

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



**ANNUAL REVIEW REPORT ON THE WORKING OF TREASURIES,
PENSION PAYMENT OFFICES, PAY AND ACCOUNTS OFFICE,
HYDERABAD, TELANGANA
FOR THE YEAR 2015-16**

Annual Review Report 2015-16

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, we periodically undertake inspection of District Treasuries under Section 10, 13 and 17 of CAG (DPC) Act, 1971 read with Regulations on Audit and Accounts 2007.

This Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in the State of Telangana for the year 2015-16 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 2015-16 for improving the functioning of treasuries. The Report is in four Parts.

Part 1: Introduction


Part 2: Defects noticed during compilation and verification of accounts

Part 3: Defects and Irregularities noticed during inspection of Treasuries

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

The 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 and also irregularities noticed during the local inspection of Treasuries.

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


L V Sudhir Kumar
Principal Accountant General (A&E)

Annual Review Report 2015-16

Table of contents

Sl.No	Contents	Page No.
i)	Highlights	iv
ii)	Part-1: Introduction	1
iii)	Part-2: Defects noticed during compilation and verification of accounts	4
iv)	Part-3: Defects and other irregularities noticed during inspection of treasuries	12
v)	Part-4: Annual Review Report on working of Pay and Accounts Office, Hyderabad	32

Annual Review Report 2015-16

Annual Review Report on the working of Treasuries, Pension Payment Offices and Pay and Accounts Office, Hyderabad in Telangana for the year 2015-16

Sl.No	Highlights	Para. No
1.	276 Treasury Inspection Reports containing 924 Paras were outstanding at the end of 31-3-2016	3.1.4
2.	46291 items of Wanting vouchers amounting to Rs.1798.47 Crore from various Treasuries	2.4
3.	Adverse Balance in Personal Deposit Accounts due to ineffective reconciliation Rs.1122.21 Crore	2.6.2
4.	Delay in adjustment of advances on 4596 AC Bills totalling Rs.411.87 Crore	2.5
5.	Non-Lapsing of deposits of Rs.26.43 Crore lying unclaimed for more than 3 years	3.2.2
6.	Fraudulent drawals of pay & allowances and surrender leave Rs.17.88 lakh and Rs.62.31 lakh respectively	3.2.10
7.	Excess payment of pension of Rs.23.08 Lakh noticed during Inspection of Treasuries/Sub-treasuries/Pension Payment Offices as under	3.3.1
	➤ Excess payment of Dearness Relief Rs.9.70 lakh	
	➤ Excess payment of Enhanced Family Pension Rs.6.86 lakh	
	➤ Short/Non-recovery of commuted portion of pension Rs.2.72 lakh	
	➤ Excess payment of pension due to wrong consolidation Rs.2.47 lakh	
	➤ Excess payment due to Family Pension paid beyond time limit Rs.0.52 lakh	
	➤ Excess payment of Medical Allowances Rs.0.44 lakh	
	➤ Excess payment of Interim Relief Rs.0.37 lakh	

PART-I

INTRODUCTION

1.1 Treasuries and Sub-treasuries in Telangana State function under the administrative control of the Directorate of Treasuries and Accounts (DTA), Telangana, Hyderabad under the Finance Department of the State Government. All the treasuries render its accounts to Accountant General (A&E), Hyderabad. In addition to the treasuries, the following authorities also attend to treasury functions and render accounts to AG (A&E) office.

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

1.2 The Treasury is the nucleus of the accounting system of Government. It maintains records of financial transactions and conducts necessary checks as per Treasury Code and financial rules on the flow of Funds. District Treasury acts as the receiver and disbursing officer of the State Government funds and renders monthly accounts to the Accountant General (A&E) who in turn compiles the State Government's account on monthly and annual basis.

1.3 Computerization in the State treasuries started initially with primary compilation of accounts using 'C-TAS' package developed on 'COBOL' in 1990, with the help of Andhra Pradesh Technological Services Ltd (APTS). In April 2009, APTS rolled over to 'IMPACT' package by re-engineering the 'C-TAS' package using web based technologies. Several modules were added to the package and at present almost all major functional areas are covered. The Government had decided to implement electronic payments for all transactions processed through treasuries using Corporate

Annual Review Report 2015-16

Internet Banking (CINB) account and permitted the Department to open CINB accounts in all treasuries in order to facilitate transfer of funds to the beneficiaries electronically. Under this system, the DDOs while submitting the bill in IMPAcT, select the details of the payees from the 'beneficiary details' table along with their bank account numbers for transfer of amounts to multiple beneficiaries electronically. The DDO further generates the TBR number and submit the physical bill to the Treasury. Treasury Officer, after verifying the bill, generates Transaction ID numbers. Then the bills are entered into the bank list and physical bills sent to the Bank Branch for payments. Initially, the Bank credits the net amount of each bill to CINB A/c of the treasury bank. In turn, the Treasury Officer credits the amounts to the individual beneficiaries by debiting the CINB A/c. In case of failed transactions due to wrong A/c numbers, incorrect IFSC Codes, etc., the amounts are reverted back to the CINB Account. The failed transactions are reauthorized to the correct beneficiaries with the same reference number after rectifying the defects.

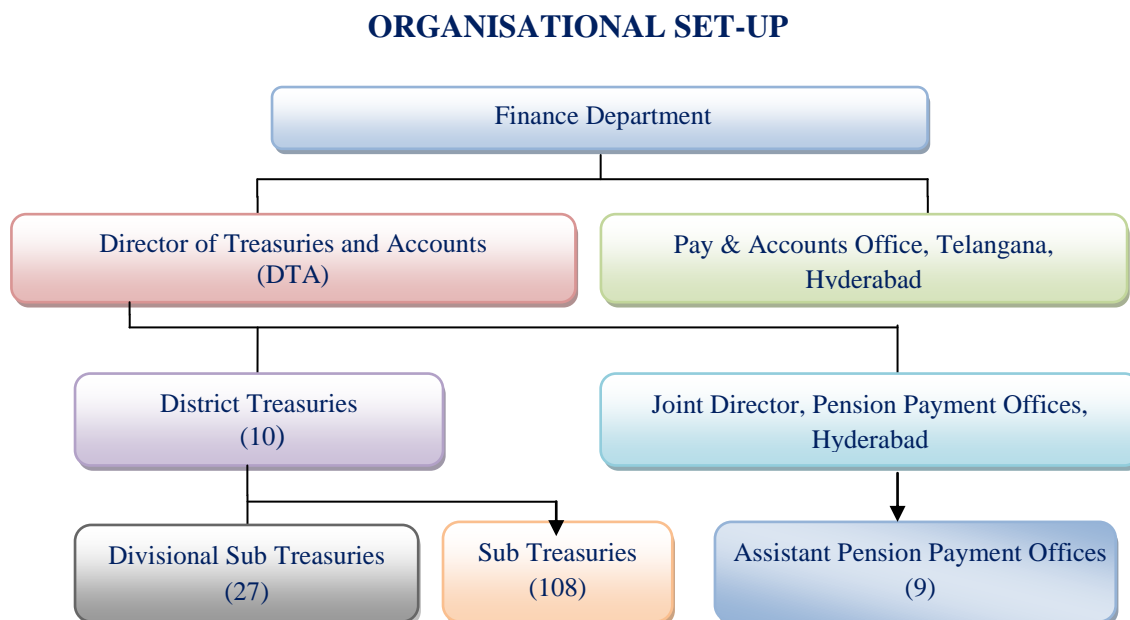
The e-payments system through 'IMPAcT' package covers all payments including salaries, pension, payments to third parties (suppliers, utility payments etc.) which can be accessed through '<https://treasury.ts.gov.in>'.

1.4 Government of Telangana has also initiated another IT project called Comprehensive Financial Management System (CFMS) to replace existing treasury IT application and to cover other internal stakeholders in the Government like Finance Department, Administrative Departments, Heads of Departments, and Principal Accountant General (A&E), with interface/linkage to external stake holders like RBI, agency banks, etc.

Annual Review Report 2015-16

Organizational set-up:

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



All the 27 Divisional Sub Treasuries and 108 Sub-Treasuries functioning in the State are Banking Treasuries (Details vide Annexure 1.1 and 1.2).

Scope and Methodology of Treasury Inspection:

1.6 The inspection of the District Treasuries and sampled Sub - treasuries covering the period 2014-15 was conducted in 2015-16. The inspection was carried out in accordance with auditing standards prescribed by CAG of India. The scope of the inspection was three fold - financial audit, compliance audit and performance audit under the themes - Financial Reporting, Salary payments and Supplementary bills including Scholarships, Pension Payments and Class IV GPF.

PART-II

DEFECTS NOTICED DURING COMPILATION AND VERIFICATION OF ACCOUNTS

Compilation Process:

2.1 The Principal Accountant General (A&E), AP and Telangana is responsible for compiling the accounts of State Governments of AP and Telangana. Each District Treasury furnishes accounts to Principal Accountant General (A&E) Sub Account wise (i.e. for each department) and consolidated 'Main Accounts' wise (i.e. incorporating the total receipts and charges for the entire district covering all government departments in the district). Each main account is supported by consolidated schedule of deductions for each sub account. A consolidated list of payments and memorandum of reconciliation making the totals of the list of payments and the amount in the accounts and in the schedule of deductions agrees. Along with the Accounts the Treasury furnishes all the supporting documents including the vouchers. The Principal Accountant General Office receives the main accounts from all the District Treasury Offices. The Main Accounts is verified with the respective Sub Account to see that the Major Head figures shown in the Main Account tallies with the Major Head totals shown in the Sub Account for each of the Major Heads. The Main Account is then sent for preparation of Monthly Civil Account and Sub Accounts are sent to respective Compilation Sections of the Accounts Wing for detailed compilation.

Defects in compilation and verification of accounts

Delay in rendition of Monthly Accounts:

2.2 Completeness of accounts means that all transactions relevant to the month/year of accounts are included leaving no transaction over looked. Accounts comprising of wanting sub-accounts, vouchers, and schedules effects the completeness objective. Timely rendition of monthly account by the District Treasuries with supporting documents is a pre-requisite for the preparation of monthly civil accounts and monthly expenditure reports. Delay in rendition of monthly accounts by District

Annual Review Report 2015-16

Treasuries adversely affects the timely rendition of the monthly civil accounts to the State Government by the Office of Principal Accountant General (A&E).

The delays in rendition of monthly accounts by all the District Treasuries observed during the year 2015-16 are shown in Annexure 2.1. The average delay across treasuries is six days.

Deficiencies in rendering of Accounts:

2.3 The Digital Access of Treasury Data (DATA) by Principal Accountant General was envisaged to obtain online treasury data to eliminate redundancy and duplication of data entry at Treasury and AG office and for speedy generation of Monthly Civil Accounts. The project was implemented under two sub processes i.e. obtaining Main Account wise data online in order to generate the Monthly Civil Accounts and obtaining Sub Account wise data to book the Detailed Accounts.

Physical vouchers received from the treasuries are checked against the voucher data downloaded from the DTA website for revenue and capital heads. While submitting the accounts for the year 2015-16 to the Office of Principal Accountant General (A&E), the following deficiencies were noticed.

(a) Continued misclassification of CHARGED expenditure under VOTED:

Despite reporting this lapse in the previous Annual Review Report and repeated reminders to Treasuries, to classify the expenditure transactions in respect of Major heads 2012, 2049, 6003, 6004 and 2014 (Minor Head 102 - High Court) under CHARGED, it was still observed that the expenditure continues to be booked under VOTED during the year 2015-16.

(b) Operation of new Sub Head:

The Government of India has delegated the power of opening of new sub head of account to the State Government vide Notification No.S10036/1/18/TA/Part-I/3836 dated 26/12/1981. This power however, is to be exercised in consultation with Principal Accountant General (A&E). We noticed that the State Government is neither taking prior concurrence nor informed the Accountant General (A&E) about the opening of new sub head. This office had been requesting the Dept/Treasury to enclose a copy of G.O along with the concerned Sub Account whenever a new Head of Account has been operated. However, no action has been taken in this regard despite several reminders.

Annual Review Report 2015-16

(c) Operation of unauthorized Minor Head under MH 8342:

The Minor Head **118** under MH 8342 is not an authorised minor head as per the List of Major and Minor Heads. We, therefore, had suggested the operation of the Minor head '120-Miscellaneous Deposits' instead of 118. However, we noticed that permission for proposing consolidated Alteration Memorandum for transfer of amounts to the correct head of accounts is still awaited from Government.

(d) Operation of Group Sub Head 10 & 06 in place of 12:

The operation of Group Sub Head 10 - Centrally Sponsored Schemes and 06 - State Matching Share had been dispensed with effect from 2014-15 onwards and is replaced by a single Group Sub head 12. We observed that in some cases treasuries were still operating Group Sub Head 10 & 06.

(e) Operation of Major Head 8000 - Contingency Fund:

All transactions connected with contingency fund should be recorded under Major Head 8000. The actual expenditure incurred out of advances from the contingency fund will be recorded by the Departmental Officers under MH 8000-Contingency Fund with the same head as would have been recorded had it been met out of consolidated fund i.e. under the relevant minor, sub and detailed head. For this purpose, separate codes from 201 to 716 should be operated to reflect the service major head. Despite reporting this in the previous Annual Review Report and repeated reminders, we still noticed that the Treasuries were not adopting the above procedure while booking expenditure under contingency fund. DTA stated that order from the Government is being obtained for incorporation of service code in the Budget Estimate under concerned Head of Account.

(f) Classification for recovery of excess payment:

Recoveries of excess payment in respect of salaries/stipend/scholarships are to be classified under the minor head 911 for salaries and 912 for stipend/scholarship under the Sub Head '96' and Detailed Head '000'. We noticed that recoveries of stipend/scholarships were continued to be wrongly booked under the same Head of Account under which the expenditure was booked.

Annual Review Report 2015-16

Non-submission of vouchers by Treasuries:

2.4 In order to keep a proper watch on the receipt of accounts, vouchers and schedules from the treasuries, a joint physical verification of sampled vouchers with treasury representatives was introduced in this office. However, this exercise could not reduce the quantum of missing vouchers which involves almost all treasuries. The recurrences of missing vouchers every month indicate laxity at the level of DTO in rendering complete account to this office.

To the end of March 2016, we observed that 46,291 items were kept under objections for want of vouchers in this office amounting to Rs.1,798.47 Crore as shown in Annexure 2.2. To conclude that these vouchers do not involve fraudulent payments, it is vital that the treasury officers concerned make special efforts to trace and forward the wanting vouchers/ furnish certificate of payment as per the extant rules.

Delay in adjustment of advances on Abstract Contingent (AC) Bills:

2.5 (i) Financial Rules (Art 99 of AP Financial Code) permit drawal of advances on Abstract Contingent bills (AC bills) for the purpose of meeting contingent expenditure of a specified kind or on a specific occasion. The Treasury rules (SR18 below TR 16) and Government orders (GO No.391, dt.22-03-2002 and 507, dt.10-04-2002) stipulate that all advances drawn on AC bills should be adjusted by submitting the detailed contingent bills (DC Bills) with supporting vouchers within one 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 order in force.

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

To the end of 31/3/2016, a total of 4,596 items of AC bills amounting to Rs.411.87 Crore were outstanding/ awaiting DC bills as shown in Annexure 2.3.

Annual Review Report 2015-16

Deposit Accounts

2.6 During the year 2015-16, we observed the following discrepancies relating to Deposit Accounts.

Irregular lapsing of PD Account:

2.6.1 The purpose of PD accounts is to enable the Drawing Officers to incur expenditure pertaining to a scheme, for which funds are placed at their disposal, by transfer from the Consolidated Fund of the State. As per Article 271 (iii) (4) of APFC, personal deposit account created by debit to the consolidated fund should be closed at the end of the financial year by minus debit of the balance to the relevant service head in the consolidated fund, the PD account being opened again in the next year, if necessary, in the usual manner. Contrary to the above provisions, Government issued instructions vide GO Ms.No. 43 dated 22/04/2000 to credit back the unspent balance under those schemes for which funds were released in the previous financial year to the receipt head of the Department. Accordingly the Government of Telangana had lapsed the unspent balance amounting to 4,218.56 for the year 2015-16 and accounted the same under Receipts instead of reduction of expenditure under the Major Head from which the funds were originally transferred to the PD Account. This irregular accounting has implications on the financial indicators of the Government.

Adverse Balances in Deposit Accounts:

2.6.2 (i) 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.

(ii) Government of Telangana had issued orders through G.O.Ms.No.153 Finance (DCM) Department, dated 02.11.2015 for rolling out P.D. Account Portal throughout the ten District treasuries w.e.f. 16.11.2015. The new PD accounts software has been integrated with Telangana PD Portal. The new initiative would facilitate Administrator concerned to conduct their transactions online, generate account statement and reconcile the account balance in a transparent manner.

Annual Review Report 2015-16

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 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.

We tried to assess the implementation of P.D. Account, monitoring system and online accounting in P.D Account Portal through review of transaction in various treasuries and noticed that reconciliation process is still **ineffective** which resulted in adverse balance aggregating to Rs.1,122.21 Crore under MH 8342, 8443, 8448, 8449 and 8550 as on 31/3/2016 in the books of AG as detailed in Annexure 2.4.

Discrepancies between SA 112 and Plus Minus Memo:

2.6.3 The monthly figures booked under SA 112 should always tally with the figures of Plus and Minus Memorandum received from the treasuries. However, we noticed that there were huge differences between SA 112 and Plus and Minus Memorandum during the year 2015-16 as given in Annexure 2.5.

Recommendations:

We observed that the adverse balance in the Deposit accounts was due to misclassification at the time of compilation of monthly account by treasuries and difference between SA112 and Plus/Minus Memorandum was due to non-reconciliation of receipts and payments figures furnished in plus and minus memorandum with the Sub Account. DTA may consider introduction of reconciliation of these figures to avoid accounting misclassifications and ensuring accuracy of amount booked.

Non-furnishing of Cheques:

2.6.4 We noticed that 1,575 cheques amounting to Rs.202.66 Crore were not furnished to Principal Accountant General (A&E) by the treasuries during the year 2015-16 as detailed in Annexure 2.6. This dented the completeness objective of rendering the accounts.

Annual Review Report 2015-16

Loan Accounts

2.7 During the year 2015-16, we noticed the following deficiencies.

Misclassification of recoveries towards loan:

2.7.1 (i) We noticed from the schedules attached to pay bills in seven DTOs and PAO (TS) that the principal amount of Rs.5,43,299/- recovered towards MH 7610-202-04 Motor Car Advance was wrongly classified under MH 7610-202-05 Motor Cycle Advance. Details of which are shown in Annexure 2.7.1

(ii) In DTO Ranga Reddy, we noticed that an amount of Rs.6,750/- recovered towards MH 7610-202-05 Motor Cycle Advance was wrongly classified under MH 7610-202-04 Motor Car Advance as given in Annexure 2.7.2.

(iii) In DTO Karimnagar and PAO (TS), HBA recoveries of AIS Officers (MH 7610-201-04) was wrongly classified under HBA regular (MH 7610-201-05) for an amount of Rs.54,200/-. Details are given in Annexure 2.7.3.

(iv) In PAO (TS) Hyderabad, Motor Car Advance drawn by MLAs (MH 7610-00-202-07-000) amounting to Rs.91,800/- was wrongly classified under Motor Cycle Advance (MH 7610-00-202-05-000). Detail is given in Annexure 2.7.4.

All the above misclassifications lead to delay in issuing of Clearance Certificates to the loanees.

