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**AUDIT REPORT ON THE ACCOUNTS OF THE
MC TADIPATRI MUNICIPAL COUNCIL, TADIPATRI MANDAL,
ANANTAPUR DISTRICT FOR THE YEAR 2015-16**

File Number : SA/ATP/TADIPATRI/MC(7)/MC TADIPATRI/2015-16

Name Of the Auditor (s) :

1. Mr/Mrs LAKSHMI NARAYANA - SENIOR AUDITOR

Date Of Audit :

From 22-01-2017 To 27-02-2017

Name (s) of Executive Authorities :

1.Mr Sri. S. Shiva Rama Krishna - Commissioner From 01-04-2015 To 31-03-2016

GENERAL FUND

Para Number : 1

VARIATION IN ACCOUNT FIGURES (Code : 1) Rs : 0

1) GENERAL FINANCIAL REVIEW AND BUDGET Code No -1

a) The Receipts and payments during the year shown in the abstract of Annual Account appended together with the opening and closing balance. The opening balance in the cash book is agreement with the closing balance of the previous year. The consolidated closing balance in both the general fund cash book, elementary education and secondary education fund cash books as on 31-3-2016 viz.,Rs. is in agreement with the consolidated closing balance in the account for Mach` 2016. the closing balance viz.Rs. as on 31-3-2012 is in agreement with the balance in the sub-treasury pass book after allowing for un-cashed cheques and un-remitted revenue on hand at the close of the year subject to the differences detailed below.

RECONCILIATION BETWEEN CASH BOOK AND BANK/ TREASURYACCOUNT AS ON 31/3/16

001 Account

Closing balance as per of cash book as on 31-3-2016	:	Rs.287221789
Add un-cashed cheques	:	Rs. 1960447

Closing balance as per S.T.Pass Book as on 31-3-2016	:	Rs.30682236
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002 Account

Closing balance as per of cash book as on 31-3-16	:	Rs.
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ADD un-cashed cheques	:	Rs.
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Closing balance as per S.T.Pass Book as on 31-3-16	:	Rs.3097587
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Para Number : 2

EXCESS UTILISATION OF GRANTS/FUNDS (Code : 2) Rs : 0

CODE NO: 2

2) BUDGET: SANCTIONED BUDGET NOT PRODUCED:

According to the rule - 8 of the rules relating to the preparation of budget statement and transfer of funds issued with G.O.Ms.No. 619 M.A, Dt: 7/10/1947 is to be prepared in the prescribed form by the Municipal Council and approved before 15th November and to be submitted to the Government through the Collector and Director of Municipal Administration by 31st December of each year.

But the Budget for the year 2015-16 was not produced for verification. In the absence of the approved Budget the following procedure whether followed or not could not be verified in audit.

Whether the Government sanctioned the budget with or without modifications.

Whether the minimum working balance was less than 5% of the estimated receipts of year excluding those from endowments, State Government grants and debt heads.

Whether - re appropriation of funds sanctioned by the Municipal Council subject to the condition that the minimum working balance was maintained and that no alteration made in the amount allotted for the service of the debt.

Due to non-production of the approved budget, the items of expenditure If any exceeded the budget limitations could not be verified in audit.

Hence the items of expenditure if any exceeded the budget provisions the ratification orders of the competent authority would need to be obtained form the same and as such the entire expenditure is held under objection as the same could not be held to be authorized in the absence of the sanctioned budget.

Para Number : 3

**NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT
REALIZATION OF DUES (Code : 7) Rs : 0**

CODE NO: 7

**3) REVENUE - PROPERTY TAX COLLECTION - HUGE PENDENCY IN
CURRENT YEAR:**

As seen from the DCB statement for the year 2015-16 a total demand, collection and balance of property tax is as follows. And percentage of collection being is only.

DEMAND	COLLECTION	BALANCE TO BE COLLECTED
3,69,15,455.98	2,77,76,376.00	91,39,079.98

it is observed that property tax is collected only 75% and leaving a balance of Rs.91,39,079.98 which is 25%.

The executive authority is requested to take effective steps for collection of property tax for taking up od developmental activities in corporation areas.

Para Number : 4

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 756527

CODE NO: 7

3.1) LEASES - SHOP ROOMS - LEASES MONTHLY RENT NOT COLLECTED FROM LESSEES FOR CURRENT YEAR: Rs. 756527/-

As verified from the Miscellaneous Demand Register for the year 2015-16 the amount of Rs. 756527/- leases monthly rent amount in respect of shop rooms of current year in different shopping complexes belonging to the Municipality were pending realisation at the end of the financial year. The legal action if any taken for the realisation of dues from the lessees was not forth coming. The agreements obtained from the lessees were also not forth coming. The loss if any sustained would need to be made good from the persons responsible and compliance reported to audit.

Para Number : 5

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 2279245

CODE NO: 7

3.2) MARKETS - LEASES OF ARREAR YEAR - HUGE PENDENCY - NEEDS IMMEDIATE ACTION - Rs. 2279245/-

As seen from the Miscellaneous Demand Register for the year 2015-16 an amount of Rs. 22,79,245/- was pending realisation at the end of the year. No legal action was taken for the realisation of the dues from lessees and the agreements entered duly registered if any were also not forth coming. The loss caused for non - realisation of lease amounts would need to be recovered from the persons responsible as per the provisions of the Andhra Pradesh Act -1965 and Rules framed there under.

Para Number : 6

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0

CODE NO: 7

3.3) LEASES - CONTRACT AGREEMENTS IN CASE OF SHOP ROOMS, MARKETS LEASES NOT REGISTERED UNDER THE AP REGISTRATION ACT - LOSS OF REVENUE:

The Municipal Council, Tadipatri leased out daily markets, weekly markets through auction and similarly shops were also let out for a limited period as specified by the Council. The agreements entered in to with the lessees were not produced to audit. The connected agreements of contracts entered into with the lessees were not got registered as required under Article 31 of schedule-A of Indian Stamp Act. Hence if any breach of contract occurred in between lessees and the institution and loss if any sustained to the funds of the institution , legal action cannot be taken through Court of law and there by the institution has to bear loss of revenue apart from the loss of revenue to the Government by way of Stamp duty.

Para Number : 7

NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0

As per G.O.Ms.No. 408 Rev(Reg-I) Dept Dt: 11.05.2010, the rates of stamp duty payable is as follow.

Article 31 of Shedule - A: lease including an under lease or sub lease of any agreement to let or sub let or any renewal of lease. Where by such lease, the rent is fixed and no premium is paid or delivered.

Lease propose to a term of less than 1 year: 0.4% on the whole amount payable on

such lease.

Lease propose to a term of 1-5 years: 0.4% on total rent payable on such lease.

Lease propose to a term exceeding

5 yrs but below 10 years : 0.4% on total rent payable on such lease.

Where the lease is granted for a time or

Premium or for money advanced in addition to Rent reserved

: 5% on such fine or premium or money advanced in addition to the duly which would have been payable on such lease if fine or premium or advance had to paid on delivered.

The loss if any sustained to the funds, the executive authority will have to be responsible for the same.

Para Number : 8

ADVANCES PENDING ADJUSTMENT (Code : 8) Rs : 0

CODE NO: 8**4) ADVANCE PENDING ADJUSTMENT:-**

According to provisions of AP Financial code Volume - I advances paid should be adjusted through either by way of work done for the purpose to which it was sanctioned otherwise it should be remitted back. The executive authority should watch their adjustment. Huge amount of Rs 9260368.98 sanctioned towards advances for various purposes were not adjusted so far though they were paid between 1965-66 to 2014-15.

Necessary action may be taken to adjust the advances under intimation to audit.

Encl: Annexure.

Para Number : 9

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

CODE NO: 9**5) PROPERTY TAX AND ITS COMPONENTS:**

The government have fixed ceiling to the rate of property tax inclusive of Education tax and library cess that it should not exceed 25% of A.R.V. in respect of residential buildings and 33% of A.R.V. in respect of non-residential buildings (proviso to Section 85 of the Act)

The rate of taxation in the Municipalities:

Sl.No	Tax	Residential Buildings	Non-Residential Buildings
1	General Purpose	12%	15%
2	Water Supply	5%	5%
3	Drainage Tax	1%	2%
4	Scavenging Tax	1%	2%
5	Lighting Tax	1%	3%
	Total	20%	27%
6	Education Tax	3%	3.5%
7	Library Cess	1.6%	2.15%
	Total	24.6%	32.65

Average of both residential and non-residential and non-residential rate of taxation +
24.6+32.65 = 57.25 = 28.62%

Average of rate of residential

General Purpose	12+15/2	27/2	13.5%
Water Supply	5+5/2	10/2	5%
Drainage Tax	1+2/2	3/2	1.5%
Scavenging Tax	1+2/2	3/2	1.5%
Lighting Tax	1+3/2	4/2	2%
Education Tax	3+3.5/2	6.5/2	3.25%
Library Cess	1.6+2.15/2	3.75/2	1.87%

Total 28.62%

General Purpose = State Receipts *13.5/28.62 = 7.17%

2. Water Supply = State Receipts*5/28.62 = 17.47%

3. Drainage Tax = Total Receipts*1.5/28.62 = 5.24%

4. Scavenging Tax = Total Receipts*1.5/28.62 = 5.24%

5. Lighting Tax = Total Receipts*2.0/28.62 = 6.99%

6. Education Tax = Total Receipts*3.25/28.62 = 11.36%

4. Library Cess = Total Receipts*1.87/28.62 = 6.53%

Total = 100.00

However necessary records were not pointed out to audit to verify whether the said procedure was followed or not. Hence necessary action would need to be taken to follow the above procedure in levying the property tax in the municipality at the said proportions to avoid loss of revenue that may occur if the same is not followed.

Para Number : 10

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

CODE NO: 9

5.1) COMPLIANCE OF AUDIT OBJECTIONS BY THE MUNICIPAL AUTHORITIES

The number of Audit objections pending at the beginning of the year, no of objections added during the year,

the number of objections settled during the year and the balance left at the close of the year was not made up to date.

According to the instructions issued in G.O.Ms.No.874 M.A Dept. Dt.13-11-67 the Audit report and the replies have to be placed before the municipal council and later the replies to be submitted to the Government through the Director of the State Audit A.P Hyderabad, with a copy of resolution for taking further action. As verified the settlement of Audit objections during the period was Nil.

Effective steps would need to be taken to furnish the replies for settlement of Audit objections duly recovering the excess payments made as pointed in the Audit objection.

Para Number : 11

VIOLATION OF RULES (Code : 9) Rs : 94000

P (code :9 [19])

CODE NO: 9

5.2)Engineering - section - Repairs and Rewinding of Pump Sets in various places locations list not arrived in estimates and agreements needs action Rs.94000.00:

During the course of Audit as verified the vouchers and connected files it was noticed that the executive authority drawn and paid on amount of Rs.93718.00 vide voucher no 26/10.4. towards Repairs and Rewinding of pump sets to contractor but the engineering authorities did not shown the location list of bore wells and pump set in various places an also it was not noted in agreements and estimates but they did not follow the rules.

Hence it was not possible to certify the correctness of the expenditure. If any loss sustained recover the amount from person or persons held responsible under intimation to audit.

Para Number : 12

VIOLATION OF RULES (Code : 9) Rs : 360586

P (code :9 [19])

Code no : 9

5.3) AMONT SPENT FOR MAINTENANCE OF STEET LIGHTENING - PURCHASED ELECTRICAL SPARES - STOCK REGISTR NOT WRITTENUP AND CERTAIN IRREGULARITIES NOTICED - NEED ACTION Rs.360586.00:

During the course of audit it is noticed that an amount of Rs.360586.00 was spent towards purchase of electrical spares in Tadipathri Municipality.

But, the stock and issue register as required under Article 133-144 of A.P Financial code was not written up. Due to which, proper utilization of the spares so purchased could not be verified in audit.

The details of purchases of electrical goods as shown in below

SL.No	Voucher No & Date	Particulars	Amount
1	367/8.1.16	Supply and delivery of 400W MH lamps and chowks for street lightining	94680.00
	367/01.16	Supply and delivery of 250WHPSV lamps and chowks for street lightining	99263.00
	362/01.16	Supply and delivery of 36/40W MH Tube lights starters and chowks for street lightining	95080.00
	36/4.15	Supply and delivery of LED Tv and Accessories for Municipal Office	71563.00
		Total	360586.00

Hence, an immediate action would need to be taken to written up the stock and issue register and the defects needs to be rectified. Loss if any shall be made good from the person/s responsible.

Para Number : 13

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

Code No: 9

5.4) Engineering section - Certain defects pointed out in execution of works needs Rectification:

during course of Audit as verified the Vouchers and connected files it was noticed that in the File No 858/2013 /SFCC/E1 an Estimation Amount of Rs18.00 lakhs Works were completed. During the Executionof Works the engineering authorities did not follow the rules laid down by the Government me to time some of the defects identified during the period these are as follows.

