



Office of the ^{Asst} Dist., Audit Officer,
State Audit, Anantapur,
Perunkula.

SUBMITTED.

THE DRAFT AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL
COUNCIL, HINDUPUR, ANANTAPUR DIST., FOR THE YEAR **2016-17** IS SUBMITTED
HEREWITH FOR FAVOUR OF KIND APPROVAL PLEASE.


D.A.O

225
0904/18
A.A.O

Invoice NO
03/23
09-04-2018

**GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT**

From
Sri G.Ramachandra Reddy,
District Audit officer,
State Audit, Anantapur,
Anantapur District.

To
The Commissioner
Municipal Council
HINDUPUR
Anantapur Dist.,


Letter S.A. No. 105 Dt 17.4.18.

Sir,

Sub : AUDIT - Audit on the accounts of General Funds, Elementary Education Fund and Secondary Education Fund of the Municipal Council, HINDUPUR, ANANTAPUR, Dist., for the Year 2016-17 is forwarded -Regarding.

I forward herewith the audit report on the accounts of General Funds, Elementary Education Fund and Secondary Education Fund of municipal council Hindupur, Anantapur dist., for the year 2016-17 in duplicate required under section 196 of Hyderabad Municipal act 1955 read with rule 7 of Andhra Pradesh State Audit rules 2000 and request you to furnish replies to the audit objections pointed out in the audit report within 2 months from the date of receipt of this audit report as per rule 8 of Andhra Pradesh state audit rules 2000 together with the 2nd copy of the audit report .

Yours faithfully,


District Audit Officer,
State Audit, Anantapur.

PS
09/04/18

Copy submitted to The Secretary to Government Housing & Municipal Administration and Urban Development of Andhra Pradesh, Andhra Pradesh, Hyderabad.

Copy to The Account General Andhra Pradesh, Hyderabad.

Copy submitted to The Director of State Audit, Andhra Pradesh Hyderabad.

**AUDIT REPORT ON THE ACCOUNTS OF GENERAL FUNDS OF THE
MUNICIPAL COUNCIL, HINDUPUR, ANANTAPUR DISTRICT FOR THE
YEAR 2016-17**

NAME OF THE AUDITOR : Sri P.Chandrashekara,
Assistant Audit officer.

Assistance By

- 1.A.Mallikarjuna , SA
- 2.V.Srinivasa Reddy, SA
- 3.K.Varalakshmi, SA
- 4.M.Suresh, SA
- 5.G.V.Rama Mohan Reddy, SA

TIME TAKEN FOR AUDIT :

The office the Commissioner, HINDUPUR Municipal Council was held by the following persons during the year under report.

<u>NAME OF THE COMMISSIONER:</u>	<u>PERIOD</u>
1) Sri A.V.V.Badrha Rao	01.04.2016 to 30.06.2016
2)Sri I.Ramesh	12.07.2016 to 12.09.2016
3)Sri P.Viswanath	13.09.2016 to 31.03.2017

The office of the Chair person was held by Smt R.Lakshmi of Municipal Council Hindupur during the period 1-4-2016 to 31.03.2017 under report.

PART- I

1) GENERAL FINANCIAL REVIEW AND BUDGET

Code No -1

a) The Receipts and payments during the year shown in the abstract of Annual Account appended together with the opening and closing balance. The opening balance in the cash book is agreement with the closing balance of the previous year. The consolidated closing balance in both the general fund cash book,(001 & 002) as on 31-3-2017 viz.,Rs.96393296.00 & 8305180.00 is in agreement with the consolidated closing balance in the account for Mach`2016. the closing balance viz.Rs.104698476.00 as on 31-3-2017 is in agreement with the balance in the sub-treasury pass book after allowing for un-cashed cheques and un-remitted revenue on hand at the close of the year subject to the differences detailed below.

RECONCILIATION BETWEEN CASH BOOK AND BANK/ TREASURY ACCOUNT AS ON 31/3/17

001 Account

Closing balance as per of cash book as on 31-3-2017	:	Rs. 96393296.00
Add un-cashed cheques	:	Rs. 989572.00
Closing balance as per S.T.Pass Book as on 31-3-17	:	Rs.97382868.00

002 Account

Closing balance as per of cash book & Pass Bookas on 31-3-2017	:	Rs. 8305180.00
Add un-cashed cheques	:	Rs.6862900.00
Closing balance as per S.T.Pass Book as on 31-3-17	:	Rs.15168080.00

001 Uncased cheque List

<u>Sl.No</u>	<u>Cheque No</u>	<u>Date</u>	<u>Amount</u>
1	016571	31.03.2017	62274.00
2	016793	31.03.2017	148500.00
3	016797	31.03.2017	192832.00
4	016908	31.03.2017	90992.00
5	016909	31.03.2017	23365.00
6	016913	31.03.2017	9000.00
7	016914	31.03.2017	18302.00
8	016915	31.03.2017	19620.00
9	016916	31.03.2017	3561.00
10	016917	31.03.2017	16000.00
11	016918	31.03.2017	28320.00
12	016919	31.03.2017	88821.00
13	016920	31.03.2017	135072.00
14	016921	31.03.2017	27689.00
15	016930	31.03.2017	46924.00
16	016931	31.03.2017	67500.00
17	016932	31.03.2017	6850.00
18	016934	31.03.2017	3950.00
	<u>Total</u>		989572.00

002 Uncased cheque List

<u>Sl.No</u>	<u>Cheque No</u>	<u>Date</u>	<u>Amount</u>
1	016790	10.03.17	100000.00
2	016906	22.03.17	1241181.00
3	016907	22.03.17	756740.00
4	016929	30.03.17	18910.00
5	016933	31.03.17	4746069.00
	<u>Total</u>		6862900.00

2) COMPLIANCE OF AUDIT OBJECTIONS BY THE MUNICIPAL AUTHORITIES

The number of Audit objections pending at the beginning of the year, no of objections added during the year, the number of objections settled during the year and the balance left at the close of the year was not made up to date.

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

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

3) BUDGET

Under G.O.Ms.No: 128 Municipal Administration and urban Development (Election -II) Dept., Dt: 2-3-2007 the HINDUPUR Municipality fulfill the criteria to declare the same as larger Urban area so as to constitute a Municipal Council (Clause (d) of section -II of the A.P.Municipal Council Act` 1994).

According to rule 8 of the rules relating to the preparation of budget allotted and transfer of funds issued in Go Ms No.619 MA Dt.7-10-1967 the budget as approved by the Municipal Council should be submitted to the Government through the district Collector or Director of Municipal Administration Andhra Pradesh, Hyderabad by December 31st of each year. The budget estimate as approved by the Municipal Council was not produced to Audit to verify whether the expenditure incurred was with in the budget limits or not.

Further the expenditure is incurred over and above the approved budget, the executive authority shall forth with communicate the circumstances to the standing committee under clauses (e), (f),(g)or (h) of the sub- section 172 and under section (2) of 191 would need to be got rectified by the Council and produced for Audit.

The revised budget for the year 2016-17 was approved by the Municipal Council in its standing committee resolution No: Dt: with council resolution No: Dt:

PART - II **(REVENUE)**

4)REVENUE RECEIPTS - TAX REVENUE & NON - TAX REVENUE AND ITS ANALYSIS

The sources of revenue receipt during the year were through

1. Revenue raised by Municipal Council
2. Receipts from the state Govt. towards percapita grant
Entertainment tax, M.V. tax, land cess, surcharge on Stamp duty etc;
3. Grant - in - aid received from Govt.

Analysis on receipts under the above heads during the year was not possible in Audit due to Non maintenance of posting registers abstract of receipts and charges, consolidated DCB registers for taxes and Non - Taxes, Grant registers and Grant appropriation registers, and Grant - in - aid particulars. In the absence of the same the correctness of the figures noted in the Annual account could not be certified in Audit. The Main source of income for the institution is government grant and grant in aid from government. The revenue in come by self was not realized in a satisfactory manner. The Council authorities were not taken any steps for 100 % realization of revenue income. Hence the Council financial position was in a satisfactory manner.

5)Leases and others variation in collections- Needs rectification.

As verified from the Annual Account with reference to the D.C.B report for the year statement for the year 2016-17 there was discrepancy in the collection of the Leases and others. As per the D.C.B collections recorded in various amounts furnished in the D.C.B register as detailed below which would to be reconciled and produced for audit.

S.No	Name of the Tax	As per the D.C.B statement	As per the Annual Account	Difference
1	Shop room Rents	9421857.00	9395672.00	26185.00
2	Markets	3129500.00	2215815.00	913685.00
3	V.L.T	----	1099349.00	
4	Property Tax	30577832.00	48852658.00	18274826.00
5	Water Tax	6530900.00	10879609.00	4348709.00

code No;03**5.1) SCHEME- WATER SUPPLY SCHEME – EXPENDITURE INCURRED FOR UN CONNECTED WORKS OF SCHEME- IRREGULAR**

As seen from the cash book pertaining to the water supply maintenance, the following works which are not connected to the scheme have been under taken , which is irregular . The expenditure should be related to water supply wing.

The works are not related to water supply and hence carrying out of the following expenditure is contrary to guidelines issued.

S.I.N o	Yr.No.& date	Nature of Payment	Amount
1	5/6.4.16	Maintainance of street lights in Hindupur	147735.00
2.	7/6.4.16	Supply of labor contract workers for mainataince of public works	98277.00
3.	8/6.4.16	Wages for Computer operatures in A/c section 3/16	8970.00
4.	9/6.4.16	-----do-----	8970.00
5	10/6.4.16	-----do-----	35880.00
6	11/7.4.16	Towards section written work in town planning section for the month of 3/16	5000.00
7	12/7.4.16	-----do-----	5000.00
8	13/7.4.16	Section writer work in F1&C3 seat for the month of 3/16	10000.00
9	14/7.4.16	Towards section writer work in A,A2,A3,A4 for the	20000.00

		month of 3/16	
10	15/7.4.16	Towards contingent sweeping charges for the month of 3/16	107640.00
11	16/7.4.16	Towards stfund for the month of March 2016	15027.00
12	17/7.4.16	-----do-----	150237.00
13	18/7.16	Amount Payable to G.Nanadu7 shaik mahammad rafi who are appoijnted as diploma apprentiation	18920.00
14	28/28.4.16	Amount payable to sri S.Rajgopal, sanitary Inspector towards providing of mechanical moble toilets on hire basis on event of lepakshi	60051.00
15	31/7.5.16	Amount payable to AP Techonogies series Linith, AP Towards supply of corlene	112000.00
16	42/23.5.16	Payable to the managing director, ATP, Hyd towards purchase of digital key 3No's for publicity to renders in new vision tenders@ procuments	4200.00
17	44/30.5.16	Amount payable to the chief puble Analist state food layraters. Nehram, Hyderabad towards payments to Analyst for the year 2005.2006	2000.00
18	83/22.6.16	Towards supply of chairs 4 mike set etc for arrangements of meterials of Mpl. Office at Lepakshi programme 25-2-2016	5000.00
19	95/29.6.16	Amount payable to K.H Ayub towards maintance, repairs charges to CC drnain	14500.00
20	102/29.6.16	Towards supply of stationery for tags,Audit pencils, white papers	54000.00
21	103/29.6.16	Towards supply of stationery	46300.00
22	104/29.6.16	Towards supply of stationery	40500.00
23	105/29.6.16	Towards supply of stationery	25000.00
24	110/29.6.16	To wards hire charges from 11.4.16 to 30.4.16 20 days to announcement in the town to pay propery tax	24000.00
25	111/29.6.16	-----do-----	33600.00
26	114/30.6.16	Amount payable to P.Suresh towards sanitary vehicle of Garbage Auto 8 No's Garbage tractor	186920.00
27	122/30.6.16	Towards purchase of revolving chair pedestal fan 'S' type chair & repair	7675.00
28	126/30.6.16	Towards supply of vehicle in hire base for Municipal chairperson of the month of 6/2016	23462.00
29	176/28.12.16	Towards travelling allowance for 51 employees who are drafted to Thirupathi Municipal corporation	25500.00
30	177/28.12.16	-----do-----	37230.00

31	182/28.1.17	Amount payable to P.Mahaboob Basha to wards pulse polio prasnu on 29.12.17 towards expenses towards on advance	66495.00
32	183/15.2.17	Towards engaging of private car on hire bais for commissioner for the month of January 2017	23462.00
33	184/15.2.17	-----do----- Revenu section	23462.00
34	186/16.2.17	----do-----Municipal chiar person	23462.00
35	187/16.2.17	----do----Municipal Engineer	23365.00
36	194/6.3.17	----do----Commissioner 2/17	23462.00
37	195/6.3.17	---do---Revenu section 2/17	23462.00
38	/10.3.17	Legal fee	49500.00
39	/10.3.17	Legal fee	5500.00
40	196/10.3.17	Legal fee	33000.00
41	197/10.3.17	Legal fee	11000.00
42	212/31.3.17	Amount payable to Sri P.Mahaboob Basha, Health Asst. for utilization of pulse polia combination programme for the month of 2.4.17 to 4.4.17	67595.00
		Total	1602359.00

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 2016-17	
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.

**6.1) PROPERTY TAX,WATER TAX-HUGE PENDING OF BALANCES-NEEDS RECOVERY
Rs 21829635.50**

As verified from the D.C.B registers of property tax and water tax, it is noticed that an amount of Rs 21829635.50 as detailed was in the annexure have been due from the assessee huge pending of balances during year under report. In the absence of the same the balance of collections in the year. Being the amount of property tax and water tax for the year 2016-2017 to be collected and remit the same to the municipal funds.

Sl.No	Name of the tax	Demand	Collection	Balance
1	Property tax	41005074.00	30591738.50	10413335.50
2	Water Tax	17947200.00	6530900.00	11416300.00
	Total	58952274.00	37122638.50	21829635.50

Code No.07

**6.2) LEASES – HUGE PENDING OF COLLECTION – NEEDS TO BE REALISED
– IRREGULARITIES – NEEDS ACTION. Rs.6851200.00**

On Verification of the Misc. Demand Register it is noticed huge pendency of the Market lease and Shop room rents were pending during the year under report. (Current and Arrear)

Head	Year	Amount
K.H.Ayub Open space, Parigi Bustand	2016-2017	69000.00
Indira park shop room	2016-2017	49300.00
-----do-----	2016-2017	395648.00
Old Bustand shop	2016-2017	261090.00
Old Municipal library shop	2016-2017	198602.00
Parigi Bustand shops	2016-2017	175750.00
Arrear	2002-2016	5900412.00
	TOTAL	6851200.00

Further the collection details were also not tallied with Misc Demand Register. It is noticed that the following irregularities were noticed as detailed below---

1. The collection postings were not made fully which collected by way of Cheques and DDs, etc.,
2. Some of the collections were posted with pencil.
3. Page wise and Centre wise totals were not made available.
4. Final abstract of the Demand, Collection and Balance was not made available.
5. Lease fixation files were also not produced for verification.