2.7.2 In five DTOs and PAO (TS) Hyderabad, we observed that there were 12 vouchers for which the corresponding loan recovery schedules amounting to Rs.1,01,371/- were not attached under the Head 7610-00-201-05-000 - HBA Regular. Details are shown in Annexure 2.8.

G.P.F. Accounts

During the year 2015-16, we noticed the following irregularities.

2.8.1 Overpayment in GPF occurs mainly due to non-receipt of debit vouchers in time. As per note 3 under Rule 15A of A P Provident Fund Manual, the over paid amount is to be recovered from the subscriber in one lump sum or in such number of monthly installments as may be determined by the Administrative department of the secretariat. We had reported 11 overpayment cases amounting to Rs.4,49,468/- in the previous Annual Review Report. During the year 2015-16, we noticed that an amount

Annual Review Report 2015-16

of Rs.2,55,230/- pertaining to four overpayment cases reported earlier was recovered from the subscribers. However, recoveries in respect of seven overpayment cases amounting to Rs.1,94,238/- is still awaited. DDOs and DTOs were already addressed to recover the amounts from the subscriber's pensionary benefits. Latest position of the overpayment cases are shown in Annexure 2.9.

2.8.2 The validity period of GPF final authorization is six months from the date of issue. If the amount was not claimed during the currency of validity period, the authorization has to be revalidated by the authorizing authority. We found that in 5 cases, Treasuries had made payment on GPF authorizations beyond the validity period of six months as detailed in Annexure 2.10.

2.8.3 Proper classification is pre-requisite for the correct maintenance of accounts. All drawing officers who present bills to the Treasury have to see that the bills are classified correctly. 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. We noticed that 151 debit items and 5981 credit items pertaining to Class IV GPF, CPS, ZPPF amounting to Rs.1.66 Crore and Rs.4.08 Crore respectively were misclassified under regular GPF during the year 2015-16. This superficially inflates/deflates the balances under GPF. Details are shown in Annexure 2.11.

2.8.4 We noticed from the GPF schedules/vouchers that 132 GPF credit items amounting to Rs.0.27 Crore and 181 GPF debit items amounting to Rs.5.53 Crore 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 2.12.

2.8.5 The GPF recovery schedules which contains the names of the subscribers, GPF account numbers and amount of subscriptions for the month along with an Consolidated Abstract showing Trans Id number and date are transmitted by the DTO to this office every month. During the year 2015-16 we noticed that 6,575 schedules amounting to Rs.6.48 Crore are wanting from all the Treasuries. Details are shown in the Annexure 2.13.

PART-III

DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2015-16

Section I: Overview of the functioning of Treasuries.

Introduction:

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

Treasury management, of late, has become a much more demanding task because of expenditure commitment of Government going faster resulting in increasing pressure on Government Finance. Treasury officials at all levels are the vital link in government delivery system. Treasuries have refined its functioning by improving systems and procedures. Some of the major initiatives are compilation of computerized accounts, Personal Deposit account portal, payment of pension and salaries through banks by way of e-payment and monitoring of budget controlled expenditure of the government.

Planning and conduct of inspection:

3.1.2 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 organization.

Annual Review Report 2015-16

Details of Treasury Offices inspected during the year:

3.1.3 During 2015-16, out of 10 DTOs, 190 STOs, 9 APPOs under the administrative control of DTA, 10 DTOs, 35 STOs, 9 APPOs and the O/o Director of Treasuries and Accounts (DTA), Hyderabad were inspected. 19 Inspection Reports containing 207 paras were issued. The list of offices inspected during the year is detailed in Annexure 3.1.

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 pension, GPF, incidence of incorrect operation of Personal Deposits, non-accountability of funds drawn on AC Bills which were not settled etc, were brought out in the Inspection Reports and communicated to DTA/DTOs/STOs.

Outstanding Inspection Reports and Paras:

3.1.4 The Accountant General (A&E) arranged 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 were followed up by inspection reports incorporating the irregularities detected during the inspection. All Inspection Reports were issued to the inspected treasury with copies marked to the District Treasury and Director of Treasuries and Accounts for compliance. As per instructions under TR 31 of APTC, Vol-1, the Treasury Officer shall dispose off post audit objections periodically within a fortnight of its receipt and shall maintain a post audit register to watch clearance of paras. As of 31st March 2016, there were 276 Inspection Reports containing 924 paras pending settlement due to non-receipt of replies/ compliance by the Department. District wise analysis of outstanding Inspection Reports and paras to the end of March 2015 is given in Annexure 3.2.

Section II: Other Defects – Accounts Related Functions

Personal Deposit Accounts:

3.2.1 Public Account (Part 3 of Govt. Account) is not subject to budgetary control. One of the components of the Public Account is Deposit accounts. Like revenue deposits, court deposits, deposits of local funds, deposits of various autonomous bodies /corporations, etc. Government has further classified the deposits into three categories viz., category A – Non lapsable; category B – lapsable as per codal provisions and; category C – lapsable as per Government Order (usually after completion of financial year). On review of PD account, following observations were made.

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

3.2.2 i) As per the provisions contained in Article 271(iii) of AP Financial Code Vol-I, all Deposits which fall under category ‘B’ unclaimed for more than three complete financial years should be lapsed and credited to Government Account after the close of three financial years.

ii) As per G.O.Ms.No.43, Finance & Planning (W&M) Dept, dated 22-4-2000, Category ‘C’ Deposits include funds deposited on account of execution of various schemes and works sanctioned by Government from time to time. Under these deposits all funds released during a particular financial year and remaining unspent upto 31st March of next financial year shall lapse.

i) We observed in three DTOs and three STOs that an amount of Rs.26,42,83,209/- pertaining to revenue and other deposits heads falling under Category “B” were unclaimed for more than 3 years and were not lapsed to Govt. account. Details are shown in Annexure 3.3.1.

ii) Likewise, in three DTOs we noticed that an amount of Rs.17,40,425/- pertaining to different Head Of Accounts falling under Category “C” which were due for lapsing on 31/03/2015 remained un-lapsed. Details are shown in Annexure 3.3.2.

Annual Review Report 2015-16

iii) As per accounting rules the unspent balances in PD Accounts lapsed to Government Account should be taken as reduction of expenditure under the Major Head from which the funds were originally transferred to the PD Account. However, we noticed that whenever the unspent balances were lapsed, the Government of Andhra Pradesh had accounted the lapsed amount under Receipts instead of reduction of expenditure in terms of instructions issued vide G.O.Ms.No.43 dated 22.04.2000. The procedure followed by the State Government is in deviation of the accounting rules.

Minus balances under deposits accounts:

3.2.3 Drawal from PD Accounts should be permitted to the extent of receipts available in the Deposit Account. The Treasury Officer should not authorize payments over and above the balances available at the credit of the PD Administrator.

We observed in five Districts of Telangana that 34 PD Administrators have minus balance under different PD Accounts amounting to Rs.5,28,53,819/-. This reflects drawal of funds over and above the balances available at the credit of the Deposit Administrator or misclassification. Details are shown in Annexure 3.4.

Recommendations:

- *DTO/DTA may review the existing Deposit Module in PD Portal and reconcile system balance with manual ledger and ensure that all reports are automated.*
- *Treasury may stop further drawal of funds from PD Accounts until the balances are reconciled and funds are available.*
- *Internal control may be brought in PD Account portal not to allow PD Administrators to draw in excess of available balance.*

Annual Review Report 2015-16

Non-operation of PD accounts:

3.2.4 As per Article 271(iii)(4) of A.P.F.C. Vol-I, if a P.D. 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 P.D. Account and transfer the balance to receipt head of the department concerned.

In two DTOs, we observed that there were 9 PD accounts amounting to Rs.11,93,509/- which are not in operation for more than three years. These accounts were neither closed nor the balance transferred to the Receipt Head of the Department concerned. Details are shown in Annexure 3.5.

Variations between System and Ledger figures:

3.2.5 The operations of Personal Deposit Accounts in treasuries were being done on IMPAcT package. However, with effect from 16.11.2015, all transactions relating to PD Account are processed Online through a portal developed by Pixel Solution. The accounts are also maintained manually. The manual ledger is taken as authentic. Ideally the system balances and the ledger balances should match and agree.

In two DTOs and three STOs, we found that there were differences between system balance and ledger balance amounting to Rs.88,56,13,455/- operated by ten PD Administrators. Details are shown in Annexure 3.6.

Non-obtaining of Certificates of Acceptance of Balance:

3.2.6 Certificate of Acceptance of Balances will be given by PD account administrators after verifying the figures in their accounts with the balances in Treasury Ledgers every month. As per Article 126 of Account Code Volume I read with GO.Ms.No.45 Fin & Plg dept, dated 25-2-1987, the administrators operating Personal Deposit Accounts in the Treasury were required to verify the balances in the deposit accounts quarterly and furnish Certificate of Acceptance of Balances every quarter after reconciling the differences between the administrator's figure and the treasury figures in order to streamline the flow of funds and to avoid over drawal.

In four DTOs and eight STOs, we noticed that there were 608 CABs pending to the end of 31.12.2015 as detailed in Annexure 3.7. This poses the risk of over payment if balances are not reconciled.

Annual Review Report 2015-16

Parking of funds in CINB accounts:

3.2.7 The e-payments system was being implemented from 1-4-2014. Under this system, The DDOs while submitting the bills in IMPAcT, has to furnish the details of the payees from the 'beneficiary details' table along with bank account number for transfer of amounts to multiple beneficiaries electronically. The DDO further generates the TBR number and submit the physical bills to the treasury office. When necessary check is completed in treasury, the Transaction ID numbers are generated. The bills are entered into the bank list and physical bills are sent to the Bank Branch for payments. The Bank credits the net amount of each bill initially to CINB A/c. In turn, the Treasury Officer has to credit the amounts to the individual beneficiaries by debiting CINB A/c. In case of wrong data being fed in system such as wrong A/c numbers, incorrect IFSC Codes etc. the amounts to be credited are reverted back to the CINB Account as failed transactions. After rectifying the defects, the amount of failed transactions has to be reauthorized to the correct beneficiaries with the same reference number. The Treasury Officer should verify the credits with reference to the bank credit every day and take up reconciliation on daily basis. This important check was ignored. After authorizing all e-cheques, the Treasury Officer should check the amount debited from his account against the credit received from the bank to ensure that all the cheques authorized are affected. However, we noticed that

i) In five DTOs, there were huge amounts lying idle in CINB account to the tune of Rs.8,59,62,110/-. This has adverse effect on ways and means of Govt. funds. Details are given in Annexure 3.8.1.

ii) In DTO Adilabad, we noticed 34 failed transactions in CINB Account amounting to Rs.15,83,000/- during three months of 2015. Action taken on these failed transactions was not submitted to Inspection Party. Table in Annexure 3.8.2 shows the details.

Recommendations:

- *DTO may ensure the correctness of bank account details such as Account number, IFSC code etc. before capturing them into the data base to prevent failed transactions.*

Annual Review Report 2015-16

- *DTA may explore the possibilities of integrating IMPAcT package with the data base of various bank branches for online validation of IFSC Code by the DDO in the DDO Request Module. This check will ensure the correctness of IFSC Code while making e-payment to the beneficiaries.*
- *UTR number of failed transaction may also be captured in the system while reprocessing to prevent multiple authorizations of single failed transaction.*
- *Possibilities may be explored to categorize different transactions like salaries, pensions, third parties payment, scholarships etc. for effective monitoring.*

Passing of bills in excess of budget provision and Non utilization of budget funds:

3.2.8 As per provisions of Budget Manual, the treasury control on budget is exercised in the case of all items of expenditure except (a) Salaries (b) Pensions and (c) certain specified items like ex gratia payments, Obsequies charges etc which are exempt from treasury control. The budget provision is placed at the disposal of Chief Controlling Officer (CCO) who further distributes the budget on quarterly basis among Sub Controlling Officers (SCO) who is usually a Dist. Level Officer. SCO further distributes the budget among DDOs. DTA captures the SCO wise budget in the system where as DTOs capture the DDO wise budget based on the distribution statements submitted by the CCOs/SCOs.

i) In two DTOs, we noticed that 15 DDOs were drawing funds to the tune of Rs.44,74,500/- without budgetary provisions as shown in Annexure 3.9.1.

ii) In one DTO and two STOs, 118 DDOs were not utilizing the amount allocated through the budget which stood at Rs.70,80,12,301/- as detailed in Annexure 3.9.2.

iii) We also noticed that in three DTOs, the expenditure in 14 DDOs exceeded the budgetary provisions to the tune of Rs.3,81,11,637/-. This requires regularization. Details are shown in Annexure 3.9.3

iv) In DTO Medak, the expenditure in 94 DDOs fell short of the original budget provision which resulted in savings of Rs.53,67,48,587/- as shown in Annexure 3.9.4.

Annual Review Report 2015-16

Recommendations:

- *Electronic migration of budgeted classification into DTA's database may be explored. Financial year may be linked with classification master to prevent selection of wrong classifications. Details of Government Orders may also be captured in the classification master for the new classification opened subsequent to the approval of regular budget.*
- *A facility to download additions made to classification master may be provided to Principal AG (A&E) on monthly basis for better synchronization.*
- *Unused DDO codes may be identified and be made inoperative.*

Fraudulent drawal of pay and allowances:

3.2.10 The Drawing & Disbursing Officer (DDO) who is empowered to draw money from Treasury on bills by applying relevant rules set out in Financial Code, Treasury Code, Budget Manual, and Account Code, and his role is very crucial in minimizing the fiduciary risk involved.

3.2.10.1 In STO, Vemulawada, we noticed that a staff of Mandal Education Office viz. Sri Korepu Srinivas, SGT had fraudulently drawn salaries of three ex-employees who were already transferred to another office and retired from those offices by fabricating the bills. The modus operandi operated by Sri. Korepu Srinivas was as follows:

The DDOs while submitting the physical bill to the treasury, should furnish the details of beneficiaries along with their bank account numbers as an annexure to the bill for transfer of amounts to multiple beneficiaries. After the pass order was endorsed on the bill by the DDO, the SGT would replace the annexure showing details of beneficiaries with the forged annexure duly including the names of the three ex-employees and also fabricated the CD containing the list of beneficiaries during transit of the bill to STO without any change in the Trans ID or any other form of the bill. The STO while scrutinizing the bill during pre-check did not verify the arithmetic accuracy of the bills i.e. cross and vertical totals, beside other regular checks in almost all the bills received from MEO, Vemulawada. This lapses on the part of STO was manipulated by the SGT which led to the fraudulent drawal of salaries amounting to Rs.17,87,544/- covering the period from April 2015 to January 2016. Details are given in Annexure 3.10.

Fraudulent Encashment of Surrender Leave:

3.2.10.2 Finance Department of the Government of Telangana (TS) requested (December 2014) both AG (A&E) and PAG(G&SSA) to undertake special audit of District Treasury Nalgonda and MEO Chivemla (DDO) respectively in the light of reported fraud in surrender leave and pension payments in the district. Accordingly, the office of AG (A&E) undertook the special audit of District Treasury Office, Nalgonda with sampled sub treasuries. The audit of DDOs was undertaken separately by the office of PAG (G&SSA).

We conducted special audit to assess whether system of internal control was adequate and effective in DTO Nalgonda in preventing and detecting frauds in surrender leave.

We reviewed surrender leave related transactions of MEO Chivemla, Nalgonda District for the months of October –December 2013 and for the months of June, September to December 2014 to check regularity of transactions and compliance with rules.

We found that MEO Chivemla had drawn excess claims / fraudulent claims relating to surrender leave amounting to Rs. 62.31 lakh through 25 vouchers. This involved 220 employees / ghost employees whereas MEO Chivemla had only 135 employees. Out of these 25 vouchers we found that 90 names were repeated in 13 vouchers. Details are given in Annexure 3.11.

We also observed the following lapses in sanction and drawal of salary related claims (Surrender Leave, leave salary and leave encashment):

(i) Drawal of Leave Salary in addition to regular salary:

MEO Chivemla drew double salary amounting to Rs.87,474/- for an employee during September 2013 vide Vr.No.6651 and Vr.No.5653. This happened in case of employee with ID No.1945789 when her regular and leave salary was drawn.

(ii) Drawal of leave encashment for more than 300 days in case of retired employees:

MEO Chivemla paid excess leave encashment to one retiree amounting to Rs.59,247/- during June 2013. Government vides G.O.Ms.No.154 Fin (FRI) Dept dt.4.5.2010 extended the benefit of encashment of Half Pay Leave to the state Govt. employees

Annual Review Report 2015-16

subject to the condition that number of EL plus leave on half pay put together does not exceed 300 days for encashment. In one case we noticed that 107 days EL plus 282 days half pay was sanctioned which exceeded maximum days of encashment by 89 days. Details are shown in Annexure 3.12.1.

(iii) Drawal of leave salary for more than once for the same period:

We observed that leave salary in respect HPL/Commutated leave were claimed twice in respect of seven employees partly in the same month or in the subsequent month resulting in double drawal amounting to Rs.4.13 lakh. Details thereof are shown in Annexure 3.12.2. The leave spells were either repeated or were overlapping with the earlier spell of leave applied which clearly establishes the collusion of the DDO and STO.

Recommendations:

The Treasury department may consider the following recommendations for improvisation of system to deliver the intended benefits:

- *Strict implementation of password policy should be enforced. Deviations should be viewed seriously by the responsible authorities. If possible the treasury department may consider using “Biometric scanners for authentication” of payment.*
- *The SLO and Fly leaf audit register should also be computerized and cadre strength of contractual employees should be exhibited separately. During processing of bill, the system should check compliance of SLO and then make an entry in the computerized fly leaf e-register. This will reduce the burden of manual entry in SLO and Fly leaf register. The man power resources could be better utilized in audit of bills and compilation of accounts with zero wanting vouchers. Inclusion / Deletion of Employee name, IDs and Bank account number should be vested with higher officers. They should be made responsible for any change (i.e inclusion of unknown names) in the cadre strength not figuring in the SLO register and approved list of employees.*

Annual Review Report 2015-16

Section-III: Defects noticed in Pensions

3.3 Review of pension payments in Treasuries revealed the following.

Excess payment of pensionary benefits:

3.3.1 We noticed excess payment of pension in 9 DTOs, 35 STOs and 9 APPOs amounting to **Rs.23.08 lakh**.

Excess payment of pension occurred due to the following reasons

- Excess payment due to Inadmissible Dearness Relief paid **Rs.9.70 lakh** (Annexure 3.13.1)
- Excess payment of pension due to wrong consolidation **Rs.2.47 lakh** (Annexure 3.13.2)
- Short/Non-recovery of commuted portion of pension **Rs.2.72 lakh** (Annexures 3.13.3 and 3.13.4)
- Excess payment of Interim Relief **Rs.0.37 lakh** (Annexure 3.13.5)
- Excess payment of Enhanced Family Pension beyond time limit **Rs.6.86 lakh** (Annexure 3.13.6)
- Excess payment of Family Pension paid beyond time limit **Rs.0.52 lakh** (Annexure 3.13.7)
- Excess payment of Medical Allowances **Rs.0.44 lakh** (Annexure 3.13.8)

Pensions undrawn for more than one year:

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

Annual Review Report 2015-16

(i) We noticed from 6 APPOs that there were 1319 cases where pensions were not drawn for more than one year. Though the pension has been stopped, no action has been taken to enquire with the Police authorities or the family members concerned whether the pensioner was alive. Details are shown in Annexure 3.14.