As per estimates permission was accorded only 24 no of Drilling of Bore Wells but as per execution it was noticed that 26 No of Drilling of Bore Wells taken.

Location of Drilling of Bore Well as per Estimate and as per execution not tallied.

Geologist Certificate/Report not furnished.

As verified the estimates, agreements they arrived common Drilling length of running meters taken But as in M Book it was noticed tha work wise drilling length was taken.

Approved deviation was not Furnished to Audit.

Para Number : 14

VIOLATION OF RULES (Code : 9) Rs : 29291

P (code :9 [19])

Code No:9

5.5) Works-Execution of works - Payment made-without check Measurement by the Engineering authorities Rs29291.00:

As per para 294 of APPW Code read with rule 3 of check measurement of works(Municipal) Rule 1972 issued vide GoMs.No. 12 MA Dept Dt:17.01.1973 all the works costing more than Rs 2500 shall be check Measured by the competent authorities before making payment. Check Measurement shall be conducted in orders to detect errors in Measurements and to prevent fraudulent entries in M Books. But the following case as the payment were made without check measurement. The correctness of the payment made could not be verified in audit and as such the same was held under objection.

Vr.No	Name of Work	MBNO	Amount
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63	Fabrication and fixing of 200 mm dia ms pipe for pumping main to old vegetable Market tank at Bugga water works	7/12-13	29291
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Para Number : 15

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

Code No:9

5.6)NON - LAPSING OF UNCLAIMED DEPOSITS:

According to Article No. 112 of AP Financial code Vol - I deposits remaining unclaimed for three years from the date on which they become payable shall be lapsed and credited to Government Account. (General Funds in case of local bodies)

The deposit register revealed that an amount of Rs. 1,10,46,109/- remain unclaimed was not lapsed and remitted to General Funds.

Action would need to be taken in this regard and compliance reported to audit.

Encl: Annexure.

ABSTRACT OF LAPSED DEPOSITS IN 2015-16 (From 2009-10 UPTO 2013-14)

Contractors : 83,99,320.00

Renters : 19,56,889.00

Others : 6,89,900.00

1,10,46,109.00

Para Number : 16

VIOLATION OF RULES (Code : 9) Rs : 157138

P (code :9 [19])

Code No:9

5.7) ENGINEERING - SECTION - SHORT REMMITANCE OF SERVICE TAX - NEEDS REMMITANCE TO THE CONCERN HEAD OF THE DEPARTMENT Rs.157138.00:

On verification of the vouchers and connected file it was observed that service tax of the out sourcing employees wages was shortly remitted to concerned head of the Dept it was irregular. It needs financial less to the Government.

The short payment of Service tax details as shown in below.

Sl.No	Voucher No & Date	Particulars	Actual Service Tax 14.5%	Service tax paid 12.33%	Short
1	64/1.8.2015	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 5/15 Total wages 819293.00	118797	101279	17518
2	64/1.8.15	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 6/15 Total wages 824743.00	119588	101953	17635
3	112/1.9.15	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 7/15 Total wages 825985.00	19768	102105	17663
4	128/15.9.15	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 8/15 Total wages 808048.00	117167	99889	17278
5	157/12/15	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 9/15 Total wages 813952.00	118023	100618	17405
6	185/30.12.15	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 11/15 Total wages 1084967.00	157320	134141	23179
7	224/3/16	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 2/16 Total wages 1089380.00	157960	134686	23274
8	232/3.16	Service Tax for OUT Sourcing wages of Municipal Employees for the month of 1/16 Total wages 1085091.00	157338	134152	23186
					157138.00

Hence early action would need to be taken to remit the above said amount to the above said amount to concerned head of the department under intimation to audit for verification.

Para Number : 17**VIOLATION OF RULES (Code : 9) Rs : 0**

P (code :9 [19])

CODE:9

5.8) WATER TAX - DCB REGISTERS OF WATER TAX AND EXCESS WATER CHARGES BOTH CURRENT AND ARREARS NOT UPDATED - POSTINGS NOT DONE AND TOTALS NOT MADE - REGISTER OF WATER TAP CONNECTIONS AND REGISTER OF WATER METERS NOT PRODUCED:

As the DCB registers of water tax and excess water charges and register of water tap connections given and register water meters fixed were not produced to audit, the following points were not noticed and certified in audit.

Demand, Collection and Balance of the Current and arrears not known.

Balances at the end of year not available.

Page wise and ward wise abstract not seen.

Challan Registers for the taxes and charges collected were not produced.

Outstanding bills, write off if any not made available.

Details of the amounts collected through e- SEVA not shown.

Number of years from which the arrears of water tax and charges are pending not known.

Registers of water meters fixed and tap connection given not produced.

Records relating to number of lodges, hotels, hospitals, apartments, Mills, Private Colleges & hostels to which the water tap connections were given and meters fixed were not produced.

In view of the above lapses the Demand, Collection and Balance of the water tax and excess water charges could not be verified and certified in the audit. Any loss noticed in this regard, action would need to be initiated on the responsible persons.

Para Number : 18**VIOLATION OF RULES (Code : 9) Rs : 0**

P (code :9 [19])

Code No: 9

5.9) BUILDING LICENCE ISSUED - COMPLETION REPORT/DATE OF OCCUPATION NOT OBTAINED FOR ASSESSMENT LEVY AND COLLECTION OF WATER TAX - LOSS OF REVENUE - NEEDS - INVESTIGATION.

As per the Building rules as laid down under Section 230 of Schedule III the town planning section should send the extract of Register of Building permission issued to the outdoor staff for verification of completion or occupation and the same should be reported in the monthly lists for assessment levy and collection of Water Tax. As verified the Register of Building licence it is noticed that the entire procedure to be followed has not been followed by the Town planning section. As a result whether all the buildings have been completed within the time brought for assessment of Water Tax could not be verified. Further the non constructions if any were taken to VSP were also not noted.

This is a clear evidence of inaction of the town planning section and it is a clear violation of rules and loss of revenue to the institution which deteriorate the financial soundness of the local body institutions. As such the matter needs for investigation on the lines stated above.

Para Number : 19**VIOLATION OF RULES (Code : 9) Rs : 0**

P (code :9 [19])

CODE NO:9

5.10) PROPERTY TAX - COLLECTION OF PROPERTY TAX AFTER 30 DAYS OF THE EVERY YEAR - LOSS IF ANY SUSTAINED BY THE INSTITUTION - EXECUTIVE AUTHORITY IS HELD RESPONSIBLE.

The property tax shall be levied for every half year and it is the duty of the assesses to pay it within 30 days after the commencement of each half year i.e. 30th April/31st of October (Section 91)

Loss if any sustained by the institution due to non-collection of tax within time specified as per section 91 of the A.P. Municipalities Act 1965, the Executive Authority will have to be held responsible.

Para Number : 20**VIOLATION OF RULES (Code : 9) Rs : 0**

P (code :9 [19])

Code No.9**5.11) ADVERTISEMENT TAX - ADVERTISEMENT TAX ON CABLE T.V. OPERATORS - DEMAND NOT ARRIVED - LOSS OF REVENUE TO THE MUNICIPALITY :**

As per G.O.Ms.No.266. M.A., Department, dated 5-5-2000, Advertisement tax has to be levied @ 10% of the fees collected by cable T.V. operators from the persons for which Advertisements made in the cable T.V. The Council authorities have to obtain monthly statements from the cable T.V. operators regarding the amount of fees collected by the operators for broadcasting advertisements in their cable T.V., and advertisement tax has to be fixed at 10% on that amount.

The demand under Advertisement charges levied under sections 114 & 119 of A.P.M.Act, 1965, was not fixed during the year and produced for audit vide Government in G.O.Ms.No.266 M.A., dated: 5.5.2000 have added Rule 7(B) to the A.P. Municipalities (Advertisement Tax) Rules, 1967 permitting the Municipalities to levy advertisement tax on Electronic Media including cable T.V. on ad-valorem basis at 10% on the rates charged by the advertises. But the details of advertisement tax levied on cable T.Vs which is a major part of income of advertisement tax were not made available for verification in audit to assess the loss sustained to the Municipal Funds.

But, during the year 2015-16, the corporation authorities had not followed the above procedure and demand not arrived at under the head of advertisement tax on cable T.V. operations resulting in loss of revenue.

Therefore, action would need to be taken to fix the demand as per rules and collect the same and loss, if any, sustained would need to be made good from the person or persons responsible and credited to General funds under

intimation to audit.

Para Number : 21

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

Code No.9

5.12)CONTRACT AGREEMENTS IN CASE OF SHOP ROOMS, MARKET LEASES ETC. - NOT REGISTERED UNDER THE A.P., REGISTRATION ACT-LOSS OF REVENUE .

The Nagarapanchayat,Pamidi within the Municipal limits leased out daily Markets, weekly markets, Mutton markets, Slaughter Houses, collection through bidding and agreements were entered into with the lessees. Similarly shops were also let out for a limited period as specified by the Council from time to time after obtaining security deposits. But the connected agreements of contracts entered into with the lessees were not got registered as required under A.P. Registration Act and hence if any breach of contract occurred in between the lessees and institution and loss if any sustained to the funds of the institution legal action cannot be taken through court of law there by institution has to bear loss of revenue apart from the loss of revenue to the government by way of stamp duty. Hence it is suggested to register the agreements to avoid loss of revenue and legal complications.

The loss if any sustained to the funds the executive authority will have to be held responsible for the same.

Para Number : 22

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

CODE NO.09

5.13) WATER METER RATES - METER READING CARDS & REGISTERS PRESCRIBED - NOT MAINTAINED - VIOLATION OF RULES - NEEDS IMMEDIATE ACTION::

METER REGISTER::

Meters issued to various houses are entered in the Register. Among various details, the register includes date of application for meter, date of providing meter and diameter of meter. But the date of providing meter and diameter of meter was not recorded in the Register of Meter.

METER READING CARD::

Wherever tap is provided on meter basis, it is necessary that the water consumed has to be recorded every month. This card provides a record of water consumed. The meters are read by Meter Reader once in a month and the readings (units) will be noted in the Meter Reading Cards. The Meter Reading Cards have to be maintained in duplicate, one card has to be given to the owner and the other card will be sent to the municipal office.

METER LEDGER::

Based on the entries in the Meter Reading Card, the demand will be fixed and entered in the relevant register i.e., Meter Ledger.

But no such ledger was maintained in municipal office. Only one register i.e. named as -WATER METER RATES- was only maintained in the municipal office.

NEEDS ACTION::

In view of the circumstances explained above, appropriate and immediate action would need to be taken to maintain the registers mentioned above and take action to enter the details in the relevant registers to avoid chances for misappropriations & misutilisations and produce the same for audit for verification.

Para Number : 23

VIOLATION OF RULES (Code : 9) Rs : 0

P (code :9 [19])

CODE:9

5.14) PETTY CASH BOOK NOT PRODUCED - IRREGULARITIES IF ANY NOTICED NEEDS RECOVERY FROM THE CONCERNED:

During the course of audit , petty cash book was not produced to verify whether the following procedure prescribed was followed or not.

That the amount drawn on self cheques for disbursement of salaries etc. have been shown in this book

That amount drawn up to the end of the previous month and which recovered un disbursed at the close of each month have been refunded in to the treasury.

(a) That the balance according to the petty cash book on the day of audit agrees with the actual cash on hand undisbursed.

As per procedure the undisbursed cash on hand should be actually control and if it agrees with the balance shown in the petty cash book the fact shall be certified to in the book if not the deficit should be noticed in the objection statement and also reported to the Executive authority immediately . Before verifying the cash balance the counter files of cheque issued up to date issue last verification in audit should be examined to see that all amounts of cheque drawn in favor of the executive authority up to date of verification of the undisbursed balance on hand have been duly shown in the petty cash book. The entries on the disbursement side need not be verified with the payment vouchers but it needs only be generally seen that the accounts have been closed every month by the undisbursed balance refunded in to the treasury.

That the balance is noted column 15 of the close of every day and is verified eighteen by the managing or other head officer at the close of day and by the commissioner himself / herself at least once week and balance verified is stated in working under the initials of the officer.

In absence of the petty cash book above observations could not be made in audit. Hence loss if any sustained the Nagarapanchayat funds on account of financial irregularities if any noticed later the same would need to be made good from the person (s) responsible under intimation to audit.

