



**Annual Review Report on the working of  
PAOs of Public Works and Forest Divisions  
for the year 2024-25**



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



**Government of Telangana**

**Office of the Principal Accountant General (A&E)  
Telangana, Hyderabad – 500 004**



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## PREFACE

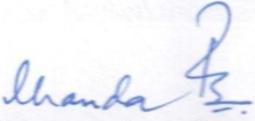
The Annual Review Report on the working of the PAOs/APAOs of Public Works & Forest Divisions for the Financial Year 2024-25 has been prepared to aid the Government of Telangana by keeping it abreast of the performance and quality of the PAOs/APAOs with regards to the rendition of monthly accounts and 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.

The review is issued to facilitate necessary remedial action to be taken by the State Government to remove the deficiencies/irregularities and infringement of rules as pointed out therein. Furthermore, any suggestions to enhance the utility of this review are most welcome.

**Date: 02-01-2026**

**Place: Hyderabad**

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

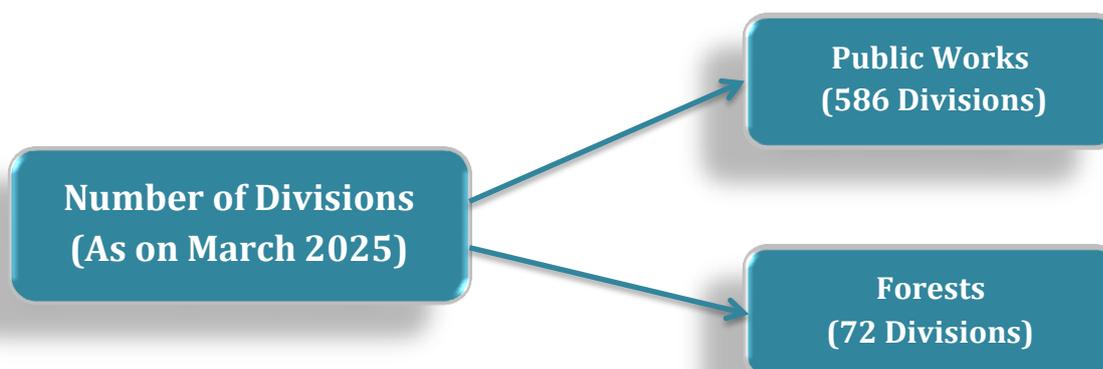
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**PART-I**  
**INTRODUCTION**

## 1.1. 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 2024-25. In Telangana, 586 Public Works Divisions operate under the payment control of 33 PAOs/APAOs, while 72 Forest divisions are under 33 District Treasury Offices (DTOs).



## 1.2. Organization:

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 the PAOs/ APAOs of Works and Projects.

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 them 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:** 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 10<sup>th</sup> of the succeeding month. It is observed that between April 2024 and March 2025, there was a considerable improvement in the submission of monthly Accounts by PAOs as compared to the previous year. However they still had delays ranging from one to four days. The detailed statement of delays in submission of monthly accounts for the year 2024-25 of all the Public Works PAOs/APAOs is shown in **Statement I (a)**.

A letter dated 27-08-2025 was addressed to the Principal Chief Conservator of Forests by the Director of Treasuries and Accounts, to submit the Forest Accounts by 5<sup>th</sup> of the succeeding month to District Treasury Offices, to enable submission of Forest accounts by the 10<sup>th</sup> of the succeeding month to the Office of PAG (A&E), Telangana.

*Monthly accounts for the year 2024-25 were submitted with delays. Timely submission of monthly accounts within the stipulated timeframe is essential to enable this office to compile and generate the Monthly Civil Accounts as well as the Annual Accounts within the prescribed schedule.*

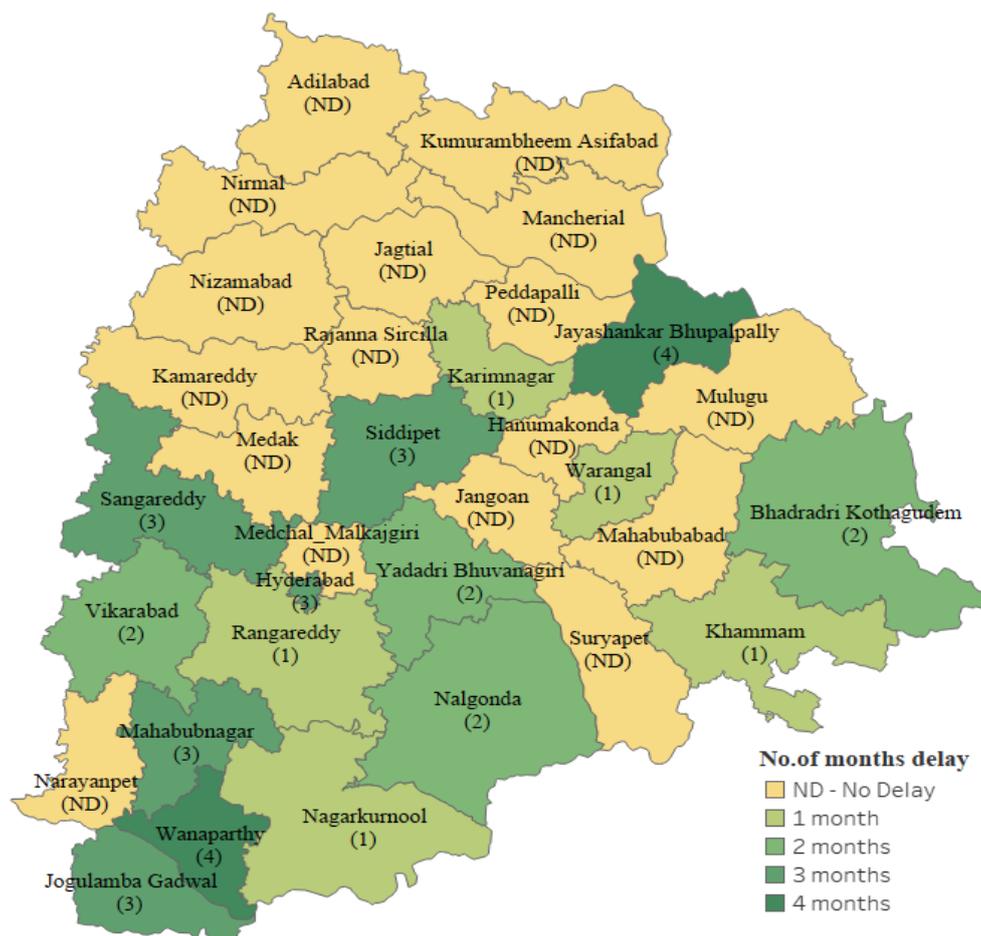
*It is recommended that the Director of Works Accounts should implement stricter monitoring and reporting measures to ensure all PAOs/APAOs of Public Works Divisions meet the submission deadline to avoid any delays.*

*The Principal Chief Conservator of Forests (HoFF) may impress upon all District Forest Officers (DFOs) the need to submit the Monthly Accounts in accordance with the revised guidelines i.e., 5<sup>th</sup> of the succeeding month to District Treasury Offices and take necessary steps to ensure strict compliance.*

**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 2024-25, PAOs/APAOs submitted schedule dockets and vouchers with delays ranging from one to twenty-six days, including PAOs/APAOs of Vikarabad, Hyderabad, Jayashankar Bhupalapally, Bhadradri Kothagudem, Mahabubnagar, Nalgonda, Siddipet,

Rangareddy, Wanaparthy districts with delays ranging from ten to twenty-six days. The number of months for which PAOs/APAOs delayed the submission of schedule dockets in the year 2024-25 is depicted in **Figure 2.1**. The detailed statement of delay in submission of schedule dockets for the year 2024-25 of all the Public Works PAOs/APAOs is shown in **Statement I (b)**.