(ii) In STO, Tanduru and APPO, Secunderabad, we noticed that there were huge number of Original PPOs whose pension payment had ceased to be payable after the death of pensioner/beneficiary. These PPOs were lying idle from 2012-13 without sending the same to the Pension Authorizing Authorities for cancellation. Retaining PPOs in Treasury poses huge risk of the PPOs being misused.

Non restoration of Commuted Value of Pension:

3.3.3 As per the provisions of GO Ms.No.44 Finance Department dated 19-2-1991, the commuted portion of pension shall be restored after 15 years from the date of payment of capitalized value of pension.

In 6 APPOs, we noticed that there were 24 cases in which Commuted Value of Pension was not restored to the pensioners even after completion of 15 years. This caused short payment of pension to the pensioners. Details are shown in Annexure 3.15.

Non-payment of Medical Allowance:

3.3.4 In G.O.Ms.No.100 Finance (Pen-I) Depts. dated 06-04-2010, Government had sanctioned payment of Medical Allowances @ Rs.200/- per month to all pensioners. This amount has been enhanced to Rs.350/- per month from 08/2015 vide GO.Ms.100 finance (HRM.V) Dept. dated 21.07.2015.

In three STOs, we noticed that there were 13 pension cases where medical allowances were not paid to the pensioners. This resulted in short payment of pension. Details are shown in Annexure 3.16.

Annual Review Report 2015-16

Inordinate delay in first payment of pension:

3.3.5 We noticed delay in making full and timely payment of pensions to pensioners in the following situation: On receipt of the revised PPOs/Gratuity/CVP, DTO enters the revised details in the IMPAcT package and sends to the STO from where the pensioner is drawing the pension. However, this involves manual entry and there is every possibility of delay and errors in data entry.

The APPO/STO is also responsible for all pension payments under its jurisdiction. As per Citizen's Charter, the time stipulated for making first payment of pension is within 5 days after receiving the Pension Payment Orders from concerned DTO.

In three STOs and two APPOs, we noticed that there were 64 pension cases wherein the first payment of pension was not processed within the prescribed time of 5 days. Delay in pension payment ranged from 42 days to 330 days. This can cause hardship to pensioners. Details are shown in Annexure 3.17.

Section-IV: Defects noticed in Class IV GPF

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

Excess payment in Final Withdrawal cases:

3.4.1 As per Codal provisions, the treasury officer should check the entire history of the GPF account right from the commencement of the subscriptions in general, before authorizing the final payments. A detailed check has to be done during last five years of subscriptions to ensure that Debits / credit lying in suspense during the period of subscriptions to the fund are adjusted to the subscriber's accounts. Further, consequent on retirement of the subscriber the entire amount standing at the credit of the subscriber is paid along with interest.

i) In DTO, Khammam, there were five Final Withdrawal cases where the subscribers were paid more than the available balance in their accounts at the time of final payment. This resulted in minus balance in their GPF Account. Details are given in Annexure 3.18.1.

Annual Review Report 2015-16

ii) In two DTOs, there were 3 cases of missing debits and interest thereon were not accounted for in the subscriber's account at the time of Final Withdrawal. This had resulted in excess payment of GPF final payment amounting to Rs.93,162/-. Details are given in Annexure 3.18.2.

Irregular computation of interest on GPF final payment:

3.4.2 (a) As per AP GPF Rule 28, when a subscriber quits the service, the entire amount standing at the credit of the subscriber is paid along with interest. Further as per Rule 13(4), interest is payable up to the end of the month preceding that month in which payment is made. However, in G.O.Ms.No.3 Finance (Pension II) Department dated 08.01.2007 it was clarified that if delay in submission of Final payment application is on the part of subscriber, interest is allowed up to a maximum of six months after the month in which such amount become payable. Further, Rule 9(b) stipulates that a subscriber shall not subscribe to GPF during the last four months of his service. In either case, interest is inadmissible on these subscriptions.

In two DTOs, we noticed in 12 superannuation cases that interest was allowed on subscriptions during the last four months prior to retirement which was irregular. Non adherence to GPF Rules resulted in excess payment of interest. Details are shown in Annexure 3.19.

Minus balance in GPF Accounts:

3.4.3 As per GPF Rules, GPF account should have positive balance or nil balance and in no case withdrawals such as Temporary Advance and/or Part Final Withdrawal should exceed the available balances at the credit of the subscriber.

In four DTOs, we noticed that there were 30 cases of minus balance amounting to Rs.15,79,526/- in GPF accounts as on 31st March 2015. This was due to non-posting of missing debits which resulted in excess withdrawal of TA/PFW. Details are shown in Annexure 3.20.

Annual Review Report 2015-16

Issues on Temporary Advances:

3.4.4 i) In two DTOs, we observed that Temporary Advances amounting to Rs.20,83,876/- were sanctioned to 32 subscribers and the monthly installments were being recovered. However, the TA amounts were not posted to the individual account thereby inflating the GPF balances in the accounts of the subscribers. Details are given in Annexure 3.21.1.

ii) In two DTOs, we observed that Temporary Advances amounting to Rs.15,50,640/- were sanctioned to 22 subscribers which were posted in their accounts. However, the monthly installments for refund of advances were not being recovered from the subscribers. Details are shown in Annexure 3.21.2.

GPF balances not transferred to AG on promotion:

3.4.5 When a Class IV official is promoted to Class III cadre, a proposal for allotment of new Regular GPF Account number should be submitted to AG by the DDO concerned. On receipt of the new Account Number from AG, the DTO authorizes the accumulated balance standing to the credit of the subscriber in favor of DDO concerned. The DDO draws an adjustment bill for the amount. After passing the bill by DTO, the relevant schedule is transmitted to AG office along with monthly account for affecting the transfer of Class- IV GPF to Regular GPF account.

In DTO, Rangareddy, we found that there were 6 cases of Class IV employees promoted to Class III but their GPF accounts are still being continued in Class IV GPF. Details are shown in Annexure 3.22.

Misclassification of GPF:

3.4.6 i) In DTO, Mahabubnagar, we noticed that 34 credit items amounting to Rs.2,31,645/- pertaining to regular GPF were misclassified under Class IV GPF. No action has been initiated by DDO/DTO to propose Alteration Memorandum. Details are given in Annexure 3.23.1. The DTO was not effectively pursuing with the DDOs to rectify the misclassification.

Annual Review Report 2015-16

ii) In two DTOs, we noticed that 19 items of debits amounting to Rs.7,89,725/- pertaining to the TA/PFW of Class IV employees were misclassified into regular GPF. Non posting of these debits in the subscriber's accounts inflates the GPF balances and the risk of excess withdrawal cannot be ruled out. No action has been initiated by DDO/DTO to propose Alteration Memorandum. Details are given in Annexure 3.23.2.

Recommendations:

- *Monthly data of GPF particulars (employees ID, Name of the Employee, Transaction month, Voucher No, DDO Code, Subscription/Withdrawal, Classification Amount etc) may be shared among all stake holders of the fund manager for cross checking.*
- *Capture of sanction Order details in respect of withdrawals from GPF may also be automated and link with payment voucher.*

Poor Service Delivery:

3.4.7 On retirement of the subscriber due to superannuation/death/medical invalidation etc., the amounts standing to the credit of his GPF Account should be finalized and paid to him/beneficiary within a period of 15 days from the date of receipt of FW application.

In DTO, Nizamabad, we noticed that in 9 cases there was inordinate delay in finalization of FW cases. Delay in authorization of the cases ranged from 76 to 250 days as detailed in Annexure 3.24.

Annual Review Report 2015-16

Section-V: Internal Control Mechanism and System Issues:

3.5.1 Treasuries have become increasingly dependent on Computerized Information System to carry out business operations, service delivery and to process, report and maintain essential information. As a result, the confidentiality, integrity, availability and reliability of these computerized data/information are a major concern to the management. The records relating to treasury transactions in IMPAcT package was test checked to evaluate the efficiency and effectiveness of the system in achieving the targeted objective and to assess the adequacy of good practices of Information Technology governance along with the controls build to ensure data integrity, security of data and other IT assets.

Assessment of the Internal Control System:

3.5.2 Internal control is defined as a process effected by an entity's management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations;
- Reliability of financial reporting; and
- Compliance with laws and regulations.

It plays an important role in preventing and detecting fraud and protecting the organization's resources.

The following table gives an overview of organizational goals / objectives and control procedures based on understanding of the Treasuries and Accounts Department and international best practices.

Annual Review Report 2015-16

Table 3.3: Organizational Objectives and Control Procedures
Preventive Control Detective Control Operational Objectives:

DTO's Objectives	Preventive Control	Detective Control
Operational Objectives: a) To carry out treasury operations (receiving and making payments on behalf of government) in an economical, efficient and effective manner b) To carry out certain payments (MH 2054, 2071) where DTO himself is the DDO, in a regular and efficient manner c) To render quality service to its clients d) To adopt national /international best practices in treasury management Compliance objectives e) To comply with applicable laws/regulations (IT Act, VAT Act, statutory codes and manuals) in its operations Reporting objectives f) To render monthly account to AG timely and accurately g) To render various statutory and MIS reports and returns to higher authorities	<ul style="list-style-type: none"> • Availability of updated operational manuals. • Documentation in files, registers, working papers enabling accountability & transparency • System of Diary & Dispatch • Separation of duties (preparer of bill, checker of bill, cashier, cheque authorizing officer) • Provision of different registers to facilitate operations and to watch compliance to orders/instructions • Maintenance of Guard file, calendar of Return (COR) • Supervision; • Monitoring and Feedback to field staff • Annual physical verification of records • Reconciliation of figures • Top management reviews at the level of DTA • Checklists for key processes (passing DDO's bills, making first pension payments, revision in monthly pensions) • System of Assurance memo / certificates by DDOs / dealing assistant 	<ul style="list-style-type: none"> • Inspection by higher authorities, Internal Audit, AG • Management review by experts, • Rendition of reports & returns to higher authorities which may be inter alia designed to watch compliance of orders by subordinate offices. • Suggestion scheme • Effective grievance settlement system • Open environment enabling expression of grievances, complaints • Establishment of performance indicators

Annual Review Report 2015-16

We tried to assess the state of internal control system of the District Treasuries through review of codes, manuals, GOs, walk through and review of transactions.

We noticed the following deficiencies in specified areas of operation.

Deficiencies in IMPAcT

3.5.3 Evolving suitable mechanism for Internal Audit of Systems:

The defects noticed in various modules of IMPAcT package in respect of Minus Balance in PD Accounts including NPS, Drawal of Budget over and above the provisions, Misclassifications, AC/DC Bills, etc requires immediate corrections in the software to avoid repeated errors in various reports generated by the system.

3.5.4 Linking of AC Bills and DC Bills

We observed that treasuries were maintaining the AC/DC Bill register manually and there exist discrepancies between entries recorded in the manual register and details available in the system. In order to prevent the discrepancies, we suggested that the AC/DC Bill Register may be generated through system directly for synchronization of data and for effective watching of pendency of DC Bills. A dead line may be fixed to transfer all outstanding manual balances to IT system.

Deficiencies in CINB System:

3.5.5 We observed in CINB account that a Modules for re-uploading of failed transaction is provided to all Treasury Officers. In the said screen, the transaction for which bank provides response as “failure” will only be displayed for re-upload. It is based on Token number and Trans ID. It was observed that banks are not providing Unique Transaction Reference numbers (UTR) in their data base being provided electronically. Absence of this vital information has led to difficulties in reconciliation by the treasury officials. If UTR number is also obtained from banks, linking of payments can be done electronically. Keeping the advantages in obtaining the UTR numbers in view, it is suggested the DTA to take the matter with Banks rigorously and ensure that the information is obtained at the earliest.

Annual Review Report 2015-16

DTO's Inspection of Sub – Treasuries:

3.5.6 The work of the Sub Treasuries is inspected by the District Treasury Officer once in a calendar year under SR12 of TR5 of the Treasury Code Vol I. The inspection of the District Treasury Officer should be mainly on the technical side. He is also supposed to examine the points on the administrative side and offer his remarks as to the working condition of the Sub-treasuries.

We noticed that during DTOs inspections, the STOs were required to answer several questions in the prescribed questionnaire. We found that several questions contained in the questionnaire had lost its relevance post computerization. The Inspection carried out was therefore routine and ineffective.

Recommendations:

DTA may kindly consider the following suggestions on merit:

- *The DTA should come out with a comprehensive plan and evolve suitable methodology for inspection of computerized treasuries.*
- *The Department should adopt a personnel management policy to train the personnel in treasuries in project and data management as well as in accounting system.*

Misclassification between Surrender Leave and Regular Salary:

3.5.7 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. On review of sampled transactions in education department (SA 45) of Nalgonda District, we noticed that 238 transactions involving Rs. 98.68 lakh were misclassified under regular salary (sub detailed heads-011,013,016) instead of surrender leave (sub detailed head 018) during 2013-14 and 2014-15. The details are available in Annexure-2.8(i) & 2.8(ii). Such misclassification would lead to inflated budgetary requirements under regular salary and wrong depiction of expenditure in annual accounts of the government. Such misclassification was possible due to non-submission of supplementary bills through HRMS package, ignorance or mischief at the level of DDO and due to poor/casual scrutiny of bills in the treasury.

Annual Review Report 2015-16

PART-IV

ANNUAL REVIEW REPORT ON WORKING OF PAO, HYDERABAD

The Pay and Accounts Office, Hyderabad has been functioning from 01/10/1971. The current review covers the period of 2015-16. The remarks/review included in this report is illustrative and the same had been communicated to PAO, Hyderabad for necessary action.

4.1 Replies not received for outstanding audit Objections:

A list of outstanding major audit objections for which replies were not furnished to audit as on 31.03.2016 is detailed in Annexure 4.1. Despite periodical reminders, the replies were not forth coming. PAO is requested to pursue with the respective departments/DDOs and ensure that replies are furnished to all outstanding audit objections for early settlement.

4.2 Excess payment of Advertisement Charges:

We noticed in six cases that advertisement charges were paid in excess to the extent of Rs.19,32,02,860/- due to non-application of I&PR approved rates. Detail is given in Annexure 4.2.

4.3 Excess payment towards Petrol Charges:

We noticed in 4 cases that payment of Petrol charges had exceeded the prescribed limits which resulted in excess payment of Rs.37,264/- as indicated in Annexure 4.3.

4.4 Excess Payment on Encashment of Leave:

In 3 cases, excess payment on encashment of leave to the extent of Rs.54,277/- was noticed during the year 2015-16 as given in Annexure 4.4.

Annual Review Report 2015-16

4.5 Excess payment towards Medical Bills and Purchase of Medicines:

We noticed in 2 cases that there was an excess payment of Rs.1,34,141/- on payment of medical bills and in 1 case an amount of Rs.12,212/- was paid in excess towards purchase of veterinary drugs and medicines. Details vide Annexure 4.5.

4.6 Short recovery of GPF and double drawal of Salary Bills:

We noticed in 4 cases that there was short recovery of GPF Subscription amounting to Rs.11,840 and in 1 case there was Irregular/ Double drawal of salary bills for adjustment of GPF missing credits to the tune of Rs.1,00,211/-. Details are given in Annexure 4.6.

4.7 Misclassification/Incorrect expenditure:

We noticed in 31 cases that 26 HODs had made Incorrect/misclassification of expenditure as detailed in Annexure 4.7.

4.8 Want of Documents/Details/Orders:

We observed that documents/information/orders were not enclosed (wanting) in 119 cases. Details are in Annexure 4.8.

4.9 Short recovery of APGLI subscriptions:

We noticed in six DDOs that there was short recovery of APGLI subscriptions amounting to Rs.4,95,965/-. Details vide Annexure 4.9.

4.10 Excess payment towards LTC, DA, TA and HRA:

We noticed in 8 cases that an amount of Rs.4,65,231/- was paid in excess towards LTC, DA, TA and HRA. Details are given in Annexure 4.10.

4.11 Irregular/Inadmissible payments:

We observed in seven cases that incorrect/irregular payments were made in the absence of specific orders amounting to Rs.17,80,679/-. Details vide Annexure 4.11.

Annual Review Report 2015-16

4.12 Electricity Charges:

We noticed in one DDO that an amount of Rs.9,553/- paid towards Electricity Charges could be avoided. Details vide Annexure 4.12.

4.13 Non-Recovery of TDS:

As per various provisions of Income Tax Act 1961, tax has to be deducted at source while making payment towards rent, professional charges, contracts, etc. We noticed in 16 cases that no such recovery has been made amounting to Rs.60,90,702/-. Details are given in Annexure 4.13.

4.14 Excess payment towards Honorarium:

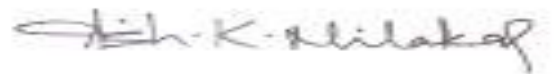
We observed in two cases that there were excess payments of honorarium to the extent of` 69,700/-. Details vide Annexure 4.14.

4.15 Excess payment of service tax:

We observed in one case that there was excess payment of service tax amounting to Rs.6,415/- as detailed in Annexure 4.15.

4.16 Excess payment of VAT:

We noticed in 17 cases that VAT was paid in excess of the rates applicable on purchase of various goods amounting to Rs.20,26,609/-. Details are given in Annexure 4.16.



