



# Annual Review Report on the working of PAOs (Public Works and Forest Divisions) for the year 2022-23



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं 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  
2022-23**

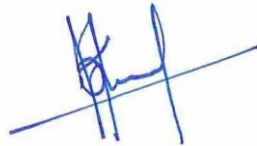


**Preface**

This Annual Review Report on working of the PAOs/APAOs of Public Works & Forest Divisions for the Financial Year 2022-23 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: 10.01.2024**

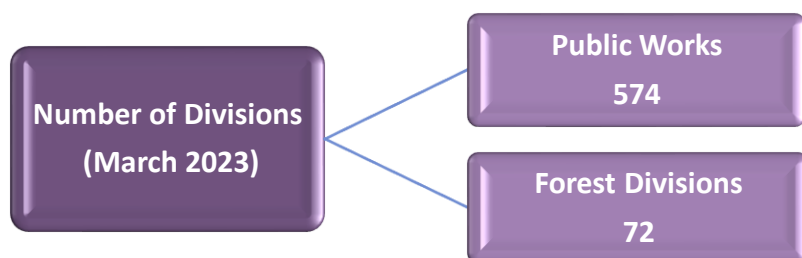
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**PART-I**  
**INTRODUCTION**

## 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.

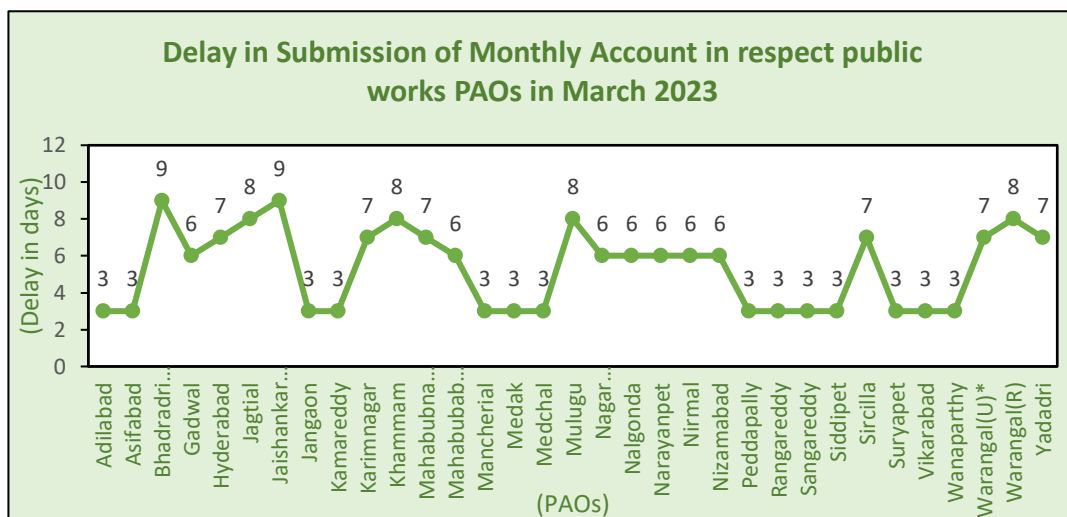
The District Forest Officers and Forest Divisional Officers prepare bills and issue cheques through IFMIS, and the payments are made through e-Kuber by the District Treasury Offices. The monthly accounts of all the Forest Divisions are consolidated and submitted to the Principal Accountant General (A&E) 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 the 12th of the succeeding month. It was observed that there was commendable improvement in the submission of monthly accounts of Public Works PAOs/APAOs during the year 2022-23 except in the month of March 2023. During the month of March 2023 all the 33 Public Works PAOs delayed submission of monthly accounts ranging between three to nine days. The number of days by which the PAOs/APAOs delayed submission of monthly accounts in the month of March 2023 is depicted in **Fig1** and the detailed statement of delay in monthly accounts of all the Public Works PAOs/APAOs is shown in **Statement I(a)**.

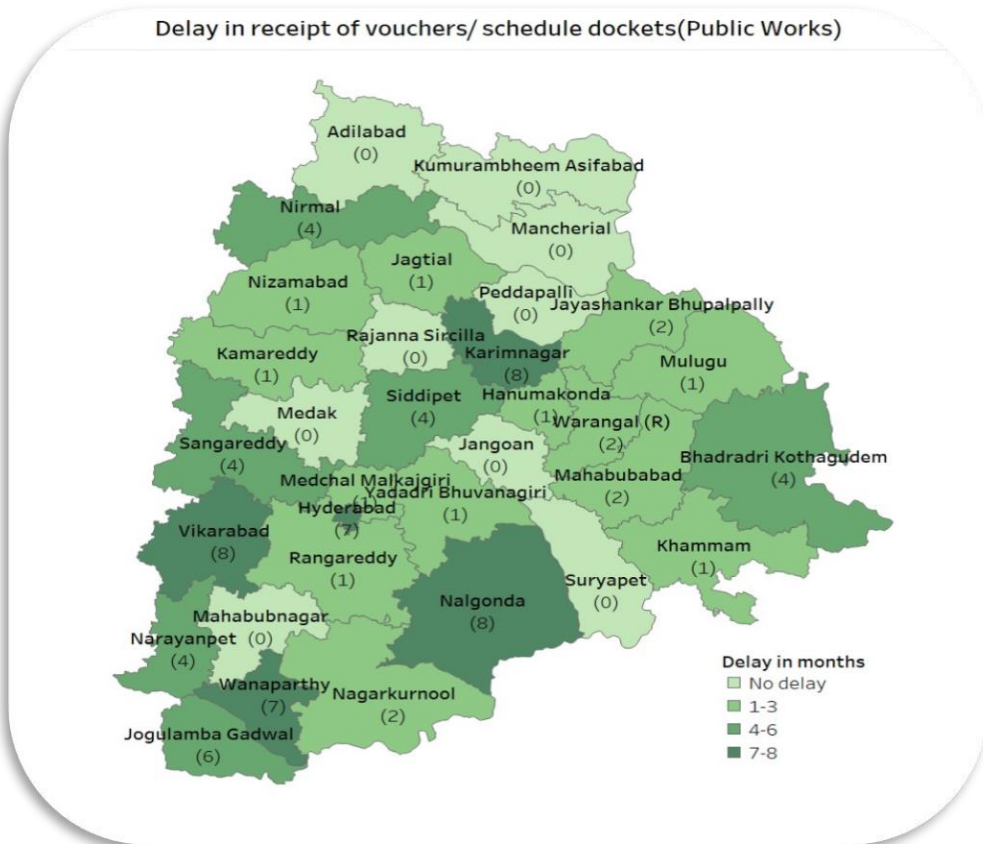


**Fig1: PAOs/APAOs delayed submission of monthly accounts in March 2023**

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 25<sup>th</sup> of the succeeding month as per Para

554(1) of P.W.A Code. Out of 33 PAOs, 11 PAOs delayed submission of schedule Dockets by 4-8 months during the year 2022-23. The delay in submission of schedule of dockets by the PAOs/APAOs during the year 2022-23 is exhibited in **Statement I(b)** and in the **Fig2** below:



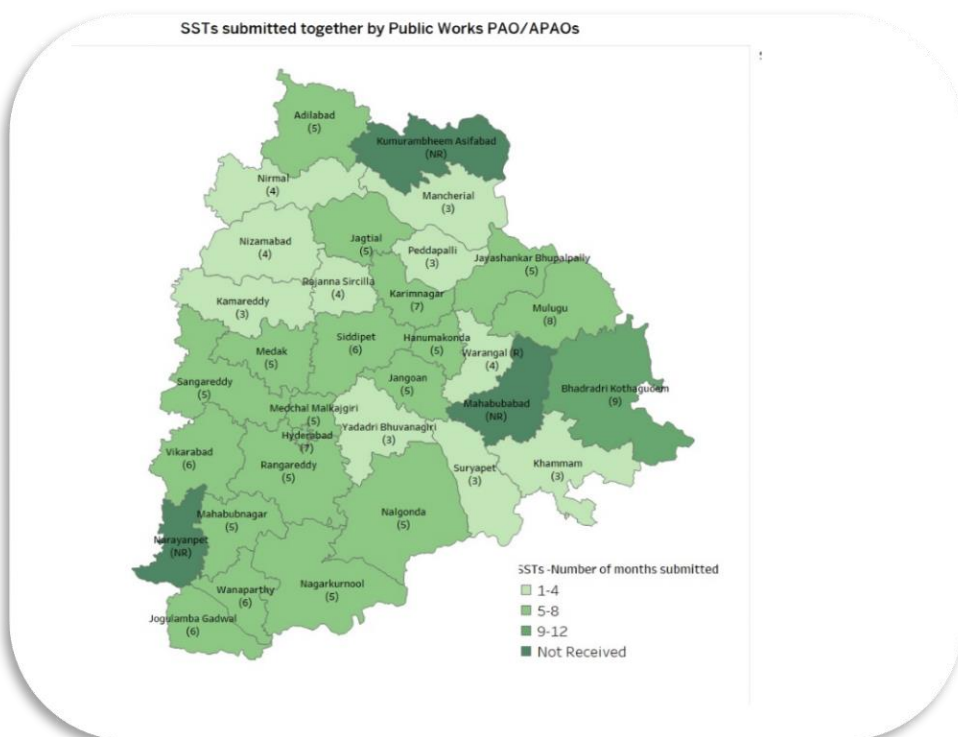
**Fig2: Delay in receipt of vouchers/schedule dockets (in months)**

***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 insubmission 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 20<sup>th</sup> 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 five months/six months/ten months during the year 2022-23. Further, the PAOs of Asifabad, Mahabubabad and Narayanpet have not submitted SSTs for the year 2022-23. 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:



**Fig3:SSTsSubmitted 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 1April 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 credit amount of ₹52.86 crore (8782-102-01 remittances) and debit amount of ₹33.13 crore (8782-102-02 cheques) are outstanding under Public Works. In respect of Forest Divisions, credit amount of ₹2,137.89crore (8782-103-01 &03 remittances) and debit amount of ₹1023.39 crore (8782-103-02 cheques) pertaining to previous years continues to be outstanding during this year also and requires to be cleared. Year-wise details are shown in **Statement VI**.

***Delay and non-receipt of SSTs affect 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 ₹39.84 crore (14.95 per cent) and Expenditure to the tune of ₹1,170.97 crore (7.86 per cent) remain un-reconciled to the end of 2022-23. The details of unreconciled amounts are shown in **Statement VII**. The Forest Divisions have completed 98.47% reconciliation for Receipts and 80.39% for Expenditure.

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 the 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 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.***

**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, to obtain their responses. Some of the common findings are:

- Non receipt of Project vouchers.
- Non receipt of Agreements and Estimates for audit.
- Concluding agreements based on Single Tender
- Absence of Extension of time orders in work bills.
- Short recovery of Labour cess and deposit with National Academy of Construction (NAC).
- Non remittance of GST to the concerned Head of Account in hire vehicle vouchers.
- Non-compliance of statutory provisions in respect of Employees Provident Fund (EPF), employees state Insurance (ESI) in the claims of outsourcing staff salary bills.
- Short/Non recovery of Professional Tax.
- Correction and overwriting in Vouchers.
- Use of omnibus Minor Head -800 despite availability of specific Minor Heads.

The details of irregularities noticed in respect of the PAO's of Irrigation, R&B and Forest departments during the year 2022-23 are detailed in **Annexure-I(A)** and year-wise breakup of outstanding Audit Objections are shown in **Annexure-I(B)**. The number of Audit objections raised during the audit of selected PAOs during the year 2022-23 are exhibited in **Annexure I(c)**.



**A. 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 merging the existing Project Circles and Divisions to District Level Irrigation Circles and Divisions. Although Project Heads of Accounts are in operation and expenditure, under these heads, is being reported to A&E Office, the vouchers are not being furnished for scrutiny. The issue was brought to the notice of Director of Works Accounts, Hyderabad on 27 March 2023 and subsequent reminders on 14 June 2023 and 3 October 2023. Compliance is still awaited.

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

**B. Non receipt of Agreements and Estimates for audit:**

As per 5.1.1 of Work Audit Manual, it is an important function of Audit to examine contracts or agreement for works entered in to by various authorities on behalf of Government. However, Audit noticed that Agreements and Estimates are not being received in FAW/ES Sections 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.***

**C. Concluding agreements based on Single Tender:**

As per Rule 194 of GFR 2017, selection by direct/negotiation/nomination on the lines of single tender made is considered appropriate only under exceptional circumstances for tasks that represent a natural continuation of previous work carried out by the firm, under emergency situations and natural calamities.

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 premium, evasion of competitive bidding and would be give scope for cartel formation.

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

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

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

During scrutiny of vouchers, audit noticed that Extension of Time (EOT) orders are not being appended to the vouchers, in the absence of which the 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 them.***

#### **E. Short recovery of Labour Cess and NAC:**

Government vide G.O M.S.No.111, LET&F (Lab.II) Department dated 15.12.2009 directed compliance to statutory provisions of the Building and Other Construction workers (Regulation of Employment and Conditions of Service) Act, 1996 (Main Act) and the Andhra Pradesh Rules 1999 made there under, Building and Other Construction Workers' Welfare Cess Act, 1996 (Cess Act) and Cess Rules 1998 and ordered recovery of 1% of gross value of work as Cess from the Bills payable to the

contractors/executing agencies with effect from 26.6.2007, in respect of all the works covered by the definition of “Building or Other Construction Work” under the Act.

In GO.MS.No.19 Dt. 24.4.2015, directions were issued to make a provision of 0.1% of the estimated cost of all works in all Engineering Departments and Corporations of State, to be deposited periodically with National Academy of Construction.

Amendments/Clarifications were issued by the Government, from time to time, on the above issues and their applicability to the agreements. On scrutiny of Running Account Bills of works, it was noticed that the Labour Cess was either not being deducted or short deducted from the bills.

***Recommendation: PAOs should ensure that the Labour cess and NAC should be recovered as per applicable rules relevant to the agreement concluding period.***

#### **F. Non remittance of GST to concerned Head of Account in Hire vehicle vouchers:**

Section 51 of GST Act 2017 emphasizes the responsibility of DDOs to deduct tax at source from the 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, for the amount deducted as tax under sub section (I), he shall be liable to pay interest in accordance with the provision of sub-section (I) of section 50, in addition to the amount of tax deducted.

During scrutiny of hire vehicle vouchers, the following discrepancies are being noticed in audit:

- GST amount is being released to hire vehicle owners though the service provider and is not mentioning his registration number on the invoice. Further the remittance of GST released, is not being watched and no mechanism is in place for such an assurance.
- GST is being withheld in some bills and the service provider is being paid 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 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.***

**G. 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 Employees State Insurance Act, 1948 (ESI Act) mandates 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 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 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 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 enclosures are not found enclosed to majority of bills.