**Figure 2.1: Number of months delay in the receipt of vouchers/schedule dockets in respect of Public Works PAOs for the year 2024-25**

### 2.1.3. Risk assessment of vouchers on correctness of classification in the accounts:

Vouchers and schedule dockets for the year 2024–25 were examined/scrutinized in this office to verify the correctness of classification in the accounts. Some of the observations noticed are as follows:

- i. Misclassification of revenue expenditure as capital expenditure:
  - a. Annual maintenance charges booked under Capital instead of Revenue

- b. Maintenance charges of laboratory equipment booked under Capital instead of Revenue.
- ii. Remuneration, hotel accommodation, flight charges, etc., of Inquiry Commission was Misclassified under Sub Head 70-Annual maintenance of Jala Soudha instead of the appropriate functional Sub-Head.
- iii. Procedural and documentation irregularities:
  - a. Vouchers were submitted without indicating Head of Account
  - b. Vouchers forwarded without the initials of the concerned PAO
  - c. Expenditure booked under Minor Head 800 instead of the relevant functional minor head
  - d. Vouchers were submitted without supporting documents
  - e. Corrections in amounts were made without dated initials of the PAO concerned
  - f. Purpose of expenditure not mentioned in the voucher and sanction orders were not enclosed

The list of objections (PAO-wise) is given in **Statement I (c)**.

*It is observed that there was substantial delay in submission of Schedule dockets and vouchers during the year 2024-25.*

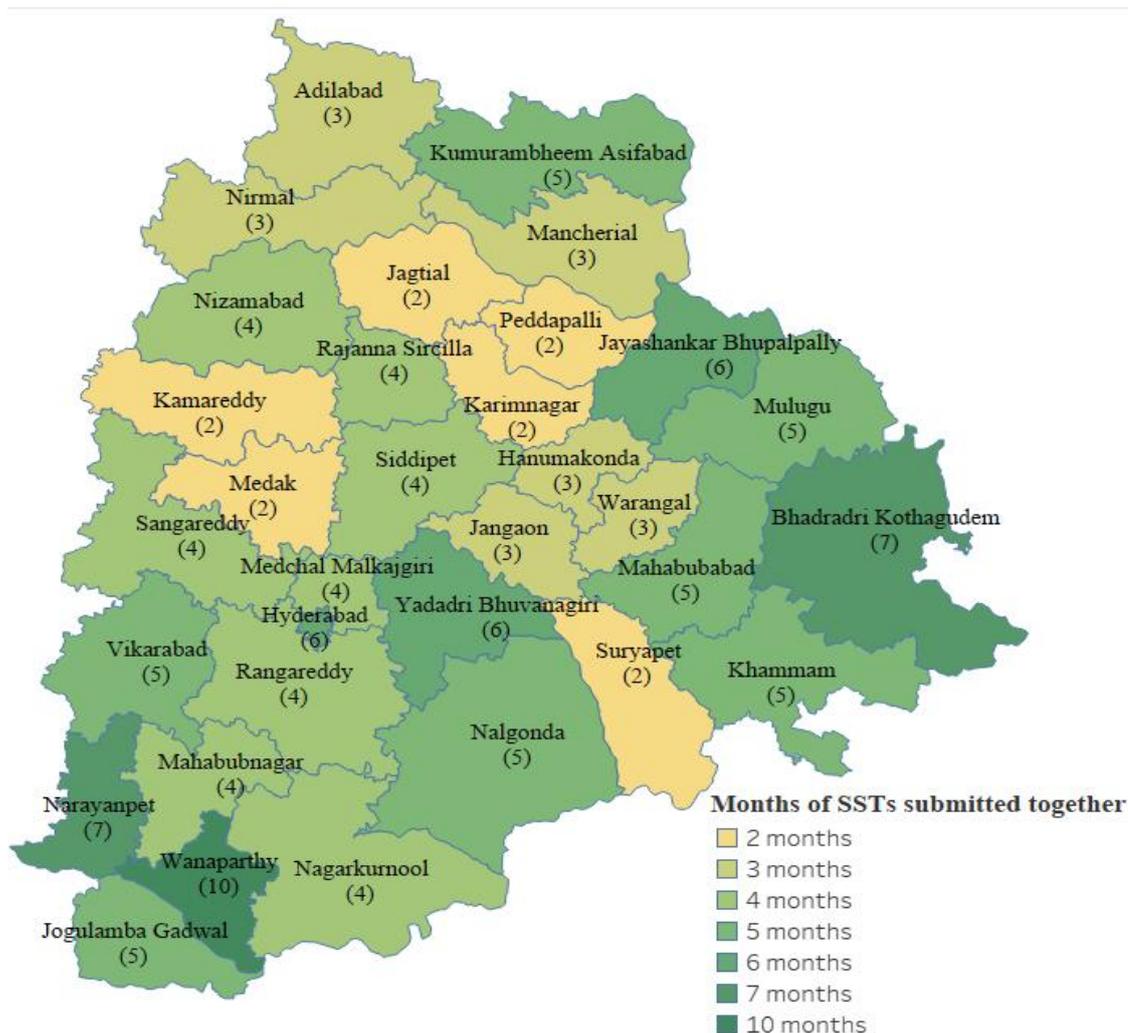
*The delay in submission of monthly accounts and schedule dockets affects the timely preparation and furnishing of financial reports to the State Government. These delays may disrupt the preparation of Annual Accounts and other ancillary reports in this Office.*

*It is recommended that the Director of Works Accounts may impress upon all PAOs the need for strict adherence to the prescribed timelines for submission of Monthly Accounts and Schedule dockets to the AG Office.*

## **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 as stipulated vide Government Memo dated 08-02-1978.

It was observed that most of the PAOs did not adhere to the prescribed due dates for submitting SSTs every month and submitted with delays up to ten months. Further, SSTs were submitted together in a bunch every five, six or even ten months during the year 2024-25. PAOs of Jagtial, Hanumakonda and Mahabubnagar submitted SSTs for only two months, three months and four months respectively. The details of non-submission and delay in submission of SSTs for Public Works remittances are shown in **Statement-II**. The number of months for which SSTs were submitted together by PAOs/APAOs during the year 2024-25 is depicted in **Figure 2.2** below:



**Figure 2.2: Number of months for which SSTs were submitted together at a time by PAOs/APAOs during the year 2024-25**

*It is observed that during the year 2024–25, Schedule of Settlement with Treasuries (SSTs), which were required to be submitted by the 20<sup>th</sup> of succeeding month for the month to which they relate were instead clubbed and submitted together after significant delays.*

*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.*

*It is recommended that the Director of Works Accounts may issue directions to all PAOs/APAOs of Public Works for timely and regular submission of SSTs.*

### **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 for crediting the amounts directly to beneficiary accounts was introduced for Major Head 8782-102-02-PW cheques with effect from 1 April 2020 and for Major Head 8782-103-02-Forest cheques 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.

Details of outstanding balances in respect of Suspense heads of Public Works and Forests till the year 2024-25 which need to be cleared are given below:

Suspense Heads/Head of Account	Outstanding amount (in crore)	Net Amount (in crore)
8782-102-01-Public Works Remittances	401.07 (Dr)	99.74 (Cr)
	500.81 (Cr)	
8782-102-02 –Public Works Cheques	2414.51 (Dr)	37.02 (Cr)
	2451.53 (Cr)	
8782-103-01 & 03 – Forests Remittances	927.17 (Dr)	364.36 (Dr)
	562.81 (Cr)	
8782-103-02 - Forests Cheques	45.29 (Dr)	152.53 (Cr)
	197.82 (Cr)	

The year-wise details of outstanding amounts under suspense heads of Public Works and Forests are shown in **Statement-III**.

*It is observed that significant amounts remain outstanding under the Suspense Heads due to non-receipt of SSTs. Timely submission of SSTs would enhance the efficiency, accuracy, and transparency of the financial reporting process and facilitate clearance of outstanding balances.*

*The Director of Works Accounts may issue necessary instructions to the concerned PAOs/APAOs to submit the pending SSTs promptly and to take immediate action for clearance of the outstanding balances as indicated above.*

#### 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).

For the financial year 2024-25, unreconciled amounts under Public Works are as follows:

- **Receipts:** ₹39.7 crore (12.25% of the total receipts) remain unreconciled.

- **Expenditure:** ₹690.38 crore (4.9% of total expenditures) remain unreconciled.

