



सत्यमेव जयते

**Annual Review Report  
on the working of PAOs  
(Public Works and Forest Divisions)  
for the year 2020-21**



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Telangana**

**Annual Review Report on the  
working of PAOs (Public Works  
and Forest Divisions) for the year  
2020-21**

**Preface**

This Annual Review Report on PAOs/APAOs (Public Works & Forest) for the financial year 2020-21 has been prepared with the objective to keep the Government of Telangana abreast of their performance with regards to the rendition of monthly accounts, their supporting documents and their quality.

The review mainly focuses on the accounts compiled by the Pay and Account Offices (Works & Forest) and their timely rendering, balances outstanding under various suspense and remittance heads of accounts and areas of departure from codal provisions. It also highlights few irregularities observed during audit of Public Works Divisions conducted by the office of the Accountant General (Audit).

Necessary remedial action is required to be taken by the State Government to remove the deficiencies/ irregularities and infringement of rules pointed out in the review. Suggestions to enhance the utility of this review are welcome.



Hyderabad

Date:21.02.2022

**Accountant General (A & E)**

**Telangana**

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**PART-I**  
**INTRODUCTION**

## INTRODUCTION

This report covers the working of Pay and Accounts Offices (PAOs)/Assistant Pay and Accounts Offices (APAOs) of Government of Telangana in compiling accounts of Public Works Divisions (Irrigation, Roads & Buildings, Public Health and Panchayati Raj) and Forest Divisions during the year 2020-21 and rendering the same to the Accountant General (A&E), Telangana.

## ORGANISATION

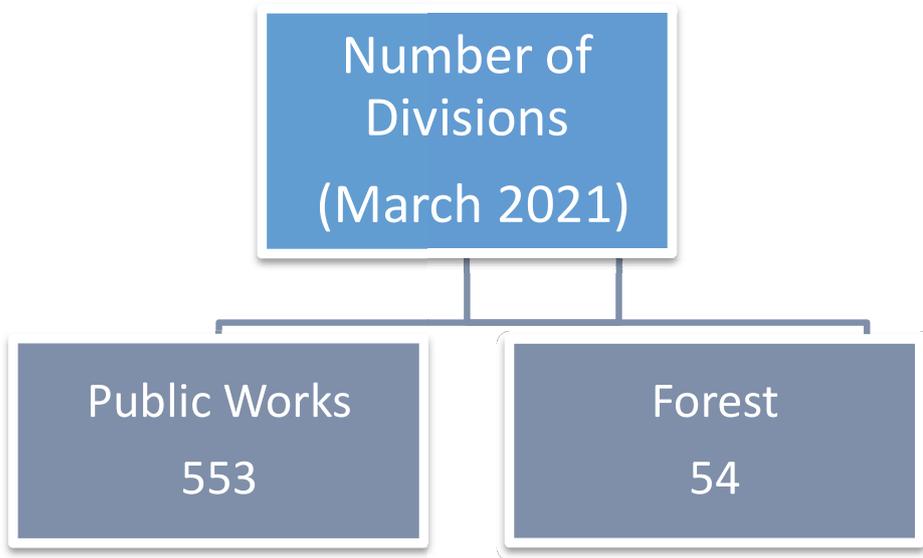
The PAO (W&P) Organization, under the Finance Department, has payment control over Irrigation Sector and works expenditure in respect of Roads & Buildings, Panchayat Raj and Public Health. The PAO functions as a pre-check-cum Treasury Office in respect of the offices under the jurisdiction of its payment control and renders accounts to the Accountant General (A&E) on a monthly basis.

The Director of Works Accounts exercises overall control over 31 Pay and Accounts Offices/Assistant Pay and Accounts Offices rendering accounts of various departments of Public Works in Telangana.

In respect of the Forest Department, the District Forest Officers and Forest Divisional Officers were given cheque drawing powers vide GO Rt No 12, dated 04-02-2017. Accordingly, these officers are empowered to draw cheques and make payments to parties manually or online through direct beneficiary transfer by operating PD accounts opened towards this purpose.

After preparation of bills, the cheques are issued through IFMIS by District Forest Officers and Forest Divisional Officers and payments are made by District Treasury Offices (DTOs) through e-Kuber. List of Payments and List of Receipts and

scheduled dockets are submitted to the concerned DTOs who consolidate all the forest division accounts and render them to the Accountant General (A&E).



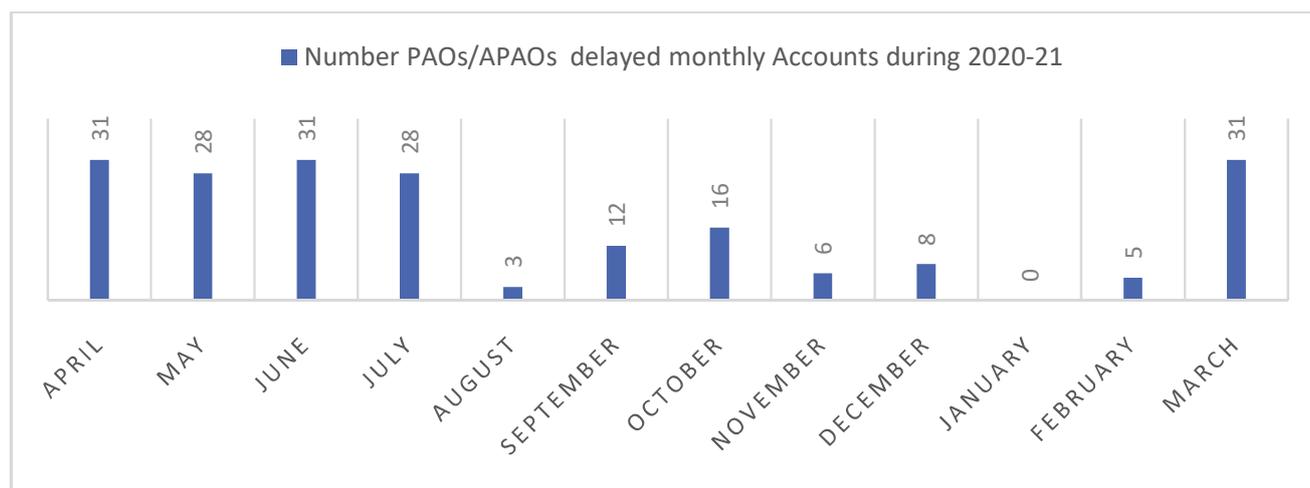
**PART-II  
ACCOUNTING  
ISSUES**

## 1. Rendition of Accounts and Supporting Documents:

**a. Monthly Accounts:** According to the prescribed time schedule PAOs/APAOs of Public Works/Forest Divisions are to submit the accounts of each month to the Accountant General by 12<sup>th</sup> of the subsequent month. It was however, observed that monthly accounts in respect of all the Public Works were delayed in the months from April 2020 to July 2020 and March 2021 with the delay ranging between one to Fifty-Nine days. The delay for these months can be attributed to the COVID-19 Pandemic. However, monthly accounts of September 2020 and December 2020 were submitted with a delay of 27-30 days by Adilabad, Nalgonda, Nirmal and Mancherial PAOs. The delay of submission of Monthly Compiled Accounts for the year 2020-21 by all the Public Works PAOs/APAOs is shown in **Statements I (a)**.

There was significant delay of seven to nine months during the year in submission of monthly accounts by PAOs like Nalgonda, Siddipet, Jangoan, Wanaparthy, Rangareddy, Warangal (Urban) and Adilabad. The delay in submission of monthly accounts to the Accountant General (A&E) is a matter of concern, as it adversely affects the time schedules prescribed for compilation/submission of Annual/Monthly Accounts to the State Government and preparation of other ancillary records in this office.

