



Annual Review Report on the working of PAOs (Public Works and Forest Divisions)for the year 2021-22



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Telangana

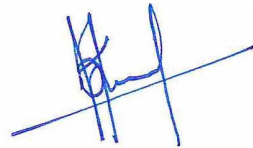
**Annual Review Report on the
working Of PAOs (Public Works &
Forest Divisions) for the Year
2021-22**

Preface

This Annual Review Report on working of the PAOs/APAOs of Public Works & Forest Divisions for the Financial Year 2021-22 has been prepared to aid the Government of Telangana by keeping it abreast of the performance and quality of the PAOs/APAOs with regards to the rendition of monthly accounts and related matters.

The review mainly focuses on the accounts compiled by the Pay and Account Offices and their timely rendering, outstanding balances under various heads of accounts and adherence to /departure from Codal provisions/procedures. Further, it brings to light, certain irregularities observed during audit of Public Works Divisions conducted by the Office of the Accountant General (Audit), Telangana.

Pertinent remedial action may be taken by the State Government to remove the deficiencies/irregularities and infringement of rules pointed out in this review. Furthermore, any suggestions to enhance the utility of this review are most welcome.



Hyderabad

Principal Accountant General (A & E)

Date:24.01.2023

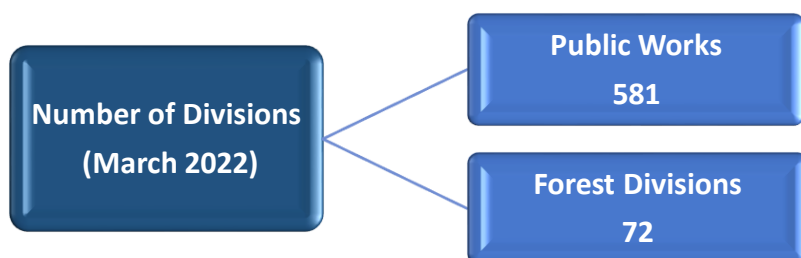
Table of Contents

Part I: Introduction	01
Part II: Accounting Issues	03
Part III: Audit Issues	10
Statements	16
Annexures	33

PART-I
INTRODUCTION

INTRODUCTION

In Telangana, 581 Public Works Divisions are operated under the control of 33 Pay and Accounts Offices/Assistant Pay and Accounts Offices and 72 Forest divisions under the control of 33 District Treasury Offices.



ORGANISATION

The PAOs of Works & Projects come under the ambit of the Finance Department of Government of Telangana. These PAOs perform pre-check functions, monitor works expenditure, and exercise budget control of all the Departments (Irrigation, Roads & Buildings, Panchayat Raj and Public Health) under their jurisdiction and render monthly accounts to the Principal Accountant General (A&E), Telangana. The Director of Works Accounts exercises overall control over all the Pay and Accounts Offices/Assistant Pay and Accounts Offices.

In respect of the Forest Department, the District Forest Officers and Forest Divisional Officers are empowered to draw cheques and make payments online through direct beneficiary transfer by operating PD accounts.

The District Forest Officers and Forest Divisional Officers prepare bills and issue cheques through IFMIS and the payments are made through e-Kuber by the District Treasury Offices. The monthly accounts of all the Forest Divisions are consolidated and submitted to the Principal Accountant General (A&E) by the concerned DTOs.

PART-II
ACCOUNTING
ISSUES

1. Submission of monthly Accounts and Supporting Documents:

a. Monthly Accounts: As per the extant rules, the PAOs/APAOs of Public Works and Forest Divisions are required to submit the accounts of each month to the Principal Accountant General (A&E) by 12th of the succeeding month. It was observed that the delay in submission of monthly accounts of Public Works PAOs/APAOs is ranging from one to fifteen days. Further, out of 33 Public Works PAOs, 32 PAOs in March 2022 ,19 PAOs in April 2021 and 16 PAOs in May 2021 delayed submission of monthly Accounts. The number of PAOs which delayed submission of monthly accounts during the year is depicted in **Fig 1** and the detailed statement of delay in monthly accounts of all the Public Works PAOs/APAOs is shown in **Statement I (a)**.

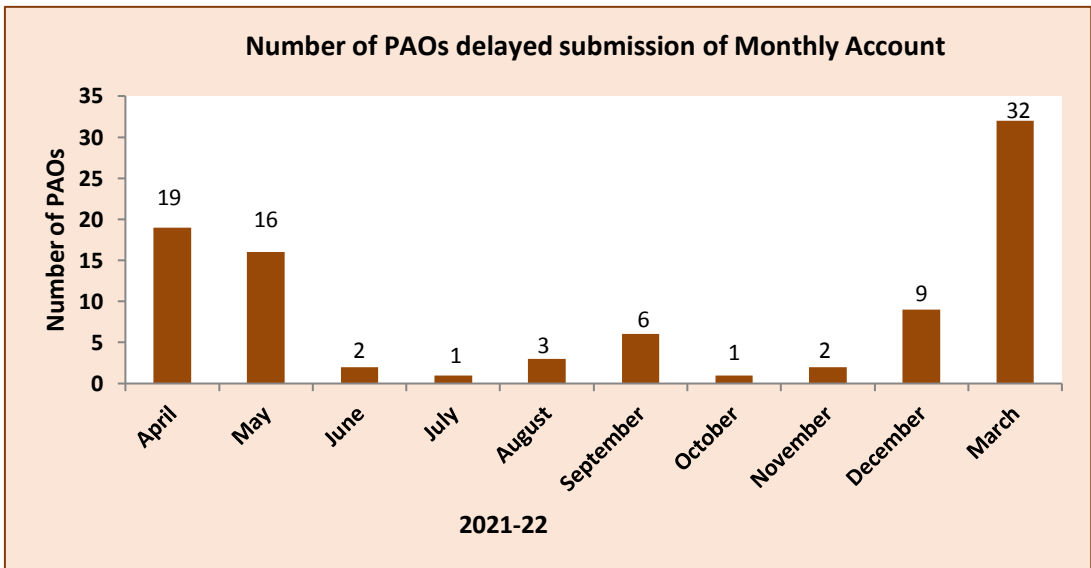
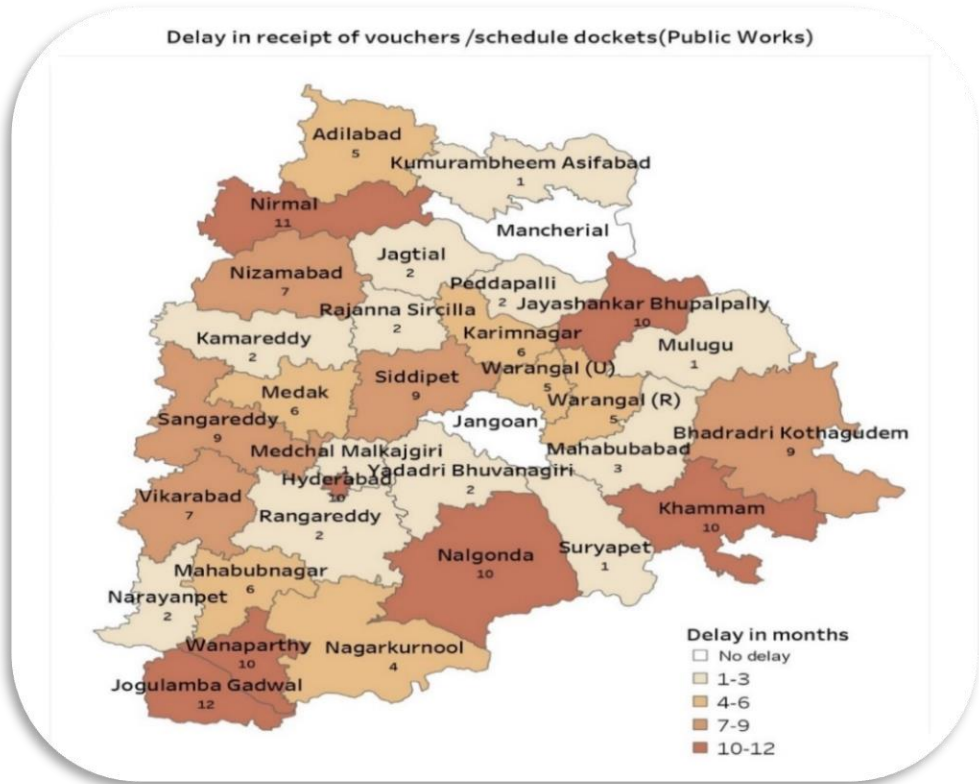