Due to this above irregularities, the collection which shown above was not certified in audit. And also the same was also not tallied with Misc Demand Register. As such it has shown bad maintenance of records of the concerned case worker. Immediate action would need to be taken for realization of balance amount, rectification of defects for updating of register to onward submission to the audit for verification. If any loss sustained to the institution, the loss may be recovered from the person or persons responsible

Code No;07

6.3) SHOP RENTS – DELAY IN PAYMENT OF SHOP RENTS BY LEASERS – PENALTY @ 3% WAS NOT CALCULATED AND COLLECTED BY LEASERS – LOSS TO THE INSTITUTION – NEEDS TO BE COLLECTED AND REMITTED TO MUNICIPAL FUNDS.

During the course of audit as could be verified from the shop rents DCB register it was noticed that the payments were delayed by lessees towards shop rents. Penalty at the rate of 3% was not calculated and collected by Municipal authorities. Action would need to be initiated to collect the amount of penalty arrived from lessees towards shop rents and remitted to Municipal funds

Code No.7

6.4)D& O TRADES – LICENSE FEE NOT COLLECTED FROM WATER TANKERS SEVERAL YEARS –INCOME FOREGONE – WOULD NEED TO BE RECOVERED.

As verified from the records relating D&O Trades for the year 2016-17 it was noticed that nothing towards license fee was collected from the water Tankers existed in the Municipality. It was well known that the scarcity of water in Hindupur. Daily so many water tankers are carrying water tankers

According to Extraordinary Gazette publish in the month of January 2012 by Government of Andhra Pradesh in respect Hindupur Municipality as serial No.168, the license fee shall be collected at the rate of Rs.500/-from the Water Tankers. But No license fee was collected from the water tankers for several years.

6.5)D&O Trades- Public Health Authorities not followed the Gazette in collection of license fee from Schools and Degree colleges- Huge loss of revenue to Municipal funds and also violation of council resolution – the same would need to be recover from the executive authority responsible.Rs.3,13,000.00

During the course of audit, it was noticed that according to Extraordinary Gazette published by Andhra Pradesh Government, the Public Health authorities of Hinudpur shall collect license fee from school, junior college and PG Degree College and E-techno and concept schools as follows.

S.No	Serial No in the Gazette	Section in the M.Act	Name of the Trade	License fee to be collected
1	234	301	Running of private school and college	
			LKG to 5 th class	Rs.2000.00
			6 th to X	Rs.3000.00
			XI to XII	Rs.5000.00
			Degree to PG	Rs.10000.00
2	271	301	Private Etechno and E.Concept School	
			LKG to 5 th class	Rs.5000.00
			6 th to 10 th class	Rs.10000.00
			Intermidiate	Rs.15000.00
			Degree to PG	Rs.20000.00

But as Division registers were not classified and produced, the License fee if collected from these institutions towards license under Extraordinary Gazette published by Govt of Andhra Pradesh could not be verified in audit.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence. In the present case PH authorities are responsible for the loss of income to municipality due non showing interest in collection of license fee as per the Gazette. Action would need to taken to recover the loss as detailed below in the preview section 374 AP Municipal act.

	SCHCD	SCHNAME	LOW CLASS	HIGH CLASS	RECOGNISATION NO. Progs.No. & Date	License
510	28225700 108	VIJAYA EM SCHOOL	1	5	2069/B7/2010,28-5-2010	2000.00
511	28225700 602	NARAYANA E TECH PS	1	5	2295/B7/2011,3-5-2011	2000.00

512	28225700 612	VISION PUBLIC SCHOOL	1	7	5560/B7/2012,18- 07-2012	3000. 00
513	28225700 613	AKSHRAMALA EM SCHOOL	1	7	10475/C3/2011,03 -12-2011	3000. 00
514	28225700 615	SRI VASAVI EM PS	1	5		2000. 00
515	28225700 616	KRISHNADEVARAYA VIDYALAYA PS	1	5	10258/C- 3/2011,01/12/2011	2000. 00
517	28225700 910	L R G VIDYALAYAM	1	5	10783/B7(C4)/200 8,15-4-2010	2000. 00
518	28225700 913	L.R.G.VIDYALAYAM	6	10	51505/A3/2009,20 -2-2010	3000. 00
519	28225700 916	ANGELO PUBLIC SCHOOL PS	1	5		2000. 00
520	28225701 408	SARASWATI VIDYA MAND	1	5		2000. 00
521	28225790 543	CHINMAYA VIDYALAYA E.M.SC	1	5	5635/B7/2009,23- 2-2010	2000. 00
522	28225790 544	SRI SARASWATHI VIDYA MAND	1	5		2000. 00
523	28225790 546	ALHILAL ENGLISH MEDIUM SC	1	5	3832/B7/2012,04- 7-2013	2000. 00
524	28225790 547	BalayesuVidyalaya P.S	1	5	3391/C4/2009,4-5- 2009	2000. 00
525	28225790 548	SRI BALAJI VIDYA VIHAR	1	5	6561/B7/2009/R.R, 31-1-2011	2000. 00
526	28225790 550	SREE SARASWATHI VIDYAMAND	1	5		2000. 00
527	28225790 553	DEEPTI EM HS HINDUPUR	1	5	165/B7/2014,6-2- 2014	2000. 00
528	28225790 565	SRI VANI VIDYALAYAM E/M S	1	7		3000. 00
529	28225790 566	Sri Saraswathividyanan di	1	7		3000. 00
530	28225790 572	JAWAHAR VIDYALAYA	1	7		3000. 00
531	28225790 575	BRILLANTS ENGLISH MEDIUM	6	10		3000. 00
532	28225790 580	SRI VIVENKANANDA SCHOOL	1	7		3000. 00

533	28225790 592	DEEPTHI EM HS HINDUPUR	6	10	2298/A3/2009,6-5- 2009	3000. 00
534	28225790 594	SRI SARASWATHI VIDYA MAND	6	10		3000. 00
535	28225790 595	CHINMAYA VIDYALAYA E.M.H.	6	10	4998/A3/2009,7- 11-2009	3000. 00
536	28225790 597	ALHILAL E.M.HS HINDUPUR	6	10	1557/A3/2013,23- 4-2013	3000. 00
537	28225790 598	BALAYESU VIDYALAYAM T.M.	6	10	4006/A3/2011,17- 11-2011	3000. 00
538	28225790 599	BALAYESU VIDYALAYAM E.M.	6	10	4005/A3/2011,17- 11-2011	3000. 00
539	28225791 301	SREE CHAITANYA EM HIGH	6	10	4792/A3/2012,11- 10-2012	3000. 00
540	28225791 304	RENOWED EM SCHOOL	1	5	6172/B7/2011/ETR ,4-6-2011	2000. 00
541	28225791 305	SREE ESWAR EM SCHOOL	1	5	7668/B7/2013,01- 01-2013	2000. 00
542	28225791 306	VAILANGAN MATA EM SC	1	5	3523/B7/2013,1-1- 2014	2000. 00
543	28225791 307	SIDDARTHA EM SCHOOL	1	7		3000. 00
544	28225791 308	MARGADAESI VIDYA NIK	1	7	5737/C-3/2012,17- 07-2012	3000. 00
545	28225791 311	SRI SAI KRUPA EM SCH	1	5		2000. 00
546	28225791 314	RENOWNED EM SCHOOL	6	10	2224/A3/2013,8-8- 2013	3000. 00
547	28225791 315	SREE ESWAR EM SCHOOL	6	10	2223/A3/2013,8-8- 2013	3000. 00
548	28225791 316	VAILANGAN MATA EM SC	6	10	4150/A3/2013,11- 11-2013	3000. 00
549	28225791 319	AL HIRA EM SCHOOL	1	7	4471/C3/2010,3-7- 2010	3000. 00
550	28225791 320	PANHAJANYA BRILLIENT HS	6	10	2817/B7/2013,22- 4-2012	3000. 00
551	28225791 321	VENU VIDYA VIHAR HS	6	10	3894/A3/2013,28- 10-2013	3000. 00
552	28225791 322	VENU VIDYA VIHAR PRI SCHOOL	1	5	3938/B7/2013/ETR ,4-7-2013	2000. 00
553	28225791	TV BASAVARAJ	1	5	10447/B7/2010,16	2000.

	323	TALENT SCHOOL			-7-2010	00
554	28225791 325	PRE.MOTHER THERESA	1	5		2000. 00
555	28225791 326	PANCH JANYA EM SCHOOL	1	5		2000. 00
556	28225791 327	SW RWO SCHOOL	1	7	6319/C-3/2009,10- 5-2010	3000. 00
557	28225791 335	SREE VIJAYA RAM SCHOOL HS	6	10	2492/A3/2010,16- 8-2010	3000. 00
558	28225791 336	SREE VIJAYA RAM SCHOOL PS	1	5		2000. 00
559	28225791 337	SREE BALAJI VIDYA VIHAR	6	10	5257/A3/2009,23- 11-2009	3000. 00
560	28225791 338	SRI VIDYRANYA AVASA HS	6	10	1231/A3/2010,30- 7-2010	3000. 00
561	28225791 339	VICTORY UP EM SCHOOL	1	7	4781/C4/2009,19- 6-2009	3000. 00
562	28225791 340	MANASWI COCEPT SCHOOL	1	8	10058/C3/2009,2- 7-2010	3000. 00
563	28225791 343	AL-AMEEN EM PS	1	5	3081/C3/2011,04- 06-2011	2000. 00
564	28225791 344	AL-AMEEN EM HS	6	10	3558/A3/2011,24- 10-2011	3000. 00
565	28225791 345	RAVINDRA BHARATHI PS	1	5		2000. 00
566	28225791 346	RAVINDRA BHARATHI HS	6	10		3000. 00
567	28225791 347	NARAYANA E TECHNO HS	6	10	1166/A3/2011,11- 5-2011	10000.000
						153000.0 0

LICENSE FEE TO BE COLLECTED FROM JUNIOR COLLEGE, DREGREE COLLEGE AND PG COLLEGES

S.No	Name of the college	Date of estt	Licese fee
1	Balayesu Junior college	2001-02	5000.00
2	Balayesu junior college	1994-95	5000.00
3	Sri Bharathyeesvidyavihar	1993-94	5000.00
4	Sapthagiri junior college	1993-94	5000.00
5	LRG Naidu Jr college	2004-05	5000.00
6	Sri sai junior college	2010-11	5000.00
7	Narayana Junior college	2014-15	5000.00
8	SuvarnaBharathi Junior college	2014-15	5000.00
9	SDGS junior college	1965-66	5000.00
10	AML junior college	1982-83	5000.00
	DEGREE & PG College		0
11	Sri Balajividyavihar degree college		10000.00
12	St xavior college of education		10000.00
13	Vasavi institute Of management		10000.00
14	SPVM Degree college		10000.00
15	SDGS BEd college		10000.00
16	Balayesu degree college		10000.00
17	Sapthagiri degree college, six Bangla rd		10000.00
18	BITs inistitue of College		20000.00
19	Sapthagiri degree college, RS road		10000.00
20	Manasvi concept school		10000.00
			160000.00

6.6)D& O TRADES – LICENSE NOT COLLECTED FROM PRIVATE ATM & BANKS SINCE SEVERAL YEARS –INCOME FOREGONE – WOULD NEED TO BE RECOVERED.

As verified from the records relating D&O Trades for the year 2016-17 it was noticed that nothing towards license fee was collected from the Private ATMS existed in the Municipality.

According to Extraordinary Gazette publish in the month of January 2012 by Government of Andhra Pradesh in respect Hindupur Municipality as serial No.171, the license fee shall be collected to run the private Banks and ATM.

Code No.7

6.7)D&O TRADES – LICENSE NOT COLLECTED FROM KALYANAMANDAPAMS AND FUNCTION HALLS SINCE SEVERAL YEARS –INCOME FOREGONE – WOULD NEED TO BE RECOVERED.RS.38500.00

As verified from the records relating D&O Trades for the year 2016-17 it was noticed that nothing towards license fee was collected from the Kalyanmandhpams and function halls existed in the Municipality.

Further it was learnt that there was three function halls were noticed from records. But license fee was not collected from since several Years.

S.No	Name of the function hall	Amount to be colleted as per Gazette
1.	Sri RMS function hall	3500.00
2.	TTD Kalyanamandapam	3500.00
4	Rajadhani function hall	3500.00
5	International Function hall	3500.00
6	AMS function hall	3500.00
7	Vasavi function hall	3500.00
8	Chowdeswari function hall	3500.00
9	All Filial function hall	3500.00
10	Railway community fuction hall	3500.00
11	Kanchikamakshi function hall	3500.00
12	Shalimar Function hall	3500.00
		38500.00

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence. In the present case PH authorities are responsible for the loss of income to municipality due non showing interest in collection of license fee as per the Gazette. Action would need to taken to recover the loss as detailed below in the preview section 374 AP Municipal act.

Besides recovering the loss of revenue Rs.38500.00 for the year 2016-17, action would need to be taken to work out the loss for the past several years and recovered and survey should be conducted regarding the number of function halls existed in the Municipal and estimate license fee foregone for past several years and recover the same officers responsible since several years under the section 374 of APM act.

6.8)D& O Trades – the authorities not followed the Gazette for collection of license fees- Demand Trade wise not prepared- License fee not collected from some important business establishments – loss of revenue –would need to be investigated and loss would need to be recovered

During the course of audit on the D&O Trades it was noticed that the then Sanitary Inspectors were not followed the Municipal Gazette published in the Month of January 2012. Some Important Trades which fetch huge income in the form license fee were left untouched.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality it is direct consequence of that negligence. In the present case PH authorities are responsible for the loss of income to municipality due non showing interest in collection of license fee as per the Gazette. Action would need to taken to recover the loss as detailed below in the preview section 374 AP Municipal act.

Further the commissioner, Hindupur Municipality has not conducted any survey regarding to all trades, Schools, colleges, lodges, industries, Kalyamandhapams and function halls, cinema Halls etc along with details measurements of the shops, number rooms in lodges, number of rooms with AC, whether the lodge have any function halls, wine shops with bar and restaurants and its Market value, industries with HP power etc and a complete demand was not prepared. If any survey conducted, such survey report not produced to Audit. Consequently whatever the Sanitary Maistry collected is final and the collection itself shown as demand, collection and balance nil.