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

On a more positive note, the Forest Divisions have achieved 100 per cent reconciliation:

- **Receipts:** 100% reconciliation completed.
- **Expenditure:** 100% reconciliation completed.

Although the Forest Divisions completed 100 per cent reconciliation of their receipts and expenditure following the reconciliation-drive/workshop conducted by the Office of PAG (A&E), Telangana in May 2025, the reconciliation was carried out only after the Annual Accounts were closed. This makes the corrections in accounts difficult even if errors were noticed during reconciliation.

#### **2.4.1. Supportive measures for CCOs to facilitate reconciliation:**

##### **2.4.1.1. 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).

##### **2.4.1.2. Online Reconciliation Modules 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.

#### **2.4.1.3. 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). However, certain receipt major heads are yet to be mapped in IFMIS.

#### **2.4.1.4. 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.

*It is observed that considerable amounts remained unreconciled in respect of CCOs (Public Works) for the year 2024-25. In case of Forest Accounts, cent per cent reconciliation was achieved only after conducting Reconciliation drive/Workshop.*

*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.*

*The DWA may 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 month or quarter. Monitoring and follow-up should be increased to complete reconciliation within the stipulated timeframes.*

*The Principal Chief Conservator of Forests (PCCF) may ensure that necessary corrective actions are taken promptly to achieve complete (100 per cent) reconciliation in respect of Forest Accounts.*

**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 Agreements and Estimates for audit
- Absence of Extension of time orders in work bills
- Passing of Stationery Bills without proper Invoice of GST
- Non remittance of GST in hire vehicle vouchers
- Non-compliance to EPF, 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 during the audit of PAOs of Irrigation, R&B and Works & Projects Departments” during the year 2024-25 are detailed in **Annexure-I**. The year wise details of outstanding audit objections as on 31/03/2025 in **Annexure-II**, and District-wise selected Audit Objections raised during Audit of PAOs (Works, Projects and Forests) during the year 2024-25 in **Annexure-III**.

#### 3.1.1. 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 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.***

### **3.1.2. 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 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 the same.***

### **3.1.3. Non remittance of GST to the 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, the amount so 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 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 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 the concerned.

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

During the scrutiny of Stationery Bills, it was noticed in majority of vouchers that 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 mentioned on all the Stationery Bills and ensure that there is no evasion of tax on this account.***

#### **3.1.5. 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) mandates, that the 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, and 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 enclosures are not found enclosed in majority of bills.

***Recommendation: It is suggested that PAO(s)/Departments must insist upon the outsourcing agencies to produce the remittance particulars of the 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.***

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

A 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 if the gross salary exceeds ₹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 not being recovered or shortly recovered from both regular employees and outsourcing staff, taking a lenient view of the provisions ibid. The same is brought to the notice of the Departments.

*Recommendation: PAO should ensure that the PT 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 agreement, date of commencement and completion of work, 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 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, Work completion certificates (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.***

### **3.2.2. 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 expenditure under functional head and violates the spirit of Government Accounting Rules.

***Recommendations: It is suggested that 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 2024-25 (due date of receipt - 10<sup>th</sup> of succeeding month)**

*(Please refer to Para 2.1.1)*

Sl. No	Name of the PAO/APAO of Public Works	Delay (in days)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
1	ADILABAD	-	-	-	-	-	-	-	-	-	-	-	-
2	BHADRADRI KOTHAGUDEM	-	-	-	-	-	-	-	-	-	-	-	-
3	HANMAKONDA	-	-	-	-	-	-	-	-	-	-	-	2
4	HYDERABAD	-	-	-	-	-	-	-	-	-	-	-	-
5	JAGITIAL	-	-	-	-	-	1	-	-	-	-	-	-
6	JANGAON	-	-	-	-	-	-	-	-	-	-	-	-
7	JAYASHANKAR BHUPALPALLY	-	-	-	-	-	-	-	-	-	-	-	1
8	JOGULAMBA GADWAL	-	1	-	-	-	-	-	-	-	-	-	-
9	KAMAREDDY	-	-	-	-	-	-	-	-	-	-	-	-
10	KARIMNAGAR	-	-	-	-	-	-	-	-	-	-	-	-
11	KHAMMAM	-	-	-	-	-	-	-	-	-	-	-	-
12	KUMURAM BHEEM ASIFABAD	-	-	-	-	-	-	-	-	-	-	-	2
13	MAHABUBNAGAR	-	-	-	-	-	-	-	-	-	-	-	2
14	MAHBUBABAD	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No	Name of the PAO/APAO of Public Works	Delay (in days)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
15	MANCHERIAL	-	-	-	-	-	-	-	-	-	-	-	-
16	MEDAK	-	-	-	-	-	-	-	-	-	-	-	-
17	MEDCHAL MALKAJGIRI	-	-	-	-	-	-	-	-	-	-	-	-
18	MULUGU	-	-	-	-	-	-	-	-	-	-	-	-
19	NAGARKURNOOL	-	1	-	-	-	-	-	-	-	-	-	4
20	NALGONDA	-	-	-	-	-	-	-	-	-	-	-	-
21	NARAYANPET	-	-	-	-	-	-	-	-	-	-	-	-
22	NIRMAL	-	-	-	-	-	-	-	-	-	-	-	-
23	NIZAMABAD	-	-	-	-	-	-	-	-	-	-	-	-
24	PEDDAPALLI	-	-	-	-	-	-	-	-	-	-	-	-
25	RAJANNA SIRCILLA	-	1	-	-	-	-	-	-	-	-	-	-
26	RANGAREDDY	-	-	-	-	-	-	-	-	-	-	-	1
27	SANGAREDDY	-	-	-	-	-	-	-	-	-	-	-	-
28	SIDDIPET	-	-	-	-	-	-	-	-	-	-	-	-
29	SURYAPET	-	-	-	-	1	-	-	-	-	-	-	-
30	VIKARABAD	-	-	-	-	-	-	-	-	-	-	-	-
31	WANAPARTHY	-	-	1	-	-	-	-	-	-	-	-	-
32	WARANGAL	-	-	-	-	-	-	-	-	-	-	-	-
33	YADADRI BHUVANAGIRI	-	-	-	-	-	-	-	-	-	-	-	1

**Statement I (b): Statement showing the delay in the receipt of vouchers/schedule dockets in respect Public Works PAOs for the year 2024-25 (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 of Public Works	Delay in receipt of vouchers/schedule dockets (in days)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
1	ADILABAD	-	-	-	-	-	-	-	-	-	-	-	-
2	BHADRADRI KOTHAGUDEM	-	-	-	-	-	13	4	-	-	-	-	-
3	HANMAKONDA	-	-	-	-	-	-	-	-	-	-	-	-
4	HYDERABAD	-	-	-	-	-	3	2	-	-	-	-	13
5	JAGITIAL	-	-	-	-	-	-	-	-	-	-	-	-
6	JANGAON	-	-	-	-	-	-	-	-	-	-	-	-
7	JAYASHANKAR BHUPALPALLY	-	-	-	-	1	3	14	-	-	-	-	12
8	JOGULAMBA GADWAL	-	3	-	-	-	-	3	-	-	-	-	3
9	KAMAREDDY	-	-	-	-	-	-	-	-	-	-	-	-
10	KARIMNAGAR	-	-	-	-	-	-	-	-	-	-	-	6
11	KHAMMAM	-	-	-	-	-	-	-	-	-	-	-	10
12	KUMURAM BHEEM ASIFABAD	-	-	-	-	-	-	-	-	-	-	-	-
13	MAHABUBNAGAR	-	-	-	-	2	3	-	-	-	-	-	26
14	MAHBUBABAD	-	-	-	-	-	-	-	-	-	-	-	-
15	MANCHERIAL	-	-	-	-	-	-	-	-	-	-	-	-