Fig 1: Number of PAOs/APAOs delayed submission of monthly accounts during 2021-22

The Monthly Accounts of Forest Divisions are being rendered by the DTOs to the Principal Accountant General (A&E) along with the Treasury Accounts.

b. Schedule of Dockets and Vouchers: Schedule of Dockets and vouchers which form the basis for the transactions booked in the monthly accounts must be rendered to the office of the PAG (A&E) by 25th of the succeeding month as per Para 554(1) of P.W.A Code.

Out of 33 PAOs, 12 PAOs delayed submission of schedule Dockets by 7-12 months during the year 2021-22. The delay in submission of schedule of dockets by the PAOs/APAOs during the year 2021-22 is exhibited in **Statement I(b)** and in the **Fig 2** below:



(Warangal(U) renamed as Hanumakonda)

Fig 2: Delay in receipt of vouchers/schedule dockets (in months)

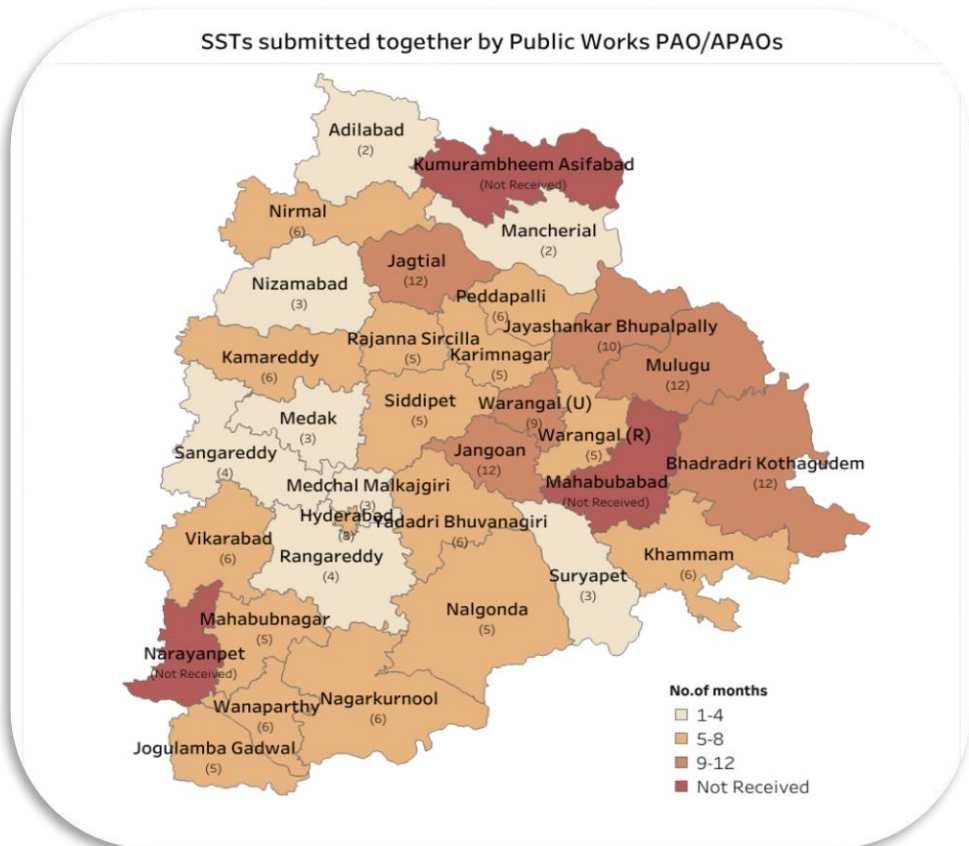
Delay in receipt of Monthly Accounts and Schedule dockets hampers the process of audit and confirmation of correctness of expenditure. Director of Works to impress upon the PAOs for timely submission of Monthly Accounts and Schedule dockets.

2. Delay in submission of Schedule of Settlement with the Treasuries (SSTs):

As per Para 567(16) of P.W.A Code, PAOs are required to submit SSTs (with supporting Consolidated Treasury Receipts (CTRs) and Certificates of Issues (CTIs),

signed by the Treasury officer) to office of the Principal Accountant General (A&E) in support of the Monthly Accounts by 20th of the succeeding month.

Contrary to the above rule, it was observed that most of the PAOs do not submit SSTs as per due dates every month. Instead the SSTs were submitted together every three months/six months/twelve months during the year 2021-22. Further, the PAOs of Asifabad, Mahabubabad and Narayanpet have not submitted SSTs for the year 2021-22. The non-submission and submission of SSTs in batches in respect of Public Works remittances are depicted in **Statement V** and in the **Fig 3** below:



(Warangal(U) renamed as Hanumakonda)

Fig 3: SSTs Submitted together by Public Works PAO/APAOs (in months)

Timely submission of SSTs will resolve the differences between treasury and PAOs public works figures under remittances and cheques.

3. Outstanding Balances in Remittances and Cheques:

The PAOs are required to reconcile their records with that of treasuries and prepare the Schedule of Settlement with the Treasuries (SSTs) to ensure that all the cheques drawn, and remittances made by the departmental authorities are properly accounted for by the Treasuries and included in the Government Accounts.

To have uniformity in the accounting system and to avoid preparation of CTI/CTR & submission of SSTs, e-Kuber system (crediting the amounts directly to beneficiary accounts) was introduced for Public Works payments (MH 8782-102-02) with effect from 1 April 2020 and Forest payments (MH 8782-103-02) with effect from 19 August 2022 (except for PAO, New Delhi). Hence for these above heads from the date of implementation of e-Kuber, SSTs are not required to be submitted.

However, huge amounts under MH 8782 are outstanding for previous years due to non-receipt of SSTs, non-encashment of cheques and misclassification of the transactions of one division against another division or under different Major Heads. Further, it was also observed that due to non-accounting of failed cheques in treasury account, huge balances are outstanding. A debit amount of ₹85.65 crore (8782-102-01 remittances) and credit amount of ₹29.15 crore (8782-102-02 cheques) are outstanding under Public Works. In respect of Forest Divisions, debit amount of ₹2,137.89 crore (8782-103-01 & 03 remittances) and credit amount of ₹1023.39 crore (8782-103-02 cheques) are outstanding. Year-wise details are shown in **Statement VI**.

