

ANNEXURE I



ANDHRA PRAGATHI GRAMEENA BANK INVITES APPLICATIONS FOR CONCURRENT AUDIT OF THEIR SELECTED BRANCHES

Last Date: **05.07.2022**

TERMS AND CONDITIONS FOR APPOINTMENT OF EXTERNAL AUDITORS, FOR CONDUCTING CONCURRENT AUDIT OF BRANCHES AND OFFICES & REPORTING AND REVIEW OF PERFORMANCE.

The following are the Terms and Conditions for applying for empanelment as CONCURRENT AUDITOR in ANDHRA PRAGATHI GRAMEENA BANK

I.MANDATORY CONDITIONS FOR APPOINTMENT:

1. Applicant should be either a Partnership or Proprietorship firm or a Company, already in the panel of the RBI, which are circulated among the Banks for Statutory Audit of the Banks from time to time. Registration of firm with RBI is mandatory.
2. The empanelment and allocation of branches to the auditors will be purely the prerogative of the Bank. Such empanelment shall be initially for a period of one year and can be extended up to a maximum period of 3 years' subject to satisfactory performance of the auditor.
3. The Concurrent Audit firm should furnish the name and qualification of the persons, who shall be conducting audit in the branch, to the Bank before commencing audit assignment and such persons will have to continue audit for all the months.
4. The Concurrent Audit firm will undertake that they will not sub contract the audit assignment.
5. The Concurrent Audit firm will not lobby directly or indirectly for considering any credit proposals of their friends/clients to the Bank.
6. Auditors should not have been disqualified under Section 226 of the Companies Act, 1956 to accept this appointment.

7. The Concurrent Audit firm / or the partners or any of their clients should not have any credit facilities with the auditee branch for which they are applying for except credit facilities against their own deposits.
8. The firm/any partners/Directors of the firm/ Company should not have statutory audit, credit audit, and valuation of fixed / current assets or other similar assignments with any branch of ANDHRA PRAGATHI GRAMEENA BANK.
9. The firm/any partners/ Directors of the firm/ Company should not have any disciplinary matters pending with ICAI/RBI and they should not have suffered any disqualification.
10. The firms should be having sufficient experience in conducting audits in Banks / our Bank. Other things being equal the Audit Firms with Proprietor/ partner with CISA /DISA qualification will be given preference.
11. The firm should be nearer to the proposed auditee branch.
12. Firms which are carrying out the statutory audit assignments of the Bank should not be considered for Concurrent Audit during that year as per guidelines of NABARD issued vide Cir.No.55/DOS/HO/POL/Dt.12.3.2012.
13. The Bank has the discretion to change the allocation of the branches based on any Administrative exigencies.
14. Whenever any of the Proprietor / Partner/ Director of the Audit firm/ Company is related to any of the employees/ Directors of the Bank, the relationship with such employees/ Directors should be specifically mentioned in the application.
15. The Bank has the discretion to consider or reject any of the applications based on any of the RBI / Government / Internal guidelines of the Bank.
16. Only the audit firm provisionally selected for empanelment will be communicated. through e-mail. No individual intimation will be sent to the audit firm whose application is not considered for empanelment.
17. The provisional selection of the audit firm will be made by the Bank and the Bank is not liable for any error in selection of audit firms.
18. The audit firm should give their consent in writing / undertaking letter in the prescribed format agreeing to comply with and bound by the terms and conditions prescribed by the Bank.

19. The Audit Firm selected is eligible for reappointment subject to Annual Review by the Bank up to a maximum period of 3 Terms / 3 Years. The re-appointment may be to the same branch or to any other branch at the discretion of the Bank.
20. The Audit firm shall submit the reports in the prescribed format covering all the Audit areas advised from time to time. The Auditors shall certify all the reports under branch Statutory Audit system covering NPA provisioning, Insurance Coverage, P & L A/c, CRAR, Certification regarding Tax Audit and other areas to be advised from time to time.

