

AUDIT REPORT ON THE ACCOUNTS OF THEM C DHARMAVARAM MUNICIPAL COUNCIL, DHARMAVARAM MANDAL, ANANTAPUR DISTRICT FOR THE YEAR 2015-16

File Number : SA/ATP/DHARMAVARAM/MC(6)/MC DHARMAVARAM/2015-16

Name Of the Auditor (s) : 1. Mr/Mrs RAHIMAN - ASSISTANT AUDIT OFFICER

Date Of Audit : From 08-07-2016 To 17-01-2017

Name (s) of Executive Authorities :

1.Mr B.Ram Mohan - Commissioner	From 01-04-2015 To 14-04-2015
2.Mr G.Naga Mohan - EE (FAC) Commissioner	From 15-04-2015 To 31-03-2016

GENERAL FUND

Para Number : 1 EXCESS UTILISATION OF GRANTS/FUNDS (Code : 2) Rs : 0

4) GRANT - IN - AID - GRANTS REGISTER - REGISTER OF GRANTS REGISTER - MAINTAINED DEFECTS - NEEDS ACTION :

As seen from the grants register the following defects are noticed in audit.

1. grants proceedings copy not posted/produced in the register
2. All the grants pertaining plan grants and non-plan grants not recorded in the register
3. Percept grants , State finance Commission grants not included in the said register
4. All the scams for the year 2015-16 not included in the register
5. Grant register not Update and not got attested by the executive authority
6. The Schemes which were maintained processed in the MUNICIPAL COUNCIL (Vide Statement Enclosed) not entered and produced in the proceedings pass book , Bank Scrolls to audit

Effective steps may be taken to produce the grant register up-to-date and abstract for the year 2015-16 may be got attested by the executive authority and produced to audit for verification

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

5) 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, Dated: 7/10/1967 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.

- a. Whether the Government sanctioned the budget with or without modifications.
- b. 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.
- c. 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 from 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 : 3NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0
6) TIME BARRED TAXES

The following taxes relating to the year of audit must have become barred by limitation of time under section 365(1) of A.P. Municipalities act 1965 during the year under report.

S. No.	Name of the Tax	Year	Amount
1	2	3	4
1	Property Tax	Arrear demand register were not written by up to the year 2011-2012	
2	Profession Tax		
3	Agricultural land tax		
4	Encroachment Fee		
5	V.L.T		
6	Leases		
7	D&O Traders		

Due to non-maintenance of A.D.R.S. the time barred taxes could not be arrived at.

No coercive steps like recovery through distraint, prosecution, fitting suits as laid down under Section 365 of A.P. Municipal Act 1965 appeared to have been taken to avoid loss to Municipal funds. These taxes cannot be covered now and as such constituted, loss which will have to be made good from the person or persons responsible under intimation to audit.

Para Number : 4NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0
6(1) WATER SUPPLY - ROAD CUTTING CHARGES - NOT COLLECTED - NEEDS
ACTION.

According to G.O.Ms.No.621 MA Dt.1-02-1998, the following rates were fixed for road cutting charges as detailed below.

Nature of Road	Amount in Rs.	Remarks
Ordinary Road	200/-	For one meter
BT Road	400/-	For one meter
CC Road	600/-	For one meter

But, as verified from the Tap Applications & Estimates, it is noticed that the road cutting charges as specified above were not collected, due to which huge loss incurred to the institution which need to be worked out and recovered from the reasoned under intimation to audit. Further the EA is instructed to observe the rules while sanctions and the plans which evident the length of road cutting and the distance of pipe lengths between the source and tap point must be enclosed to the application and produced for verification.

Para Number : 5NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0
6(2) NON- COLLECTION OF RENT FROM E-SEVA CENTERS

Government of Andhra Pradesh have introduced the E-Seva system to provide the service to the citizen of the state in respect of payment of utility services bills under one roof.

Three E-Sevacenters were functioning in Anantapur Municipality and providing the services in respect of municipal taxes viz. Water Tax, water tax, etc. but not without the service charges.

E-Seva was collecting Rs.5-00 for each transaction irrespective of the amount of the bill pertaining to different departments including Municipal Administration department.

All the three E-Sevacenters were functioning in the buildings constructed by the Municipal funds. Hence necessary action would need to be taken to bring the matter to the notice of the commissioner & Director of Municipal Administration and rent would need to be collected from the E-Sevacenters as in the case of shop rooms on the basis of carpet/floor area as the E-Sevacenters were not producing any free service to the Municipality and in addition doing the business of other department in respect.

Para Number : 6NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 415942
6(3) Town planning Unapproved lay out - open space charges/ short collection of 14%
Open space chargesnot collected - Needs recovery- Rs. **415942.00**

On verification of Building Application files it was noticed that the building permissions were accorded by the Dharmavaram Municipality during the year 2015-2016. According to the document of sale deed appended to the building applications the not collected Open space charges despite the responsibility lain with the town planning section to ensure that the vacant land tax had been paid to the Municipality before the building permission was accorded. But without insist for the vacant land tax the permission was accorded and thereby the Municipality sustained a loss of revenue.

Sl. No.	Name of the Applicant Sarvasri	B.A. No. & Date	As per market value issued by the Registrar, DMM	14% open space actual collected	14% open space collected	Balance amount to be collected
1	L. Lakshmi Devi	96/G1/15 Dt:10.08.15	726000.00	101640.00	95260.00	6380.00
2	M. Syamala	138/G1/15 Dt:12.11.15	303000.00	42420.00	36600.00	5820.00
3	B. Sunitha	145/G1/15 Dt:26.11.15	872000.00	122080.00	104080.00	18080.00
4	R. VijayaLakshmi	151/G1/15Dt:05.12.15	1025000.00	143500.00	22260.00	121240.00
5	N. Adinarayana Reddy	153/G1/15Dt:05.12.15	243000.00	34020.00	27300.00	6720.00
6	B. Padmaja	127/G1/15Dt:17.10.15	485500.00	67970.00	54000.00	13970.00
7	D. Raja Reddy	129/G1/15Dt:26.10.15	316000.00	44240.00	30600.00	13640.00
8	J. Varalakshmi	127/G1/15Dt:17.10.15	390000.00	54600.00	17850.00	36750.00
9	B. Varalakshmi	126/G1/15Dt:17.10.15	121000.00	16840.00	13810.00	3130.00
10	P. Venkataramana	132/G1/15Dt:30.10.15	364000.00	50960.00	40810.00	10150.00
11	B. Ramu	133/G1/15Dt:30.10.15	414000.00	57960.00	21613.00	36347.00
12	P. Anjana Kumar	136/G1/15Dt:12.11.15	323000.00	45220.00	39900.00	5320.00
13	S. Venkataramana	1514G1/15Dt:05.12.15	350000.00	49000.00	47200.00	1800.00
14	N. Lakshminarayana	163/G1/15Dt:05.12.15	1260000.00	176400.00	80760.00	95640.00
15	R.Vijayabhaskar	173/G1/15Dt:30.12.15	303000.00	42420.00	37285.00	5135.00
16	J. Anjineyulu	174/G1/15Dt:30.12.15	486000.00	68040.00	60480.00	7560.00
17	B. Manjula	180/G1/15Dt:08.01.16	304000.00	42560.00	37625.00	4935.00
18	M. Syamala	183/G1/15Dt:08.01.16	202000.00	28280.00	23520.00	4760.00
19	J.Subramanyam	187/G1/15Dt:08.01.16	392000.00	54880.00	36315.00	18565.00
Total:				1243030.00	827268.00	415942.00

Para Number : 7NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 12772
(code-07)

6(4) Short collection of V.L.T -not collected - Needs recovery- Rs.12,772.00

On verification of Building Application files it was noticed that the building permissions were accorded by the Dharmavaram Municipality during the year 2015-2016. According to the document of sale deed appended to the building applications the not collected Vacant site tax despite the responsibility laid with the town planning section to ensure that the vacant land tax had been paid to the Municipality before the building permission was accorded. But without insist for the vacant land tax the permission was accorded and thereby the Municipality sustained a loss of revenue.

Sl. No.	Name of the Applicant Sarvasri	B.A. No. & Date	As per market value issued by the Registrar, DMM	VLT (1%) actual collected	VLT collected	Balance amount to be collected
1	C. Rammohan	76/G1/15 Dt:12.06.15	178500.00	1785.00	545.00	1240.00
2	M. Syamala	138/G1/15 Dt:12.11.15	303000.00	3030.00	2620.00	410.00
3	B. Sunitha	145/G1/15 Dt:26.11.15	872000.00	8720.00	7500.00	1220.00
4	M. Rajasekhar	157/G1/15Dt:09.12.15	295900.00	2959.00	450.00	2509.00
5	K.LalithaKumari	159/G1/15Dt:09.12.15	605571.00	6056.00	1260.00	4796.00
6	B. Ramu	133/G1/15Dt:30.10.15	414000.00	4140.00	1543.00	2597.00
Total:				26690.00	13918.00	12772.00

Para Number : 8NON-COLLECTION OF DUES-INCLUDES CASES OF OFFICE
MANAGEMENT RESULTING IN SHORT REALIZATION OF DUES (Code : 7) Rs : 0
Code. No.7

6(5) NON-COLLECTION OF ADVERTISEMENT TAX ON CABLE T.V. NET WORK

As per Memo. No. 581(T.C.I) 2001-2002, Dated: 30/10/2001, the Commissioners of MUNICIPAL COUNCIL/Municipalities were appointed as entertainment tax officers to ensure the process in respect of collection of taxes on entertainment or cable Televisions network operated by the cable T.V. operators with in their respective jurisdiction under the provisions of the Acts and Rules.

As per the Ordinance 8 of 1997 which may be called the Entertainment Tax (Amendment) Ordinance, 1997 every cable operator shall pay entertainment tax every month for the number of connections given to the subscribers at the rates specified under each category as shown below.

Sl. No.	No. of	Category
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	Connections	A	B	C	D
1	Up to 250	1000	750	500	250
2	251-500	2000	1500	1000	500
3	501-750	3000	2250	1500	750
4	751-1000	4000	3000	2000	1000
5	1000 above for every 250	4000 +1000	3000+750	2000+500	1000+250
6	Licence fee	5000	3000	2000	500

Hence action would need to be taken to work out arrears pending from table T.V. operator to Anantapur Municipality till to date and collect the same.

Para Number : 9 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

Code 9

7) ADVERTISEMENTS - WITHOUT WRITTEN PERMISSION OF THE COMMISSIONER - FINES NOT IMPOSED - LOSS TO THE MUNICIPALITY - NEEDS ACTION.

According to section 421 of the APGHMC Act, 1955 read with section of the AP Municipal Municipality Act, 1994 -No person shall without the written permission of the commissioner, erect, exhibit, fix or retain any advertisement whether now existing or not upon any land, building, wall, hoarding or structure. The Word Structure in this section shall include a tram car, Omni bus and any other vehicle and any movable board used primarily as an advertisement or an advertising medium

Further according to section 596 of the said act for an advertisement without permission, a fine up to Rs.1000/- can be imposed and in no case it shall not less than Rs,500/-

On verification of the records relating to tax on advertisement it was noticed that, applications were received and permissions were issued for erection, exhibit, fix or retain of the advertisements for which tax was levied during the year 2015-2016 but the same were not furnished to audit. Therefore, it is construed that those advertisements were noticed during the inspections of the town planning personnel. As the advertisements were exhibited without the written permission of the commissioner, fine has to be imposed from Rs.50/- to Rs.1000/- to the owners of those advertisements But the same was not imposed and the municipal Municipality constituted a loss of revenue to that extent. Therefore, action would need to be taken to impose fine and report the compliance to audit.

Para Number : 10 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

(Code No.9)

7(1) PROPERTY TAX UNDER ASSESSMENTS OF PROPERTY TAX - LOSS OF REVENUE TO THE MUNICIPALITY - NEEDS ACTION:

During the course of verification of correctness of the levy of the property tax of the new assessments for the year 2015-2016 as per the measurements recorded in the M.L. Registers to that of the Property Tax levied and adopted in E.Suvidha, the following defects are noticed:

1. The unit rates as per Gazette notification adopted are for one zone to another zone and one category of construction to another.
2. The columns in the M.Ls are not filled in fully.
3. The Property tax as shown in the E. Suvidha package entered in M.L. registers without any details.
4. The information /records relating to assessments of Property tax supervised by the revenue section and executive authority not maintained and produced.
5. No cross check of measurements recorded in the M.L. registers to that of Building Application registers on completion of the constructions and field reports.

Therefore action would need to be taken to rectify the Property tax already adapted in the E.Suvidha to that of correct P.T. fixed and the amount of P.T under assessed would need to be made good from the person or persons responsible.

Para Number : 11 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(2) OBSERVATIONS ON VACANT LAND TAX:

(Code No.9)

A) Non identification of vacant plots for levy:

Section 85(3) of the Municipalities Act, 1965 read with instructions issued by Govt of AP provides for levy of a tax on vacant lands in Municipal limits@ 0.20% per annum of the capital value of the site/land. The levy of VLT has been long neglected by the Municipalities even though this is a potential source of income. But the collection of Tax is indeed difficult in view of the difficulty in finding the actual owners of the site. This information can possibly be obtained from the Registration Department:

(A) Audit Observed that:

1. The Municipality has not made any effort for identification and collection of Vacant Land Tax. In view of the fact that the Municipality has been receiving

requests for approval for construction of buildings this information can be utilized for collection of Vacant Land Tax.