Delay and non-receipt of SSTs affects the authenticity of transactions. This is because SSTs are documents designed to ensure that all the remittances made by the department are properly accounted for by the Treasuries and included in the Government Account.

4. Pending Reconciliation of Expenditure and Receipts by the CCOs:

Reconciliation enables to identify misclassifications and incorrect booking of receipts and expenditure, timely rectification of the same and ensures the accuracy in accounts. The reconciliation of receipts and expenditure by the Chief Controlling Officers (CCOs) with the amounts booked by the office of the PAG(A&E) and submission of Reconciliation Certificates (RCs), is mandatory as per Para 16.9.1 read with 16.7.1 of the Telangana Budget Manual (2011).

In respect of Public Works PAOs, Receipts to the tune of ₹39.38 crore (11.66 *per cent*) and Expenditure to the tune of ₹1,283.72 crore (8.11 *per cent*) remain un-reconciled to the end of 2021-22. The details of unreconciled amounts are shown in **Statement VII**. The Forest Divisions have completed 99.5% reconciliation for Expenditure and 98% for Receipt.

The Department-wise Receipts and Expenditure figures are made available on the office of the PAG (A&E)'s website, to facilitate the CCOs to reconcile their figures directly from their offices. To make reconciliation process more convenient for all the stakeholders, a dedicated module for online reconciliation through IFMIS platform is being developed. This module will enable CCOs to verify and reconcile their Receipts and Expenditure figures with the figures of office of the PAG(A&E) and submit RCs/variation statements online.

CCOs to carry out cent per cent reconciliation every quarter, to ensure the Receipts and Expenditure amounts are depicted in the Accounts, in a true and fair manner.

5. GPF Schedules:

a. Non-receipt of GPF schedules: The PAOs/APAOs submit the GPF recovery schedules which includes the names of the subscribers, account numbers, details of subscription, and refunds to the office of the PAG (A&E) on a monthly basis. However, schedules amounting to ₹96,146/- pertaining to 2021-22, were not submitted along

with the monthly accounts. The details are given in **Annexure I(a)**.

b. Discrepancies between booked figures and schedules furnished: The PAOs/APAOs are required to ensure that the amounts shown in List of Receipts/List of Payments pertaining to GPF tally with the supporting schedules/vouchers. In the monthly accounts received in the office of the PAG(A&E), there was short booking of credits amounting to ₹(-)1,84,919/- (9-PAOs/APAOs) and excess booking amounting to ₹41,000/- (5-PAO/APAOs). The discrepancies between booked figures and schedules received during the year 2021-22 are detailed in **Annexure I(b) & I(c)**. The differences are to be rectified by the concerned PAOs.

Submission of GPF schedules online through IFMIS can avoid incomplete posting and missing credits in subscriber's account. DWA to ensure speeding up the process.

PART-III
AUDIT ISSUES

1. Consolidated irregularities noticed during Audit of vouchers:

The Financial Audit Wing, Office of the Accountant General (Audit), Telangana conducts the post audit of vouchers pertaining to PAO/APAOs of Irrigation, R&B and Forest Departments. The findings are being communicated, from time to time, to the concerned Pay and Accounts Offices and the Divisional Offices, for obtaining their responses. Some of the common findings are:

- Delay in Completion of work(s).
- Incomplete vouchers.
- Non/Short deduction of mandatory dues e.g. GPF, EPF, TSGLI, ESIC etc.,
- Misclassification of expenditure.
- Non-Production of relevant documents viz. Seigniorage statements, abstract for works bills, Price adjustment calculations, copies of Extension of Time (EOT) etc.
- Short deductions of Statutory deductions viz., IT, GST, Seigniorage Charges, FSD, DMFT etc.
- Non enclosure of Quality Control Certificate

The details of irregularities noticed in respect of the PAO's of Irrigation, R&B and Forest departments during the year 2021-22 are detailed in **Annexure-II(A)** and year-wise breakup of outstanding Audit Objections are shown in **Annexure-II(B)**. The number of Audit objections raised during the audit of selected PAOs during the year 2021-22 are exhibited in **Annexure II(c)**.

A. Concluding agreements based on Single Tender:

Rule 194 (GFR 2017), *inter alia*, stipulates those agreements on Single Tender can be resorted to only under exceptional circumstances namely:

- Continuation of previous work carried out by the firm.
- emergency situations

- and natural calamities

During audit of vouchers, it was noticed that many agreements were concluded on single tender, first call, without assigning valid reasons resulting in the foregoing of competitive bidding. As per Para 3.7.1 and Para 5.1 of Works Audit Manual, audit of contracts and sanctions is an important function of audit. However, many bills/vouchers are being received without receipt of corresponding agreements. In the absence of agreements, the amount admitted in the bills couldn't be thoroughly verified in audit.

Recommendation: All the agreements finalised on single tenders should invariably specify the exigencies under which it was entered. PAOs to ensure, by evolving a mechanism, for prompt submission of agreements to Audit office before preferring bills.

B. Extension of time and payments:

All the works agreements invariably include time for completion, penalties for delays attributable to agencies or abandoning the work midway etc. In all cases where Extension of Time (EOT) was granted with or without penalties, the Engineer-in-charge shall issue an order to the effect. These orders are required to be appended to the bills for scrutiny by Audit Office. During scrutiny of vouchers, it was noticed that the work bills are being passed beyond agreement period without EOT orders appended to the bills. The extent of damages levied, if any, cannot be ascertained without EOT orders enclosed to the bill.

Recommendation: Bills presented for payment should be checked for validity of agreement. In all cases where validity of agreement was completed, proper EOT orders shall be ensured. The bills shall be processed for payment only after firming the EOT and penalties.

C. Hiring of Vehicles for employees:

Finance Department vide Circular Memo No.826/29/A2/DCM/2017 dated 16-06-2017, while reiterating the procedure to be followed for hiring private vehicles for Government usage, had revised the hire charges for engagement of private vehicles. The circular memo mandated the norms viz. Mandatory registration of hire vehicle as Taxi, Six monthly renewal of pollution control certificate etc. In addition, the owner of the hire vehicle shall produce the valid documents like permit, fitness certificate, insurance, taxes etc., and shall also produce the Professional Driving License with badge of the Driver proposed to be engaged.

Despite these clear instructions, it was noticed that agreements entered with hire vehicle owner, certificates etc. are not being attached to the vouchers. Further, Audit noticed instances where Xerox copies of logbooks are being attached. Thus, audit couldn't firm-up the possible fraud/misappropriations on this count.

Recommendation: Bills pertaining to hired vehicles shall be passed for payment only after ensuring that all necessary certificates, logbooks are in consonance with Government instructions and agreement.

2. Miscellaneous Audit Objections:

A. Supporting Documents for the vouchers:

The Manual of Pay and Accounts Department stipulates that payments must be supported by vouchers containing complete details of payments to be made. The PAOs shall ensure that the recoveries to be effected are in line to latest GOs and Memos. In contravention to the above rule, the vouchers are being submitted with the following defects:

- non-enclosure of supporting documents viz. Theoretical calculations of seigniorage charges, Detailed Price Adjustment calculations, bill-wise Quality Control Reports etc.