Accordingly huge recurring loss of revenue is being caused to Municipals funds for years together.

6.9)D&O TRADES- LICENSE IN RESPECT OF CINEMA THEATRES NOT COLLECTED- LOSS TO MUNICIPAL FUNDS FROM YEARS TOGETHER- WOULD NEED TO BE RECOVERED LOSS OF CURRENT YEAR ALONG WITH PREVIOUS YEAR'S LOSS.

According to resolution No.96, dt; 30/7/2011 published in extraordinary gazette, the PH authorities shall collect Rs.3000/- from cinema halls existed in municipal area limits.

But it was learnt that the following cinema halls were existed in the Municipal limits

S.No	Name of the cinema hall	License fee to be collected for the year 2016-17
1	Balaji theatre	3000.00
2	Sri Vishnu picture talkies	3000.00
3	Sri Srinivasa talkies	3000.00
4	AmurthMahal	3000.00
5	Gurunath theatre	3000.00
6	Lakshmi Theatre	3000.00
		18000.00

But nothing was collected from above theatre towards license fee. The loss of Rs.18000-00 for the year 2016-17 along with loss for previous year which would need to be worked out, would need to be recovered.

6.10)D&O TRADES –LICENSE FEE NOT COLLECTED FROM COMMISSION AGENTS OF THE MARKET COMMITTEE, HINDUPUR- HUGE LOSS OF REVENUE CAUSED TO MUNICIPAL FUNDS – LOSS FOR THE YEAR 2016-17 WOULD NEED TO BE RECOVERED FROM THE PERSON RESPONSIBLE.RS.122000/-

According to Serial No. 218 of the Exordinary Gazette and under section of 213 of the AP Municipal act, the public health authorities shall collect Rs.1000/- Per annum form every commission Agent towards the license fee.

But as verified from the records produced nothing was collected from commission agents of Market committee agents for the past several years, though the objections raised repeatedly for the past several years.

As per the available sources it is learnt that there was nearly 122 commission agents in the Hindupur Municipal Market committee. Accordingly the license fee of Rs.122000/- would need to be collected from the commission agents.

According to subsection 1 of section 374 of AP Municipal act 1965 places the liability for loss on the officers of the Municipality if the loss is a direct consequence of the their neglect. Inspite of various statutory provisions for their collection, the PH authorities not collected. If the dues cannot be recovered and constitute a permanent loss to funds of local body.

Action would need to be taken to recover the loss for the year 2016-17 worked out to Rs.1,22, 000/- would need to be made good from the person responsible.

Code-8

7) ADVANCES PAID – CONNECTED VOUCHERS NOT PRODUCED.

Rs.1,00,000.00

During the course of audit, it was noticed that an amount of **Rs.1,00,000.00** was drawn and paid vide **voucher no.266/20.7.2016 Dated 20.07.2016** to P.Manjunath, International Animal and birds welfare society, Gutturu towards sterilization and vaccination of 500 stary dogs at Rs.800.00 per dog amounting to Rs.4,00,000.00.

But, no authentic records were produced in this regard and the Advance adjustment bills, vouchers, vaccination details etc.. were not produced to audit verification.

Hence, Immediate action would need to be taken to produce the advance adjustment bills for verification. Loss if any shall be made good from the person/s responsible under intimation to audit.

Code: 8

7.1) WATER SUPPLY – ADVANCES PAID TO THE P.MAHABOOB BASHA,SANITARY INSPECTOR – IRREGULAR NOT GOT ADJUSTED – NEEDS RECOVERY – Rs.10000.00

During the course of audit as verified from the cash book an aggregate amount of Rs.10000.00 was drawn and paid to P.Mahaboob Basha, Sanitary Inspector towards advance for O.P.F Charges advance stamped acquittances from material supplier which is irregular. The advances which paid were not got adjusted with in favorable days and it was not got adjusted months to gether. The rules which framed by the Govt which was not followed by the executive authority. Hence the advances paid to the P.Mahaboob Basha,Sanitary Inspector would need to be recovered along with penal interest and it is suggested not to repeat in future days.

Code No.9

8)TOWN PLANNING – APPROVED WITH OUT VERIFYING THE PLANS- LATER FOUND IN INSPECTION – ACTION NOT TAKEN against the LTP – BPO ISSUED WITH OUT VERIFYING THE PLANS- RESPONSIBILITY WOULD NEED TO FIXED ON LTP AND TOWN PLANNING OFFICER FOR THEIR OMISSIONS IN APPROVING THE PLAN – CASUING UNNECESSARY BURDEN ON THE CITIZEN OF HINUPURAMU MUNICIPALITY

As verified from the Application 1004/0006/B/Hindupur/VIDY/2016 (New, it was noticed that the application for construction of building was approved and issued BPO. Later it was noticed during the inspection By SmtMajulamma on 10/10/2016 that LTP Sri.Sudhakar has not shown road widening portion in south side. Site has been visited. Applicant has constructed ground floor with deviation..Applicant has not maintained required setbacks and road widening portion was not left over and build up area has included front setback and road widening portion

From the above information it could not be understand in audit that how the plan was prepared by the LTP without fulfilling required conditions and how same was approved and issued Building permit order Initially by the commissioner. Further the reasons for not taking action against the LTP for preparing wrong plan and caused unnecessary Burden on citizen of Hindupurdue to revoke of approval

Further the Why the Technical person could not visited the Buidling in early stages of construction and why the same was inspected when it was almost completion stage and raised objection

Further when the applicant is applied on line, how the softtechsoftware was allowed the wrong plan go through the software. The agreement specifying the responsibility to what extent software developer was responsible was not produced by the commissioner of hindupur Municipality.

8.1)Town planning- 14% Open Space charges not collected in respect of BA No.47/2016/ATP of D.Sashidhar citing LP No.281/61- But Whether the open space still available or not is not certified by the Town Planning Officer- If No open space is available , the 14% Open Space charges would need to be recovered.

During the course of audit on Approval of Building application it was noticed that in respect BA No.47/2016/ATP of D.S.Shasidhar, the collection of 14% open Space Charges was not collected citing LP No.281/61. . Mere provision of 14% open space for the sake approval and later the same is used some other purpose is equal to open plot in Non-approved lay out.But the Town Plan Officer has not certified that whether the Open Space provided In the lay out is still available If not available , the 14% open Space charges (D.No.4-2-55/1) (Rs.6000X745 sq.yards)= on Rs.44700000 worked out to Rs.625800.00 I would need to be recovered.

8.2)Town Planning- Rainwater Harvesting charges, 14% open Space charges , Development charges and Betterment Charges – not shown separately in annual Accounts and not maintained separate Account- not utilized for the purposes for whinc they are collected – Violation of rules.

During the course of audit on the accounts of town Planning for the year 2016-17, the Institution has collecting different type charges from the applicants seeking the permission for the construction of Building like Rain Water Harvesting Charges, 14% open space charges, Development charges and Betterment charges. The all the charges collected should be utilized for the specific Purpose for they intended to.

But as verified from the Annual Accounts, the total amount received was not divided according to the head wise and shown in the accounts. In the absence of the classification of the amount received from the Mee-seva towards Building permission amount, the total amount is utilizing for the general purposes instead of specific Purposes for which they intended to.

It is clear violation of rules and misuse of the money of the citizens of Hindupur Municipality.

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

The Municipal council, Hindupur 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.

8.4) LEASES-VARIATIONS OF BALANCES TAKEN-NEEDS RECTIFICATION CODE No; 09

As verified from the A.D.Rs of D.C.B towards leases with reference to final abstract there was discrepancy taken from 2015-2016 year balances to 2016-2017 opening balances. As per the D.C.b register of A.D.Rs amounts as detailed below which would need to be reconciled and period of audit.

YEAR	C.B as per the A.D.R 2015-2016	O.B as per the A.D.R 2016-2017	Difference
2003-2003	551942.00	543062.00	8880.00
2005-2006	90658.00	83448.00	7210.00
2007-2008	695361.00	683987.00	11374.00
2008-2009	393921.00	393881.00	40.00
2010-2011	279248.00	309106.00	295858.00
2011-2012	239606.00	227478.00	12128.00
2012-2013	430743.00	411975.00	18768.00
2013-2014	656879.00	700082.00	43203.00
2014-2015	1431075.00	1328257.00	102818.00

8.5)LOG BOOKS – ENGAGING OF TRACTORS, TIPPERS AND JCB etc. – CERTAIN DEFECTS – NOTICED – NEEDS TO BE RECTIFIED

During the course of audit, as verified from the Log Books, the defects were pointed out as detailed below.

- ➔ Meter readings were not noted/recorded.
- ➔ All columns in Log Book were not filled in.
- ➔ Timings were not noted/recorded for some days.

Therefore, the defects pointed out would need to be rectified and if there any excess payment was made, the same has to be recovered from person or persons responsible and credit the same to the Head of Account of Municipal Corporation under intimation to audit.

Code:9

8.6)LEASES – DEMOLISHED SHOPROOMS – BALANCES KEPT UNCOLLECTED LOSS AND OTHER IRREGULARITIES NOTICED – NEED ACTION.

During the course of audit as verified from the demand register of leases, it was noticed that several shop rooms were demolished. But the connected files containing the orders under which the shop rooms were demolished were not produced.

Further out of the shop rooms of demolished, there are some defaulters of payment of lease amounts payable to the Municipality as detailed below. It was not taken proper steps to recover the balances from the occupiers as per the agreements and the balances would have been collected before the demolition of the shop rooms due to which if the individuals would not be related in auctions. Hence balances leases of auction would need to be collected from the person or persons responsible along with penal interest and action may be taken against the defaulters as per the provisions of the A.P.Municipal Act-1965

CODE NO.09

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

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

8.8) 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.

Code No.9

8.9) PUBLIC HEALTH -SUPPLY OF OUT SOURCING PERSONNEL BY AGENCIES – SERVICE TAX NOT BEING DEDUCTED WHILE MAKING THE PAYMENT TO THE AGENCY SINCE BEGINNING OF CONTRACT – IRREULAR.

During the course of audit on the accounts of Hindupur Municipal council for the year 2016-17, as verified from the vouchers relating to the payments made to the Agency supplied out sourcing staff Public Health, it was noticed, the service Tax is not being recovered from the bills while making payment. It is clear violation of rules. Hence the Service Tax amount along with the previous years' service tax would need to be worked out and remitted to the concerned Department head.

Code No.9

8.10)D&O Trades- procedure prescribed in the CR.No.96, Dt:30/7/2011 published in Extraordinary Gazette not followed – Violation of Rules.

According to CR.NO.96, Dt: 30/7/2014 published in Extraordinary Gazette, the following procedure should be followed for collection of D&O Trades license fees.

According condition No.2 of Gazette every owner of the vacant site or encroacher shall apply clearly specifies the purpose for which the vacant site is utilizing.

If the application for renewal of old license, the same shall be applied not less than 30 days, not more than 90 days before the commencement of the year.

Every application received for renewal after 1st march the license fee should be 25% addition to the original fee.

But the above procedure said procedure not followed and No applications were received for renewal and establishment of new business.

Code No 10

9) EPF, ESI amount recovered from the wages of security services - But not remitted.

As verifies from the wages bills paid to the security Agencies towards remuneration payable to Contract P.H.Workers it is noticed that the ESI and EPF subscription were recovered vide the vouchers as shown below.

Voucher no & Date	EPF	ESI
221/7.12.2016	21115	3075
220/7.12.2016	29355	4275
219/7.12.2016	21432	3122
218/7.12.2016	31930	4650

But, the same was not remitted to concerned head of account. Action would need to be taken to remit the recovered amount to concerned head of account under intimation to audit.

Code No:10

9.1) WORKS – EXECUTION OF WORKS GOVERNMENT RECOVERIES MADE FROM THE WORK BILLS NOT REMITTED TO THE CONCERNED HEAD OF ACCOUNTS NEEDS ACTION - RS 1241534.00

As per G.O.Ms.No: 217industries & Commerce (M-I) Dept., Dt: 29-9-2004, G.O.Ms.No: 11 Finance (W & P) F – 8 department dt: 29-7-2005 and G.O.Ms.No: 159 R & B (R-3) Dept., Dt: 30-10-2004 the deduction towards Seigniarage fee, VAT & I.T. etc., respectively were made to Rs. 1241534.00 From the work bills pertaining to works executive during the year as detailed below. But the same were not remitted to the concerned head of accounts the same would need to be remitted to the respective heads of accounts, early action would need to be taken to remit the same and remittance challance may be produced to audit.

S.L .No	Name of the fund	SC	I.T.	VAT	L.C.	Q.C.	Fsd	core
1	Engineering sectionin General Funds	144962	216170	494036	95607	50557	222202	18000

9.2) WORKS - EXECUTION OF WORKS GOVERNMENT RECOVERIES MADE FROM THE WORK BILLS NOT REMITTED TO THE CONCERNED HEAD OF ACCOUNTS NEEDS ACTION - Rs 930037.00

As per G.O.Ms.No: 217 industries Commerce (M-I) Dept., Dt: 29-09-2004, G.O.Ms.No: 11 Finance (W & P) F - 8 department dt: 29-7-2005 and G.O.Ms.No : 159 R&B (R-3) Dept., Dt: 30-10-2004 the deduction towards Seigniarage fee, VAT & I.T etc., respectively were made to Rs1045966/- from the work bills pertaining to works executive during the year as detailed below. But the same were not remitted to the concerned head of accounts the same would need to be remitted to the respective heads of accounts, early action would need to be taken to remit the same and remittance challance may be produced to audit.

