



**ANNUAL REVIEW REPORT ON THE WORKING OF TREASURIES,  
PAY AND ACCOUNTS OFFICE, AP, HYDERABAD  
IN ANDHRA PRADESH FOR THE YEAR 2014-15**



**OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
ANDHRA PRADESH and TELANGANA  
HYDERABAD**



**GOVERNMENT OF ANDHRA PRADESH**

## PREFACE

District Treasury acts as the receiver and disbursing officer of the State Government funds. It also renders monthly accounts to the Accountant General to prepare State Government's account on monthly and annual basis. Treasuries, being nodal point of the financial transactions of State Government, play a vital role in Financial Management of the State Government. 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 sections 10, 13 and 17 of the CAG (DPC) Act, 1971 read with Regulations on Audit and Accounts 2007.

An annual review on the working of Treasuries in the State of Andhra Pradesh is conducted every year. This Annual Review on working of Treasuries is prepared on the basis of major deficiencies noticed during compilation of accounts and local inspections of treasuries conducted during 2014-15 for improving the functioning of treasuries.

The report is prepared in four Parts.

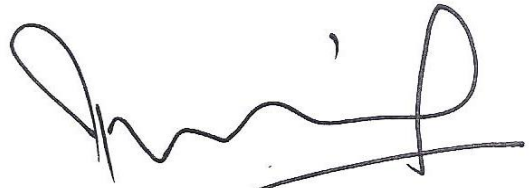
**Part 1:** Introduction

**Part 2:** Defects noticed during compilation and verification of accounts

**Part 3:** Irregularities noticed during the inspection of District Treasuries and Sub Treasuries

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

I hope Government/DTA will take appropriate remedial measures to improve the functioning of Treasuries and Accounts Department and incorporate the same in upcoming CFMS (e-Nidhi) package for Financial Management.



**PRAVINDRA YADAV**  
Accountant General (A&E)

Hyderabad

Dated: 01<sup>st</sup> Oct 2015

## Executive Summary

This Annual Review on working of Treasuries in the State of Andhra Pradesh is prepared on the basis of major deficiencies noticed during compilation and verification of accounts and local inspections of treasuries conducted during 2014-15 for improving the functioning of treasuries. Major irregularities and deficiencies noticed are detailed below:

### I. Defects noticed in Compilation of Accounts:

- Instances of delay in rendition of monthly account by treasuries by 10 days or more has been observed in DTOs viz Chittoor, Krishna, Guntur, Nellore and Prakasam during 2014-15. (*Paragraph 2.2*)
- While submitting the accounts for the year 2014-15, the following deficiencies were noticed. a) Misclassification of Charged expenditure under voted, b) non-consultation with AG (A&E) prior to operation of new sub heads c) operation of unauthorized minor head 118 which is not a minor head authorized in List of Major and Minor Heads below MH 8342, d) wrong operation of Group Sub Heads 06 and 10 for centrally sponsored schemes and state matching share after introduction of Group Sub Head 12, e) recording the transactions under wrong sub heads (01, 02) under MH8675-00-106 (Deposits with RBI), f) wrong depiction of transactions under Contingent Fund ( MH 8000). (*Paragraph 2.3*)
- 55,067 vouchers amounting to ₹ 2,838.11 crore were kept under objections for want of vouchers in our office during 2014-15. (*Paragraph 2.4*)
- There were huge adverse balances under deposit heads due to ineffective reconciliation process with plus and minus memorandum. (*Paragraph 2.5*)
- 1794 Abstract Contingent bills amounting to ₹ 321.1 crore were lying unadjusted due to non-submission of Detailed Contingent bills to the end of 31/3/2015. (*Paragraph 2.6*)
- Cases of non-receipt of GPF debit vouchers in our office leading to items being kept un-posted. (*Paragraph 2.8.1*)

- Cases of final withdrawals based on subscriber's copy without insisting on DDO copy. (Paragraph 2.8.2)
- There were misclassifications of debits of Class IV GPF, CPS, ZPPF amounting to ₹ 1.02 crore and Credits amounting to ₹ 2.17 crore under regular GPF during the year 2014-15. (Paragraph 2.8.3)
- Alteration Memoranda proposals for clearance of 503 GPF debit items amounting to ₹ 3.26 crore were awaited from various treasuries for the year 2014-15. (Paragraph 2.8.4)
- Incorrect booking of GPF credits and debits amounting to ₹ 62.99 lakh and ₹ 81.51 lakh respectively of Non-All India Services (NAIS) under All India Services (AIS) (MH 8009-01-104) (Paragraph 2.8.5)
- There were 12,412 GPF schedules amounting to ₹ 12.96 crore wanting from all the Treasuries. (Paragraph 2.8.6)

## **II. Defects and other irregularities noticed in inspection of Treasuries for the year 2014-15:**

- In respect of IMPAcT package used by Treasuries for generating the state accounts the systemic deficiencies in specified area of operation viz accounting package, pension package, and GPF Class IV package were reviewed and discussed. (Paragraph 3.2.1)
- We assessed the state of Internal Control mechanisms in the Treasuries and found it to be deficient. (Paragraph 3.2.2 to 3.26)
- There were huge amount of Class IV credits and debits lying un-posted in their individual accounts which poses the risk of excess payment from GPF at the time of final settlement. (Paragraph 3.3.1)
- There was steep increase of inactive GPF Class IV accounts by 635% which rose from 57 in 2011-12 to 419 in 2013-14. (Paragraph 3.3.4)

- There were 43 cases of excess payment of pension in four DTOs and 46 Sub Treasury Offices amounting to ₹ 25.90 lakhs. (*Paragraph 3.4.1*)
- During analytic review of pension and voucher database, we observed anomalous inadequacies and unusual relationships between variables and figures. (*Paragraphs 3.5.2 & 3.5.3*)
- There was huge accumulation of subscriptions under new pension scheme not uploaded to NSDL. (*Paragraph 3.6.1*)
- In 30 STOs Civil Deposits unclaimed amounting to ₹ 11.92 crore for more than three years were not lapsed and credited to Government Account. (*Paragraph 3.6.10*)
- There was huge retention of stock of stamps neither utilized nor transferred to the Commissioner of stamps and Registration. (*Paragraph 3.6.12*)

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## PART-I

### Introduction

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

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

**1.2** The Treasury is the nucleus of the accounting system of Government. The treasuries maintain records of financial transactions and conducts necessary checks as per AP Treasury Code and financial rules on the flow of Funds. District Treasury acts as the receiver and disbursing officer of the State Government funds. It also renders monthly accounts to the Accountant General to prepare State Government's account on monthly and annual basis.

**1.3** Computerization in the State treasuries started way back in 1990 with the help of Andhra Pradesh Technological Services Ltd (APTS). Computerization in treasuries started initially with primary compilation of accounts using 'C-TAS' package developed on 'COBOL'. In April 2009, APTS rolled over to 'IMPACT' package by re-engineering the 'C-TAS' package using web technologies. Of late, several modules were added to the package and at present almost all major functional areas were covered. 'IMPACT' package can be accessed through '<https://treasury.ap.gov.in>'. The application software was designed using open source software such as PHP and the data is being maintained in 'Postgress' RDBMS.

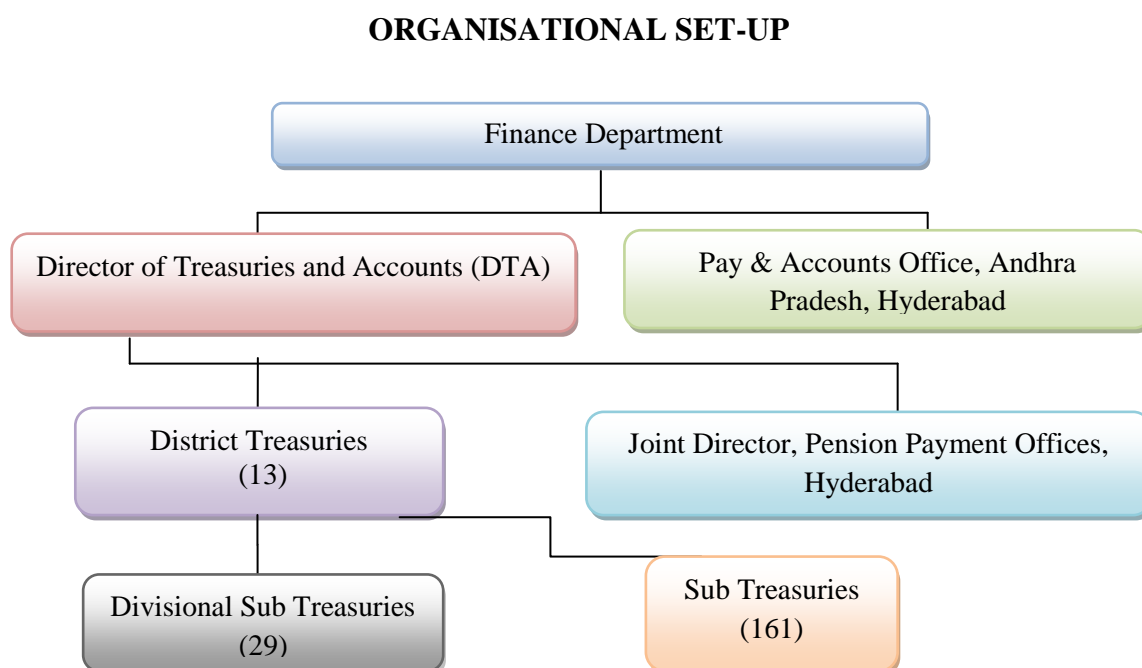
**1.4** Government of AP has also initiated another IT project called Comprehensive Financial management system (CFMS) (renamed as e-Nidhi) to replace existing treasury IT application and to cover other internal stakeholders in the Government

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like Finance Department, Administrative Departments, Heads of Departments, and Accountant General (A&E) with interface/linkages with external stake holders like RBI, agency banks.

## Organizational set-up:

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



All the 29 Sub Divisional Treasuries, 161 Sub-Treasuries functioning in the State are Banking Treasuries (Details vide Annexure 1 and 1.1).

## Scope and Methodology of Treasury Inspection:

1.6 The inspection of the District Treasuries and sampled sub treasuries covered the period 2013-14 was conducted in 2014-15. The inspection was carried out in accordance with auditing standards prescribed by CAG of India. The scope of the inspection was two fold - financial audit and compliance audit.

1.7 We analysed the data of districts obtained from the DTA for the period 2014-15 relating to pension payments and HRMS. We have also analysed both IT and non IT processes relating to accounts preparation, pension payments, and class IV GPF maintenance, etc.



## PART-II

### **Compilation process:**

**2.1** The Accountant General (A&E), AP and Telangana is responsible for compiling the accounts of Government of Andhra Pradesh. Each District Treasury furnishes to the Accountant General an account for each department (called Sub-Account) and consolidated 'Main Account' 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 corresponding to the schedules of 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 account and in the schedule of deductions agrees. Along with the Accounts the Treasury furnishes all the supporting documents including the vouchers. The Main Accounts section in AG office receives the main accounts from all the District Treasury Offices. The Accountants verify the main account 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 Head. The Main Account are then sent to Book Section for preparation of Monthly Civil Account and Sub Accounts are sent to respective Compilation Sections of the Accounts Wing for the 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 year/month 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 account and monthly expenditure report. Delay in rendition of monthly accounts by District Treasuries adversely impacts the timely rendition of the monthly civil accounts to the State Government by the office of the A.G (A&E).

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Instances of delay in rendition of monthly account by 10 days or more has been observed thrice by DTO, Chittoor, twice by DTO, Krishna, Guntur, Nellore and Prakasam. Details are shown in Annexure-2.1.

### **Deficiencies in rendering of Accounts:**

**2.3** The Digital Access of Treasury Data (DATA) by 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 Account and obtaining Sub Account data to book the detailed account.

Physical vouchers received from the treasuries are checked electronically against the voucher data downloaded from the DTA website for revenue and capital heads. While submitting the accounts for the year 2014-15 to the Accountant General office the following deficiencies were noticed.

**(a) Continued misclassification of CHARGED expenditure under VOTED:** Despite reporting this lapse in the previous annual review report, to classify the expenditure transactions in respect of Major heads 2012, 2049, 6003, 6004 and 2014 Minor Head 102 High Court under CHARGED, it is observed that the expenditure continues to be booked under VOTED.

**(b) Operation of new sub head:** The Central Government 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 DT: 26/12/1981. This power is, however, is to be exercised in consultation with AG (A&E). We noticed that the State Government is not taking prior concurrence of the Accountant General nor this office was informed whenever a new sub head was opened. Whenever a new head of Account is operated, this office had requested to enclose the copy of the G.O to the concerned Sub account. No action is taken till date in this regard.

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**(c) Operation of unauthorized Minor Head under MH 8342:** We noticed that treasuries are wrongly operating Minor Head **118** which is not a minor head authorised in the List of Major and Minor Heads under MH 8342. We suggested operating ‘Minor head 120-Miscellaneous Deposits’ in its place. Although Finance Department had given orders to operate Minor Head 120 in place of 118, some Treasuries till date are operating Minor Head 118 under MH 8342.

**(d) Operation of Group Sub Head 10 & 06 in place of 12:** From 2014-15 onwards, operation of Group Sub Head 10 & 06 for centrally sponsored schemes and State Matching share respectively has been dispensed and is replaced by a single Group Sub head 12. It is observed that treasuries in some cases are still operating Group Sub Head 10 & 06.

**(e) Operation of Major Head 8675- Deposit with RBI:** Treasuries show the net result of receipt and payment under the suspense head 8675-Deposit with RBI. The net receipts are debited to this head and the net payments credited to it. The amount booked under this head by all the Treasuries are consolidated by Accountant General and the net total credits or net total debits for the entire state are finally transferred to the head 8999 - cash balance-Deposit with RBI. Treasuries while operating MH 8675-00-106 are recording the transactions under wrong sub heads (01, 02). The correct sub head classification 01 should be used for booking transactions relating to *Treasuries* while sub head 02 should be used for booking transactions relating to *Headquarters Receipt and Payments*.

**(f) 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 detail 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. We noticed that the Treasuries while booking expenditure under contingency fund are not adopting the above procedure.

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### **(g) Non-operation of minor head 115 under MH 2071-01-115:**

As per List of Major and Minor Heads of Accounts (LMMH) issued by Government of India the expenditure on leave encashment benefits at the time of retirement, termination of service, etc are to be classified under 'MH2071-01-115'. We found that the treasuries are classifying leave encashment benefits of the retiring employees under Sub Detail Head-018-Encashment of Earned Leave, below respective Departmental Service Major Head. This is against codal provision. This issue was already brought to the notice of Government of AP for adopting correct classification in the ensuring budget of 2015-16.

### **Recommendation:**

- i. DTA should review the budget document on its receipt and take necessary action with Finance Department for correction of budget.*
- ii. Necessary validations may be made in the budget master to avoid misclassification.*
- iii. On line sharing of updation of HOA masters in Treasury IMPACT with AG office.*
- iv. e-Nidhi should ensure smooth synchronization of budget masters between DTA database and VLC database of AG Office.*

### **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. We noticed significant quantum of missing vouchers involving almost all treasuries. There are relatively more missing vouchers under heads relating to Education, Social Security, Welfare and Pension. The recurrence of missing vouchers every month would indicate laxity at the level of DTO to render complete account to this office.

During the year 2014-15, we observed that 55,067 vouchers were kept under objections for want of vouchers in this office amounting to ₹ 2,838.11 crore. 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 extant rules.

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We have brought this issue of missing vouchers to the notice of Government during 11/2014 separately to strengthen the internal control mechanism in treasuries with particular focus on the reasons for missing vouchers and for non-recurrence of short fall.

### **Adverse balances under Deposit Accounts:**

**2.5** 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.

As per G.O.Ms.No.60 Fin &Plg (FW TFR) Dept, dt:24-2-90 read with Note (4) under instructions 22 under TR 16 of APTC Vol-I, the PD Administrator should reconcile the balances in their PD accounts with the Bank every month and with the treasuries every quarter taking into account all the transactions of receipts and payments. A certificate of acceptance of balances should be issued by the administrator to the treasuries within a fortnight ending each quarter to ensure accurate maintenance of accounts.

However, reconciliation process is ineffective resulting in adverse balance aggregating ₹ 1,185.99crore under MH 8342, 8443, 8448, 8449 and 8550 as on 31/3/2015 as detailed in Annexure 2.2.