Sl. No	Name of the PAO/APAO of Public Works	Delay in receipt of vouchers/schedule dockets (in days)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
16	MEDAK	-	-	-	-	-	-	-	-	-	-	-	-
17	MEDCHAL MALKAJGIRI	-	-	-	-	-	-	-	-	-	-	-	-
18	MULUGU	-	-	-	-	-	-	-	-	-	-	-	-
19	NAGARKURNOOL	-	-	-	-	-	3	-	-	-	-	-	-
20	NALGONDA	3	-	-	14	-	-	-	-	-	-	-	-
21	NARAYANAPET	-	-	-	-	-	-	-	-	-	-	-	-
22	NIRMAL	-	-	-	-	-	-	-	-	-	-	-	-
23	NIZAMABAD	-	-	-	-	-	-	-	-	-	-	-	-
24	PEDDAPALLI	-	-	-	-	-	-	-	-	-	-	-	-
25	RAJANNA SIRCILLA	-	-	-	-	-	-	-	-	-	-	-	-
26	RANGAREDDY	-	-	-	-	-	-	-	-	-	-	-	11
27	SANGAREDDY	-	3	-	1	2	-	-	-	-	-	-	-
28	SIDDIPET	-	-	-	-	5	-	14	-	-	-	-	6
29	SURYAPET	-	-	-	-	-	-	-	-	-	-	-	-
30	VIKARABAD	-	-	-	-	-	3	-	-	-	-	-	11
31	WANAPARTHY	4	11	-	1	13	-	-	-	-	-	-	-
32	WARANGAL	-	3	-	-	-	-	-	-	-	-	-	-
33	YADADRI BHUVANAGIRI	3	-	-	-	-	-	-	-	-	-	-	3

**Statement No. I (c): Statement showing amounts held under objections of Public Works PAOs for the year 2024-25.***(Please refer to para 2.1.3)*

Name of the PAO/ APAO	Department	Voucher Number (s)	Voucher dated	Head of Account	Amount in ₹	Objection noticed
Bhadradri Kothagudem	Roads & Buildings	68	31/03/2025	5054-04-337-25-07-530-531	51,53,451	Full Signature of the Contractor was missing and Revenue Stamp not affixed within the space provided in the voucher.
Bhadradri Kothagudem	Roads & Buildings	67	31/03/2025	5054-04-796-12-05-530-531	2,15,56,801	Amounts corrected without dated initial of the PAO concerned.
Hyderabad	Finance	45	24/02/2025	4210-01-110-25-70-530-531	2,88,38,388	
Hyderabad	Roads & Buildings	552	31/03/2025	4054-01-051-25-14-530-531	86,18,262	Full Signature of Contractor was missing, Revenue Stamp not affixed within the space provided in the voucher and wrong classification made in the voucher.
Jagtial	Irrigation	496	19/03/2025	2700-01-116-00-25-130-132	1,60,95,359	Purpose not mentioned in the voucher and Sanction order not enclosed.
Jayashankar Bhupalpally	Irrigation	406	31/03/2025	2700-01-800-00-27-270-272	2,48,37,451	Sub-Head mentioned as project Establishment instead of Canals and distributaries
Jayashankar Bhupalpally	Irrigation	407	31/03/2025	2700-01-800-00-27-270-272	2,60,90,927	
Kamareddy	Irrigation	132	23/09/2024	4701-03-112-25-26-270-274	9,594	HTCC charges of Kanthanpally project booked under capital instead of revenue head
Kamareddy	Irrigation	133	23/09/2024	4701-03-112-25-26-270-274	9,688	

Name of the PAO/ APAO	Department	Voucher Number (s)	Voucher dated	Head of Account	Amount in ₹	Objection noticed
Kamareddy	Irrigation	134	23/09/2024	4701-03-112-25-26-270-274	11,165	
Kamareddy	Irrigation	135	23/09/2024	4701-03-112-25-26-270-274	12,021	
Khammam	Roads & Buildings	119	29/03/2025	3054-04-337-00-07-270-272	41,65,854	Amounts corrected without dated initial of the PAO.
Khammam	Roads & Buildings	121	29/03/2025	5054-04-337-25-07-530-531	1,82,27,435	Voucher sent without PAO signature
Khammam	Irrigation	1257	31/03/2025	4711-01-103-25-05-530-531	16,50,00,000	Amounts corrected without dated initial of the PAO.
Khammam	Irrigation	40	02/12/2024	4700-01-233-00-25-010-011	47,14,719	Amounts corrected without dated initial of the PAO.
Khammam	Panchayat Raj	55	29/03/2025	NIL	2,89,79,786	
Khammam	Panchayat Raj	61	31/03/2025	NIL	1,94,50,024	Head of Account not written on vouchers
Khammam	Panchayat Raj	62	31/03/2025	NIL	65,50,352	
Khammam	Panchayat Raj	64	31/03/2025	4515-00-101-25-22-530-531	1,69,27,600	
Khammam	Panchayat Raj	68	31/03/2025	4515-00-101-25-22-530-531	1,53,04,808	Amounts corrected without dated initial of the PAO.
Khammam	Panchayat Raj	71	31/03/2025	4515-00-101-25-22-530-531	2,08,73,715	Amounts corrected without dated initial of the PAO.
Khammam	Panchayat Raj	72	31/03/2025	4515-00-101-25-22-530-531	2,58,80,402	Amounts corrected without dated initial of the PAO.
Nagarkurnool	Finance	3	07/11/2024	4210-01-110-25-22-530-531	2,39,61,099	Contractor signature was missing
Nizamabad	Finance	80	24/03/2025	4225-01-277-07-32-530-531	1,05,996	Centage charges booked under capital head

Name of the PAO/ APAO	Department	Voucher Number (s)	Voucher dated	Head of Account	Amount in ₹	Objection noticed
Nizamabad	Irrigation	68	09/08/2024	4700-01-175-00-27-270-272	41,63,642	O & M Charges of lift Irrigation scheme booked under capital head
Rangareddy	Irrigation	104	11/09/2024	2700-80-800-70-270-272	15,67,092	Remuneration, hotel accommodation, flight charges, etc., of Inquiry Commission was Misclassified under Sub Head 70- Annual maintenance of Jala Soudha
Rangareddy	Irrigation	304	23/09/2024	2700-80-800-70-270-272	28,15,323	
Rangareddy	Irrigation	52	12/11/2024	2700-80-800-70-270-272	6,75,000	
Rangareddy	Irrigation	53	12/11/2024	2700-80-800-70-270-272	6,75,000	
Rangareddy	Irrigation	54	12/11/2024	2700-80-800-70-270-270	15,85,732	
Rangareddy	Irrigation	268	31/01/2025	2700-80-800-70-270-272	13,50,000	
Rangareddy	Irrigation	271	31/01/2025	2700-80-800-70-270-272	9,16,643	
Rangareddy	Irrigation	303	26/08/2024	2700-80-800-70-270-272	52,89,618	
Rangareddy	Roads & Buildings	94	29/03/2025	4059-60-51-25-39-530-531	66,35,972	Voucher pertains to supply of Godrej furniture booked under capital instead of revenue (office expenses)
Rangareddy	Panchayat Raj	146	20/03/2025	4515-101-25-22-530-531	2,94,95,437	Contractor signature was missing
Rangareddy	Panchayat Raj	237	31/03/2025	3054-04-196-001-270-272	48,85,793	
Rangareddy	Roads & Buildings	84	20/03/2025	5054-04-337-25-09-530-531	5,12,83,495	
Siddipet	Panchayat Raj	49	31/03/2025	4225-01-102-25-07-530-531	13,46,845	Wrong calculation made in Net amount and Pay Order
Suryapet	Panchayat Raj	670	25/03/2025	8443-00-108-00-01-000-007	1,53,83,238	Amounts corrected without dated initial of the PAO concerned.
Vikarabad	Panchayat Raj	138	31/03/2025	NIL	37,26,752	Head of Account not written on the voucher