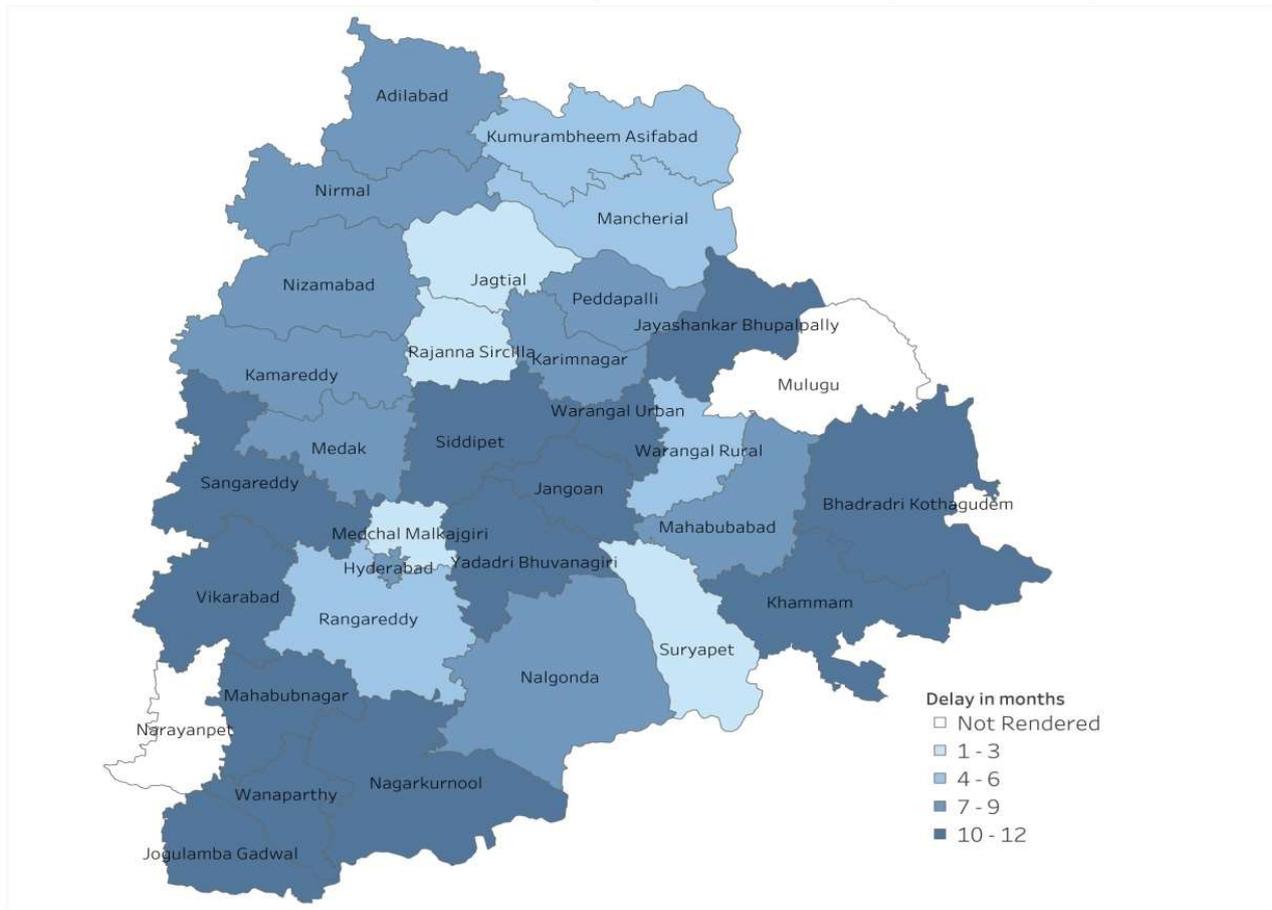
The Monthly Accounts of Forest Divisions are being rendered by the DTOs to the Accountant General along with the Treasury Accounts in addition to PAO, Ranga Reddy.



**Fig.1: Number of PAOs/APAOs which delayed submission of monthly accounts during 2020-21**

**b. Schedule of Dockets and Vouchers:** As per Para 554(1) of P.W.A Code, the due date for submission of schedule of Dockets and Vouchers to the AG (A&E) is 25<sup>th</sup> of the succeeding month. During the year 2020-21, the median delay in submission of schedule and dockets by the PAOs/APAOs was 19 days. As detailed in **Statement-I(b)**, all the PAOs/APAOs delayed submission for the months from April 2020 to July 2020 and March 2021. Though this delay was due to COVID-19 Pandemic, the PAOs/APAOs of Gadwal, Jaishankar Bhoopalpally, Sangareddy, Siddipet, Khammam, Vikarabad, Nagarkurnool and Warangal (Urban) delayed submission throughout the year. The correctness of expenditure incurred, and confirmation cannot be ensured due to delay in receipt of vouchers/schedule dockets as the expenditure incurred by the above mentioned PAOs was 35 percent of the total annual expenditure of the ₹14,400 crore. The delay by PAOs/APAOs in submission of vouchers/ schedule dockets in number of months during the year 2020-21 is shown in the fig.2 below:

Delay in receipt of vouchers/ schedule docket (Public Works)



**Fig:2 Delay in receipt of vouchers/schedule docket**

## 2. Schedule of Settlement with the Treasuries (SSTs):

Schedule of Settlement with the Treasuries (SSTs) is one of the documents designed to ensure that all the cheques drawn, and remittances made by the departmental authorities are properly accounted by the Treasuries and included in the Government Accounts. As per Para 567(16) of P.W.A Code, PAOs are required to submit SSTs (with supporting consolidated Treasury Receipts and Certificates of Issues, signed by the Treasury officer) to the AG (A&E) in support of the Monthly Accounts by 20<sup>th</sup> of the succeeding month. Submission of SSTs cannot be delayed beyond the last day of second succeeding month vide Government Memo dated 08-02-1978.

The outstanding items in SST at the end of the month comprise the transactions that appeared in the PAOs' accounts and not accounted for in the treasury accounts and vice versa. SSTs were not submitted by 17 Public Works Divisions and all Forest PAOs/APAOs during the year 2020-21. Non-submission of SSTs in respect of Public Works remittances are depicted below (Fig 3). **Statement V (a, b)** depicts the delay in receipts of SSTs month wise by PAO/APAOs during the year 2020-21.

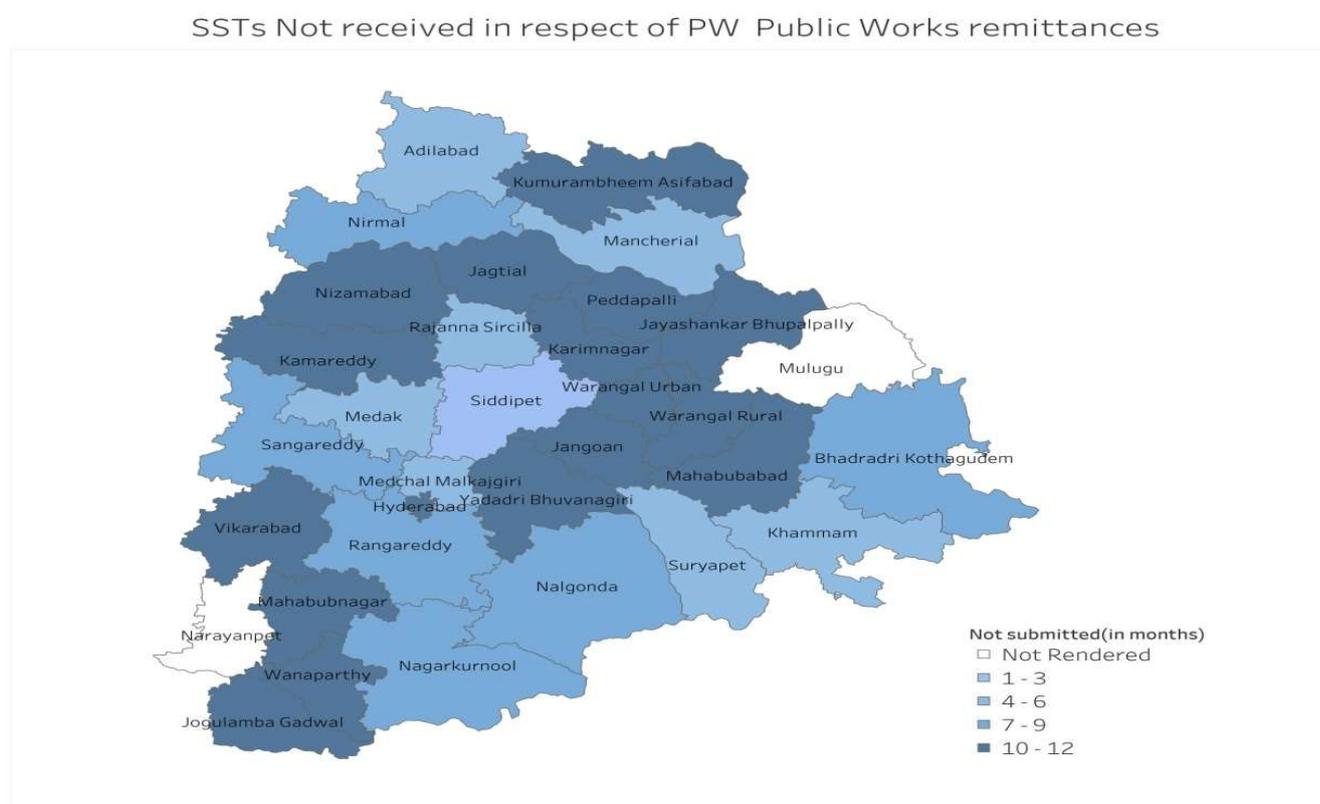


Fig. 3

### 3. Outstanding Balances in respect of Remittance Head:

Due to non-receipt of SSTs from PAOs as well as misclassification of amounts by treasuries, credit amount of ₹ 99.68 crore (8782-102-01 remittances) and credit amount of ₹215.53 crore (8782-102-02 cheques) are outstanding under Public Works. In respect of Forest Division, credit amount of ₹1341.78 crore (8782-103-01 & 03 remittances) and Debit amount of ₹ 941.24 crore (8782-103-02 cheques) are outstanding. Year-wise details are given in **Statement VI**. The difference

between the Treasury and Divisional figures under the Sub Heads I –Remittances into Treasury and II–Cheques, appear as outstanding balances under the respective Sub Heads. The reasons for the differences between the Divisional and Treasury figures are as under:

i) Non-receipt of SSTs/non encashment of cheques.

ii) Misclassification of the transactions of one division against another division or under different Major Heads.