- Incomplete details in Running Account bills.
- Non enclosure of Government Orders permitting extension of time.

Recommendation: PAOs shall process the bills only when the bill is in proper form, with all columns appropriately filled-in and supported by relevant documents. Statutory recoveries and other recoveries, as per agreement, shall be firmed-up in line with the latest GOs and Memos issued from time to time.

B. Corrections and Overwriting in Vouchers:

As per para 6.4.1 of Works Audit Manual, it is to be ensured that the bills are presented in prescribed format, in original, written in ink without alterations/erasures or over writings. The bill should also contain the name of the work, head of account and its nomenclature, amounts showing deductions and recoveries.

During the audit of vouchers, it was noticed that the above rules are not being adhered to scrupulously. In many instances multiple alterations and over writings were noticed. In view of multiple revisions of figures and corrections, the authenticity of amount passed for payment cannot be ensured.

Recommendation: PAOs to ensure submission of vouchers in strict compliance to prescribed rules and erasures/over writings are to be avoided.

C. Non confirmation of remittances made to individual's Employees Provident Fund/Employees State Insurance accounts:

The provisions of Employees Provident Fund and Miscellaneous Provisions Act, 1952 (EPF Act) and Employees State Insurance Act, 1948 (ESI Act) mandates that all registered establishments, shall contribute to EPF and ESI of its employees, including persons engaged by the Contractor, at the rates specified, from time to time. It shall be the responsibility of Principal Employer (Section 40 of ESI Act and Section 6 of EPF

Act) to ensure that the employer's and employee's contributions are promptly credited to individual's EPF and ESI accounts, though employees are engaged through a contractor. Government vide circular dated 21-4-2007 instructed the employers to obtain a certificate from the Agency regarding proper remittance of EPF/ESI. However, it was observed that documents in support of payments to EPF and ESI of outsourcing staff from the contractual agencies are not being insisted. Audit noticed that a lump sum challan is being attached wherein individual subscriber details are not furnished, in few instances. Hence remittances to individual's account cannot be confirmed.

Recommendation: A statement of individual remittances of EPF & ESI contributions, of previous month, together with respective unique identification numbers shall be insisted before preferring the claims.

D. Incorrect exhibition of statutory recoveries:

The running account bills should invariably include certain statutory and non-statutory recoveries, viz. Income Tax, GST, Seigniorage charges, Mobilization Advances and interest thereon etc., affected till previous bill and present rate of recovery on gross value of the bill. This facilitates the check of correct rate of recovery and ensures that the short recoveries on previous occasions are made good. During scrutiny of running account bills, pertaining to works, it was noticed that the details of recoveries affected until previous bill(s) is not being exhibited. In the absence of these details the rate and overall recovery particulars cannot be confirmed.

Recommendation: The details of recoveries affected till previous bill should invariably be insisted to ensure consistent recoveries compliant to respective laws.

STATEMENTS

**Statement I: (a) Statement showing the delay in Submission of Monthly Account in respect public works PAOs for the year
2021-22 (due date of receipt 12th of succeeding month)**

Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22
01	Adilabad	-	-	-	-	-	-	-	-	-	-	-	08
02	Asifabad	-	03	-	01	-	-	-	-	-	-	-	-
03	Bhadradri Kothagudem	33	03	-	-	-	-	-	-	05	-	-	14
04	Gadwal	-	-	-	-	-	-	-	-	-	-	-	9
05	Hyderabad	01	03	01	-	03	10	-	03	-	-	-	08
06	Jagtial	02	02	-	-	-	02	-	-	-	-	-	14
07	Jaishankar Bhoopalpally	02	04	-	-	01	01	-	-	08	-	-	13
08	Jangaon	-	-	-	-	-	-	-	-	-	-	-	10
08	Kamareddy	16	07	-	-	-	-	-	-	01	-	-	08
10	Karimnagar	06	-	-	-	-	-	-	-	-	-	-	13
11	Khammam	06	-	-	-	-	-	-	-	02	-	-	08
12	Mahabubnagar	09	-	03	-	-	-	-	-	01	-	-	08
13	Mahabubabad	-	10	-	-	01	06	-	-	01	-	-	10
14	Mancherial	06	03	-	-	-	-	-	-	-	-	-	08
15	Medak	01	01	-	-	-	-	-	-	-	-	-	08
16	Medchal	-	-	-	-	-	-	-	-	-	-	-	15

Sl. No.	Name of the PAOs/APAOs	Delay (in days)												
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22	
17	Mulugu	-	-	-	-	-	-	-	-	-	01	-	-	13
18	Nagar Kurnool	-	03	-	-	-	-	-	-	-	-	-	-	09
19	Nalgonda	30	-	-	-	-	-	-	-	-	-	-	-	13
20	Narayanpet	-	-	-	-	-	-	-	-	-	-	-	-	08
21	Nirmal	34	03	-	-	-	-	-	-	-	-	-	-	08
22	Nizamabad	-	-	-	-	-	-	-	-	-	-	-	-	14
23	Peddapally	06	02	-	-	-	01	-	-	-	-	-	-	13
24	Rangareddy	01	-	-	-	-	-	-	-	-	-	-	-	15
25	Sangareddy	-	-	-	-	-	-	-	-	-	-	-	-	14
26	Siddipet	01	-	-	-	-	-	-	-	-	01	-	-	14
27	Sircilla	-	03	-	-	-	-	-	-	-	-	-	-	08
28	Suryapet	08	-	-	-	-	-	-	-	-	02	-	-	14
29	Vikarabad	-	-	-	-	-	-	-	-	-	-	-	-	13
30	Wanaparthy	02	03	-	-	-	01	03	01	-	-	-	-	14
31	Warangal(U)*	06	05	-	-	-	-	-	-	-	-	-	-	08
32	Warangal(R)	06	04	-	-	-	-	-	-	-	-	-	-	10
33	Yadadri	-	-	-	-	-	-	-	-	-	-	-	-	08

* Warangal(U) renamed as Hanumakonda

**(b) Statement showing the delay in the receipt of Vouchers/Scheduled dockets in respect public works PAOs for the year
2021-22 (due date of Receipt 25th of succeeding month)**

Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22
01	Adilabad	45	14	-	-	-	-	-	07	-	-	03	16
02	Asifabad	29	-	-	-	-	-	-	-	-	-	-	-
03	Bhadradri Kothagudem	19	23	16	14	-	-	-	02	15	12	06	01
04	Gadwal	17	03	04	14	14	15	04	02	06	10	10	17
05	Hyderabad	30	-	29	20	24	39	09	-	28	17	25	29
06	Jagtial	11	-	-	-	-	-	-	-	-	-	-	01
07	Jangaon	-	-	-	-	-	-	-	-	-	-	-	-
08	Jaishankar Bhoopalpally	10	-	35	11	14	46	15	-	16	16	31	06
09	Kamareddy	24	-	-	-	-	-	-	-	-	-	-	04
10	Karimnagar	15	21	-	16	-	-	-	-	17	11	-	31
11	Khammam	16	14	14	13	11	-	-	15	15	11	06	01
12	Mahabubnagar	51	53	21	15	01	-	-	-	-	-	-	16
13	Mahabubabad	27	-	17	-	-	-	-	-	29	-	-	-
14	Mancherial	-	-	-	-	-	-	-	-	-	-	-	-
15	Medak	52	40	09	20	24	-	-	-	-	-	-	01
16	Medchal	-	-	-	-	-	-	-	-	-	-	-	02
17	Mulugu	-	-	-	-	-	-	-	-	20	-	-	-
18	Nagar Kurnool	-	-	-	-	-	17	-	-	-	11	05	16
19	Nalgonda	37	21	17	-	15	16	-	16	44	13	19	53
20	Naraynpet	-	-	-	-	-	-	-	-	-	-	13	28

Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22
21	Nirmal	37	06	15	-	14	16	15	04	16	03	47	16
22	Nizamabad	17	01	-	03	04	14	-	-	-	07	-	01
23	Peddapally	-	14	14	-	-	-	-	-	-	-	-	-
24	Rangareddy	11	-	-	-	-	-	-	-	-	-	-	03
25	Sangareddy	42	20	24	22	24	-	-	-	20	11	13	07
26	Siddipet	51	62	53	26	24	08	-	03	-	-	10	16
27	Sircilla	20	14	-	-	-	-	--	-	-	-	-	-
28	Suryapet	16	-	-	-	-	-	-	-	-	-	-	-
29	Vikarabad	20	20	-	22	08	04	-	11	-	-	-	36
30	Wanaparthy	-	14	16	36	03	43	18	-	15	12	03	18
31	Warangal(U)*	22	07	-	-	04	-	-	-	-	-	03	02
32	Warangal(R)	21	06	-	02	-	-	-	-	-	-	03	07
33	Yadadri	17	-	-	-	-	-	-	-	-	-	-	38

* Warangal(U) renamed as Hanumakonda

(c) Details of Certificate of payment accepted in lieu of wanting vouchers for the year 2021-22: 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 2021-22: 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 2021-22 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: Statement showing the delay in the receipt of SSTs for Public Works remittances for the year 2021-22**(Due date of receipts 20th of the succeeding month)**

Sl. No.	Name of the PAOs/APAOs	Delay in receipt of SSTs (in months)											
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22
1	Adilabad	3	2	1	2	1	1	3	2	3	3	2	1
2	Asifabad	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
3	Jaishankar Bhoopalpally	11	10	9	8	7	6	5	4	3	2	7	6
4	Gadwal	5	4	3	2	1	NR	NR	NR	NR	NR	NR	NR
5	Hyderabad	12	11	10	9	8	7	7	6	4	NR	NR	NR
6	Jagtial	12	11	10	9	8	7	6	5	4	3	2	1
7	Jangaon	16	15	14	13	12	11	10	9	8	7	6	5
8	Kamareddy	5	4	3	2	1	3	2	4	3	2	4	3
9	Karimnagar	12	11	10	9	8	7	7	6	4	3	2	1
10	Khammam	12	11	10	9	8	7	7	6	4	3	2	1
11	Kothagudem	15	14	13	12	11	10	9	8	7	6	5	4
12	Mahabubnagar	5	4	3	6	5	4	3	2	4	3	2	1
13	Mahbubabad	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
14	Mancherial	3	2	2	2	1	1	3	2	1	2	1	4
15	Medak	3	2	3	2	1	3	3	2	1	3	2	1
16	Medchal	4	3	2	3	2	1	5	4	4	5	5	5
17	Mulugu	12	11	10	9	8	7	6	5	4	3	2	1
18	Narayanpet	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR

Sl. No.	Name of the PAOs/APAOs	Delay in receipt of SSTs (in months)											
		4/21	5/21	6/21	7/21	8/21	9/21	10/21	11/21	12/21	1/22	2/22	3/22
19	Nagarkurnool	5	4	3	2	1	6	5	4	3	2	1	6
20	Nalgonda	5	4	3	2	1	5	4	3	4	3	2	5
21	Nirmal	5	4	3	6	5	7	6	5	4	3	2	3
22	Nizamabad	6	5	4	5	4	3	3	2	5	4	3	5
23	Peddapally	8	7	6	5	4	3	3	2	2	1	7	4
24	Rangareddy	5	4	3	3	2	4	3	2	6	5	4	3
25	Sangareddy	2	1	3	2	1	1	3	2	4	3	2	1
26	Siddipet	5	4	3	6	5	4	3	2	2	NR	NR	NR
27	Sircilla	2	3	2	5	4	3	3	2	4	3	2	1
28	Suryapet	2	1	3	5	4	3	3	2	3	3	2	1
29	Vikarabad	9	8	7	6	5	4	11	10	9	8	7	6
30	Wanaparthy	5	4	3	2	1	-	6	5	4	3	2	1
31	Warangal(U)*	15	14	13	12	11	10	9	8	7	NR	NR	NR
32	Warangal (R)	5	4	3	2	6	5	4	3	2	3	2	1
33	Yadadri	6	5	4	3	2	1	2	1	4	3	2	1

* Warangal(U) renamed as Hanumakonda

NR - SSTs for the month Not Received

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

Sl. No.	Head of Account	Year	Amount (₹)
1	8782-102-01 Public Works Remittances	Up to 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	215,49,54,677 Dr
			216,77,04,714 Cr
		2019-20	139,39,68,277 Dr
			113,55,18,605 Cr
		2020-21	97,68,35,112 Dr
			-18,05,23,740 Cr
		2021-22	72,44,64,737 Dr
		Total to the end of March 2022	
			695,43,23,425Cr
Closing Balance			85,64,66,872 Cr

Sl. No.	Head of Account	Year	Amount (₹)
2	8782-102-02 Public Works Cheques	Up to 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	833,69,74,834 Cr
			839,03,42,328 Dr
		2019-20	896,39,52,742 Cr
			905,18,16,985Dr
		2020-21	254,25,291Cr
			253,57,818 Dr
		2021-22	102,91,064 Cr
			108,90,259 Dr
		Total to the end of March 2022	
			26,80,19,98,911 Dr
Closing Balance			29,14,72,867 Cr

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

Sl. No.	Head of Account	Year	Amount (₹)
1	8782-103-01&03 Forest Remittances	Up to 2016-17	68,89,34,652 Dr
			69,64,93,057 Cr
		2017-18	88,26,97,450 Dr
			247,32,09,011Cr
		2018-19	102,85,78,540 Dr
			242,23,27,694Cr
		2019-20	51,31,50,719 Dr
			578,89,64,888Cr
		2020-21	24,63,38,369Dr
			463,53,60,922Cr
		2021-22	27,62,34,122 Dr
			899,84,65,739Cr
		Total to the end of March 2022	
			25,01,48,21,311 Cr
Closing Balance			21,37,88,87,459 Cr

Sl. No.	Head of Account	Year	Amount (₹)
2	8782-103-02 Forest cheques	Up to 2016-17	47,17,44,546 Cr
			45,42,65,328 Dr
		2017-18	28,31,04,987 Cr
			123,15,20,425 Dr
		2018-19	102,37,96,757 Cr
			99,89,47,891 Dr
		2019-20	34,71,08,233 Cr
			531,21,85,917 Dr
		2020-21	48,21,60,395 Cr
			399,74,94,246 Dr
		2021-22	151,76,56,380 Cr
			236,50,64,333 Dr
		Total to the end of March 2022	
			14,35,94,78,140 Dr
Closing Balance			10,23,39,06,842 Dr

