



सत्यमेव जयते

# Annual Review Report on the working of PAOs (Public Works and Forest Divisions) for the year 2023-24



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



## Government of Telangana

**Annual Review Report on the  
working of PAOs/APAOs (Public  
Works & Forest Divisions) for  
the Year 2023-24**

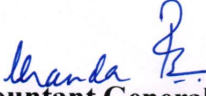
## PREFACE

This Annual Review Report on the working of the PAOs/APAOs of Public Works & Forest Divisions for the Financial Year 2023-24 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.

Necessary 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**  
**Date: 21.01.2025**

  
**Principal Accountant General (A & E)**  
**Telangana**

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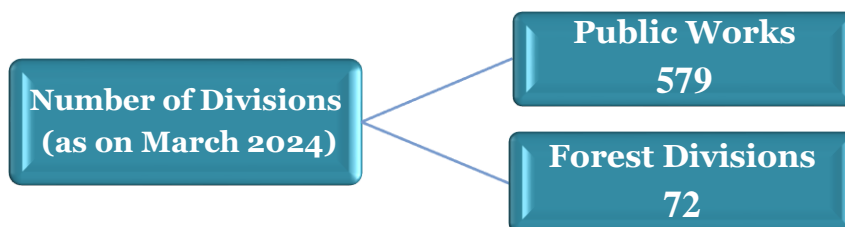
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**PART-I**  
**INTRODUCTION**

## INTRODUCTION

This report covers the working of Pay and Accounts Offices (PAOs)/Assistant Pay and Accounts Offices (APAOs) of Public Works and Forest Divisions during the year 2023-24. In Telangana, 579 Public Works Divisions operate under the payment control of 33 PAOs/APAOs, and 72 Forest divisions are under 33 District Treasury Offices (DTOs).



## ORGANISATION

The Pay and Accounts Offices (PAOs) of Works & Projects come under the jurisdiction of the Finance Department of the Government of Telangana. These PAOs are responsible for performing pre-check functions, monitoring the works expenditure, and exercising budget control across various departments (Irrigation, Roads & Buildings, Panchayat Raj and Public Health) under their jurisdiction and render the monthly accounts to the Principal Accountant General (A&E), Telangana. The Director of Works Accounts exercises overall control of all PAOs/APAOs.

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

The District Forest Officers and Forest Divisional Officers prepare the bills and issue cheques through Integrated Financial Management and Information System (IFMIS) and the payments are made through e-Kuber by the District Treasury Offices (DTOs). List of Payments, list of Receipts and schedule dockets are submitted to the concerned DTOs, who then consolidate the accounts of all forest divisions and renders to the Principal Accountant General (A&E).

**PART-II**  
**ACCOUNTING ISSUES**



## 2.1. Submission of monthly Accounts and Supporting Documents:

**2.1.1. 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 the 12<sup>th</sup> of the succeeding month. It was observed that, between April 2023 and March 2024, some PAOs submitted their Monthly Accounts with delays ranging from one to eight days. The detailed statement of delay in submission of monthly accounts for the year 2023-24 of all the Public Works PAOs/APAOs is shown in **Statement-I (a)**.

The Monthly Accounts of Forest Divisions are being rendered by the DTOs to the Principal Accountant General (A&E) along with the Treasury Accounts. Further, in view of proposed advancement of the due dates for the generation of Monthly Civil Account, a directive has been issued that all monthly accounts, including those from Forest Divisions, be submitted by the 10<sup>th</sup> of the succeeding month instead of the 12<sup>th</sup>. This will streamline the process in accordance with the new preponed schedule for the generation of Monthly Civil Account.

*It is suggested to implement stricter monitoring and reporting measures to ensure that the PAOs/APAOs of Public Works Divisions meet the submission deadline to avoid any delays. Forest Divisions should be given directions on the new deadline (10<sup>th</sup> of the succeeding month) for submitting accounts to the Principal Accountant General (A&E), and steps should be taken to ensure compliance with these revised timelines.*

**2.1.2. Schedule of Dockets and Vouchers:** As per para 554 (1) of P.W.A Code, Schedule of Dockets and vouchers, which forms the basis for the transactions booked in the monthly accounts, must be rendered to the office of the PAG (A&E) by 25<sup>th</sup> of the succeeding month.

During the year **2023-24**, there was **considerable improvement** in the timely submission of schedule dockets and vouchers by PAOs/APAOs. However, in **March 2024**, all **33 PAOs/APAOs** failed to meet the deadline, with some notable delays. PAOs/APAOs of Nagarkurnool, Nalgonda, Sangareddy, Siddipet, Vikarabad and Hanumakonda submitted with a delay ranging from 15 to 21 days. The number of days by which the PAOs/APAOs delayed the submission of schedule dockets in the month of March 2024 is depicted in **Figure 2.1**. The detailed statement of delay in submission of schedule dockets for the year 2023-24 of all the Public Works PAOs/APAOs is shown in **Statement-I (b)**.

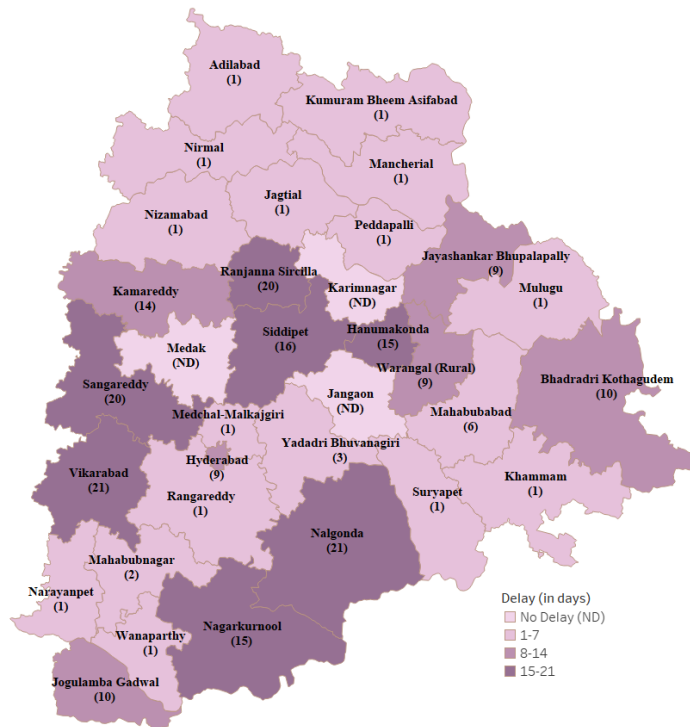


Figure 2.1: Delay in submission of vouchers/schedule dockets in the month of March 2024

*Impact on Timely Compilation/Submission: The delays in submitting the monthly accounts and schedule dockets hinder the timely preparation and submission of crucial financial reports to the State Government. This may delay the Annual Accounts and monthly reporting, affecting governance, audits, and compliance.*

*Disruption in Ancillary Processes: These delays also disrupt the preparation of other ancillary records in the office, potentially affecting the accuracy and completeness of financial reporting.*

*Director of Works Accounts to impress upon the PAOs for timely submission of Monthly Accounts and Schedule dockets.*

## **2.2. Delay in submission of Schedule of Settlement with Treasuries (SSTs):**

As per Para 567 (16) of P.W.A Code, PAOs are required to submit SSTs, along with the supporting Consolidated Treasury Receipts (CTRs) and Certificates of Treasury Issues (CTIs) signed by the Treasury officer, to the office of the Principal Accountant General (A&E) in support of the Monthly Accounts. The due date for submission of SSTs is the 20<sup>th</sup> of the succeeding month. Further, submission of SSTs cannot be delayed beyond the last day of the succeeding month vide Government Memo dated 08-02-1978.

