

Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Telangana under Article 151 of the Constitution of India and Section 19A of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971 for being laid in the State Legislature.

This Audit Report includes an overview on functioning of Telangana State Public Sector Enterprises (SPSEs) and observations based on Compliance Audit of Overburden Removal, Coal and Stowing material transportation Contracts in The Singareni Collieries Company Limited (Department of Energy).

The instances mentioned in this Report are among those which came to notice in the course of test audit for the period 2022-23 as well as those which were noticed in earlier years, but could not be reported in previous Audit Reports. Matters relating to the period subsequent to 2022-23 have also been included, wherever necessary.

The Audit has been carried out in conformity with the Compliance Auditing Guidelines and Auditing Standards issued by the Comptroller and Auditor General of India.