DEPUTY ACCOUNTANT GENERAL (W&F)

Annexures

Annual Review Report 2015-16

Annexure 1.1

List of DTOs/ATOs/STOs in Telangana

	Mahabubnagar District		Ranga Reddy District
1	ATO, Nagarkurnool	1	ATO, Hayatnagar
2	ATO, Gadwal	2	ATO, Vikarabad
3	ATO, Wanaparthy	3	STO, Chevella
4	ATO, Narayanpeta	4	STO, Ibrahimpatnam
5	STO, Achampet	5	STO, Maheswaram
6	STO, Alampur	6	STO, Medchal
7	STO, Atmakur	7	STO, Pargi
8	STO, Jadcherla	8	STO, Rajendranagar
9	STO, Kalwakurthy	9	STO, Tandur
10	STO, Kodangal	10	DTO, Ranga Reddy
11	STO, Kollapur		Karimnagar District
12	STO, Mahabubnagar	1	ATO, Manthani
13	STO, Makthal	2	ATO, Peddapalli
14	STO, Shadnagar	3	ATO, Sircilla
15	DTO, Mahabubnagar	4	ATO, Jagityal
	Nalgonda District	5	STO, Beemadevarapalli
1	ATO, Bhongir	6	STO, Gangadhara
2	ATO, Miryalaguda	7	STO, Metpalli
3	ATO, Suryapet	8	STO, Husnabad
4	STO, Alair	9	STO, Huzurabad
5	STO, Chandur	10	STO, Karimnagar
6	STO, Devarakonda	11	STO, Korutla
7	STO, Huzurnagar	12	STO, Mahadevpoor
8	STO, Kodad	13	STO, Mallial
9	STO, Mothkur	14	STO, Sultanabad
10	STO, Nakrekal	15	STO, Vemulawada
11	STO, Nalgonda	16	DTO, Karimnagar
12	STO, Nidamanoor		Hyderabad District
13	STO, Ramannapet	1	Hyderabad Urban Treasury
14	STO, Thungaturthy	2	APPO, Malakpet
15	DTO, Nalgonda	3	APPO, Chandrayangutta
	Khammam District	4	APPO, Jambagh (B&Hqrs)
1	ATO, Bhadrachalam	5	APPO, Tarnaka
2	ATO, Burgumpad	6	APPO, Panjagutta
3	ATO, Kothagudem	7	APPO, Motigally
4	STO, Khammam	8	APPO, Narayanaguda
5	STO, Madhira	9	APPO, Secunderabad
6	STO, Nelakondapally	10	APPO, Nampally
7	STO, Sathupally		
8	STO, Venkatapuram		
9	STO, Yellandu		

Annual Review Report 2015-16

10	DTO, Khammam		
	Warangal District		Adilabad District
1	ATO, Janagoan	1	ATO, Asifabad
2	ATO, Mulug	2	ATO, Mancherial
3	ATO, Mahaboobabad	3	ATO, Nirmal
4	STO, Cherial	4	ATO, Utnoor
5	STO, Eturunagaram	5	STO, Adilabad
6	STO, Ghanapur	6	STO, Bhainsa
7	STO, Guour	7	STO, Boath
8	STO, Kodakondla	8	STO, Chennur
9	STO, Marripeda	9	STO, Kagaznagar
10	STO, Narasampet	10	STO, Khanapur
11	STO, Parkal	11	STO, Luxettipet
12	STO, Warangal	12	STO, Mudhole
13	STO, Wardhannapet	13	STO, Sirpur
14	DTO, Warangal	14	STO, Wankidi
	Medak District	15	DTO, Adilabad
1	ATO, Siddipet		Nizamabad District
2	ATO, Medak	1	DTO, Nizamabad
3	STO, Andole	2	STO, Armoor
4	STO, Dubbaka	3	STO, Banswada
5	STO, Gajwel	4	STO, Bodhan
6	STO, Narayankhed	5	STO, Kamareddy (includes Domakonda)
7	STO, Narsapur	6	STO, Nizamabad
8	STO, Ramayampet	7	STO, Bheemgal
9	STO, Sadasivapet	8	STO, Madnoor
10	STO, Zaheerabad	9	STO, Yellareddy
11	STO, Sangareddy		
12	DTO, Medak at Sangareddy		

Annexure-1.2

Statement showing District wise break up of ATOs/STOs

Sl.No.	Name of the District Treasury	Number of Divisional Assistant Treasuries	Number of Sub Treasuries	Total
1.	Mahabubnagar	4	10	14
2.	Nalgonda	3	11	14
3.	Medak	2	9	11
4.	Khammam	3	6	9
5.	Warangal	3	10	13
6.	Rangareddy	2	7	9
7.	Karimnagar	4	11	15
8.	Adilabad	4	10	14
9.	Nizamabad	2	6	8
10.	Hyderabad (Urban)	-	-	-
	Total	27	80	107

Annual Review Report 2015-16

Annexure 2.1

Delay in receipt of monthly accounts/lop vouchers from Treasuries

Sl. No	Name of the Treasury	Due date	Month wise delay in submission of Monthly Accounts by Treasuries during the year 2015-16												
			Apr 15	May 15	Jun 15	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15	Jan 16	Feb 16	Mar 16	No. of times delayed in the year
1	Adilabad	14 th	7	5	3	4	7	5	6	7	7	5	1	13	12
2	Rangareddy	13 th	5	2	4	1	5	6	3	2	10	6	3	20	12
3	Karimnagar	15 th	7	3	-	-	-	1	2	-	7	-	1	18	7
4	Khammam	15 th	5	4	6	3	3	-	2	3	5	2	7	12	11
5	Mahaboobnagar	15 th	4	9	1	2	-	-	2	3	4	3	1	14	10
6	Medak	14 th	4	3	-	4	1	2	4	2	6	3	3	19	11
7	Nalgonda	14 th	6	5	-	-	4	4	2	3	6	2	8	20	10
8	Nizamabad	15 th	4	4	1	5	-	5	5	-	6	1	-	18	9
9	Warangal	14 th	1	8	2	-	2	5	5	3	8	1	4	20	11
10	Hyderabad (U)	13 th	-	10	-	-	1	3	5	1	9	6	5	21	9
Total			43	53	17	19	23	31	36	24	68	29	33	175	

Annexure 2.2

Details of wanting vouchers to the end of March 2016

Sl.No	District	No. of items	Amount (Rs)
1	Adilabad	5,850	222,62,76,878
2	Karimnagar	5,876	152,34,57,881
3	Khammam	4,120	155,33,81,170
4	Mahaboobnagar	6,066	306,58,07,146
5	Medak	4,869	175,80,33,862
6	Nalgonda	5,431	201,11,71,439
7	Nizamabad	3,627	101,36,64,675
8	Ranga Reddy	4,816	242,59,66,051
9	Warangal	5,636	240,69,16,962
Total		46,291	1798,46,76,064

Annexure 2.3

Details of Wanting DC Bills to the end of March 2016

Sl.No	District	No. of items	Amount (Rs)
1	Adilabad	1,075	44,18,32,122
2	Karimnagar	1,715	52,42,18,659
3	Khammam	163	5,74,80,969
4	Mahaboobnagar	520	114,38,72,671
5	Medak	274	38,59,48,703
6	Nalgonda	186	23,93,39,101
7	Nizamabad	137	48,05,70,501
8	Ranga Reddy	280	33,08,75,755
9	Warangal	246	51,46,00,421
Total		4,596	411,87,38,902

Annual Review Report 2015-16

Annexure 2.4

Adverse Balance under Deposit Accounts in 2015-16

Sl.No	Head of Accounts	Opening Balance	Additions	Clearance	Closing Balance
1.	8342-Other Deposits	(-)23,63,20,059.50	(-)53,39,24,381.00	0	(-)77,02,44,440.50
2.	8443-Civil Deposits	(-)77,18,01,630.55	(-)67,17,72,159.00	0	(-)144,35,73,789.55
3.	8448-Deposit of local funds	(-)656,30,67,571.50	446,39,03,914.45	0	(-)209,91,63,657.10
4.	8449-Other Deposits	(-)365,42,29,794	(-)311,64,53,050.00	0	(-)677,06,82,844.00
5.	8550- Civil Advance	(-)9,52,91,398	(-)4,31,44,865.00	0	(-)13,84,36,263.00
Total		(-)1132,07,10,453.60	98,609,459.45	0	(-)1122,21,00,994.15

Annexure 2.5

Differences between SA 112 and Plus/Minus Memo

Differences between SA 112 & Plus/Minus Memo						
District	Month	Head of Account	SA112 Figure	Plus/Minus Memo Figure	Difference	Receipt/ Payment
Adilabad	Jul-15	8443-102-01-000	0	2000	-2000	R
	Aug-15	8443-116-08-000	93882	0	93882	P
	Sep-15	8448-102-02-000	-47770	0	-47770	R
		8342-120-08-001	0	32400	-32400	P
	Oct-15	8443-101-01-000	84281	0	84281	R
		8342-117-04-001	26564127	0	26564127	R
		8342-117-04-001	21825537	0	21825537	P
		8449-120-30-000	0	844897	-844897	P
	Nov-15	8448-102-03-001	1385680	1085680	300000	R
	Feb-16	8342-117-04-002	49769598	49789598	20000	R
		8448-120-02-000	23155819	23055819	100000	P
Mahabubnagar	Jul-15	8443-800-02-003	8377	0	8377	R
		8443-800-02-000	-2668	0	-2668	R
		8443-800-02-003	860231	0	860231	R
		8342-120-08-004	0	166432	-166432	R
		8443-800-30-000	2974	0	2974	R

Annual Review Report 2015-16

	Aug-15	8448-102-02-000	-129868	0	-129868	R
		8448-102-02-000	-986838	0	-986838	P
		8448-102-03-002	-112493	0	-112493	R
		8448-104-01-000	-80259	0	-80259	R
		8448-104-03-002	-43664	0	-43664	R
		8443-800-37-000	159674	213242	-53568	R
	Sep-15	8448-109-02-002	22951	0	22951	P
		8448-102-06-002	120675	0	120675	R
	Oct-15	8342-117-04-002	50754796	30754796	20000000	P
	Jan-16	8443-121-01-000	0	233890	-233890	R
	Mar-16	8443-106-01-000	34980	0	3498	R
		8443-106-01-001	259127	0	259127	P
		8449-120-99-000	166644136	169989344	-3345208	R
		8443-106-01-000	259127	0	259127	P
Ranga Reddy	Jul-15	8443-800-02-000	6161	748	5413	R
	Sep-15	8011-105-01-000	26764875	0	26764875	R
		8011-107-01-000	40360	0	40360	R
		8011-107-01-001	1241354	0	1241354	R
		8011-107-02-001	21435	0	21435	R
		8448-109-03-002	51827	0	51827	R
		8011-105-01-000	5406525	0	5406525	P
		8011-106-01-000	160224	0	160224	P
		8011-107-01-001	1057661	0	1057661	P
		8011-107-01-002	482315	0	482315	P
		8338-104-01-000	0	32248110	-32248110	P
	Oct-15	8443-109-01-000	-7500	0	-7500	R
Karimnagar	Jul-15	8443-800-02-003	268496	0	268496	R
		8443-800-03-000	0	268496	-268496	R
		8448-102-06-001	5818200	6201280	-383080	R
	Aug-15	8011-105-01-000	24813210	0	24813210	R
		8011-105-01-000	13188664	0	13188664	P
		8011-106-01-000	225516	0	225516	P
		8011-107-01-000	4880	0	4880	R
		8011-107-01-001	1237746	0	1237746	P
		8011-107-01-001	1495825	0	1495825	R
		8011-107-01-002	2040	0	2040	R
		8011-107-01-002	714238	0	714238	P
		8011-107-02-000	19632	0	19632	P
		8342-120-08-001	258812	0	258812	R
		8342-120-08-001	160000	0	160000	P
		8448-109-03-005	1950	0	1950	R
		8342-120-08-004	16000	0	16000	P
	Sep-15	8448-800-02-002	974	10952	-9978	R
		8443-800-02-003	10952	0	10952	R
		8342-120-08-001	291172	0	291172	R

Annual Review Report 2015-16

		8448-109-02-011	814348	0	814348	R
		8342-120-08-004	16000	0	16000	P
		8448-101-01-000	4185852	8798629	-4612777	P
		8443-104-01-000	115679200	66099853	49579347	P
		8443-106-01-000	23000	365607	-342607	P
		8443-116-08-000	1240040	159375	1080665	P
		8443-123-01-000	192352	223613	-31261	P
	Oct-15	8342-120-08-001	303690	0	303690	R
		8342-120-08-004	16000	0	16000	P
		8550-104-03-000	200000	0	200000	P
	Nov-15	8448-102-06-001	8678230	8921881	-243651	R
	Dec-15	8342-120-08-001	263800	0	263800	R
		8342-120-08-004	16000	0	16000	P
	Jan-16	8448-102-06-001	3712660	4224644	-511984	R
		8342-120-08-001	245236	0	245236	R
		8342-120-08-004	16000	0	16000	R
Nalgonda	Jul-15	8448-120-02-000	20508609	39125236	-18616627	R
		8448-120-03-000	487939	7999260	-7511321	R
		8448-120-12-000	1289580	0	1289580	R
		8448-120-22-000	500000	2412000	-1912000	R
		8449-120-30-000	0	92840000	-92840000	R
	Aug-15	8443-800-37-000	31599	0	31599	R
		8443-116-01-000	0	2000	-2000	R
		8443-800-09-000	0	22061	-22061	R
		8448-109-03-001	7705329	13333386	-5628057	R
	Sep-15	8011-107-01-002	17729	0	17729	R
		8011-107-02-001	0	17729	-17729	R
		8443-800-02-000	0	42336	-42336	R
		8448-102-06-002	53797	0	53797	R
	Oct-15	8342-120-08-001	10000	100000	-90000	R
		8443-104-01-000	32011978	3201978	28810000	P
		8448-109-02-001	9478881	0	9478881	P
		8448-104-01-000	0	9478881	-9478881	P
	Nov-15	8443-101-01-000	-3000	-300	-2700	R
	Dec-15	8443-800-09-000	4309000	0	4309000	R
	Mar-16	8448-102-06-002	-53797	0	-53797	R
		8448-110-49	37500000	0	37500000	R
Khammam	Aug-15	8011-105-01-000	26525110	0	26525110	R
		8011-105-01-000	11463055	0	11463055	P
		8011-107-01-000	15690	0	15690	R
		8011-107-01-001	1201137	0	1201137	R
		8011-107-01-001	801426	0	801426	P
		8011-107-01-002	2925	0	2925	R
		8011-107-01-002	98979	0	98979	P

Annual Review Report 2015-16

		8121-117-01-000	8640	0	8640	R
		8342-117-04-001	23379594	0	23379594	R
		8342-117-04-001	14669775	0	14669775	P
		8342-117-04-002	29410894	0	29410894	R
		8342-117-04-002	29360472	0	29360472	P
		8342-120-08-001	254493	0	254493	R
		8342-120-08-004	17400	0	17400	P
	Oct-15	8342-120-08-001	296100	0	296100	R
		8443-800-09-000	194685821	0	194685821	R
		8443-800-02-009	0	194685821	-194685821	R
		8550-104-03-000	10000	0	10000	R
	Nov-15	8443-800-02-009	0	1800000	-1800000	R
		8443-800-09-000	1800000	0	1800000	R
	Dec-15	8448-120-22-000	33422500	65231263	-31808763	R
		8342-120-08-001	296176	0	296176	R
		8448-120-20	43550	0	43550	R
		8448-120-22	33422500	0	33422500	R
		8342-120-08	17400	0	17400	P
	Jan-16	8342-120-08-001	284700	0	284700	R
		8342-120-08-001	17400	0	17400	P
		8550-104-03-000	10000	0	10000	R
	Mar-16	8449-120-99-000	258588476	15000000	243588476	R
		8342-120-08-004	17400	0	17400	P
		8338-104-01	-391336	24109633	-24500969	P
Nizamabad	May-16	8448-109-02-001	2534028	2400901	133127	R
		8448-109-02-011	10232700	0	10232700	R
		8443-123-01-000	1139422	0	1139422	P
	Jul-15	8443-123-01-000	1153503	1521503	-368000	P
		8443-800-02-003	380900	0	380900	R
		8443-800-31-000	2030	0	2030	R
		8443-800-37-000	149799	0	149799	R
		8443-800-02-003	8257	0	8257	R
		8443-800-02-000	0	133988	-133988	R
		8448-109-03-008	0	-59380412	59380412	R
		8342-120-08-004	0	123600	-123600	R
	Aug-15	8011-101-01-000	241003	0	241003	P
		8011-105-01-000	18484387	0	18484387	R
		8011-105-01-000	5666346	0	5666346	P
		8011-106-01-000	235648	0	235648	P
		8011-107-01-000	23510	0	23510	R
		8011-107-01-001	979658	0	979658	R
		8011-107-01-001	1242594	0	1242594	P
		8011-107-01-002	12870	0	12870	R
		8011-107-01-002	1145637	0	1145637	P

Annual Review Report 2015-16

		8235-103-01-000	70000	0	70000	R
		8235-103-03-000	80000	0	80000	R
		8342-120-08-004	20400	0	20400	P
		8443-103-01-000	5278	0	5278	R
		8443-800-02-003	157187	0	157187	R
		8443-800-37-000	149799	0	149799	R
		8448-109-01-005	36119792	0	36119792	P
		8448-109-01-005	36119792	0	36119792	P
	Oct-15	8443-800-02-003	3752	0	3752	R
		8448-120-22-000	167000000	0	167000000	R
		8448-109-01-003	125349	0	125349	P
		8448-120-22-000	13369360	0	13369360	P
	Nov-15	8448-109-03-006	0	219468	-219468	P
	Dec-15	8342-120-08-001	137070	103220	33850	R
		8448-120-22-000	7100000	52100000	-45000000	R
		8443-104-01-000	108925297	224250294	-115324997	P
		8448-120-22-000	23141813	4652043	18489770	P
		8448-800-01-000	0	4450	-4450	R
	Jan-16	8342-117-04-002	39938238	35085220	4853018	R
Medak	Jul-15	8342-120-08-001	0	69438	69438	R
		8342-120-08-001	69438	0	-69438	P
		8342-120-08-004	60800	0	-60800	R
		8443-800-02-003	194412	0	194412	R
		8342-120-08-004	64200	9800	-54400	P
	Aug-15	8443-800-02-000	3793	0	3793	R
		8443-800-02-003	33868	0	33868	R
		8443-102-01-000	-6970	0	-6970	R
	Sep-15	8448-102-03-001	11578205	10956775	-621430	R
		8448-102-03-002	12953200	13574630	621430	R
	Oct-15	8443-800-09-000	135699914	0	135699914	R
	Nov-15	8342-120-08-001	0	69438	69438	R
		8342-120-08-001	69438	0	-69438	P
		8342-120-08-004	60800	0	-60800	R
		8342-120-08-004	64200	9800	-54400	P
		8448-102-03-001	4840056	4657446	182610	R
		8443-104-01	4436886	4915059	-478173	P
		8448-109-01-002	211818	231818	-20000	P
		8448-109-01-005	27346435	27326435	20000	P
Warangal	Sep-15	8235-103-01-000	0	501510	501510	R
		8235-103-03-000	801510	300000	-501510	R
	Oct-15	8448-102-02-000	0	-3335	-3335	R
Hyderabad (U)	Jul-15	8443-103-01-000	32600	0	32600	R
		8443-104-01-000	293332778.8	293316936.8	15842	R
		8443-106-01-000	381095299	2609902645	-2228807346	R

Annual Review Report 2015-16

Hyderabad (U)		8443-116-01-000	-54148	0	-54148	R
		8443-123-01-000	3768393	4093970	-325577	R
		8443-800-02-003	61373	0	61373	R
		8443-104-01-000	261517621.5	261514621	3000.5	P
		8443-106-01-000	240278746	775673370	-535394624	P
		8443-123-01-000	113943937	113905498	38439	P
	Aug-15	8443-103-01-000	36400	0	36400	R
		8443-104-01-000	374339746.1	374125964.1	213782	R
		8443-105-01-000	50000	25000	25000	R
		8443-106-01-000	318000157	329371657	-11371500	R
		8443-123-01-000	4633870	4639400	-5530	R
		8443-800-09-000	105266000	9117830487	-9012564487	R
		8443-123-01-000	67433219	67418324	14895	P
	Sep-15	8443-101-01-000	2846	0	2846	R
		8443-102-01-000	126489	0	126489	R
		8443-103-01-000	25330	0	25330	R
		8443-104-01-000	312289064.2	312279564.2	9500	R
		8443-116-04-000	145581	365329	-219748	R
		8443-123-01-000	174920424	175109190	-188766	R
		8443-116-04-000	299342	2493810	-2194468	P
		8443-116-06-000	184091	1733249	-1549158	P
		8443-123-01-000	66650594	66641694	8900	P
	Oct-15	8443-104-01-000	248952384.5	248948584.5	3800	R
		8443-105-01-000	1000	40000	-39000	R
		8443-106-01-000	814378408	69746756	744631652	R
		8443-116-06-000	283880	145700	138180	R
		8443-123-01-000	17377152	870003	16507149	R
		8443-800-01-000	2649300000	1528048000	1121252000	R
		8443-800-13-000	175000	0	175000	R
		8443-800-28-000	874123000	809373000	64750000	R
		8443-800-36-000	1000000000	0	1000000000	R
		8443-101-01-000	48615329	0	48615329	R
		8443-102-01-000	5375	0	5375	R
		8443-103-01-000	22800	0	22800	R
		8443-116-01-000	3750	0	3750	R
		8443-104-01-000	372024827.7	371814400.2	210427.5	P
		8443-106-01-000	53600119	53887929	-287810	P
		8443-123-01-000	45785367	45814000	-28633	P
	Nov-15	8443-101-01-000	76977	0	76977	R
		8443-102-01-000	121090	0	121090	R
		8443-103-01-000	25750	0	25750	R
		8443-104-01-000	204628730	204633914	-5184	R
		8443-106-01-000	1446658400	1446652300	6100	R
		8443-116-06-000	351749	489929	-138180	R
		8443-123-01-000	24908988	24904488	4500	R