S.I.No	Name of the Scheme	I.T	VAT	SC	NAC	Corpus fond	Q.C	L.C	Core	Total
1	MPLADS	0	0	23592	0	0	0	7094	0	30686
2	Road Grant	0	0	0	0	0	20235	0	0	20235
3	Swacha Andhra	0	0	0	0	0	5464	0	0	5464
4	14th Finance commission	0	0	0	0	0	36242	0	9000	45242
5	13th Finance commission	178729	398950	140007	6290	1006	23638	79790	0	828410
	Total	178729	398950	163599	6290	1006	85579	86884	9000	930037

10) M.BOOKS ESTIMATES AND CONNECTED FILES NOT PRODUCEDRS.**Rs.6441109.00**

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

Vr.no Date	M.book.no	Particulars	Amount
1/2.4.16	5/2014-15	Repaires to Pumpset	88156-
3/2.4.16	52/14-15	Vehicle Hire charges	23462-
4/2.4.16	15/13-14	Vehicle Hire charges	23462 -
5/2.4.16	15/13-14	Vehicle Hire charges	23462-
6/2.4.16	15/13-14	Vehicle Hire charges	23462-
8/4.4.16	15/13-14	Vehicle Hire charges	23462-
9/4.4.16	69/15-16	Providing high mast lights at Balagi circle,NTR circle at Hindupur	714582-
10/21.4.16	1/15-16	Vehicle Hire charges	23365-
11/21.4.16	1/15-16	Vehicle Hire charges	23462-
14/25.4.16	21/15-16	Construction of community Toilets at Ambedkar nagar	153701-
16/25.4.16	66/15-16	Supply of G.I.Pipes	88617-
17/25.4.16	65/15-16	Supply&delivery of clamp with Bolts&Nuts for electrical Poles	89255-
18/25.4.16	5/15-16	MaintenanceofRoadatGovt.jr.college	295060-
19/25.4.16	70/15-16	Maintenance&Improvement toDrain	289952-
20/25.4.16	50/15-16	Maintenance&repaires to c.c.drains, c.c.odes,and culverts.	395416-
21/25.4.16	34/15-16	Maintenance of InternelRoad.	27387-
109/6.5.16	19/14-15	Vehicle Hirecharges.	23462-
115/7.5.16	1/15-16	Vehicle Hirecharges.	23365-
116/7.5.16	15/13-14	Vehicle Hirecharges.	23462-
117/7.5.16	51/14-15	Private Zeep Hirebasis	23462-
120/13.5.16	19/15-16	Repairs to Gravel Road	67583-
124/13.5.16	45/15-16	Towards renewal of shed Municipal office.	350500-
145/21.5.16	30/15-16	Construction of slab for council hall	69172-
146/27.5.16	4/15.16	Repairs to the old Culvert at Gandhi circle.	66727-
147/27.5.16	26/15-16	Construction of C.C Drain	41433-
256/16.7.16	42/15-16	Removal of wet silt fromMajorDrain	88690-
259/16.7.16	43/16-17	Constructionof Rainwaterharvesting	843410-

		structures.	
260/16.7.16	33/15-16	Construction of Traffic Island at Balaji circle	85963-
265/20.7.16	8/13-14	Supply&delivery of Coconut brooms	89319-
266/20.7.16	66/15-16	Maintenance&repairistoEngineering section Computers.	22587-
269/22.7.16	13/13-14	Removal of Wetsilt from MajorDrain	87392-
270/22.7.16	30/10-11	Removal of Wetsilt from MajorDrain	88690-
328/1.9.16	24/15-16	Street lights fitting.	47503-
340/14.9.166	84/16-17	Providing C.C.Rodes& Drains.	497318-
345/14.9.16	66/15-16	Providing Road in 24 th ward.	79173-
357/21.9.16	100/15-16	Removal of wetslit from Major Drain	183250-
361/27.9.16	53/15-16	Maintenance & Repairs to Pumps.	96255-
489/9.12.16	54/14-15	Maintenance of Internal Roads.	689958-
491/9.12.16	8/15-16	Supply & delivery of G.I.Pipes.	360000-
672/10.3.17	-----	Providing Electric pole at Guddam.	95180-
679/24.3.17	30/15-16	Supply&deliveryerrectioninstallation of H.P.laptop&Appelipod	90992-
		TOTAL	6441109-

SCHEMES

Code 11

10.1) M.BOOKS ESTIMATES AND CONNECTED FILES NOT PRODUCED. Rs 960697.00

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

S.I.No	Schemes	Vr.No. & Date	Particulars	Amount
1	13th finance commision	31/18-10-2016	construction of sullage drians in 2nd ward	509846.00
2	Road grant	01/29-06-2016	Towards Maintainance & improvement to exisiting Road and repairs to drain from Govt.Junior college to towards parigi road	450851.00
Total				960697.00

10.2) TRACED VOUCHERS ALONG WITH CONNECTED RECORDS NOT PRODUCED Rs 613673-00

During the course of audit the paid vouchers in respect General Funds have been traced out in the cash book have been entered in the note book and handed over to the concerned case workers to produce them along with the related files records and registers etc the same were acknowledged by them. But the said paid vouchers along with connected files during the year as detailed below were not produced to audit. The reasons for non produced were also not explained in audit. Action would need to be taken to produce the same at an early date. In the absence of the same the u incurred for Rs .00 held under objection.

Vr.no&dt	Nature of Payment	Amount
54/2.5.16	Desel Bills	3579.00
118/7.5.16	Fixing of Flexy	17600.00
125/19.5.16	Supply of painting meterials	23365.00
126/19.5.16	-----do-----	24330.00
127/20.5.16	Repaies to Airconditions	8650.00
137/20.5.16	Purchase of Alluminiumwire	12052.00
265/20.7.16	Supply&delivary of coconut Brooms.	89319.00
268/21.7.16	Repairs to vehicles.	13950.00
273/23.7.16	Auto charges..	93848.00
286/28.7.16	Towards installation of software.	1800.00
331/8.9.16	Vehicle hire charges.	23365.00
335/14.9.16	Street lights.	1440.00
336/14.9.16	Cable wire	22444-0
337/14.9.16	G.I.pipes	24300-0
338/14.9.16	Municipal vehicles repaies.	4950-00
348/14.9.16	Towards allowance of p.H.worker.	1000-00
349/14.9.16	-----do-----	1000-00
350/14.9.16	-----do-----	1000-00
352/14.9.16	-----do-----	1000-00
353/14.9.16	-----do-----	1000-00
462/1.12.16	Computer repairs	2000-00
464/1.12.16	Supply&delivery of Electrical Goods.	15576-0
465/1.12.16	Gate valve	27900-0
466/1.12.16	Street lights wiring.	2178.00
481/5.12.16	Supply of Tires of vehicles.	28440-0
495/21.12.16	Advance.	50000-0
656/10.3.17	Cablewire.	1612-00
657/10.3.17	Street lights.	1950-00
658/10.3.17	-----do-----	7700-00
659/10.3.17	Cable wire	24875-0
660/10.3.17	Pendrives.	2850-00
661/10.3.17	Supply of data cards.	6000-00
662/10.3.17	Purchase of printers catridge.	23600-0
681/25.3.17	Tender notices.	9000-00
687/25.3.17	Supply meterials of laptops.	16000-0
689/25.3.17	Cable wire	24000-0
	TOTAL	613673-

10.3) Claiming of car Hire Charges by Commissioner, Chairmen ,Municipal Engineer, Water supply section and Revenu section etc Connected Tour dairies and files not produced Rs 699338 .00

During the course of audit, it is noticed that, an aggregate amount of Rs. .00 was incurred towards 5 cars engaged in the municipal Council to wards hire charges paid to contractors during the year under report as per vouchers. The connected tour dairies of commissioner, chair person, M.E, Water supply and revenu section etc and connected files were not made available to audit to verify and certify that the dates on which cars was engaged is included in the Tour dairies as well and the Journeys performed. Action would need to be taken for the production of the connected records to audit.

Further action would need to be taken to get the reimbursement of cars hire charges from the municipal funds as per instructions of Govt. Memo.No.15966/RD II/A1/2009-1, dated 19-08-2009 as the entire amount was met from Municipal corporation funds.

Sl.No	Vr. No & date	Nature of payment	Amount
1	7/2.4.16	Vehicle hire charges.	7000.00
2	8/4.4.16	-----do-----	23462.00
3	11/21.4.16	-----do-----	23462.00
4	32/28.4.16	-----do-----	23462.00
5	33/28.4.16	-----do-----	15950.00
6	34/28.4.16	-----do-----	2750.00
7	35/28.4.16	-----do-----	134400.00
8	158/30.5.16	-----do-----	23462.00
9	159/30.5.16	-----do-----	23462.00
10	261/18.7.16	-----do-----	23462.00
11	262/18.7.16	-----do-----	23462.00
12	263/18.7.16	-----do-----	23365.00
13	272/23.7.16	-----do-----	23462.00
14	329/8.9.16	-----do-----	23462.00
15	330/8.9.16	-----do-----	23462.00
16	331/8.9.16	-----do-----	23365.00
17	332/8.9.16	-----do-----	23462.00
18	354/14.9.16	-----do-----	23462.00
19	363/28.9.16	-----do-----	23462.00
20	482/6.12.16	-----do-----	23462.00
21	483/6.12.16	-----do-----	23462.00
22	486/8.12.16	-----do-----	23462.00
23	487/8.12.16	-----do-----	23365.00
24	671/18.3.17	-----do-----	23462.00
25	680/24.3.17	-----do-----	23365.00
26	699/31.3.17	-----do-----	46924.00
		TOTAL	699338.00

Code-11

10.4)ENGINEERING SECTION – REGISTERS RELATING ON MAINTAINANCE OF VEHICLES AND DISPENSERIES AND OTHERS NOT PRODUCED.

During the course of audit the expenditure incurred towards maintenance of vehicles, purchasing spare parts and others were not forth coming for verification in the selected months. In this regard, the Half Margin Letter was issued to Executive authorities for the following registers and files for verification.

1. Register showing repairs, replacements, spare parts etc.,
2. Register showing the cost of petrol, oil etc.,
3. Register of inventory of equipment
4. Nominal muster rolls of contract employees.

But the said registers above were not produced for verification in audit. In the absence of these important registers, the irregularities if any happened could not be verified in audit.

CODE NO.11

10.5) EXEMPTIONS OF PROPERTY TAX NOTED IN THE DEMAND REGISTER – DETAILS NOT FURNISHED TO AUDIT.

On verification of the demand registers of **12,14,15,16 &19th** wards for the year **2016-17**, it was noticed that, in many instances, the demand was kept blank in the demand register.

It is also noticed in the Demand Register that certain assessments taken to demand for the previous years were granted exemptions against many 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 revision 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.

10.6) TITLE TRANSFER APPLICATIONS – CONNECTED APPLICATION OF TITLE TRANSFER IN RESPECT OF CERTAIN WARDS NOT PRODUCED TO AUDIT.

During the course of audit on the accounts of Municipality for 2016-17, the application received for transfer of title and sub division in ward No **12,14,15,16 &19th** wards were not made available to audit for verification purpose.

In the absence, the correctness of the collection could not be verified in audit. Hence the same would need to be produced at early date for verification purpose

(Code No: 11)

10.7) ARREAR DEMAND AND DEMAND REGISTER OF DANGEROUS AND OFFENSIVE TRADES – NOT PRODUCED:

As could be seen from the Chitta, it is noticed that a sum of Rs. 32,67,329.00 was realized towards license fee under D & O Trades during the year under report.

But the demand and arrear demand register in respect of D & O Trades were not produced to audit. In the absence of the above registers and challans demand fixed collection balance could not be certified in audit.

Further, the deletions additions new list and connected files to licenses issued carried out of D & O Trades were also not verified in audit and which has 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. Action would need to be taken to produce the same to audit for verification. And the loss if any caused to the institution would need to be made good from the person or persons responsible.

10.8) D&O TRADES – LICENCE FEE DEMAND COLLECTION AND BALANCE REGISTER NOT MAINTAINED AND PRODUCED .

The D&O Trade Licence Fee Consolidation Register of Demand, collection and balance was not maintained properly. The register was not made up to date and the Demand Collection and Balance was not certified by the competent authority.

As seen the individual demand registers of Sanitary Inspectors, it was noticed that the details of the shops closed during the year and new shops opened during the year were not made available. The entries made in the register were not authenticated by the competent authority.

However, during the year 2016-17, an amount of Rs. 3267329.00 was realised towards license fee as per Chitta. Due to non maintenance of records the correctness of the same could not be certified in audit.

Hence action would need to be taken to make the register upto date with full details and produced to audit. Any loss caused due to the above lapse to the institution in this regard would need to be recovered from the person of persons responsible.

10.9) D&O TRADES – LICENCE FEE - CHALLANS NOT PRODUCED .

During the verification of Chitta, an amount of Rs. 32,67,329.00 was realised towards license fee during the year.

But, the challans and applications towards collection of license fee were not produced to Audit. Due to this, the License fee so collected could not be certified in audit.

Hence action would need to be taken to produce the same at an early date.

10.10) MUNICIPAL COUNCIL – PUBLIC HEALTH SECTION - FOOD SAMPLE – REGISTER OF FOOD SAMPLE – NOT PRODUCED .

According to the orders issued in Roc.No.280/F8/99-2000, Dt.9.3.99 of PFA act 1954 food Inspectors have to lift food samples every three months once.

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

10.11) PAYMENT OF DIESEL BILLS FOR SUPPLYING OF DIESEL TO THE VEHICLES OF MUNICIPAL COUNCIL – CONNECTED LOG BOOKS NOT PRODUCED – NEEDS ACTION - Rs-1,30,224.00.

An amount of Rs. 1,30,224.00 as detailed in the annexure have been incurred towards diesel bills for supplying of diesel to the vehicles of Municipal Council. The utilization of purchased diesel and the mileage of vehicles, and the purpose of journey similar other details shall have to be recorded in the log book of the vehicle. The log books of all the vehicles were not produced in audit. In the absence of the log books the correctness of the diesel utilization was not verified in audit. Necessary action would need to be taken to produce all the log books of the vehicles, to verify the correctness of diesel utilization.

S.No	Vr.No&dt	Nature of Payment	Amount
1.	001/65/2.5.2016	Supply of Oil to the Tractor no AP02-5042	11882
2.	001/64/2.5.2016	Supply of Oil to the Tractor no AP02-5042	13079
3.	001/63/2.5.2016	Supply of Oil to the Tractor no AP02-5042	17704
4	001/76/2.5.2016	Supply of Oil to the Auto no AP02-2312	3902
5	001/75/2.5.2016	Supply of Oil to the Auto no AP02-2312	6475
6	001/74/2.5.2016	Supply of Oil to the Auto no AP02-2312	4234
7	001/44/2.5.2016	Supply of Oil to the Tractor no AP02-0398	11892
8	001/43/2.5.2016	Supply of Oil to the Tractor no AP02-0398	10626
9	001/42/2.5.2016	Supply of Oil to the Tractor no AP02-0398	11989
10	001/87/2.5.2016	Supply of Oil to the Tractor no AP02-2346	14652
11	001/86/2.5.2016	Supply of Oil to the Tractor no AP02-2346	11601
12	001/85/2.5.2016	Supply of Oil to the Tractor no AP02-2346	12188
	Total		130224

Code No.11

10.12) D & O TRADES – ORDER COPIES OF NEW LICENSE ISSUED DURING THE YEAR 2016-17 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.

