

**Office of the Asst., Audit Officer,
State Audit, Chittoor.**

**DRAFT AUDIT REPORT
ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, CHITTOOR,
CHITTOOR DIST.,
FOR THE YEAR **2014-15****

GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT

From,
Smt Vijaya Lakshmi,
Regional Deputy Director,
State Audit, Kurnool,
KURNOOL Dist.,

To,
The Commissioner,
Municipal Corporation,
CHITTOOR,
Chittoor Dist.,

Lo. Roc. No. 80/ A3/2016 Dt. 27-04-2016

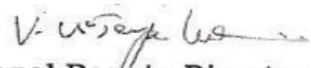
Letter S.A. No. Dt.

Sir,

Sub : AUDIT - Audit on the accounts of General Funds, of the
Municipal Corporation, Chittoor, Chittoor, Dist., for the
Year 2014-15 is forwarded -Regarding.

I forward herewith the audit report on the accounts of General Funds, of **MUNICIPAL CORPORATION, CHITTOOR, CHITTOOR DIST.**, for the year 2014-15 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,


Regional Deputy Director
State Audit, Kurnool

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

Copy submitted to The Account General Andhra Pradesh, Hyderabad.

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

Spl. Letter S.A.No: 1 Dt: 27-04-2016

Sir,

I have honour to invite your attention to paras No; ~~8, 12, 13~~
~~21, 22, 23, 25, 26, 32, 41, 57~~ ^{48, 59, 60, 68, 69, 70} Of the Audit Report on the accounts of Chittoor
Municipal Council, Chittoor, Chittoor Dist., for the year 2014-15 and to state
that unless the facts pointed out there in are rectification and the fact is
reported to this office within two months from the date of receipt of the latter,
action will be taken under the Surcharge Rules G.O.Ms.No: 19 F & P.,
Department Dated.17-10-1969

Yours faithfully,

V. V. Jayaram
**Regional Deputy Director,
State Audit : Kurnool.**

[Signature]
18/4/2016

[Signature]
19/4/2016

**AUDIT REPORT ON THE ACCOUNTS OF GENERAL FUNDS OF THE
MUNICIPAL CORPORATION, CHITTOOR, CHITTOOR DISTRICT FOR THE
YEAR 2014-15**

NAME OF THE AUDITOR : Sri R.Ramachandraiah,
Assistant Audit officer

TIME TAKEN FOR AUDIT : From 05-01-2016 to 30-01-2016,
05-02-2016 to 28-02-2016,
And
08-03-2016 to 20-03-2016,

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

NAME OF THE COMMISSIONER:

PERIOD

1) Dr.V.Rajendra Prasad : 01-03-2014 to 18-12-2014,
2) Sri P.Srinivasa Rao, : 18-12-2014 to 31-03-2015,

The office of the Chair person / Special officer, of Municipal Council, Chittoor was held by the following persons during the year under report.

- 1) Sri K.Venkata Subba Reddy, Addl., Joint Collector, Chittoor,
From 1-4-2014 to 02-07-2014,
- 2) Smt K.Anuradha, Mayor,
From 3-7-2014 to 31-3-2015

PART- I

1) GENERAL FINANCIAL REVIEW AND BUDGET

Code No -1

The Receipts and payments during the year 2014-15 shown in the abstract of Annual Account appended together with the opening and closing balance. The opening balance in the cash book is agreement with the closing balance of the previous year. The consolidated closing balance in both the general fund cash book, elementary education and secondary education fund cash books as on 31-3-2015 viz., 5,83,40,786-16 is in agreement with the consolidated closing balance in the account for March`2015. the closing balance viz., 5,83,40,786-16 as on 31-3-2015 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 31/3/2015

Closing balance as per S.T. Pass book column of cash book as on 31-3-2015	:	Rs. 5,83,40,786-16
Add un-cashed Cheques	:	Rs. <u> -- -- -</u>
Closing balance as per S.T.Pass Book as on 31-3-2015	:	<u>Rs. 5,83,40,786-16</u>

Reconciliation

001 Cash Balance	:	35,58,608-00
001 Treasury	:	2,51,53,479-64
002 Treasury	:	<u>2,96,28,698-52</u>
Total CB	:	<u>5,83,40,786-16</u>

B) BUDGET

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

According to rule 8 of the rules relating to the preparation of budget allotted and transfer of funds issued in G.O. Ms. No.619 MA Dt.7-10-1967 the budget as approved by the Municipal Corporation 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 Corporation and produced for Audit.