### **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. DTA may consider introduction of reconciliation of receipts and payments figures furnished in plus and minus memorandum with the Sub Account to avoid accounting misclassifications and ensuring accuracy of amount booked.*

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

**2.6** As per Sub Rule 18 (d) under Treasury Rule 16 and subsequent Government Orders (Numbers 391 and 507 of April/May 2002 of the Finance department), all advances drawn through AC Bills are to be adjusted through Detailed Contingent (DC) bills within three months. In any event, a third AC bill is not to be admitted till

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the first AC bill is settled. Non-compliance to the above rule was also pointed out in all the previous Review Reports.

Financial Rules allow Drawing and Disbursing Officers (DDOs) to draw advance in anticipation of certain expenditure through Abstract Contingent Bills (AC) Bills. The money so drawn is classified as final expenditure in the accounts. Further, the Rules provide that DDOs should submit evidence of actual expenditure (Detailed Contingent or DC bills) within three months of the drawal of AC bills (Advance). 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 31/3/2015, a total of 1794 DC bills amounting to ₹ 321.1 crore drawn are outstanding as shown in Annexure- 2.3.

### *Loan Accounts:*

2.7 During the year 2014-15 we noticed the following deficiencies.

- **Misclassification of recoveries towards loan and interest there on:**
  - (a) We noticed from the schedules attached to pay bills that Motor Car Advance towards Principal which was rightly classifiable under MH 7610-202-04 was wrongly classified into Motor Cycle Advance under MH 7610-202-05. Likewise recoveries effected towards HBA interest (MH 0049-04-800-01-001) was misclassified under HBA Principle (MH 7610-201-05).
  - (b) All India Services HBA (MH 7610-201-04) was wrongly classified into Non-AIS (MH 7610-201-05).
  - (c) Motor Car Advance drawn by MLAs (MH 7610-00-202-07-000) was wrongly classified under Non-MLAs (MH 7610-00-202-04-000).
  - (d) Motor Car Advance drawn by Ministers (MH 7610-00-200-06-000) were wrongly classified under MH 7610-00-202-04-000.

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- In three DTOs (Prakasam, Guntur, Vizianagaram Districts) loan recovery schedules for the month March 2015 amounting to ₹ 7,62,827/- were wanting. Details vide Annexure-2.4

### ***G.P.F. Accounts:***

**2.8** As per note 3 under Rule 15 A of A P Provident Fund Manual, the sum overdrawn by the subscribers shall forthwith be repaid in one lump sum by the subscriber and in default of such repayment, it shall be ordered by the sanctioning authority to be recovered from his emoluments either in lump sum or in such number of monthly instalments as may be determined by the Administrative department of the secretariat.

During the year 2014-15, this office noticed the following irregularities.

**2.8.1** Due to non-receipt of debit vouchers in AG office, the amount booked was kept under un-posted. Subsequently in 11 GPF accounts final payment was authorized without taking into account these debits which resulted in over payments of ₹ 3,97,105/- . Accordingly, DTOs/DDOs were instructed to recover excess amount paid to these retired persons from their pensionary benefits. DTOs/DDOs, however, are yet to initiate recoveries of excess payments. Details are shown in Annexure 2.5.

**2.8.2** Treasuries often making final withdrawal payment on subscriber intimation without insisting on the DDOs copy of authorization. In addition we observed in seven cases that final payments were made by Treasury after the expiry of currency of authorization as detailed in Annexure-2.6.

**2.8.3** 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. We noticed misclassifications of debits of Class IV GPF, CPS, ZPPF amounting to ₹ 1.02 crore and Credits amounting to ₹ 2.17 crore under regular GPF during the year 2014-15. This is fraught with the risk of the inflating/deflating the GPF balance. Details are shown in Annexure-2.7.

**2.8.4** As per the GPF Rules the Treasury Officer should keep himself informed of the number of un-posted items each month and ensure that prompt action is taken in

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pursuance of missing debits and credits. Further, after the dispatch of monthly treasury account if the Treasury Officer discovers the classification of any item in that or in the previous month is erroneous or when a departmental officer brings any wrong classification in the accounts to the notice of the Treasury Officer, he should propose an Alteration Memorandum (AM). The AM may be carried out in the accounts of the month under preparation and sent to the AG along with the Treasury Account for the current month.

Alteration Memoranda proposals for clearance of 503 Debit items amounting to ₹ 3.26 crore lying unadjusted in AG office is awaited from various treasuries for the year 2014-15 details are given in Annexure -2.8.

**2.8.5** Treasuries booked GPF credits amounting to ₹62.99 lakh and debits amounting to ₹ 81.51 lakh of Non-All India Services (NAIS) under AIS (8009-01-104) and incorrectly booked the same under SA 111. Details vide Annexure-2.9.

**2.8.6** The schedules in support of GPF recoveries along with an abstract are transmitted to this office along with the accounts every month. During the year 2014-15 we noticed that 12,412 schedules amounting to ₹ 12.96 crore are wanting from all the Treasuries. Details are shown in Annexure-2.10.



## PART-III

### DEFECTS AND OTHER IRREGULARITIES NOTICED DURING INSPECTION FOR THE YEAR 2014-15

#### Section – I Over view 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 much more demanding task because of expenditure commitment of Government going faster than its revenue receipts, resulting in increasing pressure on Government Finance. Treasury officials at all levels are the vital link in the government delivery system. Treasuries have refined its functioning by improving systems and procedures. Some of the major initiatives are compilation of computerized accounts, payment of pension of salaries through bank 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 improve financial management of the organization.

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## Details of District Treasury Offices and Sub Treasury Offices inspected during the year:

**3.1.3** Out of 13 District Treasuries and 190 Sub Treasuries, 4 DTOs and 46 STOs were inspected during the year 2014-15 and 50 Inspection Reports containing 292 paras were issued. The list of offices inspected during the year is given 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 were brought out in Inspection Reports and communicated to DTA/DTOs/STOs.

## Outstanding Inspection Reports and Paras:

**3.1.4** The Accountant General (A&E) arranges to conduct periodical inspection of Treasuries to test check transactions and verify maintenance of accounts and other records as prescribed in the rules and regulations. These inspections are followed up by inspection reports incorporating the irregularities detected during the inspection and not settled on the spot. All Inspection Reports are issued to the Treasury inspected with copies marked to the District Treasury and Director of Treasuries and Accounts for compliance. As per instructions<sup>3</sup> 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 31 March 2015 there were 518 inspection reports containing 1653 paras pending settlement due to non-receipt of replies/ compliance by the DTO. District wise / Year-wise analysis of outstanding Inspection Reports and paras for the last five years is given in Annexure 3.2.

## Recommendations:

*The Director of Treasuries and Accounts may ensure and conduct periodical reviews to settle the paras and to strengthen the internal control and monitoring mechanism at all levels. The observations made in various inspection reports during the year 2014-15 are detailed in subsequent paras.*

## Significant findings:

### Section-II System issues and Internal Control Systems:

**3.2.1** Treasuries have become increasingly dependent on Computerized Information System to carry out business operations and service delivery and to process, maintain and report essential information. As a consequence the confidentiality, integrity, availability and reliability of computerized data and of the systems that, process, maintain and report these data are a major concern to the management.

The records relating to treasury transactions in IMPAcT package was also 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.

We noticed the following deficiencies in specified areas of operation.

(a) **IT policies and infrastructure:**

- poor maintenance of project documentation
- inadequate backup policies
- Absence of business continuity plan by DTA.

(b) **Accounting packages:** IMPAcT package is being used by the treasuries for primary compilation of AP state Accounts. Likewise the treasuries have developed Human Resource Management System (HRMS) package which is designed to process the salaries and other entitlements of the employees of State Government drawing pay and allowances through Treasury department. It is linked with the IMPAcT package to facilitate submission of pay bills etc. A related application for about 60,000 DDOs who can submit their bills online through internet is available on the URL <https://treasuries.ap.gov.in> .We reviewed the functional accuracy and the monthly processes carried out in

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IMPACT for generating the state accounts and noticed the following shortcomings.

- errors in Classification Master Tables in Treasury Database and non-synchronization of Classification Masters between DTA database and AG's database
- inaccurate linkage between DDOs and HOA and no facility to link employee's ID with certain entitlement bills (leave salary, arrears of salary, leave encashment , LTC, Medical claim) in HRMS module
- misclassification between budget and non-budgeted heads
- no system based linkage between AC and DC bills
- absence of DDO-wise expenditure reconciliation
- Non standardisation of master's data of employees in HRMS package
- Variation between Ledger Balance with system balance in respect of PD accounts.

(c) **Pension packages:** In the Treasuries and Accounts department the pension payments are processed through pension package which is linked to IMPACT package. We reviewed the pension management system in District Treasuries in its entirety by selecting the PPOs at random and our findings are shown below.

- inadequate validations and controls in Master Details
- capturing duplicate pension ID and allotment of multiple pension IDs to one pensioner posed the risk of double payments
- Absence of system controls in respect of payment effective dates in respect of time limit pensions.
- no link between anticipatory pension/gratuity payment with employee ID and absence of payment details in the system
- Non automation of transfer of PPO from one station to other station resulting in delay in hardship to the pensioner and ensuring payment only at one station

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(d) **Class IV GPF management:** The accounts of Class IV GPF are maintained electronically in the Treasuries. We reviewed the systemic issues of the package and noticed the following short comings.

- inaccurate linkage of employee ID with GPF subscribers
- no facility to capture sanction order details in the system
- errors in computation of interest on adjustments
- manual process in allotment of GPF account number, capturing of nomination details and issuing FW authorizations
- Non maintenance of GPF broad sheets impacted internal control mechanism
- No proper control in the system to arrest/minimise misclassification of regular GPF into Class IV GPF and vice versa

### **Assessment of the Internal Control System:**

3.2.2 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 overview of organizational goals / objectives and control procedures based on understanding of the Treasuries and Accounts Department and international best practices.

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**Table: Organizational Objectives and Control Procedures DTO's Objectives Preventive Control Detective Control Operational Objectives:**

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

## Annual Review Report 2014-15

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We tried to assess the state of internal control system of the District Treasuries through review of codes, manuals and GOs, walk through and review of transactions. Our findings are contained in subsequent paragraphs.

### **Inspection by the District Collector:**

**3.2.3** During the course of the treasury inspection, the details of supervisory control of the District Collector in treasury management of District Treasury Office, in the light of GO Ms. No 157 Finance & Planning (FW TFR) Department dated 22.04.1989 was required. We have enquired about the collector's roll on the functioning of the Treasury and observed that there is no formal laid down procedure to assess the work done of the DTO by the Collector.

### **Inspection by the Director of Treasuries and Accounts:**

**3.2.4** The Subsidiary Rule 3 under Treasury Rule 4 of Treasury Code Volume-I stipulates that the Director of Treasuries and Account (DTA) or Deputy Director of Treasuries and Accounts shall inspect the District Treasury once a year. Out of two DTOs inspected viz Chittoor and Guntur we noticed that no inspection was conducted by DTA since June 2013 at DTO Chittoor.

We have also examined the inspection report of the DTA and observed that the questionnaire used relates to the manual system. The questionnaire may be modified to assess the effectiveness and efficiency of the treasury operation in light of computerization.

### **Reconciliation and verification:**

**3.2.5** Financial Rules and Government Orders envisage mandatory reconciliation of receipts and expenditure figures between the Department and that of the Treasury. Reconciliation is a control mechanism to detect fraud and to ensure correctness of accounts. Timely reconciliation will not only help in detecting frauds / misappropriations and misclassifications but also enable the Drawing and disbursing

## Annual Review Report 2014-15

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officer (DDO) to report his figures to his Head of Department (HOD) for effective budget control and monitoring.

Our review of reconciliation mechanism in DTOs revealed that the DDOs are not reconciling the receipts and expenditure figures regularly. Though the Dist. Treasury has stated that there was no pendency of reconciliation, the relevant records could not be produced to the Inspection Party.

### **Record keeping (Documentation):**

**3.2.6** Documentation is a significant control procedure which facilitates audit trail, institutional memory, inquiry and learning of lessons from the past. Periodical closings of all the registers are required to be submitted to the higher authorities for better management control. We reviewed the state of documentation and found there is no record management documentation available in the treasury. The important records like Guard file / Office order file / GO file Stock register, Asset Register, are not maintained properly / not updated.

We also noticed that some registers do not contain page count certificate or authority for maintaining them (e.g. Register of LOC, Register of repayment of Deposit and Register of objected bills, etc). Periodical closings of the registers are not submitted to the higher authorities. Service books are not properly maintained. Annual physical verification of the service books of staff is not being done regularly by DTO.

### **Anti-Fraud policy:**

**3.2.7** It is the responsibility of those charged with governance of the entity to ensure, through oversight of management, that the entity establishes and maintains internal control to provide reasonable assurance with regard to reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. In relation to fraud, it is important to recognize that the responsibility for the prevention and detection of fraud and error rests primarily with the management of the entity through a system of internal control. The responsibility for adequate and timely disclosure of any cases of fraud and corruption rests with the management and the responsibility of ensuring reliability and results of operation



must include concerns arising from risk of fraud and corruption. The management is expected to document the system established for prevention, detection, follow-up and reporting of fraud and corruption.

We reviewed the anti-fraud mechanism in DTOs through Treasury Inspection questionnaire. However, DTOs gave evasive and irrelevant replies which hindered proper assessment of anti-fraud policies and practices.

### Section-III Defects noticed in GPF

**3.3** Review of Class IV GPF accounts maintained in Treasuries revealed the following:

#### **Un posted Class IV GPF Credits/Debits:**

**3.3.1** In four DTOs<sup>1</sup> GPF Credits amounting to ₹ 5,82,26,081/- were lying un posted. In DTO Chittoor GPF debits amounting to ₹ 1,74,54,866/- were accumulated as un posted for the last three years. Non-accountal of credits leads to deflation of balance in the accounts depriving the subscriber of his own dues. Non-accountal of GPF debits in the accounts will inflate the balances in the account which may lead to excess drawal from the fund. (Details shown in the Annexure-3.3)

We ascertained from the department that most of the un-posted debits pertains either to the subscribers who were already retired/died. As the final payments were settled without posting these misclassified debits, the final payment resulted in excess withdrawal from the fund.

#### **Excess payment of GPF Final Withdrawal Amounts:**

**3.3.2** Final withdrawal cases are being finalized based on the latest accounts statements and not reviewed right from the commencement of the service. Due to non-review of previous account statements the missing debits, if any, was not brought to account. This resulted in excess payment of final withdrawal of GPF amount in respect of two Class IV employees at DTO Srikakulam for an amount of ₹70,947/- Details are shown in the Annexure-3.4.

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<sup>1</sup>Srikakulam, Kurnool, Chittoor and Guntur

## **Non-Payment of social security cum booster scheme:**

**3.3.3** In the event of the death of subscriber, the legal heirs are entitled for payment of additional amount under the scheme.

In order to be eligible for the benefits under the scheme, a GPF balance should not have fallen less than the limits shown below during three years prior to date of death of subscriber.

- a. ₹ 8,000 in the case of Gazetted Officer
- b. ₹ 6,000 in the case of NGOs
- c. ₹ 2,000 in the case of last grade employees

Additional amount payable under the scheme is the amount equal to the average of 36 months balance or maximum of ₹ 20,000/-.

We noticed that in DTO Guntur and DTO Chittoor the benefit of the scheme was not extended in 18 cases. Details are shown in the Annexure-3.5.

## **Inactive GPF Class IV accounts at DTO Guntur:**

**3.3.4** There is a steep increase in the number of inactive accounts having Opening Balance. These accounts rose from 57 in 2011-12 to 162 in 2012-13 and to 419 in 2013-14. In addition there are 139 inactive accounts with a “Zero” balance.

## **Minus balance GPF accounts of Class IV:**

**3.3.5** A GPF account can have a positive balance or nil balance. A negative balance indicates that the drawal from the fund is more than the amount deposited. This could primarily arise due to misclassification of debits. The DTO being the paymaster and the account keeper has to check the balance available before making payment. The system also should provide a prompt for any debit drawn over and above the credit balance available in the account.

In two DTOs (DTO, Guntur; DTO, Chittoor) we observed that in 24 cases there were adverse balances in Class IV GPF accounts to the end of March 2014. The minus balances were mainly due to non-accountal/misclassification of Debits or

balances lying in suspense. No attempt was made to recover the over drawn amount or to ascertain the reasons for minus balances by taking up the matter with the DDOs concerned. The over drawal attracts levy of penal interest.

