



**ANNUAL REVIEW REPORT ON THE WORKING OF
TREASURIES IN THE STATE OF ANDHRA PRADESH FOR
THE YEAR 2018-19**



**PRINCIPAL ACCOUNTANT GENERAL (A&E)
ANDHRA PRADESH, HYDERABAD**

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's (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 2018-19 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 2018-19 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, short comings in maintenance of initial accounts, other defects noticed during the course of compilation of accounts.

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



(RAJANI SHANKARAN)
Principal Accountant General (A&E)

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HIGHLIGHTS

SI. No	Gist of Para	Para No
1	564 inspection reports containing 2,349 paras were outstanding by the end of 31-3-2019	3.1.3
2	54,900 items of vouchers amounting to ₹ 3172.44 Crore are wanting from various Treasuries	2.1.2
3	Delay in adjustment of advances on 3,048 items of AC bills amounting to ₹ 1243.01 Crore	2.2
4	Adverse balance under Deposit Accounts amounting to ₹ 1467.50 crore	2.3.1
5	Misclassification under MH 8009 Regular GPF Account –353 items of Class IV GPF, CPS, ZPPF debits amounting to ₹ 4.04 Crore and 7183 items of credits amounting to ₹ 22.43Crore	2.5.3
6	Irregular transfer of outstanding balances from CINB to P.D.Accounts – ₹ 14.22 Crore	3.2.1(III)
7	Non-lapsing of Civil Deposits under 'B' Category - ₹ 22.50crore	3.3.1
8	Unadjusted balances and irregularities in Contributory Pension Scheme(CPS) – ₹ 8.25 Crore	3.3.9(II)
9	Diversion of Funds from CPS Account into the Personal saving Account to a tune of ₹ 10.45 lakh	3.3.9(III)
10	Excess payment of pensions amounting to ₹ 140.59 lakh was noticed in Sub-Treasuries	3.4.1
11	Excess payment of Family Pension beyond the date of remarriage ₹ 7.49 lakh	3.4.2
12	Fraudulent Drawl of Family Pension by submitting fake Life Certificate (Annual Verification Certificate) – ₹ 9.70 lakhs	3.4.3
13	Non-Recovery of Medical Premium amounting to ₹ 9.87 lakh	3.4.9
14	Diversion of funds to the P.D.Account of CPO, Ananthapur from Huzur Sirstadar, Ananthapur to the tune of ₹1.2 Crore	3.6.7

PART – I

INTRODUCTION

Treasuries and Sub-treasuries in Andhra Pradesh function under the administrative control of the Director of Treasuries and Accounts (DTA), Andhra Pradesh, Ibrahimpatnam, Vijayawada under the Finance Department of the State Government of Andhra Pradesh. In addition to the treasuries, the following authorities also attend to treasury functions and/or render accounts to this office.

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

1.1 ORGANISATIONAL SET-UP

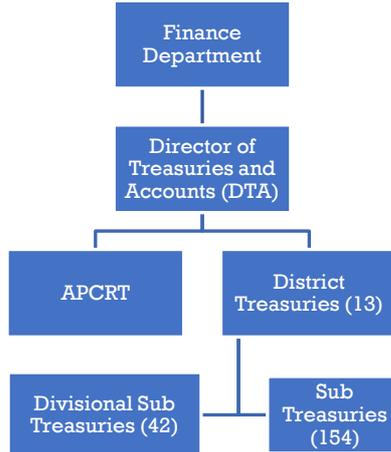
The Treasuries and Accounts Department was carved out of the Revenue Department on 1.4.1958, with the mandate of upholding financial propriety in state public financial operations. The Department has two wings—Treasuries and Accounts. While the Treasuries operate at the district and below district levels, through District and Sub Treasuries located at the erstwhile Taluk level, Accounts Branches assist at the Heads of Departments level, in the capital region.



Figure 1 Districts of Andhra Pradesh

Presently, there are 13 District Treasuries, 197 Divisional and Sub Treasuries along with AP Capital Region Treasury (APCRT) functioning under Director of Treasuries and Accounts (DTA) in the field, whereas nearly 27 Accounts branches out of 183 HODs are operating at the Headquarters.

The hierarchical structure of the Department of Treasuries and Accounts is as follows



All the 13 District Treasuries, 197 Divisional and Sub Treasuries along with AP Capital Region Treasury (APCRT) functioning under Director of Treasuries and Accounts (DTA) in the State are Banking Treasuries (Details vide **Annexure 1.1** and **1.2**)

1.1.1 ROLE OF THE TREASURIES AND ACCOUNTS DEPARTMENT

- a. Expenditure regulation:
 - Ensures economy in expenditure in the State Government.
 - Handles major share in the total State budget.
- b. Handles 40,000 P.D. Account operations in the entire State.
- c. Pension Disbursement to nearly 3.55 lakh pensioners.
- d. Operation of Contributory Pension Scheme covering 1.74 lakh employees.
- e. Operations of Strong Room as a custodian of all Government departmental valuables.
- f. Acts as Fund Manager in respect Class-IV GPF in the State.
- g. Upholds financial propriety for all financial operations in the State by following Financial Rules, Fundamental Rules, Treasury Rules, Statutory Rules, and cadre management.
- h. Renders advisory support to State Government in respect of Public Finance Management and acts as Financial Advisor for HODs through the functioning of Account Branches.

1.1.2 POSITION OF TREASURY STAFF

The Treasuries/Sub-treasuries including the Directorate of Treasuries and Accounts has total Men-in-Position of 2022 against Sanctioned Strength of 2545 as on 31.3.2019. Cadre wise details are given below-

Designation	Sanctioned strength	Men in position
Director	1	1
Addl. Director	1	0
Joint Director	2	1
Dy. Director/CAO	17	14
DTOs	9	7
Asst. Director/AO	17	13
AAO/ATO	92	81
STOs	376	341
Junior Accounts Officer	82	60
Senior Accountant	1328	1161
Junior Accountant	618	343
U.D. Steno	1	
L.D. Steno	1	
Total	2545	2022

1.1.3 INFORMATION REGARDING NUMBER OF PERSONS TRAINED IN CFMS

Information regarding number of persons trained in CFMS is not available with this office.

1.1.4 STAFF POSITION VIS-A-VIS VOLUME OF WORK, NUMBER OF BILLS/STAFF

There is a shortage of 523 officers/officials in the Treasuries and Sub-Treasuries including DTA establishment in the state of Andhra Pradesh.

1.2 COMPUTERIZATION

1.2.1. STATUS OF COMPUTERIZATION OF TREASURIES

Vide GO Ms. No.192 Dt. 10.07.2016 and GO Ms. No.203, Dt.21-10-2016, Finance Department had initiated the process for implementing the Comprehensive Finance Management System (CFMS), a SAP based ERP system for the Government of Andhra Pradesh.

The Comprehensive Financial Management System 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 report requirements to all stakeholders.

The CFMS, being the key stakeholder for the project, deployed several key resources to act as the project core team on fulltime basis. The project primarily covers receipts; expenditure including PD accounts management, budget, human resources, accounting and reporting areas.

The government launched receipts module w.e.f. 01.03.2018 and expenditure module w.e.f. 02.04.2018 as phase I of the project. As a part of modernization, instead of replicating manual processes electronically, it has re-engineered several business processes and implemented the system.

The main objectives of CFMS in AP are:

- Seamless workflow with flexibility at the head of the office level to define the maker/ checker/ approvers for their office.
- No movement of paper bills across offices to treasuries (except M-books, for now).
- Integration of mandatory Aadhar based approvals and digital signatures at all submission and approval levels.
- Streamlined business processes to facilitate budget checks, FIFO based processing and payments.
- Single source of truth for all transactions.
- All offices, (including non-DDO offices) as unique Organizational Units(OU) including the Position to Person, Person to Person, Person to OU and OU to Organizational Units relationships/hierarchies.
- Integration of all Autonomous Organizations seamlessly into the structure along with the PD accounting process.
- Transparency to the stakeholders like Citizens/Vendors to view real-time status of their data Migration of Works & Forest Accounts and Capital Region PAOs and its sub-units (like AP Bhavan, Legislature) to the Treasury mode of accounting along with discontinuing the use of transitory accounts, integrated budget management activities for additional ties, re-appropriations, surrenders and distributions along with a seamless integration between budgeting and expenditure.

1.2.2. STATUS AFTER IMPLEMENTATION OF CFMS

- **Paperless audit:** Eliminated hard copies of bills in full. DDOs present bills electronically with digital signatures and the same are processed in Treasuries.
- **Transparency at all levels:** Any transaction can be tracked any time by all stakeholders, online in CFMS portal.

- **Electronic Accounts:** All accounts are generated automatically on closure of month from CFMS and the same are submitted to AG, saving huge volume of papers and transportation costs.
- **Electronic Payments:** All payments are made electronically to the credit of beneficiaries' accounts through e-Kuber.
- **Electronic Collection of Receipts:** Most of the receipts are collected electronically using SBIMOPS and PAYU, thus reducing the realisation of receipts and providing real time status of revenue collections to all stakeholders.
- **Digitization of Pension records:** All pension records are digitized and stored in secured environment with proper accesses.

1.2.3. FURTHER IMPROVEMENT OF CFMS PACKAGE

Continuing the reforms in the business processes, Phase-II of the project aimed at implementing complete HR solution for all departments of Govt. of AP apart from other modules like works management, expenditure sanction processes and debt management. HR modules of this phase basically cover all HR activities like promotion, leave management, transfers etc. along with payroll for all employees in the State.

In the direction of implementing expenditure sanctions module for all PD accounts, the Treasury is now capturing the administrative sanctions, rate contracts and expenditure sanctions like GOs/proceedings of sanctioning authorities and allowing bills against the sanctions generated in sanctions module.

1.2.4 AVAILABILITY OF NECESSARY INFRASTRUCTURE

The infrastructure i.e. internet, Computers, scanners, etc. is provided by the Andhra Pradesh Centre for Financial Systems and Services (APCFSS), Ibrahimpatnam

1.2.5 MODE OF OPERATION OF APCFSS

- APCFSS is fully established by State Government.
- CFMS is a platform that acts as a single source of truth for all the transactions and reports to facilitate or to bring DTA and Finance department into a common platform.

1.3 SCOPE AND METHODOLOGY OF TREASURY INSPECTION

The inspection of the District Treasuries and sampled Sub-Treasuries covering the period 2018-19 was conducted in 2018-19. 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 twofold - financial audit and compliance audit under the themes - Financial Reporting, Salary payments and Supplementary bills including payments relating to Scholarships, Pensions and Class IV GPF.

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 1.4.2018. The following digitally signed reports are being made available to the PAG (A&E).

- Main Accounts
- Sub-Accounts – Receipts and Payments
- List of Payments
- List of Receipts
- RBD Statements

Government has done away with submission of physical vouchers and challans. The electronic vouchers and challans are accessible to the PAG (A&E) through login provided in CFMS.

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

After implementation of CFMS, initially there was much delay in submission of Monthly Accounts from April 2018 to June 2018 and the delay was gradually reduced from July 2018 onwards.. The delay in rendition of monthly accounts by all the District Treasuries in 12 months observed during the year 2018-19 are shown in **Annexure 2.1**. This delay ranged between 1 and 111 days.

2.1.2 NON-SUBMISSION OF VOUCHERS BY TREASURIES

As per the records maintained in the office of PAG (A&E) to the end of March 2019, it was observed that **54,900** items (prior to April 2018) amounting to **₹3172.44** Crore as detailed in **Annexure 2.2** were kept under objection for want of vouchers from District Treasuries.

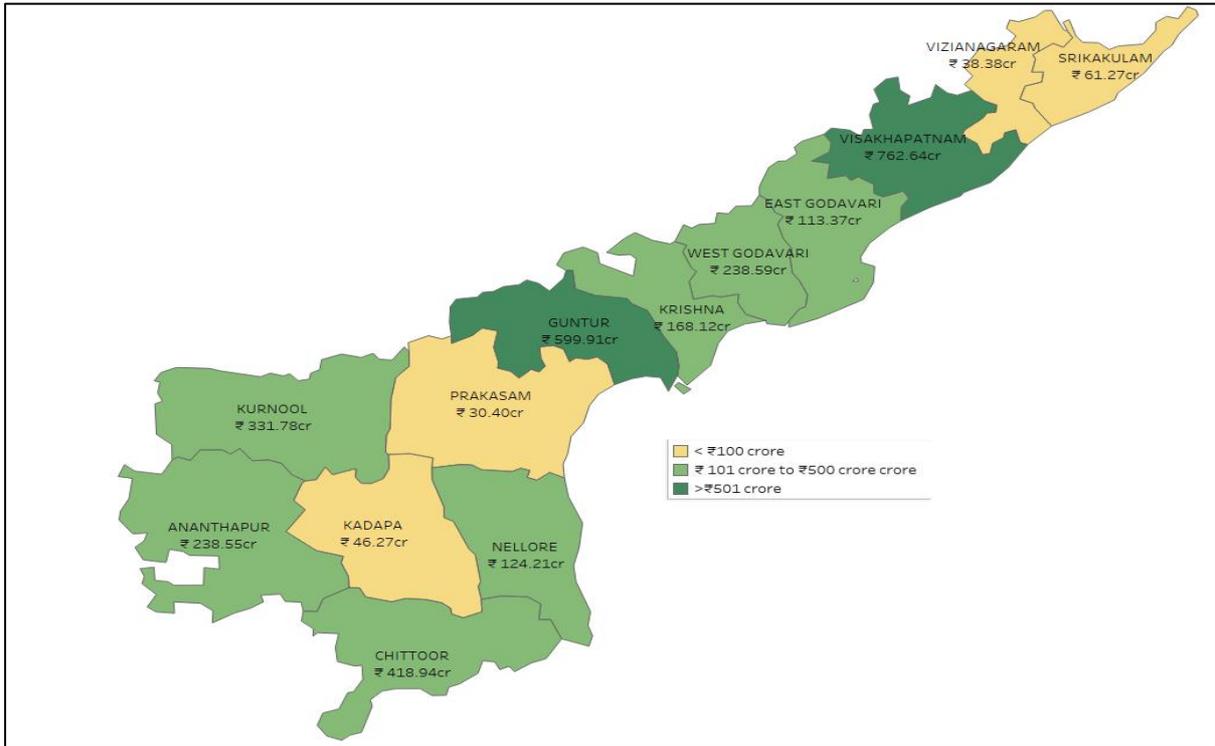


Figure 2 District wise distribution of Wanting Voucher (in ₹ crore)

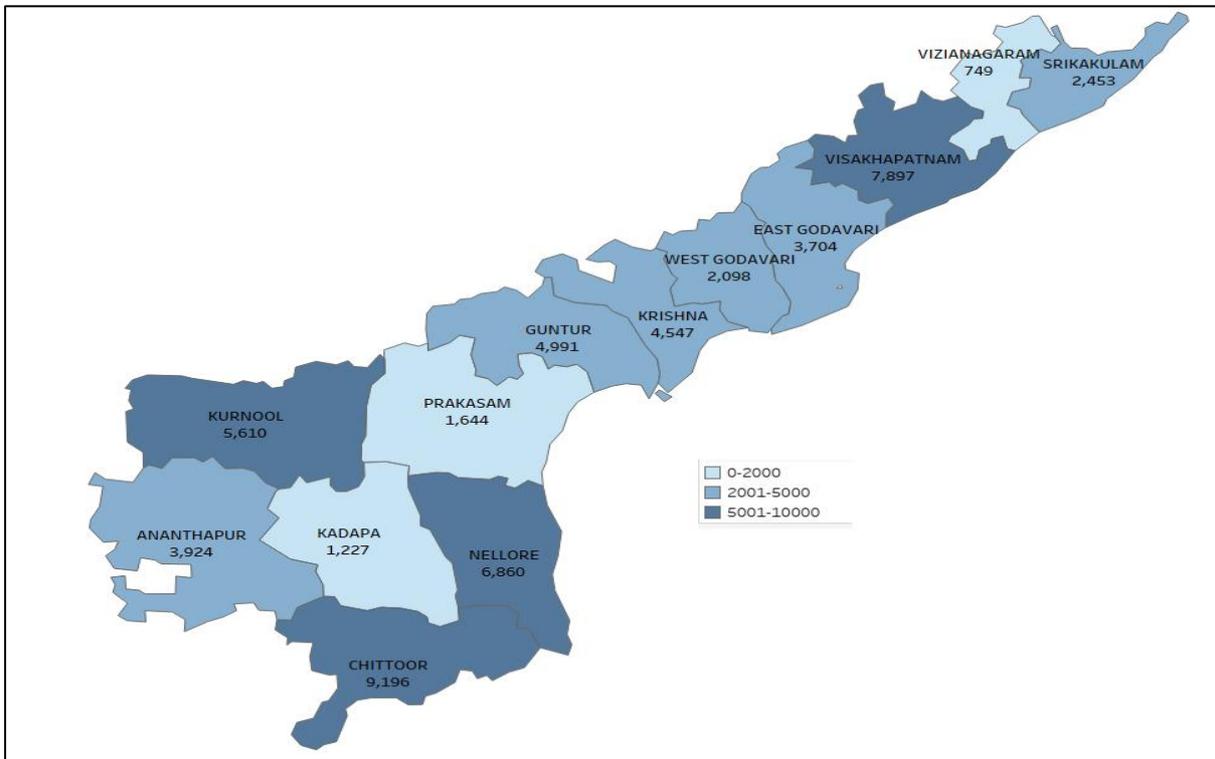


Figure 3 District wise distribution of Wanting Voucher (in numbers)

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

Financial Rules (Art 99 of AP Financial Code) permit drawal 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 proper validation in the system to control drawal of third AC bill while the first AC bill is unsettled. This gives an 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.

As of March 2019, a total of **3,048** items of AC bills amounting to Rs. **1243.01 Crore** as detailed in **Annexure 2.3** were outstanding / pending for want of DC bills. Out of these, 590 bills are more than a year and almost 50% of the pendency of amount in 2018-19 pertaining to A.O. Collector office, Srikakulam.

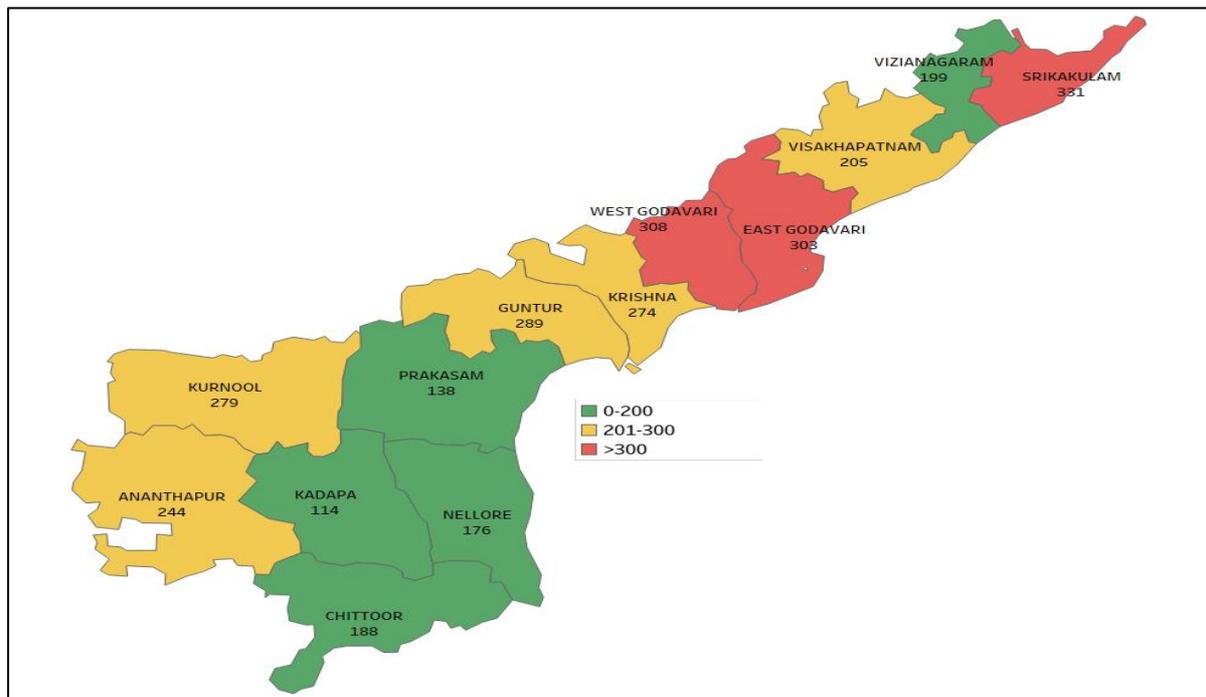


Figure 4 Outstanding AC Bills (Number)

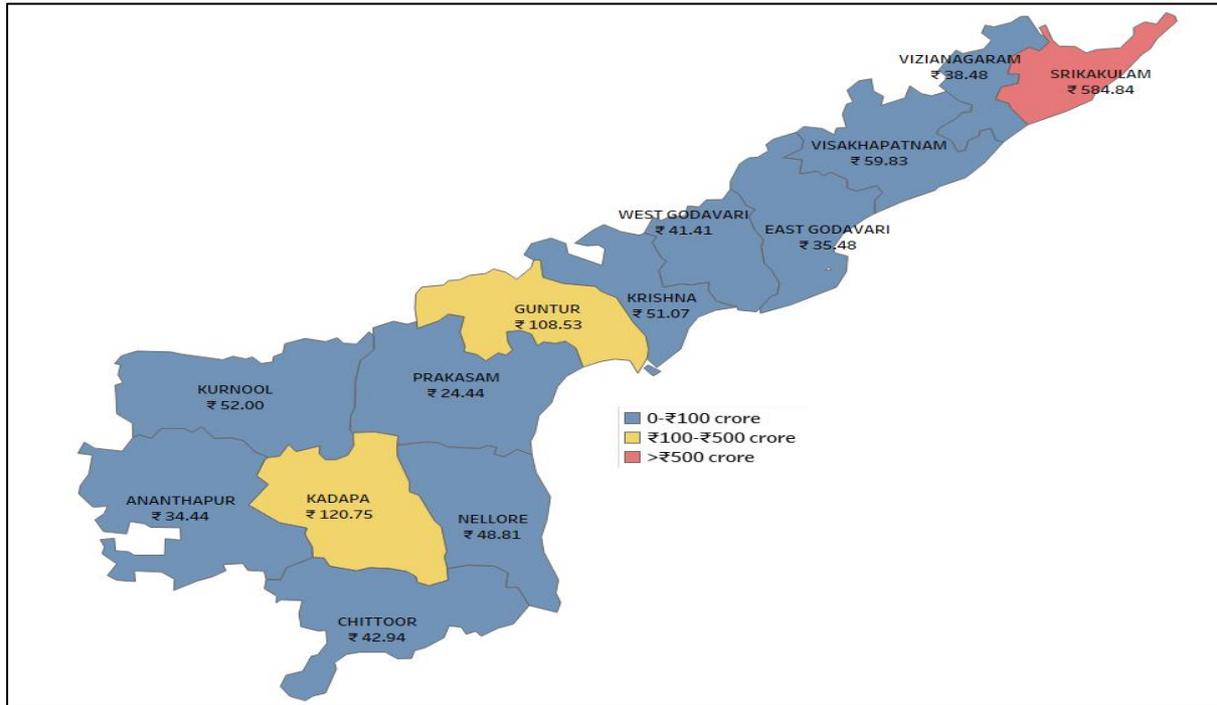


Figure 5 Outstanding AC Bills (in ₹ crore)

2.3 DEPOSIT ACCOUNTS

During the year 2018-19, the following deficiencies were noticed in Deposit Accounts.

2.3.1 ADVERSE BALANCE UNDER DEPOSIT ACCOUNTS

A Deposit Account can have a positive balance or nil balance. A negative balance indicates that the expenditure is more than the amount deposited. This could primarily arise due to misclassification of expenditure.

Government of Andhra Pradesh had issued orders through G.O.Ms.No.29 Finance (DCM) Department, dated 24.3.2015 for rolling out P.D. Account Portal throughout the thirteen District treasuries w.e.f. 1.06.2015. This initiative was also extended to all sub treasuries with effect from 1.7.2015. The new initiative would facilitate Administrator concerned to conduct their transaction online, generate account statement and reconcile the account balance in a transparent manner. For this purpose, the following instructions were issued.

- All the Stake holders should reconcile the balances and update the ledger balance with the system, and accept the balance as per IMPAcT system.
- The outstanding Letter of Credit (LOC) with the Bank as on 31.05.2016 should be made zero so that the LOC based P.D. Account begins in the new application with issuing of fresh LOC.

- Any payment of P.D. Account outside the Portal cannot be accounted for in the debit scroll of the State Treasury.

Assessment of the implementation of P.D. Account monitoring system and online accounting in P.D Account Portal was made through review of transactions in various treasuries. It was noticed that reconciliation process was still ineffective resulting in adverse balance aggregating to ₹1467.50 Crore under MH 8342, 8443, 8448, 8449 and 8550 as on 31.3.2019 in the books of PAG (A&E) as detailed in **Annexure 2.4**.

2.3.2 NON SUBMISSION OF PLUS AND MINUS MEMORANDUM

As per provision of Para 197 manual of Treasury Accounts Department (vol.1), the Plus and Minus Memorandum is to be accompanied with the Monthly Accounts at the time of submission to the office of the Principal Accountant General (A&E). The purpose of “Plus and Minus Memorandum Statement” is to watch the closing balance under deposit Head of Account.

After introduction of CFMS from 04/2018, Plus and Minus Memorandum for Deposit Heads were not received from the Treasuries during the financial year 2018-19.

2.4 LOAN ACCOUNTS

During the year 2018-19, the following deficiencies were noticed in Loan Accounts.

2.4.1 MISCLASSIFICATION OF RECOVERIES TOWARDS LOANS

- i. In 2 DTOs viz. Krishna, Chittoor and PAO AP and AP Hqrs Treasury, the Principal amount of ₹4,44,682 recovered towards MH 7610-202-04-Motor Car Advance was wrongly classified under MH 7610-202-05- Motor Cycle Advance as detailed in **Annexure -2.5**.
- ii. In PAO AP, an amount of ₹1,31,36,960/- pertaining to Car Advance (MLAs) recovered towards MH 7610-00-202-00-07 was wrongly classified under MH 7610-00-202-05 Motorcycle advance as detailed in **Annexure 2.5(a)**.
- iii. In PAO AP, an amount of ₹ 4,70,75,778/- pertaining to Car Advance (MLAs) recovered towards MH 7610-00-202-00-07 was wrongly classified under MH 7610-00-202-04 Motor car advance (Govt. Servant) as detailed in **Annexure 2.5(b)**.
- iv. In PAO AP, an amount of ₹ 1,20,000/- pertaining to Car Advance (MLAs) recovered towards MH 7610-00-202-00-07 was wrongly classified under MH 7610-00-202-06 Motor car advance (Ministers) as detailed in **Annexure 2.5(c)**.
- v. In 2 DTOs viz. Ananthapur, East Godavari as well as AP Hqrs Treasury, amount of ₹13,750/- recovered towards MH 7610-202-05 Motor Cycle Advance was wrongly classified under MH 7610-202-04 Motor Car Advance as detailed in **Annexure-2.6**.

- vi. In PAO AP, an amount of ₹6,26,660/-pertaining to Car Advance (Ministry) was wrongly classified as Car Advance (Govt. Servant) as detailed in **Annexure-2.7**.
- vii. In DTO Nellore and AP Hqrs Treasury, HBA(AIS) amounting to ₹2,59,425/- recovered towards MH 7610-00-201-04 misclassified under MH 7610-00-201-05 HBA (Other Officers) as detailed in **Annexure-2.8**.
- viii. In PAO AP, Motor Cycle advance amounting to ₹6,400/- recovered towards MH 7610-00-202-05 misclassified under MH 7610-00-204-12 under Computer Advance as detailed in **Annexure-2.9**.

2.5 GENERAL PROVIDENT FUNDS ACCOUNTS:

During the year 2018-19, the following irregularities were noticed.

2.5.1 OVER PAYMENTS

Overpayment in GPF occurs due to non-receipt of debit vouchers on time. As per note 3 under Rule 15A of AP Provident Fund Manual, the overpaid amount is to be recovered from the subscriber in one lump sum or in such number of monthly instalments as may be determined by the administrative department of the secretariat. Recoveries in respect of Seven overpayment cases amounting to ₹5,35,440/- were awaited. DDOs and DTOs were addressed to recover these amounts from the subscribers' pensionary benefits. Latest position of the overpayment cases are shown in **Annexure 2.10**.

2.5.2 NON-RECEIPT OF DEBIT VOUCHERS

It was noticed that in respect of 1141 Final Payment Authorisations issued from 01.10.2017 to 30.11.2018, debit vouchers have not been received till date as detailed in **Annexure 2.11**.

2.5.3 PERSISTENT MISCLASSIFICATIONS OF ZPPF, CLASS-IV, GPF, CSS, NPS IN TO REGULAR GPF ACCOUNT

Proper classification is a pre-requisite for the correct maintenance of accounts. 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 officer. The DDOs and treasury officials are, therefore, jointly responsible for correct classification of transactions. It was, however, noticed that 353 items of Class IV GPF, CPS, ZPPF debits amounting to ₹4.04 crore and 7183 items of credits amounting to ₹22.43 crore were misclassified under MH 8009 Regular GPF during the year 2018-19 as detailed in **Annexure 2.12**. This superficially inflates/deflates the balances under GPF.

2.5.4 INCORRECT OPERATION OF SA-111

It was noticed from the GPF schedules/vouchers that 43 GPF credit items amounting to ₹9.97 crore and 12 GPF debit items amounting to ₹72 lakhs pertaining to Non-All India Services (NAIS) were incorrectly booked under Sub Account 111 All India Services (8009-01-104). Details are shown in **Annexure 2.13**.

2.5.5 MINUS BALANCES

There should not be minus balances in GPF Accounts. Minus balances would mean drawal of more than the available balance at credit or wrong posting of debit amounts. It was noticed that there were 60 live GPF accounts with minus balances as detailed in the **Annexure 2.14** and DDOs were addressed in this regard for which replies are awaited.

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 (RBI) 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 are 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 has to be settled by the Reserve Bank of India itself through subsequent adjustment. For the period ended 31.3.2019 it was observed that the net difference of Reserve Bank Deposits (State) is ₹ 30,25,97,572.36 (Dr) as detailed in **Annexure 2.15**.

In view of the above the Director of Treasuries and Accounts is requested to take up the matter with the Reserve Bank of India for settling the same through subsequent adjustment.

PART – III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2018-19

SECTION I: OVERVIEW OF FUNCTIONING OF TREASURIES

The Treasuries and Accounts Department was created to ensure strict compliance of financial rules and procedures relating to all Government transactions. The Department's functioning assumed much significance with the growing need for more financial control over the increasing Government transactions involving huge public expenditure.

Treasuries have refined their functioning by improving systems and procedures. Some of the major initiatives are compilation of computerised accounts, payment of pension and salaries through bank by way of e-payment and monitoring of budget controlled expenditure of the government through CFMS.

3.1.1 PLANNING AND CONDUCT OF INSPECTION

Inspection process starts with the assessment of risk faced by Treasuries based on expenditure incurred by various departments, criticality/complexity of activities and over all internal control mechanism. Findings of the inspection are expected to enable the DTA to take corrective action that will lead to improved financial management of the organisation.

3.1.2 DETAILS OF TREASURY OFFICES INSPECTED DURING THE YEAR

During the year 2018-19, out of 211 offices i.e. 13 District Treasuries and 197 Sub Treasuries along with APCRT functioning under the control of DTA, 9 District Treasury Offices, 139 Sub Treasury Offices were inspected. The details of offices inspected during the year are given in **Annexure-3.1.1**. During the course of inspection, minor irregularities and objections were settled at treasury level by providing remedial measures wherever required. The major objections relating to excess payment of pensions, GPF, incidence of incorrect operation of Personal Deposits, non-accountability of funds drawn on AC Bills, which were not settled were brought out in Inspection Reports and communicated to the DTA/DTOs/STOs.

3.1.3 OUTSTANDING INSPECTION REPORTS AND PARAS

The PAG (A&E) arranges to conduct periodical inspection of Treasuries to test check transactions, verify maintenance of accounts and other records as prescribed in the rules and regulations. These inspections are followed up by issue of inspection reports incorporating the irregularities detected during the inspection and not settled on the

spot. All Inspection Reports are issued to the Treasury inspected with copies marked to the District Treasury and DTA for compliance. As per instruction 3 under TR 31 of APTC Vol-1, the Treasury Officer shall get settled post audit objections periodically within a fortnight of their receipt and shall maintain a post audit register to watch clearance of paras. As of 31 March 2019, there were 564 inspection reports containing 2349 paras pending settlement due to non-receipt of replies/ compliance by the DTOs. District wise analysis of outstanding Inspection Reports and paras to the end of March 2019 is given in **Annexure 3.1.2.**

SECTION – II: OTHER DEFECTS – ACCOUNT RELATED FUNCTIONS

3.2.1(I) CORPORATE INTERNET BANKING (CINB) ACCOUNT

The e-payment system was being implemented in DTOs from 1st April 2014. Under this system, amounts of bills passed by treasury are initially credited by the bank to the Corporate Internet Banking (CINB) account which is operated by the DTO. The list of beneficiaries as furnished by the DDOs along with bank account numbers, transaction identification numbers etc., are to be sent to bank for making e-payments. An e-cheque is generated by the bank for each bill which has to be authorised by the treasury officer for crediting the amount of bill to each beneficiary account. System generates Unique Transaction Reference (UTR) Number for each transaction. For this purpose, the DTA server has been connected to the bank server to generate the e-cheques and to credit the payments into the beneficiaries' accounts. The e-payment system covers all payments including salaries, pensions, payments to third parties (suppliers, utility payments etc.). In Circular Memo No.M2/114010/2009 dated 7th December 2011, the DTA issued orders to open a PD Account under the Head of Account 8449-120-99 under the category 'C' lapsable deposits. It was further ordered therein for transferring 95% of the funds lying idle in CINB account to this PD Account. The funds were ordered to be retransferred to CINB account whenever needed. At the end of the year, scholarship funds lying unspent in PD account should be lapsed and taken as reduction of expenditure against the head of account concerned. The District Treasury Officer /Sub Treasury Officer ((DTO/STO) before recommending failed transactions for re-upload should satisfy himself that the funds have been returned to the CINB Account.

During inspection, the following defects were noticed with regard to CINB Account.

3.2.1 (II) UNDISBURSED AMOUNTS IN CINB ACCOUNT - ₹ 35.57 LAKH

In 10 DTOs and 44 STOs, it was noticed that there were huge amounts to the tune of **₹35.57 lakh** lying idle in CINB account as detailed in **Annexure-3.2.1.** This is fraught with the risk of misappropriation/fraudulent drawals/diversions of government money besides adversely affecting the ways and means position of the State Government.

3.2.1(III) IRREGULAR TRANSFER OF OUTSTANDING BALANCES FROM CINB TO P.D.ACCOUNTS – ₹ 14.22 CRORE

The DTA vide Memo No. H5/10389/2014 dt.08.02.2017, read with Govt. Memo No. 1413/442/AI/Admn-I, instructed all the treasury offices to complete the reconciliation of amounts lying undisbursed in the CINB account for more than three months due to erroneous / invalid bank accounts and get the DDOs concerned informed. It was further stated that if DDO furnishes the correct rectification details then the amounts were to be re-uploaded, otherwise remitted into Government account. The amount thus identified for remitting should be remitted into Government head of account from which the amount was actually drawn duly intimating the fact of the same to the DDO concerned. The Treasury Officer was also instructed to maintain a register to record the details of all such transactions.

In the light of implementation of CFMS package from April 2018 the amounts outstanding in the earlier payment process under CINB should either be disbursed or transferred as undisbursed amount by credit to the heads of account concerned as minus expenditure. The Directorate of Treasuries in its Circular Memo No. H5/10389/2012 dt. 9th July 2018 directed the treasury units to reconcile the undisbursed amounts in CINB account immediately and to either re-credit the outstanding balance to the beneficiary account or to Government account. It was also ordered to maintain a watch register with full details like DDO, HOA and beneficiary particulars to avoid double payments and for future reconciliation.

However, as per the exiting provisions pertaining to CINB account, the accumulated balance has either to be disbursed to the beneficiary accounts or re-credited to the heads of account concerned as reduction of expenditure. But it was seen from the records in ten STOs and 2 DTOs that an amount of ₹14,21,86,183/- representing accumulation of balance of CINB A/c was transferred to PD A/c (8449-120-99) in contravention to the above provisions as detailed in the **Annexure-3.2.1(a)**. Immediate action may be taken to credit back the amount as (-) expenditure to the head of account concerned under intimation to Office of the PAG (A&E) AP, Hyderabad.

3.2.2 DISCREPANCIES IN LEDGER AND SYSTEM BALANCES

The operation of PD Accounts in treasuries was being done previously in IMPAcT package. As per the instructions issued vide G.O.Ms.No.29 Fin (DCM-I) Dept. Dt. 24.03.2015, all transactions relating to PD accounts were to be processed online w.e.f 1st May 2015 through PD account portal application. For this purpose, all the stakeholders should reconcile the balances between manual ledger figures with IMPAcT figures and validate the actual balance to be uploaded to the PD portal. The new software was fully integrated with the present packages with all required validations. The accounts were

also maintained manually and manual ledger was taken as authentic. As such, ideally, the system balances and the ledger balances should agree.

It was noticed in 5 STOs in East Godavari District that there were huge differences between system and ledger balances and in the system, the balances were ₹5.62 lakh less than those of manual ledgers as detailed in **Annexure- 3.2.2** which require verification, reconciliation and necessary rectification.

SECTION - III: PD ACCOUNTS

3.3.1 NON-LAPSING OF CIVIL DEPOSITS UNDER 'B' CATEGORY - ₹22.50 CRORE

As per the provisions contained in Article 271(iii) of Andhra Pradesh Financial Code Vol.-I, all Deposits which fall under category 'B' unclaimed for more than three financial years from the year they become due for repayment should be lapsed and credited to Government Account. However, it was observed that in 13 districts covering 7 DTOs and 72 STOs, Revenue and Other Deposits of ₹22.50 crore falling under this category were not lapsed as detailed in **Annexure-3.3.1**.

Consequently, the non-lapsed Deposits continued in these PD Accounts without any utilisation by the Government, besides violation of codal provisions.

3.3.2 NON-LAPSING OF CATEGORY 'C' DEPOSITS - ₹11.38 LAKHS

As per the orders issued in G.O.Ms.No.43 Finance (W&M) Department, dated 22nd April 2000, read with G.O.Ms.No.165, Finance (CM) Dept., dated 19th September 2017, Category 'C' Deposits include funds deposited on account of execution of works under various schemes sanctioned by the Government from time to time. Under this category, all funds released during a particular financial year and remained unspent upto 31st March of next financial year should be lapsed to the Government Account.

The Government in Memo No.6184/101/DCM-II/2013 dt. 30-03-2013, instructed that the scholarship amounts lying as failed transactions in the CINB account maintained in the Treasury Department shall be transferred and adjusted to PD account opened under the MH 8449-120-99 Scholarships under Category 'C' which is lapsable after one year being the balances remained unspent.

Review of PD Ledgers in 5 districts, covering one DTO, five STOs, revealed that an amount of ₹11.38 lakhs remained unspent without lapsing to government account as detailed in **Annexure- 3.3.2**. Keeping huge amounts of scholarships undisbursed without lapsing to government account resulted in non-accrual of the intended benefits to the concerned besides adversely affecting the ways and means position of the State Government.

3.3.3 NON-SUBMISSION OF DETAILED CONTINGENT BILLS FOR ABSTRACT CONTINGENT BILLS- ₹126.76 CRORE

Financial Rules (Art 99 of Andhra Pradesh Financial Code) permit drawal 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.

Non-submission of DC bills raises question not only on the propriety of transactions but also on proper utilisation of the amounts drawn, as well as correctness and completeness of the accounts.

It was noticed that in 13 districts covering 7 DTOs and 12 STOs, 277 DC bills amounting to **₹126.76 crore** were pending, as detailed in **Annexure-3.3.3**. This issue needs to be addressed by the department on priority.

3.3.4 DRAWAL OF AMOUNT THROUGH SELF CHEQUES BY P.D.ADMINISTRATORS

As per Article 3 of Andhra Pradesh Financial Code, unless the amount is immediately required to be paid for the goods or services received / work done, no amount shall be withdrawn through self-cheques from PD account. In pursuance of this, it was stipulated that no self-cheque from deposit account shall be permitted except for the salaries and petty office expenses. No cheque in the name of manager or any bank shall also be allowed, so as to cut down the bad practice of depositing the amounts in the bank to avoid lapse of funds. The deposit administrator and the treasury officer shall be held personally responsible for any violation of these provisions.

In 5 STOs under 3 districts, it was observed that 9 PD Administrators had drawn amount through self-cheques against the codal provisions and total amount thus drawn was **₹48.36 lakh** as detailed in **Annexure-3.3.4**.

3.3.5 NON-RECEIPT OF CERTIFICATE OF ACCEPTANCE OF BALANCES (CABS)

As per Article 126 of Account Code Volume II read with GO.Ms.No.45 Finance & Planning Department, dated 25th February 1987, at the end of every quarter, the Administrators operating PD Accounts in the Treasury are required to reconcile the balances in their deposit accounts with those of treasury and furnish Certificates of Acceptance of Balances (CABs) in order to ensure the correctness of the balances as shown in the cash books of PD administrators with those of treasury.