Para Number : 24

VIOLATION OF RULES (Code : 9) Rs : 170387

P (code :9 [19])

CODE NO: 9

5.15)Engineering Section - Repairs to the Drains Certain irregularities noticed - Needs action Rs.170387.00:

Voucher No & Date 383/01.16 File No 16/General/E2

On verification of the voucher and connected file it was noticed tht an amount of Rs.170387.00 was dawn and paid towards the work of the repairs to Drains to the tadipathri municipal limits the work dismantling of the Drain was done without arriving the pre estimation by the technical authority and also plinth area (LBD) of the dismantling Drain was not arrived by the technical authority the work dismantling of the drain was done through labor rates as per SSR. Due to the above reasons the correctness of the expenditure could not be certified in Audit.

Para Number : 25

NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 463975

DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2])

CODE NO:10

6)WORKS - EXECUTION OF WORKS GOVERNMENT RECOVERIES MADE FROM THE WORK BILLS NOT REMITTED TO THE CONCERNED HEAD OF ACCOUNTS NEEDS ACTION Rs. 463975.00:

As per G.O.Ms.No: 217 industries & Commerce (M-I) Dept., Dt: 29-9-2004, G.O.Ms.No: 11 Finance (W&P) F- 8 department Dt: 29-7-2005 and G.O.Ms.No: 159 R & B (R-3) Dept., Dt: 30.10.2004 the deduction towards Seigniarage fee, VAT & I.T. etc., respectively were made to Rs.463975.00 from the work bills pertaining to works executive during the year as detailed below. But the same were not remitted to the concerned head of accounts the same would need to be remitted to the respective heads of accounts, early action would need to be taken to remit the same and remittance challance may be produced to audit. (As per work statement produced by Executive authority)

Name of the scheme	I.T.	VAT	SC.	NAC	CMRF	Q.C	L.C	Service Tax	TOTAL
General Funds	53016	115044	3486	-	-	-	14038	-	185584
SFC	21472	44697	8067				8939		83175
Non - Plan Grant	42679	88842	32806				17768		182095
Plan Grant	3609	7512	498				1502		13121
Total	120776	256095	44857				42247		463975

Para Number : 26

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 2360997

CODE NO:11

7))M.BOOKS ESTIMATES AND CONNECTED FILES NOT PRODUCED. . Rs. 2360997.00

The M.Books, Estimates and connected files pertaining to the works executed during the year under report as detailed below were not produced for audit .The M.Books and estimates need to be audited. Action would need to be taken to produce the same at an early date.

Sl.No.	Vr.No./Date	Particulars	Amount
1	374/11.1.16	Laying of CC Approches of D.No 11/248 at naseruddine Strret	116274
2	38/27.4.15	Fabrication supply delivary and fixing of Control panel box for 10HP Moter @ Head water works	178553
3	37/27.4.15	Fabrication supply delivary and fixing of Control panel box for 40 HP Moter @ Head water works	179550
4	361/8.1.16	Supply and delivary of ST Light with high power LED and lens for Street lighting Replacement of Existing 250W HPSV Lamps in CB Road From Bus stand to Ashoka pillar	943310
		Supply and delivary of ST Light with high power LED and lens for Street lighting Replacement of Existing 250W HPSV Lamps in Ashoka pillar to to LIC Office	943310
		Total	2360997.00

Para Number : 27

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No.11

7.1) STOCK ACCOUNTS OF STORES STATIONARY AND OFHER MISCELLANEOUS ARTICALS NOT PRODED

- During the course of Audit the stationery and Miscellaneous articles stock Register not produced due to Non-Production of his register the following observation could not be made.

That the issues rein accordance with the scaleifany prescribed

The articles are not stocked lonely in excess of requirement and

That the stock of paper and other stationery articals has been verified and the fact certified to the Register at the end of every quarters by authority

Stock account of forms

That the entries of receipt are in agreement with the invoices received from centralpers of the Government pers (or) bills from thepreis in the case of locally printed form of the bills show.

That issue are not made in Excess of requirement not he books issue are all for the coming eingused (or) unused .

That the printed machine sunbus of book issue have been noted I n the stock Register and acknowledgement of the clearnk cornered are lathers for issue.

That be stock of iterm has been verified and fact certified to issue Register at the end of every quarter by the commissioner and.

That the actional stock in hand at be time of audit agree with the book balance.

Para Number : 28

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 1643881

CODE NO:11

7.2)NON-PRODUCTION OF VOUCHERS OF WATER SUPPLY ACCOUNT Rs.1643881/-

Paid vouchers in respect of the following payments made were not produced for verification in audit (List enclosed). In the absence of the paid vouchers, the correctness of the payments made could not be checked in audit. Hence, the entire amount of Rs.1643881/- could not be admitted in audit and is held under objection.

Sl.No.	Voucher No. & Date	Particulars	Amount
1	13/4/15	Income tax remittance	6026
2	14/4/15	Vat remittance	12547
3	15/4/15	Labour cess remittance	2510
4	27/7/15	Drilling of 150mm dia Bore well	48000
5	28/7/15	Servicce connection at Reddy vari palli	170381
6	29/7/15	Desiltration of Drain	8517
7	30/7/15	Jungle clearance	90532
8	31/7/15	Repair to existing UGD of Ashoka pillar	22242
9	32/7/15	Supply and delivery of 250 wats HPSV chowks	92019
10	33/7/15	Supply and delivery of 25sqm 3.5 coreXLPE Alluminium cable	92071
11	35/7/15	Supply and delivery of 36/40 wats Tube lights starters and chowks	92462
12	36/7/15	Supply and delivery of 25Sqm 3.5 core XLPE Alluminum cable	92071
13	37/7/15	Supply and delivery of 25Sqm 3.5 core XLPE Alluminum cable	92071
14	38/7/15	Supply and delivery of 250 and70 wats HPSV Lamps and chowks	91388
15	39/7/15	Supply and delivery of 400 wats MH Lamps chowks	92447
16	40/7/15	Supply and delivery of Manhole covers and Frames	89129
17	41/7/15	Supply and delivery of 80 Ltrs Water cooler	40070
18	42/7/15	Construction of RCC silt chamber at Krishnapuram	33103
19	43/7/15	Laying CC road from Door No5/328,5/232,5/64 and 5/92 in old market	73315
20	44/7/15	Repairs to Vehicle	43989
21	45/7/15	Laying CC Patches in Ganesh Nagar	14826
22	46/7/15	Supply and Fixing of MS Grills for left side Gardening Land at front of MPL Office	114712
23	47/7/15	Supply and Fixing of MS Grills for right side Gardening Land at front of MPL Office	74372
24	48/7/15	Laying CC road from Hard work shop to Durga hotel	155000
25	80/9/15	Vat remitted	81
26		Total	1643881

Para Number : 29

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No.11

7.3) ADVERTISEMENT CHARGES AND ENCHROCHMENT CHARGES - ARREAR DEMAND REGISTERS - NOT MAINTAINED AND NOT PRODUCED

As per by laws of Nagarapanchayat, Pamidi for the year wise arrear demand of Property tax , leases , Advertisement charges and encroachment charges should be fixed and connected demand registers should be maintained and collections posted in the connected registers. But, no such arrear demand register was maintained by municipal authorities.

In the absence of this register the correctness of the collections could not be verified in audit. The out standing bills were also not made available to audit for verification. The arrear amounts were collected without maintenance of arrear demand register of water tax meter reading, which was irregular.

Due to aforesaid reasons, if any financial irregularities were noticed later, the loss sustained to the Municipal Funds would need to be made good from the person (s) responsible under intimation to audit fur further course of action.

Para Number : 30

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

CODE NO:11

7.4) Town Planning Section - B.P.S Scheme - connected records, applications, registers not produced:

In spite of repeated requests made vide S.A.No.01, 02& 02/Camp/2016 by the audit party to the Commissioner of the Municipal Council, Tadipatri production of B.P.S, the list of such identified un authorized constructed buildings based on the survey reports submitted by the teams formed by the Municipality, connected fils, applications, registers, etc., were not produced in audit. In the absence of the same, it can not be constructed whether the Municipal authorities have taken any steps to identify the illegally/ un authorisedly construced buildings located with in the kadiri Municipal limits the correctness of the penalized amounts if any collected, surcharge amounts, number of such buildings regularized etc., could not be verified in audit. This shows the negligence among the concerned staff in production of records to the Audit. Hence action would need to be taken to produce the records and the concerned staff would be responsible for the lapse and irregularities if any noticed in future.

Para Number : 31

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No: 11**7.5) Town Planning Section - L.R.S. Scheme - connected records, applications, registers not produced:**

In spite of repeated requests made vide S.A.No.01, Camp/2016 by the audit party to the Commissioner of the Municipal Council, Tadipatri production of L.R.S. Scheme records, the list of such identified plots/ lay out based on the survey reports submitted by the teams formed by the Municipality, connected files, applications, registers, etc., were not produced in audit. In the absence of the same, it can not be constructed whether the Municipal authorities have taken any steps to identify the illegally/ un authorized lay outs/ individual plots situated in the kadiri Municipal limits. The correctness of the penalized amounts if any collected, surcharge amounts, number of such buildings regularized etc., could not be verified in audit. This shows the negligence among the concerned staff in production of records to the Audit. Hence action would need to be taken to produce the records and the concerned staff would be responsible for the lapse and irregularities if any noticed in future.

Para Number : 32**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0****Code No: 11****7.6) RECEIPTS-COLLECTION OF ADVERTISEMENT CHARGES - CONNECTED FILES, DCB REGISTERS, etc., NOT PRODUCED - NEEDS ACTION:**

In spite of repeated requests made vide Lr.S.A.No..01,02/Camp/2016 the audit party, the connected files of encroachments along with DCB Register etc., were not produced in audit. However, as observed from the annual account, an amount of Rs.19670-00 was collected towards advertisements during the year under report. Due to non-production of connected records and DCB Registers, the correctness of the fee collected during the year under report could not be verified in audit. Immediate action would need to be taken to produce the records for verification purpose.

Para Number : 33**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0****Code No: 11****7.7) RECEIPTS-COLLECTION OF ENCROACHMENT FEE- CONNECTED FILES, DCB REGISTERS, etc., NOT PRODUCED - NEEDS ACTION:**

In spite of repeated requests made vide Lr.S.A.No..01,02/Camp/2016 by the audit party, the connected files of encroachments along with DCB Register etc., were not produced in audit. However, as observed from the annual account, an amount of Rs.67600-00 was collected towards advertisements during the year under report. Due to non-production of connected records and DCB Registers, the correctness of the fee collected during the year under report could not be verified in audit. Immediate action would need to be taken to produce the records for verification purpose.

Para Number : 34**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 474377****Code No:11****7.8) BOOKS ESTIMATES AND CONNECTED FILES NOT PRODUCED. . Rs. 474377.00**

The M.Books, Estimates and connected files pertaining to the works executed during the year under report as detailed below were not produced for audit .The M.Books and estimates need to be audited. Action would need to be taken to produce the same at an early date.

Sl.No.	Vr.No./Date	Particulars	Amount
1	374/11.1.16	Laying of CC Approches of D.No 11/248 at naseruddine Strret	116274
2	38/27.4.15	Fabrication supply delivary and fixing of Control panel box for 10HP Moter @ Head water works	178553
3	37/27.4.15	Fabrication supply delivary and fixing of Control panel box for 40 HP Moter @ Head water works	179550
Total			474377

Para Number : 35**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0****Code No:11****7.9) MUNICIPAL COUNCIL - PUBLIC HEALTH SECTION-FOOD SAMPLE - REGISTER OF FOOD SAMPLE - NOT PRODUCED:**

According to the orders issued in Roc.No. 280/F8/99-2000, Dt: 09.03.99 of PFA act 1954 food inspectors have to lift food samples every three months once.

But due to non production of the Register of Food Samples, it was not possible to know how many food samples were lifted and also it was not known whether food samples were inspected or not. Therefore action would need to be taken to produce the above register to audit.

Para Number : 36**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0****Code No:11****7.10) GARBAGE COLLECTION AND LIFTING BY GARBAGE VEHICLES THE DETAILS NOT POINTEDOUT:**

During the course of audit, it is ascertained that vehicles wre engaged to collect the Garbage for the door to door settlers. The files relating to No.of vehicles were in use and the persons engaged for collecting the Garbage from settlers were not pointed out to audit to know that the scheme is running in fruitful manner of not. Early action would need to be taken to produce the details.

Para Number : 37

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.11) MUNICIPAL COUNCIL - REGISTER OF BUILDINGS EXEMPTED FROM THE PAYMENT OF PROPERTY TAX- NOT MAINTAINED AND PRODUCED TO AUDIT:

During the course of Audit, it is noticed that the register of buildings excepted from payment of property tax during the year 2011-12 was not maintained and produced to audit for verification. In the absence of the same, it could not be ensured in audit whether such buildings were assessed to other taxes/charges such as water tax, drainage tax and primary service charges etc., early action would, therefore need to be taken to get the register written up and maintained up to date. The same would need to be maintained under intimation to audit for verification.