### **Non-filing of nomination of GPF Class IV accounts in DTO Guntur:**

**3.3.6** We observed at DTO Guntur that out of 2129 GPF accounts there were only two accounts with GPF nominations. Obtaining and filing valid nominations from the GPF subscribers facilitates speedy and hassle free settlement of GPF claim in the unfortunate event of demise of subscriber.

## **Section-IV Pensions**

### **A. Defects noticed in Pensions:**

#### **Excess payment of pensionary benefits:**

**3.4.1** We noticed 43 cases of excess payment of pension in 4 DTOs and 46 Sub-Treasuries amounting to ₹ 25.90 lakh (Annexures 3.6 to 3.11).

Excess payment of pension occurred due to the following reasons:

- Incorrect computation/Consolidation of pension consequent on revision of pension from time to time (₹ 10.83 lakh) Annexure 3.6
- Inadmissible relief on pension (₹ 6.47 lakh) Annexure 3.7
- short/non-recovery of commuted portion of pension (₹ 6.65 lakh) Annexure 3.8.
- Premature restoration of Commuted Portion of Pension (₹ 0.55 lakh) Annexure – 3.9.
- Inadmissible interim relief (₹ 0.60 lakh) Annexure 3.10.
- Irregular sanction of Additional Quantum of pension (₹ 0.79 lakh) Annexure 3.11.

Excess payment of pension showed following trend as shown in the table below:

**Table 3.1: Excess payment of pension during the five years at Treasury offices.**

Year	Amount of excess Payment noticed (₹in lakh)	No. of Treasuries inspected
2009-10	118.78	262
2010-11	138.68	268
2011-12	168.33	268
2012-13	141.42	200
2013-14	155.55	226
2014-15	25.90*	50*

\*Data for Andhra Pradesh post bifurcation.

### **Pensions undrawn for more than one year:**

**3.4.2** As per amended instruction 60 under TR 16 of A.P.T.C. Vol-I, when a pensioner has failed to receive his pension for one/three years as the case may be, the Disbursing Officer should make enquiries through the District Police, as to the cause of his non appearing stating clearly where the pensioner was residing, and the pension should not be paid till the enquiry is completed and the payment of pension shall be continued if no objection is found as a result of the enquiry.

As per amended SR 86 (b) of TR 16 under A.P.T.C Vol-1 if the pensioner afterwards appears and if the amount of arrears exceeds ₹ 5,00,000/- the payment of such arrears shall not be paid without obtaining approval of the previous sanctioning authority.

During the inspection of 4 DTOs and 46 STOs, 108 cases of pensions not drawn for more than one year were noticed. However, no enquiry was initiated by the pension disbursing authority to ascertain the reasons for non-drawal. (Details Vide Annexure-3.12).

### **B. Data analytics – A practical Approach:**

3.5.1 Data analytics (DA) involves processes and activities designed to obtain and evaluate to extract useful information. The results of Data Analytics may be used to

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identify areas of key risk, fraud, errors or misuse; improve business efficiencies; verify process effectiveness; and influence business decisions.

Data Analytics can also be used to find unusual accounting entries or transactions.

Example include

- Outliers
- Inliers where they are not expected
- Too many or few transactions
- Unexplained items
- Unusual relation between items
- Inconsistency

### Results of Analysis of Pension Database

**3.5.2** We performed analytical review of pension data for the month of March 2015 obtained from DTA and we detected anomalous, inadequacies, and unusual relationships between variables or figures. The result of the data analysis is shown in the Table given below.

SI No.	Observation	Rule position	Remarks
1	Inadmissible dearness relief on second pension when two pensions are drawn by same pensioner.	As per Circular Memo no,18564/C/204/PSC/95, dt., 31/10/1995 read with GO(P) No.156 (F&P), dt., 16/9/1999 where the pensioner is drawing two pensions ie., service pension and family pension, dearness relief is payable only on one pension which is more beneficial to the pensioner.	We noticed in 16 cases where Dearness Relief is payable on both pensions. Details shown in Annexure-13
2	Payment of Enhanced Family Pension beyond time limit.	As per Rule 50 of RPRs, 1980, EFP at 50% of last pay drawn would be payable to the legal heirs from the date following the date of death of the Govt. Servant for a period of 7 years or till the Government servant would have attained the age of 65 years had he/she remained alive, whichever is earlier.	We noticed in 3 cases Payment of Enhanced Family pension continued beyond time limit. Details shown in Annexure-14

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3.	Non consolidation of pension consequent on revision of pension from time to time.	As per GO (P) 239 Finance & Planning (FW Pen I) Department dt 4-6-93 read with GO (P) No.187 Finance & Planning (FW.Pen I) Department dated 10-11-1992, all categories of pension have to be consolidated from time to time.	We noticed that there are 3,724 cases where consolidation of pension was not done. This may be reviewed and concerned DTOs may be instructed to take further action in the matter Details shown in Annexure -15
4	DR/IR is paid on Political Pensions	Political Pension is in the nature of Financial Assistance, hence DR/IR is not admissible,	We noticed that in 3 cases DR/IR is being paid on Political Pension in violation of the rules, concerned DTOs may be instructed to review the same. Details shown in Annexure-16
5	Incorrect dates mentioned in the date fields	Unusual relationship between two variables in the Pension Database.	We noticed that there are several instances in the data dump where the dates mentioned in the date field are incorrect/inconsistent. Due to this lapse, control on disbursement of time limit pensions such as EFP, FP to family pensioners through system checks cannot be ensured. Illustrative cases are shown in Annexure - 17

Results of the analytic review were also communicated to DTA for confirmation of facts and figures and the same is awaited.

### **Results of Analysis of Voucher Data:**

**3.5.3** We also analysed voucher data for the month of March 2015 downloaded from DTA server and reviewed the following transactions in respect of Education Department under Major Head 2202-01-103 and Medical & Health Department under Major Head 2210-03-103 to find out variations between outlier DDOs. We examined trends of expenditure between Basic Pay vis-a-vis encashment of Surrender Leave, HRA, DA and Number of employees in each DDO for the period June 2014 to March 2015.

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The results are shown in the charts below.

## EDUCATION DEPARTMENT

Chart 3.1 showing encashed surrender leave under Education Department-Elementary Education-Assistance to Local Bodies for Primary Education.

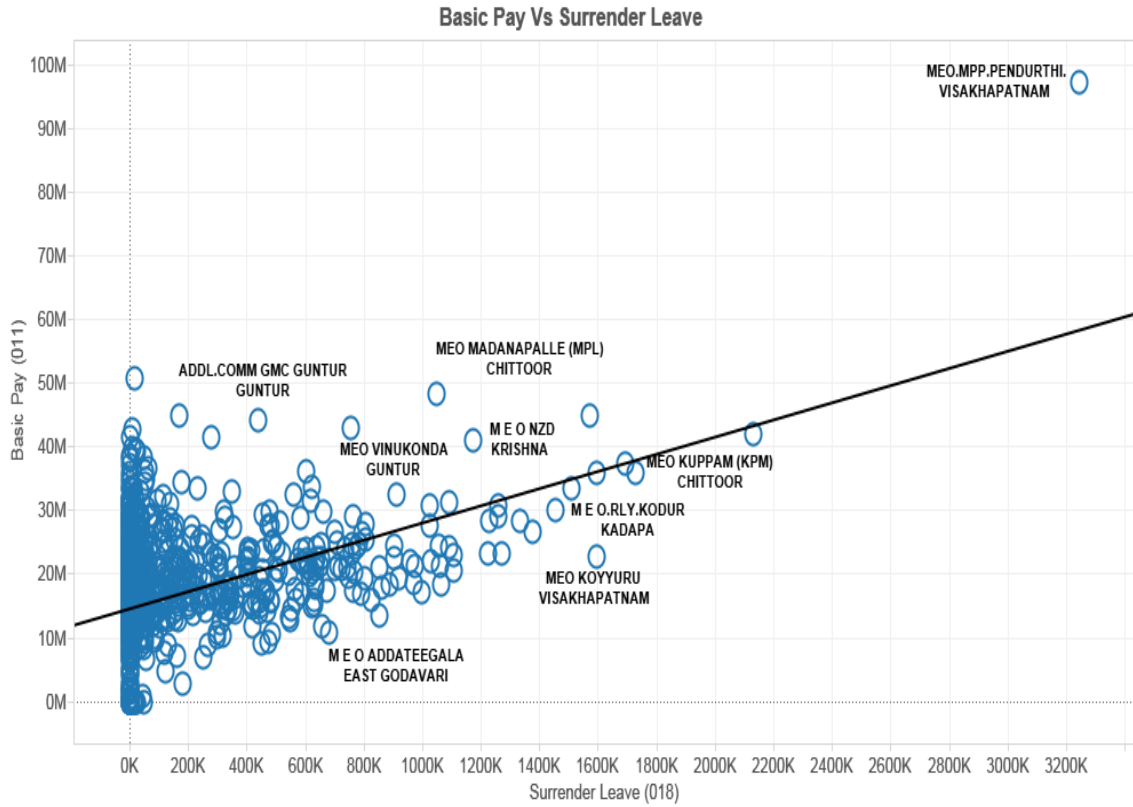
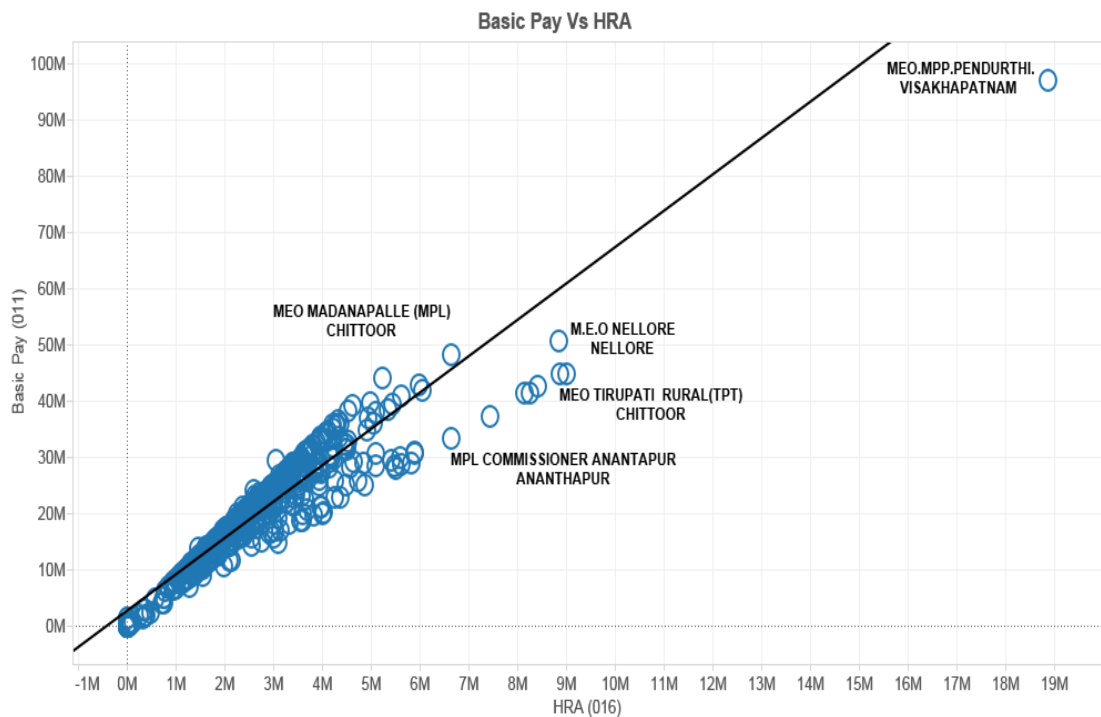


Chart 3.2 showing drawal of HRA under Education Department-Elementary Education-Assistance to Local Bodies for Primary Education.



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Chart 3.3 showing drawal of DA under Education Department-Elementary Education-Assistance to Local Bodies for Primary Education.

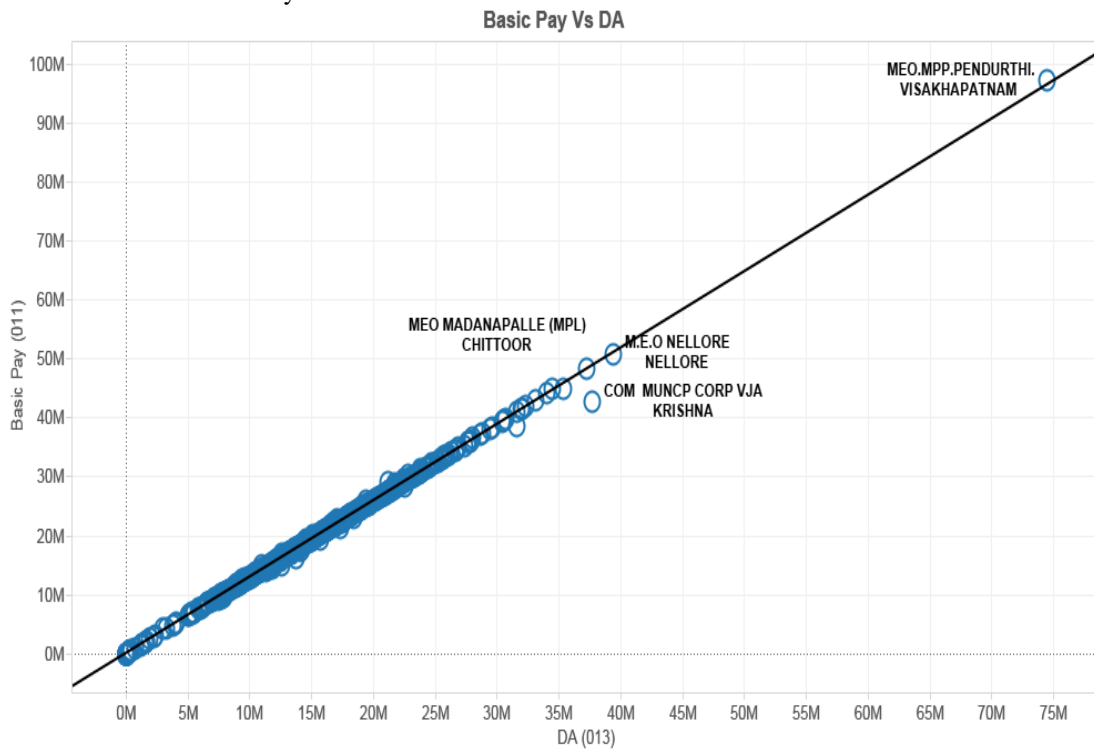
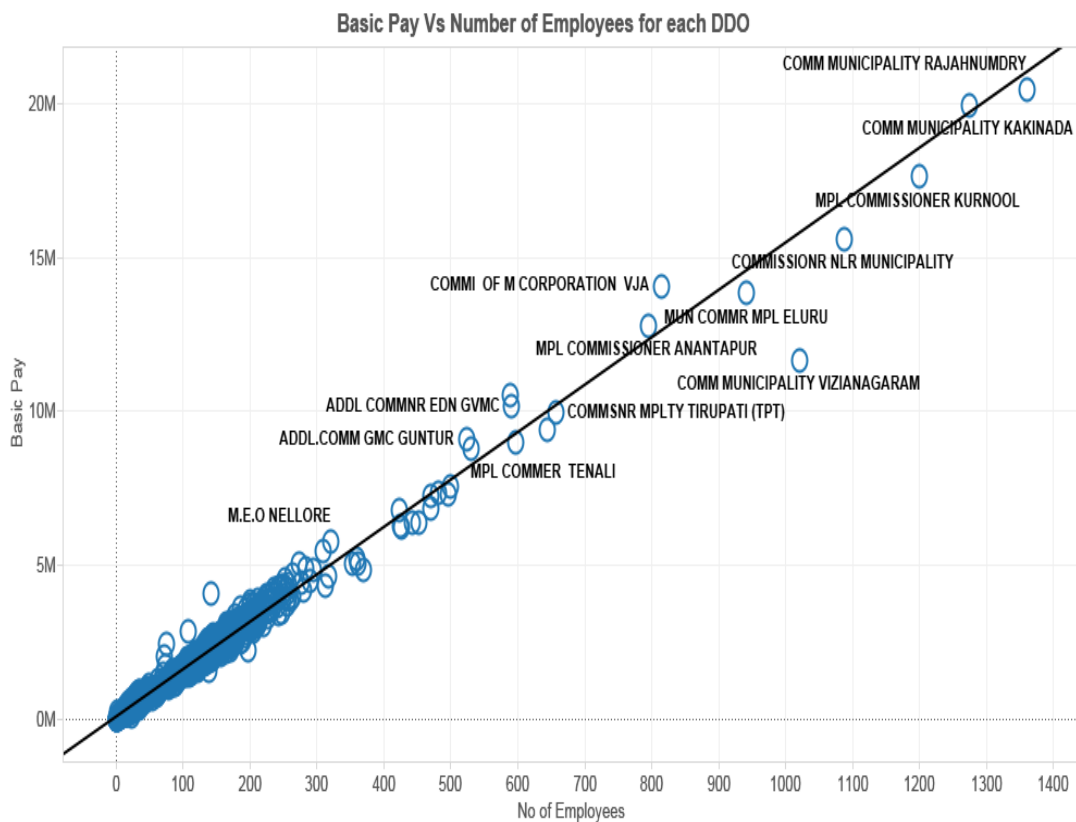


Chart 3.4 showing Number of employees under each DDO under Education Department-Elementary Education-Assistance to Local Bodies for Primary Education.