2. Even though the VLT was being collected by the Town Planning Wing at the time of giving approvals for Building constructions for the previous 3 years, the fee thus collected was not being accounted for under the VLT.

3. The Municipality needs to urgently identify all the vacant sites within Municipal limits.

Para Number : 12VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
7(3) PERMISSION ACCORDED FOR CONSTRUCTION OF BUILDINGS WITHOUT OBSERVING THE COLLECTION OF VLT/HOUSE TAX (Code No.09)

Before according the permission for construction of buildings, the executive authorities has to observe, whether the vacant land tax/House Tax Receipt along with Building applications collected up to date or not vide section 85(3)(A) of the AP municipal act 1965.In audit it was noticed that the most of the building files were approved without collection/part collection of VLT.Hence loss occurred to the municipal council due to negligence of executive authorities.

Sl NO.	BA No. & date	To whom constructed of buildings & address Sarvasri
1	105/G1/2015 Dt:10-11-2015	Sri. V. BojjeNaik, L.C.K. Puramu
2	103/G1/2015 Dt:10-11-2015	Smt. N. Gayatri, L.C.K. Puramu
3	88/G1/2015 Dt:-2015	Sri. Y. Bhaskar, Manik Nagar

Para Number : 13VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

(Code No.9)

7(4) REGISTER OF PROHIBITED AREAS NOT PRODUCED - NEEDS PRODUCTION

According to the rule 10 of collection of advertisement Tax and regulation of advertisements in municipalities vide GO M S No 472 M A Dt 21/7/1967 the commissioner shall notify the places where the hoardings and advertisements should not be given or erected and to that effect the particulars are to be recorded in a register. But the register was not maintained and produced to audit for verification which as a result impeded the audit to verify the particulars thereof. Hence action is needed to be taken to get the register prepared and produced to audit for verification.

Para Number : 14VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(5) PROPERTY TAX- MUTATION REGISRTER NOT WRITTENUP AND PRODUCED Code-9

The permanent changes in the assessment of buildings, land, lighting water, drainage, scavenging, railway and Education taxes have to be recorded in the register of mutations with reference to the register of revision petitions and monthly lists of out door subordinates.

But the mutation register for property tax for the year 2015-2016 was not written up and produced for verification in audit.

In the absence of the mutation register, the correctness of the demand under property tax could not be verified. The same would need to be maintained and produced early. The omission, if any would need to be included in the demand and fact reported to audit.

Para Number : 15 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(6) VACANT LAND TAX - ARREAR DEMAND REGISTER NOT WRITTEN UP AND PRODUCED:

The arrear demand register of vacant land tax for the year 2015-2016 has not been written up and produced for verification in audit. In the absence of the arrear demand register the amount of vacant land tax and up to 2015-2016 could not be verified in audit.

The arrear demand register of vacant land tax would need to be written up, duly closing the arrear demand register for the year 2010-2011 incorporating collections made in 2015-2016 and the same be produced to audit forthwith. The loss if any caused due to non-maintenance of arrear demand register of vacant land tax would need to be made good from the persons responsible

Para Number : 16 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(7) AGRICULTURE LAND TAX DEMAND NOT FIXED:

As per section 85(4) of A.P.M Act 1965. Every Municipality shall levy tax on the Agriculture lands situated in the Municipal Limits as a component of Property tax . But agriculture land tax demand or the 2015-2016 was not fixed by the municipality which is irregular. The arrear demand register was also not written up and produced to audit. The loss if any sustained in this regard would need to be made good from the person or persons responsible

Para Number : 17 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(8) PROPERTY TAX - HOUSE TAX MANUAL DEMAND REGISTER NOT WRITTEN UP AND PRODUCED FOR AUDIT - IRREGULAR:-

During the course of Audit for the year 2015-2016 it is found that no demand register of house tax was prepared annually and produced to audit for verification which is irregular. Basing on the daily collection reports of computer sheets and receipt books only the audit was done. Due to non maintenance of manual demand register of the house tax for the year 2015-2016, it could not be possible to verify the correctness of the

previous year closing balance of house tax has been brought forwarded to the current year demand register correctly(or) not remaining demand register of vacant land tax, tap rate and excess water have been maintained and produced for audit. But no collection particulars were posted up the concerned clerks. Due to this lot of time was taken to date of the remittances through challans, demand draft, cheques extra, the municipal authorities have not the same produced the same for auditPara Number : 18VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(9) TOWN PLANNING - DEVIATION FROM APPROVED BUILDING PLAN - LEFT WITH SURCHARGE ON PROPERTY TAX - NEEDS COERCIVE ACTION. (Code No.9)

On verification of monthly lists of property tax with reference to the building plans it is noticed that deviations in construction of buildings from the approved plans are left scot free barring imposition of 10% surcharge vide section 85 (5) of APMC Act 1965. the intention behind the surcharge provision is not to leave the deviators with derisory fines but is the measure one among the all possible measures available and it is very clear in evidence with the growing number of unauthorized constructions found every year that the imposition of surcharge on property tax could not be successful in preventing the unauthorized constructions because the findings of the revenue section are not followed by the coercive action such as issue of notice to the unauthorized constructors for confiscations or else demolition of the properties and personnel of the town planning are also to be held responsible for the unauthorized constructions because the constructions could not be done overnight. Hence the town planning personnel should adopt a vehement course of action instead of vapid vigilance.

Para Number : 19VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

7(10)ARREARS DEMAND REGISTER OF TAXES AND FEES NOT WRITTEN UP - IRREGULAR

Under section 56of Municipal Act 1965 the Commissioner is responsible to collect the taxes and fees pertaining to the council by fixing demands. But no demands in respect of taxes and fees maintained together with arrear demand registers.

A D.O. letter was addressed to the Commissioner & Director of Municipal Admn. A.P. Hyd. Vide Cir.No.3123/A2/88, dt.29.01.1988 of Director of State Audit, A.P. Hyd. Stating that all the Commissioners of Municipalities in the state should maintain the arrears demand register of all taxes and fees to revenue the leakage of revenue and barred by limitation of time. The Commissioner & Director of Municipal Administration, A.P. Hyd in turn has issued executive instructions in the matter to all the Commissioners to fix up the demands of taxes and fees together with arrear demand registers. In spite that no demand of taxes and fees are settled during the year and no arrear demand registers are maintained and certified. Due to non-maintenance of such registers it appears that there might be leakage of revenue. The authority, under which the arrear demand register not maintained, not stated.

It is clear that primary responsibility of the Commissioner left over, and acting at their whims and fancies for which they are personally held responsible if loss caused due to non maintenance of demand and arrear demand registers.

Hence necessary investigation is required by the Administrative Dept., about non-maintenance of demand and arrear demand registers and loss if any caused should be recovered fixing the responsibility on the Commissioner.

Para Number : 20VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(11) WATER CHARGES METERS NOT FIXED UP FOR NON-RESIDENTIAL FIRMS - LOSS SUSTAINED - NEEDS RECOVERY

As verified from the Register of Excess Water Charges of MUNICIPAL COUNCIL for non-residential purposes, assessments in the Municipality under excess water chargers which were noted with the demand fixed per annum which were also not classified as hotels, lodges, cinema theatres, industries etc. Since water consumption of meters, the same would need to be made good from the person(s) responsible and remitted to Municipal Funds under intimation to audit

Para Number : 21VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
Code- 09

7(12) DEFECTS IN THE MAINTENANCE OF PENSION LEDGER-NEEDS ACTION.

During the course of audit it is noticed that the pension ledger maintained for the year 2015-16 was not proper. On verification family pensioner Register , the details such as date of death, period of enhanced family pension and the period from which the normal family Pension has to be allowed and the amount of enhanced family pension sanctioned and normal family pension amount and the list of family member and Voucher no and date of payment of pension and Commutation of Pension in case of Superannuation pensioner and period of commutation deductions and restoration of commutation portion and certain other details were not noted in the pension ledger, in the absence of non-verification of the above details, the loss if any sustained in this regard would need to be made good to the funds of municipal corporation.

Para Number : 22VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
RECEIPTS - PROPERTY TAX CODE NO:09

7(13) PROPERTY TAX COLLECTED - NON SUBMISSION OF MONTHLY LISTS & ASSESEMENT REGISTERS - CORRECTNESS OF DEMAND FIXED - NOT POSSIBLE TO VERIFY - NEEDS IMMEDIATE ACTION.

Under section 85 of the A.P Municipalities Act, every Municipality shall levy property tax including Education Tax and Library cess subject to a maximum of 25% of

the Annual Rental Value in case of residential Buildings @ 33% of Annual Rental value in respect of Non- Residential Buildings except those exempted under the provision of the act or any other law. Assessment Registers should be prepared based on the General Revision Lists submitted by the Bill Collectors, Revenue Inspectors etc.

The registers of monthly lists for the year 2015-16 from the outdoor subordinates were not obtained and produced during audit. Hence the correct number of new assessments and amount raised could not be arrived at. Since the monthly lists were not produced, the correctness of the Demand fixed for the year 2015-16 could not be verified during audit. Further an amount of Rs-----.. was shown as receipt towards property tax, but the year wise break up could not be verified as the arrear demand register was not prepared and produced to verify the correctness of the subscriber wise postings and arrears accordingly. Consequently the receipt figure in the annual account could not be cross checked with that of the final abstract figure in the property tax demand register. The loss of any in this regard would need to be recovered from the person or persons responsible and made good to Municipal Funds.

Para Number : 23VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

RECEIPTS - PROPERTY TAX

CODE NO.-09

7(14) 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 : 24VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

Code No.09

7(15) PROPERTY TAX - COLLECTION MADE - DEMAND AND ARREAR DEMAND REGISTERS NOT MAINTAINED - CERTAIN IRREGULARITIES - NEEDS ACTION.

As verified from the Annual account, Chitta and Demand Registers of Property Tax, it is noticed that an amount of Rs. .00 was collected towards Property Tax including both the arrear and current during the year under report. Due to the following

irregularities, the above collection of the property tax could not verify with the Demand and Arrear Demand Registers.

1. The Ward wise demand was not arrived.
2. The collection of postings was not made in respect of all collections of Property Tax by the way of DDs, Cheques and Challan Register of Bill Collectors.
3. In some cases, the balance was not stroked against the each assessment.
4. In some cases, the figures were written with the pencil.
5. The list of new assessments which taken in Demand during the year was not made available for verification of the fixation of Property Tax whether it has correct or not.
6. The page wise totals in respect of Demand, Collection and Balance in Demand Registers were not made.
7. The ward wise totals of Demand, collection and Balance were not made.
8. The abstract of total Demand, collection and balance was not written and not certified by the Executive Authority.
9. The outstanding bills of Property tax were not made available for verification.
10. And finally, the Arrear Demand Registers were not maintained as on date.

In this connection, the collection which noted above was not classified as arrear and current and the balance of property tax was not also ascertained in audit. Due to this, the above collection was not certified and admitted inaudit. And also if any loss sustained to the institution that would need to be recovered from the person or persons responsible.

Para Number : 25VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

Code No.09

7(16) WATER TAX - COLLECTION MADE - DEMAND AND ARREAR DEMAND REGISTERS NOT MAINTAINED - CERTAIN IRREGULARITIES - NEEDS ACTION.

As verified from the Annual account, Chitta and Demand Registers of Property Tax, it is noticed that an amount of Rs. .00 was collected towards Property Tax including both the arrear and current during the year under report. Due to the following irregularities, the above collection of the property tax could not verify with the Demand and Arrear Demand Registers.

1. The Ward wise demand was not arrived.
2. The collection of postings was not made in respect of all collections of Property Tax by the way of DDs, Cheques and Challan Register of Bill Collectors.
3. In some cases, the balance was not stroked against the each.
4. In some cases, the figures were written with the pencil.
5. The list of new tap connections of general which taken in Demand during the year was not made available to verify correctness of the demand.
6. The page wise totals in respect of Demand, Collection and Balance in Demand Registers were not made.

7. The ward wise totals of Demand, collection and Balance were not made.
8. The abstract of total Demand, collection and balance was not written and not certified by the Executive Authority.
9. The outstanding bills of Water tax were not made available for verification.
10. The list new meter reading and commercial Taps connections which taken in demand was not made available.
11. And finally, the Arrear Demand Registers were not maintained as on date.

In this connection, the collection which noted above was not classified as arrear and current and the balance of property tax was not also ascertained in audit. Due to this, the above collection was not certified and admitted in audit. And also if any loss sustained to the institution that would need to be recovered from the person or persons responsible.

Para Number : 26VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(17) CONTRACT AGREEMENTS IN CASE OF SHOP ROOMS, MARKET LEASES ETC. - NOT REGISTERED UNDER THE A.P., REGISTRATION ACT-LOSS OF REVENUE .

The MUNICIPAL COUNCIL, DHARMAVARAM 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 : 27VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(18) ADVERTISEMENT CHARGES DEMAND NOT FIXED -LOSS-NEEDS TO BE WORKED OUT AND RECOVERED

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 Rule7 (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 advelorem basis at10% 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. The loss sustained would need to be worked out taking all the sources of income into consideration pertaining to levy of Advertisement tax and made good from the person(s) responsible by enforcing the powers vested under Section-56 of the Municipalities Act, 1965.