Para Number : 38

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.12) STOCK ACCOUNT OF SURVEY MAPS NOT PRODUCED:

Due to non-production of stock account of survey maps the following observations could not be made in audit. To verify whether in the Municipalities to which survey maps have been supplied and maintain a stock account of maps received.

Whether sales have been duly in the stock account and the sale proceeds remitted of the credit of staff funds, and Whether a certificate of verification has been recorded in the account by the executive authority.

Para Number : 39

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.13) CHEQUE COUNTERFOILS PERTAINING TO DRAWALS MADE UNDER GENERAL AND ALL SCHEME FUNDS NOT PRODUCED:

During the course of audit, it was noticed that the cheque counterfoil pertaining to drawals made under general, and all the scheme funds during the year under report were not made available in spite of several half margin letters issued to the authority concerned.

Due to non-production of the cheque counterfoils pertaining to drawals made under all funds including scheme funds relation to the accounts shown in the annual account during the year under report. The cheque amounts shown could only be verified with reference to connected pass books but the correctness of the amounts exhibited in cash books and relevant pass books could not be certified without verification of cheque counterfoils.

If any financial irregularities were noticed in future pertaining to above funds the loss sustained to the funds would need to be made good from the person(s) responsible.

Para Number : 40

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.14) METER READING CARDS NOT PRODUCED:

The meter reading cards relating to excess water charges were not produced to verify the meter reading cards with reference to excess water charges collected every month during the year and to verify the excess water charges collected in order as per the rates prescribed in the bye laws.

Para Number : 41

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.15) WATE TAX BYE-LAWS NOT PRODUCED:

The bye laws of water tax were not produced to audit to verify the conditions and the rates fixed to collect water tax.

Further, as verified the demand register the register was not maintained category wise. In the absence of bye laws whether the water tax has been collected as per the bye laws or not could not be verified. If any loss sustained the same would need to be verified and made good from the persons responsible.

Para Number : 42

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.16) REGISTER OF VEHICLES, CARTS AND ANIMALS NOT PRODUCED:

During the course of audit it is noticed that the Register of taxes on vehicles, carts and animals was not produced for verification in audit. In the absence of the same the Demand collection and balances under the tax receipt could not be verified and certified in audit. Hence the register shall be produced and the loss if any sustained by the institution as found by the audit on verification the loss would need to be made good from the person or persons responsible.

Para Number : 43

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.19) REGISTER OF POST SANCTIONS NOT MAINTAINED - IRREGULAR:

The register of posts sanctioned for both permanent and temporary posts was not maintained and produced for verification. In the absence of the same the exact number of posts sanctioned and if any are being continued without govt. sanction could not be verified during audit.

Action would need to be taken to maintain the register of posts sanctioned and produced for audit together with the post sanction order. Further the expenditure if any incurred without post sanctioned orders during the year would need to be worked out and recovered from person or persons responsible.

Para Number : 44

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.20) EXEMPTIONS OF PROPERTY TAX NOTED IN THE DEMAND REGISTER - DETAILS NOT FURNISHED TO AUDIT:

During the course of audit, it is noticed in the Demand Register that certain assessments taken to demand for the previous years were granted exemptions against the following assessment Nos. The details of such exemptions granted by the appellate authority were not furnished to audit for verification in audit that whether the exemptions have been covered under section 88 of the A.P. Municipal Act. Otherwise it constitutes a loss to the institutions.

Further, the amended rates of property tax as assessed in the last General remission was not made available to the audit in order to verify the correctness of the Demand fixed in respect of property tax and the year of last General revisions was also not informed to the Audit.

Para Number : 45

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No: 11

7.21) REGISTER OF LICENCES AND MISCELLANEOUS DEMAND REGISTER, REGISTER OF MISC.SALES ETC., - NOT PRODUCED :

As per Go.Ms.No.686, MA., Dt: 30-07-1968 issued under Regulation of Receipts and Expenditure Rules- 1968, the Demand Registers and accounts shall be maintained for each kind of receipt/collection. A.D.Rs shall be maintained for the uncollected portion of the income. Where as the connected registers, counterfoils of MRs, Challans, Sale files etc., not produced to audit. Though the following amounts were noted in the Annual account for the year 2004-2005 as receipts/collection under the heads as noted against each.

1.	Tax on Animals & Vehicles	
2.	Slaughter House fee	
3.	Sale of Compost / Ruffish	

In the absence of the connected Demand Registers the D.C.B amounts of the receipts under the above heads could not be verified in audit. The arrear Demand of each receipt was also could not be pointed out the amount of arrears collected during the year was also met traceable in audit. The connected file on sale of compost also met produced to verify the correctness.

Para Number : 46

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

7.21) Further the register of Misc.Bill books maintained if any for the total No. of bill Books printed and issued to each bill collector not produced and the Demand, Collection, Balance account of bill books not maintained and produced.

In the absence of the connected registers, arrear demand registers, counter foils of bills. Challans and outstanding bills the possibility of leakage/ Misappropriation cannot be ruled out.

As could be observed further, there was no collection under the following heads.

Sale of Comost/ Ruffish

Mutton Market

Cart Stand fee etc.,

The reason for the non collection of amounts under the above heads not explained to audit.

Hence the matter may be enquired into and if any loss composed to the funds of the institution would need to be made good from the person or persons responsible.

Para Number : 47

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

CODE NO:11

7.22) GENERAL FUNDS & SCHEMES:

WORKS-EXECUTION OF WORKS-CONNECTED GUIDE LINES FOR SCHEMES AGREEMENTS AND FILE, COMPLETION REPORTS, INSPECTION REPORTS OF QUALITY CONTROL DEPARTMENT ON WORKS TEC (ALL SCHEMS FUNDS AND GENERAL FUND WORKS) ALONG WITH GRANT PROCEEDINGS (ALL SCHEMES) NOT PRODUCED 3D - LOSS SUSTAINED IF ANY COULD NOT BE VERIFIED-IRREGULARITIES IF ANY NOTICED LOSS SUSTAINED WOULD NEED TO BE MADE GOOD FROM THE CONCERNED AND REMITTED TO MUNICIPAL RELEVANT FUNDS.

During the course of audit regarding execution or works both in general funds and scheme funds, the connected agreements along with Code:11

Files, guide lines of many of the schemes, completion reports, inspections reports of quality control department on works along with grant proceedings (All schemes) were not produced for verification executed under both department and tender system.

Regarding departmental execution in absence of the aforesaid records, the following observations could not be made whether these instructions were scrupulously followed or not.

Number of departmental works executed under general funds and scheme works during 2015-16.

Number of departmental works pending completion as on 01-04-2015 regarding general and all scheme works (Scheme wise).

Number of departmental works pending completion as on 31-03-2016 (general and all scheme funds)

Outstanding advances: advances pending as on 01-04-2015 both general and all the scheme funds.

Advances pending as on 31.03.2016 general and all scheme funds.

Whether proper indenting system for issued of materials to the work not exceeding the theoretical requirement as worked out in the estimates were followed (both general and schemes).

Measurement, detailed designs, estimates, completion reports (as per para No. 173 of Andhra Pradesh. P.W.D code and Articles 171 to 174 of A.P.F.C.Vol-I (general and all schemes).

Whether materials were issued after approval of the competent authority were issued and duly acknowledged (general and all scheme funds).

Whether material at the site account is maintained (general and all scheme funds).

Whether the utilization of the material in the works based on the measurements recorded and check measured properly calculated (general and all scheme funds)

Whether the unutilized material returned to the stores duly acknowledged (general and all schemes funds) (cement, steel, sand , gravel. H.B.T. metal etc) complete information of materials stock, issued and balance).

Whether the labor required were engaged on tender system or through department persons only (general and schemes).

Whether the nominal master rolls maintained for the labour (general and schemes).

Correctness of the payments made to the labor particularly when the laborers to be paid partly cash and partly food grains (general and all schemes).

In case of purchase of materials/machinery required for execution of the works whether the procedure prescribed was followed.

Whether reasons for execution of the works departmentally were recorded by the competent authority.

Whether works executed at rates not more than estimates rates.

Whether material and labor components worked out with reference to the standard data.

Whether deviations if any-deviation statements.
 Quality control measures-connected details.
 Others-technical persons engaged-connected details.
 General and schemes achievement of objections of all schemes whether accordance with the guidelines framed regarding connected schemes.
 N.M.Rs-Total Mondays- Scheme wiser for all the schemes.
 Diversion of scheme funds if any details.
 Connected lead statements of all the works executed under general and schemes.
 Material sufficiency certificates for all the works executed under general and schemes.
 Revision of estimates approval and technical sanction of the component authority.
 The quarries are approved as per the survey of reports.

REGARDING TENDER SYSTEM: in absence of the aforesaid records, the following observations could not be made whether these instructions were scrupulously followed or not.

Register of registered contractors of the municipality.
Whether agreement was concluded any the competent authority after the finalization of the contract.
Whether the advances were paid for the works earlier to contractors connected details.
Whether the bills supported by the necessary documents such as vouchers along with measurement books for the materials produced by the contractor/sector sheets etc.
Whether such of the items of the works check measure without any conditions were only billed.
Whether additional quantities of already existing items of work in the agreements is billed as per the preliminary specifications.
Whether the cost of the materials departmentally supplied to the contractor recovered in the bills if not whether recovery of such materials affected at the rates mentioned vide para 332 of the A.P.P.W.A Code.
Whether hire charges for machinery supplied to the contractor recovered from him.
Whether times/penalties if any imposed, recovered from the contractor.
Whether all the statutory deductions are affected from the work bills.
Whether in case of works entrusted on nominations basis, the payments should be at estimated rates.
Quality control measures and its reports.
Advances outstanding of all funds general and all schemes as on 01.04.2015 and 31.03.2016.
In case of final bills, the release and discharge certificate and a certificate in full and final settlement of all demands should be furnished and income tax clearance certification also.
Whether the objects with which the work has been executed are achieved and whether fruits are enjoyed by the public.
N.M.Rs- Total man days for each work and each scheme pertaining to all the schemes.
Higher specification if any
Inflation of estimated rates
Adhoc estimates if any
Revision of estimates - approval and technical sanction of the competent authority.
If any changes in the specifications
Tender notification - inadequate time and publicity of the tender
Deviations from standard conditions
Non-encashment of bank guarantees of contractors who abandoned the works-details.
Diversion of funds (general funds to scheme funds to scheme funds and from scheme funds to another schemes and scheme funds to general funds.)

Para Number : 48

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.23) PROPERTY TAX APPEALS-RECORDS NOT PRODUCED:

The appeals and connected files relating to property tax, in respect of all wards including appeals pending in courts were not produced to audit. In the absence of the same, the correctness of the assessments of the tax due to appeals could not be verified in audit. Due to non production of records in this regard, it could not be verified whether the corporation is collecting the admitted assessed amount of tax or not. Hence, early action would need to be taken to produce the property tax appeals to audit for verification.

Para Number : 49

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.24) NON-PRODUCTION OF OUTSTANDING BILLS - LOSS TO MUNICIPAL FUNDS:

Bills cum receipts are written in advance and handed over to the bill collectors, collections staff of the taxes. In collection of taxes the receipts, and issued to the tax payers. Every tax amount non collected should be supported by the bill receipts, available with the Bill Collectors, Bill collecting staff. But in receipt of the uncollected taxes, the connected bill receipts were not produced for verification. In the absence of the bills receipts the taxes were deemed to have been collected and were not remitted to the Municipal funds and then constituted loss to the Municipal Funds. The loss caused to the Municipal Funds would need to be made good by way of recovery from the persons responsible in addition to taking action against them for non-remittance of the amounts collected if any.

Para Number : 50

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.25) BIRTHS AND DEATHS REGISTRATION - FEE COLLECTION - CONNECTED REGISTERS AND RECORDS NOT PRODUCED:

As verified from Account, a sum of Rs. /- was collected towards births and deaths registration fee. But connected registers and records were not produced to audit. The authority concerned was not responded even though several half margin letters issued. In absence of the same the correctness of the receipts/collections could not be verified in audit.

Hence action would need to be taken by the authority concerned for early production of the said registers and records.

Para Number : 51**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

**7.26) REGISTER OF NEW CONSTRUCTIONS/DEMOLITIONS
(UNDER SECTION 94) NOT PRODUCED:**

As per procedure if any building was newly constructed the owner should give a notice within 30-days from the date of completion or occupation whichever is earlier.

If that date falls within the first four months of a half year, the owner was entitled for a remission of proportionate tax as was proportionate the number of days in the half year subject to a maximum of half of tax.

MUTATION REGISTER NOT PRODUCED:

As per procedure, this register shall indicate all the changes made in the demand of property either due to revision petitions appeals or due to alterations construction, demolitions etc. At the end of the half year the total of the mutation register has to be given effect to the demand register.