***Recommendation: It is suggested that PAO(s)/Departments must 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.***

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

In terms of 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 a monthly basis, from all employees (salaried and wage workers) from their pay bills if the gross salary exceeds Rs.15000 per month. The drawing and disbursing officer shall be responsible for the deduction of tax due from the employees.

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

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

## **2. Miscellaneous Audit Objections:**

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

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

- In many of the works vouchers, the details viz., Name of the contractor, No and Date of the previous bill for the work, Reference to Agreement, Date of Commencement of work, Date of completion, Extension of Time obtained, if any, were not found recorded. Documentary proofs for such claim were not being enclosed.
- Repeated corrections and over writings, without proper attestations, were being observed.
- 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, Work completion certificate (in case

of final bills) etc. are not found attached to many of the bills passed.

The above lapses are persistent in many RA 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.***

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

Rule 29 of 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 MH - 800. This results in understatement of functional head expenditure 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 Submission of Monthly Account in respective public works PAOs for the year  
2022-23 (due date of receipt 12<sup>th</sup> of succeeding month)**

Sl.No.	Name of the PAOs/APAOs	Delay(in days)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
01	Adilabad	-	-	-	-	-	-	-	-	-	-	-	03
02	Asifabad	-	-	-	-	-	-	-	-	-	-	-	03
03	Bhadradri Kothagudem	01	-	-	01	-	03	01	-	01	-	-	09
04	Gadwal	-	-	-	-	-	-	-	-	-	-	-	06
05	Hyderabad	-	-	-	-	-	-	-	-	-	-	-	07
06	Jagtial	-	-	-	-	-	-	-	-	-	-	-	08
07	Jaishankar Bhoopalpally	-	-	-	-	-	-	-	-	-	-	-	09
08	Jangaon	-	-	-	-	-	-	-	-	-	-	-	03
08	Kamareddy	-	-	-	-	-	-	-	-	-	-	-	03
10	Karimnagar	-	-	-	-	-	-	-	-	-	-	-	07
11	Khammam	05	-	-	-	-	-	01	-	-	-	-	08
12	Mahabubnagar	-	-	-	-	-	-	-	-	-	-	-	07
13	Mahabubabad	-	-	-	03	-	-	-	-	-	-	-	06
14	Mancherial	-	-	-	-	-	-	01	-	-	-	-	03
15	Medak	-	-	-	-	-	-	-	-	-	-	-	03
16	Medchal	-	-	-	-	-	-	-	-	-	-	-	03



Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
17	Mulugu	-	-	-	-	-	-	-	-	-	-	-	08
18	Nagar Kurnool	-	-	-	-	-	-	-	-	-	-	-	06
19	Nalgonda	-	-	-	-	-	-	-	-	-	-	-	06
20	Narayanpet	-	-	-	-	-	-	-	-	-	-	-	06
21	Nirmal	-	-	-	-	-	-	-	-	-	-	-	06
22	Nizamabad	-	-	-	-	-	-	-	-	-	-	-	06
23	Peddapally	-	-	-	-	-	-	-	-	-	-	-	03
24	Rangareddy	-	-	-	-	-	-	-	-	-	-	-	03
25	Sangareddy	-	-	-	-	-	-	-	-	-	-	-	03
26	Siddipet	-	-	-	-	-	-	-	-	-	-	-	03
27	Sircilla	-	-	-	-	-	-	-	-	-	-	-	07
28	Suryapet	-	-	-	-	-	-	-	-	-	-	-	03
29	Vikarabad	06	-	-	-	-	-	-	-	-	-	-	03
30	Wanaparthy	01	-	-	-	-	-	-	-	-	-	-	03
31	Hanumakonda	-	-	-	-	-	-	-	-	-	-	-	07
32	Warangal(R)	-	-	-	-	-	-	-	-	-	-	-	08
33	Yadadri	06	-	-	-	-	-	-	-	-	-	-	07

**Statement I(b): Statement showing the delay in the receipt of Vouchers/Scheduled dockets in respect public works PAOs for the year 2022-23(due date of Receipt 25<sup>th</sup> of succeeding month)**

Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
01	Adilabad	-	-	-	-	-	-	-	-	-	-	-	-
02	Asifabad	-	-	-	-	-	-	-	-	-	-	-	-
03	Bhadradri Kothagudem	-	-	17	21	17	16	-	-	-	-	-	-
04	Gadwal	-	-	-	02	15	-	01	05	02	-	-	06
05	Hyderabad	31	-	-	33	02	13	-	04	-	01	-	09
06	Jagtial	-	-	-	-	-	-	-	-	-	-	-	01
07	Jangaon	-	-	-	-	-	-	-	-	-	-	-	-
08	Jaishankar Bhoopalpally	-	-	-	-	-	-	09	-	-	-	-	15
09	Kamareddy	-	-	-	-	-	-	-	-	-	-	-	03
10	Karimnagar	01	-	11	13	19	16	15	07	-	-	-	24
11	Khammam	-	-	-	-	-	-	-	-	-	-	-	10
12	Mahabubnagar	-	-	-	-	-	-	-	-	-	-	-	-
13	Mahabubabad	-	-	-	-	-	-	-	04	-	-	-	03
14	Mancherial	-	-	-	-	-	-	-	-	-	-	-	-
15	Medak	-	-	-	-	-	-	-	-	-	-	-	-
16	Medchal	-	-	-	-	-	06	-	-	-	-	-	-
17	Mulugu	-	-	-	-	-	-	-	-	-	-	-	01
18	Nagar Kurnool	-	-	-	01	-	-	-	-	-	-	-	08
19	Nalgonda	22	31	03	-	03	03	-	04	-	-	09	16
20	Naraynpet	-	04	-	-	-	08	-	07	-	-	-	12

Sl. No.	Name of the PAOs/APAOs	Delay (in days)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
21	Nirmal	16	11	16	-	-	-	-	-	-	-	-	09
22	Nizamabad	-	-	-	-	-	-	-	-	-	-	-	09
23	Peddapally	-	-	-	-	-	-	-	-	-	-	-	-
24	Rangareddy	-	-	-	-	-	-	-	-	-	-	-	03
25	Sangareddy	-	-	03	-	16	03	04	-	-	-	-	-
26	Siddipet	-	-	14	14	07	-	-	-	-	-	-	03
27	Sircilla	-	-	-	-	-	-	--	-	-	-	-	-
28	Suryapet	-	-	-	-	-	-	-	-	-	-	-	-
29	Vikarabad	08	01	02	-	07	06	-	07	-	-	25	29
30	Wanaparthy	-	05	-	02	07	01	16	-	-	-	07	13
31	Hanumakonda	-	-	-	-	-	-	-	-	-	-	-	13
32	Warangal(R)	-	-	-	-	01	-	-	-	-	-	-	06
33	Yadadri	-	-	01	-	-	-	-	-	-	-	-	-

**(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 2022-23**  
**(Due date of receipts 20<sup>th</sup> of the succeeding month)**