Statement VII: Reconciliation Receipts and Expenditure

(a) Arrears of Reconciliation of Receipts (Public Works) for the year 2021-22

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts (₹)	Un-reconciled Receipts (₹)
0055	8	8	1,86,560	1,86,560
0059	12	12	3,54,32,292	3,54,32,292
0070	8	8	2,71,530	2,71,530
0202	7	7	2,74,432	2,74,432
0215	12	12	1,00,20,476	1,00,20,476
0216	12	12	4,85,137	4,85,137
0235	12	12	1,02,53,951	1,02,53,951
0250	9	9	41,67,598	41,67,598
0406	5	5	18,275	18,275
0435	1	1	1,46,000	1,46,000
0515	11	11	30,30,855	30,30,855
0700	12	0	19,03,76,662	19,03,71,662
0701	12	12	4,91,41,280	4,91,41,280
0702	11	11	6,52,50,820	6,52,50,820
1054	11	11	2,47,74,343	2,47,74,343
TOTAL	191	131	3,37,65,47,268	39,38,25,211

*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 2021-22

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
The Chief Engineer (R&B), EAP, RDC	3054	11	3	40,39,75,583	13,97,56,744
The Chief Engineer (R&B), PPP	5054	7	3	14,56,97,312	10,57,55,973
The Engineer-In-Chief, Central reserve force	5054	12	3	524,58,67,114	282,30,36,015
Secretary, Telangana State Legislature	2011	6	6	83,18,837	83,18,837
	2059	6	6	3,33,40,142	3,33,40,142
	2071	1	1	2,36,309	2,36,309
The Special Officer, Government Pleaders Office	2014	1	1	5,54,538	5,54,538
The Member Secretary, State Legal Services Authority	2014	1	1	2,80,697	2,80,697
	4070	1	1	2,18,109	2,18,109
The Director, Judicial Academy	2014	4	4	42,08,191	42,08,191
Chairman, Public Service Commission, Telangana	2051	1	1	43,07,573	43,07,573
Lok Ayukta & Up Lok Ayukta	2062	1	1	6,96,689	6,96,689
Office of the Special Commissioner, Telangana, New Delhi	2059	1	1	1,08,90,259	1,08,90,259
Director, Protocol	2059	2	2	16,75,429	16,75,429
Chief Electoral Officer, Elections	4070	7	7	6,62,93,479	6,62,93,479
	4070	5	5	5,45,71,809	5,45,71,809
Chief Commissioner, Land Administration	2029	1	1	8,11,814	8,11,814
	2053	2	2	30,69,229	30,69,229

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Chief Commissioner, Land Administration	4070	3	3	1,97,97,834	1,97,97,834
Inspector General, Registration & Stamps	4070	6	6	1,14,57,394	1,14,57,394
Commissioner of State Excise	4070	5	5	2,80,92,304	2,80,92,304
Commissioner of commercial taxes	4070	3	2	69,39,505	15,74,350
Commissioner of Transport	4059	4	4	5,49,85,277	5,49,85,277
Commissioner of Printing, Stationery & Stores Department	2058	1	1	3,27,786	3,27,786
Director General of Fire Services, Telangana	4070	2	2	1,60,15,983	1,60,15,983
Director, Police Academy	2055	2	2	21,42,404	21,42,404
	4055	4	4	3,19,22,186	3,19,22,186
Commissioner of police, Hyderabad	2055	3	1	2,96,07,763	1,59,554
	4055	11	3	144,44,94,166	74,09,24,448
Director, FAC, Sainik Welfare	4235	2	2	7,90,413	7,90,413
Commissioner, Cyberabad Police	2055	2	2	36,65,785	36,65,785
	4055	1	1	2,89,696	2,89,696
Director General of Police, Octopus	2055	1	1	5,63,401	5,63,401
	4055	1	1	86,57,048	86,57,048
Commissioner of Police, Rachakonda	4055	3	3	1,56,83,669	1,56,83,669
Secretary of Transport, Roads and Buildings Department, Telangana State Secretariat	5054	11	11	50,78,09,759	50,78,09,759
Director of School Education	2202	6	6	1,46,44,501	1,46,44,501
	4202	8	8	13,10,41,874	13,10,41,874
Director of Intermediate Education	2202	3	3	76,75,473	76,75,473
	4202	11	11	10,20,61,356	10,20,61,356

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Deputy Secretary to Government, Health, Medical and Welfare Department	2210	1	1	2,00,000	2,00,000
Director of Family Welfare	2211	2	2	14,37,306	14,37,306
Director of Institute of Preventive Medicine	2210	1	1	2,04,271	2,04,271
Commissioner, Department of AYUSH	2210	1	1	21,621	21,621
	4210	1	1	61,053	61,053
	2210	1	1	21,621	21,621
	4210	1	1	61,053	61,053
Director of Drugs Control Administration	2210	1	1	1,80,384	1,80,384
Secretary of Telangana State Information Commission	2220	1	1	8,51,171	8,51,171
Commissioner of Employment & Training Department	2230	1	1	39,98,954	39,98,954
	4250	6	6	5,39,40,347	5,39,40,347
Commissioner of Social Welfare	2225	2	2	58,81,080	58,81,080
	4225	8	8	25,66,12,731	25,66,12,731
	4515	9	9	11,34,32,436	11,34,32,436
Social Welfare Residential Educational Institutions Society	2225	5	5	14,50,73,795	14,50,73,795
	4225	7	7	9,54,30,427	9,54,30,427
Commissioner of Tribal Welfare	4515	11	11	10,76,45,946	10,76,45,946
Commissioner of Backward Classes Welfare	4225	9	4	25,00,27,181	11,14,85,924
Commissioner of Disabled Welfare	4235	1	1	23,71,960	23,71,960
Director of Horticulture	2406	1	1	2,89,107	2,89,107
Director of Marketing	4435	4	4	4,87,88,275	4,87,88,275
Director of Fisheries	4405	5	5	6,35,98,821	6,35,98,821

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Principal Chief Conservator of Forests	4406	1	1	1,54,56,782	1,54,56,782
Commissioner of Co-Operation & Registrar of Co-Operative Societies	4425	3	3	1,61,46,839	1,61,46,839
Secretary, Panchayati Raj Department	2515	1	1	36,936	36,936
Commissioner, Panchayat Raj	2235	9	9	13,00,000	13,00,000
Engineer-In-Chief, Irrigation (General), Hyderabad	2700	12	3	41,27,61,158	24,22,59,271
	4700	12	3	21,90,66,775	3,11,80,669
	4711	3	3	5,33,78,285	5,33,78,285
Engineer-In-Chief, Irrigation (Administration), Hyderabad	2700	12	12	13,43,89,252	13,43,89,252
Engineer-In-Chief, Irrigation (O & M), Hyderabad	2700	12	6	55,07,54,574	45,79,57,761
Chief Engineer, Irrigation, Adilabad	2700	12	3	721,41,393	1,81,46,678
	4700	12	3	226,76,25,774	72,11,33,750
	4701	12	3	14,28,92,064	4,26,41,698
Chief Engineer, Irrigation, Mancherla	4701	9	3	42,21,11,650	20,52,67,683
Chief Engineer, Irrigation, Mulugu	4700	12	3	23,05,93,365	7,89,99,109
Secretary, Irrigation & Command Area Development Department	4702	1	1	19,884	19,884
Director, Ground Water Department	2702	1	1	29,692	29,692
Chief Engineer, Irrigation, Hyderabad	4702	12	3	1382,67,03,895	419,43,65,286
Commissioner of Industries	2851	1	1	10,07,442	10,07,442
Commissioner of Sugar Cane	2852	1	1	1,72,086	1,72,086
Director of cultural Affairs	4202	2	2	72,04,242	72,04,242

