI2442220976687	01152202001 - MANDAL PARISHAD RANSTHALAM
94	2022-1463518	04-10-2022	18,500.00	PAID	RBI2772279308305	01152202001 - MANDAL PARISHAD RANSTHALAM
95	2022-1824718	23-11-2022	18,500.00	PAID	RBI3272253739281	01152202001 - MANDAL PARISHAD RANSTHALAM
96	2022-1920753	06-12-2022	18,500.00	PAID	RBI3412282358487	01152202001 - MANDAL PARISHAD RANSTHALAM
97	2022-2139382	10-01-2023	18,500.00	PAID	RBI0112341020300	01152202001 - MANDAL PARISHAD RANSTHALAM
98	2022-2355400	01-03-2023	18,500.00	PAID	RBI0612328479931	01152202001 - MANDAL PARISHAD RANSTHALAM
99	2022-2478716	13-03-2023	18,500.00	PAID	RBI0722349624966	01152202001 - MANDAL PARISHAD RANSTHALAM
100	2022-2658186	29-03-2023	18,500.00	PAID	RBI0882378321826	01152202001 - MANDAL PARISHAD RANSTHALAM
101	2023-463591	11-05-2023	18,500.00	PAID	RBI1322359563558	01152202001 - MANDAL PARISHAD RANSTHALAM
102	2023-677898	01-06-2023	18,500.00	PAID	RBI1532391202121	01152202001 - MANDAL PARISHAD RANSTHALAM
103	2023-737623	21-06-2023	1,02,627.00	PAID	RBI1732317429717	01052202001 - MANDAL PARISHAD HIRMANDALAM
104	2023-886664	03-07-2023	18,500.00	PAID	RBI1842343961476	01152202001 - MANDAL PARISHAD RANSTHALAM
105	2023-1087487	04-08-2023	18,500.00	PAID	RBI2172316569398	01152202001 - MANDAL PARISHAD RANSTHALAM
106	2023-1365300	02-09-2023	4,712.00	IN PROCESS	NA	01152202001 - MANDAL PARISHAD RANSTHALAM
107	2023-1147371	04-09-2023	1,02,627.00	PAID	RBI2482369063691	01052202001 - MANDAL PARISHAD HIRMANDALAM
108	2023-1574486	30-09-2023	777	IN PROCESS	NA	01152202001 - MANDAL PARISHAD RANSTHALAM
109	2023-1535179	03-10-2023	18,500.00	PAID	RBI2762303058332	01152202001 - MANDAL PARISHAD RANSTHALAM
Total			1,96,95,298.00			

Annexure 3.7.13**Inadmissible Remuneration Paid to Contract Lecturers Working in Govt Junior College**

S.No.	Bill No	Name of the employee and CFMS ID	Remuneration for the month of March 2021 paid in full	Remuneration admissible as per the Govt orders	Excess paid amount
Div STO, Tekkali					
1	2021-76305	Sattaru Lakshmi Pathi, 30020532	27000/-	18000	9000
2		Ponnada Nageswara Rao, 30020533	27000/-	18000	9000
3		Ponnada Srinivasa Rao, 30020534	27000/-	18000	9000
TOTAL					27,000

Annexure 3.7.14**Irregular payment of GPF part final with drawl under inter state suspense HOA (ISS 8793-129-telangana)**

Sl.No	Bill Number and Date	Name, Beneficiary Code	HOA	Amount	Remarks
S T O, Vakadu					
1	2019-1268369, 27.09.2019	TIRUVEDI	80090110100 05000000VN	94000	GPF PART FINAL
2	2019-1234043, (Moved to 2020-120143),10.11.2020	SREENIVASULU, 14209176	879300129000000000VN		

Annexure 3.7.17**Safe Custody Article lying for more than 3/10 years**

S. NO	Name of the DTAOs/STOs
1	DTAO Nellore
2	DTAO Ananthapur
3	DIV STO GURAZALA
4	Div STO Chandragiri
5	STO Pathapatnam
6	DTAO Kadapa

Annexure 3.7.18**SHORT RECOVERY OF APGLI SUBSCRIPTION**

Sl.No	Bill Number	Employee Name Degn. CFMS ID	Basic Pay	Subscription as per bill	Subscription as per G.O.198
STO Punganur					
1	2023-368265	GURRAPPA GUNDLURI,Head Master14288585	99430	450	3000
2		J GEETHANJALI THOGURU,School Assistant14286326	76730	1500	2200
3		ANANTA KUMAR JALLIPETA,Secondry Grade Teacher14291126	70850	925	2200
4		SUBRAMANYAM GANDUPALLE,Secondry Grade Teacher 14291206	61960	1050	2200
STO Indurkurpeta					
5	2023-456938	D Raghunadha Reddy,Agriculture Officer 14201039	87480	1400	3000
6		C Vagdevi Agriculture Extension Officer14208487	58680	1150	2200
7		U GeethaKumariAgriculture Officer14389382	70850	1400	2200
8		VedavyasS Agriculture Extension Officer 14391524	51140	850	1800
Sto S Kota					
9	2023-651432	J Suri babu(VRO),14340887	38720	1000	1300
10		J.Kuryakumari(VRO),14353109	34580	1000	1300
11		N.Venkataramana(VRO),14353163	34580	1000	1300

12		K.Krishna(VRO),14340724	39800	1000	1300
13		CH.Krishna(VRO),14340843	37640	1000	1300
14		G.Adivi Naidu(VRO),14340866	38720	1000	1300
15		CH.Sheik(VRO),14353176	33590	1000	1300
16		D.Eswararao(VRO),14353249	34580	1000	1300
17		M.Kannayya(VRO),14354507	33590	1000	1300
STO, Kurupam					
18		S.Tavitayya (Sub-Register),14337662	61960	1400	2200
19	2023-429148,	CH.Uma Maheswara rao,(Sr.Asst),14353736	38720	650	1300
20		K.Sai Prasanna, (Office Subordinate), 14496546	22460	500	800
21	2023-460302	B.Nageswara Rao, (Junior Enquiry Officer), 14346876	60260	850	2200
STO, Nakkapalli@Payakaraopeta					
22	2023-663552	K. Ammalu Chinna (Mphs), 14010277	78820	2200	3000
23		O. Srinivasu (Mphs), 14022416	55520	1800	2200
24	2023-674856	J. Nooka Ratnam, (Pharmacist Grade-Ii), 14034708	89720	2200	3000
25	2023-457553	V.Sujatha (Typist), 14029196	55520	1800	2200
26		K. Vasantha (Sr.Asst), 14037587	107210	2000	3000
Div. STO Narsipatnam					
27	2023-868776	M.S.Ramulu Naidu,(Lab-Tech Grade-Ii), 14037320	67190	1150	3000
28		D.D.Wilson Babu, (Cho), 14057423	115500	2000	3000
29	2023-683430	K.Dhana Laxmi(Medical Officer), 14484404	69020	1400	2200
30	2023-637614	S.S.Suryanarayana Murthy,(Dpo),14026734	107210	2000	3000
DTAO Amalapuram					
31		Krishna Chaitanya Boola (Executive Officer Gr.II)14075746	43310	850	1300
32	2023-429479	SRINIVASA RAO K (Executive Officer Gr.III) 14085193	70850	1400	2200
33		Satyanarayana Raju M (Executive Officer Gr.II) 14110429	80910	1400	3000
STO Pamarru					
34		P.Ravi Prakesh(Sr.Acct), 14366305	52600	850	1000
35	2023-1314399	CH.Lakshi(Attender), 14123008	38720	1000	1300
36		P.Nagajyothi,(Jr.Asst)m, 14130966	33590	650	1300
37		T.Raja sekhar,(Jr.Asst), 14134077	39800	1000	1300
STO Gannavaram					
38		A.Suneel Kumar (VRO) 14117556	33590	1000	1300
39	2023-1283463,	CH.VVSR Pabhakar Rao (VRO) 14117580	40970	650	1300
40	01.09.2023	K.Yesu Babu (VRO) 14117664	39800	1000	1300
41		M.Joseph Thambi (VRO) 14117665	39800	1000	1300
42		V.Venkataramu (VRO) 14132318	33590	1000	1300

43		R.Pitchaiah (VRO) 14134021	34580	1000	1300
44		A.Nalini Kumar (VRO) 14135614	33590	1000	1300
DTAO Bapatla					
45		M.Nageswara rao (Jr.Asst) 14166982	26720	800	1000
46	2023-870466	A.Sowjanya (Jr.Asst) 14691869	25940	800	1000
47		S.Siva ramakrishna (Jr.Asst) 15084343	39800	1000	1300
48		Baba Khan Mahaboob, computer draughtsman grade-1 14138715	83000	1100	3000
49	2023- 1289409	K.Malleswari (computer draughtsman grade-1 14138717	70850	800	2200
50		R.Padmavathi devi (Sr.draughtsman grade- 14357949	87480	2400	3000
DTAO Rajamahendravaram					
51	2023-414867	Swamy Sekhar K (Junior Assistant ,14365127	65360	950	2000
52		Kasturi Jaya Raju Record Assistant,14067439	63660	950	2000
53		Yamini Panthagani Spl Csdt 14075810	44570	1300	1400
54	2023- 1270445	Hema Sundaram Babu Senior Assistant, 14083333	44570	1300	1400
55		Sukumar Badde Senior Assistant,14076384	42140	1300	1400
STO Pathapatnam					
56	2023- 449243,	Bharathi Banki,School Assistant 14002464	87480	800	3000
57	01090308019	Sekhar Babu Y,School Assistant 14009412	87480	800	3000
58	2023- 1545257	Krishna Rao S,School Assistant 14004774	63660	800	2200
59	2023- 1042323	Diwakara Rao P School Assistant 14005369	74770	1150	2200
60		Ganapathi Rao P School Assistant,14009316	74770	800	2200
STO Akiveedu					
61		Raja Aruna Kumari. G,Sa,14090295	61990	1000	2200
62	2023- 1375068	Vishnu Murty.T,Sa,14091550	80910	1400	3000
63		David Raju.P,Sa,14412132	65360	1150	2200
64		Venkateswara Rao.P,Sa,14412315	74770	1400	2200
65	2023- 1502909	Gousemohiddin.M,Sa,14090169	85240	1400	3000
STO Hiramandalam@Kothuru					
66	2023- 417767	Swarna Latha S,Agriculture Officer 14015897	74770	2000	2200
67		Lata Sree P,Agriculture Officer 14014587	76730	2000	2200
68	2023- 1378774	Krishna Rao P,School Assistant 14009842	78820	1400	3000

69	2023-45693	Victoria Rani M Panchayat Secretary 14019985	33590	1000	1300
70		Kartikeya Battu R,Panchayat Secretary,14020126	33590	1000	1300
Div. STO - Anakapalli (East)					
71	20222202142	P.Chandra Rao, School Asst, 14022918	104510	1250	3000
72	2023- 1500243	Venkata Srinivasa Rao. School Asst,14029670	78820	600	3000
73		Koteswara Rao, School Asst, 14029817	99430	1250	3000
74		P.Bala Subramanyam, School Asst, 14030445	89720	800	3000

Annexure 3.7.19**HOUSE RENT ALLOWANCE PAID UNDER RPS 2022 SCALES WITHOUT PROPER AUTHORITY**

S.No.	Name of the DTAO
1	DTAO, Chittoor
2	DTAO, Nellore
3	DTAO Parvathipuram
4	DTAO Anakapalli

Annexure 3.7.20**HOUSE RENT ALLOWANCE PAID AT HIGHER RATES THAN ELIGIBILITY**

S.No	CFMS Bill Id	Name of the Drawing officer, code	Employee Name, Emp Id	Basic Pay	HRA drawn	HRA to be drawn
STO Gannavaram						
1	2023-1302949, 01.09.2023	05052202040(Mustabada Gramapanchayat)	Sudheer Hanumanthu, 14829291	₹ 22,460	₹ 3,594	₹ 2,246
			Haritha Arja, 14832709	₹ 22,460	₹ 3,594	₹ 2,246
			Deepthi Kodali, 14882422	₹ 22,460	₹ 3,594	₹ 2,246
Sudharshan Veedhi, 14885064	₹ 22,460		₹ 3,594	₹ 2,246		
2	2023- 1265220,01.09.2023		Sandi Pamu Yaswanth,14665529	₹ 23,120	₹ 3,699	₹ 2,312
			Gayathri Devi Kondeti ,14828611	₹ 23,120	₹ 3,699	₹ 2,312
			Nanarao Jetti ,14828612	₹ 23,120	₹ 3,699	₹ 2,312
			Kalyan Thathapidi ,14828941	₹ 23,120	₹ 3,699	₹ 2,312
			Esther Pamula, 14829343	₹ 23,120	₹ 3,699	₹ 2,312
			Vijaya Thota, 14830279	₹ 23,120	₹ 3,699	₹ 2,312
			Suresh Chinni, 14830635	₹ 23,120	₹ 3,699	₹ 2,312
			Prem Prakash Chimata, 14830965	₹ 23,120	₹ 3,699	₹ 2,312
		Ratghnakar Jonnalagadda, 14831106	₹ 23,120	₹ 3,699	₹ 2,312	

			Haritha Chattumala, 14831531	₹ 23,120	₹ 3,699	₹ 2,312
			Lakshmana Rao Nallagorla, 14831872	₹ 23,120	₹ 3,699	₹ 2,312
3	2023-1337052, 04.09.2023	05050903007 (Primary Health Centre Mustabada)	Rama Chandra Reddy B., 14088888	₹ 83,000	₹ 13,280	₹ 8,300
			Mercy Batchu, 14097813	₹ 1,07,210	₹ 17,154	₹ 10,721
			Anand Babu Talakayala, 14124042	₹ 1,15,500	₹ 18,480	₹ 11,550
			Padma Gandikota, 14124459	₹ 1,01,970	₹ 16,315	₹ 10,197
			Vijayakumar Thirukkavalluri, 14127951	₹ 65,360	₹ 10,458	₹ 6,536
			Saleem Mohamad, 14132661	₹ 40,970	₹ 6,555	₹ 4,097
4	2023-1041231, 024.08.2023	05160308011 (ZPHS Mustabada)	Venkataramarao Kola, 14116978	₹ 60,260	₹ 9,642	₹ 6,026
			Chandrasekharsarma Ogirala, 14117161	₹ 78,820	₹ 12,611	₹ 7,882
			Arunakumari Mandava, 14119307	₹ 99,430	₹ 15,909	₹ 9,943
			Lakahmanarao Mechineni, 14121124	₹ 1,01,970	₹ 16,315	₹ 10,197
			Raniprabavathi Tiwari, 14121236	₹ 63,660	₹ 10,186	₹ 6,366
			Rajababu Gurram, 14122466	₹ 72,810	₹ 11,650	₹ 7,281
			Ramu Molotu, 14123642	₹ 61,960	₹ 9,914	₹ 6,196
			Ganapathirao Damodara, 14125009	₹ 83,000	₹ 13,280	₹ 8,300
			Srinivasarao Saggurthi, 14127442	₹ 83,000	₹ 13,280	₹ 8,300
			Venkatasubbarao Mallampati, 14127664	₹ 1,04,510	₹ 16,722	₹ 10,451
			Venkatasubbarao Royyuru, 14128763	₹ 42,140	₹ 6,742	₹ 4,214
			Basheerahmed Syed, 14131025	₹ 67,190	₹ 10,750	₹ 6,719
			Sureshkumar Challagulla, 14131304	₹ 57,100	₹ 9,136	₹ 5,710
			Jagadeesh Kumar Rachamalla, 14480389	₹ 28,280	₹ 4,525	₹ 2,828
STO Bandar@Machilipatnam						
5	2023- 1326356, 01.09.2023	05032202022 (Tallapalem Gramapanchayat)	Lakshmi Durga Dasi, 14805125	₹ 22,460	₹ 3,594	₹ 2,246
			Indraja Pallapothu, 14805671	₹ 22,460	₹ 3,594	₹ 2,246
			Mano Nischala Bethapudi, 14806143	₹ 23,120	₹ 3,699	₹ 2,312
			Raghu Garikamukku, 14834632	₹ 22,460	₹ 3,594	₹ 2,246
			Vijay Naik Dharavath, 14834634	₹ 22,460	₹ 3,594	₹ 2,246
			Naganjaneyulu Kukkala, 14834637	₹ 23,120	₹ 3,699	₹ 2,312
			Venkateswara Rao Gandham, 14834641	₹ 23,120	₹ 3,699	₹ 2,312
			Lakshmana Rao Kagitha, 14834644	₹ 23,120	₹ 3,699	₹ 2,312
			Kirankumar Koduru, 14834651	₹ 22,460	₹ 3,594	₹ 2,246
			Mary Buala Madda, 14834654	₹ 22,460	₹ 3,594	₹ 2,246
			Sireesha Balagam, 14890235	₹ 22,460	₹ 3,594	₹ 2,246
			Ammulu Yeddu, 14891366	₹ 23,120	₹ 3,699	₹ 2,312

			Siva Kumari Muppidi, 14950543	₹ 22,460	₹ 3,594	₹ 2,246
			Dinesh Teja Kalpala, 14970058	₹ 23,780	₹ 3,805	₹ 2,378
6	2023- 1327925, 05.09.2023	05032202042(Kankatava Gramapanchayat)	Shakeela Begum Mohammad, 14677802	₹ 22,460	₹ 3,594	₹ 2,246
			Mani Andraju, 14801384	₹ 23,120	₹ 3,699	₹ 2,312
			Gopi Raju Bommidi, 14833256	₹ 22,460	₹ 3,594	₹ 2,246
			Lalitha Devi Kollipara, 14833572	₹ 22,460	₹ 3,594	₹ 2,246
			Eswar Raju Sarikonda, 14833593	₹ 22,460	₹ 3,594	₹ 2,246
			Prajeeth Maddala, 14833726	₹ 22,460	₹ 3,594	₹ 2,246
			Venkateswararao Sunkara, 14833891	₹ 22,460	₹ 3,594	₹ 2,246
			L P Ch Rao Pallapothu, 14834103	₹ 22,460	₹ 3,594	₹ 2,246
			DTAO Machilipatnam			
7	2023-1371567, 05.09.2023	05010308015(ZPHS Tallapalem)	Veeravenkatasatyanarayana Datti, 14112815	₹ 78,820	₹ 12,611	₹ 7,882
			Saivenkataramesh Battula, 14112834	₹ 1,09,910	₹ 17,000	₹ 10,991
			Nancharaiah Kotaprolu, 14113814	₹ 71,192	₹ 11,391	₹ 7,119
			Marrisreeshasreerani Marri, 14113822	₹ 76,730	₹ 12,277	₹ 7,673
			Venkateswrarao Ravinuthala, 14113909	₹ 76,730	₹ 12,277	₹ 7,673
			Leninbabu Jagabattula, 14113945	₹ 78,820	₹ 12,611	₹ 7,882
			Swarnalatha Kurapati, 14113980	₹ 83,000	₹ 13,280	₹ 8,300
			Jyothsnadevi Meesala, 14113985	₹ 83,000	₹ 13,280	₹ 8,300
			Josephsrikanth Bethapudi, 14114025	₹ 85,240	₹ 13,638	₹ 8,524
			Satyashanti Thota, 14115908	₹ 76,730	₹ 12,277	₹ 7,673
			Josphin Chatragadda, 14115930	₹ 69,020	₹ 11,043	₹ 6,902
			Jhansilakshmibai., 14120195	₹ 63,660	₹ 10,186	₹ 6,366
			Sulthana Sabiha, 14128696	₹ 44,570	₹ 7,131	₹ 4,457
			Gangadhararao Simhadri, 14129817	₹ 55,520	₹ 8,883	₹ 5,552
			Afrozunnisa Pp, 14130187	₹ 55,520	₹ 8,883	₹ 5,552
			Seethakalyani Thota, 14136650	₹ 25,940	₹ 4,150	₹ 2,594
			Padmavatamma Patri, 14366167	₹ 1,01,970	₹ 16,315	₹ 10,197
			Kanchiviswa Jyothi ., 14434893	₹ 61,960	₹ 9,914	₹ 6,196
			Medurigrace Anne Emilia ., 14434910	₹ 69,020	₹ 11,043	₹ 6,902
			Lammary Swarna Jyothi ., 14434911	₹ 83,000	₹ 13,280	₹ 8,300
Nallajerukondala Rao ., 14434923	₹ 80,910	₹ 12,946	₹ 8,091			
Rajyalakshmi Saikam, 15137499	₹ 32,670	₹ 5,227	₹ 3,267			
8	2023- 1374088, 05.09.2023	05010308014(ZPHS Kankatava)	Venkateswarlu Laxmisetti, 14112836	₹ 87,480	₹ 13,997	₹ 8,748
			Amatulmoizhamra ., 14113869	₹ 87,480	₹ 13,997	₹ 8,748
			Lakshmitulasi Danduprolu, 14113991	₹ 85,240	₹ 13,638	₹ 8,524
			Shahejahan ., 14116223	₹ 83,000	₹ 13,280	₹ 8,300

			Suneetha Madireddy, 14120362	₹ 83,000	₹ 13,280	₹ 8,300
			Saraladevi Vinnakota, 14127618	₹ 1,21,280	₹ 17,000	₹ 12,128
			Kodandamurthy Eda, 14128135	₹ 80,910	₹ 12,946	₹ 8,091
			Nancharaiah Vissamsetti, 14132535	₹ 55,520	₹ 8,883	₹ 5,552
			Keerthi Marakapudi, 14137155	₹ 29,980	₹ 4,797	₹ 2,998
			Veeraswamy Parese, 14412954	₹ 49,790	₹ 7,966	₹ 4,979
			Kopuriratna Mani Kumari, 14434858	₹ 61,960	₹ 9,914	₹ 6,196
Total						₹ 4,75,127

**Annexure 3.7.21
IRREGULARITIES IN CADRE STRENGTH**

S.No	Bill Number, Date	HOA	Gross Amount	Deduction	Net Amount	Agriculture Officer's Cadre Strength Particulars	Month of Salary drawn
DIV.STO Penukonda							
1	2023-1058635,02.08.2023	2401000010003010011VN	1659042	245331	1413711	Sanctioned Strength:1 No No of Employees included in the Bill:3 No	Jul-23
2	2023-650872,01.06.2023		1762184	287652	1474532	Sanctioned Strength:1 No No of Employees included in the Bill:2 No	May-23
3	2023-850589,03.07.2023		1578978	228885	1350093	Sanctioned Strength:1 No No of Employees included in the Bill:2 No	Jun-23
DTAO Guntur							
4	2023-1047424,02.08.2023	2515000010006010011VN	8415164	1529629	6885535	Sanctioned Strength:3 No No of Employees included in the Bill:7 No	Jul-23
5	2023-895825,03.07.2023		7254979	1383585	5871394	Sanctioned Strength:3 No No of Employees	Jun-23

						included in the Bill:7 No	
6	2023-653091,01.06.2023		7735451	1469585	6265866	Sanctioned Strength:3 No	May-23
						No of Employees included in the Bill:6 No	
7	2023-458430,01.05.2023		7563284	1393667	6169617	Sanctioned Strength:3 No	Apr-23
						No of Employees included in the Bill:6 No	
8	2023-31390,06.04.2023		7898940	1494796	6404144	Sanctioned Strength:3 No	Mar-23
						No of Employees included in the Bill:6 No	
9	2022-2458498,04.03.2023		8024436	2984390	5040046	Sanctioned Strength:3 No	Feb-23
						No of Employees included in the Bill:5 No	
10	2022-2056441,02.01.2023		8281444	1678717	6602727	Sanctioned Strength:3 No	Jan-23
						No of Employees included in the Bill:4 No	

Annexure 3.7.22

Irregular Disbursement of Training Incentive Allowance to Asst. Director, Veterinary Department

Sl. No	Name & Designation of the Govt servant /ID No, Designation	Name of the DDO	Period of drawl	Amount excess drawn (In approximate)
STO Lakkireddipalli				
1	Sudirnath Benerji Swarna,Asst Director, 14294948	(Area Veterinary Hospital Lakkireddipalli)12060202001	07/2020 to 06/2021=12X13718=₹1,64,616 08/2021 to 12/2021=5X14067=₹70,335	₹ 2,34,951

Annexure 3.7.23
Misclassification of Honorarium Under Domestic Travel Allowance

S.No.	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount
DTAO Visakapatnam					
1	110-Travel Expenses for Other Than Emp	2515001960007110113VN	2022-1177654	Paid	5,88,000.00
2	110-Travel Expenses for Other Than Emp	2515001970004110113VN	2023-1144332	Paid	99,000.00
DTAO Srikakulam					
3	110-Travel Expenses for Other Than Emp	2515001960007110113VN	2023-195009 2022-2132019	Paid	5,48,000.00
4	110-Travel Expenses for Other Than Emp	2515001970004110113VN	2023-195080 2022-2162913	Paid	2,07,000.00
5	110-Travel Expenses for Other Than Emp	2515001970004110113VN	2023-195738 2022-2218792	Paid	1,14,000.00
Total					15,56,000.00

Annexure 3.7.24
Bills passed at treasury level but not credited to beneficiaries

Sl.No	Bill No.	Amount ₹	Date of Submission by DDO	Date of passing by Treasury	Date of final payment	No of days taken for payment
DTAO NELLORE						
1	2023-779003	38700	15-06-2023	21-06-2023	03-11-2023	134
2	2023-809508	19077	16-06-2023	26-06-2023	03-11-2023	129
3	2023-1476980	143136	25-09-2023	27-09-2023	23-11-2023	56
4	2023-1383275	11810	08-09-2023	13-09-2023	06-11-2023	53
5	2023-1563556	70852	29-09-2023	04-10-2023	24-11-2023	51
DTAO ANANTHAPURAM						
6	2023-800513	3508	15-06-2023	20-06-2023	24-11-2023	144
7	2023-1246650	195000	17-08-2023	19-08-2023	21-10-2023	92
8	2023-1296363	16120	23-08-2023	02-09-2023	08-11-2023	67
9	2023-838419	51318	19-06-2023	10-07-2023	24-08-2023	34
10	2023-908815	99655	10-07-2023	14-07-2023	24-08-2023	30
DTAO TIRUPATHI						
11	2022-1077105	4163670	01.08.2022	04.08.2022	18.03.2023	226
12	2022-1356875	1074300	17.09.2022	22.09.2022	18.03.2023	177
13	2022-2400703	10898321	17.02.2023	17.02.2023	24.05.2023	96
14	2022-1949200	2765635	12.12.2022	15.12.2022	09.03.2023	84
15	2023-1933911	11389435	23.11.2023	24.11.2023	08.01.2024	45
DTAO KURNOOL						
16	2022-1692418	4600	22-10-2022	06-11-2022	29-03-2023	143
17	2023-854036	2880	23-06-2023	24-06-2023	03-11-2023	129
18	2022-1692418	4600	21-11-2022	22-11-2022	29-03-2023	127
19	2023-1391868	3500	08-09-2023	15-09-2023	06-11-2023	51
20	2022-2168005	14584	07-01-2023	11-01-2023	13-02-2023	32
DTAO Rayachoti						
21	2022 - 1081707	636700	17.08.2022	23.08.2022	18.03.2023	207
22	2022-1260971	376600	02.09.2022	05.09.2022	18.03.2023	194
23	2022-2198232	16397319	10.01.2023	13.01.2023	24.05.2023	131
24	2022-1793106	562322	16.11.2022	21.11.2022	09.03.2023	108
25	2022-1817034	435336	19.11.2022	28.11.2022	09.03.2023	100
DTAO Puttaparthi,						
26	2022-1105286	672900	11.08.2022	03.09.2022	18.03.2023	196
27	2022-1816138	63000	18.11.2022	06.12.2022	14.06.2023	190