However, it was observed that most of the PAOs did not adhere to the prescribed due dates for submitting SSTs every month. Instead, the SSTs were submitted together every five, six, or even eight months during the year 2023-24. Further, the PAO Mahabubabad did not submit any SSTs during 2023-24, while the PAOs of Kumuram Bheem Asifabad and Jayashankar Bhupalapally submitted SSTs for only three months, and the PAOs of Siddipet and Hyderabad submitted SSTs for only two months. The details of non-submission and delay in submission of SSTs for Public Works remittances are shown in **Statement-V**. The number of months for which SSTs were not submitted by PAOs/APAOs during the year 2023-24 is depicted in **Figure 2.2** below:

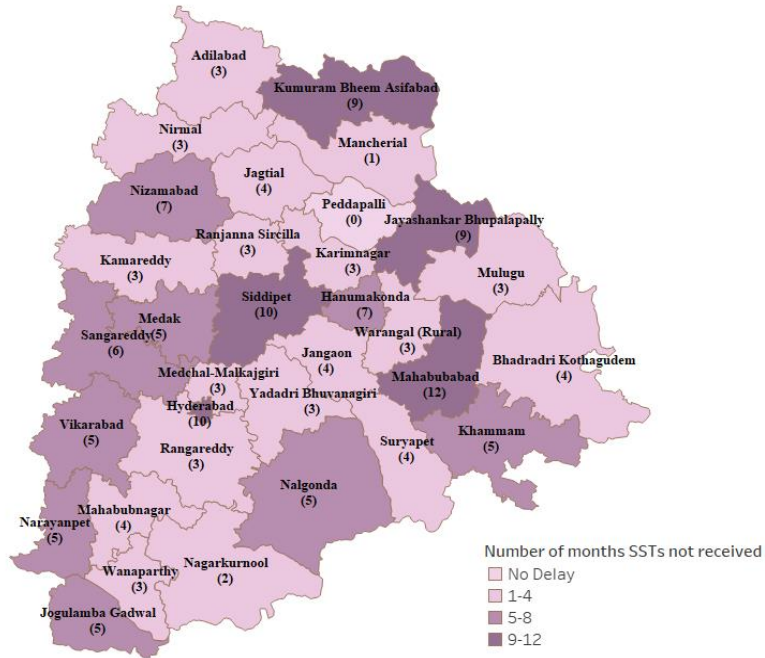


Figure 2.2: The number of months for which SSTs were not submitted by PAOs/APAOs during the year 2023-24

*SSTs are one of the documents designed 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. Timely submission of SSTs will resolve the differences between Treasury and PAOs (Public Works) figures under remittances and cheques.*

### 2.3. Outstanding Balances in Remittances and Cheques:

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

To streamline the accounting process and eliminate the need for preparing CTI/CTR and submission of SSTs, the 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 for the Forest payments (MH 8782-103-02) with effect from 19 August 2022. Therefore, SSTs are not required for these heads from the date of implementation of e-Kuber.

However, significant amounts remain outstanding under MH 8782 for previous years due to non-receipt of SSTs, non-encashment of cheques, and misclassification of the transactions between divisions or under incorrect Major Heads and non-accounting of failed cheques in treasury account.

In respect of Public Works divisions, a debit amount of ₹423.24 crore and credit amount of ₹509.52 crore are outstanding under 8782-102-01 PW remittances. Under 8782-102-02 PW cheques, a credit amount of ₹2451.53 crore and debit amount 2415.36 crore are outstanding. For the Forest Divisions, a debit amount of ₹927.17 crore and credit amount of ₹562.81 crore under 8782-103-01 & 03 Forest remittances, and a debit amount of ₹45.29 crore and credit amount of ₹197.82 crore under 8782-103-02 Forest cheques are outstanding till the year 2022-23, which continue to remain outstanding and need to be cleared. The year-wise details of these outstanding amounts are shown in **Statement-VI**.

*SSTs are crucial documents used to ensure that all remittances made by departmental authorities are properly accounted for by the treasuries and included in the Government Accounts. Timely submission of SSTs plays a key role in resolving discrepancies between the Treasury and PAOs, relating to the figures under cheques and remittances. This will enhance the efficiency, accuracy, and transparency of the entire financial reporting process.*

## **2.4. Pending Reconciliation of Expenditure and Receipts by the CCOs:**

Reconciliation is crucial for identifying errors such as misclassifications or incorrect booking in the financial records. By rectifying these discrepancies in a timely manner, the accuracy and completeness of the accounts are ensured. As per para 16.9.1 read with 16.7.1 of the Telangana Budget Manual, it is mandatory for Chief Controlling Officers (CCOs) to reconcile receipts and expenditures with the amounts booked by the office of the PAG (A&E) and to submit Reconciliation Certificates (RCs).

To the end of the financial year 2023-24, there were significant unreconciled amounts under Public Works as follows:

- **Receipts:** ₹30.26 crore (6.10% of the total receipts) remain unreconciled.
- **Expenditures:** ₹1,963.50 crore (10.53% of total expenditure) remain unreconciled.

The details of these unreconciled amounts are shown in **Statement-VII**.

On a more positive note, the Forest Divisions have made significant progress with reconciliation:

- **Receipts:** 99.66% reconciliation completed.
- **Expenditures:** 85.92% reconciliation completed.

Although the Forest Divisions have made significant progress in reconciling their receipts and expenditures, the reconciliation was conducted only after the **Annual Accounts** were closed. This makes the corrections in accounts difficult even if errors were noticed during reconciliation.

### **Supportive Measures for CCOs to Facilitate Reconciliation:**

#### **2.4.1. Department-Wise Data on PAG (A&E) Website:**

- **Availability of Data:** The office of the **Principal Accountant General**

**(Accounts and Entitlements)** has made department-wise figures for both receipts and expenditures available on its website. This allows the CCOs to directly access and verify financial data from their own offices, simplifying the process of reconciliation.

This initiative helps CCOs perform the reconciliation process independently, improving transparency and reducing the need for back-and-forth communication or delays between departments and the PAG (A&E).

#### **2.4.2. Online Reconciliation Module for Expenditure through IFMIS:**

- **Integrated Financial Management Information System (IFMIS):** A dedicated module for **online reconciliation of expenditure** has been developed through the **IFMIS platform** which will enable the CCOs to easily verify and reconcile their expenditure records against the data maintained by PAG (A&E), and submit **Reconciliation Certificates (RCs)** or **variation statements** on a monthly or quarterly basis.

By automating and centralizing the reconciliation process, this module reduces the time and effort required for manual data matching, thus ensuring quicker resolution of discrepancies and enhancing accountability.

#### **2.4.3. Development of Receipt Reconciliation Module:**

- **Development of Online Module for Receipts:** While an online module for **expenditure reconciliation** is already operational, a similar module for **receipts reconciliation** is still under development in IFMIS. The development of the receipts module will ensure that the reconciliation process is holistic and consistent for both receipts and expenditures, for better synchronization between departmental figures and those maintained by the PAG (A&E).

#### **2.4.4. Online Submission of RCs and Variation Statements:**

- **Submission Process:** The online platforms will also enable CCOs to submit **Reconciliation Certificates** or **variation statements** directly, either monthly or quarterly. This facilitates regular, timely reporting and ensures that any discrepancies are identified and addressed quickly.

*DWA to address the issue of unreconciled amounts in Public Works PAOs by ensuring that the concerned CCOs take necessary corrective action promptly to ensure 100 per cent reconciliation every quarter. Monitoring and follow-up should be increased to complete reconciliation within the stipulated time frames.*

*To ensure the integrity and accuracy of the financial reporting process, it is crucial that reconciliation is conducted on time and not delayed until after the closure of Annual Accounts. Timely reconciliation allows for quick corrective actions and accurate financial reporting.*



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

### 3.1. Common irregularities noticed during Audit of vouchers:

The Financial Audit Wing (FAW), 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 communicated, from time to time, to the concerned Pay and Accounts Offices and the Divisional Offices, to obtain their responses. Some of the common findings are:

- Non receipt of Project vouchers.
- Non receipt of Agreements and Estimates for audit.
- Award of Contracts based on Single Tender
- Absence of orders on extension of time, in work bills.
- Passing of Stationery Bills without proper Invoice of GST
- Non remittance of GST in hire vehicle vouchers.
- Non-compliance of statutory provisions in respect of Employees Provident Fund (EPF), Employees State Insurance (ESI) and other statutory provisions in the claims of outsourcing staff salary bills.
- Short/Non recovery of Professional Tax.
- Corrections and overwriting in Vouchers.
- Use of omnibus Minor Head - 800 despite availability of specific Minor Heads.

The details of *common irregularities noticed* in PAO's of Irrigation, R&B and Forest departments during the year 2023-24 are detailed in **Annexure-I (A)**. The year-wise breakup of *outstanding Audit Objections* are shown in **Annexure-I (B)**. District-wise *selected audit objections raised* during the audit of PAOs (Works, Projects & Forest) for the year 2023-24 are exhibited in **Annexure-I (C)**.