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## MEDICAL AND HEALTH DEPARTMENT

Chart 3.5 showing encashed surrender leave under Medical & Health-Rural Health services-Allopathy-Primary Health Centers.

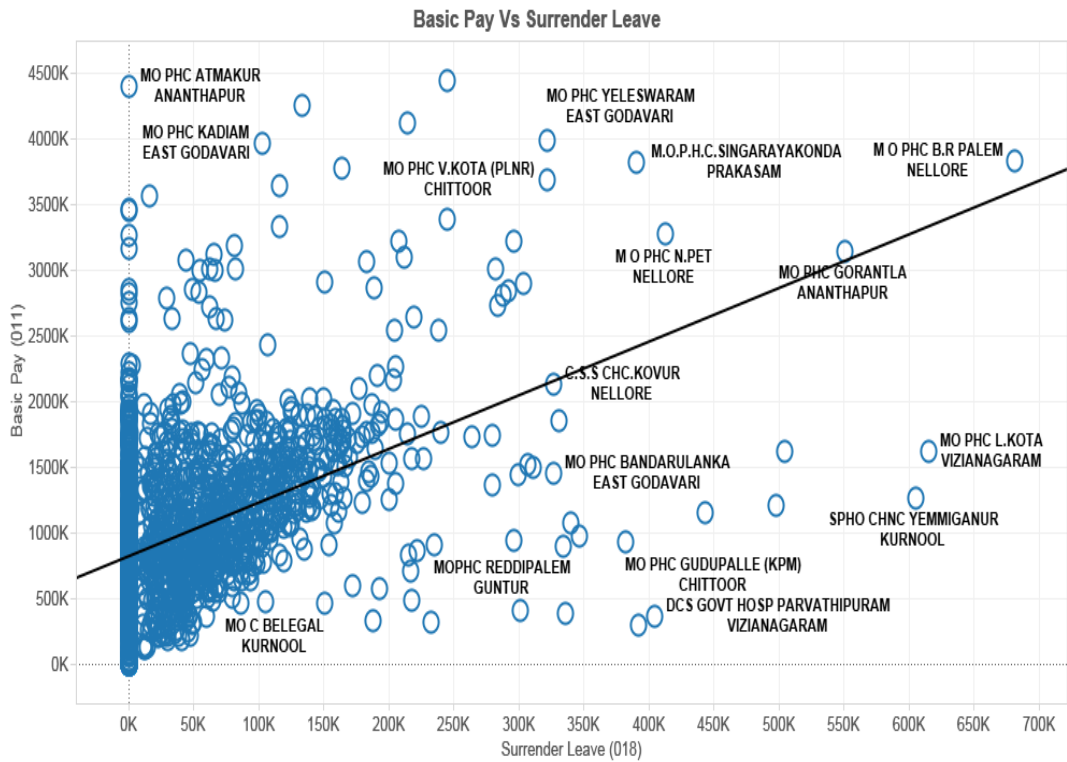
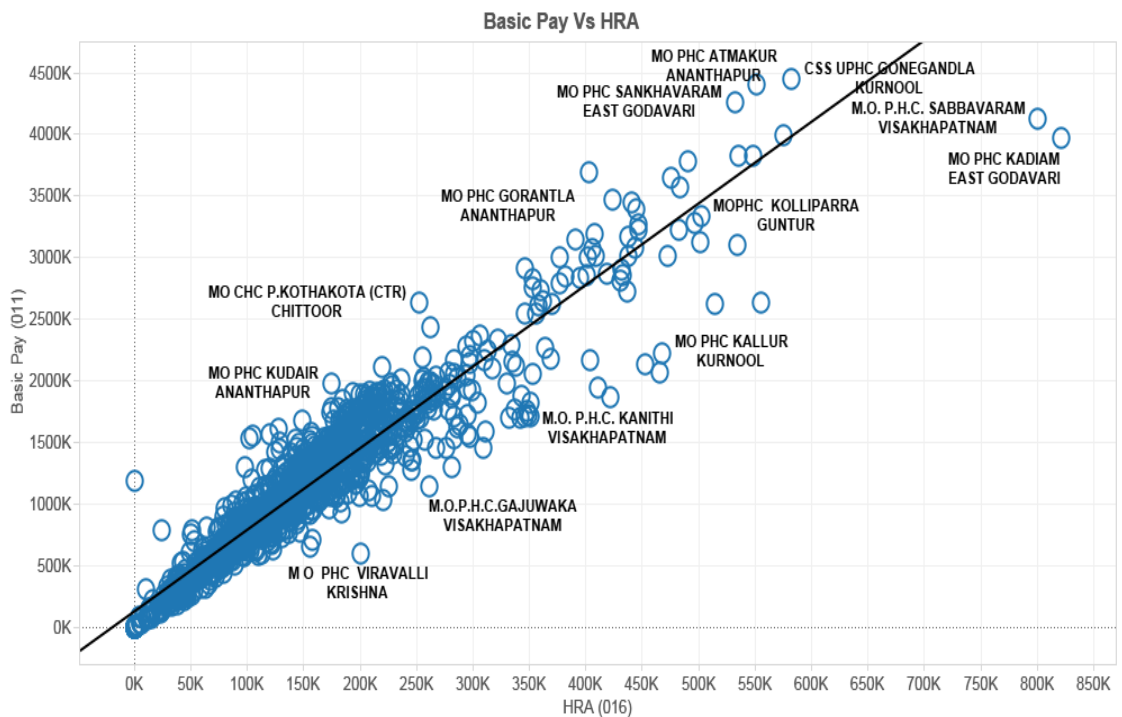


Chart 3.6 showing drawal of HRA under Medical & Health-Rural Health services-Allopathy-Primary Health Centers.



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Chart 3.7 showing drawal of DA under Medical & Health-Rural Health services-Allopathy-Primary Health Centers.

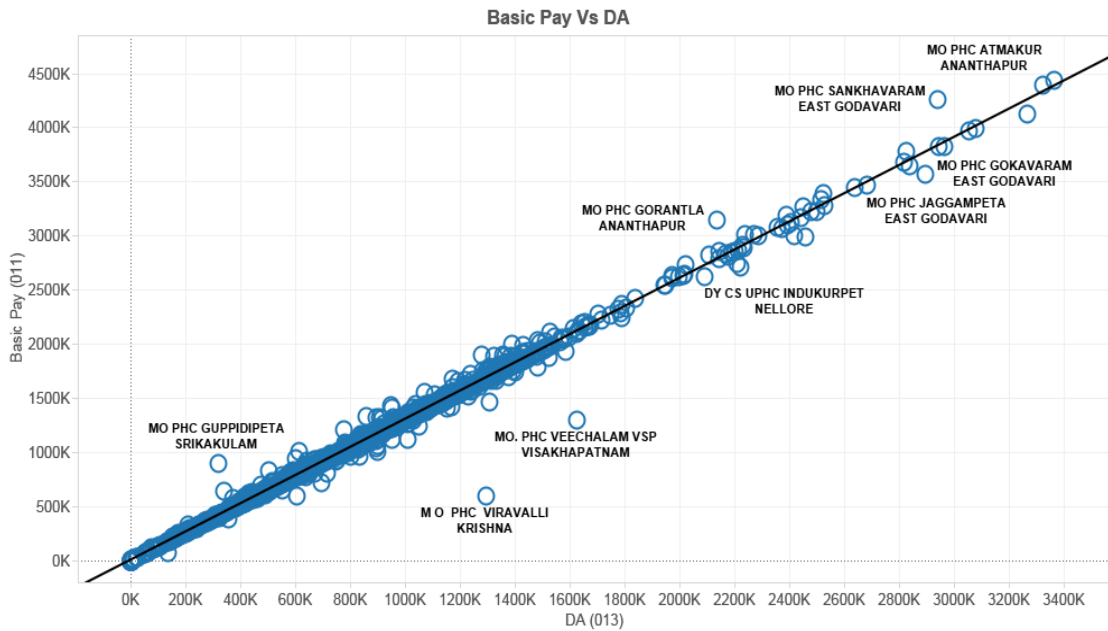


Chart 3.8 showing Number of employees under each DDO under Medical & Health-Rural Health services-Allopathy-Primary Health Centers.



## Section-V Other Defects

### Accounts related functions:

#### Huge accumulation of Subscriptions of Contributory Pension Scheme: (DTO Kurnool)

**3.6.1** State Government Employees recruited on or after 1-9-2004 are covered under new pension scheme which is a Defined “Contributory Pension Scheme”. In terms of the scheme the employee contributes 10% of his basic pay and Dearness Allowance, and equal contribution is to be made by the State Government. The contribution details and corresponding amounts are to be transferred to National Security Depository Limited being the central record keeping agency.

Director of Treasuries and Accounts in Memo.No.D11/10393/2009-11-4 dated 24/11/2011 instructed all the Drawing and Disbursing Officers of the District Treasury to complete the data entry work related to Employee Code, Name and PRAN No. in respect of legacy period who have not mapped the Employee Code, Name and PRAN No.in HRMS Package. Further, recently, Govt. of AP issued orders allowing interest @ 8% pa at the time of transfer of the entire legacy period amount to the Fund Manager.

We observed in one DDO viz APSP 2<sup>nd</sup> Battalion, Kurnool arrears of subscriptions towards contributory pension scheme relating to the period 2006-2010 accumulated to ₹ 1,57,46,880/- to the end of 8/2010. This amount was, however, not adjusted and transferred to NSDL. Delayed adjustment of CPS would result in avoidable interest @8% at a later date which would affect ways and means position of the State Govt.

#### Non-reconciliation of Balances with Huzur Treasury Figures:

**3.6.2** As per Para 14.7 of AP Treasuries and Accounts Functional Manual, the balances of Sub Treasury ledgers under various deposit heads are required to be reconciled with those of the District Treasury balances once in every three months. We noticed that in 12 STOs the balances under various deposit heads with Huzur Treasury Figures have not reconciled. Details are shown in Annexure 3.18.

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### **Non-observances of bi-weekly certificates in the TBRs:**

**3.6.3** As per the instruction 33 under TR 16 of APTC Vol-I read with G.O.Ms.No.172 of Finance & Planning Dept. Govt. of A.P, dt: 16/06/1979, the D.D.Os are required to review the Treasury Bill register bi-weekly and record a Certificate as a result of review thereon to prevent presentation of fraudulent bill at Treasury.

In 25 Cases in five STOs in Two Districts, Bi-Weekly Certificates in Treasury Bill Registers was not recorded. Details shown in Annexure – 3.19.

### **Excess payment of uniform maintenance allowance to certain employees of medical department:**

**3.6.4** In terms of G.O.Ms.No.130 Finance (TA) Department dated:17-04-2010, vide Para 19, Uniform Maintenance Allowance shall be payable @ ₹ 100/- pm, in cash to all the categories of employees and staff of Laboratories/Dispensaries/Hospitals etc., who wear uniform as specified in items A, B and C of the Annexure-I to the G.O. cited, and at ₹50/- per month, in cash for all other categories who wear only Apron/Coats etc., vide item 'D' of Annexure-I. These orders were effective from the month of March 2010, payable in April 2010 onwards. The uniform maintenance allowance was disallowed to the category of office subordinates, Driers, Sweepers etc.

We noticed that in 16 STOs covering under 4 DTOs, Uniform Maintenance Allowance was paid to ineligible employees of PHCs resulting in excess payment amounting to ₹ 1,61,713/- Details are shown in Annexure-20.

### **Short recovery of APGLI subscriptions:**

**3.6.5** We noticed that APGLI subscriptions were short recovered from pay bills In respect of 66 employees in five STOs. Details are shown in Annexure -3.21.

### **Non-obtaining of certificates of acceptance of balance for 2014-15:**

**3.6.6** As per Article 126 of AP Account Code Volume I read with G.O.Ms.No.45 Fin & Plg dept., dt: 25/02/1987, the administrators operating personal Deposit accounts in

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the Treasury were required to verify the balances in the deposit accounts annually and furnish a certificate of acceptance of balances by 30th June every year after reconciling the difference, between the administrator's figures and Treasury figures. If the Certificate of Acceptance of Balance is not received from the Administrator within the stipulated time the Treasury Officer may withhold further payments.

We noticed that the Certificates of Acceptance of Balances (CABs) were not received from 1102 Administrators. However, the treasury officers allowed drawal of further funds from P.D Accounts. Details are shown in Annexure 3.22.

### **Drawal of amount through self-cheques by PD administrators:**

**3.6.7** As per Art. 3 of AP Financial Code, unless the amount is immediately required to be paid for the goods or services received/work done, no amount shall be withdrawn. In pursuance of this, it is hereby stipulated that no self cheque from Deposit Account shall be permitted except for the salaries and petty Office expenses. No cheque in the name of the manager of any Bank shall also be allowed, so as to cut down the bad practice of depositing the amounts in the Bank to avoid lapse of funds. Any deviations to these stipulations, the Deposit administrator and the Treasury Officer shall be held personally responsible. Further as per Director of Treasuries & Accounts Lr. Memo No.M2/17836/2009 dt.16-11-2009 in case money has to be transferred to any subordinate officer or any other departmental officer such receiving officers shall have the same P.D. Account drawing code, if he is already having a code, if not a new code shall be assigned to him.

During the review of paid cheques pertaining to 10/2013, it is observed that the PD Account administrators shown in the Annexure-3.23 have drawn an amount of ₹ 4,84,884/- through self cheques which is against the above codal provisions.

### **Adverse balances under deposits accounts:**

**3.6.8** We observed that PD account operated by SpecialDeputy Collector, HNSS-II under Major Head 8443-00-101-000-01 under the jurisdiction of STO Kurnool fell

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into adverse balance amounting to ₹ 1,40,910 during 2014-15. The reasons have not been analyzed to rectify the discrepancy. Details vide Annexure-3.24.

### **Variation between ledger and system balances under PD accounts:**

**3.6.9** Variations between Ledger and System Balances under various PD accounts in 4 DTOs and 5 STOs works out to ₹339.23crore as listed in Annexure – 3.25

### **Non-Lapsing of Deposits unclaimed for more than three years:**

**3.6.10** As per the provisions contained in Article 271 of A.P. Financial Code Vol-I, certain classes of Civil Deposits like Revenue Deposits, Election Deposits etc., unclaimed for more than 3 complete financial years should be credited to Government Account at the close of March each year.

We noticed that in 30 STOs Civil Deposits amounting to ₹ 11.92 crore unclaimed for more than three years were not lapsed and credited to Government account during 2014-15. Details are furnished in Annexure 3.26. Huge amounts of such deposits exceeding ₹ one crore were found in District Treasuries of West Godavari, Kurnool, Ananthapur and Srikakulam.

### **Non - lapsing of category “c” deposits:**

**3.6.11** As per provisions contained in Government Order No.43 of Finance and Planning Department dt: 22/04/2000, all funds received under Category “C” deposits during a financial year and remaining unspent shall lapse by 31 March of the next financial year.

We noticed that an amount of ₹ 24.60 lakh under Women & Child Welfare Fund, ₹ 19.15 lakh under State Finance Commission grants, ₹ 33.23 lakh under Panchayat and ZP and ₹ 28,750/- of Central and State Deposits remaining unspent in the next financial year and were not lapsed to Government Account. Details vide Annexure-3.27

### **Retention of huge stock of stamps In excess of requirement:**

**3.6.12** Retention of stamps in stock for which there is no demand at all or having an occasional demand is contrary to instructions 7 and 14 under Treasury Rules 4 and 5 respectively of A.P.T.C. Volume-I.