28	2022-1355581	955700	23.09.2022	01.10.2022	18.03.2023	168
29	2023-190211	11738692	13.01.2023	13.01.2023	24.05.2023	131
30	2023-207391	1198796	27.01.2023	01.02.2023	12.06.2023	131
31	2022-1743530	6000000	10.11.2022	18.11.2022	18.03.2023	120
32	2023-190737	24044784	27.01.2023	27.01.2023	24.05.2023	117
33	2023-190737	24044784	27.01.2023	27.01.2023	24.05.2023	117
34	2022-1720848	518060	21.11.2022	01.12.2022	09.03.2023	98
35	2022-2380681	10787905	20.02.2023	21.02.2023	24.05.2023	92
36	2022-2033411	41344	19.12.2022	02.01.2023	29.03.2023	86
37	2022-2076998	1242000	31.12.2022	07.01.2023	29.03.2023	81
DTAO Vijayawada						
38	2022-1270111	1862000	05.09.2022	05.09.2022	18.03.2023	172
39	2022-862151	590784	28.06.2022	28.06.2022	11.08.2022	42
40	2023-863352	1246764	27.06.2023	27.06.2023	04.08.2023	41
41	2022-1899289	4205795	25.11.2022	26.11.2022	26.12.2023	30
DTAO Guntur						
42	2022-639076	314325	31.05.2022	27.06.2022	18.03.2023	264
43	2022-966720	23000000	16.07.2022	19.07.2022	13.03.2023	237
44	2022-944662	337983742	18.07.2022	22.08.2022	10.03.2023	200
45	2022-1125368	27541740	03.09.2022	16.09.2022	06.03.2023	171
46	2022-2144396	9470443	04.01.2023	06.01.2023	09.03.2023	62
DTAO Eluru						
47	2022-2162749	159174	06.01.2023	13.01.2023	13.03.2023	66
48	2022-2203529	721294	11.01.2023	11.01.2023	09.03.2023	58
49	2023-711275	94116	26.05.2023	29.05.2023	10.07.2023	44
50	2022-1772341	773533	11.11.2022	15.11.2022	21.12.2023	40
DTAO Amalapuram						
51	2022-2009012	3308766	11.12.2022	15.12.2022	28.03.2023	102
52	2022-2218729	1087500	11.01.2023	11.01.2023	18.03.2023	66
53	2022-2171684	120000	09.01.2023	09.01.2023	13.03.2023	62
54	2022-1529859	1195481	13.10.2022	14.10.2022	21.12.2022	58
DTAO Machilipatnam						
55	2022-971084	11000000	18.07.2022	19.07.2022	13.03.2023	237
56	2022-970984	34000000	18.07.2022	20.07.2022	13.03.2023	236
57	2022-944208	411430021	22.07.2022	04.08.2022	10.03.2023	218
58	2022-1124205	4330000	12.08.2022	18.08.2022	10.03.2023	205
59	2022-1124204	34100004	12.08.2022	18.08.2022	06.03.2023	200
DTAO Rajamahendravaram						
60	2022-1852231	200000	22.11.2022	23.11.2022	13.03.2023	110
61	2022-1975224	219586	09.12.2022	09.12.2022	29.03.2023	98
62	2023-611793	180000	15.05.2023	15.05.2023	19.07.2023	73
63	2022-2119958	200000	29.12.2022	05.01.2023	13.03.2023	72
64	2022-2260510	494700	20.01.2023	20.01.2023	22.03.2023	51
DTAO, Vizianagaram						
65	2022- 1680391	270000	28.10.2022	01.11.2022	21.12.2022	56
66	2023- 551770	159174	08.05.2023	08.05.2023	21.06.2023	43
67	2023- 989194	967715	11.07.2023	17.07.2023	22.08.2023	41
68	2023- 980399	717929	08.07.2023	10.07.2023	16.08.2023	36
69	2023-1225640	1206679	10.08.2023	10.08.2023	04.09.2023	24
70	2023-230258	316781	03.09.2022	23.09.2022	Pending	297
71	2023-207364	119740	11.01.2023	24.01.2023	Pending	174
72	2023-230161	320179	28.03.2023	28.03.2023	Pending	111
73	2023-740508	258000	03.06.2023	06.06.2023	Pending	41
74	2023-724152	557808	31.05.2023	30.06.2023	Pending	17
DTAO Puttaparthi,						
75	2023-207554	702500	01.12.2022	12.12.2022	Pending	226
76	2023-190299	539713	22.12.2022	29.12.2022	Pending	208
77	2023-207555	436750	11.01.2023	18.01.2023	Pending	188
78	2023-453582	375200	18.05.2023	24.05.2023	Pending	62
79	2023-815234	1470000	15.06.2023	16.06.2023	Pending	39
80	2023-838659	3104000	19.06.2023	23.06.2023	Pending	32
81	2023-739334	1140775	06.06.2023	28.06.2023	Pending	27
DTAO Vijayawada						
82	2023-586337	1676000	23.05.2023	24.05.2023	Pending	88
83	2023-673203	183879	23.05.2023	24.05.2023	Pending	70

84	2023-392524	530065	18.04.2023	12.06.2023	Pending	53
85	2023-916250	924295	28.06.2023	03.07.2023	Pending	32
DTAO Guntur						
86	2023-230501	2000000	16.07.2022	19.07.2022	Pending	387
87	2023-503206	35248499	27.04.2023	26.05.2023	Pending	76
88	2023-869438	1770000	26.06.2023	15.07.2023	Pending	56
89	2023-871659	2160000	26.06.2023	30.06.2023	Pending	41
90	2023-817418	1965691	17.06.2023	07.07.2023	Pending	34
DTAO Eluru						
91	2023-248178	624488	10.04.2023	11.04.2023	Pending	130
92	2023-807582	409201	13.06.2023	16.06.2023	Pending	60
93	2023-960558	408141	07.07.2023	07.07.2023	Pending	45
94	2023-983435	336459	10.07.2023	11.07.2023	Pending	42
DTAO Amalapuram						
95	2023-946427	1620000	06.07.2023	06.07.2023	Pending	50
96	2023-996138	2027674	10.07.2023	10.07.2023	Pending	47
97	2023-773327	1384672	09.06.2023	12.06.2023	Pending	77
DTAO Machilipatnam						
98	2023-416571	11514158	24.04.2023	01.05.2023	Pending	123
99	2023-493551	6000000	05.05.2023	14.05.2023	Pending	110
100	2023-589951	4000094	15.05.2023	16.05.2023	Pending	108
101	2023-600394	3493840	15.05.2023	16.05.2023	Pending	108
102	2023-902992	3015000	25.06.2023	27.06.2023	Pending	66
DTAO Rajamahendravaram						
103	2022-1976479	3381243	09.12.2022	09.12.2022	Pending	254
104	2023-638385	1288176	20.05.2023	01.06.2023	Pending	97
105	2023-806479	2823398	13.06.2023	15.06.2023	Pending	83
DTAO, Vizianagaram						
106	2023-483846	3845679	29.04.2023	29.04.2023	Pending	260
107	2023-811093	2391321	14.06.2023	14.06.2023	Pending	96
108	2023-925588	4216637	30.06.2023	01.07.2023	Pending	80
109	2023-1155859	2264982	08.08.2023	08.08.2023	Pending	42
DTAO Kakinada						
110	2022-1506515	150000	13-10-2022	20-10-2022	23-12-2022	63
111	2022-1631490	31752	28-10-2022	01-11-2022	23-12-2022	53
112	2022-1647048	589000	28-10-2022	01-11-2022	23-12-2022	53
113	2022-1693939	98940	03-10-2022	16-11-2022	23-12-2022	37
114	2022-1599181	84900	21-10-2022	17-11-2022	23-12-2022	36
DTAO Paderu						
115	2022-1157310	9000	24-08-2022	09-09-2022	18-03-2023	204
116	2022-1273316	57440	12-09-2022	21-09-2022	18-03-2023	187
117	2022-1373974	16500	21-09-2022	07-10-2022	18-03-2023	161
118	2022-1693939	98940	22-09-2022	07-10-2022	18-03-2023	160
119	2022-1910483	2100	07-12-2022	27-12-2022	18-03-2023	81
DTAO Srikakulam						
120	2022- 1598242	310918	20.10.2022	27.10.2022	12.06.2023	240
121	2022- 1799550	504260	17.11.2022	17.11.2022	18.05.2023	180
122	2023- 522775	2540000	11.05.2023	11.05.2023	21.10.2023	150
123	2023-948656	260898	07.07.2023	10.07.2023	18.10.2023	97
124	2023- 888178	2905000	01.08.2023	02.08.2023	21.10.2023	80
DTAO Kadapa						
125	2022-1805686	15017	17-11-2022	21-11-2022	29-03-2023	107
126	2022-2071202	26272	22-12-2022	04-01-2023	29-03-2023	83
127	2022-1945732	21150	22-12-2022	04-01-2023	29-03-2023	83
128	2022-2070484	19185	23-12-2022	17-01-2023	29-03-2023	70
129	2022-2225531	154627	13-01-2023	23-01-2023	29-03-2023	64
DTAO Ongole						
130	2023-859874	8400	26-06-2023	27-06-2023	24-11-2023	150
131	2022-1562943	8430	17-10-2022	19-10-2022	29-03-2023	150
132	2022-1674414	9200	27-10-2022	15-11-2022	29-03-2023	135
133	2023-930131	40170	03-07-2023	13-07-2023	03-11-2023	106
134	2022-2159132	8430	07-01-2023	09-01-2023	09-03-2023	60

Annexure 3.7.25**Irregular drawal of Ration Allowance in favour of Civil Asst. Surgeon, Medical Department**

Sl. No	Name & Designation of Govt servant, Id, &CFMS Id	Name of the DDO	Period of drawl	Amount excess drawn (In approx)
DTAO, Puttaparthi				
1	Thippaiah Gaduputi,Civil Asst, Surgeon,1003192, 14247609	82010903001,(O/o District Medical & Health Officer, Puttaparthi)	12/2018 to 07/2022	44 X 3000= ₹1,32,000

Annexure 3.7.26**Irregular Payment of Conveyance Allowance to Certain Staff in Fire Service Department**

S. No	Name & Designation of the Govt servant / Designation, Id No, CFMS Id	Name of the DDO	Period of drawl	Amount excess drawn (In approximate)(₹)
DTAO Bapatla				
1	Venkata Rama Krishna Veeranki, Asst. Dist. Fire Officer, 14076891	75011005001(O/o District Disaster Response & Fire Of)	04/2022 to 09/2023	18 X 1050= ₹18,900
STO Gannavaram				
2	Ratna Kishore Gudavalli, Panchayat Secretary,14130817	05052202005(MANDAL PARISHAD UNGUTURU)	04/2018 to 08/2023	65 X 200= ₹13,000
3	Satya Sai Babu Ganta Panchayat Secretary,14118965			65 X 200= ₹13,000
Total				44,900

Annexure 3.7.27**Irregular Payment of City Compensatory Allowance**

Sl.No.	CFMS Bill Id, date	Name of the Drawing officer, code	No of Employees (a)	CCA drawn	Month of Pay
DTAO Nandyal					
1	2022-844169 ,01.07.2022	80012302001(O/o District Collector, Nandyal)	30	8800	Jun-22
2	2022- 1030073, 01.08.2022		23	7500	Jul-22
3	2022- 1206169, 02.09.2022		23	7300	Aug-22
4	2022- 829250, 01.07.2022		2	850	Jun-22
Total				₹ 24,450	

Annexure 3.7.28
Short Deduction of TDS on Hire Vehicles Used by Various Govt. Depts

Sl.No	Bill Number	Amount	TDS deducted (@1%)	TDS to be deducted (@2%)	Short Recovery
DTAO Guntur					
1	2023-1141217,	6,14,032	₹ 6,140	₹ 12,281	₹ 6,141
2	2023-1161570,	5,60,000	₹ 5,600	₹ 11,200	₹ 5,600
3	2023-805606,	4,20,000	₹ 4,200	₹ 8,400	₹ 4,200
4	2023-981169,	3,95,000	₹ 3,950	₹ 7,900	₹ 3,950
5	2022-1676849,	3,77,500	₹ 3,775	₹ 7,550	₹ 3,775
6	2023-576720,	3,50,000	₹ 3,500	₹ 7,000	₹ 3,500
7	2023-584918,	3,50,000	₹ 3,500	₹ 7,000	₹ 3,500
8	2023-604432,	3,50,000	₹ 3,500	₹ 7,000	₹ 3,500
9	2023-527975	2,10,000	0	₹ 4,210	₹ 4,210
10	2022-2116270	35,000	0	700	₹ 700
11	2022-2117358	35,000	0	700	₹ 700
12	2022-2117962	35,000	0	700	₹ 700
13	2022-2118804	35,000	0	700	₹ 700
14	2022-2119938	35,000	0	700	₹ 700
15	2022-2120231	35,000	0	700	₹ 700
16	2022-2341159	35,000	0	700	₹ 700
17	2022-2340479	35,000	0	700	₹ 700
STO Penukonda					
18	2021-1844865,	1,40,000	0	2800	2800
19	2021-644792	1,05,000	0	2100	2100
20	2021-649025	70,000	0	1400	1400
21	2021-647179	35,000	0	700	700
22	2020-2263952	70,000	0	1400	1400
23	2020-2264686	35,000	0	700	700
24	2021-1357329	70,000	0	1400	1400
25	2021-872754	35,000	0	700	700
26	2021-1311464	52790	0	528	528
27	2023-679347	48778	0	488	488
28	2022-2153211	55638	0	556	556
29	2022-1503362	55638	0	556	556
30	2022-958189	55638	0	556	556
31	2022-865107	55638	0	556	556
32	2022-495602	40600	0	406	406
Total					55176

Annexure 3.7.29
SHORT/NON-RECOVERY OF TDS ON RENT PAID TO PRIVATE BUILDINGS

Sl No.	Beneficiary Name & Code, DDO	Bill No and Date	Amount	IT @10%	Balance TDS to be recovered
			(In ₹.)	(Amount in ₹.)	(Amount in ₹.)
DTAO Guntur					
1	PDAPSHCL Guntur,90000000349	2022- 2021016,13.02.2023	6,57,239	---	43619
Div. STO - Anakapalli (East)					
2	Narasimham Y.V.,1000472389, 30403827928(O/o Sub Registrar Lankelapalem)	2022-2040034,Dt: 12.01.2023	1,38,900	13,890	12,501
DTAO Kadapa					
3	Sai Mithra Developers,1009311501,(O/O District Registrar Kadapa)	2022- 1992369,Dt:21.12.2022	13,05,986	1,30,598	1,30,598
		2022-2222615, 13.02.2023	73,370	7,337	7,337
		2022-2411288, 13.03.2023	73,370	7,337	7,337
STO Proddatur					
4	Suresh Babu Mamilla	2023- 1724706,10.11.2023	5,33,190	53,319	41,396
	1009347532				
	41768100005002, (O/o ASWO Proddatur)				
Total					₹ 2,42,788

Annexure 3.7.30
Non-deduction of TDS in r/o Pension/Salary arrears

Sl. No	Name, Beneficiary Code	Amount (In ₹)	Tax to be deducted @ 10%
Div STO Nellore			
1	RAMANAIAH ANJURU 14398850	1884047	187534
Div STO Ananthapuram			
2	MAHABOOB BASHA NAGIREDDY PALLI 14247248,13-026977/SP	6,62,820	66280
3	RAMACHANDRA REDDY KULURU,14247273,13-021696/SP	8,46,772	84677
Capital Region Treasury			
4	Sreekala N,30000007,26- 001549/SP	19,36,780	1,93,678
STO Gooty			
5	MUNTHAJ BEGUM GAJULA 14257898	6,39,552	63,955
6	VENKATA SUBBARAYUDU 14466079	5,31,546	53,154
STO Aluru			

7	CHANDRA MOHAN	4,48,513	44,851
8	DADDANALA,14233291	2,17,058	21,705
STO, S Kota			
9	Mendu Sriranga, 14375117	2269396	226940
STO, Gajapathinagaram			
10	Raghupathi Jaya Chandrika, 15108189	1127195	112719
STO, Salur			
11	T.Vijaya Kumari, 15155376	630356	63035
STO, Kothachervu			
12	A Sujatha,15159784 &36-000007/FP	13,52,715	1,35,271
13	Gorantla Sreenivasa Rao, 14268152,ZPHS/SA1/191/SP/2023	11,68,399	1,16,839
STO Dhone			
14	S Raghava Reddy,14246132 ,12- 023029/SP	5,16,435	51,643
Div.STO, Penukonda			
15	Nagamani Bai M, 15158756 & 13- 005562/FP	12,75,152	1,27,515
16	A Srivalli, 15158528 & 13-005617/FP	13,94,379	1,39,437
DIV.STO, Guntur			
17	China Sambaiiah Uyyala,	10,05,780	1,00,578
18	14169242		
DTAO Nandyal			
19	Ramachandra Gowd Ediga, 14219496	5,49,762	54,976
DTAO Bapatla			
20	Srinivasarao Panidarapu, 14169125	10,28,419	1,02,841
Div STO Visakapatnam			
21	T Yogitha, 15170783	1590640	159064
22	Alivelu Manga R, 14025755	485418	48542
23	P Mythili, 14359527	1331157	133116
	G Chalapathi Rao, 14376236	1331838	133184
24	A Bhavani, 14441245	830816	83082
	A V Kalyani, 14452681	955686	95569
STO Hiramandalam@Kottur			
25	Akkajosyula Jhansilakshmi, 1009326516	11,56,184	1,15,618
DTAO Kakinada			
26	Venkata Rama Reddy Tadi	8,18,201	81,820
	14066102		
Div STO Parvathipuram			
27	Srinivasa Rao Bammidi, 14353765	17,45,297	1,74,530
Total			₹ 29,72,153

**Annexure 3.7.31
NON-RECOVERY OF PROFESSIONAL TAX**

Sl.No.	Name of the Drawing officer & DDO Code	CFMS Bill Number	Name of the person	Period of non recovery	Professional Tax	No. of months	Total	Non recovery of PT
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Div STO Kovur								
1	MPDO,Vidaluru, 08062202052	2022-2351977	K Brahmaiah	08/2020 to 12/2021	150	17	2550	7750
				01/2022 to 02/2024	200	26	5200	
2		2022-2286957	E Prasad	08/2020 to 12/2021	150	17	2550	7750
				01/2022 to 02/2024	200	26	5200	
3	MPDO, Kovur, 08062202051	2022-2287987	A Durga Ravi Prasad	08/2020 to 12/2021	150	17	2550	7750
				01/2022 to 02/2024	200	26	5200	
4		2022-2286319	P Murali Krishna	08/2020 to 12/2021	150	17	2550	7750
				01/2022 to 02/2024	200	26	5200	
5		2022-2287828	P Dhanunjaya	08/2020 to 12/2021	150	17	2550	7750
				01/2022 to 02/2024	200	26	5200	
STO Indukurpeta								
6	MPDO,Indukurpeta, 08152202013	2022-2322914	G Madan Kishore	08/2020 to 12/2021	150	17	2550	4950
				01/2022 to 12/2022	200	12	2400	
7		2022-2325637	T Venugopalreddy	08/2020 to 12/2021	150	17	2550	4950
Div STO Narsapur								
8	ZPHS Kummaripurugu Palem, 04092202216	2021-2545874, .	MANIKYALA RAO DASIREDDI	Jan 22 to Jan 24	150	25	3750	7500
9	ZPHS, PV Thota, 04092202213	2021-2608740	SRINIVASARAO ABBISSETTY			25	3750	
STO Nagaram								
10	6090903006(PRIMARY Health Centre Kavuru)	-	Mohanarao P Madana, 1000137944	02/21 to 05/23	150	27	4050	4050
DTAO Puttaparthi								

11	82012403001(O/o District ST Welfare & Empowerment Of)	2022-1704008,10.11.2022	-	07/2022 to 10/2022	150	4	4800	4800
				Jul-22		1	150	150
12		2022-1844615, 14.12.2022	-	Nov-22	150	1	1200	1200
13		2022-2076503, 02.01.2023	-	Dec-22	150	1	1200	1200
14	82010103001(O/o District Horticulture Officer, Putta)	2022-1363204, 10.10.2022	-	06/2022 to 09/2022	150	4	600	600
15		2022-1703756, 01.12.2022	-	10/2022 to 01/2023	150	4	600	600
16		2022-2112505, 23.01.2023	-					
17		2022-1996468, 02.01.2023	-					
18		2022-2355710, 06.03.2023	-					
STO, Venkatagiri								
19	Commandant 9 th battalion APSP, 08101002001	2023-869640	-	Jun-23	200	1	3600	3600
20		2023-482238	-	Apr-23	200	1	1600	1600
21		2023-179664	-	Mar-23	200	1	800	800
22		2022-2488067	-	Feb-23	200	1	1600	1600
23		2022-2282249	-	Jan-23	200	1	2000	2000
24		2022-2069441	-	Dec-22	200	1	2200	2200
25		2022-1871044	-	Nov-22	200	1	2000	2000
Div.STO Penugonda								
26	10132403003(O/o ATWO PKD)	2021-2548697,	-	Jan-22	150	1	2850	2850
27		2021-2656716,	-	Feb-22		1	2850	2850
28		2022-330948,	-	Mar-22		1	2850	2850
29		2022-432121,	-	Apr-22		1	2850	2850
30		2022-563724,	-	May-22		1	2850	2850
31		2022-799720,	-	Jun-22		1	2850	2850
DTAO, Amalapuram								
32	District Disaster Response & Fire officer, 68011005001	2023-413652	-	Mar-23	200	1	2600	2600
33		2023-907755	-	Oct-23	200	1	2600	2600
34		2022-2489045	-	Dec-22	200	1	2600	2600
35		2022-1405072	-	Jan-23	200	1	2600	2600
36		2023-220908,	-	Jul-23	200	1	2600	2600
37		2022-1670747	-	May-23	200	1	2600	2600
38		2022-2040108	-	Aug-22	200	1	2600	2600
39		2022-2296111	-	Nov-22	200	1	2600	2600
40		2023-1084065	-	Apr-23	200	1	2600	2600
41		2023-636158	-	Jun-23	200	1	2600	2600
42		2022-1234120	-	Feb-23	200	1	2600	2600
43		2022-1833168	-	Sep-22	200	1	2600	2600
Div STO Tekkali								
44	Panchayath Secretary, Tekkali, 01142202047	2023-1161849,	-	01/2022 To 09/2023	150	21	170100	170100
DTAO Anakapalli								
45	SP, Anakapalle, 66011002001	2023-1918241, Dt. 04.12.2023	-	01-01-2022 to 06/2022	150	6	6300	6300
Total								₹ 3,07,250

PART IV

Annexure 4.1.1 Details of PAOs/APAOs inspected during the year 2023-24

Sl. No	District	Name	PAO/APAO
1	Visakhapatnam	Visakhapatnam	PAO
2	Eluru	Eluru	PAO
3	Ongole	Ongole	PAO
4	Anantapur	Anantapur	PAO
5	Kakinada	Kakinada	APAO
6	East Godavari	Dowleswaram	APAO
7	Vizianagaram	Vizianagaram	APAO
8	YSR Kadapa	Kadapa	PAO
9		Pulivendula	APAO
10	New Delhi	AP Bhavan	PAO
11	Srikakulam	Srikakulam	PAO
12	Vijayawada	Vijayawada	PAO
13	Guntur	Guntur	PAO
14	Kurnool	Kurnool	PAO
15	Palnadu	Narasaraopeta	APAO
16	Nellore	Nellore-1 (SP)	APAO
17		Nellore-2 (TGP)	APAO
18	Nandyal	Nandyal	APAO
19	Tirupathi	Tirupathi	PAO
20	Chittoor	Chittoor	APAO

Annexure 4.2.3 Self Draws in Certain Bills in Contravention to G.O Ms No.69

Sl. No	Bill Number and Date	HOA	Amount	Beneficiary Name, Ben Id	Amount paid	Amount to be paid to beneficiary as per G.O Ms No.69	
						Beneficiary Name	Amount
PAO AP Bhavan							
1.	2023-631983	207000115000 5130134VN	724744.000	Resident Commissioner, Govt.Of A.P, 1000067169	724744.000	Ajay Tours Car Rental Service	724744.00
2.	2022-2462355		463197.000	Additional Resident Commissioner, 1000067171	463197.000		463197.000
3.	2019-1976863		454218.000		454218.000		454218.000
4.	2022-2195684	207000115000 5210213VN	753159.000	Resident Commissioner, Govt.Of A.P, 1000067169	753159.00	NCR Consultancy & Services Pvt Ltd	753159.00
Total							23,95,318

Annexure 4.2.5

Non-Adjustment of Statutory Deductions to The Respective Heads of Account in PD Work Bills Resulted in Loss of Revenue to Govt

Sl. No.	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount	Net Amount
APAO Kakinada						
1	PD Works Bill	8448001090105001001VN	2023-728262	Paid	11,38,871.00	11,38,871.00
2	PD Works Bill	8448001090105001001VN	2023-878143	Paid	10,51,838.00	10,51,838.00
3	PD Works Bill	8448001090105001001VN	2023-225445	Paid	9,57,926.00	9,57,926.00
4	PD Works Bill	8448001090105001001VN	2023-1451307	Paid	9,08,502.00	9,08,502.00
5	PD Works Bill	8448001090105001001VN	2023-225444	Paid	8,62,755.00	8,62,755.00
6	PD Works Bill	8448001090105001001VN	2023-225446	Paid	8,62,105.00	8,62,105.00
7	PD Works Bill	8448001090105001001VN	2023-225442	Paid	7,27,289.00	7,27,289.00
8	PD Works Bill	8448001090105001001VN	2023-224991	Paid	7,24,749.00	7,24,749.00
9	PD Works Bill	8448001090105001001VN	2023-225473	Paid	7,23,753.00	7,23,753.00
10	PD Works Bill	8448001090105001001VN	2023-818703	Paid	7,21,870.00	7,21,870.00
11	PD Works Bill	8448001090105001001VN	2023-822826	Paid	7,10,767.00	7,10,767.00
12	PD Works Bill	8448001090105001001VN	2023-225472	Paid	6,84,756.00	6,84,756.00
13	PD Works Bill	8448001090105001001VN	2023-1449424	Paid	6,81,810.00	6,81,810.00
14	PD Works Bill	8448001090105001001VN	2023-225474	Paid	6,73,565.00	6,73,565.00
15	PD Works Bill	8448001090105001001VN	2023-224990	Paid	6,45,265.00	6,45,265.00
16	PD Works Bill	8448001090105001001VN	2023-225443	Paid	5,98,032.00	5,98,032.00
17	PD Works Bill	8448001090105001001VN	2023-1451267	Paid	5,43,371.00	5,43,371.00
18	PD Works Bill	8448001090105001001VN	2023-1444225	Paid	5,39,790.00	5,39,790.00
19	PD Works Bill	8448001090105001001VN	2023-1450973	Paid	4,55,836.00	4,55,836.00
20	PD Works Bill	8448001090105001001VN	2023-1451242	Paid	4,52,436.00	4,52,436.00
21	PD Works Bill	8448001090105001001VN	2023-1448299	Paid	4,50,556.00	4,50,556.00
22	PD Works Bill	8448001090105001001VN	2023-1450980	Paid	4,40,570.00	4,40,570.00
23	PD Works Bill	8448001090105001001VN	2023-1449964	Paid	4,02,831.00	4,02,831.00
24	PD Works Bill	8448001090105001001VN	2023-1448656	Paid	3,78,375.00	3,78,375.00
25	PD Works Bill	8448001090105001001VN	2023-1448383	Paid	3,63,184.00	3,63,184.00
26	PD Works Bill	8448001090105001001VN	2023-1249240	Paid	3,05,968.00	3,05,968.00
27	PD Works Bill	8448001090105001001VN	2023-1455951	Paid	3,02,837.00	3,02,837.00
28	PD Works Bill	8448001090105001001VN	2023-1591987	Paid	2,84,174.00	2,84,174.00
29	PD Works Bill	8448001090105001001VN	2023-951090	Paid	2,67,183.00	2,67,183.00
30	PD Works Bill	8448001090106002001VN	2023-780512	Paid	2,59,218.00	2,59,218.00
31	PD Works Bill	8448001090106002001VN	2023-753701	Paid	2,47,200.00	2,47,200.00
32	PD Works Bill	8448001090106002001VN	2023-758787	Paid	2,46,796.00	2,46,796.00
33	PD Works Bill	8448001090106002001VN	2023-753154	Paid	2,46,629.00	2,46,629.00
34	PD Works Bill	8448001090105001001VN	2023-1842159	Paid	2,43,949.00	2,43,949.00
35	PD Works Bill	8448001090106002001VN	2023-735531	Paid	2,43,616.00	2,43,616.00
36	PD Works Bill	8448001090106002001VN	2023-1047322	Paid	2,43,105.00	2,43,105.00
37	PD Works Bill	8448001090106002001VN	2023-1045065	Paid	2,42,397.00	2,42,397.00
38	PD Works Bill	8448001090106002001VN	2023-1043393	Paid	2,42,219.00	2,42,219.00
39	PD Works Bill	8448001090106002001VN	2023-1045102	Paid	2,42,079.00	2,42,079.00
40	PD Works Bill	8448001090106002001VN	2023-1044177	Paid	2,42,049.00	2,42,049.00
41	PD Works Bill	8448001090106002001VN	2023-1042811	Paid	2,40,929.00	2,40,929.00
42	PD Works Bill	8448001090106002001VN	2023-1218303	Paid	2,40,862.00	2,40,862.00
43	PD Works Bill	8448001090106002001VN	2023-1153892	Paid	2,39,962.00	2,39,962.00
44	PD Works Bill	8448001090106002001VN	2023-1045095	Paid	2,37,955.00	2,37,955.00
45	PD Works Bill	8448001090106002001VN	2023-757694	Paid	2,37,453.00	2,37,453.00
46	PD Works Bill	8448001090106002001VN	2023-733261	Paid	2,35,666.00	2,35,666.00
47	PD Works Bill	8448001090106002001VN	2023-738863	Paid	2,35,324.00	2,35,324.00
48	PD Works Bill	8448001090106002001VN	2023-1043425	Paid	2,35,285.00	2,35,285.00
49	PD Works Bill	8448001090106002001VN	2023-1045362	Paid	2,35,285.00	2,35,285.00
50	PD Works Bill	8448001090106002001VN	2023-737706	Paid	2,34,035.00	2,34,035.00