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Director of Archaeology & Museums	2205	2	2	63,53,235	6353235
Registrar, State Consumer Disputes	3456	2	2	63,98,60,024	63,98,60,024
TOTAL		1080	278	15833,72,17,385	1283,71,99,218

(c) Arrears of Reconciliation of Receipts (Forests) for the year 2021-22

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts (₹)	Unreconciled Receipts (₹)
0406	12	1	26,51,77,933	51,68,461
0853	1	0	22,861	0
0235	1	0	5,713	0
TOTAL			26,52,06,507	51,68,461

*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.

(d) Arrears of Reconciliation of Expenditure (Forests) for the year 2021-22

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	8	1	44,54,882	26,15,000
	4406	11	1	57,90,83,647	3,63,750
Total		19	2	58,35,38,529	29,78,750

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

NIL

ANNEXURES

Annexure I(a) (Refer to Para 5(a))**Non- Receipt of schedules along with monthly accounts during 2021-22**

Name of the DDO	DDO ID	Abstract Month	SA No.	VR/CH. No.	VR/CH Amount (₹)	Name of PAOs/APAOs
Credits						
Additional Commissioner Municipal Corporation of Hyderabad	25000059372	01-06-2021	053	C-25056100837301	15,000	Hyderabad Urban Telangana
				C-25056100837288	59,211	
				C-25056100837050	20,000	
Executive Engineer R&B East Building Division Hyderabad	30010049119	01-06-2021	093	V-25R01000000110	1,935	APAO R&B Hyderabad (WC)
Total (Amount)					96,146	

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

Differences between Booked Figures and Schedule figures of PW Divisions during 2021-22

Sl. No.	Month	CR/DR	SA No.	Booked Figure (₹)	Schedule Figure (₹)	Difference (₹)	Name of the PAOs/APAOs
01	September 2021	Credits	033	91,35,739	91,55,739	20,000	PAO Hyderabad Telangana
02	December 2021			8,80,332	8,97,645	17,313	
03	January 2022			8,75,332	8,92,645	17,313	
04	February 2022		041	29,65,855	29,73,855	8,000	
05	September 2021		043	0	1,293	1,293	
06	October 2021		045	5,73,56,854	5,73,76,854	20,000	
07	December 2021			5,77,53,245	5,77,73,245	20,000	
08	February 2022		067	15,71,269	15,81,269	10,000	
09	April 2021		093	1,94,560	2,65,560	71,000	PAO R&B Ranga Reddy (WC)
			Total	13,07,33,186	13,09,18,105	-1,84,919	

Annexure I(c) (refer to para 5 b)**Excess Booking of credits**

Sl. No.	Name of the DDO	Month	SA NO	VR NO	Booked Amount (₹)	Vr Amount (₹)	Want Amount (₹)	Name of the PAO/APAO
1	Executive Engineer IB Division Vikarabad, Ranga Reddy	01-09-2021	093	V-I5601000000010	10,000	6,000	4,000	APAO Irrigation Vikarabad
2	District RWS & S Engineer, Medchal-Malkajgiri Dist.	01-04-2021	093	V-I520100003401	59,000	49,000	10,000	APAO Irrigation Medchal-Malkajgiri
3	Executive Engineer Division. 2 Kakatiya Canal Camp Huzurabad Karimnagar	01-05-2021	093	V-I4401000000015	97,005	77,005	20,000	PAO Irrigation Karimnagar
4	Executive Engineer IB Division Red Hills Hyderabad	01-04-2021	093	V-I540100008096	1,58,746	1,53,746	5,000	PAO Irrigation Ranga Reddy
5	Joint Registrar. Dist. Cooperative Officer Hyderabad Urban	01-04-2021	067	V-25002425050025	1,76,158	1,74,158	2,000	PAO Hyderabad Telangana
TOTAL					5,00,909	45,909	41,000	

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

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
1	Executive Engineer, Irrigation and Command Area Development department, I.B Division Vikarabad	Irrigation	08/05.06.2020	Non/Short recovery of Seigniorage Changes DMFT & SMET	9,89,421
2	District (R&B) Office Executive Engineer Vikarabad	R&B	29/29.01.2021	Short recovery of GST	1,26,942
3	Executive Engineer (R&B) Radial Roads Division Government of Telangana Hyderabad Rangareddy	R&B	67/31.03.2021	Short recovery of GST	2,23,887
4	Deputy Executive Engineer & DDO Jalasoudha Building Erramanzil Hyderabad	Irrigation	60/04.12.2020	Extension of services of retired Engineer -in-Chief Sri.C.Muralidhar & Payment of Monthly remuneration (Retd on 30.06.2013)	1,30,447
5	Executive Engineer Irrigation and Command Area Development I.B Division, Nalgonda	Irrigation	43/6.02.2020	Audit note on refund of FSD	3,45,000
6	Executive Engineer, Public Works Department, Nalgonda	R&B	20/14.7.20	Short recovery of Statutory deductions	3,48,997
7	Executive Engineer, District Roads and Building Officer, Yadadri	R&B	33/21.7.20	Audit objection on short recovery of SC	3,73,480
8	Executive Engineer, IB Division, Yadadri	Irrigation	2/1.7.20	Non recovery of FSD	1,14,233

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
9	Executive Engineer, Roads and Buildings (Special Division), Yadadri	R&B	20.23.2.21	Short recovery of GST	4,16,952
10	Executive Engineer, Irrigation and Command Area Development department Mahbubabad	Irrigation	24/26.02.2021	Short recovery of FSD, Reasons for adding DMF & SMET in TVWD, SC statement & quality control report	9,13,659
11	District Roads and Buildings) Office, Executive Engineer, Bhoopalpally	(R&B)	09/10.03.2020	Short recovery of GST & Seigniorage	12,55,076
			09/27.03.2020	Short recovery of GST & details of interest paid on Mobilization advance, EOT & Seigniorage	2,94,010
			05/10.03.2020	Short recovery of GST & Seigniorage and EOT	3,53,201
			03/02.05.2020	Short recovery of GST & Reasons for adding DMF & SMET in TVWD and Seigniorage	16,48,264