Despite low utilization, we observed in five STOs of two Districts that huge stock of stamps worth ₹ 7,54,665/- was held as shown in Annexure 3.28. The stamps have not been gainfully utilized by transfer to Commissioner of Stamps & Registration.

### **Safe custody of articles lying idle for more than three years in the strong room:**

**3.6.13** In terms of Instructions 21 and 22 under TR.11 of AP Treasury Code Vol-I, authorities depositing articles for safe custody in the Treasury should withdraw the articles once in 3 years for verification and if necessary re-deposit the same duly affixing new seals. In cases of default penal rent @ ₹ 25/- per annum per article in case of Government Departments and @ ₹ 30/- in case of local bodies should be remitted into Government account by the authorities concerned if such articles are not withdrawn even after a lapse of 3 years.

We found that 178 items of safe custody articles have not been withdrawn even after 3 years and are lying in safe custody in 15 Treasuries. Details are shown in Annexure-3.29.

### **Excess payment of HRA:**

**3.6.14 (a)** In G.O.Ms.No.121 Finance&(TA)department dated 08-04-2010 orders were issued for sanctioning of Additional House Rent Allowance @ 8% of the basic pay of the employees under revised pay scales 2010, subject to maximum of ₹ 1,000/- per month, in case of free accommodation could not be provided by the Government to the employees holding the posts to which rent free accommodation should be provided by the Government as per rules.

We found that in Medical Department under five STOs, Additional HRA was paid at the maximum rate of ₹ 1,000/- instead of restricting the same to 8% of their basic pay resulting in excess payment of ₹ 19,859/- violating the above rule. Details are shown in Annexure-3.30.

### **Payment of inadmissible HRA:**

3.6.14 (b) In G.O.Ms.No.107 Fin & Plg (FW PRC-I) Dept, Dt:15-4-1988 orders were issued that, when allotment of Government accommodation is accepted, liability for Licence Fee at 10% of emoluments will commence and HRA is not admissible to those provided with Govt. accommodation.

We observed that in respect of two staff members of Kurnool Collectorate, HRA to the extent of ₹ 20,000/- was paid to the staff residing in Government Accommodation in violation of the above rule. Details are shown in Annexure-3.31.

### **Non recording of details of contract employees in Fly Leaf and SLO Register:**

**3.6.15** In G.O.Ms.No. 94 GA (Ser.A) Dept. dated 28-3-2003 the Government of Andhra Pradesh has issued guidelines for appointment and drawal of emoluments in respect of Contract Appointments. We stated therein that the Contractual appointees will be given only consolidated pay and will not be entitled to any other allowances or benefits such as DA HRA LTC Medical treatment/reimbursement pension etc., However they would be entitled to usual TA/DA etc., on par with regular employees of equivalent status for official travel. The expenditure on consolidated pay and travel should be debited to the relevant sub-detailed heads under head 010 salaries. The treasury officer shall make the monthly payment to such contract employees based on the copy of contract deed furnished by the DDO. The salary particulars of all the contractual employees must also be watched and the same should be recorded in fly leaf and SLO Registers.

On verification in ten STOs of Anantapur and Kurnool districts, we observed that details about drawal of salary by contractual employees were not recorded in fly leaf audit register and SLO registers in violation of the above rule. Details vide Annexure-3.32.



## PART-4

### Annual Review Report on working of Pay and Accounts Office (AP), Hyderabad

The PAO (AP), Hyderabad has been functioning from 02/06/2014. The current review covers the period of 2014-15. The remarks/review included in this report is illustrative and has been communicated to PAO (AP), Hyderabad for necessary action.

#### **Replies not received for outstanding audit Objections:**

**4.1** A list of outstanding major audit objections for which replies were not furnished to the audit as on 31.03.2015 is shown in Annexure-4.1. PAO is requested to pursue with the respective departments/DDOs and ensure that replies are furnished to all outstanding audit objections for early settlement.

#### **Purchase of Stationery worth more than Rupees One lakh:**

**4.2** We noticed in 2 cases that ₹ 3,61,150/- was paid towards the cost of purchases of stationery without e-procurement platform. Details are shown in Annexure 4.2.

#### **Non-Recovery of TDS:**

**4.3** As per various provisions of Income Tax Act, 1961 tax has to be deducted at source. We noticed in two cases that while making payments to contractors an amount of ₹ 5,859/- was not deducted towards TDS at source. Details are shown in the Annexure-4.3.

  
Deputy Accountant General (W & F)

**ANNEXURES**

## Annual Review Report 2014-15

<b>Annexure 1</b>			
<b>List of DTOs/ATOs/STOs in Andhra Pradesh</b>			
	<b>Srikakulam District</b>		<b>Vizianagaram District</b>
1	DTO, Srikakulam	1	DTO, Vizianagaram
2	STO, Narasannapeta	2	STO, Bobbili
3	STO, Palakonda	3	STO, Gajapathinagaram
4	STO, Palasa	4	STO, Parvathipuram
5	STO, Ponduru	5	STO, Salur
6	STO, Rajam	6	STO, Srungavarapukota
7	STO, Sompeta	7	STO, Bhogapuram
8	STO, Tekkali	8	STO, Cheepurupalli
9	STO, Amudalavalasa	9	STO, Kothavalasa
10	STO, Itchapuram	10	STO, Kurupam
11	STO, Kotabommali	11	STO, Nellimarla
12	STO, Hiramandalam at Kothur	12	STO, Badangi at Therlam
13	STO, Pathapatnam	13	STO, Vizianagaram
14	STO, Srikakulam		<b>East Godavari District</b>
	<b>Visakhapatnam District</b>	1	DTO, East Godavari at Kakinada
1	DTO, Visakhapatnam	2	STO, Alamuru
2	STO, Anakapalli (E)	3	STO, Amalapuram
3	STO, Bheemunipatnam	4	STO, Kakinada
4	STO, Chodavaram	5	STO, Kothapeta
5	STO, Elamanchili	6	STO, Peddapuram
6	STO, Narsipatnam	7	STO, Rajahmundry
7	STO, Paderu	8	STO, R.C.Puram
8	STO, Visakhapatnam	9	STO, Rampachodavaram
9	STO, Anakapalli(W)	10	STO, Rayavaram
10	STO, Araku	11	STO, Razole
11	STO, Chintapalli	12	STO, Addateegala
12	STO, Kota Uratla	13	STO, Mummidivaram
13	STO, Madugula	14	STO, Pithapuram
14	STO, Nakkapalli at Payakaraopeta	15	STO, Prathipadu
	<b>West Godavari District</b>	16	STO, Tuni
1	DTO, W.G. at Eluru	17	STO, Jaggampeta
2	STO, Bhimavaram	18	STO, Korukonda
3	STO, Chintalapudi		<b>West Godavari District</b>
4	STO, Gopalapuram	11	STO, Tanuku
5	STO, Kovvur	12	STO, Akiveedu
6	STO, Narasapuram	13	STO, Bhimadole
7	STO, Nidadavole	14	STO, Eluru
8	STO, Palakol	15	STO, Penugonda
9	STO, Polavaram		
10	STO, Tadepalligudem		

## Annual Review Report 2014-15

<b>Annexure 1</b>			
<b>List of DTOs/ATOs/STOs in Andhra Pradesh</b>			
	<b>Krishna District</b>		<b>Prakasam District</b>
1	DTO, Vijayawada (W)	1	ATO, Kandukuru
2	ATO, Vijawada (E)	2	ATO, Markapur
3	ATO, Nuzvidu	3	STO, Addanki
4	ATO, Gudivada	4	STO, Ongole
5	STO, Vuyyuru	5	STO, Martur
6	STO, Gannavaram	6	STO, Yerragondlapalem
7	STO, Avaniigadda	7	STO, Podili
8	STO, Jaggaiahpet	8	STO, Kanigiri
9	STO, Kaikaluru	9	STO, Giddaluru
10	STO, Nandigama	10	STO, Darsi
11	STO, Thiruvuru	11	STO, Cumbum
12	STO, Machilipatnam	12	STO, Chirala
13	STO, Vissannapet	13	DTO, Prakasam at Ongole
14	STO, Mylavaram		<b>Nellore District</b>
15	STO, Pamaru	1	ATO, Gudur
16	STO, Movva	2	ATO, Kavali
17	STO, Bantumilli	3	STO, Nellore
18	STO, Kanchikacherla	4	STO, Atmakur
19	DTO, Krishna @ Machilipatnam	5	STO, Kovvur
	<b>Guntur District</b>	6	STO, Udayagiri
1	ATO, Narasaraopeta	7	STO, Sullurupet
2	ATO, Tenali	8	STO, Butchireddipalem
3	STO, Guntur	9	STO, Venkatagiri
4	STO, Gurazala	10	STO, Vinjamur
5	STO, Vinukonda	11	STO, Podalacr
6	STO, Sattenapalli	12	STO, Naidupet
7	STO, Repalli	13	STO, Rapur
8	STO, Ponnuru	14	STO, Indukurpet
9	STO, Mangalagiri	15	STO, Vakadu
10	STO, Mancherla	16	DTO, Nellore
11	STO, Bapatla		<b>Kurnool District</b>
12	STO, Chilakaluripeta	1	ATO, Adoni
13	STO, Duggirala	2	ATO, Nandyal
14	STO, Nagaram	3	STO, Allagadda
15	STO, Pedakurapadu	4	STO, Alur
16	STO, Piduguralla	5	STO, Atmakur
17	STO, Rajupalem	6	STO, Banaganapalli
18	DTO, Guntur	7	STO, Dhone
		8	STO, Gudur
		9	STO, Koikuntla

## Annual Review Report 2014-15

<b>Annexure 1</b>			
<b>List of DTOs/ATOs/STOs in Andhra Pradesh</b>			
	<b>Kurnool District</b>		<b>Ananthapur District</b>
10	STO, Kurnool	1	ATO, Dharmavaram
11	STO, Nandikotkur	2	ATO, Penukonda
12	STO, Pattikonda	3	STO, Ananathapur
13	STO, Yemmiganur	4	STO, Gooty
14	STO, Srisailam	5	STO, Guntakal
15	DTO, Kurnool	6	STO, Hindupur
	<b>Kadapa District</b>	7	STO, Kadiri
1	ATO, Jammalamadugu	8	STO, Kalyandurg
2	ATO, Rajampeta	9	STO, Kambadur
3	STO, Budvel	10	STO, Kanekal
4	STO, Kadapa	11	STO, Kothacheruvu
5	STO, Kamalapuram	12	STO, Madakasira
6	STO, Lakkireddipalli	13	STO, Rayadurg
7	STO, Muddanur	14	STO, Singanamala
8	STO, Proddatur	15	STO, Tadpatri
9	STO, Pulivendla	16	STO, Uravakonda
10	STO, Railway Kodur	17	DTO, Ananthapur
11	STO, Rayachoti		<b>Chittoor District</b>
12	STO, Sidhavatham	9	STO, Piler
13	DTO, Kadapa	10	STO, Punganur
	<b>Chittoor District</b>	11	STO, Satyaveedu
1	DTO, Tirupati	12	STO, Srikalahasti
2	ATO, Madanapalli	13	STO, Thambalapalli
3	STO, Chittoor	14	STO, Tottambedu
4	STO, Bangarupalem	15	STO, Vayalpadu
5	STO, Chandragiri	16	STO, Palamaneru
6	STO, Kuppam	17	STO, Puttur
7	STO, Nagari	18	DTO, Chittoor
8	STO, Pakala		

# Annual Review Report 2014-15

## Annexure-1.1

### 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.	Srikakulam	2	11	13
2.	Vizianagaram	1	11	12
3.	Visakhapatnam	2	11	13
4.	East Godavari	3+1 DTO	13	17
5.	West Godavari	2	12	14
6.	Krishna	3+1 DTO	14	18
7.	Guntur	2	15	17
8.	Prakasam	2	10	12
9.	Nellore	2	13	15
10.	Kurnool	2	12	14
11.	Kadapa	2	10	12
12.	Anantapur	2	14	16
13.	Chittoor	1+1 DTO	15	17
<b>Total</b>		<b>26+3</b>	<b>161</b>	<b>190</b>

## Annexure 2.1

### Details regarding delay in receipt of monthly accounts/LOP vouchers from Treasuries (2014-2015)

Sl.No	Name of the Treasury/ PAO	Month of account which was received late	Due date	Date on which the A/c was actually received	Delay in no. of days
1	Chittoor	12/14	17-01-15	27-1-15	10
2	Srikakulam	1/15	18-02-15	3-3-15	17
3	Krishna	1/15	15-2-15	26-2-15	10
4	Guntur	1/15	16-2-15	26-2-15	10
5	Prakasam	1/15	16-2-15	27-2-15	11
6	Nellore	1/15	16-2-15	26-2-15	10
7	Chittoor	1/15	17-2-15	27-2-15	10
8	East Godavari	2/15	18-3-15	30-3-15	12
9	West Godavari	2/15	18-3-15	30-3-15	12
10	Krishna	2/15	16-3-15	30-3-15	14
11	Guntur	2/15	16-3-15	30-3-15	14
12	Prakasam	2/15	16-3-15	27-3-15	11
13	Nellore	2/15	16-3-15	30-3-15	14
14	Ananthapur	2/15	17-3-15	30-3-15	13
15	Chittoor	2/15	17-3-15	30-3-15	13
16	Visakhapatnam	2/15	18-3-15	30-3-15	12
17	AP Capital Hqrs	12/14	13-1-15	28-1-15	15

# Annual Review Report 2014-15

## Annexure-2.2.

### Adverse Balances under K-Deposits. (Amounts in ₹)

	Head of Account	Opening balance	Additions	Clearances	Closing Balance
1.	8342-Other Deposits	(-)78,09,10,606.61	29,86,13,207	29,91,21,493	(-)78,14,18,892.61
2.	8443-Civil Deposits	(-)187,17,48,961.19	256,90,61,802	405,49,35,983.50	(-)335,76,23,142.69
3.	8448-Dep of Local Funds	(-)361,99,76,856.98	390,36,62,559	375,24,25,052.10	(-)346,87,39,350.08
4.	8449-Other Deposits	(-)404,39,47,481.33	791,51,35,587	810,76,73,709	(-)423,64,85,606.33
5.	8550-Civil Advances	(-)1,56,42,241.08	0	0	(-)1,56,42,241.08
	<b>Total</b>	<b>(-)1030,09,41,665.03</b>	<b>1468,64,73,155</b>	<b>1621,41,56,237.60</b>	<b>(-)1185,99,09,229.79</b>

**Annexure – 2.3**

**PENDING AC BILLS TO END OF MARCH 2015 (Amount in ₹)**

DISTRICT	OB		AC Bills drawn		DC bills submitted		Pending AC bills	
	Number	Amount	Number	Amount	Number	Amount	Number of Bills	Amount
ANANTAPUR	75	14,71,09,374	10	4,62,774	0	0	85	14,75,72,148
CHITTOOR	629	3,48,71,567	24	50,41,986	443	2,00,31,526	210	1,98,82,027
EAST GODAVARI	141	139,37,56,519	38	3,34,32,824	5	1,49,47,500	174	141,22,41,843
GUNTUR	199	10,09,15,462	27	2,27,87,527	11	52,50,000	215	11,84,52,989
KADAPA	103	83,68,213	22	9,17,871	4	94,391	121	91,91,693
KRISHNA	105	7,16,05,490	20	2,68,19,169	12	78,12,000	113	9,06,12,659
KURNOOL	69	16,26,20,853	31	1,39,98,456	22	1,97,41,692	78	15,68,77,617
NELLORE	446	3,44,02,240	7	71,11,96	435	2,88,40,060	18	62,66,376
PRAKASAM	70	11,15,35,139	6	3,68,961	40	8,34,48,271	36	2,84,55,559
SRIKAKULAM	190	59,55,22,624	17	2,48,61,958	61	5,49,11,824	146	56,54,72,758
VISAKHAPATNAM	95	16,94,95,990	97	30,71,53,459	3	21,60,500	189	47,44,88,949
VIZIANAGARAM	266	3,19,07,765	21	2,88,28,965	0	0	287	6,07,36,730
WEST GODAVARI	115	10,42,08,118	13	2,30,55,971	6	65,05,788	122	12,07,58,301
<b>T O T A L:</b>	<b>2503</b>	<b>296,63,19,354</b>	<b>333</b>	<b>48,84,40,847</b>	<b>1042</b>	<b>24,37,43,552</b>	<b>1,794</b>	<b>321,10,09,649</b>



Annexure-2.4

Wanting Loan recovery schedules in the month of Marach 2015.