Para Number : 28VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(19) DIVERSION OF FUNDS - TEMPORARY DIVERSION OF EARMARKED FUNDS -
CONTRARY TO THE RULES

As per the Rules issued in G.O. Ms.No.1386 M.A, dt:22-11-1965, the MUNICIPAL COUNCIL shall not divert the following earmarked funds even temporarily for other purposes without the previous sanction of the Government.

1. Water and Drainage Tax funds.
2. Deposits including provident Funds
3. Lighting Tax Fund
4. Loan Funds
5. Special government grants
6. Elementary Education Fund
7. Capital receipts from sale of capital assets, and
8. Endowments.

Ratification orders would need to be obtained from the competent authority in case of diversions from general funds to scheme funds. As per the instructions the funds released for specific purposes shall not be diverted to other purposes. In absence of the ratification orders from the competent authority in this regard the diverted amount is held under objection.

Para Number : 29VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(20) EARMARKED FUNDS NOT ALLOCATED.

The earmarked funds for the year 2015-16 from out of the funds from general revenue of the MUNICIPAL COUNCIL were not allocated for the developmental activities of SC-s, S.T-s and Women and Child Welfare as detailed below as per the Government instructions issued in G.O. Rt.No.2023 of M.A and U.D.C.H) Dept, dated: 31-12-1986.

- | | |
|-----|--|
| 15% | on the developmental activities of S.C-s |
| 5% | Women and Child Welfare |
| 4% | on the developmental activities of S.T-s |

Due to non-allocation of earmarked funds the particulars of expenditure incurred if any towards the betterment of specified communities could not be verified in audit.

Para Number : 30 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(21) ENCROACHMENTS - CLASSIFICATIONS NOT DONE.

The list of encroachments in the Municipal limits were not classified as Objectionable and Non-objectionable by the Municipal Commissioner and the District Collector. All the objectionable encroachments should be removed and unobjectionable encroachments licensed under section 193 of the Act duly collecting the requisite fee. In the absence of proper Demand having been fixed with reference to the encroachment lists, the correctness of the collections made and balances left out could not be ascertained in audit.

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

Para Number : 31 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(22) PURCHASE OF LIVERY- CERTAIN DEFECTS.

As per G.O.No.504 industries and Commerce (Tax) Department, dated: 22/5/2002 Government departments shall purchase 100% of the requirements of cloth for supply of livery from A.P.C.O. and for the requirement of cloths for remaining items such as Bed sheet, Towels, Door curtains etc. 50% of the requirements of shall be purchased from APCO and 50% from A.P. Khadi and village industries board.

But the executive authority in violation of the orders of Government purchased cloth from other than specified agency that to without calling for quotations and tenders.

As the purchase of uniform cloth was made against the instructions of government necessary ratification orders would need to be obtained from the government for having purchased uniform cloth from other than specified agencies and compliance report marked to audit.

Para Number : 32 VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
(Code No.9)

7(23) DETAILS OF BOOK ADJUSTMENTS - NOT RECORDED IN CASH BOOKS AND ACCOUNT POSTING REGISTER

As verified from the cash book and account posting register it is noticed that the details of book adjustments were not recorded in cash book and the rough posting register was not written up. The total lump sum figures were exhibited in Chitta. In the absence of the details of book adjustments, the credits of adjustments in the respective accounts could not be verified in audit.

Para Number : 33VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

Code-09

7(24) 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 : 34VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])

Code No-09

7(25) ALLOCATION OF COLLECTION CHARGES NOT WORKED OUT AND SHOWN IN THE ANNUAL ACCOUNT UNDER RELEVANT HEADS OF ACCOUNT

Under Rule 19 of the rules relating to Receipts and Expenditure of the MUNICIPAL COUNCIL issued in G.O.Ms.No.686 M.A. dt:30-07-1968 the total cost of the staff who collects different taxes and the pay and allowances of the Commissioner should be allocated among the funds in proportion to the amounts collected under each head.

As verified from the Annual Account it is noticed that the allocation of collection charges not done.

Hence the Executive Authorities shall take necessary action to work out the allocation of collection charges and shown in the Annual Account as prescribed in the Rules.

Para Number : 35VIOLATION OF RULES (Code : 9) Rs : 0P (code :9 [19])
CODE NO.9

7(26) GENERAL ESTABLISHMENT PROVIDENT FUND BALANCES NOT KEPT IN A SEPARATE ACCOUNT NEEDS ACTION.

As verified from the Provident fund Register it is noticed that the General establishment Provident fund balances were kept in General Fund account which would be maintained in a separate account. So the balances available to each employee shall be worked out and kept in a separate account in a bank. The same may be followed immediately under intimation to audit
Para Number : 36VIOLATION OF RULES (Code : 9) Rs : 27614682P (code :9 [19])

Procedural lapses

Code 9

7(27) OUTSOURCING - ENGAGING EMPLOYEES THROUGH OUTSOURCING - NORMS ISSUED BY THE GOVERNMENT AND CDMA ARE NOT BEING OBSERVED - NEEDS ACTION - EXPENDITURE RS.27614682/-

During the year, an amount of Rs.27614682- were paid to employees engaged outsourcing. The CDMA AP issued instructions that -while on finalizing the tenders for the purpose of house keeping, Security and other outsourcing workers- the Municipality should ensure that the bid amount include contributions towards EPF and ESI @ 13.61% and 4.75% respectively. The Commissioners of Municipal Municipalities were time and again reminded by the CDMA through his circulars. Further, The CDMA AP formulated certain guidelines, Vide their Cir. Dated 18.06.2008. Accordingly, Commissioner should ensure that:

1. Minimum wages have to be paid to all the contract workers working in the ULBs., after depositing the necessary standard deductions like EPF, ESI, Service Tax etc.
2. Payment to the contract workers of the sanitation and other wings shall be paid through Banks only. Bank Accounts have to be opened in the name of workers within their respective areas/units of drawing branches.
3. The attendance of contracting units shall be maintained properly. The names of workers working in the respective units shall be certified by the Contractor(Society) and as well as concerned section heads of respective units in the Municipality.
4. The list of employees submitted by the Contractor for deductions of ESI & EPF amounts must tally with the names of the workers working on the field.
5. The Society/Contractor while on furnishing bill, shall enclose the statement of wages to be paid to each worker and cheque for the wages to be paid to each worker.
6. A Cheque has to be issued in the name of Contractor and the same has to be deposited by the Contractor in his Bank Account. The Contractor shall issue a cheque in the name of Branch Manager to deduct the deposited amount from his Account, so as to credit to the respective workers Bank Accounts, as per the list enclosed (wherein names of workers and their bank accounts and amount to be credited will be exhibited).

It is observed in audit that the procedure as laid supra was not followed:-

- The bid amount does not include the ESI EPF & Service Tax. Tenders are not being invited.
- EPF @ 13.61%, would need to be included in the bid amount. While on making payment, the contribution of the worker and share of employer would need to be deducted and the same would need to be remitted to EPF Commissioner, by preparing a cheque along with the Cheque for wages to be issued to the Contractor;
- The Contractor/Society shall furnish (i) attendance sheets, (ii) list of workers and their eligible wages (iii) individual cheques in the name of each worker. But, this is not being done. This would need to be insisted to.
- Further the rule of reservation is to be observed and Roster is to be maintained for all outsourcing appointments vide Government Cir.Memo.No.17944/668/A2/SMPC/2007 dt. 06.10.2007 of Finance (SMPC) Department.

Steps would need to be taken to adhere to the instructions of the Government and as well as CDMA AP , to avoid further problems with the Central Government Agencies.

Para Number : 37NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 3350933DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2])
8) TAXES- LIBRARY CESS -REMITTANCE TO ZGS NOT FORTHCOMING - NEEDS
ACTION: Rs.33,50,933/- Code No: 10

During the course of audit for the year 2015-2016, as verified from the Receipts Statement (demand registers not updated)in respect of Property Tax, it is noticed that an amount of R.4,28,21,271.78/- was collected towards property tax during the year. But the remittance of Library Cess to ZillaGrandhalayaSamstha was not forth coming to audit. As per the existing rules Library Cess should be calculated @8 % on property Tax Collection. Out of the total amount worked out 15% of amount has to to be utilized for improvement of Libraries in the Municipality Jurisdiction and remaining 85% should be remitted to the ZillaGrandhalayaSamstha under the instructions issued in G.O.Ms.No: 87 MA Dt: 25-1-2000. But the amount collected towards Library cess, utilized in the Municipality Jurisdiction and remitted to the ZillaGrandhalayaSamstha, Anantapuramu etc., was not forthcoming to audit which required under circular RC. No.13888/2002-F1 Dt.14-08-2008, from the Commissioner & Director MA & UD Department and G.O.Ms. No: 68, Dt: 12-9-2007. In the absence of the same the correctness of the utilization and remittance of library cess could not be ascertained in audit. The details of library cess worked out based on the property tax collection:

collected towards property tax during the year vide Statement of Receipts for the year 2015-2016	Rs.41886660/-
Library cess to be allocated@8%	Rs.3350933/-
Amount to be utilized in Municipality Jurisdiction	Rs. Nil
Amount to be remitted to the ZGS	Rs.3350933/-

Hence, action would need to be taken to remit the amount as per the government orders and remittance particulars may be furnished to audit for verification.

Para Number : 38NON-REMITTANCE OF DEDUCTIONS/RECOVERIES FROM WORK BILLS/PAY BILLS/CONTIGENT BILLS ETC. (Code : 10) Rs : 0DEDUCTION / RECOVERIES OF INCOME TAX NOT REMITTED OR PARTLY REMITTED (code :10 [2]) Code-10

8(1) DELAY IN THE REMITTENCE OF GIS CONTRIBUTION TO THE STATE FUNDS NEEDS ACTION.

As verified from the GIS Ledger of Municipal Corporation both teaching and Non-teaching staff the GIS subscription was recovered from the employees at the rates prescribed by the Government and the deducted GIS subscription was not remitted to the concerned head of account in time and it was delayed in remittance as and when the GIS contribution was deducted, the same may be remitted immediately to the concerned head of accounts, if it was delayed the amount may be remitted with interest.

Para Number : 39NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9) PROPERTY TAX - GOVERNMENT OFFICES LOCATED IN PRIVATE BUILDINGS AND PAYING RENT TO OWNERS - REGISTERS NOT MAINTAINED AND PRODUCED TO AUDIT.

Information relating to Govt. Offices located in private buildings was not available to verify whether property Tax was levied as per the rents paid by Government offices to the building owners. A register containing Government offices located in private buildings should be maintained so as to verify whether Property Tax was being levied as per the rent paid by the Government Offices or not and in order to prevent leakage of revenue to the Municipal similarly a register containing Central and State Government Offices located in their own buildings also needs to be maintained so as to verify the correctness of levy of Property Tax as per rules relating to levy and collection of the P.T on Government buildings.

Para Number : 40NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
9(1) PROPERTY TAX ASSESSMENT FILES NOT PRODUCED

Property tax of all assessments were fixed through MLs in respect of all the new and additional assessments etc., Elaborate procedure was prescribed to fix the property tax in Circular instructions issued in Cir.-1 in Roc.No.11646/2006-F1-1 Dated 12-12-2006 of CDMA, AP, Hyderabad The measurements entered in the MLs with regard to the buildings assessed by the Bill Collectors were to be verified by the RO and finally approved by the Commissioner and orders to be passed. The assessment files maintained if any were not produced to audit to verify the correctness of the same
Para Number : 41NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

(Code No.11)

9(2) 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 ULB was collecting the admitted assessed tax or not. Hence, early action would need to be taken to produce the property tax appeals to audit for verification.

Para Number : 42NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
9(3) A D Rs of property Tax -not prepared

On verification of demand registers of property tax for the year 2015-2016 it is noticed that the arrear demand registers were not written up. Not only was the information about the collections but even the demand of arrears also not recorded. According to stock register every clerk of revenue section has received registers for the preparation of registers but the spirit in taking the registers was not continued up to preparation. As the maintenance of arrear demand registers is neglected for many years the actual position of arrears and the action required for realization is remained obscured from audit. Hence action is needed to be taken to get the registers prepared and produced to audit and the loss if any is found therein that would need to be recovered from the person /persons responsible.

Para Number : 43NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
9(4) THE MONTHLY LISTS AND FILES - NOT PRODUCED - NEEDS EARLY PRODUCTION (Code. No 11)

As the property tax demand registers for the year 2015-2016 were not maintained, the information with regard to new assessments made during the year 2015-2016 were

obtained from the data center of the municipality. According to that information as many assessments were brought newly into the demand for collection of property tax. But the concerned M L Registers along with files were not produced to audit for verification. Unless the M L registers are verified it is not possible for verification that all assessments registered in M L register were brought to the demand for that particular half year to be effected and the exact measurements and rental values therein were entered in system while demand was effected or any modifications taken place before feeding the information to the system for assessment of tax. But in spite of an half margin letter issued for production of M Ls in Lr S A N O.01/2015 dated:07/02/2015 of this office, no efforts were made for production of them by the executive authorities. Hence early action is needed to be taken to get the records mentioned above produced to audit and the loss if any is found therein in later verification that would need to be made good to the institution funds.