Annual Review Report 2015-16

	Dec-15	8443-101-01-000	81154	0	81154	R
		8443-103-01-000	57000	0	57000	R
		8443-104-01-000	171815247.8	17178969176	-17007153928	R
		8443-106-01-000	391124685	391199820	-75135	R
		8443-116-01-000	3000	0	3000	R
		8443-116-04-000	340407	231182	109225	R
		8443-116-06-000	4640157	2712460	1927697	R
		8443-123-01-000	50536279	51574055	-1037776	R
	Jan-16	8338-104-01-000	0	2000	2000	R
		8342-117-04-001	123696912	0	-123696912	R
		8342-117-04-001	123696912	61848451	-61848456	P
		8342-120-08-001	0	18000	18000	R
		8443-101-01-000	0	9060	9060	R
		8443-103-01-000	0	23750	23750	R
		8443-104-01-000	269389079.4	389643799.4	120254720	R
		8443-106-01-000	2465740	518541805	516076065	R
Hyderabad (U)		8443-116-01-000	0	3100	-3100	R
		8443-116-04-000	480936	371711	-109225	R
		8443-116-04-000	229207	0	-229207	P
		8443-123-01-000	199098482	199092932	-5550	R
		8448-110-58-000	0	13640000	13640000	R
		8449-120-01-000	0	89913000	89913000	R
		8449-120-92-000	0	745885000	745885000	P
	Feb-16	8342-117-04-001	110886739	221773478	-110886739	P
		8448-120-24-000	-158147974	0	-158147974	P
		8449-120-89-000	0	15750000	-15750000	P
		8449-120-17-000	480000000	467500000	12500000	R
		8443-103-01-000	667650	0	667650	R
		8443-104-01-000	322135631.3	322117602.3	18029	R
		8443-105-01-000	8539	4000	4539	R
		8443-106-01-000	1440121	1453021	-12900	R
		8342-117-04-001	30065	221773478	-221743413	R
		8338-104-01-000	2000	0	2000	R

Annual Review Report 2015-16

Annexure 2.6

Wanting Cheques

Sl.No.	District	No. of Wanting Cheques	Amount (Rs)
1	Adilabad	76	44,89,15,871
2	Hyderabad	42	14,49,42,506
3	Ranga Reddy	168	15,19,98,251
4	Nalgonda	41	4,05,08,139
5	Nizamabad	159	6,43,17,329
6	Medak	61	4,72,74,306
7	Mahabubnagar	132	10,30,54,294
8	Karimnagar	404	50,91,88,533
9	Warangal	421	38,82,48,957
10	Khammam	71	12,81,46,918
Total		1,575	202,65,95,104

Annexure 2.7.1

Misclassification of Motor Car Advance under Motor Cycle Advance

Sl.No	District	Month of Transaction	Voucher Nos.	Amount (Rs)
1	Hyderabad (U)	April 15	8706	3,350
		May 15	29276	3,350
2	PAO (TS) Hyderabad	August 15	25	10,000
		January 16	25	2,91,800
			10	33,330
			23	10,000
		February 16	40	10,000
		March 16	11	10,000
3	Ranga Reddy	April 15	188	2,000
		May 15	1015	2,000
		June 15	3277	2,000
		July 15	4762	2,000
		August 15	5508	2,000
		September 15	6983	2,000
		October 15	8245	2,000
4	Khammam	May 15	1609	10,000
		June 15	9928	10,000
		August 15	17816	10,000
		September 15	22376	10,000
		October 15	26336	10,000
		March 16	46297	10,000
5	Warangal	Jun 15	17204	6,719
6	Nizamabad	Nov 15	31689	750
7	Karimnagar	January 16	46569	30,000
		February 16	51394	30,000
		March 16	56019	30,000
Total				5,43,299

Annual Review Report 2015-16

Annexure 2.7.2

Misclassification of Motor Cycle Advance under Motor Car Advance

Sl.No	District	Month of Transaction	Voucher Nos.	Amount (Rs)
1	Ranga Reddy	July 15	19909	750
			50600	6,000
Total				6,750

Annexure 2.7.3

Misclassification of HBA (AIS) under HBA Regular

Sl.No	District	Month of Transaction	Voucher Nos.	Amount (Rs)
1	PAO (TS) Hyderabad	April 15	2	1,200
			14	8000
2	Karimnagar	April 15	232	15,000
		May 15	2226	15,000
		June 15	9750	15,000
Total				54,200

Annexure 2.7.4

Misclassification of Motor Car Advance of MLAs under Motor Cycle Advance

Sl.No	District	Month of Transaction	Voucher Nos.	Amount (Rs)
1	PAO (TS) Hyderabad	April 15	13	91,800
Total				91,800

Annexure 2.8

Wanting Schedules of HBA Regular

Sl.No	District	Month of Transaction	Voucher Nos.	Amount (Rs)
1	PAO (TS) Hyderabad	Jun 15	7302	16,133
2	Karimnagar	April 15	358	2,000
		May 15	1658	2,200
		June 15	2534	1,100
		July 15	3936	1,200
3	Mahabubnagar	June 15	3824	8,000
			3825	8,000
4	Medak	May & Jun 15	1	1,000
		June 15	6860	1,830
5	Nalgonda	Apr 15	1	29,556
6	Nizamabad	November 15	31956	18,352
		January 16	1	12,000
Total				1,01,371

Annual Review Report 2015-16

Annexure 2.9

Details of overpayment cases as on 31-03-2016

Sl No	GPF A/c No	Name Sri/Smt	Date of retirement/ Date of Death	Over paid Amount (Rs)	Name of the DDO	Latest Action taken
1	45562/GA	D Nagaiah	28-6-2011	7,450	APAO, Bills wing, PAO, Hyd	DDO addressed vide F202/I/2015-16/1142 dt.11/12/15. Reminder issued on 01/06/16.
2	44322/Medl	Y Mohan Rao	31-5-2004	2,963	Research Officer (Ayurved), Hyderabad	DDO addressed vide F202/I/2015-16/1247 dt.11/01/16. Reminder issued on 01/06/16.
3	8134/Exc	Aravind Kumar	31-8-2007	18,500	Asst Commissioner, P&E(Enf), Hyderabad	JD,PPO addressed vide F204/I/2015-16/1839 dt.24/02/16.
4	6289/Exc	Mohd Yousuf	17-12-2008	1,53,987	Asst Commissioner, P&E(Distillers), Hyderabad	The Court case is being pursued by Legal Officer with the Standing Counsel.
5	6577/Edn	D Alaiah	31-5-2003	4,072	Principal, Govt Junior College, Jammikunta, Karimnager	DDO addressed vide F207/UIII/2015-16/1782 dt.25/01/16. Reminder issued on 27/05/16.
6	39092/Edn	T Jagannadham	30-4-2002	2,266	Principal, Govt College of Teacher Education, (Pylon), Nagarjuna Sagar	DDO addressed vide F210/I/2015-16/417 dt.19/06/15. Reminder issued on 29/03/16.
7	22104/PH	P Annamma	30-6-2005	5,000	Health Officer, NS Canal, Vijayapuri, Hill Colony, Nalgonda Dist	DDO addressed vide F210/III/2015-16/1211 dt.23/11/15. Reminder issued on 29/03/16.
Total				1,94,238		

Annexure 2.10

Payment on GPF Authorization after validation period in 2015-16

Sl.No	Try/PAO	GPF NO.	Print Date	Payment Date	Amount
1	NIZAMABAD	43535/GA	01/07/2015	10/02/2016	7,000
2	RANGA REDDY	10207/WEL	13/07/2015	17/02/2016	1,76,838
3	KARIMNAGAR	119786/POL	01/07/2015	04/01/2016	45,980
4	NALGONDA	12377/JUDL	29/07/2015	04/02/2016	1,25,828
5	WARANGAL	30841/MEDL	25/09/2014	09/10/2015	25,11,914
Total					28,67,560

Annual Review Report 2015-16

Annexure 2.11

Misclassifications between class IV GPF, CPS, ZPPF and regular GPF under credits and debits

Treasury/Pao	Credits		Debits	
	No. of Items	Amount (Rs)	No. of Items	Amount (Rs)
Adilabad	272	16,81,024	9	5,80,481
Ranga Reddy	538	34,36,135	6	3,55,051
Karimnagar	368	19,27,135	7	5,69,109
Khammam	537	27,56,339	5	2,12,725
Mahaboob Nagar	337	18,91,381	20	10,38,560
Medak	465	18,43,663	4	7,20,000
Nalgonda	420	20,20,429	2	2,00,001
Nizamabad	189	9,92,964	2	2,80,000
Warangal	508	22,60,073	8	1,90,588
Hyderabad Urban (HQC) Telangana	353	33,49,672	23	32,25,763
PAO Hyderabad (HQR) Telangana	1,994	1,86,91,352	65	92,57,873
Total	5,981	4,08,50,167	151	1,66,30,151

Annexure 2.12

Operation of SA 111 during 2015-16

DISTRICT	CREDITS		DEBITS	
	No of Sch	Total Amount (Rs)	No of Vrs	Total Amount (Rs)
Adilabad	-	-	-	-
Hyderabad (Urban)	85	15,12,382	127	4,35,32,501
Karimnagar	-	-	1	1,70,000
Khammam	10	53,415	10	27,45,484
Mahaboob Nagar	1	5,400	2	9,37,572
Medak	6	2,32,900	4	1,89,520
Nalgonda	-	-	-	-
Nizamabad	3	-39,500	10	5,77,414
Ranga Reddy DTO	22	8,92,337	27	71,74,762
Warangal	5	34,207	-	-
Total	132	26,91,141	181	5,53,27,253

Annual Review Report 2015-16

Annexure 2.13 Wanting schedules for 2015-16

Sl.No	Treasury	Number of Schedules	Amount (Rs)
1	Adilabad	798	76,52,253
2	Hyderabad Urban (HQC) Telangana	120	2,14,6431
3	Karimnagar	929	84,20,025
4	Khammam	1,101	1,18,70,417
5	Mahaboob Nagar	782	61,29,314
6	Medak	582	41,91,153
7	Nalgonda	471	41,97,320
8	Nizamabad	490	60,24,833
9	Ranga Reddy DTO	714	80,98,674
10	Warangal	588	60,82,742
TOTAL		6,575	6,48,13,162

Annexure 3.1 DTOs/STOs/APPOs inspected during the year 2015-16

Sl.No.	Name of DTO/STO/APPO	Dates of Inspection		Duration (Days)
		From	To	
1	DTO/Nalgonda	09.04.2015	11.04.2015	3
2	DTO/Adilabad	07.09.2015	09.09.2015	3
3	STO Nirmal	10.09.2015	11.09.2015	2
4	STO Utnoor	14.09.2015	16.09.2015	3
5	STO Luxittipet	18.09.2015	19.09.2015	2
6	APPO Tarnaka	03.11.2015	05.11.2015	3
7	APPO Narayanaguda	03.11.2015	05.11.2015	3
8	APPO Motigally	03.11.2015	05.11.2015	3
9	APPO Secunderabad	06.11.2015	09.11.2015	3
10	APPO Punjagutta	06.11.2015	09.11.2015	3
11	APPO Nampally	07.11.2015	10.11.2015	3
12	APPO Malakpet	21.12.2015	23.12.2015	3
13	APPO,Chandrayanagutta	15.02.2016	17.02.2016	3
14	APPO,Jambagh	15.02.2016	17.02.2016	3
15	DTO/Medak	15.02.2016	20.02.2016	6
16	STO Sangareddy	22.02.2016	24.02.2016	3
17	STO Medak	25.02.2016	27.02.2016	3
18	STO Ramayampet	29.02.2016	02.03.2016	3
19	STO Dubbaka	03.03.2016	05.03.2016	3
20	DTO/Nizamabad	22.02.2016	27.02.2016	3
21	STO Nizamabad	29.02.2016	02.03.2016	3
22	STO Yellareddy	15.02.2016	17.02.2016	3
23	STO Madnoor	18.02.2016	20.02.2016	3
24	STO Bheemgal	03.03.2016	05.03.2016	3
25	DTO/Karimnagar	25.02.2016	02.03.2016	6
26	STO Karimnagar	03.03.2016	05.03.2016	3
27	STO Metpally	15.02.2016	17.02.2016	3

Annual Review Report 2015-16

28	STO Korutla	18.02.2016	20.02.2016	3
29	STO Mallial	22.02.2016	24.02.2016	3
30	DTO/Warangal	29.02.2016	05.03.2016	6
31	STO Warangal	25.02.2016	27.02.2016	3
32	STO Ghanpur	22.02.2016	24.02.2016	3
33	STO Kodakondlal	08.03.2016	09.03.2016	2
34	STO Wardhannapet	10.03.2016	11.03.2016	2
35	DTO/Rangareddy	15.02.2016	20.02.2016	6
36	STO Maheswaram	22.02.2016	24.02.2016	3
37	STO Chevella	25.02.2016	27.02.2016	3
38	STO Pargi	29.02.2016	02.03.2016	3
39	STO Tanduru	03.03.2016	05.03.2016	3
40	DTO/Khammam	25.02.2016	02.03.2016	6
41	STO Khammam	03.03.2016	05.03.2016	3
42	STO Yellandu	15.02.2016	17.02.2016	3
43	STO Bhadrachalam	18.02.2016	20.02.2016	3
44	STO Burgampad	22.02.2016	24.02.2016	3
45	DTO/Mahabubnagar	29.02.2016	05.03.2016	6
46	STO Mahabubnagar	25.02.2016	27.02.2016	3
47	STO Wanaparthi	15.02.2016	17.02.2016	3
48	STO Atmakur	18.02.2016	20.02.2016	3
49	STO Nargakurnool	22.02.2016	24.02.2016	3
50	DTO/Nalgonda	22.02.2016	27.02.2016	6
51	STO Nalgonda	29.02.2016	02.03.2016	3
52	STO Devarakonda	15.02.2016	17.02.2016	3
53	STO Chandur	18.02.2016	20.02.2016	3
54	STO Tungathurthy	03.03.2016	05.03.2016	3

Annexure 3.2

Outstanding Inspection Reports and Paras

District	Number of Inspection Reports and Paragraphs to the end of March 2016	
	IRs	Paragraphs
Adilabad	44	116
Hyderabad Urban (HQC) Telangana	6	44
Karimnagar	18	62
Khammam	24	71
Mahaboob Nagar	33	111
Medak	33	128
Nalgonda	22	94
Nizamabad	18	53
Ranga Reddy	18	85
Warangal	36	72
APPOs	23	77
DTA, Hyderabad	1	11
Total	276	924

Annual Review Report 2015-16

Annexure 3.3.1

Non-Lapsing of category “B” Deposits

Sl.No	DTO/STO	Revenue Deposit (Rs)	Security Deposit (Rs)	Labour Deposits (Rs)	District Legal Services Authority deposit (Rs)	Deposits of Educational Institutions (Rs)	CMD (Rs)	Criminal Court Deposit (Rs)
1	STO Luxettipeta	51,086	-	-	-	-	-	36,000
2	DTO Ranga Reddy	24,22,26,053	15,44,142	1,71,80,811	19,48,761	-	-	-
3	STO Metpally	18,982	-	-	-	-	-	-
4	STO Koratla	-	-	-	-	2,19,600	-	-
5	DTO Nizamabad	2,49,932	-	-	-	-	-	2,94,842
6	DTO Nalgonda	-	-	-	-	-	4,13,000	-
Total		24,26,46,053	15,44,142	1,71,80,811	19,48,761	2,19,600	4,13,000	3,30,842

Annexure 3.3.2

Non-Lapsing of category “C” Deposits

Sl.No.	DTO/STO	SFC Grants (Rs)	Women & Child Welfare (Rs)
1	Ranga Reddy	1550819	-
2	Karimnagar	-	5,881
3	Khammam	-	183725
Total		1550819	189606

Annexure 3.4

Minus balances in various PD Accounts

District	DTO/STO	DDO Name	Head of Account	CB amt (Rs)
Medak	STO Sangareddy	Secretary AMC Medak	8448-00-120-02-000	(-)54,30,569
		Principal. Govt.Deg.College Medak	8443-00-106-01-000	(-)16,570
		PRINCIPAL. GOVT.Jr.Coll.[B] Medak	8443-00-106-01-000	(-)1,09,368
		PRINCIPAL. GOVT.Jr.Coll.[G] Medak	8443-00-123-01-000	(-)1,06,720

Annual Review Report 2015-16

		Commr.Munplty,Medak	8448-00-102-03-001	(-)42,93,844
		Commr.Munplty,Medak	8448-00-120-22-000	(-)98,355
		Sarpanch G.P. Amsanpally	8448-00-109-01-05	(-)3,32,121
		Sarpanch G.P. Annaram	8448-00-109-01-001	(-)44,168
		Sarpanch G.P. Annaram	8448-00-109-01-002	(-)18,000
		Sarpanch G.P. Annaram	8448-00-109-01-005	(-)2,70,000
		Sarpanch G.P. Anduglapally	8448-00-109-01-001	(-)48,969
		Sarpanch G.P. Anduglapally	8448-00-109-01-005	(-)2,80,000
		Sarpanch G.P. Arkela	8448-00-109-01-001	(-)88,633
		Sarpanch G.P. Arkela	8448-00-109-01-002	(-)27,881
		Sarpanch G.P. Arkela	8448-00-109-01-005	(-)8,56,965
		TOTAL		(-)1,20,22,163
Karimnagar	STO Metpally	Municipal Commissioner Metpally	8448-00-102-03-003	(-)1,29,30,540
		MDO MPP Ibrahimpatnam	8448-00-109-01-001	(-)94,800
	STO Karimnagar	MDO MPP Thimmapur	8448-00-109-01-001	(-)16,266
	STO Vemulawada	GOVT POLY SRCL	8443-00-106-01-000	(-)1,73,928
		PR GOVT JR C Vemulawada	8443-00-123-01-000	(-)86,104
		Jr. Civil Judge Vemulawada	8443-00-104-01-000	(-)50,290
		S G P Chandurthy	8448-00-109-01-005	(-)1,28,9308
		S G P Anupuram	8448-00-109-01-001	(-)69,618
			8448-00-109-01-005	(-)6,60,381
		S G P Edurugatla	8448-00-109-01-001	(-)93,119
			8448-00-109-01-005	(-)4,69,472
		S G P Yengal	8448-00-109-01-001	(-)57,210
			8448-00-109-01-005	(-)6,59,709
		MDO MPP Vem	8448-00-109-01-001	(-)14,68,822
			8448-00-109-02-011	(-)21,48,720
		MDO MPP Boinpally	8448-00-109-02-001	(-)12,68,138
		Total		(-)2,15,36,425
Nizamabad	DTO Nizamabd	Dy CEO ZP	8448-109-03-006	(-)36,64,736
		REG. Library	8448-106-01	(-)15,53,284
	STONizamabad	G P Sithaipet	8448-109-01	(-)30,947
		GP Sirna Pally	8448-109-01	(-)4,495
	STO Banswada	-	8448-109-01-001	(-)6,84,882
	STOBheemgal	-	8448-109-01-001	(-)4,31,1292
	STO Bhodan	-	8448-109-01-001	(-)36,14,246
	STOKamareddy	-	8448-109-01-001	(-)3,52,39,756
	STO Madnoor	-	8448-109-01-001	(-)8,55,276
	STOYellareddy	-	8448-109-01-001	(-)16,37,075
	Total			(-)1,02,49,636
Khammam	DTO Khammam	Spl. Deputy Collector, IPT, (Railway), Khammam.	-	(-) 90,02,811
Total				(-)90,02,811