51	PD Works Bill	8448001090106002001VN	2023-758782	Paid	2,33,158.00	2,33,158.00
52	PD Works Bill	8448001090106002001VN	2023-758028	Paid	2,32,434.00	2,32,434.00
53	PD Works Bill	8448001090106002001VN	2023-757578	Paid	2,30,559.00	2,30,559.00
54	PD Works Bill	8448001090106002001VN	2023-1033578	Paid	2,29,447.00	2,29,447.00
55	PD Works Bill	8448001090105001001VN	2023-1590991	Paid	2,27,341.00	2,27,341.00
56	PD Works Bill	8448001090106002001VN	2023-1044146	Paid	2,26,338.00	2,26,338.00
57	PD Works Bill	8448001090106002001VN	2023-750996	Paid	2,25,159.00	2,25,159.00
58	PD Works Bill	8448001090106002001VN	2023-757585	Paid	2,25,031.00	2,25,031.00
59	PD Works Bill	8448001090106002001VN	2023-779949	Paid	2,24,928.00	2,24,928.00
60	PD Works Bill	8448001090106002001VN	2023-1209309	Paid	2,23,473.00	2,23,473.00
61	PD Works Bill	8448001090106002001VN	2023-1040141	Paid	2,23,457.00	2,23,457.00
62	PD Works Bill	8448001090106002001VN	2023-758222	Paid	2,23,076.00	2,23,076.00
63	PD Works Bill	8448001090106002001VN	2023-994960	Paid	2,22,353.00	2,22,353.00
64	PD Works Bill	8448001090106002001VN	2023-779759	Paid	2,22,314.00	2,22,314.00
65	PD Works Bill	8448001090106002001VN	2023-1215916	Paid	2,21,328.00	2,21,328.00
66	PD Works Bill	8448001090106002001VN	2023-1045023	Paid	2,18,816.00	2,18,816.00
67	PD Works Bill	8448001090106002001VN	2023-1214750	Paid	2,16,176.00	2,16,176.00
68	PD Works Bill	8448001090106002001VN	2023-775318	Paid	2,00,059.00	2,00,059.00
69	PD Works Bill	8448001090106002001VN	2023-790798	Paid	1,99,763.00	1,99,763.00
70	PD Works Bill	8448001090106002001VN	2023-791628	Paid	1,99,611.00	1,99,611.00
71	PD Works Bill	8448001090106002001VN	2023-789325	Paid	1,98,706.00	1,98,706.00
72	PD Works Bill	8448001090106002001VN	2023-1143673	Paid	1,95,565.00	1,95,565.00
73	PD Works Bill	8448001090106002001VN	2023-1045237	Paid	1,86,257.00	1,86,257.00
74	PD Works Bill	8448001090105001001VN	2023-930719	Paid	1,84,185.00	1,84,185.00
75	PD Works Bill	8448001090105001001VN	2023-1454046	Paid	1,81,151.00	1,81,151.00
76	PD Works Bill	8448001090106002001VN	2023-925694	Paid	1,79,162.00	1,79,162.00
77	PD Works Bill	8448001090105001001VN	2023-1738907	Paid	1,78,569.00	1,78,569.00
78	PD Works Bill	8448001090106002001VN	2023-735110	Paid	1,78,554.00	1,78,554.00
79	PD Works Bill	8448001090106002001VN	2023-738626	Paid	1,78,554.00	1,78,554.00
80	PD Works Bill	8448001090105001001VN	2023-1798631	Paid	1,78,462.00	1,78,462.00
81	PD Works Bill	8448001090406002015VN	2023-1141057-R1	Paid	1,76,990.00	1,76,990.00
82	PD Works Bill	8448001090105001001VN	2023-1827987	Paid	1,74,151.00	1,74,151.00
83	PD Works Bill	8448001090106002001VN	2023-928768	Paid	1,74,053.00	1,74,053.00
84	PD Works Bill	8448001090106002001VN	2023-779203	Paid	1,72,902.00	1,72,902.00
85	PD Works Bill	8448001090106002001VN	2023-924606	Paid	1,72,350.00	1,72,350.00
86	PD Works Bill	8448001090105001001VN	2023-1452237	Paid	1,71,620.00	1,71,620.00
87	PD Works Bill	8448001090106002001VN	2023-758018	Paid	1,62,694.00	1,62,694.00
88	PD Works Bill	8448001090106002001VN	2023-735024	Paid	1,62,496.00	1,62,496.00
89	PD Works Bill	8448001090106002001VN	2023-1004450	Paid	1,60,005.00	1,60,005.00
90	PD Works Bill	8448001090106002001VN	2023-791140	Paid	1,59,652.00	1,59,652.00
91	PD Works Bill	8448001090105001001VN	2023-1799890	Paid	1,59,357.00	1,59,357.00
92	PD Works Bill	8448001090106002001VN	2023-1046805	Paid	1,59,153.00	1,59,153.00
93	PD Works Bill	8448001090106002001VN	2023-1143980	Paid	1,58,998.00	1,58,998.00
94	PD Works Bill	8448001090106002001VN	2023-755864	Paid	1,58,027.00	1,58,027.00
95	PD Works Bill	8448001090106002001VN	2023-1142996	Paid	1,57,748.00	1,57,748.00
96	PD Works Bill	8448001090106002001VN	2023-920360	Paid	1,56,439.00	1,56,439.00
97	PD Works Bill	8448001090106002001VN	2023-737784	Paid	1,55,278.00	1,55,278.00
98	PD Works Bill	8448001090105001001VN	2023-1737958	Paid	1,53,507.00	1,53,507.00
99	PD Works Bill	8448001090105001001VN	2023-1054360	Paid	1,50,802.00	1,50,802.00
100	PD Works Bill	8448001090105001001VN	2023-1054451	Paid	1,50,799.00	1,50,799.00
101	PD Works Bill	8448001090105001001VN	2023-1056573	Paid	1,50,799.00	1,50,799.00
102	PD Works Bill	8448001090105001001VN	2023-1478339	Paid	1,50,339.00	1,50,339.00
103	PD Works Bill	8448001090106002001VN	2023-753686	Paid	1,49,808.00	1,49,808.00
104	PD Works Bill	8448001090106002001VN	2023-757423	Paid	1,49,793.00	1,49,793.00
105	PD Works Bill	8448001090106002001VN	2023-1209184	Paid	1,49,788.00	1,49,788.00
106	PD Works Bill	8448001090105001001VN	2023-1451559	Paid	1,48,926.00	1,48,926.00
107	PD Works Bill	8448001090105001001VN	2023-1449995	Paid	1,48,733.00	1,48,733.00

108	PD Works Bill	8448001090105001001VN	2023-413602	Paid	1,41,433.00	1,41,433.00
109	PD Works Bill	8448001090105001001VN	2023-1737384	Paid	1,40,976.00	1,40,976.00
110	PD Works Bill	8448001090105001001VN	2023-1478453	Paid	1,39,600.00	1,39,600.00
111	PD Works Bill	8448001090105001001VN	2023-1479157	Paid	1,39,316.00	1,39,316.00
112	PD Works Bill	8448001090105001001VN	2023-1447870	Paid	1,38,839.00	1,38,839.00
113	PD Works Bill	8448001090106002001VN	2023-1022161	Paid	1,34,157.00	1,34,157.00
114	PD Works Bill	8448001090106002001VN	2023-1047217	Paid	1,34,157.00	1,34,157.00
115	PD Works Bill	8448001090105001001VN	2023-1476256	Paid	1,32,338.00	1,32,338.00
116	PD Works Bill	8448001090106002001VN	2023-758220	Paid	1,21,080.00	1,21,080.00
117	PD Works Bill	8448001090105001001VN	2023-1388808	Paid	1,19,045.00	1,19,045.00
118	PD Works Bill	8448001090105001001VN	2023-1477493	Paid	1,18,884.00	1,18,884.00
119	PD Works Bill	8448001090106002001VN	2023-757796	Paid	1,18,368.00	1,18,368.00
120	PD Works Bill	8448001090105001001VN	2023-1529732	Paid	1,15,827.00	1,15,827.00
121	PD Works Bill	8448001090106002001VN	2023-491275	Paid	1,13,596.00	1,13,596.00
122	PD Works Bill	8448001090105001001VN	2023-1763306	Paid	1,12,443.00	1,12,443.00
123	PD Works Bill	8448001090105001001VN	2023-1677367	Paid	1,09,672.00	1,09,672.00
124	PD Works Bill	8448001090105001001VN	2023-1738897	Paid	1,09,648.00	1,09,648.00
125	PD Works Bill	8448001090105001001VN	2023-1463725	Paid	1,09,330.00	1,09,330.00
126	PD Works Bill	8448001090106002001VN	2023-757245	Paid	1,06,769.00	1,06,769.00
127	PD Works Bill	8448001090106002001VN	2023-756969	Paid	1,06,650.00	1,06,650.00
128	PD Works Bill	8448001090106002001VN	2023-928659	Paid	1,01,534.00	1,01,534.00
129	PD Works Bill	8448001090106002001VN	2023-928069	Paid	96,708.00	96,708.00
130	PD Works Bill	8448001090106002001VN	2023-1123441	Paid	95,540.00	95,540.00
131	PD Works Bill	8448001090106002001VN	2023-1143788	Paid	95,266.00	95,266.00
132	PD Works Bill	8448001090106002001VN	2023-1143439	Paid	94,841.00	94,841.00
133	PD Works Bill	8448001090106002001VN	2023-1141560	Paid	92,889.00	92,889.00
134	PD Works Bill	8448001090106002001VN	2023-1143997	Paid	90,997.00	90,997.00
135	PD Works Bill	8448001090106002001VN	2023-778074	Paid	90,561.00	90,561.00
136	PD Works Bill	8448001090105001001VN	2023-1817802	Paid	88,109.00	88,109.00
137	PD Works Bill	8448001090105001001VN	2023-1676543	Paid	87,550.00	87,550.00
138	PD Works Bill	8448001090406002015VN	2023-1095021-R1	Paid	86,801.00	86,801.00
139	PD Works Bill	8448001090105001001VN	2023-1670974	Paid	86,615.00	86,615.00
140	PD Works Bill	8448001090105001001VN	2023-547819	Paid	81,330.00	81,330.00
141	PD Works Bill	8448001090105001001VN	2023-1719693	Paid	72,125.00	72,125.00
142	PD Works Bill	8448001090106002001VN	2023-493937	Paid	68,704.00	68,704.00
143	PD Works Bill	8448001090105001001VN	2023-1479187	Paid	62,387.00	62,387.00
144	PD Works Bill	8448001090106002001VN	2023-1143964	Paid	57,000.00	57,000.00
145	PD Works Bill	8448001090106002001VN	2023-1144757	Paid	48,000.00	48,000.00
146	PD Works Bill	8448001090105001001VN	2023-1793020	Paid	46,742.00	46,742.00
147	PD Works Bill	8448001090105001001VN	2023-1462352	Paid	46,279.00	46,279.00
148	PD Works Bill	8448001090105001001VN	2023-1717361	Paid	35,759.00	35,759.00
149	PD Works Bill	8448001090105001001VN	2023-1674823	Paid	35,062.00	35,062.00
150	PD Works Bill	8448001090105001001VN	2023-823462	Paid	31,716.00	31,716.00
151	PD Works Bill	8448001090106002001VN	2023-1063411	Paid	29,616.00	29,616.00
152	PD Works Bill	8448001090106002001VN	2023-930600	Paid	20,790.00	20,790.00
153	PD Works Bill	8448001090106002001VN	2023-935481	Paid	20,742.00	20,742.00
154	PD Works Bill	8448001090106002001VN	2023-937757	Paid	20,742.00	20,742.00
155	PD Works Bill	8448001090106002001VN	2023-936360	Paid	20,723.00	20,723.00
156	PD Works Bill	8448001090106002001VN	2023-928548	Paid	16,246.00	16,246.00
157	PD Works Bill	8448001090106002001VN	2023-928887	Paid	15,871.00	15,871.00
158	PD Works Bill	8448001090106002001VN	2023-924125	Paid	15,760.00	15,760.00
159	PD Works Bill	8448001090106002001VN	2023-926059	Paid	14,893.00	14,893.00
160	PD Works Bill	8448001090106002001VN	2023-919403	Paid	9,202.00	9,202.00
161	PD Works Bill	8448001090106002001VN	2023-928897	Paid	8,776.00	8,776.00
162	PD Works Bill	8448001090106002001VN	2023-493860	Paid	6,355.00	6,355.00
163	PD Works Bill	8448001090106002001VN	2023-1022733	Paid	6,276.00	6,276.00
164	PD Works Bill	8448001090106002001VN	2023-491041	Paid	6,039.00	6,039.00

165	PD Works Bill	8448001090106002001VN	2023-1019425	Paid	5,326.00	5,326.00
166	PD Works Bill	8448001090106002001VN	2023-1019493	Paid	677.00	677.00
167	PD Works Bill	8448001090106002001VN	2023-493987	Paid	400.00	400.00
Total(A)					378,65,247.00	378,65,247.00
APAO Dowleswaram						
168	PD Works Bill	8448001090105001001VN	2023-719012	Paid	23,10,277.00	23,10,277.00
169	PD Works Bill	8448001090105001001VN	2023-1081723	Paid	18,62,228.00	18,62,228.00
170	PD Works Bill	8448001090105001001VN	2023-717018	Paid	18,51,174.00	18,51,174.00
171	PD Works Bill	8448001090105001001VN	2023-718737	Paid	18,48,913.00	18,48,913.00
172	PD Works Bill	8448001090105001001VN	2023-716704	Paid	18,37,303.00	18,37,303.00
173	PD Works Bill	8448001090105001001VN	2023-718341	Paid	18,29,437.00	18,29,437.00
174	PD Works Bill	8448001090105001001VN	2023-225432	Paid	18,21,256.00	18,21,256.00
175	PD Works Bill	8448001090105001001VN	2023-1081283	Paid	17,96,799.00	17,96,799.00
176	PD Works Bill	8448001090105001001VN	2023-708596	Paid	17,63,938.00	17,63,938.00
177	PD Works Bill	8448001090105001001VN	2023-718584	Paid	17,44,672.00	17,44,672.00
178	PD Works Bill	8448001090105001001VN	2023-225434	Paid	17,38,775.00	17,38,775.00
179	PD Works Bill	8448001090105001001VN	2023-225435	Paid	17,32,176.00	17,32,176.00
180	PD Works Bill	8448001090105001001VN	2023-1698348	Paid	15,30,365.00	15,30,365.00
181	PD Works Bill	8448001090105001001VN	2023-1081724	Paid	15,03,430.00	15,03,430.00
182	PD Works Bill	8448001090105001001VN	2023-225433	Paid	14,74,110.00	14,74,110.00
183	PD Works Bill	8448001090105001001VN	2023-225115	Paid	14,02,351.00	14,02,351.00
184	PD Works Bill	8448001090105001001VN	2023-1079231	Paid	13,98,434.00	13,98,434.00
185	PD Works Bill	8448001090105001001VN	2023-1078060	Paid	13,93,091.00	13,93,091.00
186	PD Works Bill	8448001090105001001VN	2023-716621	Paid	13,87,615.00	13,87,615.00
187	PD Works Bill	8448001090105001001VN	2023-225407	Paid	12,43,353.00	12,43,353.00
188	PD Works Bill	8448001090105001001VN	2023-1083972	Paid	12,28,878.00	12,28,878.00
189	PD Works Bill	8448001090105001001VN	2023-531041	Paid	11,63,058.00	11,63,058.00
190	PD Works Bill	8448001090105001001VN	2023-1082677	Paid	11,13,077.00	11,13,077.00
191	PD Works Bill	8448001090105001001VN	2023-1081977	Paid	10,83,687.00	10,83,687.00
192	PD Works Bill	8448001090105001001VN	2023-225255	Paid	9,28,645.00	9,28,645.00
193	PD Works Bill	8448001090105001001VN	2023-1080224	Paid	7,88,470.00	7,88,470.00
194	PD Works Bill	8448001090105001001VN	2023-1895183	Paid	7,85,972.00	7,85,972.00
195	PD Works Bill	8448001090105001001VN	2023-1147651	Paid	7,83,653.00	7,83,653.00
196	PD Works Bill	8448001090105001001VN	2023-716605	Paid	7,36,218.00	7,36,218.00
197	PD Works Bill	8448001090105001001VN	2023-225116	Paid	6,67,845.00	6,67,845.00
198	PD Works Bill	8448001090105001001VN	2023-1518920	Paid	6,66,923.00	6,66,923.00
199	PD Works Bill	8448001090105001001VN	2023-225417	Paid	6,04,859.00	6,04,859.00
200	PD Works Bill	8448001090105001001VN	2023-636740	Paid	5,81,412.00	5,81,412.00
201	PD Works Bill	8448001090105001001VN	2023-1081284	Paid	5,48,871.00	5,48,871.00
202	PD Works Bill	8448001090105001001VN	2023-225418	Paid	5,02,416.00	5,02,416.00
203	PD Works Bill	8448001090105001001VN	2023-448987	Paid	4,83,412.00	4,83,412.00
204	PD Works Bill	8448001090105001001VN	2023-1567103	Paid	4,78,953.00	4,78,953.00
205	PD Works Bill	8448001090106002001VN	2023-1142020	Paid	4,60,915.00	4,60,915.00
206	PD Works Bill	8448001090106002001VN	2023-937759	Paid	4,60,742.00	4,60,742.00
207	PD Works Bill	8448001090106002001VN	2023-1133439	Paid	4,60,699.00	4,60,699.00
208	PD Works Bill	8448001090106002001VN	2023-1144664	Paid	4,54,713.00	4,54,713.00
209	PD Works Bill	8448001090106002001VN	2023-815146	Paid	4,40,910.00	4,40,910.00
210	PD Works Bill	8448001090106002001VN	2023-819316	Paid	4,35,354.00	4,35,354.00
211	PD Works Bill	8448001090105001001VN	2023-1695725	Paid	3,63,744.00	3,63,744.00
212	PD Works Bill	8448001090105001001VN	2023-1082817	Paid	3,27,421.00	3,27,421.00
213	PD Works Bill	8448001090105001001VN	2023-1393742	Paid	3,14,273.00	3,14,273.00
214	PD Works Bill	8448001090106002001VN	2023-1012696	Paid	3,13,352.00	3,13,352.00
215	PD Works Bill	8448001090106002001VN	2023-597198	Paid	2,94,107.00	2,94,107.00
216	PD Works Bill	8448001090105001001VN	2023-1202421	Paid	2,93,264.00	2,93,264.00
217	PD Works Bill	8448001090106002001VN	2023-595918	Paid	2,91,537.00	2,91,537.00
218	PD Works Bill	8448001090106002001VN	2023-461654	Paid	2,85,996.00	2,85,996.00
219	PD Works Bill	8448001090106002001VN	2023-511587	Paid	2,85,765.00	2,85,765.00

220	PD Works Bill	8448001090106002001VN	2023-1137685	Paid	2,79,612.00	2,79,612.00
221	PD Works Bill	8448001090105001001VN	2023-480476	Paid	2,78,067.00	2,78,067.00
222	PD Works Bill	8448001090106002001VN	2023-641513	Paid	2,77,970.00	2,77,970.00
223	PD Works Bill	8448001090106002001VN	2023-640010	Paid	2,77,434.00	2,77,434.00
224	PD Works Bill	8448001090106002001VN	2023-637455	Paid	2,75,800.00	2,75,800.00
225	PD Works Bill	8448001090106002001VN	2023-390514	Paid	2,73,908.00	2,73,908.00
226	PD Works Bill	8448001090105001001VN	2023-1393688	Paid	2,70,634.00	2,70,634.00
227	PD Works Bill	8448001090106002001VN	2023-1039043	Paid	2,49,983.00	2,49,983.00
228	PD Works Bill	8448001090106002001VN	2023-840333	Paid	2,45,915.00	2,45,915.00
229	PD Works Bill	8448001090106002001VN	2023-840747	Paid	2,45,677.00	2,45,677.00
230	PD Works Bill	8448001090105001001VN	2023-1093595	Paid	2,45,577.00	2,45,577.00
231	PD Works Bill	8448001090106002001VN	2023-1143663	Paid	2,45,496.00	2,45,496.00
232	PD Works Bill	8448001090106002001VN	2023-840098	Paid	2,44,413.00	2,44,413.00
233	PD Works Bill	8448001090106002001VN	2023-384857	Paid	2,34,447.00	2,34,447.00
234	PD Works Bill	8448001090105001001VN	2023-820428	Paid	2,29,702.00	2,29,702.00
235	PD Works Bill	8448001090106002001VN	2023-1030529	Paid	2,28,592.00	2,28,592.00
236	PD Works Bill	8448001090105001001VN	2023-1339749	Paid	2,19,400.00	2,19,400.00
237	PD Works Bill	8448001090105001001VN	2023-1697535	Paid	2,15,630.00	2,15,630.00
238	PD Works Bill	8448001090105001001VN	2023-1017743	Paid	2,08,125.00	2,08,125.00
239	PD Works Bill	8448001090105001001VN	2023-1161418	Paid	2,05,160.00	2,05,160.00
240	PD Works Bill	8448001090106002001VN	2023-1141213	Paid	2,04,164.00	2,04,164.00
241	PD Works Bill	8448001090105001001VN	2023-1013467	Paid	1,99,269.00	1,99,269.00
242	PD Works Bill	8448001090405001015VN	2023-683559	Paid	1,98,557.00	1,98,557.00
243	PD Works Bill	8448001090105001001VN	2023-1368697	Paid	1,97,307.00	1,97,307.00
244	PD Works Bill	8448001090106002001VN	2023-427041	Paid	1,95,812.00	1,95,812.00
245	PD Works Bill	8448001090105001001VN	2023-1259668	Paid	1,94,974.00	1,94,974.00
246	PD Works Bill	8448001090106002001VN	2023-1262891	Paid	1,93,466.00	1,93,466.00
247	PD Works Bill	8448001090106002001VN	2023-641143	Paid	1,89,856.00	1,89,856.00
248	PD Works Bill	8448001090106002001VN	2023-1034924	Paid	1,89,140.00	1,89,140.00
249	PD Works Bill	8448001090106002001VN	2023-1268425	Paid	1,89,075.00	1,89,075.00
250	PD Works Bill	8448001090106002001VN	2023-1034961	Paid	1,88,442.00	1,88,442.00
251	PD Works Bill	8448001090106002001VN	2023-733787	Paid	1,87,653.00	1,87,653.00
252	PD Works Bill	8448001090105001001VN	2023-1578135	Paid	1,86,249.00	1,86,249.00
253	PD Works Bill	8448001090106002001VN	2023-850506	Paid	1,85,122.00	1,85,122.00
254	PD Works Bill	8448001090106002001VN	2023-856289	Paid	1,84,202.00	1,84,202.00
255	PD Works Bill	8448001090106002001VN	2023-851938	Paid	1,84,053.00	1,84,053.00
256	PD Works Bill	8448001090106002001VN	2023-855156	Paid	1,83,962.00	1,83,962.00
257	PD Works Bill	8448001090106002001VN	2023-1141840	Paid	1,83,633.00	1,83,633.00
258	PD Works Bill	8448001090106002001VN	2023-667670	Paid	1,82,836.00	1,82,836.00
259	PD Works Bill	8448001090106002001VN	2023-461898	Paid	1,82,602.00	1,82,602.00
260	PD Works Bill	8448001090106002001VN	2023-993502	Paid	1,82,041.00	1,82,041.00
261	PD Works Bill	8448001090106002001VN	2023-603485	Paid	1,82,028.00	1,82,028.00
262	PD Works Bill	8448001090106002001VN	2023-1050837	Paid	1,81,732.00	1,81,732.00
263	PD Works Bill	8448001090106002001VN	2023-644590	Paid	1,81,305.00	1,81,305.00
264	PD Works Bill	8448001090105001001VN	2023-434186	Paid	1,80,602.00	1,80,602.00
265	PD Works Bill	8448001090106002001VN	2023-857527	Paid	1,79,466.00	1,79,466.00
266	PD Works Bill	8448001090106002001VN	2023-929585	Paid	1,79,315.00	1,79,315.00
267	PD Works Bill	8448001090106002001VN	2023-940093	Paid	1,79,315.00	1,79,315.00
268	PD Works Bill	8448001090106002001VN	2023-940172	Paid	1,79,315.00	1,79,315.00
269	PD Works Bill	8448001090106002001VN	2023-408341	Paid	1,78,131.00	1,78,131.00
270	PD Works Bill	8448001090106002001VN	2023-601701	Paid	1,78,131.00	1,78,131.00
271	PD Works Bill	8448001090106002001VN	2023-607749	Paid	1,78,053.00	1,78,053.00
272	PD Works Bill	8448001090106002001VN	2023-602255	Paid	1,78,025.00	1,78,025.00
273	PD Works Bill	8448001090106002001VN	2023-607523	Paid	1,77,827.00	1,77,827.00
274	PD Works Bill	8448001090106002001VN	2023-608207	Paid	1,77,782.00	1,77,782.00
275	PD Works Bill	8448001090106002001VN	2023-741948	Paid	1,76,486.00	1,76,486.00
276	PD Works Bill	8448001090106002001VN	2023-742897	Paid	1,75,976.00	1,75,976.00

277	PD Works Bill	8448001090106002001VN	2023-709581	Paid	1,75,507.00	1,75,507.00
278	PD Works Bill	8448001090106002001VN	2023-1025568	Paid	1,74,358.00	1,74,358.00
279	PD Works Bill	8448001090106002001VN	2023-701328	Paid	1,74,330.00	1,74,330.00
280	PD Works Bill	8448001090106002001VN	2023-712937	Paid	1,74,330.00	1,74,330.00
281	PD Works Bill	8448001090106002001VN	2023-701609	Paid	1,73,929.00	1,73,929.00
282	PD Works Bill	8448001090106002001VN	2023-705130	Paid	1,73,929.00	1,73,929.00
283	PD Works Bill	8448001090106002001VN	2023-702574	Paid	1,73,917.00	1,73,917.00
284	PD Works Bill	8448001090106002001VN	2023-712933	Paid	1,73,917.00	1,73,917.00
285	PD Works Bill	8448001090106002001VN	2023-939068	Paid	1,72,813.00	1,72,813.00
286	PD Works Bill	8448001090106002001VN	2023-935937	Paid	1,72,809.00	1,72,809.00
287	PD Works Bill	8448001090106002001VN	2023-983134	Paid	1,72,597.00	1,72,597.00
288	PD Works Bill	8448001090106002001VN	2023-986778	Paid	1,72,597.00	1,72,597.00
289	PD Works Bill	8448001090106002001VN	2023-987080	Paid	1,72,597.00	1,72,597.00
290	PD Works Bill	8448001090106002001VN	2023-987787	Paid	1,72,597.00	1,72,597.00
291	PD Works Bill	8448001090106002001VN	2023-987852	Paid	1,72,597.00	1,72,597.00
292	PD Works Bill	8448001090106002001VN	2023-1128652	Paid	1,71,307.00	1,71,307.00
293	PD Works Bill	8448001090106002001VN	2023-274569	Paid	1,70,890.00	1,70,890.00
294	PD Works Bill	8448001090106002001VN	2023-1156870	Paid	1,69,151.00	1,69,151.00
295	PD Works Bill	8448001090106002001VN	2023-726896	Paid	1,67,414.00	1,67,414.00
296	PD Works Bill	8448001090106002001VN	2023-762714	Paid	1,64,887.00	1,64,887.00
297	PD Works Bill	8448001090106002001VN	2023-762733	Paid	1,64,887.00	1,64,887.00
298	PD Works Bill	8448001090106002001VN	2023-928828	Paid	1,64,017.00	1,64,017.00
299	PD Works Bill	8448001090106002001VN	2023-929692	Paid	1,64,017.00	1,64,017.00
300	PD Works Bill	8448001090105001001VN	2023-1689395	Paid	1,62,146.00	1,62,146.00
301	PD Works Bill	8448001090105001001VN	2023-1393782	Paid	1,61,960.00	1,61,960.00
302	PD Works Bill	8448001090105001001VN	2023-1643265	Paid	1,61,192.00	1,61,192.00
303	PD Works Bill	8448001090106002001VN	2023-1115341	Paid	1,60,922.00	1,60,922.00
304	PD Works Bill	8448001090106002001VN	2023-1121990	Paid	1,60,800.00	1,60,800.00
305	PD Works Bill	8448001090106002001VN	2023-1115276	Paid	1,60,784.00	1,60,784.00
306	PD Works Bill	8448001090106002001VN	2023-726550	Paid	1,60,407.00	1,60,407.00
307	PD Works Bill	8448001090106002001VN	2023-1097896	Paid	1,60,353.00	1,60,353.00
308	PD Works Bill	8448001090105001001VN	2023-1143064	Paid	1,59,606.00	1,59,606.00
309	PD Works Bill	8448001090106002001VN	2023-1123013	Paid	1,59,340.00	1,59,340.00
310	PD Works Bill	8448001090106002001VN	2023-1139761	Paid	1,58,831.00	1,58,831.00
311	PD Works Bill	8448001090106002001VN	2023-928225	Paid	1,58,634.00	1,58,634.00
312	PD Works Bill	8448001090106002001VN	2023-868214	Paid	1,57,963.00	1,57,963.00
313	PD Works Bill	8448001090105001001VN	2023-1368123	Paid	1,56,075.00	1,56,075.00
314	PD Works Bill	8448001090105001001VN	2023-1368493	Paid	1,56,075.00	1,56,075.00
315	PD Works Bill	8448001090105001001VN	2023-435390	Paid	1,55,524.00	1,55,524.00
316	PD Works Bill	8448001090106002001VN	2023-921881	Paid	1,54,435.00	1,54,435.00
317	PD Works Bill	8448001090105001001VN	2023-1367268	Paid	1,54,055.00	1,54,055.00
318	PD Works Bill	8448001090106002001VN	2023-1122721	Paid	1,53,964.00	1,53,964.00
319	PD Works Bill	8448001090105001001VN	2023-1797710	Paid	1,51,894.00	1,51,894.00
320	PD Works Bill	8448001090106002001VN	2023-1069269	Paid	1,50,163.00	1,50,163.00
321	PD Works Bill	8448001090105001001VN	2023-1253909	Paid	1,50,150.00	1,50,150.00
322	PD Works Bill	8448001090106002001VN	2023-1144862	Paid	1,50,000.00	1,50,000.00
323	PD Works Bill	8448001090105001001VN	2023-1228878	Paid	1,49,733.00	1,49,733.00
324	PD Works Bill	8448001090106002001VN	2023-729571	Paid	1,47,129.00	1,47,129.00
325	PD Works Bill	8448001090105001001VN	2023-746733	Paid	1,45,457.00	1,45,457.00
326	PD Works Bill	8448001090106002001VN	2023-361334	Paid	1,45,178.00	1,45,178.00
327	PD Works Bill	8448001090105001001VN	2023-740968	Paid	1,45,000.00	1,45,000.00
328	PD Works Bill	8448001090106002001VN	2023-695514	Paid	1,43,407.00	1,43,407.00
329	PD Works Bill	8448001090105001001VN	2023-636948	Paid	1,43,072.00	1,43,072.00
330	PD Works Bill	8448001090106002001VN	2023-712983	Paid	1,42,112.00	1,42,112.00
331	PD Works Bill	8448001090105001001VN	2023-614802	Paid	1,41,860.00	1,41,860.00
332	PD Works Bill	8448001090105001001VN	2023-372004	Paid	1,41,731.00	1,41,731.00
333	PD Works Bill	8448001090106002001VN	2023-760700	Paid	1,40,175.00	1,40,175.00