### **3.1.1. Non receipt of Project vouchers:**

The Government of Telangana, in G. O. Ms. No. 1 dated 09 January 2021, had reorganized the structure of Irrigation Department by merging the existing Project Circles and Divisions into District Level Irrigation Circles and Divisions. Although the Project Heads of Accounts are in operation and expenditure under these heads are being reported to A&E Office, the corresponding vouchers are not being furnished for scrutiny. The issue was brought to the notice of Director of Works Accounts on 27 March 2023, with follow-up reminders on 14 June 2023 and 3 October 2023. However, compliance is still awaited.

***Recommendation: PAO should ensure that all project vouchers are also sent to audit along with Irrigation vouchers, henceforth.***

### **3.1.2. Non receipt of Agreements and Estimates for audit:**

As per para 5.1.1 of Works Audit Manual, it is an important function of the Audit to examine contracts or agreements for works entered into by various authorities on behalf of Government. However, the Audit has observed that Agreements and Estimates are not being received in FAW (ES) Section for vetting.

***Recommendation: PAO should mandate the departments to furnish all Agreements along with Estimates to Audit. If necessary, a certificate from the DDOs may be insisted in this regard.***

### **3.1.3. Concluding agreements based on Single Tender:**

As per Rule 194 of GFR 2017, selection direct/ negotiation/nomination on the lines of single tender mode 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.

However, Audit noticed that single tenders are being accepted without valid justification. Acceptance of single tender on first call and awarding the works would

result in tender premiums, avoidance of competitive bidding and would give scope for cartel formation.

***Recommendation: PAO should ensure proper justification for acceptance of single tenders, before passing the bills.***

#### **3.1.4. Absence of Extension of time orders in work bills:**

In every agreement, time would be considered as an essence for completion of work. According to Para 6.6.1 (ii) of Works Audit Manual, every work is bound to be completed within the stipulated time. In cases where this is not achieved, necessary extension of time is granted or suitable action, as per the clauses of the agreement is to be taken against the contractor, for such delays.

During the scrutiny of vouchers, Audit noticed that Extension of Time (EOT) orders are not being appended to the vouchers, in the absence of which penalties levied against the contracting agencies, or otherwise, cannot be ensured. However, PAOs are passing the bills without insisting for such EOT(s).

***Recommendation: PAOs shall ensure that the orders of the Government issuing EOT are compulsorily appended to the bills, at the time of passing the same.***

#### **3.1.5. Non remittance of GST to relevant Head of Account in Hire vehicle vouchers:**

Section 51 of the GST Act 2017 emphasizes the responsibility of Drawing and Disbursing Officers (DDOs) to deduct tax at source from payment made to the supplier and the amount so deducted as tax under this section shall be paid to the Government within 10 days after the end of the month.

Further, if the deductor (DDO) fails to remit to the Government the amount so deducted as tax under sub section (I), he shall be liable to pay interest as per the provision of sub-section (I) of section 50, in addition to the amount of tax deducted.

During the scrutiny of hire vehicle vouchers, the following discrepancies were

noticed in audit:

- GST amounts are being released to hire vehicle owners though the service provider is not mentioning his GST registration number on the invoice. Further the remittance of GST released, is not being watched and there is no mechanism is in place for such an assurance.
- GST is being withheld in some bills and the service provider is being paid the hire charges net of GST. However, the remittance of GST, so withheld by the department, is not being shown in any of the bills. There is no mechanism in place to ensure that the amount withheld towards GST is being remitted to the concerned.

***Recommendation: PAO should insist remittance particulars of GST in hire vehicle bills and ensure that there is no evasion of tax on this account.***

### **3.1.6. Passing of the Stationery Bill without proper Invoice of GST:**

During the scrutiny of stationery bills, it was noticed that in majority of vouchers, the payments were made to the firms whose GST Registration details were not mentioned on the invoice of Bills, and the GST amounts were not shown on these bills. Further, accepting bills without GST number is prima facie incorrect and non-deduction of tax amount is a compounding accounting error and gives a scope for evasion of tax towards GST.

***Recommendation: PAO should insist upon the Bills with GST component is mentioned on all the Stationery Bills and ensure that there is no evasion of tax on this account.***

### **3.1.7. Non-compliance to EPF, ESI and other statutory provisions in the claims of outsourcing staff salary bills:**

The Employees Provident Fund and Miscellaneous Provisions Act, 1952 (EPF Act) and the Employees State Insurance Act, 1948 (ESI Act) mandate that 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 both the employer's and employee's contributions were promptly credited to individual's EPF and ESI accounts, though employees are engaged through a contractor.

During the scrutiny of outsourcing staff salary vouchers, it was noticed that, though principal employers are discharging their responsibility by adding EPF & ESI subscriptions to the remuneration payable, the remittance particulars of employee and employer's share of EPF & ESI to individual accounts were not being monitored with thorough evidence. The bills/vouchers must contain proof of remittance of these subscriptions of the previous month, at least, to ensure their prompt remittance. However, these documents are not found enclosed in majority of bills.

***Recommendation: It is suggested that PAO(s)/Departments may insist upon the outsourcing agencies to produce the remittance particulars of previous month with details of outsourcing staff names for whom they have remitted EPF/ESI. A certificate from the contractor may be obtained confirming the correctness of ESI/EPF payments shown in the bill with that of challan amounts paid for the month.***

### **3.1.8. Short/ Non recovery of Professional Tax:**

As per Section 4 of The Telangana Tax on Professions, Trades, Callings and Employment Act, 1987, every person engaged in any profession in the State shall be liable to pay a Tax as specified in the first Schedule of the Act. As per G. O. Ms. No. 82 dated 04.02.2013, the Professional Tax is recoverable, on monthly basis, from all employees (both salaried and wage workers) from their pay bills whose gross salary exceeds Rs.15,000 per month. The DDO shall be responsible for the deduction of tax due from the employees.

During the scrutiny of the vouchers, it was noticed that Professional Tax was either not being recovered or was short recovered from both regular employees and outsourcing staff, taking a lenient view of the provisions *ibid*. The same has been brought to the notice of the Departments.

***Recommendation: PAO should ensure that the Professional Tax should be recovered from all the employees as per prescribed norms.***

## **3.2. Miscellaneous Audit Objections:**

### **3.2.1. Corrections and Overwriting in Vouchers:**

During the verification of works Running Account bills, submitted in Form P.W.A.XX for payment to contractors, the following lapses were noticed.

- ❖ In many works vouchers, essential details such as name of the contractor, number and date of the previous bill, reference to the agreement, date of commencement and completion of work, extension of time obtained, if any, were not found recorded. Documentary proof for such claims were not being enclosed.
- ❖ Repeated corrections and overwriting, without proper attestations, were observed.
- ❖ The details of statutory deductions made up to previous bill are not being recorded, in the absence of which, the claim cannot be admitted.
- ❖ Theoretical requirement of Seigniorage charges statements, price adjustment statements, EOT orders, and work completion certificates (in case of final bills) etc. are not found attached to many of the bills passed.

The above lapses are persistently observed in many Running Account bills passed, despite repeated disclosure of the same on earlier occasions.

***Recommendations: PAO should ensure that there are no corrections/over-writing, and all enclosures are in place in the bills processed for payment.***

### **3.2.2. Use of omnibus Minor Head - 800 despite availability of specific Minor Heads:**

Rule 29 of the Government Accounting Rules, 1990, stipulates that, as a general rule, the classification of transactions in Government Accounts shall have closer reference to the function, programme and activity of the Government and the object of the revenue or expenditure, rather than the Department in which the revenue or expenditure occurs.

Minor Head - 800, relating to Other Receipts and Other Expenditure, is intended to be operated when the appropriate Minor Heads are not available. During the audit of vouchers, it was noticed that general expenditure chargeable to functional head(s) is being classified under Minor Head - 800. This results in understatement of expenditure under functional head and violates the spirit of Government Accounting Rules.