Annual Review Report 2015-16

Nalgonda	STO Thungathurthy	GP Ramachandra- puram	8448-109-01-001	(-)22,612
		GP, Bikkumalla	8448-109-01-005	(-)20,172
Total				(-)42,784
GRAND TOTAL				(-)5,28,53,819

Annexure 3.5

P.D. Accounts not in operation for more than three years

Sl.No	Name of DTO	Name of the Administrator	Head of Account	Date of last transaction	Closing Balance (Rs)
1	Khammam	DFO, Khammam 16010402002	8443-109-02	03/2011	2,68,989
2		DFO Bhadrachalam 16020402001	8443-109-02	11/2009	28,200
3		DFO Kothagudem 10650402002	8443-109-02	12/2008	250
4		DFO Palvoncha	8443-109-02	08/2009	7,70,700
5		Principal. Govt. ITI, Bhadrachalam	8443-106-01	01/2009	3,300
6		Principal. S.R. Govt. Arts & Science College, Kothagudem	8443-123-01	08/2006	58,014
7	Nalgonda	GDC (W) Nalgonda	8448-109-01-003	-	38,716
8		NG College 19110304002	8448-109-01-003	-	19,055
9		KRR (GDC) Kodad	8448-109-01-003	-	6,285
Total					11,93,509

Annexure 3.6

Statement of Differences between ledger and system balances

Sl.No	Name of DTO/STO	Head of Account	Name of DDOs	System Balance (Rs)	Ledger Balance (Rs)	Difference (Rs)
1	STO Metpally	8448-109-01- 001	SGP Athmanagar	2,72,107	2,58,672	13,435
		8448-120-02- 000	AMC Mallapur	60,86,718	61,54,590	67,872
2	DTO Nalgonda	8448-109- 03-001	Dy.CEO, ZP, Nalgonda	6,06,38,366	10,85,26,172	4,78,87,806
		8448-109- 03-006		2,67,775	9,45,518	6,77,743
		8338-104-01		164,70,15,966	164,69,45,012	70,954

Annual Review Report 2015-16

3	DTO Adilabad	8448-109-03-001	CEO ZP Adilabad	28,86,17,120	16,24,46,012	126171108
		8448-109-03-002	CEO ZP Adilabad	2,37,06,392	2,39,288	23467104
		8448-109-03-006	CEO ZP Adilabad	17,58,921	18,15,325	56404
		8338-104-01	Dy CEO ZP Adilabad	38,17,69,035	110,86,85,642	726916607
		8448-120-03	SEC ZGS Adilabad	NIL	75,72,619	75,72,619
4	STO Utnoor	8448--109-02-011	MPDO Utnoor	9,04,830	3,12,556	592274
		8448-109-02-011	MPDO Indervally	6,52,181	3,03,072	339625
		8448-109-02-011	MPDO Narnoor	5,45,747	53,243	492504
5	STO Luxettipet	8448-109-01-001	GP Thallapet	69721	74931	5210
Total						88,56,13,455

Annexure 3.7

Pending Certificates of Acceptance of Balances.

Sl.No.	Name of the Treasury	No. of CABs to be received	No. of CABs received	Pending CABs
1	DTO Mahabubnagar	25	17	8
	STO Nagarkurnool	119	106	13
2	DTO Nizamabad	87	77	10
	STO Nizamabad	61	58	03
3	DTO Khammam	809	792	17
	STO Burgampahad	14	Nil	14
	STO Badrachalam	33	Nil	33
	STO Yellandu	95	Nil	95
	STO Khammam	352	Nil	352
4	DTO Nalgonda	87	77	10
	STO Nalgonda	61	58	03
	STO Thungathurthy	72	22	50
Total		1,815	1,207	608

Annual Review Report 2015-16

Annexure 3.8.1

Amounts lying idle in CINB accounts as on 31-12-2015

Sl. No.	Name of DTO	Closing Balance (Rs)
1	DTO Karimnagar	1,22,20,919
2	DTO Mahabubnagar	1,71,74,470
3	DTO Nizamabad	97,38,755
4	DTO Khammam	2,97,29,823
5	DTO Nalgonda	1,70,98,143
Total		8,59,62,110

Annexure 3.8.2

Statement of Failed Transactions in CINB Account

Name of the DTO/STO	Date of Transaction	Trans ID	Total voucher amount	Number of beneficiary accounts to be certified	Number of beneficiary accounts where transfer failed	Failed Amount (Rs)
DTO Adilabad	16/06/2015	7862	4182000	75	07	3,57,000
	20/06/2015	8579	4029000	77	02	1,02,000
	30/06/2015	10872	5304000	97	07	3,57,000
	02/07/2015	11225	1887000	36	01	51,000
	16/07/2015	13926	5967000	113	02	2,04,000
	29/07/2015	15122	5100000	98	04	1,02,000
	25/08/2015	18114	8619000	158	11	4,10,000
Total				654	34	15,83,000

Annexure 3.9.1

Expenditure without Budget provisions

Sl.No.	DTO/STO	No.of DDOs	No.of HOAs	Budget Provision (Rs)	Expenditure (Rs)
1	Medak	8	5	0	26,22,000
2	Mahabubnagar	7	1	0	18,52,500
Total		15	6	0	44,74,500

Annexure 3.9.2

No Expenditure on Budget allocated

Sl.No.	DTO/STO	No.of DDOs	No.of HOAs	Budget Provision (Rs)	Expenditure (Rs)
1	Medak	98	297	55,51,95,255	0
2	STO Dubbak	12	24	4,14,702	0
3	STO Chevella	8	10	15,24,02,344	0
Total		118	331	70,80,12,301	0

Annual Review Report 2015-16

Annexure 3.9.3

Excess Expenditure over Budget provisions

Sl.No.	DTO/STO	No.of DDOs	No.of HOAs	Budget Provision (Rs)	Expenditure (Rs)	Excess Exp (Rs)
1	Medak	4	4	8,80,87,238	12,52,03,049	3,71,15,811
2	Mahabubnagar	1	1	30,000	45,000	15,000
3	Khammam	9	8	21,40,854	31,21,680	9,80,826
Total		14	13	9,02,58,092	12,83,69,729	3,81,11,637

Annexure 3.9.4

Expenditure less than Budget allocated

Sl.No.	DTO/STO	No.of DDOs	No.of HOAs	Budget Provision (Rs)	Expenditure (Rs)	Savings (Rs)
1	Medak	94	199	49,32,52,731	10,89,06,488	38,43,46,243
Total		94	199	49,32,52,731	10,89,06,488	38,43,46,243

Annexure 3.10

Statement of fraudulent draws on Ghost Employees salaries

Month	Trans Id	BALAIAH NAKKA 1541573		PUNNA KUMARI YALA 1504901		RAJENDER KOTHPALLY 1541544	
		Gross (Rs)	Net (Rs)	Gross (Rs)	Net (Rs)	Gross (Rs)	Net (Rs)
Apr-15	326	37,443	37,443	-	-	-	-
May-15	1558	51,746	51,746	70,556	70,556	-	-
Jun-15	2283	51,746	51,746	70,556	70,556	65,395	65,395
Jul-15	2753	51,746	51,746	70,556	70,556	65,395	65,395
Aug-15	3469	51,746	51,746	70,556	70,556	65,395	65,395
Sep-15	4000	54,222	54,222	73,848	73,848	68,440	68,440
Oct-15	4608	74,268	74,268	73,848	73,848	68,440	68,440
Nov-15	5455	74,268	74,268	73,848	73,848	68,440	68,440
Dec-15	5977	74,268	74,268	73,848	73,848	68,440	68,440
Jan-16	6420	74,268	74,268	75,822	75,822	68,440	68,440
Total		5,95,721	5,95,721	6,53,438	6,53,438	5,38,385	5,38,385
Grand Total of fraudulent salaries drawn						Rs.17,87,544	

Annual Review Report 2015-16

Annexure 3.11

Summary of omissions noticed in transactions of MEO, Chivemla

Sl No	How excess Surrender Leave was drawn	No of employees involved	Amount involved in lakh
1	By changing the initial in the name and altering the Employee Code and place of work	12	62.31
2	Employee codes were totally omitted while in certain claims SL was drawn on same ID numbers twice.	52	
3	Surrender leave was sanctioned disproportionately for 30 days to employees even though the employee had availed of the concession in the previous financial year.	46	
4	Drawal of surrender leave in the same month in two different vouchers in the names of same employees.	20	
5	Suspicious drawal of Surrender leave encashment by MEO Chivemla during 2013-2015. This suspicion arose after noticing similar names in different vouchers and drawn by different DDOs.	90	
Total		220	

Annexure 3.12.1

Drawal of leave encashment for more than 300 days in case of retired employee

Name: M. Surender Reddy				
DDO: 19150308011 - HMMPPS, Duraipally				
Sl.No.	Month	Vr.No.	Amount (Rs)	Remarks
1	May 13	1138	1,59,758	EL encashment for 107 days
2	June 13	2028	1,87,727	HPL encashment for 282 days
Excess Amount Drawn			59,247	Excess drawal of HPL beyond 300 days of Encashment of Leave (300-107-282)=89 days of HPL

Annual Review Report 2015-16

Annexure 3.12.2

Drawals of leave salary for more than once for the same period

Sl.No.	Month	Vr.No.	Name	Salary for the period	Amount	TBR No.	ID No.
1	11/13	7772	Sujatha K	01-06-13 to 31-7-13 (43 Days)	30,480	38/2013	1945477
		7227		01-06-13 to 31-07-13 (43 Days)	30,480	38/2013	1945477
	10/13	6306		01-06-13 to 31-07-13 (43 Days)	47,686	38/2013	No ID
2	11/13	7132	Hymavathi Y	01-06-13 to 31-07-13 (43 Days)	18,101	37/2013	1944684
		7771		01-07-13 to 16-08-13 (46 Days)	6,202	37/2013	1956562
3	11/13	7132	Sarala A	01-08-13 to 10-08-13 (10 Days)	17,058	37/2013	1945744
		7771		01-08-13 to 10-08-13 (10 Days)	17,058	37/2013	1944780
4	10/13	6651	Laxmamma B	02-09-13 to 20-09-13 (19 Days)	30,462	39/2013	1944684
		6819		01-09-13 to 30-09-13 (30 Days)	14,001	40/2013	No ID
5	10/13	6651	Ramanamma P	01-09-13 to 15-09-13 (15 Days)	11,241	39/2013	1945744
		6819		19-09-13 to 30-09-13 (12 Days)	11,241	40/2013	No ID
6	10/13	6651	Ramarao P	19-09-13 to 30-09-13 (12 Days)	13,597	39/2013	1944829
		6819		18-08-13 to 31-08-13 (15 Days)	9,065	40/2013	No ID
	11/13	7528		22-08-13 to 31-08-13 (10 Days)	34,678	40/2013	No ID
				01-08-13 to 31-08-13 (31 Days)	34,678	40/2013	No ID
7	10/13	6651	Saral Kumari P S	01-09-13 to 30-09-13 (30 Days)	43,962	39/2013	1944789
		5653		Pay Bill for 9/13	43,512	NIL	1944799
Total					4,13,502		

Annexure 3.13.1

Excess Dearness Relief Paid

Sl. No.	Name of APPO/STO	Name of Pensioner	PPO No	From	To	Amount (Rs)
1	Malakpet	A Sobha Rani	06-FG-014656/FP	Apr-14	Dec-15	1,17,340
2	Tarnaka	Ch. Usha Rani	06-SGC-062330	Jan-15	Nov-15	17,911
3	Narayanaguda	Khaja Fareeduddin	06-S03449944/FP	Jun-13	Oct-15	1,60,516
		Rupa Kumari David	06-051360	Mar-14	Oct-15	99,724
4	Chandrayanagutta	S Sarojini	06-F-7330	Jun-14	Aug-15	46,451
5	Khammam	G. Ramulamma	10-SG-006635	Jun-15	Feb-16	8,660

Annual Review Report 2015-16

		P. Veda Kumari	10-009083/FP	Jun-15	Feb-16	26,791
		D. Sarala Devi	10-SGC-003136/FP	Mar-15	Feb-16	25,482
6	Medak	K Jyothi	05-002510-FP	Feb-13	Jan-16	3,94,668
		Sunitha Megavath	05-/FP-002807	May-15	Feb-16	60,172
7	Nizamabad	Navaneeta lakshmi	02-SGC-004740	May-15	Nov-15	12,377
Total						9,70,092

Annexure 3.13.2

Excess payment of pension due to wrong consolidation

STO	Name of Pensioner	PPO No.	RPS	Pension to be paid (Rs)	Pension actually paid (Rs)	Diff in pension (Rs)	Excess Pension paid (Rs)
Warangal	B Rathnam	FP-000098	2005	5,866	6,042	176	14,015
			2010	10,641	11,393	752	80,809
			2015	21,958	23,509	1,508	8,521
Nizamabad	A Gandhi	02-010613/SP	2010	20,018	21,295	1,277	39,587
Vemulawada	Teddu Muthamma	FP-000098	2010	3,919	6,365	2,446	48,299
			2015	6,928	13,134	6,206	55,854
Total							2,47,085

Annexure 3.13.3

Excess Payment of Pension due to non recovery of CVP

Sl.No	Name of STO/APPO	Name of the Pensioner	PPO No.	CVP to be recovered (Rs)	Period of Non Recovery	Excess Paid Amount (Rs)
1	Chandrayanagutta	Shareefa Bee	Arch/HYD/SP-011991	309	10/2009 to 2/2016	23,793
2	Jambagh	B Kailash Nath Singh	06-069740	1,719	5/2010 to 2/2016	1,20,330
3	Sanga Reddy	Mohd. Mahaboob	05-11009/SP	310	7/2014 to 1/2016	5,890
Total						1,50,013

Annual Review Report 2015-16

Annexure 3.13.4 Short Recovery of CVP

Sl.No	Name of STO	Name of pensioner	PPO No	Amount of CVP to be deducted (Rs)	Amount of CVP deducted (Rs)	Difference (Rs)
1	Karimnagar	B Shankara Shastri	03-018468/SP	11,082	371	10,711
		M Shankaraiah	03-018516/SP	9,974	3,326	6,648
		P Mallaiah	03-018586/SP	9,466	3,156	6,310
		K Veera Lingam	03-018557/SP	9,720	324	9,396
		B Mohan Rao	03-018615/SP	15,406	5,136	10,270
		M Venkata Reddy	03-018568/SP	10,246	343	9,903
		Mohd Showkath	03-018530/SP	9,720	324	9,396
2	Sangareddy	K Bhavani	05-012471/SP	1,13,302	54,253	59,049
Total				1,88,916	67,233	1,21,683

Annexure 3.13.5 Excess Payment of Interim Relief

Sl. No.	Name of APPO/STO	Name of Pensioner	PPO No	From	To	Amount (Rs)
1	Nizamabad	Sumera Parven	02-003142	May-14	Oct-14	5,045
2	Punjagutta	M V Madhusudan Reddy	05FF000192	Mar-14	Jul-15	32,130
Total						37,175

Annexure 3.13.6 Excess Payment of Enhanced Family Pension

Sl. No.	Name of APPO	Name of Pensioner	PPO No	From	To	Amount (Rs)
1	Secunderabad	Durgamma	PH/SP/006125	Jan-15	Nov-15	11,624
2	Narayanaguda	T Laxmi	POL/Hyd-FP005652	Mar-10	Oct-15	61,853
3	Nampally	A.Bharathi		Jan-13	Oct-15	2,36,543
4	Punjagutta	K Seshamma	POL/Hyd-FP006845	May-14	Oct-15	1,10,360
		C Shanthamma	LEGI/H/SP013271	Jul-12	Oct-15	2,65,632
	Total					6,86,012

Annexure 3.13.7 Excess Payment due to Family Pension paid beyond time limit

Sl.No	Name of STO	Name of Pensioner	PPO No	From	To	Amount (Rs)
1	Nizamabad	Raheem Hussain	02-003115/FP	Aug-14	Mar-15	51,848

Annual Review Report 2015-16

Annexure 3.13.8 Excess Medical Allowance paid

STO	Name of the Pensioner	PPO No.	Months paid in excess	Amounts (Rs)
Karimnagar	NajeebunisaBugum	102222	06/13 to 01/16	3,650
	Syedda Sultana	03-F-001658	06/13 to 01/16	3,650
	J Savithri Bai	03-S-001145-FP-1	06/13 to 01/16	3,650
	N Komuramma	FP-000226	06/13 to 01/16	3,650
	Thirupathamma	Pol-Knr-S-000004	11/10 to 07/15	5,700
	MunuverunissaBegam	03-S-001058	06/13 to 01/16	3,650
Khammam	Smt. G. Ramulamma	10-SG-006635	06/15 to 02/16	3,055
	Smt P. Veda Kumari	10-009083/FP	06/15 to 02/16	2,845
	Smt D. Sarala Devi	10-SGC-003136/FP	03/15 to 02/16	3,445
Medak	K Jyothi	05-002510-FP	02/13 to 01/16	8,095
	Sunitha Megavath	05-/FP-002807	5/15 to 2/16	2,750
Total				44,140

Annexure 3.14 Undrawn pension for more than one year

SI No	Name of the APPO	No of cases
1	Malakpet	221
2	Secunderabad	5
3	Taranaka	901
4	Naranaguda	78
5	Motigally	17
6	Nampally	97
Total		1319

Annexure 3.15 (Non restoration of Commuted Value of Pension)

Sl.No	Name of APPO	Name of Pensioner/PPO ID No.	PPO No	Date of payment of CVP	Date of Restoration of CVP	CVP in Rs.
1	Chandrayana gutta	G.Bhima Sankaram	21-S-018533	14-11-2000	11/2015	1,230
2		S. Ramaiah	For/Hyd/SP/006906	02-10-1996	10/2011	376
3	Janbagh	K.N. Thabitha	06-S-039925	14-09-2000	09/2016	813
4	Punjagutta	D Bapiraju	02-SGC-004075	18-06-1999	18-06-2014	772
5		I D Vimalamma	06-SGC-042981	18-04-2000	18-04-2015	1,630
6		K Narayana Rao	06-SG028302	18-11-1996	18-11-2011	646
7		Indumathi Venkatesh	06-S016587	06-08-1989	06-08-2004	600
8	Motigally	-	06-SGC-039333	13-10-1998	13-10-2013	347
9		-	06-SGC-03110	23-01-1997	23-01-2012	474

Annual Review Report 2015-16

10	Nampally	61001467	-	02-01-1999	02-01-2014	1,216
11		61001305	-	CV1=23-11-1992	23-11-2007	412
			-	CV2=28-01-1997	28-01-2012	324
12		61001396	-	02-09-1997	02-09-2012	711
13		61001493	-	CV1=15-12-1998	15-12-2013	646
			-	CV2=06-02-1998	06-02-2014	22
14		61001534	-	CV1=03-09-1999	03-09-2014	458
			-	CV2=08-05-2000	08-05-2015	602
15		61001660	-	28-07-1998	28-07-2013	749
16		61001492	-	26-09-1998	26-09-2013	786
17		61001537	-	07-03-1998	07-03-2013	1,067
18		61000984	-	18-01-2000	18-01-2015	1,101
19		61000786	-	07-07-2000	07-07-2015	885
20	Malakpet	K Narasimha Reddy	06-041824	CV1=18-09-1999	Sep-14	866
				CV2=22-02-2000	02/15	1,186
21		Ganesh Rao	POL/HYD/SP009531	24-10-2000	10/15	1,390
22		S Venkat Rao	06S041792	03-08-2000	08/15	2,620
23		K Annapurnamma	06-C040564	25-5-1999	05/14	305
24		M Sanjeeva Rao	06-SGC041226	22-02-2000	02/15	1,517