334	PD Works Bill	8448001090105001001VN	2023-772044	Paid	1,38,648.00	1,38,648.00
335	PD Works Bill	8448001090105001001VN	2023-1086618	Paid	1,36,326.00	1,36,326.00
336	PD Works Bill	8448001090106002001VN	2023-1049123	Paid	1,36,257.00	1,36,257.00
337	PD Works Bill	8448001090106002001VN	2023-1051168	Paid	1,36,257.00	1,36,257.00
338	PD Works Bill	8448001090106002001VN	2023-1128982	Paid	1,35,032.00	1,35,032.00
339	PD Works Bill	8448001090106002001VN	2023-1123622	Paid	1,34,745.00	1,34,745.00
340	PD Works Bill	8448001090105001001VN	2023-1367899	Paid	1,33,644.00	1,33,644.00
341	PD Works Bill	8448001090106002001VN	2023-991545	Paid	1,32,851.00	1,32,851.00
342	PD Works Bill	8448001090106002001VN	2023-1144629	Paid	1,32,190.00	1,32,190.00
343	PD Works Bill	8448001090105001001VN	2023-1192580	Paid	1,28,632.00	1,28,632.00
344	PD Works Bill	8448001090106002001VN	2023-993438	Paid	1,27,937.00	1,27,937.00
345	PD Works Bill	8448001090106002001VN	2023-1007604	Paid	1,26,649.00	1,26,649.00
346	PD Works Bill	8448001090106002001VN	2023-726366	Paid	1,26,219.00	1,26,219.00
347	PD Works Bill	8448001090105001001VN	2023-1265436	Paid	1,26,190.00	1,26,190.00
348	PD Works Bill	8448001090105001001VN	2023-1266753	Paid	1,26,190.00	1,26,190.00
349	PD Works Bill	8448001090105001001VN	2023-734920	Paid	1,24,596.00	1,24,596.00
350	PD Works Bill	8448001090105001001VN	2023-775753	Paid	1,21,236.00	1,21,236.00
351	PD Works Bill	8448001090106002001VN	2023-1028999	Paid	1,21,051.00	1,21,051.00
352	PD Works Bill	8448001090105001001VN	2023-1368009	Paid	1,20,085.00	1,20,085.00
353	PD Works Bill	8448001090106002001VN	2023-1029011	Paid	1,16,621.00	1,16,621.00
354	PD Works Bill	8448001090106002001VN	2023-414770	Paid	1,15,892.00	1,15,892.00
355	PD Works Bill	8448001090105001001VN	2023-428708	Paid	1,14,666.00	1,14,666.00
356	PD Works Bill	8448001090405001015VN	2023-529600	Paid	1,11,993.00	1,11,993.00
357	PD Works Bill	8448001090106002001VN	2023-927829	Paid	1,11,247.00	1,11,247.00
358	PD Works Bill	8448001090106002001VN	2023-710521	Paid	1,11,098.00	1,11,098.00
359	PD Works Bill	8448001090106002001VN	2023-712248	Paid	1,10,839.00	1,10,839.00
360	PD Works Bill	8448001090105001001VN	2023-1700284	Paid	1,07,399.00	1,07,399.00
361	PD Works Bill	8448001090106002001VN	2023-935952	Paid	1,07,038.00	1,07,038.00
362	PD Works Bill	8448001090106002001VN	2023-762879	Paid	1,06,919.00	1,06,919.00
363	PD Works Bill	8448001090105001001VN	2023-1124615	Paid	1,06,084.00	1,06,084.00
364	PD Works Bill	8448001090106002001VN	2023-928313	Paid	1,05,955.00	1,05,955.00
365	PD Works Bill	8448001090105001001VN	2023-468198	Paid	1,00,154.00	1,00,154.00
366	PD Works Bill	8448001090105001001VN	2023-1365746	Paid	1,00,000.00	1,00,000.00
367	PD Works Bill	8448001090105001001VN	2023-1718726	Paid	1,00,000.00	1,00,000.00
368	PD Works Bill	8448001090105001001VN	2023-1697878	Paid	99,109.00	99,109.00
369	PD Works Bill	8448001090105001001VN	2023-507993	Paid	96,988.00	96,988.00
370	PD Works Bill	8448001090105001001VN	2023-384787	Paid	94,878.00	94,878.00
371	PD Works Bill	8448001090105001001VN	2023-1900215	Paid	94,124.00	94,124.00
372	PD Works Bill	8448001090106002001VN	2023-1051599	Paid	92,489.00	92,489.00
373	PD Works Bill	8448001090106002001VN	2023-1145718	Paid	92,228.00	92,228.00
374	PD Works Bill	8448001090105001001VN	2023-1269985	Paid	91,962.00	91,962.00
375	PD Works Bill	8448001090106002001VN	2023-613411	Paid	91,602.00	91,602.00
376	PD Works Bill	8448001090106002001VN	2023-460050	Paid	91,176.00	91,176.00
377	PD Works Bill	8448001090106002001VN	2023-1115580	Paid	88,063.00	88,063.00
378	PD Works Bill	8448001090105001001VN	2023-1045169	Paid	87,979.00	87,979.00
379	PD Works Bill	8448001090105001001VN	2023-1882858	Paid	85,462.00	85,462.00
380	PD Works Bill	8448001090106002001VN	2023-744119	Paid	80,965.00	80,965.00
381	PD Works Bill	8448001090105001001VN	2023-720854	Paid	80,905.00	80,905.00
382	PD Works Bill	8448001090105001001VN	2023-810294	Paid	79,998.00	79,998.00
383	PD Works Bill	8448001090106002001VN	2023-1142363	Paid	79,284.00	79,284.00
384	PD Works Bill	8448001090105001001VN	2023-1452539	Paid	78,621.00	78,621.00
385	PD Works Bill	8448001090105001001VN	2023-1672382	Paid	72,136.00	72,136.00
386	PD Works Bill	8448001090105001001VN	2023-1246494	Paid	69,448.00	69,448.00
387	PD Works Bill	8448001090105001001VN	2023-942521	Paid	63,334.00	63,334.00
388	PD Works Bill	8448001090105001001VN	2023-1071397	Paid	60,746.00	60,746.00
389	PD Works Bill	8448001090105001001VN	2023-1303553	Paid	60,375.00	60,375.00
390	PD Works Bill	8448001090105001001VN	2023-428858	Paid	56,640.00	56,640.00

391	PD Works Bill	8448001090106002001VN	2023-668457	Paid	54,316.00	54,316.00
392	PD Works Bill	8448001090106002001VN	2023-1257739	Paid	49,623.00	49,623.00
393	PD Works Bill	8448001090105001001VN	2023-428942	Paid	49,500.00	49,500.00
394	PD Works Bill	8448001090105001001VN	2023-428927	Paid	49,271.00	49,271.00
395	PD Works Bill	8448001090105001001VN	2023-373145	Paid	48,950.00	48,950.00
396	PD Works Bill	8448001090105001001VN	2023-1569695	Paid	45,000.00	45,000.00
397	PD Works Bill	8448001090106002001VN	2023-1153005	Paid	41,556.00	41,556.00
398	PD Works Bill	8448001090106002001VN	2023-1118198	Paid	41,121.00	41,121.00
399	PD Works Bill	8448001090106002001VN	2023-1119416	Paid	40,296.00	40,296.00
400	PD Works Bill	8448001090105001001VN	2023-1127528	Paid	40,000.00	40,000.00
401	PD Works Bill	8448001090106002001VN	2023-1121522	Paid	39,802.00	39,802.00
402	PD Works Bill	8448001090106002001VN	2023-926809	Paid	39,580.00	39,580.00
403	PD Works Bill	8448001090105001001VN	2023-1899085	Paid	39,420.00	39,420.00
404	PD Works Bill	8448001090105001001VN	2023-739392	Paid	37,203.00	37,203.00
405	PD Works Bill	8448001090106002001VN	2023-1053967	Paid	36,996.00	36,996.00
406	PD Works Bill	8448001090105001001VN	2023-508280	Paid	30,656.00	30,656.00
407	PD Works Bill	8448001090105001001VN	2023-739267	Paid	29,771.00	29,771.00
408	PD Works Bill	8448001090105001001VN	2023-490436	Paid	21,298.00	21,298.00
409	PD Works Bill	8448001090105001001VN	2023-509680	Paid	17,985.00	17,985.00
410	PD Works Bill	8448001090105001001VN	2023-448977	Paid	8,616.00	8,616.00
411	PD Works Bill	8448001090105001001VN	2023-436224	Paid	6,950.00	6,950.00
412	PD Works Bill	8448001090105001001VN	2023-432256	Paid	4,771.00	4,771.00
413	PD Works Bill	8448001090106002001VN	2023-856129	Paid	347.00	347.00
Total(B)					797,87,985.00	797,87,985.00
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414	PD Works Bill	8448001090105001001VN	2023-225179	Paid	7,84,775.00	7,84,775.00
415	PD Works Bill	8448001090105001001VN	2023-1742711	Paid	7,48,478.00	7,48,478.00
416	PD Works Bill	8448001090105001001VN	2023-645538	Paid	6,52,816.00	6,52,816.00
417	PD Works Bill	8448001090106002001VN	2023-515418	Paid	4,93,902.00	4,93,902.00
418	PD Works Bill	8448001090105001001VN	2023-584972	Paid	4,89,987.00	4,89,987.00
419	PD Works Bill	8448001090105001001VN	2023-583988	Paid	4,89,510.00	4,89,510.00
420	PD Works Bill	8448001090106002001VN	2023-372071	Paid	4,54,403.00	4,54,403.00
421	PD Works Bill	8448001090105001001VN	2023-1437164	Paid	4,49,796.00	4,49,796.00
422	PD Works Bill	8448001090105001001VN	2023-1064430	Paid	4,21,840.00	4,21,840.00
423	PD Works Bill	8448001090106002001VN	2023-364689	Paid	4,03,529.00	4,03,529.00
424	PD Works Bill	8448001090105001001VN	2023-1083202	Paid	3,93,502.00	3,93,502.00
425	PD Works Bill	8448001090106002001VN	2023-715686	Paid	3,65,031.00	3,65,031.00
426	PD Works Bill	8448001090106002001VN	2023-602301	Paid	3,61,992.00	3,61,992.00
427	PD Works Bill	8448001090106002001VN	2023-603360	Paid	3,61,992.00	3,61,992.00
428	PD Works Bill	8448001090106002001VN	2023-603418	Paid	3,61,992.00	3,61,992.00
429	PD Works Bill	8448001090106002001VN	2023-604005	Paid	3,61,992.00	3,61,992.00
430	PD Works Bill	8448001090105001001VN	2023-583034	Paid	3,36,190.00	3,36,190.00
431	PD Works Bill	8448001090106002001VN	2023-401853	Paid	3,33,000.00	3,33,000.00
432	PD Works Bill	8448001090105001001VN	2023-586295	Paid	3,28,922.00	3,28,922.00
433	PD Works Bill	8448001090105001001VN	2023-1115434	Paid	3,28,140.00	3,28,140.00
434	PD Works Bill	8448001090105001001VN	2023-588887	Paid	3,26,908.00	3,26,908.00
435	PD Works Bill	8448001090106002001VN	2023-987187	Paid	3,12,114.00	3,12,114.00
436	PD Works Bill	8448001090105001001VN	2023-772419	Paid	3,00,000.00	3,00,000.00
437	PD Works Bill	8448001090105001001VN	2023-1576535	Paid	2,90,000.00	2,90,000.00
438	PD Works Bill	8448001090106002001VN	2023-374705	Paid	2,79,425.00	2,79,425.00
439	PD Works Bill	8448001090106002001VN	2023-384777	Paid	2,77,748.00	2,77,748.00
440	PD Works Bill	8448001090106002001VN	2023-371821	Paid	2,77,074.00	2,77,074.00
441	PD Works Bill	8448001090106002001VN	2023-874980	Paid	2,75,560.00	2,75,560.00
442	PD Works Bill	8448001090106002001VN	2023-371923	Paid	2,73,762.00	2,73,762.00
443	PD Works Bill	8448001090106002001VN	2023-582599	Paid	2,73,721.00	2,73,721.00
444	PD Works Bill	8448001090106002001VN	2023-583578	Paid	2,73,720.00	2,73,720.00
445	PD Works Bill	8448001090106002001VN	2023-583078	Paid	2,73,718.00	2,73,718.00

446	PD Works Bill	8448001090105001001VN	2023-482277	Paid	2,73,397.00	2,73,397.00
447	PD Works Bill	8448001090106002001VN	2023-384802	Paid	2,72,980.00	2,72,980.00
448	PD Works Bill	8448001090106002001VN	2023-384807	Paid	2,72,980.00	2,72,980.00
449	PD Works Bill	8448001090106002001VN	2023-367946	Paid	2,72,979.00	2,72,979.00
450	PD Works Bill	8448001090106002001VN	2023-1008298	Paid	2,71,546.00	2,71,546.00
451	PD Works Bill	8448001090106002001VN	2023-1157212	Paid	2,71,343.00	2,71,343.00
452	PD Works Bill	8448001090106002001VN	2023-1247994	Paid	2,69,796.00	2,69,796.00
453	PD Works Bill	8448001090106002001VN	2023-1249399	Paid	2,69,706.00	2,69,706.00
454	PD Works Bill	8448001090106002001VN	2023-1011603	Paid	2,69,436.00	2,69,436.00
455	PD Works Bill	8448001090106002001VN	2023-1244977	Paid	2,68,758.00	2,68,758.00
456	PD Works Bill	8448001090106002001VN	2023-1248339	Paid	2,68,706.00	2,68,706.00
457	PD Works Bill	8448001090106002001VN	2023-1248145	Paid	2,68,668.00	2,68,668.00
458	PD Works Bill	8448001090106002001VN	2023-1133980	Paid	2,67,746.00	2,67,746.00
459	PD Works Bill	8448001090106002001VN	2023-462285	Paid	2,66,865.00	2,66,865.00
460	PD Works Bill	8448001090106002001VN	2023-1156523	Paid	2,66,118.00	2,66,118.00
461	PD Works Bill	8448001090106002001VN	2023-1156723	Paid	2,65,483.00	2,65,483.00
462	PD Works Bill	8448001090106002001VN	2023-583211	Paid	2,64,833.00	2,64,833.00
463	PD Works Bill	8448001090106002001VN	2023-365224	Paid	2,64,506.00	2,64,506.00
464	PD Works Bill	8448001090106002001VN	2023-1249515	Paid	2,64,225.00	2,64,225.00
465	PD Works Bill	8448001090106002001VN	2023-1013153	Paid	2,62,293.00	2,62,293.00
466	PD Works Bill	8448001090106002001VN	2023-1156564	Paid	2,60,548.00	2,60,548.00
467	PD Works Bill	8448001090105001001VN	2023-1065109	Paid	2,59,976.00	2,59,976.00
468	PD Works Bill	8448001090106002001VN	2023-1249425	Paid	2,57,724.00	2,57,724.00
469	PD Works Bill	8448001090105001001VN	2023-536059	Paid	2,54,881.00	2,54,881.00
470	PD Works Bill	8448001090106002001VN	2023-737266	Paid	2,47,191.00	2,47,191.00
471	PD Works Bill	8448001090105001001VN	2023-923296	Paid	2,43,277.00	2,43,277.00
472	PD Works Bill	8448001090106002001VN	2023-369196	Paid	2,38,203.00	2,38,203.00
473	PD Works Bill	8448001090106002001VN	2023-889781	Paid	2,29,718.00	2,29,718.00
474	PD Works Bill	8448001090106002001VN	2023-890911	Paid	2,29,718.00	2,29,718.00
475	PD Works Bill	8448001090106002001VN	2023-893457	Paid	2,29,718.00	2,29,718.00
476	PD Works Bill	8448001090106002001VN	2023-893503	Paid	2,29,718.00	2,29,718.00
477	PD Works Bill	8448001090106002001VN	2023-649995	Paid	2,28,293.00	2,28,293.00
478	PD Works Bill	8448001090107003001VN	2023-362896-R1	Paid	2,26,650.00	2,26,650.00
479	PD Works Bill	8448001090106002001VN	2023-461917	Paid	2,25,262.00	2,25,262.00
480	PD Works Bill	8448001090106002001VN	2023-737619	Paid	2,24,266.00	2,24,266.00
481	PD Works Bill	8448001090106002001VN	2023-1127805	Paid	2,11,434.00	2,11,434.00
482	PD Works Bill	8448001090106002001VN	2023-748640	Paid	2,04,284.00	2,04,284.00
483	PD Works Bill	8448001090106002001VN	2023-769711	Paid	2,04,284.00	2,04,284.00
484	PD Works Bill	8448001090106002001VN	2023-769896	Paid	2,04,284.00	2,04,284.00
485	PD Works Bill	8448001090106002001VN	2023-771673	Paid	2,04,284.00	2,04,284.00
486	PD Works Bill	8448001090105001001VN	2023-719882	Paid	2,00,000.00	2,00,000.00
487	PD Works Bill	8448001090106002001VN	2023-786965	Paid	1,93,099.00	1,93,099.00
488	PD Works Bill	8448001090106002001VN	2023-1060467	Paid	1,90,269.00	1,90,269.00
489	PD Works Bill	8448001090106002001VN	2023-1154776	Paid	1,88,995.00	1,88,995.00
490	PD Works Bill	8448001090106002001VN	2023-512210	Paid	1,88,548.00	1,88,548.00
491	PD Works Bill	8448001090106002001VN	2023-980353	Paid	1,86,481.00	1,86,481.00
492	PD Works Bill	8448001090106002001VN	2023-727844	Paid	1,83,498.00	1,83,498.00
493	PD Works Bill	8448001090106002001VN	2023-836618	Paid	1,82,363.00	1,82,363.00
494	PD Works Bill	8448001090105001001VN	2023-1577932	Paid	1,82,095.00	1,82,095.00
495	PD Works Bill	8448001090106002001VN	2023-1127673	Paid	1,80,834.00	1,80,834.00
496	PD Works Bill	8448001090106002001VN	2023-1114605	Paid	1,79,578.00	1,79,578.00
497	PD Works Bill	8448001090106002001VN	2023-1248438	Paid	1,79,488.00	1,79,488.00
498	PD Works Bill	8448001090106002001VN	2023-810634	Paid	1,78,714.00	1,78,714.00
499	PD Works Bill	8448001090106002001VN	2023-773421	Paid	1,78,649.00	1,78,649.00
500	PD Works Bill	8448001090106002001VN	2023-813129	Paid	1,78,649.00	1,78,649.00
501	PD Works Bill	8448001090106002001VN	2023-706535	Paid	1,78,387.00	1,78,387.00
502	PD Works Bill	8448001090106002001VN	2023-904221	Paid	1,78,341.00	1,78,341.00

503	PD Works Bill	8448001090106002001VN	2023-729412	Paid	1,78,220.00	1,78,220.00
504	PD Works Bill	8448001090106002001VN	2023-546126	Paid	1,77,725.00	1,77,725.00
505	PD Works Bill	8448001090106002001VN	2023-404016	Paid	1,77,695.00	1,77,695.00
506	PD Works Bill	8448001090106002001VN	2023-764499	Paid	1,77,625.00	1,77,625.00
507	PD Works Bill	8448001090106002001VN	2023-765552	Paid	1,77,625.00	1,77,625.00
508	PD Works Bill	8448001090106002001VN	2023-765622	Paid	1,77,625.00	1,77,625.00
509	PD Works Bill	8448001090105001001VN	2023-1127847	Paid	1,77,422.00	1,77,422.00
510	PD Works Bill	8448001090106002001VN	2023-405342	Paid	1,77,367.00	1,77,367.00
511	PD Works Bill	8448001090105001001VN	2023-1116289	Paid	1,77,337.00	1,77,337.00
512	PD Works Bill	8448001090105001001VN	2023-1118515	Paid	1,77,337.00	1,77,337.00
513	PD Works Bill	8448001090106002001VN	2023-504035	Paid	1,77,236.00	1,77,236.00
514	PD Works Bill	8448001090106002001VN	2023-508368	Paid	1,77,236.00	1,77,236.00
515	PD Works Bill	8448001090106002001VN	2023-401069	Paid	1,77,200.00	1,77,200.00
516	PD Works Bill	8448001090106002001VN	2023-401604	Paid	1,77,069.00	1,77,069.00
517	PD Works Bill	8448001090106002001VN	2023-530038	Paid	1,76,915.00	1,76,915.00
518	PD Works Bill	8448001090106002001VN	2023-519841	Paid	1,76,763.00	1,76,763.00
519	PD Works Bill	8448001090106002001VN	2023-362861	Paid	1,76,671.00	1,76,671.00
520	PD Works Bill	8448001090106002001VN	2023-429588	Paid	1,76,619.00	1,76,619.00
521	PD Works Bill	8448001090106002001VN	2023-364525	Paid	1,76,007.00	1,76,007.00
522	PD Works Bill	8448001090106002001VN	2023-366073	Paid	1,76,007.00	1,76,007.00
523	PD Works Bill	8448001090106002001VN	2023-493367	Paid	1,75,784.00	1,75,784.00
524	PD Works Bill	8448001090106002001VN	2023-730168	Paid	1,75,084.00	1,75,084.00
525	PD Works Bill	8448001090105001001VN	2023-1125345	Paid	1,74,034.00	1,74,034.00
526	PD Works Bill	8448001090106002001VN	2023-402843	Paid	1,73,884.00	1,73,884.00
527	PD Works Bill	8448001090106002001VN	2023-406897	Paid	1,73,884.00	1,73,884.00
528	PD Works Bill	8448001090106002001VN	2023-407512	Paid	1,73,884.00	1,73,884.00
529	PD Works Bill	8448001090105001001VN	2023-1798461	Paid	1,73,071.00	1,73,071.00
530	PD Works Bill	8448001090105001001VN	2023-1800201	Paid	1,73,071.00	1,73,071.00
531	PD Works Bill	8448001090105001001VN	2023-1804562	Paid	1,73,071.00	1,73,071.00
532	PD Works Bill	8448001090106002001VN	2023-1035101	Paid	1,72,437.00	1,72,437.00
533	PD Works Bill	8448001090106002001VN	2023-1036115	Paid	1,72,437.00	1,72,437.00
534	PD Works Bill	8448001090106002001VN	2023-897830	Paid	1,72,403.00	1,72,403.00
535	PD Works Bill	8448001090106002001VN	2023-931342	Paid	1,72,403.00	1,72,403.00
536	PD Works Bill	8448001090106002001VN	2023-931352	Paid	1,72,403.00	1,72,403.00
537	PD Works Bill	8448001090106002001VN	2023-931357	Paid	1,72,403.00	1,72,403.00
538	PD Works Bill	8448001090106002001VN	2023-962009	Paid	1,72,403.00	1,72,403.00
539	PD Works Bill	8448001090106002001VN	2023-801988	Paid	1,72,296.00	1,72,296.00
540	PD Works Bill	8448001090106002001VN	2023-802536	Paid	1,72,296.00	1,72,296.00
541	PD Works Bill	8448001090105001001VN	2023-1804608	Paid	1,72,101.00	1,72,101.00
542	PD Works Bill	8448001090106002001VN	2023-364354	Paid	1,72,033.00	1,72,033.00
543	PD Works Bill	8448001090106002001VN	2023-366476	Paid	1,72,033.00	1,72,033.00
544	PD Works Bill	8448001090106002001VN	2023-367366	Paid	1,72,033.00	1,72,033.00
545	PD Works Bill	8448001090106002001VN	2023-373697	Paid	1,72,033.00	1,72,033.00
546	PD Works Bill	8448001090106002001VN	2023-386064	Paid	1,72,033.00	1,72,033.00
547	PD Works Bill	8448001090106002001VN	2023-388409	Paid	1,72,033.00	1,72,033.00
548	PD Works Bill	8448001090106002001VN	2023-389367	Paid	1,72,033.00	1,72,033.00
549	PD Works Bill	8448001090106002001VN	2023-1033100	Paid	1,71,981.00	1,71,981.00
550	PD Works Bill	8448001090106002001VN	2023-364144	Paid	1,71,945.00	1,71,945.00
551	PD Works Bill	8448001090106002001VN	2023-1219544	Paid	1,71,435.00	1,71,435.00
552	PD Works Bill	8448001090106002001VN	2023-495081	Paid	1,71,412.00	1,71,412.00
553	PD Works Bill	8448001090106002001VN	2023-524218	Paid	1,71,412.00	1,71,412.00
554	PD Works Bill	8448001090106002001VN	2023-429917	Paid	1,71,061.00	1,71,061.00
555	PD Works Bill	8448001090106002001VN	2023-363720	Paid	1,70,734.00	1,70,734.00
556	PD Works Bill	8448001090106002001VN	2023-372556	Paid	1,70,734.00	1,70,734.00
557	PD Works Bill	8448001090106002001VN	2023-396088	Paid	1,70,734.00	1,70,734.00
558	PD Works Bill	8448001090106002001VN	2023-403365	Paid	1,70,734.00	1,70,734.00
559	PD Works Bill	8448001090106002001VN	2023-397137	Paid	1,70,671.00	1,70,671.00

560	PD Works Bill	8448001090106002001VN	2023-1154655	Paid	1,70,588.00	1,70,588.00
561	PD Works Bill	8448001090106002001VN	2023-491437	Paid	1,69,025.00	1,69,025.00
562	PD Works Bill	8448001090106002001VN	2023-1159061	Paid	1,67,073.00	1,67,073.00
563	PD Works Bill	8448001090106002001VN	2023-738905	Paid	1,65,614.00	1,65,614.00
564	PD Works Bill	8448001090105001001VN	2023-225365	Paid	1,64,652.00	1,64,652.00
565	PD Works Bill	8448001090105001001VN	2023-225364	Paid	1,64,586.00	1,64,586.00
566	PD Works Bill	8448001090105001001VN	2023-225366	Paid	1,64,584.00	1,64,584.00
567	PD Works Bill	8448001090106002001VN	2023-651803	Paid	1,63,701.00	1,63,701.00
568	PD Works Bill	8448001090106002001VN	2023-663471	Paid	1,62,173.00	1,62,173.00
569	PD Works Bill	8448001090106002001VN	2023-1036117	Paid	1,61,951.00	1,61,951.00
570	PD Works Bill	8448001090106002001VN	2023-528778	Paid	1,61,799.00	1,61,799.00
571	PD Works Bill	8448001090106002001VN	2023-664587	Paid	1,60,272.00	1,60,272.00
572	PD Works Bill	8448001090105001001VN	2023-1772348	Paid	1,60,000.00	1,60,000.00
573	PD Works Bill	8448001090105001001VN	2023-821999	Paid	1,59,813.00	1,59,813.00
574	PD Works Bill	8448001090105001001VN	2023-1585812	Paid	1,59,764.00	1,59,764.00
575	PD Works Bill	8448001090105001001VN	2023-749390	Paid	1,59,526.00	1,59,526.00
576	PD Works Bill	8448001090106002001VN	2023-524403	Paid	1,55,948.00	1,55,948.00
577	PD Works Bill	8448001090106002001VN	2023-467166	Paid	1,55,539.00	1,55,539.00
578	PD Works Bill	8448001090106002001VN	2023-1035034	Paid	1,54,093.00	1,54,093.00
579	PD Works Bill	8448001090106002001VN	2023-528483	Paid	1,53,791.00	1,53,791.00
580	PD Works Bill	8448001090106002001VN	2023-1036116	Paid	1,52,834.00	1,52,834.00
581	PD Works Bill	8448001090106002001VN	2023-617831	Paid	1,52,504.00	1,52,504.00
582	PD Works Bill	8448001090106002001VN	2023-1037149	Paid	1,51,784.00	1,51,784.00
583	PD Works Bill	8448001090105001001VN	2023-1390927	Paid	1,51,307.00	1,51,307.00
584	PD Works Bill	8448001090105001001VN	2023-1115971	Paid	1,50,906.00	1,50,906.00
585	PD Works Bill	8448001090106002001VN	2023-600716	Paid	1,50,312.00	1,50,312.00
586	PD Works Bill	8448001090106002001VN	2023-672362	Paid	1,49,574.00	1,49,574.00
587	PD Works Bill	8448001090106002001VN	2023-671729	Paid	1,49,017.00	1,49,017.00
588	PD Works Bill	8448001090106002001VN	2023-808458	Paid	1,47,797.00	1,47,797.00
589	PD Works Bill	8448001090106002001VN	2023-1032736	Paid	1,46,435.00	1,46,435.00
590	PD Works Bill	8448001090106002001VN	2023-515375	Paid	1,46,213.00	1,46,213.00
591	PD Works Bill	8448001090106002001VN	2023-671019	Paid	1,45,028.00	1,45,028.00
592	PD Works Bill	8448001090106002001VN	2023-1138731	Paid	1,44,637.00	1,44,637.00
593	PD Works Bill	8448001090106002001VN	2023-787921	Paid	1,44,391.00	1,44,391.00
594	PD Works Bill	8448001090106002001VN	2023-816122	Paid	1,44,391.00	1,44,391.00
595	PD Works Bill	8448001090106002001VN	2023-816142	Paid	1,44,391.00	1,44,391.00
596	PD Works Bill	8448001090106002001VN	2023-816143	Paid	1,44,391.00	1,44,391.00
597	PD Works Bill	8448001090106002001VN	2023-664737	Paid	1,43,887.00	1,43,887.00
598	PD Works Bill	8448001090106002001VN	2023-1156480	Paid	1,43,822.00	1,43,822.00
599	PD Works Bill	8448001090106002001VN	2023-507662	Paid	1,43,336.00	1,43,336.00
600	PD Works Bill	8448001090106002001VN	2023-1042489	Paid	1,42,958.00	1,42,958.00
601	PD Works Bill	8448001090106002001VN	2023-1042873	Paid	1,42,958.00	1,42,958.00
602	PD Works Bill	8448001090106002001VN	2023-1043618	Paid	1,42,958.00	1,42,958.00
603	PD Works Bill	8448001090106002001VN	2023-1157067	Paid	1,41,803.00	1,41,803.00
604	PD Works Bill	8448001090106002001VN	2023-664368	Paid	1,40,605.00	1,40,605.00
605	PD Works Bill	8448001090105001001VN	2023-663069	Paid	1,39,880.00	1,39,880.00
606	PD Works Bill	8448001090105001001VN	2023-753021	Paid	1,39,760.00	1,39,760.00
607	PD Works Bill	8448001090106002001VN	2023-816232	Paid	1,39,297.00	1,39,297.00
608	PD Works Bill	8448001090106002001VN	2023-1155613	Paid	1,38,635.00	1,38,635.00
609	PD Works Bill	8448001090106002001VN	2023-663026	Paid	1,38,288.00	1,38,288.00
610	PD Works Bill	8448001090106002001VN	2023-632580	Paid	1,38,161.00	1,38,161.00
611	PD Works Bill	8448001090106002001VN	2023-635920	Paid	1,37,718.00	1,37,718.00
612	PD Works Bill	8448001090106002001VN	2023-1156977	Paid	1,37,468.00	1,37,468.00
613	PD Works Bill	8448001090106002001VN	2023-935877	Paid	1,36,568.00	1,36,568.00
614	PD Works Bill	8448001090106002001VN	2023-253229	Paid	1,35,269.00	1,35,269.00
615	PD Works Bill	8448001090106002001VN	2023-261331	Paid	1,35,269.00	1,35,269.00
616	PD Works Bill	8448001090106002001VN	2023-272170	Paid	1,35,269.00	1,35,269.00