CODE : 11

10.13) PROVISIONAL RECEIPTS NOT PRODUCED.

As verified the D&OT posting register an amount of Rs.32,67,329.00 was collected from the traders. But provisional receipts not issued and not produced. The connected provisional receipts not produced to audit the correctness of the collected amount not verified in audit. But the executive authority has not produced the provisional receipts. If any loss is caused in this regard the same would need to be recovered from the persons responsible. The correctness of the amount collected could not be certified in audit. Early action would need to be taken to produce the same to audit verification.

Code-11

10.14) PH Section – STRIKE PERIOD SALARY – ATTENDANCE REG NOT PRODUCED.

On verification of Voucher no._____ dated_____, it is noticed that an amount of Rs._____ paid towards strike period salary.

In order to compensate the strike period, the workers were engaged to work on the holidays in subsequent days.

But, the attendance register in support of the days compensated by the workers not produced to audit. Due to which the correctness of the amount paid could not be verified in audit.

Early action would need to be taken to produce the same to audit verification. Loss if any shall be made good from the person/s responsible.

10.15) TOWN PLANNING – Neither soft copies nor hard copies of documents produced to audit.– could not ascertain in audit whether the 14% open space Charges collected on Latest Market value declared by the Stamps and registration department- would need to be produced immediately.

During the course of audit on approval of Building Application, neither the soft copies nor the hard copies of the documents of the following application were made available by the Town Planning Officer. In the absence of the Documents either in soft copy or hard copy, the audit could not ascertain whether the 14 % open space charges collected based on the Market value declared by the Stamps and Registration Department. Also the correctness of the title of the document could not be verified in audit. Also not verified whether the all Annexures submitted or not. Whether the plans are according to the rules or not.

In view of the above the documents relating the following application would need to be produced to audit.

S.No	Application No/Date
1	159/2016,dt:3.01.2017
2	177/2016, Dt:3.1.2017
3	69/2016,Dt.7.01.2017
4	162/2016,dt:8.01.2017
5	176/2016,Dt:9.1.2017
6	172/2016,dt:10.01.2017
7	167/2016,Dt:30.01.2017
8	04/2017,Dt:30.1.2017
9	05/2017, Dt:30.01.2017
10	02/2017, Dt:1/2/2017
11	08/2017,Dt.1/2/2017
12	0150/2016,Dt:2/2/2017
13	0116/2016,Dt:3.02.2017
14	018/2017,dt:4/2/2017
15	12/2017,Dt:06.02.2017
16	0013/2017,Dt:07/02/2017
17	164/2016,dt:08.02.2017
18	185/2016,dt:10.02.2017
19	10/2017,Dt:11.02.2017
20	122/2016,Dt:16.02.2017
21	025/2017,Dt:16.02.2017
22	0180/2016,Dt:17/2/2017
23	003/2017,Dt:17/2/2017
24	183/2016,Dt:18/2/2017
25	0015/2017,Dt:18/2/2017
26	035/2017,Dt:23/2/2017
27	033/2017,23.02.2017
28	23/2017,dt :21.02.2017
29	06/2017,dt:24.02.2017
30	131/2016,dt:01.03.2017
31	07/2017, Dt:01.03.2017

32	14/2017, Dt:3/3/2017
33	39/2017, dt:3/3/2017
34	24/2017, Dt:04.03.2017
35	178/2016, Dt:06.03.2017
36	179/2016, Dt:06.03.2017
37	41/2017, Dt:07.03.2017
38	43/2017 ,Dt:08.03.2017
39	57/2017, Dt:08.03.2017
40	175/2016, Dt:09.03.2017
41	022/2017, Dt:09.03.2017
42	174/2016,Dt:10.03.2017
43	038/2017,Dt:10.03.2017
44	187/2016,Dt:11.03.2017
45	49/2017,dt:11.03.2017
46	11/2017,dt:13.03.2017
47	47/2017,Dt:17.03.2017
48	60/2017,Dt:17.03.2017
49	54/2017,dt:18.03.2017
50	168/2016,dt:20.3.2017
51	027/2017, Dt:20.3.2017
52	067/2017, dt:20.3.2017
53	046/2017, dt:21.3.2017
54	072/2017, Dt:21.03.2017
55	21/2017, Dt:22.03.2017
56	64/2017, Dt:22.03.2017
57	17/2017, Dt:27.03.2017
58	59/2017, Dt:28.03.2017
59	181/2017, Dt:28.03.2017
60	075/2017, Dt:30.03.2017
61	016/2017, dt:31.03.2017
62	069/2017,dt:31.03.2017
63	019/2016, Dt:31.03.2017
64	061/2016, Dt:31.3.2017

Code No.11

10.16) ASSESSMENT OF PROPERTY TAX - MONTHLY LISTS - NOT PRODUCED.

The fresh assessments were made towards the property tax for the year **2016-17**. But, the connected monthly lists of the 22,24, 20, 21, and 23 wards were not made available for audit to verify the correctness of the demand Fixed. The monthly lists would need to be produced and the loss of any caused in this regard would need to be made good by the Persons responsible.

The mutation register was not maintained. The monthly lists obtained from the outdoor staff were not produced to audit to certify the difference of increased or decreased demand for the current year.

Early action would need to be taken to produce the monthly lists. The loss, if any sustained by the institution in this regard, and loss if any occurred to the funds of the institution the same would need to be made good from the persons responsible by enforcing the powers vested under section-56 of the Andhra Pradesh, Municipalities Act, 1965 and remitted to the Municipal funds

10.17) TOWN PLANNING- RECEIPT OF **RS.1,59,89,799.00** WAS SHOWN UNDER THE TOWN PLANNING IN ANNUAL ACCOUNTS - THE CONNECTED REGISTER AND FILES WAS NOT PRODUCED TO AUDIT -IN THE ABSENCE THE ABOVE, THE CORRECTNESS OF THE RECEIPT COULD NOT BE VERIFIED IN AUDIT

During the course of audit on the accounts town with reference to Annual Accounts, it was noticed that there was receipt of Rs.1, 59, 89,799.00 under the Head of Town Planning. But the connected records, files and any other information was not made available in Town Planning. In the absence above records it could not be verified in audit that how much amount was to be received, actual amount collected, the correctness of the collection and the balance amount due to the Municipality. Hence the all the records whether in softcopy or in hard copy or on line information would need to be made available to audit. In the absence of the same the correctness of the collection and approval made by TPO could not be verified in audit.

10.18) 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 Schme 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.

10.19)ADVERTISEMENTS TAX-TEMPORARY STRUCTURES, PERMANENT STRUCTURES HOARDINGS- DEMAND, COLLECTION, BALANCE REGISTER ALONG WITH CONNECTED NOT PRODUCED.

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

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

- 1) That the rates of very shall be in accordance with the rates specified.
- 2) That the collection of tax on advertisements may be leased out for a period not exceeding on year on the terms and conditions fixed by the council (Section 119 of the Act).
- 3) That the tax was collected at 1/12th of every month and if any advertisement was erected for less than a month, full month rates was collected (Rule:7) since the rate of the tax is an annual basis.
- 4) That the advertisements were approved by the commissioner and whether erected after approval (Rule 4).
- 5) That in addition to this tax, fees or rent for using the land of the municipality was charged (Rule 6).
- 6) Whether if any person failed to pay the tax, the advertisement was removed and the charges there of are recovered from him/her (Rule 9).

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

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

10.20)TITLE TRANSFER- CONNECTED TITLE TRANSFER REGISTER NOT PRODUCED TO AUDIT.

During the course of audit on the accounts of Municipality for 2016-17, the application received for transfer of title But title transfer register not available to audit for verification purpose.

In the absence, the correctness of the collection could not be verified in audit. Hence the same would need to be produced at early date for verification purpose

10.21)PROPERTY TAX – NEW M.LS – M.L. REGISTERS ALONG WITH BUILDING APPLICATIONS NOT PRODUCED TO AUDIT TO WARDS PROPERTY TAX AND VACANT LAND TAX- CORRECTNESS ARRIVING PROPERTY TAX COULD NOT BE VERIFIED.

During the course of verification of ML register for the year 2016-17, the register relating to wards property tax along with building application and V.L.T were not made available to audit.

In the absence of the same the correctness of the property tax arrived to in respect received during the year 2016-17 could be verified in audit.

Code No 11

10.22)AGRICULTURAL LAND TAX DEMAND REGISTER AND ARREAR DEMAND REGISTER NOT PRODUCED.

The Agricultural Land Tax Demand Register for the year 2016-17 was not written –up and demand not fixed and collections not made during the year under report.

The Arrear Demand Register in respect of Agricultural Land Tax for the year 2016-17 the outstanding balances upto the year 2016-17 were not carried forwarded to Arrear Demand Register and the collections on outstanding tax was not made and credited to Municipal funds during the year under report. The loss sustained due to non –fixation of demand both curet and arrears and non collection of taxes would need to be made good from the person or persons responsible and credited to Municipal funds

Code.No.11

10.23) WATER TAX ARREAR DEMAND REGISTERS NOT MAINTAINED PRODUCED FOR AUDIT.

The municipality should maintain the Water Tax register as per the demand on the previous half year duly adding additions and deletions as per monthly list on half yearly basis for 2 half yearly. Demand and amount collected by the house tax receipt by cheque, demand drafts & E-Seva collections, gross amount duly posted in the demand register and balance in the concerned month. The same should be tallied with chitta.

If any interest collected under the concerned head, the same recorded in ink and should be totaled page wise word wise year wise. The totals should tally with chitta figures. But the concerned registers were not produced.

In absence of these registers, the correctness of the demand, collection, balance of arrears could not be verified in audit and the correctness of the same could not be certified in audit.

Further the outstanding bills were not made available for verification. Therefore the executive authority was requested to initiate immediate action to close the connected register and produce the same for verification in audit.

Loss if any or irregularities noticed in future, the same would need to be made good from the person (s) responsible

10.24) PROPERTY TAX-ARREAR DEMAND REGISTERS NOT MAINTAINED AND PRODUCED FOR AUDIT.

The municipality should maintain the property tax register as per the demand on the previous half year duly adding additions and deletions as per monthly list on half yearly basis for 2 half yearly. Demand and amount collected by the house tax receipt by cheque, demand drafts & E-Seva collections, gross amount duly posted in the demand register and balance in the concerned month. The same should be tallied with chitta.

If any interest collected under the concerned head, the same recorded in ink and should be totaled page wise word wise year wise. The totals should tally with chitta figures. But the concerned registers were not produced.

In absence of these registers, the correctness of the demand, collection, balance of arrears, current could not be verified in audit and the correctness of the same could not be certified in audit.

Further the outstanding bills were not made available for verification. Therefore the executive authority was requested to initiate immediate action to close the connected register and produce the same for verification in audit.

Loss if any or irregularities noticed in future, the same would need to be made good from the person (s) responsible.

Code No 11

10.25)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 unlit 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 produced to audit early for verification whether the above conditions are fulfilled.

10.26)PROPERTY TAX- VACANT LAND TAX CURRENT AND ARREAR DEMAND REGISTERS NOT MAINTAINED AND PRODUCED FOR AUDIT.

The municipality should maintain the property tax register as per the demand on the previous half year duly adding additions and deletions as per monthly list on half yearly basis for 2 half yearly. Demand and amount collected by the house tax receipt by cheque, demand drafts & E-Seva collections, gross amount duly posted in the demand register and balance in the concerned month. The same should be tallied with chitta.

If any interest collected under the concerned head, the same recorded in ink and should be totaled page wise word wise year wise. The totals should tally with chitta figures. But the concerned registers were not produced.

In absence of these registers, the correctness of the demand, collection, balance of arrears, current could not be verified in audit and the correctness of the same could not be certified in audit.

Further the outstanding bills were not made available for verification. Therefore the executive authority was requested to initiate immediate action to close the connected register and produce the same for verification in audit.

Loss if any or irregularities noticed in future, the same would need to be made good from the person (s) responsible.

RECEIPTS - PROPERTY TAX
CODE NO.-11

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

During the course of audit, it is noticed that the register of buildings exempted from payment of property tax during the year 2016-17 was not maintained and produced to audit for verification. In the absence of the same, it could not be ensured in audit whether such buildings were assessed to other taxes/charges such as water tax, drainage tax and primary service charges etc. Early action would, therefore, need to be taken to get the register written up and maintained up to date. The same would to be made good from the person (s) responsible.

Code No;11

10.28) TRACED VOUCHERS ALONG WITH CONNECTED RECORDS NOT PRODUCED Rs 913106.00

During the course of audit the paid vouchers in respect General Funds have been traced out in the cash book have been entered in the note book and handed over to the concerned case workers to produce them along with the related files records and registers etc the same were acknowledged by them. But the said paid vouchers along with connected files during the year as detailed below were not produced to audit. The reasons for non produced were also not explained in audit. Action would need to be taken to produce the same at an early date. In the absence of the same the expenditure incurred for Rs 913106.00 held under objection.

Vr.no&dt	Nature of Payment	Amount
43/28.5.16	Vehicle Insurance Charges	41934.00
114/30.6.16	Vehicle Tax	186920.00
115/30.6.16	Vehicle Tax	57985.00
117/30.6.16	Flexai bord repair	4800.00
129/20.7.16	Supply of material & other material to NTR sujala sra vanthi water plants	18200.00
190/21.2.17	Towards repair to submersible pumpset at b2 division and from maintainance of water supply in Hindupur	85749.00
197/10.3.17	Towards legal charges at high court Hyderabad of cases	11000.00
199/16.3.17	Repair to submer cable pump sets at D1 division areas from Maintaninace of water supply in Hindupur	91923.00
212/31.3.17	Amount payable to Sri P, Mahaboob Basha, Health Asst utilized of pulse Polio commutation programme	67595.00
	TOTAL	913106.00

Code No.11

10.29) WATER TAX – WATER TAX METER READING CURRENT AND ARREAR DEMAND REGISTER – NOT PRODUCED

As per by laws of Municipal Council, Hindupur for the year wise arrear demand of water tax meter reading should be fixed and connected demand registers should be maintained and collections posted in the connected registers. But, no such arrear demand register was maintained by municipal authorities.

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

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

Code No.11

10.30) 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 rent 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 being levied as per the rent paid by the Government Offices or not and in order to prevent leakage of revenue to the corporation similarly a register containing central and state Government Offices located in their own building also needs to be maintained so as to verify the correctness of levy of property Tax as per rules relating to levy and collections of the Government buildings.