Annexure 3.16

List of pensioners not drawing Medical Allowance

Sl. No	Name of STO	PPO ID	PPO NO	Name of Pensioner
1	Tandur	14005199	07-SG-001518	Ch.Agnes
		14031182	LB-RR-FP00557	Buran Bee
		14033597	07-001919/FP	S.Balamani
		14033599	07-001918/FP	S.Sobharani
		14003535	07-SGC-002051	Badur Sultana
		14003799	07-FG-001352	N.Yadamma
2	Mallial	15096166	PR/KRMN/2078/SP	V Ravinder
3	Karimnagar	15095778	03-018292/SP	V Sadanandam
		15095657	03-018107/SP	S Satynarayana
		15095510	03-018231/SP	V Venkateswara Rao
		15095342	03-018077/SP	T Venkateswarlu
		15094642	03-017611/SP	J Shankar
		15094877	03-017723/SP	V Venkata Shiva Prasad

Annual Review Report 2015-16

Annexure 3.17

Delay in first payment of pension

Sl. No	Name of ATO/STO	Name of the pensioner	PPO No	Date of receipt in STO	Date of payment in STO	No of Delay in days
1	Yellareddy	Narayana Goud	02-011854/SP	08-04-2015	06-11-2015	108
2		B.Lachamma	ICADD/NZB/646/FP	27-04-2015	25-01-2016	268
3		Mohan Reddy	02-011891/SP	27-05-2015	26-11-2015	181
4		Man Singh	02-012014/SP	14-09-2015	07-12-2015	83
5	Nizamabad	Lingeswar Rao	02-011797/SP	03-02-2015	02-09-2015	200
6		Vijaya Kumari	02-011771/SP	02-02-2015	02-01-2016	330
7		Sudershan Reddy	TS-REIS/NZB/40/SP	03-02-2015	02-06-2015	180
8		Indra Goud	02-011800/SP	04-02-2015	02-06-2015	116
9		Md Abdul Rasheed	02-011807/SP	06-02-2015	02-09-2015	264
10		Vimala Kumari	02-011812/2P	09-02-2015	02-10-2015	230
11		Gangadhar	JD/NZB/84/SP	10-02-2015	02-11-2015	260
12		Soudhaiah	02-011822/SP	05-02-2015	02-06-2015	115
13		Gopal	SLRS/NZB/2/SP	10-02-2015	02-11-2015	260
14		Radha Kumari	02-011825/SP	09-03-2015	03-10-2015	202
15		Krishna Naik	02-011808/SP	07-03-2015	03-10-2015	260
16		Kantha Bai	02-011824/SP	11-05-2015	05-12-2015	204
17		Osman Khan	02-011853/SP	04-03-2015	03-10-2015	270
18		Yellaiah	Police/NZB/235/SP	08-06-2015	06-12-2015	178
19		Barkatunnisa Begum	02-011877/SP	07-05-2015	05-11-2015	177
20		Bhillu	BC/NZB/511/SP	09-04-2015	04-10-2015	173
21		Prasad Reddy	02-011860/SP	09-04-2015	04-09-2015	145
22	Mallial	N Laxmi	03-003729/SP	07-05-2014	22-07-2014	76
23		N Sriramulu	03-017375/SP	07-05-2014	22-07-2014	76
24		G Manohar	03-017786/SP	07-08-2014	18-09-2014	42

APPO Motigally:

Sl.No	PPO No.	Pensioner's name	Inward date	Payment date	No. of days delayed
1	06-018475/SP	Nasreen Sultana	04-03-2015	07-04-2015	33
2	06-090102/SP	Nayeemunnisa	04-03-2015	07-04-2015	33
3	06-018487/SP	Tahaba Rahman	20-03-2015	15-05-2015	55
4	Pol/H/4518/SP	Sankaramma	28-04-2015	02-06-2015	34
5	06-090367/SP	Prem Kumar	30-04-2015	09-06-2015	39
6	06-090218/SP	Gyaneswar Prasad	27-03-2015	20-04-2015	24
7	06-090236/SP	P. Mary	27-03-2015	20-04-2015	24
8	06-090226/SP	Rasheeda Begum	27-03-2015	20-04-2015	24
9	Pol/H/2311/FP	P. Karuna	17-07-2015	02-09-2015	45
10	Admn/H/1258/SP	T.Lakshman Rao	29-08-2015	03-10-2015	36

Annual Review Report 2015-16

APPO Nampally:

Sl.No	PPO ID	Pensioner's Name	Inward Date	Payment Date	No. of Days Delayed
1	61019988	Durgesh G	03-04-2014	07-10-2014	187
2	61020000	Manemma B	10-04-2014	17-07-2014	98
3	61020038	Rao Dommeti	22-04-2014	06-08-2014	106
4	61020157	JanaedhanReddy V	21-04-2014	25-10-2014	185
5	61020037	Parween	28-05-2014	06-08-2014	70
6	61020048	Narendra Rao K	28-05-2014	06-08-2014	70
7	61020077	Chaya B	12-05-2014	12-09-2014	123
8	61020120	Md.Sarwar	23-05-2014	21-01-2014	243
9	61020130	Sk.Akbar	07-05-2014	22-10-2014	168
10	61020149	Ravinder Rao	21-05-2014	25-10-2014	158
11	61020153	Md.Ishmail	02-05-2014	25-10-2014	139
12	61020154	Basheerunnissa	02-05-2014	25-10-2014	139
13	61020049	Durga Veni C	21-06-2014	06-08-2014	46
14	61020044	Vijayalaxmi S	21-06-2014	06-08-2014	46
15	61020078	Prakash M	04-06-2014	12-09-2014	98
16	61020097	Sarojini G	09-06-2014	16-09-2014	97
17	61020135	Bilquis MA Rasheed	04-06-2014	22-10-2014	138
18	61020150	Syed Usman	20-06-2014	25-10-2014	127
19	61020151	Merz Fathima	03-06-2014	25-10-2014	144
20	61020233	Srinivasa Rao D	09-06-2014	15-12-2014	189
21	61020184	Mazharuddin Ahmed	10-07-2014	24-11-2014	137
22	61020178	Rajeshwari K	03-07-2014	24-11-2014	144
23	61020197	Raghaveni R V	22-08-2014	24-11-2014	74
24	61020204	Akbar Hussain	22-08-2014	24-11-2014	74
25	61020258	Sailaja B	28-08-2014	17-12-2014	111
26	61020277	Suresh P	21-08-2014	17-12-2014	118
27	61030220	Sameena Begum	05-08-2014	21-05-2015	289
27	61020296	Krupa H	13-09-2014	23-01-2015	132
28	61020332	Anuradh A	06-09-2014	24-01-2015	140
29	61020336	Khaleda Khatoon	16-09-2014	27-01-2015	133
30	65031160	Thimmakka T	29-10-2014	20-06-2015	234

Annual Review Report 2015-16

Annexure 3.18.1

Excess payment of Final Withdrawal cases.

Sl. No	Name of the Subscriber	GPF account No.	Balance available prior to payment (Rs.)	FW amount paid (Rs.)	Excess amount paid (Rs.)	Vr. No. / Month & year
1	Mettu Akkamma	022-077-0183	1,71,160/-	2,15,922/-	44,762/-	018498, 018497/H dt.9/13
2	Cherukupalli Nirmala	022-075-0240	1,06,598/-	2,08,352/-	1,01,754/-	01976/H dt.5/14
3	Yedari Rambabu	022-077-0161	1,21,781/-	1,63,381/-	41,600/-	06985/H dt.8/14
4	Devulapally Mysamma	022-082-0216	1,27,483/-	1,79,543/-	52,060/-	07265/H dt.8/14
5	Thallem Muthyalu	022-075-0188	489/-	83,402	82,913/-	0486/G dt.5/13
Total Excess paid					3,23,089/-	

Annexure 3.18.2

Excess payment due to Missing Debit

Sl.No.	STO/APPO/DDO	Name of the subscriber	GPF A/C No.	Missing Debit (Rs)	Interest on Missing Debit (Rs)	Excess Amount Paid (Rs)
1	Rangareddy	B Sudershan	15-109-0198	5,000/- in 1998-99	14,278	14,278
		B.Anthaiah	15-109-0302	16,000/- in 7/12	5,030	21,030
2	Medak	Md. Khayyum	017-026-0109	40,000/- in 10/11	17,854	57,854
Total						93,162

Annexure 3.19

Interest paid on last 4 months subscriptions prior to retirement

Sl.No	District	GPF A/C No	Name of the Subscriber
1	Karimnagar	020-012-0244	K Madhusudhan
2		020-004-0503	Rahimunnisa Begum
3		020-012-0163	Raheemunnisa
4		020-006-0346	P Ailamma Amati
5		020-006-0181	M Rajamma Kamati
6		020-004-0197	K Venkatamma
7		020-006-0517	R Lasmamma
8	Nalgonda	023-017-0224	Bharatamma
9		023-075-0249	Md.Osman
10		023-104-0414	B.Kishtaiah
11		23-104-0529	E.Bixam
12		023-104-0517	B.Bixam

Annual Review Report 2015-16

Annexure 3.20

Class IV GPF accounts with minus balance to the end of 31 March 2015

Sl No	District	Name	GPF A/c No	Amount (Rs)
1	Rangareddy	K.Eswaraiah	015-47-0110	(-)88,089
		K.Sanjaykumar	015-104-0232	(-)41,352
		Mir Taqui Ali Razvi	015-109-0163	(-)9,445
		Lakshmareddy	015-101-0264	(-)5,488
		Mohd Yousufuddin	015-075-0108	(-)2,742
2	Mahabubnagar	Surender Raju	014-026-0113	(-)1,757
		Raheemuddin	014-058-0142	(-)44,310
		N B Rasheed	014-109-0109	(-)8,861
		Md.Salam	014-145-0248	(-)27,834
		B.Ramchander	014-147-0300	(-)28,776
3	Nizamabad	K Rajamani	018-075-0169	(-)3,541
		V Pradeep Kumar	018-064-0152	(-)6,150
		Kaleem	018-064-0118	(-)29,227
		Hasan Mohammad	018-145-0284	(-)43,069
		Govardhan	018-138-0139	(-)1,06,515
4	Nalgonda	Mohd Fareed	0230640134	(-)3,082
		P. Bakkaiah	0230750150	(-)21,517
		Md. Chand Sulthana	0230760220	(-)8,124
		R.Poolsingh	0230760255	(-)3,776
		Mohd. Hafeez	0230980141	(-)8,579
		J.Bichu	0231460123	(-)21,638
		Raju Naik	023160104	(-)1,48,421
		ChSathaiah	0230760192	(-)36,923
		S.Buchaiah	0230770171	(-)79,526
		S.Saidulu	0231010202	(-)1,30,585
		M.Ramulamma	0231090183	(-)2,61,964
		K.Venkatamma	0231090216	(-)61,264
		M.Mukkanti	0231150217	(-)20,358
		P.Sangaiah	0231450124	(-)2,42,996
		MD. Yousuf Miya	0231470132	(-)83,617
Total				(-)15,79,526

Annual Review Report 2015-16

Annexure 3.21.1 TA not posted in GPF Account

Sl.No.	District	Name of the Subscriber	GPF A/c No	Presumed TA (Rs)
1	Ranga reddy	D.Nagalingaiah	015-109-0203	50,000
2		Mir Jan Ali Razvi	015-109-0558	18,000
3		Ms. Laxmi	015-109-0162	12,600
4	Medak	Eswarappa	171120101	39,000
5		Mohd Shafuddin W M	170750404	1,23,000
6		Nagaraju D	171090467	43,000
7		Khairuddin Chainman	171450252	1,44,498
8		Srinivas A	170610106	2,00,000
9		Narasimhulu D	170770189	65,000
10		Sattaiah T	171090392	32,000
11		E Satyanarayana R A	171450303	34,800
12		Mukundan	170970103	40,000
13		Naveen P	173640161	60,000
14		M A Majeed	171470147	60,000
15		Rosaiah K	171090164	1,30,000
16		Syed Rahamath Ali	171090297	92,000
17		Balaraju P	170960103	1,25,000
18		Devi Singh R	170820171	1,00,000
19		Maheswar b	171010151	80,000
20		Naseem Sultana	17061127	30,000
21		Shaik Ali	1234567	1,00,000
22		Bhishkapathi N	171380250	63,000
23		Turupathi	170820166	23,000
24		Iqbal Begum	170640177	21,000
25		Sugunabai D	170650148	60,000
26		Gopal D	171750424	54,400
27		Krishnaiah G	171380112	29,078
28		Durgaiah A	171450140	76,500
29		Venkataiah K	171010348	43,000
30		Yadamma P Helper	171470184	80,000
31		Thrimurthy Y	170650149	25,000
32		Lokkiya B,Attdr	171220126	30,000
Total				20,83,876

Annual Review Report 2015-16

Annexure 3.21.2 Non recoveries of TA

Sl.No.	Name of DTO	Name of Subscriber	GPF A/c No.	TA Amount (Rs)
1	Rangareddy	S Rama Chandra	015-145-0314	1,51,200
2		K Amareswari	015-109-0699	1,50,000
3		Nazeerali	015-112-01200	1,25,000
4		M Balamani	015-109-0590	72,000
5		K Shankaramma	015-145-0238	55,000
6		MohdKhasim Farooq	015-109-0514	40,000
7		N Ravi	015-159-0116	21,600
8	Mahabubnagar	G.Laxmaiah	014-0109-0575	80,000
9		G.Vasudeva Rao	014-127-0230	1,00,000
10		Sulthan Mahabub	014-109-0438	50,000
11		K. Khaja	014-059-0116	25,000
12		P.Puspanatham	014-147-0276	80,000
13		Jahangeer	014-122-0168	39,000
14		Md.Salam	014-145-0248	25,000
15		Taqui Baba	014-101-0369	47,840
16		Husannamma	014-075-0612	77,000
17		Balakrishna	014-109-0123	52,000
18		J.Praveen Kumar	014-075-0638	95,000
19		Husenaiah	014-076-0486	1,00,000
20		Abdul Saleem	014-104-0114	50,000
21		Chandrasekhar	014-145-0374	40,000
22		P.Padma	014-109-0553	75,000
Total				15,50,640

Annexure 3.22

List of Non-transfer of GPF accounts from Class IV to Class III

Sl No	Name	GPF A/c No	Designation
1	G.Chandrasekhar	015-075-0136	Jr.Asst
2	Mohd Shaffi	015-145-0289	Jr.Asst
3	Mohd.Waheed Khan	015-146-0174	Jr.Asst
4	Mohandas	015-122-0129	Jr.Asst
5	S.Yellaiah	015-109-0676	Male Nursing Gr I
6	Sathyamma	015-109-0597	P.H.Nursing Officer

Annual Review Report 2015-16

Annexure 3.23.1

Misclassification of Regular GPF into Class IV GPF (Credits)

Sl.No.	STO	DDO	Month	Transaction ID	Amount (Rs)
1	1704	17042302001	6/2013	892	3,160
2	1705	17051002001	6/2013	2984	1,937
3	1712	17122702002	6/2013	1783	4,800
4	1702	17022020208	6/2013	1195	2,000
5	1701	17010308081	6/2013	4330	10,025
6	1701	17010307001	6/2013	4652	4,000
7	1703	17030308013	6/2013	669	500
8	1703	17030308013	7/2013	1184	500
9	1712	17122202124	7/2013	3157	6,208
10	1705	17051002001	7/2013	4785	1,937
11	1701	17010102004	7/2013	7254	8,000
12	1711	17112202007	8/2013	1167	2,000
13	1709	17092308001	2/2014	6066	10,000
14	1705	17052302005	3/2014	21142	7,000
15	1703	17030308013	3/2014	5763	500
16	1712	17122302006	4/2014	163	6,000
17	1701	17010903001	4/2014	651	6,000
18	1713	17131005900	5/2014	1679	6,704
19	1713	17132702001	5/2014	990	3,000
20	1706	17062302003	5/2014	499	5,000
21	1701	17010307004	5/2014	6519	5,376
22	1705	17050903003	5/2014	2477	4,060
23	1713	17130903009	5/2014	1616	6,004
24	1705	17052202001	5/2014	3019	5,232
25	1705	17050202008	5/2014	3003	6,000
26	1705	17050102001	5/2014	1676	10,000
27	1705	17051502002	7/2014	4918	44,600
28	1705	17051002001	9/2014	8680	2,899
29	1705	17051002001	10/2014	10504	2,256
30	1705	17051002001	12/2014	12387	5,000
31	1705	17051002001	1/2015	14521	5,000
32	1705	17051002001	2/2015	15940	5,000
33	1714	17140903002	3/2015	10893	3,000
34	1706	17060903007	3/2015	13220	37,947
Total					2,31,645

Annual Review Report 2015-16

Annexure 3.23.2

Misclassification of Class IV debits into Regular GPF Nizamabad:

Sl. No	Name	GPF A/c No	VrNo/Date	Amount (Rs)	DDO Name
1	Padmavathi	18101241	318/4/2011	90,000	VAS Birkur
2	Raja Narasaiah	181290102	1540/4/2011	18,000	Dist Ind Centre, NZB
3	MD. Amjad Ali	1865125	2879/8/2011	14,000	GHS Bhimgal
4	Ahmed Khan	2020202	22260/11/2011	50,000	Principal GGC, NZB
5	Gangadhar E	2222222	33911/2/2012	58,000	CFS, NZB
6	Narsaiah P	18145023	7561/3/2013	1,45,295	TDR Valipur
7	Lingaiah R.	2222222	5731/8/2014	74,162	AH Bodhan
8	Bhaskar K	1480102	17799/9/2014	17,718	S&LR NZB
9	Sailoo T.	181020104	9526/12/2014	1,00,000	AD, Fisheries NZB
Total				5,67,175	

Nalgonda:

Sl. No	Name	GPF A/c No	Date of Retirement/Death	Date of drawal	Amount (Rs.)
01.	Leelamma M.	023-101-0159	31-10-2015	October 2000	6,950
02.	Gnana Prakash V.	023-082-0171	16-05-2015	October 2009	20,000
03.	Ramulu B.	023-160-0106	20-01-2015	March 2001	5,000
04.	Laxmamma K	023-101-0176	02-09-2014	July 2010	1,00,000
05.	GouseAzam Sk.	023-058-0113	31-10-2014	October 2000	10,000
06.	GulamRasool	023-194-0103	30-06-2014	June 2002	20,000
07.	Mallamma V.	023-059-0121	30-11-2014	September 2008	24,000
08.	Ramachandraiah Ch.	023-109-0266	30-09-2013	August 2007	13,000
09.	Sriramulu G	023-064-0145	31-12-2013	April 2005	6,000
10.	Anjaiah T.	023-059-0122	31-05-2014	October 2007	17,600
Total					2,22,550