However, it was noticed that in 2 DTOs and 12 STOs, 1371 CABs were pending from various PD Administrators as detailed in **Annexure-3.3.5**. Non-reconciliation of balances in PD accounts /non-receipt of CABs are fraught with the risk of fraudulent drawals from PD accounts. This issue needs immediate attention.

3.3.6 NON-RECONCILIATION OF BALANCES UNDER DEPOSIT HEADS WITH THOSE OF HUZUR TREASURY

As per Para 14.7 of Andhra Pradesh Treasuries and Accounts Functionary Manual, the balances of Sub-Treasury deposit ledgers under various deposit heads are required to be reconciled with those of District Treasury once in every three months.

However, it was noticed that the above reconciliation work was not attended to in 1 DTO and 39 STOs covering 10 districts as detailed in **Annexure- 3.3.6**.

3.3.7 ADVERSE BALANCES IN PD ACCOUNTS- ₹ 61.13 CRORE

PD Account should have a positive balance or nil balance. A negative balance in PD account indicates the drawal from the fund is more than the amount deposited which is not at all possible. The DTO being the paymaster and account keeper has to check the balances available before making payment.

A review of ledger balances in STO Peddapuram, East Godavari district revealed negative balances in 2 PD accounts to the tune of **₹1.98 crore** as detailed in **Annexure-3.3.7**. This reflected drawal of funds over and above the balances available at the credit of the PD Administrators. Negative balances in these PD accounts are of serious concern which needs investigation and further necessary action.

3.3.8 PD ACCOUNTS NOT IN OPERATION FOR MORE THAN THREE YEARS

As per Article 271(iii) (4) of A.P.F.C. Vol.-I, if a PD Account is not in operation for more than three complete financial years and there is reason to believe that the need for the PD account had ceased, the treasury office shall close the PD Account and transfer the balance to receipt head of the department concerned.

A review of PD accounts in 3 STOs and in 2 DTOs revealed that 11 accounts were not in operation for more than three years as detailed in **Annexure-3.3.8**. No action was taken to close these inoperative accounts.

3.3.9(I) CONTRIBUTORY PENSION SCHEME (CPS)

Government introduced Contributory Pension Scheme (CPS) to all employees appointed on or after 1st 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 were issued for revising the procedure for implementation of CPS. Accordingly, the Treasury Officer on receipt of online data of the subscribers and nature of subscriptions

upload the subscribers' contribution files to Central Record Keeping Agency (CRA) of National Securities Depository Limited (NSDL) and obtain the transaction numbers.

The DDO wise and employee wise breakup towards employees' contribution under CPS shall be summed 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 employees' contribution and transfer the amount to HOA 8342-00-117-04-002. Treasury shall transfer the equivalent amount from HOA 2071-01-117-04-320 to the P.D. Account 8342-00-117-04-002 and transfer both employees' contribution and Government contribution to the Trustee Bank (i. e Axis 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 (PRANs) of individual employees. In case where the bank branch of Axis Bank is not available, the ATO shall enclose the filled in RTGS form and two copies of SCF form along with the cheque and forward the same to the Treasury Bank which will arrange for online transfer of the funds to Axis Bank specifying the SCF number in the remarks column.

During District Treasuries/Sub Treasuries inspection, the following discrepancies were noticed in maintenance of CPS Account.

3.3.9 (II) UNADJUSTED BALANCES AND IRREGULARITIES IN CONTRIBUTORY PENSION SCHEME (CPS)

In one DTO and 4 STOs, instances of existence of minus balance of **₹8.25 crore** under 8342-00-117- 04-001 and having balances of **₹2.69 crore** under 8342-00-117-04-002 were noticed as detailed in **Annexure 3.3.9**. Minus balance under 8342-00-117- 04-001 reflects accounting discrepancies and balance under 8342-00-117-04-002 shows unadjusted balances to the respective PRAN accounts maintained at NSDL. This issue needs to be addressed at Government level.

3.3.9 (III) DIVERSION OF FUNDS FROM CPS ACCOUNT INTO THE PERSONAL SAVING ACCOUNT TO A TUNE OF ₹ 10.45 LAKH

During verification of records at DTO Ananthapur, it was noticed that Sri B. Madhusudana Sarma, working as Sr. Assistant in the Dist. Treasury, Ananthapur, who was dealing with the unit work of CPS had deliberately diverted the CPS funds to his personal savings account from the PRAN A/cs of mapped CPS Subscribers who had applied for payment due to their exit from the scheme.

The details and the modus operandi of the case were as follows:

1. On their exit from the scheme some employees had applied for withdrawing the amounts in their CPS accounts through online and got the hard copy countersigned by the DDO and submitted in the Treasury.

2. Sub Treasury Officer had disclosed her user credentials to the subordinate Sri B. Madhusudana Sarma, Sr. Assistant, who was dealing with the CPS unit of work and he misused the user credentials of Maker and Checker roles of CRA system, which was against the instructions issued in the DTAs circular Memo No: D5/14457/2013, Dated 12/09/2016.
3. Sri B. Madhusudana Sarma, Sr. Assistant modified the bank details of the applicants in the text files and diverted the CPS funds to his personal savings account from the following PRAN A/cs of mapped CPS subscribers.

Sl. No	Name of the employee	PRAN No.	Amount (₹)	Name of the Treasury
1	G. Saileela	110051440317	2,47,924.94	STO, Hindupur
2	K. Madhavaraju	110073115587	79,128.53	STO, Kanekal
3	B. Parthasaradhi Reddy	110060905191	10,193.36	STO, Kothacheruvu
4	S. Samiullah	110011432866	1,00,797.41	Dist Treasury, ATP
5	G. Sudhakara Reddy	110010996216	82,849.13	Dist Treasury, ATP
6	B. Madhusudhana Sarma (Death claim of self)	110080802092	5,24,718.86	Dist Treasury, ATP
Total			10,45,612.20	

4. Sri B. Madhusudana Sarma, Sr. Assistant was holding 3 Savings Bank accounts in the following banks:
 - (a) State Bank of Hyderabad, SB A/c No: 62278896337
 - (b) State Bank of India, SB A/c No: 34548279431
 - (c) Andhra Bank, SB A/c No: 03810011034739.
5. When the applicants approached the treasury for payment, he had drawn an amount of ₹ 5,24,718.86 from his PRAN A/c by raising self death claim request in CRA system and paid the amount partly to some of them, some of the amount to Smt. G. Saileela, PRAN No: 110051440317 and ₹50,398.70 to Sri. S. Samiullah, 110011432866.
6. After drawing his own death claim, Sri B. Madhusudana Sarma, Sr. Accountant's PRAN A/c number (110080802092) had already been deactivated in CRA system and he accounted for his subsequent CPS subscriptions i.e., from January 2017 to September 2017 to the PRAN A/c numbers of the following individuals by meddling the content of text files, which was highly irregular and was against to the instructions of the DTAs circular Memo No: D5/6497/2016, Dated 03/11/2016.

Sl No	Name of the Employee	PRAN No.	Subscription month	Amount (₹)	FVU Name
1	Gudipati Bala Sudhakara Reddy	110010996216	Jan 2017	2815	1001K5H.fvu
			Feb 2017	2815	1001K5H.fvu
			March 2017	2815	1001K5H.fvu
			April 2017	2892	1001K5H.fvu
			April 2017 (DA arrears)	1155	1001K5H.fvu
			May 2017	2892	1001K5H.fvu
			June 2017	2892	1001K5H.fvu
			July 2017	2892	1001K5H.fvu
2	P Sankar Reddy	110060771797	August 2017	2892	1001P9H.fvu
3	Jonnala Srinivasulu	110101143562	September 2015(Arrears)	3666	1001IAH.fvu
			September 2017	3245	1001IAH.fvu

7. It was not known as to how the system accepted double/duplicate credits to the single individuals account for the same month.

The DTA vide his Memo No: G2/3473/2018, Dt. 03/08/2018 had instructed the DD, District Treasury, Ananthapur to file a criminal case with the police authorities against Sri. B. Madhusudana Sarma, Sr. Asst. But neither the departmental enquiry was initiated nor criminal case was filed so far.

3.3.10 13TH FINANCE COMMISSION GRANTS

As per the provisions contained in G.O.Ms.No.43 Finance (W&M) Department, dated 22nd April 2000, read with G.O.Ms.No.165, Finance (CM) Dept., dated 19th September 2017, under Category 'C' Deposits, all funds released during a particular financial year and remained unspent up to 31st March of the next financial year shall lapse. Further, as per G.O. Ms.No.86 Finance (FCCASP) Dept., dated 20-5-2016, permission was granted for utilization of 77.5% of the money deposited in the PD accounts under 13th Finance commission (FC) grants during 2014-15. The DTA was also directed to lapse 22.5% of the amount deposited in PD accounts of the Urban Local Bodies. Further, in G.O. Rt. No. 2219, Finance (FC,CASP) Department dt.24-11-2016, orders were issued to withhold 2.34% of the amounts deposited in PD accounts in the Rural Local Bodies under 13th FC Grants deposited during 2014-15 and to utilize the grants till 31-03-2017.

During the District Treasuries/Sub Treasuries inspection, the following lapses were noticed.

3.3.10(I) NON-LAPSING OF 13TH FINANCE COMMISSION GRANTS

A review of PD accounts revealed that the unspent balances amounting to **₹7.07 crore** pertaining to the 13th FC Grants under Category 'C' were lying in the PD accounts without lapsing to the Government account as detailed in **Annexure-3.3.10**.

3.3.10(II) EXCESS INCURRING OF EXPENDITURE UNDER 13TH FINANCE COMMISSION GRANTS

A review of PD accounts of Rural Local Bodies at 25 STOs revealed that an amount of **₹2.98 crore** which was to be withheld in 2 PD accounts as per the above GO was not withheld in the PD accounts as detailed in **Annexure-3.3.11**. This resulted in excess expenditure to that extent which needs ratification from the competent authority.

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 ₹ 140.59 lakh was noticed in sub Treasuries under 13 Districts of Andhra Pradesh.

Excess payment of pension occurred due to;

- Inadmissible Dearness Relief **₹64.25 Lakh** Annexure-3.4.1(a)
- Wrong consolidation of pension **₹37.29 Lakh** Annexure-3.4.1(b)
- Excess payment of Financial Assistance **₹6.85 Lakh** Annexure-3.4.1(c)
- Excess payment of Enhanced Family Pension consequent on non- observance of prescribed time limit **₹18.85 Lakh** Annexure-3.4.1(d)
- Short/non-recovery of commuted portion pension/premature Restoration of CVP **₹3.51 Lakh** Annexure-3.4.1(e)
- Excess payment of Additional quantum of Pension **₹2.82 Lakh** Annexure-3.4.1(f)
- Drawal of two family pensions by a pensioner **₹7.02 Lakh** Annexure-3.4.1(g)

OTHER IRREGULARITIES

3.4.2 EXCESS PAYMENT OF FAMILY PENSION BEYOND THE DATE OF REMARRIAGE- ₹7.49 LAKH

According to AP Pension Rules 1980, Family Pension is payable to the spouse till his/her remarriage and thereafter it would be ceased to Government.

During the review of PPOs with Pay Bank Report at STO, Muvva, it was noticed that Sri P. Someswara Rao was drawing two pensions i.e. Service Pension vide PPO No. 19-019123/SP, ID NO. 5037732 with effect from 1-3-2008 and Family Pension of his deceased wife Smt. T. Bhagyam ex-teacher vide PPO No. Edn/KSN/001892/FP1989-90, ID No. 5025548 w.e.f 21-4-1987. On scrutiny of Service Pension records it was observed that he had nominated his wife (Second) as FP beneficiary on remarriage. However, the fact of remarriage with Smt. Pala Maramma and the date of remarriage were not disclosed while drawing the Family Pension. Later he declared that he got remarried on 25-10-2007. In view of his remarriage, he was not entitled to draw the Family Pension from the actual date of his remarriage i.e. 25-10-2007.

It was also observed that an amount of ₹ 5,000/- was being recovered towards excess payment of Dearness Relief as he was paid Dearness Relief on both the Family as well as Service Pensions. The excess paid Dearness Relief for the period from 21-04-1987 to Feb 2017 worked out to ₹2,30,174/-.

Since he was not eligible for family Pension since 25-10-2007, the amount paid to him shall also be recovered. The amount of Family Pension for the period from 25-10-2007 to 30-11-2017 (Pension stopped from November 2017) worked out to ₹ 5,18,818/- The recovery of excess paid Family Pension was not yet commenced. Thus, the total excess paid Pension plus DR amount to be recovered worked out to ₹ 7,48,992/-.

3.4.3 FRAUDULENT DRAWL OF FAMILY PENSION BY SUBMITTING FAKE LIFE CERTIFICATE (ANNUAL VERIFICATION CERTIFICATE) – ₹ 9.70 LAKHS

As per G.O. Ms No. 1 Fin (PSC) Dept. dt. 2-1-2001, read with Govt. Circular Memo No. 10393/A79/PSC/2005/2013 dt.19-10-2005 and Govt. Memo No. 28407A/239/ PSC/ 07 dt.1-1-2008 and Govt. Memo No. 2400/PSC/2013 dt.26-10-2013, the aged and ill health pensioner has the choice to submit the AVC every year either by coming to the Treasury Office or with signature of any Gazetted Officer duly attesting the photograph of the pensioner and Certificate II in the prescribed form.

While reviewing the pension payments in STO, Tenali it was found that Smt. Kollipara Kota Subbamma w/o (L) K. Rudra Murthy was drawing Family Pension vide PPO No.18-SGC-4548. The monthly pension was regularly being credited to her Account No. 10382268561 at SBI, Kothapet Branch, Tenali from 23-4-1998 after the death of her husband.

An anonymous complaint was received on 28-12-2016 and on 09-01-2017 on this and during the investigation, it was found that her dependant son Kollipara Basava Prasad

Lingam held the Debit Card of the Bank Account issued to her and was drawing the pension till December 2016, though the FP beneficiary died on 26-10-2006 and the same was confirmed by the Municipal Health Officer, Births and Deaths, Tenali Municipality vide death report No. 002214. This was done by submitting a fake Annual Verification Certificate (Life Certificate) signed by Gazetted Officer every year.

Family pension of ₹ 9,98,559/- was paid for the period from 27-10-2006 to December 2016, out of this ₹ 28,131/- only available in the SBI account was credited back to Government account vide Challan No. 16353 dt.19-08-2017. The excess paid balance amount of ₹ 9,70,428/- had to be recovered.

3.4.4 INADMISSIBLE FAMILY PENSION TO THE PENSIONER FROM THE DATE OF REMARRIAGE

During the verification of above PPOs at STO Vuyyuru, Krishna District, it was noticed that Sri M Devi Ratnam, Husband of Smt. (Late) MP Annamani was sanctioned Enhanced Family Pension @ ₹305/- 0pm with effect from 07/03/1986 to 06-03-1993 and thereafter Normal Family Pension @ ₹183/- pm by the District Audit Officer, Local Funds Machilipatnam. While receiving above pension, he was further sanctioned Service Pension @ ₹ 4,650/- pm w.e.f. 01/07/2002 - upon his retirement on Superannuation on 30/06/2002 – in RPS 1999 Scales. At the time of applying for Service Pension, he has mentioned name of his wife as Smt. M. Salomi in the Nomination enclosed to the Service Pension Application. Accordingly, he was sanctioned Superannuation Pension by AG vide PPO No 21-SGC-020810 DT0 25/11/2002. He was drawing both the pensions since the date of sanction of SP along with Dearness Relief applicable thereon from time to time till today. Dearness Relief on Family Pension was stopped with effect from 02/2018.

As per Proviso 5(i) under Rule 50 of Andhra Pradesh Revised Pension Rules, 1980 Family Pension is payable to the widow/widower till the date of death or remarriage whichever is earlier. As such in the instant case Sri M Devi Ratnam is not eligible for Family Pension from the date of his remarriage. Hence, the amount paid to the pensioner Sri M Devi Ratnam is to be recovered from the Date of Remarriage to November 2018. During the review of above PPO it was also noticed that both the pensions were revised in RPS2005, RPS 2010 and RPS2015 scales. It was also observed that particulars of remarriage, drawal of other pension etc. were not furnished by the Pensioner. The date of submission of AVC was also not mentioned. This indicates that AVCs were not scrutinized properly by STO. Due to failure on the part of STO an amount of ₹ 7.64 lakh was paid in excess. STO may scrutinize all the AVCs of the year and issue a certificate that no such omissions are noticed in the AVCs.

3.4.5 IRREGULAR PAYMENT OF MEDICAL ALLOWANCE TO EMPLOYED FAMILY PENSIONERS

As per the G.O.Ms.No.51, Finance (HRM.VI-Pension) Department dt:08-05-2015, the employed Family Pensioner shall be entitled for payment of Dearness Relief on Family Pension irrespective of the fact that he/ she is getting Dearness Allowance on his/ her pay. Government of Andhra Pradesh vide G.O.Ms.No.100, Finance (Pen-I) Department Dated: 06-04-2010 has sanctioned the payment of Medical Allowance @ ₹200/- to all pensioner / Family Pensioners which was increased to @ ₹300/- vide G.O.Ms.No.189, Finance (HRM.V-Pension) Department, dt.31-12-2015.

While scrutiny of PPOs, it was revealed that the following Family Pensioners who were employed are being paid Medical Allowance which was irregular.

Name	Period	No. of Months X Medl. Allowance	Amount (₹)
Santhi Jaya Prada J 05052509----19-005436/FP	5/20105 to 11/2015	7 M X 200	1,400
	12/20105 to 3/2018	28 M X 300	8,400
P Suvarchala 05053561- EDU/KNA/4735/FP/2016	6/2016 0to 12/2018	31 M X 300	9,300
M Sridevi 05052428— EDN/KNA/200/FP/2016	4/2015 t0o 11/2015	8 M X 200	1,600
	12/2015t0o 4/2016	5 M X 300	1,500
	3/2018 to0 12/2018	10 M x 300	3,000
M Venkata Ramana, 05051545---19-005306/FP	3/2018 to 012/2018	10 M X 300	3,000
A Manjula Devi, 05037827-- -19-004642-FP	4/2018 to 102/2018	9 M X 300	2,700
Total			30,900

3.4.6 NON-FILING OF PENSION REVISION ORDERS

As per the instruction 63 under SR 91 of APTC, in treasuries while disbursing pension to the pensioners, the Treasury Officer should maintain a PPO file which contains original PPO issued by the Pension Authorising Authority (PAA) Disburser's Half (DH) and any other relevant documents such as Annual Verification Certificate submitted by the pensioner annually, revision/consolidation orders, arrear calculation sheets, etc. This would be the basic record even though the pension payment is being made through a pension package. If the DH at Treasury office is misplaced / missing due to any reason, the same from the pensioner is to be obtained and a certified copy is to be filed in the PPO file. When both the DHs are missing or not available, the Treasury officer should stop the pension and inform the facts to the PAAs, i.e. Accountant General (A&E)/Audit Officer, Local Fund as the case may be for issue of duplicate DHs. During the scrutiny of pension payment orders at 5 STOs, it was noticed that in the three cases listed in **Annexure-3.4.5**, the revision of pension payment orders were not filed with the

respective individual pension payment orders due to which the authenticity of the revised pension payments could not be verified.

3.4.7 UNDRAWN PENSION FOR MORE THAN ONE / THREE YEARS

As per amended instruction 60 under TR 16 of Andhra Pradesh Treasury Code(A.P.T.C) Vol.-I, when a pensioner has failed to receive his pension for one/three years, as the case may be, 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 and the payment of pension shall be continued if no objection is found as a result of enquiry.

In 22 STOs, it was noticed that there were 286 pension cases where pensions were not drawn for more than one year as detailed in the **Annexure-3.4.6**. Though the pension has been stopped, no action has been taken to enquire the reasons for non-drawal of pension.

3.4.8 CLOSED PPOS TO BE CANCELLED NOT RETURNED TO PENSION AUTHORISING AUTHORITIES (PAA)

As per SR 89 (b) of APTC all the closed PPOs should be cancelled and sent to the respective Pension Authorizing Authorities with a note of the date of the pensioner's death in order to avoid fictitious payments at a later stage.

During review of records relating to pension payments and maintenance of PPOs in 9 STOs, it was noticed that 259 closed PPOs as detailed in **Annexure-3.4.7** are lying idle with STOs. The same may be got cancelled by the respective Pension Authorizing Authorities under intimation to PAG (A&E) AP besides reviewing the CVP payments.

3.4.9 NON-RECOVERY OF MEDICAL PREMIUM

The Government of Andhra Pradesh in G.O.Ms.No.210 Finance (TFR) Department dated 15.11.2014 instructed all the DDOs to recover the contribution towards Medical Premium of Employees Health Scheme from salaries/pensions of Employees/pensioners and deposit the amount along with Government contribution in the Public Account under the head of account MH 8342 – Other Deposits; 120 –Misc. Deposits; 11 – Employees Health Scheme; 001 – Employees Contribution; 002 – Pensioners Contribution; 003 – Government Contribution.

However, while verifying the Pay Bank Reports it was found that in 45 STOs Medical Premium was not recovered from 329 pensioners amounting to ₹9,87,984/- as detailed in the **Annexure-3.4.8**. This also affected the settlement of medical claims under Aarogya Sri Health Care Scheme.

3.4.10 DRAWAL OF TWO PENSIONS FROM TWO DIFFERENT BANKS

As per the instructions of DTA on the pensioners those drawing two pensions i.e. Service Pension & Family Pension at different locations i.e. at different treasuries shall be tracked and transferred all such family cases to corresponding service pension drawing station at once without involving concerned pensioners. In this regard if any recovery exists, the entire recovery record may also be transferred to new station.

In six STOs, it was noticed that in 38 cases, pension was being drawn from two different banks as detailed in **Annexure -3.4.9**.

3.4.11 TAXABLE PENSIONERS WITHOUT PERMANENT ACCOUNT NUMBERS [PANS]

As per section 192 of I.T. Act 1961, every Disbursing officer is responsible to deduction income tax at source on the estimated income of the assessee under the head "Salaries" which includes pension.

On verification of statements of Income Tax to be deducted from pensioners whose income exceeded the taxable limit for the year 2017-18, it was noticed that in 5 STOs, Permanent Account Numbers (PANs) were not obtained from 19 pensioners shown in **Annexure-3.4.10**. In the System Software, Pension Module, the PAN numbers of these pensioners were not entered. In the absence of the same, the recovery and remittance particulars of Income tax from these pensioners could not be verified.

SECTION – V: DEFECTS NOTICED IN CLASS IV GPF

3.5.1 MISCLASSIFICATION OF CLASS IV GPF WITHDRAWALS – ₹24.86 LAKH

It was noticed in DTOs that in 28 cases, Class IV GPF withdrawals of ₹24.86 lakh were misclassified as regular Class III GPF withdrawals as detailed in Annexure-3.5.1, which needs immediate action for rectification and transferring these withdrawals to the correct accounts.

The missing debits may be accounted for/adjusted to the respective accounts duly proposing Alteration Memos. The missing debits along with interest may be calculated and deducted from the accounts concerned.

3.5.2 MISSING DEBITS IN CLASS – IV GPF ACCOUNTS – ₹8.13 LAKH

During the review of class-IV GPF accounts in six DTOs, it was noticed in seven of class IV GPF Accounts that recoveries of Temporary Advances (TAs) amounting to ₹8.13 lakh were being effected every month but the corresponding Debits were not posted in their respective GPF Accounts as detailed in **Annexure-3.5.2**. This inflated the balances in the account of the subscribers and there is every possibility of withdrawing another amount by the subscribers which could lead to minus balance. These accounts need to be verified and the Debits, if any misclassified, are posted to the subscribers accounts..

3.5.3 ADVERSE BALANCES IN CLASS IV GPF ACCOUNTS – ₹2.27 LAKH

TA 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).

In 2 DTOs, it was noticed that in 18 cases, there were minus balances amounting to **₹2.27 lakh** in Class IV GPF accounts, as detailed in **Annexure-3.5.3**.

Minus balance would be due to drawal in excess of the available balance at credit or wrong postings of debit amounts. Since this is a matter of serious concern, immediate action should be taken to ensure that the excess drawn Class IV GPF amounts are recovered along with interest/penal interest and remitted into Government Account.

3.5.4 CLASS IV GPF BALANCES NOT TRANSFERRED TO REGULAR GPF ACCOUNTS

When a Class IV official is 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 authorises 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 is transmitted to PAG (A&E) AP along with monthly account for effecting the transfer of Class IV GPF balance to Regular GPF account.

In DTO West Godavari it was found that there were 9 cases of Class IV employees promoted to Class III but their GPF accounts were still being maintained in Class IV GPF as detailed in **Annexure-3.5.4**.

3.5.5 NON- RECOVERY OF GPF MINIMUM SUBSCRIPTIONS

As per GPF rules in force every Govt. Servant who has completed one year of continuous service shall subscribe towards GPF at the rate of 6% and @ 4% in case of Class IV employees of their Basic Pay

A review of GPF Class IV Accounts in 6 STOs revealed that the employees are subscribing less than the prescribed amount as listed in the **Annexure-3.5.5**.

SECTION – VI: MISCELLANEOUS

3.6.1 INADMISSIBLE PAYMENT OF RISK ALLOWANCE ₹1.62 LAKH

The Government of AP vide GO.Ms.No.157 Finance, dated 11th December 2015, had revised the Risk Allowance as recommended by the 10th PRC to certain categories of posts in certain departments wherever considered necessary.

The Risk allowance was attached to the post of Lab Technician Gr. II working in Mehdi Nawaj Jung (MNJ) Cancer Hospital and Radium Institute under the Department of Health and Family Welfare and no other post of Lab Technician is entitled for the same.

It was observed that Staff working in various Primarily Health Centres (PHCs) under the control of 10 STOs and in 1 DTO were drawing Risk Allowance amounting to **₹1.62 lakhs** as detailed in **Annexure-3.6.1** though they were not entitled for the same. The excess paid amount in these cases needs recovery and remittance into Government account under intimation to Office of the PAG (A&E) AP besides stoppage of the allowance forthwith.

3.6.1(I) IRREGULAR PAYMENT OF RATION ALLOWANCE-₹68,713/-

The rates of Ration Allowance were revised as per recommendations of 10th PRC vide G.O. Ms No 164 Fin Dept. Dated 15-12-2015 (vide Annexure VII) at ₹250/- ₹ 335/ & ₹100/-per month.

It was noticed that in 4 STOs, Ration allowance of **₹68,713/-** was being drawn and paid to certain staff even though they are not eligible to draw the said allowance as detailed in **Annexure 3.6.1(a)**.

3.6.1(II) IRREGULAR PAYMENT OF ESI ALLOWANCE TO MEDICAL OFFICIALS ₹1.13 LAKH

As per GO Ms No 162 Fin (HR.VI-TFR-A&L-TA) Department, dated 11-12-2015, ESI Allowance is to be continued at the existing rates who are working on deputation in Insurance Medical Services Department.

It was noticed that in 2 DTOs and 2 STOs there was an excess payment of ESI allowance of **₹1.13 lakh** paid to regular officials (who are not on deputation) as detailed in **Annexure 3.6.1(b)** even though they are not eligible for drawing ESI Allowance.

3.6.2 IRREGULAR PAYMENT OF UNIFORM MAINTENANCE ALLOWANCE AMOUNTING TO ₹8.43 LAKH

In G.O.Ms. No.175 Finance Department, Dated 15thDecember 2015, the Government revised the payment of Uniform Allowance in cash once in a year. The amount was revised from ₹1500/- to ₹ 2,250/- per annum in respect of the Nursing personnel working in all the Medical departments. The Lab-Technicians and Pharmacists who have to wear Apron were entitled to Uniform Allowance of ₹ 750/- once in a year. Further, it was reiterated that those who were eligible for Uniform Allowance should automatically be eligible for Uniform/Apron Maintenance Allowance at ₹ 150/- per month and ₹ 75/- per month respectively.

It was noticed that in 1 DTO and in 44 STOs, the Uniform Maintenance Allowance (Dhobi Allowance) was drawn and paid to the officials who were not entitled for the same. This resulted in irregular payment amounting to **₹8.43 lakh** as detailed in **Annexure-3.6.2**. The entire up to date excess paid amount needs recovery and remittance into Govt. account.

3.6.3 INADMISSIBLE PAYMENT OF LEPROSY ALLOWANCE – ₹0.70 LAKH

Government of Andhra Pradesh in G.O. Ms No. 46 Finance (HRM V-PC) Department dated 30.04.2015 sanctioned Leprosy Allowance to certain categories of posts working under National Leprosy Eradication Programme. The Allowance was enhanced in G.O.Ms. No. 165 Finance (HR. VI-TFR-A&L-TA) Department dated 11.12.2015.

In 1 DTO and 3 STOs, scrutiny of Fly Leaf Audit Registers of Medical Department revealed that there was an excess payment of Leprosy Allowance of **₹0.70 lakh** as detailed in **Annexure-3.6.3**. The excess payment needs to be recovered and remitted into Government Account besides restoring the correct position immediately.

3.6.4 EXCESS DRAWAL OF HRA – ₹8.03 LAKH

Based on the recommendations of 10th PRC, Government in G.O. Ms No. 48 (HR-VPC-I) Dept. Dt. 30-04-2015 classified the cities and towns into different categories and the rates of HRA fixed at 30%, 20%, 14.5% and 12%.

In 3 STOs and 1 DTO, it was noticed that there was an excess payment of HRA amounting to **₹8.03 lakh** by applying incorrect HRA rates as detailed in **Annexure-3.6.4**. The excess payment needs to be recovered and remitted into Government Account besides restoring the correct position immediately.

3.6.5 PAYMENT OF ADDITIONAL HOUSE RENT ALLOWANCE (AHRA) ₹65.34 LAKH

In G.O.MS.No.46 Finance (HRM-IV) Department dated 30-04-2015, orders were issued for sanctioning Additional House Rent Allowance (AHRA) @ 8% of the Basic Pay of the employees, under Revised Pay Scales 2015, subject to a maximum of ₹ 2,000/- pm, in case, free accommodation could not be provided by the Govt. to the employees holding the posts to which rent free accommodation should be provided by the Govt. as per rules.

During the review of Fly Leaf Audit Registers of Medical Department at 1 DTO and 26 STOs, it was noticed that AHRA was being paid to the incumbents holding the post of Male Nursing Orderly (MNO) even though, MNO post does not have free accommodation facility. Hence, payment of AHRA to the tune of ₹65.34 lakh to the MNOs as detailed in **Annexure-3.6.5** was inadmissible.

Immediate action may, therefore, be taken to review the above case and the excess paid AHRA recovered and remitted into Government account.

3.6.6 PASSING OF BILLS IN EXCESS OF BUDGET PROVISION

As per Para No. 12.11.15 of A.P. Functionary Manual, the treasury control on budget is exercised in the case of all items of expenditure except (i) salaries (ii) pensions and (iii) certain specified items like ex-gratia payments, obsequies charges etc., The budget provision is placed at the disposal of Chief Controlling Officer (CCO) who further distributes the same on quarterly basis among Sub Controlling Officers (SCOs) who are usually District Level Officers and they further distribute the budget among DDOs. The DTA captures the SCO wise budget allocation in the system where as DTOs capture the same DDO wise based on the distribution statements submitted by the CCOs/SCOs. The Treasury Officers are required to admit the claims presented by the departmental officers on the basis of the budget distribution statements furnished by the HODs. No expenditure can be incurred by the Government except with the authorization of the Legislature, barring certain expenditure as “charged” expenditure on the Consolidated Fund of India. The responsibility for watching the progress of expenditure against a grant or appropriation devolves on the Executive. The Executive is ultimately responsible for keeping the expenditure within the grant or appropriation. The duty of treasury personnel who pass the bills is to see that the DDOs do not draw money over and above the budget sanction.

Any expenditure in excess of the amount of grant or appropriation as well as expenditure not falling within the scope of any grant or appropriation as specified in the Schedule to the Appropriation Acts (Original and Supplementary), would be treated as unauthorized expenditure.

In four STOs, it was noticed that 13 DDOs drew funds to the tune of ₹1.07 crore without budgetary provision as detailed in **Annexure-3.6.6**. The lapse on the part of DDOs was serious in nature, which requires investigation at higher level followed by necessary action against the erring officials.

3.6.7 DIVERSION OF FUNDS TO THE P.D.ACCOUNT OF CPO, ANANTHAPUR FROM HUZUR SIRSTADAR, ANANTHAPUR TO THE TUNE OF ₹ 1.2 CRORE

As per Circular Memo No. 411/P2/L.T.P/Pro/2015, Dt. 16/07/2015, of the Commissioner Department of Tourism, the Govt. of AP had earmarked Rs. 2 crore to each district under the HOA: 3452 – Tourism -01-Tourism infrastructure 102 – Tourism Accomodation-11-Normal State Plan (SH 10) promotion of Tourism in District – 500-503 other charges and guidelines were issued in GO RT No: 183, Dt. 09/07/2015.

As per Circular Memo No.M2/17836/2009, dt. 18/11/2009 of DTA, AP. Hyderabad, read with G.O. Ms No. 51, Dt. 02/03/1987 of Fin & Plg (FW.W&M) Dept. and G.O. Ms No.507 Finance (TFR) Dt. 10/04/2012, the Government had instructed the treasury officer that,

- (a) in case, money has to be transferred to any subordinate office or any other departmental office, a fresh P.D. Account shall be opened in the name of the receiving officer.
- (b) such receiving officer shall have the same P.D. Account drawing code, if he is already having a code, otherwise, a new code shall be assigned to him,
- (c) The head of account of the new account shall be the same as that of the account from which the funds are transferred.

The concept was that the funds shall be with the Government or it shall be disbursed to an end beneficiary and in no case, it should be with an intermediary account.

The District Tourism Officer, Ananthapur vide his R.C. No.241/2015-T, dated 12/2015 had instructed the Executive Director, APTDC, Kurnool to act as per the guidelines and work bills for each project shall be drawn from district treasury through the District Collector/Chairman(DTPC), ATP who was authorised as DDO for drawal of these funds.

Contrary to the above, the District Collector, Ananthapur vide his R.C.No.90/Tourism/Dist. Festival, dated 24-03-2016 had instructed to transfer an amount of ₹ 1,19,92,222/- to the PD account of CPO, Ananthapur. Even though the HS Collectorate was having PD account but the amount was transferred to PD account of CPO, Ananthapur.

3.6.8 ARTICLES UNDER SAFE CUSTODY LYING IDLE FOR MORE THAN 3 YEARS

As per instructions contained in 21 and 22 under TR 11 of APTC Vol.1 read with GO.Ms.No.282, dated 21st November 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 the articles if necessary, duly affixing new seals. In case of default, penal rent @ ₹ 25/- and @ ₹ 30/- per article per annum in case of Government departments and Local Bodies respectively should be remitted by the authorities concerned.

In nine DTOs and twenty four STOs, it was observed that there were **800** items/articles under safe custody lying for more than 3 years as detailed in **Annexure-3.6.7**.

It was also observed that some articles were lying for more than a decade. Action needs to be taken in terms of the above GO in respect of such articles.

3.6.9 NON-OBTAINING OF STRONG ROOM FITNESS CERTIFICATE

As per the amended instructions under 4-C of TR 11 of APTC, Vol.-I, every strong room attached to Sub Treasury/Dist. Treasury has to be inspected once in every three years by the Executive Engineer or by his subordinate deputed for the purpose. The treasury officer should obtain a Strong Room Fitness Certificate of Safety from the R&B Department once in three years.

In one DTO and seventeen STOs during the course of verification of records, it was noticed that the strong room fitness certificate was not obtained for the year 2018-19 as detailed in **Annexure- 3.6.8**. This issue warrants immediate attention for necessary action.

3.6.10 RETENTION OF UNUSED STAMPS WORTH OF ₹31.99 LAKH

As per Para 7.15 of AP Functionary Manual, stamps which have become unfit for re-issue and are spoiled should be listed and kept separately for Inspection of the District Collector or Inspector General of Registration and Stamps. These stamps should be destroyed in their presence by burning them. To this extent, the balance available with the entire district should be reduced. The original destruction certificate should carefully be preserved in the strong room.

In DTO Chittoor and STO Gannavaram, stamps accounts revealed that there were unused Judicial (Lower and Higher) Notary, non-moving Judicial and Non-judicial Stamps of

different denominations, Revenue Stamps etc., worth of ₹31.99 lakh lying idle as detailed in **Annexure-3.6.9**.

Necessary action may, therefore, be taken to address the District Collector and Inspector General of Registration and Stamps directing them either to transfer these stamps to the needy offices or for destroying the same duly following the prescribed procedure.

3.6.11 NON-EXCHANGE OF PAD LOCK KEYS

As per Instruction 5 under TR 11 of APTC Vol.-I read with GO Ms No. 176 dated 25-08-1971, the duplicate keys of all the pad locks used in the treasury should be exchanged with the keys of the DTO once in three years during the annual inspection of the respective sub treasury by the DTO.

It was noticed in four STOs that Pad Lock Keys have not been exchanged for the last four years (approximately) as detailed below.

Sl.No.	Name of the DTO/STO	Date of last exchange
01.	STO-CHIRALA	17.12.2015
02.	STO-KANDUKUR	07.08.2014
03.	STO-MARKAPUR	01.08.2015
04.	STO-ONGOLE	06.03.2014

Necessary action may, therefore, be taken to exchange the keys with those of DTOs.

3.6.12 IMPLEMENTATION OF CFMS - NON-REFUND OF CHEQUES TO GOVERNMENT

After the implementation of CFMS, which is a concept of paper less Government transactions from 01/04/2018, issue of cheques by various PD administrators for making payments had been dispensed with in the Treasury Department and such cheque books held by PD Administrators and Treasury officers (unused) to be listed out and returned to bank for further necessary action at their end or destroyed under the orders of competent authority.

During verification of the Strong Rooms, it was observed in 5 STOs and 2 DTOs that cheque books were still being stocked up as detailed in the **Annexure-3.6.10**.

SECTION – VII : DEFECTS NOTICED IN CFMS

3.7.1 IMPLEMENTATION OF CFMS - PROCEDURAL LAPSES

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 bills, in all aspects with reference to the Treasury / Financial / Other rules / instructions of the Government / HODs and scanned documents are uploaded/enclosed to the Bills.

As per Article 3 of APFC Vol. I, drawal of amounts through self-cheque/self drawal by the PD Administrators is permitted only for petty office expenses and salaries to the contingent staff and minor repairs. Any cheques for the purposes other than the above are to be issued only in the name of third party.

As per SR 2 (c) under TR 11 of Andhra Pradesh Treasury Code, every bill or other voucher shall bear the office seal and shall be filled in and signed in ink duly affixing entries and signatures with ball point pens are also permissible, provided the same are clear and legible. The designation and the seal of the Drawing Officer should be affixed below the signatures. The total amount claimed, as far as the whole rupees are concerned, to be written in words as well as in figures.

As per the Instruction 2 (a) under TR 32 of Andhra Pradesh Treasury Code, sub-vouchers to contingent bills should be “cancelled” in such manner that they cannot subsequently be used fraudulently to claim or support a further payment. As per Instruction 2 (b), the DDO should endorse the word “cancelled” across each of such sub-vouchers in red ink or by a rubber stamp and initial it with the date. He should certify on the bill that all the sub-vouchers relating to it have been cancelled that they cannot be used again.

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.

3.7.1 (I) DOUBLE PAYMENTS WITH SAME VOUCHERS/BILLS

Under the jurisdiction of 03 DTOs & 13 STOs of 06 Districts, bills were passed & approved by STOs twice, on the same vouchers uploaded to the bills which resulted in double payments/ drawal of bills twice, which needs to be recovered from the beneficiaries as detailed in **Annexure 3.6.11**.

3.7.1 (II) PROCEDURAL LAPSES IN PASSING OF BILLS

During verification of records of 09 STOs, it was observed that Bill Numbers were not written and sub vouchers are not affixed with office seal or rubber stamp of designated officials (DDOs). Bills were passed in CFMS without signature on M-Book, Payment to other account instead of account mentioned in contingent bill, making payment of bills on which sub vouchers were not uploaded / enclosed to the bills. A list of such cases is given in **Annexure 3.6.12**.

3.7.2 IMPLEMENTATION OF CFMS - IRREGULARITIES IN CLASSIFICATION OF PENSIONS ALLOCABLE TO AP & TS

As per orders issued in G.O.Ms.No.121 Finance (B.G.III) Dept., in composite State and subsequent instructions issued on the subject, the pensions paid from 02-06-2014 should be classified as under.

Category-I: Pensioners who retired before 02-06-2014: Amount should be classified under the existing heads (SHs 04, 07, 09 etc.) with the nomenclature pension allocable between successor states of AP & TS in the ratio of 58.32: 41.68. 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 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 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.

During verification of payments for the Month of 10/2018 on CFMS package related to 03 STOs of Kadapa district, it was noticed that the Gratuity / CVP payments pertaining to the service allocable to successor state of Andhra Pradesh was not being classified under SH 24 and the total amount was debited to SH 14 only, which is contrary to the GO abid. A list of such cases is given in **Annexure 3.6.13**.

3.7.3(I) IMPLEMENTATION OF CFMS- INCORRECT EXHIBITION OF SUCCESSFUL TRANSACTION AS FAILED, RESULTED IN DOUBLE PAYMENTS

During verification of vouchers in DTO, Visakhapatnam, it was noticed that the following Bills were passed for payments on the documents / sub vouchers which were same, resulting in double payments of ₹ 3,06,099/- which is to be recovered from the beneficiary.