Para Number : 44NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(5) PROPERTY TAX ON ILLEGAL CONSTRUCTIONS COLLECTION NOT PRODUCED.

Under sub- rule 5 and 6 (added by AP.Act 35 of 1998) of section 85 of Municipal Act1965, where as building is constructed or reconstructed or some structures are done unauthorized, a penalty of 25% on the amount of tax levied till such unauthorized construction is demolished or regularized has to be collected. A separate receipt for the penalty collected should be issued. But, a register of illegal constructions made and penalty at 10% collected not maintained and made available to audit for verification. In the absence of the same, the correctness of 25% penalty on illegal constructions collected could not be verified. Therefore, the same needs to be prepared and produced for verification.

Due to non maintenance of illegal constructions register, loss if any caused needs to be recovered from the person or persons responsible, for this lapse the revenue officer is fully responsible.

Para Number : 45NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(6) Demand registers (manual):-

The Property tax demand registers (both arrear and current) were not written up and updated for the years 2015-2016. The postings of collections were also not done.

Overall position of revenue section is not satisfactory. They were not acted in accordance with Govt instructions. The section was not maintained the backgrounds (approvals) for modifications and implementations which contrary.

Due to the above lapses there is every chance for leakage of revenue in fixation of the Property tax.

Para Number : 46NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
9(7) ARREAR DEMAND REGISTER UNDER GOVT BUILDINGS PROPERTY TAX NOT PRODUCED.

During the course of audit on the accounts of municipality, Dharmavaram for the year 2015-2016, It is noticed that the arrear Demand register under govt. buildings property tax for the year 2015-2016 was not produced to audit for verification. In the absence of the above said record the correctness of outstanding balance as on 31-03-2016 and year wise balances could not be verified in audit. Hence action is needed to be taken to get the registers prepared and produced to audit and the loss if any is found therein that would need to be recovered from the person /persons responsible.

Para Number : 47NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
(Code No.11)

9(8) VLT Demand register with challana Register not produced -

During the course of audit on the accounts of municipality, Dharmavaram for the year 2015-2016, It is noticed that the Demand register of VLT along with challan register for the year 2015-2016 was not produced to audit for verification. Due to lack of above record the total amount collected under VLT the remittance of collection to treasury with chitta could not be verified in audit. Hence action is needed to be taken to get the registers prepared and produced to audit and the loss if any is found therein that would need to be recovered from the person /persons responsible.

Para Number : 48NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
9(9) REGISTER OF ADVERTISEMENTS ALLOWED ON PRIVATE PROPERTIES - NOT PRODUCED
(Code No.11)

According to Rule 3A (c)(2) of collection of advertisement Tax and regulation of advertisements in municipalities vide GO M S No 472 M A Dt 21/7/1967 the commissioner shall fix the number of advertisement hoardings allowed to be erected on private buildings. But the register contains the particulars thereof was not produced to audit for verification. Due to this deficiency the advertisements and the fee collected therefore without encroachment fee could not be verified with the particulars of private properties whereon the advertisements were allowed and apart from that the bona fides of exemption from payment of encroachment fee is also very difficult. Hence action is needed to be taken to get the register prepared and produced to audit for verification.

And the loss if any is found thereafter that would need to be recovered from the person responsible.

Para Number : 49NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(10) ENCROACHMENT FEES-PROSECUTION REGISTER NOT PRODUCED

The register of Prosecution under encroachment fees was not produced to verify the correctness of the prosecution launched during the year and disposed and necessary fees realized . The register of prosecution would need to be produced duly making it up to date and certified to by the executive authority for verification.

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

9(11) TOWN PLANNING COMPLETION REPORTS-NOT-OBTAINED FROM THE APPLICANTS FOR CONSTRUCTION OF BUILDINGS -NEEDS ACTION:Code.No.11

According to Section 94 of the AP. Municipality Act,1965, the applicant for license for construction of building should intimate the date of completion of the construction or occupation of the building whichever is earlier to the commissioner of the Municipal Municipality, the field staff have to obtain within (30) thirty days from the date of expiry of license. But on verification, it is noticed that no completion reports obtained from the applicants to whom licenses were granted for construction of the building were not made available to audit. In the absence of the completion of reports, it is not known whether the buildings are completed within the stipulated time or not. It is the responsibility of the town planning Section not only to issue licenses for construction of the building, but also to watch the completion of the construction with in the stipulated time and to collect the renewal charges from the applicants, if they fail to complete the construction within the stipulated time. It is also the responsibility of the town planning Section to intimate the dates of completion of the buildings to the revenue section so as to take them to the Demand Register of property tax for collection of property tax. Therefore, action may be taken to obtain the completion reports in time and produced to audit. Any loss caused due to the above irregularity would need to be collected from the person or persons responsible.

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

9(12) PROPERTY TAX - ADR NOT PREPARED EVEN AFTER LAPSE ONE AND A HALF YEAR AFTER CLOSE OF THE YEAR THOUGH STAFF ENGAGED FROM OUT SOURCING FOR THIS PURPOSE ONLY- THE DATA OF OUT STANDING DUE ARE NOT AVAILABLE - AUTHORITIES NOT SHOWN INTEREST IN COMPLETING THE ADR REGISTER THOUGH AUDIT PRESSING FOR EVERY YEAR. Code .No.11

During the course of audit on property tax collection for the year 2015-2016 were not prepared even after lapse of one and half year from 31st march 2016. Further it was pertinent to mention here that the municipal authorities have engaged staff from out sourcing for preparation of Property tax PT and water tax DCB registers. But yet the preparation of registers even not commenced. Half margins were issued in this regard, but no replies were furnished by the Revenue authorities. This shows the importance given to the Arrear Demand Registers relating to the water Tax and Proper Tax.

Hence necessary action would need to be taken to prepare the water tax and property tax upto date and produced to audit for verification.

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

9(13) LAYOUTS - REGISTER OF LAOUTS APPROVALS MUNICIPAL COUNCIL OF TOWN PLANNING SECTION NOT PRODUCED - LOSS OF BETTERMENT TAX AMOUNT IF ANY NEEDS RECOVERY: CODE-
11

During the course of audit it is noticed that the lay outs approvals register was not made available to audit to verify whether the following conditions are fulfilled and the rules are followed.

The rules relating to the approval of layouts by municipal councils as per G.O.No.62, M.A.Dated:28-01-1970.

Rule: 3- Every application under Sub-Section(1) of Section 185 of the Act for sanction of layout and forming of new private street or road shall be sent to the municipal office in the forms prescribed in Appendix-A.

Rule:5- Particulars to be accompanied with the application site plan signed by licensed surveyor, Land owner scale 1:1000 town plan to a distance of 100mts., around the sire under reference.

Rule:5(ii) Security deposit in cash at the rate of Rs.150(Rs.300-00 amended in Go.Ms.No.982 M.A.,dt:5-10-1979) per square meter or a security deposit in the shape of land of such extent equivalent to the value of cash deposit in the area covered by the layouts.

Rule:6- Application without prescribed proforma and documents required as per rule(5) shall be rejected.

Rule:7- Drainage works (both sewers as well as storm water drains) water supply mains and lighting shall be executed by the municipality at the expenses of the applicant and the remaining items Viz., plantation of avenue trees, formation of roads etc., shall be executed by the application as per the specification prescribed in appendix- -B-.

Rule:8- Width of the streets and roads in the layouts shall conform to the minimum requirements as indicated in appendix-c subject to the provisions of the G.T.P. Scheme (Master Plan). (Go.MS.no.528 M.A. the minimum width of the road is 40--0-)

Rule:9- Minimum plot area shall be 200 square meters with a minimum width of 10mts in all

areas.(Amended in G.O.Ms.No.292 MA dt:28-05-1994, that the minimum plot width shall be 600 meters for semidetached and detached buildings).

Rule9(4): The corners plots at the function of the roads shall be splayed off with off set or rounded off.

Rule9(5): In approved layout the plot shall be sub-divided and it shall not be used for other purpose except with the convenience of the Director of Town and Country planning.

Rule:10(1):- The area of land required to be set a part (open space) shall be limited to 10% irrespective size of plots or (amended in G.O.Ms.No.982 M.A. Dt:05-10-1998).

Rule10(2) : In case the area for which a layout is sought for falls in sanctioned master plan or draft plan scheme is already furnished by D.T.& C.P. If a portion of his land falls in the area earmarked in such plans for a common public purpose in the interest of general development of the locality the owner of such land should transfer such percentage of the area of layouts as prescribed in Sub-Rule(1) fee cost to the municipality.

In other cases i.e. if the area so earmarked in the layout under reference are more than such percentage as prescribed in Sub-Rule (1) he shall also transfer the entire area so preventing market rates from the municipality for the port of his site which is excess of lands which he was to provide as per sub- rule (1).

Rule: 10(3):- Irrespective of the fact whether an area lies in noticed sanctioned Town planning scheme of the area covered by master plan, if the area of the land covered by a layout is fairly small say less than half hectare (amended in G.O.Ms.No.982, M.A., DT:5-

10-1979) in extent owner in such cases also should set a part and transfer such extents prescribed under Sub-Rule(1) of the total extent to the municipality. But the council as liberty to dispose of such land with the concurrence of the D.T. & C.P. provided if dies not from part of compact block of open space which could be carved out the neighboring layouts aread to anybody the rate fixed by the Dist. Collector (Amended in G.O.Ms.No.982 dt:5-10-1979 provided that the rate so fixed b the District Collector shall not be less than the registration late fixed b the registration department for the said localities and utilize the amount so realized for acquisition for the said localities and utilize the amount so realized for acquisition and development of a larger piece of land required for community facilities in the locality or may be decided by the council with the approval of D.T. & C.P.

Rule 10(4): The Municipality shall not utilize the land so transferred to purpose other than that for which is transferred or shall not utilize the amount for any other purpose other than the acquisition of the land the purpose for which it is transferred.

Rule 10(5): (Amended in GOMS.No.161 M.A Dt:21-03-1984)

The land to be set apart under clause (b) of sub-section (2) of section 184 as required by sub-rule(1) and (3) in respect of the size of the layout not exceeding one may be provided in the areas set apart for public purpose in the sanctioned G.T.P. Scheme(M.P.) in the vicinity of the layout areas as may be decided by the council with the approved of the D.T. & C.P. so as to secure larger extents of land for public purpose.

Rule:11- The excentric committee shall with in 15 days of the receipt of the application with al particulars communicate to the applicant the conditions and modifications subject to which the layout will be considered for approval indicating the estimated cost of development and the amenities.

Rule:12 : The application shall with in 10 days after receipt of the communicate to the Executive Committee of the Municipality his agreement in from prescribed in appendix-D with an additional non-returnable deposit of the sum equivalent to 5% of the provisional estimated cost of works to be executed by the Municipality (before starting any proposed project an action plan has to be prepared so that there will no defect of any planning in the proposed project and in the same manner before making division of any large land into plots for the purpose of proposed construction of buildings/complexes in a locality in accordance with the master plan/ zoning plan in which special attention will be given for provision of all basic amenities required to public like providing of B.T. Roads for smooth flow of traffic and to avoid traffic congestion, drainage system, water supply, electricity, sufficient open place for play grounds, parks, community halls for recreational purpose, shopping complexes, avenue plantation etc., act these amenities provide a systematic and healthy and clean environment and this action plan is called a -Layout-.

In absence of the register of approval of layouts it would not verified in audit whether the above conditions are fulfilled and the rules regulations bye-laws andgovt orders relating to approval of layout are followed scrupulously.

The institution sustained if any loss if the rules and conditions are not followed and fulfilled respectively regarding approval of layouts the executive authority will be held responsible for such loss.

Due to non-production of layout register the betterment tax amount due to municipal funds during the year 2015-2016 cannot be arrived at.

Hence the loss if any sustained due to non-production of this important register the same would need to made good from the concerned and remitted to municipal funds besides initiating suitable action against the concerned.

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

9(14) BUILDING LICENCE FEES APPLICATIONS ALONG WITH BLUE PRINT PLANS - NEEDS EARLY ACTION TO BE PRODUCED:

The following building applications of the constructed buildings in Dharmavaram Municipality were not produced to audit along with blue print plans for verification. Due to the non production of the building license fee applications the correctness of tariff of fees/charges in respect of building application license fee collected by the Municipality, Dharmavaram could not be verified in audit. Loss, if any, caused in this regard would need to be made good from the person or persons responsible to audit.

Sl. No.	Building application No. & date	To whom constructed of buildings &address	Sarvasri
1	104/G1/2015 Dt:20-08-2015	Sri. M. Chandrayudu, H.No.27/129-1	
2	107/G1/2015 Dt: 20-08-2015	Smt. M. Aruna, H. No. 12/443	
3	108/G1/2015 Dt: 20-08-2015	Smt. G. Yashoda, H. No. 1-500-3	
4	128/G1/2015 Dt: 26-10-2015	Smt. B. Sampanth Lakshmi, H. No. 17/382	
5	150/G1/2015 Dt: 05-12-2015	Smt. G. Nagalakshammamma, Siddaiahgutta	
6	66/G1/2015 Dt:21-05-2015	Sri. G. Babu Rao, Durganagar, Dharmavaram	
7	53/G1/2015 Dt: 15-04-2015	Sri. K. Rayudu, Sundaraiahnagar, Dharmavaram	

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

9(15) MONEY VALUE FORMS-STOCK REGISTER NOT PRODUCED. Code No.11

The money value forms stock register for the year 2015-2016 was not produced. In absence of the same, the opening balance of the money value forms received, utilised, balance as on 31.03.2016 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.