Code No.11

10.31) LEASES – REGISTER OF REVENUE YIELDING PROPERTIES NOT PRODUCED

The register of revenue yielding properties containing details of all revenue yielding properties held by the municipal Council was not maintained and produced to audit. In the absence of the same, it could not be verified in audit, whether all revenue yielding properties were leased out or not. Any loss caused to municipal Council funds due to non maintenance of this register would need to be examined and recovered from the person or persons responsible. Immediate action would need to be taken to maintain the said register and avoid further loss of funds to Municipal Council.

CODE : 11

10.32) PROVISIONAL RECEIPTS NOT PRODUCED.

As verified the D&OT posting register an amount of Rs.32,67,329.00 was collected from the traders. But provisional receipts not issued and not produced. The connected provisional receipts not produced to audit the correctness of the collected amount not verified in audit. But the executive authority has not produced the provisional receipts. If any loss is caused in this regard the same would need to be recovered from the persons responsible. The correctness of the amount collected could not be certified in audit. Early action would need to be taken to produce the same to audit verification.

**11)TOWN PLANNING – APPROVAL OF BUILDING PLANS - LABOUR CESS
NOT RECOVERED – HUGE LOSS TO FUNDS OF GOVERNMENT OF ANDHRA
PRADESH AND FAILURE TO COMPLY WITH ORDERS OF GOVERNMENT OF
ANDHRA PRADESH BY THE COMMISSIONER – NEEDS ACTION ON THE
PERSON(S) RESPONSIBLE:Rs.30,41,508.00**

According to G.O.M.S.112 Labour Employment Training & Factories (Lab-II) department, Dt:15.12.2009, the labourcess is to be collected on the Buildings whose value of construction is more than Rs.1000000 worked out on the basis of prevailing market values fixed by Stamps and Registration Department. Accordingly the market value was fixed at Rs.810 and 870/- per a Sq. feet W.E.F from 1/8/2015 and Rs.890/- and Rs.960/- W.E.F.1/8/2016 to arrive the construction value of Building.

But The commissioner, Hindupur municipality has not worked out the Labourcess for Building whose value exceeds Rs,1000000 and collected from applicant

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then COMMISSIONER OF HINDUPUR MUNICIPALITY and TOWN PLANNING OFFICER, authorities are responsible for the loss of statutory income to Government of Andhra Pradesh due non showing any interest in collection of labourcess as per the Gazette In spite of repeated objections in the previous Audit Reports and also they are the authorities who are responsible to see the collection of Labourcess while issuing the Building permit Order.

. As such the Government of Andhra Pradesh has lost statutory income to tune of **Rs.30,41,508.00**

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest.

S.No	BPO NO.	Plinth area of the building	Plinth area of the building in Sq feet	Market value as per Sq.Feet	Estimation cost of the Building	Labourcess to be collected	Labourcess collected	Loss of income
1	13/DR/2016, Dt : 14/6/2016	133.54	1436.89	810	1163881	11638.81	0	11638.81
2	17/MUDD/2016, Dt 2/6/2016	205.5	2211.18	810	1791056	17910.56	0	17910.56
3	09/SSN/2016, Dt:10/6/2016	160.5	1726.98	810	1398854	13988.54	0	13988.54
4	16/NPR/2016, Dt:10/6/2016	201.3	2165.99	810	1754450	17544.5	0	17544.50
5	15/MUDD/2016,Dt:13/6/2016	229.36	2467.91	810	1999010	19990.1	0	19990.10
6	22/NETH/2016,Dt:29/6/2016	148.98	1603.02	810	1298450	12984.5	0	12984.50
7	41/VIDY/2016,Dt:11/7/2016	116.9	1257.84	810	1018854	10188.54	0	10188.54
8	35/MELA/2016,Dt:20/7/2016	222.4	2393.02	810	1938349	19383.49	0	19383.49
9	23/DR/2016/2016,Dt:1/7/2016	201.64	2169.65	810	1757414	17574.14	0	17574.14
10	32/MEL/2016,Dt:4/7/2016	128.58	1383.52	810	1120652	11206.52	0	11206.52
11	37/DB/2016,Dt:18/7/2016	292.78	3150.31	810	2551753	25517.53	0	25517.53
12	42/TEAC/2016,Dt.29/7/2016	166.92	1796.06	810	1454808	14548.08	0	14548.08

13	27/TEAC/2016,Dt:14/6/2016	149.36	1607.11	810	1301762	13017.62	0	13017.62
14	36/TEAC/2016,Dt:16/7/2016	142.02	1528.14	810	1237790	12377.9	0	12377.90
15	38/SHC/2016.Dt:12/7/2016	239.68	2578.96	810	2088955	20889.55	0	20889.55
16	24/DR/2016,Dt:8/7/2016	131.54	1415.37	810	1146450	11464.5	0	11464.50
17	25/00/2016,Dt:2/7/2016	196.76	2117.14	810	1714881	17148.81	0	17148.81
18	67/MUDD/2016,Dt:31/8/2016	131.96	1419.89	890	1263702	12637.02	0	12637.02
19	73/SREE/2016,Dt:29/8/2016	194.34	2091.10	890	1861078	18610.78	0	18610.78
20	66/SREE/2016,DT:29/8/2016	194.34	2091.10	890	1861078	18610.78	0	18610.78
21	59/LAKS/2016,Dt:2/8/2016	132.42	1424.84	890	1268107	12681.07	0	12681.07
22	55/LAKS/2016,Dt:9/8/2016	132.42	1424.84	890	1268107	12681.07	0	12681.07
23	53/SATH/2016,Dt:8/8/2016	158.74	1708.04	890	1520158	15201.58	0	15201.58
24	51/SATH/2016,Dt:21/7/2016	144.18	1551.38	890	1380725	13807.25	0	13807.25
25	50/MELA/2016,Dt:2/8/2016	356.2	3832.71	890	3411114	34111.14	0	34111.14
26	60/MUDD/2016,dt:2/8/2016	227.62	2449.19	890	2179780	21797.8	0	21797.80
27	57/SHC/2016,dt:11/8/2016	192.44	2070.65	890	1842882	18428.82	0	18428.82
28	86/MUDD/2016,dt:21/9/2016	232.96	2506.65	890	2230918	22309.18	0	22309.18
29	72/MUDD/2016,Dt:12/9/2016	249.14	2680.75	890	2385864	23858.64	0	23858.64
30	77/BHAS/2016,Dt:30/9/2016	169.76	1826.62	890	1625690	16256.9	0	16256.90
31	71/RAHA/2016,Dt:8/9/2016	250.24	2692.58	890	2396398	23963.98	0	23963.98
32	80/SATH/2016,Dt:9/9/2016	186.36	2005.23	890	1784658	17846.58	0	17846.58
33	82/DR//2016, dt:17/9/2016	131.54	1415.37	890	1259680	12596.8	0	12596.80
34	92/VIDY/2016,22/9/2016	149.62	1609.91	890	1432821	14328.21	0	14328.21
35	65/ /2016,dt:20/7/2016	189.6	2040.10	890	1815685	18156.85	0	18156.85
36	70/SATH/2016, dt:24/8/2016	259.64	2793.73	890	2486416	24864.16	0	24864.16
37	87/AZAD/2016,Dt:31/10/2016	140.5	1511.78	890	1345484	13454.84	0	13454.84
38	98/NPR/2016,Dt:14/10/2016	205.88	2215.27	890	1971589	19715.89	0	19715.89
39	102/DB/2016,dt:26/10/2016	282.22	3036.69	890	2702652	27026.52	0	27026.52
40	104/MUDD/2016, Dt:28/10/16	153.18	1648.22	890	1466913	14669.13	0	14669.13
41	130/MELA/2016,Dt:27/10/2016	190.34	2048.06	890	1822772	18227.72	0	18227.72
42	74/SHC/2016, dt:25/10/2016	141.04	1517.59	890	1350655	13506.55	0	13506.55
43	93/TEAC/2016,dt:8/10/2016	146.58	1577.20	890	1403709	14037.09	0	14037.09
44	89/VIDY/2016,dt:15/10/2016	138.12	1486.17	890	1322692	13226.92	0	13226.92
45	112/SHC/2016,dt:15/10/2016	196.26	2111.76	890	1879464	18794.64	0	18794.64
46	109/DB/2016,dt:14/10/2016	271.6	2922.42	890	2600950	26009.5	0	26009.50
47	111/DR/2016 dt:6/10/2016	193.2	2078.83	890	1850160	18501.6	0	18501.60
48	128/DB/2016 dt:28/10/2016	141	1517.16	890	1350272	13502.72	0	13502.72
49	114/DB/2016,Dt:21/11/2016	211.36	2274.23	890	2024068	20240.68	0	20240.68
50	144/MUDD/2016,Dt24/11/16	122.72	1320.47	890	1175216	11752.16	0	11752.16
51	113/SSN/2016dt:9/11/2016	251.32	2704.20	890	2406741	24067.41	0	24067.41
52	121/MUKK/2016,dt:7/11/2016	278.46	2996.23	890	2666644	26666.44	0	26666.44
53	100/CHOW/2016,dt:5/11/2016	233.18	2509.02	890	2233025	22330.25	0	22330.25
54	139/DR/2016,Dt:11/11/2016	280.08	3013.66	890	2682158	26821.58	0	26821.58
55	137/NPR/2016,Dt:25/11/2016	243	2614.68	890	2327065	23270.65	0	23270.65
56	138/NPR/2016,Dt:7/11/2016	221.68	2385.28	890	2122896	21228.96	0	21228.96
57	136/NPR/2016,Dt:7/11/2016	129.94	1398.15	890	1244357	12443.57	0	12443.57
58	145/SHC/2016,Dt:22/11/2016	233.28	2510.09	890	2233983	22339.83	0	22339.83
59	143/SHC/2016,Dt:22/11/2016	159.98	1721.38	890	1532032	15320.32	0	15320.32
60	117/MODE/2016,Dt:17/10/16	259.16	2788.56	890	2481820	24818.2	0	24818.20
70	133/MUDD/2016,Dt:29/10/16	266.84	2871.20	890	2555367	25553.67	0	25553.67
71	99/MUDD/2016,Dt:1/12/2016	211.8	2278.97	890	2028282	20282.82	0	20282.82
72	107/TEAC/2016,dt:2/10/2016	172.6	1857.18	890	1652887	16528.87	0	16528.87
73	155/PAND/2016,Dt:20/12/16	131.86	1418.81	890	1262744	12627.44	0	12627.44
74	157/MUDD/2016,dt:5/12/2016	285.32	3070.04	890	2732338	27323.38	0	27323.38

75	161/SREE/2016,dt:14/12/2016	338.6	3643.34	890	3242569	32425.69	0	32425.69
77	172/DHAR/2016,Dt:10/1/2017	231.22	2487.93	890	2214255	22142.55	0	22142.55
78	185/MUDD/2016,dt:10/2/2017	167.56	1802.95	890	1604622	16046.22	0	16046.22
79	23/MELA/2016,Dt:26/4/2017	158.82	1708.90 32	890	1520924	15209.24	0	15209.24
80	15/MUDD/2016,dt:18/2/17	242	2603.92	890	2317489	23174.89	0	23174.89
81	116/VIDU/2016,Dt:3/2/17	135.32	1456.04	890	1295878	12958.78	0	12958.78
82	150/PRAS/2016,Dt:2/2/17	211.1	2271.44	890	2021578	20215.78	0	20215.78
83	13/SANK/2017,Dt:7/7/2017	167.88	1806.39	890	1607686	16076.86	0	16076.86
84	35/NIMK/2017,Dt:17/2/2017	215.28	2316.41	890	2061607	20616.07	0	20616.07
85	07/SRIN/2017,dt;19/1/17	150.44	1618.73	890	1440674	14406.74	0	14406.74
86	21/DR/2017,dt:22/3/2017	259.64	2793.73	890	2486416	24864.16	0	24864.16
87	24/NPR/2017,Dt:4/5/2017	149.62	1609.91	890	1432821	14328.21	0	14328.21
89	178/SATH/2017,Dt;6/3/2017	186.36	2005.23	890	1784658	17846.58	0	17846.58
90	179/SATH/2016,Dt:31/12/2016	186.36	2005.23	890	1784658	17846.58	0	17846.58
91	187/DR/2016, dt 26/4/2017	138.8	1493.49	890	1329204	13292.04	0	13292.04
92	168/MUDD/2016,Dt:20/3/17	142.04	1528.35	890	1360232	13602.32	0	13602.32
93	22/VIDY/2017,Dt9/3/2017	138.52	1490.48	890	1326523	13265.23	0	13265.23
94	64/MOTH/2017,Dt:22/3/2017	217.36	2338.79	890	2081526	20815.26	0	20815.26
95	38/SREE/2017,Dt:10/3/2017	162.56	1749.15	890	1556740	15567.40	0	15567.40
96	47/DR/2017,Dt;27/2/2017	131.54	1415.37	890	1259680	12596.80	0	12596.80
97	75/Gand/17,dt:19/5/2017	187.58	2018.36	890	1796341	17963.41	0	17963.41
98	17/VIDY/2017,Dt:26/1/2017	151.84	1633.80	890	1454081	14540.81	0	14540.81
99	02/TEAC/2016,Dt:2/5/2016	128.76	1385.46	810	1122221	11222.21	0	11222.21
100	10/TEAC/2016,Dt:27/6/2016	116.04	1248.59	810	1011358	10113.58	0	10113.58
101	12/DR/2016,Dt:5/5/2016	122.9	1322.40	810	1071147	10711.47	0	10711.47
102	5/NIMK/2016,Dt2/6/2016	116.26	1250.96	810	1013276	10132.76	0	10132.76
103	21/TEAC/2016,Dt;29/6/2016	123.1	1324.56	810	1072890	10728.90	0	10728.90
104	31/TEAC/2016,Dt:15/7/2016	123.66	1330.58	810	1077771	10777.71	0	10777.71
105	63/TEAC/2016,dt:24/8/2016	105.88	1139.27	890	1013949	10139.49	0	10139.49
106	39/MELA/2016,Dt;11/8/2016	105.28	1132.81	890	1008203	10082.03	0	10082.03
107	54/VIDY/2016,Dt:13/7/2016	117.1	1260.00	890	1121396	11213.96	0	11213.96
108	58/VIDY/2016,Dt;20/8/2016	116.66	1255.26	890	1117183	11171.83	0	11171.83
109	78/DR/2016,Dt:27/8/2016	122.9	1322.40	890	1176940	11769.40	0	11769.40
110	88/LAKS/2016,26/9/2016	111.58	1200.60	890	1068535	10685.35	0	10685.35
111	81/TEAC/2016,dt:30/9/2016	107.88	1160.79	890	1033102	10331.02	0	10331.02
112	101/NIMK/2016,Dt:5/10/2016	112.14	1206.63	890	1073897	10738.97	0	10738.97
113	106/NIMK/2016, Dt:6/10/2016	106.7	1148.09	890	1021802	10218.02	0	10218.02
114	62/GLSR/2016,Dt:10/8/2016	122.9	1322.40	890	1176940	11769.40	0	11769.40
115	97/RTC/2016, Dt:13/10/2016	123.52	1329.08	890	1182877	11828.77	0	11828.77
116	94/VIDY/2016,Dt:3/10/2016	107.1	1152.40	890	1025632	10256.32	0	10256.32
117	91/VIDY/2016,Dt:4/10/2016	138.66	1491.98	890	1327864	13278.64	0	13278.64
118	90/SRIN/2016,dt:20/8/2016	420.92	4529.10	890	4030898	40308.98	0	40308.98
119	118/VIDY/2016,Dt:29/10/2016	116.96	1258.49	890	1120056	11200.56	0	11200.56
120	141/TEAC/2016,Dt:10/11/2016	115.18	1239.34	890	1103010	11030.10	0	11030.10
121	148/DR/2016,Dt:23/11/2016	116.7	1255.69	890	1117566	11175.66	0	11175.66
122	76/SHC/2016,Dt:7/9/2016	125.72	1352.75	890	1203945	12039.45	0	12039.45
123	127/GAND/2016,Dt:7/11/2016	106.7	1148.09	890	1021802	10218.02	0	10218.02
124	129/DR/2016,Dt:18/11/2016	106.7	1148.09	890	1021802	10218.02	0	10218.02
125	149/VIDY/2016,Dt;23/11/2016	116.9	1257.84	890	1119481	11194.81	0	11194.81
126	132/PRAS/2016,Dt:24/11/2016	115.54	1243.21	890	1106457	11064.57	0	11064.57
127	152/ABAD/2016,Dt:23/11/2016	111.96	1204.69	890	1072174	10721.74	0	10721.74
128	134/MELA/2016,Dt:13/12/2016	120.84	1300.24	890	1157212	11572.12	0	11572.12