Sl No	Name of the District	Load Head	Wanting vouchers (Amount in ₹)
1	Prakasam	7610-00-800-80-000	4,12,950
2	Guntur	7610-00-800-05-000	1,35,000
3	Vizianagaram	Other Advances	2,14,877
Total			7,62,827

**Annexure – 2.5**  
**Details of overpayment cases as on 31-03-2015**

SI No	GPF A/c No	Name Sri/Smt	Date of retirement	Over paid Amount ₹	Reasons for over-payment	Name of the DDO	PPO No	Action taken
1.	71707/POL	J. Chinnabbai	30-06-2011	57,000		Administrative Officer, District Police Office, Visakhapatnam	22-019874/ SP	Addressed vide Ir No Fds6/II/13-14/1972 to 1974 dt 4-2-14. Latest reminder issued to DTO addressed in 159/160 dt 21-04-2015.
2.	57686/GA	G. Bhaskara Rao	30-06-2007	47,341		DTO, Visakhapatnam	22-016514/ SP	Addressed vide Ir No.F14/III/14-15/1568,1572 Dt: 28.8.2014 to recover from Dearness Relief of pensioner. Latest reminder issued in f103/IV/2014-15/574/575dt 09/02/201. DTO addressed in 161/162 dt 21-04-15.
3.	22198/MEDL	Ch.Gnanasundari	08-07-2005	19,653		MO, ESI Dispensary, Vijayawada	Class-IV. Pension authorized by Local Fund	DDO addressed vide Lr.Nos.Fds22/II/1634 and 1635 dt.9.11.11. Latest Reminder issued through email on 10.2.2015
4.	22053/PH	Ch.Gopaiah	30.06.2007	9,234		EE,NSJOO & M, Macharla, Guntur.	Class-IV. Pension authorized by Local Fund	DDO addressed in Lr. No. F24/IV/GNT/08-09/500,501 dt.3.2.09. Latest reminder issued vide f107/ii/2014-15/155 dt: 05/12/2014.
5.	16002/MEDL	M.V.Subba Rao	30.06.1996	36,851		MO,PHC,Parchuru Prakasamdist	17-008449/ SP	Letter addressed Vide / 272 dt12/02/2015 Medical officer, Parchuru, Prakasam Dist. Reminded vie Ir. Fds 109/I/2015-16/35/ Dt:16-04-2015.
6.	20065/PH	K.Krishna Reddy	27.05.2003	30,841		Dist Coordinator Hospital, APVVP,Ongole	06-014548/ SP	Letter addressed Vide / 270 date 12/02/2015 Dist Coordinator Hospital, AP Vaiday Vidhana Parishad,Ongole. Reminded vide Ir. Fds 109/I/2015-16/33/ Dt 16-04-2015.

7.	435/LAB	VENKATESWARA RAO G		36,000		Asst Inspector Of Factories, Ongole, Prakasam dt		Letter addressed Vide / 271 date 12/02/2015.	
8.	50060/GA	RAMAIAH K	30.06.2015	12,909		Tahsildar Komarolu, Prakasam dt	17-012091/ SP	Letter addressed Vide / 269 date 12/02/2015 MRO Komarolu is reminded for early recovery in Fds 109/I/2015-16/34/ Dt: 16-04-2015	
9.	59444/POL	Late A.PULLAIAH	30-6-2007	79,000	Column No 17 ignored	Admn. Officer, D. P.O., Kadapa.	KDP 002495/SP	Addressed vide Fds 6/I/KDP/13-14/1978, 1979, 1980 Dt:3.2.14 to LFA – Director of Audit. Latest reminder issued vide FDS 112/II/163,164,165 DT 22/05/2015	
10.	74814/POL	RAFIULLAH MK	30-1-2011	25,000		Supdt of Police (Urban), Tirupathi	Local Fund	D.D.O is addressed in Fds5/ II/2013-14/2415 dt 30.1.2014. Latest Reminder issued in Lr.No. F5/II/2014-15/ Dt: 1/8/2014. Dept is being reminded for recovery of excess payment.	
11.	3494/PR	G RAMANUJAM		43,276		Dist Panchayat Officer, Chittoor	Local Fund	DDO is addressed and copies issued to the Dt.Audit Officer, ZillaParishad, Local Fund, Chittoor, Dy.Dir., DTO, CTR and to the subscriber vide Lr.No.F12/II/FW/Minus balance/ Dt: 9.10.2012. Latest Reminder issued vide F12/II/13-14/2178 Dt: 24/01/2014. Department is being reminded for recovery of excess payment.	
Total				3,97,105					

**Annexure – 2.6**  
**AUTHORISATIONS PAID IN 2014-15 AFTER VALIDATION PERIOD**  
**(i.e.,AFTER 6 MONTHS)**

Treasury	No. of Accounts
ANANTAPUR	0
CHITTOOR	1
EAST GODAVARI	1
GUNTUR	1
KADAPA	1
KRISHNA	1
KURNOOL	0
NELLORE	0
PRAKASAM	0
SRIKAKULAM	0
VISAKHAPATNAM	1
VIZIANAGARAM	1
WEST GODAVARI	0
<b>TOTAL</b>	<b>7</b>

**Annexure – 2.7**  
**MISCLASSIFICATIONS BETWEEN CLASS IV GPF, CPS, ZPPF AND**  
**REGULAR GPF CREDITS AND DEBITS**

TREASURY/PAO	No. of Items	Credits Amount ₹	No. of Items	Debits Amount ₹
ANANTHAPUR	539	20,78,031	7	7,56,664
CHITTOOR	493	-14,47,741	20	15,13,865
EAST GODAVARI	936	32,72,513	5	3,04,438
GUNTUR	590	18,98,139	6	3,91,852
HYDERABAD URBAN (HQC) ANDHRAPRADESH	35	1,26,920	9	3,86,958
KADAPA	332	8,71,393	5	3,86,450
KRISHNA	435	16,28,719	4	3,15,355
KURNOOL	343	14,61,147	16	19,25,574
NELLORE	414	17,69,907	8	5,68,003
PRAKASAM	515	13,34,077	3	4,62,635
SRIKAKULAM DTO	405	35,63,042	2	49,524
VISAKHAPATNAM	737	25,03,778	52	28,97,199
VIZIANAGARAM	305	9,92,857	2	1,11,664
WEST GODAVARI	498	16,16,072	5	88,254
<b>TOTAL</b>	<b>6577</b>	<b>2,16,68,854</b>	<b>144</b>	<b>1,01,58,435</b>

**Annexure – 2.8**

Alteration Memorandum not received during the year 2014-15

Treasury/PAO	No. of Items	Amount in ₹
ANANTHAPUR	44	28,21,376
CHITTOOR	45	36,86,359
EAST GODAVARI	39	24,69,223
GUNTUR	48	20,30,935
HYDERABAD URBAN (HQC) ANDHRAPRADESH	18	18,46,522
KADAPA	25	10,91,685
KRISHNA	29	13,89,911
KURNOOL	31	12,52,174
NELLORE	42	29,37,178
PRAKASAM	43	28,87,497
SRIKAKULAM DTO	16	17,66,199
VISAKHAPATNAM	52	58,62,114
VIZIANAGARAM	32	14,82,095
WEST GODAVARI	39	10,81,794
<b>TOTAL</b>	<b>503</b>	<b>3,26,05,062</b>

**Annexure – 2.9**

Operation of SA 111 during 2014-15				
DISTRICT	CREDITS		DEBITS	
	No of Vrs/sch	Total Amount ₹	No of Vrs/sch	Total Amount ₹
ANANTHAPUR	-	-	-	-
CHITTOOR	-	-	-	-
KADAPA	4	4,89,850	-	-
E.G DIST	-	-	-	-
GUNTUR	6	45,394	2	1,68,340
KRISHNA	2	37,034	-	-
KURNOOL	-	-	-	-
NELLORE	30	9,16,628	19-	26,94,403
PRAKASAM	-	-	-	-
SRIKAKULAM	-	-	-	-
VISAKHAPATNAM	135	39,94,119	73	52,88,875
VIZIANAGARAM	2	12,000	-	-
WEST GODAVARI	41	8,04,350		
	220	62,99,375	94	81,51,618

## Annexurae-2.10

Wanting schedules of GPF during the year 2014-15.

SL. No.	Treasury	Number of Schedules	Amount in ₹
1	ANANTHAPUR	532	35,52,077
2	CHITTOOR	1262	14,,33,466
3	KADAPA	646	67,54,986
4	EAST GODAVARI	1351	1,31,80,058
5	GUNTUR	879	1,05,22,405
6	HYDERABAD URBAN (HQC) ANDHRAPRADESH	13	1,12,277
7	KRISHNA	866	88,58,468
8	KURNOOL	1237	1,23,62,812
9	NELLORE	895	90,53,495
10	PRAKASAM	869	95,61,709
11	SRIKAKULAM DTO	544	39,52,619
12	VISAKHAPATNAM	2145	2,50,22,672
13	VIZIANAGARAM	438	34,18,080
14	WEST GODAVARI	735	83,67,246
<b>TOTAL</b>		12,412	12,95,52,370

<b>Annexure-3.1</b>			
<b>List of District Treasuries /Sub Treasuries inspected during 2014-15</b>			
	<b>Srikakulam District</b>		<b>Visakhapatnam District</b>
1	DTO, Srikakulam	1	STO, Anakapalli
2	STO, Narasannapeta	2	STO, Chodavaram
3	STO, Palakonda	3	STO, Elamanchili
4	STO, Itchapuram	4	STO, Narsipatnam
5	STO, Hiramnadalam@Kottur	5	STO, Nakkapalli
	<b>Vizayanagaram District</b>		<b>East Godavari District</b>
1	STO, Bobbili	1	STO, Peddapuram
2	STO, GajapathiNagaram	2	STO, Razolei
3	STO, Parvathipuram		<b>Kurnool District</b>
4	STO, Salur	1	DTO, Kurnool
5	STO, Srungavarapukota	2	STO, Kurnool
6	STO, Bhogapuram	3	STO, Adoni
7	STO, Kothavalasa	4	STO, Dhone
8	STO, Badangi @ Terlam	5	STO, Yemmiganur
	<b>West Godavari District</b>		<b>Anantapur District</b>
1	STO, Bhimavaram	1	ATO, Dharmavaram
2	STO, Gopalapuram	2	ATO, Penukonda
3	STO, Kovvuru	3	STO, Ananathapur
4	STO, Narasapuram	4	STO, Gooty
5	STO, Nidadavole	5	STO, Guntakal
6	STO, Palakol	6	STO, Hindupur
7	STO, Polavaram	7	STO, Kadiri
8	STO, TadepalliGudem	8	STO, Kalyandurg
9	STO, Tanuku	9	STO, Madakasira
10	STO, Akivedu	10	STO, Tadpatri
11	STO, Bhimadole		Inspection done on new pattern
12	STO, Eluru	1	DTO, Guntur
13	STO, Penugonda	2	DTO, Chittoor

**Annexure-3.2**

**District wise break up of outstanding Inspection Reports and Paragraphs**

District	Number of Inspection Reports and Paragraphs to the end of March 2015	
	IRs	Paragraphs
Kadapa	50	185
Kurnool	28	89
Nellore	42	112
West Godavari	39	114
Prakasam	37	107
East Godavari	38	128
Srikakulam	38	108
Visakhapatnam	34	107
Vizianagaram	19	76
Guntur	57	174
Ananthapur	31	112
Chittoor	47	171
Krishna	58	170
<b>Total</b>	<b>518</b>	<b>1653</b>

**Annexure – 3.3**

**UN-POSTED CREDITS/DEBITS IN GPF CLASS IV ACCOUNTS.**

SL.NO.	DTO/STO	DIST.	YEAR	UNPOSTED CREDITS (₹.)	UNPOSTED DEBITS (₹)
1	DTO Srikakulam	Srikakulam	1997-2014	89,27,907	----
2	DTO Guntur	Guntur	1997-2014	45,43,532	----
3	DTO Chittoor	Chittoor	2011-2014	3,11,90,712	1,74,54,866
4	DTO Kurnool	Kurnool	----	1,35,63,930	----
<b>Total</b>				<b>5,82,26,081</b>	<b>1,74,54,866</b>

**Annexure – 3.4**

**EXCESS PAYMENT OF CLASS IV GPF FINAL PAYMENT**

SL.NO.	DTO/STO	DISTRICT	NAME	GPF A/C NO.	AMOUNT ₹
1	DTO Srikakulam	Srikakulam	R Mohana Rao	001-101-0116	48,292
2			G Gowresu	001-076-0153	22,655
<b>Total</b>					<b>70,947</b>



## Annexure-3.5

**Non-Payment of social security cum booster scheme to the families of the deceased Class IV employees**

Sl NO.	DTO	No of cases
1	Guntur	15
2	Chittoor	3
Total		18

## Annexure –3.6

**Excess payment of family pension due to wrong consolidation of pension**

Sl.No.	Name of the STO/DTO	District	Name of the Pensioner	PPO No.	From	To	Amount ₹
1	STO Madakasira	Anantapur	G.Srinivasulu	13-SGC-013615	01-05-2006	30-4-2014	6,28,952
2	STO Dhone	Kurnool	L.Pulloji Rao	PPO No.12-SGC-7071	01-01-2006	31-5-2014	3,55,346
3	STO Kurnool	Kurnool	K. RamachanderRao	PPO No.12-SGC-5394	01-01-2006	31-5-2014	99,400
Total							10,83,698

## Annexur-3.7

**EXCESS PAYMENT OF PENSION DUE TO INADMISSIBLE DEARNESS RELIEF**

Sl. No.	Name of the STO/DTO	District	Name of the pensioner	PPO.NO	From	To	Amount ₹
1	STO Dhone	Kurnool	Meharunnisa	Anticipatory Pension	09.08.2011	30.10.2013	78,722
2	STO Ichapuram	Srikakulam	P. Ananda Rao	SKM-6044-FP	16.10.2012	04/2014	61,100
3	STO Palakonda	Srikakulam	K. Satyanarayana	23-011659-SP	01/2011	04/2014	1,27,438
4	STO Tanuku	West Godavari	M Krishna Veni	20-0005006/FP	27-01-2014	31.05.2014	27,244
5	STO Eluru	West Godavari	D.Ravi Kumar	20-004985/FP	5/2013	6/2014	1,95,106
6	STO Eluru	West Godavari	P.Kanaka Raju	Police-WG-F-000682	5/2013	6/2014	1,57,742
Total							6,47,352

**Annexure –3.8**

**EXCESS PAYMENT OF PENSION DUE TO NON/SHORT RECOVERY OF CVP**

Sl.No.	NAME OF THE STO/DTO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT ₹
1	STO Guntakal	Anantapur	Ramakka	141-MPL-GTL-SP	04-03-2010	30-4-2014	1,17,923
2	STO Kadiri	Anantapur	K.Ram Mohan	74-MPL-KDR-SP	16.11.2008	30.04.2014	2, 15,943
3	STO Yemmiganur	Kurnool	E.Bazarappa	12-SGC-11516	10-8-2007	30-5-2014	31,213
4	DTO Kurnool	Kurnool	G. Jaganatha Rao	12-SGC-11151	10.03.2008	30.06.2014	89,716
5	STO Bobbili	Viziznagaram	A. Samuel	24-SGC-006940	05/2010	5/2014	48,020
6	STO Kothavalasa	Viziznagaram	T. Ratnam	SWD/VZM/1205/SP	05/2014	--	2,813
7	STO Palakol	West Godavari	B.Kanaka Rao	20-02-1618/SP	03/2010	03/2014	45,585
8	STO Tadepalligudem	West Godavari	T.Venkata Raju	MUN-WG-2984/SP	13/9/2011	5/2014	1,14,100
Total							6,65,313

**Annexure – 3.9**

**EXCESS PAYMENT OF PENSION DUE TO PREMATURE RESTORATION OF CVP**

Sl.No.	Name of The STO/DTO	District	Name of the pensioner	PPO.No	From	To	Amount ₹
1	STO Gooty	Anantapur	S Abdul Jabber	12-SGC-008211	1-7-2013	16-11-2013	3,010
2	STO Kadiri	Anantapur	K.Ayya Reddy	13-SGC-08763	01.06.2013	30.04.2014	7,942
3	STO Hindupur	Anantapur	P.Obulamma	13-S-008570	27.11.2013	22-01-2014	7,015
4	STO Hindupur	Anantapur	N.V.Jagannadham	13-S-008976	23-08-2013	22-01-2014	5,691
5	DTO Kurnool	Kurnool	G.Gurumurthy	12-SGC-08544	27.07.2000	30.06.2014	15,722
6	STO Bobbili	Viziznagaram	T.Ch. Satyam	24-SGC-005144	17.08.2013	5/2014	15,752
Total							55,132