Name of the PAO/ APAO	Department	Voucher Number (s)	Voucher dated	Head of Account	Amount in ₹	Objection noticed
Vikarabad	Panchayat Raj	139	31/03/2025	3054-04-196-00-12-270-272	22,41,652	Full Signature of the Contractor was missing and Revenue Stamp not affixed within the space provided in the voucher
Vikarabad	Panchayat Raj	137	31/03/2025	4515-00-101-25-22-530-531	16,38,841	Full Signature of the Contractor was missing and Revenue Stamp not affixed within the space provided in the voucher and without supporting documents.
Vikarabad	Panchayat Raj	136	31/03/2025	3054-00-04-196-00-12-270-272	1,18,38,265	Supporting documents not enclosed
Wanaparthy	Finance	12	30/12/2024	4225-02-800-25-16-530-531	85,31,765	Minor Head 800 operated instead of Minor Head 102 Economic Development
Wanaparthy	Finance	47	24/03/2025	4210-01-110-25-22-530-531	52,72,294	Payment receipt not received with the voucher
Warangal	Irrigation	92	23/09/2024	4700-01-800-19-270-272	24,780	Maintenance charges of lab equipment booked under capital instead of Revenue

**Statement II: Statement showing the delay in receipt of SSTs for Public Works remittances for the year 2024-25**  
**(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 of Public Works	Delay in receipt of SSTs (in months)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
1	ADILABAD	3	2	3	2	3	2	3	2	1	NR	NR	NR
2	BHADRADRI KOTHAGUDEM	9	8	7	6	5	4	3	NR	NR	NR	NR	NR
3	HANUMAKONDA	4	3	2	NR								
4	HYDERABAD	7	6	5	4	3	2	NR	NR	NR	NR	NR	NR
5	JAGTIAL	3	2	NR									
6	JANGAON	ND	3	2	1	4	3	2	2	1	NR	NR	NR
7	JAYASHANKAR BHOOPALPALLY	7	6	5	4	3	2	2	1	NR	NR	NR	NR
8	JOGULAMBA GADWAL	1	5	4	3	2	1	NR	NR	NR	NR	NR	NR
9	KAMAREDDY	1	1	ND	1	ND	1	ND	1	ND	2	1	NR
10	KARIMNAGAR	2	2	2	1	2	2	2	2	1	2	1	NR
11	KHAMMAM	5	4	3	2	1	2	1	4	3	NR	NR	NR
12	KUMURAM BHEEM ASIFABAD	6	5	4	3	2	NR						
13	MAHABUBNAGAR	6	5	4	3	NR							
14	MAHBUBABAD	4	3	2	1	5	4	3	2	1	NR	NR	NR

Sl. No.	Name of the PAO/APAO of Public Works	Delay in receipt of SSTs (in months)											
		04/24	05/24	06/24	07/24	08/24	09/24	10/24	11/24	12/24	01/25	02/25	03/25
15	MANCHERIAL	3	2	1	2	2	1	2	2	1	2	1	NR
16	MEDAK	4	3	3	2	3	2	3	3	2	NR	NR	NR
17	MEDCHAL MALKAJGIRI	4	3	4	3	2	1	NR	NR	NR	NR	NR	NR
18	MULUGU	3	2	1	5	4	3	2	1	ND	2	1	ND
19	NAGARKURNOOL	1	ND	4	3	2	1	NR	NR	NR	NR	NR	NR
20	NALGONDA	4	3	4	3	4	3	3	2	1	NR	NR	NR
21	NARAYANPET	7	6	5	4	3	2	1	NR	NR	NR	NR	NR
22	NIRMAL	3	2	4	3	3	2	3	2	1	NR	NR	NR
24	NIZAMABAD	6	5	4	3	5	4	3	2	NR	NR	NR	NR
24	PEDDAPALLI	1	2	1	1	1	2	2	2	1	2	1	NR
25	RAJANNA SIRCILLA	6	5	4	3	3	2	4	3	NR	NR	NR	NR
26	RANGAREDDY	4	3	2	1	2	1	2	1	ND	2	1	NR
27	SANGAREDDY	6	5	4	3	3	2	2	1	1	NR	NR	NR
28	SIDDIPET	4	3	6	5	4	3	5	4	3	NR	NR	NR
29	SURYAPET	1	2	3	2	4	3	3	1	1	NR	NR	NR
30	VIKARABAD	4	3	2	8	7	6	5	4	NR	NR	NR	NR
31	WANAPARTHY	ND	10	9	8	7	6	5	4	3	2	1	NR
32	WARANGAL	3	2	3	2	1	ND	1	ND	NR	NR	NR	NR
33	YADADRI BHUVANAGIRI	3	2	4	6	5	4	3	2	1	NR	NR	NR

**ND: No Delay**

**NR: Not Received**

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

*(Please refer to Para 2.3)*

Head of Account	Year	Items		Amount in ₹	
<b>8782-102-01 Public Works Remittances</b>	Upto 2016-17	DR	559757389	Cr	636629395
		CR	1196386784		
	2017-18	DR	287876361	Cr	1659815614
		CR	1947691975		
	2018-19	DR	2128363789	Cr	9174207
		CR	2137537996		
	2019-20	DR	352476195	Dr	241182405
		CR	111193890		
	2020-21	DR	543194315	Dr	1151419940
		CR	-608225625		
	2021-22	DR	1891128	Cr	9635499
		CR	11526627		
	2022-23	DR	698199	Cr	1714764
		CR	2412963		
	2023-24	DR	3663968	Cr	19119221
		CR	22783189		
	2024-25	DR	132953335	Cr	53838827
		CR	186792162		
	<b>Grand Total</b>	<b>DR</b>	<b>401,07,74,679</b>	<b>Net Difference (Cr)</b>	<b>99,73,25,282</b>
		<b>CR</b>	<b>500,80,99,961</b>		

Head of Account	Year	Items		Amount in ₹	
8782-102-02 Public Works Cheques	2016-17	CR	10322864042	Cr	1642447083
		DR	8680516959		
	2017-18	CR	-566036195	Dr	1209110757
		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		
	2024-25	CR	0	Cr	8524763
		DR	-8524763		
	<b>Grand Total</b>	<b>CR</b>	<b>2451,53,02,955</b>	<b>Net difference (Cr)</b>	<b>37,02,46,468</b>
		<b>DR</b>	<b>2414,50,56,487</b>		

**(b) Details of outstanding balances in respect of Suspense Heads - Forests***(Please refer to Para 2.3)*

Head of Account	Year	Item		Amount (in ₹)	
		DR	CR		
8782-103-01 & 03 Forests 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	Cr	-25022500769
		CR	-19386722159		
	2023-24	DR	0	Cr	0
		CR	0		
	2024-25	DR	0	Cr	0
		CR	0		
	<b>Grand Total</b>	<b>DR</b>	<b>927,17,12,462</b>	<b>Net difference (Dr)</b>	<b>364,36,13,310</b>
		<b>CR</b>	<b>562,80,99,152</b>		

Head of Account	Year	Item		Amount (in ₹)	
8782-103-02 Forests Cheques	Upto 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	4965077674
		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	Cr	0
		DR	0		
	2024-25	CR	0	Cr	0
		DR	0		
	Grand Total	CR	197,82,13,963	Net difference (Cr)	152,52,95,428
		DR	45,29,18,545		

**Statement IV: Reconciliation of Receipts and Expenditure***(Please refer to Para 2.4)***(a) Arrears of Reconciliation of Receipts (Public Works) for the year 2024-25**

Major Head Description*	Major Head	No. of RCs due	Pending RCS	Total Receipts (₹)	Un-reconciled Receipts (₹)
Other Taxes on Income and Expenditure	0028	12	0	32061551	0
Taxes on Sales, Trade etc. - STATE EXCISE	0040	11	0	44815891	0
Interest Receipts	0049	12	0	77744428	0
Police	0055	3	0	113635	0
Public Works	0059	12	12	238596438	238596438
Other Administrative Services	0070	8	0	462221	0
Miscellaneous General Services	0075	1	1	1374449	1374449
Education, Sports, Art and Culture	0202	1	0	76190	0
Water Supply and Sanitation	0215	12	0	13316021	0
Housing	0216	12	12	32826	32826
Social Security and Welfare	0235	11	11	6313541	6313541
Other Social Services	0250	9	0	1460082	0
Forestry and Wild Life	0406	1	0	7000	0
Other Rural Development Programmes	0515	9	9	1033779	1033779
Major Irrigation	0700	12	12	79826795	79826795
Medium Irrigation	0701	12	12	21232479	21242479
Minor Irrigation	0702	12	12	38886644	38886644
Non-Ferrous Mining and Metallurgical Industries	0853	12	0	2673407813	0
Roads and Bridges	1054	12	12	9745052	9745052
<b>Total</b>		<b>174</b>	<b>93</b>	<b>324,05,06,835</b>	<b>39,70,42,003</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 2024-25**