The revised budget for the year 2014-15 was approved by the Municipal Council in its standing committee resolution No 236 Dt: 27-01-2014 with council resolution No: 155. Dt: 27-1-2014.

GRANT - IN -AID:

Code No -09

2) GRANTS REGISTER – REGISTER OF GRANTS REGISTER - MAINTAINED DEFECTS – NEEDS ACTION :

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

1. grants proceedings copy not posted/produced in the register
2. All the grants pertaining plan grants and non plan grants not recorded in the register
3. Per-capita grants , State finance Commission grants not included in the said register
4. All the schemes for the year 2014-15 not included in the register
5. Grant register not Update and not got attested by the executive authority
6. The Schemes which were maintained processed in the municipal corporation (Vide Statement Enclosed) not entered and produced in the proceedings pass book , Bank Scrolls to audit

Effective steps may be taken to produce the grant register up-to-date and abstract for the year 2014-2015 may be got attested by the executive authority and produced to audit for verification

ACCOUNTS

Chittoor Municipal Corporation -2014-15

Code No: 03

3) DIVERSION OF GRANT AMOUNT

The grant – in aid given for using the amount for specific object. There fore they cannot be diverted by any other purpose vide rule 29 of the rules prescribed in G.O Ms.No: 704 P R & R D dept dated; 05-12-1965 in the following case amount were diverted from the one fund to another funds which helped the authorities to divert and use them.

Diversion of grant for the purpose other than the prescribed is highly irregular. The amount so diverted would need to be got reimbursed and such diversion should be strictly guarded against, if the diversion of grant is urgency for the public use necessary ordered may be obtained from the higher authorities and produced for audit verification.

1) Shop Room Rent Fund Account:

As verified from the shop room rent account, it was observed that an amount of Rs. 88,83,601/- was receipt and an amount of Rs, 79,44,361/- towards charges respectively, but an amount of (Rs. 4,30,000+ 46,935- =) Rs. 4,76,935/- were diverted to the 13th finance commission fund account from this account vide CR.No. 43/2013 Dt: 30-11-2013, the same was not got reimbursed till the date of completion of audit, early action would need to be taken in this regard to reimburse the same

2) P.F.Account of Municipal Employees

As verified from the cash book and Individuals pay bills, the P.F.amount was deducted from the pay bills as non-government deductions and the same were adjusted into D.D.O.Account, the same was not transferred to the P.F.Account fund which was separately maintained by the Commissioner, action would need to be taken in this regard and fact may be intimated to audit,

4) ANNUAL ACCOUNT – PREPARATION OF ANNUAL ACCOUNT IN DOUBLE ENTRY SYSTEM – NOT DONE – NEEDS ACTION,

As verified from the annual account, it was observed that the annual account of Chittoor municipal corporation were prepared and submitted in the single entry system only, as per the instructions issued in the Cir., Memo.No.Spl/A/2012, Dt. 16-03-2012 of the Director of State Audit, A.P. Hyderabad, the annual account should be prepare under double entry System (DEABAS) and submit the same to audit and audit also conduct basing on the double entry system. But while conducting of annual audit the of annual account were produced in single entry system only, the double entry system process is under preparation, without in full shape,

Till the audit completion the preparation process of double entry system was not completed and annual account were not submitted in the double entry system.

Action would need to be taken in this regard, and the same may be produced to audit for verification.

(as per half margin letter No. 5 Dt. 10-03-2016)

5) COMPLIANCE OF AUDIT OBSERVATION BY THE MUNICIPAL AUTHORITIES

799 the number of Audit objections pending at the beginning of the year from **1979-80 to 2013-14**, and the no number of objections settled during the year and the balance 799 left at the close of the year,

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 is noted in the annexure enclosed.

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.