**Annexure –3.10**

**EXCESS PAYMENT OF PENSION DUE TO INADMISSIBLE INTERIM RELIEF**

Sl. No.	Name of the STO/DTO	District	Name of the pensioner	PPO.NO	From	To	Amount ₹
1	STO Penukonda	Anantapur	Ayesha Bee	8645-FA	1-2004	5-2004	4,525
2			G Jaya Lakshmamma	F000547	1-2004	5-2004	4,760
3			K Muthyalamma	00097-FA	1-2004	5-2004	4,525
4			K Suseelamma	F000084	1-2004	5-2004	4,970
5			M Parvaathamma	1642-AST-FA	1-2004	5-2004	4,525
6			M Chandramma	13FG3063	1-2004	5-2004	6,430
7			M Kasamma	14785-ASST	1-2004	5-2004	4,525
8			S Eswaramma	F001419	1-2004	5-2004	4,525
9	STO Dharmavaram	Anantapur	B Narayanamma	18-MPL-DMM-FP	3-2014	4-2014	1,960
10			R NagappamNaik	13-004120/FP	3-2014	4-2014	2,792
11			S Rahmathunnisa	53-MPL-DMM-FP	3-2014	4-2014	2,732
12			B Pullamma	55-MPL-DMM-FP	3-2014	4-2014	1,886
13			S Gangamma	16-MPL-DMM-FP	3-2014	4-2014	1,960
14			E Leelavathi	13-FG-3323	3-2014	4-2014	1,810
15			T Nagarathamma	13-FG-3379	3-2014	4-2014	3,716
16			A Suseela	21-MPL-DMM-FP	3-2014	4-2014	1,886
17	STO Kalyangurg	Anantapur	SmtG.SubbaLakshamma,	13-FA000456	3-2014	5-2014	2,715
Total							60,242

**Annexure – 3.11**

**EXCESS PAYMENT OF ADDITIONAL QUANTUM OF PENSION**

Sl.No.	NAME OF THE STO/DTO	DISTRICT	NAME OF THE PENSIONER	PPO. NO	FROM	TO	AMOUNT ₹
1	STO Ichapuram	Srikakulam	Anitha Brahma	23-003059-FP	06/2013	02/2014	20,535
2	STO Narasannapet	Srikakulam	Ch. Eswarappa	23-S-002604	07/2011	04/2014	38,120
3	STO Yelamanchill	Visakhapatnam	A. Satyavathi	22 SGC-008484	15-7-2011	30-6-2012	20,447
Total							79,102

**Annexure – 3.12**

**UNDRAWN PENSIONS**

<b>SL.NO</b>	<b>NAME OF THE STO/DTO</b>	<b>NAME OF THE DISTRICT</b>	<b>NO.OF UNDRAWN PENSIONS MORE THAN ONE YEAR</b>
1	STO Polavaram	WG Dist	2
2	STO Nidadavole	West Godavari	3
3	STO Bhimavaram	West Godavari	13
4	DSTO Peddapuram	East Godavari	4
5	DTO Kurnool	Kurnool	7
6	STO Ichapuram	Srikakulam	8
7	STO Tirupati	Chittoor	62
8	STO Chittoor	Chittoor	9
<b>Total</b>			<b>108</b>

**Annexure-3.13**

Excess Payment of pension due to inadmissible dearness relief on second pension when two pensions drawn by one pensioner.												
PPO_ID	STO_ID	PPO_NO	SER	PPO_NAME	BANK_ACCNO	SPOP	EFPOP	FP	CVP_AMOUNT	DR_PERC	DR_AMT	Gross
<b>Srikakulam</b>												
01003968	0108	23S002075	ser	S.GARIKAYYA	030810021000049	7060	0	0	0.00	77.896	5500	17807
01003989	0114	23-SGC-005376	fam	GARIKAYYA.S	030810021000049	11151	0	6695	0.00	77.896	5216	88253
<b>Visakhapatnam</b>												
02008762	0214	22-SGC-015069	ser	M.RAVANAMMA	11269163832	14059	0	0	3100.00	77.896	10952	29007
02008766	0214	22-SGC-014321	fam	RAMANAMMA M	11269163832	15352	15352	9212	0.00	77.896	7176	19076
02020391	0214	22-SGC-015816	ser	D.VIJAYALAKSHMI	62001095479	15452	0	0	0.00	77.896	12037	31862
02020395	0214	22-SGC-015473-FP	fam	D.VIJAYA LAKSHMI	62001095479	0	11750	7050	0.00	191.226	13482	20532
<b>West Godavari</b>												
04005390	0406	20-SGC-017705	fam	K LALITHA	10616198124	11962	11962	7179	0.00	77.896	5593	14911
04005421	0406	20-SGC-018631	ser	KONDA LALITHA	10616198124	11528	0	0	2542.00	77.896	8980	23821
<b>Krisna</b>												
05040564	0503	MMC-SP-000367	ser	D.SUNDARAMMA	021400101017154	6531	0	0	1440.00	77.896	5088	13583
05015717	0503	SP011820	fam	D.SUNDARAMMA	021400101017154	0	0	4446	0.00	77.896	3464	9311
05020450	0506	004515	ser	SUNDARAMMA.N	10607882172	10007	0	0	0.00	77.896	7796	23375
05020477	0506	004106	fam	N.SUNDARAMMA	10607882172	9914	9914	5995	0.00	77.896	4670	12484
<b>Guntur</b>												
06000553	0602	18028377-SP	ser	K.A.VARAKUMARI	003710011023344	13500	0	0	5400.00	77.896	10516	27861
06000870	0602	18SGC021764	fam	K.A.V.KUMARI	003710011023344	14064	14064	8439	0.00	77.896	6574	40053
06020473	0608	18S010020	ser	M.KAMALAMMA	10766447341	8363	0	0	0.00	77.896	6515	20313
06020634	0608	18S009665	fam	M KAMALAMMA	10766447341	9914	9914	5995	0.00	77.896	4670	12484
06038353	0618	18SGC019546	ser	CH.VARALAKSHMAMMA	11373241009	13599	0	0	2050.00	77.896	10594	28065
06038603	0618	18SGC014516	fam	CH.VARALAKSHMAMMA	11373241009	10825	8006	6496	0.00	77.896	5061	61288

PPO_ID	STO_ID	PPO_NO	SER	PPO_NAME	BANK_ACCNO	SPOP	EFPOP	FP	CVP_AMOUNT	DR_PERC	DR_AMT	Gross
<b>Nellore</b>												
08040834	0802	16-017712-SP	fam	VENKATAMMA T	089810100063972	11520	11520	6912	0.00	77.896	8974	23805
08044400	0802	DM/NLR/6928/SP/2013	ser	SMT T VENKATAMMA	089810100063972	8525	8525	5115	3410.00	77.896	6641	17668
<b>Kurnool</b>												
09002025	0903	12-SGC-008351	fam	T.J.SREEDEVI	11226619401	9818	9818	5892	0.00	77.896	4590	12273
09002438	0903	12-SGC-011296	ser	SMT.J.H.SREEDEVI	11226619401	16849	0	0	3715.00	77.896	13125	34724
09014682	0910	PR-KNL-001186	ser	S.JAMMANNA	10289730012	7484	7484	0	1128.00	77.896	5830	15535
09025601	0910	F002704	fam	S JAMMANNA	10289730012	0	6209	3727	0.00	77.896	2904	7838
09026724	0904	PR-GP-KNL-S00227	fam	H.CHITTEMMA	31146337358	0	0	4120	0.00	77.896	3210	8643
09085961	0904	DPO/KNL/2273/SP/2014	ser	H CHITTEMMA	31146337358	8075	8075	4845	3230.00	77.896	6291	16747
<b>Anantapur</b>												
10016456	1011	1320-SP-ZP	fam	MALLAMMA.C	11647051119	0	0	4898	0.00	77.896	3816	10237
10016541	1011	13-SGC-011680	ser	MALLAMMA .C.	11647051119	12472	0	0	2750.00	77.896	9716	25756
<b>Chittoor</b>												
11001470	1102	15-SGC-011903	ser	SANTHA M	11507227391	7538	0	0	1136.00	77.896	5872	15646
11003137	1102	15-SGC-006045	fam	SANTHA M	11507227391	8844	8844	6299	0.00	77.896	4907	13107
11032960	1116	15-021371-SP	ser	SANTHI V	10624648982	18800	18800	11280	7520.00	77.896	14465	38721
11036510	1116	POLYTECHNIC-CTR-971-FP	fam	SANTHI V	10624648982	6275	6275	3765	0.00	77.896	4888	13058

**Annexure -3.14**

Disbursement of Enhanced Family Pension beyond time limit by Treasury Offices										
PPO_ID	STO_ID	PPO_NO	SER	PPO_NAME	pay scales	SP_DOD_DATE	EFP_UPTO_DATE_DATE	Present basic	EFP Amt	FP Amt
4002009	403	20-FG-004172	FAM	M Suryavathi	UGC 96	10/3/2005	10/3/2012	14,764	6,630	3,978
3001820	304	21-FG-005279	FAM	D PADMAVATHI	RPS2005	5/2/2004	5/2/2011	7,800	4,300	2,580
3029371	305	21-005734	FAM	K RANGA LAKSHMI	RPS2005	14/07/2007	14/07/2014	13,629	7,513	4,508

**Annexure-3.15**

Number of pension cases yet to be consolidated in RPS1998,2005,2010 and UGC 2006															
DISTRICT CODE	DTO	ZERO	1	RPS 1986	RPS 1993	RPS 1999	RPS 2004 (other state pensions)	RPS 2005	2007	2008(Other state pensions)	2009(Other state pensions)	RPS 2010	UGC 1996	UGC 2006	TOTAL
1	SRIKAKULAM	0	0	2	1	93	0	95	0	2	2	0	7	0	202
2	VISAKHAPATNAM	1	0	6	18	173	21	666	0	67	15	0	43	0	1010
3	E G DIST	0	0	2	4	94	2	179	0	11	12		9	0	313
4	W G DIST	0	5	2	7	57	5	197	0	2	33	0	21	0	329
5	KRISHNA	0	0	1	1	30	5	237	0	5	15	0	8	0	302
6	GUNTUR	0	0	2	5	72	1	225	6	3	5	0	7	0	326
7	PRAKASAM	0	0	1	6	18	4	209	3	3	8	0	13	0	265
8	NELLORE	0	0	0	1	9	0	146	0	0	6	0	3	0	165
9	KURNOOL	0	0	0	1	1	0	194	0	0	5	0	3	0	204
10	ANANTHAPUR	0	0	1	3	0	2	85	0	1	2	0	4	0	98
11	CHITTOOR	0	0	0	0	3	2	114	0	2	0	0	1	0	122
12	KADAPA	0	0	0	2	10	1	96	0	0	5	0	5	0	119
22	VIZIANAGARAM	0	0	0	4	21	34	154	0	2	11	0	43	0	269
		1	5	17	53	581	77	2597	9	98	119		167		3724

**Annexure-3.16**

list of political pension cases where pension is being paid along with DR/IR								
sto_id	Ppo Number	Pponame	Present basic	Dr amt	Iramt	Gross amt	Net amt	non_eligibilityreasons
1102	15-POL-FF-000088	MUKTHA BAI K	7,000	0	1,890	8,890	8,890	
0312	19-POL-FF-000177	S.ATCHIYAMMA.	7,000	5,453	1,890	14,543	11,843	
0706	FP-000049	M.SUBBAMMA	7,000	5,453	1,890	14,543	14,543	LC Not Submitted



**Annexure-3.17**

Statement showing the incorrect dates like DOC_DATE, SP_DOD_DATE, SP_DOB_DATE, EFP_UPTO_DATE (Illustrative) <sup>2</sup>										
PPO_ID	STO_ID	PPO_NO	STATE_ID	PRESENT_RPS	SER	PPO_NAME	DOC_DATE	SP_DOD_DATE	SP_DOB_DATE	EFP_UPTO_DATE
01018845	0115	23-010974-SP	01	2010	fam	A.KALYANI	1/2/1970	1/3/2015	6/29/1950	
01019020	0102	23-011122-SP	01	2010	fam	J VARALAKSHMI		6/5/2013	7/1/1950	
01021958	0113	001187-SW-SKLM-FP	01	2010	fam	CH.JAYAMMA	9/9/2011	12/31/2010	5/11/1971	8/1/2010
01026443	0106	3160/OG/F/ ARUNACHAL PREDESH	34	2005	fam	G.PADMAVATHI	2/2/2011	2/1/2011	2/18/1964	2/1/2011
01026566	0111	23-003203/FP	01	2010	fam	M.RAMU	10/31/2012	10/30/2012	6/10/1978	10/31/2012
01026923	0113	23-003235/FP	01	2010	fam	D.GAYATRIDEVI	1/15/2013	1/14/2013	11/14/1957	1/14/2013
01027031	0114	23-003245/FP	01	2010	fam	H.ANURADHA	7/18/2013	7/17/2013	11/28/1961	7/18/2013
02004169	0207	VSP-001982	01	2010	fam	K.AMMAJI	6/23/2011	6/22/2011	12/4/1955	6/1/2011
02023299	0214	002350-FP	01	2010	fam	R.VARAHALAMMA	12/8/2008	12/7/2008	7/15/1952	1/31/2014
02024931	0208	22-018533-SP	01	2010	fam	M NAGARATNAM	2/20/2013	2/19/2013	1/10/1952	
02025289	0214	VSP-1013-SP	01	2010	fam	P.G.SWATHI	2/1/2010	1/31/2010	2/17/1951	6/24/2014
02027237	0213	22-019967-SP	01	2010	fam	B.KRISHNAVENI		1/29/2015	6/12/1953	9/18/2014
02028531	0205	22-021093-SP	01	2010	fam	A.SATYAATHI	1/2/1970	8/18/2013	7/1/1953	6/30/2011
02039771	0208	22-022608/SP	01	2010	fam	E.SUHASINI	3/1/2012	2/29/2012	1/27/1954	2/29/2012
02040508	0208	22-004947/FP	01	2010	fam	G.ADILAKSHMI	4/6/2013	4/5/2013	6/28/1955	4/5/2013
03001820	0304	21-FG-005279	01	2010	fam	D PADMAVATHI	2/26/2011	2/25/2011	3/15/1955	2/5/2011
03002535	0304	21-F-005671	01	2010	fam	Y SATYAVATHI	2/11/2014	2/10/2014	1/28/1961	1/21/2014
03003119	0304	21-005779-FP	01	2010	fam	B BALA NAGENDRA MANI	2/21/2014	2/20/2014	9/22/1951	2/1/2014
03004852	0305	21-SGC-024854	01	2010	fam	G V P R LAKSHMI	2/20/2013	2/19/2013	4/1/1959	2/19/2010
03005973	0305	POL-EG-004903	01	2010	fam	A PARVATHI	11/28/2012	11/27/2012	5/27/1952	5/26/2013
03009770	0305	APSP-EG-004686	01	2010	fam	G.MARY RATNAM.	5/25/2013	5/24/2013	12/21/1960	11/30/2012
03009862	0305	21-SGC-018523	01	2010	fam	V SARASWATHI	12/16/2013	12/15/2013	4/13/1966	6/30/2007
03029371	0305	21-005734-FP	01	2010	fam	K RANGA LAKSHMI	8/4/2014	8/3/2014	5/20/1951	7/14/2014
03030187	0316	21-005762-FP	01	2010	fam	N VAJRAM	12/17/2010	12/16/2010	1/10/1952	11/26/2010
03033332	0313	IRRG-EG-003712	01	2010	fam	T BHAGYAVATHI	5/21/2013	5/20/2013	5/1/1958	6/30/2011

<sup>2</sup> Detailed list has been submitted to DTA.