II. Methodology of selection:

a. APPLICATION:

1. The eligible interested individuals / firms / companies should apply giving their bio-data during the stipulated period only i.e. from **22.06.2022** to **05.07.2022**. They should send the hardcopy of the application / annexure to the Bank. No correspondence / communication from the applying firms will be entertained by the Bank whatsoever till the Bank communicates selection to them (if selected).
2. The applicant has to necessarily furnish his choice of Region in descending order in the application in the website. ***(The list of Regions are furnished in Annexure-II)***
3. Mere submission of application by the audit firms for appointment as Concurrent Auditor in **APG Bank shall not entitle them automatically for assignment. The application will be processed and empanelment will be communicated in due course.**
4. The appointment / allotment of branches shall be based on the availability of branches and number of audit firms in particular area. The Bank reserves the right to appoint any audit firm for Concurrent Audit.
5. Based on the above, the audit firm will be provisionally selected for empanelment. Bank shall communicate the provisional selection to such firms by way of letter and call for the letter of acceptance to be received by the Bank before the specified due dates.
6. After receipt of hard copy of the application and letter of acceptance from the firms the Bank will empanel the audit firm for Concurrent Audit for the period of One-year subject to correctness of the information furnished in the application / annexure.
7. If the selected firm has not sent letter of acceptance duly signed by them within the due date, the provisional selection will stand automatically cancelled. No separate intimation in this regard will be communicated.
8. In respect of firms which are not being selected, no communication will be sent by the Bank and no correspondence will be entertained.
9. Bank may conduct a day's workshop for selected auditors for familiarization of our terminologies before actual commencement of Concurrent Audit. No traveling / halting allowance or any such allowances will be payable for attending such workshops.

b. ACCEPTENCE OF OFFER:

1. The audit firm which is provisionally selected for empanelment will be communicated and the acceptance to Bank's offer is to be confirmed by the audit firm by way of return communication within 7 days of Bank's communicating provisional selection.
2. The following set of documents are to be prepared in TRIPLICATE and are to be directly sent to ***"The Chairman, Inspection Department, Andhra Pragathi Grameena Bank, Head Office, 59/166-15, Mariyapuram, Near Mariyapuram Church, Kadapa Andhra Pradesh, Pin: 516003."***

Or mail to apgbinspection@apgb.in.

3. Self-attested hard copies of:

- a) Copy of Partnership deed / Memorandum & Articles of Association
- b) Certificate of Registration with ICAI / ROC in the case of
- c) Copy of UCN Registration with RBI,
- d) Copies of Letters received from Banks assigning the work of (wherever applicable).
Companies Concurrent Audit/ Statutory Audit / other audits to audit firm, as reported in the application.
- e) Letter of acceptance of Terms and Conditions in the prescribed format. (Format as per annexure -I).
- f) Any other report / enclosures/evidence which audit firm has mentioned in the application.

c. APPOINTMENT:

1. On receipt of the above documents, the Bank shall scrutinize the same and verify the correctness of application / annexure. Thereafter, the Bank shall communicate the appointment initially by way of appointment letter.
2. The present offer of appointment is purely provisional and subject to the applicant taking up the audit assignment within the stipulated date.
3. Procedure relating to issue of Letter of Authority to enable the audit firm to verify relevant files/records at specific branch allotted to audit firm for conducting Concurrent Audit will be informed to audit firm separately while confirming the acceptance / appointment letter. The Audit Firm shall give an undertaking letter in the prescribed format as per Annexure1.
4. Along with the copy of appointment letter the following data will be sent to the audit firm:
 - i. Concurrent Audit format.
 - ii. Indexes of Circulars issued during 2010 to 2021.