In the absence of supporting documents (SSTs), the authenticity of transactions cannot be vouched for. The issue of pending/non-submission of SSTs and resultant outstanding balances under MH 8782 have been discussed in several meetings. To have a uniformity in the accounting system, crediting the amounts directly to beneficiary accounts through e-Kuber system and to avoid reconciliation issues like preparation of CTI/CTR and submission of SSTs, a proposal has been forwarded by AG to the Finance department to consider dispensing with operation of transitory head 8782. Subsequently, a meeting was held in December 2021, and all departments have agreed to the proposal to dispense with the use of MH 8782.

#### **4. Non-reconciliation of figures of expenditure and receipts by CCOs:**

According to Para 16.9.1 read with 16.7.1 of the Budget Manual (2011), the figures of receipts and expenditure as booked in the AG (A&E) office are to be reconciled with the Departmental figures by the Chief Controlling Officers (CCOs) on a quarterly basis and Reconciliation Certificates (RCs) are to be rendered to AG (A&E).

The Department-wise Receipts and Expenditure figures are available on AG (A&E)'s website to facilitate reconciliation. To the end of 2020-21, receipts to the tune of ₹ 373.55 crore (94.74 per cent) and expenditure to the tune of ₹ 4,184.71 crore (31.65 per cent) of Public Works remain un-reconciled. Details are shown in

**Statement VII.** Forest Divisions completed 99% reconciliation of both Receipt and Expenditure.

*Non-reconciliation impacts the assurance that all the receipts/expenditure have been booked under the appropriate heads of account.*

#### 5. Issues relating to GPF Accounts:

**a. Non rectification of Discrepancies between booked figures and schedules furnished:** In the monthly accounts submitted to AG (A&E), PAOs/APAOs are to ensure that the amounts shown under List of Receipts/List of Payments pertaining to GPF tally with the supporting schedules/vouchers. In 2 PAO/APAOs there was short/excess booking of credits amounting to ₹ (-) 1,99,125/-. The discrepancies between booked figures and schedules during the year 2020-21 are detailed in **Annexure I(a)** and the differences are to be examined and rectified by the concerned PAOs.

**b. Non-receipt of GPF schedules for the booked figure:** GPF recovery schedules containing names of the subscribers, account number, subscription and refund details are to be submitted by PAO/APAOs to AG (A&E) every month. During 2020-21, **25 schedules** amounting to ₹8,85,162/- was not submitted along with the monthly accounts as detailed in **Annexure-I(b)**.

*Non-submissions of schedules results in incomplete posting of Provident Fund accounts and consequent missing credits in individual subscriber's accounts.*

#### 6. Issues relating to Loan Schedules:

**a. Wanting Schedules from PAO (W&P) for the year 2020-21:** Detailed loan accounts are maintained in this office in respect of interest-bearing advances recoverable in 60 or more monthly installments for both Gazetted and Non-Gazetted Officers.

During the year 2020-21, due to non-receipt of recovery schedules towards

Loans and Advances of Government servants from PAOs/APAOs, an amount of ₹6,04,059/- could not be posted to the individual loanee' accounts. This has resulted in missing credits in loanee accounts and resulted in delay in the issue of clearance certificates. Voucher-wise wanting schedules are detailed in **Annexure II(a)**.

**PART-III**  
**AUDIT ISSUES**

## Consolidated Common/Miscellaneous irregularities noticed during Audit of Vouchers:

### 1. Miscellaneous Audit Objections:

**A) Supporting Documents for the vouchers:** The Manual of Pay and Accounts Department stipulates that the payments are to be supported by vouchers containing complete details of payments made. However, on scrutiny of vouchers the following observations have been made:

- The bills submitted to PAOs are not given in complete shape.
- Most of the columns in RA bills are left blank
- Copies of the seigniorage statements, Price adjustment statements are not enclosed.
- EOT copy in case of extension of time not furnished.

**Recommendation:** PAO to ensure that all payment bills are incomplete and proper format with all required supporting documents.

**B) Corrections and Overwriting in Vouchers:** As per Para 6.4.1 of Works Audit Manual, the checks to be exercised and points to be verified during the audit of vouchers state that:

- The forms for claiming the bills are to be submitted by the divisions in the prescribed formats only.
- They should be written up in ink and submitted in original.
- There should be no erasures or alterations.
- Full name of the work as given in the estimate, name of the component part (sub head), head of account chargeable, deductions or other recoveries were not depicted in many of the vouchers.

The scrutiny of vouchers revealed that many corrections are being made to the amounts of the vouchers, in violation of extant provisions. Though commented

on several occasions, these lapses till continue to persist.

**Recommendations:** PAO should ensure that there are no corrections of any manner in the bills finalised.

**C) Remittance of Employee Provident Fund/Employee State Insurance:** According to circular memo dated 21-4-2007, a certificate from the agency regarding proper remittance of EPF/ESI has to be insisted. Whereas many departments are not insisting from the contractual agencies of outsourcing staff for enclosing documents in support of payments to ESI and EPF. It is not forthcoming that whether the amount paid into Government account is of the concerned person whom the Government had employed.

**Recommendation:** It is suggested that departments have to insist the agencies to produce the paid documents along with the person names downloaded from the site of the Government for whom they have paid. A certificate from the contractor is to be submitted confirming the ESI/EPF payment shown in the bill is included in the challan amounts produced.

**D) Avoidable payments of Late Payment charges:** As per GFR, every officer should exercise the same prudence for expenditure incurred as a person ordinary prudence would exercise for his own expenditure. It is often seen that Departments paid late payment charges for the Electricity dues to the Northern Power Distribution Company, which is an avoidable expenditure to the state exchequer which runs into lakhs of rupees.

**Recommendation:** PAO to ensure that no payments are delayed resulting in payment of avoidable penalties.

## II. Consolidated common type of irregularities noticed during Audit of Vouchers:

**A) Concluding agreements based on Single Tender:** As per Rule 194 of GFR 2017 and Public Works Manual, selection by direct/negotiation/nomination on the lines of single tender made is considered appropriate only under exceptional circumstances like tasks that represent a natural continuation of previous work carried out by the firm, under emergency situations and natural calamities.

Para 6.4 of Works Audit Manual also depicts “If only single bid is received in the first call then it shall be outrightly rejected and second call shall be made with short tender notice of eight working days”.

However, audit noticed that many agreements were concluded based on single tender without specifying valid reasons for entrusting the works, resulting in evading of competitive bidding. Further, very few agreements are received in this office. As per 3.3.1 of Work Audit Manual, it is an important function of an Audit to examine agreement for works concluded by various authorities on behalf of Govt. The Department need to ensure that agreements of financial value of more than One Crore are mandatorily sent for scrutiny.

**Recommendation:** *The PAO should ensure that agreement concluding authorities adopt single tender system only in case of exigencies.*

**B) Reimbursement of Deposits during Defect Liability Period:** Para 2.2.5 of CPWD Rules clearly specify that Earnest Money Deposit and Further Security Deposit has to be collected in case of Lumpsum contracts to be retained and released on after the Defect Liability Period. However, it is noticed in most of the bills that Further Security Deposit is released to the contractor during the Defect Liability Period i.e., before completion of two years after the work is completed.

**Recommendation:** *PAO to ensure that the FSD is not released during the Defect*

*Liability Period at the time of passing the bill.*

**C) Sanction of Extension of time and payments:** As per 2.4.14 of CPWD rules, the time limit within which the work should be completed should be specified along with penalties/Liquidated Damages to be imposed, requirement of Extension of Time shall be stated clearly as per the orders of Government issued from time to time. However, many a times the work bills are passed without appending the Extension of time details.

**Recommendation:** PAO to ensure that the orders of the Government issuing the Extension of time are compulsorily appended at the time of passing the bill.

**D) Employing same technical personnel by contractor:** At the time of audit of agreements, it was seen that the contractor was employing the same technical Personnel for two works during the same period. General Conditions of Contract however, stipulate that employing technical personnel should be on full time and the technical staff should be available at site whenever required by the Engineer. It also states that in case the contractor is already having more than one work on hand at the same time, he should employ separate technical personnel for each work.

**Recommendation:** PAO/Department to ensure this aspect at the time of concluding the agreements to maintain the quality of work which are being executed.

**E) Hiring of Vehicles for employees of Government of Telangana:** In Circular Memo No. 826/29/A2/OCN/2017 dated 16-06-2017, Finance Department of Telangana issued instructions, on hiring of private vehicles, for concluding of Agreements with vehicle owners and rates of vehicle hiring to be adopted along with supporting documents to be furnished.

On scrutiny of hiring vehicle vouchers, it was noticed by audit that many of

the vouchers were not supported by the relevant documents viz Agreements, copy of logbooks, tour diary, copies of the officials who have actually utilised the vehicle for official purpose etc., instead computer prints were being appended to the vouchers. In the absence of the supporting key documents, the correctness of the amounts claimed could not be ensured.

***Recommendation:*** *The bills claiming the hire vehicle charges may be appended with proper agreements entered into for the purpose and the copies of the entries in the logbooks to check the fraudulent drawals.*

The consolidated common type of irregularities division-wise shown in Annexure III(a) and Year-wise details of Audit objections are given in **Annexure III(b)**.