S.No.	Year	No of objections	Amount involved (Rs. In Lakhs)
1	1979-80	5	13.07
2	1984-85	8	23.59
3	1988-89	4	3.005
4	1989-90	55	71.74
5	1990-91	48	75.94
6	1991-92	55	82.45
7	1992-93	7	24.96
8	1995-96	8	39.97
9	1996-97	38	114.12
10	1997-98	12	29.79
11	1998-99	79	480.602
12	99-2000	51	132.04
13	2000-01	27	169.78
14	2001-02	20	254.94
15	2002-03 (C.A)	13	0
16	2003-04 (C.A)	0	0
17	2004-05	15	131.9
18	2005-06	25	141.476
19	2006-07	35	1484.72
20	2007-08	18	186.589
21	2008-09	32	1496.34
22	2009-10	45	1640.25
23	2010-11	41	1524.71
24	2011-12	43	1640.02
25	2012-13	50	2.54
26	2013-14	65	2867.49
Total:		799	12631.292

PART - II
(REVENUE)

6) PROPERTY TAX

Under section 85 of the A.P. Municipal Act`1965, every municipality shall levy property tax, Education Tax, Library cess subject to a minimum of 25% of the annual rental value incase of Residential buildings and 33% of the amount of annual rental value in respect of non-residential buildings except those exempted under the provisions of the act or any the law assessment register should be prepared basing on the general revision to which near assessments are added or deducted made as per the monthly list submitted by the bill collectors and revenue inspectors.

But the demand under property tax at the commencement of the year was not furnished to audit. Most of the demand register and challans register were not produced in audit. Some of the above registers are in the position four of pages.

The monthly lists are not produced to audit to verify the correctness of the added and demand arrived during the year under report.

The amount of tax reduced due to finalization of revision position and appeals could not be verified in audit as the mutation register along with RPS., and appeal files were not maintained and produced for audit. In the absence of the mutation register RPS and appeal register and files, the correctness of the charges in the property tax and demand could not be verified and certified in audit. Action would need to be taken to maintain the mutation register, appeals and RPS register produced to audit along with files for verification.

7) 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 corporation authorities were not taken any steps for 100 % realization of revenue income. Hence the municipality financial position was in a satisfactory manner.

**8) Individual Cheques received but not realized due to insufficient fund
action not taken - Irregular,**

As verified from the 001 cheques received register for 2014-15 the following cheque were received but not realized and returned by the concerned bank authorities due to insufficient funds in the individual accounts,

When the bank authorities returned from bank without sufficient amount in the individual accounts it is very serious issue and action may be taken through court of law.

But, the executive authorities cannot taken any action so far, resulting of loss to the institution, early action would need to be taken to realize the cheques and amount credited to municipal account

S.No.	S.No. in cheque register of 001	Name of the individual	Cheque No.	Amount	Total amount
1	08	Sri R.Payani, Slaughterhouse,	512703	25,989-	25,989-
2	85	Sri Ramana Rao, Shop No,47	097276/ 29-06-2014	51,000-	51,000-
3	140	Smt C.V.Padmavathi, Contractor, EMD Amount	133695	1,000-	
		..	133696	1,000-	
		..	133697	1,000-	
		..	133698	1,000-	
		..	133699	1,000-	
		..	133700	1,000-	6,000-
4	151	Sri Narasimhulu Naidu, Shop No. 11, Rent amount	002237	1,50,000-	1,50,000-
			Total		2,32,989-

9) EARMARKED FUNDS NOT ALLOCATED

The earmarked funds for the year 2014-15 from out of the funds from general revenue of the Municipal Corporation were not allocated for the developmental activities of SC's, S.T's and Women and Child Welfare as detailed below as per the Government instructions issued in G.O. Rt.No.2023 of M.A and U.D.C.H Dept, dated: 31-12-1986.

- 15% on the developmental activities of S.C's
- 5% Women and Child Welfare
- 4% on the developmental activities of S.T's

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

10) REVENUE - PROPERTY TAX COLLECTION - HUGE PENDENCY IN CURRENT YEAR - RS. 3,12,64,996/-

As seen from the ward wise DCB statement for the year 2014-15 a total demand, collection and balance of property tax is as follows. And percentage of collection being is 47.42% only.