Sl. No	Bill Number	Name of STO	Net Amount (₹)	Payment Date	DDO Code	Name of Beneficiary & Code	A/c No
1	676124	Chinta palli	115520	02.08.2018	02062202068 (G.P.,Kommi ka	Gajiyya Dora Appana /1000440126	55140201 0004343
2	680456			02.08.2018			
3	653913	Araku	190579	30.07.2018	02042202042 (G.P.Tokuru)	AppannaKora/ 1000510524	62337232 202
4	676604			01.08.2018			

When this was brought to notice, it was replied that the double payments were identified and remitted vide challan Nos.20045421222018 dt.14-11-2018 for ₹ 1,15,520/- and 20086110792018 dt. 16-2-2019 for ₹1,90,579/- respectively.

Audit observed that the amounts were credited to Government account after a lapse of 3 to 7 months.

Thus, in all the above cases the amount was erroneously shown as failed though the amounts were credited to the beneficiary resulting in double payment. The above cases are only illustrative but not exhaustive. Therefore, it is suggested that CFMS package shall be reviewed and all such double payments are to be identified and recovered.

3.7.3(II) DOUBLE PAYMENTS - AMOUNT CREDITED BACK TO GOVERNMENT.

During the period of Treasury inspection of 02 DTOs and 01 STO, an amount of ₹ 9,65,629/- was pointed out as double payment and the beneficiary has remitted back the amount to Government account as detailed below.

Sl. No	Bill Number	Net Amount (Rs)	Payment Date	DDO Code	Name of Beneficiary & Code	A/c No	Remitted vide Challan No.
DTO Visakhapatnam, Visakhapatnam District							
1	469368	371433	27.07.2018	02012202014 (MEO, MPP, Pendurthy) DTO, Visakhapatnam	DemuduLekk ala/14417334 (EL encashment)	0082100 1101444 9	200981010 12018dt. 31-03-2019
2	658234	371433	20.08.2018				
STO Bobbili, Vizianagaram District							
3	1151886	103404	30-10-2018	VPF Ramavaram	PenuguttyMut yalarao / 14354607	331491 45319	200840113 42018dt. 18-02-2019
4	1152300	103404	30-10-2018				
DTO Nellore							
5	468651	490792	23-08-2018	MEO Sullurupeta	KatatiAnithal 000241310 (EL encashment)	621758 77322	211520113 32018dt, 19-03-2019
6	750151	490792	23-08-2018				

3.7.4 THE FOLLOWING OBSERVATIONS WERE MADE IN RESPECT OF CFMS

- (i) The bills Presented by the DDOs with same documents with different bill Numbers are passed by the Treasury officers, resulting double payments.
- (ii) There is no mechanism to identify the wrong/double drawal by the beneficiary. As and when the beneficiary identified and intimated to the treasury/CFMS authorities, the amounts were credit back to the Govt. A/c.
- (iii) In case of failed transaction, the DDOs are making necessary corrections and resubmitting with different bill numbers duly attaching the same scanned documents such bills were passed which resulted in double payments.
- (iv) In case of General funds under the head of account 8448-109-01, the bills were not routed through the Treasury, but the transactions were depicted in STOs accounts for generating RBD and monthly accounts. The discrepancies in General Funds were not noticed by the Treasuries.
- (v) All the failed Transactions are kept under 8658- Suspense Accounts. The details of failed transaction are not displayed in Treasury login for processing the same for payment through online.
- (vi) Closing balances to the end of 3/2018 in Deposits A/Cs and PD A/Cs are not taken as OB in CFMS from 4/2018 onwards
- (vii) **Budget and bill processing:** The control mechanism adopted in CFMS is that bills cannot be uploaded by DDO when sufficient budget is not available against his claim. The treasury, while processing the bills, had no access to view to the budget. They have to process the bill in the CFMS applying simple audit checks, resulting in diversion of funds by the HODs, and the treasury is not aware of this.
- (viii) **Reconciliation of expenditure:** The codal provisions stipulate that DDOs and PD Administrators have to reconcile the receipts and expenditure figures with Treasury every quarter/half year so as to avoid fraudulent payments and manipulations of challans etc. However, after implementation of CFMS, the importance of Reconciliation is lost on the basis of the Statement that it is a “single source of truth”. Due to non-existence of reconciliation, major lapses like repeated use of sub vouchers for multiple claims etc. were observed.



(Gowthaman R)
Deputy Accountant General (A/Cs)

Annexures

Annexure 1.1
List of DTOs/ATOs/STOs in Andhra Pradesh
(As referred to in para 1.1)

Srikakulam District		Vizianagaram District	
1	DTO, Srikakulam	1	DTO, Vizianagaram
2	STO, Narasannapeta	2	STO, Bobbili
3	STO, Palakonda	3	STO, Gajapathinagaram
4	STO, Palasa	4	STO, Parvathipuram
5	STO, Ponduru	5	STO, Salur
6	STO, Rajam	6	STO, Srungavarapukota
7	STO, Sompeta	7	STO, Bhogapuram
8	STO, Tekkali	8	STO, Cheepurupalli
9	STO, Amudalavalasa	9	STO, Kothavalasa
10	STO, Itchapuram	10	STO, Kurupam
11	STO, Kotabommali	11	STO, Nellimarla
12	STO, Hiramandalam at Kothur	12	STO, Badangi at Therlam
13	STO, Pathapatnam	13	STO, Vizianagaram
14	STO, Srikakulam		East Godavari District
15	STO, Ranasthalam	1	DTO, East Godavari
	Visakhapatnam District	2	STO, Alamuru
1	DTO, Visakhapatnam	3	STO, Amalapuram
2	STO, Anakapalli (E)	4	STO, Kakinada
3	STO, Bheemunipatnam	5	STO, Kothapeta
4	STO, Chodavaram	6	STO, Peddapuram
5	STO, Elamanchili	7	DTO, Rajahmundry
6	STO, Narsipatnam	8	STO, R.C.Puram
7	STO, Paderu	9	STO, Rampachodavaram
8	STO, Visakhapatnam	10	STO, Rayavaram
9	STO, Anakapalli(W)	11	STO, Razole
10	STO, Araku	12	STO, Addateegala
11	STO, Chintapalli	13	STO, Mummdivaram
12	STO, Kota Uratla	14	STO, Pithapuram
13	STO, Madugula	15	STO, Prathipadu
14	STO, Nakkapalli at Payakaraopeta	16	STO, Tuni
	West Godavari District	17	STO, Jaggampeta
1	DTO, West Godavari	18	STO, Korukonda
2	STO, Bhimavaram	19	STO, Anaparthi
3	STO, Chintalapudi	20	STO, Chintoor
4	STO, Gopalapuram		Prakasam District
5	STO, Kovvur	1	ATO, Kandukuru
6	STO, Narasapuram	2	ATO, Markapur
7	STO, Nidadavole	3	STO, Addanki
8	STO, Palakol	4	STO, Ongole
9	STO, Polavaram	5	STO, Martur
10	STO, Tadepalligudem		STO, Yerragondlapalem
11	STO, Tanuku	7	STO, Podili
12	STO, Akiveedu	8	STO, Kanigiri
13	STO, Bhimadole	9	STO, Giddaluru
14	STO, Eluru	10	STO, Darsi
15	STO, Penugonda	11	STO, Cumbum
16	STO, Kokkunur	12	STO, Chirala
	Krishna District	13	DTO, Prakasam at Ongole
1	DTO, Vijayawada (W)		Nellore District
2	ATO, Vijayawada (E)	1	ATO, Gudur
3	ATO, Nuzvidu	2	ATO, Kavali
4	ATO, Gudivada	3	STO, Nellore

5	STO, Vuyyuru	4	STO, Atmakur
6	STO, Gannavaram	5	STO, Kovvur
7	STO, Avanigadda	6	STO, Udayagiri
8	STO, Jaggaiahpetta	7	STO, Sullurupet
9	STO, Kaikaluru	8	STO, Butchireddipalem
10	STO, Nandigama	9	STO, Venkatagiri
11	STO, Thiruvuru	10	STO, Vinjamur
12	STO, Machilipatnam	11	STO, Podalakr
13	STO, Vissannapet	12	STO, Naidupet
14	STO, Mylavaram	13	STO, Rapur
15	STO, Pamaru	14	STO, Indukurpet
16	STO, Movva	15	STO, Vakadu
17	STO, Bantumilli	16	STO, Nellore
18	STO, Kanchikacherla		Kurnool District
19	STO, Krishna @ Machilipatnam	1	ATO, Adoni
	Guntur District	2	ATO, Nandyal
1	ATO, Narasaraopeta	3	STO, Allagadda
2	ATO, Tenali	4	STO, Alur
3	STO, Guntur	5	STO, Atmakur
4	STO, Gurazala	6	STO, Banaganapalli
5	STO, Vinukonda	7	STO, Dhone
6	STO, Sattenapalli	8	STO, Gudur
7	STO, Repalli	9	STO, Koilakuntla
8	STO, Ponnuru	10	STO, Kurnool
9	STO, Mangalagiri	11	STO, Nandikotkur
10	STO, Macherla	12	STO, Pattikonda
11	STO, Bapatla	13	STO, Yemmiganur
12	STO, Chilakaluripeta	14	STO, Srisailam
13	STO, Duggirala	15	STO, Kurnool
14	STO, Nagaram		Kadapa District
15	STO, Pedakurapadu	1	ATO, Jammalamadugu
16	STO, Piduguralla	2	ATO, Rajampeta
17	STO, Rajupalem	3	STO, Budvel
18	STO, Guntur	4	STO, Kadapa
	Ananthapur District	5	STO, Kamalapuram
1	ATO, Dharmavaram	6	STO, Lakkireddipalli
2	ATO, Penukonda	7	STO, Muddanur
3	STO, Ananthapur	8	STO, Proddatur
4	STO, Gooty	9	STO, Pulivendla
5	STO, Guntakal	10	STO, Railway Kodur
6	STO, Hindupur	11	STO, Rayachoti
7	STO, Kadiri	12	STO, Sidhavatham
8	STO, Kalyandurg	13	STO, Mydukur
9	STO, Kambadur	14	STO, Kadapa
10	STO, Kanekal		Chittoor District
11	STO, Kothacheruvu	6	STO, Kuppam
12	STO, Madakasira	7	STO, Nagari
13	STO, Rayadurg	8	STO, Pakala
14	STO, Singanamala	9	STO, Piler
15	STO, Tadpatri	10	STO, Punganur
16	STO, Uravakonda	11	STO, Satyaveedu
17	STO, Ananthapur	12	STO, Srikalahasti
18	STO, Mudigubba	13	STO, Thamballapalli

	Chittoor District	14	STO, Tottambedu
1	DTO, Chittoor	15	STO, Vayalpadu
2	ATO, Madanapalli	16	STO, Palamaneru
3	STO, Chittoor	17	STO, Puttur
4	STO, Bangarupalem	18	DTO, Chittoor
5	STO, Chandragiri	1	DTA, Ibrahimpatnam (Krishna Dist)
		2	AP Capital Region Treasury
			Total-211

Annexure 1.2

Statement showing district wise break up of ATOS/STOS

(As referred to in Para 1.1)

Sl.No.	Name of the District Treasury	Number of Divisional Sub Treasuries	Number of Sub Treasuries	Total
1.	Srikakulam	3	11	15
2.	Vizianagaram	2	10	13
3.	Visakhapatnam	3	10	14
4.	East Godavari	5	14	20
5.	West Godavari	3	12	16
6.	Krishna	5	13	19
7.	Guntur	3	14	18
8.	Prakasam	3	9	13
9.	Nellore	3	12	16
10.	Kurnool	3	11	15
11.	Kadapa	3	10	14
12.	Ananthapur	3	14	18
13.	Chittoor	3	14	18
14.	Director of Treasuries and Accounts.	0	0	1
15	AP Capital Region Treasury	0	0	1
Total	15	42	154	211

Anexure 2.1

**Details regarding chronic delay in receipt of Monthly Accounts/LOP voucher from
Treasuries and PAOs
(As referred in Para 2.1.1)**

Sl No	Name of the Treasuries	Due date	Month wise delay in submission of Monthly Accounts by the Treasuries during the year 2018-19												No of times delay during the year
			Apr 18	May 18	June 18	July	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18	Jan 19	Feb 19	March 19	
1	Srikakulam	18 th	105	106	105	100	99	77	60	51	33	15	14	29	12
2	Visakhapatnam	18 th	105	106	105	100	97	77	60	51	33	15	14	29	12
3	East Godavari	18 th	105	106	105	100	93	77	60	51	33	15	14	34	12
4	West Godavari	18 th	105	106	105	100	97	77	60	51	33	15	14	34	12
5	Krishna	16 th	107	108	107	102	95	79	62	53	35	17	16	38	12
6	Guntur	16 th	107	108	107	102	99	79	62	53	35	17	16	34	12
7	Prakasam	16 th	107	108	107	102	95	79	62	53	35	17	16	34	12
8	Nellore	16 th	107	108	107	102	95	79	62	53	35	17	16	34	12
9	Kurnool	18 th	105	106	105	100	97	77	60	51	33	15	14	29	12
10	Ananthapur	17 th	106	107	106	101	96	78	61	52	34	16	15	33	12
11	Chittoor	17 th	106	107	106	101	96	78	61	52	34	16	15	33	12
12	Kadapa	17 th	106	107	106	101	96	78	61	52	34	16	15	33	12
13	Vizianagaraam	18 th	105	106	105	100	97	77	60	51	33	15	14	32	12
14	AP Hqrs Try.	13 th	110	111	110	105	102	82	65	56	38	18	22	38	12
15	PAO, AP, New Delhi	15 th	108	109	108	105	100	80	63	54	36	16	12	35	12
16	PAO, Andhra Pradesh	13 th	110	111	110	107	102	82	65	56	38	18	14	37	12
17	PAO, AP CRT	15 th	108	109	108	105	100	80	63	54	36	16	12	35	12

Note: Delay in submission of Monthly Account is due to DTO's/PAO's administrative reasons

Annexure 2.2**Details of wanting vouchers to the end of March 2019
(As referred to in Para 2.1.2)**

Sl. No	District	No of Vouchers	Amount (₹)
1	ANANTHAPUR	3924	2385481104
2	CHITTOOR	9196	4189416809
3	EAST GODAVARI	3704	1133748250
4	GUNTUR	4991	5999062446
5	KADAPA	1227	462723126
6	KRISHNA	4547	1681225251
7	KURNOOL	5610	3317843619
8	NELLORE	6860	1242103280
9	PRAKASAM	1644	304016757
10	SRIKAKULAM	2453	612717483
11	VISAKHAPATNAM	7897	7626437441
12	VIZIANAGARAM	749	383750499
13	WEST GODAVARI	2098	2385865177
GRAND TOTAL		54900	31,72,43,91,242

Annexure 2.3**Details of Wanting DC Bills to the end of March 2019
(As referred to in Para 2.2)**

Sl. No	District	No of outstanding AC bills	Amount(₹)
1	ANANTHAPUR	242	344269043
2	CHITTOOR	188	429426845
3	EAST GODAVARI	303	354763365
4	GUNTUR	285	595238595
5	KADAPA	113	207483792
6	KRISHNA	268	435613079
7	KURNOOL	277	519902880
8	NELLORE	176	488113335
9	PAO – ANANTAPUR	2	99088
10	PAO – ELURU	4	64000
11	PAO – GUNTUR	4	490032000
12	PAO – KADAPA	1	100000000
13	PAO – KURNOOL	2	53750
14	PAO – VIJAYAWADA	6	75092915
15	PAO – VISAKHAPATNAM	1	200000000
16	PRAKASAM	138	244447457
17	SRIKAKULAM	331	5848443541
18	VISAKHAPATNAM	204	398274634
19	VIZIANAGARAM	199	384811018
20	WEST GODAVARI	304	414041689
GRAND TOTAL		3048	12,43,01,71,026

Annexure 2.4**Adverse Balance under Deposit Accounts in 2018-19**

(As referred to in Para 2.3.1)

Sl No	Head of Account	Closing Balance (₹)
1	8342-Other Deposits	-361845753.01
2	8443-Civil Deposits	-7348566506.70
3	8448-Deposits of Local fund	-6060529187.32
4	8449-Other Deposits	-888440872.42
5	8550-Civil Advances	-15642241.08
TOTAL		-14,67,50,24,560.53

Annexure-2.5**Misclassification of Motor Car Advance under Motor Cycle Advance**

(As referred to in Para 2.4.1(i))

District	Month of Account	Voucher Number	Voucher Amount (₹)
PAO –Andhra Pradesh	Apr/18	608	3333
		731	2252
		692	4000
		172	3300
		842	1550
		842	4364
		618	5000
PAO –Andhra Pradesh	May/18	2018-017412	4500
		2018-059221	800
PAO –Andhra Pradesh	Jun/18	2018-154830	3350
		2018-171075	800
PAO –Andhra Pradesh	Jul/18	2018-313487	3350
		2018-391934	7500
		2018-368859	4364
		2018-368104	800
		2018-368073	3333
		2018-376453	4000
PAO –Andhra Pradesh	Aug/18	2018-309963	3300
		2018-609492	800
		2018-626493	4000
		2018-639028	7500
		2018-555230	3300
Krishna	Aug/18	2018-622889	4364
		2018-599972	4400
PAO –Andhra Pradesh	Sep/18	2018-863897	800
		2018-1033626	6666
		2018-890571	4000
		2018-857994	4000
		2018-862214	7595
Krishna	Sep/18	2018-872906	4400
		2018-908496	10054
PAO –Andhra Pradesh	Oct/18	2018-1086497	5000
		2018-1111452	3333
		2018-1073532	3200
		2018-1074941	800
		2018-1067061	3750
		2018-1096248	4000
		2018-1086794	4000
2018-1105909	7595		
Chittoor	Oct/18	2018-1215719	4364
Krishna	Oct/18	2018-1081494	4400

PAO –Andhra Pradesh	Nov/18	2018-1354295	800
		2018-1366443	5000
		2018-1342551	7595
		2018-1366353	3333
		2018-1375767	3750
		2018-1354371	4000
		2018-1355392	3200
Chittoor	Nov/18	2018-1375087	4364
Krishna	Nov/18	2018-1370617	4400
PAO –Andhra Pradesh	Dec/18	2018-1763037	800
		2018-1779541	5000
		2018-1777470	3333
		2018-1746624	3750
		2018-1777880	4000
		2018-1762988	8000
		2018-1791376	3200
Chittoor	Dec/18	2018-1755995	4364
Krishna	Dec/18	2018-1783422	4400
PAO –Andhra Pradesh	Jan/19	2018-2006526	3750
		2018-2022601	800
		2018-2036949	7595
		2018-2022684	3333
PAO – Andhra Pradesh	Jan/19	2018-2035451	4000
		2018-2022543	8000
		2018-2019452	3200
		2018-2022820	5000
Chittoor	Jan/19	2018-2059630	4364
Krishna	Jan/19	2018-2052094	4400
PAO –Andhra Pradesh	Feb/19	2018-2299064	800
		2018-2321081	5000
		2018-2300646	7595
		2018-2321262	3333
		2018-2300941	3750
		2018-2278545	4000
		2018-2304937	8000
		2018-2321144	3200
		2018-2323257	4364
Chittoor		2018-2429095	4400
Krishna			
PAO –Andhra Pradesh	Mar/19	2018-2522159	800
		2018-2565486	5000
		2018-2557126	7595
		2018-2565380	3333
		2018-2482395	80000
		2018-2555904	4000
		2018-6021	4000
		2018-2524487	8000
		2018-2545096	3200
Chittoor		2018-2596222	4364
TOTAL			4,44,682

Annexure-2.5 (a)**Misclassification of Car Adv(MLAs)-7610-00-202-00-07 under Motor Cycle Adv- 7610-00-202-00-05**

(As referred to in Para 2.4.1(ii))

District	Month of Account	Voucher Number	Voucher amount in (₹)
PAO –Andhra Pradesh	May/18	2018-055309	3577000
		2018-060588	904500
		2018-060589	213000
	Jul/18	2018-385502	80000
		2018-647275	80000
	Aug/18	2018-861507	80000
	Oct/18	2018-1110251	80000
		2018-1386915	80000
	Dec/18	2018-1838236	80000
	Jan/19	2018-2120461	80000
	Feb/19	2018-2338996	133000
		2018-2338996	155000
		2018-2338996	80000
		2018-2338996	80000
		2018-2338243	80000
		2018-2338996	80000
		2018-2338996	133000
		2018-2339289	80000
		2018-2338996	80000
		2018-2339367	33330
		2018-2339200	133000
		2018-2338996	133000
		2018-2338243	133000
		2018-2338996	133000
		2018-2338996	80000
		2018-2338243	80000
		2018-2338243	133000
		2018-2338996	133000
		2018-2339200	80000
		2018-2338996	133000
		2018-2339200	133000
		2018-2339200	80000
2018-2338243		133000	
2018-2339200		80000	
2018-2338243	133000		
2018-2338243	80000		
2018-2338243	80000		
2018-2338243	133000		
2018-2322475	80000		

PAO Andhra pradesh	Mar/19	2018-2482395	160000
		2018-2545073	133000
		2018-2546214	80000
		2018-2546214	133000
		2018-2546214	80000
		2018-2545080	13800
		2018-2482395	133000
		2018-2582825	80000
		2018-2582856	80000
		2018-2582870	80000
		2018-2482395	160000
		2018-2545073	80000
		2018-2547186	51000
		2018-2482395	349000
		2018-2546214	133000
		2018-2545073	80000
		2018-2546214	80000
		2018-2546214	133000
		2018-2562874	80000
		2018-2546214	80000
		2018-2545073	80000
		2018-2546214	155000
		2018-2548553	315000
		2018-2546214	80000
		2018-2547186	133000
		2018-2548495	80000
		2018-2546214	80000
		2018-2548417	33330
		2018-2592063	133000
		2018-2546214	133000
		2018-2545073	80000
		2018-2545073	133000
		2018-2546214	133000
		2018-2545080	40000
		2018-2545073	80000
		2018-2545073	133000
2018-2546214	133000		
2018-2547186	80000		
2018-2546214	133000		
2018-2547186	133000		
2018-2547186	80000		
2018-2545073	133000		
2018-2545073	133000		
TOTAL		1,31,36,960	

Annexure-2.5 (b)

Misclassification of Car adv(MLA)-7610-00-202-00-07 under Car adv(G.S)--- 7610-00-202-00-04
(As referred to in Para 2.4.1 (iii))

DIST/PAO	Month of Account	Vr. No.	Amount (₹)
PAO – Andhra Pradesh	Jun/18	2018-193797	133000
		2018-193797	133000
		2018-180228	80000
		2018-180296	67000
		2018-192933	67000
		2018-193349	80000
		2018-193349	80000
		2018-193349	80000
		2018-193349	133000
		2018-193349	133000
		2018-193349	133000
		2018-193349	80000
		2018-193349	80000
		2018-193349	133000
		2018-193349	133000
		2018-193797	80000
		2018-193349	80000
		2018-199862	133000
		2018-193797	80000
		2018-193797	80000
		2018-193797	133000
		2018-193797	80000
		2018-193797	133000
2018-193797	80000		
2018-193797	80000		
PAO – Andhra Pradesh	Jun/18	2018-193797	80000
		2018-193797	80000
		2018-193797	155000
		2018-193797	133000
		2018-194121	80000
		2018-194121	133000
		2018-194121	80000
		2018-194121	80000
		2018-194121	80000
		2018-194121	133000
		2018-194121	80000
		2018-194121	170000
PAO – Andhra Pradesh	Jun/18	2018-194121	80000
		2018-194121	80000
		2018-194121	80000
		2018-194146	33330
		2018-194203	80000
		2018-194227	80000
		2018-199406	33500
2018-199406	67000		

PAO – Andhra Pradesh	Aug/18	2018-594012	33330
		2018-594107	80000
		2018-575288	1673000
		2018-598541	67000
		2018-604024	1679000
		2018-620606	67000
	Sep/18	2018-835369	67000
		2018-812963	1261000
		2018-810138	80000
		2018-835449	67000
		2018-909091	67000
		2018-811332	1753000
		2018-818163	1508000
		2018-810734	1225000
	Sep/18	2018-835649	67000
		2018-810092	133000
		2018-821048	67000
		2018-871987	80000
		2018-809933	33330
		2018-897671	67000
	Oct/18	2018-821091	67000
		2018-1108235	67000
		2018-1108216	67000
		2018-1107979	67000
		2018-1103312	67000
		2018-1108188	67000
		2018-1262971	67000
		2018-1262979	67000
	Nov/18	2018-1262985	67000
		2018-1038180	134000
		2018-1413043	67000
		2018-1420109	80000
		2018-1588447	80000
		2018-1414727	1380000
		2018-1413095	67000
		2018-1413134	67000
2018-1412866		1441000	
2018-1413060		67000	
2018-1420308		133000	
2018-1339382		67000	
2018-1420050		33330	
2018-1413958		1208968	
2018-1420185		80000	
2018-1412992		67000	
PAO – Andhra Pradesh	Dec/18	2018-1348843	67000
		2018-1410498	1146000
		2018-1423019	67000
		2018-1713571	67000
		2018-1750456	80000
		2018-1713686	67000
		2018-1705603	1146000
		2018-1709198	67000
		2018-1708629	1642000
		2018-1713638	67000
		2018-1770846	133000
		2018-1845106	67000
		2018-1750411	80000
	Jan/19	2018-1750217	33330
2018-1713716		67000	
2018-1700496		67000	
2018-1987537		1012000	
2018-2027852		67000	
		2018-1993145	1513000
		2018-1989252	80000
		2018-1999272	67000

	Jan/19	2018-2079274	67000
		2018-2027755	67000
		2018-1989286	133000
		2018-1978744	1632000
		2018-2001253	33330
		2018-1989361	80000
		2018-1986703	1145000
		2018-1998986	67000
	2018-2031731	67000	
	Feb/19	2018-2350066	67000
		2018-2324822	67000
		2018-2350336	67000
		2018-2350253	67000
		2018-2350412	67000
		2018-2354953	134000
		2018-2350130	67000
	2018-2340342	1435000	
	Mar/19	2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2524438	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2524453	67000
		2018-2524356	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2588761	67000
		2018-2526910	67000
		2018-2690820	134000
		2018-2653968	67000
		2018-2526910	67000
2018-2526910		67000	
2018-2527776		67000	
2018-2526910	50000		
PAO – Andhra Pradesh	Mar/19	2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		2018-2526910	67000
		TOTAL	4,70,75,778

Annexure-2.5 (c)

(As referred to in Para 2.4.1(iv))

Misclassification of Car Adv MLA.-7610-00-202-00-07 under Car Adv. Minister- 7610-00-202-00-06			
DIST/PAO	Month of Account	Vr. No.	Amount (₹)
PAO –Andhra Pradesh	Jul/18	0000000805	80000
	Jul/18	0000000828	40000
TOTAL			1,20,000

Annexure-2.6**Misclassification of Motor Cycle Advance under Motor Car Advance**

(As referred to in Para 2.4.1(v))

District	Month of Account	Voucher Number	Amount (₹)
East Godavari	Jun/18	2018-298185	2000
Ananthapur	May/18	2018-068242	750
	Oct/18	2018-1086393	750
		2018-1075390	750
	Nov/18	2018-1365466	750
		2018-1317644	750
	Dec/18	2018-1777670	750
		2018-1770817	750
	Jan/19	2018-2069895	750
		2018-2061305	750
	Feb/19	2018-2379283	750
		2018-2378942	750
	Mar/19	2018-2554037	750
2018-2553978		750	
AP State Capital Region Treasury	Mar/19	21145482422018	2000
TOTAL			13,750

Annexure-2.7**Misclassification of Car adv.(Min)-7610-00-202-00-06 under Car adv.(G.S)- 7610-00-202-00-04**

(As referred to in Para 2.4.1(vi))

DIST/PAO	Month of Account	Vr. No.	Amount (₹)
PAO –Andhra Pradesh	Jul/18	2018-361272	80000
	Aug/18	2018-553654	80000
	Sep/18	2018-820998	80000
	Oct/18	2018-1082786	33330
	Nov/18	2018-1339107	80000
	Nov/18	2018-1375329	33330
	Dec/18	2018-1700339	80000
	Jan/19	2018-2082460	80000
	Feb/19	2018-2321147	80000
TOTAL			6,26,660

Annexure-2.8**Misclassification of HBA(AIS)-7610-00-201-00-04 under HBA(Oos)- 7610-00-201-00-05**
(As referred to in Para 2.4.1 (vii))

DIST/PAO	Month of Account	Vr. No.	Amount (₹)
PAO –Andhra Pradesh	May/18	2018-044092	13636
		2018-044092	9186
		2018-013706	4000
		2018-013334	6990
Nellore	May/18	2100478333	1576
		2100481204	1576
PAO–Andhra Pradesh	Jun/18	2018-175057	13636
		2018-175057	12120
		0000000679	13636
	Jul/18	0000000679	11852
		0000000954	6695
		2018-845520	13636
	Sep/18	2018-835377	6990
		2018-1083688	13636
	Oct/18	2018-1087295	6990
		2018-1363694	6990
		2018-1082978	3125
		2018-1027400	2666
		2018-981124	2666
	Nov/18	2018-1355210	13636
PAO –Andhra Pradesh	Nov/18	2018-1347260	2666
		21067480052018	4000
		21068675732018	6000
		2018-1375606	3125
	Dec/18	2018-1684939	2666
		2018-1765330	3125
		2018-1753788	6990
	Jan/19	2018-1986820	2666
		2018-2000694	3125
		2018-2063607	6990
	Feb/19	2018-2332840	13636
		2018-2322910	2666
		2018-2326102	3125
		2018-2348473	6990
	Mar/19	2018-2548281	13636
		2018-2546596	2666
2018-2530031		3125	
2018-2557346		6990	
TOTAL			2,59,425

Annexure 2.9

Misclassification of Motor Cycle Adv-7610-00-202-00-05 under Computer Adv- 7610-00-204-00-12
(As referred to in Para 2.4.1 (viii))

DIST/PAO	Month of Account	Vr. No.	Amount (₹)
PAO – Andhra Pradesh	Jul/18	2018-314709	2000
		2018-327048	1100
	Aug/18	2018-571899	1100
	Sep/18	2018-819712	1100
	Oct/18	2018-1070396	1100
TOTAL			6400

Annexure 2.10
Details of overpayment cases as on 31-03-2019
(As referred to in para 2.5.1)

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Reasons for over payment	Name of the DDO	PPO No	Action taken	Latest Action taken
1	57686/GA	G. Bhaskara Rao	30-06-2007	47,341/-		DTO, Visakhapatnam	22-016514/SP	<p>Addresses DTO vide Lr no. Fds 103/fw 2016-17/117/dt 09.06.16. Reminder issued to DTO for Recovery on 22/09/2016. Reminder issued vide Lr no 1242,1243 dt. 26.10.16. No letter was addressed after 26.10.2016 as DTO not informed of the latest action taken. Reminder issued to Dy. Dir. ,VSP vide Lr.no. Fds103/VSP/FW/OP/2017-18/81 dt. 19.04.2017 . (1) DTO/VSP addressed vide F_103/111/17-18/201 Dt. 08/05/17 to recovery arrears overpaid amount, as well as the subscriber. (2) The Sr.AO/TIH (AD) also communicated with a copy of the letter to include the issue in TIP for initiating appropriate measures. This section addressed DTO several times and T I H section also issued with a copy of letter to take up issue. Reply awaited. Statuses verified amount not received. Letter from DTO and TIH section awaited pl.No reply received. Reply awaited. Reminder issued vide f102/1/17-18/3822,3823 Dt. 17.11.17. The DD, DTO, VSP, Subscriber and Sr. AO/T.I.H. addressed to vide F-102/17-18/3822,3823 dt. 17-11-2017 to recover the overpaid amount. TIP was also issued with a copy of letter to issue HM, as the T.I.P. visited DTO/VSP in Nov/2017. Reply awaited. Reminder letter addressed to DTO, VSP vide F102/VSP/FW/overpayment/17-18/3822,3823 dt 17/11/17 and Sr. AO/T.I.H (AP) to include a HM. Reply from T.I.H. not received. This section sent remainder to DTO, Subscriber & Sr. AO/T.I.H. No reply was received so far from the above. Reminder sent vide Lr. No. 4677, 4678, Dt 14.3.2018. Reply awaited.Reply awaited.Reminder letter addressed vide D.No 57,58 Dt 19/06/2018. Reply awaited. Reminder vide 1059,1060 Dt 10.09.2018. Reply awaited.Reminder issued vide No.1827,1828 dt 09/11/2018. Reminder issued vide No. 2183,2184 dt 21/12/2018. Reply awaited. Reminder issued vide No. 2227, 2228 dt 06/02/2019. Reply awaited.</p>	Reminder vide No.50,51 Dt:20/05/2019

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Reasons for over payment	Name of the DDO	PPO No	Action taken	Latest Action taken
2	22053/PH	Ch.Gopaiah		9234/-		EE,NSJO O & M, Macharla, Guntur.	Local Fund	Reminder issued vide Lr.No. Fds21/II/GNT/12-13/1166 to 1169 Dt: 30.8.2012. Reminder issued vide Lr.No. Fds21/II/GNT/12-13/1166 to 1169 Dt: 30.8.2012. Reminder issued vide Lr.No. Fds21/II/GNT/14-15/531,532 dt: 1.8.2014. Reminder issued vide f107/ii/2014-15/155 dt: 05/12/2014. Reminder issued to DDO vide fds 107/II/2015-16/798 dt: 16-12-2015 . Addressed to DDO vide Fds 107 /II/2015-16 968 ,969,970 dt 15.03.2016. Adressed higher up S.E, NSJC, O & M Circle Lingamgutla, Nearsarasapet, Guntoor dst. Vide Lr no 274, dt 14/06/2016 . Addressed higher authority vide lr no 274 dt. 14.06.16 Reply Awaited to the Lr. No 274, Dt. 14.06.16 addressed to the higher authority S.E., NSJC, O&M lingamuntlan, Nearasapet, GUNTUR, Reminder Sent to S.E. vide 1186/20.10.16, APAO requested to furnish pension drawal details of retd. Govt. employee vide 1186/20.10.2016. Reminder Sent to S.E vide 1186 dt. 20.10.2016, Reply awaited . DDO addressed in Lr.no F 107/U-IV/2017-18/443,444,445 dt. 07/06/2017 also copy marked to DD DTO., Guntoor and STO Mancherial in the above letter. DDO addressed regarding pending action against recovery of overpayment vide this office letter no. AG(A&E)/F107/U-IV/2017-18/443,444, 445 dated 07.06.2017. Reply awaited from DDO. Reply awaited form DDO . Department addressed in 8/2017. Reply awaited from dept. Reply awaited. letter will be addressed. As reported earlier. No further communication for legal cell. No further communication No change status as reported earlier. Case is just traced. It is presumed debit of Rs. 7,000/- of 09/95 resulting in (-) balance of 9,234/- . DDO addressed in Lr. No. AG(A&E)/F107/ IV/17-18/443,444,445 dt. 7.06.2017. No reply from DDO. No Reply. Lr addressed on 04/05/2018 vide Lr No.105/iv/789. Reply awaited. Letter addressed in 5/2018. Reply is still awaited from department. Reply awaited.	Reply awaited

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Reasons for over payment	Name of the DDO	PPO No	Action taken	Latest Action taken
3	16002/MEDL	M.V.Subba Rao		36851/-		MO, PHC Parchuru dt Prakasam		Reply awaited DTA and DTO Reminded Vide 125162 dt. 19.9.201. Since the PPO holder has stated that the account no 16002/Medl; is not his, DMHO, Ongole is addressed in F108 /III/Dt.12/2016 Reply awaited. Addressed DMHO, ONGOLE, PRAKASHAM, vide letter no 889, dated 29/06/2017. Addressed vide no. 889 dated 29/06/2017. No reply received. Reply awaited. Case under review. (i) The M.O, Parchuru, PKM and M.O. Community Health Centre, Addanki PKM, addressed to provide the details of debit drawn i/r/o A/c No. MEDL/16002 vide Lr No. 4177, 4178 dt. 11.12.2017. (ii) The DD, DTO, PKM and DTA AP Ibrahimpatnam were also addressed to furnish the details of debit drawn i/r/o A/c No. 16002/Medl so as to trace the actual subscriber and recover the excess paid amount vide Lr. No. F102/2017-18/4179,4180 dt 11.12.2017. A letter duly giving full particulars of debits/credits were addressed to M.O, Parchuru, PKM, vide F102/FW/overpayment/2017-18/4177,4178 dt. 11/12/17 to provide debit details as the actual amount drawn is not known as per DTO, DDO replies. The DDO and Medical Officer, CHC, Addanki, addressed vide F102/FW/overpayment/2017-18/4177,,4178 dt. 11/12/17 to provide the details of debits and credits drawn in A/c No. 16002/Medl as the subscriber says, he has no such GPF Account No. Reminder sent vide Lr. No. 4676, 4679, Dt 14.3.2018. Reply awaited. Reminder issued Vide D.No 59,60 Dt 19/06/2018. Reply awaited. Reminder vide 1057,1058 Dt 10.09.2018. Reply awaited. Reminder issued vide No.1825,1826 dt 09/11/2018. Reminder issued vide No. 2185,2186 dt 21/12/2018. Reply awaited. Reminder issued vide No. 2229, 2230 dt 06/02/2019. Reply awaited.	Reminder vide No.52,53 Dt:20/05/2019

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Reasons for over payment	Name of the DDO	PPO No	Action taken	Latest Action taken
4	3494/PR	G RAMA JAYAM		43276/-		DIST PANCHAYAT OFFICER, CHITTOOR		<p>Reminder issued to the DDO vide F12/II/12-13/1986,87,88,89 Dt: 12.12.12.</p> <p>1.Reminder issued to DDO, DTO, Subscriber vide Lr.No. F12/II/12-13/2174,2175,2176 Dt: 16.1.2013. 2.Personal Reminder issued vide F12/II/12-13/2494 Dt: 12.3.2013. 3.Reminder issued vide F12/II/13-14/1441 to 1444 Dt: 9.10.2013. Reminder issued to DDO, DTO vide F12/II/13-14/2178 dt:24.1.14 Reminder issued vide F12/II/ 13-14/2178 Dt : 24/01/2014. Dept is being reminded for recovery of excess payment Dist. Panchayat Officer (FAC) had been addressed for recovery of excess apid amount vide Lr. No 424, 425 dt 15-07-2015 Reply for RTI issued in fds 109/II/RTI/2015-16/155075 dt 27/08/2015 reminding the remittance of overdrawal Reminder issued in lr no dt 27/08/2015. Reminder issued in fds 109 /II/2015-16/overpayment/460 dt 06-10-2015 . Reminder issued in letter no. fds109/II/2015-16/706 dt. 11/01/2016.under process. reminder issued in Fds 109/11/2016-17/601 dt 12-07-2016 Reminder issued in 601 dt 12/7/2016 Reminder issued FDS 109/IV/2016-17/1225 dt. 20.09.16. Reminder issued vide FDS 109/11/2016-17/2479 dated 19.01.2017. Reply awaited. Reply awaited. No change. Addressed to DDO vide PAC (A&E)/AP/Funds107/IV/2017-18/2997,2998, dt. 18.01.2018. No Change. Reply yet to be received from DDO. Reminder will be issued soon. Reply awaited. Reminder will be issued soon. Reply yet to be received from DPO, Chittoor. However reminder will be issued soon. Reply not received from DDO. However, reminder issued vide Fds 107/IV/CTR/2380 Dt 05.03.2019. Reply is awaited from DDO. Reminder will be issued soon.</p>	Reply awaited

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount Rs	Reasons for over payment	Name of the DDO	PPO No	Action taken	Latest Action taken
5	MEDL/69859	MAHENDR A KUMAR MUGADA		48793/-		MEDL OFFICER PHC MELLAPUTTI SKL		Addressed Vide No Fds 102/II/2017-18/539,540 dt 19/06/2017. Addressed Vide No Fds 104/I/2017-18/2953 dt 19/09/2017. Addressed Vide No Fds 104/I/2017-18/3022 dt 04/10/2017. Addressed Vide No Fds 104/I/2017-18/186 dt 27/06/2018. Addressed Vide No Fds 104/I/2017-18/1148 dt 18/09/2018. Addressed Vide No Fds 104/I/2017-18/2159 dt 19/02/2018. Addressed Vide No Fds 104/IV/2018-19/2243 dt 21/01/2019. Same status.	Reply awaited
6	POL/103156	V RAVINDRA BABU	31/12/2018	242600/-		DTO GUNTUR		DDO did not follow The footnotes given in the authorization.delay in receipt of gpf credits and debits caused by cfms implementation in AP state.due to cfms implementation , the receipt details of debits and credits for the months april to september were abnormally delayed by 6/7 months.	Addressed vide No. FP02/U-I/2019-20/181,182,183,184
7	POL/96873	LATE SRI K. RAMBABU	10/11/2018	107345/-		DTO GUNTUR		DDO did not follow the footnotes given in the authorization.delay in receipt of gpf credits and debits caused by cfms implementation in ap state.due to cfms implementation , the receipt details of debits and credits for the months april to september were abnormally delayed by 6/7 months.	Addressed vide No. FP02/U-I/2019-20/181,182,183,184

Annexure 2.11
Unpaid authorizations during 2018-19
(FW authorizations issued but debit vouchers not received)
(As referred to in Para 2.5.2)

Sl. No	Treasury/PAO	No. of Accounts
1	ANANTHAPUR	82
2	AP CAP REGN TRY (HQC) AP	37
3	CHITTOOR	63
4	EAST GODAVARI	136
5	GUNTUR	74
6	KADAPA	72
7	KRISHNA	68
8	KURNOOL	85
9	NELLORE	87
10	PRAKASAM	49
11	SRIKAKULAM	59
12	VISAKHAPATNAM	179
13	VIZIANAGARAM	60
14	WEST GODAVARI	90
TOTAL		1,141