REGISTER OF BILLS ISSUED NOT PRODUCED:

As per procedure, as soon as the bills were written up in advance, they have to be issued the bill collectors after noting the details of books issued in this register.

REGISTER OF WARRANTS (SECTION 264 OF THE ACT) NOT PRODUCED:

As per section 264 of the Act, in the case of uncollected taxes, a warrant has to be issued for distraint of the property. If the tax was not paid within 15 days of the date of service of the notice, warrant may be issued for distraint of the property.

REGISTER OF DISTRAINTS NOT PRODUCED:

As per the rules, if the tax was not paid after the issue of warrant, the movable property shall be distrained as per the rule 31(1) if schedule II of the Act and disposed off as per rule 15 and 16.

REGISTER OF PROSECUTIONS NOT PRODUCED:

As per the rules, if a prosecution was filed it should be noted in the register of prosecutions and realization watched.

REGISTER OF AUCTIONS NOT PRODUCED:

The register pertaining to unserviceable articles (Furniture etc..) old newspapers, books, unserviceable works material etc., was not made available for verification in audit that whether the said unserviceable articles etc., were auctioned or not.

Para Number : 52**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

7.27) REGISTER OF WORKS NOT PRODUCED:

Due to non-production of this register, the following observations could not be made i.e., whether the following procedure was scrupulously followed or not.

That all works estimated to cost more than Rs.1000/- have been entered in this register.

That it shows the amount provided in the estimate and the actual expenditure under sub-heads.

That the several money columns have been totaled of the end of the year or on completion of the work so as to enable a comparison between the total expenditure and the amount of estimate or contract being made and

That total of the year-s expenditure on each work has been recorded in column 12 of the register of estimates and allotments.

Para Number : 53**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

7.28) SCHEDULE OF RATES NOT PRODUCED:

Due to non-production of schedule of rates, the following observations could not be made.

That the schedule has been duly sanctioned by the council for adoption every year.

That all subsequent alterations or new entries of rates have been duly approved by the council and authenticated by the initials of the executive authority.

That the schedule does not contain the maximum and maximum rates last only mean rates and

That the schedule provided for rates for collection and carriage of metal on different roads in the municipality.

Para Number : 54**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

7.29) CONTRACTORS LEDGER NOT PRODUCED:

Due to non-production of this register the following observations could not be made.

That a separate file was opened in the personal ledger for each contractor.

That the entries on the debtor side show the payments made to contractors and those on creditor side the value of work done as shown in the contract certificate passed from time to time.

That the account embraces all transactions to which the contractor was a party whether relating to one or several works or to materials purchased from him.

That the account show the number and amount of each passed bill and certificate, with a brief entry of the name of the work, the number and amount of each bill or certificate and the balance due to or from the contractor an account of each work not. Settled in full.

That the contractor has signed the account at constant intervals in token of having received the same.

Para Number : 55

NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code No:11

7.30) MONEY VALUE FORMS - STOCK REGISTER NOT PRODUCED:

The money value forms stock register for the year 2015-16 was not produced. In absence of the same, the opening balance of the money value forms received, utilized, balance as on 31-3-2016 and as on the date of audit could not be verified in audit.

In the absence of the same it could not be verified in audit as to who was the custodian of the money value forms and the procedure adopted in issuing the M.V.forms and the watch kept over the return of the bill books.

Further the amount collected, credited to municipal funds by using the money value forms could not be certified in audit.

Losses if any noticed later, the same would need to be made good from the person(s) responsible and remitted to municipal funds under intimation to audit.

Para Number : 56**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

7.31) REGISTER OF INVESTMENTS NOT PRODUCED. LOSS IF ANY SUSTAINED TO MUNICIPAL FUNDS-NEEDS RECOVERY AND SUITABLE ACTION NEEDS INITIATION AGAINST THE CONCERNED:

During the course of audit the register of investments was not made available for verification in audit. Due to non-production of this important register whether the procedure prescribed in maintenance of this register was followed or not could not be verified in audit and the genuineness of the transactions could also be not certified in audit.

As per the procedure.

Earmarked funds i.e., provident fund, water supply and drainage fund and endowment fund were invested in one. Of the permissible forms and that investments in other forms were not made except with the specific sanction of the governments.

Investments of sums in excess of Rs.5000/- in fixed deposits in the state co-operative banks approved by the register of co-operative societies for the purpose have received the previous approval that particulars of investments made have been entered in the register of investments that certificate, funds, bank receipts or other evidence in support of investments were available and that in cases where the securities were held by the Account General, the amounts were traceable in the list published by him in the list published by him in the gazette.

Interests due have been realized on the due dates and credited to the accounts.

Investments made out of earmarked funds have been reinvested if the amount was not required for expenditure.

In the case of investments written off by sale or otherwise the amounts of sale proceeds have been duly credited in the accounts or if the sale was by transfer of investments it is supported by proper vouchers; and

Investments have not been disposed of except for the specific purpose for which they have been made.

Due to non-production of the investment register, it could not be verified whether any irregularities were committed loss If any sustained to the municipal funds in this regard necessary action would need to be initiated against the concerned.

Para Number : 57**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No: 11

7.32) ESTABLISHMENT AUDIT REGISTER NOT PRODUCED:

As per the procedure, all recurring charges have been entered in the establishment audit register and orders- sanctioning each post has been quoted in support. The order should be verified in every case in which the charges have been newly sanctioned or there has been change in them since last audit.

Due to non-production of this register the following observations could not be made in audit.

Any excess over the sanctioned scale appeared in any month or of the whole period under, audit and all excesses over the sanctioned monthly scale have been satisfactorily explained.

That the orders sanctioning the establishment have been noted in all cases and the amount entered to the sanctioned scale columns authenticated by the initials of the manager or executive authority.

That all the alterations in the scale column have also been initiated by the manager or the executive authority and the dates from which they taken effect have been invariably noted.

That pensioner contribution if any, as well as house rents and fixed contingencies drawn along with pay have been properly posted in the audit register.

Those refunds by short draws, fines and amounts withheld for further payment have been correctly noted.

That the fly leaves have been correctly noted.

That the temporary establishments have been entered separately after the permanent establishments in the audit register, the period for which sanction holds good has been noted and lines have been drawn across the pages or months previous and subsequent to such period and.

That the register has been maintained correctly and on the lines indicated in chapter V and posted monthly when pay bills are passed for.

Para Number : 58**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No: 11

7.33) VACANCY REMISSION REGISTERS M.A. NOT PRODUCED:

During the course of audit, the register of vacancy remissions was not produced for verification in audit. In absence of the same, it could not be verified in audit whether the following conditions on which the remission of property tax can be granted were fulfilled.

The building should be vacant and unlit for a considerable period of 36 or more days in the half year.

There should be a notice of vacancy from the owner either in that half year or in the proceeding half year indicating the period of vacancy.

There should be a demand for remission of tax either in that half year or in the succeeding half year.

The amount of remission shall be proportional to the period of vacancy and it shall not exceed half of the amount of tax.

Hence the above register would need to be written up and produce to audit early for verification whether the above conditions are fulfilled.

Para Number : 59**NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0**

Code No:11

7.34) ADVERTISEMENTS TAX-TEMPORARY STRUCTURES, PERMANENT STRUCTURES HOARDINGS-DEMAND, CORRECTION, BALANCE REGISTER ALONG WITH CONNECTED NOT PRODUCED:

The municipality should prepare the demand register for advertisement tax on temporary structures, hoardings, slides in cinema theatres maintained as on first April and further demand should be fixed for the above items by way of monthly lists of concerned field staff and fix the tax as per notification and correct the tax.

The afore said registers along with the connected files were not made available for verification in absence of these records the collections shown could not be verified and certified in audit also be not verification audit whether the prescribed procedure was followed or not.

That the rates of very shall be in accordance with the rates specified.

That the collection of tax on advertisements may be leased out for a period not exceeding on year on the terms and conditions fixe by the council (Section 119 of the Act).

That the tax was collected at 1/12th of every month and if any advertisement was erected for less than a month, full month rates was collect (Rule:7) since the rate of the tax is an annual basis.

That the advertisements were approved by the commissioner and whether erected after approval (Rule 4).

That in addition to this tax, fees or rent for using the land of the municipality was charges (Rule 6).

Whether if any person failed to pay the tax, the advertisement was removed and the charges there of are recovered from him/her (Rule 9).

Due to non-production of the relevant files and records it could not be verified in audit whether the procedure prescribed in this regard as above was followed or not.

If any financial irregularities are noticed later in this regard the loss sustained to the municipal funds would need to be made good from the person(s) responsible

Para Number : 60

EXCESS PAYMENTS (Code : 13) Rs : 750272

Code No:13

8) Water Tap Receipts-Labour Charges-Short collected -Revenue loss- Needs recovery Rs 750272

During the Course of audit on the accounts of Municipal Council for the year 2015-16.As seen from the Plan of Tap Connection and estimation of Tap connection it is noticed that the materials for Tap connection supplied by who applied for the connection, Laying and jointing pipe including tarring etc., Fitting up other materials masonry work for SC and meter charges Road cutting and Restoring miscellaneous charges road restoring work Executed by the Municipality for which labour charges collected from Party. But Engineering authority was estimated lesser distance from Main pipe to house in meters than compare with plan thus resulting in short collected labour charges from the party

As per Plan Pipe line Distance from Main pipe to House in Meters	As per Estimation Pipe line Distance from Main pipe to House in Meters	Labour rate per Cum	Labour work estimated in Cum by the authority	Actual Executed Labour work in Cum by the authority	Already collected Labour charges	To be collected labour charges	Short collected by the authority
7031	1110	6334.74	66.6	184.7988	421800	1198385	750272

However as seen from the information constitutes the loss to the Municipal council Fund. An aggregate amount of Rs 750272 loss to the MPL fund the same amount should to be recovered from the person or persons responsible. The loss worked out in the annexure, it is enclosed

Application NO	As per Plan Length of Distribution line in meters	As per Estimation Length of Distribution line in meters	Labour charges per Cum	As per Estimation Labour Work don in CUM	As per Plan Would have Labour Worked	To be collected labour charges	Already collected labour charges	Short collected in RS Col 9 Col 7-8
5044	21.4	5	6334.74	0.3	0.627	3972	1900	2072
5043	73.5	5	6334.74	0.3	1.669	10574	1900	8674