617	PD Works Bill	8448001090106002001VN	2023-1038178	Paid	1,34,174.00	1,34,174.00
618	PD Works Bill	8448001090106002001VN	2023-859046	Paid	1,33,912.00	1,33,912.00
619	PD Works Bill	8448001090106002001VN	2023-506825	Paid	1,33,574.00	1,33,574.00
620	PD Works Bill	8448001090106002001VN	2023-521461	Paid	1,33,052.00	1,33,052.00
621	PD Works Bill	8448001090106002001VN	2023-1038144	Paid	1,30,063.00	1,30,063.00
622	PD Works Bill	8448001090106002001VN	2023-764045	Paid	1,29,968.00	1,29,968.00
623	PD Works Bill	8448001090106002001VN	2023-764231	Paid	1,29,968.00	1,29,968.00
624	PD Works Bill	8448001090105001001VN	2023-1050541	Paid	1,29,811.00	1,29,811.00
625	PD Works Bill	8448001090106002001VN	2023-821665	Paid	1,26,713.00	1,26,713.00
626	PD Works Bill	8448001090105001001VN	2023-1796657	Paid	1,26,630.00	1,26,630.00
627	PD Works Bill	8448001090106002001VN	2023-935034	Paid	1,24,570.00	1,24,570.00
628	PD Works Bill	8448001090106002001VN	2023-726874	Paid	1,22,295.00	1,22,295.00
629	PD Works Bill	8448001090105001001VN	2023-1126998	Paid	1,20,948.00	1,20,948.00
630	PD Works Bill	8448001090106002001VN	2023-1157007	Paid	1,18,758.00	1,18,758.00
631	PD Works Bill	8448001090105001001VN	2023-1345203	Paid	1,18,555.00	1,18,555.00
632	PD Works Bill	8448001090106002001VN	2023-461215	Paid	1,18,436.00	1,18,436.00
633	PD Works Bill	8448001090105001001VN	2023-548452	Paid	1,16,000.00	1,16,000.00
634	PD Works Bill	8448001090106002001VN	2023-641651	Paid	1,14,147.00	1,14,147.00
635	PD Works Bill	8448001090106002001VN	2023-840241	Paid	1,13,784.00	1,13,784.00
636	PD Works Bill	8448001090106002001VN	2023-468452	Paid	1,13,535.00	1,13,535.00
637	PD Works Bill	8448001090106002001VN	2023-1155219	Paid	1,13,447.00	1,13,447.00
638	PD Works Bill	8448001090105001001VN	2023-1796648	Paid	1,13,000.00	1,13,000.00
639	PD Works Bill	8448001090106002001VN	2023-510740	Paid	1,11,494.00	1,11,494.00
640	PD Works Bill	8448001090106002001VN	2023-525120	Paid	1,11,029.00	1,11,029.00
641	PD Works Bill	8448001090106002001VN	2023-721940	Paid	1,10,389.00	1,10,389.00
642	PD Works Bill	8448001090106002001VN	2023-417695	Paid	1,09,589.00	1,09,589.00
643	PD Works Bill	8448001090106002001VN	2023-1157958	Paid	1,08,614.00	1,08,614.00
644	PD Works Bill	8448001090106002001VN	2023-1220829	Paid	1,08,418.00	1,08,418.00
645	PD Works Bill	8448001090106002001VN	2023-661751	Paid	1,07,606.00	1,07,606.00
646	PD Works Bill	8448001090106002001VN	2023-1220607	Paid	1,06,767.00	1,06,767.00
647	PD Works Bill	8448001090106002001VN	2023-763878	Paid	1,06,058.00	1,06,058.00
648	PD Works Bill	8448001090106002001VN	2023-513298	Paid	1,05,432.00	1,05,432.00
649	PD Works Bill	8448001090106002001VN	2023-664383	Paid	1,05,123.00	1,05,123.00
650	PD Works Bill	8448001090106002001VN	2023-647345	Paid	1,03,714.00	1,03,714.00
651	PD Works Bill	8448001090106002001VN	2023-650139	Paid	1,03,237.00	1,03,237.00
652	PD Works Bill	8448001090106002001VN	2023-817071	Paid	1,03,172.00	1,03,172.00
653	PD Works Bill	8448001090105001001VN	2023-1032430	Paid	1,00,000.00	1,00,000.00
654	PD Works Bill	8448001090106002001VN	2023-649729	Paid	98,939.00	98,939.00
655	PD Works Bill	8448001090106002001VN	2023-650226	Paid	98,939.00	98,939.00
656	PD Works Bill	8448001090105001001VN	2023-1770624	Paid	98,552.00	98,552.00
657	PD Works Bill	8448001090105001001VN	2023-1439293	Paid	95,753.00	95,753.00
658	PD Works Bill	8448001090106002001VN	2023-273564	Paid	94,903.00	94,903.00
659	PD Works Bill	8448001090105001001VN	2023-1339509	Paid	94,419.00	94,419.00
660	PD Works Bill	8448001090105001001VN	2023-1600243	Paid	93,535.00	93,535.00
661	PD Works Bill	8448001090106002001VN	2023-1161457	Paid	91,461.00	91,461.00
662	PD Works Bill	8448001090106002001VN	2023-1155241	Paid	89,476.00	89,476.00
663	PD Works Bill	8448001090106002001VN	2023-798221	Paid	89,284.00	89,284.00
664	PD Works Bill	8448001090106002001VN	2023-650454	Paid	89,264.00	89,264.00
665	PD Works Bill	8448001090106002001VN	2023-917407	Paid	89,020.00	89,020.00
666	PD Works Bill	8448001090105001001VN	2023-1795740	Paid	88,365.00	88,365.00
667	PD Works Bill	8448001090106002001VN	2023-524139	Paid	88,352.00	88,352.00
668	PD Works Bill	8448001090105001001VN	2023-1762106	Paid	87,609.00	87,609.00
669	PD Works Bill	8448001090106002001VN	2023-387978	Paid	85,704.00	85,704.00
670	PD Works Bill	8448001090106002001VN	2023-531107	Paid	85,679.00	85,679.00
671	PD Works Bill	8448001090106002001VN	2023-512016	Paid	85,661.00	85,661.00
672	PD Works Bill	8448001090105001001VN	2023-634096	Paid	83,930.00	83,930.00
673	PD Works Bill	8448001090105001001VN	2023-932034	Paid	82,450.00	82,450.00

674	PD Works Bill	8448001090106002001VN	2023-636243	Paid	81,986.00	81,986.00
675	PD Works Bill	8448001090106002001VN	2023-492840	Paid	79,493.00	79,493.00
676	PD Works Bill	8448001090106002001VN	2023-1034654	Paid	79,354.00	79,354.00
677	PD Works Bill	8448001090106002001VN	2023-418676	Paid	79,121.00	79,121.00
678	PD Works Bill	8448001090105001001VN	2023-1189812	Paid	79,000.00	79,000.00
679	PD Works Bill	8448001090106002001VN	2023-648944	Paid	76,190.00	76,190.00
680	PD Works Bill	8448001090105001001VN	2023-1226464	Paid	75,888.00	75,888.00
681	PD Works Bill	8448001090106002001VN	2023-672167	Paid	75,555.00	75,555.00
682	PD Works Bill	8448001090106002001VN	2023-505183	Paid	75,066.00	75,066.00
683	PD Works Bill	8448001090105001001VN	2023-1442600	Paid	73,548.00	73,548.00
684	PD Works Bill	8448001090106002001VN	2023-1251635	Paid	69,718.00	69,718.00
685	PD Works Bill	8448001090106002001VN	2023-425606	Paid	68,738.00	68,738.00
686	PD Works Bill	8448001090105001001VN	2023-1036712	Paid	67,944.00	67,944.00
687	PD Works Bill	8448001090106002001VN	2023-504859	Paid	67,755.00	67,755.00
688	PD Works Bill	8448001090106002001VN	2023-507577	Paid	67,737.00	67,737.00
689	PD Works Bill	8448001090105001001VN	2023-1256961	Paid	66,800.00	66,800.00
690	PD Works Bill	8448001090106002001VN	2023-400606	Paid	65,925.00	65,925.00
691	PD Works Bill	8448001090105001001VN	2023-1881339	Paid	64,700.00	64,700.00
692	PD Works Bill	8448001090105001001VN	2023-1150778	Paid	62,837.00	62,837.00
693	PD Works Bill	8448001090106002001VN	2023-637262	Paid	62,141.00	62,141.00
694	PD Works Bill	8448001090105001001VN	2023-981123	Paid	60,000.00	60,000.00
695	PD Works Bill	8448001090106002001VN	2023-1121995	Paid	59,849.00	59,849.00
696	PD Works Bill	8448001090106002001VN	2023-417683	Paid	59,735.00	59,735.00
697	PD Works Bill	8448001090105001001VN	2023-1036732	Paid	58,506.00	58,506.00
698	PD Works Bill	8448001090105001001VN	2023-1036752	Paid	57,960.00	57,960.00
699	PD Works Bill	8448001090106002001VN	2023-1137399	Paid	57,855.00	57,855.00
700	PD Works Bill	8448001090106002001VN	2023-1210385	Paid	57,591.00	57,591.00
701	PD Works Bill	8448001090106002001VN	2023-1036313	Paid	57,557.00	57,557.00
702	PD Works Bill	8448001090105001001VN	2023-604078	Paid	55,860.00	55,860.00
703	PD Works Bill	8448001090105001001VN	2023-1035391	Paid	55,765.00	55,765.00
704	PD Works Bill	8448001090105001001VN	2023-1345224	Paid	55,687.00	55,687.00
705	PD Works Bill	8448001090106002001VN	2023-1252722	Paid	54,211.00	54,211.00
706	PD Works Bill	8448001090106002001VN	2023-1252682	Paid	53,289.00	53,289.00
707	PD Works Bill	8448001090105001001VN	2023-1889321	Paid	47,750.00	47,750.00
708	PD Works Bill	8448001090106002001VN	2023-603352	Paid	46,668.00	46,668.00
709	PD Works Bill	8448001090106002001VN	2023-571872	Paid	45,970.00	45,970.00
710	PD Works Bill	8448001090105001001VN	2023-1800327	Paid	45,889.00	45,889.00
711	PD Works Bill	8448001090105001001VN	2023-1370555	Paid	45,000.00	45,000.00
712	PD Works Bill	8448001090106002001VN	2023-803205	Paid	44,238.00	44,238.00
713	PD Works Bill	8448001090106002001VN	2023-1277407	Paid	43,781.00	43,781.00
714	PD Works Bill	8448001090106002001VN	2023-1250919	Paid	40,781.00	40,781.00
715	PD Works Bill	8448001090106002001VN	2023-528611	Paid	40,570.00	40,570.00
716	PD Works Bill	8448001090105001001VN	2023-1591122	Paid	37,740.00	37,740.00
717	PD Works Bill	8448001090106002001VN	2023-392692	Paid	36,567.00	36,567.00
718	PD Works Bill	8448001090105001001VN	2023-1589285	Paid	35,700.00	35,700.00
719	PD Works Bill	8448001090106002001VN	2023-626187	Paid	35,363.00	35,363.00
720	PD Works Bill	8448001090105001001VN	2023-1364482	Paid	33,888.00	33,888.00
721	PD Works Bill	8448001090106002001VN	2023-381744	Paid	31,000.00	31,000.00
722	PD Works Bill	8448001090105001001VN	2023-934849	Paid	30,146.00	30,146.00
723	PD Works Bill	8448001090105001001VN	2023-1582394	Paid	26,800.00	26,800.00
724	PD Works Bill	8448001090105001001VN	2023-648913	Paid	25,996.00	25,996.00
725	PD Works Bill	8448001090105001001VN	2023-718771	Paid	24,000.00	24,000.00
726	PD Works Bill	8448001090105001001VN	2023-1362146	Paid	23,700.00	23,700.00
727	PD Works Bill	8448001090105001001VN	2023-1189642	Paid	22,000.00	22,000.00
728	PD Works Bill	8448001090105001001VN	2023-1263996	Paid	19,000.00	19,000.00
729	PD Works Bill	8448001090105001001VN	2023-1591067	Paid	18,000.00	18,000.00
730	PD Works Bill	8448001090106002001VN	2023-1240948	Paid	17,749.00	17,749.00

731	PD Works Bill	8448001090105001001VN	2023-1357691	Paid	17,582.00	17,582.00
732	PD Works Bill	8448001090105001001VN	2023-1591013	Paid	13,800.00	13,800.00
733	PD Works Bill	8448001090105001001VN	2023-1587080	Paid	10,997.00	10,997.00
734	PD Works Bill	8448001090106002001VN	2023-738374	Paid	9,822.00	9,822.00
735	PD Works Bill	8448001090105001001VN	2023-1828128	Paid	9,452.00	9,452.00
736	PD Works Bill	8448001090105001001VN	2023-1856706	Paid	8,971.00	8,971.00
737	PD Works Bill	8448001090106002001VN	2023-271416	Paid	7,241.00	7,241.00
738	PD Works Bill	8448001090106002001VN	2023-1145520	Paid	5,000.00	5,000.00
739	PD Works Bill	8448001090106002001VN	2023-1209083	Paid	5,000.00	5,000.00
740	PD Works Bill	8448001090105001001VN	2023-1827927	Paid	4,720.00	4,720.00
741	PD Works Bill	8448001090106002001VN	2023-1148404	Paid	2,500.00	2,500.00
742	PD Works Bill	8448001090105001001VN	2023-1868512	Paid	1,702.00	1,702.00
743	PD Works Bill	8448001090105001001VN	2023-1866491	Paid	1,590.00	1,590.00
744	PD Works Bill	8448001090105001001VN	2023-1866030	Paid	570.00	570.00
Total (C)					531,61,932.00	531,61,932.00
APAO Vizianagaram						
745	PD Works Bill	8448001090105001001VN	2023-224935	Paid	2,07,281.00	2,07,281.00
746	PD Works Bill	8448001090105001001VN	2023-1027226	Paid	1,93,846.00	1,93,846.00
747	PD Works Bill	8448001090105001001VN	2023-1026704	Paid	1,93,844.00	1,93,844.00
748	PD Works Bill	8448001090105001001VN	2023-224934	Paid	1,91,565.00	1,91,565.00
749	PD Works Bill	8448001090106002001VN	2023-618155	Paid	1,90,000.00	1,90,000.00
750	PD Works Bill	8448001090106002001VN	2023-384882	Paid	1,87,815.00	1,87,815.00
751	PD Works Bill	8448001090106002001VN	2023-617323	Paid	1,87,715.00	1,87,715.00
752	PD Works Bill	8448001090106002001VN	2023-384847	Paid	1,87,411.00	1,87,411.00
753	PD Works Bill	8448001090106002001VN	2023-612216	Paid	1,86,381.00	1,86,381.00
754	PD Works Bill	8448001090106002001VN	2023-1122242	Paid	1,86,023.00	1,86,023.00
755	PD Works Bill	8448001090106002001VN	2023-1120389	Paid	1,83,154.00	1,83,154.00
756	PD Works Bill	8448001090106002001VN	2023-638863	Paid	1,82,206.00	1,82,206.00
757	PD Works Bill	8448001090105001001VN	2023-1125356	Paid	1,80,823.00	1,80,823.00
758	PD Works Bill	8448001090106002001VN	2023-495219	Paid	1,80,770.00	1,80,770.00
759	PD Works Bill	8448001090106002001VN	2023-573638	Paid	1,78,452.00	1,78,452.00
760	PD Works Bill	8448001090106002001VN	2023-596885	Paid	1,73,570.00	1,73,570.00
761	PD Works Bill	8448001090106002001VN	2023-632806	Paid	1,71,361.00	1,71,361.00
762	PD Works Bill	8448001090106002001VN	2023-1122089	Paid	1,68,931.00	1,68,931.00
763	PD Works Bill	8448001090106002001VN	2023-570873	Paid	1,64,939.00	1,64,939.00
764	PD Works Bill	8448001090106002001VN	2023-1120515	Paid	1,64,526.00	1,64,526.00
765	PD Works Bill	8448001090106002001VN	2023-1121379	Paid	1,58,622.00	1,58,622.00
766	PD Works Bill	8448001090106002001VN	2023-590463	Paid	1,58,069.00	1,58,069.00
767	PD Works Bill	8448001090106002001VN	2023-625526	Paid	1,57,055.00	1,57,055.00
768	PD Works Bill	8448001090106002001VN	2023-638853	Paid	1,54,466.00	1,54,466.00
769	PD Works Bill	8448001090106002001VN	2023-637878	Paid	1,42,358.00	1,42,358.00
770	PD Works Bill	8448001090106002001VN	2023-610319	Paid	1,32,829.00	1,32,829.00
771	PD Works Bill	8448001090106002001VN	2023-533513	Paid	1,25,967.00	1,25,967.00
772	PD Works Bill	8448001090106002001VN	2023-612443	Paid	1,21,760.00	1,21,760.00
773	PD Works Bill	8448001090106002001VN	2023-618728	Paid	1,19,295.00	1,19,295.00
774	PD Works Bill	8448001090106002001VN	2023-1122088	Paid	1,16,550.00	1,16,550.00
775	PD Works Bill	8448001090106002001VN	2023-604420	Paid	98,901.00	98,901.00
776	PD Works Bill	8448001090105001001VN	2023-844785	Paid	94,232.00	94,232.00
777	PD Works Bill	8448001090106002001VN	2023-408397	Paid	92,426.00	92,426.00
778	PD Works Bill	8448001090106002001VN	2023-618902	Paid	79,801.00	79,801.00
779	PD Works Bill	8448001090105001001VN	2023-417296	Paid	79,325.00	79,325.00
780	PD Works Bill	8448001090106002001VN	2023-541048	Paid	75,740.00	75,740.00
781	PD Works Bill	8448001090106002001VN	2023-419610	Paid	74,394.00	74,394.00
782	PD Works Bill	8448001090106002001VN	2023-636974	Paid	73,207.00	73,207.00
783	PD Works Bill	8448001090106002001VN	2023-639153	Paid	70,541.00	70,541.00
784	PD Works Bill	8448001090106002001VN	2023-639104	Paid	63,618.00	63,618.00
785	PD Works Bill	8448001090106002001VN	2023-495206	Paid	62,857.00	62,857.00

786	PD Works Bill	8448001090105001001VN	2023-418305	Paid	56,207.00	56,207.00
787	PD Works Bill	8448001090106002001VN	2023-614022	Paid	56,198.00	56,198.00
788	PD Works Bill	8448001090105001001VN	2023-634393	Paid	42,000.00	42,000.00
789	PD Works Bill	8448001090105001001VN	2023-1073447	Paid	40,000.00	40,000.00
790	PD Works Bill	8448001090105001001VN	2023-634874	Paid	35,960.00	35,960.00
791	PD Works Bill	8448001090105001001VN	2023-655116	Paid	23,083.00	23,083.00
792	PD Works Bill	8448001090105001001VN	2023-633129	Paid	22,000.00	22,000.00
793	PD Works Bill	8448001090105001001VN	2023-880261	Paid	15,673.00	15,673.00
794	PD Works Bill	8448001090105001001VN	2023-1029903	Paid	12,000.00	12,000.00
795	PD Works Bill	8448001090105001001VN	2023-1155634	Paid	12,000.00	12,000.00
796	PD Works Bill	8448001090105001001VN	2023-655454	Paid	12,000.00	12,000.00
797	PD Works Bill	8448001090105001001VN	2023-915413	Paid	9,008.00	9,008.00
Total(D)					62,48,755.00	62,48,755.00
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798	PD Works Bill	8448001090106002001VN	2023-589156	Paid	50,66,604.00	50,66,604.00
799	PD Works Bill	8448001101612002001VN	2023-820120	Paid	21,38,359.00	21,38,359.00
800	PD Works Bill	8448001090105001001VN	2023-2014971	Paid	7,59,292.00	7,59,292.00
801	PD Works Bill	8448001090105001001VN	2023-224485	Paid	6,54,926.00	6,54,926.00
802	PD Works Bill	8448001090106002001VN	2023-525539	Paid	5,44,510.00	5,44,510.00
803	PD Works Bill	8448001090105001001VN	2023-224486	Paid	5,30,489.00	5,30,489.00
804	PD Works Bill	8448001090105001001VN	2023-415405	Paid	4,98,285.00	4,98,285.00
805	PD Works Bill	8448001090405001015VN	2023-1446952-R1	Paid	4,65,800.00	4,65,800.00
806	PD Works Bill	8448001090405001015VN	2023-1442501-R1	Paid	4,63,242.00	4,63,242.00
807	PD Works Bill	8448001090105001001VN	2023-225429	Paid	4,62,036.00	4,62,036.00
808	PD Works Bill	8448001090105001001VN	2023-1156181	Paid	4,59,383.00	4,59,383.00
809	PD Works Bill	8448001090105001001VN	2023-1155705	Paid	4,58,906.00	4,58,906.00
810	PD Works Bill	8448001090105001001VN	2023-1157582	Paid	4,55,372.00	4,55,372.00
811	PD Works Bill	8448001090105001001VN	2023-1149316	Paid	4,54,624.00	4,54,624.00
812	PD Works Bill	8448001090405001015VN	2023-1442738-R1	Paid	4,50,669.00	4,50,669.00
813	PD Works Bill	8448001090405001015VN	2023-1446198-R1	Paid	4,50,669.00	4,50,669.00
814	PD Works Bill	8448001090105001001VN	2023-1117905	Paid	4,43,661.00	4,43,661.00
815	PD Works Bill	8448001090105001001VN	2023-225428	Paid	4,10,813.00	4,10,813.00
816	PD Works Bill	8448001090105001001VN	2023-1488671	Paid	4,08,721.00	4,08,721.00
817	PD Works Bill	8448001090105001001VN	2023-1488535	Paid	4,06,536.00	4,06,536.00
818	PD Works Bill	8448001090105001001VN	2023-920547	Paid	4,05,976.00	4,05,976.00
819	PD Works Bill	8448001090105001001VN	2023-1493145	Paid	3,94,695.00	3,94,695.00
820	PD Works Bill	8448001090105001001VN	2023-829962	Paid	3,89,576.00	3,89,576.00
821	PD Works Bill	8448001090105001001VN	2023-427308	Paid	3,85,280.00	3,85,280.00
822	PD Works Bill	8448001090105001001VN	2023-416839	Paid	3,85,169.00	3,85,169.00
823	PD Works Bill	8448001090105001001VN	2023-830522	Paid	3,82,295.00	3,82,295.00
824	PD Works Bill	8448001090105001001VN	2023-1708406	Paid	3,75,785.00	3,75,785.00
825	PD Works Bill	8448001090105001001VN	2023-464899	Paid	3,73,206.00	3,73,206.00
826	PD Works Bill	8448001090105001001VN	2023-1717968	Paid	3,68,978.00	3,68,978.00
827	PD Works Bill	8448001090105001001VN	2023-1718907	Paid	3,67,663.00	3,67,663.00
828	PD Works Bill	8448001090105001001VN	2023-1827307	Paid	3,66,062.00	3,66,062.00
829	PD Works Bill	8448001090106002001VN	2023-526880	Paid	3,62,147.00	3,62,147.00
830	PD Works Bill	8448001090105001001VN	2023-1156494	Paid	3,61,097.00	3,61,097.00
831	PD Works Bill	8448001090405001015VN	2023-1444116-R1	Paid	3,51,905.00	3,51,905.00
832	PD Works Bill	8448001090405001015VN	2023-1446429-R1	Paid	3,51,905.00	3,51,905.00
833	PD Works Bill	8448001090405001015VN	2023-1446552-R1	Paid	3,51,905.00	3,51,905.00
834	PD Works Bill	8448001090405001015VN	2023-1446752-R1	Paid	3,51,905.00	3,51,905.00
835	PD Works Bill	8448001090105001001VN	2023-1536502	Paid	3,43,814.00	3,43,814.00
836	PD Works Bill	8448001090105001001VN	2023-1827033	Paid	3,32,431.00	3,32,431.00
837	PD Works Bill	8448001090105001001VN	2023-2020349	Paid	3,31,623.00	3,31,623.00
838	PD Works Bill	8448001090105001001VN	2023-1308965	Paid	3,27,286.00	3,27,286.00
839	PD Works Bill	8448001090105001001VN	2023-1152807	Paid	3,23,973.00	3,23,973.00
840	PD Works Bill	8448001090105001001VN	2023-1151955	Paid	3,10,143.00	3,10,143.00