- iii. Indicative list of serious irregularities which are required to be reported.

d. Methodology for review of the performance of the auditors:

1. The system of Concurrent Audit has been introduced mainly with the following objectives:
 - a. To keep all routine work of the branch under continuous check so as to supplement Bank's efforts to ensure a robust internal control system at the branch in the critical and sensitive areas.
 - b. To ensure that violation, if any, in the procedures of the bank are brought to the notice of the management immediately so that timely corrective and remedial steps can be taken and avoid repetition.
 - c. To pick up and report early warning signals in right time to alert the management.
 - d. To report serious irregularities/fraudulent activities noticed at the branch to management in right time.
 - e. To ensure the quality of credit portfolio with due focus on credit appraisal, sanction, monitoring, recovery aspects etc.,
2. The audit firm shall own professional responsibility for concealment of facts not reporting serious irregularities or losses on account of non-reporting/non-detection of early warning signals/frauds.
3. The Regional Offices will convene meeting of select auditors at periodic intervals at the specified centers for interaction.³
4. The Head Office Inspectorate will evaluate the performance of the auditors at periodical intervals based on the following parameters:
 - a. Adherence to time norms for overall attendance (15 days /20 days), attendance by the Chartered Accountants. (3 days/ 4 days).
 - b. Adequacy of the coverage of audit areas and reporting, as per norms.
 - c. Timely submission of Executive Summary/Quarterly Report – (Monthly Executive Summary to be submitted before 10th of the following month and quarterly Concurrent Audit report within 10 days from the end of quarter.)
 - d. Timely reporting of serious irregularities/early warning signals / reporting of frauds.
 - e. Contribution to improvement in overall control by the branch.
 - f. Failure to detect and report leakage of income as well as serious irregularities.

If the performance is found wanting, then the services of the auditors shall be terminated forthwith with intimation at the discretion of the Bank and such Audit firms shall stand derecognized.

e. Termination / cancellation of Empanelment / Appointment:

1. If the selected firm has not sent other documents duly signed by them within the stipulated time, their application received will be rejected.
2. If any of the information / documents furnished by the auditor is found to be incorrect, the Bank's offer will automatically stand cancelled without entertaining any further correspondence.

3. In case the application is rejected for reasons mentioned in 1 & 2 above, the Bank shall identify a new auditor for the branch, at its discretion and you shall not claim any right for audit of said or any other branch.
4. The appointment for Concurrent Audit is purely contractual and for a specific period of 12 months and the same may be renewed on a yearly basis subject to satisfactory performance / eligibility of the particular branch for Concurrent Audit. The maximum period of contract shall be restricted to 3 years. However, the Bank reserves the right to terminate the contract at any point of time for whatsoever reasons as the Bank may deem fit.
5. After termination of the contract, the auditor / firm shall not use or keep any of the material information given by the Bank like CDs, etc or make any representations to public or outsiders as continuing this agreement. The auditor / firm shall return all materials belonging to the Bank after termination of this agreement, unless otherwise instructed in writing by the Bank.
6. The Bank shall have the absolute discretion in allotting the branch, revising fee structure, stipulating terms and conditions of the appointment like experience in Concurrent Audit of our branches /other banks and termination of the services of the empaneled auditor after giving due notice at any point of time including during the Pendency of the contract.

I. Details of Fee Structure:

1. Monthly Audit fee payable to Concurrent Auditors:

| Business Level | Amount in Rupees Per month |
|--|----------------------------|
| For branches with total business above Rs.50 Crores up to Rs.75 crores | Rs. 8,000/- |
| Branches with total business of above Rs.75 Crores but less than Rs.100 Crores | Rs. 10,000/- |
| Branches with total business of above Rs.100 crores | Rs. 12,000/- |
| HO-Currency Chest | Rs. 8,000/- |

2. Audit fee will be paid [after deducting applicable TDS] by the concerned branch within 7 days after receipt of monthly Executive Summary/Quarterly Report, as the case may be.
3. Other than the above, no separate Traveling Allowance/Halting Allowance/Out of Pocket Expenses, fees for inspecting the securities/attending training/workshops, conducting audit of Extension Counters etc., will be paid.
4. Fee structure will be reviewed solely at the discretion of the Management.
5. The Bank shall have the absolute discretion in allotting the branch, revising fee structure, stipulating terms and conditions of the appointment like experience in Concurrent Audit of our branches / other banks and termination of the services of the empaneled auditor after giving due notice at any point of time including during the pendency of the contract.