Annexure 2.12
Misclassification of Class IV GPF, CPS, ZPPF under Regular GPF during 2018-19
(As referred to in Para 2.5.3)

TREASURY/PAO	No of Items	Credits Amount (₹)	No of Items	Debits Amount (₹)
Ananthapur	419	5814770	28	2145899
AP Capital Region Treasury (Hqc)	703	20713811	21	1077246
Chittoor	559	13789302	27	2992475
East Godavari	1023	12545549	29	4632762
Guntur	349	7061040	21	3227431
Kadapa	481	11203359	16	3425824
Krishna	358	6252944	30	4178295
Kurnool	662	11032861	26	4287955
Nellore	492	7968164	22	3701289
Prakasam	395	7148663	18	2393885
Settlement Account AP	4	39561957	-	-
Srikakulam DTO	398	8164509	26	1835693
Tes Under TRY For Civil Account	12	45110157	2	-40000
Visakhapatnam	577	8812516	39	3154113
Vizianagaram	314	9792786	9	1039604
West Godavari	437	9339120	39	2355324
TOTAL	7183	22,43,11,508	353	4,04,07,795

Annexure 2.13
Operation of SA 111 during 2018-19
(As referred to in Para 2.5.4)

DISTRICT	CREDITS		DEBITS	
	Number of Vouchers/ Schedules	Amount (₹)	Number of Vouchers/ Schedules	Amount (₹)
ANANTHAPUR	1	-19650	-	-
AP CAP REGN TRY (HQC) ANDHRAPRADESH	17	75967702	1	2371112
CHITTOOR	2	122451	1	392190
EAST GODAVARI	4	3992089	-	-
GUNTUR	1	448000	1	325000
KADAPA	1	325639	1	305000
KRISHNA	1	282882	1	691891
KURNOOL	1	97496	1	343850
NELLORE	1	125076	-	-
PAO HYDERABAD (HQR) ANDHRAPRADESH	1	5283088	-	-
PRAKASAM	1	-10000	-	-
Settlement Account	1	39561957	1	188634
SRIKAKULAM	2	580334	1	108659
Tes under TRY for Civil Account	6	-27892316	3	1510191
VISAKHAPATNAM	1	487416	-	-
VIZIANAGARAM	1	268105	-	-
WEST GODAVARI	1	48688	1	985000
TOTAL	43	9,96,68,957	12	72,21,527

Annexure 2.14**List of GPF accounts with Minus Balances addressed to DDOs for which replies are awaited
(As referred to in Para 2.5.5)**

Sl No.	District	Suffix	A/C No	Sa No	Name	Excess amount	Year	Addressed on
1	VSP	MEDL	33976	51	Venkata Rao S	59748	2015-16	Reminder vide No.41,42 Dt 25/4/2019
2	VSP	WEL	17172	61	Sankara Rao R	67840	2015-16	Reminder vide No 2222,2223 dt 29/1/2019
3	EGD	GA	56667		Srinivasu R	41436	2016-17	Reminded on 19.12.2018 Desp No.1953
4	EGD	POL	113627		Ramana K V	31363	2016-17	Reminded on 18.12.2018 Desp No.1952
5	EGD	PWWC	71705		Satyanarayana Raju N V	24029	2016-17	Reminded on 18.12.2018 Desp No.1951
6	EGD	PWWC	83596		Mallikarjuna Rao R	15069	2016-17	Reminded on 18.12.2018 Desp No.1948
7	NLR	AGRI	22706		Mastanvali A	12823	2017-18	Reminded on 18.12.2018 Desp No.1944
8	NLR	COOP	9303		B Moses	6484	2017-18	Reminded on 18.12.2018 Desp No.1943
9	NLR	EDN	90288		Nagaraju B	8493	2016-17	Reminded on 18.12.2018 Desp No.1950
10	NLR	MEDL	68307		Kotaiah V	57500	2016-17	Reminded on 18.12.2018 Desp No.1949
11	NLR	MEDL	83786		Sreenadha Reddy K	11669	2017-18	Reminded on 18.12.2018 Desp No.1942
12	NLR	PWWC	78540		Ghouse Basha Sk	37179	2016-17	Reminded on 18.12.2018 Desp No.1947
13	NLR	PWWC	79098		K Vasudha Devi	66373	2017-18	Reminded on 18.12.2018 Desp No.1946
14	NLR	PWWC	83497	93	Venkatesh Avula	115092	2015-16	Excess drawal amount misclassification addressed vide 2060 dt:13.03.2019
15	SKL	EDN	95606	45	Aravind Mukkala	39674	2015-16	Reminder issued vide No.2317 Dt 26/03/2019
16	SKL	WEL	16170		D.V.Ramanaiah	72530	2017-18	Reminder issued vide No.2320 Dt 26/03/2019
17	VZM	MEDL	84476	51	Venkateswara Rao Kuncham	48543	2017-18	Addressed vide Desp no 2322 dt 26.03.2019
18	VZN	CVD	20178	77	Ratnaker J	85473	2015-16	vide 2321dt 26.03.2019
19	VZN	MEDL	48781		S Satyavathi	57572	2017-18	vide 2325 dt 26.03.2019
20	VZN	MEDL	61254	51	Padmavathi Yalla	57270	2015-16	vide 2324 dt 26.03.2019

21	VZN	MEDL	83917		G Ravi Kumar	92559	2016-17	vide 2323 dt 26.03.2019
22	VZN	POL	91336		M Appala Reddy	20771	2017-18	Reminder issued vide Lr No. 2326 Dt: 26/03/2019
23	WGD	MEDL	59990	51	Seetharatnam Vasipalli	51668	2015-16	Reminder issued vide No.2329 Dt 26/03/2019
24	WGD	MEDL	68933		John Moshey G	45308	2017-18	Reminder issued vide Lr No. 2330 dt. 26.03.2019
25	WGD	MEDL	73640		A Kushna Kumari	57207	2017-18	Reminder issued vide Lr No. 2331 dt. 16.03.2019
26	WGD	MEDL	75548		M Sabari Babu	28895	2017-18	Reminder issued vide Lr No. 2332 dt. 26.03.2019
27	WGD	MEDL	76467		V Padmaja	48404	2017-18	Reminder issued vide Lr No. 2333 dt. 26.03.2019
28	WGD	PR	5917		B M S Murthy	6222	2017-18	Reminder issued vide Lr No. 2334 dt. 26.03.2019
29	GNT	MEDL	52872		A Venkateswarlu	7324	2017-18	Addressed vide lr no 1177 date 26/03/2019
30	GNT	MEDL	54931		Sk Ismail	12532	2017-18	Addressed vide lr no 1176 date 26/03/2019
31	GNT	MEDL	70441	49	Ch Siva Kumar	142465	2017-18	Addressed vide lr no 1184 date 28/03/2019
32	GNT	MEDL	87348		Khadar Vali P	14349	2017-18	Addressed vide lr no 1185 date 28/03/2019
33	GNT	POL	118004	37	B Srinivasarao	45907	2017-18	Addressed vide lr no 1186 date28/03/2019
34	GNT	PR	11006	85	V V M Lakshman Rao	97345	2017-18	Addressed vide lr no 1174 DT: 26.03.2019
35	GNT	PWWC	82569	93	I Venkateswarlu	37864	2017-18	Addressed vide lr no1175 date 26/03/2019
36	KDP	MEDL	68269		Prameela M	85875	2016-17	Addressed vide lr no 1172 date 26/03/2019
37	KDP	MEDL	71925	65	P Sunil	137638	2017-18	Addressed vide lr no 1178 date 27/03/2019
38	KDP	MEDL	80710		Sambasivudu Tondhipalli	121057	2016-17	Addressed vide lr no 1171 date 26/03/2019
39	ATP	EDN	62551	45	Prabhakara Reddy G	48959	2015-16	Reminder issued vide lr no F106/2018- 19/1608 DT 12/03/2019
40	ATP	MEDL	45223	51	Seshu B	14507	2015-16	Reminder issued vide lr no F106/2018- 19/1609 DT 12/03/2019
41	ATP	MEDL	50411		Vidyasagar T	12349	2016-17	Reminder issued vide lr no F106/2018- 19/1610 DT 12/03/2019
42	ATP	PR	16723		Vijaya Bhaskar B	11734	2016-17	Reminder issued vide lr no F106/2018- 19/1611 DT 12/03/2019

43	ATP	PWWC	73681	93	Sreenivasulu A	24213	2015-16	Reminder issued vide lr no F106/2018-19/1612 DT 12/03/2019
44	KNL	MEDL	62944		Sugunamma M	41223	2016-17	Reminder issued vide lr no F106/2018-19/1613 dt12/03/2019
45	KNL	POL	140363		Sanjeevudu G	173648	2016-17	Reminder issued vide lr no F106/2018-19/1614 DT 12/03/2019
46	KNL	PW	65021		Varahalu K	62994	2016-17	Reminder issued vide lr no F106/2018-19/1615 DT 12/03/2019
47	KNL	WEL	7076		Anand B	174307	2017-18	Reminder issued vide lr no F106/2018-19/1616 DT 12/03/2019
48	CTR	EDN	90590		Ramana Kumar Jv	77679	2016-17	Addressed vide Lr no. F107/IV/2390 DT 12.03.2019
49	CTR	MEDL	60187		Anasuyamma M	16922	2017-18	Addressed vide Lr no. F107/IV/2391 DT 12/03/2019
50	CTR	MEDL	60277		Laxmipathi Naidu M D	51602	2017-18	Addressed vide lr no. 107/IV/2392 DT 12/03/2019
51	CTR	MEDL	60614		Venkatesh Babu C	112072	2016-17	Addressed vide F107/IV/2395 DT 12.03.2019
52	CTR	MEDL	78072		Ahanda M	153038	2017-18	Addressed vide lr no 107/IV/2396 DT 12/03/2019
53	CTR	MEDL	82787		Ramchandra Prasad Rao T	104812	2017-18	Addressed vide lr no 107/IV/2393 DT 12/03/2019
54	CTR	MEDL	87210		Sidda Reddy C	41645	2017-18	Addressed vide lr no 107/IV/2394 DT 12/03/2019
55	KRN	EXC	7397		Chitti Babu T	50505	2017-18	Addressed vide lr no 107/I/2397 DT12/03/2019
56	KRN	MEDL	55443		Lakshmi Anuradha G	18770	2017-18	Addressed vide 107/I/2018-19/2399 DT 12.03.2019
57	KRN	MEDL	55904		Mariyamma Geddada	38884	2016-17	Addressed vide F107/I/2398 DT 12.03.2019
58	KRN	MEDL	74344		Radha Krishna B	48585	2017-18	Addressed vide lr no 107/I/2400 DT 12/03/2019
59	KRN	POL	103631		Madhusudhana Rao T	19696	2017-18	Addressed vide lr no 107/II/2401 DT 12/03/2019
60	KRN	PR	10219		Gouse Baig	40911	2017-18	Addressed vide lr no 107/I/2402 DT 12/03/2019
Total						3308605		

Annexure 2.15
Un-reconciled Net differences of RBD
 (As referred to in Para 2.6)

S.No	Year	Debits (₹) AG's Books	Credits(₹) RBI's Books
1	1991-92	14,56,842.21	Nil
2	1994-95	88,949	Nil
3	2005-06	1,20,000	Nil
4	2012-13	Nil	10,004
5	2013-14	2,956	3,70,098
6	2014-15	7,28,54,015	86,81,646
7	2015-16	24,10,382	4,30,804
8	2016-17	5,13,76,083.20	30,13,699
9	2017-18	43,73,59,371.85	25,04,31,007.9
10	2018-19	92,676	2,26,444
Total		56,57,67,275.26	26,31,63,702.9
Net Diff:		30,25,97,572,36	

Annexure-3.1.1
List of Offices inspected during 2018-19
(As referred to in Para 3.1.2)

Sl No	Name of DTO/STO	Sl No	Name of DTO/STO
	Srikakulam District		Krishna District
1	STO Itchapuram	47	STO Thiruvuru
2	STO Sompeta	48	STO Vissannapet
3	STO Palasa	49	STO Mylavaram
4	STO Tekkali	50	STO Gannavaram
5	STO Narasannapeta	51	STO Pamarru
6	STO Palakonda	52	STO Bantumilli
7	STO Hiramandalam at Kothur	53	STO Movva
8	STO Pathapatnam	54	STO Kanchikacherla
	Vizianagaram District	55	STO Nandigama
9	STO Kurupam	56	STO Jaggaiahpetta
10	STO Parvathipuram	57	STO Vijayawada (E)
11	STO Bobbili	58	STO Vijayawada(W)
		59	STO Vuyyuru
	Visakhapatnam District	60	STO Kaikalur
12	STO Nakkapalli at Payakaraopeta	61	STO Gudivada
13	STO Narsipatnam	62	STO Nuzividu
14	STO Anakapalli (E)		Guntur District
15	STO Bheemunipatnam	63	STO Ponnuru
16	STO Chodavaram	64	STO Repalle
17	STO Visakhapatnam	65	STO Nagaram
18	DTO Visakhapatnam	66	STO Tenali
	East Godavari District	67	STO Duggirala
19	STO Tuni	68	STO Mangalagiri
20	STO Pithapuram	69	STO Pedakurapadu
21	STO Prathipadu	70	STO Macherla
22	STO Addateegala	71	STO Narasaraopeta
23	STO Rampachodavaram	72	STO Chilakaluripeta
24	STO Jaggampeta	73	STO Bapatla
25	STO Anaparthi	74	STO Guntur
26	STO Rajahmundry	75	DTO Guntur
27	STO Kothapeta		Prakasam District
28	STO Mummidiavaram	76	STO Chirala
29	DTO East Godavari	77	STO Addanki
30	STO Kakinada	78	STO Darsi
31	STO Peddapuram	79	STO Podili
32	STORamachandrapuram	80	STO Markapur
33	STO Korukonda	81	STO Cumbum
34	STO Chinturu	82	STO Giddaluru
35	STO Amalapuram	83	STO Kanigiri
36	STO Alamuru	84	STO Kandukuru
	West Godavari District	85	STO Ongole
37	STO Kukkunuru	86	DTO Prakasam
38	STO Gopalapuram		Nellore District
39	STO Polavaram	87	STO Sullurupet
40	STO Kovvuru	88	STO Naidupet
41	STO Akiveedu	89	STO Rapur
42	STO Penugonda	90	STO Atmakur
43	DTO West Godavari	91	STO Podalakur
44	STO Eluru	92	STO Nellore
45	STO Chintalapudi	93	DTO Nellore
46	STO Tadepalligudem	94	STO Kavali

Sl No	Name of DTO/STO	Sl No	Name of DTO/STO
95	STO Indukuripeta	122	DTO Kurnool
96	STO Bucchireddipalem	123	STO - Atmakuru
97	STO Vinjamuru		Kadapa District
98	STO Udaigiri	124	STO Jammalamadugu
	Chittoor District	125	STO Muddunuru
99	STO Kuppam	126	STO Kamalapuram
100	STO Punganuru	127	STO Lakkireddipalli
101	STO Madanapalli	128	STO Rayachoti
102	STO Thamballapalli	129	STO Railway Koduru
103	STO Vayalpadu	130	STO Rajampet
104	STO Pileru	131	STO Badvel
105	STO Pakala	132	STO Mydukuru
106	STO Chandragiri	133	STO Proddatur
107	STO Nagari	134	STO Pulivendula
108	STO Thottambedu		Ananthapur District
109	STO Satyaveedu	135	STO Kadiri
110	DTO Chittoor	136	STO Kothacheruvu
111	Divl. STO Tirupathi	137	STO Penukonda
112	STO Srikalahasti	138	STO Madakasira
	Kurnool District	139	STO Kambadur
113	STO Allagadda	140	STO Guntakal
114	STO Koilakuntla	141	STO Gooty
115	STO Banaganappli	142	STO Tadipatri
116	STO Dhone	143	DTO Ananthapur
117	STO Pattikonda	144	STO Ananthapur
118	STO Adoni	145	STO Hindupur
119	STO Alur	146	STO Dharmavaram
120	STO Yemmiganuru	147	STO Kalyandurg
121	STO Kurnool	148	STO Rayadurg

Annexure 3.1.2

District wise break up of outstanding Inspection Reports and Paras to the end of March 2019
(As referred to in Para 3.1.3)

District	Inspection Reports	Paragraphs
DTA AP	2	23
Srikakulam	47	157
Vizianagaram	33	128
Visakhapatnam	40	254
East Godavari	54	195
West Godavari	42	117
Krishna	49	178
Guntur	64	246
Prakasam	33	179
Nellore	46	190
Kurnool	44	213
Ananthapur	37	124
Kadapa	38	185
Chittoor	35	160
Total	564	2,349

Annexure-3.2.1
Amounts lying idle in CINB Accounts in DTOs/STOs
(As referred to in Para 3.2.1(II))

Sl.No	Name of the District	Name of STO/DTO	Amount in (₹)
1	Krishna	Vissanapeta	1,43,338
2		Gannavaram	13,47,712
3		Muvva	1,41,764
4		Nandigama	27,299
5		Thiruvuru	6,70,665
6	West Godavari	Kukkunuru	2,71,000
7		Gopalapuram	73,86,271
8		Kovvuru	21,33,086
9	East Godavari	Addateegala	4,34,421
10		Rampachodavaram	72,04,476
11		Mummidivaram	5,82,583
12	Chittoor	Chittoor	27,40,28,826
13		Thirupathi	43,38,445
14		Srikalahasthi	12,02,675
15		Nagari	2,00,638
16	Guntur	Nagaram	98,996
17		Tenali	1,06,22,484
18		Pedakurapadu	13,77,981
19	Nellore	Atmakur	55,23,249
20		Podalakur	3,35,259
21		Rapur	33,519
22	Kadapa	Jammalamadugu	9,563
23		Muddanur	39,721
24	Ananthpur	Kadiri	3,20,29,424
25	Kurnool	Koilkuntla	51,82,679
26		Allagadda	3,79,563
TOTAL			35,57,45,637

Annexure-3.2.1 (a)
Irregular transfer of funds from CINB accounts to P.D.accounts
(As referred to in Para 3.2.1(III))

Sl No.	District	Name of STO/DTO	Amount (₹)
1	Prakasam	STO Addanki	133840
2		STO Darsi	13940600
3		STO Kanigiri	7605000
4		STO Markapur	6021132
5		STO Podili	135584
6		STO Chirala	441868
7	Ananthapur	DTO Ananthapur	43100000
8		STO Ananthapur	101756
9		STO Kambadur	44893
10		STO Madakasira	35539467
11	E.Godavari	DTO Kakinada	35018004
12	Chittoor	STO Vayalpadu	104039
TOTAL			14,21,86,183

Annexure 3.2.2
Details of differences between ledger and system balances under the PDAccounts
(As referred to in Para 3.2.2)

SL NO	STO/DTO	DDO	HEAD OF ACCOUNT	AMOUNT AS PER LEDGER (₹)	AMOUNT AS PER SYSTEM (₹)	DIFFERENCE (₹)
1	STO, Addateegala	Revenue Deposits, Y.Ramavaram	8443-101-01	2,31,600	2,47,400	15800
2	STO, Pithapuram	Revenue Deposit, Pithapuram	8443-101-01	13,000	14,11,695	1,398,695
3	STO, Prathipadu	Revenue Deposit, Prathipadu	8443-101-01	Nil	1,03,434	103434
		Revenue Deposit, Kirlampadu		Nil	43,696	43696
		Revenue Deposit, Yeleswaram	8443-101-01	395	20,05,046	2,004,651
		Revenue Deposit, Sankavaram	8443-101-01	11,006	35,766	24760
		Revenue Deposit, Rowthulapudi	8443-101-01	2,15,000	3,83,679	168679
4	STO, Rampachodavaram	Manager, Gcc, Rampachodavar	8443-101-01	Nil	11,56,765	1,156,765
		MRO, Rampachodavaram	8443-101-01	Nil	11,55,285	1155285
		MRO, Devipatnam	8443-101-01	Nil	12,14,690	1214690
5	STO, Kothapet	MRO, Maredumilli	8443-101-01	Nil	11,56,765	1,156,765
		Revenue Deposit, Kothapeta	8443-101-01	Nil	81,088	81088
		Revenue Deposit, Ravulapalem	8443-101-01	2,716	18,327	15611
		Revenue Deposit, P. Gannavaram	8443-101-01	Nil	14,678	14,678
		Revenue Deposit, Atreyapuram	8443-101-01	Nil	16,803	16803
		AGMC, Kothapeta	8443-101-01	7,34,52,811	5,000	-73447811
		STO, Kuppam (CPS)	8443-101-01	-4,59,06,246	1,03,21,533	56227779
			Total	28020282	19371650	- 8648632

Annexure –3.3.1
Statement of Deposits ('B' Category) not lapsed as on 31st March 2019
(As referred to in Para 3.3.1)

Sl No	District	Name of DTO/STO	Nomenclature	HOA	Amount due for lapse as on 31.03.2018 (₹)	
1	West Godavari	STO Polavaram	Election Deposits	8443-00-121-21	80400	
2		STO Penukonda	Revenue Deposits	8443-00-101-01	783158	
3		STO Chintalapudi	Election Deposits	8443-00-121-21	75000	
4	Vizianagram	STO Kurupam	Revenue Deposits	8443-00-101-01	5186	
5	Srikakulam	STO Ichapuram	Revenue Deposits	8443-00-101-01	34210	
6			Criminal Court Deposits	8443-00-105-01	140000	
7		STO Palasa	Election Deposits	8443-00-121-21	150000	
8		STO Sompeta	Revenue Deposits	8443-00-101-01	50680	
9			Criminal Court Deposits	8443-00-105-01	24000	
10			Cautions Money Deposits	8443-00-106-01	400386	
11			Revenue Deposits	8443-00-101-01	630744	
12		STO Hiramandalam	Revenue Deposits	8443-00-101-01	216371	
13		STO Pathapatnam	Revenue Deposits	8443-00-101-01	11475	
14		STO Tekkali	Revenue Deposits	8443-00-101-01	77635	
15		East Godavari	STO, Rampachodavaram	Election Deposits	8443-00-121-21	55000
16			STO, Jaggampet	Election Deposits	8443-00-121-21	75000
17			STO, Anaparthi	Election Deposits	8443-00-121-21	10000
18				Revenue Deposits	8443-00-101-01	29811
19	DSTO Rajahmundry		Revenue Deposits	8443-00-101-01	5562947	
20	STO Mummdivaram		Revenue Deposits	8443-00-101-01	134500	
21	STO Alamuru		Revenue Deposits	8443-00-101-01	30573	
22			Cont. Labour Deposits	8443-00-116-01	1000	
23	DTO Kakinada		Revenue Deposits	8443-00-101-01	2750104	
24	STO Korukonda		Revenue Deposits	8443-00-101-01	38797	
25	STO Peddapuram		Revenue Deposits	8443-00-101-01	1876344	
26	STO Ramachandrapuram		Revenue Deposits	8443-00-101-01	160907	
27	STO Kakinada		Cont. Labour Deposits	8443-00-116-01	389060	
28	Chittoor		DTO, Chittoor	Revenue Deposits	8443-00-101-01	877274
29		Criminal Court Deposits		8443-00-105-01	6071648	
30		Election Deposits		8443-00-121-21	19,31,895	
31		Revenue Deposits		8443-00-101-01	53864	
32		STO, Thirupathi	Election Deposits	8443-00-121-21	45000	
33			Security Deposits	8443-00-103-01	61126	
34			Cont. Labour Deposits	8443-00-116-01	1333751	
35			Work Done Deposits	8443-00-117-01	1030889	
36			Cautions Money Deposits	8443-00-106-01	400873	
37			Revenue Deposits	8443-00-101-01	141434	
38		STO, Srikalahasthi	Criminal Court Deposits	8443-00-105-01	17500	
39			Civil Court Deposits	8443-00-104-01	173617	
40		STO Chandragiri	Revenue Deposits	8443-00-101-01	187482	
41		STO Nagari	Cautions Money Deposits	8443-00-106-01	100836	
42	STO Piler	Cautions Money Deposits	8443-00-106-01	483438		
43	STO Vayalpadu	Cautions Money Deposits	8443-00-106-01	606817		
44	Krishna	STO Tiruvuru	Revenue Deposits	8443-00-101-01	92209	
45		STO Mylavaram	Revenue Deposits	8443-00-101-01	180749	
46		STO Kanchikacharla	Revenue Deposits	8443-00-101-01	43526	
47		STO Jaggaiahpetta	Revenue Deposits	8443-00-101-01	22272	
48		STO Muvva	Revenue Deposits	8443-00-101-01	90025	

49	Krishna	STO Banturmilli	Revenue Deposits	8443-00-101-01	46849
50		STO Nandigama	Revenue Deposits	8443-00-101-01	107552
51	Guntur	STO Nagaram	Revenue Deposits	8443-00-101-01	17306
52		STO Tenali	Revenue Deposits	8443-00-101-01	42785277
53		STO Mangalagiri	Revenue Deposits	8443-00-101-01	10271
54		DTO Guntur	Criminal Court Deposits	8443-00-105-01	649359
55			Election Deposits	8443-00-121-21	798350
56			Cont. Labour Deposits	8443-00-116-01	8903526
57		STO Chilakaluripet	Revenue Deposits	8443-00-101-01	423456
58	Nellore	STO Sullurupet	Cautions Money Deposits	8443-00-106-01	5145
59		STO Rapur	Cautions Money Deposits	8443-00-106-01	15370
60		STO Atmakur	Election Deposits	8443-00-121-21	75000
61		STO Udayagiri	Revenue Deposits	8443-00-101-01	33895
62		STO Vinjamuru	Revenue Deposits	8443-00-101-01	60419
63		STO Buchireddypalem	Revenue Deposits	8443-00-101-01	294564
64		DTO Nellore	Cautions Money Deposits	8443-00-106-01	234270
65	Prakasam	STO Addanki	Cautions Money Deposits	8443-00-106-01	19020
66		STO Giddalur	Revenue Deposits	8443-00-101-01	21360
67		STO Kanigiri	Election Deposits	8443-00-121-21	205000
68			Cautions Money Deposits	8443-00-106-01	33635
69		STO Markapur	Revenue Deposits	8443-00-101-01	3089997
70		STO Kandukur	Cautions Money Deposits	8443-00-106-01	118790
71	Kurnool	STO Banaganapalli	Revenue Deposits	8443-00-101-01	647615
72			Cautions Money Deposits	8443-00-106-01	9650
73		STO Dhone	Revenue Deposits	8443-00-101-01	1304447
74			Cautions Money Deposits	8443-00-106-01	258905
75		STO Koilkuntla	Revenue Deposits	8443-00-101-01	699221
76		STO Pattikonda	Revenue Deposits	8443-00-101-01	90800
77		STO Adoni	Revenue Deposits	8443-00-101-01	2286707
78		STO Alur	Revenue Deposits	8443-00-101-01	238869
79		STO Yemmiganur	Revenue Deposits	8443-00-101-01	188313
80			Cautions Money Deposits	8443-00-106-01	30910
81		STO Kurnool	Revenue Deposits	8443-00-101-01	13183975
82		DTO Kurnool	Revenue Deposits	8443-00-101-01	3005561
83		STO Atmakur	Revenue Deposits	8443-00-101-01	170981
84	Cautions Money Deposits		8443-00-106-01	130438	
85	Ananthpur	STO Gooty	Revenue Deposits	8443-00-101-01	67748
86			Criminal Court Deposits	8443-00-105-01	1852279
87		STO Guntakal	Revenue Deposits	8443-00-101-01	8518
88		DTO Ananthapur	Revenue Deposits	8443-00-101-01	12349328
89			Cont.Labour Deposits	8443-00-116-01	173700
90		STO Ananthapur	Revenue Deposits	8443-00-101-01	12701732
91		STO Tadipatri	Revenue Deposits	8443-00-101-01	75618
92			Criminal Court Deposits	8443-00-105-01	1548919
93			Election Deposits	8443-00-121-21	95000
94		STO Dharmavaram	Revenue Deposits	8443-00-101-01	19827545
95			Cautions Money Deposits	8443-00-106-01	214252
96		STO Rayadurg	Cautions Money Deposits	8443-00-106-01	532799
97	Kadapa	STO Jammalamadugu	Revenue Deposits	8443-00-101-01	20353
98			Work Done Deposits	8443-00-117-01	4327789
99			Cautions Money Deposits	8443-00-106-01	92977

100	Kadapa	STO Kamalapuram	Revenue Deposits	8443-00-101-01	15042
101		STO Lakkireddypalli	Revenue Deposits	8443-00-101-01	34873
102			Criminal Court Deposits	8443-00-105-01	17620
103		STO Rayachoti	Revenue Deposits	8443-00-101-01	20030
104		STO Proddatur	Cautions Money Deposits	8443-00-106-01	25725
105		STO Pulivendla	Cautions Money Deposits	8443-00-106-01	6900
106	Vishakhapatnam	STO Narsipatnam	Revenue Deposits	8443-00-101-01	11426
107		DTO Visakapatnam	Revenue Deposits	8443-00-101-01	62078586
108			Election Deposits	8443-00-121-21	279180
109			Security Deposits	8443-00-103-01	107994
110			Cautions Money Deposits	8443-00-106-01	504076
111		STO Chodavaram	Election Deposits	8443-00-121-21	72000
TOTAL					22,49,96,325

Annexure -3.3.2

Details of Category 'C' Deposits not lapsed as on 31st March 2019

(As referred to in Para 3.3.2)

Sl No	District	Name of DTO/STO	Nomenclature	Head of Account	Amount due for lapse as on 31.03.2018 (₹)
1.	East Godavari	STO Kukkunuru	Women And Child Welfare	8448-109-02-003	39,229
2.		STO Jaggampet			80,913
3.		STO Amalapuram			5,499
4.	Nellore	STO Buchireddypalem			18,085
5.		STO Indukurpet			2,60,394
6.		STO Vinjamuru			63,207
7	Srikakulam	STO Ichapuram			3,09,180
8	Kadapa	STO Rayachoti			69,616
9	East Godavari	STO Peddapuram	ACDP Funds	8448-120-022	9,349
10		STO Ramachandrapuram	Old Age Pensions	8448-120-012	2,73,465
11					10,000
TOTAL					1,138,937

Annexure-3.3.3

Details of Abstract Contingent bills drawn for which Detailed Contingent bills are pending
(As referred to in Para 3.3.3)

Sl No	District	DTO/STO	No. of pending AC Bills	Amount of AC Bills (₹)
1	Chittoor	District Treasury, Chittoor	28	120773288
2		Divisional Sub Treasury, Madanapalli	3	300000
3		Divisional Sub Treasury, Tirupathi	14	3786838
4		STO Pakala	2	108000
5		STO Pileru	4	1272279
6		STO Vayalpadu	2	956320
7	Ananthpur	DTO Ananthapur	-	126494904
8	East Godavari	DTO East Godavari	38	29217029
9	Prakasham	STO Chirala	3	240999
10		STO Giddaluru	4	307265
11		DTO Prakasham	18	48584775
12		STO Kandukuru	4	779828
13	Krishna	Div. STO Vijayawada West,	8	75188603
14	Kurnool	DTO Kurnool	49	280685467
15	Srikakulam	STO Tekkali	8	20300000
16	Kadapa	STO Rajampet	7	831693
17	Nellore	DTO Nellore	29	310544033
18	Vishakhapatnam	DTO Vishakhapatnam	42	127820546
19	West Godavari	DTO West Godavari	14	119413970
TOTAL			277	1,26,76,05,837

Annexure- 3.3.4**Details of amount drawn through self cheques by the PD Administrators**

(As referred to in Para 3.3.4)

Sl.No	DTO/STO	District	PD Administrator/ Name of the beneficiary & Code	Cheque No.	Date of Cheque	Amount (₹)	
1	STO Proddatur	Kadapa	Sri BandiAron/30032368	2018-621952	27-07-18	509733	
2	STO Pulivendla		Vempalle Panchayat Secretary		2018-1513295	08-11-18	162010
3					2018-1513334	08-11-18	249442
4					2018-269821	18-06-18	2194390
5					2018-1412557	30-10-18	221550
6					2018-1325717	23-10-18	221550
7	STO Kurupam	Vizianagaram	SanthiPuvvala / 1001444371	2018-2180780	24-01-19	36000	
8				2018-1808713	01-12-18	36000	
9	STO Parvathipuram		Sri Pramila Stores/1000016442	2018-481898	12-07-18	92550	
10			AdikariKasiVisweswararao/30039282	2018-469087	11-07-18	122152	
11			Malladaappalanaramma sarpanch/ 1000017503	2018-668013	30-07-18	250078	
12			RowthuRadha Devi / 30033000	2018-668690	30-07-18	143810	
13		DwarapureddiRajani Sarpanch/ 1000326533	2018-1099145	19-10-18	238376		
14	STO Nakkapalli	Vishakapatnam	SarpanchGrampanchayath Payaraopeta/ 1000017183	1149762	08-10-18	359037	
TOTAL						48,36,678	

Annexure -3.3.5**Details of Pending Certificates of Acceptance of Balances**

(As referred to in Para 3.3.5)

Sl.No	Name of the STO/DTO	Total No of CABS	No. of CABS received	Pending CABS
1	STO Jaggaiahpet			9
2	STO Akiveedu			43
3	STO Penukonda			16
4	STO Addateegala			104
5	DTO Chittoor			5
6	STO Tirupathi			9
7	STO Srikalahasthi			7
8	STO Thottembedu			32
9	STO Addanki	83	32	51
10	STO Allagadda	68	64	4
11	STO Darsi	52	0	52
12	DTO Ananthapur	1003	176	827
13	STO Peddapuram	202	182	20
14	STO Vinjamur	192	0	192
TOTAL				1371

Annexure- 3.3.6

Details of balances not reconciled under deposit heads with those of Huzur Treasury
(As referred to in Para 3.3.6)

Sl.No.	Name of the DTO/ STO	District
1	Visannapeta	Krishna
2	Mylavaram	
3	Gannavaram	
4	Jaggaipeta	
5	Muvva	
6	Nandigama	
7	Pamarru	
8	Kukkunuru	West Godavari
9	Kovvur	
10	Akiveedu	
11	Penukonda	East Godavari
12	Tuni	
13	Anaparthi	
14	Mummidivaram	
15	Chintoor	Chittoor
16	Sri Kalahasthi	
17	Tambalapalli	Nellore
18	Rapur	
19	Podalakur	
20	Udayagiri	
21	Vinjamur	Guntur
22	Nagaram	
23	Mangalagiri	
24	Guntur	
25	Macherla,	Anantapur
26	Ananthapur	
27	Gooty	
28	Guntakal	Srikakulam
29	Ichapuram	
30	Jammalamadugu	Kadapa
31	Kamalapuram	
32	Lakkireddypalli	
33	Muddanur	
34	Rayachoty	Kurnool
35	Koilakuntla	
36	Allagadda	
37	Aluru	
38	Adoni	
39	Yemmiganur	

Annexure-3.3.7**Statement of adverse balances in PD Accounts**

(As referred to in Para 3.3.7)

Sl.	District	Name of DTO/STO	Name of the DDO	Head of Account	Balance (₹)
1	East	STO Peddapuram	ZPPKDD0308-220-117	8338-104-01	(-)19,78,905
2	Godavari		ATOPDP 0308-0702-001	8342-117-04	(-)1,77,88,835
TOTAL					(-) 1,97,67,740

Annexure-3.3.8**Details of PD Accounts not in operation for more than 3 years**

(As referred to in Para 3.3.8)

Sl. No	Name of the STO/DTO	District	Name of the Administrator	Head of Account
1	STO, Pithapuram	East. Godavari	MRO, Pithapuram	8448-120-00-12
2			MRO, Gollaprolu	8448-120-00-12
3			MRO, U.Kothapalli	8448-120-00-12
4	DTO Ananthapur	Ananthapur	DWMA	10012202677
5			VPF-Sankapally	8448-109-01-001
6			VPF- Enumulavaripalli	8448-109-01-001
7	DTO Prakasham	Prakasham	EE, Irrigation, Ongole	8448-120-22
8			EE, APEWIDC, Ongole	8448-120-22
9			Supdt, RIMS, Ongole	8448-120-22
10			STO Kanigiri	EE, R&B, Kanigiri
11	STO Addanki		EE, NSRC, Addanki	8448-120-22

Annexure-3.3.9**Unadjusted balances in CPS accounts under HOA 8342-00-117-04-001 And HOA 8342-00-117-04-002**

(As referred to in Para 3.3.9 (II))

Sl No	Name of STO/DTO	Amount of balance outstanding in (₹)		To the end of
		HOA 8342-00-117-04-001	HOA 8342-00-117-04-002	
1	STO Jaggayyapeta		1,19,009	3/2018
2	STO, Nandigama	(-)2,08,32,432	63,490	3/2018
3	DTO Chittoor	(-)1,70,29,391	-	3/2018
4	DSTO, Tirupathi	(-)1,94,14,226	2,63,02,003	3/2018
5	STO, Srikalahasthi	(-)1,44,72,517	4,37,912	3/2018
TOTAL		(-)8,25,92,342	2,69,22,414	

Annexure-3.3.10**Unspent balances of 13th Finance Commission Funds lying in PD account**
(As referred to in Para 3.3.10(I))

Name of the DTO/STO	Name of PD Account	Amount of 13th FC fund to be lapsed
STO Sullurupeta	Sullurupetamunicipality	47,54,019
STO Nagari	Nagari Municipality	30,73,525
STO Kuppam	Village Panchayat Funds	2,00,753
STO Punganuru	Village Panchayat Funds	86,524
STO Madanapalli	Village Panchayat Funds	1,60,483
STO Ponnuru	Ponnuru Municipality	7,69,499
STO Mangalagiri	Mangalagiri Municipality	1,48,43,176
	Tadepalli Municipality	6,66,048
STO Kovvuru	Village Panchayat Funds	18,17,153
STO Akiveedu	Village Panchayat Funds	25,14,206
STO Penugonda	Village Panchayat Funds	2,95,21,224
STO Atmakur	Gram Panchayat	14,64,189
	Mandalparishad	1,72,595
STO Podalakur	Gram Panchayat	13,42,915
STO Koilakuntla	Gram Panchayat	3,353
STO Bapatla	Gram Panchayat	17,92,959
STO Chilakaluripet		9,53,904
STO Macherla		1,68,671
STO Guntur		13,92,393
STO Narasaraopet		23,70,158
STO Badvel		Gram Panchayats
STO Kandukuru	Gram Panchayats	17,60,892
TOTAL		7,07,72,005

Annexure-3.3.11**Excess incurring of 13th Finance Commission Funds in PD accounts.**

(As referred in Para 3.3.10(II))

SI No	Name of DTO/STO	Name of PD Account	Amount to be lapsed (₹)
1	STO, Mylavaram	Village Panchayat Funds	4,877
2	STO, Jaggayyapeta	Village Panchayat Funds	2,28,352
3	STO, Bantumalli	Village Panchayat Funds	86,718
4	STO, Nandigama	Village Panchayat Funds	5,82,517
5	STO, Ponnuru	Ponnuru Municipality	5,51,417
		Village Panchayat Funds	13,61,208
6	STO, Repalle	Village Panchayat Funds	13,87,869
7	STO, Nagaram	Village Panchayat Funds	2,87,390
8	STO, Tenali	Village Panchayat Funds	14,85,628
9	STO, Duggirala	Village Panchayat Funds	13,01,772
10	STO, Mangalagiri	Village Panchayat Funds	25,30,247
11	STO, Pedakurapadu	Village Panchayat Funds	15,91,895
12	STO, Madakasira	Village Panchayat Funds	28,95,474
13	STO, Kambadur	Village Panchayat Funds	3,02,653
14	STO, Kothavalasa	Village Panchayat Funds	15,50,827
15	STO, Pakala	Village Panchayat Funds	5,42,607
16	STO, Pileru	Village Panchayat Funds	8,28,843
17	STO, Satyavedu	Village Panchayat Funds	13,36,658
18	STO, Vayalpadu	Village Panchayat Funds	8,28,843
19	STO, Giddaluru	Village Panchayat Funds	13,72,965
20	STO, Kanigiri	Village Panchayat Funds	8,28,843
21	STO, Markapur	Village Panchayat Funds	9,34,178
22	STO, Podili	Village Panchayat Funds	14,67,857
23	STO, Chirala	Village Panchayat Funds	34,01,049
24	STO, Atmakur	Village Panchayat Funds	56,774
25	STO, Koilakuntla	Village Panchayat Funds	20,54,679
TOTAL			2,98,02,140

Annexure-3.4.1 (a)
Excess payment due to Inadmissible Dearness Relief
(As referred to in Para 3.4.1)