# STATEMENTS

**Statement-I: Statement showing the delay in Submission of Monthly Account for the year 2020-21:**

**(a) Statement showing the delay in Submission of Monthly Account against the due date of receipt (i.e. 12<sup>th</sup> of succeeding month) for Public Works:**

Sl.No.	Name of the PAOs/APAOs	Delay(in days)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
01	ADILABAD	23	14	05	05	-	30	06	-	-	-	-	36
02	ASIFABAD	23	14	03	-	-	-	05	-	29	-	03	14
03	BHADRADRI KOTHAGUDEM	27	20	16	07	-	10	-	-	-	-	-	18
04	GADWAL	17	14	11	06	-	-	-	-	-	-	-	14
05	HYDERABAD	15	13	11	12	-	04	-	-	-	-	-	14
06	JAGTIAL	20	18	11	02	-	-	04	-	06	-	-	14
07	JAISHANKAR BHOOPALPALLY	22	17	23	12	-	-	01	-	06	-	-	15
08	JANGAON	22	21	30	-	-	10	08	01	-	-	07	14
08	KAMAREDDY	17	14	10	14	-	-	-	-	-	-	03	16
10	KARIMNAGAR	20	39	09	02	-	-	-	-	-	-	-	14
11	KHAMMAM	23	18	16	07	-	-	-	-	-	-	-	16
12	MAHABUBNAGAR	16	10	01	12	-	04	-	-	-	-	-	14
13	MAHABUBABAD	22	13	11	12	-	-	04	02	-	-	-	15
14	MANCHERIAL	20	18	03	30	-	-	-	-	30	-	-	36
15	MEDAK	17	14	07	06	-	-	-	-	-	-	-	14
16	MEDCHAL	16	14	03	12	-	04	-	-	-	-	-	57

Sl. No.	Name of the PAOs/APAOs	Delay(in days)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
17	NAGARKURNOOL	17	40	10	14	-	-	-	-	-	-	-	11
18	NALGONDA	16	13	11	06	05	37	06	-	27	-	-	14
19	NIRMAL	23	14	09	30	-	30	-	-	28	-	-	14
20	NIZAMABAD	17	41	10	01	-	-	05	-	-	-	-	14
21	PEDDAPALLY	20	17	11	08	-	-	05	-	-	-	-	14
22	RANGAREDDY	14	41	10	02	-	-	05	01	-	-	07	14
23	SANGAREDDY	16	14	01	07	01	-	05	-	-	-	-	14
24	SIDDIPET	16	14	09	05	-	04	08	03	-	-	-	14
25	SIRCILLA	20	13	09	17	-	-	05	-	-	-	-	14
26	SURYAPET	15	12	16	01	-	-	04	03	-	-	-	59
27	VIKARABAD	08	-	02	16	01	-	-	-	-	-	-	10
28	WANAPARTHY	17	13	14	-	-	02	04	02	-	-	03	14
29	WARANGAL(U)	22	-	22	08	-	01	07	-	01	-	-	15
30	WARANGAL(R)	22	-	14	08	-	-	-	-	-	-	-	15
31	YADADRI	15	12	01	12	-	04	-	-	07	-	-	14

**(b) Statement showing the delay in the receipt of Vouchers/Scheduled dockets against due date of Receipt (i.e. 25<sup>th</sup> of succeeding month) for Public Works:**

Sl. No.	Name of the PAOs/APAOs	Delay(in days)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
01	ADILABAD	83	53	21	16	34	16	-	11	-	-	67	35
02	ASIFABAD	09	01	-	15	-	-	-	-	-	-	01	-
03	BHADRADARI KOTHAGUDEM	37	-	45	16	17	15	-	14	17	12	36	49
04	GADWAL	59	70	38	30	60	57	56	13	02	01	01	14
05	HYDERABAD	-	-	25	-	04	07	06	-	09	41	90	61
06	JAGTIAL	06	05	-	-	-	-	-	-	-	-	-	-
07	JANGAON	08	48	24	58	-	25	20	24	16	60	32	-
08	JAISHANKAR BHOOPALPALLY	35	04	07	48	17	18	16	21	02	12	18	49
09	KAMAREDDY	31	01	18	18	-	16	-	14	03	-	34	52
10	KARIMNAGAR	06	25	-	13	13	17	15	11	-	-	34	38
11	KHAMMAM	27	05	23	16	14	15	-	11	14	11	27	15
12	MAHABUBNAGAR	50	19	44	15	47	28	-	14	15	13	-	74
13	MAHABUBABAD	08	48	-	15	17	-	21	14	15	12	-	-
14	MANCHERIAL	06	05	-	45	-	-	-	-	-	-	32	-
15	MEDAK	09	46	43	07	60	29	-	-	45	15	-	-
16	MEDCHAL	02	01	-	-	-	-	-	-	-	-	-	-
17	NAGARKURNOOL	80	50	18	14	13	14	15	15	14	12	29	-
18	NALGONDA	84	77	45	16	-	23	-	-	-	-	109	77
19	NIRMAL	57	32	23	17	14	16	-	-	15	-	81	49

Sl. No.	Name of the PAOs/APAOs	Delay(in days)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
20	NIZAMABAD	58	28	45	16	-	22	16	33	-	-	46	14
21	PEDDAPALLY	06	-	-	15	-	22	15	14	14	15	-	22
22	RANGAREDDY	20	03	10	13	-	-	-	-	-	-	-	09
23	SANGAREDDY	09	43	42	80	49	22	72	38	17	43	12	71
24	SIDDIPET	09	41	44	09	24	24	01	11	15	-	32	80
25	SIRCILLA	06	-	24	15	-	-	-	-	-	-	-	-
26	SURYAPET	01	-	-	-	-	-	-	-	-	-	-	02
27	VIKARABAD	09	41	40	36	49	-	35	11	23	50	43	49
28	WANAPARTHY	03	-	24	50	19	21	21	-	32	02	54	22
29	WARANGAL(U)	08	04	24	28	27	24	12	01	02	01	01	01
30	WARANGAL(R)	08	04	24	-	-	-	-	-	-	-	01	01
31	YADADRI	86	56	64	35	24	17	19	-	-	91	63	46

(c) Statement showing the delay in the receipt of Vouchers/ Scheduled dockets against due date of Receipt (Forest): **NIL**

(d) Details of Certificate of payment accepted in lieu of wanting vouchers for the year 2020- 2021 : **NIL**

Statement-II: List of PAO's who's Monthly Accounts were not incorporated in the Monthly Civil Accounts of Government due to delaying Submission during 2020-21:

**NIL**

**Statement-III: Defects noticed in respect of the online data received from the Director of Works Accounts in respect of monthly accounts for the year 2020-21 and action required to avoid the recurrence of defects:**

**NIL**

**Statement-IV: Statement showing the name of the PAOs from whom the Schedule of Public Works Deposits have not been received and the month for which they are not received:**

**NIL**

**Statement-V: Monitoring receipt of Schedule of Settlement with Treasuries (SSTs):**

**(a) Statement showing the delay in the receipt of SSTs against the due date of receipts (i.e., 20<sup>th</sup> of the succeeding month) for Public Works remittances:**

Sl.No.	Name of the PAOs/APAOs	Delay in receipt of SSTs (in months)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
1	ADILABAD	6	5	4	3	5	4	3	2	NR	NR	NR	NR
2	ASIFABAD	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
3	JAISHANKAR BHOOPALAPALLI	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
4	GADWAL	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
5	HYDERABAD	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
6	JAGTIAL	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
7	JANGAON	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
8	KAMAREDDY	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
9	KARIMNAGAR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
10	KHAMMAM	9	8	7	6	5	4	3	NR	NR	NR	NR	NR
11	KOTHAGUDEM	10	9	8	7	6	NR	NR	NR	NR	NR	NR	NR
12	MAHABUBNAGAR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
13	MAHBUBABAD	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
14	MANCHERIAL	9	8	7	6	5	4	4	NR	NR	NR	NR	NR
15	MEDAK	8	7	6	5	5	4	3	2	NR	NR	NR	NR
16	MEDCHAL	9	8	7	6	5	4	3	2	NR	NR	NR	NR
17	NAGARKURNOOL	6	5	4	NR	NR	NR	NR	NR	NR	NR	NR	NR
18	NALGONDA	10	9	8	NR	NR	NR	NR	NR	NR	NR	NR	NR
19	NIRMAL	8	7	6	5	4	NR	NR	NR	NR	NR	NR	NR

Sl.No.	Name of the PAOs/ APAOs	Delay in receipt of SSTs (in months)											
		4/20	5/20	6/20	7/20	8/20	9/20	10/20	11/20	12/20	1/21	2/21	3/21
20	NIZAMABAD	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
21	PEDDAPALLI	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
22	RANGAREDDY	10	9	8	7	NR	NR	NR	NR	NR	NR	NR	NR
23	SANGAREDDY	6	5	4	3	NR	NR	NR	NR	NR	NR	NR	NR
24	SIDDIPET	10	9	8	7	6	5	4	3	2	NR	NR	NR
25	SIRCILLA	7	6	5	4	5	4	3	2	NR	NR	NR	NR
26	SURYAPET	6	5	4	NR	NR	3	4	1	NR	NR	NR	NR
27	VIKARABAD	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
28	WANAPARTHY	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
29	WARANGAL(U)	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
30	WARANGAL (R)	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
31	YADADARI	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR

\*NR-SSTs for the month Not Received

**(b) Statement of SSTs due in respect of Forest Divisions for the year 2020-21:**

Sl. No.	Name of the PAOs/APAOs	Pending SSTs- Months		
		8782-103-01	8782-103-02	8782-103-03
1	ADILABAD	12	12	12
2	ASIFABAD	12	12	12
3	JAISHANKAR BHOOPALAPALLI	12	12	12
4	GADWAL	NA	NA	NA
5	HYDERABAD	12	12	12
6	JAGTIAL	12	12	12
7	JANGAON	12	12	12
8	KAMAREDDY	12	12	12
9	KARIMNAGAR	12	12	12
10	KHAMMAM	12	12	12
11	KOTHAGUDEM	12	12	12
12	MAHABUBNAGAR	12	12	12
13	MAHBUBABAD	12	12	12
14	MANCHERIAL	12	12	12
15	MEDAK	12	12	12
16	MEDCHAL	12	12	12
17	NAGARKURNOOL	12	12	12
18	NALGONDA	12	12	12

Sl. No.	Name of the PAOs/APAOs	Pending SSTs- Months		
		8782-103-01	8782-103-02	8782-103-03
19	NIRMAL	12	12	12
20	NIZAMABAD	12	12	12
21	PEDDAPALLI	12	12	12
22	RANGAREDDY	12	12	12
23	SANGAREDDY	12	12	12
24	SIDDIPET	12	12	12
25	SIRCILLA	NA	NA	NA
26	SURYAPET	12	12	12
27	VIKARABAD	12	12	12
28	WANAPARTHY	12	12	12
29	WARANGAL(U)	12	12	12
30	WARANGAL (R)	12	12	12
31	YADADARI	12	12	12

**Statement-VI: Outstanding balances:****a. Details of outstanding balances in respect of Suspense Heads - Public Works:**

Sl. No.	Head of Account		Amount	
1	8782-102-01 Public Works Remittances	2016-17	55,97,57,389 Dr	
			121,62,80,166 Cr	
		2017-18	28,78,76,361 Dr	
			194,82,15,360 Cr	
		2018-19	313,37,85,845 Dr	
			308,93,30,561 Cr	
		2019-20	177,91,49,892 Dr	
			157,45,78,879 Cr	
		2020-21	199,78,14,505 Dr	
			92,68,43,809 Cr	
		Total to the end of March 2021		775,83,83,992 Dr
				875,52,48,775 Cr
Closing Balance (DR-CR)		99,68,64,783 Cr		

Contd.

Sl. No.	Head of Account	Year	Amount		
2	8782-102-02 Public Works Cheques	2016-17	10,32,28,64,042 Cr		
			868,05,16,959 Dr		
		2017-18	(-)56,60,36,195 Cr		
			64,30,74,562 Dr		
		2018-19	12,06,31,87,754 Cr		
			12,25,68,47,728 Dr		
		2019-20	22,08,75,32,827 Cr		
			20,17,14,47,852 Dr		
		2020-21	254,25,291 Cr		
			258,14,934 Dr		
		Total to the end of March 2021			43,93,29,73,719 Cr
					41,77,77,02,035 Dr
		Closing Balance (Cr-Dr)			215,52,71,684 Cr

**(b) Details of outstanding balances in respect to suspense Heads - Forests:**

SI. No.	Head of Account	Year	Amount		
3	8782-103-01&03 Forest Remittances	2016-17	68,89,34,652 Dr		
			69,64,93,057 Cr		
		2017-18	90,45,09,955 Dr		
			278,12,26,060 Cr		
		2018-19	106,09,55,799 Dr		
			277,56,43,580 Cr		
		2019-20	52,99,12,505 Dr		
			582,93,35,301 Cr		
		2020-21	27,30,74,249 Dr		
			479,24,63,252 Cr		
		Total to the end of March 2021			345,73,87,160 Dr
					1687,51,61,250 Cr
		Closing Balance (Dr-Cr)			1341,77,74,090 Cr

Contd...

Sl. No.	Head of Account	Year	Amount		
4	8782-103-02 Forest cheques	2016-17	47,17,44,546 Cr		
			45,42,65,328 Dr		
		2017-18	46,91,15,681 Cr		
			143,60,25,173 Dr		
		2018-19	136,89,20,411 Cr		
			135,56,03,448 Dr		
		2019-20	38,74,43,439 Cr		
			535,28,22,468 Dr		
		2020-21	51,94,57,402 Cr		
			403,03,89,292 Dr		
		Total to the end of March 2021			321,66,81,479 Cr
					12,62,91,05,709 Dr
Closing Balance (Dr-Cr)			941,24,24,230Dr		

**Statement- VII: Reconciliation Receipts and Expenditure:****(a): Arrears of Reconciliation of Receipts (Public Works) for the year 2020-21:**

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts	Un-reconciled Receipts
0028	6	6	2,43,45,612	2,43,45,612
0040	5	5	17,70,99,593	17,70,99,593
0049	10	0	20,60,32,182	0
0055	5	0	13,47,997	0
0059	5	5	2,51,28,976	2,51,28,976
0070	2	2	2,16,116	2,16,116
0202	4	4	15,82,433	15,82,433
0215	5	5	1,78,70,405	1,78,70,405
0216	5	5	3,00,619	3,00,619
0235	4	4	1,25,57,114	1,25,57,114
0250	4	4	17,18,330	17,18,330
0406	1	1	4,99,692	4,99,692
0435	5	5	9,03,562	9,03,562
0515	5	5	32,36,741	32,36,741
0700	5	5	16,19,16,898	16,19,16,898
0701	5	5	2,13,34,638	2,13,34,638
0702	5	5	4,38,09,943	4,38,09,943
0853	5	5	3,21,53,76,897	3,21,53,76,897
1054	5	5	2,76,51,306	2,76,51,306
<b>TOTAL</b>	<b>91</b>	<b>76</b>	<b>3,94,29,29,054</b>	<b>3,73,55,48,875</b>

\*In respect of Departmental Receipts, the details of CCO's were not furnished by the State Government. Thus, RCs due are taken Major Head wise.

**(b): Arrears of Reconciliation of Expenditure (Public Works) for the year 2020-21:**

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Secretary, Legislature Secretariat, Telangana	2011	2	2	76,62,460	76,62,460
The Member Secretary, State Legal Services Authority	2014	2	2	12,25,047	12,25,047
The Director, Judicial Academy	2014	2	2	1,12,69,774	1,12,69,774
Administrative Tribunal – Head of Department	2014	1	1	1,34,364	1,34,364
Head of Department, Secretary, Finance	2049	1	0	13,008	0
Head of Department, Director of Works Accounts	2054	12	0	24,26,57,712	0
The Director General & Inspector General of Police, Telangana	2055	4	0	1,81,23,038	0
The Inspector General of Police, Intelligence Branch, Telangana	2055	1	0	8,74,146	0
Inspector General. Greyhounds, Greenland	2055	1	1	5,31,232	5,31,232
The Commissioner, Cyberabad Police	2055	1	1	34,24,368	34,24,368
Secretary, Legislature Secretariat, Telangana	2059	3	3	84,08,039	84,08,039
The Registrar, Telangana High Court	2059	9	9	12,03,93,724	12,03,93,724
Secretary, Head of Department, General Administrator, Secretariat	2059	1	1	1,86,80,186	1,86,80,186
Head of Department, Special Commissioner of Telangana, O/O Special Commissioner	2059	1	1	2,54,25,291	2,54,25,291
Head of Department, Director of Protocol,	2059	1	1	3,94,420	3,94,420
The Engineer-In-Chief, (R&B, NH,ADMN,ROB/RUBS),Office Of The Engineer-In-Chief(R&B)	2059	2	2	1,27,275	1,27,275
The Engineer-In-Chief, Central Reserve Force, Office of The Engineer-In-Chief (R&B)	2059	12	12	14,34,65,439	14,34,65,439

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Director, Technical Education	2059	1	1	51,343	51,343
Head of Department, Secretary, Finance	2071	12	12	54,16,82,711	54,16,82,711
Head of Department, Director of School Education	2202	5	0	1,52,54,366	0
Head of Department, Director, Jawahar Bal Bhavan	2202	1	1	6,22,496	6,22,496
Head of Department, Director of Collegiate Education	2202	1	1	83,61,537	83,61,537
Head of Department, Director, Intermediate Education	2202	1	1	19,57,195	19,57,195
Director, Technical Education	2203	3	3	58,99,620	58,99,620
The Director, National Cadet Corps	2204	2	2	16,62,737	16,62,737
Head of Department, Director of Archaeology & Museums	2205	2	2	2,05,00,973	2,05,00,973
The Director of Health, Government of Telangana	2210	1	1	33,51,199	33,51,199
Engineer-In-Chief, Public Health	2215	12	12	1,40,04,90,518	1,40,04,90,518
Chief Engineer Rural Water Supply	2215	12	0	3,99,23,74,466	0
The Engineer-In-Chief, Central Reserve Force, Office of The Engineer-In-Chief (R&B),	2216	12	12	3,63,12,183	3,63,12,183
The Commissioner, Social Welfare, Samkshema Bhavan	2225	1	1	16,40,109	16,40,109
Social Welfare Residential Educational Institutions Society	2225	8	8	12,34,70,614	12,34,70,614
The Secretary, Minorities Welfare, (M&R) Department, Secretariat	2225	1	0	1,38,82,431	0
The Commissioner, Panchayat Raj Urdu Hall	2235	9	9	12,08,336	12,08,336
Head of Department, Commissioner for Relief	2245	1	1	4,90,255	4,90,255
Head of Department, Director of Horticulture	2406	1	1	2,12,726	2,12,726
The Commissioner, Panchayat Raj Urdu Hall	2515	1	1	20,000	20,000
Engineer-In-Chief, (General & Project) Hyderabad	2515	12	12	16,46,80,742	16,46,80,742