II. Methodology for conducting audit / reporting:

1. The audit team should be led by the Chartered Accountant- Proprietorship /Partner / Director of the audit firm with experienced assistants as the work may warrant.
2. Before commencing the audit, the members of the Audit team should be properly introduced to the Branch in charge by proper introduction letter containing the specimen signatures and photo/s of the persons conducting the Audit duly attested by the Chartered Accountant – Proprietor / partner of the firm / Directors of the Company / officials of concerned Head Office.
3. Auditor to be guided by Circulars, Manual of Instructions and other guidelines issued by the Bank from time to time (which are available in the branch) for conducting the audit of the branch. Regional Offices will provide soft copies of the important circulars, guidelines to the E-Mail address of the concerned auditors, on a periodical interval. No hard copies will be provided to the auditors.
4. Auditors should do parameter checking of the software to ascertain that the interest rates and other parameters are in accordance with the latest Circulars and guidelines of the bank, to check any leakage of income to the bank.
5. The auditors shall also verify that various hardware/software are kept properly and proper access control is maintained during the branch operations.
6. Verification of securities charged to the Bank to be conducted as per the guidelines issued by the Bank from time to time.
7. The audit team should adopt the following procedure in the matter of reporting their findings.
 - i. Auditors to prepare jotting sheets, in duplicate, on a weekly basis duly listing the findings and hand over to the Branch Manager at the branch at the end of the week against their acknowledgement and follow up for prompt rectification. The auditors shall also discuss their findings with the branch in charge at regular intervals.
 - ii. As on the last day of the month, the audit firm shall prepare an Executive Summary / quarterly report (as applicable) after discussing with branch in charge and submit it to the controlling office (i.e., Regional Offices in whose jurisdiction the branch falls. Along with the quarterly report meant for Regional Office, the copies of jotting sheets shall be enclosed.)
 - iii. The Executive Summary should cover the critical areas mentioned in the checklist/guidelines and the irregularities / shortcomings observed during the course of the audit. Auditors are however free to report any other deficiencies which they may come across during the course of audit.
 - iv. Any transactions of serious nature which is unusual/not normal to the banking practice or usual course of business or any other un- healthy practices indulged by the branch

staff, persistent irregularities, and shortage of securities observed during the physical verification, transactions of fraudulent nature, Borrowal accounts giving early warning signals, other serious irregularities like disbursements without proper sanction/incomplete documentation/irregularities , income leakages of Rs.10000 & above, in any account/branch as a whole on a monthly basis may however be reported immediately to the concerned Regional Office and Head Office Inspectorate having jurisdiction over the branch by way of separate letter along with Executive Summary to Regional Office with copy to General Manager, Inspection Wing. Any failure/omission/negligence on the part of the firm shall render the firm liable for action and termination of audit assignment.

- v. The serious irregularities, if any, noticed shall be covered exhaustively in the executive summary submitted to the Circle.
- vi. The executive summary along with the annexure should be submitted by the auditor so as to reach the controlling office (Regional Office and Head Office Inspectorate) by 10th of the succeeding month. Concurrent Audit report (Quarterly) should be prepared along with the executive summary for the month and submitted to controlling offices so as to reach by 10th of succeeding month.
- vii. The serious irregularities are to be reported to the Regional / Head Office Inspectorate on the same day of detection / identification.

III. Indemnities and penalties:

1. The auditor / firm shall indemnify the Bank against all actions, omissions, proceedings, claims, suits, damages and any other expenses for causes attributable to the auditor / firm including any loss suffered on account of any breach of the terms and conditions of the offer of the appointment.
2. If the performance is found wanting, then the services of the auditors shall be terminated / blacklisted with due intimation at the discretion of the Bank and such Audit firms shall stand de-empaneled. This is without prejudice to referring the issues to the professional body and also claim damages for such unsatisfactory service, whatsoever by the firm or any of its employees.
3. The Audit firm shall follow the time norms for completing the Audit and submitting the Audit report to the branch/Regional Office/Head Office Inspectorate. If there is any delay in submission of the report or the report is wanting in material aspect 10 % of the monthly Audit Fee will be deducted without any further reference to the auditor till the deficiency continues. The decision of the Head Office shall be final in this regard.