***Recommendations: It is suggested that the department's regular expenditure shall be classified under functional Major Head instead of allowing expenditure under omnibus Minor Head 800.***



**STATEMENTS**

**Statement-I (a): Statement showing the delay in receipt of Monthly Account in respect of Public Works for the year 2023-24 (due date of receipt 12<sup>th</sup> of succeeding month)**

(Please refer to Para 2.1.1)

Sl. No.	Name of the PAO/APAO	Delay (in days)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	01/24	02/24	03/24
01	Adilabad	-	-	-	-	-	-	-	-	-	-	-	01
02	Komuram Bheem Asifabad	-	-	-	-	-	-	-	-	-	-	-	01
03	Bhadradri Kothagudem	-	-	03	-	04	-	-	-	-	-	-	02
04	Jogulamba Gadwal	-	-	-	-	-	-	-	-	-	-	-	01
05	Hyderabad	-	-	01	-	-	-	-	02	-	-	-	01
06	Jagtial	-	-	-	-	-	-	-	-	-	-	-	01
07	Jayashankar Bhupalpally	-	-	-	-	-	-	-	-	-	-	-	01
08	Jangaon	-	-	-	-	-	-	-	-	-	-	-	-
08	Kamareddy	-	-	-	-	-	-	-	-	-	-	-	-
10	Karimnagar	-	-	-	-	-	-	-	-	-	-	-	-
11	Khammam	-	-	-	-	-	-	-	-	-	-	-	01
12	Mahabubnagar	-	-	-	-	-	-	-	-	-	-	-	-
13	Mahabubabad	-	-	-	-	-	-	-	01	-	-	-	02
14	Mancherial	-	-	-	-	-	-	-	-	-	-	-	01
15	Medak	-	-	-	-	-	-	-	-	-	-	-	-
16	Medchal Malkajgiri	-	-	-	-	-	-	-	-	-	-	-	01

Sl. No.	Name of the PAO/APAO	Delay (in days)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	01/24	02/24	03/24
17	Mulugu	-	-	-	-	-	-	-	-	-	-	-	01
18	Nagarkurnool	-	-	-	-	-	-	-	-	-	-	-	01
19	Nalgonda	-	-	-	-	-	-	-	-	-	-	-	01
20	Narayanpet	-	-	-	-	-	-	-	-	-	-	-	01
21	Nirmal	-	-	-	-	-	-	-	-	-	-	-	01
22	Nizamabad	-	-	-	-	-	-	-	-	-	01	-	01
23	Peddapalli	-	-	-	-	-	-	-	-	-	-	-	01
24	Rangareddy	06	-	08	-	-	-	-	-	-	-	-	01
25	Sangareddy	-	-	-	-	-	-	-	-	-	-	-	-
26	Siddipet	-	-	-	-	-	-	-	-	-	-	-	-
27	Rajanna Sircilla	-	-	-	-	-	-	-	-	-	-	-	01
28	Suryapet	-	-	-	-	-	-	-	-	-	-	-	-
29	Vikarabad	-	-	-	-	-	-	-	-	-	-	-	-
30	Wanaparthy	01	-	02	-	-	-	-	-	-	-	-	01
31	Hanumakonda	-	-	-	-	-	-	-	-	-	-	-	01
32	Warangal	-	-	-	-	-	-	-	-	-	-	-	01
33	Yadadri	-	-	-	-	-	-	-	-	-	-	-	04

**Statement-I (b): Statement showing the delay in the receipt of Vouchers/Scheduled dockets in respect Public Works PAOs for the year 2023-24 (due date of Receipt 25<sup>th</sup> of succeeding month)**

(Please refer to Para 2.1.2))

Sl. No.	Name of the PAO/APAO	Delay (in days)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	1/24	02/24	03/24
01	Adilabad	-	-	-	-	-	-	-	-	-	-	-	01
02	Komuram Bheem Asifabad	-	-	-	-	-	-	-	-	-	-	-	01
03	Bhadradri Kothagudem	-	-	-	-	-	-	-	-	-	-	-	10
04	Jogulamba Gadwal	-	-	-	-	04	02	-	01	-	-	-	10
05	Hyderabad	-	-	-	-	02	06	02	02	-	02	-	09
06	Jagtial	-	-	-	-	-	-	-	-	-	-	-	01
07	Jangaon	-	-	-	-	-	-	-	-	-	-	-	-
08	Jayashankar Bhoopalpally	-	-	-	-	-	-	-	-	-	-	-	09
09	Kamareddy	-	-	-	-	-	-	-	-	-	-	-	09
10	Karimnagar	-	-	-	-	-	-	-	-	-	-	-	-
11	Khammam	-	-	-	-	-	-	-	-	-	-	-	01
12	Mahabubnagar	-	03	-	-	04	-	-	-	-	-	-	02
13	Mahabubabad	-	-	-	-	-	-	-	-	-	-	-	06
14	Mancherial	-	-	-	-	-	-	-	-	-	-	-	01
15	Medak	-	-	-	-	-	-	-	-	-	-	02	-
16	Medchal Malkajgiri	-	-	-	-	-	-	-	-	-	-	-	01
17	Mulugu	-	-	-	-	-	-	-	-	-	-	-	01
18	Nagar Kurnool	-	-	-	-	-	-	01	-	-	-	01	15
19	Nalgonda	08	01	-	-	-	05	01	-	06	-	10	21
20	Narayanpet	-	-	-	-	-	-	-	-	-	-	-	01

Sl. No.	Name of the PAO/APAO	Delay (in days)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	01/24	02/24	03/24
21	Nirmal	-	-	-	-	-	-	-	-	-	-	-	01
22	Nizamabad	-	01	-	-	-	-	-	-	-	-	-	01
23	Peddapally	-	-	-	-	-	-	-	-	-	-	-	01
24	Rangareddy	-	-	-	-	-	-	-	-	-	-	-	9
25	Sangareddy	-	-	-	-	01	-	-	02	-	-	-	20
26	Siddipet	-	-	-	-	-	-	02	-	-	-	-	16
27	Sircilla	-	-	-	-	-	-	-	-	-	-	-	01
28	Suryapet	-	-	-	-	-	-	-	-	-	-	-	01
29	Vikarabad	04	-	02	-	04	-	-	03	-	-	-	21
30	Wanaparthy	-	-	-	-	-	-	-	-	-	-	-	01
31	Hanumakonda	-	-	-	-	-	-	-	-	-	-	-	15
32	Warangal	-	-	-	07	-	-	01	-	-	-	-	09
33	Yadadri Bhuvanagiri	04	-	-	-	-	-	05	-	-	-	-	03

**Statement-I (C):** Details of Certificate of payment accepted in lieu of wanting vouchers for the year 2023-24: **NIL**

**Statement-II:** List of PAOs whose Monthly Accounts were not incorporated in the Monthly Civil Accounts of Government due to delaying Submission during 2023-24: **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 2023-24 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 receipt of SSTs for Public Works remittances for the year 2023-24  
(Due date of receipt 20<sup>th</sup> of the succeeding month)**

(Please refer to Para 2.2)

Sl. No.	Name of the PAO/APAO	Delay in receipt of SSTs (in months)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	01/24	02/24	03/24
1	Adilabad	5	4	3	4	3	4	3	4	3	NR	NR	NR
2	Komuram Bheem Asifabad	9	8	7	NR	NR	NR	NR	NR	NR	NR	NR	NR
3	Jayashankar Bhoopalpally	8	7	6	NR	NR	NR	NR	NR	NR	NR	NR	NR
4	Jogulamba Gadwal	3	2	5	4	3	2	1	NR	NR	NR	NR	NR
5	Hyderabad	7	6	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
6	Jagtial	5	4	3	5	4	7	6	5	NR	NR	NR	NR
7	Jangaon	3	3	2	1	ND	3	2	1	NR	NR	NR	NR
8	Kamareddy	4	3	2	4	3	2	4	3	4	NR	NR	NR
9	Karimnagar	4	6	5	5	4	4	3	3	3	NR	NR	NR
10	Khammam	1	5	4	3	3	2	3	NR	NR	NR	NR	NR
11	Bhadradri Kothagudem	8	7	6	5	4	3	2	1	NR	NR	NR	NR
12	Mahabubnagar	6	5	4	6	5	4	3	3	NR	NR	NR	NR
13	Mahbubabad	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
14	Mancherial	1	ND	1	2	2	3	2	5	4	3	2	NR
15	Medak	5	4	3	4	3	4	6	NR	NR	NR	NR	NR
16	Medchal Malkajgiri	7	6	5	4	5	4	3	5	4	NR	NR	NR
17	Mulugu	6	5	4	3	2	1	4	3	2	NR	NR	NR