Sl. No	Name of the STO	Name of the Pensioner	ID NO & PPO NO	Period	Amount (₹)
1	STO Kuppam	Smt. Saraswathamma	VRO -GUP-S-000421	3/2013 to 4/2018	57,643
2	STO Naidupet	K Subba Rao	08014321 16-SGC-010100	4/2018	3,984
3		D Kasturaiah	08044936 16-004306/FP	4/2018	4,214
4		O Jessamma	08014482 16-F-003835	4/2018	2,988
5		S Padmavathi	08014325 16-FG-002927	4/2018	4,221
6		L Bharavi	08044015 ZP/NLR/4917/SP/2013	4/2018	1,941
7		N Penchalamma	08034168 16-014693-SP	4/2018	5,537
8		M Prabhavathi	08038581 16-003784-FP	4/2018	4,770
9		G. Bharathi	16-004532/FP, 0813-046525	5/2017 to 7/2017	16,476
10		Buchireddypalem (Nellore)	M. Prameela	16-FG-003399, ID NO. 0809-018538	3/2017
11	M. Sitharamma		16-F-000898-ID No. 0802-20136		1,43,012
12	Cumbum (Prakasham)	K. Suseelamma	17-SGC-010543 ID No. 07004588	02/17 to 08/18	71,082
13	Darsi (Prakasham)	N Aseervadam	17-S-006230	02/18 to 07/18	22,200
14	Indukurpet (Nellore)	M. Masthanamma	000010-FP-B, ID NO. 0802914	01/2013 to 09/2017	97,545
15	Koilkuntla (Kurnool)	G. Seshamma	EDN KNL S003799	12/2017 to 06/2018	21,781
16	Peddapuram (EG)	G. China Appalannarasamma	MPTY/EG/3623 /2017		5,12,043
17	Kakinada (EG)	Naseema Begum			3,78,502
18	Ananthapur	J. Narayanamma	MC-ATP-736-FP	1/2014 to 08/2015	1,56,293
19	STO Bapatla (Guntur)	P Nirrnala	18-SG-007184-FP	05/2012 to 05/2015	1,35,604
20		G Vijayamma	18-S-006043-FP	06/2012 to 06/2014	69,230
21	STO Guntur	Ch Vijayamma	18006341/ FP	26.03.2008 to 01/2012	1,34,223
22			18-033623 (SP)	01.02.2012 to 31.01.2018	1,55,054
23		M. Parvathi	18-SGC-020411	03/2010 to 04/2017	1,30,560
24		A. Iaxmi	508-03-MPL-GNT		27,032
25	STO Guduwada (Krishna)	A Seetha Maha Lakshmi	GMC-FP-0000210	01/12/2016 to 31/12/2018	2,46,154
26		S Ravi Prasad	19-005728/FP	13.06.2018 to 09/2018	15,515
27		M Lakshmi	GMC-FP-000239	4/2018	4,802
28		P Jyothi	FP-003654	4/2018	3,016
29	STO Kurnool	Naimunnisa Begum	EX-12S002567-FP	04/2014 to 03/12/2018	2,41,030
30		P.Suvarthamma	F-000508	07/2013 to 12/2018	1,31,827
31	STO Kurnool	E.Yesunadamma	12-SGC-005933	07/2016 to 12/2018	92,628
32		Y. Bhagya Lakshmi	12-SGC- 012729	06/2017 to 12/2018	62,884
33		Amrtur Rahim	S005033	10/2017 to 12/2018	37,831
34	STO Vijayawada (EAST) Krishna	A Sarojini	PPO NO 14-F-001755-AST	04/1999 to 11/2018	4,58,110

35		P Sumathi Devi	10-SGC-004005-AST-AG	07/2017 to 11/2018	69,648
36	STO Vyyuru (Krishna)	Bhanumathi	1763-MP	11/07/2016 to 11/2018	61,302
37	STO Yemmiganur (Kurnool)	B.G. Prabhavathi	12-017108/SP	13.07.2017 to 12/2018	1,13,679
38	Palakonda	Smt.E.M.Pushpakumari	23-FG-002220	11/2010 to 11/2012	52,173
39		Smt. Joamma	23-SGC-004809	01/2017 to 12/2018	74,736
40	Hiramandalam @ Kotturu	Smt. A. Raja Kumari	001064-IRGN-SKL-FP	02/2009 to 04/2011	33,004
41		Smt. L. Gouriswari	23-002914/FP	06/2012 to 12/2012	15,721
42	STO Tekkali	Smt. G. Padmavathi	PPO No.23-SGC-009499	03/2013 to 03/2016	94,044
43	STO Narasannapeta	Smt. S. Nagamani	23-SGC-006546/ FP	05/2017 to 01/2019	79,876
44	STO Hindupur	Smt. G. Eswaramma	13-SGC-005709	06/2009 to 06/2011	38,425
45		Smt. Chamundamma	1006-30563	9/2010 to 4/2015	94,481
46	STO Kalyanadurgam	Smt. M. Mallakka	000070-FP	04/2008 to 09/2010	24,302
47		Smt. K.S. Umadevi	W/ATP/302/FP	04/2017 to 09/2017	14,958
48	STO Rayadurgam	Smt. H.Kamamma	FPSWATPF001317	07/2008 to 02/2010	22,048
49	STO Nellore	M.Masthanamma	000313-FP	01.09.2000 to 30.11.2018	2,83,166
50		G.Varalaxmi	484-FP	01.09.2000 to 30.09.2018	2,74,321
51		K. Mariyamma,	000012-ZP	27.05.2002 to 30.06.2010	1,28,203
52		K.Vimalavathi	000360-FP-BNK	01.09.2000 to 31.07.2011	82657
53		Smt. D. Elizabeth,	16-S-005998	01.07.2017 to 30.11.2018	39,326
54	STO Kavali	Smt.Ypushpavathi	18-F-000581	11/2008 to 02/2019	2,00,899
55		Sri P Venkatacharlyulu	16-014887/FP	09/2017 to 11/2018	62,505
56	STO Rajampet	Smt.Choudamma	14-010059/SP	09-2017 to 01-2019	67,464
57		Smt.Krishnaveni	14-016616/SP	19-07-2018 to 11/2018	21,732
58		Smt. Anjanamma	14-005842/SP	11/2018 to 01/2019	12,819
59	STO Narasipatnam	B. Chinathalli	R/VSP/1335/2015	08/2015 to 02/2019	2,06,134
60		K. Surya Nagamani	22-004149/FP	10/2009 to 12/2009	8380
61		N. J. Mani	22-SGC-007782/FP	09/2013 to 02/2014	24,128

62	STO Eluru	Smt. S VIJAYA SIROMANI	20-005150-FP	01/08/2014 to 31/10/2017	1,69,665
63		Smt. B Saraswathi	ICAD-KST-465-FP	24.06.2014 to 31.10.2015	66,278
64		Sri R Prakasa Rao	19-S-003504	12.01.2017 to 08/2018	51,972
65	STO Kurupam	Smt. P Anuradha	24-002778/FP	10-2016 to 01-2017	7,819
66	STO Parvathipuram	Smt. Bh. Kameswari Devi	EX-24-S-000221	1/2000 to 01/2019	3,80,487
67	STO Visakapatnam	Smt. B. Estheramma	22-S-004377	14-3-18 to 02/2019	32,674
TOTAL					64,25,044

Annexure-3.4.1 (b)**Excess payment of Pension due to wrong consolidation of pension**
(As referred to in Para 3.4.1)

Sl No	District	Name of STO	Name of the Pensioner	PPO ID/PPO No.	Excess paid(₹)
1	West Godavari	Kovvuru	Smt. M.Sarada Murthy	20-S-002275	1,56,548
2			M. Tata Rao	Medl/WG/S-0010221	1,39,488
3		Akiveedu	G. Anjaneyulu	20-SGC-010100	12,30,680
4	East Godavari	Rajahmundry	M.Ramulu	AH/EG/002222	4,18,824
5		Mummadivaram	Smt N. Durgamma	21-S-009868	74,877
6	Krishna	Bantumilli	S. Savitri	ICAD/KNA/6342/FP/2014	20,064
7		Pamarru	Smt. RahanaKhanam	19-SC-016307	2,62,326
8	Chittoor	Chandragiri	P. Kavitha	15-004447-FP	4,05,862
9		Nagari	K. Munemma	EE-PR-CTR-SP-000222	4,22,146
10	Nellore	Atmakur	K. RamaiahChowdhary	16-020263/SP	1,57,995
11	Ananthapur	Kadiri	D. Siva Reddy,	13-SGC-01367	2,14,345
12		Penukonda	M.R. NilopharKumari	13-F-003266	2,26,435
TOTAL					37,29,590

Annexure-3.4.1 (c)**Details of Excess payment on Financial Assistance**
(As referred to in Para 3.4.1)

Name of the STO/DTO	Period	PPO No.	Excess Amount (₹)
STO Penukonda	Sept 1982 to May 2018	EDN-WG-FA-000107	685410

Annexure-3.4.1 (d)**Excess payment of Enhanced Family Pension/Family Pension due to non- observance of prescribed time limit**

(As referred to in Para 3.4.1)

Sl. No	Name of STO	Name of the District	Name of Pensioner	PPO No	from	to	Excess Amount paid(₹)
1	STO Mylavaram	Krishna	K.Krupavaram	2493-ZP	8/5/2008	31/3/2018	4,92,512
2	STO Gannavaram		P.Prameela	19-FG-004015	9/10/2009	31/3/2018	99,715
3	STO Anaparthi	East Godavari	S. Sayamma	257291-SGC-02	15/2/2014	30/4/2018	1,08,361
4	STO Visakhapatnam	Visakhapatnam	Padmavati	22-SGC-011902	1/7/20007	28/2/2019	11,84,571
TOTAL							18,85,159

Annexure-3.4.1 (e)**Excess payment of pension due to Short /Non-recovery/premature restoration of CVP**

(As referred to in Para 3.4.1)

Sl No	Name of STO/DTO	District	Name of the pensioner	PPO NO	Amount (₹)
1	STO, Kukkunuru	West Godavari	L.Subbarayudu	20-027885/ SP	8,580
			S.Krishnamurthy	20-028166/ SP	6,280
2	STO, Kothapeta	East Godavari	P. Venkata Rao	IRRG/EG/S[/005372	92,278
3	STO Atmakur	Nellore	A. Penchalaiah	MPDO/NLR/1122/2014	7,176
4	STO Gooty	Ananthpur	Sri B.Anjaneyulu	AH/ATP/1130/SP/2018	11,157
5	STO Kothacheruvu		L. Adinarayana	13-012356/SP	18,480
6	STO Muddanur	Kadapa	S Someswarulu	14-020051-SP	31,515
7	STO Jammalamadugu		T SatyaRangaiah	14-020048-SP	44,339
8	STO Palasa	Srikakulam	Ch. Bhima Rao	AP/177/OG/Odisha	48,092
9	STO Tadepalligudem	West Godavari	M BangarRaju 04040026	20-028355/SP	11,797
10			M V V Satyanarayana 04040253	20-028556/SP	25,889
11			Md Abdul Khadar Baba	20-028371/SP	1,178
12	STO Bobbili	Vizianagaram	MVisalakshi 22025923	24-014052/SP	14,302
13			D Gopamma22025930	24-014048/SP	6,170
14			V Babaji Naidu 22025903	EE1/VZM/3971/SP/2018	12,280
15			E Suryanarayana 22024558	24-0013300-SP	11,843
TOTAL					3,51,356

Annexure-3.4.1(f)**Excess payment of Additional Quantum of Pension**

(As referred to in Para 3.4.1)

Period	No. of Months	Addl Basic	Addl DR	Amount (₹)
STO Kurupam, Vizianagaram District				
A Venkataratnam Ppo.No 24-F-000359 Id No 22003760				
1/2011 to 5/2011	5	622	154 (776 X 5)	3,880
6/2011 to 1/2012	8	622	186(808 X 8)	6,464
2/2012 to 6/2012	5	622	224(846 X 5)	4,230
7/2012 to 10/2012	4	622	261(883 X 4)	3,532
11/2012 to 5/2013	7	622	298(920 X 7)	6,440
6/2013 to 10/2013	5	622	341(963 X 5)	4,815
11/2013 to 4/2014	6	622	394(1016 X 6)	6,096
5/2014 to 6/2014	2	622	447 (1069 X 2)	2,138
7/2014 to 9/2014	3	829	596 (1425 X 3)	4,275
10/2014 to 5/2015	8	829	645 (1474 X 8)	11,792
6/2015 to 2/2016	9	1710	153 (1863 X 9)	16,767
3/2016 to 8/2016	6	1710	206 (1916 X 6)	11,496
9/2016 to 2/2017	6	1710	260 (1970 X 6)	11,820
3/2017 to 7/2017	5	1710	313 (2023 X 5)	10,115
8/2017 to 2/2018	7	1710	377 (2087 X 7)	14,609
3/2018 to 8/2018	6	1710	412 (2122 X 6)	12,732
9/2018 to 1/2019	5	1710	439 (2149 X 5)	10,745
STO Bobbili, Vizianagaram District				
Y Teresa Ppo. No 24-S-0004160 Id No 22001060				
7/2013 to 8/2013	2	941	516 (1457 X2)	2,914
9/2013 to 10/2013	2	941	515 (1456 X 2)	2,912
11/2013 to 4/2014	6	941	596 (1537 X 6)	9,222
5/2014 to 9/2014	5	941	677 (1618 X 5)	8,090
10/2014 to 5/2015	8	941	733 (1674 X 8)	13,392
6/2015 to 2/2016	9	1943	173 (2116 X 9)	19,044
3/2016 to 8/2016	6	1943	235 (2178 X 6)	13,068
9/2016 to 2/2017	6	1943	295 (2238 X 6)	13,428
3/2017 to 7/2017	5	1943	356 (2299 X 5)	11,495
9/2017 to 2/2018	6	1943	427 (2370 X 6)	14,220
3/2018 to 6/2018	4	1943	469 (2412 X 4)	9,648
7/2018 to 8/2018	2	2590	625 (3215 X 2)	6,430
9/2018 to 1/2019	5	2590	665 (3255 X 5)	16,275
TOTAL				2,82,084

Annexure-3.4.1 (g)**Statement of excess payment of pension due to drawal of two family pensions**

(As referred to in Para 3.4.1)

Name of the STO/DTO	Name of the pensioner	PPO.NO	From	To	Amount (₹)
Vijayawada East	Smt V. Adilakshmi	EDU/KNA/2344/SP/2016	05/03/2013	11/2018	7,01,971

Annexure – 3.4.5**Details of cases where revision orders were not filed with the PPOs**

(As referred to in Para 3.4.6)

Sl. No	DISTRICT	STO/DTO	Name of the pensioner	PPO No	
1	West Godavari	Polavaram	David Livingstone	20-S-008878	
2			K. Pallaiah	20-S-010219	
3			K. Sakunthala	20-S-013898	
4			S. Srihari	20-S-004782	
5			M. Satyam	20-S-005575	
6			A. Gangaraju	20-S-009942	
7	East Godavari	Tuni	A. Ananthalakshmi	SW/EG/2203/FP 2015	
8			M VenkataRao	MPTLY/EF/6277/SP/2014	
9	Chittoor	Thottembed	Smt S Prasuna	15-003860/FP	
10			Md.Shafi Ahmed	ZP-C'TR-FP-004926	
11	Krishna	Gannavaram	Y. Ramachandra Rao	19-SGSC-010221	
12			V. Govindu	19-S-006819	
13			V. Subbamma	E-K-003739	
14			V Subbamma	E-K-006568	
15			V. Nannaiah	19-SGC-009041	
16			K. Raghava Rao	19-SGC-010628	
17			K.S. Rama Rao	E-K-09427	
18			K. Ramakrishna	E-K-006964	
19			T. ApparayaVarma	19-S-003942	
20			K.C. Punnaiah	AH-K-004534	
21		M.K. Parise	19-S-007128		
23		Bantumilli		Sri. babu Rao	ICAD-KST-3654-SP
24				NJMBSubramanyeswara Rao	EDN-KNA-2854/SP/2014
25				E R Raja Kumari	19-024751/SP
26				V.Venkateshwara Rao	PRO/KNA/6465/SP2013
27				VG Nageswara Rao	1781-GP-
28				K.Nagabhushanam	001809

Annexure-3.4.6**Statement of Undrawn Pension**

(As referred to in Para 3.4.7)

Sl No	Name of the DTO/STO	No of Undrawn Pensions
1	Mylavaram	1
2	Kovvur	6
3	Anaparthi	6
4	Kothpeta	5
5	DTO Rajahmundry	70
6	Repalle	8
7	Alamuru	7
8	Peddapuram	4
9	Palasa	1
10	Kakinada	51
11	Banaganapalli,	18
12	Vijayawada	38
13	Vuyyuru	1
14	Badvel	10
15	Ongole	16
16	DTO West Godavari	17
17	Eluru,	1
18	Chintalapudi,	1
19	Parvathipurma	2
20	Chodavaram	3
21	Visakhapatnam	19
22	Tekkali	1
TOTAL		286

Annexure-3.4.7
Statement of the closed PPOs lying idle in the STOs
(As referred to in Para 3.4.8)

Sl No	Name of the DTO/STO	No of Undrawn Pensions
1	STO Kuppam	23
2	STO Punganuru	23
3	STO Madanapalli	56
4	STO Thamballapalli	5
5	STO Kadiri	48
6	STO Kothacheruvu	29
7	STO Penukonda	20
8	STO Kanigiri	20
9	STO Podili	35
	TOTAL	259

Annexure-3.4.8
List of the pensioners from whom Medical Premium was not being recovered.
(As referred to in Para 3.4.9)

Sl.No	Name of the Pensioner	ID No	PPO No	Medical premium	Period	Amount to be Recovered
STO Tirupathi						
1	V.Sasundaradevi	11027176	004356-FP	90	37 M (5/15 to 5/18)	3330
2	A Annamalai	11037654	Pol-CTR-1318-SP-2015	90	14M (7/15 to 3/16 & 1/18 to 5/18)	1260
3	Sk.Shammim	11038351	15-004569-FP	90	27 M (3/16 to 5/18)	2430
					TOTAL	1020
STO Sullurpet						
4	B Venkata Ramana Murthy	0808-042270	16-018570-SP	90	12/2014 to 5/2018 42 M X 90	3780
5	V. Showramma	0808-012302	16-SGC-007373	90	12/2014 to 5/2018 42 M X 90	3780
6	SolmanPollamma	0808-044280	16-019866/SP	90	04/2016 to 5/2018 26 M X 90	2340
7	SD Jaithumbee	080-020886	16-FG-003520	90	07/2015 to 05/2018 35 M X 90	3150
					TOTAL	13050
STO Vissannapeta						
8	V. Nagendra Rao 05041906	05041906	19-021021-SP	90	12/2014 to 03/2018 40 M X 90	3600
9	T. Anasuya	05022836	Edn-Kna-Sp-008514-99-2000	90	12/2014 to 03/2018 40 M X 90	3600
10	M. Bharathi	05022973	SP009937	90	12/2014 to 03/2018 40 M X 90	3600
11	G. Gopaludu	05022978	19-SGC-016766	90	12/2014 to 03/2018 40 M X 90	3600
					TOTAL	14400
STO Lakkireddypalem (Kadapa)						
12	V.Masudhana Rao	12028586	14-018538-SP	90	05/2016 to 7/18 27 M X 90	2430
13	K.S.Nagarajan	12008400	14-SGC-008521	90	08/2015 to 7/2018 36 M X 90	3240
14	S.Razia Begum	12008523	14-S-002987/FP	90	11/2015 to 7/2018 33 M X 90	2970
15	M Padmavathi	12030556	14-005972/FP	90	9/2016 to 7/2018 23 M X 90	2070
					TOTAL	10710

STO Muddanur (Kadapa)						
16	C. Bhaskara Reddy	12026405	14-017058-SP	90	01/2015 to 7/1890× 43	3870
17	C Rama Krishna reddy	12031060	14-019496-SP	90	08/2017 to 7/2018 12 M X 90	1080
18	C M Varaprasada Reddy	12032901	14-020134-SP	90	7/2018	90
TOTAL						5040
STO Rayachoty (Kadapa)						
19	B. Varalakshmi	120305001	14-005971-FP	90	09/2016 to 7/1823 M X 90	2070
20	J.Suhasini	2029542	14-005645-FP	90	03/2016 to 7/1829 M X 90	2610
21	K.Lakshmi Devi	12028455	14-005819-FP	90	02/2016 to 7/18 30 M X 90	2700
TOTAL						7380
STO Udayagiri (Nellore)						
22	SK.Jareena	0807-045697	16-020640/SP	120	05/2016 to 6/18 26 M X 120	3120
23	Sd.KhajaRasool	0807-45700	R&B.NLR/111/SP/2015	90	05/2016 to 6/2018 26 M X 90	2340
24	Sk.Dilsad Begum	087-046895	16-020935/SP	120	3/2017 to 6/2018 16 M X 120	1920
25	SK.JaniBasha	0807-045562	EE/NLR/5643/SP/2014	90	3/2016 to 6/18 28 M X 90	2520
26	Sk.Kurthlain	0807-045332	EE/NLR/4175/SP/2014	90	3/2016 to 6/18 28 M X 90	2520
27	PariIsrail	0807-045625	EE/NLR/6255/SP/2014	90	2/2016 to 6/18 29 M X 90	2610
28	MP Narasimhulu	0807-046394	EE/NLR/418/SP/2016	90	3/2016 to 6/18 28 M X 90	2520
29	Sk.Mahaboobsaheb	0807-045692	R&B.NLR/61/FP/2015	90	07/2016 to 6/18 24 M X 90	2160
TOTAL						19710
STO Vinjamuru (Nellore)						
30	M. Venkaeswarlu	0811-013602	16-SCG-007357-BNK	120	06/2015 to 6/17 25 M X 120	3000
31	M. Raghava Reddy	0811-013593	16-SCG-006547-BNK	90	07/2016 to 6/2018 24 M X 90	2160
32	G. Ramanaiah	0811-045782	16-020643	90	12/2014 to 6/2018 43 M X 90	3870
TOTAL						9030
STO Addanki Prakasam District						
33	B Samrajyam	07028735	01-006684-SP	90	01/2015 to 07/2018 43 M X 90	3870
34	M Satyavathi Devi	07000781	17-SGC-013493	120	10/2015 to 07/2018 34 M X 120	4080
35	K PrabhuDass	07000874	PKM-LB-S000121	90	12/2014 to 07/2018 44 M X 90	3960
36	P Bharat Swaraj	07021419	17-015662-SP	90	12/2014 to 07/2018 44 M X 90	3960
37	G I Prabhakara Rao	07027696	17-018081-SP	90	02/2015 to 07/2018 42 M X 90	3780
TOTAL						19650
STO Chirala Prakasam District						
38	Y Nageswara Rao	07020421	17-015038/SP	120	3/2015 to 07/2018 41M X 120	4920
39	P Sreeramulu	07001920	17-SGC-007265	90	06/2015 to 07/2018 38M X 90	3420
40	DRS Manimma	07002849	17-SGC-011311	90	01/2015 to 07/2018 43M X 90	3870
41	G Lakshmi Kumari	07034207	17-021684/SP	120	3/2018 to 05/2018 3 M X 120	360
TOTAL						12570
STO Cumbum Prakasham District						

42	Smt.A umathamma		17-SGC-012189	90	10/2015 to 08/2018 35 m X 90	3150
STO DarsiPrakasam District						
43	G Nagireddy	07028049	17-018321-SP	90	03/2015 to 07/2018 41 M X 90	3690
44	R ChKasireddy	07005406	17SGC008009	90	6/2015 to 07/2018 38 M X 90	3420
45	M Venkateswarlu	07005800	566	90	05/2015 to 07/2018 39 M X 90	3510
46	Sd Imam Shareef	07005399	17-C009106	90	05/2015 to 07/201839 M X 90	3510
47	B Venkatamma	07027696	17S007195	90	06/2015 to 07/201838 M X 90	3420
48	K Kotaiah	07005482	17SGC007461	90	06/2015 to 07/201838 M X 90	3420
49	D Nagireddy	07005485	17SGC007915	90	06/2015 to 07/201838 M X 90	3420
50	B Rachal	07005480	17SGC007544	90	05/2015 to 07/201839 M X 90	3510
51	K L Narasimhulu84	070054	17SGC007867	90	06/2015 to 07/201838 M X 90	3420
52	N Venkateswarlu	07005201	001430-S	90	05/2015 to 07/201839 M X 90	3510
TOTAL						34830
STO Giddaluru Prakasam District						
53	B Ramakrishna Reddy	07006665	17-SGC-009027	90	05/2015 to 08/201840 M X 90	3600
54	A Rangaiah	07027251	17-SGC-007476	90	05/2015 to 08/201840 M X 90	3600
55	P Samuel Babu Rao07026351	0706006167	17-017065-SP	90	02/2017 to 08/201819 M X 90	1710
56	G V Raghava Rao	07006603	17-017755-SP	120	03/2015 to 08/201842 M X 120	5040
57	D Musala Reddy	07006665	17-SG-008218	90	05/2015 to 08/201830 M X 90	3600
TOTAL						17550
STO Markapur Prakasam District						
58	S SanthaKumar	0709011518	17-SGC-011520	90	03/2015 to 05/201839 M X 90	3510
59	B Narayana Reddy	07011191	17-S-008533	90	05/2015 to 05/201837 M X 90	3330
60	Sk.MoulaliSaheb	07011910	17-SGC-008181	90	05/2015 to 05/201837 M X 90	3330
TOTAL						10170
STO Podili Prakasam District						
61	PGuru Lakshamma	07028732	17-018768-SP	90	01/2015 to 07/201843 M X 90	3870
62	G Venkataiah	07018767	ZP-000507	90	06/2015 to 07/201838 M X 90	3420
63	LakshmanaSastry	07028158	17-018325-SP	90	12/2014 to 07/201844 M X 90	3960
64	P V C Kesava Rao	07020545	17-015171-SP	120	12/2014 to 07/201844 M X 120	5280
65	SK Johnbi	07019127	17-SGC-012277	90	12/2014 to 03/2016(16 M X 90=Rs.144002/2018 to 05/2018 4 M X 90 =Rs.360	1800
TOTAL						18330
STO Alamuru East Godavari District						
66	D Srinivasu	3055288	CTO/EG/3995/FP	90	06/2016 to 08/2018	2430
67	C Bhimanna	3000619	21SGC019988	90	09/2015 to 08/2018	3240
68	N AbbiRaju	3036729	21-028182-SP	90	12/2014 to 08/2018	4050
69	Psatyanarayana Murthy	3053392	21-033970/SP	90	12/2014 to 08/2018	4050
70	Satyanarayana Rao	3000841	21-S-008571	90	08/2015 to 08/2018	3330
71	K Subba Rao	3000911	21-SGC-010316	90	08/2015 to 08/2018	3330
72	P Radha	3000920	ZP-1330	90	08/2015 to 08/2018	3330
73	E Lakshmi Kumari	3000968	21-SGC-021632	90	01/2015 to 08/2018	3960
74	B Satyavathi	3053735	21-S-009309	90	08/2015 to 08/2018	3330
75	G Prakasam	3055288	21-034134/SP	120	03/2015 to 08/2018	5040
TOTAL						36090
STO Korukonda East Godavari District						
76	M Rama Rao		21-S-008891	90	08/2015 to 8/201837 X 90	3330
77	B Krishna Rao		21-SGC-015238	90	07/2015 to 8/201838 X 90	3420
78	M.Subba Lakshmi		PR/EG/856/SP	90	06/2015 to 8/201839 X 90	3510
79	I.SwarnaKumari		21-031924/SP	90	03/2015 to 8/201842 X 90	3780
TOTAL						14040
STO Peddapuram East Godavari District						
80	J.solmonRaju	03060977		90	03.12.2017 to 31.08.2018	804
81	R. Krishna Mohana Rao	03055019		90	01.08.2015 to 31.08.2018	3330
82	N D Suseelamma	03017728		90	01.06.2015 to 31.08.2018	3510
TOTAL						7644
STO Ramachandrapuram East Godavari District						
83	P Mahalakshmi		21SG008916	90	09/2015 to 08/2018 36 m x 90	3240
84	N Bhanu Murthy		21-033776/SP	120	09/2016 to 08/2018 24 mX 120	2880
85	M Suryakantam		21-SGC-016099	90	08/15 to 8/2018 37 m X 90	3330
86	V Sesharajam		21-035548/SP	90	11/2015 to 08/2018 34 m X 90	3060

87	M Naga Ratnam		21-S-010618	90	09/2016 to 08/2018 24 m X 90	2160
88	P Venkata Ratnam		23-0141168/SP	90	05/2015 to 08/2018 40 m X 90	3600
89	S Surya Narayana		21-034003/SP	90	02/2016 to 08/2018 31 m X 90	2790
90	V Meenakshi		21-030229/SP	120	02/2015 to 08/2018 43 m X 120	5160
91	R Chandra Rao		BCWEL EG005221	90	06/2015 to 08/2018 39 m X 90	3510
92	V Kameswari		21-SGC-015047	90	08/2016 to 08/2018 25 m X 90	2250
93	P Venkateswarlu		21-030876/SP	120	04/2015 to 08/2018 41 m X 120	4920
94	B V Avadhani		21-S-008140	90	08/2015 to 08/2018 37 m X 90	3330
95	D Krishna Rao		21-033242/SP	90	09/2015 to 08/2018 36 m X 90	3240
96	PM Luku		12-S-004432	90	12/2014 90x43 months	3870
97	Meherunnisa Begum		12-SGC-010312	90	12/2014 90x43 months	3870
98	P Anjanamma		12-014029-SP	90	12/2014 90x43 months	3870
99	P Sugunamma		ZP-KNL-4592-SP	90	12/2014 90x43 months	3870
100	V. Nagendra Reddy		12-020117/SP	90	1/2016 90x30months	2700
TOTAL						61650
STO Banaganapalli Kurnool District						
101	A.Danamma		12-015468-SP	120	4/14 to 6/18 except 11/14 50 mx 120	6000
102	S.Meherunnisa		POL/KNL/S005170	120	3/15 to 6/18 40m X 120	4800
103	P.Hussain		MPDO/KNL/3803/SP/2016	120	10/16 to 6/18 21mX120	2520
104	E Naga Raju		HM/KNL/1202/SP/2016	120	5/16 to 6/18 26 Mx120	3120
105	P Lakshmi Bai		12-SGC-011003	90	4/14 to 6/18 except 11/14 50 m X 90	4500
106	K.Lakshmi		12-SGC-011372	120	4/14 to 6/18 except 11/14 50m X 120	6000
107	G.SubbaLakshamma		12-SGC-012971	120	04/14 to 6/18 except 11/14/12/14/15 48 m X 120	5760
108	BMK Soundarya Bai		12-020428/SP	90	11/16 to 06/18 20 m X 90	1800
TOTAL						34500
STO Dhone Kurnool District						
109	T. Venkata Ramudu		12-020420/SP	90	10/2016 to 07/2018	1980
110	Sri P Bhaskar		12-005070/FP	90	04/2016 to 07/2018	2520
111	Sri S Lakshmana		KNL/1619/SP/2016	90	06/2016 to 07/2018	2340
112	B Abdul Raheem		EDN/KNL/S007035/SP	90	10/2016 to 07/2018	1980
113	K Mariyamma		KNL/3756/SP/2016	90	09/2016 to 07/2018	2070
114	K Ruth Nutan		12-005322/FP	90	07/2017 to 07/2018	1170
115	Smt. G Jayamma		12-005043/FP	90	03/2016 to 07/2018	2610
116	S Murthuja Bee		KNL/2573/FP/2015	90	01/2016 to 07/2018	2790
117	Y Subrahmanyam		KNL/4042/SP/2016	90	10/2016 to 07/2018	1980
118	N Rasool		KNL/476/SP/2016	90	03/2016 to 07/2018	2610
119	V Sudha Rani		KNL/4318/FP/2016	90	11/2016 to 07/2018	1890
120	R. CH. Lakshamma		12-017946-SP	120	09/2015 to 07/2018	4200
121	J Mariyamma		EDN/KNL/S007676	90	11/2015 to 07/2018	2970
122	N Vasanth Kumar		12-018219/SP	90	02/2015 to 07/2018	3780
123	G. L. Chiranjeevi		12-020247/SP	90	09/2016 to 07/2018	2070
124	T.Sarojamma		KNL/4114/SP/2016	90	11/2016 to 07/2018	1890
125	GM Murali Krishna		KNL/2603/SP/2016	90	07/2016 to 07/2018	2250
126	K. Mumtaj		PR-MP-KNL-S00180	90	10/2017 to 07/2018	900
127	C. Nagaiah		KNL/2562/SP/2015	90	12/2015 to 07/2018	2880
TOTAL						44880
STO Pattikonda Kurnool District						
128	M Chandra Kumar	9088069	12-020214/SP	90	07/2016 TO 07/2018	2250
129	R Rama Raju	9088554	12-020463/SP	90	11/2016 TO 07/2018	1890
130	M Nallanna	9087252	KNL/2744/SP/2015	90	12/2015 TO 07/2018	2880
131	B Lingamurthy	9024081	S00088	90	03/2017 TO 07/2018	1530
132	P Nagamani	9088465	12-020456/SP	90	10/2016 TO 07/2018	1980
133	P Surya Prabhavathi	9088352	12-020368/SP	90	10/2016 TO 07/2018	1980
134	P Rajamma	9088250	12-013488/SP	90	11/2016 TO 07/2018	1890
135	M Gayasuddin	9088289	12-020374/SP	90	09/2016 TO 07/2018	2070
136	K RavindraNathaRao	9088710	KNL/5209/SP/2016	90	02/2017 TO 07/2018	1620
137	P Devadanam	9085981	12-019683/SP	90	12/2016 TO 07/2018	1800
138	E Devasahayam	986191	12-019544/SP	120	02/2017 TO 07/2018	2160
139	T Kalavathi	9087865	12-014405/SP	90	07/2016 TO 07/2018	2250
140	G Jayalakshamma	9088631	12-005233/FP	90	12/2016 TO 07/2018	1800
TOTAL						26100
STO Sompeta Srikakulam District						
141	M.SeethaLaxmi		23-015712/SP	120	11/2017 TO 08/2018	1200
142	J. Sayamma		SKM/3469/SP2014	90	02/2017 TO 08/2018	1710
143	V. Damayantamma		23-016071/SP	90	10/2017 TO 08/2018	990
144	AppiliBisoyi		23-003244/FP	90	12/2017 TO 08/2018	810
145	K.Gnanaprasunamba		23-003452/FP	90	07/2016 TO 08/2018	2340

146	MahalaxmiMahapatro		23F001359	90	02/2017 TO 08/2018	1710
TOTAL						8760
STO Ichapuram Srikakulam District						
147	B Durga Prasad Rao	1028968	23-015636/SP	120	03/2018 TO 08/2018	720
148	B Krishna Rao	1027320	23-003278 MPL/SKM/1921	90	12/2014 TO 07/2018	3960
149	K Venkata Ramana	1028297	SP/2016 BCW/SKM/4112	90	07/2016 TO 08/2018	2340
150	N Nageswara Rao	1028662	SP/2016	90	10/2016 TO 08/2018	2070
151	SyamalaPatnaik	1019012	23-SGC-009664	90	03/2015 TO 08/2018	3780
152	T Domburu	1000851	23-SGC-004046 CTO/ KMM/1452	90	08/2017 TO 08/2018	1170
153	K Sree Devi	1028157	FP/2016	90	05/2016 TO 08/2018	2520
154	E Hemavathi	1028244	23-003443/FP BCW/ SKM/315/F	90	06/2016 TO 08/2018	2430
155	G Sobha	1027991	P	90	05/2016 TO 08/2018	2520
156	K Vara Lakshmi	1028377	23-003446/FP	90	08/2016 TO 08/2018	2250
157	P Hema Chandra	1026100	23-014214/SP BCW/ SKM/640/S	90	03/2018 TO 07/2018	450
158	P Lakshmi	1027510	P/2015	90	05/2015 TO 08/2018	3600
159	PremaLatha Devi	1028578	23-003491/FP	90	09/2016 TO 08/2018	2160
160	V Devaki	1028246	23-003440/FP	90	06/2016 TO 08/2018	2430
161	A Lakshmi Bai	1000753	23-SGC-005592	90	05/2015 TO 08/2018	3600
TOTAL						36000
STO Rayachoti Kadapa District						
162	B. Varalakshmi	12030500	14-005971-FP	90	09/2016 to 7/1823 M X 90	2070
163	J.Suhasini	12028455	14-005645-FP	90	03/2016 to 7/1829 M X 90	2610
164	K.Lakshmi Devi	12029542	14-005819-FP	90	02/2016 to 7/1830 M X 90	2700
TOTAL						7380
STO Nuzvid, Krishna District						
165	P.Vijaya Lakshmi	5055320		90	06/18 TO 12/18	630
166	N Satyavathi	5028089		90	12/14 TO 12/18	4410
167	Wasimatul Kubra	5038824		90	09/15 TO 12/18	3600
168	P Naga Lakshmi	5044800		120	12/14 TO 12/18	5880
169	Sarada C	5055364		120	06/18 TO 12/18	840
170	D Madhusudhana Rao	5028449		90	12/14 TO 12/18	4410
171	Y Ananthamma	5027973		90	03/15 TO 12/18	4140
172	CH Venkata Lakshmi	5029063		120	10/17 TO 12/18	1800
173	S Vasantha Kumari	5028025		90	11/14 TO 12/18	4500
174	D Venkateswara Rao	5044212		120	12/14 TO 12/18	5880
TOTAL						36090
STO Kaikaluru, Krishna District						
175	G Kethrinamma	05024630		90	1/2015 to 11/2018	3510
STO Vijayawada (EAST) Krishna District.						
176	J Vasantha Kumari	05042173		120	5/2015 to 11/2018	5160
177	K.Sasibala	05030004		90	1/2015 to 11/2018	4230
178	J V Krishna Reddy	05030183		120	7/2017 to 11/2018	2040
179	YRama Krishna	05007494		90	1/2015 to 11/2018	4230
180	C.Jaya Lakshmi	05010167		90	1/2015 to 11/2018	4230
181	V.Iswara Prasad	05003991		90	1/2015 to 11/2018	4230
182	PJohn Wesley	05043180		120	9/2015 to 11/2018	4680
183	V.Konda Rao	05036035		90	1/2015 to 11/2018	4230
184	K.L.Kumari	05011442		90	1/2015 to 11/2018	4230
185	M.Jyothi Kumari	05007353		120	1/2016 to 11/2018	4200
TOTAL						41460
STO Guduwada Krishna District						
186	K Subhashini	5037907		90	1/15 TO 12/18	4320
187	V Sharada	5046131		120	12/15 TO 12/18	4440
188	MSLV Prasanam	5048476		90	07/15 TO 12/18	3780
189	M Satyavedam	5022472		90	03/15 TO 12/18	4140
190	M S Varaprasadam	5020851		120	12/14 TO 12/18	5880
191	B Raja Rajeswari	5020891		90	12/14 TO 12/18	4410
192	G Venkateswara Rao	5021086		120	12/14 TO 12/18	5880
193	M Nirmala	5020710		90	12/14 TO 12/18	4410
TOTAL						37260
STO Macherla Guntur District						
194	Karimunnisa Begum		18-S-0010057-FP	90	09-2016 TO 11-2018	2430
195	Bonala Latchamma		18-S-002502-FP	90	08-2015 TO 11-2018	3600
196	Mariamma		18-035434-SP	90	03-2016 TO 11-2018	2970
197	M Sam Eliza Bath		18-S-011819	90	08-2015 TO 11-2018	3600
198	M Prameela Devi		18-036076-SP	90	11-2014 TO 11-2018	4410
199	P Rama Kumari		18-SGC-024167	90	04-2015 TO 11-2018	3960
TOTAL						20970
STO Chilakaluripeta Guntur District.						