**Annexure – 3.18**  
**NON-RECONCILIATION OF BALANCES**  
**(WITH HUZUR TREASURY FIGURES)**

Sl.No.	DTO/ STO	DISTRICT	RECONCILIATION PENDING BEYOND
1	STO Nidadavole	West Godavari	7/2013
2	STO Akiveedu	West Godavari	5/2013
3	STO Kadiri	Anantapur	10/2013
4	STO Madakasira	Anantapur	4/2012
5	STO Hindupur	Anantapur	10/2013
6	STO Penukonda	Anantapur	10/2013
7	STO Dharmavaram	Anantapur	10/2013
8	STO Anantapur	Anantapur	4/2014
9	STO Kalyandurg	Anantapur	10/2013
10	STO Tadiparti	Anantapur	10/2013
11	STO Adoni	Kurnool	1/2014
12	STO Yemmiganur	Kurnool	9/2011

**Annexure – 3.19**  
**NON-OBSERVANCES OF BI-WEEKLY CERTIFICATES IN THE T.B.RS**

S.NO.	NAME OF THE STO	DISTRICT	NAME OF THE DDO
1	STO Akiveedu	West Godavari	MPDO Kalla
2			AKPS Govt Junior College Dumpagadapa
3			Govt TWAH School, Kondagangupudi
4	STO S Kota	Vizianagaram	HWO, GSWBH, S Kota
5			HWO, GBCBH, Kallapalli
6			HWO, GBCBH, Vepada
7	STO Bhogapuraam	Vizianagaram	MO, PHC, Denkada
8			VeternaryAsst Surgeon, Veternary Dispensary, Denkada
9			HM, ZP High School, Bhogapuram
10			HM, ZP High School, Pasupam
11			MEO, Bhogapuram
12	STO Badangi@Therlam	Vizianagaram	HWO, Govt BC Boys Hostel, Therlam
13			HM, ZPHS, Uddnole
14			MO, Govt Ayurved Dispensaary, Vadada @ Badangi
15			HWO, Govt BC Boys Hostel, Badangi
16			MEO, Badangi
17			HM, GHS, Rejeru
18			HM, ZPHS, Therlam
19			MEO, Therlam
20	STO Parvatipuram	Vizianagaram	HM, ZPHS, Narisipuram
21			HM,ZPHS, Komarada
22			MO, PHC, Garugubilli
23			MO, PHC, Bandalupudi
24			HWO, TWG Hostel, Komorada
25			MPDO, Garugubilli

**Annexure 3.20**

**EXCESS PAYMENT OF UNIFORM MAINTENANCE ALLOWANCE TO CERTAIN EMPLOYEES OF MEDICAL DEPARTMENT.**

SL.NO.	DTO/STO	DIST.	AMOUNT ₹
1	STO Polavaram	West Godavari	7,339
2	STO Narasapur	West Godavari	2,700
3	STO Nidadavolu	West Godavari	3,000
4	STO Bhimadole	West Godavari	2,850
5	STO Gopalapuram @ Jangareddy Gudem	West Godavari	6,366
6	DSTO Kovvuru	West Godavari	10,364
7	STO Tadepalligudem	West Godavari	10,050
8	STO Palakol	West Godavari	5,519
9	STO Akiveedu	West Godavari	2,600
10	DSTO Peddapuram	East Godavari	13,150
11	STO Rajole	East Godavari	7,410
12	STO Kothuru	Srikakulam	20,600
13	STO Narsannapeta	Srikakulam	10,300
14	STO Palakonda	Srikakulam	48,800
15	STO Ichapuram	Srikakulam	8,400
16	STO Bobbili	Vizianagaram	2,265
Total			1,61,713

**Annexure 3.21**

**SHORT RECOVERY OF APGLI SUBSCRIPTIONS**

SL.NO.	DTO/STO	DIST.	No of Employees
1	STO Narasapur	West Godavari	8
2	STO Bhimavaram	West Godavari	7
3	DSTO Peddapuram	East Godavari	28
4	STO Palakonda	Srikakulam	9
5	STO Ichapuram	Srikakulam	24
Total			66

**Annexure – 3.22**

**NON-OBTAINING OF CERTIFICATES OF ACCEPTANCE OF BALANCE FOR 2014-15.**

Sl. No.	DTO/STO	DIST	NO OF ADMINI-STRATORS	NO OF CAB'S OBTAINED	NO OF CAB'S OUT-STANDING.
1	STO Kothavalasa	Vizianagaram	132	82	50
2	STO S Kota	Vizianagaram	598	0	598
3	STO Bobbili	Vizianagaram	458	410	48
4	STO Badangi@Therlam	Vizianagaram	210	180	30
5	STO Parvatipuram	Vizianagaram	108	57	51
6	STO Saluru	Vizianagaram	134	0	134
7	STO Gajapathinagaram	Vizianagaram	107	22	85
8	STO Bhimavaram	West Godavari	70	0	70
9	STO Kadiri	Anantapur	306	270	36
Total			2123	1021	1102

**Annexure 3.23**

**DRAWAL OF AMOUNT THROUGH SELF CHEQUES BY PD ADMINISTRATORS**

SL.NO.	DTO/STO	DIST.	PD ADMINISTRATOR	CHEQUE NO.	AMOUNT ₹
1	DTO	Kurnool	Secretary, AMC, Nandikotkur	004554	48,300
2	Kurnool	Kurnool	Selection Gr Secretary, AMC, Nandikotkur	016604	88,090
3			Secretary, AMC, Koilkuntla	005392	64,928
4			Secretary, AMC, Koilkuntla	005394	92,444
5			Secretary, AMC, Dhone	005161	1,39,748
6			Secretary, AMC, Allagadda	005847	51,374
Total					4,84,884

Annexure 3.24

**ADVERSE BALANCES UNDER DEPOSITS ACCOUNTS**

SL.NO	STO/DTO	DISTRICT	HEAD OF ACCOUNT	ADMINISTRATOR	MONTH OF A/C.	AMOUNT ₹
1	STO Kurnool	Kurnool	8443-00-101-000-01	SplDy Collector, HNSS-II	5/2014	(-),1,40,910

**Annexure 3.25**  
**VARIATION BETWEEN LEDGER AND SYSTEM BALANCES UNDER PD ACCOUNTS**

SL.NO.	DTO/ STO	DISTRICT	HEAD OF ACCOUNT	NAME OF DDO	MONTH/ YEAR	BALANCE AS PER LEDGER ₹	SYSTEM BALANCE ₹	DIFFERENCE ₹
1	STO Madakasira	Anantapur	8443-101-01	Revenue Deposit	3/2014	50,237	17,670	32567
2			8448-102-03-01	Nagar Panchayat	3/2014	9,85,774	10,36,676	(-)50902
3	STO Hindupur	Anantapur	8443-101-01	MRO Chitamathur	3/2014	1,03,242	84,210	19032
4				MRO Hindupur	3/2014	7,32,900	7,14,853	18047
5				AD, Agriculture, Hinudpur	3/2014	43,500	0	43500
6	STO	Kurnool	8443-104-01	Civil Court Deposit	4/2014	16,37,689-75	15,26,030	111659.75
7	Yemmiganur		8448-102-03-02	Municipal Salary Funds	4/2014	28,24,098	28,25,293	(-)1195
8	STO Kurnool	Kurnool	8443-101-01	Revenue Deposits	4/2014	3,15,57,055-72	5,67,11,663	(-)25154607.28
9	STO Narsannapeta	Srikakulam	8443-101-01	MRO, Narsannapeta	4/2014	6,000	6,020	(-)20
10			8443-101-01		4/2014	95,000	1,42,500	(-)47500
11			8443-105-01		4/2014	74,500	4,20,500	(-)346000
12	STO	Srikakulam	8443-101-01	MRO, Kaviti	4/2014	90,483	91,948	(-)1465
13	Ichapuram		8443-105-01	Junior Civil Judge, Ichapuram	4/2014	2,41,730	2,67,146	(-)25416
14	DTO Srikakulam	Srikakulam	8448-109-03-001	ZP General Funds	3/2013	11,02,88,787-62	8,12,14,142-62	2,90,74,645
15			8448-109-03-001		3/2014	8,39,34,770-62	4,69,52,611-62	3,69,82,159
16			8338-104-01	ZP Provident Fund	3/2013	131,17,63,030	(-)9,31,39,408	140,49,02,438
17			8338-104-01		3/2014	155,89,08,699	(-)38,94,89,071	194,83,97,770
18	STO Chodavaram	Visakhapatnam	8443—101-01	Revenue Deposit, Taahsildar, Chodavaram	4/2014	1492,677	1,22,303	(-)17,24,847
19				Revenue Deposit, MRO, Chedikada	4/2014		10,376	
20				Revenue Deposit, MRO, Devarapalli	4/2014		16,92,021	
21				Revenue Deposit, LA, Poderue, Chodavaram	4/2014		13,92,824	
22				8443-103-01	Security Deposit	4/2014	24,000	0
<b>TOTAL</b>						<b>310,48,54,173.71</b>	<b>(-)28,73,99,691.76</b>	<b>(-)339,22,53,865.47</b>

**Annexure- 3.26**

**Non-Lapsing of Category B Deposits (Amount in ₹)**

SL NO.	DTO/STO	DISTRICT	Revenue	Caution Money Deposit	Labour Act Deposit	Criminal Court Deposits	Election Deposit
1	STO Gopalapuram @JangareddyGudem	West Godavari	9,200				
2	STO Tanuku	West Godavari		37,925	4,250		
3	DSTO Kovvuru	West Godavari	19,477			5,08,605	
4	STO Tadepalligudem	West Godavari	1,56,42,843				
5	STO Akiveedu	West Godavari		12,637			
6	STO Kadiri	Anantapur	1,53,350				
7	STO Madakasira	Anantapur					15,000
8	STO Guntakal	Anantapur	3,23,497				
9	STO Hindupur	Anantapur	4,35,201				50,000
10	STO Penukonda	Anantapur	37,71,525				
11	STO Dharmavaram	Anantapur	2,52,698				
12	STO Anantapur	Anantapur	1,65,11,277			34,87,660	
13	STO Adoni	Kurnool	1,91,38,403			3,000	
14	STO Yemmiganur	Kurnool	1,29,154				
15	STO Kurnool	Kurnool	1,85,26,678				
16	STO Dhone	Kurnool	3,59,326				
17	DTO Kurnool	Kurnool		3,39,826			
18	STO Kothuru	Srikakulam	58,26,514				
19	STO Palakonda	Srikakulam	7,97,503				
20	DTO Srikakulam	Srikakulam	2,45,68,712	2,79,507		16,93,044	
21	STO Kothavalasa	Vizianagaram				60,000	
22	STO S Kota	Vizianagaram	5,305				
23	STO Bhogapuram	Vizianagaram	24,250				
24	STO Bobbili	Vizianagaram	20,050			5,58,843	
25	STO Badangi@Terlam	Vizianagaram	4,571				
26	STO Parvatipuram	Vizianagaram	70,000			41,66,155	
27	STO Saluru	Vizianagaram	2,750				
28	STO Gajapathinagaram	Vizianagaram	3,880				20,000
29	STO Kalyandurg	Anantapur	31,689				22,500
30	STO Tadipatri	Anantapur	30,783			12,32,252	62,500
<b>Total</b>			<b>10,66,58,639</b>	<b>6,69,895</b>	<b>4,250</b>	<b>1,17,09,559</b>	<b>1,70,000</b>

**Annexure 3.27**

**NON - LAPSING OF CATEGORY "C" DEPOSITS. (Amount in ₹)**

SL NO.	DTO/STO	DISTRICT	W CW	MPP	SFC	PANCHA-YATH/ZP	Central & State Deposits
1	STO Eluru	West	8,55,159				
2	STO Gopalapuram	West Godavari	8,07,062				
3	STO Tanuku	West	34,272				
4	STO	West		200			
5	STO Palakol	West	4,39,573				
6	STO Kadiri	Anantapur			4,41,059		
7	STO	Anantapur			68,071		
8	STO Gooty	Anantapur	2,52,759				
9	STO Hindupur	Anantapur			61,785		
10	STO	Anantapur			2,15,019		
11	STO	Anantapur			1,83,280		
12	STO	Anantapur			2,20,028		
13	STO Adoni	Kurnool	37,134				
14	STO Kurnool	Kurnool			1,16,843		
15	STO Dhone	Kurnool	34,364		21,564		
16	DTO	Srikakulam				33,23,358	28,750
17	STO	Anantapur			1,29,575		
18	STO Tadipatri	Anantapur			4,57,986		
<b>Total</b>			<b>24,60,323</b>	<b>200</b>	<b>19,15,210</b>	<b>33,23,358</b>	<b>28,750</b>

**Annexure – 3.28**

**RETENTION OF HUGE STOCK OF STAMPS IN EXCESS OF REQUIREMENT**

SL.NO	NAME OF THE DTO/STO	DISTRICT	CATEGORY	AMOUNT ₹
1	STO Nidadavole	West Godavari	Non-Judicial	1,20,000
2			Court Fee Lables	70
3	STO Bhimadole	West Godavari	Court Fee Lables	7,880
4	STO Tadepalligudem	West Godavari	Non-Judicial	5,31,110
5			Notary Stamps	19,600
6			Court Fee Lables	5
7	STO Akiveedu	West Godavari	Court Fee Lables	58,000
8	STO Penukonda	Anantapur	Notary Stamps	18,000
<b>Total</b>				<b>7,54,665</b>

**Annexure – 3.29**  
**SAFE CUSTODY OF ARTICLES LYING IDLE FOR**  
**MORE THAN THREE YEARS IN THE STRONG ROOM.**

SL.NO	NAME OF THE DTO/STO	NAME OF THE DISTRICT	NUMBER OF ARTICLES
1	STO Eluru	West Godavari	10
2	STO Narasapur	West Godavari	2
3	STO Penugonda	West Godavari	6
4	DSTO Peddapuram	East Godavari	4
5	STO Rajole	East Godavari	1
6	STO Dharmavaram	Anantapur	1
7	STO Anantapur	Anantapur	38
8	STO Adoni	Kurnool	5
9	STO Kurnool	Kurnool	55
10	STO Dhone	Kurnool	7
11	DTO Kurnool	Kurnool	9
12	STO Palakonda	Srikakulam	1
13	DTO Srikakulam	Srikakulam	20
14	STO S Kota	Vizianagaram	14
15	STO Parvatipuram	Vizianagaram	5
Total			178

**Annexure – 3.30**

**EXCESS PAYMENT OF ADDITIONAL HRA**

SL.NO	NAME OF THE DTO / STO	NAME OF THE DISTRICT	Name of DDO	Amount ₹
1	STO Bhimadole	West Godavari	Medical Department	3,720
2	STO Gooty	Anantapur	Medical Department	1,672
3	STO Hindupur	Anantapur	Medical Department	4,096
4	STO Penukonda	Anantapur	Medical Department	6,051
5	STO Adoni	Kurnool	Medical Department	4,320
			Total	19,859

**Annexure-3-31**

**Payment of inadmissible HRA**

SI No	Name & Designation	Period	Amout ₹
1	G. K. SadeendraPhani Kumar, Sr. Asst. Collector's office, Kurnool	January 2014-June 2014	10,897
2	K. Narasimha Raju Sr. Asst. Collector's office, Kurnool,	March 2014-June 2014	9,103
Total			20,000



**Annexure – 3.32**

**Non recording of details of contract employees  
In fly leaf audit register and SLO register.**

SL.NO	NAME OF THE DTO/STO	NAME OF THE DISTRICT
1	STO Dharmavaram	Anantapur
2	STO Kadiri	Anantapur
3	STO Madakasira	Anantapur
4	STO Gooty	Anantapur
5	STO Guntakal	Anantapur
6	STO Hindupur	Anantapur
7	STO Penukonda	Anantapur
8	STO Adoni	Kurnool
9	STO Yemmiganur	Kurnool
10	STO Dhone	Kurnool

**Annexure – 4.1**

**Number of objections outstanding to the end of March 2015.**

Sl No	Year	Number of objections outstanding	Amount ₹
1	2014-15	4	5,861
<b>Total</b>		<b>4</b>	<b>5,861</b>

**Annexure-4.2**

**Purchase of Stationery without e-procurement platform.**

Sl No	Major Head	DDO	Number of objections	Amount of objections ₹
1	2029	Asst. Secretary( Admin), O/o Land Administration	1	1,44,900
2	2401	Commissioner and Director of Agriculture, AP, Hyd	1	2,16,250
<b>Total</b>			<b>2</b>	<b>3,61,150</b>

**Annexure-4.3**

**Non-recovery of TDS towards Income tax from payments made to contractors.**

Sl No	Major Head	DDO	Number of objections	Amount of objections ₹
1	2054	APAO, Pay & Accounts Office, AP, Hyd	1	4,006
2	2217	AO, Directorate of Town and Country Planning, AP, Hyd	1	1,853
<b>Total</b>			<b>2</b>	<b>5,859</b>