Sl. No.	Name of the PAO/APAO	Delay in receipt of SSTs (in months)											
		04/23	05/23	06/23	07/23	08/23	09/23	10/23	11/23	12/23	01/24	02/24	03/24
18	Narayanpet	6	5	4	3	2	4	3	NR	NR	NR	NR	NR
19	Nagarkurnool	2	1	4	3	2	1	ND	3	2	1	NR	NR
20	Nalgonda	5	4	3	6	5	4	3	NR	NR	NR	NR	NR
21	Nirmal	5	4	3	4	3	2	1	3	2	NR	NR	NR
22	Nizamabad	9	8	7	6	5	NR	NR	NR	NR	NR	NR	NR
23	Peddapally	3	2	2	2	2	2	2	2	2	1	2	1
24	Rangareddy	4	3	2	3	2	7	6	5	4	NR	NR	NR
25	Sangareddy	6	5	4	6	5	4	NR	NR	NR	NR	NR	NR
26	Siddipet	8	7	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
27	Rajanna Sircilla	5	4	3	6	5	4	3	5	4	NR	NR	NR
28	Suryapet	5	4	3	2	1	3	3	2	NR	NR	NR	NR
29	Vikarabad	8	7	6	5	4	3	2	NR	NR	NR	NR	NR
30	Wanaparthy	5	4	3	2	1	4	3	2	1	NR	NR	NR
31	Hanumakonda	5	8	7	6	5	NR	NR	NR	NR	NR	NR	NR
32	Warangal (R)	6	5	4	3	2	1	6	5	4	NR	NR	NR
33	Yadadri Bhuvanagiri	9	8	7	6	5	4	3	5	4	NR	NR	NR

NR-SSTs for the month Not Received

ND- No Delay

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

(Please refer to Para 2.3)

Sl. No.	Head of Account	Year	Outstanding items (Dr & Cr) (₹)		Net Outstanding Balance amount (₹)	
			Dr	Cr		
1	8782-102-01 Public Works Remittances	Up to 2016-17	Dr	559748384	Cr	636638400
			Cr	1196386784		
		2017-18	Dr	287876361	Cr	1659815614
			Cr	1947691975		
		2018-19	Dr	2128363789	Cr	9174207
			Cr	2137537996		
		2019-20	Dr	352376195	Dr	241078405
			Cr	111297790		
		2020-21	Dr	543194315	Dr	1151419940
			Cr	-608225625		
		2021-22	Dr	1891128	Cr	9635499
			Cr	11526627		
		2022-23	Dr	2750012	Dr	37545388
			Cr	-34795376		
		2023-24	Dr	356232306	Dr	22470157
			Cr	333762149		
		Grand total	Dr	423,24,32,490	Cr	86,27,49,830
			Cr	509,51,82,320		



Sl. No.	Head of Account	Year	Outstanding items (Dr & Cr) (₹)		Net Outstanding Balance amount (₹)	
2	8782-102-02 Public Works Cheques	Up to 2016-17	Cr	10322864042	Cr	1642347083
			Dr	8680516959		
		2017-18	Cr	-566036167	Dr	1209110729
			Dr	643074562		
		2018-19	Cr	7808151062	Dr	189609641
			Dr	7997760703		
		2019-20	Cr	6684688803	Dr	85566999
			Dr	6770255802		
		2020-21	Cr	25425291	Cr	67473
			Dr	25357818		
		2021-22	Cr	236533183	Cr	135642924
			Dr	100890259		
		2022-23	Cr	3676769	Cr	37500493
			Dr	-33823724		
		2023-24	Cr	0	Cr	30451129
			Dr	-30451129		
		<b>Grand Total</b>	Cr	<b>2451,53,02,983</b>	Cr	<b>36,17,21,733</b>
			Dr	<b>2415,35,81,250</b>		

## (b) Details of outstanding balances in respect of Suspense Heads - Forests

Sl. No.	Head of Account	Year	Outstanding items (Dr & Cr) (₹)		Net Outstanding Balance amount (₹)
1	8782-103-01 & 03 Forest Remittances	Up to 2016-17	Dr	688934652	Cr 7558405
			Cr	696493057	
		2017-18	Dr	882697450	Cr 1590511561
			Cr	2473209011	
		2018-19	Dr	1028578540	Cr 1393749154
			Cr	2422327694	
		2019-20	Dr	513150719	Cr 5275814169
			Cr	5788964888	
		2020-21	Dr	246338369	Cr 4389022553
			Cr	4635360922	
		2021-22	Dr	276234122	Cr 8722231617
			Cr	8998465739	
		2022-23	Dr	5635778610	Dr 25022500769
			Cr	-19386722159	
		2023-24	Dr	0	
			Cr	0	
		Grand total	Dr	927,17,12,462	Dr 364,36,13,310
			Cr	562,80,99,152	

Sl. No.	Head of Account	Year	Outstanding items (Dr & Cr) (₹)		Net Outstanding Balance amount (₹)	
2	<b>8782-103-02 Forest Cheques</b>	Up to 2016-17	Cr	471744546	Cr	17479218
			Dr	454265328		
		2017-18	Cr	283104987	Dr	948415438
			Dr	1231520425		
		2018-19	Cr	1023796757	Cr	24848866
			Dr	998947891		
		2019-20	Cr	347108233	Dr	4965077684
			Dr	5312185917		
		2020-21	Cr	482160395	Dr	3515333851
			Dr	3997494246		
		2021-22	Cr	1517656380	Dr	847407953
			Dr	2365064333		
		2022-23	Cr	-2147357335	Cr	11759202260
			Dr	-13906559595		
		2023-24	Cr	0		0
			Dr	0		
		<b>Grand total</b>	Cr	<b>197,82,13,963</b>	Cr	<b>152,52,95,418</b>
			Dr	<b>45,29,18,545</b>		

**Statement-VII: Reconciliation Receipts and Expenditure**

(Please refer to Para 2.4)

**(a) Arrears of Reconciliation of Receipts (Public Works) for the year 2023-24**

Major Head Description*	Major Head	No. of RCs due	Pending RCs	Total Receipts (₹)	Un-reconciled Receipts (₹)
Taxes on Income Other than Corporation Tax	0028	12	12	2,54,65,989	2,54,65,989
State Excise	0040	12	12	2,73,82,688	2,73,82,688
Public works	0059	12	12	5,12,96,323	5,12,96,323
Other Administrative Services	0070	8	8	26,245	26,245
Water Supply and Sanitation	0215	12	12	1,96,75,594	1,96,75,594
Housing	0216	12	12	2,59,192	2,59,192
Social Security and Welfare	0235	12	12	42,52,940	42,52,940
Other Social Services	0250	11	11	52,76,206	52,76,206
Forest Receipts	0406	4	4	95,001	95,001
Other Rural Development Programmes	0515	10	10	11,87,938	11,87,938
Major Irrigation	0700	12	12	7,15,54,491	7,15,54,491
Medium Irrigation	0701	12	12	3,34,15,446	3,34,15,446
Minor Irrigation	0702	12	12	5,06,77,924	5,06,77,924
Roads and Bridges	1054	12	12	1,20,45,023	1,20,45,023
<b>Total</b>		<b>153</b>	<b>153</b>	<b>30,26,11,000</b>	<b>30,26,11,000</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 2023-24**

Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Legislative Secretariat	2011	3	3	1,40,58,098	1,40,58,098
	2059	3	3	1,05,40,741	1,05,40,741
Public Service Commission - Head of the Department, Chairman, Telangana	2051	2	2	14,89,080	14,89,080
Special Commissioner, Telangana, New Delhi, Head of the Department	2059	7	7	2,07,58,162	2,07,58,162
MCR HRD Institute, Head of the Department	4070	3	2	1,95,72,792	41,90,057
Chief Electoral Officer, Elections	2015	1	1	1,67,457	1,67,457
	4070	6	6	4,23,95,287	4,23,95,287
Land Administration Head of the Department	4070	2	2	2,93,81,700	2,93,81,700
Registration And Stamps, Head of the Department	4070	1	1	7,63,525	7,63,525
Commissioner of Excise, Head of the Department	4070	4	4	45,72,994	45,72,994
Transport Commissioner Telangana, Head of the Department	4059	5	5	2,73,90,053	2,73,90,053
Finance, Secretariat Department, Head of the Department	2071	12	1	48,97,91,448	22,58,717
Director of Works Accounts, Head of the Department	2054	12	3	45,68,95,327	12,60,37,478

Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Director General & Inspector General of Police of Prison, HOD	4070	2	2	5,39,11,763	5,39,11,763
The commissioner, Printing, Stationery & Stores Department	2058	2	2	8,00,368	8,00,368
The Commissioner, Cyberabad Police	2055	2	2	11,54,544	11,54,544
	4055	1	1	9,70,709	9,70,709
Director General of fire services, Head of the Department	2070	2	2	30,29,239	30,29,239
	4070	1	1	1,72,788	1,72,788
I.G. Intelligence	4055	1	1	2,92,460	2,92,460
I.G. Special Protection Force,	4055	1	1	8,92,663	8,92,663
Director, Police Academy	4055	5	5	2,77,90,525	2,77,90,525
The Director, Sainik welfare	4235	2	2	37,92,445	37,92,445
I.G. Greyhounds	2055	2	2	29,53,024	29,53,024
	4055	2	2	-31,326	-31,326
Addl DGP, Organization of Counter Terrorist Operations (OCTOPUS)	4055	7	2	9,34,66,775	1,51,08,973
Engineer-In-Chief, (R&B, NH, Admn, ROB/RUBs), Head of the Department	3054	12	12	3,02,45,694	3,02,45,694
	5054	2	2	1,28,82,393	1,28,82,393
Engineer-In-Chief Buildings, and CRF, Head of the Department	2059	12	3	14,07,68,734	9,30,44,284
	2216	12	3	4,64,98,241	2,56,98,395
	4059	12	3	304,70,48,810	23,23,14,028

Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Chief Engineer, Rural Roads, Head of the Department	5054	10	6	87,36,29,652	50,42,72,819
Engineer-In-Chief Buildings, and CRF, Head of the Department	4216	12	3	19,73,37,123	7,89,46,920
	5054	10	10	464,16,90,163	464,16,90,163
Collegiate Education, Head of the Department	2202	1	1	32,14,726	32,14,726
	4202	6	6	6,58,58,115	6,58,58,115
Intermediate Education, Head of the Department	2202	1	1	14,10,512	14,10,512
	4202	3	3	66,58,352	66,58,352
Director (Sports Authority of Telangana State), L B Stadium	4202	8	8	8,89,34,211	8,89,34,211
The Deputy Secretary to Government, Health, Medical and Family Welfare Department.	4210	10	10	368,12,68,315	368,12,68,315
Director of Health, Government of Telangana	4210	5	5	2,65,99,490	2,65,99,490
The Commissioner, Employment & Training, Head of the Department	4250	3	3	97,36,886	97,36,886
The Commissioner, Social Welfare, D.S. Samkshema Bhavan,	4225	9	9	51,22,82,347	51,22,82,347
	4515	7	7	6,90,67,836	6,90,67,836

Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Tribal Welfare, Head of the Department D.S. Samkshema Bhavan	2225	2	2	29,02,964	29,02,964
	4225	11	11	149,95,32,619	149,95,32,619
	4515	8	8	7,39,77,934	7,39,77,934
	5054	1	1	1,82,80,243	1,82,80,243
Backward Classes Welfare, Head of the Department	2225	2	2	35,59,474	35,59,474
	4225	6	6	3,82,58,077	3,82,58,077
Women development and Child Welfare, Head of the Department	4235	5	1	65,91,480	9,21,593
Telangana Minorities Residential Educational Institutions society	2225	2	2	24,48,022	24,48,022
Secretary to Govt. Animal Husbandry, Dairy development & Fisheries, Secretariat Department	4415	3	3	11,34,40,603	11,34,40,603
Fisheries, Head of the Department	4405	5	5	6,28,03,496	6,28,03,496
Principal Chief Conservator of Forests	4406	2	2	1,74,56,587	1,74,56,587
Commissioner, Panchayat Raj Urdu Hall Lane, Himayatnagar	2235	6	6	5,60,000	5,60,000
Engineer-In-Chief, (General & Panchayat Raj) Erramanjil, Hyderabad	5054	2	1	58,23,804	45,79,090



Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Engineer-In-Chief, Irrigation, Gajwel	4700	12	6	1746,28,42,840	534,41,13,517
	4701	5	3	9,76,68,488	4,51,15,085
Engineer-In-Chief, Irrigation, Karimnagar	4700	12	3	178,08,26,322	19,85,14,202
Chief Engineer, Irrigation, Khammam	4700	12	3	54,04,42,440	15,26,37,948
Chief Engineer, Irrigation, Jagitiyal	2700	12	3	44,43,46,841	11,91,16,889
	4700	12	3	138,99,45,972	73,53,44,007
Chief Engineer, Irrigation, Mulugu	4700	12	3	30,93,43,230	9,12,67,150
Chief Engineer, CDO, Hyderabad	2700	12	12	21,40,44,330	21,40,44,330
Director General, Walamtari	2700	12	12	22,25,03,107	22,25,03,107
	2705	12	12	18,23,26,969	18,23,26,969
Commissioner, Resettlement and Rehabilitation, HOD	4700	12	12	1,23,54,576	1,23,54,576
<b>Total</b>		<b>406</b>	<b>282</b>	<b>3926,43,84,659</b>	<b>1963,50,25,492</b>

## (c) Arrears of Reconciliation of Receipts (Forests) for the year 2023-24

Major Head Description*	Major Head	No. of RCs due	Pending RCs	Total Receipts (₹)	Un-reconciled Receipts (₹)
Forestry and Wild life (The Principal Chief Conservator of Forests, Telangana)	0406	12	01	32,18,68,908	10,85,358
<b>Total</b>		<b>12</b>	<b>01</b>	<b>32,18,68,908</b>	<b>10,85,358</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.

**(d) Arrears of Reconciliation of Expenditure (Forests) for the year 2023-24**

Name of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
The Principal Chief Conservator of Forests, Telangana	2406	5	1	201,92,20,200	9,70,200
	4406	5	4	36,25,00,000	33,43,12,300
<b>Total</b>		<b>10</b>	<b>5</b>	<b>238,17,20,200</b>	<b>33,52,82,500</b>

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

# ANNEXURES

**Annexure-I (A)**  
(Please refer to Para 3.1)

Common irregularities noticed by Audit during the audit in 2023-24

Sl. No	Name of the Division	District Name/ PAO	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
1	The Non-Technical Personal Assistant, O/o the Superintending Engineer, Irrigation & CAD Department, Irrigation Circle, Medak	Medak	Irrigation	12,13,14,16, Dated:19-09-23/ September 2023	Non deduction of Tax Deducted at Source (TDS) under Goods and Service Tax (GST) act Rs.10,900/-	10,900
2	Executive Engineer, ID No.3, Wyrā Headquarters	Khammam	Works & Project	693, 694, 703, 704, 708, Dated:24-03-23, 775, 782 & 789 Dated:27-03-23 & 887 to 890 Dated:31-03-23/ October 2023	Non-remittance of GST from hire charges of vehicles bills	39,275
3	Executive Engineer (Roads & Building)	Khammam	Works & Project	46, Dated:23-08-23/ February 2024	Audit Notes on Total Value of Work Done (TVWD) & Seigniorage Charges (SC)	Non-Money Value (NMV)
4	Executive Engineer (Roads & Building)	Khammam	Works & Project	02, Dated:01-08-23/ Feb'24	Audit Notes on total value of work done, GST & SC	11,652

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
5	Executive Engineer (Roads & Building), National Highways	Khammam	Works & Project	09, Dated:09-01-24	Audit Note on payment of Earnest Money Deposit (EMD)/ Further Security Deposit (FSD) before the completion of defect liability period of 2 years called for	11,524
6	Executive Engineer, Irrigation Division No.4, Kalluru	Khammam	Works & Project	321, Dated :21-11-23/ March 2024	Monthly Electrical charges payments details called for	NMV
7	Executive Engineer, Irrigation Division No.2	Gadwal	Works & Project	05, Dated:03-12-22/ June 2023	Audit Notes on District Mineral Fund (DMF)	16,787
8	Executive Engineer, Irrigation Division No.2	Gadwal	Works & Project	12, Dated:03-12-22/ June 2023	Audit Notes on DMF	9,697
9	Executive Engineer, Irrigation Division No. 2, Achampet	Nagarkurnool	Works & Project	140, Dated:15-09-22/ May 2023	Audit Notes on DMF and TVWD	16,796
10	Executive Engineer, Irrigation Division No.2, Achampet	Nagarkurnool	Works & Project	194, Dated:16-09-22/ May 2023	Audit Notes on DMF	2,113