841	PD Works Bill	8448001090105001001VN	2023-1250480	Paid	3,02,214.00	3,02,214.00
842	PD Works Bill	8448001090105001001VN	2023-1159417	Paid	2,97,626.00	2,97,626.00
843	PD Works Bill	8448001090105001001VN	2023-1491801	Paid	2,90,252.00	2,90,252.00
844	PD Works Bill	8448001090105001001VN	2023-1697918	Paid	2,85,288.00	2,85,288.00
845	PD Works Bill	8448001090105001001VN	2023-222371	Paid	2,77,888.00	2,77,888.00
846	PD Works Bill	8448001090106002001VN	2023-617971	Paid	2,73,900.00	2,73,900.00
847	PD Works Bill	8448001090105001001VN	2023-1155055	Paid	2,70,476.00	2,70,476.00
848	PD Works Bill	8448001090106002001VN	2023-1157414	Paid	2,68,741.00	2,68,741.00
849	PD Works Bill	8448001090106002001VN	2023-1261861	Paid	2,67,440.00	2,67,440.00
850	PD Works Bill	8448001090106002001VN	2023-1272486	Paid	2,55,571.00	2,55,571.00
851	PD Works Bill	8448001090106002001VN	2023-613200	Paid	2,50,898.00	2,50,898.00
852	PD Works Bill	8448001090106002001VN	2023-685410	Paid	2,50,200.00	2,50,200.00
853	PD Works Bill	8448001090106002001VN	2023-693873	Paid	2,40,800.00	2,40,800.00
854	PD Works Bill	8448001090105001001VN	2023-1159432	Paid	2,39,068.00	2,39,068.00
855	PD Works Bill	8448001090106002001VN	2023-1024707	Paid	2,38,090.00	2,38,090.00
856	PD Works Bill	8448001090105001001VN	2023-1047696	Paid	2,33,929.00	2,33,929.00
857	PD Works Bill	8448001090106002001VN	2023-1029029	Paid	2,31,446.00	2,31,446.00
858	PD Works Bill	8448001090106002001VN	2023-1029932	Paid	2,31,261.00	2,31,261.00
859	PD Works Bill	8448001090106002001VN	2023-455121	Paid	2,30,062.00	2,30,062.00
860	PD Works Bill	8448001090106002001VN	2023-477937	Paid	2,29,652.00	2,29,652.00
861	PD Works Bill	8448001090106002001VN	2023-717002	Paid	2,29,316.00	2,29,316.00
862	PD Works Bill	8448001090106002001VN	2023-599178	Paid	2,28,666.00	2,28,666.00
863	PD Works Bill	8448001090106002001VN	2023-840155	Paid	2,28,561.00	2,28,561.00
864	PD Works Bill	8448001090106002001VN	2023-458021	Paid	2,27,354.00	2,27,354.00
865	PD Works Bill	8448001090106002001VN	2023-468119	Paid	2,24,800.00	2,24,800.00
866	PD Works Bill	8448001090106002001VN	2023-461309	Paid	2,24,128.00	2,24,128.00
867	PD Works Bill	8448001090106002001VN	2023-461724	Paid	2,23,762.00	2,23,762.00
868	PD Works Bill	8448001090106002001VN	2023-459409	Paid	2,22,954.00	2,22,954.00
869	PD Works Bill	8448001090106002001VN	2023-827832	Paid	2,22,678.00	2,22,678.00
870	PD Works Bill	8448001090106002001VN	2023-509767	Paid	2,22,200.00	2,22,200.00
871	PD Works Bill	8448001090105001001VN	2023-1050752	Paid	2,21,689.00	2,21,689.00
872	PD Works Bill	8448001090106002001VN	2023-467893	Paid	2,21,245.00	2,21,245.00
873	PD Works Bill	8448001090106002001VN	2023-619259	Paid	2,20,780.00	2,20,780.00
874	PD Works Bill	8448001090105001001VN	2023-1626687	Paid	2,18,579.00	2,18,579.00
875	PD Works Bill	8448001090106002001VN	2023-509599	Paid	2,17,725.00	2,17,725.00
876	PD Works Bill	8448001090106002001VN	2023-660027	Paid	2,11,336.00	2,11,336.00
877	PD Works Bill	8448001090106002001VN	2023-628186	Paid	2,09,027.00	2,09,027.00
878	PD Works Bill	8448001090106002001VN	2023-459811	Paid	2,08,739.00	2,08,739.00
879	PD Works Bill	8448001090105001001VN	2023-427549	Paid	2,07,912.00	2,07,912.00
880	PD Works Bill	8448001090105001001VN	2023-1711515	Paid	1,99,909.00	1,99,909.00
881	PD Works Bill	8448001090106002001VN	2023-532679	Paid	1,96,286.00	1,96,286.00
882	PD Works Bill	8448001090105001001VN	2023-1031530	Paid	1,94,220.00	1,94,220.00
883	PD Works Bill	8448001090105001001VN	2023-1031390	Paid	1,93,926.00	1,93,926.00
884	PD Works Bill	8448001090105001001VN	2023-1817784	Paid	1,93,501.00	1,93,501.00
885	PD Works Bill	8448001090105001001VN	2023-1365635	Paid	1,92,995.00	1,92,995.00
886	PD Works Bill	8448001090105001001VN	2023-1825510	Paid	1,92,570.00	1,92,570.00
887	PD Works Bill	8448001090105001001VN	2023-1119142	Paid	1,91,857.00	1,91,857.00
888	PD Works Bill	8448001090106002001VN	2023-683953	Paid	1,89,750.00	1,89,750.00
889	PD Works Bill	8448001090105001001VN	2023-1644924	Paid	1,88,592.00	1,88,592.00
890	PD Works Bill	8448001090105001001VN	2023-1645122	Paid	1,88,592.00	1,88,592.00
891	PD Works Bill	8448001090105001001VN	2023-928364	Paid	1,88,125.00	1,88,125.00
892	PD Works Bill	8448001090105001001VN	2023-391496	Paid	1,87,964.00	1,87,964.00
893	PD Works Bill	8448001090105001001VN	2023-920497	Paid	1,87,134.00	1,87,134.00
894	PD Works Bill	8448001090106002001VN	2023-430005	Paid	1,85,005.00	1,85,005.00
895	PD Works Bill	8448001090106002001VN	2023-490514	Paid	1,83,733.00	1,83,733.00
896	PD Works Bill	8448001090106002001VN	2023-459622	Paid	1,82,188.00	1,82,188.00
897	PD Works Bill	8448001090106002001VN	2023-490940	Paid	1,81,927.00	1,81,927.00

898	PD Works Bill	8448001090106002001VN	2023-433091	Paid	1,80,464.00	1,80,464.00
899	PD Works Bill	8448001090106002001VN	2023-463132	Paid	1,80,415.00	1,80,415.00
900	PD Works Bill	8448001090106002001VN	2023-460176	Paid	1,80,409.00	1,80,409.00
901	PD Works Bill	8448001090106002001VN	2023-460775	Paid	1,80,408.00	1,80,408.00
902	PD Works Bill	8448001090106002001VN	2023-416620	Paid	1,80,246.00	1,80,246.00
903	PD Works Bill	8448001090106002001VN	2023-627896	Paid	1,79,627.00	1,79,627.00
904	PD Works Bill	8448001090106002001VN	2023-1273059	Paid	1,79,232.00	1,79,232.00
905	PD Works Bill	8448001090106002001VN	2023-1241609	Paid	1,78,764.00	1,78,764.00
906	PD Works Bill	8448001090105001001VN	2023-374730	Paid	1,78,725.00	1,78,725.00
907	PD Works Bill	8448001090105001001VN	2023-375385	Paid	1,78,725.00	1,78,725.00
908	PD Works Bill	8448001090105001001VN	2023-426511	Paid	1,78,725.00	1,78,725.00
909	PD Works Bill	8448001090106002001VN	2023-520097	Paid	1,78,221.00	1,78,221.00
910	PD Works Bill	8448001090106002001VN	2023-990307	Paid	1,77,910.00	1,77,910.00
911	PD Works Bill	8448001090106002001VN	2023-460439	Paid	1,77,887.00	1,77,887.00
912	PD Works Bill	8448001090106002001VN	2023-483712	Paid	1,77,752.00	1,77,752.00
913	PD Works Bill	8448001090106002001VN	2023-473044	Paid	1,77,621.00	1,77,621.00
914	PD Works Bill	8448001090106002001VN	2023-462868	Paid	1,77,593.00	1,77,593.00
915	PD Works Bill	8448001090106002001VN	2023-926668	Paid	1,77,037.00	1,77,037.00
916	PD Works Bill	8448001090106002001VN	2023-725800	Paid	1,77,002.00	1,77,002.00
917	PD Works Bill	8448001090106002001VN	2023-927657	Paid	1,76,983.00	1,76,983.00
918	PD Works Bill	8448001090106002001VN	2023-924804	Paid	1,76,971.00	1,76,971.00
919	PD Works Bill	8448001090106002001VN	2023-812616	Paid	1,76,865.00	1,76,865.00
920	PD Works Bill	8448001090106002001VN	2023-924286	Paid	1,76,809.00	1,76,809.00
921	PD Works Bill	8448001090106002001VN	2023-1274107	Paid	1,76,170.00	1,76,170.00
922	PD Works Bill	8448001090106002001VN	2023-454813	Paid	1,76,057.00	1,76,057.00
923	PD Works Bill	8448001090106002001VN	2023-1238526	Paid	1,75,031.00	1,75,031.00
924	PD Works Bill	8448001090106002001VN	2023-453921	Paid	1,74,690.00	1,74,690.00
925	PD Works Bill	8448001090106002001VN	2023-467526	Paid	1,74,190.00	1,74,190.00
926	PD Works Bill	8448001090106002001VN	2023-659225	Paid	1,72,879.00	1,72,879.00
927	PD Works Bill	8448001090106002001VN	2023-483997	Paid	1,72,848.00	1,72,848.00
928	PD Works Bill	8448001090106002001VN	2023-727149	Paid	1,72,724.00	1,72,724.00
929	PD Works Bill	8448001090106002001VN	2023-725664	Paid	1,72,385.00	1,72,385.00
930	PD Works Bill	8448001090105001001VN	2023-490763	Paid	1,72,148.00	1,72,148.00
931	PD Works Bill	8448001090106002001VN	2023-470852	Paid	1,71,301.00	1,71,301.00
932	PD Works Bill	8448001090106002001VN	2023-480492	Paid	1,69,777.00	1,69,777.00
933	PD Works Bill	8448001090105001001VN	2023-400539	Paid	1,69,364.00	1,69,364.00
934	PD Works Bill	8448001090106002001VN	2023-461963	Paid	1,69,070.00	1,69,070.00
935	PD Works Bill	8448001090106002001VN	2023-531661	Paid	1,68,071.00	1,68,071.00
936	PD Works Bill	8448001090106002001VN	2023-842724	Paid	1,68,070.00	1,68,070.00
937	PD Works Bill	8448001090106002001VN	2023-767260	Paid	1,67,976.00	1,67,976.00
938	PD Works Bill	8448001090106002001VN	2023-1272155	Paid	1,67,781.00	1,67,781.00
939	PD Works Bill	8448001090106002001VN	2023-433344	Paid	1,67,709.00	1,67,709.00
940	PD Works Bill	8448001090106002001VN	2023-727463	Paid	1,64,482.00	1,64,482.00
941	PD Works Bill	8448001090106002001VN	2023-461534	Paid	1,64,207.00	1,64,207.00
942	PD Works Bill	8448001090106002001VN	2023-715700	Paid	1,62,954.00	1,62,954.00
943	PD Works Bill	8448001090105001001VN	2023-843395	Paid	1,61,540.00	1,61,540.00
944	PD Works Bill	8448001090106002001VN	2023-482960	Paid	1,61,443.00	1,61,443.00
945	PD Works Bill	8448001090105001001VN	2023-1157915	Paid	1,59,138.00	1,59,138.00
946	PD Works Bill	8448001090106002001VN	2023-483537	Paid	1,58,881.00	1,58,881.00
947	PD Works Bill	8448001090106002001VN	2023-457691	Paid	1,58,843.00	1,58,843.00
948	PD Works Bill	8448001090105001001VN	2023-560351	Paid	1,57,172.00	1,57,172.00
949	PD Works Bill	8448001090106002001VN	2023-687023	Paid	1,56,697.00	1,56,697.00
950	PD Works Bill	8448001090106002001VN	2023-468170	Paid	1,55,390.00	1,55,390.00
951	PD Works Bill	8448001090105001001VN	2023-505650	Paid	1,53,384.00	1,53,384.00
952	PD Works Bill	8448001090106002001VN	2023-505514	Paid	1,52,719.00	1,52,719.00
953	PD Works Bill	8448001090106002001VN	2023-514056	Paid	1,52,335.00	1,52,335.00
954	PD Works Bill	8448001090106002001VN	2023-458689	Paid	1,52,206.00	1,52,206.00

955	PD Works Bill	8448001090105001001VN	2023-750901	Paid	1,48,793.00	1,48,793.00
956	PD Works Bill	8448001090106002001VN	2023-461739	Paid	1,48,325.00	1,48,325.00
957	PD Works Bill	8448001090106002001VN	2023-768914	Paid	1,44,451.00	1,44,451.00
958	PD Works Bill	8448001090106002001VN	2023-459240	Paid	1,43,321.00	1,43,321.00
959	PD Works Bill	8448001090106002001VN	2023-611150	Paid	1,42,681.00	1,42,681.00
960	PD Works Bill	8448001090105001001VN	2023-1158958	Paid	1,40,229.00	1,40,229.00
961	PD Works Bill	8448001090106002001VN	2023-532814	Paid	1,39,935.00	1,39,935.00
962	PD Works Bill	8448001090106002001VN	2023-418876	Paid	1,37,851.00	1,37,851.00
963	PD Works Bill	8448001090106002001VN	2023-813361	Paid	1,32,239.00	1,32,239.00
964	PD Works Bill	8448001090106002001VN	2023-815112	Paid	1,32,239.00	1,32,239.00
965	PD Works Bill	8448001090105001001VN	2023-1714170	Paid	1,30,806.00	1,30,806.00
966	PD Works Bill	8448001090105001001VN	2023-1248665	Paid	1,28,910.00	1,28,910.00
967	PD Works Bill	8448001090105001001VN	2023-1153957	Paid	1,27,550.00	1,27,550.00
968	PD Works Bill	8448001090106002001VN	2023-455329	Paid	1,27,130.00	1,27,130.00
969	PD Works Bill	8448001090105001001VN	2023-543651	Paid	1,25,662.00	1,25,662.00
970	PD Works Bill	8448001090105001001VN	2023-1050937	Paid	1,20,115.00	1,20,115.00
971	PD Works Bill	8448001090106002001VN	2023-401789	Paid	1,19,345.00	1,19,345.00
972	PD Works Bill	8448001090106002001VN	2023-798190	Paid	1,17,340.00	1,17,340.00
973	PD Works Bill	8448001090106002001VN	2023-807826	Paid	1,17,036.00	1,17,036.00
974	PD Works Bill	8448001090106002001VN	2023-467961	Paid	1,17,008.00	1,17,008.00
975	PD Works Bill	8448001090105001001VN	2023-1149199	Paid	1,11,600.00	1,11,600.00
976	PD Works Bill	8448001090105001001VN	2023-954599	Paid	1,10,000.00	1,10,000.00
977	PD Works Bill	8448001090105001001VN	2023-1042934	Paid	1,08,261.00	1,08,261.00
978	PD Works Bill	8448001090105001001VN	2023-842293	Paid	1,07,888.00	1,07,888.00
979	PD Works Bill	8448001090106002001VN	2023-460747	Paid	1,04,484.00	1,04,484.00
980	PD Works Bill	8448001090106002001VN	2023-453600	Paid	1,02,955.00	1,02,955.00
981	PD Works Bill	8448001090105001001VN	2023-886150	Paid	1,01,804.00	1,01,804.00
982	PD Works Bill	8448001090105001001VN	2023-1438036	Paid	1,00,322.00	1,00,322.00
983	PD Works Bill	8448001090105001001VN	2023-1118778	Paid	98,000.00	98,000.00
984	PD Works Bill	8448001090106002001VN	2023-463744	Paid	97,150.00	97,150.00
985	PD Works Bill	8448001090106002001VN	2023-1148619	Paid	95,832.00	95,832.00
986	PD Works Bill	8448001090106002001VN	2023-1144306	Paid	95,515.00	95,515.00
987	PD Works Bill	8448001090105001001VN	2023-2007294	Paid	95,482.00	95,482.00
988	PD Works Bill	8448001090106002001VN	2023-1157622	Paid	95,003.00	95,003.00
989	PD Works Bill	8448001090106002001VN	2023-1151395	Paid	93,744.00	93,744.00
990	PD Works Bill	8448001090106002001VN	2023-1146325	Paid	92,917.00	92,917.00
991	PD Works Bill	8448001090105001001VN	2023-1251547	Paid	92,768.00	92,768.00
992	PD Works Bill	8448001090106002001VN	2023-797727	Paid	92,279.00	92,279.00
993	PD Works Bill	8448001090106002001VN	2023-1150714	Paid	92,017.00	92,017.00
994	PD Works Bill	8448001090106002001VN	2023-1150981	Paid	92,004.00	92,004.00
995	PD Works Bill	8448001090106002001VN	2023-1151046	Paid	91,481.00	91,481.00
996	PD Works Bill	8448001090106002001VN	2023-787970	Paid	91,049.00	91,049.00
997	PD Works Bill	8448001090106002001VN	2023-596721	Paid	90,553.00	90,553.00
998	PD Works Bill	8448001090106002001VN	2023-1145991	Paid	89,459.00	89,459.00
999	PD Works Bill	8448001090106002001VN	2023-457981	Paid	88,686.00	88,686.00
1000	PD Works Bill	8448001090106002001VN	2023-936023	Paid	86,850.00	86,850.00
1001	PD Works Bill	8448001090106002001VN	2023-1118716	Paid	85,720.00	85,720.00
1002	PD Works Bill	8448001090106002001VN	2023-839003	Paid	84,684.00	84,684.00
1003	PD Works Bill	8448001090106002001VN	2023-1240230	Paid	84,163.00	84,163.00
1004	PD Works Bill	8448001090105001001VN	2023-2019399	Paid	83,995.00	83,995.00
1005	PD Works Bill	8448001090105001001VN	2023-436148	Paid	83,881.00	83,881.00
1006	PD Works Bill	8448001090106002001VN	2023-467615	Paid	83,504.00	83,504.00
1007	PD Works Bill	8448001090106002001VN	2023-470792	Paid	83,340.00	83,340.00
1008	PD Works Bill	8448001090106002001VN	2023-468413	Paid	81,905.00	81,905.00
1009	PD Works Bill	8448001090106002001VN	2023-461010	Paid	81,870.00	81,870.00
1010	PD Works Bill	8448001090105001001VN	2023-1938572	Paid	81,429.00	81,429.00
1011	PD Works Bill	8448001090105001001VN	2023-840770	Paid	80,137.00	80,137.00

1012	PD Works Bill	8448001090105001001VN	2023-365051	Paid	79,838.00	79,838.00
1013	PD Works Bill	8448001090106002001VN	2023-621743	Paid	77,815.00	77,815.00
1014	PD Works Bill	8448001090105001001VN	2023-1107745	Paid	77,530.00	77,530.00
1015	PD Works Bill	8448001090105001001VN	2023-414705	Paid	72,730.00	72,730.00
1016	PD Works Bill	8448001090105001001VN	2023-1597482	Paid	72,578.00	72,578.00
1017	PD Works Bill	8448001090106002001VN	2023-797744	Paid	72,324.00	72,324.00
1018	PD Works Bill	8448001090106002001VN	2023-619727	Paid	68,698.00	68,698.00
1019	PD Works Bill	8448001090105001001VN	2023-401372	Paid	68,576.00	68,576.00
1020	PD Works Bill	8448001090105001001VN	2023-818503	Paid	63,215.00	63,215.00
1021	PD Works Bill	8448001090105001001VN	2023-1445401	Paid	57,406.00	57,406.00
1022	PD Works Bill	8448001090105001001VN	2023-838700	Paid	56,650.00	56,650.00
1023	PD Works Bill	8448001090105001001VN	2023-707027	Paid	55,440.00	55,440.00
1024	PD Works Bill	8448001090105001001VN	2023-1249754	Paid	52,645.00	52,645.00
1025	PD Works Bill	8448001090106002001VN	2023-586826	Paid	50,699.00	50,699.00
1026	PD Works Bill	8448001090105001001VN	2023-842803	Paid	50,187.00	50,187.00
1027	PD Works Bill	8448001090105001001VN	2023-1934321	Paid	48,206.00	48,206.00
1028	PD Works Bill	8448001090106002001VN	2023-464338	Paid	46,912.00	46,912.00
1029	PD Works Bill	8448001090106002001VN	2023-527918	Paid	46,016.00	46,016.00
1030	PD Works Bill	8448001090105001001VN	2023-889835	Paid	44,560.00	44,560.00
1031	PD Works Bill	8448001090105001001VN	2023-829703	Paid	41,000.00	41,000.00
1032	PD Works Bill	8448001090105001001VN	2023-656056	Paid	37,966.00	37,966.00
1033	PD Works Bill	8448001090106002001VN	2023-483302	Paid	36,297.00	36,297.00
1034	PD Works Bill	8448001090106002001VN	2023-459801	Paid	35,931.00	35,931.00
1035	PD Works Bill	8448001090106002001VN	2023-464749	Paid	35,904.00	35,904.00
1036	PD Works Bill	8448001090106002001VN	2023-460872	Paid	30,669.00	30,669.00
1037	PD Works Bill	8448001090106002001VN	2023-459276	Paid	28,880.00	28,880.00
1038	PD Works Bill	8448001090105001001VN	2023-846648	Paid	27,600.00	27,600.00
1039	PD Works Bill	8448001090105001001VN	2023-225427	Paid	26,800.00	26,800.00
1040	PD Works Bill	8448001090106002001VN	2023-452751	Paid	24,632.00	24,632.00
1041	PD Works Bill	8448001090105001001VN	2023-606923	Paid	21,000.00	21,000.00
1042	PD Works Bill	8448001090106002001VN	2023-503721	Paid	20,333.00	20,333.00
1043	PD Works Bill	8448001090106002001VN	2023-460963	Paid	19,400.00	19,400.00
1044	PD Works Bill	8448001090105001001VN	2023-1794491	Paid	19,213.00	19,213.00
1045	PD Works Bill	8448001090105001001VN	2023-1357426	Paid	19,000.00	19,000.00
1046	PD Works Bill	8448001090105001001VN	2023-2007996	Paid	18,200.00	18,200.00
1047	PD Works Bill	8448001090105001001VN	2023-506537	Paid	18,000.00	18,000.00
1048	PD Works Bill	8448001090105001001VN	2023-798745	Paid	17,200.00	17,200.00
1049	PD Works Bill	8448001090105001001VN	2023-848614	Paid	17,200.00	17,200.00
1050	PD Works Bill	8448001090105001001VN	2023-705934	Paid	11,640.00	11,640.00
1051	PD Works Bill	8448001090105001001VN	2023-1147926	Paid	10,890.00	10,890.00
1052	PD Works Bill	8448001090105001001VN	2023-1742669	Paid	9,000.00	9,000.00
1053	PD Works Bill	8448001090106002001VN	2023-693932	Paid	7,000.00	7,000.00
1054	PD Works Bill	8448001090105001001VN	2023-1634707	Paid	3,650.00	3,650.00
Total(E)					545,59,393.00	545,59,393.00
Grand Total (A+B+C+D+E)					23,16,23,312	23,16,23,312

**Annexure 4.2.6
(Non-Lapsing Of Funds From Gadapa Gadapaku Mana Prabhutvam)**

Sl.NO.	District	HOA	Balance as on 31.03.2023
1	61 - Srikakulam	8443001061 129268001V N - Gadapa Gadapaku mana	1,15,00,000.00
2	62 - Vizianagaram		32,00,000.00
3	63 - Parvathipuram Manyam		1,06,00,000.00
4	65 - Visakhapatnam		5,54,00,000.00
5	66 - Anakapalli		13,00,000.00
6	67 - Kakinada		1,17,00,000.00

7	68 - Konaseema at Amalapuram	1,16,00,000.00
8	69 - East Godavari at Rajamahendrav	1,19,00,000.00
9	70 - West Godavari at Bhimavaram	2,24,00,000.00
10	71 - Eluru	64,00,000.00
11	72 - Krishna at Machilipatnam	1,54,00,000.00
12	73 - NTR at Vijayawada	5,03,00,000.00
13	74 - Guntur	4,78,00,000.00
14	75 - Bapatla	1,79,00,000.00
15	76 - Palnadu at Narasaraopet	1,89,00,000.00
16	77 - Prakasam at Ongole	1,02,00,000.00
17	78 - Sri Potti Sriramulu Nellore	2,64,00,000.00
18	79 - Kurnool	1,71,00,000.00
19	80 - Nandyal	88,00,000.00
20	81 - Ananthapuramu	2,97,00,000.00
21	82 - Sri Sathya Sai at Puttaparthi	1,15,00,000.00
22	83 - YSR at Kadapa	3,58,00,000.00
23	84 - Annamayya at Rayachoti	1,15,00,000.00
24	85 - Chittoor	2,07,00,000.00
25	86 - Tirupati	3,20,00,000.00
Total		50,00,00,000.00*

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

Annexure 4.2.7
(Lapsing of Unclaimed deposits by PAOs)

S.No.	Bill Type	Bill Sub Type	HOA	Bill Number	Bill Status	Gross Amount
PAO Srikakulam						
1	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700153	Adjusted	1,75,24,539.00
2	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700248	Adjusted	95,90,247.00
3	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700226	Adjusted	89,50,799.00
4	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700306	Adjusted	58,97,228.00
5	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700231	Adjusted	52,98,171.00
6	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700961	Adjusted	44,94,088.00
7	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701579	Adjusted	36,58,632.00
8	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700302	Adjusted	30,41,493.00
9	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700170	Adjusted	21,25,842.00
10	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701860	Adjusted	17,99,121.00
11	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700229	Adjusted	16,56,401.00
12	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700834	Adjusted	13,74,595.00
13	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700989	Adjusted	10,57,884.00
14	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700315	Adjusted	7,36,774.00

15	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701012	Adjusted	5,66,860.00
16	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700167	Adjusted	3,71,339.00
17	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701612	Adjusted	93,099.00
18	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700072	Adjusted	33,740.00
APAO Chittoor						
19	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700187	Adjusted	3,54,64,148.00
20	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700084	Adjusted	2,69,84,414.00
21	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700048	Adjusted	2,26,51,738.00
22	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700279	Adjusted	1,17,65,656.00
23	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700173	Adjusted	1,05,38,264.00
24	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700219	Adjusted	1,02,29,849.00
25	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700034	Adjusted	77,11,282.00
26	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700147	Adjusted	71,26,086.00
27	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700088	Adjusted	64,62,548.00
28	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700085	Adjusted	46,06,737.00
29	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700278	Adjusted	32,67,089.00
30	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700015	Adjusted	29,98,193.00
31	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700216	Adjusted	21,97,702.00
32	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700164	Adjusted	19,09,719.00
33	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700136	Adjusted	18,62,771.00
34	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700141	Adjusted	4,19,654.00
35	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702818	Adjusted	61,318.00
PAO Vijayawada						
36	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702809	Adjusted	1,87,98,662.00
37	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700340	Adjusted	1,59,77,030.00
38	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700720	Adjusted	1,47,61,658.00
39	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702724	Adjusted	1,12,42,286.00
40	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701228	Adjusted	88,17,439.00
41	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700445	Adjusted	65,54,085.00
42	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700621	Adjusted	57,22,553.00

43	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700327	Adjusted	45,47,343.00
44	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700331	Adjusted	43,01,278.00
45	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700530	Adjusted	30,43,327.00
46	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700246	Adjusted	27,62,068.00
47	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2706196	Adjusted	25,53,249.00
48	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700539	Adjusted	22,96,787.00
49	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702102	Adjusted	11,01,029.00
50	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701197	Adjusted	10,04,532.00
51	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2701169	Adjusted	8,90,599.00
52	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700561	Adjusted	8,17,682.00
53	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700341	Adjusted	3,88,700.00
54	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700268	Adjusted	2,86,321.00
55	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702221	Adjusted	2,43,853.00
56	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700538	Adjusted	98,662.00
57	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700224	Adjusted	64,783.00
58	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702056	Adjusted	50,800.00
59	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700227	Adjusted	13,570.00
60	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700326	Adjusted	13,000.00
61	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700215	Adjusted	9,300.00
62	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700291	Adjusted	7,813.00
63	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700233	Adjusted	5,683.00
64	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700209	Adjusted	5,329.00
65	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700211	Adjusted	1,900.00
PAO Guntur						
66	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700014	Adjusted	1,83,76,503.00
67	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700013	Adjusted	1,66,87,336.00
68	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700156	Adjusted	56,17,756.00
69	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700047	Adjusted	32,64,438.00
70	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700063	Adjusted	26,46,470.00

71	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700266	Adjusted	16,95,809.00
72	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2704809	Adjusted	12,21,993.00
73	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700005	Adjusted	6,23,714.00
74	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700066	Adjusted	5,63,890.00
75	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702741	Adjusted	5,52,260.00
76	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700158	Adjusted	2,78,204.00
77	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700343	Adjusted	2,63,059.00
78	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702780	Adjusted	95,697.00
79	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700091	Adjusted	92,587.00
80	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700016	Adjusted	12,120.00
APAO Narasaraopeta						
81	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700052	Adjusted	1,64,52,140.00
82	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700056	Adjusted	1,18,68,561.00
83	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700049	Adjusted	65,86,894.00
84	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700042	Adjusted	39,39,248.00
85	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700033	Adjusted	38,80,064.00
86	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700073	Adjusted	24,35,549.00
87	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700064	Adjusted	14,73,688.00
88	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700039	Adjusted	13,25,778.00
89	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700040	Adjusted	10,91,815.00
90	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700036	Adjusted	7,61,300.00
91	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700037	Adjusted	5,68,683.00
92	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700038	Adjusted	5,32,512.00
93	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700059	Adjusted	2,79,729.00
94	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700030	Adjusted	1,55,105.00
APAO Nellore-I(SP)						
95	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700197	Adjusted	1,03,37,947.00
96	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700061	Adjusted	81,68,128.00
97	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2706195	Adjusted	63,25,559.00
98	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700342	Adjusted	36,41,062.00

99	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700093	Adjusted	11,66,707.00
100	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700261	Adjusted	4,53,462.00
101	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700053	Adjusted	3,74,414.00
102	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700074	Adjusted	2,63,048.00
103	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700175	Adjusted	48,989.00
104	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700166	Adjusted	19,917.00
PAO Kumool						
105	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702261	Adjusted	1,03,36,751.00
106	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702225	Adjusted	93,54,224.00
107	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702219	Adjusted	87,29,144.00
108	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702392	Adjusted	54,10,334.00
109	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702382	Adjusted	53,95,167.00
110	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702211	Adjusted	47,12,828.00
111	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700351	Adjusted	33,44,183.00
112	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700858	Adjusted	25,07,141.00
113	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700350	Adjusted	20,16,673.00
114	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700353	Adjusted	18,70,488.00
115	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700347	Adjusted	11,54,504.00
116	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700444	Adjusted	6,93,264.00
117	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2700354	Adjusted	5,89,467.00
118	Personal Deposit Accounts	PD Lapsing (Treasury)	8443001080001002000VN	2022-2702255	Adjusted	2,41,218.00
Total						₹ 52,14,06,862*

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

Annexure 4.3.1
(Non-adherence to list of Major and Minor Heads of Account in Classifying GST-TDS)

S.No.	Head of Account	Number of bills	Gross amount
1	8658001120003001000VN	174	1,67,94,725
2	8658001120003002000VN	43624	83,63,59,047
3	8658001120003003000VN	43620	83,66,92,803
Total		87418	₹168,98,46,576

Annexure 4.3.2**Errorneous Classification of expenditure incurred for purchases of Dispensary Medicines in 010-017**