<b>Name Of the Chief Controlling Officer (CCO)</b>	<b>Major Head</b>	<b>No. of RCs due</b>	<b>Pending RCs</b>	<b>Total Expenditure (in ₹)</b>	<b>Un-reconciled Expenditure (in ₹)</b>
Secretary, Legislature Secretariat, Telangana State Legislature	2011	5	5	29362381	29362381
	2059	6	6	68967869	68967869
The Registrar, Telangana High Court	2059	11	3	198481127	51106788
	4059	7	1	145034076	55925374
The Special Officer, Government Pleaders Office	2014	1	1	1654501	1654501
The Member Secretary, State Legal Services Authority	2014	1	1	1828063	1828063
The Director, Judicial Academy	2014	1	0	230388	0
Chairman, Head of the Department, Public Service Commission, Telangana	2051	1	1	3017251	3017251
Director of Anti-Corruption Bureau	4070	4	2	4871455	3061536
Head of the Department, Lokayukta, & Upa-Lokayukta	2062	2	1	438340	312771
Special Commissioner of Telangana, Head of the Department, Office Of The Special Commissioner, Telangana, New Delhi	2059	4	4	9559923	9559923
Director General - Head of the Department, Dr. MCRHRD Institute	4070	5	0	274664689	0
Chief Electoral Officer, Elections, Chief Electoral Officer & Ex-Officio	4070	3	3	5685064	5685064
Chief Commissioner - Head of the Department, Land Administration Department	4070	1	1	1114716	1114716
Commissioner Of Excise - Head of the Department, Commissioner Of State Excise	4070	4	0	4421793	0

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
Transport Commissioner - Head of the Department, Commissioner Of Transport, Telangana	4059	2	0	6835244	0
Secretary - Head of the Department, Finance	2071	12	0	598836923	0
	2075	1	0	350619	0
Director Of Works Accounts - Head of the Department, Director of Works Accounts	2054	12	1	461196189	74141747
The DG & IG of Police, Telangana, Saifabad	2055	3	0	32701174	0
	4055	10	0	754581229	0
The DG & IG Prisons, Telangana, Chanchalguda	2056	1	1	109254	109254
	4070	5	1	297135273	45635528
The DG Of Fire Services, Telangana, BRKR Offices Complex	2070	2	2	62899	62899
	4070	1	0	218398	0
The Director, Police Academy, Telangana State Police Academy,	4055	2	0	9606479	0
The Commissioner of Police, Hyderabad City Police,	2055	2	2	980379	980379
	4055	4	1	131594235	4755387
The IG of Police, Telangana Intelligence Branch	2055	1	1	118487	118487
The IG of Police, Special Protection Force	4055	2	2	2798800	2798800
The Director, Sainik Welfare	4235	3	1	5463305	268856
I.G .Greyhounds, Greenlands	2055	3	1	6225028	476189
	4055	1	0	113694	0
The Commissioner, Cyberabad Police	2055	2	2	7829850	7829850
DGP, Octopus, Office of the Additional DG Of Police, Shanthi Nilayam	4055	3	1	18337606	16766909
The Engineer-In-Chief, (State Roads),	3054	12	0	3972244768	0

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
Office Of the Engineer-In-Chief (R&B)	5054	12	0	4979869290	0
The Chief Engineer (R&B), EAP, RDC, Office Of the Engineer-In-Chief (R&B),	3054	8	0	583290523	0
The Engineer-In-Chief, (R&B,NH,ADMN,ROB/RUB), Office Of the Engineer-In-Chief(R&B)	3054	12	0	29604220	0
The Chief Engineer, Rural Roads, Office Of the Engineer-In-Chief(R&B)	5054	10	2	2927140341	356017561
The Chief Engineer (R&B), P.P.P, Office Of the Engineer-In-Chief (R&B)	5054	3	0	16626520	0
The Engineer-In-Chief, CRF, Office Of the Engineer-In-Chief (R&B)	2059	12	3	116372424	68156319
	2216	12	3	56706468	36395310
	4059	12	3	1310189328	408457490
	4216	12	3	237779610	77162994
	5054	12	0	3226481517	0
Secretary, Telangana Residential Educational Inst. Society, Secretary, TREIS	4202	6	6	3107839276	3107839276
School Education - Head of The Department, Director of School Education	4202	5	1	28355986	1309948
Director - Head of the Department, Director of Collegiate Education	4202	6	2	99798856	51767917
Director - Head of the Department, Intermediate Education	4202	2	2	2062906	2062906
Director, Technical Education, 2nd Floor, Vidya Bhavan	4202	1	1	10347306	10347306
Director, Sports Authority of Telangana, L. B. Stadium	4202	6	6	54789338	54789338

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
The Deputy Secretary to Government, Health, Medical and Welfare Department	4210	7	7	630707266	630707266
The Director, Medical Education, DMS Compound	2210	3	0	16346704	0
	4210	12	0	4738916848	0
The Director of Health, Government of Telangana	4210	4	0	34272268	0
Engineer-In-Chief, Public Health, Kasana Building,	2215	12	3	1252939749	970723628
The Commissioner, Employment & Training Department	4250	2	2	1116744	1116744
The Commissioner, Social Welfare, D.S. Samkshema Bhavan	4225	5	5	15170414	15170414
	4515	7	7	52591582	52591582
Social Welfare Residential Educational Institutions Society	2225	2	2	1358844	1358844
	4225	4	4	55413076	55413076
The Accounts Officer, Office of The Commissioner of Tribal Welfare, D.S. Samkshema Bhavan	2225	2	0	3745448	0
	4225	12	0	2657110064	0
	4515	10	0	450911737	0
	5054	7	0	501220586	0
The Commissioner, Backward Classes Welfare	2225	2	0	1847974	0
	4225	4	0	37205759	0
Telangana Minorities Residential Educational Institutions Society	2225	2	2	5679895	5679895
The Commissioner, Women And Child Welfare,	4235	2	0	1694729	0
Secretary to Government, Animal Husbandry & Fisheries, Secretariat,	4415	5	5	141806117	141806117
The Director, Animal Husbandry & Fisheries, Shanthi Nagar, Hyderabad	4403	1	0	68746	0

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
The Director, Fisheries, Shanthi Nagar,	4405	5	3	58794804	35872301
The Principal Chief Conservator of Forests, Aranya Bhavan	4406	2	0	4215747	0
Registrar of Cooperative Societies	4425	1	0	1777595	0
The Commissioner, Panchayat Raj Urdu Hall Lane, Himayatnagar	2235	3	1	569998	439998
Engineer-In-Chief, (Genl. &PR), Erramanzil Colony, Hyderabad	2515	12	0	149697651	0
	3054	10	0	928591535	0
	4515	12	0	2231056589	0
Chief Engineer Rural Water Supply, Erra Manjil	2215	12	0	4902199025	0
	4215	7	0	3089054179	0
Commissioner Of Rural Development, Rural Development	4515	3	0	379799532	0
The Secretary, I&CAD Department	2700	6	6	58568037	58568037
Engineer-In-Chief, Irrigation (General), Hyderabad	2700	12	0	493697258	0
	4700	12	0	288238159	0
	4702	12	0	2488507571	0
	4711	5	0	475109203	0
Engineer-In-Chief, Irrigation (Administration), Hyderabad	2700	12	0	165600883	0
Engineer-In-Chief, Irrigation (O & M), Hyderabad	2700	12	0	1311485718	0
Engineer-In-Chief, Irrigation, Ramagundem	4700	12	0	2652148918	0
Engineer-In-Chief, Irrigation, Gajwel	4700	12	0	8378377591	0
	4701	1	0	41313032	0
Engineer-In-Chief, Irrigation, Karimnagar	4700	12	0	1410097442	0
Chief Engineer, Irrigation, Adilabad,	2700	12	0	79908466	0
	4700	12	0	1934514857	0