Loss, 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 : 55NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(16) STOCK REGISTERS NOT PRODUCED:

Code No.11

The following important stock registers were not produced for verification in audit. In absence of these registers the opening balance of the material, purchases made during the year, utilized, issued balance could not be verified in audit.

As per the rules, the stock register should be maintained with details of opening balance of materials, purchase of material, issued, utilized balance day by day should be maintained.

In the absence of these registers, the stock opening balance, received, utilised, necessity of purchases, utilization balance could not be certified in audit.

Losses if any sustained due to any irregularities noticed later, the same would need to be made good from the person (3) responsible.

1. Street lighting Contingences stock register

2. Engineering (Water supply) stock register

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

CODE NO.11

9(17) ARREAR DEMAND AND DEMAND REGISTER OF DANGEROUS AND OFFENSIVETRADES - NOT PRODUCED:

During the course of audit, as could be seen from the Annual account it is noticed that a sum of Rs 257602-00 was realized towards license fee under D & O Trades during the year under report. But the demand and arrear and demand register in respect of D & O Trades were not produced to audit. In the absence of the above registers demand fixed collection balance could not be certified in audit. Further the deletions and additions new list and connected files to licenses issued carried out of D & O Trades were also not verified in audit and which have to be maintained and produced as per collection of taxes rule 1965 issued in G.O.1468 M.A dated 18-12-1965 to audit.

Due to non production of records the demand fixed and correctness of amount collected and also DCB of D & O Trades could be certified in audit.

Further, the register was written for the collections made during the year under report saying that it was the demand register. On verification of the register of collections made, the following defects were pointed out.

1. Separate Demand Register was not maintained duly recording the Demand Collections and balances
2. The register of collection was not maintained properly
3. In that register, the initials/signatures of the concerned authorities of municipal council were not made.
4. The collections in challans were entered on line but some collection details were made as double collections online which has to be rectified.(Annexure enclosed)
5. All Jewellery shop details were not recorded/not collected from all shops
6. All schools and colleges in the municipal area were not recorded
7. All medical agencies/stores/shops in municipal area were not recorded
8. All hospitals/clinics details in the municipal area were not recorded
9. All hotels/restaurants details in the municipal area were not recorded
10. All lodges details in the municipal area were not recorded
11. All function halls details in the municipal area were not recorded
12. All wine shops details in the municipal area were not recorded
13. All Rice mills and Oil mills details in the municipal area were not recorded
14. All Two wheeler and four wheeler show rooms details were not recorded
15. Diwali crackers at the time of Diwali details were not recorded and license fee was not collected
16. All fertilizer shops details in the municipal area were not recorded
17. All mineral water plants details in the municipal area were not recorded

Action would need to be taken for maintenance of the Demand Register and production of the same to audit for verification. And the loss if any caused to the institution due to the above defects pointed out would need to be made good from the person or persons responsible.

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

code No.11

9(18) MUNICIPALITY - TOWN PLANNING SECTION - LIST OF UNAUTHORISED LAYOUT NOT PRODUCED - LOSS NEEDS RECOVERY - MATTER NEEDS ACTION:

The TPBO has been requested several times to produce the following important records for audit.

1. The list of un- authorized layout in the Agricultural land which have been converted into residential areas and which have been recorded in the master plans Agricultural lands.
2. The list steps taken by TPBO to take over the reserved land from the owners of pending approval of layout which have been permitted by the Director of town Planning with L.P. Member.
3. The list of rejected layouts in which the work started.
4. The above important records would need to be produced to audit.

The matter needs through investigation. Action would also and be taken to recover the loss caused to the Municipal funds due to not taken over the reserved land, Non- recovery of V.L.T charges from the persons or person responsible and credited to municipal funds.

Action would also need to be taken to immediate action against the persons who have started the works in rejected layout.

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

Code No.11

9(19) TOWN PLANNING SECTION - NON-PRODUCTION OF B.P.S AND L.R.S APPLICATIONS ALONG WITH REGISTER - NEEDS EARLY ACTION FOR PRODUCTION:

During the course of audit, Building penalization scheme applications and L.R.S Scheme applications along with the register were not produced to audit. Due to non-production of the building penalization scheme L.R.S scheme applications along with the register, it could not be verified whether the B.P.S. and L.R.S amount was correctly calculated and collected. Hence immediate action would need to be taken to produce the building penalization scheme and L.R.S scheme applications along with

register to audit for verification. Loss, if any, caused in this regard would need to be taken to collect and credited to Municipal Funds and produce challans to audit.

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

CODE No.11

9(20) WATER TAP - WATER TAP DEPOSIT REGISTER AND REGISTER OF DDs ALONG WITH BANK STATEMENT - NOT PRODUCED.

In audit, the register of water deposits and register of Demand drafts along with bank statement was not made available to audit, due to which it could not be verified the date of receipt of demand drafts/cash and their remittance in to bank. In the absence of the said loss if any incurred, that could be good from the reasoned and early action may be taken to produce the above registers to verify the contents in audit. Para Number : 60NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0CODE NO-11 9(21) LEASES - LEASE ALLOTMENT FILES & AGREEMENT COPIES - NOT PRODUCED As verified from the Lease Allotment Register for the year 2015-16, it is noticed that municipal shopping rooms & daily and weekly markets were allotted to the individuals, but the certain files and agreements relating to the leases were not made available to audit. In the absence of the same it could not observed whether the allotments made as per norms and agreements arrived there on. The agreements have to be arrived with the successful leasee and registered by remitting the stamp duty at appropriate rates which were not disclosed to the audit. In the absence of the same loss if any incurred or any legal consequences will arise, that would be made good from the reasoned. Early action may be taken to produce the files and agreements for verification in audit. RECEIPTS - PROPERTY TAX CODE NO.-11 9(22) 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 : 61NON-PRODUCTION OF RECORDS (Code : 11) Rs : 09(23) BPL private tap applications - Not produced. Code No.11 The following private tap fee applications under below poverty line (BPL) as detailed in the statement enclosed were not produced in Audit for action. An amount of Rs.1100/- per connection was collected from the applications. Action would need to be taken to produce these applications to verify their eligibility and correctness in audit. Para Number : 62NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9(24) HSC connections under commercial category - demand not fixed - Connected files, DCB and remittance particulars not furnished. The register relating to the HSC connections issued under commercial category, along with connected files and DCB etc., were not produced to Audit for verification. The concerned staff replied that they were not available with them to produce in Audit. They informed that the municipality has not yet set up any meters and unable to fix the correct demand based on actual consumption in accordance with their bye laws. This shows the negligence on the part of the municipal authorities even in identifying the

number of buildings which are under commercial use and to arrive fixing the demand in a rational way. This is untenable position. Hence immediate action would need to be taken rectify the defects pointed out and compliance intimated to audit. Para Number : 63NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9(25) House service connections granted under general and BPL category-Prior approval of public health Engineering Dept not obtained. As could be verified from the tap application register, the municipal authorities have granted 773 under BPL and 50 under general category HSC connections during the year under report. The prior approval of the Superintending engineer of public health, Anantapuramu which is compulsory before sanctioning and fixing these connections by the municipality was not obtained and produced to audit. It was learnt from the file no. 1158/E2 that lastly, 400 nos HSCs raising the existing the ceiling from 8240 to 8640 was accorded in Lr No.

DB/D3/663/DHRM/HSCs/PFs/2005-1dt 21.2.2006 and 1000 nos of HSC under below poverty line was sanctioned vide Lr.NO. DB/D3/21915/BPI/Mty-Genl/2004 dt 21.2.2006 by the Superintending Engineer, public health, Anantapur. After that no further sanctions was received from the PH Engineering authorities. Hence, it is construed in Audit that the executive authorities have violated the rules in vogue to obtain prior permission from PH EnggDept authorities before sanctioning new HSC connections under general and BPL categories. This is irregular and needs ratification orders from the competent authority. Para Number : 64NON-

PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9(26) Legal charges paid- Connected files and payees acknowledgements not produced. On vr.No. 259/8-2015, an amount of RS. 33000/- was paid to Sri B.S. Venkata Ramesh, M.S.C of Dharmavaram Municipality, through DD NO. 704065/7-8-15 of SBI, Dharmavaram towards law charges as detailed below. The connected case files and payees acknowledgements were not produced to audit for verification. In the absence of the same, the correctness of the expenditure and the rates with which charges paid could not be checked in Audit. Hence the above files would need to be produced to Audit for verification. S.NO Particulars of the case Amount paid 1 MA No. 4/2013 in OA No. 5261/2011 5500-00 2 Complaint before Lokayuktha 3048/2012 5000-00 3 CA O.589/2014 in MA No. 4/2013 6500-00 4 OA No. 2249/2014 5000-00 5 MA No.2721/2014 MA No.9343/2011 5500-00 6 Personal appearance of Commissioner 5000-00 Total : 33000-00 Income Tax deduction : 3300-00 Net paid : 29700-00

Para Number : 65NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0CODE NO.11 9(27) LIST OF OBJECTIONABLE ENCROCHEMENT NOT PREPARED - OBJECTION STATEMENT NOT PRODUCED - ENCROACHMENTS NOT CLASSIFIED - IRREGULAR. As verified the D.R. of encroachments it is noticed that they were not classified as permanent or temporary. Further a list of objectionable encroachments prepared and was not readily prepared and produced for audit. Further an objection statement was also not prepared and produced for audit. The register of encroachments was not maintained ward wise so as to verify whether the defaulters of previous were allowed for the year 2015-16. If so it is a loss to the institution under encroachments as they were given to the defaulters. Para Number : 66NON-PRODUCTION OF RECORDS

(Code : 11) Rs : 0CODE NO.11 9(28) 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 : 67NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0CODE NO.11 9(29) 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 Water 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 Water Tax and the year of last General revisions was also not informed to the audit.

Para Number : 68NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0CODE NO.11 9(30) 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 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 : 69NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0CODE NO.11 9(31) NON-PRODUCTION OF OUTSTANDING BILLS - LOSS TO MUNICIPAL FUNDS. Bills cum receipts are written in advance and handed over to the bill collectors, collection staff of the taxes. In collection of taxes the receipts, and issued to the tax payers. Every tax amount not 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 than for non-remittance of the amounts collected if any.

Para Number : 70NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9(32) D & O TRADES - ORDER COPIES OF NEW LICENSE ISSUED DURING THE YEAR 2015-16 NOT PRODUCED TO AUDIT - NEEDS ACTION During the course of audit, it was noticed that many new licenses have been issued to the traders during the year under report. But connected files regarding to licenses issued were not produced to audit for verification. In the absence of the same, the correctness of the entries recorded in the registers, regarding new licenses cannot be ascertained in the audit. Action would need to be taken to produce the relevant files for verification in audit.

Para Number : 71NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9(33) D&O TRADERS - LICENSE FEE COLLECTED - CHALLANS NOT PRODUCED TO AUDIT During the course of audit, many of the challis relating to license fee (D&O Traders) for the year 2015-16 were not produced to audit for verification. Due to the non-production of the challans, the correctness of the entries in the chitta, D&OT demand registers for the year 2015-16 cannot be verified in audit. Action would need to be taken to produce the challans for verification in audit.

Para Number : 72NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No: 11 9(34) WATER TAX D.D-S AND CHEQUES RECEIVED REGISTER NOT PRODUCED: Register showing the cheques and demand draft prescribed as per Annexure-10 of A.P.T. (Form-14) was not made available for verification in audit in the absence of this important register, the details pertaining to D.D-s and cheques received could not be verified in audit, loss if any sustained to the municipal funds could also be not verified due to non-production of this register, if any financial irregularities were to be noticed in future , the same would need to be made good from the concerned.