IV. Undertaking of the applicant:

1. We have read the above terms and conditions for selection/appointment of concurrent auditor and agree to abide by the same. We also undertake to execute the undertaking letter in the prescribed format agreeing to abide by the specific terms and conditions of appointment before taking up the assignment in case the firm is selected for Concurrent Audit.

2. We hereby declare that all the partners of the firm are full time practicing Chartered Accountants.
3. We hereby declare that individually, no partner is engaged in practice otherwise or in any other activity which would be deemed to be in practice under Section 2(2) of the Chartered Accountants Act 1949.
4. We hereby declare that neither our Firm nor any of the partners have been disqualified/debarred/cautioned by ICAI during the last 5 years.
5. We hereby declare that the constitution of the firm as on the date shown in this profile/Resume is the same as that of in the Constitution Certificate issued by the ICAI and any changes in the constitution will be intimated to the Bank as and when takes place.
6. We undertake to submit the latest copy of the Registration Certificate issued by the ICAI duly attested (self-attestation is permissible), on receipt of offer letter from the Bank.
7. We hereby declare and confirm that the above particulars are true, complete and correct and no other material information has been withheld.
8. The above particulars/information/details are given on behalf of the applicant, by the undersigned who is authorized to do so.
9. We also undertake to abide by any other Terms & Conditions which the Bank may stipulate in compliance to RBI /NABARD/ Government guidelines or other internal guidelines of the Bank issued from time to time.
10. We undertake to follow the time norms for completing the Audit and submitting the Audit report to the Branch/RO/HO. If there is any delay in submission of the report or the report is wanting in material aspect, we are liable to forfeit 10 % of the monthly Audit Fee without any further reference to us till the deficiency continues. The decision of the HO shall be final in this regard.
11. In case of any dispute, the decision of the Bank is final and only the appropriate Courts in Kadapa shall have the jurisdictional authority.

Place:

Signature:

Date:

Name of the Auditor

Membership Number:

Name of the firm:

ANNEXURE II

(To be furnished on the letter head of the firm / Company on receipt of Offer)

From:

To
The Chairman,
APG Bank,
Inspection Department,
Head Office: Kadapa.

SUB: Appointment as Concurrent Auditor - Letter of acceptance of terms & conditions.

REF: Your offer letter dated:

This bears reference to your above offer letter appointing us as Concurrent Auditor for _____ for a period of one year.

1. We _____ (Name and address) Chartered Accountant/s hereby accept the offer of appointment of APG Bank for the Concurrent Audit of _____ Branch on the terms and conditions already set out in the application.
2. We also hereby declare that no change in the constitution of our firm has taken place since our application to the empanelment in your Bank for Concurrent Audit. We also undertake to inform the Bank in advance, wherever there is any change in the constitution of the firm.
3. We undertake that the Audit work assigned to us will be carried out by our own staff and no sub-contract of the work will be given and we / the firm will make necessary alternate arrangements to ensure uninterrupted audit of the branch in case of any contingencies.
4. We declare that we / the spouse / dependent children wholly or mainly dependent parents, brothers, sisters or any of them, of any of the partners / proprietors of the firm or the firm / company in which they are partners / directors have not availed any loan from any of the branches of your Bank / indebted to your Bank.

If availed, the details are as under:

| S.No | Bank/Branch | Details of Loan | Amount availed | Liability | Arrears/over dues if, any | Whether NPA |
|------|-------------|-----------------|----------------|-----------|---------------------------|-------------|
|------|-------------|-----------------|----------------|-----------|---------------------------|-------------|