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
	4701	5	0	4865642	0
Chief Engineer, Irrigation, Nizamabad	4700	12	0	783483238	0
Chief Engineer, Irrigation, Warangal	4700	12	0	1988313199	0
Chief Engineer, Irrigation, Sanga Reddy	4700	12	0	732137607	0
	4701	2	0	50621655	0
Chief Engineer, Irrigation, Nalgonda	2700	12	0	1120511561	0
	4700	10	0	11751582797	0
Chief Engineer, Irrigation, Mahabubnagar	4700	12	0	631337311	0
	4701	5	0	182166108	0
Chief Engineer, Irrigation, Hyderabad	4700	12	3	507497282	139602864
Chief Engineer, Irrigation, Khammam	4700	12	0	574299398	0
Chief Engineer, Irrigation, Mancherial	4700	12	0	243668200	0
	4701	3	0	149186275	0
Chief Engineer, Irrigation, Kamareddy	4700	12	0	396032133	0
	4701	1	0	42468	0
Chief Engineer, Irrigation, Jagtial	2700	12	0	555015355	0
	4700	12	0	1214163901	0
Chief Engineer, Irrigation, Mulugu	4700	12	3	336415142	99781736
Chief Engineer, Irrigation, Suryapet	2700	12	2	398946057	93123682
	4700	3	1	284666607	26417379
Chief Engineer, Irrigation, Wanaparthy	4700	12	0	2895735159	0
Chief Engineer, Irrigation, Nagarkurnool	4700	12	0	36666191532	0
Chief Engineer, Irrigation, Kothagudem	4700	12	0	11801623929	0
Chief Engineer, CDO, Hyderabad	2700	12	0	221544605	0
Chief Engineer, Quality Control, Telangana	4700	12	0	622751133	0
Director General, WALAMTARI	2700	12	0	231443032	0

Name Of the Chief Controlling Officer (CCO)	Major Head	No. of RCs due	Pending RCs	Total Expenditure (in ₹)	Un-reconciled Expenditure (in ₹)
	2705	12	0	148113378	0
Director, Ground Water Department	2702	12	0	323700509	0
Commissioner - Head of the Department Resettlement And Rehabilitation	4700	12	12	15093619	15093619
Director Of Archaeology & Museums - Head of the Department, Archaeology & Museum Department	2205	1	0	452786	0
Registrar - Head of the Department, State Consumer Disputes Redressal Comm., State Consumer Disputes	3456	1	1	455081	455081
<b>TOTAL</b>		<b>870</b>	<b>146</b>	<b>14079,94,30,417</b>	<b>690,37,69,150</b>

## (c) Arrears of Reconciliation of Receipts (Forests) for the year 2024-25

Major Head Description	Major Head	No. of RCs due	Pending RCs	Total Receipts (in ₹)	Un-reconciled receipts (in ₹)
The Principal Chief Conservator of Forests, Aranya Bhavan, Saifabad	0406	12	0	51,55,19,114	0

**(d) Arrears of Reconciliation of Expenditure (Forests) for the year 2024-25**

<b>Name of the Chief Controlling Officer (CCO)</b>	<b>Major Head</b>	<b>No. of RCs due</b>	<b>Pending RCs</b>	<b>Total Expenditure (in ₹)</b>	<b>Un-reconciled Expenditure (in ₹)</b>
The Principal Chief Conservator of Forests, Aranya Bhavan, Saifabad,	2406	1	0	858457750	0
	4406	9	0	383425284	0
<b>TOTAL</b>		<b>10</b>	<b>0</b>	<b>124,18,83,034</b>	<b>0</b>

**Statement-V:** Details of Certificate of payment accepted in lieu of wanting vouchers for the year 2024-25: **NIL**

**Statement-VI:** List of PAOs of Public Works whose Monthly Accounts were not incorporated in the Monthly Civil Accounts of Government due to delaying Submission during 2024-25: **NIL**

**Statement-VII:** Defects noticed in respect of the online data received from the Director of Works Accounts in respect of monthly accounts for the year 2024-25 and action required to avoid the recurrence of defects: **NIL**

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

# ANNEXURES

**Annexure I***(Please refer to Para 3.1)***Common irregularities noticed during the audit in 2024-25**

Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
1	The Executive Engineer, Irrigation Division No.1, Suryapet.	Suryapet	Irrigation	72 & dated 27/12/2023	Apr-24	Non remittance of GST ₹7,885/- towards hiring charges.	7,855
2	The Asst. Pay & Accounts Officer, (W&P), Bhadradri Kothagudem	Bhadradri Kothagudem	W&P	108,136,162,169,170 to 183 & 198/dated 26/03/2024	Sep-24	Non-Remittance of GST amounting of ₹50,272/-from Hire charges of vehicle bills Reg.	50,272
3	The Asst Pay & Accounts Officer, (W&P), Siddipet	Siddipet	Works	480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493 & dated 25/10/2023	Apr-24	Non-remittance of GST amounting ₹62,840/- from hire charges of vehicle bills	62,840
4	The Asst Pay & Accounts Officer, (W&P), Siddipet	Siddipet	Works	547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 516 to 535 & dated 25/10/2023	Apr-24	Non-remittance of GST amounting ₹1,43,550/- from hire charges of vehicle bills	1,43,550

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
5	The Asst Pay & Accounts Officer, (W&P), Siddipet	Siddipet	Works	314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325 & dated 25/10/2023	Apr-24	Non-remittance of GST amounting ₹1,94,700/- from hire charges of vehicle bills	1,94,700
6	The Asst. Pay & Accounts Officer (W&P), Siddipet	Siddipet	Works & Projects	93 & 1107 to 1117 dated 31/03/2024	Sep-24	Non-Remittance of GST amounting of ₹43,988/-from Hire charges of vehicle bills Reg.	43,988
7	The Executive Engineer, I & CAD, Irrigation Division No.1, Dam site @ Pochampad	Nizamabad	Irrigation	1169,1170,1171,1034,1099,1150,1156 dated 30/03/2024 694,761,966,985,991 dated 28/03/2024	Oct-24	Non-Deduction of TDS under GST Act	1,98,255
8	The I & CAD, Irrigation Division No.4, Dharmapuri, Nizamabad	Nizamabad	Works & Projects	01 dated 09/10/2024	Mar-25	Audit Note on GST of ₹2,87,004	2,87,004
9	The Executive Engineer (R&B), Jagtial	Jagtial	Works & Projects	04 dated 23/10/2024	Mar-25	Audit Note on GST of ₹3,69,827	3,69,827

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
10	The Asst. Pay & Accounts Officer, (W&P), Bhadradi Kothagudem	Bhadradi Kothagudem	Works & Projects	372,579,604,713,750,851,967,995,1007,1008,1034,1109,1134,1135,1145,1149,1209,1231,1239,1276,1406,1505,1506,1507,1628 & dated 28/03/2024	Oct-24	Non-deduction of TDS under GST Act of ₹2,19,002/-.	2,19,002
11	The Asst. Pay & Accounts Officer (W&P), Siddipet	Siddipet	Works & Projects	527 to 540 & dated 28/03/2024	Sep-24	Non-deduction of TDS under GST Act of ₹1,26,445/-.	1,26,445
12	The Asst. Pay & Accounts Officer (W&P), Bhadradi Kothagudem	Bhadradi Kothagudem	Works & Projects	44 & dated 20/09/2024	Feb-25	Audit Note Observations on Voucher No.44 dated 20/09/2024	5,28,362
13	The Pay & Accounts Officer, (W&P), Mancheri	Mancheri	Works & Projects	30	Dec-24	Non-compliance to EPF, ESI and other statutory provisions in the claim of outsourcing staff salary bill	5,428