Para Number : 73NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No: 11 9(35) WATER

SUPPLY-NEW CONNECTIONS APPLICATIONS NOT PRODUCED As verified from the water supply, Donations received register maintained relating to the water supply new connections it was noticed that the individual applications connected files along with sanction proceedings not produced in audit for verification. In absence of the connected applications and sanction proceedings along with all relevant files, the correctness of the new connections fee collected cannot be verified in audit. Loss if any sustained would need to be recovered and remitted to the municipal funds under intimation to audit. Para Number : 74NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code.No.11 9(36) REGISTER OF INVENTORY OF IMMOVABLE PROPERTY NOT PRODUCED: During the course of audit the afore said register was not produced. Due to non-production of this register the following observations could not be made in audit. 1)that all the lands, buildings and building sites newly acquired or constructed by the MUNICIPAL COUNCIL during the year under report have been duly entered in the register with particulars of T.S.No. extent, value cost of construction or acquisition and also the cost of any additions to the existing lands, buildings and due to non-production of each register the following observations could also be not verified whether the following procedure was scrupulously followed or not. 1) The register should show a list of roads, bridges, culverts and other properties vested in or belonging to Council. 2) Governments have ordered that the control of avenues on government roads including national highways in municipal areas be vested in the MUNICIPAL COUNCIL concerned. The Council should maintain and develop the avenues subject to the general control of the high ways authority and may appropriate the entire income from the source. i) That if any property was rented out, the rent has been fixed by competent authority and realized regularly and credited in the accounts and. ii) That no immovable property has been let-out/sold when have without competent sanction. The total value of the property according to this register should be shown in the statement of assets and liabilities appearing in the annual account). Para Number : 75NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0Code No.11 9 (37) REGISTER OF TOOLS AND PLANT NOT PRODUCED Due to non-production of this register, the following observations could not be made 1. That the register contains a complete record of tools furniture etc as mentioned in the note under the heading of the register 2. That all tolls and plants, like stock etc purchased during the year according to payment vouchers have been shown in the register. 3. That the purchases of tools and plant, like stock or and sales if any there of as being unserviceable have been made with complete authority. 4. That credits are traceable in the accounts for all sale proceeds of unserviceable tools etc. 5. That the certificate has been furnished by the executive authority or other responsible officer as to the actual verification of the balance on land. 6. That separate registers or separate sets of pages in a register were set apart for recording tools and plan in various subordinate institutions 7. That the value of tools and plant found short at the time of verification was recovered from the concerned or was written off with the competent . 8. That articles of tools and plant found was excess at the time of verification were brought to account and 9. That the balance of stock at the end of the year has be entered in a fresh register. Para Number : 76NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0 Code.No.11

9(38) (a) 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.

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

- ii. that it shows the amount provided in the estimate and the actual expenditure under sub-heads
- iii. 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
- iv. That total of the year-s expenditure on each work has been recorded in column 12 of the register of estimates and allotments.

(b) SCHEDULE OF RATES NOT PRODUCED:

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

- i. That the schedule has been duly sanctioned by the COUNCIL for adoption every year.
- ii. That all subsequent alternations or new entries of rates have been duly approved by the COUNCIL and authenticated by the initials of the executive authority.
- iii. That the schedule does not contain the maximum and maximum rates last only mean rates and
- iv. That the schedule provided for rates for collection and carriage of metal on different roads in the municipality.

a. CONTRACTORS LEDGER NOT PRODUCED:

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

- i. That a separate file was opened in the personal ledger for each contractor.
- ii. 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.
- iii. 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.
- iv. 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.
- v. That the contractor has signed the account at constant intervals in token of having received the same.

Para Number : 77NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(39) REGISTER OF NEW CONSTRUCTIONS/DEMOLITIONS (UNDER SECTION 94) NOT PRODUCED:

- i. As per procedure if any building was newly constructed the owner should give a notice within 30-dys from the date of completion or occupation whichever is earlier.
- ii. 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 that half year subject to a maximum of half of tax.

Para Number : 78NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

9(40) 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.

Para Number : 79NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(41) 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.

Para Number : 80NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(42) 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.

Para Number : 81NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(43) 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.

Para Number : 82NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(44) 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 : 83NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(45) STOCK ACCOUNTS OF STORES, STATIONERY, PUBLIC WORKS AND WATER WORKS STORES AND OTHER MISCELLANEOUS ARTICLES-NOT PRODUCED.

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

- i. that the issues were in accordance with the scale, if any prescribed.
- ii. That articles were not stocked largely in excess of requirements and.

- iii. That the stock of paper and other stationery articles has been verified and the fact certified to in the register at the end of every quarter by the secretary.
- a. STOCK ACCOUNT OF FORMS:
 - i. That the entries of receipt were in agreement with the invoices received from central press or the government press or bills from the press in the case of locally printed forms of the bills show.
 - ii. Those issues were not made in excess of requirements and that the books issued were all forthcoming either as used or unused.
 - iii. That the printed machine numbers of books issued have been noted in the stock register and the acknowledgments of the clerks concerned were taken for issues.
 - iv. That the stock of forms has been verified and fact certified to in the register at the end of every quarter by the commissioner and
 - v. That the actual stock in hand at the time of audit agrees with the book balance.

Para Number : 84NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(46) 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.

- I. To verify whether in the Municipalities to which survey maps have been supplied and maintain a stock account of maps received.
- II. Whether sales have been duly in the stock account and the sale proceeds remitted of the credit of staff funds, and
- III. Whether a certificate of verification has been recorded in the account by the executive authority.

Para Number : 85NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(47) CHEQUE COUNTERFOILS PERTAINING TO DRAWALS MADE UNDER GENERAL, ELEMENTARY EDUCATION, SECONDARY EDUCATION AND ALL SCHEME FUNDS NOT PRODUCED.

During the course of audit, it was noticed that the cheque counterfoil pertaining to drawals made under general, elementary education, secondary education 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 : 86NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(48) 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 Water Tax can be granted were fulfilled.

- i. The building should be vacant and unlet for a considerable period of 36 or more days in the half year.
- ii. 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.
- iii. There should be a demand for remission of tax either in that half year or in the succeeding half year.
- iv. 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 : 87NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(49) MONEY VALUE FORMS-STOCK REGISTER NOT PRODUCED.

The money value forms stock register for the year 2005-06 was not produced. In absence of the same, the opening balance of the money value forms received, utilised, balance as on 31.03.2006 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 : 89NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(50) LOANS REGISTER-NOT-PRODUCED:-

During the course of audit due to non-production of loans Registers, the following items could not be verified in audit whether.

1. All the loan amounts sanctioned to municipalities were realized promptly.
2. The loan amounts were properly spent for the purposes for which they borrowed.
3. Loan amounts were regularly remitted to the funding agencies.
4. Interest earned on the Loan amounts if any was utilized for the same loan.

Para Number : 89NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0
Code.No.11

9(51) 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.

1. That any excess over the sanctioned scale appeared in any month or of the while period under, audit and all excesses over the sanctioned monthly scale have been satisfactorily explained.
2. 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.
3. 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.
4. That pensionary contribution if any, as well as house rents and fixed contingencies drawn along with pay have been properly posted in the audit register.
5. Those refunds by short drawals, fines and amounts withheld for further payment have been correctly noted.
6. That the fly leaves have been correctly noted.

”””

7) 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.

8) 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 : 90NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code.No.11

9(52) DEPOSITS REGISTER-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 deposits register was not made available for verification.

Due to non-production of the deposits register, it could not be verified in audit that the procedure prescribed in maintenance of deposits register as detailed hereunder. In absence of the deposits register the genuineness of the transactions made during the year under report could not be certified in audit. The loss if any sustained to the municipal funds. The same would need to be recovered from the concerned besides initiation of suitable action against the concerned.

- a. That no item of receipt which can be clearly brought to account under the concerned head. Pay, pension, leave salary or other allowance and fines is credited to deposits.
 - b. That the written orders of the executive authority have been obtained in respect of every item credited to deposits.
 - c. That separate registers or separate pages of the register have been set apart for recording cash transactions relating to different classes of deposits, such as election deposits, contractors deposits, security deposits in cash of municipal employees etc.
 - d. That transactions relating to deposits otherwise than in cash have been recorded in a separate register maintained for the purpose.
- II. That deposits taken from contractors, tenderers, municipal employees were in the form prescribed in the rules.
- a. That the deposits received in cash have been promptly remitted into the treasury and those received otherwise than in cash have been kept by the executive authority in safe custody.
 - b. That any deposit or balance there of which has remained unclaimed for a period of three years from the date on which it became repayable and any deposit or balance there of which does not exceed one rupee and which has remained unclaimed for a period of one year from the date on which it became repayable have been credited to the appropriate revenue head of account, sanction of the COUNCIL.
 - c. That the refunds have been drawn on prompt vouchers.

- d. That a certificate to the effect that the entries in the register of deposable up to date have been recorded in the register by the executive authority at the end of each quarter and.
- e. That monthly totals of receipts and refunds have been made in the deposits register and they agree with the figures appearing in the posting register

Due to non-production of the deposits register, it could not be verified in audit whether the said procedure was followed or not.

Para Number : 91NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

Code.No.11

9(52) DEPOSITS REGISTER-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 deposits register was not made available for verification.

Due to non-production of the deposits register, it could not be verified in audit that the procedure prescribed in maintenance of deposits register as detailed hereunder. In absence of the deposits register the genuineness of the transactions made during the year under report could not be certified in audit. The loss if any sustained to the municipal funds. The same would need to be recovered from the concerned besides initiation of suitable action against the concerned.

- a. That no item of receipt which can be clearly brought to account under the concerned head. Pay, pension, leave salary or other allowance and fines is credited to deposits.
 - b. That the written orders of the executive authority have been obtained in respect of every item credited to deposits.
 - c. That separate registers or separate pages of the register have been set apart for recording cash transactions relating to different classes of deposits, such as election deposits, contractors deposits, security deposits in cash of municipal employees etc.
 - d. That transactions relating to deposits otherwise than in cash have been recorded in a separate register maintained for the purpose.
- II. That deposits taken from contractors, tenderers, municipal employees were in the form prescribed in the rules.
- a. That the deposits received in cash have been promptly remitted into the treasury and those received otherwise than in cash have been kept by the executive authority in safe custody.
 - b. That any deposit or balance there of which has remained unclaimed for a period of three years from the date on which it became repayable and any deposit or balance there of which does not exceed one rupee and which has remained unclaimed for a period of one year from the date on which it became repayable

have been credited to the appropriate revenue head of account, sanction of the COUNCIL.

- c. That the refunds have been drawn on prompt vouchers.
- d. That a certificate to the effect that the entries in the register of deposable up to date have been recorded in the register by the executive authority at the end of each quarter and.
- e. That monthly totals of receipts and refunds have been made in the deposits register and they agree with the figures appearing in the posting register

Due to non-production of the deposits register, it could not be verified in audit whether the said procedure was followed or not.

Para Number : 92NON-PRODUCTION OF RECORDS (Code : 11) Rs : 0

NON-PRODUCTION OF RECORDSCODE NO.11

9(53) BIRTH AND DEATH - REGISTERS OF BIRTH AND DEATH - NOT PRODUCED - NEEDS TO BE PRODUCED:

During the course of audit, it was observed that a sum of Rs 205600-00 was recorded in Annual account under receipts of Birth and death certificates issued. The Registers showing the details and amount collected from them and date of issue of certificate and other details was not prepared and produced to audit. As such the amount realized under Birth and death account could not be verified and correctness of realization checked in audit. Loss if any sustained to the institution made good from the person or persons responsible under intimation to audit.

Para Number : 93OTHERS (Code : 18) Rs : 0

CODE

:18

10) Register Of Building Application Not Maintained Properly - Need Rectification

As verified the building applications register the following defects have been observed during the course of audit.

1. Evidence regarding whether the extract of the Register are sent to the outdoor staff for reporting the date of completion of occupation.
2. Whether the construction completed in time and in accordance with the approved plans not noted.
3. Date of expiry of license not noted.
4. If not completed in time, the subsequent action taken not noted.

5. Communication of completion report not noted against the construction not completed within time.

6. If the Building application refused the grounds for refusal not noted

7. If the work is commenced un-authorized in any case the action taken for regulation etc., not noted.

8. Whether all the completed construction was taken for assessment of property tax.

9. Date of renewal of license if any not noted for the incomplete construction and also grant of extension of period if any

10. Whether permission obtained for use of water during construction if any not noted.

Therefore, the above information renewal that the register was not maintained properly. The same would need to be rectified and produced to audit early. The loss if any sustained to the institution shall be made good from the person or persons responsible under intimation to audit.

Para Number : 80OTHERS (Code : 18) Rs : 0

10(1) PROPERTY TAX

Under section 85 of the A.P Municipalities Act, every Municipality shall levy property tax including Education Tax and Library cess subject to a maximum of 25% of the Annual Rental Value in case of residential Buildings @ 33% of Annual Rental value in respect of Non- Residential Buildings except those exempted under the provision of the act or any other law. Assessment Registers should be prepared based on the General Revision Lists submitted by the Bill Collectors, Revenue Inspectors etc.

The registers of monthly lists for the year 2015-2016 from the outdoor subordinates were not obtained and produced during audit. Hence the correct number of new assessments and amount raised could not be arrived at. Since the monthly lists were not produced, the correctness of the Demand fixed for the year 2015-2016 could not be verified during audit. Further an amount of Rs. 33,37,016 .00 was shown as receipt towards property tax, But the year wise break up could not be verified as the arrear demand register was not prepared and produced to verify the correctness of the subscriber wise postings and arrears accordingly. Consequently the receipt figure in the annual account could not be cross checked with that of the final abstract figure in the property tax demand register. The loss of any in this regard would need to be recovered from the person or persons responsible and made good to Municipal Funds.

Para Number : 95OTHERS (Code : 18) Rs : 0

10(2) TIME BARRED TAXES

Code.18

No coercive steps like recovery through distraint, prosecution and filing suits laid down under section 365 of A.P.M. Act 1965 appears to have been taken to avoid loss to Municipal funds. These taxes cannot be recovered now and as such it constituted loss.