129	135/VIDY/2016,Dt:1/11/2016	116.9	1257.84	890	1119481	11194.81	0	11194.81
130	146/HOUS/2016,Dt:14/11/2016	109.22	1175.21	890	1045934	10459.34	0	10459.34
131	169/NPR/2016,Dt:16/12/2016	105.82	1138.62	890	1013375	10133.75	0	10133.75
134	163/HOUS/2016,Dt8/12/2016	116.96	1258.49	890	1120056	11200.56	0	11200.56
135	04/VIDY/2017,Dt:30/1/2017	116.7	1255.69	890	1117566	11175.66	0	11175.66
136	05/VIDY/2017,Dt:30/1/2017	116.7	1255.69	890	1117566	11175.66	0	11175.66
137	167/DR/2016,Dt:30/1/2017	116.02	1248.37	890	1111054	11110.54	0	11110.54
138	162/MUKK/2016,Dt:8/1/2017	114.58	1232.88	890	1097264	10972.64	0	10972.64
139	122/MUKK/2016,Dt:16/2/2017	114.58	1232.88	890	1097264	10972.64	0	10972.64
140	183/NPR/2016,Dt:10/1/2017	116.66	1255.26	890	1117183	11171.83	0	11171.83
141	02/NPR/2017, Dt:1/2/2017	106.14	1142.06	890	1016439	10164.39	0	10164.39
142	06/NIMK/2017,Dt:13/4/2017	116.9	1257.84	890	1119481	11194.81	0	11194.81
143	08/SREE/2017,Dt:1/2/2017	123.22	1325.84	890	1180004	11800.04	0	11800.04
144	25/VIDY/2017,Dt:16/2/2017	116.9	1257.84	890	1119481	11194.81	0	11194.81
145	27/MUDE/2017,Dt:20/3/2017	138.48	1490.04 4	890	1326140	13261.40	0	13261.40
146	41/TEAC/2017,Dt:24/2/2017	121.26	1304.75	890	1161234	11612.34	0	11612.34
147	131/DR/2016,Dt:26/4/17	119.92	1290.33	890	1148402	11484.02	0	11484.02
148	14/CP/2017, Dt:3/3/2017	116.02	1248.37	890	1111054	11110.54	0	11110.54
149	46/NANE/2017,Dt:21/3/2017	104.42	1123.55	890	999968	9999.68	0	9999.68
150	49/VIDY/2017,Dt:11/3/17	112.9	1214.80	890	1081176	10811.76	0	10811.76
152	57/SSN/2017, 8/3/207	126.34	1359.41	890	1209882	12098.82	0	12098.82
153	60/DR/2017,Dt:10/3/17	122.9	1322.40	890	1176940	11769.40	0	11769.40
154	16/CP/2017,Dt:31/3/2017	104.76	1127.21 6	890	1003224	10032.24	0	10032.24
155	39/TEAC/2017,Dt:23/2/2017	105.82	1138.62	890	1013375	10133.75	0	10133.75
156	54/MUDD/2017,Dt:20/5/2017	129.04	1388.47	890	1235739	12357.39	0	12357.39
157	67/DHAR/2017,Dt:20/5/2017	122.02	1312.93	890	1168512	11685.12	0	11685.12
158	44/NPR/2016,Dt.29/7/2016	233.64	2513.96	870	2187151	21871.51	0	21871.51
159	47/DB/2016,Dt:8/8/2016	483.27	5199.98	960	4991986	49919.86	0	49919.86
160	64/NANE/2016,Dt:22/9/2016	223.83	2408.41	960	2312074	23120.74	0	23120.74
161	115/MUKK/2016,Dt:9/11/2016	339	3647.64	960	3501734	35017.34	0	35017.34
162	103/MUDD/2016,Dt:4/12/2016	1616.8	17397.1 9	960	16701310	167013.10	0	167013.10
163	156/DB/2016,Dt:30/12/2016	454.23	4887.51	960	4692014	46920.14	0	46920.14
164	69/ /2016,Dt:7/1/2017	201.85	2171.90	890	1932996	19329.96	0	19329.96
165	03/SAN/2017,Dt:17/2/2017	318.48	3426.84	960	3289771	32897.71	0	32897.71
166	11/NEW/2017,Dt:24/1/2017	298.2	3208.63 2	960	3080287	30802.87	0	30802.87
167	72/MUKK/2017,Dt21/3/17	203.28	2187.29	960	2099801	20998.01	0	20998.01
168	181/SREE/2016,28/3/2017	194.95	2097.66	890	1866919	18669.19	0	18669.19
169	BA No.31/2016 (D.S.sasidhar	624	6714.24	870	5841389	58413.89	0	58413.89
170	BANo.85/6/10/15(B.sudheer)	292	3141.92	870	2733470	27334.70	0	27334.70
171	BA No.32/2016/G (D.sasidhar	2020	21735.2	870	18909624	189096.24	0	189096.24
172	BA/No.84/2016/G (Manisha)	830	8930.8	870	7769796	77697.96		77697.96

3041508.3

11.1)TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.46668/-

As seen from the BPO No.39/11/8/2016, the commissioner, Hindupuram Municipality has collected Rs.65332/- to wards 14% open space charges. But verified from the Title document the Market value is Rs.800,000.00. Basing on the document value the 14% Open space space charges to be collected is Rs.112000.00. Accordingly the short collection is Rs.46668.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

11.2) TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.118420/-

As seen from the BAP No.33/2016/ATP of the B.Sudheer, the commissioner, Hindupuram Municipality has collected Rs.132068/- to wards 14% open space charges. But verified from the Unit rate locality wise (near Door No27-8-569/1)the Market value is Rs.4200.00.X426Sq Yards=Rs.1789200 Basing on the Market value the 14% Open space space charges to be collected is Rs.250488.00. Accordingly the short collection is Rs.118420.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

11.3)TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.345776/-

As seen from the BAP No.32/2016/G1 of the HV kiran, the commissioner, Hindupuram Municipality has collected Rs.508200/- to wards 14% open space charges. But verified from the Unit rate locality wise (near Door No 10-6-93) the Market value is Rs.4200.00.X1452 Sq Yards=Rs.6098400 Basing on the Market value the 14% Open space space charges to be collected is Rs.853776.00. Accordingly the short collection is Rs.345776.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

11.4)TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.7668/-

As seen from the BPO No.04/2/6/2016, the commissioner, Hindupuram Municipality has collected Rs.38997/- to wards 14% open space charges. But verified from the Title document the Market value is Rs.333325.00. Basing on the document value the 14% Open space space charges to be collected is Rs.46665.00. Accordingly the short collection is Rs.7668.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

Code No 12

11.5) TOWN PLANNING -14% OPEN SPACE CHARGES SHORT COLLECTED CITING LP.NO. - WHETHER THE 14% PER CENT AVAILABLE AT PRESENT IN THE LAY OUT NO. OR NOT VERIFIED AND TO THAT NOT CERTIFIED BY THE TOWN PLANNING OFFICER,- IN THE ABSENCE OF THE ABOVE INFORMATION, THE NON COLLECTION 14% IS NOT CORRECT-THE SAME WOULD NEED TO BE COLLECTED.

During the course of audit, it was noticed that in respect of BPO No.53/8/7/2016, the 14% open space charges were not collected citing the LP no.91/84. But the present space of 14% open space whether it is available or not verified and to that effect not certified By the Town Planning Officer. In the absence of the same the correctness of non-collection of 14% is not correct. Hence the the same would need to be collected from the person or person responsible.

Code No.12

11.6) TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER - HUGE LOSS TO MUNICIPAL FUNDS-WOULD NEED TO BE RECOVERED.Rs.18548/-

As seen from the BPO No. 1004/0129/B/Hindupur/D.R./2016 dt:18/11/2016 the commissioner, Hindupuram Municipality has collected Rs.53315/- to wards 14% open space charges. But verified from the Market value request NO.1222/2016, the Market value of site is Rs.513310 and the 14% Open Space charge to be collected is Rs.71863. Accordingly the short collection is Rs.18548.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

Code No.12

11.7) TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.16043/-

As seen from the BPO No. 1004/0010/B/Hindupur/TEAC/2017 dt:11/02/2017 the commissioner, Hindupuram Municipality has collected Rs.44923/- to wards 14% open space charges. But verified from file the the Market value of open plot is Rs.435520 and the 14% Open Space charge to be collected is Rs.60972. Accordingly the short collection is Rs.16043.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

Code No.12

11.8) TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER – HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.33368/-

As seen from the BPO No. 1004/0019/B/Hindupur/CP/2016 dt:29/7/2016 the commissioner, Hindupuram Municipality has collected Rs.40832/- to wards 14% open space charges. But verified from the Document, the Market value of open plot is Rs.530000 and the 14% Open Space charge to be collected is Rs.74200. Accordingly the short collection is Rs.33368.00.

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

11.9) TOWN PLANNING -14% OPEN SPACE CHARGES NOT SHORT COLLECTED BY THE COMMISSIONER - HUGE LOSS TO MUNICIPAL FUNDS- WOULD NEED TO BE RECOVERED.Rs.53947/-

As seen from the BPOs listed below, the commissioner, Hindupuram Municipality has short collected to wards 14% open space charges in the applications detailed below. But verified from the Market value with reference to Door Nos. the 14% Open space charges

According to sub section 1 of Section 374 of Andhra Pradesh Municipal act 1965 places the liability for loss on the officers of the Municipality if it is direct consequence of that negligence.

In the present case the then Commissioner of hindupur municipality and Town planning officer, authorities are responsible for the short collection.

Action would need to be taken to recover the loss as detailed below in the preview section 374 AP Municipal act from the person responsible for collection with interest

BPO No	Door No	Market value of site wrt to door No	14% to be collected	Actually collected	Short collection
0129/B/Hindupur/D.R/2016	5-6-9-246	146.66X3700=Rs.542642	75969	53315	22654
0010/B/Hindupur/TEAC/2017	21-8-195	136.1X4000=544400	76216	44293	31293
					53947

**11.10) MAINTENANCE CHARGES PAID TO CONTRACTOR TOWARDS
CONTRACT WORKERS – EXCESS PAYMENT – NEEDS RECOVERY.
Rs.3,30,000.00**

As verified from the wages bills paid to the P.H.Workers during the year 2016-17, an amount of Rs 500/- per each contract basis P.H.Workers was paid then the agreed amount as verified from the connected file it was agreed to pay an amount of Rs 8300/-P.M to each P.H.Worker.

But, on verification of connected vouchers an amount of Rs 8800/- was paid as wages to each contract basis workers during the year to all the P.H.Workers which leads to excess amount of Rs 500/- to each P.H.Worker as shown below.

Vr.no/Dt	Particulars	Number	Amount
10/17.5.2016	Maintenance charges	64x500	32000
11/17.5.2016	Maintenance charges	45x500	22500
12/17.5.2016	Maintenance charges	47x500	23500
13/17.5.2016	Maintenance charges	64x500	32000
96/20.7.2016	Maintenance charges	64x500	32000
97/20.7.2016	Maintenance charges	45x500	22500
98/20.7.2016	Maintenance charges	47x500	23500
99/20.7.2016	Maintenance charges	64x500	32000
167/12.9.2016	Maintenance charges	64x500	32000
168/12.9.2016	Maintenance charges	45x500	22500
169/12.9.2016	Maintenance charges	47x500	23500
170/12.9.2016	Maintenance charges	64x500	32000
			3,30,000

Thus, an amount of Rs.3,30,000.00 was paid in excess without any specific orders from the government. Action would need to be taken to recover the same from the person of persons responsible under intimation to audit.

(Code No.13)

12) WORK VOUCHERS- SERVICE TAX, LABOUR CESS AND VAT AND L.C NOT DEDUCTED - EXCESS PAYMENT MADE- NEEDS RECOVERY Rs. 3479.00

As verified the vouchers and M.Books , estimates and files as shown in the detailed cum estimators added in the value of work done of L.C and VAT. The following works L.C and VAT were not deducted from the work bills during the year 2016-17 under the following heads detailed below resulting an amount of Rs 3479-00 paid in excess .

Therefore the action would need to be taken to recover the same and remit to the concerned head of account under intimation to audit.