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
11	Asst Supervisor, APAO/ Works & Projects/ Peddapally, Executive Engineer, Irrigation Division-3, Ramagundam, Peddapally	Peddapally	Irrigation	17, Dated:03-12-2022/ December 2022	Observation on payment of hired vehicle charges of Rs.62,700/-	62,700
12	APAO Jangaon, O/o Executive Engineer Irrigation Division-4 Jangaon	Jangaon	Irrigation	75 to 115 & 117 to 146 Dated:25-10-2023/ October 2023	Non-remittance of GST amounting to Rs.1,17,150/-from hire charges of vehicles bill	1,17,150
13	The District Forest Officer Wanaparthy	Wanaparthy	Forest	1 to 30, Dated: 09-2022/ September 2022	Non-compliance of IT of Rs.13,484/-, P.T - Rs.4500/-, EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill.	31,468
14	The District Forest Officer, Jogulamba Gadwal	Gadwal	Forest	1 to 19, Dated:03-23/ March 2023	Non-compliance of IT to Rs.8762/- , P.T- Rs.2,850/- , GST-Rs.8,762/-, Employee Provident Fund (EPF), Employee State Insurance (ESI) and other statutory provisions in the claim of outsourcing staff salary bill.	20,374
15	The Executive Engineer Irrigation Division No. 1, Kothagudem, Bhadradi Kothagudem	Kothagudem	Works & Projects	313, 316, 342, 350, 384, 412, 425, 426 & 427/ February 2023	Non- Deduction TDS under GST Act Rs.63,384/-	63,384

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
16	The Asst. Pay and accounts Officer, Works & Projects,	Kothagudem	Works & Projects	489, 507, 549, 556, 559, 560, 561, 587, 588, 590, 605 & 652/ March 2023	Non- Deduction TDS under GST Act Rs.1,05,750/-	1,05,750
17	The forest Divisional Officer Kothagudem Division	Kothagudem	Forest	73, 127, 156, 177, 120/ November 2022	Non- Deduction TDS under GST Act Rs.35,988/-	35,988
18	The Forest Divisional Officer, Yellandu, Bhadradi Kothagudem	Kothagudem	Forest	231, 234/ November 2022	Non- Deduction TDS under GST Act Rs.2,98,800/-	2,98,800
19	The Assistant Pay & Accounts Officer (W&P), Kumarambheem Asifabad	Kumuram Bheem Asifabad	Works & Projects	11 & 12/ August 2023	Non remittance of GST amounting Rs.15,710/- (7855+7855)	15,710
20	The Assistant Pay and Accounts Officer (W&P), Mancherial District	Mancherial	Works & Projects	623/ July 2021	Non-Compliance of EPF, ESI and Statutory deductions of Outsourcing staff (IT 4865 + CGST, SGST 1511+ PT 1300= 7,676/-	7,676

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
21	The Assistant Pay & Accounts Officer, (W&P) Mancherial District	Mancherial	Works & Projects	18/ February 2023	Short recovery of GST	8,172
22	The Forest Divisional Officer, Kumaram bheem Asifabad	Asifabad	Forest	1 to 50/ September 2022	Non-recovery of IT & PT (23,244+23,246, 10000)	56,490
23	The Forest Divisional Officer, Kumaram bheem Asifabad	Asifabad	Forest	1/ October 2022	Non-recovery of IT & PT details called for outsourcing staff CGST & SGST (6,456+6,456+2,800)	15,712
24	Executive Engineer, IB Division Devarakonda Nalgonda	Nalgonda	Irrigation	550, Dated:27-9-22/ September 2022	Difference in TVWD Rs. 4,00,667/-	4,00,667
25	Executive Engineer, Irrigation Division No. 11, Hill Colony, Nagarjuna Sagar, Nalgonda.	Nalgonda	Irrigation	126, Dated:13-12-22/ December 2022	Short recovery of GST Rs. 52,404/-	52,404
26	Executive Engineer, Irrigation Division No. 1, Hill Colony, Nalgonda District, 508213.	Nalgonda	Irrigation	435, Dated:14-06-23/ June 2023	Short recovery of GST. Rs 1,13,732/- & Labour Cess added to TVWD vide voucher. No. 435, Dt. 14-6-23.	1,13,732
27	Executive Engineer (R&B) District Officer, Nalgonda	Nalgonda	Irrigation	25, Dated:21-08-23/ August 2023	Short recovery of SC Rs. 41,510/- & Difference in TVWD.	41,510
28	Executive Engineer, Irrigation Division No. 4, Kodad, Suryapet District.	Suryapet	Irrigation	344,345,447 & 360, Dated:27-03-23/ March 2023	Non recovery of GST of Rs. 26,400/- towards hiring charges of vehicles.	26,400



Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
29	District Forest Officer, Kodad, Suryapet Dist. 508 206	Suryapet	Forest	Cheque No's 49346222, 49346284 Dated:13-03-2023 54888511,5488852 6,59904268,59904 416 Dated:16-03- 2023 61729698,6173059 7 Dated:27-03- 2023/ March 2023	Non-compliance to EPF, ESI and other statutory provisions in the claim of Outsourcing staff salary bill (Non recovery of IT Rs. 8,532 & GST Rs. 8,532 & PT Rs. 2,850/- Total Rs. 19,914/-)	26,108
30	District Forest Officer, Yadadri Bhongiri	Bhongiri	Forest	1,2 & 3, Dated:03-23/ March 2023	Non-compliance to EPF, ESI and other statutory provisions in the claim of Outsourcing staff salary bill (Non recovery of IT Rs. 8,532 & GST Rs. 8,532 & PT Rs. 2,850/-)	19,914
31	District Forest Officer Suryapet,	Suryapet	Forest	Cheque No. 2419480762 Dated: 22-8-23/ August 2023	Non-compliance to EPF, ESI and other statutory provisions in the claim of Outsourcing staff salary bill (Non recovery of IT Rs. 5,627/-, GST Rs. 5,628/- & Non recovery of PT Rs. 900/- Total Rs.13,055/-).	13,055

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
32	District Forest Officer, Suryapet	Suryapet	Forest	Cheque No. 241948807 Dated:22-8-23.	Non-compliance to EPF, ESI and other statutory provisions in the claim of Outsourcing staff salary bill (Non recovery of IT Rs. 5,627/, GST Rs. 5,628/- & Non recovery of PT Rs. 1800/- Total Rs.13,055/-)	13,055
33	District Treasury Officer, Yadadri, Yadadri Bhongiri Dist., 508 116	Bhongiri	Forest	01 / April 2023	Non-compliance to EPF, ESI and other statutory provisions in the claim of Outsourcing staff salary bill (Non recovery of GST Rs. 2,844, TI Rs. 2,844& PT Rs. 950/-	6,638
34	Executive Engineer (R&B) N.H. Division Hyderabad.	Rangareddy	Roads & Building,	01, Dated:01-07-23/ July 2023	Short recovery of GST Rs.3,59,330	3,59,330
35	Dist. R&B Officer, Executive Engineer, Vikarabad.	Vikarabad	Irrigation	14, Dated:26-06-23/ June 2023	Short recovery of labour cess	91,706
36	Executive Engineer, Roads & Building, Rangareddy	Rangareddy	Roads & Building,	10, Dated:11-10-2022/October 2022	Non recovery of GST	73,180
37	Executive Engineer, District R&B Officer, Vikarabad District - 501101	Vikarabad	Irrigation.	31, Dated:26-10-22/ October 2022	Widening and Strengthening Gingurthy-Thatepally Road from Km 0/0 to 20/100 in Vikarabad District.	10,38,103
38	Executive Engineer, I&CAD Department, I.B Division Vikarabad	Vikarabad	Irrigation	01, Dated:01-05-2023/ May 2023	Short recovery of IT	79,502