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
The Commissioner, Command Area Development Authority	2700	1	1	71,69,727	71,69,727
The Chief Engineer, Telangana Engineering Research	2700	12	12	17,13,08,418	17,13,08,418
The Engineer-In-Chief (Administration)	2700	12	3	36,96,91,735	10,45,74,487
Engineer-in-Chief, Major Irrigation, Flood Control and Drainage	2700	8	8	14,25,91,807	14,25,91,807
The Chief Engineer, Nagarjuna Sagar Project &AMR SLBC Project	2700	12	0	1,00,21,86,725	0
The Administrator-Cum-Chief Engineer, Sriram Sagar Project	2700	12	12	58,09,92,714	58,09,92,714
The Chief Engineer, Central Designs Organization	2700	12	12	19,15,94,737	19,15,94,737
The Chief Engineer, Inter State Water Resources	2700	12	12	6,60,92,714	6,60,92,714
The Commissioner of Tenders, Groundwater Building	2700	12	0	1,38,80,287	0
The Chief Engineer, Hydrology	2700	12	12	19,36,22,935	19,36,22,935
Chief Engineer (Projects), Mahbubnagar	2700	12	12	5,63,79,341	5,63,79,341
Commissioner, Planning and Development of Godavari Basin	2700	12	12	64766416	6,47,66,416
The Director, Ground Water Department, Ground Water Building	2702	12	5	23,51,84,079	12,51,14,947
The Commissioner, Command Area Development Authority	2705	12	12	15,46,80,372	15,46,80,372
The Engineer-In-Chief, Office Of The Engineer-In-Chief (R&B)	3054	12	0	1,21,31,84,702	0
The Chief Engineer (R&B), EAP, RDC	3054	7	7	16,84,00,526	16,84,00,526
The Engineer-In-Chief, (R&B, NH, ADMN,ROB/RUBS), Office of The Engineer-In-Chief(R&B)	3054	12	8	2,05,63,885	1,49,93,573

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Engineer-In-Chief, (General. & Project)	3054	5	5	22,84,28,957	22,84,28,957
The Director General& Inspector General of Police, Telangana	4055	8	0	89,21,15,364	0
The Director, Police Academy	4055	4	4	4,28,64,913	4,28,64,913
The Commissioner of Police, Hyderabad City Police	4055	8	0	69,06,76,314	0
The Inspector General of Police, Intelligence Branch	4055	3	0	51,77,281	0
The Inspector General of Police, Special Protection Force,	4055	3	1	1,82,30,171	42,11,127
Inspector General. Greyhounds, Greenland's	4055	2	2	1,10,43,076	1,10,43,076
The Commissioner, Cyberabad Police	4055	1	1	10,17,729	10,17,729
Director General Police, OCTOPUS, office of the Additional Director General of Police	4055	3	1	5,44,77,764	1,75,16,463
Head of Department, Commissioner of Rachakonda Police	4055	2	0	1,08,05,004	0
The Registrar, Telangana High Court	4059	7	7	9,18,91,564	9,18,91,564
Head of Department, Commissioner of Transport	4059	1	1	1,01,142	1,01,142
The Engineer-In-Chief, Central Reserve Force, Office of the Engineer-In-Chief (R&B)	4059	11	11	2,78,44,66,219	2,78,44,66,219
The Member Secretary, State Legal Services Authority	4070	1	1	19,08,179	19,08,179
Head of Department, Director of Anti-Corruption Bureau	4070	2	0	22,79,098	0
Head of Department, Director-general, Marri Channa Reddy Human Resource Development Institute	4070	3	3	97,70,971	97,70,971
Chief Electoral Officer, Elections, Chief Electoral Officer & Ex-Officio	4070	7	7	6,09,70,417	6,09,70,417
Head of Department, Chief Commissioner, Land Administration	4070	4	4	3,14,24,806	3,14,24,806

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Head of Department, Inspector General, Registration & Stamps	4070	3	3	1,99,04,189	1,99,04,189
Head of Department, Commissioner of State Excise	4070	6	6	4,23,37,921	4,23,37,921
The Director General& Inspector General of Prisons, Telangana	4070	4	4	5,51,65,723	5,51,65,723
The Director General of Fire Services, Telangana	4070	4	4	1,52,26,393	1,52,26,393
Secretary, Telangana Residential Educational Institute Society	4202	8	8	14,79,82,689	14,79,82,689
Head of Department Commissioner for Government Examinations	4202	1	1	29,30,132	29,30,132
Head of Department, Director of School Education	4202	7	0	26,27,58,319	0
Head of Department, Director of Collegiate Education	4202	5	4	13,83,87,006	10,06,61,880
Head of Department, Director, Intermediate Education,	4202	9	9	20,47,52,146	20,47,52,146
Director, Technical Education	4202	7	7	11,45,93,403	11,45,93,403
Director, Sports Authority of Telangana, L.B. Stadium	4202	7	0	14,48,20,909	0
Head of Department, Director of Cultural Affairs	4202	1	1	23,98,565	23,98,565
The Deputy Secretary to Government, Health, Medical and Welfare Department	4210	2	2	2,21,54,954	2,21,54,954
The Director, Medical Education DMS Compound,	4210	8	8	1,19,37,11,471	1,19,37,11,471
The Director of Health, Government of Telangana	4210	10	10	12,46,55,814	12,46,55,814
The Commissioner, Office of the Commissioner, Department of AYUSH	4210	3	3	61,70,649	61,70,649
Chief Engineer Rural Water Supply, ErraManzil	4215	10	0	8,31,70,00,151	0
The Engineer-In-Chief, Central Reserve Force, Office of The Engineer-In-Chief (R&B)	4216	11	11	44,55,72,211	44,55,72,211
The Commissioner, Social Welfare, D.S. Sankshema Bhavan	4225	7	7	10,44,36,927	10,44,36,927

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Social Welfare Residential Educational Institutions Society	4225	6	6	9,20,54,984	9,20,54,984
The Accounts Officer, Office of the Commissioner of Tribal Welfare, D.S.Samkshema Bhavan	4225	11	3	1,91,58,77,644	97,17,25,807
The Commissioner, Backward Classes Welfare	4225	8	0	42,68,30,060	0
The Director, FAC,Sainik Welfare	4235	2	2	1,31,31,422	1,31,31,422
The Commissioner, Women and Child Welfare	4235	7	2	3,46,17,551	50,36,866
Commissioner, Disable Welfare	4235	3	3	81,01,247	81,01,247
The Commissioner, Employment & Training Department	4250	8	8	9,54,48,094	9,54,48,094
Head Of Department, Commissioner & Director Of Agriculture	4401	2	0	45,84,188	0
The Director, Animal Husbandry & Fisheries	4403	6	6	12,50,46,449	12,50,46,449
The Director, Fisheries, Shanthi Nagar	4405	5	5	4,11,84,680	4,11,84,680
The Commissioner for Co-operation &, Registrar of Co-operative Societies	4425	1	1	50,93,747	50,93,747
Development Of Marketing - Head Of Department, Director of Marketing	4435	8	8	38,34,51,844	38,34,51,844
The Commissioner, Social Welfare, D.S. Samkshema Bhavan	4515	8	8	42,01,57,265	42,01,57,265
The Accounts Officer, Office of the Commissioner of Tribal Welfare, D.S. Samkshema Bhavan	4515	9	9	24,62,02,069	24,62,02,069
Engineer-In-Chief, (General & Project)	4515	11	11	2,64,77,73,910	2,64,77,73,910
Commissioner of Rural Development, Rural Development	4515	1	0	6,42,454	0
Commissioner, Resettlement & Rehabilitation	4700	12	12	1,05,07,475	1,05,07,475
Engineer-in-Chief, Major Irrigation, Flood Control and Drainage	4700	12	2	15,42,68,057	7,98,60,272
The Chief Engineer, Nagarjuna Sagar Project & AMR SLBC Project	4700	10	0	6,17,59,67,569	0