5045	9.15	5	6334.74	0.3	0.383	2426	1900	526
5046	15.2	5	6334.74	0.3	0.305	1932	1900	32
5049	9.15	5	6334.74	0.3	0.505	3198	1900	1298
5050	25.9	5	6334.74	0.3	0.718	4548	1900	2648
5056	29	5	6334.74	0.3	0.5792	3669	1900	1769
5057	30.8	5	6334.74	0.3	0.8156	5167	1900	3267
5058	6.1	5	6334.74	0.3	0.322	2040	1900	140
5059	18.3	5	6334.74	0.3	0.566	3585	1900	1685
5061	30.5	5	6334.74	0.3	0.81	5131	1900	3231
5054	44.5	5	6334.74	0.3	1.19	7538	1900	5638
5055	9.15	5	6334.74	0.3	0.383	2426	1900	526
5051	47.9	5	6334.74	0.3	1.157	7329	1900	5429
5052	17.1	5	6334.74	0.3	0.541	3430	1900	1530
5059	6.1	5	6334.74	0.3	0.322	2040	1900	140
6027	48.5	5	6334.74	0.3	1.17	7412	1900	5512
5093	28.7	5	6334.74	0.3	0.773	4897	1900	2987
5094	11.3	5	6334.74	0.3	0.425	2696	1900	796
5095	12.2	5	6334.74	0.3	0.444	2813	1900	913
5098	30.5	5	6334.74	0.3	0.81	5129	1900	3229
5099	12.2	5	6334.74	0.3	0.444	2813	1900	913
6001	69.8	5	6334.74	0.3	1.596	10110	1900	8210
6002	27.4	5	6334.74	0.3	0.748	4738	1900	2838
6003	6.1	5	6334.74	0.3	0.322	2040	1900	140
6004	82.6	5	6334.74	0.3	1.852	11732	1900	9832
6005	54.9	5	6334.74	0.3	1.297	8217	1900	6317
6006	6.1	5	6334.74	0.3	0.322	2040	1900	140
6007	94.5	5	6334.74	0.3	2.09	13240	1900	11340
6008	9.15	5	6334.74	0.3	0.383	2426	1900	526
6009	9.12	5	6334.74	0.3	0.382	2425	1900	525
6010	42.1	5	6334.74	0.3	1.041	6596	1900	4696
6011	6.1	5	6334.74	0.3	0.322	2040	1900	140
6012	18.3	5	6334.74	0.3	0.566	3585	1900	1685
6013	78	5	6334.74	0.3	1.761	11155	1900	9255
6014	60.8	5	6334.74	0.3	1.416	8970	1900	7070
6015	57.9	5	6334.74	0.3	1.358	8603	1900	6703
6016	36	5	6334.74	0.3	0.919	5822	1900	3922
6017	6.1	5	6334.74	0.3	0.322	2040	1900	140
6019	6.1	5	6334.74	0.3	0.322	2040	1900	140
6020	24.4	5	6334.74	0.3	0.688	4358	1900	2458
6021	27.4	5	6334.74	0.3	0.749	4745	1900	2845
6022	8.53	5	6334.74	0.3	0.371	2350	1900	450
6024	19.2	5	6334.74	0.3	0.584	3699	1900	1799
6026	107	5	6334.74	0.3	2.34	14823	1900	12923
6028	6.1	5	6334.74	0.3	0.322	2040	1900	140
6030	34.4	5	6334.74	0.3	0.889	5632	1900	3732
6031	21.3	5	6334.74	0.3	0.627	3972	1900	2072
6035	9.15	5	6334.74	0.3	0.383	2426	1900	526
6038	9.15	5	6334.74	0.3	0.383	2426	1900	526
6039	9.15	5	6334.74	0.3	0.383	2426	1900	526
6040	33.5	5	6334.74	0.3	0.871	5518	1900	3618
6041	88.4	5	6334.74	0.3	1.968	12467	1900	10567
6043	27.4	5	6334.74	0.3	0.749	4745	1900	2845
6045	9.15	5	6334.74	0.3	0.383	2426	1900	526
6046	9.15	5	6334.74	0.3	0.383	2426	1900	526
6047	57.9	5	6334.74	0.3	1.358	8604	1900	6704
6049	9.15	5	6334.74	0.3	0.383	2426	1900	526
6050	21	5	6334.74	0.3	0.621	3934	1900	2034
6053	31.4	5	6334.74	0.3	0.828	5245	1900	3345
6055	9.14	5	6334.74	0.3	0.383	2426	1900	526
6056	67.4	5	6334.74	0.3	1.547	9800	1900	7800
6058	39.6	5	6334.74	0.3	0.992	6287	1900	4387
6059	9.15	5	6334.74	0.3	0.383	2426	1900	526
6060	9.15	5	6334.74	0.3	0.383	2426	1900	526
6063	9.15	5	6334.74	0.3	0.383	2426	1900	526
6064	54.9	5	6334.74	0.3	1.9	12036	1900	10136
6065	69.8	5	6334.74	0.3	1.6	10135	1900	8235
6164	54.9	5	6334.74	0.3	1.299	8229	1900	6329
6165	56.4	5	6334.74	0.3	1.328	8413	1900	6513
6167	31.7	5	6334.74	0.3	0.834	5283	1900	3383

6168	38.4	5	6334.74	0.3	0.968	6132	1900	4232
6169	9.15	5	6334.74	0.3	0.383	2426	1900	526
6170	10.7	5	6334.74	0.3	0.413	2619	1900	719
6172	45.7	5	6334.74	0.3	1.114	7057	1900	5157
6174	82.3	5	6334.74	0.3	1.114	7057	1900	5157
6175	70.7	5	6334.74	0.3	1.614	10224	1900	8324
6176	21.3	5	6334.74	0.3	0.627	3972	1900	2072
6179	9.15	5	6334.74	0.3	0.383	2426	1900	526
6180	27.4	5	6334.74	0.3	0.749	4745	1900	2845
6182	15.2	5	6334.74	0.3	0.505	3199	1900	1299
6183	32	5	6334.74	0.3	0.84	5321	1900	3421
6184	12.2	5	6334.74	0.3	0.444	2812	1900	913
6188	45.7	5	6334.74	0.3	1.114	7057	1900	5157
6189	45.7	5	6334.74	0.3	1.114	7057	1900	5157
6190	27.4	5	6334.74	0.3	0.749	4745	1900	2845
6191	9.15	5	6334.74	0.3	0.383	2426	1900	526
6192	21.3	5	6334.74	0.3	0.627	3972	1900	2076
6193	9.15	5	6334.74	0.3	0.383	2426	1900	526
6194	82.3	5	6334.74	0.3	1.846	11694	1900	9794
6195	39.6	5	6334.74	0.3	0.992	6284	1900	4384
6197	45.7	5	6334.74	0.3	1.114	7057	1900	5157
6199	21.3	5	6334.74	0.3	0.627	3972	1900	2027
6200	9.15	5	6334.74	0.3	0.383	2426	1900	526
6201	9.15	5	6334.74	0.3	0.383	2426	1900	526
6202	21.3	5	6334.74	0.3	0.427	3972	1900	2027
6205	43.3	5	6334.74	0.3	1.065	6746	1900	4846
6206	53.4	5	6334.74	0.3	1.268	8032	1900	6132
6207	15.2	5	6334.74	0.3	0.505	3199	1900	1299
6211	9.15	5	6334.74	0.3	0.383	2426	1900	526
6212	32	5	6334.74	0.3	0.84	5321	1900	3421
6213	165	5	6334.74	0.3	3.494	22136	1900	20234
6215	49.7	5	6334.74	0.3	1.194	7564	1900	5664
6216	13.7	5	6334.74	0.3	0.474	3003	1900	1103
6217	9.75	5	6334.74	0.3	0.395	2502	1900	602
6218	50	5	6334.74	0.3	1.199	7595	1900	5695
6219	9.14	5	6334.74	0.3	0.382	2425	1900	525
6220	27.4	5	6334.74	0.3	0.749	4745	1900	2845
6221	45.7	5	6334.74	0.3	1.114	7057	1900	5157
6226	9.14	5	6334.74	0.3	0.382	2425	1900	525
6227	9.15	5	6334.74	0.3	0.383	2426	1900	526
6228	39.6	5	6334.74	0.3	0.992	6284	1900	4384
6229	9.14	5	6334.74	0.3	0.382	2425	1900	525
6230	54.9	5	6334.74	0.3	1.297	8216	1900	6316
6231	57.9	5	6334.74	0.3	1.358	8603	1900	6703
6234	22.9	5	6334.74	0.3	0.657	4163	1900	2263
6235	9.14	5	6334.74	0.3	0.382	2425	1900	525
6236	9.15	5	6334.74	0.3	0.383	2426	1900	526
6238	18.3	5	6334.74	0.3	0.565	3583	1900	1683
6239	36.6	5	6334.74	0.3	0.932	5901	1900	4001
6240	45.7	5	6334.74	0.3	1.114	7059	1900	5159
6242	9.14	5	6334.74	0.3	0.382	2425	1900	525
6243	33.5	5	6334.74	0.3	0.871	5515	1900	3615
6244	14.9	5	6334.74	0.3	0.498	3160	1900	1260
6245	12.2	5	6334.74	0.3	0.444	2811	1900	911
6246	9.14	5	6334.74	0.3	0.382	2425	1900	525
6247	12.2	5	6334.74	0.3	0.444	2811	1900	911
6248	70.1	5	6334.74	0.3	1.6	10148	1900	8240
6249	9.14	5	6334.74	0.3	0.382	2425	1900	525
6250	9.14	5	6334.74	0.3	0.382	2425	1900	525
6253	16.8	5	6334.74	0.3	0.535	3390	1900	1490
6254	47.2	5	6334.74	0.3	1.145	7252	1900	5352
6255	9.14	5	6334.74	0.3	0.382	2425	1900	525
6251	9.15	5	6334.74	0.3	0.383	2426	1900	526
6256	42.7	5	6334.74	0.3	1.053	6670	1900	4770
6257	88.4	5	6334.74	0.3	1.968	12466	1900	10566
6259	9.15	5	6334.74	0.3	0.383	2426	1900	526
6260	25.3	5	6334.74	0.3	0.706	4472	1900	2572
6261	10.7	5	6334.74	0.3	0.413	2620	1900	720
6262	25.9	5	6334.74	0.3	0.718	4548	1900	2648

6263	18.3	5	6334.74	0.3	0.566	3584	1900	1684
6265	39.6	5	6334.74	0.3	0.992	6284	1900	4384
6266	16.5	5	6334.74	0.3	0.529	3351	1900	1451
6267	9.15	5	6334.74	0.3	0.383	2426	1900	526
6268	9.15	5	6334.74	0.3	0.383	2426	1900	526
6269	9.15	5	6334.74	0.3	0.383	2426	1900	526
6271	57.9	5	6334.74	0.3	1.358	8603	1900	6703
6126	36.6	5	6334.74	0.3	0.932	5904	1900	4004
6127	10.7	5	6334.74	0.3	0.413	2619	1900	719
6133	45.1	5	6334.74	0.3	1.102	6982	1900	5082
6135	23.8	5	6334.74	0.3	0.675	4278	1900	2378
6136	29.6	5	6334.74	0.3	0.791	5013	1900	3113
6139	23.5	5	6334.74	0.3	0.669	4240	1900	2340
6140	36	5	6334.74	0.3	0.919	5824	1900	3924
6145	9.15	5	6334.74	0.3	0.383	2426	1900	526
6146	9.15	5	6334.74	0.3	0.383	2426	1900	526
6147	42.4	5	6334.74	0.3	1.047	6635	1900	4735
6149	9.14	5	6334.74	0.3	0.382	2425	1900	520
6151	9.15	5	6334.74	0.3	0.383	2426	1900	526
6152	49.4	5	6334.74	0.3	1.188	7523	1900	5623
6153	9.15	5	6334.74	0.3	0.383	2426	1900	526
6154	20.7	5	6334.74	0.3	0.615	3895	1900	1995
6155	15.3	5	6334.74	0.3	0.505	3199	1900	1299
6158	9.15	5	6334.74	0.3	0.383	2426	1900	526
6159	10.7	5	6334.74	0.3	0.413	2619	1900	719
6160	109	5	6334.74	0.3	2.382	15092	1900	13192
6161	117	5	6334.74	0.3	2.535	16057	1900	14157
6096	68.3	5	6334.74	0.3	1.566	9918	1900	8018
6097	9.15	5	6334.74	0.3	0.383	2426	1900	526
6098	80.5	5	6334.74	0.3	1.809	11462	1900	9562
6100	28.7	5	6334.74	0.3	0.773	4897	1900	2997
6105	21.3	5	6334.74	0.3	0.627	3972	1900	2072
6108	21.4	5	6334.74	0.3	0.626	3971	1900	2071
6109	121	5	6334.74	0.3	2.626	16635	1900	14735
6110	9.14	5	6334.74	0.3	0.382	2425	1900	525
6111	12.2	5	6334.74	0.3	0.444	2813	1900	913
6112	13.7	5	6334.74	0.3	0.474	3003	1900	1103
6113	50	5	6334.74	0.3	1.198	7594	1900	5694
6115	34.1	5	6334.74	0.3	0.883	5594	1900	3694
6118	36.6	5	6334.74	0.3	0.932	5904	1900	4004
6119	112	5	6334.74	0.3	2.431	15400	1900	13500
6123	16.2	5	6334.74	0.3	0.523	3313	1900	1413
6125	85.3	5	6334.74	0.3	1.907	12080	1900	10180
6086	48.8	5	6334.74	0.3	1.175	7443	1900	5543
6093	12.2	5	6334.74	0.3	0.458	29013	1900	1001
6067	16.2	5	6334.74	0.3	0.523	3313	1900	1413
6069	36.6	5	6334.74	0.3	0.931	5898	1900	3998
6068	17.7	5	6334.74	0.3	0.554	3509	1900	1609
6087	45.2	5	6334.74	0.3	1.103	6987	1900	5087
6066	10.6	5	6334.74	0.3	0.412	2610	1900	710
6092	24.4	5	6334.74	0.3	0.688	4358	1900	2458
6091	30.5	5	6334.74	0.3	0.81	5131	1900	3231
6072	9.14	5	6334.74	0.3	0.382	2420	1900	520
6071	19.8	5	6334.74	0.3	0.596	3776	1900	1876
6079	14	5	6334.74	0.3	0.481	3047	1900	1147
6078	42.4	5	6334.74	0.3	1.047	6632	1900	4732
6077	27.3	5	6334.74	0.3	0.746	4726	1900	2826
6075	9.14	5	6334.74	0.3	0.382	2410	1900	520
6074	73.2	5	6334.74	0.3	1.663	10535	1900	8635
6073	23.2	5	6334.74	0.3	0.663	4200	1900	2300
6081	48.5	5	6334.74	0.3	1.692	10718	1900	8818
6084	9.15	5	6334.74	0.3	0.383	2426	1900	526
6085	15.2	5	6334.74	0.3	0.505	3199	1900	1299
5068	32.6	5	6334.74	0.3	0.852	5398	1900	3498
5066	21.9	5	6334.74	0.3	0.639	4047	1900	2147
5067	13.1	5	6334.74	0.3	0.462	2928	1900	1028
5070	47.6	5	6334.74	0.3	1.151	7291	1900	5391
5071	18.3	5	6334.74	0.3	0.566	3583	1900	1683
5072	138	5	6334.74	0.3	2.768	17532	1900	15632