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
39	Forest Divisional Officer, Shamshabad.	Rangareddy	Forest	15 & 16, Dated:09-23/ September 2023	Non recovery of IT Rs. 19,391/- + Rs. 19,919/- GST Rs. 38,782/- + Rs. 39,838	1,17,930
40	District Forest Officer, Vikarabad	Vikarabad	Forest	2428428327 & 2428428614 Dated:10-23/ August 2023	Non recovery of GST Rs. 24,135 IT Rs. 24,135 PT Rs. 7,800	56,070
41	District Forest officer, Vikarabad District Telangana	Vikarabad	Forest	01, 02 Dated:24-11-23/ July 2023	Outsourcing staff salary bill non recovery of IT & GST	29,664
42	District Forest Officer, Medchal	Medchal-Malkajgiri	Forest	52 to 85, Dated:05-2023/ May 2023	Non recovery of IT Rs 7,087/- GST Rs.14,174/-	21,261
43	District Forest Officer, Medchal,	Medchal-Malkajgiri	Forest	09 to 43, Dated:05-2023/ May 2023	Non recovery of IT Rs 6,058/- GST Rs.12,116/-	18,174
44	Executive Engineer, I&CAD Department, Irrigation Division No. 1, Parkal.	Warangal Rural	I&CAD Department	20, Dated:18-11-22/ November 2022	Excess payment towards labour cess & SC statement & Extension of Time (EOT)	2,03,646

Sl. No	Name of the Division	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
45	Executive Engineer, I&CAD Department, Irrigation Division No. 1, Parkal, Hanumakonda.	Warangal Rural	I&CAD Department	19, Dated:13-12-22/ December 2022	Short/ Non-recovery of GST & Labour cess along with copy of Agreement & Estimates	1,87,532
46	Executive Engineer, Irrigation Division No.1, Parkal, Hanamkonda.	Warangal Rural	Irrigation	30 Dated:09-11-2023/ November 2023	Short recovery of GST of Rs. 1,76,020/-.	1,76,020
47	Executive Engineer, District (R&B) Officer, Mahabubabad-506101	Mahabubabad	Irrigation	44 Dated:26-05-23/ May 23	Short recovery of GST Rs. 2,55,720/- & Audit observation.	2,55,720
48	Executive Engineer, District (R&B) Officer, Mahabubabad-506101.	Mahabubabad	Irrigation	4 Dated:05-06-23/ Jun'23	Short recovery of GST 3,36,750/- & other audit observations	3,36,750
49	Forest Divisional Officer, Mahadevpur Division, JS Bhupalapally District.	Bhupalapally	Forest	01 Dated:02-2023/ August 2023	Non-recovery of GST, IT, PT in Outsourcing Staff salary bills.	37,762
50	District Forest Officer, Mahabubabad	Mahabubabad	Forest	184 to 194, Dated:28-12-22/ December 2022	Audit notes for relating to pay of Petrol-Oil-Lubricants (POL) charges	34,580

Sl. No	Division Name	District Name/ (PAO)	Department	Voucher No., Date/ Month of Account	Gist of the Objection	Objection Amount (₹)
51	District Forest Officer, Mahabubabad	Mahabubabad	Forest	173 to 183 Dated:27-12-22/ December 2022	Audit notes for relating to pay of POL charges	33,989
52	Forest Divisional Officer, Bhupalapally.	Jayashankar Bhupalapally	Forest	LOP. No. 01 Dated:08-2023/ August 2023	Non-Compliance to statutory provisions in Outsourcing Staff salary bills. Non-recovery of GST, PT	26,851
53	Forest Divisional Officer, Mahadevpur, JS Bhupalapally Dist.	Jayashankar Bhupalapally	Forest	1,2,3, Dated:03/2023 & 17, 18, 19 Dated:03-23/ March 2023	Non recovery of GST Rs. 10,788/- IT Rs. 10,788/- & Rs. 3600/-.	25,176

**Annexure-I (B)**  
(Please refer to Para 3.1)

**Year wise details of Audit Objections Outstanding as on 31<sup>st</sup> March 2024**

(Amount in ₹)

Details	Works		Treasury		Projects		Forests	
	No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
Up to 2013-14	363	36,14,48,268	0	0	146	92,03,75,140	17	2,40,39,589
<b>Part-B: from 2014-15 onwards</b>								
2014-15	245	9,76,90,495	34	2,63,704	279	12,36,78,521	0	0
2015-16	175	12,49,16,353	37	1,47,712	125	7,41,10,351	0	0
2016-17	118	49,53,777	44	3,38,727	1	51,428	1	11,81,672
2017-18	195	93,98,38,558	28	1,15,982	0	0	15	9,99,441
2018-19	266	36,97,08,801	34	4,12,002	0	0	18	21,35,58,566
2019-20	194	1,98,37,997	17	28,26,421	16	5,84,758	18	81,51,84,970
2020-21	136	2,91,86,860	29	2,43,049	24	7,18,847	0	0
2021-22	207	2,33,19,190	25	3,22,395	0	0	1	2,63,15,422
2022-23	288	91,67,700	72	12,73,424	0	0	38	42,80,070
2023-24	301	51,70,601	44	7,51,583	0	0	40	18,80,071
Total	2,125	162,37,90,332	364	66,94,999	445	19,91,43,905	131	106,34,00,212
<b>Grand Total</b>	<b>2,488</b>	<b>198,52,38,600</b>	<b>364</b>	<b>66,94,999</b>	<b>591</b>	<b>111,95,19,045</b>	<b>148</b>	<b>108,74,39,801</b>

**Annexure – I (C)**  
(Please refer to Para 3.1)

**District-wise selected Audit objections raised during Audit of PAOs (Works, Projects & Forest) during the year 2023-24**

(Amount in ₹)

Sl. No	Name of the PAO/APAO	Works & Projects		Forests		Total	
		Items	Amount	Items	Amount	Items	Amount
1	Adilabad	1	1,571	1	600	2	2,171
2	Asifabad	13	1,90,307	3	83,503	16	2,73,810
3	Bhadradri Kothagudem	22	7,28,042	7	9,57,156	29	16,85,198
4	Gadwal	0	0	17	1,70,987	17	1,70,987
5	Hanumakonda (Warangal Urban)	29	1,62,267	9	88,301	38	2,50,568
6	Hyderabad	8	82,599	0	0	8	82,599
7	Jagtial	21	2,03,166	0	0	21	2,03,166
8	Jangaon	4	2,40,900	0	0	4	2,40,900
9	JS Bhupalally	4	41,390	4	98,181	8	1,39,571
10	Kamareddy	42	4,02,234	2	15,778	44	4,18,012
11	Karimnagar	64	7,05,612	0	0	64	7,05,612
12	Khammam	6	41,444	45	3,22,481	51	3,63,925
13	Mahabubabad	8	6,68,424	2	68,569	10	7,36,993

Sl. No	Name of the PAO/APAO	Works & Projects		Forest		Total	
		Items	Amount	Items	Amount	Items	Amount
14	Mahabubnagar	9	11,420	11	15,82,375	20	15,93,795
15	Mancherial	10	53,345	0	0	10	53,345
16	Medak	9	33,868	5	1,10,799	14	1,44,667
17	Medchal-Malkajgiri	3	42,108	10	1,29,458	13	1,71,566
18	Mulugu	36	1,17,975	0	0	36	1,17,975
19	Nagarkurnool	2	9,58,910	22	76,963	24	10,35,873
20	Nalgonda	33	7,92,987	1	6,435	34	7,99,422
21	Narayanpet	0	0	7	1,98,455	7	1,98,455
22	Nirmal	8	22,166	0	0	8	22,166
23	Nizamabad	32	3,85,537	2	9,092	34	3,94,629
24	Peddapally	26	2,23,122	0	0	26	2,23,122
25	Rangareddy	38	6,42,604	3	1,29,274	41	7,71,878
26	Rajanna Siricilla	16	1,87,656	0	0	16	1,87,656
27	Sangareddy	22	1,83,654	6	1,15,333	28	2,98,987
28	Siddipet	34	7,56,451	3	30,130	37	7,86,581
29	Suryapet	10	76,223	3	52,218	13	1,28,441
30	Vikarabad	9	12,42,140	5	1,08,810	14	13,50,950
31	Wanaparthy	8	1,54,286	3	42,399	11	1,96,685
32	Warangal Rural	18	8,40,410	1	14,938	19	8,55,348
33	Yadadri	15	75,706	3	33,032	18	1,08,738
<b>Total</b>		<b>560</b>	<b>1,02,68,524</b>	<b>175</b>	<b>44,45,267</b>	<b>735</b>	<b>1,47,13,791</b>

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