200	SKS Narayanacharyulu	06002800		90	08/15 to 11/18	3600
201	K. Seetharavamma	06003278		90	08/15 to 11/18	3600
202	K. Laxmi musalamma	06002671		90	08/15 to 11/18	3600
203	K. Seetharavamma	06003278		90	08/15 to 11/18	3600
204	K. Lourdu Mary	06003063		90	08/15 to 11/18	3600
TOTAL						18000
STO PATHAPATNAM SRIKAKULAM DISTRICT						
205	R. Narayana Murthy	01016848		90	03/2018 to 12/2018	900
206	B. Kanthamma	01004194		90	11/2015 to 12/2018	3420
207	P. Chinna Babu	01026593		90	06/2017 to 12/2018	1710
TOTAL						6030
STO TEKKALI SRIKAKULAM DISTRICT						
208	B. Mohana Rao	01028430		90	07/2016 to 12/2018	2700
209	K. Raghunadha Rao	01029692		90	12/2017 to 12/2018	1170
210	U. Kantha Rao	01027915		90	10/2015 to 12/2018	3510
211	B. Nagabhushana	01027816		90	09/2015 to 12/2018	3600
212	N. Chandra Rao	01027758		90	04/2015 to 12/2018	4050
213	R. Venkata Rao	01028179		90	01/2016 to 12/2018	3240
214	B. Venkata Ramana	01029492		90	09/2017 to 12/2018	1440
215	P. Purushotam	01029726		90	10/2017 to 12/2018	1350
216	B. Ayodhyarao	01027819		90	07/2015 to 12/2018	3780
217	H. Dandasi	01029153		90	03/2017 to 12/2018	1980
TOTAL						26820
STO Narasannapeta Srikakulam District						
218	B. Lakshmana Rao	01028752			12/06 to 01/19	2340
219	A. Jagannadha Rao	01027734			11/15 to 01/19	3510
220	M. Appala Naidu	01027746			11/15 to 01/19	3510
221	M. Malleswara Rao	01015478			05/14 to 01/19	5130
222	P. V. Ramana Murthy	01029489			06/18 to 01/19	720
223	K. Thrinadha Rao	01026968			03/16 to 01/19	4200
224	B. Prabhakara Rao	01027943			01/16 to 01/19	4440
225	B. Annapurna	01027290			12/15 to 01/19	3420
226	S. Syamala Bai	01028375			07/16 to 01/19	2970
227	S. Rama Murthy	01027829			12/15 to 01/19	3420
TOTAL						33660
STO Rayadurg Anantapuram District						
228	G. Sathya Narayana	101435749		120	01/15 to 01/19	5880
229	R. Bheemanna	101427177		90	12/14 to 01/19	4500
230	K. Lakshmi Devi	101419937		90	12/14 to 01/19	4500
TOTAL						14880
STO Nellore Nellore District						
231	M. Annapurnamma	0802-043841		90	12/2018	90
232	Y. Ramanamma	0802-004124		90	12/2018	90
233	P. Vijayalakshmi	0802-002216		90	12/2018	90
234	P. Annamma	0802-035711		90	12/2018	90
235	K. Rajamani	0802-002920		90	12/2018	90
236	Kaneez-e Syeda	0802-017975		90	12/2018	90
237	N. Prabhakar Rao	0802-048251		90	12/2018	90
238	P. Bhaskar Rao	0802-044073		90	12/2018	90
239	N. Usha Rani	0802-039046		90	12/2018	90
240	B. Bhaskar Rao	0802-030642		90	12/2018	90
TOTAL						900
STO Kavali Nellore District						
241	S. Vijayakumari	08040816	16-017613/SP	90	12/2018	90
242	CH. Kanthamma	08008563	16-S-00359/FP	90	12/2018	90
243	DA. Venkamma	08009803	16-SGC-10142	90	12/2018	90
244	A. Ranga Rao	08017051	16-SGC-12391	90	12/2018	90
245	B. Malakondaiah	08009457	16-SGC-007005-BNK	90	12/2018	90
246	P. Babu Rao	08045709	16-20637/SP	90	12/2018	90
247	CH. Ramanachary		16-SGC-007351-BNK	90	12/2018	90
248	CH. Ramanareddy		16-SGC-007351-BNK	90	12/2018	90
249	J. Kondaiah	08008583	4777-OG-TN	90	12/2018	90
TOTAL						810
STO Nakkapalli At Payakaraopeta Vishakapatnam District						
250	J. NAGARATNAM	2006026		90	Dec-14 to Feb-19	4590
251	A. RAMA SASTRI	2006045		90	Sep-15 to Feb-19	3780
252	K. PUNDARIKAKSH	2006111		90	Sep-15 to Feb-19	3780
253	P. BHEEMASANKARUDU	2006149		120	Sep-15 to Feb-19	5040
254	T. KAMESWARARAO	2006180		90	Sep-15 to Feb-19	3780
255	V. AYALAKSHMI	2006185		120	Dec-14 to Feb-19	6120
256	Y. SUSEELA	2006195		90	Sep-15 to Feb-19	3780
257	D. KONDALA RAO	2006200		90	Sep-15 to Feb-19	3780
258	VANNAPURNAMMA	2006267		90	Dec-14 to Feb-19	4590

259	J HAGYAVATHI	2006313		90	Nov-15 to Feb-19	3600
260	K SYAMALA	2024895		90	Dec-14 to Feb-19	4590
261	S SUDHAKAR	2025653		90	Apr-15 to Feb-19	4230
262	VRJS SUBRAMANYAM	2028016		120	Dec-14 to Feb-19	6120
263	SILAR BIBI	2006331		90	Sep-15 to Feb-19	3780
TOTAL						61560
STO Narsipatnam Vishakapatnam District						
264	K.VARA LAKSHMI	2006535		90	Jul-15 To Feb-19	3960
265	G.NAMASIVAYA	2006625		90	Jul-15 To Feb-19	3960
266	B.JOGI RAJU	2006637		90	Oct-16 To Feb-19	2610
267	D.YAKOBU	2006718		90	Jul-15 To Feb-19	3960
268	G.SRINIVASA RAO	2044281		90	Jan-19 To Feb-19	180
269	M.ADLAKSHMI	2006744		90	Jul-15 To Feb-19	3960
270	N.VEERABHADRACHA RYULU	2006749		90	May-17 To Feb-19	1980
271	K.S.RAMA CHANDRA MURTHY	2039964		120	Nov-16 To Feb-19	3360
272	J.LALITHA KUMARI	2040529		120	Aug-16 To Feb-19	3720
273	B.V.RAMA SASTRY	2026601		90	Dec-14 To Feb-19	4590
274	K.SATYANARAYANA	2039692		90	Jun-16 To Feb-19	2970
275	N.JHANSI	2039954		90	Jul-16 To Feb-19	2880
276	P.SATYANARAYANA	2025898		90	Nov-15 To Feb-19	3600
277	S.SWAMY BABU	2042242		90	Jan-19 To Feb-19	180
278	CH.KRISHNA RAO	2040746		90	May-17 To Feb-19	1980
279	CH.RAMA MURTHY	2007112		90	Apr-16 To Feb-19	3150
280	G.KAMESWARI DEVI	2007217		90	Dec-14 To Feb-19	4590
281	M.S.N.MURTHY	2007383		90	Jul-16 To Feb-19	2880
282	T.SURYA KUMARI	2007658		90	Dec-15 To Feb-19	3510
TOTAL						58020
STO Bheemunipatnam Vishakapatnam District						
283	Simhachalam	2039394		120	May-17 To Feb-19	2640
284	W Padmavathi	2026090		120	Dec-14 To Feb-19	6120
285	B Appala Naidu	2042572		90	Jun-17 To Feb-19	1890
286	N Satyanadam	2040657		90	May-17 To Feb-19	1980
287	G Appa Rao	2028148		90	Jan-19 To Feb-19	180
288	Sr Anna Mary Gopu	2042345		90	Apr-17 To Feb-19	2070
TOTAL						14880
STO Chintalapudi West Godavari District.						
289	P Venkateswara Rao	04033021		90	11/2016 to12/2018	2340
290	G Lakshmi	04004421		90	02/2016 to12/2018	3150
291	K SuvarnaLatha	04039098		90	9/2017 to 12/2018	1440
292	A Mukkaiah	04038520		90	10/2017 to 2/2018	1350
293	B Rajeswari	04038237		90	5/2017 to12/2018	1800
294	K Vara Lakshmi	04038141		90	3/2017 to12/2018	1980
295	TVSSNarasimha rao	04037645		90	8/2016 to12/2018	2610
296	ChAppa Rao	04037716		120	8/2016 to 05/2018	2640
TOTAL						17310
STO Tadepalligudem West Godavari District						
297	KB T S Manikya	04018711		90	12/2017 to1/2019	1260
298	ChSubba Rao	04038438		90	12/2017 to1/2019	1260
299	M SugunaKumari	04037104		120	2/2017 to 1/2019	2880
300	PVV Satya Prasad	04035792		90	05/2015 to1/2019	4050
301	B R Sarojini Devi	04035013		90	11/2016 to1/2019	2430
302	P Dharma Raju	04032303		120	12/2016 to1/2019	3120
TOTAL						15000
STO Kurupam Vizianagaram District						
303	A Papa Rao	22003731		90	08/2015 to 01/2018	2700
304	BhSubba Rao	22003786		90	02/2015 to 01/2019	4320
305	G Mahapatro	22003983		90	06/2015 to 1/2019	3960
306	G Vimalavathamma	22003785		90	02/2015 to1/2019	4320
307	M Venkata Rao	22003732		90	08/2015 to 05/2018	3060
308	S Revathi	22020995		90	03/2015 to 01/2019	4230
TOTAL						22590
STO Parvathipuram Vizianagaram District						
309	Raj Kumar K	22022837		90	12/2014 to 01/2019	4500
310	K Pakeeru	22022137		90	12/2014 to 01/2019	4500
311	P V B Sri Rama Murthy	22016105		120	12/2014 to 01/2019	6000
312	Lakshmi Thulasamma B	22021572		90	12/2014 to 01/2019	4500
313	G Eswarudu	22023121		90	12/2014 to 01/2019	4500
314	B Ammajamma	22004928		90	12/2014 to 01/2019	4500
315	AM SanthaKumari	22015370		90	12/2014 to 01/2019	4500
316	M Suryanarayana	22012032		120	12/2014 to 01/2019	6000
317	G Rama Rao	22004925		120	12/2014 to 01/2019	6000

						TOTAL	45000
STO Bobbili Vizianagaram District							
318	N Jagannadha Rao	22001031		90	08/2015 to 01/2019		3780
319	P Mariamma	22015911		90	12/2014 to 01/2019		4500
320	K Appa Rao	22013061		90	03/2015 to 01/2019		4230
321	G VenkataAppa Naidu	22022931		90	12/2014 to 02/2018		3510
322	R M S Nirmala	22020313		120	02/2015 to 01/2019		5760
						TOTAL	21780
STO Visakhapatnam Visakhapatnam District							
323	P. Rajya Lakshmi	02040622		90	12/2015 to 2/2019		3510
324	CH Nagamanin	02040708		90	12/2015 to 2/2019		3510
325	O.Sundaram	02039146		90	12/2015 to 2/2019		3510
326	N Syamala	02024699		90	12/2015 to 2/2019		3510
327	K. Sanjeeva Rao Naidu	02022673		90	11/2015 to 11/2017		2250
328	B.Eswarsatyavenkats andeep	02043638		90	9/2018 to 2/2019		540
329	S. Ramchandran	02040488		90	4/2018 to 2/2019		990
						TOTAL	17820
						GRAND TOTAL	9,87,984

Annexure-3.4.9**Statement of two pensions drawing from two different banks/Accounts**
(As referred to in para 3.4.10)

Sl. No	Name and Nature of Pension/ID No.	PPO No	Name of the bank/branch
STO Naidupet			
1	K Jayanthi SP-08040970	TECHEND-NLR-4596-SP	SBI Sullurupet 11069827383
	P Jayanthi FP-08012138	000546-ITI-NLR	SBI Sullurupet11069858265
2	VLR ManoharammaSP-08020777	16-SGC-013960	SBI Sullurupet11069831560
	VCR ManoharammaFP-08012306	16-F-001225	Syndicate Bank, Sullurupet34742030001500
3	T G Sarojini SP-08012109	16-SGC-007634	SBI Sullurupet 11069859847
	T Grace Sarojini FP-08011969	16-S-001645	Syndicate Bank, Sullurupet34742030001220
4	N Penchalamma SP-08041703	16-018089-SP	SBI Sullurupet 11069844183
	N Penchalamma FP-0813-34168	16-014693-SP	SBI Naidupet 32161058982
5	B Mary Raja KumariSP-08042359	16-018602-SP	SBI Naidupet10604413667
	B Mary Raja KumariFP-08014170	000598	Syndicate Bank, Naidupet34632030002618
STO Rapur			
6	N Krishnavenamma SP-0814-015840	16-SGC-011874	Syndicate Bank, Rapur 34682030002810
	N Krishnavenamma FP-0814-014573	16-S-002209	Syndicate Bank, Rapur 34682030001060
7	V Ademma SP-0814-047663	ZP/NLR/1455/SP2017	SBI Rapur 30614052846
	SV Ademma FP-0810-44695	16-002030-FP	SBI Venkatagiri 11280074322
8	T Chenchamma FP-0814-014679	571	Syndicate Bank, Rapur 34682030002433
	T Chenchamma SP-0812-46472	EE/PIU/NLR/174/2016	SBI Podalkur (ADB) 11506829704
9	B Subbamma SP-0814-047912	EE/NLR/2179/SP/2017	SBI Venkatagiri 11280036193
	B Subbamma FP-0810-13120	000184-IRR-NLR	SBI Venkatagiri 11280069538
STO Pedakurapadu			
10	J Elizibeth	06016278/Family Pension	0605-STO, Guntur
		06026096/Service Pension	0611-STO, Pedakurapadu
11	B Moshamma	06026197/ Service Pension	0611-STO, Pedakurapadu
		06048927/ Family Pension	0605-STO, Guntur
STO Korukonda (EG)			
12	D ChittaammaSP-03033161	21-SGC-012613	Vijaya Bank, Kothapalli405701030002951
	ChittammaFP-03033160	21-SGC-012551	Vijaya Bank, Kothapalli405701030002950
13	B SarojiniSP-03033085	21-SGC-015666-AST	Indian Bank, Gokavaram517286186
	B SarojiniFP-03033166	21-SGC-010222	Vijaya Bank, Kothapalli405701030003752
STO Lakkireddypalli (Kadapa)			
14	G.Obulamma12068367	14-S-002948	SBI LakkireddyPalli11533562225
	G. Obulamma12005964	4842-S	Syndicate Bank, Station Road, Cuddapah, 31912030000882
15	C.H.Rajeswaramma12027992	Rev-KDP-1434-SP-2014	SBI LakkireddyPalli11533550424
	H.Rajeswaril2005060	14-F-00777	Central Bank of India, Kadapa1993739781
16	Smt.VSubbamma12014501	CDP-MP-65	SBI Rayachoti,(STO ID:1212)
	Smt.VSubbamma12025879	ZPHS-KDP-3288-SP	SBI, LakkireddyPalli,11533525567
17	B Reddamma12008345	14-018203-SP	SBI, LakkireddyPalli11533526015
	B Reddamma12029584	14-S-001292/FP	SBI Rayachoti(STO ID:1203)
STO Kaikalur, Krishna District.			
18	S LakshmiSP-05042305	Health-KST-1239-SP-2010	SBI Kaikalur31580474966
	S LakshmiFP-05004850	007439-LF	STO Vijayawada East62135661897
19	V Bharathi VimalaSP-05047853	SP010622	SBI Kaikalur11359965233
	Vimala B DFP-05046741	S-6542	STO Gudiwada444430619
20	P Nageswara RaoSP-05047886	SP011202	SBI Kaikalur11359965721
	P Nageswara RaoFP-05021842	SP-012177	STO Gudiwada32308768239
STO Gudiwada, Krishna District			
21	Goverdhanamma05051639	DCHS/KNA/6073/SP/2014	AB Gudiwada014610011256728
	P Goverdhanamma05020501	002037	SBI Gudiwada10607883186
22	B Nagamanamma05052752	CTO/KNA/1564/SP/2016	Karur Vysya Bank1418155000032724
	B Nagamanamma05046209	19-F-01919	AB Gudiwada014610013087017
23	P Manemma05052260	WR/KNA/2272/SP/2015	SBI Gudiwada30356232706
	P Manimma05046399	006759	AB Gudiwada014610100027314
24	U Vijaya Kumari05051581	EDN/KNA/5762/SP/2014	BOB Gudiwada25840101000035
	U Vijaya Kumari05020117	002849-AST-F	SBI Gudiwada10607809622
25	B Suvarna Kumari05053446	ZP/KNA/4480/SP/2016	SBI Gudiwada30238205461
	Suvarna Kumari B05021503	19-F-003700-AST-F	SBI Gudlalleru11588436831
26	Sampoornamma M05049865	IRIG/KNA/5084/SP	SBI Gudiwada30080751721
	Sampurnamma M05046178	001583CF	AB Gudiwada014610013087361
27	D Sattermma05053991	MPTY/KNA/645/SP/2017	SBI Gudiwada10607871169
	Sattermma D05039543	GMC-SP-000011	SBI Gudiwada20191992541
STO Pulivendula, Kadapa District.			
28	A.Munemma	14-S-002186-FP	11146286049
	A.Munemma	14-SGC-008172	11146247816

29	M.Marthamma M. Marthamma	CEO-KDP-1077-SP 14-F-000764-FP	11146195876 32052030002135
30	Hussain Bee C S. Hussain Bee	CDP-MP-76 ZPP-KDP-5706-SP	11146286866 11146207656
STO Chintalapudi - W.G. District			
31	Y Saraswathi SP - 04035944 Y Saraswati FP- 04004350	20-026262/SP 20-F-002656	SBI Chintalapudi 30048337527 SBI Chintalapudi 11564643063
32	Y Rajya Lakshmi SP-04039132 D Rajya Lakshmi FP - 04023293	20-027754/SP 20-FG-003318 D	SBI Kovvur 30194839314 AB Pentapadu 045410013008271
33	A Satyavathi FP- 04004107 A Satyavathi SP - 04005800	20-FG-003095 20-SGC-018384	SBI Chintalapudi 11564639737 SBI Eluru Main Br. 30045622563
STO Tadepalligudem - W.G. District			
34	A LalithaKumari SP- 04039402 A LalithaKumari FP- 04029163	MPTY/WG/3881/SP MUN-WG-0414-SP-000014	SBI Tadepalligudem 10796506323 Indian bank 477630359
35	TPA Narasamma SP- 04037045 TPA Narasamma FP- 04028476	MPTY/WG/490/SP-2016 MUN-WG-SP=414-000111	SBI Tadepalligudem 30602596607 Indian Bank Tadepalligudem 6047212408
36	G M Theresamma SP- 04018998 U M Theresamma FP- 04018100	20-SGC-15430 20-SGC-14809-FP	SBI Tadepalligudem 10796564137 Indian bank Tadepalligudem 734492907
STO Bobbili - Vizianagaram District			
37	G ABRAHAM SP-22000352 G ABRAHAM FP- 2000399	24-SGC-005089-AST 24-SG-005346-FAMILY	SBI BOBBILI 11121854852 SBI BOBBILI 11121854863
38	J KANNATHALI SP- 22024265 J KANNATHALI FP-22009627 (STO VIZIANAGARAM)	CHC/VZM/4153/SP/2016 24-F-000946-B	SBI BOBBILI 11121834336 SBI(FORT BR) VIZIANAGARAM 10540803882

Annexure-3.4.10

PAN Numbers not available cases
(As referred to in Para3.4.11)

Sl.No.	PPO ID	Name Of the Pensioner	Sl.No.	PPO ID	Name Of the Pensioner
STO CHINTALAPUDI					
1	04036199	U Sunanda	4	02009536	B. Siromani
2	04004637	PKV Sarma	5	02009681	M. Abbas Ali
3	04004518	K Kanthamma	STO KURUPAM		
4	04004564	K Lakshmi Narasamamba	1	22016575	M Ramanamma
STO PARVATHIPURAM					
			2	22024020	M Jayalakshmi
1	22015207	B Laxmi	STO BOBBILI		
2	22020434	Y Adi Lakshmi	1	22019287	Jayalakshmi V
3	22005216	K Saradamma	2	22022733	B Vijaya Lakshmi
STO VISAKHAPATNAM					
			3	22013342	Jami Suridasu
1	02010440	B. Sitaramayya	4	22025445	N Parvathi
2	02009743	T. Ganga Raju	5	22000990	R Ratnamma
3	02008854	G L. Krupanandam			

Annexure-3.5.1
Statement showing misclassification of Class IV GPF Debits in to regular GPF
(As referred to in Para 3.5.1)

DDO	ABST MONTH	SA	VR.No	NAME	A/C No	AMOUNT (₹)
DTO Ananthpur						
TAHSILDAR SOMANADPALLI	11/2011	035	V-10130000005660	P VENKATESULU CL IV		80000
TAHSILDAR URAVAKONDA	12/2010	035	V-10170000005447	NAGAMUNI V		90000
TAHSILDAR OBULADEVARACHERUVU	02/2009	035	V-100700013448	NARAYANAMMA B L		60064
TAHSILDAR MUDIGUBBA	09/2010	035	V-10070000008219	NAGABHUSANAM K		89717
TAHSILDAR MUDIGUBBA	11/2006	035	V-100700007535	ALLABAKSH P		45900
SUB REGR KADIRI	07/2000	023	2	SANKARAPPA ATTENDER	J	10000
SP RAILWAY POLICE GUNTAKAL	02/2018	037	V-10050000004656	SURYANARAYANA MURTHY VVN		40000
RDO PENUKONDA	10/2008	035	V-101300004314	SREENIVASULU A		100000
PRL GOVT. DEGREE COLLEGE FOR MEN ATP	08/2016	045	V-10010000015885	S. SAVITHRI		100500
MO CHC KALYANDURG	10/2009	051	V-100800004666	PALAKSHIPPA.M		150000
MEDL SUPDT AREA HOSP (APVVP) KADIRI	04/2010	051	V-100700000892	A. SAVITHRAMMA, FNO		100000
MEDL SUPDT AREA HOSP (APVVP) KADIRI	04\2010	051	V-100700000891	V. UMAPATHI, M.N.O.		70000
JUNIOR CIVIL JUDGE, RAYADURGH	01/2011	019	V-10140000003997	RAVIDAS D	12-122-0127	90000
HWO GOVT BCBH KALYANDURG	12/2013	061	V-10080000005049	B. KRISHNAMURTHY		485642
DIVL FOREST OFFICER, ANANTHAPUR	10/2008	083	V-101300004281	ANJANEVULU G		210523
DIST. PUBLIC RELATIONS OFFICER, ANANTHAPUR	11/2011	057	V-10010000033968	G. RAMANNA (OS)		50000
DIST. MALARIA OFFICER NMEP ATP	07/2008	051	V-100100014257	NARASIMHULU K, CLASS IV EMP		68500
COMMANDENT 14 (IR) BN APSP ATP	02/2018	037	V-10010000042827	RAHEEM KHAN P		400000
CHILD DEV PROJ OFFICER HINDUPUR	08\2011	061	V-10060000004964	MAHABOOB BASHA S		79000
CHILD DEV PROJ OFFICER HINDUPUR	05\2010	061	V-100100001244	KULLAYAPPA A		37000
ASST DIR OF SERICULTURE KALYANDURG	12\2013	089	V-10080000004748	RAM BAHADUR		65000
ADMN OFFICER DM AND HO ATP	12\2010	051	V-10010000035036	A KULLAYAPPA		65000
DTO West Godavari						
VAS, JALIPUDI	11/2017			V RAMA KRISHNA	004-101-0894	430000
ASWO, ELURU	3/2013			T SRINIVASA RAO	004-075-0506	80000
ASWO, ELURU	10/2012			CHVENKATESWARA RAO	004-075-0234	65000
DTO Visakhapatnam						
ZONAL OFFICER(MALARIA), VISAKHAPATNAM	1.5.2016		4820	SEKHARAMAHANTI GOPALA KRISHNA	003-109-0673	110000
DEP.DIRECTOR(AH), PADERU	1.2.2018		14464	KADAM SATISH	003-101-0306	80000
PRL. ITI(NEW), VISAKHAPATNAM	1.7.2015		11735	KORRASOMARA	003-059-0150	120000
TOTAL						24,86,846

Annexure-3.5.2**Missing Debits in Class IV GPF accounts.**

(as referred in para 3.5.2)

Sl. No	Name of the subscriber with designation and DDO	Class IV GPF A/c No.	Vr.No and Date	Amount (₹)
01	R.Dhan Singh, Reneo Operator, O/o Admn Officer, Collector's Office, Chittoor	10-145-0265	26119 1.12.2013	32,000
02	G Vijaya Kumar, Driver O/o Admn Officer, Collector's Office, Chittoor	10-145-0206	25560 01.12.2013	70,000
03	D Subramanyam (Kamatil) O/o DD, DTO, Chittoor	10-075-0195	2820 01.12.2013	60,000
04	T Venkatesan (Class- IV Employee), O/o Dist.Supply Office, Chittoor.	10-145-03610	3275 01.05.2016	1,20,000
05	(L) Sri N Ravi Kumar, Junior Asst	007-109-0772		37,700
06	Pandula J Philip, Junior Assistant	007-151-0152		2,41,200
07	KarredulaSaraswathi	007-075-0415		2,52,000
TOTAL				8,12,900

Annexure-3.5.3**Details of Adverse balances in Class - IV GPF Accounts**

(As referred in para 3.5.3)

Sl.No	Name of the Subscriber	GPF A/C Number	Balance as on date
DTO West Godavari			
1	A Salamma	70580174	-1183
2	S Muntaj Begum	70770160	-856
3	P Padma	70900104	-17,474
4	GoliVenkateswarlu	71010107	-281
5	A S Bhaskara Rao	71010139	-800
6	ChGaneswara Rao	71010180	-791
7	B Siva Prasad	40750698	-35549
8	G.Sekhar Babu	41213500	-30171
9	Pericherla \Parvathi	40642428	-2753
10	yarra venkateswara rao	41502094	-18320
DTO Guntur			
11	K ELISHA BABU	41221030	-26080
12	T RAJ KUMAR	40981662	-9051
13	S PULLA RAO	40611570	-20259
14	PALAPARTHI SRIDHAR	40752808	-1129
15	G NAGESWARA RAO	41452037	-3927
16	D RAJESWARI	41121005	-7079
17	B RAMAKRISHNA	41090935	-24381
18	AYYAPPA SRINIVAS.K	41090676	-26714
TOTAL			-2,26,798

Annexure-3.5.4**Statement showing non transfer of Class IV GPF balances to Class III GPF**
(As referred to in Para 3.5.4)

Sl.No	Name of the subscriber	Desg	DDO	GPF A/c No.
DTO West Godavari				
1	Y Srinivas	Jr. Asst.	Divisonal Co-op Office, Eluru	004-098-3356
2	L Bhaskara Rao,	Jr. Asst.	PrI DIET, Dubacherla	004-064-2627
3	A Satyanarayana	Jr. Asst.	PrI DIET, Dubacherla	004-065-2493
4	M VV Satyanarayana	Jr. Asst.	DEO, Eluru,	004-061-2878
5	B Dharmendra Kumar	Jr. Asst.	DEO, Eluru	004-061-3495
6	PPV Ramana	Jr. Asst.	HM GGHS Eluru	004-065-1718
7	G VenkataAppa Rao	Sr. Asst.	DEO, Eluru	004-041-3010
8	ShaikGannisha	Sr. Asst.	Divnl Forest Officer, Eluru	004-160-1425
9	M Hochimin	Sr. Asst.	DEO, Eluru	004-041-1805

Annexure- 3.5.5**Statement showing the details of GPF Minimum Subscription**
(As referred to in para 3.5.5)

Sl. No	DDO	Name ID No. and Account No.Smt./Sri	Basic	Subscription as per Pay Bills	Subscription as per Rules	Short Recovery
STO Kaikalur, Krishna District						
1	MEO, Kaikalur	S Sri Kumar, LP-Gr-II 0519185- 27097/ZP	35120	2000	2107	107
2		K VV SatyanarayanaSA 0519388- 23467/ZP	43680	2000	2620	620
3		G Sivaji SGT 0519926- 26080/ZP	38130	2000	2287	287
4		M Jakavullah SGT 0519940- 28542/ZP	34170	2000	2050	50
5		Ch Chandra Sekhar SGT 0519946- 24533/ZP	40270	2000	2416	416
6		G Rama Subhararao SGT 0531740- 28367/ZP	35120	2000	2107	107
7	MRO Kaikaluru	M Guraviah Attender 0519419-006-148-0108	32340	1000	1293	293
Total						1880
STO Nuzvid Krishna District.						
8	MEO MPP Nuzvid	G Santha Kumari SGT 14117232/0512483	35120	1000	2107	1107
9		K Lamxi Kumari , Pandit 14122131/00527194	42490	2000	2549	549
10		T Kumari SGT 14122218/00527315	40270	2000	2416	416
11		M Suseel Kumar SGT 14122271/00527382	38130	2000	2288	288
12		L Harith SGT 14122275/00527387	35120	1000	2107	1107
13		A Latha Rani SGT 14122277/00527389	40270	1000	2416	1416
14		I Manikya Rani SGT 14122287/00527407	35120	1000	2107	1107
15		P Manikya Rao SGT 14122299/00527427	40270	2000	2416	416
16		M Anuradha SGT 14122309/00527447	40270	2000	2416	416
17		B Koteswara Rao Sc. Asst. 14122320/00527462	43680	1000	2621	1621
Total						8443
DTO Vijayawada (WEST) Krishna District. MEO MPP Vijayawada (R)						
18	MEOMPP Vijayawada (R)	S S R K Makkala SGT 0736098 ZP GPF	40270	2300	2416	116
19		V Vara Lakshmi SGT 0547709	41380	2400	2483	83
20		U Shaik SGT0540704	46060	2700	2764	64
21		V Narasimha Rao SGT 0540637	40270	2300	2416	116

22	MEO MPP Vijayawada (R)	V Vijaya Sri SGT 0527457	40270	2000	2416	416
23		T Jyothi SGT0527210	40270	2300	2416	116
24		K Nehru SGT0525184	41380	2000	2483	483
25	MEO MPP Vijayawada (R)	M Srinivas SGT0523544	40270	2300	2416	116
26	MPDO MPP Vijayawada (R)	B Srinivasa Rao Panchayat Secretary -- 0523614	48600	1500	2916	1416
27	EE, PR, QC Vijayawada	T Suresh Kumar, Dy. Executive Engr.--0439374	84970	2000	5098	3098
28		M Gulab Ahmed Asst. Engineer --- 0425871	63010	3500	3781	281
Total						6305
STO Guduwada Krishna District.						
29	MEO MPP Gudivada	Rajini Kumar Sarma SGT 14115128	40270	1000	2416	1416
30		VenkataRatna D SGT 14118244	52590	1000	3155	2155
31		Mangiswari J SGT 14118264	42490	1000	2549	1549
32		Lavanya N SGT14118286	35120	1500	2107	607
33		P S Suseela SGT14118481	35120	1000	2107	1107
34		G Appa Rao SGT14118495	33220	1000	1993	993
35		P Nageswara Rao SGT 14118681	35120	2000	2107	107
36		G Raja Kumari SGT 14118693	35120	2000	2107	107
37		P Haritha SGT14119951	40270	1000	2416	1416
38		K Venkateswara Rao SGT -- 14119969	33220	1000	1993	993
39		A Vasantha Kumari SGT - 14120251	38130	500	2288	1788
Total						12238
STO Anakapalli (East) Visakhapatnam District						
40	MO PHC Tallapalem	SimhachalamRapeti Pharmacist Grade II 0202260	52590	1000	3155	2155
41	Add. Sr. Civil Judge Anakapalli	Srinivasa Rao Tammanaina Senior Assistant 0208624	53950	3000	3237	237
42	Administrative Officer Govt Polytechnic Anakali	A. Nirmal Kumar Priya Principal 0803366	71180	3500	4270	700
43	MRO Anakapalli	RaghunathBommiredipalli VRO 0213230	25140	500	1508	1008
44		Kondala Rao Somela VRO	28120	1000	1687	687
45		Naga RajyalakshmiVRO	27360	1000	1642	642
Total						5429
STO Chodavaram Visakhapatnam District						
46	MEO k.KOTAPADU	P.Paidayya 0239720	67990	1000	4000	3000
47	MEO k.KOTAPADU	P.Suma 0231363	39160	1000	2350	1350
48	MEO k.KOTAPADU	M.SudhaMadhuri0234032	34170	1000	2050	1050
49	MEO k.KOTAPADU	V.Prasad 0247456	40270	1000	2500	1500
50	MEO k.KOTAPADU	R.Usha Rani0239496	33220	1000	2000	1000
Total						7900
GRAND TOTAL						42195

Annexure-3.6.1
List of cases of Irregular payment of Risk Allowance
(As referred to in Para 3.6.1)

Name of the STO/DTO	Name of Employees	Designation	Emp ID No.	Period of drawl	Amount in (₹)
STO, Ponnuru	B.Jhansi Rani, Community Health Center, Ponnuru	Lab. Tech. Gr.II	0651960	From 07/2016 to 05/2018 @ Rs. 150 pm (23m x Rs.150= Rs3450)	3,450
	G.Nageswara Reddy, Community Health Center, Ponnuru	Lab. Tech. Gr.II	0632803	From 03/2015 to 02/2016 @ Rs.75 pm (12 m x Rs.75= Rs. Rs.900) + From 03/2016 to 05/2018 @ Rs.150 pm (27 m x Rs.100 = Rs.2700) = Rs.3,600	3,600
STO, Mangalagiri	GanjiVenkateswara Rao, Govt. General Hospital, Mangalagiri	Lab. Tech. Gr.II	0627257	From 03/2015 to 02/2016 @ Rs.75 pm (12 m x Rs.75= Rs. Rs.900) + From 03/2016 to 05/2018 @ Rs.100 pm (27 m x Rs.100 = Rs.2700) = Rs.3,600	3,600
	NeelamNageswara Rao, Govt. General Hospital, Mangalagiri	Lab. Tech. Gr.II	0627257	From 03/2015 to 02/2016 @ Rs.75 pm (12 m x Rs.75= Rs. Rs.900) + From 03/2016 to 05/2018 @ Rs.100 pm (27 m x Rs.100 = Rs.2700) = Rs.3,600	3,600
	K.Brahanandam, PHC Todepalli	Lab. Tech. Gr.II	0606483	From 06/2017 to 05/2018 @ Rs.100 pm (12 m x Rs.100= Rs.1200	1,200
	B.Rajeswari, PHC Todepalli	LT	0606524	From 3/2015 to 5/2017 @ Rs.75pm (27 m x Rs.75= Rs.2025	2,025
	M.Sailaja, PHC Todepalli	SA	0606742	From 3/2015 to 5/2017 @ Rs.80pm (27 m x Rs.80= Rs.2160	2160
STO, Vissannapet	Sri K.Ravi Kumar, PHC Vissannapet	Lab. Tech. Gr.II		From December 2013 to March 2018 was Rs.3,900 (52 months x Rs.75 = Rs.3,900).	3,900
STO Mylavaram	Sri.D.Ramalingeshwararao, PHC Chandrala	Lab. Tech	0523397	From 03/2015 to 03/2016 @ Rs.50/(13 m x Rs.50= Rs.650from 04/2016 to 03/2018 @ Rs. 100 pm (24 m x Rs.100= Rs2,400)	3,050
	Sri.B.Prasad PHC G.Konduru	Lab. Tech	0532170	From 03/2016 to 01/2018 @ Rs.100 (23m x Rs.100 = Rs.2300	2,300
	P.Nagaraju PHC,Ibrahimpattanam	Lab. Tech	0546134	From 03/2015 to 02/2016 @ Rs.50 (12 m x Rs.50= Rs.600) and from 03/2016 to 03/2018 @ Rs.100 (25 m x Rs.100 = Rs.2500) = Total Rs.3100	3,100
	B.BhaskarBabu PHC,Ibrahimpattanam	Lab Tech	0523321	From 03/2015 to 11/2015 @ Rs.75 (9 m x Rs.75= Rs.675) and from 12/2015 to 03/2018 @ Rs.100 (28 m x Rs.100 = Rs.2800) = Total Rs.3475/-	3,475
STO Gannavaram	V.Ramakrishnaiah	Lab. Tech Gr.II	0525101	From 03/2015 to 03/2018 @ Rs.60/- pm (37 m xRs60= Rs.2220/-)	2,220
	TV Mohana Rao	Lab. Tech Gr.II	0512587	From 03/2015 to 03/2018 @ Rs.75/- pm (37 m xRs75= Rs.2775/-)	2,775
STO Kanchikacherla	Smt. K. Bharathi PHC Pendyala	Lab. TechGr.II	0549233	From 03/2015 to 12/2015 @ Rs.75 (10 m x Rs.75= Rs.750from 01/2016 to 04/2018 @ Rs. 100 pm (28 m x Rs.100= Rs2,800)	3,550
	Sri. T. Sambaiah PHC Aluru	Lab. Tech. Gr.II	0546188	From 01/2014 to 12/2015 @ Rs.75 (24 m x Rs.75= Rs.1800from 01/2016 to 04/2018 @ Rs. 100 pm (28 m x Rs.100= Rs2,800)	4,600
STO Jaggaiahpet	J.Ramakanth ESI Dispensary	Lab. Tech Gr.II	0556089	From 01/2015 to 11/2015 @ Rs.75 (11 m x Rs.75= Rs.825from 12/2015 to 04/2018 @ Rs. 100 pm (29 m x Rs.100= Rs2,900)	3,725
	DevarajBadugu ESI Dispensary	Lab. Tech. Gr.II	0540208	From 06/2017 to 04/2018 @ Rs. 100 pm (11m x Rs.100= Rs1100)	1,000
	A.Satyananda Rao, PHC Vastavi	Lab. Tech. Gr.II	0514101	From 06/2016 to 12/2016 @ Rs. 100 pm (7m x Rs.100= Rs700)	700

STO Bantumilli	Sri. RudrapakaPrabhakar, PHC Kruthivenu and PHC Chinapandraka	Lab. Tech	0510084	from August 2013 to April 2018 which resulted in irregular payment of Rs. 2565 (For 57 months x Rs.45).	2,565
STOPamarru	Sri.T.DavidRaju, PHC Pamarru	Lab. Tech Gr.II	0521885	From 12/2014 to 01/2015 @ Rs.75 (12 m x Rs.75= Rs.900) from 12/2015 to 03/2018 @ Rs. 100 pm (28 m x Rs.100= Rs2,800)	3,700
	Sri.M.Koteshwara RaoPHC Nimmakuru	Lab. Tech. Gr.II	0515944	From 01/2017 to 05/2017 @ Rs.100 (5m x Rs.100 = Rs.500 (Transferred)	500
	Sri.M.Kamalakarath, RaoPHC Nimmakuru	Lab. Tech. Gr.II	0530174	From 06/2017 to 03/2018 @ Rs.100 (10m x Rs.100 = Rs.1000	1,000
	V.Krishna Kishore, PHC Yellamarru	Lab. Tech	0506087	From 04/2015 to 11/2015 @ Rs.75 (08 m x Rs.75= Rs.600) and from 12/2015 to 03/2018 @ Rs.100 (28 m x Rs.100 = Rs.2800) = Total Rs.3400	3,400
STO Thottembedu	K.C. Usha Rani, PHC B.N.kandriga	CHO	1109560	From 01/2015 to 10/2015 (10m x Rs.225= Rs.2250) + from 11/2015 to 04/2018 @ Rs.335pm (30 m x Rs.335 = Rs.10050) = Rs.12300	12,300
DTO Guntur,	M. Kalyani Guntur Govt.Hospital	Staff Nurse	0606235	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	G.V. Dhanalakshmi Guntur Govt.Hospital	Staff Nurse	0607574	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	B. Saidamma Guntur Govt.Hospital	Staff Nurse	0747554	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	B. Kavitha Guntur Govt.Hospital	Staff Nurse	0607668	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	V.D.V. Prasuna Kumari Guntur Govt.Hospital	Staff Nurse	0843136	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	Syeeda Ghousia Begum Guntur Govt.Hospital	Staff Nurse	0663586	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	M. Sravana Sandya Guntur Govt.Hospital	Staff Nurse	0845026	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	B. Anuradha Devi Guntur Govt.Hospital	Staff Nurse	067657	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	G. Meena Kumari Guntur Govt.Hospital	Staff Nurse	067636	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
	K. Raja Kumari Guntur Govt.Hospital	Staff Nurse	0829475	03/2014 TO 12/2014 @125 X 10 =1,250 01/2015 TO 12/2018 @150 X 48=7,200	8,450
TOTAL					1,61,955

Annexure-3.6.1(a)
Statement Showing Ration Allowance
As referred to in Para 3.6.1(I)

Name of the Employee	I.D No	Designation	Period	Excess paid (₹)
STO Bapatla, Guntur District				
Smt. M. Yasaoda devi	0617214	MPHS	Drawn from 01/2016 to 12/2018 @250 250 x 36 = Rs.9,000	9000
Smt. Chalamcherla Karuna Kumari		Lab Technician	Drawn from 01/2016 to 12/2018 @100 100 x 36M = Rs.3,600	3,600
T otal				12,600
STO Chilakaluripet Guntur District				
PHC Edlapadu				
Smt. M. Agnesamma	0619105	MPHS	Drawn @250 from 01/2016 to 11/2018 @ Rs.250 x 35 M=Rs.8,750	8750
Ch. Mahalakshmi	0658165	MPHS	Drawn @250 from 01/2016 to 11/2018 @ 250 x 35M =8,750	8750
PHC Nadendla				
Smt. T. Philomina	0625806	MPHS	Drawn @250 from 01/2017 to 11/018 @ 250 x 23 = Rs.5,750	5750
Smt. D. Sampatha Kumari	0642206	MPHS	Drawn @250 from 01/2017 to 11/2018 @ 250 x 23 M= Rs.5,750	5750
Smt. J. Sampoorna Devi	0639332	MPHS	Drawn @250 from 01/2017 to 11/2018 @ 250 x 23=5,750	5750
Sri. M.V. Ramana	0619093	MPHS	Drawn @250 from 07/2017 to 06/2018 @ 250 x 12 M = 3,000	3000
T otal				37750
STO Koilakuntala				
Yennam David Sundaram		Radio Grapher,	6 (01/15 to 05/15 & 07/15)	678
			5 (08/15 to 11/15 & 06/15)	850
			1 (12/15)	250
			12 (2016)	3000
			12 (2017)	3000
			3 (01/2018 to 03/2018)	750
T otal				8528
STO Pattikonda, Kurnool District				
K. Santha,		CHO	5 (09/2015 to 01/2016)	1125
			26 (02/2016 o 03/2018)	8710
T otal				9835
GRAND TOTAL				68,713

ANNEXURE-3.6.1 (b)
Irregular payment of ESI Allowance to Medical Officials
As referred to in Para 3.6.1(II))