Sl. No.	Name of the PAOs/APAOs	Delay in receipt of SSTs (in months)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
1	Adilabad	3	2	3	2	1	2	1	1	1	2	1	-
2	Asifabad	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
3	Jaishankar Bhoopalpally	5	4	3	3	1	NR	NR	NR	NR	NR	NR	NR
4	Gadwal	7	6	5	4	3	2	NR	NR	NR	NR	NR	NR
5	Hyderabad	8	7	6	5	4	3	2	NR	NR	NR	NR	NR
6	Jagtial	4	3	6	5	4	3	2	NR	NR	NR	NR	NR
7	Jangaon	5	4	3	2	1	3	2	NR	NR	NR	NR	NR
8	Kamareddy	2	1	3	4	3	1	ND	2	1	NR	NR	NR
9	Karimnagar	6	5	5	4	3	3	2	4	3	2	NR	NR
10	Khammam	1	ND	3	2	1	ND	2	1	ND	NR	NR	NR
11	Kothagudem	9	8	7	6	5	4	3	2	1	ND	1	NR
12	Mahabubnagar	5	4	3	2	1	1	2	1	NR	NR	NR	NR
13	Mahbubabad	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
14	Mancherial	1	2	1	ND	2	3	2	1	3	NR	NR	NR
15	Medak	5	4	3	2	1	1	ND	1	ND	2	1	NR
16	Medchal	5	4	3	2	1	NR	NR	NR	NR	NR	NR	NR
17	Mulugu	8	7	6	5	4	3	2	1	ND	2	1	ND
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)											
		4/22	5/22	6/22	7/22	8/22	9/22	10/22	11/22	12/22	1/23	2/23	3/23
19	Nagarkurnool	5	4	3	2	1	3	2	1	ND	NR	NR	NR
20	Nalgonda	5	4	3	2	3	2	2	NR	NR	NR	NR	NR
21	Nirmal	2	4	3	3	2	3	2	NR	NR	NR	NR	NR
22	Nizamabad	4	3	4	3	2	1	NR	NR	NR	NR	NR	NR
23	Peddapally	3	2	3	2	1	1	1	1	1	2	1	NR
24	Rangareddy	4	3	5	4	3	2	1	ND	3	2	NR	NR
25	Sangareddy	3	2	5	4	3	2	2	NR	NR	NR	NR	NR
26	Siddipet	5	4	3	4	3	2	2	1	ND	NR	NR	NR
27	Sircilla	3	2	4	3	2	1	2	1	ND	NR	NR	NR
28	Suryapet	3	2	1	ND	2	1	ND	NR	NR	NR	NR	NR
29	Vikarabad	7	6	5	4	3	2	NR	NR	NR	NR	NR	NR
30	Wanaparthy	6	5	4	3	2	1	2	1	ND	NR	NR	NR
31	Hanumakonda	7	5	5	4	3	NR	NR	NR	NR	NR	NR	NR
32	Warangal (R)	4	3	2	1	ND	3	2	1	NR	NR	NR	NR
33	Yadadri	2	2	3	2	2	3	2	1	ND	NR	NR	NR

*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	Upto 2016-17	55,97,57,389 Dr
			1,21,62,80,166 Cr
		2017-18	28,78,76,361 Dr
			1,94,82,15,360 Cr
		2018-19	2,12,83,63,789 Dr
			2,13,75,37,996 Cr
		2019-20	35,23,76,195 Dr
			11,12,97,790 Cr
		2020-21	57,14,47,533Dr
			-58,07,20,063Cr
		2021-22	3,23,23,467 Dr
			4,77,29,328 Cr
		2022-23	84,37,14,591 Dr
			42,41,21,447 Cr
<b>Total to theendofMarch2023</b>		<b>4,77,58,59,325 Dr</b>	
		<b>5,30,44,62,024 Cr</b>	
<b>Closing Balance</b>		<b>52,86,02,699 Cr</b>	

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	7,80,81,51,062Cr	
			7,99,77,60,703 Dr	
		2019-20	6,68,46,88,803 Cr	
			6,77,02,55,802 Dr	
		2020-21	2,54,25,291 Cr	
			2,53,57,818 Dr	
		2021-22	23,65,33,183 Cr	
			10,08,90,259 Dr	
			2022-23	36,76,769 Cr
				(-)3,38,23,724 Dr
			<b>Total to the end of March 2023</b>	<b>24,18,40,32,379 Cr</b>
		<b>24,51,53,02,955Dr</b>		
	<b>Closing Balance</b>	<b>33,12,70,604 Cr</b>		

**(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
		2022-23	0 Dr
			0 Cr
	<b>Total to the end of March 2023</b>	<b>363,59,33,852 Dr</b>	
		<b>25,01,48,21,311 Cr</b>	
	<b>Closing Balance</b>	<b>21,37,88,87,459 Cr</b>	



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
			1,23,15,20,425 Dr
		2018-19	1,02,37,96,757 Cr
			99,89,47,891 Dr
		2019-20	34,71,08,233 Cr
			5,31,21,85,917 Dr
		2020-21	48,21,60,395 Cr
			3,99,74,94,246 Dr
		2021-22	1,51,76,56,380 Cr
			2,36,50,64,333 Dr
		2022-23	0 Dr
			0 Cr
		<b>Total to the end of March 2022</b>	
			<b>14,35,94,78,140 Dr</b>
<b>Closing Balance</b>			<b>10,23,39,06,842Dr</b>

**Statement VII: Reconciliation Receipts and Expenditure****(a) Arrears of Reconciliation of Receipts (Public Works) for the year 2022-23**

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts (₹)	Un-reconciled Receipts (₹)
0028	12	12	2,36,80,164	2,36,80,164
0040	12	12	4,04,78,782	4,04,78,782
0049	12	0	4,52,46,693	0
0055	6	6	2,77,497	2,77,497
0059	12	12	4,26,96,261	4,26,96,261
0070	11	11	39,768	39,768
0202	6	6	5,76,583	5,76,583
0215	12	12	1,73,14,217	1,73,14,217
0216	12	12	4,14,874	4,14,874
0235	12	12	44,67,864	44,67,864
0250	8	8	11,18,709	11,18,709
0406	4	4	7,20,000	7,20,000
0515	12	12	60,11,573	60,11,573
0700	12	12	16,41,08,407	16,41,08,407
0701	12	12	2,91,84,047	2,91,84,047
0702	12	12	4,76,19,504	4,76,19,504
0853	12	0	2,22,09,65,760	0
1054	12	12	1,96,42,844	1,96,42,844
<b>TOTAL</b>	<b>191</b>	<b>131</b>	<b>2,66,45,63,547</b>	<b>39,83,51,094</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 2022-23**

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Legislative Secretariat	2011	4	4	80,49,306	80,49,306
	2059	2	2	1,31,34,363	1,31,34,363
Registrar, Telangana High Court	2059	12	0	29,33,11,363	0
	4059	7	0	14,39,37,228	0
The Special Officer, Government Pleaders Office	2014	3	3	14,24,789	14,24,789
The Member Secretary, State Legal Services Authority	2014	3	3	63,39,739	63,39,739
	4070	1	1	41,441	41,441
General Administration, Secretariat Department	2059	2	2	42,66,492	42,66,492
Anti-Corruption Bureau, HOD	4070	3	1	28,10,342	17,09,764
Lok Ayukta & Upa Lok Ayukta, HOD	2062	2	2	4,89,154	4,89,154
Vigilance & Enforcement, HOD	2062	1	1	4,07,631	4,07,631
Special Commissioner, Ap, New Delhi, HOD	2059	3	3	95,98,756	95,98,756
Director, Protocol, HOD	2059	2	2	2,60,738	2,60,738
Chief Electoral Officer, Elections	4070	8	8	5,49,44,177	5,49,44,177
Land Administration, HOD	4070	5	5	23,94,32,535	23,94,32,535
Registration And Stamps, HOD	2030	3	3	30,29,808	30,29,808