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
The Administrator-Cum-Chief Engineer, Sriramsagar Project	4700	12	12	2,62,66,53,690	2,62,66,53,690
The Chief Engineer, Godavari Lift Irrigation Scheme	4700	12	12	1,35,13,31,016	1,35,13,31,016
Chief Engineer (Projects), Mahaboobnagar	4700	12	12	2,60,71,82,598	2,60,71,82,598
Project Director, PPMU, WSIP Jalasoudha Building	4700	2	2	6,39,15,466	6,39,15,466
Chief Engineer, FMC (SRSP) & SYP, Karimnagar	4700	12	12	1,47,01,31,123	1,47,01,31,123
Chief Engineer, Quality Control Wing for Telangana Region, Ground water Building	4700	12	1	35,33,83,047	3,76,39,752
Commissioner, Planning And Development of Godavari Basin	4700	12	12	82,97,06,084	82,97,06,084
Chief Engineer, Palamuru - Ranga Reddy LIS	4700	12	0	27,36,67,63,118	0
Chief Engineer, Kaleswaram Project	4700	12	0	24,29,69,86,679	0
Chief Engineer Projects), Khammam	4700	12	12	1,22,97,77,148	1,22,97,77,148
Chief Engineer, Projects	4700	12	12	83,05,30,987	83,05,30,987
Chief Engineer, Kanthanapalli Project Jalasoudha Building	4700	12	12	39,61,44,918	39,61,44,918
The Chief Engineer, Nagarjuna Sagar Project & AMR SLBC Project	4701	2	0	48,54,401	0
The Chief Engineer, Godavari Lift Irrigation Scheme	4701	11	11	23,68,332	23,68,332
Chief Engineer (Projects), Mahaboobnagar, Jalasoudha Building	4701	8	8	39,64,39,309	39,64,39,309
Commissioner, Planning and Development of Godavari Basin	4701	7	7	12,53,01,198	12,53,01,198
Chief Engineer(Projects), Khammam	4701	1	1	14,75,793	14,75,793
Chief Engineer, Projects, Adilabad	4701	10	10	60,80,00,712	60,80,00,712
Chief Engineer, Kanthanapalli Project Jalasoudha Building	4701	3	3	44,41,475	44,41,475

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
The Director, Ground Water Department, Ground Water Building, Chintal Basthi	4702	3	2	84,58,370	53,54,742
The Chief Engineer, Minor Irrigation, Jalasoudha Building	4702	12	3	12,90,41,85,436	5,09,04,30,944
Engineer-in-Chief, Major Irrigation, Flood Control and Drainage	4711	5	5	8,23,92,252	8,23,92,252
Secretary, Transport, Roads And Buildings Department, Telangana State Secretariat	5054	2	2	1,57,55,05,271	1,57,55,05,271
The Engineer-In-Chief, (State Roads), Office of the Engineer-In-Chief (R&B)	5054	10	0	4,03,08,54,708	0
The Chief Engineer (R&B), EAP, RDC, Office of the Engineer-In-Chief (R&B)	5054	1	1	14,66,088	14,66,088
The Engineer-In-Chief, (R&B,NH,ADMN,ROB/RUBS),Office of the Engineer-In-Chief(R&B),	5054	2	2	2,36,62,737	2,36,62,737
The Chief Engineer, Rural Roads, Office of the Engineer-In-Chief(R&B)	5054	11	11	4,09,91,64,973	4,09,91,64,973
The Chief Engineer (R&B), P.P.P,Office of the Engineer-In-Chief (R&B)	5054	2	2	2,25,24,563	2,25,24,563
The Engineer-In-Chief, Central Reserve Force, Office of the Engineer-In-Chief (R&B)	5054	11	6	3,90,97,75,383	2,35,37,93,759
Engineer-In-Chief, (General & Projects) Hyderabad	5054	8	8	28,26,65,419	28,26,65,419
<b>TOTAL</b>		<b>900</b>	<b>650</b>	<b>1,32,19,88,18,744</b>	<b>41,84,70,86,737</b>

**(c): Arrears of Reconciliation of Receipts (Forests) for the year 2020-21:**

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts	Unreconciled Receipts
0406	12	1	27,42,21,287	21,93,534
0853	3	3	2,78,848	2,78,848
<b>Total</b>	<b>15</b>	<b>4</b>	<b>27,45,00,135</b>	<b>24,72,382</b>

**(d): Arrears of Reconciliation of Expenditure (Forests) for the year 2020-21:**

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure	Un-reconciled Expenditure
Principal Chief Conservators of Forests, Telangana	2406	9	6	98,95,206	12,29,858
	4406	11	6	65,40,89,357	32,19,114
<b>Total</b>		<b>20</b>	<b>12</b>	<b>66,39,84,563</b>	<b>44,48,972</b>

**Statement-VIII: Statement showing the defects noticed in preparation of monthly Accounts: NIL**

# ANNEXURES

**Annexure I(a) (refer to para 5a)**

**Differences between Booked Figures and Schedule figures of PW Divisions during 2020-21**

Sl No.	Month	CR/DR	SA No.	Booked Figure	Schedule Figure	Difference Amount	Name of the PAOs/APAOs
01	01-07-2020	Credit	17	2400902	2395902	5000	PAO Hyderabad (HQR) Telangana
02	01-03-2021		93	159825	363950	-204125	APAO Projects Jangaon (REG)
<b>Total</b>				<b>25,60,727</b>	<b>27,59,852</b>	<b>-199125</b>	

## Annexure I(b) (refer to para 5 b)

## NON-RECEIPT OF SCHEDULES ALONG WITH MONTHLY ACCOUNTS DURING 2020-21

Name of the DDO	DDO ID	Abstract Month	SA No.	VR/CH No.	VR/CH Amount(₹)	Name of PAOs/APAOs
<b>Credits</b>						
Panchayath Raj Government Institute of Electronics Secunderabad	25010054779	01-05-2020	47	V-250000000040	10,000	PAO Hyderabad (HQR) Telangana
Assistant Secretary to Government General Administration Department Vigilance & Enforcement Hyderabad	25000058570	01-05-2020	111	V-25002062200056	50,000	
Assistant Director Telangana State Archaeology Department Hyderabad	25000058866	01-05-2020	47	V-25002205080035	6,000	
Commercial Tax Officer MJ market Hyderabad	25000059274	01-05-2020	27	V-25002040030079	11,637	
Accounts Officer, Director of Telangana Police Academy, Hyderabad	25000059287	01-05-2020	37	V-25002055170042	13,200	
Deputy Inspector of Schools Bahadurpura Mandal II	25000059298	01-11-2020	45	V-25002202012046	36,000	
Deputy Inspector of Schools Asifnagar Mandal II	25000059302	01-11-2020	45	V-25002202012096	40,,000	
Executive Engineer Roads & Buildings Kalwakurthy	30010053595	01-05-2020	93	V-60R0100000003	1,20,749	PAO R&B Gadwal Mahaboobnagar
				V-60R0100000002	33,323	
Executive Engineer Panchayath Raj Kothagudem Khammam District	30010049310	01-04-2020	93	V-40W0100000005	48,000	APAO PR Tekulapally(WC)
Chief Engineer Irrigation & Command Area Development Shops Complex MJ Road Hyderabad	30010041171	01-08-2020	93	V-I540100000536	8,000	PAO IRRN Ranga Reddy (REG)

Name of the DDO	DDO ID	Abstract Month	SA No.	VR/CH No.	VR/CH Amount(₹)	Name of PAOs/APAOs
Superintendent Engineer, Irrigation & Command Area Development GV Circle No.1 Pochampad Nizamabad	30010032115	01-04-2020	93	V-P360100000016	5,000	APAO, SRSP, Nizamabad(REG)
Executive Engineer RL-I Division 2 Pebbair	30010055958	01-06-2020	93	V-I580100000057	1,08,000	PAO PJP Gadwal (01)
Executive Engineer Irrigation Division Kothagudem Head Quarters at Poalvancha Khammam District	30010046833	01-05-2020	93	V-40I0100000010	1,24,000	PAO IRRN Khammam(WC)
Executive Engineer I.D(I.B)Division, Khammam	30010035759	01-11-2020	93	V-I630100000027	11,000	
Superintendent Engineer Lift Irrigation System Circle No.I Nagarkurnool	30010058926	01-04-2020	93	V-I600100000028	5,000	PAO IRRN Mahboobnagar (REG)
Executive Engineer Panchayath Raj Lift Irrigation System Division No 8 Shadnagar Mahbubnagar District	30010058944	01-11-2020	93	V-I540100000002	57,431	PAO IRRN Mahboobnagar (REG)
Assistant Pay and Accounts Officer Works & Projects YADADRI	30010059356	01-08-2020	93	V-F640100000008	10,000	APAO Finance Yadadri
				V-F640100000001	30,734	
Executive Engineer Nagarjuna Sagar Left Bank Canal Operations & Management Division Tekulapally Khammam	30010058593	01-12-2020	93	V-P630100000067	33,031	PAO (W&P) NSP, Tekulapally(REG)
Executive Engineer Sri Ram Sagar Projects Stage 2 Division NO 3 Thorrur	30010059119	01-10-2020	93	V-P410100000038	10,000	APAO Projects Mahabubabad (REG)
	30010059092	01-01-2021	93	V-P610100000088	34,031	PAO Projects Nalgonda (REG)
Executive Engineer Quality Control & Instrumentation, Division .3, Mahbubnagar	30010059386	01-08-2020	93	V-I530100000239	20,000	PAO Irrigation Mahaboob Nagar (REG)