According to section 265(2) of the A.P.M. Act 1965 it is the duty of Commissioner to place before the council a list of arrears of the tax collection due to the Municipal council which are likely to become time barred, at least one year before the limitation, stating the reasons for the non collection of such taxes. According to section 365(2) if the commissioner fails to submit such list, or fails to show such list of arrears, sue to failure on the part of bill collector or any employee entrusted with the collecting of these amounts, the commissioner, bill collectors or other employees as the case may be, are deemed to be negligent and action should be taken against them. Record showing the placement of the matter before the council and resolution of the council in respect of arrears taxes which have become time barred was not pointed out. Under section 3874 (1) the loss due to time barred taxes have to made good from the commissioner and his subordinates.

Necessary action needs to be taken to recover the loss caused to the municipal funds from those persons responsible for the lapse and remit the same to the municipal funds under intimation to audit.

Para Number : 96OTHERS (Code : 18) Rs : 0

10(3) LEVY OF ADVERTISEMENT TAX - DEFECTS.

According to section 115 of AP. Municipal Act, advertisement can be erected or exhibited only after obtaining written permission from the commissioner. The commissioner has failed to take action as mentioned under section 118 of the Act to remove the un-authorized advertisements. The demand for advertisement tax division wise was not fixed and produced to audit. An amount of Rs.45,360-00 was realized under advertisement Tax both arrears and current during the year under audit. The amount which was realized under advertisement tax was treated as demand under this item which is not correct. The connected receipts were not produced for correctness of the collection. Out standing receipts were also not produced to audit. In the absence of proper demand having been fixed with reference to the division wise lists, the correctness of the collection made and balance left cannot be ascertained in audit.

Further, the monthly and weekly returns relating to the slides and shorts exhibited in cine theaters were not obtained from the exhibitors of cinema halls in the town to verify the correctness of the Demand of advertisement tax on that account. The loss sustained would need to be worked out taking all the sources of income into consideration pertaining to levy of Advertisement tax and made good from the person(s) responsible by enforcing the powers vested under Section-56 of the Municipalities Act, 1965.

Para Number : 97OTHERS (Code : 18) Rs : 010(4) GRANTS APPROPRIATION -NOT MAINTAINED UPTO DATE- IRREGULAR As could be seen from the grant appropriation register the same was not maintained up to 31.03.2016. But as could be seen from the above

registers the same is found defective and the following defects were noticed during the audit. The register was not written up to date in respect of all grants with voucher wise expenditure particulars as per instructions issued by the Govt. The register was not maintained up to date in respect of the grants released during the year. In the non-maintenance of the same the expenditure incurred in the each grant with credit particulars of lapsable amount or expenditure incurred if any from lapsed amount could not be verified in audit. The action therefore needs to be taken for maintenance of the same and produced for verification. Para Number : 98 OTHERS (Code : 18) Rs : 010(5) Occupancy certificate not issued by the concerned-Irregular:- As per GO.MS.No. 569 of MA&UD(A1) dated 23.8.2008 the occupation certificates must issued to the occupier after completion of building construction as detailed under. (i) Occupancy Certificate shall be mandatory for all buildings. No person shall occupy or allow any other person to occupy any building or part of a building for any purpose unless such building has been granted an Occupancy Certificate by the Sanctioning Authority. Partial Occupancy Certificate may be considered by the sanctioning authority on merits, i.e. flats / units or area within a Complex which have fulfilled all the requirements in addition to basic facilities like lifts, water supply, sanitation, drainage, roads, common lighting, etc. (ii) The owner shall submit a notice of completion through the registered architect and licensed builder/developer along with prescribed documents and plans to the Sanctioning Authority. The Sanctioning Authority on receipt of such notice of completion shall undertake inspection with regard to the following aspects: (a) Number of floors (b) External setbacks (c) Parking space provision (d) Abutting road width and shall communicate the approval or refusal of the Occupancy Certificate within 15 days or may issue the same after levying and collecting compounding fee, if any as prescribed by the Govt. But the action taken as per above was not disclosed to audit. Loss if any sustains to the institution that would made good from the reasoned. The EA should sternly order the concerned to look into the matter strictly in future under intimation to audit. Para Number : 99 OTHERS (Code : 18) Rs : 010(6) Town planning- So many Building applications-Notarized documents not enclosed:- As prescribed in Go.Ms.No.569 of MA&UD(A1) dated 23.8.2008 the following declaration shall be notarized and enclosed to the plans The owner and builder / developer shall give an Affidavit duly Notarised to the effect that in the case of any violation from the sanctioned building plan, the Enforcement Authority shall summarily demolish the violated portion. In respect of Apartment Buildings, the owner or builder shall give a Declaration duly specifying the number of floors permitted, along with the extent of each floor. Incase of any violation with regard to the Declaration, the Enforcement Authority shall summarily demolish the violations. b) Before the release of the building sanction by the sanctioning authority, the owner of the plot/site is not only required to produce the original registered Sale Deed, and also required to demarcate the setbacks and open spaces on the site. The original sale deed is required for the perusal of the sanctioning authority and cross verification with the attested copy submitted with the building application. c) The owner is required to hand over the ground floor area or first floor or the second floor area, as the case may be, or 10% of the total built-up area, whichever is less, to the sanctioning authority by way of a Notarised Affidavit and after the setbacks and open spaces are demarcated on the site. The Notarised Affidavit shall be got entered by the sanctioning authority in the Prohibitory Property Watch Register of the Registration Department. Only after compliance of the above and (b), the Building sanction will be released by the sanctioning authority and the owner shall be allowed to commence the construction. d) In respect of gated development schemes like row houses / independent houses / cluster housing / residential enclaves, instead of the condition at c) above, 5% of the built units shall be handed over to

sanctioning authority by way of a Notarised Affidavit. The above bonds were not enclosed to the plans by the applicant, but same were approved by the EA which is contrary. Loss if any sustains or any legal consequences will arise, the same would make good from the reasoned and early action may be taken to obtain notarized bonds from the applicants on early dates. The EA is instructed to discontinue the future sanctions without furnishing the said bonds

Para Number : 100OTHERS (Code : 18) Rs : 010(7) **ADVERTISEMENTS-LEVY OF TAX ON ADVERTISEMENTS ON NEGLISABLE NO. OF FIRMS-NEEDS PROPER ENQUIRY-ACTION NEEDS TO BE TAKEN TO LAVY AND COLLECT THE TAX** During the course of audit as verified from Receipts and Payment Statement it is noticed that an aggregate amount of Rs. 45,360.00 Was collected under Advertisements in municipal council. As per section 114 of municipal Act-1965 the Advertisement tax shall be levied on the cases which were displayed any Advertisement to the public view in any place whether may be public or private which so erected, exhibited, fixed retained or displayed to public view. But as verified from the Advertisement tax register it is noticed that very negligible amount was collected in Dharmavaram Municipality as such there will be heavy floating population where there is every scope of display of Advertisements like boards, writing and hoarding etc., Hence, it needs proper investigation against firm which left uncollected items by levy the Advertisement tax. Loss sustained if any to the municipal funds under Advertisement tax basing on all the sources of levy of tax on such detailed under section 114 of A.P. Municipal Act-1965 would need to be made good from the person or persons responsible along with penal interest and remitted to municipal funds by intimating facts to the audit.

Para Number : 101OTHERS (Code : 18) Rs : 010(8) **REGISTER OF BUILDING APPLICATION NOT MAINTAINED PROPERLY - NEEDS RECTIFICATION** As verified the building applications register the following defects were observed

1. Evidence regarding whether the extract of the Register are sent to the out door staff for reporting the date of completion of occupation.
2. Whether the construction completed in time and in accordance with the approved plans not noted.
3. Date of expiry of licence not noted.
4. If not completed in time, the subsequent action taken not noted.
5. Communication of completion report not noted against the construction not completed within time.
6. If the Building application refused the grounds for refusal not noted
7. If the work is commenced unauthorisedly in any case the action taken for regulation etc., not noted.
8. Whether all the completed construction were taken for assessment of property tax.
9. Date of renewal of licence if any not noted for the incomplete construction and also grant of extension of period if any
10. Whether permission obtained for use of water during construction if any not noted.

Therefore, the above information renewal that the register was not maintained properly. The same would need to be rectified and produced to audit early. The loss if any sustained to the institution due non maintenance of the register the same shall be made good from the person or persons responsible under intimation to audit.

PROPERTY TAX - REGISTER OF BILLS - ISSUED NOT PRODUCED: The register of bills issued has not been made available for verification during the audit. As per the rules in force all the bill books entrusted to bill collectors for collection are entered in the registers duly noting the date of issue taking the initials of the bills collector concerned Where the bill books are returned to the office the date of their return is to be noted with the no of bills pending collection and at some time fresh books are issued only after the books previously issued have been returned. The register of bills issued noting down the above particulars were not made available for verification during audit. In the absence of the some the correctness of the number of bill books given to bill collectors, how many used by them collections order by the bill collector could not be verified in audit, early action would need to be

taken to produce the said register for verification in rent audit. Further the loss if any sustained in this regard would need to be made good from the concerned. Para Number : 102 OTHERS (Code : 18) Rs : 010(9) TRASFER ENTRY REGISTER - NOT MAINTAINED Code 18 According to the rules the transfer entry is intended to record all adjustment made by transfer one account to another. All adjustments made are to be entered in this register in serial order and will posted straight away in the posting register without passing of vouchers through cash book. But during the year the municipal authorities neither maintained the transfer entry register nor followed the above procedure in gross violation of rules. There fore action would need to be taken to maintain the same and would need to be taken to maintain the same and produced to audit. Para Number : 103 OTHERS (Code : 18) Rs : 010(10) NON - REMITTANCE OF EDUCATION CESS TO THE EDUCATION DEPARTMENT: Code 18 According to section 37 to 39 of A.P. Education Act, 1982, the education cess collected has to be remitted to the Education Department to enable them to release the education grant to the Municipality every year. But the same was not remitted to the education department so ar. Hence it is construed that the amount so collected was diverted for other purpose which is irregular. Non- remittance of the amounts was also reiterated by the Commissioner and Director of Municipal Administration, Hyderabad vide circular Memo Roc.No.10285/2006-E1 Dt.26.6.06. Para Number : 104 OTHERS (Code : 18) Rs : 010(11) ACCOUNTS::The Annual Account was produced during audit. As per norms and rules, the Annual Account should be prepared and furnished to Audit Department by 15th of June 2014. But, it was badly delayed and submitted on 15.1.2015. Further, vide rule 47(1) of Rules issued in GO.Ms.No.686 MA Dept., dated 30.7.1968, the Commissioner should place the financial position before the council at its meeting to be held every month. a) The balances available under each account; b) Outstanding bills; c) DCB of taxes and fees It is noticed that the above procedure was not followed. If this is done periodically, the preparation of annual account will not be delayed and it could be forwarded to state Audit Department, in time. Para Number : 106 OTHERS (Code : 18) Rs : 0 CODE-18 10(12) DEFECTS IN THE MAINTENANCE OF ADVANCE RECOVERABLE REGISTER - NEEDS ACTION. The advance recoverable register maintained for the year 2015-16 has been verified and found that the following defects were pointed out in audit. The advances pending adjustment upto 2015-16 were not noted in the advance recoverable register. Only current advances were noted in the advance recoverable register. Due to not updating and proper maintaining of the register there is a lot of chance of Mis-appropriation of funds given in the form of advances. Instead of repeated instructions to update the register in the previous audit reports the executive authorities has not taken any steps for updates of advance recoverable register. Necessary action would need to be taken to update the register and reduce the chances of Misappropriation of advances given. The abstract of advances pending adjustment with year wise was also not struck up. Necessary action would need to be taken to update the advance recoverable register duly entering the advances pending with opening balance, advances sanctioned during the year and advances adjusted with closing balance may be noted and produce the same for verification in audit. Para Number : 106 OTHERS (Code : 18) Rs : 0 (Code No.18) 10(13) DEFECTS IN THE MAINTAINENCE OF PROVIDENT FUND REGISTER RECTIFICATON During the verification of PF records maintained in DHARMAVARAM Municipality on a review of PF Ledger of Secondary and Elementary Education for the year 2015-16 the following observations made. 1. PF Account numbers were not allotted to the staff 2. Most of the entries are made in Pencil 3. Opening balances and closing balances not tallying 4. Recovery Particulars of advances not noted in the ledger with number of installments. 5. Interest on PF balances as per Government rates not