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5. We also confirm that we are not disqualified under any other grounds as given in Section 226 of the Companies Act 1956 for appointing me/us as Concurrent Auditor/s.
6. We declare that we are not partners / Directors in any other Audit Firm/s which are appointed for any other types of assignments in APG Bank.
7. We declare that a partner/qualified assistant will devote his time as stipulated in the appointment letter for this work.
8. We do hereby declare that to the best of our ability and skill, execute and perform the duties required of us as Concurrent Auditor/s of the Bank.
9. We further declare that we will not communicate or allow to be communicated to any person any information relating to the affairs of APG Bank or the affairs of any person/s having dealing with the Bank nor will we allow any such person to inspect or have access to any books or documents belonging to or in the possession of the Bank relating to the business of the Bank or of the business of any person having any dealing with the Bank and maintain utmost confidentiality in all the matters which have come to our notice during the course of audit. If in the opinion of the Bank there is any breach of any of these covenants by us or any of the employees of our firm the bank is at liberty to initiate any action against the firm and firm is liable for any damages caused to the Bank or any of its claims.
10. I _____ the main Partner / Director of M/s _____ situated at _____ (complete address) hereby declare that neither I nor any of our partners/Directors / members of my/their families(family will include besides spouse, children, parents, brothers, sisters or any of them who are wholly or mainly dependent on the Chartered Accountants) or the firm/company in which I am/they are partners/directors have been declared as willful defaulter by any bank/financial institution.
11. In case the above declaration or any part thereof is proved to be incorrect, the bank is free to advise the details thereof to RBI and Institute of Chartered Accountants of India for initiating necessary action against me / us.
12. We confirm that we are not associated with audit of any of the firms/companies etc., which are dealing with your _____ branch (offered to us now)
13. We also note that our failure to report serious irregularities to Regional Office/ Inspection Wing, HO will attract disqualification from being continued as a concurrent auditor or other assignments by the Bank.
14. We are agreeable to function as concurrent auditor of _____ branch on the remuneration offered by the Bank. The Bank is at liberty to modify the remuneration at any

point without giving any reasons. The remuneration payable by the Bank is subject to applicable statutory deductions.

15. We are aware that the outsourcing of concurrent audit is subject to RBI/NABARD guidelines issued from time to time and we undertake to bound by such guideline or any other guidelines / instructions issued by Bank or to be issued by Bank to comply with the RBI/NABARD guidelines or any other guidelines of the Bank from time to time.
16. We also undertake to preserve the documents / data obtained in the course of concurrent audit in accordance with legal / regulatory obligations of RBI /NABARD/ the Bank.
17. The Bank is also at liberty to verify / inspect such records by the internal / external auditor of the Bank / RBI / other persons authorized by the Bank and we shall have no objection in giving access to all such books / records and information relevant to the audit.
18. We agree and undertake that the services rendered by us / firm is liable for periodical review by the Bank and in case in the opinion of the Bank our services are not satisfactory, the Bank is at liberty to alter/modify/vary/change any of the terms and conditions of the appointment after giving due intimation to the firm or summarily terminate the services of the firm if in the opinion of the bank the firm or any of its employees has violated any of the terms of appointment.
19. In case of any dispute the decision of the Bank is final and only the appropriate court in Kadapa shall have the authority in jurisdictional matter.

Place:

Date:

(Signature of the Authorized Signatory with seal)