S. No.	HOA	Bill Number	Bill Status	Gross Amount	Net Amount
PAO AP Bhavan					
1	2070001150005010017VN	2020-2505204	Paid	5,85,156.00	5,85,156.00
2	2052000920008010017VN	2021-1942919	Paid	5,76,088.00	5,76,088.00
3	2052000920008010017VN	2022-485838	Paid	3,55,712.00	3,55,712.00
4	2052000920008010017VN	2023-806377	Paid	3,31,537.00	3,31,537.00
5	2070001150005010017VN	2021-1944747	Paid	2,88,250.00	2,88,250.00
6	2052000920008010017VN	2022-2204566	Paid	2,79,588.00	2,79,588.00
7	2052000920008010017VN	2022-489851	Paid	2,67,868.00	2,67,868.00
8	2070001150005010017VN	2020-1633712	Paid	2,50,136.00	2,50,136.00
9	2070001150005010017VN	2018-814088	Paid	2,37,004.00	2,37,004.00
10	2070001150005010017VN	2021-880351	Paid	2,03,189.00	2,03,189.00
Total				33,74,528.00	33,74,528.00

Annexure 4.3.3**Irregular booking of National Highway Works payments under Revenue Heads**

Sl.N o.	PAO CODE	PAO	HOA	CFMS Bill No	AMOUNT	DDO
1	1901	PAO - VIJAYAWADA	3054013371206270 272NVN	2023-231866	158352	OoroEERandBNHV IJAYAWADA
2	1901	PAO - VIJAYAWADA	3054013371206270 272NVN	2023-231866	2069437.99	OoroEERandBNHV IJAYAWADA
3	9501	PAO - ANANTAPUR	3054013371206270 272NVN	2023-232498	1793406	OoroEERandBANA NTAPUR
4	9501	PAO - ANANTAPUR	3054013371206270 272NVN	2023-232498	3198	OoroEERandBANA NTAPUR
5	9801	APAO - CHITTOOR	3054013371206270 272NVN	2023-232156	6207	OoroEERandBNHC HITTOOR
6	9801	APAO - CHITTOOR	3054013371206270 272NVN	2023-232156	587814.88	OoroEERandBNHC HITTOOR
7	1501	PAO - VISAKHAPATNA M	3054013371205270 272NVN	2023-1776125	642595	OoroEERandBNHV ISHAKAPATNAM
8	1501	PAO - VISAKHAPATNA M	3054013371205270 272NVN	2023-1776125	5157932	OoroEERandBNHV ISHAKAPATNAM
9	1501	PAO - VISAKHAPATNA M	3054013371205270 272NVN	2023-1715634	232416	OoroEERandBNHV ISHAKAPATNAM
10	1501	PAO - VISAKHAPATNA M	3054013371205270 272NVN	2023-1715634	5232416	OoroEERandBNHV ISHAKAPATNAM
11	1901	PAO - VIJAYAWADA	3054013371205270 272NVN	2023-1991295	1768996.88	OoroEERandBNHV IJAYAWADA
12	1901	PAO - VIJAYAWADA	3054013371205270 272NVN	2023-1991295	1466	OoroEERandBNHV IJAYAWADA
13	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1772295	7734	OoroEERandBRDC KURNOOL
14	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1772295	385829.14	OoroEERandBRDC KURNOOL

15	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1777312	4917	OoroEERandBRDC KURNOOL
16	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1777312	434997.21	OoroEERandBRDC KURNOOL
17	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1737843	2671	OoroEERandBRDC KURNOOL
18	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1737843	3208262.79	OoroEERandBRDC KURNOOL
19	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1786110	77979	OoroEERandBRDC KURNOOL
20	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1786110	1677617.64	OoroEERandBRDC KURNOOL
21	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1891053	1627176.99	OoroEERandBRDC KURNOOL
22	9301	PAO - KURNOOL	3054013371205270 272NVN	2023-1891053	53819	OoroEERandBRDC KURNOOL
23	9501	PAO - ANANTAPUR	3054013371205270 272NVN	2023-1717678	8695954.3	OoroEERandBANA NTAPUR
24	9501	PAO - ANANTAPUR	3054013371205270 272NVN	2023-1717678	81468	OoroEERandBANA NTAPUR
25	9701	APAO - KADAPA	3054013371205270 272NVN	2023-231906	419326.1	OoroEERandBNHK ADAPA
26	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1824522	7126	OoroEERandBNHK ADAPA
27	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1884979	8760	OoroEERandBNHK ADAPA
28	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1824522	3903403	OoroEERandBNHK ADAPA
29	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1838853	3904770	OoroEERandBNHK ADAPA
30	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1884979	1745143	OoroEERandBNHK ADAPA
31	9701	APAO - KADAPA	3054013371205270 272NVN	2023-1838853	17704	OoroEERandBNHK ADAPA
32	9801	APAO - CHITTOOR	3054013371205270 272NVN	2023-1735837	4305	OoroEERandBNHC HITTOOR
33	9801	APAO - CHITTOOR	3054013371205270 272NVN	2023-1735837	5170148	OoroEERandBNHC HITTOOR
Total					₹ 4,90,93,348.92*	

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

Annexure 4.3.4
(Improper classification of expenditure incurred on YSR Gruhasathi in FY 2023-24)

PAO/APAO	MNT H	M H	MJH_DS CRPTN	S H	CLS_SBH_ DSCRPTN	DT HD	CLS_DTH_ DSCRPTN	S D H	CLS_OBH_ DSCRPTN	EXPR
APAO - KAKINADA	01- 01- 2024	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	49,26,05,50 0
PAO - VIJAYAWAD A	01- 01- 2024	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	14,31,00,00 0
APAO - NELLORE-2 (TGP)	01- 02- 2024	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	7,69,75,000
APAO - KAKINADA	01- 12- 2023	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	4,83,60,000
APAO - KAKINADA	01- 09- 2023	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	2,13,48,000
PAO - KURNOOL	01- 02- 2024	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	1,27,62,000
PAO - ELURU	01- 08- 2023	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	85,03,122
APAO - CHITTOOR	01- 11- 2023	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	33,85,163
APAO - KAKINADA	01- 07- 2023	40 70	Capital Outlay on Other Administ rative Services	2 2	YSR Gruha Vasathi	530	Major Works	53 2	Lands (Non R&R)	30,00,000
			Capital							

APAO - NARASARAO PET	01-10-2023	4070	Outlay on Other Administrative Services	22	YSR Gruha Vasathi	530	Major Works	532	Lands (Non R&R)	7,50,554
APAO - NELLORE-2 (TGP)	01-10-2023	4070	Capital Outlay on Other Administrative Services	22	YSR Gruha Vasathi	530	Major Works	532	Lands (Non R&R)	6,60,000
APAO - KAKINADA	01-10-2023	4070	Capital Outlay on Other Administrative Services	22	YSR Gruha Vasathi	530	Major Works	532	Lands (Non R&R)	5,87,500
Total										₹81,20,36,839

Annexure 4.3.5

(Booking Of Expenditure Incurred On Minor Works Under The Capital Major Head "4702".)

SL. NO.	NAME OF PAO	AMOUNT BOOKED
1	APAO - CHITTOOR	14,49,87,257
2	APAO - DOWLESWARAM	1,60,48,903.05
3	APAO - KADAPA	12,19,452.2
4	APAO - KAKINADA	2,37,73,158
5	APAO - NANDYAL	102,77,58,271
6	APAO - NARASARAO PET	53,42,146
7	APAO - NELLORE-1 (SP)	28,29,32,262.2
8	APAO - NELLORE-2 (TGP)	33,26,552.43
9	APAO - VIZIANAGARAM	75,09,160.49
10	PAO - ANANTAPUR	16,96,05,963.7
11	PAO - ELURU	5,90,62,704.47
12	PAO - GUNTUR	7,52,90,731.39
13	PAO - KADAPA	40,71,11,354
14	PAO - KURNOOL	34,11,55,044.1
15	PAO - ONGOLE	14,47,94,395.4
16	PAO - SRIKAKULAM	3,35,45,270.6
17	PAO - TIRUPATI	15,00,36,525.6
18	PAO - VIJAYAWADA	9,66,56,389.21
19	PAO - VISAKHAPATNAM	1,25,13,457
Total		₹300,26,68,998*

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

ANNEXURE 4.3.7
RECOVERIES OF OVER PAYMENTS UNDER MINOR HEAD '911' - CAPITAL HEAD

PAO CODE	ACS_DSCRPTN	DDO CODE	HOA	TRANSID	TRANST YPE	SCROLLD ATE	AMOU NT	DDO DESG
1501	PAO - VISAKHAPATNAM	64072302001	470001911009600000NVN	2022-2486882	11	2023-04-27	261235	SDC(LA)-PolavaramIrriproj-YetapakaUni
1501	PAO - VISAKHAPATNAM	03432302002	470001911009600000NVN	2022-1576533	11	2023-06-21	15986	SPLDYCOL(LA)PIPKUNAVARAM
1501	PAO - VISAKHAPATNAM	03432302002	470001911009600000NVN	2022-2123607	11	2023-06-21	9518	SPLDYCOL(LA)PIPKUNAVARAM
1501	PAO - VISAKHAPATNAM	03432302002	470001911009600000NVN	2022-1576231	11	2023-06-21	1356	SPLDYCOL(LA)PIPKUNAVARAM
1901	PAO - VIJAYAWADA	05162302001	505404911009600000NVN	2022-2077523	11	2023-04-06	31775	OorOSUBCOLLECTORVIJAYAWADA
1901	PAO - VIJAYAWADA	05062302006	505302911009600000NVN	2022-1835565	11	2023-04-10	42575	OoroREVENUE DIVISIONAL OFFICE RGUDIVADA
4401	APAO - DOWLESWARAM-OLD	03432302002	470001911009600000NVN	2022-1458635	11	2023-06-21	1062	SPLDYCOL(LA)PIPKUNAVARAM
4401	APAO - DOWLESWARAM-OLD	03432302002	470001911009600000NVN	2022-855534	11	2023-06-21	24590	SPLDYCOL(LA)PIPKUNAVARAM
4401	APAO - DOWLESWARAM-OLD	03432302002	470001911009600000NVN	2022-1458635	11	2023-06-25	4248	SPLDYCOL(LA)PIPKUNAVARAM
9601	PAO - KADAPA	12012302001	505404911009600000NVN	2022-1719185	11	2023-08-06	55840	OoroREVENUE DIVISIONAL OFFICE RKADAPA
Total							₹ 4,48,185	

Annexure 4.4.1
Short Levy of Labour Cess due to Exclusion of Seigniorage Charges and NAC

S.No.	Bill No. and Date	Name of the DDO	Name of the contractor & CFMS code	Value of supply for the purpose of labour cess	
PAO Visakhapatnam					
1	2022-681770, Dt. 29.11.2022	EE PIP LMC division Yelamanchili, 02411210001	M/s KCL - JCCGJV Ltd, 1000000039	Total value of supply as per memo of payments excluding SC and NAC	4441682407
				SC	19184916
				NAC	3582925
				Total value of supply	4464450248
				Labour cess to be paid as per Government Orders	44644502
				Labour cess incorrectly recovered	44416824
				Difference to be recovered from the contractor	2,27,678

Annexure 4.4.2
Inadmissible addition of Labour Cess to the Total Value of Work done.

S. No	Bill Number	Name, Beneficiary Code	HoA	Gross Amount	Net Amount	Amount to be recovered (Labour Cess @1%)	Bill Stage
PAO Tirupathi							
1	2023-216431, 15.12.2023	BVSR CONSTRUCTI ONS PRIVATE LIMITED, 1000000181	47110110311 05530531VN	19824978.00	18407451.00	₹36,37,253	LS-11th & part
APAO Nellore-1(SP)							
2	2019-1755800, 21.01.2020	M/S Venu Gopal Reddy Madu,	84430010800 01008000VN	5715904.00	5214485.00	₹ 50,583/-	-
PAO Visakapatnam							
3	2020-197796, Dt. 14.12.2020	M/s JD Construction s, 1000434021	47000112012 27530533VN	12440000.000	11545691.00	1,41,864/-	
PAO Anantapur							
4	2018-1821633, 06.03.2019	NCC LTD	47000110411 27530531VN	796281261.00 0	709101281.00 0	1,00,95,227/ -	
PAO Tirupathi							
5	2023-216431, 15.12.2023	BVSR CONSTRUCTI ONS PRIVATE LIMITED, 1000000181	47110110311 05530531VN	19824978.000	18407451.000	36,37,253/-	
APAO Nellore-1(SP)							
6	2019-1755800, 21.01.2020	VENU GOPAL REDDY MADU, 1002070831	84430010800 01008000VN	5715904.000	5214485.000	50,583/-	
Total						1,76,12,763	

Annexure 4.4.3
Non-Implementation of revised GST rates on works contracts resulting in short recovery of GST

S.No.	Bill No. & Date	Beneficiary Name, Ben Id	Total value of supply	GST added @ 12%(old rate)	GST applicable 18% (New rate w.e.f. 18-07-2022)	Difference to be adjusted
APAO, Dowleswaram						
1	2023-1216950, Dt.25.09.2023	M/s Sudharma Infratech Pvt Ltd, 1000452283	37196579	4463589	6695384	2231795
PAO, Eluru						
			3828228	459387	689081	229694

2	2022-2644956, Dt.23.06.2023	M/s HES Infra Pvt Ltd, 1000009331	2540131	304816	457224	152408
			4479730	537568	806351	268784
			16742880	2009146	3013718	1004573
			251009	30121	45182	15061
			10965771	1315893	1973839	657946
3	2023-1307911, Dt.21.11.2023	Padmanabha M K V, 1000021665	8393733	1007248	1510872	503624
APAO Vizianagaram						
4	2023-911269, Dt.30.11.2023	M/s Mookambika Constructions, 1000011634	66210817	7945298	11917947	3972649
5	2022-2665616, Dt.13.06.2023	Vengamathalli Constructions, 1000432861	19000679	2280082	3420122	1140041
PAO Visakhapatnam						
6	2023-372386, 23.05.2023	Dt. Kasi visweswara Rao, 1000205367	41328082	4959370	7439055	2479685
PAO Srikakulam						
7	2023-521783,Dt. 14.06.2023	PSK Infrastructures and Projects Ltd, 1002096953	27494075	3299289	4948934	16,49,645
PAO Guntur						
8	2022-2617255, Moved to 2023- 217643, Dt. 25.05.2023	V S Engineering PVT ltd	19196009	2303521	3455282	11,51,761
PAO Tirupathi						
9	2022-2661523, 26.04.2023	M/S. KMV PROJECTS LIMITED, 1000081669	1103864	19,37,030	29,05,545	9,68,515
10	2023-452288, 20.05.2023		881327	2344969	3517453	1172484
TOTAL						1,75,98,665

Annexure 4.4.4**Infringement of GST statutes in the provision of Motor Vehicle Rental Services Agreements**

S.NO	HOA	Bill Number	Gross Amount	Net Amount
PAO AP Bhavan				
1	2070001150005130134VN	2019-2333812	728527	713228
2	2070001150005130134VN	2022-1647093	676342	662139
3	2070001150005130134VN	2023-987298	642617	629122
4	2070001150005130134VN	2023-1557331	544803	533362
5	2070001150005130134VN	2022-2461717	492832	482482
6	2070001150005130134VN	2019-2330274	484001	473837
7	2070001150005130134VN	2022-1341726	420144	411321
8	2070001150005130134VN	2019-2390679	419214	410411
9	2070001150005130134VN	2023-568469	413874	405183
10	2070001150005130134VN	2019-2603876	399446	391058
11	2070001150005130134VN	2022-2462897	384898	376815
12	2070001150005130134VN	2019-1237134	381578	373565
13	2070001150005130134VN	2019-1702616	369912	362144

14	2070001150005130134VN	2022-766354	340170	333026
15	2070001150005130134VN	2019-703181	338327	324456
16	2070001150005130134VN	2023-572898	332717	325730
17	2070001150005130134VN	2023-1056763	320907	314168
18	2070001150005130134VN	2022-975603	249966	244717
19	2070001150005130134VN	2023-1589792	229343	224527
20	2070001150005130134VN	2022-1073219	155799	152527
21	2070001150005130134VN	2022-2608332	147789	144685
		Total	8473206	8288503

Annexure 4.4.5
Non-deduction of TDS-GST & TDS-IT on various bills

S l . N o	Bill Numb er	Beneficia ry Name, Ben.ID	HOA	Gross Amoun t	Ded uctio n	Net Amoun t	TDS-GST to be recovered at DDO level (Approx)	TDS- IT to be reco vere d at DDO level (App rox)
PAO AP Bhavan								
1	2022- 16470 93	Ajay Tours Car Rental Service,10 00127748	2070001150 005130134V N	676342. 000	1420 3.000	66213 9.000	TDS-CGST(1%)=6763 TDS-SGST(1%)=6763	Nil
2	2023- 63198 3*			724744. 000	0.00	72474 4.000	TDS-CGST(1%)=7247 TDS-SGST(1%)=7247	14,49 4
3	2021- 86500 6	Pankaj Security ServiceS,1 000032175	2070001150 005300302V N	168060 3.000	3529 3.000	16453 10.00 0	TDS- CGST(1%)=16806 TDS-SGST(1%)=16806	Nil
4	2023- 20696 2	Kendriya Bhandar, 100002446 3	2070001150 005210211V N	876427. 000	0.00	87642 7.000	TDS-CGST(1%)=8764 TDS-SGST(1%)=8764	1752 8
5	2022- 10768 29			976025. 000	0.00	97602 5.000	TDS-CGST(1%)=9760 TDS-SGST(1%)=9760	1952 0
6	2022- 91729 5			501521. 000	0.00	50152 1.000	TDS-CGST(1%)=5015 TDS-SGST(1%)=5015	10,03 0
7	2022- 20180 93	NCR Consultan cy Service Pvt.Ltd,10 00042168	2070001150 005210213V N	403029. 000	8464. 000	39456 5.000	TDS-CGST(1%)=4030 TDS-SGST(1%)=4030	Nil
Total							1,16,770	61,6 02

*The bill was drawn by DDO- RESIDENT COMMISSIONER, GOVT.OF A.P towards recoupment of amount paid to M/s Ajay Tours and travels bills for supply of vehicles on hire in the month of Dec'2022.

Annexure 4.5.1**Forest advances under the final head of account based on line estimates and without the execution of work**

Sl. No.	Name of office	Forest Advance drawn under HOA	Number of bills paid FY 2023-24	Gross amount
1.	PAO - SRIKAKULAM	2406	76	44,08,256
2.	APAO - VIZIANAGARAM	2406	269	3,18,73,067
		4406	4	2,97,390
3.	PAO - VISAKHAPATNAM	2406	478	6,24,55,053
4.	APAO - KAKINADA	2406	72	66,08,940
5.	APAO - DOWLESWARAM	2406	46	64,84,231
6.	PAO - ELURU	2406	325	4,32,28,468
7.	PAO - VIJAYAWADA	2406	90	77,25,302
8.	PAO - GUNTUR	2406	38	81,79,948
9.	APAO - NARASARAOPET	2406	310	3,97,11,258
		4406	2	1,02,492
10.	PAO - ONGOLE	2406	742	15,21,96,788
		4406	30	25,74,168
11.	APAO - NELLORE-2 (TGP)	2406	425	7,87,35,590
12.	PAO - KURNOOL	2406	208	4,40,14,811
		4406	1	1,00,000
13.	APAO - NANDYAL	2406	487	9,86,90,991
		4406	15	13,31,184
14.	PAO - ANANTAPUR	2406	871	9,62,77,594
		4406	6	3,32,000
15.	PAO-KADAPA	2406	230	2,88,32,445
16.	APAO - KADAPA	2406	695	10,29,80,689
		4406	53	58,60,288
17.	APAO - CHITTOOR	2406	651	7,91,63,533
		4406	12	17,72,700
18.	PAO - TIRUPATI	2406	348	7,06,71,652
		Total	6484	₹97,46,08,838*
			*	

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

Annexure 4.6.2**(Unpaid Bills during Financial Year 2023-24)**

Sl. No.	Name of office	No. of unpaid bills	Unpaid amount
1.	PAO - SRIKAKULAM	849	197,96,16,866.19
2.	APAO - VIZIANAGARAM	1408	295,80,40,786.63
3.	PAO - VISAKHAPATNAM	2324	526,30,98,994.37
4.	APAO - KAKINADA	2336	218,27,13,253.96
5.	APAO - DOWLESWARAM	3053	1280,57,25,826.55
6.	PAO - ELURU	4479	2167,19,61,055.96
7.	PAO - VIJAYAWADA	6507	2901,28,53,289.74
8.	PAO - GUNTUR	1785	256,08,18,862.90
9.	APAO - NARASARAOPET	2238	192,56,88,316.41
10.	PAO - ONGOLE	2879	371,96,08,168.99
11.	APAO - NELLORE-1 (SP)	3259	642,59,53,146.97
12.	APAO - NELLORE-2 (TGP)	1258	294,74,32,226.05
13.	PAO - KURNOOL	2748	1179,55,75,955.84

14	APAO - NANDYAL	1991	1355,00,12,339.80
15	PAO - ANANTAPUR	5883	1021,97,99,247.42
16	PAO-KADAPA	2269	719,51,80,692.53
17	APAO - KADAPA	2258	1156,16,94,388.47
18	APAO - CHITTOOR	5733	1137,32,46,052.23
19	PAO - TIRUPATI	1954	177,69,01,015.32
	Total	55211	16092,59,20,486.33*

*Source : The facts and figures provided are based on the data available in CFMS as on date of DWA inspection during the month of March 2024.

Annexure 4.7.2

ADVERSE BALANCES IN VARIOUS DEPOSIT ACCOUNTS – LAPSES IN GENERATING PLUS AND MINUS MEMO WITH NEGATIVE BALANCES

Fiscal month/Code	HOA	Closing Balance
APAO Vizianagaram		
November-23	8443001160105001001VN	-10,00,000.00
	8448001010113001001VN	-29,83,414.00
	8448001020101001001VN	-9,91,16,011.00
	8448001020401014014VN	-8,24,10,025.00
	8448001090105001001VN	-14,20,847.00
	8448001090106002001VN	-59,87,191.00
	8448001200121001001VN	-34,96,360.00
APAO Nellore-I(SP)		
December-2023/ 7841	8448001010113001001VN	-1,60,02,371.00
	8448001020101001001VN	-1,37,86,902.93
	8448001090105001001VN	-28,54,079.00
	8448001090106002001VN	-5,08,978.00
	8448001090107003001VN	-1,49,62,093.00
	8448001200121001001VN	-3,01,69,006.09
APAO Nandyal		
January 2024/ 8041	8448001010113001001VN	-44,46,80,567.00
	8448001020101001001VN	-17,21,14,288.71
	8448001020401014014VN	-2,19,81,258.93
	8448001090105001001VN	-19,91,573.00
	8448001090106002001VN	-1,86,675.00
	8448001200121001001VN	-2,21,26,296.20
PAO Kurnool		
January 2024/ 7941	8448001010113001001VN	-10,70,50,992.00
	8448001020101001001VN	-6,12,71,301.90
	8448001020102001001VN	-28,24,07,196.83
	8448001020102002004VN	-8,46,43,254.37
	8448001020401014014VN	-4,69,53,093.32
	8448001090105001001VN	-54,56,410.00
	8448001090107003001VN	-1,01,37,130.00
	8448001200121001001VN	-3,82,42,892.85
	8448001200122001001VN	-2,20,20,000.00
PAO Tirupathi		
December-2023/ 8641	8443001060297001001VN	-2,02,18,813.00
	8443001061111010001VN	-1,75,01,648.10
	8448001020101001001VN	-4,18,50,945.88
	8448001020401014014VN	-30,89,444.60

	8448001090105001001VN	-95,58,866.00
	8448001090106002001VN	-9,23,064.00
	8448001200121001001VN	-79,10,080.81

Annexure 4.8.7**CANCELLATIONS OF BILLS AND DRAWAL OF BILLS WITH ZERO AMOUNTS**

S.NO	No of Bills	Status	Amount
APAO Chittoor			
1	521	Cancelled	₹ 225.57 Cr
2	39		0
APAO Narasaraopeta			
3	2379	Cancelled	₹ 192.12 Cr
4	336		0
APAO Nandyal			
5	3823	Cancelled	₹ 4,624.46
6	292		0
PAO Guntur			
7	2155	Cancelled	₹ 847.21 Cr
8	241		0

PART V**Annexure 5.2.2****E- HOSTEL BILLS - ASSIGNING SAME CFMS BENEFICIARY CODE TO DIFFERENT BENEFICIARIES**

S.NO.	HOA	Bill Number	Gross Amount	Net Amount
DTAO, Vijayawada				
1	2225022771105230231VN	2023-201658	3,09,127.00	3,09,127.00
2	2225022771105230231VN	2022-2422906	2,95,413.00	2,95,413.00
3	2225022771105230231VN	2023-201985	2,89,530.00	2,89,530.00
4	2225022771105230231VN	2023-201659	2,70,190.00	2,70,190.00
5	2225022771105230231VN	2023-201881	2,69,583.00	2,69,583.00
6	2225022771105230231VN	2023-201982	2,51,689.00	2,51,689.00
7	2225022771105230231VN	2022-2422892	2,51,186.00	2,51,186.00
8	2225022771105230231VN	2023-200601	2,49,849.00	2,49,849.00
9	2225022771105230231VN	2023-202182	2,38,188.00	2,38,188.00
10	2225022771105230231VN	2023-201877	2,35,211.00	2,35,211.00
11	2225022771105230231VN	2023-201983	2,34,124.00	2,34,124.00
12	2225022771105230231VN	2023-201986	2,21,871.00	2,21,871.00
13	2225022771105230231VN	2023-202183	2,10,955.00	2,10,955.00
14	2225022771105230231VN	2023-202098	2,01,175.00	2,01,175.00
15	2225022771105230231VN	2023-201660	1,91,476.00	1,91,476.00
16	2225022771105230231VN	2023-200600	1,90,576.00	1,90,576.00
17	2225022771105230231VN	2023-201657	1,79,997.00	1,79,997.00
18	2225022771105230231VN	2023-201769	1,79,072.00	1,79,072.00
19	2225022771105230231VN	2023-201770	1,70,783.00	1,70,783.00
20	2225022771105230231VN	2022-2422493	1,67,091.00	1,67,091.00
21	2225022771105230231VN	2023-202184	1,66,775.00	1,66,775.00
22	2225022771105230231VN	2023-201767	1,63,392.00	1,63,392.00
23	2225022771105230231VN	2023-201661	1,57,459.00	1,57,459.00
24	2225022771105230231VN	2022-2418189	1,57,431.00	1,57,431.00
25	2225022771105230231VN	2023-201768	1,52,316.00	1,52,316.00
26	2225022771105230231VN	2023-202100	1,50,133.00	1,50,133.00
27	2225022771105230231VN	2023-201771	1,47,886.00	1,47,886.00
28	2225022771105230231VN	2023-202099	1,46,763.00	1,46,763.00
29	2225022771105230231VN	2023-201879	1,41,194.00	1,41,194.00
30	2225022771105230231VN	2022-2422317	1,40,990.00	1,40,990.00
31	2225022771105230231VN	2022-2422911	1,29,005.00	1,29,005.00
32	2225022771105230231VN	2023-200599	1,24,428.00	1,24,428.00
33	2225022771105230231VN	2022-2422897	1,22,497.00	1,22,497.00
34	2225022771105230231VN	2023-202101	24,612.00	24,612.00
35	2225022771105230231VN	2023-201878	18,303.00	18,303.00
36	2225022771105230231VN	2022-2422901	15,870.00	15,870.00
37	2225022771105230231VN	2023-201880	14,990.00	14,990.00
38	2225022771105230231VN	2023-201984	12,984.00	12,984.00
39	2225022771105230231VN	2023-202097	10,187.00	10,187.00
Div.STO Vijayawada(West)				
40	2225022771105230231VN	2022-533961	3,14,413.00	3,14,413.00
41	2225022771105230231VN	2022-606291	3,02,618.00	3,02,618.00
42	2225022771105230231VN	2021-2366616	2,88,694.00	2,88,694.00
43	2225022771105230231VN	2022-1386553	2,78,683.00	2,78,683.00
44	2225022771105230231VN	2022-533878	2,74,996.00	2,74,996.00
45	2225022771105230231VN	2021-2419152	2,69,890.00	2,69,890.00
46	2225022771105230231VN	2022-390716	2,69,663.00	2,69,663.00
47	2225032771122140141VN	2021-2297277	2,63,091.00	2,63,091.00
48	2225032771122140141VN	2021-2303397	2,63,091.00	2,63,091.00
49	2225022771105230231VN	2021-2419089	2,56,643.00	2,56,643.00
50	2225022771105230231VN	2022-1672490	2,54,833.00	2,54,833.00