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Excise, HOD	4070	7	7	1,89,69,058	1,89,69,058
Commercial Taxes, HOD	2040	1	1	88,731	88,731
Transport Commissioner Telangana, HOD	4059	7	7	3,59,15,147	3,59,15,147
Finance, Secretariat Department, HOD	5475	2	2	96,35,974	96,35,974
	2071	11	11	57,26,19,649	57,26,19,649
Director Of Works Accounts, HOD	2054	12	0	45,55,10,395	0
Director General & Inspector General of Police, HOD	2055	3	0	4,11,28,456	0
	4055	11	0	1,20,67,55,886	0
Director General of Prison and Correctional Services, HOD	2056	5	5	1,78,50,050	1,78,50,050
	4070	3	3	2,84,361	2,84,361
Director General of state disaster response and fire services, HOD	4070	2	2	26,49,287	26,49,287
Commissioner of city Police, HOD	2055	1	1	24,98,228	24,98,228
	4055	10	2	1,15,41,14,145	28,63,79,157
I.G. Intelligence	2055	3	3	42,61,218	42,61,218
	4055	1	1	20,89,699	20,89,699
I.G. Special Protection Force,	4055	5	5	1,27,93,011	1,27,93,011
Director, Police Academy	4055	4	3	1,62,42,968	1,56,10,994

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure(₹)	Un-reconciled Expenditure(₹)
Sainik welfare, HOD	4235	2	2	63,43,851	63,43,851
I.G. Greyhounds	2055	4	2	64,55,015	48,61,957
Addl DGP, Organisation of counter terrorist operations (OCTOPUS)	4055	3	1	1,12,14,446	82,37,895
Commissioner of Rachakonda Police, HOD	4055	3	3	8,61,571	8,61,571
Engineer-In-Chief, (State Roads), HOD	3054	12	3	3,80,07,00,009	1,13,94,15,929
	5054	12	3	11,37,28,10,803	2,98,54,80,694
Chief Engineer (R&B), EAP, RDC, HOD	3054	10	10	56,60,75,778	56,60,75,778
	5054	1	0	6,00,000	0
Engineer-In-Chief, (R&B, NH, Admn, ROB/RUBs), HOD	3054	12	12	2,96,49,574	2,96,49,574
	5054	3	3	1,59,61,844	1,59,61,844
Chief Engineer, Rural Roads, HOD	5054	12	0	3,03,44,83,394	0
Chief Engineer (R&B), PPP, HOD	5054	4	3	7,09,84,546	4,38,98,394
Engineer-In-Chief Buildings, and CRF, HOD	2059	12	0	16,74,22,369	0
	2216	12	0	2,48,41,973	0
	4059	12	0	6,39,84,34,166	0

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure(₹)	Un-reconciled Expenditure(₹)
Engineer-In-Chief Buildings, and CRF, HOD	4216	11	0	14,93,19,240	0
	5054	11	0	1,40,19,83,870	0
Secretary, Telangana Residential Educational Institutions society	4202	9	9	4,16,41,191	4,16,41,191
School Education, HOD	2202	1	0	21,06,201	0
	4202	10	0	3,14,05,56,373	0
Jawahar Bal Bhavan, HOD	2202	1	1	4,42,232	4,42,232
Collegiate Education, HOD	2202	1	1	1,12,92,322	1,12,92,322
	4202	6	2	3,91,02,142	2,44,96,809
Intermediate Education, HOD	2202	2	2	12,67,731	12,67,731
	4202	9	9	4,17,78,551	4,17,78,551
Technical Education, HOD	2203	2	2	74,21,171	74,21,171
	4202	5	5	3,00,45,360	3,00,45,360
SATS (Sports Authority Of Telangana State), L.B. Stadium	4202	11	0	8,41,66,622	0
Health, Medical and Family Welfare Department, Secretariat department	4210	2	2	68,32,269	68,32,269
Director of Medical Education, HOD	2210	3	0	2,41,13,633	0
	4210	10	0	2,90,17,89,309	0

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Director of Public Health & Family Welfare, HOD	4210	11	5	13,31,82,849	2,92,61,504
Engineer-In-Chief, Public Health, Kasana Building,	2215	12	0	6,13,93,44,560	0
Employment & Training, HOD	2230	1	1	10,94,754	10,94,754
	4250	3	3	1,64,25,698	1,64,25,698
The Commissioner, Social Welfare, D.S. Samkshema Bhavan,	2225	1	1	21,95,997	21,95,997
	4225	12	12	75,30,29,170	75,30,29,170
	4515	9	9	7,92,25,806	7,92,25,806
Social Welfare Residential Educational Institutions Society	2225	5	0	7,26,70,107	0
	4225	7	0	6,51,87,608	0
Tribal Welfare, HOD D.S. Samkshema Bhavan,	4225	12	6	1,43,60,19,284	49,30,42,633
	4515	6	3	3,03,76,200	97,38,684
Backward Classes Welfare, HOD	2225	1	1	18,16,731	18,16,731
	4225	8	2	15,88,28,122	2,06,83,504
Women development and Child Welfare, HOD	2235	1	1	74,466	74,466
	4235	8	0	1,90,42,597	0
Persons With Disabilities and Senior Citizens Welfare, HOD	4235	2	2	10,12,174	10,12,174

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Agriculture, HOD	4401	1	1	2,65,907	2,65,907
Animal Husbandry, Dairy development & Fisheries, Secretariat Department	4403	5	1	51,29,087	7,97,191
Fisheries, HOD	4405	6	1	4,86,52,057	2,10,12,086
Principal Chief Conservator of Forest, HOD	4406	4	4	3,07,77,307	3,07,77,307
Commissioner, Panchayat Raj Urdu Hall Lane, Himayatnagar	2235	7	7	8,20,000	8,20,000
Engineer-In-Chief, (General. & Panchayat Raj) Erramanzil` Hyderabad	2515	12	0	19,55,20,404	0
	3054	8	0	1,01,82,54,537	0
	4515	12	0	1,44,77,70,446	0
	5054	3	0	4,57,99,064	0
Chief Engineer, Rural Water Supply, ErraManjil	2215	12	0	3,90,16,25,625	0
	4215	11	0	7,36,21,97,647	0
Engineer-In-Chief, Irrigation (General), Hyderabad	2700	12	3	23,77,75,107	10,53,99,010
	4700	12	3	12,22,41,415	3,20,13,458
	4702	12	6	6,76,84,82,433	3,01,29,27,126
	4711	4	4	2,10,82,995	2,10,82,995
Engineer-In-Chief, Irrigation (Administration), Hyderabad	2700	12	6	14,36,32,666	7,52,97,414



Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Engineer-In-Chief, Irrigation (O & M), Hyderabad	2700	12	0	1,27,35,75,992	0
Engineer-In-Chief, Irrigation, Ramagundem	4700	12	0	72,24,21,623	0
Engineer-In-Chief, Irrigation, Gajwel	4700	12	0	24,36,02,85,399	0
	4701	2	0	7,84,12,698	0
Engineer-In-Chief, Irrigation, Karimnagar	4700	12	1	1,00,87,58,074	41,07,95,167
Chief Engineer, Irrigation, Adilabad	2700	12	0	7,45,07,906	0
	4700	12	0	1,24,79,78,600	0
	4701	5	0	70,15,159	0
Chief Engineer, Irrigation, Nizamabad	2700	1	0	4,594	0
	4700	12	0	73,85,26,952	0
	4701	1	0	7,26,361	0
Chief Engineer, Irrigation, Warangal	4700	12	0	95,75,66,190	0
Chief Engineer, Irrigation, Sanga Reddy	4700	12	0	70,98,95,006	0
	4701	1	0	3,70,34,221	0
Chief Engineer, Irrigation, Nalgonda	2700	12	0	94,67,72,944	0
	4700	11	0	6,37,75,94,261	0

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Chief Engineer, Irrigation, Mahabubnagar	4700	12	0	55,56,01,057	0
	4701	5	0	18,96,11,732	0
Chief Engineer, Irrigation, Hyderabad	4700	12	0	44,47,82,407	0
Chief Engineer, Irrigation, Khammam	4700	12	0	53,08,79,653	0
Chief Engineer, Irrigation, Mancherial	4700	12	0	20,41,10,283	0
	4701	3	0	3,56,97,738	0
Chief Engineer, Irrigation, Kamareddy	4700	12	0	20,50,05,882	0
Chief Engineer, Irrigation, Jagitiyal	2700	12	0	42,33,11,589	0
	4700	12	0	1,67,89,76,547	0
Chief Engineer, Irrigation, Mulugu	4700	12	0	27,17,75,812	0
Chief Engineer, Irrigation, Suryapet	2700	12	0	32,21,36,143	0
	4700	4	0	4,47,79,565	0
	4701	2	0	6,77,53,695	0
Chief Engineer, Irrigation, Wanaparthy	4700	12	0	1,83,16,83,083	0
Chief Engineer, Irrigation, Nagarkurnool	4700	12	0	26,44,89,49,825	0
Chief Engineer, Irrigation, Kothagudem	4700	12	0	7,55,80,55,863	0

Name of the CCOs	Head of Account	No. of RCs due	Pending RCs	Total Expenditure (₹)	Un-reconciled Expenditure (₹)
Chief Engineer, CDO, Hyderabad	2700	12	0	20,11,00,621	0
Chief Engineer, Quality Control, TS	4700	12	3	53,21,69,992	14,49,61,380
Director General, Walamtari	2700	12	3	22,69,41,227	6,15,61,758
	2705	12	3	16,21,89,786	7,57,69,175
Commissioner, Resettlement and Rehabilitation, HOD	4700	12	12	1,33,36,038	1,33,36,038
Director, Ground Water Department	2702	12	0	32,02,15,718	0
Archaeology & Museums, HOD	2205	1	1	44,59,461	44,59,461
<b>TOTAL</b>		<b>961</b>	<b>270</b>	<b>1,48,79,97,34,198</b>	<b>11,70,96,54,974</b>

**(c) Arrears of Reconciliation of Receipts (Forests) for the year 2022-23**

Head of the Account*	No. of RCs due	Pending RCs	Total Receipts(₹)	Unreconciled Receipts(₹)
0406	12	1	3,04,16,00,668	4,64,70,036
<b>TOTAL</b>	<b>12</b>	<b>1</b>	<b>3,04,16,00,668</b>	<b>4,64,70,036</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 2022-23**

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	5	1	2,02,41,65,591	3,87,000
	4406	12	1	74,70,23,011	54,31,16,225
<b>Total</b>		<b>17</b>	<b>2</b>	<b>2,77,11,88,602</b>	<b>54,35,03,225</b>

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

**NIL**

# **ANNEXURES**

**Annexure I(a) (refer to audit issues)****COMMON IRREGULARITIES NOTICED BY AUDIT FOR THE YEAR 2022-23**

<b>Sl. No</b>	<b>Division Name</b>	<b>District Name</b>	<b>Department</b>	<b>Voucher No.&amp; Date/ Month of Account</b>	<b>Gist of the Objection</b>	<b>Objection Amount</b>
<b>1</b>	The Forest Divisional Officer Nirmal	Nirmal	Forest	July ' 2021	Scrutiny of monthly accounts for the month of July -2021 following rewards offered Reg. for short recovery of Gst@18% Rs.69392/-	69,392
<b>2</b>	The Forest Divisional Officer Kothagudem Bhadradi kothagudem	Bhadradi Kothagudem	Forest	Sep-21	Non-recovery of GST@18% Reason called for -Reg. Rs.87568/-	87,568
<b>3</b>	The Forest Divisional Officer Adilabad	Adilabad	Forest	Feb'2022	Non-deduction of TDS Under GST Act- Rs.6,69,589/-	6,69,589
<b>4</b>	The Forest Divisional Officer Echoda Adilabad	Adilabad	Forest	Feb'2022	Non-deduction of TDS Under GST Act- Rs.5,32,010/-	5,32,010
<b>5</b>	The Forest Divisional Officer Achampet Nagarkurnool	Nagarkurnool	Forest	Feb'2022	Non-deduction of TDS Under GST Act- Rs.6,57,490/-	6,57,490

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
6	The Forest Divisional Officer Amrabad Nagarkurnool	Nagarkurnool	Forest	Feb'2022	Non-deduction of TDS Under GST Act-Rs.195,400/-	1,95,400
7	The Forest Divisional Officer Chennur Mancherial	Mancherial	Forest	Jan'2022	Non-deduction of TDS Under GST Act-Rs.1,13,976/-	1,13,976
8	The Forest Divisional Officer Nirmal	Nirmal	Forest	Mar'2022	Non-deduction of TDS Under GST Act-Rs.4,01,125/-	4,01,125
9	The Dy. Conservator of Forest District Forest Officer Hyderabad	Hyderabad	Forest	Mar'2022	Non-deduction of TDS Under GST Act-Rs.6,09,970/-	6,09,970
10	The Forest Divisional Officer Kothagudem Bhadradi kothagudem	Bhadradi Kothagudem	Forest	April'2022	Non-deduction of TDS Under GST Act-Rs.2,58,780/-	2,58,780
11	The Forest Divisional Officer Paloncha Bhadradi kothagudem	Bhadradi Kothagudem	Forest	April'2022	Non-deduction of TDS Under GST Act-Rs.1,50,000/-	1,50,000
12	The Forest Divisional Officer, Asifabad Division Asifabad District	Komarambheem Asifabad	Forest	May'2022	Non deduction of TDS under GST Act	43,000

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
13	The Assistant Pay & Accounts Officer (W&P) Kumarambheem Asifabad District	Komarambheem Asifabad	Irrigation	19/30.08.2022	Short recovery of Labour cess & NAC Rs (87011+8701)	95,712
14	The Forest Divisional Officer, Asifabad Division Asifabad District	Komarambheem Asifabad	Forest	1/01.08.2022	Non-recovery of IT & PT details called for outsourcing staff CGST & SGST (32282+32282+10500)	75,064
15	The Assistant Pay & Accounts Officer (W&P) Mancherial District	Mancherial	Irrigation	10/31.07.2021	Audit note on Vr. No.10/31.7-21 this has resulted in short recovery of Rs. 101622	1,01,622
16	Deputy Director, O/o T.S. Engineering Research Labs Government of Telangana	Hyderabad	Irrigation	12/04.03.2021	Short Recovery of Income Tax by Rs.22,099/-	22,099
17	Deputy Director, O/o T.S. Engineering Research Labs Government of Telangana	Hyderabad	Irrigation	23/04.03.2021	Short Recovery of Income Tax by Rs.27,659/-	27,659



Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
18	The Commissioner, Rangareddy, I & CADD, Government of Telangana	Hyderabad	Irrigation	127/16.09.2021	Maintenance of Office Vehicle bill of Rs.29,395/-	29,395
19	The Executive Engineer (R&B) Fort Building Division, Hyderabad	Hyderabad	R&B	80/22-Sep-21	IT Recovery of Rs.18,50,147/-	18,50,147
20	EE, Irrigation Dn., Kalwakurthy, Nagarkurnool District	Nagar Kurnool	Irrigation	252/18-Aug-21	Audit Notes on IT and GST	55,372
21	EE(R&B) Dn., Sathupally, Khammam District	Khammam	R&B	34/7-May-21	Short recovery of GST	1,95,645
22	EE, Irrigation dn.No.6, Madhira, Khammam District	Khammam	Irrigation	11/15-Apr-21	Short/Non-recovery of TSGLI subscription from staff	13,875
23	The District Forest Officer, Sangareddy Division & SRD District	Sangareddy	Forest	July-2022	Monthly Cash amount of SRD Non-deduction of TDS order GST Act	42,600
24	The District Forest Officer, Sangareddy Division & SRD District	Sangareddy	Forest	July-2022	Monthly Cash amount of SRD Non-deduction of TDS order GST Act	73,200

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
25	EE I&CADD karimnagar	Karimnagar	Irrigation	47.Dt.19.05.2021	Short recovery of GST/IT 29600+23372	52,972
26	Executive Engineer(I) Ramagundam Peddapally	Peddapally	Irrigation	17.Dt.03.12.2022	Observation on payment of hired vehicle charges	62,700
27	EE Irrigation Divn, Karimnagar	Karimnagar	Irrigation	103.Dt.25.07.2022	Refund of EMD amount of rs1603575/-prior to completion of defect liability period for work "Kaleshwaram project Pack-7	16,03,575
28	EE (R&B) District Officer, Nalgonda.	Nalgonda	R&B	7/10.5.21	Difference of TVWD & short recovery of GST Rs. 123348/-	123348
29	EE, IB Division Devarakonda, Nalgonda.	Nalgonda	Irrigation	160/29.4.21	Short recovery of GST Rs. 191594	191594
30	EE, Irrigation Division No.42, Kodad, Suryapet.	Suryapet	Irrigation	109 to 114/20.11.21	Hiring Charges of private vehicle Rs. 198000/-.	1,98,000
31	EE, I&CADD Irrigation Division-7, Nalgonda.	Nalgonda	Irrigation	542,545 & 546/29.3.22	payment of hiring charges of private vehicle Rs. 99000/-	99,000
32	SE Irrigation Circle, Bhongir.	Bhongir	Irrigation	169&170/31.3.22	Payment to hiring charges of private vehicle Rs.66000/-.	66,000

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
33	EE, District (R&B) Officer, Suryapet.	Suryapet	R&B	5/8.3.22	Non recovery of NAC Rs. 15706/- & audit observations Vr. No. 5, Dt: 8.3.22	15,706
34	EE, Irrigation Division No. 1, Suryapet.	Suryapet	Irrigation	76/3.6.22	Short recovery of GST Rs. 21540/-.	21,540
35	Dy. SE, Irrigation Circle, Nalgonda .	Nalgonda	Irrigation	213 to 220/23.8.22	Non-Compliance to EPF, ESI and short recovery of IT, PT & agency commission Total Rs. 8284/-.	8,284
36	Spl. Collector Dr. KLRS (PCPT)&AMR Project, Nalgonda.	Nalgonda	Irrigation	116/21.6.21	Irregular drawl of DA & HRA on full additional charges allowance in r/o Ch Raja Shekar Naib Tahsildar Rs.10688/-.	10,688
37	Special Dy. Collector (LA) AMR. Projects, Nalgonda.	Nalgonda	Irrigation	223/23.8.22	Non-compliance to EPT, ESI and short recovery of IT Rs. 3522/- non recovery of PT Rs.1400/- Total Rs. 4922/-	4,922

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
38	EE, District (R&B) Officer, Yadadri.	Yadadri	R&B	14/25.8.22	Short recovery of GST Rs. 4744/- and other observations.	4,744
39	District (R&B) Officer, EE Suryapet.	Suryapet	R&B	7/17.6.22	Short recovery of labour cess Rs. 9060/-.	9,060
40	DY.EE (R&B) Ibrahimpatnam Sub-Division R.R.(D)	Rangareddy	R&B	31/14.12.2021	Short recovery of GST	4,34,566
41	Executive Engineer (R&B) Rangareddy (D) Hyderabad Telangana	Rangareddy	R&B	75/30.03.2022	Short recovery of GST	1,42,490
42	District (R&B) Officer E.E Vikarabad	Vikarabad	R&B	22/18.02.2022	Short recovery of GST	2,12,130
43	EE Irrigation Division No.01 Red hills Hyderabad	Rangareddy	Irrigation	801/25.08.2021	Medical Reimbursement of Sri.Ramalingareddy EE(Rtd)	29,500
44	EE(R&B)Radial Roads Division Govt of TS.Hyderabad	Rangareddy	R&B	01/03.01.2022	Short recovery of Mobilisation advance	40,320

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
45	DDD, O/o ENC (Good), IS & WR Unit Hyderabad Erramanzil Hyderabad - 500082	Rangareddy	Irrigation	101.102.08/6/22	Non-Compliance of EPF & ESI	4200
46	District (R&B) Officer E.E Vikarabad	Vikarabad	R&B	75/24.03.2022	Excess reimbursement of medical expenses in respect of sri.smt. G. Kalappa Junior Assistant officer of EE Irrigation Division 4 Vikarabad	38,730
47	EE I&CADD IB Division HYD	Rangareddy	Irrigation	230/17.08.202	Short recovery of DMFT	11,649
48	DDD, O/o C.E (General) I&CADD Erramanzil Hyderabad - 500082	Rangareddy	Irrigation	101.102.08/6/22	Non-Compliance of EPF& ESI	3600
49	EE (R&B) N.H Sub divn 01 Hyderabad	Rangareddy	R&B	04/31.03.2021	Audit Note on Short recovery Rs.29,699	29,699
50	NTPA ENC of (A) I&CADD Hyderabad-500 082	Rangareddy	Irrigation	42.43.25/4/4/22	Non-Compliance of EPF& ESI	2,800
51	NTPA ENC of (A) I&CADD Hyderabad-500 082	Rangareddy	Irrigation	58.19/5/4/22	Non-Compliance of EPF& ESI	2,400

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
52	District R&B Officer, Executive Engineer, Warangal Rural.	Warangal	R&B	24/27.10.21	Short recovery of Income tax, FSD has to be recovered @ 7.5%, GST recovery particular & details of price adjustment & Seigniorage statement called for.	1,11,695
53	Executive Engineer, Irrigation Division No. 3, Narsampet, Warangal.	Warangal	Irrigation	03/04.03.22	Short recovery of IT & GST, Reasons for excess recovery of SC (Rs. 3249), difference in work done of Rs. 28,964/- & Q.C. Report called for.	3,87,503
54	Executive Engineer, I&CADD, Irrigation Division No. 1, Parkal, Warangal Rural.	Warangal	Irrigation	53/29.11.21	Short recovery of GST (Rs. 18814) & IT (Rs. 64688) & seigniorage statement called for.	83,502
55	Executive Engineer, I&CADD, Irrigation Division No. 01, Parkal, Warangal.	Warangal	Irrigation	33/18.8.22	Short recovery of IT, Labour cess, NAC, SMET, Reasons for withholding FSD @ 0.5%, EOT, copy of Agreement & Estimates called for.	1,61,799