Vr.No &dt	Nature of work	Value of work done		L.C to be recovered	VAT	Total Amount to be recovered
204/21.3.17	Maintainance and rapirs to Municipal Tractor	7010.00	.00	70.00	351.00	421.00
205/20.3.17	Maintainance and repairs to Municipal Tractor	11120.00	00	111.00	556.00	667.00
206/21.3.17	Maintainance and repair to Municipal Water tanker vehicle	19360.00	00	194.00	968.00	1162.00
121/30.6.16	Maintanance and repairs to Municipal vehicle	13310.00	00	00	666.00	666.00
39/19.5.16	Mainataiance and repairs to Municipal water tnker	9380.00	00	94.00	469.00	563.00
		TOTAL	00	469.00	3010.00	3479.00

13)Town planning –Building application approved on line- responsibilities for each and every Officer, procedure and rules not made available - responsibility software provider/ Technology provider not made available - In the absence of above the audit could not learnt the clear cut rules and accountability, how the institution could fix the responsibility for lapses , violation of rules , delays in approvals, omissions ,violation in following procedures and short collection- ambiguity prevails.

During the course of audit on the Building application approval for the year 2016-17, the document or agreement wherein responsibilities of each every officer in hierarchy of building plan approval and to what extent they are responsible, the procedure of approval of Building approval on on line, the rules, the responsibilities of Software provider/technology partner for the lapses occurred due to software programme, the responsibilities of Licensed Technical person for his wrong preparation plans and non-submission of documents, and to the what extent the LTP is responsible to the citizens of Hindupur Municipality for his lapses , how many days allowed at each level for processing the application and how many days taken for approval at each level and the person responsible if the fees remitted in Mee-seva not remitted to Municipal Funds and for delay remittances, dealt was not made available to audit.

Further even the softtech company has also not furnished the the rules and agreements made between the subject department and softtech company.

It was also noticed in audit that same application with different with BA Number in the approved list in the dash Board. None is having the knowledge to explain the reasons to audit.

It was also noticed that confirmation of approved Building application is taking very long time. The reasons for delay not known.

The institution is not in a position to Explain : how many application was raised by LTPs, how many were accepted., in respect of how many application were fees was received , How many applications were approved, How many were confirmed. How many were rejected, how many applications were revoked, how many application rejected or revoked are submitted again for approval.

It is also noticed that the Inspection by the Technical person was not done in the early stages of construction or in periodic intervals. In some cases the Inspection was done at time when the Building was almost completion stage and raising objections like *setbacks were not left or setbacks not shown in the plan or Building erected under the electrical lines or road widening position was not left or annexures not enclosed etc.* When the Building was in almost completion stage rising of such objection which has to be objected in preliminary stage of construction has two effects: one is the applicant has to suffer the loss for someone' fault or get his building with taxed with penalty and avoid the rectification of objections raised.

Further the institution is also not in a position to generate the particulars; how much amount received from the applicant of the Building construction irrespective of their application accepted or rejected, how much amount received to Municipal accounts from Mee-Seva and how much amount yet to be received application wise in a particular financial year.

The above lapses would need to be rectified and the wanting information would need to be provided to know the all the dues to the municipality has been received and account for

13.1)WORKS – EXCAVATION OF EARTH/DISMANTLING OF RCC RAMPS ETC. – CONVEYANCE OF EARTH AND DEBRIS TO LOW LYING AREAS IN CORPORATION LIMITS – DETAILS OF LOW LYING AREAS AND THEIR ACTUAL DISTANCE NOT RECORDED IN THE M.BOOK – PAYMENT OF CONVEYANCE CHARGES NOT ADMISSIBLE :

In the Engineering section execution of works, earth work excavation/dismantling of R.C.C., ramps etc., was done and payment made for the conveyance of earth/debris. It was noted from the M. Books that the earth/debris was/were conveyed to the low lying areas in municipal corporation limits. But the names of the low lying areas and their actual distance from the work spots were not recorded in the M.Books and it was observed that in all such cases, the conveyance charges were allowed for a uniform distance of 1 KM, which is highly improbable. In the absence of the same, the genuineness of the fact of conveyance of earth/debris to the low lying areas could not be verified in audit.

CODE.NO;18

13.2) D&O TRADERS - POSTING REGISTER NOT MAINTAINED PROPERLY.

As verified the D&OT posting register, D&OT's firm name, type of D&OT, Area and measurements are not mentioned in the posting register. But the Demand is fixed and collected. If any loss is caused in this regard the same would need to be recovered from the persons responsible as the correctness of the D&OT demand could not be certified in audit. Early action would need to be taken to the above details mentioned in the D&OT register and produced the same to audit for verification

Code No.18

13.3) ASSESSMENT OF PROPERTY TAX – MONTHLY LISTS – NOT AVAILABLE.

The fresh assessments made towards the property tax for the year become the current demand for the year 2016-17. But, the connected monthly lists of **12,14,15,16 &19th wards** were not made available for audit to verify the correctness of the demand fixed. The monthly lists would need to be produced and the loss, if any caused in this regard would need to be made good from the persons responsible.

The mutation register was not maintained. The monthly lists obtained from the outdoor staff were not produced to audit to certify the difference of increased or decreased demand for the current year.

Early action would need to be taken to produce the monthly lists. The loss, if any sustained by the institution in this regard, and loss if any occurred to the funds of the institution the same would need to be made good from the persons responsible by enforcing the powers vested under section-56 of the Andhra Pradesh, Municipalities Act, 1965 and remitted to the Municipal funds

13.4) MUNICIPAL COUNCIL - PROPERTY TAX- MUTATION REGISRTER NOT WRITTENUP AND NOT PRODUCED.

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 outdoor subordinates.

As verified the annunal account of Rs 1010100.00 was collected.But the mutation fee re gister for property tax for the year 2016-17 was not written up and produced for verification in audit.

In the absence of the mutation register, the correctness of the demand and coollection 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.

(Code No.18)

13.5)REGISTERS NOT MAINTAINED

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

1. T.A. Bill Register (APTC Form.40)
2. Miscellaneous Bill Register (APTC Form.40)
3. Register of contingent charges
4. Register of Advances
5. Register of recoveries of advance on transfer
6. Registers of Recoveries of Festival, Medical Advances separately.
7. Register of recoveries of Loans granted to government servants for purchase of Bicycles, House Building, Marriage, Motor cycle etc.
8. Register of recoveries of P.F.
9. Register of other government recoveries i.e. A.P.G.L.I. etc. (A.P.F.C. Vol.II)
- 10.Register of valuables (Cheques and drafts received)
11. Register of Security Deposits
- 12.Register of challans remitted in to Treasury
13. Printed receipt books for the issue of receipts for the amounts received for the parties
- 14.Registers of objected raised by departmental inspecting officer.
15. Stock Register of Furniture
16. Stock Register of Stationary
17. Stock Register of Computer Hardware
18. Stock Register of Computer Stationery
19. Condemned Articles Register
- 20.Mutation Register
- 21.Grants appropriation Register
22. Appropriation Register of Loans
23. Consolidated tools and plant Register
24. Establishment Audit Register etc.

14)RESULT OF AUDIT:

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

14)RECEIPTS AND CHARGES:

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

S.No	Name of the Fund	Receipts	Payments
1	General Funds	138539549.00	100818002.00

ABSTRACT

Sl.No	Code No	Para No	Amount
1	3	5	00
2	3	5.1	00
3	7	6.1	00
4	7	6.2	6851200.00
5	7	6.3	00
6	7	6.4	00
7	7	6.5	00
8	7	6.6	00
9	7	6.7	00
10	7	6.8	00
11	7	6.9	00
12	7	6.10	00
13	8	7	100000.00
14	8	7	10000.00
15	9	8	00
16	9	8.1	00
17	9	8.2	00
18	9	8.3	00
19	9	8.4	00
20	9	8.5	00
21	9	8.6	00
22	9	8.7	00
23	9	8.8	00
24	9	8.9	00
25	9	8.10	00
26	10	9	00
27	10	9.1	1241534.00
28	10	9.2	930037.00
29	11	10	6441109.00
30	11	10.1	960697.00
31	11	10.2	613673.00
32	11	10.3	00
33	11	10.4	00
34	11	10.5	00
35	11	10.6	00
36	11	10.7	00
37	11	10.8	00
38	11	10.9	00
39	11	10.10	00
40	11	10.11	00
41	11	10.12	00
42	11	10.13	00
43	11	10.14	00
44	11	10.15	00
45	11	10.16	00
46	11	10.16	00
47	11	10.17	00
48	11	10.18	00
49	11	10.19	00

50	11	10.20	00
51	11	10.21	00
52	11	10.22	00
53	11	10.23	00
54	11	10.24	00
55	11	10.25	00
56	11	10.26	00
57	11	10.27	00
58	11	10.28	913106.00
59	11	10.29	00
60	11	10.30	00
61	11	10.31	00
62	11	10.32	00
63	12	11	3041508.00
64	12	11.1	46668.00
65	12	11.2	118420.00
66	12	11.3	345776.00
67	12	11.4	7668.00
68	12	11.5	00
69	12	11.6	18548.00
70	12	11.7	16043.00
71	12	11.8	33368.00
72	12	11.9	53947.00
73	12	11.10	330000.00
74	13	12	3479.00
75	18	13	00
76	18	13.1	00
77	18	13.2	00
78	18	13.3	00
79	18	13.4	00
80	18	13.5	00
	Total	80	22076781.00

AAO

DAO

PENDING OBJECTIONS

1246 Items of objection involving a sum of Rs.**234615925.78** as detailed below were pending settlement at close of audit. Expeditious action would need to be taken for their settlement.

Year	No. of Objections	Amount involved
1969-70	2	27511.69
1970-71	1	13017.54
1971-72	1	983.80
1972-73	3	67468.52
1974-75	4	56263.62
1975-76	6	35063.27
1976-77	3	80407.68
1977-78	1	17621.00
1978-79	1	29559.00
1979-80	4	14398.00
1980-81	7	117517.44
1981-82	7	27543.36
1982-83	4	47512.75
1983-84	8	296014.88
1984-85	36	186207.55
1985-86	74	70725.40
1986-87	9	2968.28
1987-88	8	19959.00
1988-89	8	00
1989-90	19	46892.54
1990-91	26	494422.26
1991-92	30	2602631.56
1992-93	32	11898103.51
1993-94	30	2158348.78
1994-95	24	3390085.00
1995-96	32	2128087.00

1996-97	24	3280915.00
1997-98	18	4275430.00
1998-99	22	3444643.00
1999-00	40	7315030.48
2000-01	29	4160725.15
2001-02	32	3591952.00
2002-03	41	999264.72
2003-04	20	2868302.00
2004-05	36	23592359.00
2005-06	18	1379266.00
2006-07	Issued Separately	00
2007-08	Issued Separately	00
2008-09	Issued Separately	00
2009-10	77	6971190.00
2010-11	95	13272138.00
2011-12	101	8618559.00
2013-14	96	13335550.00
2014-15	61	81956150.00
2015-16	76	9648357.00
Total	1166	212539144.78
2016-17	80	22076781.00
Grand Total	1246	234615925.78

District Audit Officer,
State Audit, Anantapur.

From

Sri G.Ramachandra Reddy,
District Audit officer,
State Audit,Anantapur,

To

Sri A.V.V.BadrhaRao,Commissioner
Municipal Council
HINDUPUR.

Special Letter. No. _____ Dated. _____.

Sir,

Sub: AUDIT – Audit on the Accounts of Municipal Council
Hindupur communication of Audit observations – Issue of
Special Letter – Regarding.

* * * * *

I have the honour to invite your attention to Para No. 6.2,6.5,7,7.1,10,10.1,10.28,11,11.1,11.2,11.3,11.4,11.5,11.6,11.7,11.8,11.9,11.10,12,13 of the Audit Report on the Accounts of Municipal Council, Hindupur for the year 2016-17 during which period you were and to state that unless the defects pointed out therein are rectified and the fact reported to this Office within 4 months from the date of receipt of this letter, action will be taken under Section 10 of the AP State Audit Act 1989 read with rule 9 of AP State Audit rules 2000 issued in G.O.Ms.No.130 (PW Admin-II) Department Dt.8-9-2000. The Special letter was not issued after completion of audit by over sight.

Yours faithfully,

District Audit Officer,
State Audit, Anantapur.

From

Sri G.Ramachandra Reddy,
District Audit officer,
State Audit,Anantapur,

To

Sri P.Viswanath,Commissioner
Municipal Council
HINDUPUR.

Special Letter. No. Dated. _____.

Sir,

Sub: AUDIT – Audit on the Accounts of Municipal Council
Hindupur communication of Audit observations – Issue of
Special Letter – Regarding.

* * * * *

I have the honour to invite your attention to Para No. 6.2,6.5,7,7.1,10,10.1,10.28,11,11.1,11.2,11.3,11.4,11.5,11.6,11.7,11.8,11.9,11.10,12,13 of the Audit Report on the Accounts of Municipal Council, Hindupur for the year 2016-17 during which period you were and to state that unless the defects pointed out therein are rectified and the fact reported to this Office within 4 months from the date of receipt of this letter, action will be taken under Section 10 of the AP State Audit Act 1989 read with rule 9 of AP State Audit rules 2000 issued in G.O.Ms.No.130 (PW Admin-II) Department Dt.8-9-2000. The Special letter was not issued after completion of audit by over sight.

Yours faithfully,

District Audit Officer,
State Audit, Anantapur.

AUDIT REPORT
ON THE ACCOUNTS
OF
MUNICIPAL COUNCIL
HINDUPUR
FOR THE YEAR
2016-17

Receipts and Expenditure statement 2016-17

S.I.NO	Scheme	Opening balance	Receipts	Expenditure	Balance
1	Road Grant	3,211,108	105454	2852534	464,028
2	BPS	2,956,779	138240	0	3,095,019
3	Development charges	1,19,10.237.19	10661437.12	2013837	20,557,837.31
4	LRS	6849105	320220	0	7169325
5	Parks and play grounds	624985	12998	496912	141071
6	Mplads	194037.61	1046550	1045716	194871.61
7	Census	37422	1904	0	39326
8	13th finance commission	41,289,856.00	140	25289386	16000610
9	14th finance commission	37,033,182	54,320,395	3858156	87495421
10	Swatcha Andhra	2298640	117850	805057	1611433
11	ESCROW	2379563	2192903	2092917	2479549
12	Night shelters for home less	226925	207119	400051	33993
13	Housing for all	0	353823	11025	342798
14	IIT Foundation	0	907371	777350	130021