Name of the DDO	DDO ID	Abstract Month	SA No.	VR/CHNo.	VR/CH Amount(₹)	Name of PAOs/APAOs
Executive Engineer M I P Division Satyanarayanapura	30010059117	01-05-2020	93	V-40I0100000001	32,026	APAO Irrigation Bhadradri at Kothagudem (WC)
Executive Engineer H and I Division NO 5 Godavari Basin Bhadrachalam	30010059120	01-05-2020	93	V-40I0100000005	28,000	APAO Irrigation Bhadradri at Kothagudem(REG)
<b>Total</b>					<b>8,85,162</b>	

**Annexure-II(a) (refer to para 6 a)**  
**Wanting Schedules from PAO(W&P) (Loans) for the year 2020-21**

SI No.	Month	Name of the PAOs/APAOs	DDO Code	Voucher	Major Head	Amount	Remarks
<b>PAO Hyderabad UC credits</b>							
1	01-10-2020	PAO - Telangana Hyderabad	25001014076	60	2235	2500	W/S-Vouchers not received
2	01-11-2020		25000703003	156	2054	1500	
3	01-01-2021		25001802001	49	2217	4635	
<b>Projects UC Credits</b>							
4	01-05-2020	PAO,NSP(W&P), Hyderabad	25001701075	16	4701	7100	W/S-Vouchers not received
5	01-05-2020			4	4701	16714	
6	01-05-2020	PAO Irrigation Division Hyderabad	25002307012	71	4701	4167	
7	01-05-2020	PAO, PJP, Jogulamba Gadwal	26011210606	1	4701	3500	
8	01-06-2020	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	14566	
9	01-06-2020			1	4701	14566	
10	01-06-2020	APAO (R&B) Hyderabad	25002602002	1	4701	25850	
11	01-06-2020	PAO Irrigation Division Hyderabad	25001220001	1	4701	43093	
12	01-07-2020	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	42527	
13	01-07-2020	PAO Irrigation Division Hyderabad	25002307011	14	4701	4635	
14	01-08-2020	PAO,NSP(W&P), Hyderabad	25001701075	2	4701	1000	
15	01-08-2020			6	4701	1000	
16	01-08-2020	APAO Finance & Corporations, Yadadri	20010707001	1	4701	5496	
17	01-08-2020	PAO, PJP, Jogulamba Gadwal	26011210609	290	4701	80000	
18	01-09-2020	PAO,NSP(W&P), Hyderabad	25001701075	3	4701	1000	

SI No.	Month	Name of the PAOs/APAOs	DDO Code	Voucher	Major Head	Amount	Remarks
19	01-09-2020	PAO Irrigation Division Hyderabad	25002307011	134	4701	4635	W/S-Vouchers not received
20	01-10-2020	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	61822	
21	01-10-2020	PAO Irrigation Division Hyderabad	25002307011	7	4701	4635	
22	01-11-2020	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	109821	
23	01-11-2020	PAO Irrigation Division Hyderabad	25002307011	22	4701	4635	
24	01-12-2020	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	69821	
25	01-12-2020	PAO Irrigation Division Hyderabad	25002101001	24	4701	5000	
26	01-02-2021	PAO,NSP(W&P), Hyderabad	25001701075	1	4701	66841	
27	01-02-2021	PAO, PJP, Jogulamba Gadwal	26011210609	0144	4701	3000	
<b>Total</b>						<b>6,04,059</b>	

**Annexure-III (a) (refer to audit issues)**  
**Consolidated common type of irregularities noticed by Audit**

SI No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (in Lakhs)
1	EE, Construction Division no.6, Kaleswaram Project, Toopran, Medak	Irrigation	45/19.2.2020	Observation on payment of Hired Vehicle charges	1.45
2	EE, R&B Division, Sattupally, Khammam	R&B	1/1.3.2019	Audit note on DMF, SMET, Seigniorage charges	1.51
3	EE, SRLIP Division-II, Khammam		180 to 188/ 19.8.19	Avoidable payment of late payment charges to the tune of Rs.87.22 lakh to Northern Power Distribution Company	87.22
4	EE, R&B Spl. Division, Kothagudem, Bhadravri Kothagudem	R&B	3/2.11.2019	Irregular drawal of Agency Allowance i.e., Additional HRA and SCA during the month of 10/2019 (Rs.40156+Rs.14725)	0.55
5	E.E.IB, Division, Jagtial	Irrigation	45 to 49 Dt.28.02.19	Irregular drawal of Hiring charges of private vehicle.	1.56

SI No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount
6	E.E.(R&B) NH, Karimnagar	R&B	05 /26.10.19	Non-Recovery of VAT @5% resulted excess payment of the contractor,	31.70
7	E.E.(R&B), Peddapally	R&B	05/25.04.19	Observation on payment of hired vehicle charges	1.32
8	E.E./TSIDC, Karimnagar	Irrigation	126,to129& 265/15.3.19	Observation on payment of hired vehicle charges	1.65
9	E.E. IB, Division, Jagtial	Irrigation	14/07.11.19	Reimbursement of medical expenses drawal recovery	0.10
10	E.E.I & CADD, IB. Peddapally	Irrigation	20/ 09.01.19	Audit note on payment of Refund of FSD/ASD before completion of liability period of 2 years	0.74
11	E.E. IB, Division, Rajanna Sricilla	Irrigation	17/ 20.01.20	Audit note on payment of Refund of FSD/ASD before completion of liability period of 2 years	1.62

SI No.	Division Name	Department	Voucher No& Date	Gist of the Objection	Objection Amount
12	E.E.IB, Division, Rajanna Sricilla	Irrigation	17/17.01.20	Audit note on payment of Refund of FSD/ASD before completion of liability period of 2 years	1.05
13	Executive Engineer (R&B) Division, Medchal T.S	(R&B)	06/25.06.2020	Short recovered of seigniorage charges ,DMFT ,SMET & Labour Cess	2.16
14	Executive Engineer (R&B) Division, Vikarabad T.S	(R&B)	39/26.05.2020	Non- recovery of GST	1.29
15	Executive Engineer (R&B) Division, Vikarabad T.S	(R&B)	76/26.01.2020	Non- recovery of Income Tax	5.84
16	PAO (W&P) Nalgonda	Irrigation	20/14.7.2020	Short recovery of Statutory deductions	3.85
17	APAO (W&P) Yadadri	Irrigation	33/21.7.2020	Short recovery of seigniorage charges	3.73
18	PAO (W&P) Nalgonda	Irrigation	43/06.2.2020	Audit note on refund of ASD. Amount	3.45
19	APAO, JS Bhupalapally	R&B	13/24.04.19	Non-recovery of Labour Cess& Seigniorage charges	2.74
20	PAO, Warangal Urban	R&B	03/23.04.19	Non-recovery of Labour Cess & SC statement and Q.C. Report called for	8.37
21	APAO, Jangaon	R&B	14/26.6.19	Short recovery of Income tax & GST and details of Seigniorage charges called for	2.43

SI No.	Division Name	Department	Voucher No& Date	Gist of the Objection	Objection Amount
22	APAO, JS Bhupalapally	Ground Water	45 to 128/ 7.10.19	Copy of Office proceedings, Original bill, Agreement, Rates for each item, etc called for	49.33
23	APAO Komarambheen Asifabad	Irrigation	38/29.3.2019	Payment of Hire Charges of private vehicle, Non recovery of GST	0.00
24	APAO Medchal, Malkajgiri	Irrigation		Misclassification of Expenditure	0.00

**GST** Goods and Services Tax  
**ENC** Engineer in Chief  
**DMFT** District Mineral Fund Trust  
**SMET** State Mineral Exploration Trust  
**SC** Seigniorage Charges  
**NAC** National Academy of Construction

**Annexure:III(b)(refer to audit issues)**  
**Year wise details of Audit Objectionsas on 31.03.2021**

Year	Works		Project		Forest		Total	
	Items	Amount(₹)	Items	Amount(₹)	Items	Amount(₹)	Items	Amount(₹)
2004-2005	0	0	2	0	0	0	2	0
2005-2006	2	1018.69	1	0	0	0	3	1018.69
2006-2007	0	0	0	0	0	0	0	0
2007-2008	0	0	10	356.21	0	0	10	356.21
2008-2009	1	1.85	6	1084.53	0	0	7	1086.38
2009-2010	14	29.91	32	2104.11	0	0	46	2134.02
2010-2011	47	168.09	14	840.61	0	0	61	1008.7
2011-2012	33	272.13	13	79.85	1	176.91	47	528.89
2012-2013	49	323.38	47	1548.41	1	0.96	97	1872.75
2013-2014	227	28161.01	33	4296.86	10	62.52	270	32520.39
2014-2015	268	2619.06	279	1236.79	0	0	581	3858.49
2015-2016	218	1250.34	139	4934.55	0	0	394	6186.37
2016-2017	142	54.46	13	20.88	1	11.82	200	90.55
2017-2018	188	9406.12	36	257.02	15	9.99	267	9674.29
2018-2019	306	21792.71	3	985	18	2135.59	361	24917.42
2019-2020	225	3861.51	16	5.85	23	8151.85	281	12047.47

Year	Works		Project		Forest		Total	
	Items	Amount(₹)	Items	Amount(₹)	Items	Amount(₹)	Items	Amount(₹)
2020-2021	123	235.62	25	8.27	0	0	177	246.32
Total	1843	69194.88	669	17758.94	69	10549.64	2804	97546.94

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End of Report