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
56	District R&B Officer, EE, Warangal.	Warangal	R&B	05/18.8.22	Short recovery of IT & documents called for towards payment of hiring vehicle.	29,700
57	Executive Engineer, I&CADD , Irrigation Division No. 1, Parkal, Warangal Rural	Warangal	Irrigation	56/29.11.21	Short recovery of GST (Rs. 19790) & Income tax (Rs. 69,653), Seigniorage statement and copy of quality control report called for.	89,443
58	Executive Engineer, Irrigation Division No. 3, Narsampet, Warangal.	Warangal	Irrigation	03/04.03.22	Short recovery of IT & GST, Reasons for excess recovery of SC (Rs. 3249), difference in work done of Rs. 28,964/- & Q.C. Report called for.	3,87,503
59	District R&B Officer, EE, Warangal.	Warangal	R&B	06/18.8.22	Short recovery of IT & documents called for towards payment of hiring vehicle.	29,700
60	Executive Engineer, IS/DC Division, Warangal.	Warangal	Irrigation	81/26.7.21	Short recovery of NAC and particular of G.G and labourcess for 1st & part bill and 2nd & part bill called for.	37,655

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
61	District Irrigation Officer, EE, I&CADD, I.B. Division, Warangal.	Warangal	Irrigation	27/12.8.22	Short recovery of VAT.	6,009
62	EE, I&CADD, Irrigation Division No. 01, Parkal, Hanumkonda.	Hanumkonda	Irrigation	73,74 &75/23/8/22	Non-compliance to EPF, ESI & other statutory provisions in the claim of outsourcing staff & short recovery of IT.	2,775
63	Special Deputy Collector (LA) AMRP Unit-1, NALGONDA-508001.	Nalgonda	Irrigation	17/11.5.22	Non-compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill -Reg. Short recovery off IT-Rs. 453.	453
64	Special Deputy Collector (LA) AMRP Unit-1, NALGONDA-508001.	Nalgonda	Irrigation	16/11.5.22	Non-compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill -Reg. Short recovery off IT-Rs. 3626/-.	3626
65	Non-Technical Personal Assistant O/o CE, Irrigation Division,	Mulugu	Irrigation	69 & 86/22.9.22	Non-compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary	3534



	MULUGU.				bill -Reg. Short recovery off IT-Rs. 3534/-.	
66	Executive Engineer, I&CADD, Irrigation Division No. 9, Maripeda, MAHABUBABAD.	Mahabubabad	Irrigation	62,63,64/28/8/22	Non-compliance with EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill -Reg. Short recovery off IT-Rs. 2234.	2234
67	Dy Superintending Engineer, Drawing & Disbursing Officer, O/o S.E. Irrigation Circle, MULUGU.	Mulugu	Irrigation	21,22,23/23.8.22	Non-Compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill-Reg. Short recovery of IT-1362/-.	1362
68	Non-Technical Personal Assistant O/o CE, Irrigation Division, MULUGU.	Mulugu	Irrigation	25/23.8.22	Non-Compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill-Reg. Short recovery of IT-1360/-.	1360
69	Non-Technical Personal Assistant Drawing & Disbursing Officer, Irrigation Circle, JANGAON.	Jangaon	Irrigation	37,38,40/21.10.22	Non-Compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill-Reg. Short recovery of IT-989/-.	989

Sl. No	Division Name	District Name	Department	Voucher No.& Date/ Month of Account	Gist of the Objection	Objection Amount
70	Executive Engineer, Irrigation Division No. 8, MAHABUBABAD- 506101.	Mahabubabad	Irrigation	13,14,15, 16/7.5.22	Non-Compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill-Reg. Short recovery of IT-1488/-.	1488
71	Non-Technical Personal Assistant Drawing & Disbursing Officer, Irrigation Circle, JANGAON.	Jangaon	Irrigation	34, 35/21.10.22	Non-Compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill-Reg. Short recovery of IT-576/-.	576

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

**Annexure I(b) (refer to audit issues)****Year wise details of Audit Objections Outstanding as on March 2023**

Details	Works		ELOP		Projects		Forest	
	No. of items	Amount	No. of items	Amount	No. of items	Amount	No. of items	Amount
up to 2013-14	363	362048318	0	0	146	920375140	17	24039589
Part-B : from 2014-15 onwards								
2014-15	245	97688492	34	263704	279	123678521	0	0
2015-16	204	124061819	37	147712	125	74110351	0	0
2016-17	142	5446171	44	338727	1	51428	1	1181672
2017-18	177	939476011	28	115982	0	0	15	999441
2018-19	264	369708801	34	412002	0	0	18	213558566
2019-20	196	19954213	17	2826421	16	584758	18	815184970
2020-21	136	29186860	29	243049	24	718847	0	0
2021-22	208	23370276	25	322395	0	0	1	26315422
2022-23	293	9410249	72	1273424	0	0	38	4280070
Total	1865	1618302892	320	5943416	445	199143905	91	1061520141
Grand Total	2228	1980351210	320	5943416	591	1119519045	108	1085559730

**Annexure – I(c)****District wise Selected Audit Objections raised during Audit of PAOs during the year 2022-23**

<b>Money value</b>	<b>Name of the PAOs/APAOS</b>	<b>No. of Items</b>	<b>Amount</b>
<b>1</b>	Adilabad	4	12,09,769
<b>2</b>	Bhadradri Kothagudem	29	5,29,283
<b>3</b>	Gadwal	6	21,678
<b>4</b>	Hyderabad	16	25,47,870
<b>5</b>	Jagtial	2	1,200
<b>6</b>	Jangaon	6	4,32,503
<b>7</b>	Jangaon	1	4,200
<b>8</b>	Kamareddy	37	66,951
<b>9</b>	Karimnagar	5	14,025
<b>10</b>	Khammam	6	2,18,650
<b>11</b>	Kumarambheem Asifabad	4	2,41,776
<b>12</b>	Mahabubabad	5	55,814
<b>13</b>	Mahabubnagar	17	31,269

Money value	Name of the PAOs/APAOS	No. of Items	Amount
14	Mancherial	4	2,22,316
15	Medak	2	12,750
16	Medchal Malkajgiri	1	10,200
17	Mulugu	5	10,335
18	Nagarkurnool	6	9,14,712
19	Nalgonda	16	6,30,226
20	Nirmal	4	4,71,717
21	Nizamabad	7	38,500
22	Peddapally	3	64,749
23	Rajanna Siricilla	12	87,144
24	Rangareddy	24	8,67,094
25	Rangareddy	2	12,688
26	Sangareddy	15	1,25,050
27	Siddipet	20	1,80,350
28	Suryapet	10	1,21,184
29	Vikarabad	6	3,50,079
30	Wanaparthy	3	13,050
31	Warangal Urban & Rural	19	6,61,313
32	Yadadri	6	2,72,592
33	Yadadri Bhuvanagiri	1	8,381
	<b>Total</b>	<b>304</b>	<b>1,04,49,418</b>