Name of the Hospital/ Dispensary	Name of the Official/Degn Smt./Sri	Amount of ESI allowance	Period	No of months	Amount to be recovered (₹)
ESI Dispensary East Vijayawada	G Sundari, ANM 0555072	125	1/17 to 11/18	23	2875
ESI Dispensary West Vijayawada	PSR SakkuBai, Staff Nurse - 0540378	125	1/17 to 11/18	23	2875
	P Swarna Sri ANM-0540226	125	1/17 to 11/18	23	2875
	K SimhaChalam MNO-0540199	75	1/17 to 11/18	23	1725
	Annapurna, PH. Gr. II0500516	125	6/17 to 11/18	18	2250
ESI Dispensary TOWN Vijayawada	G SitaMahaLakhmi, ANM- 0554922	125	1/17 to 11/18	23	2875
	P Mangatayaru Staff Nurse -0339544	125.	6/17 to 11/18	18	2250
	B Victoria LawarancePH. Gr. II- 1800080	125	9/18 to 11/18	3	375
DTO West Godavari,					
ESI Dispensary Eluru	Dr K.SUNIL KUMAR	400	12/15 to 12/18	37	14800
	Dr. Smt B VIJAYA DURGA	400	03/17 to 12/18	22	8800
	Dr.T SURYA NARAYANA	400	03/17 to 12/18	20	8000
	Smt K DHANA LAKSHMI	125	12/15 to 03/16	4	500
	SmtNIRMALA KUMARI	125	12/15 to 05/16	6	750
	Sri B V GOVARDHANA RAO	75	12/15 to 10/16	11	825
DTO Visakhapatnam,					
ESI Dispensary Visakhapatnam	Dr.DSwapnaMadhuri CAS	400	12/15to 2/19	39	15600
	V.Satyavathi, ANM	125	12/15 to 02/19	39	4875
	Dr.T.V.P. Nagamani,Dy.C.S	400	9/16 to 02/19	30	12000
	Dr.D.Lalitha ,Dy.C.S	400	9/16to02 /19	30	1000
	Dr.R.Laxmana Rajesh, Dy.C.S	400	12/15to 2/19	39	15600
	V.RojaRamani,Staff Nurse	125	3/18 to 2/19	12	1500
Grand Total					1,13,350

Annexure-3.6.2**Details of inadmissible Uniform Maintenance Allowance paid to the officials at DTOs/STOs**
(As referred to in Para 3.6.2)

Name of Employees Sri/Smt	Designation	Employee ID No.	Period of drawal	Amount in (₹)
STO, Vissannapet				
PHC Telladevarapalli				
Smt. B.Baby,	CHO	0226539	From 3/15 to 3/18 (37months x Rs 50)	1850
STO, Mylavaram				
PHC Chnadrala				
Sri.R.Krupa Rao	MPHS(M0	0523270	From 03/2015 to 06/2016 (16 m xRs100= 1600)	1600
PHC G.Konduru				
Sri.B.Venkata Rao	OS	0556455	From 06/2017 to 02/2018 (9 m xRs150= 1350)	1350
PHC Ibrahimpatnam				
Sri.J.Lakshmaiah	CHO	0625900	From 03/2015 to 06/2016 (16 m xRs100= 1600)	1600
B.BhaskarBabu	Lab Tech	0523321	From 02/2016 to 02/2017 @ 100 (13 m x 100 = 1300) + from 1-3-2017 to 03/2018 @ 150 = 1950 = (Total 3250)Actual eligible @ 75 = 1950 excess by 1300	1300
	Lab. Tech	0546134	From 03/2016 to 05/2017 @ 150 (15 m x 150 = 2250.)Actual eligible @ 75 = 1125 excess by 1125	1125
PHC Velagaleru				
Sri.B.Raja Rao	OS	0523340	From 01/2017 to 04/2017 (4 m xRs34=)	136
Sri.K.Srinivasa Rao	OS	0532150	From 06/2017 to 03/2018 (10 m xRs34= 340)	340
STO, Gannavaram				
PHC Pedavoutapalli				
Sri.Ch.Ramu	MPHS(M)	0500605	From 03/2015 to 10/2017 (32 m x 34=1,088)	1088
G.RatnaBabu	MPHS(M)	----	From 03/2015 to 09/2017 (31 m x 34= 1,054)	1054
PHC Mustabada				
TV Satyanarayana	MPHEO	0329250	From 03/2015 to 05/2017 (27m x34=918)	918
D.Satyanarayana	MPHS(M)	0540117	From 03/2015 to 03/2018 (37m x34=1,258)	1258
V.Sambasiva Rao	MPHS(M)	0512639	From 03/2015 to 03/2018 (37m x34=1,258)	1258
STO, Jaggaiahpet				
PHC BUCHAVARAM BalaRamaKrishna	MPHEO	0517852	From 08/2014 to 01/2015 @ Rs,34pm (6 m x 34 = 204) + 2/2015 to 09/2015 100pm (8 m x 100 = 800) from 10/2015 to 04/2018 @ 150pm (31m xRs150=4650) = 5654	5654
B.Venkata Rao	MPHS(M)	0517855	From 08/2014 to 01/2015 @ Rs,34pm (6 m x 34 = 204) + 2/2015 to 09/2015 100pm (8 m x 100 = 800) from 10/2015 to 04/2018 @ 150pm (31m xRs150=4650) = 5654	5654
S.Suresh Kumar	OS	0517071	From 02/2014 to 02/2015 @ Rs,34pm (13 m x 34 = 442) + 3/2015 to 08/2015 100pm (6 m x 100 = 600) from 09/2015 to 04/2018 @ 150pm (32m xRs150=4800) = 5842	5842
G.Lakshmi	OS	0549793	From 02/2014 to 02/2015 @ Rs,34pm (13 m x 34 = 442) + 3/2015 to 08/2015 100pm (6 m x 100 = 600) from 09/2015 to 04/2018 @ 150pm (32m xRs150=4800) = 5842	5842
G Palasies	MPHS(M)	0523306	From 02/2014 to 02/2015 @ Rs,34pm (13 m x 34 = 442) + 3/2015 to 08/2015 100pm (6 m x 100 = 600) from 09/2015 to 04/2018 @ 150pm (32m xRs150=4800) = 5842	5842
Sk.Dastagoiri	MPHA(M)	0517077	From 02/2014 to 02/2015 @ Rs,34pm (13 m x 34 = 442) + 3/2015 to 08/2015 100pm (6 m x 100 = 600) from 09/2015 to 03/2016 @ 150pm (9 m xRs150=1350) = Rs.2392	5842
DNS Choudary	MPHA(M)	0530277	From 08/2014 to 08/2015 @ Rs,34pm (13 m x Rs.34 = Rs.442) + from 3/2015 to	1942

			11/2015 @ Rs.100pm (09 m x Rs.100 = Rs.900) from 12/2015 to 03/2016 @ Rs.150pm (04m xRs150=Rs.600) = Rs.1942	
JK Kishore	MPHEO	0433446	From 05/2013 to 04/2018 @ Rs,100pm (60 m x Rs.100 = Rs.6000) = Rs.6000	6000
PHC Penuganchiprolu				
D.Nancharaiah	OS	0525507	From 05/2015 to 04/2018 @ Rs,100pm (36 m x 150 = 5400) = 5400	5400
BV SatyaSeshu	OS	0560083	From 11/2014 to 04/2018 @ Rs,100pm (42 m x 150 = 6300) = 6300	6300
STO ,Pamaru				
PHC Chnadrala				
Sri. G. Srinivas Rao	Dhobi	0565818	From 08/2017 to 04/2018 (9 m x Rs150= 1350)	1350
STO, Ponnuru				
PHC Pandrapadu				
Y V Krishnaiah	MPHEO	0645912	From 12/2014 to 11/2015 (12 m x100= 1200) + From 12/2015 to 5/2018 (30m x 150 = 4500) = 5700	5700
G.Srinivasa Rao	MPHEO	0645970	From 12/2014 to 11/2015 (12 m x100= 1200) + From 12/2015 to 5/2018 (30m x 150 = 4500) = 5700	5700
V.Nageswara Rao	MPHEO	0645904	From 12/2014 to 11/2015 (12 m x100= 1200) + From 12/2015 to 5/2018 (30m x 150 = 4500) = 5700	5700
N.RamaSubba Rao	MPHS(M)	0645959	From 07/2014 to 12/2014, 05/2015 to 12/2015, 07/2016 to 04/2017, 07/2017 & 08/2017 (26 m x100= 2600) + From 09/2017 to 05/2018 @ 150pm ((9m x 150/ = 1350-) = 3950	3950
G.Koteswara Rao	MPHA(M)	0606466	From 06/2017 to 08/2017 @ 50 (3m x 50 = 150) + from 09/2017 to 05/2018 @ 150(9m x 150/ = 1350) = 1500	1500
PHC Mannava				
K.Ramaiah	MPHEO	0642110	From 12/2014 to 11/2015 (12 m x100= 1200) + From 12/2015 to 5/2018 (30m x 150 = 4500) = 5700	5700
I.LakshmiNarayana	MPHEO	0645950	From 09/2014 to 11/2015 (15 m x100= 1500) + From 09/2015 to 5/2018 (33m x 150 = 4950) = 6450	6450
PHC Pedanandipadu				
N.Raj Kumar	OS	0668774	From 11/2016 to 05/2018 @ 100 (19 m x 100) = 1900	1900
STO, Repalle				
PHC Bhattiprolu				
SV Subba Rao	MPHS (M)	0629621	From 3/2015 to 05/2018 (39m x 100 = 3900) = 3900	3900
M.Srinivasa Rao	MPHA(M)	0637609	From 3/2015 to 05/2018 (39m x 100 = 3900) = 3900	3900
G.Ratnanda Rao	MPHA (M)	0642209	From 3/2015 to 06/2016 (16m x 100 = 1600) = 1600	1600
PHC Visweswaram				
G.Srinivasa Rao	MPHS(M)	0606351	From 03/2017 to 05/2018 (15 m x150= 2250)	2250
N.Prabhakar Rao	MPHA(M)	0637553	From 4/2016 to 05/2018 (26m x 150 = 3900) = 3900	3900
K.Ratnasekhar	MPHS(M)	0637570	From 12/2016 to 05/2018 (18m x 150 = 2700) = 2700	2700
D.Satish	OS	0637566	From 3/2017 to 06/2017 (3m 15 days x 150 = 525) =	525
PHC Vellaturu				
M.Prasada Rao	MPHA(M)	0637650	From 3/2015 to 12/2017 (34m x 100 = 3400)	3400
Jaladi Ravi	MPHS(M)	0637569	From 03/2015 to 05/2018 (39 m x100= 3900)	3900

STO, Nagaram				
PHC Kanagala				
P. Jyothi Lakshmi	Pharm.Gr.II	0629633	From 3/2015 to 03/2017 (25m x 100 = 2500) = 2500 from 04/2017 to 05/2018@ 150(14 m x 150= 2100) Total=4600 Eligible @ 50 pm upto 12/2015 and increased to 75pm from 01/2016 = 500+2175 =2675	1925
K.Moses	OS	0656738	From 3/2015 to 03/2016 (13m x 100 = 1300) & From 4/2016 to 05/2018 (26m x 150 = 3900) = 5200	5200
G.Ratnananda Rao	MPHA (M)	0642209	From 3/2015 to 06/2016 (16m x 100 = 1600) = 1600/- at STP Repalle and From 7/2016 to 05/2018 (23m x 100 = 2300)	3900
G.Venkateswarlu	MPHEO	0839165	From 07/2016 to 05/2018 (23 m x50	1150
PHC Dhulapudi				
K.Nageswara Rao	MPHS(M)	0642103	From 04/2016 to 05/2018 (26 m x50= 1300)	1300
GS Thayagaraju	MPHS(M)	0606512	From 12/2017 to 05/2018 (6m x 50 = 300)	300
PHC Kuchinapudi				
Rouf Abdul	MPHA(M)	0621482	From 3/2015 to 02/2016 (12m x 50 = 600) = 600 at PHC Nizamapatnam and From 03/2016 to 05/2018 (27m x 150 = 4050)	4650
T.Srinivas Rao	MPHS(M)	0644142	From 3/2015 to 02/2016 (12m x 50 = 600) = 600 at PHC Nizamapatnam and From 03/2016 to 05/2018 (27m x 150 = 4050)	4650
STO, Tenali				
PHC Vetapalem				
K.Venkateswarlu	MPHA(M)	0642179	From 3/2015 to 06/2016 (16m x 100 = 1600) = 1600/	1600
J.Ch.Venkateswarlu	OS	0646379	From 3/2015 to 11/2015 (9m) & From 06/2016 to 09/2016 (4 m) +from 05/2017 to 11/2017 (7m) +02/2018 to 05/2018 (4m) Total 24 m x 34 = 816	816
K.Nageshwar Rao	MPHS(M)	0642090	From 3/2015 to 05/2018 (39m x 100 = 3900)	3900
PHC Tsundur				
K.Sitharama Rao	MPHEO(M)	0739413	From 3/2015 to 06/2016 (16m x 50 = 800) = 800	800
M.VenkataRamaiah	MPHEO	0606529	From 06/2016 to 05/2018 (24m x 150 = 3600) = 3600	3600
P.Bhaskara Rao	MPHS(M)	0642102	From 3/2015 to 06/2016 (16m x 50 = 800) = 800	800
T.Amarnath	MPHS(M)	0644145	From 07/2016 to 05/2018 @ 50 (23mx 50) = 1150	1150
STO, Duggirala				
PHC EMANI				
D. Raghunadh	MPHEO	0607748	From 10/2016 to 05/2018 (20 m x 50 = 1000) = 1000/	1000
Ch Sridhar	MPHA(M)	0621575	From 10/2016 to 05/2018 (8 m x 50 = 400) = 400/ Transferred	400
SV Narasimham	MPHS(M)	0741423	From 10/2016 to 05/2018 (20m x 100 = 2000)	2000
J.Sambsiva Rao	MPHEO	0621484	From 10/2016 to 05/2018 (20m x 100 = 2000)	2000
K. Parvathi	OS	0660270	From 10/2016 to 05/2018 (20m x 50 = 1000)	1000
G.Ganesh	OS	0629635	From 10/2016 to 05/2015 (20m x 34 = 680)	680
VV SaiSekhar	MPHS(M)	0642262	From 10/2016 to 05/2018 (20m x 50 = 1000)	1000
BV SaiBabu	MPHS(M)	0606340	From 04/2016 to 05/2018 (26m x 50 = 1300)	1300
B.Nageshwara Rao	MPHS(M)	0606471	From 04/2016 to 05/2018 (26m x 34 = 884)	884
AB Chandramouli	MPHEO	0642257	From 04/2016 to 05/2018 (26m x 100 = 2600)	2600
PHC Kollipara				
Ch. Chinnamma	PharmaGr.II	0642134	From 08/2016 to 03/2018 (20m x 150 = 3000) entitled for Apron @ Rs.75 pm. Excess paid amount = Rs.1500	1500

KSS Kumari	OS	0621483	From 08/2016 to 06/2017 (11m x Rs.150 = Rs.1650)	1650
G.Somaiah	OS	0656776	From 08/2016 to 03/2018 (20m x Rs.150 = Rs.3000) = Rs.3000	3000
A,Venkateshwarlu	MPHS(M)	0248013	From 02/2016 to 03/2017 @ Rs.100 (16 mx 100) = Rs.1400	1400
STO, Mangalagiri				
Govt. General Hospital Mangalagiri				
Shaik Samira Banu	Gardener	0661709	From 3/2015 to 05/2018 (39m x Rs.100 = Rs.3900) = Rs.3900/	3900
Gaddam Ramesh Babu	Thoty	0666150	From 3/2015 to 05/2018 (39m x 100 = 3900) = 3900/	3900
Bishnu Sharma	OS	0644913	From 8/2015 to 05/2018 (34m x 100 = 3400) = 3400/	3400
BukkaAllibabu	watchman	0626147	From 3/2015 to 05/2018 (39m x 100 = 3900) = 3900/	3900
A. Bujamma	Gardener	0626137	From 3/2015 to 02/2017 (24m x 100 = 2400) + 03/2017 to 05/2018 (15 m x 150= 2250) = 4650/	4650
M.Ratnakara Rao	MPHA(M)	0642163	From 06/2017 to 05/2018 (12m x 50 = 600) = 600	600
G. Sujatha	OS	0626140	From 3/2015 to 01/2016 (11m x 100 = 1100) + 2/2016 to 01/2018 (24m x 150 = 3600) + 2/2018 to 05/2018 (04 m x 100 = 400) = 5100/	5100
STO, Pedakurapadu				
PHC Attaluru				
K.Prasanth Kumar	MPHS(M)	0606387	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
K.Venkatasivudu	MPHS(M)	0606528	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
K Dileep Kumar	MPHS(M)	0648013	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
Sk.NaibRasul	MPHS(M)	0657276	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
P.Srinivasa Rao	MPHEO	0639307	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
D.Salamma	OS	0670533	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
P.Veeraiah	OS	0606556	From 6/2017 to 05/2018 (12m x 150 = 1800) = 1800/	1800
PHC 75 Tyallur				
Sri. S. Vijay Kumar	MPHEO	0606387	From 3/2017 to 05/2018 (15m x 150 = 2250) = 2250/	2250
STO Addanki				
PHC Modepalli				
P. Naga Mohan Rao	MPHA	0718611	From Mar-17 to Jul-18	578
PHC J.Pangalur				
SK. Siva babu,	MPHS	0606379	Jun-17 to Jul-18	1400
M. Anjireddy,	MPHS	0718592	Mar-17 to Jul-18	1700
PHC Korisapadu				
T. Ramesh Babu,	Driver,	0720190	Sep-17 to Jul-18	374
STO Chirala				
PHC, Santharavur				
Sri P.Prabhakara Rao	MPHA(Male)	0741439	From 7/2016 to 5/2018 (23 MX34=782) =782	782
PHC, Epurupalem				
Sri M.Chiranjeevi	MPHS(Male)	0703201	From 6/2017 to 5/2018 (12 MX100=1200) =1200	1,200
Sri Y.Sarathbabu	MPHS(Male)	0617079	From 6/2017 to 5/2018 (12 MX50=600) =600	600
STO Cumbum,]				
PHC Yacharam				
P. Ramesh,	MPHS Male,	0606526	Jul-16 to Aug-18	2600
SHC Cumbum				
G. Kishnaiah, ,	MPHS Male	0723013	Jan-15 to Aug-16	2000
			Sep-16 to Aug-18	3600
STO Darsi,]				
Marella				
Sri S.V. Hari Prasad,	MNO	0727418	6/17 to 2/18	1350
Chandaluru				
Sri N.Avulaiah,	MPHS(Male)	0734142	3/18 to 4/18	300

			6/18 to 7/18	300
Sri D.Satyamaiah, Thallur	MPHS (Male),	0649532	3/18 to 7/18	750
Sri G.Srinivasarao,	MPHS (Male),	0725907	4/17 to 7/18	800
STO Dhone]				
Chandra Mohan Challa	MPHS		01/2015 to 12/15	1200
			01/2016 to 12/16	1800
			01/2017 to 12/17	1800
			01/2018 to 03/18	450
Patabhi Rami Reddy	MPHS		09/2017 to 06/18	1500
ChinnaiahEdige	MPHS		01/2015 to 12/15	1200
			01/2016 to 12/16	1800
			01/2017 to 12/17	1800
			01/2018 to 03/18	450
Venugopal Reddy Polu	MPHS		01/2015 to 12/15	1200
			01/2016 to 12/16	1200
			01/2017 to 12/17	1200
			01/2018 to 03/18	300
Laxmanna	MPHS		01/2015 to 06/16	1800
T Govindu	MPHS		03/2015 to 12/15	1000
			01/2016 to 12/16	
			01/2017 to 06/17	
T Venkata Ramudu	MPHS		03/2015 to 12/15	1500
			01/2016 to 12/16	1800
			01/2017 to 06/17	900
T Prabhakarreddy	MPHS		03/2015 to 12/15	1500
			01/2016 to 12/16	1800
			01/2017 to 12/17	1800
			01/2018 to 03/18	450
STO Giddaluru,				
PHC Rajupalem				
G. Venkatarangaiah,	MPHS Male	0727958	4/2015 to 12/2015	900
			1/2016 to 8/2016	4800
PHC Akaveedu				
D. Mallikarjunareddy,	MPHS Male	0727096	Jul-15 to Nov-15	500
			Dec-15 to Aug-18	4950
PHC AN Veedu				
G. Venkateswarlu	MPHS Male	0649509	Sep-15 to Feb-16	600
			Mar-16 to Aug-18	4500
STO Kadiri]				
N. Devadanam	MPHEO		7/2016 to 9/2016, 7/2017 to 8/2017, 12/2017 to 4/2018 (10m X 150=1500)	1500
S. Raja Gopal	MPHS(male)		10/2017 to 6/2018 (9 m x 150=1350)	1350
STO Kambadu				
PHC, Kambadur				
Sri D.Mohammad	MPHS (Male)	1002923	From 6/2016 to 3/2017 (10 MX100=1000) =1000	1000
Sri P.Satyanarayana	MPHS (Male)	1030727	From 6/2016 to 8/2016 (3 MX100=300) =300 9/2017 to 6/2018 (10 MX100=1000) =1000	1300
STO Kanigiri				
G.V.Peta				
Sri G.Baludu	MPHS(Male)	0734082	3/15 to 12/15 1/16 to 7/18	1000 4650
Sri Sk.Mastanvali	MPHS(Male)	0734095	3/15 to 12/15 1/16 to 7/18	1000 4650
Sri M.Jakraiah	MPHS(Male)	0734137	3/15 to 12/15 1/16 to 7/18	1000 4650

Sri P.Venkateswarlu	MPHS(Male)	0734183	3/15 to 12/15 1/16 to 7/18	1000 4650
Sri Sk.Jilani	MPHS(Male)	0734185	6/17 to 7/18	2100
Government Dispensary, Pamur				
Ch.Umamaheswararao	MPHS(Male)	0734083	7/16 to 10/17	2400
STO Muddanur				
Sri K Phaniraja Rao	O.S. PHC	1226584	1/2015 to 12/2015 1/2016 to 7/2018	1200 4650
Sri T Sudhakar	MPHEO(M)	1225059	1/2015 to 8/2015 9/2015 to 7/2018	800 5250
Sri M Madhukar	MPHA(M).	1205758	1/2015 to 8/2015 9/2015 to 7/2018	800 5250
Sri J Devadas	MPHS(M),	104456	1/2015 to 8/2015 9/2015 to 7/2018	800 5250
STO Madakasira				
UGPHC, Rolla				
Sri D.Kirankumar	MPHS(Male)	1044328	From 7/2016 to 4/2018 (22 MX100=2200) =2200	2200
Sri Y.Khadervali	MPHEO	1024745	From 3/2017 to 4/2018 (14 MX150=2100)	2100
PHC, Gudibanda				
Sri J.Rajesh	MPHS(Male)	1033874	11/2014 to 01/2016 = 15 m x 100 = 1500 From 2/2016 to 4/2018 (27 MX150=4050) =4050	5550
Sri B.VenkataNarayana	MPHS(Male)	1018838	4/2016 to 4/2018 (25 MX150=3750) =3750	3750
STO, Markapur				
Tarlapadu				
Sri T.Sudhakar	MPHS(Male)	0735920	Mar-15 to july-18	4100
Gajjalakonda				
Sri T.Reddaiah	MPHS(Male)	0735927	Mar-15 to Aug-18	4200
Thippayapalem				
Sri R.Nagendrareddy	MPHS(Male)	0735928	Mar-15 to july-18	4100
STO Pakala				
Pakala				
Sri V.SriHari,	MPHS(Male)	1123469	6/2017 to 7/2018	700
Kallur				
Sri K.Sreenivasulu		1128312	6/2017 to 7/2018	1500
Damalacheruvu				
Smt K.Varalakshamma	CHO	1117178	10/2015 to 11/2015	200
Pulicherla				
Sri N.Muralidhar	MPHS(Male)	1124618	1/2015 to 10/2015	500
STO Kothacheruvu				
PHC, Krishnapuram				
Sri B. LaleNaik	MPHEO	1033940	From 03/2015 to 04/2016 (14Mx3=476)=476	476
PHC, Pamdurthy				
Sri H. NaseemBanu	Office Subordinate	1019338	From 03/2015 to 05/2018 (38Mx34 = 1292) = 1292	1292
STO Pattikonda				
M.Mohan	MPHS(M)		03/2015 to 11/2015 (9X100) 12/2015 to 03/2018 (28X150)	900 4200
S. OnnurBasha	MPHS(M)		03/2015 to 11/2015 (9X50) 12/2015 to 03/2018 (28X100)	450 2800
P. Eranna	MPHS(M)		03/2015 to 12/2015 (10X100) 01/2016 to 02/2018 (26X150)	1000 3900
V. Rangaswamy	MPHS(M)		03/2015 to 03/2018 (37X100)	3700
A. Eswaraiah	Health Educator		21.07.2016 to 31.07.2016 08/2016 to 03/2018 (20X75)	18 1500
T. Ramamohan	MPHS(M)		03/2015 to 12/2015 (10X100) 01/2016 to 03/2018 (27X150)	1000 4050
M. S. Akbar Basha	Health Educator		07/2016 to 03/2018 (21X150)	3150
STO Penukonda]				
PHC, Somandepalli				
Sri C.Raveendra	MPHS(Male)	1032454	For 8/2017(1MX50=50+ For 9/2017(1Mx50=50)+ From 10/2017 to 3/2018 (6MX50=300)+ From 4/2018 to 6/2018(3Mx100=300)	700

PHC, Guttur				
Sri M. Girinath Rao	MPHS(Male)	1039021	From 1/2017 to 6/2018 (18Mx100=1800)	1800
STO Podili				
Marripudi				
Sri J. Venkateswarlu	MPHS(Male)	0623660	5/15 to 7/18	3900
Konakanamitta				
Sri P. Srinivasa Rao	MPHS(Male)	0742523	1/15 to 7/18	4300
Sri N. Basava Reddy	MPHS(Male)	0703137	1/15 to 7/18	4300
Sri P. Papid Reddy	MPHS(Male)	0725259	5/15 to 7/18	3900
Uppalapadu				
Sri N. Srinivasulu	MPHS(Male)	0741422	1/ 15 to 7/18	4300
STO Satyaveedu				
Varadiahpalem				
Smt M. Devaki	O.S	1134068	9/17 to 3/18 4/18 to 8/18	1050 750
Sri P. Mahesh	MPHS(Male)		8/17 to 3/18 4/18 to 7/18	1200 600
STO Vayalpadu, Chittoor District				
PHC Chintaparathi				
J. Sudhakar,	MPHS (M)	1120586	02/2015 to 12/15 01/2016 to 08/18	550 4800
STO Tadipatri				
.P.H.C Thimmampalli				
Sri M Sudhakar	Office Subordinate	ID:1003169	7/2014 to 7/2015 8/2015 to 8/2018	1300 5550
Sri C Mohaboob Bee	Office Subordinate	ID:1051536	7/2014 to 7/2015 8/2015 to 5/2017	1300 3300
Div.STO Amalapuram				
MOPHC Peruru				
D. V. Prasad			From 02/2017 to 08/2018	1900
STO Chilakaluripet				
PHC EDLAPADU				
N.Vijaya Kumari	MPHA	0619132	11/2015 to 06/2017 @ 150 x 20 M = 3,000	3000
M. Agnesamma	MPHS	0619105	01/2016 TO 11/2018@ 150 X 35M = 5,250	5250
SLD Kumari	MPHA	0636340	01/2016 TO 06/2017@ 150 X 18M = 2,700	2700
P. Jayamma	MPHA	0618226	01/2016 TO 11/2018@ 150 X 35 M = 5,250	5250
U. Koteswaramma	MPHA	0627263	01/2016 TO 11/2018@ 150 X 35M = 5,250	5250
CH. Mahalakshmi	MPHS	0658165	11/2016 TO 11/2018@ 150 X 25M = 3,750	3750
PHC NADENDLA				
T. Philomina	MPHS	0625806	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
D. Sampatha Kumari	MPHS	0642206	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
K. Prabhavathi	MPHA	0619091	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
R. Bala Koteswari Bai	MPHA	0619111	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
A. Amala	MPHA	0619123	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
A.R. Prabhavathi	MPHA	0619134	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
J. Sampoorna Devi	MPHS	0639332	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
Y. Mary Kumari	MPHA	0616993	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
S.K. Jareena Bhanu	MPHA	0657831	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
A. Lakshmi Lavanya	MPHA	0654561	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
R. Mariya Rani	MPHA	0662340	01/2017 TO 11/2018@ 150 X 23M = 3,450	3450
B. Varada Rani	MPHA	0615637	06/2017 TO 11/2018@ 150 X 18M = 2,700	2700
N Vijaya Kumari	MPHA	0619132	06/2017 TO 11/2018@ 150 X 18M = 2,700	2700
A.S.Vijaya Kumari	MPHA	0640609	06/2017 TO 11/2018@ 150 X 18M = 2,700	2700
M.V. Rama	MPHS	0619093	06/2017 TO 06/2018@ 150 X 18M = 2,700	2700
DTO Guntur				
PHC PEDAPALAKALURU				
G. Srinivasa Rao	MPHEO	0634371	Drawn from 06/2016 to 09/2018 @150 i.e., 150 x 28 = 4,200	4200
M. Gayathri Devi	MPHS	0632599	Drawn from 06/217 to 12/2018 @150 i.e., 150 x 19 = 2,850	2850
G. Ranga Rao	MPHA(M)	0631163	Drawn from 06/2014 to 12/2018@50 i.e., 50 x 55 = 2750	2750
PHC VENIGANDLA				
B. Sambasiva Rao	MPHS(M)		Drawn from 03/2015 to 12/2018 @100 i.e., 100 x 46 = 4,600	4600
Y.V. Sadasiva Rao	MPJA(M)	06063372	Drawn from 03/2015 to 12/2018 @100 i.e., 100 x 46 = 4,600	4600
A. Venkateswarlu	MPHEO		Drawn from 06/2017 to 12/2018 @150 i.e., 150 x 19 = 2,850	2850
PHC PEDAKAKANI				
SK. GalibSaheb	MPHA(M)	0606519	Drawn from 06/2017 to 12/2018 @100	1900

			i.e., 100 x 19 = 1,900	
DTO Vijayawada (WEST) Krishna District.				
ESI Dispensary Gangoor				
CH Vp Manjari			04/2014 to 03/2015	600
			04/2015 to 12/2018	3375
ESI DISPENSARY ACC VIJAYAWAD,				
M Parvathi			06/2015 to 11/2018	3150
STO Narasaraopeta				
M. Venkata Ramaiah	MPHEO	0606529	from 10/2014 to 09/2015 @100(100x12M)=1,200 10/2015 to 06/2018 150 X 33 = Rs 4950	6150
K. Suresh Babu	OS	0668601	from 06/2016 to 11/2018(150 x 30M)=4,500	4500
A. Surya Kumar	MPHS	0631748	from 09/2015 to 11/2018 i.e., 150 x 39 M= 7,050	5850
K. Sita Rama Rao	MPHEO	0739413	from 06/2016 to 11/2018(50x 30) M=1,500	1500
PHC KOTAPPAKONDA				
Mutyala Ramaiah	APMO	0648075	From 03/2017 to 11/2018 ,100 x 21 M=Rs.2,100	2100
K. Satyanarayana Reddy	MPHA	0631162	from 06/2017 to 11/2018 (50 x 18M)= Rs.900	900
C. Guru Kumar	MPHE	0639301	from 06/2017 to 11/218 (150 x 18M) =Rs2,700	2700
STO Bapatla				
PHC Karlapalem				
P. Ruthamma	MPHS		from 01/2016 to 12/2018 150 x 36 = Rs.5,400	5400
K. TirumalaKumari	Pharmacist		from 04/2016 to 12/2018 75 x 33M= Rs.2,475	2475
N. Krishna Kumari	MPHA	0617086	from 10/2016 to 06/2018 150 x 21 = Rs.3,150	3150
M. Yasoda Devi	MPHS	0617214	from 01/2016 to 12/2018 i.e., @150x36=5,400	5400
G. Issaku	MPHS	0617080	from 07/2015 to 12/2018 ,50/x42=2,100	2100
G. Venkateswaramma	MPHA	0617236	from 01/2016 to 12/2018 150 x36 =5,400	5400
Sri.T. Padmavathi	MPHA	0617238	from 11/2015 to 12/2018 i.e., 150 x 36 = 5,400	5400
R. Kalyani	MPHA		from 11/2015 to 06/201, 150 x 8 = 1,200	1200
K. Rajya Lakshmi	MPHA	0656894	from 08/2015 to 06/2016 150 x 11 = 1,650	1650
CH. Susseela	MPHA	0618238	from 07/2017 to 12/2018 150 x 18 =	2700
T. Sambaiah	MPHEO	0618238	from 04/2016 to 12/2018 i.e., 50 x 33 = 1,650	1650
P. Vanisri	MPHS	0629709	from 04/2016 to 06/2017 150 x 15 = 2,250	2250
Y. SarathBabu	MPHS(M)	0617079	from 04/2016 to 06/2017 , 50 x 15 = 750	750
M. Leela	MPHS	0645895	from 04/2016 to 06/2018 150 x 27 = 4,050	4050
U. Narasimha Rao	MPHS	0631713	from 04/2016 to 12/2018 50 x 33 = 1,650	1650
M. SwarnaLatha	MPHA	0617381	from 04/2016 to 11/2017 150 x 20 m = 2,850	3000
T. Devamanemma	MPHA	0629645	from 04/2016 to 12/2018 150 x 33 = 4,950	4950
M. RatnaKumari	MPHA	0629653	from 04/2016 to 12/2018 150 x 33 = 4,950	4950
M. Naga Malleswari	MPHS	0617235	from 07/2017 to 09/2018 150 x 15 = 2,250	2250
E. Venkata Subbamma	MPHA	0646345	from 11/2017 to 06/2018 100 x 8 m = 800	800
ChopparaParvathi	MPHA	0645889	from 09/2017 to 12/2018 100 x 16 m = 1,600	1600
KagithalaPitchamma	MPHA	0636336	from 07/2017 to 12/2018 150 x 18m = 2,700	2700
A. Nagendramma	MPHA	0636336	from 06/2017 to 12/2018 150 x 19m = 2,850	2850
Gera Sumathi	MPHS	0642235	from 10/2017 to 12/2018 150 x 15 =2,250	2250
GopuRanga Rao	MPHS	0631163	from 01/2018 to 12/2018 50 x 12 M = 600	600

B.V. Koteswara Rao	MPHEO	0721854	from 04/2018 to 12/2018 34 x 9 M=306	306
STO Macherla				
PHC, Mutukur				
Thamanampalli Vijaya Raju	MPHEO	0636337	From 01/01/2016 TO 11/2018 12M×100=1200 12M×150=1800 11M×150= 1650	4650
P. Padma Vathi	M.P.H, AC.B	0623683	From 07/2016 TO 11/2018 @150 29M×150=4350	4350
Kuncharla Vijaya Lakshmi	MPHS	06223670	From 01/06/2014 TO 09/2016 28M×100=2800From 10/2016 TO 05/20178M×100=800	3600
R. Yesebu	M.P.H.A	0606395	From 06/2017 TO 11/2018 @50 18M×50=900	900
PHC, Uppalapadu SRI.				
T. Srinivasa Rao	MPHS	06223670	From 10/2014 TO 09/2016 24M×100=2400 From 10/2016 TO 05/2017 8M×150=1200	3600
Ramavath Balaji Naik	DRIVER	0606349	From 11/2015 TO 03/2018 @100 29M×100=2900	2900
D. Prasad	MPHEO	0642237	From 06/2017 TO 11/2018 @150 18M×150=2700	2700
Ghouse Mohideem	MPHEO	0657112	From 06/2017 TO 11/2018 @ 100 18M×100=1800	1800
Talluri Nageswara Rao	MPHS	0623664	From 03/2014 TO 06/2016 27M×100 =2700	2700
B. V. Subba Chary	MPHS	0623667	From 06/2016 TO 10/2018 @ 100 29M×100=2900	2900
STO Hindupur				
A O Ram Prasad	MPHS (M)	1025995	Drawing UMA from 03/2016 to 01/2019@(75X35)	2625
K. GanGadhar	MPHS (M)	1024802	Drawing UMA from 03/2016 to 01/2019 @150(75X35)	2625
V. Suresh Babu	MPHEO	0920363	Drawing UMA from 06/2017 to 01/2019 @150(150X20)	3000
M. Govindappa	MPHS (M)	1050936	Drawing UMA from 03/2017 to 01/2019 @150(75X23)	1725
K. VasudevaMadyastha	MPHS (M)	1024777	Drawing UMA from 03/2017 to 01/2019 @150(75X23)	1725
G. Kristappa	MPHS (M)	1024731	Drawing UMA from 03/2017 to 01/2019 @150(75X23)	1725
K. Vadudeva Rao	MPHS (M)	1024746	Drawing UMA from 04/2016 to 01/2019 @150(75X34)	2550
V.S.RamaPratap	MPHE O	1228690	Drawing UMA from 10/2015 to 05/2018 @150(150X40)	6000
STO Rayadurg				
Abdul Quadeer	MPHEO	1039891	Drawing UMA from 03/2017 to01/2019 @150(75X23) eligible amount 75 PM	1725
N. Srivasulu	MPHS (M)	1045112	Drawing UMA from 07/2017 to01/2019 @100(25X19) eligible to draw 25/-	475
M. Rajasekhar Reddy	MPHEO	1032451	Drawing UMA from 07/2017 to01/2019 @100(25X19) eligible to draw 75/-	475
M. Ramanjaneyulu	MPHS (M)	1039827	Drawing UMA from 04/2015 to01/2019 @150(75X46) eligible to draw 75/-	3450
STO Railway Koduru				
K Siva Rama krishna	MPHEO	1109072	Drawn from 01/2015 to 12/2018 @50 x 48 = 2,400/-	2400
P Nagalakshumma	Office Subordinate	1236419	Drawn from 01/2015 to 12/2018 @50 x 48 = 2,400/-	2400
Y Sudhakar	Radiographer	1235570	Drawn from 01/2015 to 12/2018 @50 x 48 = 2,400	2400
G Sivasankar	MPHS(M)	1140368	Drawn from 01/2015 to 2/2018 @50 x 38 = 2,400	1900
K BalakrishnamRaju	MPHS(M)	1235578	Drawn from 01/2015 to 6/2017 @50 x 30 1,500	1500
STO Nakkapalli				
Sarvasiddi				
G Naveen Kumar	Office	0239245	01/2018 to 12/2018	408

	Subordinate		01/2019 to 02/2018	150
SayadBasheerAahamedBas ha	Office Subordinate	02913459	6/18 to 2/19	675
STO Narsipatnam				
PHC Vemulapudi				
K V Ramakantha Rao	MPHS(M),	0237263	02/17 to 02/19	2400
B Daniel Kumar,	MPHS(M),	0243141	06/17 to to 02/19	3150
PHC U Cheedipalem				
B V Satyanarayana Rao	MPHEO(M),	0242686	09/2015 to 02/2019	300 5850
K Ramakrishna	MPHEO(M),	0243043	02/2015 to 02/2019	3900 1500
STO Anakapalli (East)				
PHC Sabbavaram				
Y. Vijaya Kumar	Driver	0239226	4/2015 to 3/2019	7200
W. Adilakshmi	Attender	0213112	4/2015 to 3/2019	7200
K LaxmiBai, Attender	Attender	0257171	4/2015 to 3/2019	4800
PHC Munugapaku				
P Kanaka Rao,	Sweeper	0228809	10/2018 to 03/2019	600
PHC Thallapalem				
K Surya Appa Rao	MPHS(M)	0221431	10/2017 to 03/2019	1800
NMEP Sub Unit Anakapalle				
G Prasada Rao	MPHS (M)	0221431	04/2015 to 03/2019	4800
Jami Uma Maheswara Rao	MPHS (M)	0204173	01/2019 to 03/2019	300
STO Bheemunipatnam				
Revidi				
J. Ramanamma,	Office Subordinate	0227189	04/2015 to 07/2018 08/2015 to 02/2019	400 6450
Sarvasiddi				
R D V Narasamamba	Office Subordinate	0204432	06/2016 to 02/2019	4950
STO Kandukur,				
MO PHC V.V.Palem				
P Susheelamma	MPHA(F)	0832538	12/15-01/19=38x150	5700
P Vijayamma	MPHS(F)	0730916	12/15-01/19=38x150	5700
G Aruna	MPHS(F)	0731103	12/15-01/19=38x150	5700
P Lavanya	MPHA(F)	0731770	12/15-01/19=38x150	5700
K Vijayakumari	MPHA(F)	0731772	12/15-01/19=38x150	5700
N Rajeswari	(MPHA(F)	0743107	12/15-01/19=38x150	5700
AV Suneetha	MPHA(F)	0743105	12/15-01/19=38x150	5700
K Mohan Rao	MPHA(M)	0745968	12/15—01/19=38x150	5700
V Sreedhar	MPHA(M)	0800621	12/15-1/2019=38X150	5700
SkArifullah	MPHEO	0730413	12/15-1/2019=38X150	5700
MO PHC ingasamudram				
B Krishnamraju	MPHS(M)	0823711	1/18-1/2019=13x150	1950
Y Chennaiah	MPHS(M)	0824018	01/18-01/19=13x150	1950
TOTAL				8,42,834

Annexure-3.6.3
Statement of excess paid leprosy allowance
(As referred to in Para 3.6.3)

Name of the Employee	Period	Total (₹)
DTO Vijayawada (WEST)		
Dr. TVSN Sastry, Addl. DM &HO	01.03.2015 to 31.03.2016, 13 X 650	8,450
	01.04.2016 to 31.11.2018, 32 X 700	22,400
Dr.JUsha Rani Addl. DM & HO	01.09.2018 to 30.11.2018, 3 X 700	2,100
Total		32,950
DTO Guntur		
PHC Pedapalakalluru		
V. Prasad0718576	03/2014 to 09/2015 @125 x 19=2,375 10/2015 to 12/2018 @150 x 39=5,850	8,225
M. Srinivisa Rao 0606505	05/2016 TO 12/2018 @150 X 32=4,800	4,800
K. Padmavathi0606444	03/2015 TO 01/2018 @100 X 35 = 3500	3,500
N. Muralikrishna0632603	03/2017 to 12/2018 @150 x 22 = 3300	3,300
N. Nagamalleswara Rao-0606459	03/2017 TO 04/2018@150 X 14 =2,100 05/2018 TO 12/2018@300 X 8 = 2,400	4,500
M. Ramesh Chandra0622525	03/2017 TO 12/2018 @100 X 22 = 2,200	2,200
Total		26,525
STO Bapatla		
PHC Karlapalem APMO		
G. Ramachandra Rao	04/2016 to 06/2017 @150 x 15 M 2,250	2,250
Josyala Venkateswara Rao	Drawn from 06/2017 to 12/2018 @150 x --19 = 2,850	2,850
Total		5,100
STO Chilakaluripeta		
PHC Edlapadu		
K. Deva Prasada Rao APMO---0606548	Drawn LA from 12/2015 to 06/2017@150/- x 19 M = 2,850/-	2,850
K. Brahmanandam Lab Technician--0606483	Drawn LA from 01/2015 to 05/2017@100 x 29 M = 2,900/-	2,900
Total		5,750
Grand Total		70,325