5073	45.7	5	6334.74	0.3	1.114	7059	1900	5159
5074	11.6	5	6334.74	0.3	0.432	2734	1900	834
5076	42.7	5	6334.74	0.3	1.053	6673	1900	4773
5077	127	5	6334.74	0.3	2.71	17418	1900	15518
5080	9.14	5	6334.74	0.3	0.382	2420	1900	520
5081	42.7	5	6334.74	0.3	1.053	6673	1900	4773
5082	9.15	5	6334.74	0.3	0.383	2426	1900	526
5083	54	5	6334.74	0.3	1.279	8102	1900	6202
5084	16.5	5	6334.74	0.3	0.529	3351	1900	1451
5086	18.3	5	6334.74	0.3	0.566	3585	1900	1685
5087	14.6	5	6334.74	0.3	0.493	3120	1900	1220
5090	70	5	6334.74	0.3	1.6	10136	1900	8235
5092	9.15	5	6334.74	0.3	0.383	2426	1900	526
Total	7031	1110		66.6	184.7988	1198385	421800	750272

Para Number : 61

EXCESS PAYMENTS (Code : 13) Rs : 195693

Code No:13

8.1) **Water Tap Receipts-Labour Charges-Short collected -Revenue loss- Needs recovery Rs 195693**

During the Course of audit on the accounts of Municipal Council for the year 2015-16.As seen from the Plan of Tap Connection and estimation of Tap connection it is noticed that the materials for Tap connection supplied by who applied for the connection, Laying and jointing pipe including tarring etc., Fitting up other materials masonry work for SC and meter charges Road cutting and Restoring miscellaneous charges road restoring work Executed by the Municipality and for which labour charges collected from Party. But Engineering authority was estimated made lesser distance from Main pipe to house in meters than compare with plan thus resulting in short collected labour charges from the party

As per Plan Pipe line Distance from Main pipe to House in Meters	As per Estimation Pipe line Distance from Main pipe to House in Meters	Labour rate per Cum	Labour work estimated in Cum by the authority	Actual Executed Labour work in Cum by the authority	Already collected Labour charges	To be collected labour charges	Short collected by the authority
7031	1110	1656	66.6	184.7988	110334	306027	195693

However as seen from the information constitutes the loss the revenue to the Municipal council Fund. An aggregate amount of Rs 195693 loss to the MPL fund the same amount should to be recovered from the person or persons responsible. The loss worked out in the annexure, it is enclosed.

Application NO	As per Plan Length of Distribution line in meters 2	As per Estimation Length of Distribution line in meters 3	Labour charges per Cum 4	As per Estimation Labour Work don in CUM 5	As per Plan Would have Labour Worked 6	To be collected labour charges 7	Already collected labour charges 8	Short collected in RS Col 9
5044	21.35	5	1656	0.3	0.627	1038.312	497	541.312
5043	73.46	5	1656	0.3	1.669	2763.864	497	2266.864
5045	9.15	5	1656	0.3	0.383	634.248	497	137.248
5046	15.24	5	1656	0.3	0.305	505.08	497	8.08
5049	9.15	5	1656	0.3	0.505	836.28	497	339.28
5050	25.9	5	1656	0.3	0.718	1189.008	497	692.008
5056	28.96	5	1656	0.3	0.5792	959.1552	497	462.1552
5057	30.78	5	1656	0.3	0.8156	1350.634	497	853.6336
5058	6.1	5	1656	0.3	0.322	533.232	497	36.232
5059	18.3	5	1656	0.3	0.566	937.296	497	440.296
5061	30.5	5	1656	0.3	0.81	1341.36	497	844.36
5054	44.5	5	1656	0.3	1.19	1970.64	497	1473.64

5055	9.15	5	1656	0.3	0.383	634.248	497	137.248
5051	47.85	5	1656	0.3	1.157	1915.992	497	1418.992
5052	17.07	5	1656	0.3	0.541	895.896	497	398.896
5059	6.1	5	1656	0.3	0.322	533.232	497	36.232
6027	48.46	5	1656	0.3	1.17	1937.52	497	1440.52
5093	28.65	5	1656	0.3	0.773	1280.088	497	783.088
5094	11.28	5	1656	0.3	0.425	703.8	497	206.8
5095	12.2	5	1656	0.3	0.444	735.264	497	238.264
5098	30.48	5	1656	0.3	0.81	1341.36	497	844.36
5099	12.19	5	1656	0.3	0.444	735.264	497	238.264
6001	69.8	5	1656	0.3	1.596	2642.976	497	2145.976
6002	27.4	5	1656	0.3	0.748	1238.688	497	741.688
6003	6.1	5	1656	0.3	0.322	533.232	497	36.232
6004	82.6	5	1656	0.3	1.852	3066.912	497	2569.912
6005	54.86	5	1656	0.3	1.297	2147.832	497	1650.832
6006	6.1	5	1656	0.3	0.322	533.232	497	36.232
6007	94.48	5	1656	0.3	2.09	3461.04	497	2964.04
6008	9.15	5	1656	0.3	0.383	634.248	497	137.248
6009	9.12	5	1656	0.3	0.382	632.592	497	135.592
6010	42.06	5	1656	0.3	1.041	1723.896	497	1226.896
6011	6.1	5	1656	0.3	0.322	533.232	497	36.232
6012	18.29	5	1656	0.3	0.566	937.296	497	440.296
6013	78.03	5	1656	0.3	1.761	2916.216	497	2419.216
6014	60.8	5	1656	0.3	1.416	2344.896	497	1847.896
6015	57.91	5	1656	0.3	1.358	2248.848	497	1751.848
6016	35.97	5	1656	0.3	0.919	1521.864	497	1024.864
6017	6.1	5	1656	0.3	0.322	533.232	497	36.232
6019	6.1	5	1656	0.3	0.322	533.232	497	36.232
6020	24.38	5	1656	0.3	0.688	1139.328	497	642.328
6021	27.43	5	1656	0.3	0.749	1240.344	497	743.344
6022	8.53	5	1656	0.3	0.371	614.376	497	117.376
6024	19.2	5	1656	0.3	0.584	967.104	497	470.104
6026	106.98	5	1656	0.3	2.34	3875.04	497	3378.04
6028	6.1	5	1656	0.3	0.322	533.232	497	36.232
6030	34.44	5	1656	0.3	0.889	1472.184	497	975.184
6031	21.33	5	1656	0.3	0.627	1038.312	497	541.312
6035	9.15	5	1656	0.3	0.383	634.248	497	137.248
6038	9.15	5	1656	0.3	0.383	634.248	497	137.248
6039	9.15	5	1656	0.3	0.383	634.248	497	137.248
6040	33.53	5	1656	0.3	0.871	1442.376	497	945.376
6041	88.4	5	1656	0.3	1.968	3259.008	497	2762.008
6043	27.43	5	1656	0.3	0.749	1240.344	497	743.344
6045	9.15	5	1656	0.3	0.383	634.248	497	137.248
6046	9.15	5	1656	0.3	0.383	634.248	497	137.248
6047	57.91	5	1656	0.3	1.358	2248.848	497	1751.848
6049	9.15	5	1656	0.3	0.383	634.248	497	137.248
6050	21.03	5	1656	0.3	0.621	1028.376	497	531.376
6053	31.39	5	1656	0.3	0.828	1371.168	497	874.168
6055	9.14	5	1656	0.3	0.383	634.248	497	137.248
6056	67.36	5	1656	0.3	1.547	2561.832	497	2064.832
6058	39.62	5	1656	0.3	0.992	1642.752	497	1145.752
6059	9.15	5	1656	0.3	0.383	634.248	497	137.248
6060	9.15	5	1656	0.3	0.383	634.248	497	137.248
6063	9.15	5	1656	0.3	0.383	634.248	497	137.248
6064	54.9	5	1656	0.3	1.9	3146.4	497	2649.4
6065	69.8	5	1656	0.3	1.6	2649.6	497	2152.6
6164	54.9	5	1656	0.3	1.299	2151.144	497	1654.144
6165	56.39	5	1656	0.3	1.328	2199.168	497	1702.168
6167	31.7	5	1656	0.3	0.834	1381.104	497	884.104
6168	38.4	5	1656	0.3	0.968	1603.008	497	1106.008
6169	9.15	5	1656	0.3	0.383	634.248	497	137.248
6170	10.67	5	1656	0.3	0.413	683.928	497	186.928
6172	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6174	82.3	5	1656	0.3	1.114	1844.784	497	1347.784
6175	70.71	5	1656	0.3	1.614	2672.784	497	2175.784
6176	21.34	5	1656	0.3	0.627	1038.312	497	541.312
6179	9.15	5	1656	0.3	0.383	634.248	497	137.248
6180	27.43	5	1656	0.3	0.749	1240.344	497	743.344
6182	15.24	5	1656	0.3	0.505	836.28	497	339.28

6183	32	5	1656	0.3	0.84	1391.04	497	894.04
6184	12.2	5	1656	0.3	0.444	735.264	497	238.264
6188	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6189	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6190	27.43	5	1656	0.3	0.749	1240.344	497	743.344
6191	9.15	5	1656	0.3	0.383	634.248	497	137.248
6192	21.33	5	1656	0.3	0.627	1038.312	497	541.312
6193	9.15	5	1656	0.3	0.383	634.248	497	137.248
6194	82.3	5	1656	0.3	1.846	3056.976	497	2559.976
6195	39.62	5	1656	0.3	0.992	1642.752	497	1145.752
6197	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6199	21.34	5	1656	0.3	0.627	1038.312	497	541.312
6200	9.15	5	1656	0.3	0.383	634.248	497	137.248
6201	9.15	5	1656	0.3	0.383	634.248	497	137.248
6202	21.34	5	1656	0.3	0.427	707.112	497	210.112
6205	43.28	5	1656	0.3	1.065	1763.64	497	1266.64
6206	53.4	5	1656	0.3	1.268	2099.808	497	1602.808
6207	15.24	5	1656	0.3	0.505	836.28	497	339.28
6211	9.15	5	1656	0.3	0.383	634.248	497	137.248
6212	32	5	1656	0.3	0.84	1391.04	497	894.04
6213	164.7	5	1656	0.3	3.494	5786.064	497	5289.064
6215	49.68	5	1656	0.3	1.194	1977.264	497	1480.264
6216	13.72	5	1656	0.3	0.474	784.944	497	287.944
6217	9.75	5	1656	0.3	0.395	654.12	497	157.12
6218	49.99	5	1656	0.3	1.199	1985.544	497	1488.544
6219	9.14	5	1656	0.3	0.382	632.592	497	135.592
6220	27.43	5	1656	0.3	0.749	1240.344	497	743.344
6221	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6226	9.14	5	1656	0.3	0.382	632.592	497	135.592
6227	9.15	5	1656	0.3	0.383	634.248	497	137.248
6228	39.62	5	1656	0.3	0.992	1642.752	497	1145.752
6229	9.14	5	1656	0.3	0.382	632.592	497	135.592
6230	54.86	5	1656	0.3	1.297	2147.832	497	1650.832
6231	57.91	5	1656	0.3	1.358	2248.848	497	1751.848
6234	22.86	5	1656	0.3	0.657	1087.992	497	590.992
6235	9.14	5	1656	0.3	0.382	632.592	497	135.592
6236	9.15	5	1656	0.3	0.383	634.248	497	137.248
6238	18.28	5	1656	0.3	0.565	935.64	497	438.64
6239	36.58	5	1656	0.3	0.932	1543.392	497	1046.392
6240	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
6242	9.14	5	1656	0.3	0.382	632.592	497	135.592
6243	33.53	5	1656	0.3	0.871	1442.376	497	945.376
6244	14.94	5	1656	0.3	0.498	824.688	497	327.688
6245	12.19	5	1656	0.3	0.444	735.264	497	238.264
6246	9.14	5	1656	0.3	0.382	632.592	497	135.592
6247	12.19	5	1656	0.3	0.444	735.264	497	238.264
6248	70.1	5	1656	0.3	1.6	2649.6	497	2152.6
6249	9.14	5	1656	0.3	0.382	632.592	497	135.592
6250	9.14	5	1656	0.3	0.382	632.592	497	135.592
6253	16.76	5	1656	0.3	0.535	885.96	497	388.96
6254	47.24	5	1656	0.3	1.145	1896.12	497	1399.12
6255	9.14	5	1656	0.3	0.382	632.592	497	135.592
6251	9.15	5	1656	0.3	0.383	634.248	497	137.248
6256	42.67	5	1656	0.3	1.053	1743.768	497	1246.768
6257	88.39	5	1656	0.3	1.968	3259.008	497	2762.008
6259	9.15	5	1656	0.3	0.383	634.248	497	137.248
6260	25.3	5	1656	0.3	0.706	1169.136	497	672.136
6261	10.68	5	1656	0.3	0.413	683.928	497	186.928
6262	25.9	5	1656	0.3	0.718	1189.008	497	692.008
6263	18.29	5	1656	0.3	0.566	937.296	497	440.296
6265	39.62	5	1656	0.3	0.992	1642.752	497	1145.752
6266	16.46	5	1656	0.3	0.529	876.024	497	379.024
6267	9.15	5	1656	0.3	0.383	634.248	497	137.248
6268	9.15	5	1656	0.3	0.383	634.248	497	137.248
6269	9.15	5	1656	0.3	0.383	634.248	497	137.248
6271	57.91	5	1656	0.3	1.358	2248.848	497	1751.848
6126	36.58	5	1656	0.3	0.932	1543.392	497	1046.392
6127	10.67	5	1656	0.3	0.413	683.928	497	186.928
6133	45.11	5	1656	0.3	1.102	1824.912	497	1327.912