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
14	The Asst. Pay & Accounts Officer, Mancherial	Mancherial	Works & Projects	62 & dated 29/10/2024	Feb-25	Non-compliance to EPF, ESI & other Statutory Provisions in the claim of Outsourcing staff salary bill	5,428
15	The Asst. Pay & Accounts Officer (W&P), Nirmal	Nirmal	Works & Projects	138	Sep-24	Non-deduction of TDS under GST Act	9,650
16	The Executive Engineer, I & CADD, Irrigation Division No.3, Devaragadda, Mahabubnagar	Mahabubnagar	Irrigation	32 & dated 07/10/2024	Feb-25	Irregular Addition of Permit Fee	17,71,177
17	The Executive Engineer, Irrigation Division No.4, Dolthabad, Sanagareddy	Sangareddy	Irrigation	58 & dated 21/09/2024	Feb-25	Short recovery of VAT	2,98,58,334
18	The Executive Engineer, Irrigation Division No.3, Nagarkurnool	Nagarkurnool	Irrigation	352 & dated 30/09/2024	Feb-25	Excess payment of price adjustment on Cement (₹65,23,296 & Steel ₹51,13,312=₹1,16,36,608)	1,16,36,608

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
19	The Executive Engineer, Irrigation Division No.3, Nagarkurnool	Nagarkurnool	Irrigation	352 & dated 30/09/2024	Feb-25	Audit Note on Excess addition of GST Non recovery of Tender discount on price adjustment excess addition of GST on labour cess NAC etc., Short recovery of IT & price variation clause	1,46,56,562
20	The Executive Engineer (R&B), Division, Nizamabad	Nizamabad	Irrigation	43,44,47,55,57 & dated 09/01/2024	Oct-24	Excess Payment of Hire vehicle Owners account of Non-deduction of GST from Hire charges of vehicle bills	51,843
21	The Executive Engineer, Irrigation Division No. 1, Suryapet.	Suryapet	Irrigation	72 & dated 27/12/23	Apr-24	Non remittance of GST ₹7,885/- towards hiring charges.	7,855
22	The Asst.Pay &Accounts Officer, (W&P), Bhadradi Kothagudem District	Bhadradi Kothagudem	Works & Projects	108,136,162,169,170 to 183, 198 & dated 26/03/2024	Sep-24	Non-Remittance of GST amounting of ₹50,272/-from Hire charges of vehicle bills	50,272

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
23	The Asst Pay & Accounts Officer, (W&P), Siddipet	Siddipet	Works	480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493 & dated 25/10/2023	Apr-24	Non-remittance of GST amounting ₹62,840 from hire charges of vehicle bills	62,840
24	The Executive Engineer, (R&B) District Officer, Nalgonda, Nalgonda Dist.	Nalgonda	Roads & Buildings	08 & dated 24/06/2024	Dec-24	Difference in Total Value of Work Done (TVWD) ₹46,69,028	Non Money Value (NMV)
25	The Executive Engineer Irrigation Division No.3 Miryalguda.	Nalgonda	Irrigation	234 & dated 07/11/2024	Mar-25	Audit note on Voucher No. 234 dated 07/11/2024 (Copy of Agreement & Estimate and Further E.O.T)- Reg.	NMV
26	The Executive Engineer, Irrigation Division No. II, Miryalaguda, Nalgonda, District	Nalgonda	Irrigation	100 & dated 21/06/2024	Nov-24	Labour Cess added in TVWD. Reg.	NMV
27	The Executive Engineer, (R&B) District Officer,	Nalgonda	Roads & Buildings	217 & dated 30/03/24	Jul-24	Audit observations (QC & EOT)	NMV

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Sl. No.	Name of the Division	District Name / PAO	Department	Vouchers No. & Date	Month of Audit	Gist of the objection	Objection Amount (₹)
	Nalgonda.						
28	The Superintending Engineer, Irrigation circle, Suryapet, District	Suryapet	Irrigation	148/27.03.24, 334, 342, 367 & dated 28/03/2024 868 & dated 30/03/2024	Aug-24	Non deduction of TDS under GST Act- ₹81,220	Non Money value (NMV)
29	The Executive Engineer, Irrigation Division No. 11, Yadadri Bhuvanagiri	Yadadri	Irrigation	67 & dated 24/01/2024	Jun-24	Supporting Documents called for.	NMV
30	The Executive Engineer, Irrigation Division No. 9, Yadadri Bhuvanagiri	Yadadri	Irrigation	214, 347, 351, 358, 415, 418 & dated 28/03/2024	Jul-24	Non deduction of TDS under GST Act. ₹89,035	NMV

**Annexure - II**  
(Please refer to Para 3.1)

**Year-wise details of outstanding Audit Objections as on 31<sup>st</sup> March 2025**

Year	Works		Treasury		Projects		Forests	
	No. of items	Amount in ₹	No. of items	Amount in ₹	No. of items	Amount in ₹	No. of items	Amount
2020-21	142	2,91,95,964	32	3,11,440	9	2,05,965	2	8,52,890
2021-22	199	2,29,16,892	32	5,15,339	0	0	1	2,63,15,422
2022-23	288	91,67,700	68	10,80,928	0	0	36	34,27,180
2023-24	588	90,75,847	85	16,89,261	4	33,492	93	46,97,265
2024-25	314	6,74,41,963	114	28,56,246	152	29,50,274	67	15,85,170
<b>Total</b>	<b>1,531</b>	<b>13,77,98,366</b>	<b>331</b>	<b>64,53,214</b>	<b>165</b>	<b>31,89,731</b>	<b>199</b>	<b>3,68,77,927</b>

**Annexure - III**

(Please refer to Para 3.1)

**District-wise selected Audit objections raised during Audit of PAOs (Works, Projects & Forests) during the year 2024-25**

PAO's of Irrigation, R&B and Public Works Departments					Total	
Sl. No.	Name of the PAOs/APAOs	Money value items	Amount (in ₹)	Non-Money Value items	Total items	Amount (in ₹)
1	Adilabad	2	3,760	1	3	3,760
2	Bhadradi Kothagudem	27	13,78,518	1	28	13,78,518
3	Hanumakonda	9	79,459	14	23	79,459
4	Hyderabad	14	1,25,694	6	20	1,25,694
5	Jagtial	29	7,79,837	0	29	7,79,837
6	Jangaon	1	2,12,850	0	1	2,12,850
7	Jayashankar Bhupalpally	4	15,195	8	12	15,195
8	Jogulamba Gadwal	6	6,28,287	6	12	6,28,287
9	Kamareddy	12	1,38,545	2	14	1,38,545
10	Karimnagar	14	23,20,356	4	18	23,20,356
11	Khammam	28	4,30,845	2	30	4,30,845
12	Kumuram Bheem Asifabad	Nil	Nil	Nil	Nil	Nil
13	Mahabubabad	6	9,22,793	4	10	9,22,793
14	Mahabubnagar	43	29,32,866	0	43	29,32,866
15	Mancherial	12	29,363	0	12	29,363

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PAO's of Irrigation, R&B and Public Works Departments					Total	
Sl. No.	Name of the PAOs/APAOs	Money value items	Amount (in ₹)	Non-Money Value items	Total items	Amount (in ₹)
16	Medak	16	58,696	0	16	58,696
17	Medchal - Malkajgiri	1	23,100	3	4	23,100
18	Mulugu	7	1,08,346	1	8	1,08,346
19	Nagarkurnool	29	2,65,51,729	16	45	2,65,51,729
20	Nalgonda	43	1,65,361	17	60	1,65,361
21	Narayanpet	9	1,42,271	1	10	1,42,271
22	Nirmal	7	22,682	0	7	22,682
24	Nizamabad	12	6,88,206	0	12	6,88,206
24	Peddapalli	2	6,600	0	2	6,600
25	Rangareddy	22	70,262	10	32	70,262
26	Rajanna Sircilla	7	86,360	2	9	86,360
27	Sangareddy	20	3,01,51,286	1	21	3,01,51,286
28	Siddipet	36	11,52,873	5	41	11,52,873
29	Suryapet	12	65,901	4	16	65,901
30	Vikarabad	14	1,35,772	10	24	1,35,772
31	Wanaparthy	1	900	1	2	900
32	Warangal	18	2,24,514	12	30	2,24,514
33	Yadadri Bhuvanagiri	2	10,999	5	7	10,999
<b>Total</b>		<b>465</b>	<b>6,96,64,226</b>	<b>136</b>	<b>601</b>	<b>6,96,64,226</b>