allowed. 6. PF advances/ Part final with drawlsapplication register not maintained 7. Final with drawls cases or retirement and death cases register not maintained. 8. PF Advance recovery register not maintained. 9. Applications towards part final/ Advances/ final settlement not maintained. Para Number : 107 OTHERS (Code : 18) Rs : 0 (Code No.18) 10(14) DEPOSIT - REGISTER OF DEPOSITS NOT MAINTAINED PROPERLY: During the course of audit as seen from the deposit register an amount of Rs.781851/- was credited by means of cash and cheques, but the deposit register is not maintained properly, last year OB is not taken into the register. The register of deposits together with entries for refunds made in the register certifying the abstract for the year 2015-16 would need to be written up and produced for audit for verification. Para Number : 108 OTHERS (Code : 18) Rs : 0 Code No.18 10(15) PENSION FUND NOT CONSTITUTED : It was observed that the entire expenditure towards payment of pensionary benefits to the entire retired employees of Municipal Corporation has been defrayed from the general fund of the corporation. Action must have been taken to constitute pension fund as prescribed under section 153 of the Hyderabad Municipal Corporation Act, 1955 and the amounts invested on the lines prescribed in rule 10 of the Hyderabad Municipal Corporation (Constitution and regulation of special funds) Rules, 1973 issued vide G.O.Ms.No.146, Municipal Administration, Dated 5-4-1974 Para Number : 109 OTHERS (Code : 18) Rs : 0 Code No.18 10(16) PENSIONS - REGISTER OF PENSION PAYMENTS - NOT MAINTAINED: The pension payments were made to the pensioners during the year 2015-16. But, the register of pension payments made to the pensioners was not maintained and produced to audit. Only the PPOs of the pensioners were produced. In the absence of the same, whether consolidation of pension was made correctly or not, the changes from ERP to DRP were made or not and the correctness of the payments made could not be verified in audit. Action would need to be taken for the maintenance of the register of pension payments and produced to audit. Para Number : 110 OTHERS (Code : 18) Rs : 0 Code No.18 10(17) DEPOSITS OVER THREE YEARS LAPSED NOT MAINTAINED AND PRODUCED The deposits which were pending refund over three years would become lapsed and would need to be transferred to general funds and scheme funds after obtaining the resolution passed in the Council regarding the lapsed deposits by posting in a separate register called lapsed deposits register maintained for the purpose. Early action would need to be taken to maintain the lapsed deposits register and produce the same for verification in audit. The loss if any sustained in this regard would need to be made good from the persons responsible. Para Number : 111 OTHERS (Code : 18) Rs : 0 CODE NO. 18 10(18) DEPOSIT UNCLAIMED FOR OVER 3 YEARS - NOT TAKEN TO REGISTER OF LAPSED DEPOSITS - NEEDS TO BE TAKEN. As verified from the register of deposits, the deposits lying unclaimed for more than 3 years shall be treated as lapsed and the same credited to the government. All the deposits pending for more than 3 years has to be taken to the Register of lapsed deposit and produced for verification. As seen from the deposit register for the year 2015-16 indicated that a balance of Rs.4,47,071/- was lying in the books pertaining to EMD/FSDs. As more than 3 years the same needs to be lapsed and credited to Government. Para Number : 112 OTHERS (Code : 18) Rs : 0 CODE -18 10(19) SEPARATE ACCOUNT FOR PROVIDENT FUND NOT MAINTAINED - NEEDS ACTION: As verified from the Provident fund account maintained for the year 2015-16 it is noticed that the Provident fund contribution deducted from the salaries of the staff of Municipal Employees were kept in General Fund account of DHARMAVARAM Municipality. A separate account would need to be maintained for the Provident fund duly kept all the Provident Fund account in a separate account and maintain a separate cash book and pass book. Hence necessary action may be taken to keep all the PF

Contributions in a separate account and maintain a separate cash book and pass book and produce the same in audit. Para Number : 113 OTHERS (Code : 18) Rs : 0 ENGINEERING ESTABLISHMENT CODE NO: 18 10(20) ENGINEERING ESTABLISHMENT - SERVICE REGISTERS - SOME IMPORTANT ENTRIES - NOT RECORDED - NEEDS IMMEDIATE ACTION. During the course of audit, on verification of the service registers of the staff of Engineering Establishment, the important entries relating to the service are not recorded in some registers as detailed below. List of Family members Home Town Declaration Subscription details under GIS Nominee details under Retirement Gratuity Scheme Service verification entries up to 31-03-2007. Nominee under Provident Fund Local Status as per G.O.Ms.No.610 Signature of Commissioner/Municipal Engineer Further, it is noticed that regarding the entry of - Service Verification-, in all service registers it was recorded as -Services verified upto ---- instead of -Services verified with reference to the pay bills & acquittances with effect from---.-to---.- and also Service Verification entries should be recorded for every financial year. Necessary action would need to be taken to record the above entries in the Service Registers of the employees working as they are very important relating to audit and also on the welfare of each employee i.e, in settlement of the claims/pensionary benefits after retirement/resignation/death etc of employee. Para Number : 114 OTHERS (Code : 18) Rs : 0 ENGINEERING ESTABLISHMENT CODE NO: 18 10(21) REGISTER OF IMMOVABLE PROPERTY NOT MAINTAINED According to the rules & regulations relating to maintenance of register in municipalities, the register of immovable property is intended to show all immovable properties owned by the municipalities with the value of each. The original cost of the properties as well as that of any additions made to it from time to time should be noted in the register But this municipality has not maintained that register. Hence the properties so far owned by the municipality and their value could not be known and still they are under possession of the municipality or occupied by any person could not be verified in audit Appropriate & immediate action would need to be taken to maintain the same or else loss if any sustained in this regard would need to be assessed and made good from the person or persons responsible and credited to municipal funds under intimation to audit. Para Number : 115 OTHERS (Code : 18) Rs : 0 Code No.18 10(22) CHITTA - CHITTA NOT MAINTAINED PROPERLY - NOT IN ACCORDANCE WITH THE INSTRUCTIONS SPECIFIED IN THIS REGARD - LOSS IF ANY SUSTAINED TO THE MUNICIPAL FUNDS - NEEDS RECOVERY. During the course of audit it was noticed that the chitta produced to audit was not maintained properly i.e. in accordance with the instructions specified in this regard as follows. 1. That the entries in the chitta were made in accordance with the rules and instructions on the subject (Note: The Secretaries of all MUNICIPAL COUNCIL except in the third grade MUNICIPAL COUNCIL are required to follow the triplicate challan system for payment of miscellaneous dues into Municipal treasuries). When the payment of miscellaneous dues were made by the parties themselves into Municipal Treasuries, they should prepare a challan in the form appended to G.O.Ms.No.439 M.A Dt.2.9.1960 in triplicate showing the full particulars of the amount sought to be paid. The Challan wise first be presented to the concerned JA/SA in Municipal Office, who will examine it and initial it in the left hand top corner of the original if he finds it correct in regard to all particulars. The Party should then present it with the money to the shroff who will receive the money enter it in a separate chitta to be maintained for recording the receipts on triplicate challans, number the challan in a consecutive order, sign it and send it to the JA/SA maintaining the register of miscellaneous receipts or the JA/SA who maintains the register of license and permissions. The later will enter the challans number particulars and amount in his

register, sign the challan in token of having done so in the place provided therefore at the bottom of the challan in all the three forms of challans and send the same to the SA who is to be authorized to sign the challans. This SA will be designated as a cashier. After satisfying himself from the entries on the challan that the amount has been made independently by another JA in the register of miscellaneous receipts or register of license and permission, the SA to be called cashier will sign the challan intended to the party. The duplicate will be sent to the accountant and the original be retained by the cashier. At the end of the day all such original should be arranged serially, stitched together and traced by the cashier into the register of miscellaneous receipts and register of licenses and permissions. He should then tally the total collections for the days with the totals in those two registers and the totals in the shorff-schitta mentioned above should be taken to the main chitta before reconciliation of the total there of with the cash book at the end of every day. The challans to be arranged and situated will be produced for audit (G.O.Ms.No.439, M.A Dt.2.9.1960).

2. That the amounts shown as realized were remitted into the treasury without delay and that no portion was with held. 3. That the total cash balance at the end of the each day including balance, if any left un-remitted from the previous day-s collections is verified by the Manager or other head ministerial Officer at the close of each day and by the Municipal Commissioner at least once a week, and the balance so verified was stated in words over the initials of the verifying Officer. 4. That the totals were correct 5. That revenue brought to credit by transfer of adjustments as well as amounts of grants etc., adjusted in the Treasury were not entered in the register and 6. That cheques received in payment of Municipal dues were not credited before realization. Para Number : 116OTHERS (Code : 18) Rs : 0Code No.18

10(23) CASHBOOK - NOT MAINTAINED IN ACCORDANCE WITH THE INSTRUCTIONS - LOSS SUSTAINED IF ANY NEEDS RECOVERY During the course of audit it was observed that the cashbook produced to audit was not maintained in accordance with the instructions specified in this regard as detailed below. 1. That the -cash- and -Bank- columns were correctly used. 2. That the entries on the receipt side have been correctly made from the challan and collection registers and not from the chitta 3. That there were no erasures and that all corrections have been neatly made and attested by the Executive authorities of Manager 4. That the book was closed every month and that a reconciliation of the closing balances of the passbook and cashbook was effected and recorded under the signature of the Executive authority. 5. That the book was written up daily and that the cash balance at the time of the audit was correct. 6. That all receipts paid by the parties in the Treasury direct and amounts of grants etc., adjusted to the personal deposits account at the treasury were entered in red line in the Treasury of bank column of the cashbook. 7. That the amounts entered in the Treasury or the bank column on the charges side of the cashbook agrees with those in the counterfoils of cheques. 8. That the cancelled cheques were forthcoming and 9. That the amounts drawn on self cheques were brought on to the petty cashbook with particulars of voucher number and the purpose of payment 10. Receipts column in the schemes cash book were not noted. 11. Monthly reconciliation in all Cash books were noted with Pencil figures and not signed by the countersigning authority in the some of the Cash Books. Necessary action would need to be taken for rectification of the above defects and produce the said cash books for verification. Para Number : 117OTHERS (Code : 18) Rs : 0Code No.18

10(24) TREASURY PASS BOOK - NOT IN ACCORDANCE WITH THE INSTRUCTIONS SPECIFIED IN THIS REGARD During the course of audit as observed from the Treasury Passbook it was noticed that the Treasury passbook was not in accordance with the instructions specified in this regard. 1. That the collections remitted into the Treasury or the bank has been duly credited and that only the amounts cheques issued by the Executive authorities

upon the Treasury or the bank have been debited in the passbook. 2. That all receipts from the local bodies or other institutions paid into the Treasury direct to the credit of Municipal funds and amounts of grants etc., adjusted to the credit of the Municipality at the Treasury Audit Report credited in the cashbook and the posting register 3. That the book was written up at the Treasury or bank and that each receipt entry was duly authenticated. 4. That the book was balanced monthly under the signature of the Treasury Officer or bank agent 5. That the passbook was sent to the Treasury once in a week or 10 days for being written up and 6. That the balance shown in the passbook at the close of the year agrees with the entered in the -Bank- or Treasury column of the cashbook for the month of March after making the necessary allowances for uncashed cheques etc.,

Para Number : 118 OTHERS (Code : 18) Rs : 010(25) BUILDING LICENSES ISSUED-COMPLETION REPORTS /DATE OF OCCUPATION NOT OBTAINED FOR ASSESSMENT LEVY AND COLLECTION OF PROPERTY TAX-LOSS OF REVENUE NEEDS INVESTIGATION. CODE 18 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 permissions 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 property tax. As verified the register of Building license fee , it is noticed that the applications were received during the year 2015-2016 . But the entire procedure has not been followed by the Town Planning section. As a result whether all the buildings have been completed with in the time, brought for assessment of property tax could not be verified. This is a clear evidence of in action 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 institution. As such the matter needs for investigation on the lines state above. Para Number : 119 OTHERS (Code : 18) Rs : 010(26) TOWN PLANNING - ENCROACHMENT - REGISTERS OF ENCROACHMENT NOT MAINTAINED PROPERLY: Code 18 As such the collection of the amount towards encroachment fee was not reconciled with annual account figure during the course of the audit. However, the receipt towards Encroachments fee was shown as Rs. 25,770-00 as per Receipts and Payments Statements. During the course of the audit the following defects were noticed as follows. In the absence of proper demand having been fixed with reference to the encroachment list, the correctness of the collections made and balance left can not be ascertained in audit. In this cause the loss if any sustained to the Municipal funds the executive authority will have to be held responsible for the same. Immediate action would need be taken to prepare addition list and deletion list and arrived demand, collection and balance duly certifying by executive authority and produced to audit for verification..

1. A list of encroachment was not prepared by the town planning officer or building inspector and verified by the commissioner and produced for audit.
2. The encroachments were not got classified as objectionable or unobjectionable.
3. The notification for the levy of fees on unobjectionable encroachments was not made available for verification in audit.
4. The action taken for the removal objectionable encroachments was not stated in audit.
5. The demand for the year 2015-2016 was arrived with reference to the register maintained year by year only instead of proposing a list of encroachments prepared by the out door staff.
6. The sanction of higher authorities was not obtained in respect of encroachments allowed for more than one year.
7. The monthly lists of addition and omission were not at all obtained, from the out door staff and produced for audit.
8. Some figures in the demand register were noted with pencil instead of pen figures and not certified by the commissioner. If any loss caused due to the above lapse it would need to be made good by the persons responsible.

Para Number : 120 OTHERS (Code : 18) Rs : 0 (Code

No.18) 10(27) REGISTERS NOT MAINTAINED The important registers to be maintained along with cash book were as detailed below. Early action would need to be maintaining 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 Stationery 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. 38. Para Number : 121 RECEIPTS & CHARGES (Code : 20) Rs : 0 Receipts and Charges: The receipts and charges were follows as respectively. Receipts Charges 001 Account 60470627 65779011 002 Account 55138198 51732776 PARKS & PLAY GROUNDS 25877 0 MAHILA SWASHAKTHI BHAVAN 5685 0 PLAN GRANT 22354 130408 DAO (Signature) **Enclosures :-**

I. [Employee Particulars Report](#) II. [Inventory Report](#) ---- 0 ---- **This Report is Electronically Generated,**
So Signature is not required