ANNEXURE-III

| CONCURRENT AUDITORS' 3 YEARS TERMS COMPLETED BRANCHES | | | | | |
|---|------|-------------------------------|-----------|--------------|-------|
| S. No | BIC | Branch Name | Region | District | Fee |
| 1 | 1069 | Jallipalli | Anantapur | Anantapuramu | 8000 |
| 2 | 1070 | Anantapur-ABK Road | Anantapur | Anantapuramu | 12000 |
| 3 | 1072 | Narpala | Anantapur | Anantapuramu | 10000 |
| 4 | 1025 | Guntakal | Anantapur | Anantapuramu | 12000 |
| 5 | 1094 | Enumaladhoddi | Anantapur | Anantapuramu | 8000 |
| 6 | 1059 | Kudair | Anantapur | Anantapuramu | 12000 |
| 7 | 1067 | Eddulapalli | Anantapur | Anantapuramu | 8000 |
| 8 | 1031 | Rayadurg | Anantapur | Anantapuramu | 10000 |
| 9 | 1002 | Anantapur-Main | Anantapur | Anantapuramu | 12000 |
| 10 | 1018 | Gummaghatta | Anantapur | Anantapuramu | 8000 |
| 11 | 1065 | Uravakonda | Anantapur | Anantapuramu | 12000 |
| 12 | 1062 | Palthur | Anantapur | Anantapuramu | 8000 |
| 13 | 1081 | Anantapur-Maruthi Nagar | Anantapur | Anantapuramu | 12000 |
| 14 | 1080 | Kanekal | Anantapur | Anantapuramu | 8000 |
| 15 | 1082 | Anantapur-Nirmala Convent | Anantapur | Anantapuramu | 12000 |
| 16 | 1083 | Anantapur-Sai Junior College. | Anantapur | Anantapuramu | 12000 |
| 17 | 1036 | Bhoopasamudram | Anantapur | Anantapuramu | 10000 |
| 18 | 1006 | A.Kondapuram | Anantapur | Anantapuramu | 12000 |
| 19 | 1003 | Mudinayanipalli | Anantapur | Anantapuramu | 10000 |
| 20 | 1009 | Rayalacheruvu | Anantapur | Anantapuramu | 10000 |
| 21 | 1049 | Garladinne | Anantapur | Anantapuramu | 10000 |
| 22 | 2076 | Rajampeta Main | Rajampeta | Annamaiah | 12000 |
| 23 | 5152 | Nuthalapadu | Ongole | Bapatla | 12000 |
| 24 | 5082 | Kopperapadu | Ongole | Bapatla | 10000 |
| 25 | 5169 | Addanki | Ongole | Bapatla | 12000 |
| 26 | 2145 | Pulivendula | Kadapa | Kadapa | 12000 |
| 27 | 2033 | B.Mattam | Rajampeta | Kadapa | 10000 |
| 28 | 2022 | Vaimpalli | Kadapa | Kadapa | 12000 |
| 29 | 2101 | Thondur | Kadapa | Kadapa | 10000 |
| 30 | 2023 | Kondapuram | Kadapa | Kadapa | 12000 |
| 31 | 2120 | Yerraguntla | Kadapa | Kadapa | 10000 |
| 32 | 2067 | Chilamakur | Kadapa | Kadapa | 10000 |
| 33 | 2013 | Kadapa Main | Kadapa | Kadapa | 12000 |

| | | | | | |
|----|-------|------------------------|---------|---------------|-------|
| 34 | 2128 | Pedda Cheppali | Kadapa | Kadapa | 8000 |
| 35 | ----- | Ho-Currency Chest | Kadapa | Kadapa | 8000 |
| 36 | 2194 | Kadapa-Mariyapuram | Kadapa | Kadapa | 12000 |
| 37 | 2012 | Vemula | Kadapa | Kadapa | 12000 |
| 38 | 2002 | V.N.Palli | Kadapa | Kadapa | 10000 |
| 39 | 3009 | Kurnool Main | Kurnool | Kurnool | 12000 |
| 40 | 3084 | Tuggali | Kurnool | Kurnool | 8000 |
| 41 | 3136 | Kurnool-Krishna Nagar | Kurnool | Kurnool | 12000 |
| 42 | 3047 | Ternekal | Kurnool | Kurnool | 10000 |
| 43 | 3141 | Krishnagiri | Kurnool | Kurnool | 8000 |
| 44 | 3011 | Nannoor | Kurnool | Kurnool | 12000 |
| 45 | 3131 | Kairuppala | Kurnool | Kurnool | 10000 |
| 46 | 3003 | Adoni | Kurnool | Kurnool | 12000 |
| 47 | 3074 | Kothakota | Kurnool | Kurnool | 10000 |
| 48 | 3183 | Srisailam | Nandyal | Nandyal | 12000 |
| 49 | 3071 | Regadagudur | Nandyal | Nandyal | 8000 |
| 50 | 3106 | Nandyal-Noonepalli | Nandyal | Nandyal | 12000 |
| 51 | 3090 | Dhone | Nandyal | Nandyal | 12000 |
| 52 | 3065 | Atmakuru-k | Nandyal | Nandyal | 12000 |
| 53 | 3060 | Dornipadu | Nandyal | Nandyal | 8000 |
| 54 | 3089 | Nossam | Nandyal | Nandyal | 8000 |
| 55 | 4112 | Nellore-Ak Nagar | Nellore | Nellore | 12000 |
| 56 | 4071 | Vinjamoor | Nellore | Nellore | 8000 |
| 57 | 4023 | Kondapuram (N) | Nellore | Nellore | 8000 |
| 58 | 4018 | Brahmanakraka | Nellore | Nellore | 8000 |
| 59 | 4004 | Jagadevipeta | Nellore | Nellore | 10000 |
| 60 | 5095 | Ulavapadu | Nellore | Nellore | 10000 |
| 61 | 4101 | Nellore-Stone Housepet | Nellore | Nellore | 12000 |
| 62 | 5186 | Kandukuru | Nellore | Nellore | 12000 |
| 63 | 5059 | Giddalur | Nandyal | Prakasam | 12000 |
| 64 | 5168 | Ongole Main | Ongole | Prakasam | 12000 |
| 65 | 5191 | Kanigiri | Ongole | Prakasam | 12000 |
| 66 | 5096 | Pamuru | Ongole | Prakasam | 12000 |
| 67 | 5080 | Boddikurapadu | Ongole | Prakasam | 8000 |
| 68 | 5132 | Tripuranthakam | Ongole | Prakasam | 10000 |
| 69 | 5053 | MuNandyalamuru | Ongole | Prakasam | 10000 |
| 70 | 5046 | Markapur | Ongole | Prakasam | 12000 |
| 71 | 5045 | Racherla | Nandyal | Prakasam | 10000 |
| 72 | 5044 | Arthaveedu | Nandyal | Prakasam | 10000 |
| 73 | 5106 | Darsi | Ongole | Prakasam | 10000 |
| 74 | 5099 | Kurichedu | Ongole | Prakasam | 8000 |
| 75 | 5068 | MuNandyalapadu | Nandyal | Prakasam | 10000 |
| 76 | 5091 | Pullalacheruvu | Ongole | Prakasam | 8000 |
| 77 | 1024 | Perur | Kadiri | Sri Satya Sai | 12000 |
| 78 | 1043 | Gorantla | Kadiri | Sri Satya Sai | 12000 |