Annexure 3.24

Cases showing delay in authorisation of final payment

Sl.No	Subscriber Name	GPF No	Date of receipt of application	Date of payment	No of days delay
1	M.Estramma	18-075-0213	09-02-2014	13-11-2014	250
2	G.Vidyanand	18-095-0102	22-04-2014	06-12-2014	223
3	A Rahman	18-089-0135	28-04-2011	26-09-2014	148
4	K.Namsingh	18-065-0119	08-07-2014	08-11-2014	119
5	Y.Lakshmi	18-065-0105	28-05-2013	26-09-2014	118
6	Y.Lakshmi	18-065-0105	21-05-2014	26-09-2014	111
7	Raghunath	18-068-0101	19-07-2014	30-10-2014	101
8	K. Ashok	18-075-0212	18-06-2014	07-09-2014	79
9	Sayamma	18-109-0153	10-09-2014	26-11-2014	76

Annual Review Report 2015-16

Annexure 4.1

Outstanding Audit Objections

Sl.No	Year	No. of objections Outstanding	Amount (Rs)
1	2011-12	268	81,07,327
2	2012-13	656	1,98,71,653
3	2013-14	1,215	8,09,29,532
4	2014-15	594	34,07,25,627
5	2015-16	230	20,45,01,758
Total		2,963	65,41,35,897

Annexure 4.2

Excess payment of Advertisement Charges

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2220	The Commissioner, I&PR Dept, Telangana, Hyd.	6	19,32,02,860
Total			6	19,32,02,860

Annexure 4.3

Excess payment towards Petrol Charges

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	229	Asst Scretary(Admn), O/o Chief Commissioner of Land Administration, Telangana, Hyderabad	2	21,773
2	2401	Admin Officer, O/o Commissioner of Horticulture, Govt of Telangana, Hyderabad-4	1	1,861
3	2211	Asst Accounts Officer, O/o Commissioner of Health & Family Welfare, Hyderabad, Telangana	1	13,630
Total			4	37,264

Annual Review Report 2015-16

Annexure 4.4

Excess payment on Leave Encashment

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2071	Admn Officer, O/o The Commandant SARCPL, Amberpet, Hyderabad, telangana	1	15,178
2	2071	Junior Accounts Officer, Regional Training Centre, Hyderabad, Telnagna State	1	9,375
3	2071	Asst Director(Admn), Gandhi Hospital, Secunderabad	1	29,724
Total			3	54,277

Annexure 4.5

Excess payment on Medical Bills and Medicines

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2014	Joint Registrar, High Court, Hyderabad	1	31,477
2	2403	The Office Manager, O/o The Joint Director, Seetharampet, Hyderabad	1	12,212
3	3451	Asst. Secretary to Govt, Industries and Commerce Dept	1	1,02,664
Total			3	1,46,353

Annexure 4.6

Short Recovery and Double Drawal of GPF

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2053	Admin Officer, Collectorate, Hyderabad	2	6,824
2	2053	Special Deputy Collector, Land acquisition (General), Hyderabad	1	1,107
3	2056	Superintendent, Special Prisons for women, chanchalguda, Hyderabad	1	3,909
4	2852	The Asst Director, O/o Commissioner of Sugar & Cane Commissioner, Telangana, Hyderabad	1	1,00,211
Total			5	1,12,051

Annual Review Report 2015-16

Annexure 4.7

Misclassification/Incorrect expenditures

Sl.No.	Major Head	DDO Name	No. of Objections
1	2011	Drawing Officer & Accounts officer, Legislature dept, Telangana, Hyderabad	1
2	2014	Chief Admn Officer, Metropolitan Sessions Judge ,	1
3	2015	Additional Commissioner(Elections), GHMC, TankBund Road, Domalaguda, Hyderabad	1
4	2015	Asst Secretary to Govt, GAD, Telangana Secretariat, Hyderabad	2
5	2051	The Asst Secretary to Govt, ISPSC, Hyd	1
6	2052	Dy. Secretary to Govt, Finance(Claims) dept, Govt of telangana Secretariat, Hyderabad	1
8	2055	Accounts Officer, O/o DG&IGP, Hyderabad	2
9	2055	Commissioner of Police, Hyderabad	4
10	2055	SP, Octopus, Hyderabad	1
11	2055	DGP, Hyderabad	1
12	2055	SP, Intelligence, TS, Hyderabad	2
13	2055	DG&IG, TS, Hyderabad	2
16	2071	Chief Finance Officer, O/o The Commissioner Rural development, DWCRA Arts & Crafts Gallery Building , Lower Tank Bund Road, Gandhi Nagar, Hyderabad	1
17	2072	Gazetted Headmistress, Govt Girls High School, Picket, Secunderabad	1
18	2210	The RMO, Govt ENT Hspital, KOTI, Hyd.	1
19	2210	Asst Director(Admn), Gandhi Hospital, Secunderabad	1
20	2251	Asst Secretary to Govt, Drawing & Disbursing Officer(FAC), Labour Employment , Training & Factories Dept, Telangana Secretariat, Hyderabad	2
21	2801	Asst Secretary to Govt, Energy dept, Telangana Secretariat, Hyd	2
23	3451	Asst Secretary to Govt, Environment & Forests, Science & Tehnology Dept, Telangana Secretariat, Hyd	1
24	0030	The Admn Officer, O/o Revenue Divisional Officer, Hyderabad division	1
25	0030	The Admn Officer, O/o Revenue Divisional Officer, Secunderabad division	1
26	3451 , 2052	(1)Asst Secretary to Govt, Finance(Claims) Dept, Telangana Secretariat,Hyderabad (2) Asst Secretary to Govt, Irrigation & CAD Dept, Telangana Secretariat, Hyderabad	1
Total			31

Annual Review Report 2015-16

Annexure 4.8 Want of Documents/Information/Orders

Sl.No.	Major Head	DDO Name	No. of Objections
1	2011	Asst Secretary to Govt ,Telangana Legislsature Dept, Secretariat, Telangana, Hyd	1
2	2012	Accounts Officer, Raj Bhavan, Hyderabad	2
3	2013	Asst Secretary, HOME(OP) Department, Govt of Telangana, Hyderabad	1
4	2013	Asst Secretary to Govt, GAD, Govt of Telangana, Hyd	1
5	2013	Dy Secretary to Govt , Finance (Claims), Dept, Telangana Secretariat, Hyderabad	1
6	2014	Joint Registrar, High Court, Hyderabad	1
7	2014	Dy Secretary to Govt , Law Dept, Hyderabad	1
8	2014	Chief Admn Officer, Metropolitan Sessions Judge, Hyderabad	1
9	2015	Asst Scretary to Govt , Telangana Secretariat, Hyderabad	1
10	2029	The Asst Secretary (Admn), O/o CCLA, Telangana, Hyderabad	1
11	2040	Dy CTO, CCW, O/o Commissioner of Central Taxes, Telangana, Hyd	1
12	2052	Depty Secretary to Govt , Finance(Claims) Department, Telangana Secretariat, Hyderabad	3
13	2052	Asst Secretary, Planning Department, Telangana Secretariat, Hyderabad	1
14	2052	Asst Seceretary to Govt, GAD, Telangana, Hyderabad	4
15	2052	(1) Accounts Officer, Dept of Protocol, Govt of Telangana, Hyd (2) Principal Secretary to Govt (Poll) , GAD(POLL -A) Dept, Govt of Telangana, HYD	1
16	2052	(1)Asst Secretary, Planning Dept, Telangana secretariat, Hyd , (2) Asst Seceretary, GAD, Telangana, Secretariat, HYD	1
17	2052	Dy Secretary , LAW DEPT, Telangana secretariat, hyd	2
18	2052	Asst Secretary to Govt, Revenue Dept, Telangana Secretariat, HYD	1
19	2052	The Admin Officer(SB), ACB, telangana, Hyderabad	1
20	2052	(1) Dy Secretary , Finance(Claims), Dept, (2) The Asst Secretary , Planning dept (3) The Asst Secretary , Home (OP)Dept, Hyderabad	1
21	2052	(1) The Asst Secretary, GAD Dept , (2) The deputy secretary, Law dept, (3) The Asst Secretary, Revenue Dept, Hyderabad	1
22	2053	Admin Officer, Collectorate, Nampally, Hyderabad	1
23	2054	Asst Director, DTA, Telangana, Hyderabad	1
24	2054	Directorate of State Audit, Govt. of Telangana, Hyderabad	1
25	2055	Asst Accounts officer, O/o Commissioner of Police, Hyderabad	1
26	2055	Commissioner of Police, Intelligence, Telangana, Hyderabad	1
27	2055	Intelligence, Telangana, Hyderabad	1

Annual Review Report 2015-16

28	2055	Commissioner of Police, Telangana, Hyderabad	2
29	2055	Admn Officer, Greyhounds, Telangana, Hyderabad	1
30	2055	Inspector of Police, Hussaini Alam, Hyderabad	1
31	2055	ACCOUNTS OFFICER, O/o DG& IGP, Hyderabad	3
32	2055	DGP, Telangana, Hyderabad	1
33	2055	DG&IGP, Telangana, Hyderabad	2
34	2055	DIG, Logistics & purchase, Hyderabad	1
35	2055	Director, APPA, Hyderabad	1
36	2055	SP, Intelligence, Hyderabad	2
37	2055	PTC, Alwarpet	1
38	2055	The Acs Officer, Commissioner of Police, Hyderabad	2
39	2055	IGP, Hyderabad	1
40	2070	Accounts Officer, Department of Protocol, Public Gardens, Hyderabad	1
41	2070	Admn Officer, State Disaster Response & Fire services , TS, Hyderabad	2
42	2070	Asst. Accounts Officer, Telangana Bhawan, New Delhi	1
43	2071	Asst Accounts Officer, Govt Printing Dept, Chanchalguda, Hyderabad	1
44	2071	Asst Director (Admn), , Gandhi Medical College, Secunderabad	1
45	2202	Asst Director, O/o DEO, HYD Dist, Telangana, Hyderabad	1
46	2202	Accounts Officer, O/o C&DSE, Telangana State, Hyderabad	1
47	2202	Junior Accounts Officer, O/o Commissioner of Intermediate education, Telangana, Hyderabad	2
48	2202	Accounts Officer, O/o Commissioner of Collegiate Education, Govt of Telangana, Hyderabad	1
49	2202	Drawing & Disbursing Officer, TSSA Society, SIEMET Building, B-Block, Hyderabad	2
50	2204	Accounts Officer, O/o Commissioner & Youth Services, Govt of Telangana , Secunderabad	1
51	2210	The Accounts Officer, Director of Medical & Health Services, Hyderabad	1
52	2210	Lay Secretary & Treasurer Grade I, Insurance Medical Services , Hyderabad	1
53	2211	Administrative Officer, Regional Health & Family Welfare Training Centre, Hyderabad.	1
54	2211	Asst Accounts Officer, O/o Commissioner of Health & Family Welfare, Telangana, Hyderabad	2
55	2225	Assistant Accounts Officer, O/o Commissioner of Tribal Welfare Telangana State, Hyderabad	1
56	2225	Accounts Officer, O/o MCR Human Resource Development Inst., Hyderabad	1
57	2225	Asst Accounts officer, O/o DY Director, Social welfare, Hyderabad	1
58	2225	Commissioner of Tribal Welfare, TS, Hyderabad	1

Annual Review Report 2015-16

59	2225	Dy Director of BC Welfare, Govt of TS, Hyderabad	1
60	2225	Asst Accounts Officer, Dy Director, SC development dept, Hyderabad District, Hyderabad	4
61	2225	Dist Minorities Welfare Officer, Public Garden , Nampally, Haj House, Hyderabad	1
62	2235	O/o The Commissioner Rural Development, Govt of Telnangana, Hyderabad	5
63	2235	Director, Rural Development, Telangana, Hyderabad	1
64	2235	Asst Accounts Officer, O/o Asst Director Disabled & Senior Citizens Welfare, Hyderabad	1
65	2235	O/o The Commissioner, Women development and child Welfare, Telangana, Hyderabad	5
66	2235	Director, Rural development, DWCRA, Arts & Crafts Gallery Building, Lower tank bund, Hyderabad	1
67	2235	The Commissioner, Rural development, Telangana, Hyderabad	2
68	2235	Proj Director, Dist Women & Child Development, Hyderabad	1
69	2235	Asst Director, Welfare of Disabled and Senior Citizens Dept, Hyderabad	1
70	2251	Asst secretary to Govt, Higher Education Dept, Telangana, Hyderabad	1
71	2251	Asst Secretary to Govt, Hosuing Dept., Telangana state, Hyderabad	1
72	2251	Asst Secretary to Govt, Health Medical and Family Welfare Dept, Telangana State, Hyderabad	1
73	2403	Dy Director(AH), Veterinay Poly clinic, Seetharampet, Hyderabad	1
74	2403	The Office Manager, O/o The Joint Director, Seetharampet, Hyderabad	1
75	2403	Junior Accts Officer, O/o Director of Animal Husbandry, Telangana, Hyderabad	1
76	2405	Asst Director of Fisheries, Hyderabad (Urban) District	1
77	2425	Dy Registrar(Head Office), O/o The Commissioner for Co-operative & Registrar of Co-operative Socities , Telangana, Hyderabad	1
78	2515	Secretary State Election Commission, Telangana, HYD	1
79	2801	Asst Secretary to Govt, Energy Dept, Telangana Secretariat, Hyd	1
80	2852	The Asst Secretary, Drawing officer(Claims) , Industries & Commerce department, Telangan secretariat, Hyd	1
81	2852	Asst Director, Director of Sugar & Cane Commission, Telangana, HYD	1
82	3055	The secretary, Government, TR&B Dept, Govt of Telangana, Hyd	1
83	3451	Asst Secretary to Govt, Transport, Roads and Buildings, Telangana Secretariat, Hyderabad	1
84	3451	Asst secretary to Govt, Planning Dept, Telangana	1
85	3451	Asst Secretary to Govt, Dairy Development & Fisheries Dept, Telangana state, HYD	1
86	3451	Asst Secretary to Govt, Planning dept, Telangana state, HYD	1

Annual Review Report 2015-16

87	3451	Joint Director(FAC), Drawing & Disbursing Officer, Information Technology, Electronics & Communication Department, Telangana, Hyderabad	2
88	3451	Asst Secretary to Govt, Transport Roads & Building Dept, Telangana Secretariat, Hyderabad	1
89	4235	Accounts Officer, O/o Director Disabled & SC Welfare, Govt of Telangana, HYD	1
Total			119

Annexure 4.9 Short Recovery of APGLI Subscriptions

Sl.No	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2041	Asst Accounts officer, Regional Transport Authority, Hyderabad	1	31,550
2	2220	Accounts officer, IPR, Hyderabad	1	2,89,494
3	2220	DPRO, Hyderabad, IPR Dept.	1	70,412
4	2220	RIE, Zone V & VI, Hyd (FAC)	2	89,705
5	3454	Asst Director, Directorate of Economics & Statistics, Hyderabad	1	14,804
Total			6	4,95,965

Annexure 4.10 Excess payment towards LTC, DA, TA and HRA

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2014	Joint Registrar, High Court, Hyderabad	1	52,216
2	2030	The Dy Inspector General, Registration & Stamps, MJ Road, Hyderabad, Telangana	1	24,135
3	2054	APAO(Bills), PAO, Govt of Telangana, Hyderabad	1	3,960
	2055	Accounts officer, A.P Police Academy, Hyderabad	1	23,954
4	2055	Inspector General of Police, Telangana, Hyderabad	1	50,500
5	2055	ADGP, CID, Hyderabad	1	9,840
6	2403	Dy Director(AH), Veterinary Polyclinic , Seethrampet, Hyderabad	1	2,71,472
7	2014	Secretary, Chief Executive Officer, AP State Human Rights Commission, Hyderabad	1	29,154
Total			8	4,65,231

Annual Review Report 2015-16

Annexure 4.11

Irregular/Inadmissible payments

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2202	Head Master, Govt Boys High School, Kishanbagh, Hyderabad	1	8,964
2	2202	Head master, Govt High School, Jamia- Osmania, Osmania University Campus, Hyderabad	1	4,868
3	2203	Principal, Smt Durgabhai Deshmukh Govt women's Technical Training Institute, Hyderabad	1	2,302
4	2250	Deputy Commissioner (Services), Endowment Department, Govt of telangana, Hyderabad.	1	44,545
5	2403	Junior Accts Officer, O/o Director of Animal Husbandry, Hyderabad, Telangana	3	17,20,000
Total			7	17,80,679

Annexure 4.12

Avoidable Electricity Charges

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2053	Admin Officer, Collectorate, Hyderabad District	1	9,553
Total			1	9,553

Annexure 4.13

Non Recovery of TDS

Sl. No	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2030	Sub Registrar Office, Secunderabad	1	7,029
2	2030	Sub registrar, Doodhbowli, Hyderabad	1	5,650
3	2030	Sub Registrar, Bowenpally, Secunderabad	1	3,535
4	2052	The Dy Secretary, Finance (Claims) Dept, Hyderabad	2	36,737
5	2054	Asst Pension payment Officer, Pension payment office, Malakpet, Hyderabad	1	2,048
6	2054	Asst Pension Payment Officer, PPO, Motigally, Hyderabad	1	6,572

Annual Review Report 2015-16

7	2054	Asst Pension Payment Officer, PPO, Maredpally, Hyderabad	1	6,022
8	2055	Admin Officer, CID, telangana, Hyderabad	1	11,023
9	2055	Admn Officer, Intelligence, Hyderabad	1	45,81,440
10	2055	DGP, Telangana, Hyderabad	1	11,33,655
11	2055	Commissioner of Police, Hyderabad	1	1,46,260
12	2055	The Admn Officer, Intelligence department, Hyderabad	1	1,31,943
13	2250	Asst Commissioner , Endowments department, Secunderabad	1	3,326
14	2202	Accounts officer, O/o Commissioner of Collegiate Education, Govt of telangana, Nampally, Hyderabad	1	1,928
15	2202	Head master, Govt High School, Seetarampet Zone, Hyderabad, Telangana	1	13,534
Total			16	60,90,702

Annexure 4.14 Excess payment of Honorarium

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	3454	Asst Director & DDO, Director of Economics & Statistics, Govt of Telangana, Hyderabad	2	69,700
Total			2	69,700

Annexure 4.15 Excess payment of Service Tax

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2055	Asst Accounts Officer, Commissioner of Police, Hyderabad	1	6,415
Total			1	6,415

Annual Review Report 2015-16

Annexure 4.16 Excess payment of VAT

Sl.No.	Major Head	DDO Name	No. of Objections	Amount (Rs)
1	2011	Account Officer, Legislature Department, Hyderabad, Telangana	2	15980
2	2013	Administrative Officer, Intelligence Dept., Telangana, Hyderabad	1	965250
3	2014	Deputy Registrar, High Court, Hyderabad	1	823
4	2051	Asst Secretary to Govt, SPSC, Hyderabad	2	82064
5	2052	Asst Secretary, Planning Dept, Telangana secretariat, Hyderabad	1	6697
6	2054	Asst Pay & Accounts officer, PAO, Govt of Telangana, Hyderabad	1	578251
7	2054	Asst Director, DTA, Hyderabad	1	21366
8	2055	Administrative Officer, GRP, Secunderabad	1	7716
9	2055	DG&IG, TS, Hyderabad	1	43654
10	2056	Asst Accounts Officer, O/o DG Prisons , Telangana, Hyderabad	1	9060
11	2056	Superintendent , Special Prison for women, Chanchalguda , Hyderabad	1	2157
12	2202	Principal, Govt Degree College for Women, Hussaini Alam, Hyderabad	1	7733
13	2210	Asst Director(Admn), Osmania General Hospital, Hyderabad	1	151359
14	2220	The Commissioner, I&PR, Hyderabad	1	126956
15	2451	Asst Secretary to Govt, Planning dept, Telangana state, Hyderabad.	1	7543
Total			17	2026609