6135	23.77	5	1656	0.3	0.675	1117.8	497	620.8
6136	29.57	5	1656	0.3	0.791	1309.896	497	812.896
6139	23.47	5	1656	0.3	0.669	1107.864	497	610.864
6140	35.97	5	1656	0.3	0.919	1521.864	497	1024.864
6145	9.15	5	1656	0.3	0.383	634.248	497	137.248
6146	9.15	5	1656	0.3	0.383	634.248	497	137.248
6147	42.37	5	1656	0.3	1.047	1733.832	497	1236.832
6149	9.14	5	1656	0.3	0.382	632.592	497	135.592
6151	9.15	5	1656	0.3	0.383	634.248	497	137.248
6152	49.38	5	1656	0.3	1.188	1967.328	497	1470.328
6153	9.15	5	1656	0.3	0.383	634.248	497	137.248
6154	20.74	5	1656	0.3	0.615	1018.44	497	521.44
6155	15.25	5	1656	0.3	0.505	836.28	497	339.28
6158	9.15	5	1656	0.3	0.383	634.248	497	137.248
6159	10.67	5	1656	0.3	0.413	683.928	497	186.928
6160	109.12	5	1656	0.3	2.382	3944.592	497	3447.592
6161	116.74	5	1656	0.3	2.535	4197.96	497	3700.96
6096	68.28	5	1656	0.3	1.566	2593.296	497	2096.296
6097	9.15	5	1656	0.3	0.383	634.248	497	137.248
6098	80.47	5	1656	0.3	1.809	2995.704	497	2498.704
6100	28.65	5	1656	0.3	0.773	1280.088	497	783.088
6105	21.34	5	1656	0.3	0.627	1038.312	497	541.312
6108	21.35	5	1656	0.3	0.626	1036.656	497	539.656
6109	121.3	5	1656	0.3	2.626	4348.656	497	3851.656
6110	9.14	5	1656	0.3	0.382	632.592	497	135.592
6111	12.2	5	1656	0.3	0.444	735.264	497	238.264
6112	13.7	5	1656	0.3	0.474	784.944	497	287.944
6113	49.99	5	1656	0.3	1.198	1983.888	497	1486.888
6115	34.14	5	1656	0.3	0.883	1462.248	497	965.248
6118	36.58	5	1656	0.3	0.932	1543.392	497	1046.392
6119	111.56	5	1656	0.3	2.431	4025.736	497	3528.736
6123	16.15	5	1656	0.3	0.523	866.088	497	369.088
6125	85.34	5	1656	0.3	1.907	3157.992	497	2660.992
6086	48.77	5	1656	0.3	1.175	1945.8	497	1448.8
6093	12.19	5	1656	0.3	0.458	758.448	497	261.448
6067	16.15	5	1656	0.3	0.523	866.088	497	369.088
6069	36.56	5	1656	0.3	0.931	1541.736	497	1044.736
6068	17.68	5	1656	0.3	0.554	917.424	497	420.424
6087	45.17	5	1656	0.3	1.103	1826.568	497	1329.568
6066	10.6	5	1656	0.3	0.412	682.272	497	185.272
6092	24.38	5	1656	0.3	0.688	1139.328	497	642.328
6091	30.5	5	1656	0.3	0.81	1341.36	497	844.36
6072	9.14	5	1656	0.3	0.382	632.592	497	135.592
6071	19.8	5	1656	0.3	0.596	986.976	497	489.976
6079	14.03	5	1656	0.3	0.481	796.536	497	299.536
6078	42.37	5	1656	0.3	1.047	1733.832	497	1236.832
6077	27.28	5	1656	0.3	0.746	1235.376	497	738.376
6075	9.14	5	1656	0.3	0.382	632.592	497	135.592
6074	73.15	5	1656	0.3	1.663	2753.928	497	2256.928
6073	23.16	5	1656	0.3	0.663	1097.928	497	600.928
6081	48.46	5	1656	0.3	1.692	2801.952	497	2304.952
6084	9.15	5	1656	0.3	0.383	634.248	497	137.248
6085	15.24	5	1656	0.3	0.505	836.28	497	339.28
5068	32.61	5	1656	0.3	0.852	1410.912	497	913.912
5066	21.94	5	1656	0.3	0.639	1058.184	497	561.184
5067	13.11	5	1656	0.3	0.462	765.072	497	268.072
5070	47.55	5	1656	0.3	1.151	1906.056	497	1409.056
5071	18.28	5	1656	0.3	0.566	937.296	497	440.296
5072	138.38	5	1656	0.3	2.768	4583.808	497	4086.808
5073	45.72	5	1656	0.3	1.114	1844.784	497	1347.784
5074	11.58	5	1656	0.3	0.432	715.392	497	218.392
5076	42.67	5	1656	0.3	1.053	1743.768	497	1246.768
5077	127.48	5	1656	0.3	2.71	4487.76	497	3990.76
5080	9.14	5	1656	0.3	0.382	632.592	497	135.592
5081	42.67	5	1656	0.3	1.053	1743.768	497	1246.768
5082	9.15	5	1656	0.3	0.383	634.248	497	137.248
5083	53.95	5	1656	0.3	1.279	2118.024	497	1621.024
5084	16.45	5	1656	0.3	0.529	876.024	497	379.024
5086	18.3	5	1656	0.3	0.566	937.296	497	440.296

5087	14.63	5	1656	0.3	0.493	816.408	497	319.408
5090	70	5	1656	0.3	1.6	2649.6	497	2152.6
5092	9.15	5	1656	0.3	0.383	634.248	497	137.248
Total		1110		66.6	184.7988	306027	110334	195693

Para Number : 62

EXCESS PAYMENTS (Code : 13) Rs : 7554

Code No:13

8.2) Works- Wrong Calculation- Excess payment made - Needs recovery Rs7554

As seen from MBNO 23/14-15, it is noticed that the work Painting work to Commissioner Quarters executed and recorded in MBNO 23/14-15. While making of Payment the amount of Rs7554 paid excess due to wrong calculation. Hence above said amount should be recovered from the person responsible

1.Painting with Distemper 2 coats oil bound Distemper

a.Qty taken by the authority in Sqm	Rate	Amount
281.61	896.66	25250

b.To be taken Qty in Sqm	Rate	Amount
237.49	896.66	21294

Difference a-b=3956 is Excess paid

2.Painting with Synthetic Enamel Paints two Coats for old wood work

Qty taken by the authority in Sqm	Rate	Amount
72.36	1052.25	7614

b.To be taken Qty in Sqm	Rate	Amount
38.16	1052.25	4015

Difference a-b=3599 is Excess paid

Total Excess paid is Rs7554 (1+2)

Para Number : 63

EXCESS PAYMENTS (Code : 13) Rs : 3834

Code No:13

8.3) Works-Rates adopted higher rate than approved rates- Excess payment made - Needs recovery Rs3834

As seen from MBNO3/2009-10 and Estimation, it is observed that the work Drilling of 180m dia bore at Arabindow water works Executed and the same recorded in MBNO 3/2009-10. But the Engineering authority was adopted cost of Rs 634 for Supply Delivery and Fixing of 160mm dia PVC casing pipe which is higher than approved cost of Rs 492 in which resulting the amount of Rs3834 lead to excess payment

A. Actual adopted cost by engineering authority

PVC Casing Pipe

Qty in Mtr	Rate	Amount
27	637	17118

B .Approved rate

27	492	13284
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Excess paid= A-B

17118-13284=3834

Para Number : 64

OTHERS (Code : 18) Rs : 0

Code No:18

9) ENCROACHEMNTS - PERMANENT ENCROACHMENTS - LECENSE GRANT REGISTER AND FEE COLLECTION REGISTERS WERE NOT MAINTAINED FOR YEARS TOGETHER - HUGE LOSS CAUSED TO INSTITUTION - NEEDS INVESTIGATION:

According the G.O.Ms.No. 1468 MA Dt: 18.12.1965 a demand registers has to be maintained for each tax separately and for temporary encroachments demand register shall be written once in an year and as per section 193 of A.P, Municipality act 1965 and rules in G.O.Ms.No. 900 MA Dt: 26.11.1969 license shall be issued for encroachments and fee also collected as per rates fixed by the Council time to time. But no such registers were maintained even though there was large number of assessments found permanent encroachments. This is highly irregular and huge loss may cause to the municipality from years together. The Executive authority could not be explained that why such register of encroachments was not maintained. Needs investigation in this matter, to bring the facts in to light of the government.

Para Number : 65

OTHERS (Code : 18) Rs : 0

Code No:18**9.1) CONSOLIDATED REGISTER OF TOOLS & PLANT NOT MAINTAINED:**

The consolidated stock register of T&P was not maintained. The extract of the said Register would need to be obtained from the concerned officers and produced to verify whether there was any loss of furniture etc. A certificate as on 1st April of every year has to be recorded in the consolidated T&P Register. The furniture entered in the stock register has to be verified with reference to statements furnished by the concerned officer. This is an important register showing the opening balance. Receipts and issues together with the closing balance of every year duly attested by the Executive Authority and produced for Audit any loss in this regard would need to be made good by the person or persons responsible.

Para Number : 66

OTHERS (Code : 18) Rs : 0

Code No:18**9.2) REGISTERS NOT MAINTAINED**

The important registers to be maintained along with cash book were as detailed below. Early action would need to be maintain these registers and produce the same for verification in audit.

1. Un disbursed Pay Register
2. Un disbursed Contingent Register
3. Permanent Advance Register
4. T.A. Bill Register (APTC Form.40)
5. Miscellaneous Bill Register (APTC Form.40)
6. Register of contingent charges
7. Account Bills watch Register
8. Register of Advances of Pay & T.A
9. Tour Advance Register
10. Register of recoveries of advance on transfer
11. Registers of Recoveries of Festival, Medical Advances separately.
12. Register of recoveries of Loans granted to government servants for purchase of Bicycles, House Building, Marriage, Motor cycle etc.
13. Register of recoveries of P.F.
14. Register of other government recoveries i.e. A.P.G.L.I. etc. (A.P.F.C. Vol.II)
15. Increment watch Register (Gazetted&Non.Gazetted separately)
16. Register of valuables (Cheques and drafts received)
17. Register of Security Deposits
18. Register showing account of receipts used and unused.
19. Register showing the temporary establishment and their continuance.
20. File containing the original challans for the amounts remitted in to the Treasury.
21. Register of challans remitted in to Treasury
22. Printed receipt books for the issue of receipts for the amounts received for the parties
23. Register of Accountant general is objections
24. Registers of objected raised by departmental inspecting officer.
25. Stock Register of Furniture
26. Stock Register of Stationary
27. Stock Register of Computer Hardware
28. Stock Register of Computer Stationary
29. Stock Register of Computer Stationary
30. Usage Register of Computer Stationary
31. Condemned Articles Register
32. Mutation Register
33. Grants appropriation Register
34. Appropriation Register of Loans
35. Consolidated tools and plant Register
36. Consolidated tools and plant Register
37. Establishment Audit Register etc.

.)RESULT OF AUDIT:

The general result of audit may be considered fairly satisfactory both with regards to accounts and financial position of the Municipal Corporation.

Para Number : 67

RECEIPTS & CHARGES (Code : 20) Rs : 0

.)RECEIPTS AND CHARGES:

The gross and receipts and charges of the Municipal General Revenue Fund and Capital Project Fund were noted below -

S.No	Name of the Fund	Receipts	Payments
1	Municipal General Revenue Fund	125855374.00	148282037.00
2	Municipal Capital Project Fund	101522710.85	80468658.98
Total Rs.		227378084.85	228750695.98

DAO (Signature)

Enclosures :-

I. Employee Particulars Report

II. Inventory Report

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This Report is Electronically Generated, So Signature is not required