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|----|------|-------------------|---------|---------------|-------|
| 79 | 1013 | Ramapuram-K | Kadiri | Sri Satya Sai | 10000 |
| 80 | 1033 | Kanumukkala | Kadiri | Sri Satya Sai | 8000 |
| 81 | 1064 | B.Kothapalli | Kadiri | Sri Satya Sai | 8000 |
| 82 | 1063 | Kanaganipalli | Kadiri | Sri Satya Sai | 12000 |
| 83 | 1022 | N.P.Kunta | Kadiri | Sri Satya Sai | 10000 |
| 84 | 1042 | Madakasira | Kadiri | Sri Satya Sai | 12000 |
| 85 | 1050 | Bathalapalli | Kadiri | Sri Satya Sai | 10000 |
| 86 | 1005 | Marala | Kadiri | Sri Satya Sai | 8000 |
| 87 | 1029 | Dharmavaram | Kadiri | Sri Satya Sai | 12000 |
| 88 | 1040 | Nallagutlapalli | Kadiri | Sri Satya Sai | 10000 |
| 89 | 1011 | Rolla | Kadiri | Sri Satya Sai | 10000 |
| 90 | 1066 | Peddamanthuru | Kadiri | Sri Satya Sai | 10000 |
| 91 | 1032 | Kadiri Main | Kadiri | Sri Satya Sai | 12000 |
| 92 | 1078 | Kothacheruvu | Kadiri | Sri Satya Sai | 10000 |
| 93 | 1028 | Nagasamudram Gate | Kadiri | Sri Satya Sai | 10000 |
| 94 | 1035 | Puttaparthi | Kadiri | Sri Satya Sai | 12000 |
| 95 | 1020 | Pedabali | Kadiri | Sri Satya Sai | 8000 |
| 96 | 1021 | GaNandyalapenta | Kadiri | Sri Satya Sai | 10000 |
| 97 | 4065 | Naidupeta | Nellore | Tirupati | 12000 |
| 98 | 4066 | Venkatagiri | Nellore | Tirupati | 12000 |