Annexure-3.6.4
Statement of excess paid HRA
(As referred to in Para3.6.4)

Sl. No	Name/Design /IDNo (Sri/Smt)	Pay drawn (₹)	HRA Eligible (12%)	HRA Drawn (20%)	Period	Total Amount in (₹)
STO Rayachoti, Kadapa District						
01	Dr.M.K.Sasikala, PG Lien ID No.1105965, PHC Devapatla	26300	3156	5260	2104X1M (1/2015)	2104
		27000	3240	5400	2160X5M(2/2015to 6/2015)	10800
Total						12904
02	B. Lakshumamma, MPHA(F) ID No.1239250 MPHC, Veeraballi	33220	3986	4817	831 X3M10/17 to 12/17)	2493
		34170	4100	4955	855 X 7 M1/18 to 7/18)	5985
03	V Premalatha, MPHA(F) ID No.1239732 MPHC, Veeraballi	12190	1463	1768	305 X 2M1/15 to 2/15)	610
		12550	1506	1820	314 X 4 M(3/15 to 6/15)	1256
		26600	3192	3857	665X 8M(7/15 to 2/16)	5320
		27360	3283	3967	684X12M(3/16 to 2/17)	8208
		28120	3374	4077	703X 3M(3/17 to 5/17)	2109
04	P.Savithri, MPHA(F) ID No.1242115 MPHC, Veeraballi	11860	1423	1720	297 X 5 M(1/15 to 5/15)	1485
		12190	1463	1768	305 X 1M(6/15)	305
		25840	3101	3747	646 X 4 M(7/15 to 10/15)	2584
		26600	3192	3857	665X9M(11/15 to 7/16)	5985
Total						36,340
STO Kamalapuram, Kadapa District						
05	Smt C.	47330	45440	75728	01/08/2015 to30/03/2016	30288
06	Renuka Saraswathi Devi,	48600	69984	116640	01/04/2016 to31/03/2017	46656
07	MPHA(F), ID No.1227488	49870	35906	59844	01/04/2017 to30/09/2017	23938
Total						1,00,882
STO Yemmiganur, Kurnool District						
PHC Daivamdinne						
08	A Lakshmi Devi, MPHS(F), Emp.ID:0938186	27000	3915	3240	675X3M(3/2015 to 5/2015)	2025
		27700	4017	3324	693 X 1M(06/2015)	693
		58330	8458	7000	1458x11 M(7/2015 to5/2016)	16,038
		59890	8684	7187	1497X12M(6/2016to5/2017)	17964
		61450	8910	7374	1436X 10M(6/2017 to 3/18)	14360
		63010	9136	7561	1575 X 8 (4/2018 to 11/2018)	12600
Total						63,680
09	K.Shanthamma, MPHA(F), Emp ID: 0939663	19580	2839	2350	489 X5M (3/15 to 7/15)	2445
		41380	6000	4966	1034 X3M(8/15 to 10/15)	3102
		42490	6161	5099	1062X 13M (11/15 to 11/16)	13806
		43680	6334	5242	1092 X5M(12/16 to 4/17)	5460
		44870	6506	5384	1122 X 6M(5/17 to 10/17)	6732
		46060	6679	5527	1152 X14M (11/17 to 12/18)	16128
Total						47,673
10	G.F.Nightingal, MPHA(F) Emp ID: 0940228	18030	2614	2164	450 X5M (3/15 to7/15)	2250
		38130	5529	4700	829 X5 (8/15 to 12/15)	4145
		39160	5678	4699	979 X 12 M(1/16 to 12/16)	11748
		40270	5839	4832	1007 X12 M (01/17 to 2/17)	12084
		41380	6000	4966	1034 X12 M (01/18 to2/18)	12408
Total						42,635

11	B.Malleshwari, MPHA(F) Emp ID: 0948297	11530	1672	1384	288 x 5 M(3/15 to 7/15)	1440
		24440	3544	2933	611 X 5M (8/15 to 12/15)	3055
		25140	3645	3017	628 X 8M (1/16 to 8/16)	5024
		25840	3747	3101	646 X 4M (9/16 to 12/16)	2584
		26600	3857	3192	665 X 12M (01/17 to 12/17)	7980
		27360	3967	3282	685 X 10M (01/18 to 10/18)	6850
		Total				26,933
12	B. Parimala MPHA(F) Emp ID: 0916808	16150	2342	1938	404 X 5M (3/15 to 7/15)	2020
		35120	5092	4214	878 X 15 M (8/15 to 10/16)	13170
		36070	5230	4328	902 X 11 M (11/16 to 09/17)	9922
		37100	5380	4452	928X 2M(10/17 to 11/17)	1856
		38130	5529	4576	953 X 11 M (12/17 to 10/18)	10483
		39160	5678	4699	979 X 2 M(11/18 to 12/18)	1958
		Total)				39,409
13	G.Chitti MPHA(F) Emp ID: 0938184	40270	5839	4832	1007 X 7M (6/17 to 12/17)	7049
		41380	6000	4966	1035X 12M (1/18 to 12/18)	12420
		Total				19,469
14	Sharada MPHA(F) Emp ID: 0947678	27360	3967	3283	684 X 7M (6/18 to 12/18)	4788
		Total				4,788
DTO Kurnool Kurnool District						
15	Smt KV Savithri – Head NurseID NO.1207562				12/20151X7420	7420
					1/2016-12/2016 -- 12X7626	91512
					1/2017-12/2017 -- 12X7626	91512
					1/2018-12/2018-- 12X7832	93984
					12/2015 ---1X2000	2000
					1/2016-12/2016 --12X2000	24000
			01/2017-12/2017--2X12000	24000		
			01/2018-12/2018--12X2000	24000		
			Incremental Arrears	6165		
			S/L arrears=-	3916		
		Total				3,68,509
16	S.Thimothirajurnn oid ID NO 0928359 (AHRA)				05/2017-12/2017 8X2000	16000
					01/2018-12/20182/X2000	24000
		Total				40,000
		Grand Total				8,03,222

Annexure-3.6.5**Particulars of payment of inadmissible Additional House Rent Allowance paid at STO/DTOs.**
(As referred to in Para 3.6.5)

Sl.No	Name and Desg	Period	No. of Months	Amount	Excess (₹)
1	STO Pithapuram				
2	S. YesuDasu MNO 0338185 Primay Health CentreMallam East Godavari Dist	13/8/2013 to 7/10/13	66 days	1000	2200
3		11/2013 to 9/2015	23	1000	23000
4		10/2015 to 5/2017	20	2000	40000
5		1/6/2017 to 4/6/2017	4 days	2000	267
6		K. Vijaya Kumar, MNO0335673Primary Health Centre,U Kothapalli,East Godavari Dist	5/6/2017 to 0/6/2017	26 days	2000
7		7/2017 to 3/2018	9	2000	18000
8	STO Prathipadu				
9	N.V.V. NarayanaRao,MNO, 0338184	01/2015 to 10/2015	10	1000	10000
10	Community Health Centre, Yeleswaram (upto 6/2016),E.G.Dist& at PHC, irlampudi, E.G.Dist from 1.7.2016 onwards	11/2015 to 6/2016	8	2000	16000
11		07/2016 to 9/2017	15	2000	30000
12	M.Satyanarayana, MNO, 0319667 Govt.Dispensay,Peddipalem, East Godavari Dist	1/2015 to 2/2015	2	736	1472
13		3/2015 to 7/2015	5	757	3785
14		8/2015 to 2/2016	7	1000	7000
15		3/2016 to5/2017	15	1651	24765
16		6/17	5 days	1651	275
17		6/17	25 days	1698	1415
18		7/17 to 3/18	9	1698	15282
19	STO Jaggampet				
20	T.Srinivasa Rao, MNO0333733, PHC,	01/2015 to 09/2016	21	1000	21000
21	atravulapalli, East Godavari Dist	10/2016 to 3/2018	18	2000	36000
22	A.SuriBabu, MNO0354733, CHC, Jaggampeta,East Godavari Dist	1/2015 to 7/2015	7	694	4858
23		8/2015 to 2/2016	7	1000	7000
24		3/2016 to 8/16	6	1560	9360
25		9/2016 to3/2018	19	1604	30476
26	STO Anaparthu				
27	B.Appa Rao, MNO0322378, P H C,	3/2015 to3/2016	13	1000	13000
28	Bicccavolu, East Godavari Dist	4/2016 to2/2017	11	2000	22000
29	Md.Ismail, MNO0322377, P H C, Kuthukuluru, East Godavari Dist	7/2016 to 4/18	22	2000	44000
30	DSTO Rajahmundry				
31	K. Raja Babu,MNO, 0344176	1//2015 to 1/2016	13	949	12337
32	NPCB (National Programme for Control of Blindness),O/O Medical Superintendent, District Hospital, Rajahmundry.	2/2016 to 5/2017	16	2000	32000
33		01/06/17to 04/06/17	4 days	2000	266
34	D. Swapna, 0419274 Ophthalmic Officer, , NPCB (National Programme for Control of Blindness), O/O Medical Superintendent, District Hospital, Rajahmundry	7/6/17 to 30/6/17	24 days	2000	1600
35		7/2017 to 3/2018	9	2000	18000
36	MVBN Chandra Rao, MNO, 0339557,	12/2015 to 5/2016	6	1000	6000
37	ESI, Hospital, Rajahmundry.	6/2016	1	2000	2000
38	V. Malleshwara Rao, MNO 0339568, ESI, Hospital, Rajahmundry.	7/2016 to 8/2016	2	1000	2000
39		9/2016 to 2/2017	6	2000	12000

40	A.V.V.Bhaskara Rao, MNO, 0339576	12/2015 to 6/2016	7	1000	7000	
41	ESI, Hospital, Rajahmundry.	7/2016 to 4/2018	10	2000	20000	
42	STO Kothapet					
43	,B.Srinivasa Rao, MNO, 0329311 PHC, Ryali, East Godavari Dist	3//2015 to 11/2015	9	1000	9000	
44		12/2015 to 5/2018	30	2000	60000	
45	STO Sullurupeta					
46	A VenkataRamana, MNO0833936 Primary Health Centre, Tada, Nellore Dist	03/2016 to 08/2016	6	2000	12000	
47		09/2016	4 day	2000	267	
48		10//2016 to 03/2017	6	2000	12000	
49		04/2017	26 days	2000	1733	
50		05/2017	24 days	2000	1600	
51		6/2017	9 days	2000	600	
52		07/2017	1	2000	2000	
53		08/2017	9 days	2000	180	
54		09/2017 to 02/2018	6	2000	12000	
55		03/2018	26 days	2000	1733	
56		04/2018 to 05/2018		2000	4000	
		STO Naidupet				
57		P. Vinod Kumar, MNO, 0833932 Community Health Centre, Naidupeta, Nellore Dist	8/2017 to 5/2018	10	2000	20000
58	E. Venkatata, MNO, 0843736, Community Health Centre, Naidupeta,, Nellore Dist.	8/2017 to 5/2018	10	2000	20000	
59	STO Rapur					
60	B.Venkateswarlu, MNO0846512, Community Health Centre, Rapur, Nellore Dist	3/2017 to 5/2018	15	2000	30000	
61	SriY.Srinivasulu,MNO,0846493,Communi ty Health Centre, Rapur,Nellore Dist.	3/2017 to 5/2018	15	2000	30000	
62	STO Ponnur (Guntur)					
63	K.Bhushanam	3/2015 to 5/2016	15	1000	15000	
64		6/2016 to 5/2018	24	2000	48000	
65	SK. Ghouse	3/2015 to 5/2016	15	1000	15000	
66		6/2016 to 5/2018	24	2000	48000	
67	STO Tenali					
68	T.Srinivasa Rao, 0642154 PHC, Mulour	3/2015 to 6/2015	4	872	3488	
69		7/2015 to 3/2016	9	1000	9000	
70		4/2016 to 5/2018	26	2000	52000	
71	P.Venkateswarlu PHC Edlepalem	3/2015 to 3/2016	13	1000	13000	
72		4/2016 to 5/2018	26	2000	52000	
73	STO Mangalagiri					
74	G.Ankamma Rao, 0626123	3/2015 to 3/2016	13	1000	13000	
75		4/2016 to 5/2018	26	2000	52000	
76	V. Sanjeeva Kumar, . 0626139	3/2015 to 9/2015	7	1000	7000	
77		10/2015 to 5/2018	32	2000	64000	
78						
79	A.Sekar Babu,0626158	3/2015 to 2/2016	12	1000	12000	
80		3/2016 to 5/2018	27	2000	54000	
81	E.Ankamma Rao, . 0626125	3/2015 to 2/2016	12	1000	12000	
82		3/2016 to 5/2018	27	2000	54000	

83	G. Rathana Rao ,0626146	3/2015 to 7/2015	5	779	3895
84		8/2015 to 7/2016	12	1000	12000
85		12/2015 to 2/2016	3		1953
86		8/2016	1	1698	1698
87		9/2016 to 2/2017	6	1746	10476
88		3/2017 to 5/2018	15	1797	26955
STO Pedakurapadu					
89	K.Maruthi Devi CHO, 0635608	3/2017 to 3/2018	13	2000	26000
STO Buchireddypalem, Nellore District					
91	Ch.Sudhakaraiyah, MNO, 0847667, U.G.Primary Health Centre, Buchireddypalem, NLRDist	03/2016 to 6/2018	28	2000	56000
92	S.D.Khaja Muneer, MNO0827725, U.G.Primary Health Centre, Buchireddypalem, Nellore Dist	3/2016 to 08/2017	18	2000	36000
STO Indukurpeta, Nellore District					
94	Sri K.RameshBabu, MNO, 0829120 Primary Health Centre, Indukurpet, Nellore Dist.	03/2017 to 3/2018	13	2000	26000
95	R. Malyadri, MNO, 0801856 PHC, GovernmentDispensary, Jagadevipet, Nellore Dist	3/2015 to 11/2015	9	1000	9000
96		12/2015 to 5/2018	30	2000	60000
STO Podalakuru, Nellore District					
98	M.VenkataSubbaiah, MNO, ID No.0829122Primary Health Centre, Kulluru, Nellore Dist.	03/2015	1	949	949
99		04/2015 to 7/2015	4	975	3900
100		8//2015 to 05/2017	22	1000	22000
101	K.Mallikarjunaiah, MNO0829562, PHC,Chittalur, Nellore Dist.	4/2015 to 8/2015	5	1000	5000
102		9/2015 to 6/2018	34	2000	68000
STO Udayagiri, Nellore District					
104	O.Rangaiyah, MNO, ID: 0829563 Community Health Centre, Udayagiri, Nellore Dist	03/2015 to 7/2015	5	1000	5000
105		8/2015 to 12/2016	17	2000	34000
106	O Venkata Raju, MNO 0823642 Community Health Centre, Udayagiri, Nellore Dist	03/2015 to 09/2015	7	949	6643
107		10/2015 to 6/2018	33	2000	66000
108	M.V.Subbaiah, MNO, 0829122 CHC,Udayagiri,Nellore Dist	06/2017 to 01/2018	8	2000	16000
STO Nuzvid, Krishna District					
110	K Vijaya Kumar, Male Nursing Orderly, 00555084 PP Unit, Nuzvid, Krishna Dist.	5/2015 to 4/2016	12	602	7224
111		5/2016 to 6/2016	2	1312	2624
112		7/2016 to 6/2017	12	1350	16200
113		7/2017 to 6/2018	12	1431	17172
114		7/2018 to 12/2018	6	1472	8832
STO Vijayawada (West) Krishna District.					
ESI Hospital, GunadalaVijayawada					
117	B Naga Raju, MNO- 0566834	11/2017 to 11/2018	13	1040	13520
118	V Joji Babu, MNO- 0566908	11/2017 to 11/2018	13	1040	13520
119	R Ravi Kumar, MNO- 0534618	7/2018 to 11/2018	5	1698	8490
120	P Venkateswara Rao. MNO 0534619	02/2018 to 11/2018	10	1698	16980
STO Guduwada, Krishna District.					
122	M Venkaiah, MNO Primary Health Centre, Guraja, Krishna Dist.-0514221	3/2015 to 2/2016	12	1000	12000
123		3/2016 to 12/2018	34	2000	68000

124	STO Atmakur, Kurnool District				
125	MM Unit Kothapalli	Sri M Chandrasekhar MNO- ID No0943127	1 36	2000 2000	2,000 72000
126	MO PHC VELPUR	Sri K Sekhar Babu, MNOIDNo.0922413	9 37	1000 2000	9000 74000
127	DTO Nellore, Nellore District				
128	B Bairagi,MNO0844345	01/2016 to 03/2019	39	2000	78000
129	P Malakondaiah MNO,0847665	01/2016 to 03/2019	39	2000	78000
130	Y Suresh Babu MNO 0846481	01/2016 to 03/2019	39	2000	78000
131	T Mohan RaoMNO 846397	01/2016 to 03/2019	39	2000	78000
132	SK Ahmed bashaMNO 0842908	01/2016 to 03/2019	39	2000	78000
133	N Ayyanna MNO 0846519	01/2016 to 03/2019	39	2000	78000
134	V Ramesh MNO0843019	01/2016 to 03/2019	39	2000	78000
135	G SrinivasuluMNO 0837302	01/2016 to 03/2019	39	2000	78000
136	STO Badvel, kadapa district				
137	AVRajeswaramma MPHS(F) ID NO 1203220	12/15 to 01/2019	38	2000	76000
138	S RajiyaSulthana MPHA(F) ID NO 1216079	12/15 to 01/2019	38	2000	76000
139	M LakshmiDevi MPHA(F) ID No 1215255	12/15 to 03-2019	38	2000	76000
140	K Venkatamma MPHA(F) ID NO 1215977	12/15 to 03-2019	38	2000	76000
141	G BhanumathiMPHA(F) ID NO 1216733	12/15 to 03/2019	38	2000	76000
142	S Nagalakshumma MPHA(F) ID NO 1216741	12/15 to 03/2019	38	2000	76000
143	SmtSudhadheeravathi MPHA(F) ID NO 1216742	12/15 to 03-2019	38	2000	76000
144	Smt K Kumari MPHA(F) ID NO 1216745	12/15 to 03-2019	38	2000	76000
145	Smt MC Ramadevi MPHA(F) ID NO 1216740	12/15 to 03-2019	38	2000	76000
146	STO Mydukuru, Kadapa District				
147	VL Ramanamma MPHA(F) 1015930	12/15 to 01/19	38	2000	76000
148	D Sukanya MPHA(F) 1222194	12/15 to 01/19	38	2000	76000
149	V Beebi MPHA(F) 1243705	12/15 to 01/19	38	2000	76000
150	K Sarojini MPHA (F)1227146	12/15 to 01/19	38	2000	76000
151	K Ramalakshumma MPHA(F) 1240064	12/15 to 01/19	38	2000	76000
152	C Nagamma MPHA(F) 1203237	12/15 to 01/19	38	2000	76000
153	STO Proddatur, Kadapa District				
154	V.V.Subbamma MPHA(F) 1224673	12/15 to 1/2019	38	2000	76000
155	J Kusumakumari MPHA(F) 1216743	12/15 to 1/2019	38	2000	76000
156	KV Sulochanamma MPHA(F) 1228230	12/15 to 1/2019	38	2000	76000
157	M Sukanya MPHA(F) 1228231	12/15 to 1/2019	38	2000	76000
158	T Subhadra MPHA(F) 1224675	12/15 to 1/2019	38	2000	76000
159	M Arunakumari MPHA(F) 1220903	12/15 to 1/2019	38	2000	76000
160	P Manikyamma MPHA(F) 1219600	12/15 to 1/2019	38	2000	76000
161	STO Pulivendla, Kadapa District				
162	B Gomilamma MPHA(F) 1210256	07/15 to 9/2018 10/17 to 2/18	27 05	1000 2000	37000
163	KommaKrishnaveni MPHS(F) 1228718	01/15 to 7/2016	19	1000	19000
164	M R RadhaRugmiMPHA(F) 1245465	09/16 to 2/2018	18	2000	36000
165	D Mumta Begum MPHA(F) 1228716	09/16 to 2/2018	18	2000	36000
166	STO Pulivendla, Kadapa District				
167	M Lakhshmi MPHA(F) 1230504	12/15 to 1/2019	38	2000	76000
168	C Sarojamma MPHA(F) 1228717	12/15 to 1/2019	38	2000	76000
169	L Hasiya Begum MPHA(F) 1228794	12/15 to 1/2019	38	2000	76000
170	K Sowbhagyamma MPHA(F) 1228696	12/15 to 1/2019	38	2000	76000
171	G Elizabethamma MPHA(F) 1228796	12/15 to 1/2019	38	2000	76000

172	M Sheeba Rani MPHA(F) 1228778	12/15 to 1/2019	38	2000	76000
173	V Nageswari MPHA(F) 1221031	12/15 to 1/2019	38	2000	76000
174	K Kuseumakumari MPHA(F) 932448	12/15 to 1/2019	38	2000	76000
175	K Subbalakshmi MPHA(F) 1228514	12/15 to 1/2019	38	2000	76000
176	K Suseelamma MPHA(F)0934738	12/15 to 1/2019	38	2000	76000
177	E ChandrakalavathiMPHA(F) 1228693	12/15 to 1/2019	38	2000	76000
179	K Krishnaveni MPHA(F) 1228687	1/15 to 12/15	12	1000	86000
		1/16 to 12/16	12	2000	
		1/17 to 12/17	12	2000	
		1/18 to 01/19	13	2000	
180	G Karunabai MPHA(F) 1228738	1/15 to 12/15	12	1000	86000
		1/16 to 12/16	12	2000	
		1/17 to 12/17	12	2000	
		1/18 to 01/19	13	2000	
181	A Lakshmi Devi MPHA(F) 1210256	1/15 to 3/15	3	1000	65000
		1/16 to 12/16	12	1000	
		1/17 to 12/17	12	2000	
		01/18 to 01/19	13	2000	
182	STO Kandukur, Prakasam District				
183	G Anjanikumari MPHA(F)0629628	12/15 to 1/2019	38	2000	76000
184	K Mohan Rao MPHA(M) 0745968	12/15	1	1390	54337
		1/16 to 1/19	37	1431	
185	M Satyavedam MPHA(F)0818249	12/15 to 1/2019	38	2000	76000
186	G Mary Manjuvani MPHA(F) 0731224	12/15 to 1/2019	38	2000	76000
187	M Kirankumari MPHA(F) 0832673	12/15 to 1/2019	38	2000	76000
188	TJD Christina MPHA(F)0730421	12/15 to 1/2019	38	2000	76000
189	K Thirupathamma MPHA(F) 0730914	12/15 to 1/2019	38	2000	76000
190	STO Parvathipuram, Vizianagaram District				
191	Sri K B Narayana Rao Male Nursing Orderly PHC K R B Puram Parvathipuram	1/2015 to 7/2015	7	757	5299
		8/2015 to 5/2016	10	1000	10000
		6/2016 to 6/2018	25	2000	50000
192	DTO Vishakhapatnam, Vishakhapatnam District				
193	G.Eswararao0211832 M N O	01/2018 to 4/2018	4	2000	8000
194	A.Srinivasulu0211834 M N O	01/2018 to 02/2019	14	2000	28000
195	B.Prakasarao0211835 M N O	01/2018 to 02/2019	14	2000	28000
196	A.Sirayya0211839 M N O	01/2018 to 02/2019	14	2000	28000
197	P.Chanti 0211843 M N O	01/2018 to 02/2019	14	2000	28000
198	K.KanakaRaju0211844 M N O	01/2018 to 02/2019	14	2000	28000
199	SeelaAppanna02845 M N O	01/2018 to 02/2019	14	2000	28000
200	A.Ravi 0211846 M N O	01/2018 to 02/2019	14	2000	28000
201	P.Gowri Prasad0211853 M N O	01/2018 to 02/2019	14	2000	28000
202	B.Kumar0211854 M N O	01/2018 to 02/2019	14	2000	28000
203	B.Samba Murthy0211855 M N O	01/2018 to 07/2018	7	2000	14000
204	S.Narayana Rao0211858 M N O	01/2018 to 02/2019	14	2000	28000
205	S.Eswararao0211859 M N O	01/2018 to 02/2019	14	2000	28000
206	Abdul Kursheed0200421 M N O	01/2018 to 02/2019	14	2000	28000
207	B.VeeraBabu0200422 M N O	01/2018 to 02/2019	14	2000	28000
TOTAL					65,34,359

Annuxure-3.6.6**Statement showing incurring of expenditure without Budget provisions
(As referred to in Para 3.6.6)**

Sl.No	Name of the DDO	Head of Account	Available budget	Amount drawn	Excess Amount (₹)
STO Alur, Kurnool District					
1	Asst. Director of Agriculture (R) Aluru	2245-02-101-00-04-310-312 VN	0	6886650	6886650
2	Sarpanch ankaravade	8448-00-109-01-001-006	0	176237	176237
STO Atmakur, Kurnool District					
3	Special Officer GPMadhavaram ID No2018-2064859 Dt.17-12-2018		147148	174235	27087
4	Special Officer GP Amalapuram		64193	192861	128488
5	Special Officer GP Regadagudur ID No 2018-1923560 Dt 11-12-2018		0	1861544	1861544
STO Adoni, Kurnool					
6	EE,RWS, Adoni	2215-01-196-00-18-310-GIA-312-OGIA	5903	40050	34147
7			5903	37928	32025
8			5903	28808	22905
STO Railway Koduru, Kadapa District					
9	Medical Officer,Homoeo Dispensary Anrpet		3960	11000	7040
10	MPDO Chitvel		77589	232767	155178
11	Sub Registrar Pullampet		0	953835	953835
12	MPDO Kodur(R)		117128	222318	105190
13	MPDO Kodur(R)		167352	502056	334704
TOTAL			5,95,079	1,13,20,289	1,07,25,030

Annexure-3.6.7

Statement of Safe Custody Articles lying in the Strong Room for more than 3/10 years
(As referred in para 3.6.8)

SI No	Name of the STO/DTO	No of Articles	SI No	Name of the STO/DTO	No of Articles
1	STO THIRUVURU	4	18	STO BANAGANAPALLE	2
2	STO JAGGAIAHPETA	16	19	STO DHONE	2
3	STO MUVVA	3	20	STO KOILAKUNTLA	2
4	STO NANDIGAMA	5	21	STO ATMAKUR	2
5	DSTO RAJAHMUNDRY	25	22	STO SOMPETA	1
6	DTO CHITTOOR	133	23	STO GUDIWADA	4
7	DSTO TIRUPATHI	7	24	STO KURNOOL	3
8	STO NAGARI	4	25	DTO KURNOOL	16
9	STO NAIDUPET	3	26	STOVIJAYAWADA(EAST)	139
10	STO RAPUR	1	27	STO PALAKONDA	3
11	STO PONNURU	18	28	STO NARASANNAPETA	4
12	DTO ANANTHAPUR	48	29	STO HINDUPUR	1
13	STO ANANTHAPUR	28	30	STO RAYADURG	1
14	STO ALAMURU	3	31	STO RAJAMPE	3
15	STO KAKINADA	25	32	DTO WEST GODAVARI	28
16	STO RAYACHOTI	15	33	STO ELURU	14
17	STO PATHIKONDA	2	34	DTO VISAKHAPATNAM	235
TOTAL					800

Annexure-3.6.8

Details of non-obtaining of strong room fitness certificate
(As referred to in Para 3.6.9)

SI No	Name of the District Treasury/Sub Treasury	SI No	Name of the District Treasury/Sub Treasury
1	Kanchikacherla	7	Madakasira
2	Bantumilli	8	Alamuru
3	Muvva	9	Kamalapuram
4	Gopalapuram	10	Allagadda
5	Polavaram	11	Koilakuntla
6	Thottembedu		

Annexure-3.6.9**Details of unused stamp account in two Districts**

(As referred in para 3.6.10)

Name of DTO	Category	Value in (₹)
STOGannavaram, Krishna District	Non judicial Stamps	1,35,550
DTO Chittoor	Non judicial Stamps	20,680
	Judicial Stamps Adhesive	81
	Judicial Stamps impressed	12,13,300
	Advocate Welfare Fund	13,63,356
	Copy Stamps	8,000
	Special Adhesive Stamps	2,73,165
	Insurance Stamps	1,85,052
Total		31,99,184

Annexure-3.6.10**Statement showing non refund of unused cheques**

(As referred in para 3.6.12)

No of Cheque Books(CTS+)	No of Leaves in Cheque Book	Sl.No of Cheque Book	Sl.No of Cheque Book	Total No of Leaves
		From	To	
STO Bapatla, Guntur District.				
276	25	000601	009500	8900
100	50	007501	0012500	5000
150	100	012501	0027500	15000
01	50	14651	16700	50
20	100	005501	007500	2000
STO Chilakaluripeta Guntur District				
287	25	000326	007500	7175
96	50	007701	012500	4800
141	100	013401	0022500	14100
NIL	25	NIL	NIL	NIL
NIL	50	NIL	NIL	NIL
NIL	100	NIL	NIL	NIL
STO Narsaraopeta, Guntur District				
500	25	000001	12500	12500
100	50	12501	17500	5000
100	100	17701	32500	14800
80	25	21951	23950	2000
STO Guntur, Guntur District				
479	25	000501	012500	12000
99	50	012551	017500	4950
150	100	017501	032500	15000

DTO Guntur, Guntur District				
500	25	000001	012500	12500
100	50	012501	017500	5000
299	100	017601	047500	29900
319	25	013926	021900	7975
489	50	022451	046900	24450
744	100	071300	146900	74400
1	100	0723037	0723100	67
1	100	948271	948300	30
1	100	652646	652700	55
15	100	B 832501	834000	1500
21	100	B 754901 757000	757000	2100
107	100	040501 966700	966700	10700
300	25	000001 007500	007500	7500
100	50	007501 012500	012500	5000
150	100	012501 027500	027500	15000
300	25	0000001 007500	007500	7500
100	50	007501 012500	012500	5000
150	100			15000
99	50	018126 023125	018126	4950
199	100	023126 043125	023125	19900
STO Macherla, Guntur District				
300	25	1	7500	7500
100	50	7501	12500	5000
100	100	12501	22500	10000
DTO Kurnool, Kurnool District				
169	25	000751	000775	4225
34	50	005751	005800	1700
500	100	007501	57500	50000

Annexure-3.6.11
Double/multiple payments of amount with same vouchers/bills
 (As referred to in Para 3.7.1 (I))

Sl. No	Bill Number	Net Amount (Rs)	Payment Date	Name of Beneficiary & Code	Bank A/c No
STO Pathapatnam, Srikakulam District					
1	2018-524637	111561	30-07-2018	SaravakotaRamarao 30031902	094710100027165
2	2018-524257	111561	02-08-2018	Srinivasa Rao Jaddu 14020493	31050242123
STO Tekkali, Srikakulam District					
3	2018-444643	76706	05-07-2018	M.Ramesh 1000012235	11361892124 Annexure II-(A) which shows the closing balance as on date, was not attached
4	2018-1883996	76706	06-12-2018	M.Ramesh 1000012235	11361892124 A copy of measurement book was not attached
STO Dharmavaram, Ananthapur District					
5	2018-1347730	288743	26-10-2018	B Ramanjaneyulu / 1000128244	1402155000026 003
6	2018-1348168	288743	12-11-2018	B. Rani /1000131568	0851101032055
STO Rayadurg, Ananthapur District					
7	2018-544065	418145	20.07.2018	Gbkhyathann	11712195331
8	2018-666716	418145	30.07.2018	A /c. 1000012576	
DTO Nellore, Nellore District					
9	2018-434799	422400	18.07.2018	S. Chengamma	31938025758
10	2018-434832	422400	18.07.2018		
11	2018-468651	490792	23.08.2018	Katati Anitha	62175877322
12	2018-750151	490792	23.08.2018	1000241310	
STO Kavali, Nellore District					
13	2018-1879565	46593	02.012019	HS Industries,Nellore	37669310827
14	2018-1977173	46593	22.12.2018		SBI,NELLORE
STO Kandukuru, Prakasam District					
15	2018-517855	172500	16-07-2018	KolliKoteswara Rao / 1000190430	62283422519
16	2018-588771	172500	23-07-2018		
17	2018-1648837	161000	21-11-2018	Dosham Ali Shaik / 1001329372	158110100073243
18	2018-1857951	161000	05-12-2018	Ramanamma Pasupulati / 1001112476	081022010067265
19	2018-2026985	161000	03-01-2019	HemanthBallipalli / 1001534858	91103638439
STO Ongole, Prakasam District					
20	2018-538076	173050	19-07-2018	Smt.AjjamSarojini 30036997	33986795535
21	2018-538432	173050	19-07-2018		
D.T.O. Prakasham, Prakasam District					
22	2018-444083	155509	06-07-2018	Lella Sridhar / 30031282	34324886099
	2018-447506		11-07-2018		
23	2018-1375713	276512	26-10-2018	Edukondala Reddy Surapureddy / 1000524089	17392191024898
	2018-1396017		30-10-2018		
24	2018-1306676	23739	20-10-2018	HariniSiddabattuni / 1001074142	328270415308
	2018-1491696		06-11-2018		

STO Narsipatnam, Visakapatnam District					
25	2018-675601	248710	31-07-2018	Sri SaiLaxmiTeja	
26	2018-683243	248710	01-08-2018	Electrical Genr/ 1000015559	33534279162
27	2018-568661	78775	21-07-2018	Sri SaiLaxmiTeja	
28	2018-567179	78775	27-07-2018	Electrical Genr/ 000015559	33534279162
29	2018-568936	34210	21-07-2018	Sri SaiLaxmiTeja	
30	2018-567411	34210	25-07-2018	Electrical Genr/ 1000015559	33534279162
31	2018-1550424	1983	27-11-2018	O. Narsinga Rao, Office	
32	2018-1549859	1983	24-01-2019	Subordinate 80050357	11560613224
STO Bheemunipatnam Visakapatnam District					
33	2018-1271085	176000	15-10-18	Appa Rao Ponna/ 1000016558	34770401560
34	2018-1872028	176000	17-12-2018		
35	2018-614534	103500	25-07-2018	Sagar Cement Limited/ 1000018595	52086676197
36	2018-1346286	103500	26-10-2018		
STO Eluru, West Godavari District					
37	2018-531027	526196	18-07-2018	Pandura Ranga	024263000000940
38	2018-531316	876750	18-07-2018	Rao/1000313088	
STO Tadepalligudem, West Godavari District					
39	2018-549649	175686	20-07-2018	RSatyanarayana/10000127 22	20145355733
40	2018-2066600	175686	07-01-2019	Peddiseti/1000266913	20149495392
41	2018-605238	177249	25-07-2018	RSatyanarayana/10000127 22	20145355733
42	2018-2066606	177249	07-01-2019	Peddiseti/1000266913	20149495392
STO Chodavaram, Visakhapatnam District					
43	477894	47950	06.08.2018	Sri Bhavani Agencies	34494885179
44	514440	47950	16.07.2018	/1000016424	

Annexure-3.6.12
Statement Showing the Procedural Lapses in Passing of Bills
(As referred to in Para 3.7.1(II))

Sl.No	Bill Number	Net Amount (Rs)	Payment Date	Name of Beneficiary & Code
STO Hindupur, Anantapur District				
1	120989	50600000	22-05-2018	O/o The Commissioner, Hindupur Municipality/c.No. 110511100003934. was credited to the A/c No. 110511100002810
2	244951	400650	7-6-2018	Nagaratnamma,P A/c.No.30757190406
3	2018-217327	1143284	2-6-2018	Sri M Kristappa by DDO-Sarpanch-Kodegenahalli A/c No. 30759715661
STO Kalyanadurgam, Anantapur District				
1	2018-1721791,	1819924	28-11-2018	MPL Commissioner, 812028 vide A/c No. 32197912866
1	2018-544549	227308	20-07-2018	S. Narasimhareddy / 30034475
2	2018-552906	100094	26-07-2018	A./C No.31472800420
3	2018-698349	100000	02-08-2018	
4	2018-1796053	234172	06-12-2018	S. Narasimhareddy / 30034475 A./C No. 31472800420
5		22800	06-12-2018	Adi Lakshmi Thabumri / 1000469338 A./C No. 33359866794
STO Rayadurg, Anantapur District				
1	2018-49738	1177773	03.05.2018	Muthyalappa. B
2	2018-49749	1177101	03.05.2018	KamalammaMangala
3	2018-91906	1048648	15.05.2018	Ramajaneyu L U M
4	2018-99667	96221	05.07.2018	Ramajaneyu L U M
5	2018-99692	1024388	15.05.2018	Ramajaneyu L U M
1	2018-430463	190463	04-07-2018	B.Lakshmidevi /30032053,A/c No. 35362176847
2	2018-1419014	2,77,003	31-10-2018	Shanumantha Reddy / 100014089 A/c No. 31176250267
3	2018-706583	4,18,268	02-08-2018	M Basavaraju / 1000397881 A/c No. 200610100000186
STO Proddatur, Kadapa District				
1	2018-1327748	.251110	24-10-2018	DDO.12082202097 – Sarpanch, VP Velavali (RPL).
STO Pulivendula, Kadapa District				
1	2018-1607276	41585	16-11-2018	JayachandraBandham / 1000940796 A/c No. 32503408228
2	2018-1712845	45000	23-11-2018	LakshmideviBukke / 1000494243 A/c No. 32635596377
3	2018-260326	681771	11-06-2018	AnnavaramManoherreddy./ 30034745 A/c No. 35313952286
4	2018-1579751	199000	14-11-2018	Nagarjuna Reddy K / 1000058980 A/c No. 31809168976
STO Nakkapalli, Visakhapatnam District				
1	158076	1261 855	24.05.2018	Rajulu . S / 14036806
2	158081	1,09,821	24.05.2018	
3	509706	167826	18.07.2018	SimhachalamBathina /14034620
4	509720	996711	18.07.2018	
5	989554	1337065	21.09.2018	Veeresarasastrysannidi/14036476

STO Eluru, West Godavari District				
1	2018-624921	1064000	25-07-2018	Panduranga Rao / 1000313088 A/C No, 0242630000000940
2	2018-642660	374600	02-08-2018	Sri VijayaDurga Motors and spares
3	2018-422888	105800	03-07-2018	Beneficiary Code.100404913.
4	2018-650944	65400	27-07-2018	AVIRNENI DEVIKA.
5	2018-1854122	40380	05-12-2018	Bank A/c No. 30829650579.
6	2018-1853449	69300	05-12-2018	
STO Tadepalligudem, West Godavari District				
1	2018-306815	236950	22-06-2018	Sri Venkateswaramutuallyaidedmu/ 100013954 a/c No. 30964358795
STO Ongole,Prakasam District				
1	Special Officer, Pothavaram (GP) 2018-2460898 Dt:13-2-2019	34700	Sarpanch, Pothavaram (GP)	Non-uploading of Bills
2	Special Officer , Gurava Reddy Palem (GP), 2018-2426590 Dt:08/02/2019	35000	Harsha Engineers Jeedimetla Hyderabad	Non-uploading bills of work done

Annexure-3.6.13

Classification of Pensions allocable to AP and TS

(As referred to in Para 3.7.2)

Sl. No	Bill/ Voucher No.	GPO / CVP No	Name of the pensioner	Amount to be allocated under SH 14	Amount to be allocated under SH 24	Amount debited under SH 14
STO Mydukuru, Kadapa District						
1.	1271488	14-020430/RG	R.Upendanatha Reddy	10,29,354	1,70,646	12,00,000
2.	1146190	14-020312/RG	SaraswathiBorra	10,97,752	1,02,248	12,00,000
3	1146158	14-020420/RG	C.Venugopala Reddy	10,42,197	1,57,803	12,00,000
4.	1146155	14-020312/CV	B. Saraswathi	11,63,411	1,08,364	12,71,775
STO Proddatur, Kadapa District						
5	1722643	14-020400/RG	D. Sreeramulu	10,97,453	1,02,547	12,00,000
6	1622170	14-006165/DG	V Sirisha	3,68,338	31,662	4,00,000
7	1622160	14-006165/DG/2	SaiShashiKanth	3,68,338	31,662	4,00,000
8	1621110	14-006165/DG/3	SaiVenkataKanaka Durgamba U	3,68,338	31,662	4,00,000
STO Pulivendla, Kadapa District						
9.	1991328	14-020593/RG	D. Nageswara Rao	5,99,456	1,41,627	7,41,083
10.	225825	14-020528/RG	M Brahmam	11,86,062	13,938	12,00,000
11	2240159	14 -020575/RG	T Gopal	10,35,327	1,64,673	12,00,000
12	1992224	14 -020492/RG	M Jayaramaiah	4,99,583	98,976	5,98,559
13	2256723	14-006249/DG	Y Eswaramma	2,80,381	1,01,273	3,81,654