51	2225022771105230231VN	2022-606263	2,52,322.00	2,52,322.00
52	2225022771105230231VN	2022-390108	2,52,085.00	2,52,085.00
53	2225022771105230231VN	2022-531485	2,52,042.00	2,52,042.00
54	2225022771105230231VN	2022-1670554	2,46,431.00	2,46,431.00
55	2225022771105230231VN	2022-606286	2,41,358.00	2,41,358.00
56	2225022771105230231VN	2022-390706	2,37,062.00	2,37,062.00
57	2225022771105230231VN	2022-1353805	2,34,448.00	2,34,448.00
58	2225022771105230231VN	2022-659773	2,32,969.00	2,32,969.00
59	2225022771105230231VN	2022-1369131	2,29,014.00	2,29,014.00
60	2225022771105230231VN	2021-2418816	2,07,884.00	2,07,884.00
61	2225022771105230231VN	2022-1673867	2,06,289.00	2,06,289.00
62	2225022771105230231VN	2021-2417578	2,00,905.00	2,00,905.00
63	2225022771105230231VN	2022-523700	1,99,056.00	1,99,056.00
64	2225012770007230231VN	2022-616425	1,97,697.00	1,97,697.00
65	2225032771122230231VN	2023-196865	1,96,435.00	1,96,435.00
66	2225022771105230231VN	2021-1701992	1,87,714.00	1,87,714.00
67	2225032771122230231VN	2022-2141165	1,87,680.00	1,87,680.00
68	2225022771105230231VN	2022-533080	1,87,014.00	1,87,014.00
69	2225022771105230231VN	2022-390577	1,85,993.00	1,85,993.00
Div STO Anakapalli (East)				
70	2225012770007230231VN	2022-2060887	3,95,167.00	3,95,167.00
71	2225012770007230231VN	2022-2200744	3,82,860.00	3,82,860.00
72	2225012770007230231VN	2022-1631628	3,76,501.00	3,76,501.00
73	2225012770007230231VN	2022-2215897	3,72,170.00	3,72,170.00
74	2225012770007230231VN	2023-194774	3,62,274.00	3,62,274.00
75	2225012770007230231VN	2023-1027592	3,57,355.00	3,57,355.00
76	2225012770007230231VN	2022-2056574	3,44,110.00	3,44,110.00
77	2225012770007230231VN	2023-1027657	3,41,746.00	3,41,746.00
78	2225012770007230231VN	2023-930741	3,37,110.00	3,37,110.00
79	2225012770007230231VN	2022-1706852	3,33,007.00	3,33,007.00
80	2225012770007230231VN	2022-1706828	3,26,671.00	3,26,671.00
81	2225012770007230231VN	2022-1696467	3,11,792.00	3,11,792.00
82	2225012770007230231VN	2023-194864	3,01,755.00	3,01,755.00
83	2225012770007230231VN	2022-1712761	2,81,689.00	2,81,689.00
84	2225012770007230231VN	2022-1735544	2,74,107.00	2,74,107.00
85	2225012770007230231VN	2022-2417549	2,64,649.00	2,64,649.00
86	2225012770007230231VN	2022-1704123	2,62,444.00	2,62,444.00
87	2225012770007230231VN	2022-2431130	2,43,030.00	2,43,030.00
88	2225012770007230231VN	2022-1631564	2,15,711.00	2,15,711.00
89	2225032770007230231VN	2023-1142321	2,04,333.00	2,04,333.00
90	2225032771122230231VN	2023-1382639	1,93,191.00	1,93,191.00
91	2225032770007230231VN	2023-1157395	1,89,597.00	1,89,597.00
92	2225032770007230231VN	2022-2157626	1,88,528.00	1,88,528.00
93	2225032771122230231VN	2023-1144531	1,87,308.00	1,87,308.00
94	2225032770007230231VN	2022-1938778	1,85,353.00	1,85,353.00
95	2225032770007230231VN	2023-1140555	1,80,645.00	1,80,645.00
96	2225032770007230231VN	2023-1158427	1,69,098.00	1,69,098.00
97	2225032770007230231VN	2022-2156841	1,62,544.00	1,62,544.00
98	2225032771122230231VN	2022-1931550	1,59,481.00	1,59,481.00
99	2225032770007230231VN	2023-194676	1,58,395.00	1,58,395.00
100	2225032771122230231VN	2022-2151495	1,54,163.00	1,54,163.00
101	2225032770007230231VN	2023-614080	1,51,858.00	1,51,858.00
102	2225032771122230231VN	2022-1529374	1,50,889.00	1,50,889.00
103	2225032770007230231VN	2022-1930849	1,50,661.00	1,50,661.00
104	2225032771122230231VN	2022-2156951	1,50,327.00	1,50,327.00
105	2225032770007230231VN	2022-2371414	1,49,897.00	1,49,897.00
106	2225032771122230231VN	2022-1934282	1,49,562.00	1,49,562.00
107	2225012770007230231VN	2023-194776	1,48,835.00	1,48,835.00
108	2225032770007230231VN	2023-1155138	1,48,307.00	1,48,307.00
109	2225032771122230231VN	2023-191809	1,46,136.00	1,46,136.00
110	2225032770007230231VN	2023-615669	1,45,614.00	1,45,614.00

111	2225032770007230231VN	2022-2368840	1,45,120.00	1,45,120.00
112	2225032770007230231VN	2022-2155785	1,44,481.00	1,44,481.00
113	2225012770007230231VN	2022-2224896	1,44,322.00	1,44,322.00
114	2225032770007230231VN	2023-1363919	1,44,098.00	1,44,098.00
115	2225032770007230231VN	2023-194673	1,43,682.00	1,43,682.00
116	2225032771122230231VN	2023-1156250	1,43,031.00	1,43,031.00
117	2225032770007230231VN	2023-194759	1,40,395.00	1,40,395.00
118	2225032770007230231VN	2023-1144489	1,40,046.00	1,40,046.00
119	2225032770007230231VN	2022-1531181	1,38,294.00	1,38,294.00
120	2225032771122230231VN	2023-191810	1,36,755.00	1,36,755.00
121	2225032770007230231VN	2023-591850	1,36,106.00	1,36,106.00
122	2225032771122230231VN	2023-615441	1,35,660.00	1,35,660.00
123	2225032770007230231VN	2023-613371	1,34,792.00	1,34,792.00
124	2225032770007230231VN	2022-1929241	1,33,320.00	1,33,320.00
125	2225032770007230231VN	2022-2240581	1,32,791.00	1,32,791.00
126	2225032770007230231VN	2023-616518	1,31,658.00	1,31,658.00
127	2225012770007230231VN	2022-1973366	1,29,514.00	1,29,514.00
128	2225032770007230231VN	2023-1158423	1,29,200.00	1,29,200.00
129	2225032770007230231VN	2023-1158357	1,26,971.00	1,26,971.00
130	2225032770007230231VN	2022-1531107	1,26,807.00	1,26,807.00
131	2225032770007230231VN	2022-2358307	1,26,126.00	1,26,126.00
132	2225032770007230231VN	2022-1530415	1,24,103.00	1,24,103.00
133	2225032770007230231VN	2022-2154800	1,22,996.00	1,22,996.00
134	2225032770007230231VN	2022-2156528	1,22,841.00	1,22,841.00
135	2225032770007230231VN	2023-194675	1,22,063.00	1,22,063.00
136	2225032770007230231VN	2022-2365738	1,21,460.00	1,21,460.00
137	2225012770007230231VN	2022-2215872	1,21,352.00	1,21,352.00
138	2225032770007230231VN	2023-612850	1,21,060.00	1,21,060.00
139	2225032770007230231VN	2023-1151062	1,20,948.00	1,20,948.00
140	2225032770007230231VN	2023-757055	1,20,829.00	1,20,829.00
141	2225032770007230231VN	2022-1707146	1,19,954.00	1,19,954.00
142	2225032770007230231VN	2022-1517870	1,19,165.00	1,19,165.00
143	2225012770007230231VN	2022-1748742	1,18,065.00	1,18,065.00
144	2225012770007230231VN	2023-1023231	1,17,678.00	1,17,678.00
145	2225032770007230231VN	2022-1926170	1,16,664.00	1,16,664.00
146	2225012770007230231VN	2023-1948663	1,16,250.00	1,16,250.00
147	2225012770007230231VN	2022-2118881	1,16,249.00	1,16,249.00
148	2225032770007230231VN	2022-2358776	1,15,216.00	1,15,216.00
149	2225032771122230231VN	2022-2366196	1,14,903.00	1,14,903.00
150	2225032770007230231VN	2022-1934437	1,13,435.00	1,13,435.00
151	2225012770007230231VN	2023-1025590	1,13,313.00	1,13,313.00
152	2225012770007230231VN	2022-1631268	1,12,949.00	1,12,949.00
153	2225032770007230231VN	2023-616012	1,11,268.00	1,11,268.00
154	2225032770007230231VN	2023-616647	1,10,854.00	1,10,854.00
155	2225012770007230231VN	2022-2149148	1,09,846.00	1,09,846.00
156	2225032771122230231VN	2023-615463	1,09,221.00	1,09,221.00
157	2225032771122230231VN	2022-1530809	1,09,106.00	1,09,106.00
158	2225032770007230231VN	2023-616505	1,08,910.00	1,08,910.00
159	2225012770007230231VN	2022-1630737	1,08,773.00	1,08,773.00
160	2225012770007230231VN	2022-2060453	1,06,870.00	1,06,870.00
161	2225032770007230231VN	2023-612501	1,05,224.00	1,05,224.00
162	2225032770007230231VN	2022-2358269	1,05,178.00	1,05,178.00
163	2225032770007230231VN	2022-1696621	1,05,108.00	1,05,108.00
164	2225012770007230231VN	2023-1023874	1,04,592.00	1,04,592.00
165	2225012770007230231VN	2022-2231198	1,04,060.00	1,04,060.00
166	2225032770007230231VN	2022-1530800	1,02,993.00	1,02,993.00
167	2225032770007230231VN	2023-1365992	1,02,903.00	1,02,903.00
168	2225032770007230231VN	2022-2154700	1,02,399.00	1,02,399.00
169	2225032770007230231VN	2022-1938956	1,01,876.00	1,01,876.00
170	2225032770007230231VN	2022-1706768	1,01,644.00	1,01,644.00
171	2225032770007230231VN	2023-194674	1,01,277.00	1,01,277.00

172	2225032770007230231VN	2023-615938	1,00,198.00	1,00,198.00
173	2225032770007230231VN	2022-2153680	1,00,195.00	1,00,195.00
174	2225032771122230231VN	2022-1715395	1,00,009.00	1,00,009.00
175	2225032770007230231VN	2022-1772731	99,467.00	99,467.00
176	2225032770007230231VN	2022-2369404	98,653.00	98,653.00
177	2225012770007230231VN	2022-1679391	97,892.00	97,892.00
178	2225012770007230231VN	2023-194772	97,730.00	97,730.00
179	2225032770007230231VN	2022-1531226	97,327.00	97,327.00
180	2225032770007230231VN	2023-194672	97,169.00	97,169.00
181	2225032770007230231VN	2022-1829708	97,113.00	97,113.00
182	2225032770007230231VN	2023-194842	96,729.00	96,729.00
183	2225012770007230231VN	2022-1676619	96,558.00	96,558.00
184	2225012770007230231VN	2023-1027668	95,778.00	95,778.00
185	2225012770007230231VN	2023-1026053	95,329.00	95,329.00
186	2225032770007230231VN	2023-615114	95,173.00	95,173.00
187	2225032770007230231VN	2023-616643	95,056.00	95,056.00
188	2225012770007230231VN	2022-2117069	94,872.00	94,872.00
189	2225032770007230231VN	2023-194760	93,097.00	93,097.00
190	2225032770007230231VN	2022-1934303	93,020.00	93,020.00
191	2225032770007230231VN	2022-1933400	92,422.00	92,422.00
192	2225032770007230231VN	2022-1829319	91,432.00	91,432.00
193	2225012770007230231VN	2022-1934034	89,649.00	89,649.00
194	2225032770007230231VN	2022-2366163	89,126.00	89,126.00
195	2225032770007230231VN	2023-614331	88,668.00	88,668.00
196	2225012770007230231VN	2022-1627719	88,040.00	88,040.00
197	2225012770007230231VN	2022-2224529	86,524.00	86,524.00
198	2225032770007230231VN	2023-614725	85,380.00	85,380.00
199	2225032770007230231VN	2022-2365014	85,088.00	85,088.00
200	2225032770007230231VN	2022-1829766	84,744.00	84,744.00
201	2225012770007230231VN	2022-1735587	84,113.00	84,113.00
202	2225012770007230231VN	2023-1027527	83,631.00	83,631.00
203	2225012770007230231VN	2023-1027009	82,999.00	82,999.00
204	2225032771122230231VN	2022-2366617	82,682.00	82,682.00
205	2225012770007230231VN	2023-195084	81,669.00	81,669.00
206	2225012770007230231VN	2023-195083	81,664.00	81,664.00
207	2225032770007230231VN	2023-615825	81,596.00	81,596.00
208	2225012770007500504VN	2022-2060901	80,760.00	80,760.00
209	2225032770007230231VN	2023-194757	80,696.00	80,696.00
210	2225032771122230231VN	2022-1725006	80,294.00	80,294.00
211	2225032770007230231VN	2023-612500	80,053.00	80,053.00
212	2225032770007230231VN	2022-1829343	79,996.00	79,996.00
213	2225032770007230231VN	2022-1530734	79,002.00	79,002.00
214	2225032770007230231VN	2023-942497	77,899.00	77,899.00
215	2225032770007230231VN	2023-1110721	77,229.00	77,229.00
216	2225012770007230231VN	2022-2117770	76,334.00	76,334.00
217	2225032770007230231VN	2023-1140769	76,222.00	76,222.00
218	2225012770007230231VN	2023-1027522	75,928.00	75,928.00
219	2225032770007230231VN	2022-1531196	74,771.00	74,771.00
220	2225012770007230231VN	2023-1010939	74,571.00	74,571.00
221	2225012770007230231VN	2022-2149717	74,068.00	74,068.00
222	2225012770007500504VN	2022-2072634	73,900.00	73,900.00
223	2225012770007230231VN	2023-194865	73,702.00	73,702.00
224	2225012770007230231VN	2022-2426149	73,438.00	73,438.00
225	2225012770007230231VN	2023-194866	73,263.00	73,263.00
226	2225032770007230231VN	2023-943571	73,207.00	73,207.00
227	2225012770007230231VN	2022-1710534	72,209.00	72,209.00
228	2225012770007230231VN	2022-1679357	72,054.00	72,054.00
229	2225032770007230231VN	2022-2152879	71,375.00	71,375.00
230	2225032770007230231VN	2023-944069	69,148.00	69,148.00
231	2225012770007230231VN	2022-1631134	68,870.00	68,870.00
232	2225012770007230231VN	2022-2232339	68,500.00	68,500.00

233	2225012770007230231VN	2022-2072970	68,362.00	68,362.00
234	2225012770007230231VN	2022-2060872	68,279.00	68,279.00
235	2225012770007230231VN	2022-2118398	67,948.00	67,948.00
236	2225032770007230231VN	2022-2354941	67,719.00	67,719.00
237	2225012770007230231VN	2023-1025983	66,801.00	66,801.00
238	2225032770007230231VN	2022-1928920	66,528.00	66,528.00
239	2225012770007230231VN	2022-2060713	65,652.00	65,652.00
240	2225032770007230231VN	2022-2452361	64,805.00	64,805.00
241	2225012770007230231VN	2023-194862	64,535.00	64,535.00
242	2225012770007230231VN	2023-1024830	63,076.00	63,076.00
243	2225012770007230231VN	2023-943471	63,059.00	63,059.00
244	2225032770007230231VN	2022-1829435	62,705.00	62,705.00
245	2225012770007230231VN	2022-2224957	62,685.00	62,685.00
246	2225012770007230231VN	2022-2215922	62,532.00	62,532.00
247	2225012770007230231VN	2022-2439909	61,740.00	61,740.00
248	2225012770007230231VN	2022-1733950	60,631.00	60,631.00
249	2225032770007230231VN	2022-1828180	59,958.00	59,958.00
250	2225032770007230231VN	2023-194761	58,882.00	58,882.00
251	2225032770007230231VN	2023-615999	58,040.00	58,040.00
252	2225032771122230231VN	2023-616874	57,849.00	57,849.00
253	2225012770007230231VN	2022-1630763	57,673.00	57,673.00
254	2225012770007230231VN	2022-2118265	57,544.00	57,544.00
255	2225012770007230231VN	2022-2118200	57,472.00	57,472.00
256	2225032770007230231VN	2023-947577	56,166.00	56,166.00
257	2225032770007230231VN	2023-616514	55,537.00	55,537.00
258	2225032770007230231VN	2023-1158249	53,958.00	53,958.00
259	2225032770007230231VN	2023-1141448	53,503.00	53,503.00
260	2225032770007230231VN	2022-1529845	53,089.00	53,089.00
261	2225012770007230231VN	2022-2118602	52,728.00	52,728.00
262	2225012770007230231VN	2022-2427102	52,630.00	52,630.00
263	2225012770007230231VN	2022-1631751	52,444.00	52,444.00
264	2225032770007230231VN	2023-942926	49,634.00	49,634.00
265	2225032771122230231VN	2023-616275	49,354.00	49,354.00
266	2225012770007500504VN	2022-2074101	48,570.00	48,570.00
267	2225012770007230231VN	2023-1027293	48,401.00	48,401.00
268	2225032770007230231VN	2023-942393	48,036.00	48,036.00
269	2225012770007500504VN	2022-2073352	47,060.00	47,060.00
270	2225032771122230231VN	2023-1146328	46,822.00	46,822.00
271	2225012770007500504VN	2022-2073633	44,380.00	44,380.00
272	2225012770007230231VN	2022-2432524	44,253.00	44,253.00
273	2225012770007500504VN	2022-2072848	43,940.00	43,940.00
274	2225012770007230231VN	2023-1026833	43,875.00	43,875.00
275	2225012770007230231VN	2022-1735163	43,789.00	43,789.00
276	2225032770007230231VN	2022-1828645	42,760.00	42,760.00
277	2225032770007230231VN	2023-1142319	42,069.00	42,069.00
278	2225032770007230231VN	2022-2451272	41,680.00	41,680.00
279	2225012770007230231VN	2022-1631776	39,122.00	39,122.00
280	2225012770007230231VN	2022-1735192	38,600.00	38,600.00
281	2225012770007230231VN	2022-1716382	37,945.00	37,945.00
282	2225012770007230231VN	2023-1025958	36,886.00	36,886.00
283	2225012770007230231VN	2022-2060458	35,766.00	35,766.00
284	2225032770007230231VN	2022-1929328	33,078.00	33,078.00
285	2225012770007230231VN	2023-194775	32,820.00	32,820.00
286	2225012770007230231VN	2022-2232561	32,333.00	32,333.00
287	2225032770007230231VN	2022-2151849	31,631.00	31,631.00
288	2225032770007230231VN	2023-614434	31,620.00	31,620.00
289	2225012770007230231VN	2022-2058467	31,342.00	31,342.00
290	2225012770007230231VN	2023-1390926	31,069.00	31,069.00
291	2225012770007230231VN	2023-1027488	30,776.00	30,776.00
292	2225032770007230231VN	2022-1527780	30,255.00	30,255.00
293	2225012770007230231VN	2022-1631599	29,650.00	29,650.00

294	2225032770007230231VN	2023-194758	29,478.00	29,478.00
295	2225012770007230231VN	2022-2060060	28,207.00	28,207.00
296	2225032770007230231VN	2023-607821	27,462.00	27,462.00
297	2225012770007230231VN	2023-1025079	26,238.00	26,238.00
298	2225012770007230231VN	2023-1027402	26,089.00	26,089.00
299	2225012770007230231VN	2022-1829364	24,372.00	24,372.00
300	2225012770007230231VN	2022-2060713-R1	24,176.00	24,176.00
301	2225012770007230231VN	2022-2117670	23,096.00	23,096.00
302	2225012770007230231VN	2023-1027387	22,900.00	22,900.00
303	2225032770007500504VN	2022-1632604	22,445.00	22,445.00
304	2225032770007230231VN	2022-2365462	22,270.00	22,270.00
305	2225032770007230231VN	2023-1140105	21,704.00	21,704.00
306	2225012770007500504VN	2022-2074081	21,620.00	21,620.00
307	2225032770007500504VN	2023-615586	21,570.00	21,570.00
308	2225032770007500504VN	2022-1768724	21,545.00	21,545.00
309	2225012770007230231VN	2023-1394564	20,135.00	20,135.00
310	2225012770007230231VN	2023-195084-R1	19,671.00	19,671.00
311	2225012770007230231VN	2022-1706344	19,663.00	19,663.00
312	2225032770007500504VN	2022-1717517	19,545.00	19,545.00
313	2225012770007500504VN	2022-2072568	19,445.00	19,445.00
314	2225012770007230231VN	2022-1710534-R1	19,250.00	19,250.00
315	2225032770007500504VN	2023-613651	19,235.00	19,235.00
316	2225032770007230231VN	2022-1829395	19,074.00	19,074.00
317	2225032770007500504VN	2022-1718837	18,670.00	18,670.00
318	2225012770007230231VN	2022-1631684	18,310.00	18,310.00
319	2225012770007230231VN	2022-1631791	18,260.00	18,260.00
320	2225032770007500504VN	2023-614674	17,770.00	17,770.00
321	2225032771122500504VN	2022-1713006	17,515.00	17,515.00
322	2225032771122500504VN	2022-1933138	17,515.00	17,515.00
323	2225012770007230231VN	2022-2215922-R1	17,490.00	17,490.00
324	2225032770007500504VN	2022-1616172	17,450.00	17,450.00
325	2225032771122500504VN	2022-1735318	17,050.00	17,050.00
326	2225012770007230231VN	2023-194773	17,010.00	17,010.00
327	2225032770007500504VN	2022-1725136	16,910.00	16,910.00
328	2225032770007500504VN	2022-1715555	16,675.00	16,675.00
329	2225032771122500504VN	2023-616044	16,320.00	16,320.00
330	2225032771122500504VN	2023-615841	16,275.00	16,275.00
331	2225032770007500504VN	2023-615434	16,210.00	16,210.00
332	2225012770007230231VN	2023-1394817	15,983.00	15,983.00
333	2225012770007500504VN	2022-2073822	15,390.00	15,390.00
334	2225012770007230231VN	2023-195082	15,127.00	15,127.00
335	2225012770007230231VN	2023-1435580	15,122.00	15,122.00
336	2225032771122500504VN	2023-616612	15,040.00	15,040.00
337	2225012770007500504VN	2022-2072635	14,895.00	14,895.00
338	2225032771122500504VN	2022-1717901	14,880.00	14,880.00
339	2225012770007230231VN	2023-1023458	14,728.00	14,728.00
340	2225032770007500504VN	2022-1673504	14,240.00	14,240.00
341	2225012770007500504VN	2022-2073658	14,225.00	14,225.00
342	2225012770007500504VN	2022-2059509	14,105.00	14,105.00
343	2225032770007500504VN	2022-1531418	13,930.00	13,930.00
344	2225032770007500504VN	2022-1723960	13,670.00	13,670.00
345	2225012770007230231VN	2023-1024953	13,618.00	13,618.00
346	2225032770007500504VN	2022-1528467	13,500.00	13,500.00
347	2225032771122500504VN	2022-1530894	13,330.00	13,330.00
348	2225032770007500504VN	2022-1717140	13,190.00	13,190.00
349	2225032771122500504VN	2022-1530179	13,020.00	13,020.00
350	2225032770007500504VN	2023-615689	12,945.00	12,945.00
351	2225012770007230231VN	2023-1027369	12,940.00	12,940.00
352	2225032770007500504VN	2022-1744954	12,905.00	12,905.00
353	2225032770007500504VN	2023-615952	12,905.00	12,905.00
354	2225032771122500504VN	2022-1718882	12,800.00	12,800.00

355	2225012770007230231VN	2023-1027527-R1	12,720.00	12,720.00
356	2225032771122500504VN	2022-1851080	12,480.00	12,480.00
357	2225032770007500504VN	2022-1531416	12,450.00	12,450.00
358	2225012770007500504VN	2022-2073368	12,430.00	12,430.00
359	2225032770007500504VN	2022-1710910	12,370.00	12,370.00
360	2225032770007500504VN	2022-1728058	12,280.00	12,280.00
361	2225032770007500504VN	2022-1717588	12,215.00	12,215.00
362	2225032770007500504VN	2023-607721	11,595.00	11,595.00
363	2225012770007500504VN	2022-2074116	11,580.00	11,580.00
364	2225012770007230231VN	2022-1678280	10,791.00	10,791.00
365	2225012770007500504VN	2022-2073952	10,590.00	10,590.00
366	2225032770007500504VN	2022-1766239	10,580.00	10,580.00
367	2225032770007500504VN	2022-1718851	10,420.00	10,420.00
368	2225032770007500504VN	2022-1728591	10,420.00	10,420.00
369	2225032770007500504VN	2022-1783302	10,420.00	10,420.00
370	2225012770007500504VN	2022-2074091	10,230.00	10,230.00
371	2225032770007500504VN	2022-1530369	10,155.00	10,155.00
372	2225012770007500504VN	2022-2073953	10,000.00	10,000.00
373	2225032770007500504VN	2022-1559210	9,825.00	9,825.00
374	2225012770007230231VN	2022-1735163-R1	9,750.00	9,750.00
375	2225032770007500504VN	2022-1784683	9,610.00	9,610.00
376	2225032770007230231VN	2023-947607	9,269.00	9,269.00
377	2225012770007500504VN	2022-2038236	9,145.00	9,145.00
378	2225012770007230231VN	2022-1716382-R1	9,000.00	9,000.00
379	2225032770007500504VN	2022-1728586	8,325.00	8,325.00
380	2225032770007500504VN	2022-1784860	8,325.00	8,325.00
381	2225032770007500504VN	2022-1715773	8,140.00	8,140.00
382	2225012770007500504VN	2022-2073594	8,000.00	8,000.00
383	2225032770007500504VN	2022-1529950	7,955.00	7,955.00
384	2225032770007500504VN	2022-1778414	7,855.00	7,855.00
385	2225012770007230231VN	2022-2118122	7,576.00	7,576.00
386	2225032770007500504VN	2023-616057	7,535.00	7,535.00
387	2225012770007500504VN	2022-2074082	7,285.00	7,285.00
388	2225032770007500504VN	2022-1785656	6,990.00	6,990.00
389	2225012770007500504VN	2022-2074121	6,720.00	6,720.00
390	2225032770007500504VN	2023-615928	6,670.00	6,670.00
391	2225012770007500504VN	2022-2072079	6,665.00	6,665.00
392	2225012770007500504VN	2022-2074077	6,665.00	6,665.00
393	2225032770007500504VN	2022-1728751	6,410.00	6,410.00
394	2225012770007500504VN	2022-2074111	5,890.00	5,890.00
395	2225012770007500504VN	2022-1786221	4,960.00	4,960.00
396	2225012770007500504VN	2022-2071885	4,640.00	4,640.00
397	2225012770007500504VN	2022-2060906	4,550.00	4,550.00
398	2225012770007500504VN	2022-2070624	4,480.00	4,480.00
399	2225012770007500504VN	2022-2074131	4,160.00	4,160.00
400	2225012770007230231VN	2022-2118398-R1	3,725.00	3,725.00
401	2225032770007500504VN	2022-1560958	3,540.00	3,540.00
402	2225032770007500504VN	2022-1562615	3,490.00	3,490.00
403	2225012770007230231VN	2022-1706344-R1	3,400.00	3,400.00
404	2225032770007500504VN	2022-1745618	3,335.00	3,335.00
405	2225032770007500504VN	2022-1787530	3,335.00	3,335.00
406	2225032770007500504VN	2023-615529	3,310.00	3,310.00
407	2225012770007500504VN	2022-2074096	2,845.00	2,845.00
408	2225012770007500504VN	2022-2059403	2,535.00	2,535.00
409	2225012770007230231VN	2023-1394564-R1	1,440.00	1,440.00

Annexure 5.2.3
Income Tax – Family Pensioners shows an Excess of Standard Deduction Compared to their Eligibility

Sl No.	Name of FP, PPO No & CFMS ID	Pay Slip Month
STO Pathapatnam		
1	Savitri M, 23-S-004217, 15016933	Aug-23
2	J Saraswatamma, 001549-JUDL-SKL, 15041298	Aug-23
STO Hiramandalam@Kottur		
3	K Simhachalam, 23-003699/FP, 14005935	Sep-23
4	Prabakar Rao Devalapalli, CHC/SKM/1497/FP/2019, 14363740	Sep-23
Div STO, Tekkali		
5	K Boddu, 23-003728/FP, 14372887	Sep-23
6	Gowri Pammina, 23-016745/SP, 15138161	Sep-23
7	N.Durgambika Bhavani Devi, 23-004210/FP. 15147305	Sep-23
DIV STO Srikakulam		
8	Kaldar Tulasi Rao, 23-003776/FP, 14010767	Sep-23
9	M Venugopala Rao, 23-016648/SP, 14363637	Sep-23
10	Ramesh G, 23-003700/FP, 14372429	Sep-23
Div STO Visakapatnam		
11	T Padma Mani, 15002532	Sep-23
12	A Mangamma, 15012242	Sep-23
13	G Krishna Rao, 14648310	Sep-23
Div STO Parvathipuram		
14	G Padmavathi, 24-SGC-003477, 15012325	Sep-23
15	S Gangaraju Kumari, 24-SGC-006293, 15036585	Sep-23
16	Rupa Rani N, 24-010237/SP, 15069518	Sep-23
Div STO Kadapa		
17	G Sudharsana, 15151920	Sep-23
18	S Rezwana Begum, 15150056	Sep-23
STO Proddatur		
19	S Saroja Lakshmi, 8038749	Oct-23
20	C Bharathi, 15070082	Oct-23
21	P Padmavathi, 15004057	Oct-23
Div STO Jammalamadugu		
22	C Rama Subba Reddy, 80387971	Oct-23
23	Avvaru Shyamala, 15024902	Oct-23
Div STO Nellore		
24	K Vimalamma, 80263358	Nov-23
25	P G Saradapavani, 80263503	Nov-23
26	P Vijaya, 80351976	Nov-23
Div STO Chittoor		
27	PP Prameela, 15-S-014162, 15031515	Sep-23
28	Sugunadevi T L, 15-S-004927, 15017236	Sep-23
29	G Sreeravamma, 15-SGC-012483, 15011490	Sep-23
Div STO Ananthapuram		
30	SALAMMA R, 13-019865, 80330794	Oct-23
31	SOWDAMANI A, 13-004625/FP, 80332332	Oct-23


Sr. Accounts Officer/TIH