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
12	Executive Engineer, Irrigation and Command Area Development department, IB Division Mahabubabad	Irrigation	89/18.11.2019	Excess payment to the contractor.	2,86,121
13	Executive Engineer, NH Division, Warangal	R&B	27/31.03.21	Short recovery of FSD & Seigniorage	3,03,965
14	Executive Engineer, Irrigation and Command Area Development department, Mahabubabad	Irrigation	109/21.07.2020	Short recovery of GST & Reasons for adding DMF & SMET in TVWD	1,38,449
15	Executive Engineer, Irrigation and Command Area Development department, Irrigation Division No. 2, Nakkalagutta, Warangal	Irrigation	16/20.04.2021	Short recovery of Income tax and GST along with documents	1,33,300
16	Executive Engineer, Irrigation and Command Area Development department, Warangal	Irrigation	76/09.07.2020	Short recovery of IT & GST, reasons for increase in quantities	1,00,059
			91/10.07.2020	Short recovery of GST & DMF and EOT called for	1,30,310

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
17	Executive Engineer, National Highways Division, Warangal	R&B	48/29.01.2021	Excess payment to the contractor towards DMFT & Reasons for adding DMF & SMET in TVWD called for along with EOT SC Statement	6,34,215
			25/19.01.2021	Excess payment to the contractor towards DMFT and Excess tender premium calculated on Price adjustment, Details of PA & SC, Reasons for adding DMFT in TVWD	6,49,384
18	Executive Engineer, IB Division, Mancherial	Irrigation	01/02.03.2021	Short recovery of DMFT	9,93,490
19	Executive Engineer, Priyadarshini Jurala Project, Gadwal	Irrigation	339/22.02.20	Audit Note on short recovery of DMF	6,757
			338/22.02.20	Audit Note on short recovery of DMF	7,399
			337/22.02.20	Audit Note on short recovery of DMF	11,588
			126/28.4.21	Short recovery of DMF	27,106
20	Executive Engineer, Irrigation and Command Area Development department, Nagar Kurnool	Irrigation	78/18.06.20	Audit Note on short recovery of DMF	15,127

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
21	Deputy Executive Engineer, Irrigation and Command Area Development department, Nagarkurnool	Irrigation	245/23.10.20	Short recovery of DMF and non-recovery of SMET	18,254
22	Executive Engineer, Nagarkurnool	R&B	8/09.12.20	Audit note on price adjustment, GST, IT, DMF & SMET	2,29,510
			3/04.01.21	Audit note on price adjustment, GST, IT, DMF & Seigniorage Charges	4,07,480
			8/12.01.21	Audit note on GST & Seigniorage Charges	6,62,858
			11/22.02.21	Audit note on price adjustment and GST	40,240
23	Executive Engineer, Irrigation and Command Area Development department, Nagarkurnool	Irrigation	31/08.01.21	Audit Note on Total Value of work done and GST	74,076
			20/06.01.21	Audit Note on Total Value of work done and GST	1,40,346
24	Executive Engineer, Irrigation and Command Area	Irrigation	22/05.01.21	Audit note on IT & GST	1,00,961
25	Executive Engineer, TSIDC division, Khammam	Irrigation	38/04.02.21	Short recovery of CGST & SGST	1,70,000
26	Executive Engineer, National Highway Division, Khammam	R&B	1/13.10.21	Non recovery of DMF and SMET	10,760
			2/13.10.21	Non recovery of DMF and SMET	10,505

Sl. No.	Division Name	Department	Voucher No & Date	Gist of the Objection	Objection Amount (₹)
27	Executive Engineer, Division No. 5, Nagarkurnool	Irrigation	45/23.04.21	Short recovery of IT	2,49,893
28	Executive Engineer, Roads and Buildings Division, Medak	R&B	15/26.02.22	Audit Note on Labour Cess and FSD	2,6,125
29	Executive Engineer, Irrigation and Command Area Development department, Sangareddy	Irrigation	04/06.01.21	Short recovery of TSGLI Subscription from Staff	3,750
			07/06.12.19	Short/Non recovery of TSGLI Subscription	4,900

GST	Goods and Services Tax
EOT	Extension of time
DMFT	District Mineral Fund Trust
SMET	State Mineral Exploration Trust
SC	Seigniorage Charges
NAC	National Academy of Construction
FSD	Full Security Deposit

Annexure II(b) (refer to audit issues)**Year wise details of Audit Objections Outstanding as on 31.03.2022**

Year	Works		Project		Forest		Total	
	Items	Amount (₹)	Items	Amount (₹)	Items	Amount (₹)	Items	Amount (₹)
2007-2008	0	0	9	3,56,20,651	0	0	9	3,56,20,651
2008-2009	0	0	5	42,52,783	0	0	5	42,52,783
2009-2010	14	31,74,950	32	21,04,10,963	0	0	46	21,35,85,913
2010-2011	47	1,68,08,693	14	8,40,60,796	0	0	61	10,08,69,489
2011-2012	33	2,72,13,500	13	79,85,145	1	1,76,91,464	47	5,28,90,109
2012-2013	49	3,23,37,704	47	15,48,40,877	1	95,739	97	18,72,74,320
2013-2014	168	22,42,59,547	26	42,32,03,925	15	62,52,386	209	65,37,15,858
2014-2015	263	7,58,46,093	279	12,36,78,521	0	0	542	19,95,24,614
2015-2016	204	8,84,32,790	125	7,41,10,351	0	0	329	16,25,43,141
2016-2017	183	54,86,621	1	51,428	1	11,81,672	185	67,19,721
2017-2018	273	91,46,14,816	0	0	15	9,99,441	288	91,56,14,257
2018-2019	395	21,08,17,372	0	0	18	21,35,58,566	413	42,43,75,938
2019-2020	303	1,88,02,571	16	5,84,758	18	81,51,84,970	337	83,45,72,299
2020-2021	252	2,96,86,914	24	7,18,847	0	0	276	3,04,05,761
2021-2022	342	2,31,78,356	0	0	1	2,63,15,422	343	4,94,93,778
TOTAL	2526	167,06,59,927	591	111,95,19,045	70	108,12,79,660	3187	387,14,58,632

ANNEXURE II(c)**Audit Objections raised during audit of PAOs during the year 2021-22**

Sl. No.	Name of the PAO/APAOs	Number of Objection for the year 2021-22	Amount (₹)
1	Siddipet	4	6,104
2	Sangareddy	5	34,200
3	Medak	2	2,70,625
4	Mahbubnagar	1	3,250
5	Gadwal	13	84,684
6	Nagarkurnool	11	18,38,684
7	Khammam	5	2,98,826
8	Karimnagar	7	40,13,163
9	Siricilla	7	29,31,063
10	Jagtial	5	8,550
11	Peddapally	3	12,457
12	Nizamabad	8	1,18,662
13	Kamareddy	7	3,17,199
14	Wanaparthy	3	63,958
15	Hyderabad	9	3,26,918
16	Rangareddy	39	5,61,437
17	Vikarabad	15	13,85,021
18	Medchal	3	36,846

Sl. No.	Name of the PAO/APAOs	Number of Objection for the year 2021-22	Amount (₹)
19	Nalgonda	20	11,40,178
20	Suryapet	6	13,749
21	Yadadri	14	10,42,419
22	Warangal Urban & Rural	25	22,07,160
23	Jangaon	5	71,387
24	Mahabubabad	14	14,30,198
25	Bhoopalpally	18	37,15,216
26	Adilabad	17	5,29,349
27	Kumrambheem Asifabad	10	67,366
28	Nirmal	3	36,570
29	Mancherial	8	10,59,919
	Total	287	2,36,25,158