Ward No.	Demand (Rs.)	Collection (Rs.)	Balance to be collected (Rs.)	Diff
1	850740	285361	565,379	
2	6134278	3936781	2,197,497	
3	2122406	857480	1,264,926	
4	4627826	1132217	3,495,609	
5	1046749	783139	263,610	
6	615239	514336	100,903	
7	454019	247905	206,114	
8	1369591	828634	540,957	
9	594237	594132	105	
10	3203332	1273789	1,929,543	
11	2818716	1164350	1,654,366	
12	1175793	874752	301,041	
13	720426	672879	47,547	
14	2879216	1261481	1,617,735	
15	3924046		3,924,046	
16	1283002	1042806	240,196	
17	2252632	282862	1,969,770	
18	4383460	3184337	1,199,123	
19	2409547	1616879	792,668	
20	3152774	2596788	555,986	
21	1229109	506000	723,109	
22	3913257	3045777	867,480	
23	660036	561979	98,057	
24	1294914	938292	356,622	
25	530361	0	530361	
26	511255	0	511,255	
27	1413778	0	1,413,778	
28	3897213	0	3,897,213	
Total	59467952	28202956	31,264,996	

It is observed that property tax is collected only 47.42% and leaving a balance of Rs. 3,12,64,996/- which is 52.58%.

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

(as per half margin letter No. 02 Dt 28-01-2016)

**11) REVENUE – PROPERTY TAX COLLECTION - HUGE PENDENCY IN ARREARS -
RS. 27,01,25,850/-**

During the scrutiny of the DCB statements for the year 2014-15 it was observed that huge arrears are being accumulated years after year, whereas collection of arrears is showing down through from the year 1993-94 to 2014-15 as detailed below.

Statement Enclosed

Demand : Rs. 7,42,84,465-00

Collection : Rs. 3,75,23,184-00

Balance : Rs. 3,67,61,281-00

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

(as per half margin letter No. 02 Dt 28-01-2016)

12) Water Tax - WATER TAX COLLECTION - HUGE PENDENCY IN CURRENT - RS.76,78,990 /-

During the scrutiny of the DCB statements for the year 2014-15 it was observed that huge pending collection of water tax for Current Year, is showing as detailed below.

Water Tax Demand -Collection- Balance for the year 2013-14 (Current year)				
S.No	YEAR	CURRENT DEMAND AS ON 1-4-2014	COLLECTION DURING THE YEAR	BALANCE AS ON 31-3-2015
1	2014-2015	1,12,08,390-	35,29,400-	76,78,990-
	TOTAL			

Demand : Rs. 1,12,08,390-00
Collection : Rs. 35,29,400-00
Balance : Rs. 76,78,990-00

The executive authority is requested to take effective steps for collection of water tax for taking up of developmental activities in Municipal areas

(as per half margin letter No. 02 Dt 28-01-2016)

13) Water Tax - WATER TAX COLLECTION - HUGE PENDENCY IN ARREARS - RS. 1,22,08,390/-

During the scrutiny of the DCB statements for the year 2014-15 it was observed that huge arrears are being accumulated years after year, whereas collection of arrears is showing as detailed below.

Water Tax Demand –Collection- Balance for the year 2013-14 (Arrears)				
S.No	YEAR	ARREARS DEMAND AS ON 1-4-2014	COLLECTION OF ARREARS DURING THE YEAR	BALANCE AS ON 31-3-2015
1	Details of pending year not mentioned in DCB (balance as on 1-4-2014)	1,22,08,390	-	1,22,08,390
	TOTAL	1,22,08,390	-	1,22,08,390

Demand : Rs. 1,22,08,390-00

Collection : Rs. -00

Balance : Rs. 1,22,08,390-00

The executive authority is requested to take effective steps for collection of water tax for taking up of developmental activities in Municipal areas

(as per half margin letter No. 02 Dt 28-01-2016)

14) WATER SUPPLY-NEW CONNECTIONS APPLICATIONS NOT PRODUCED

As verified from the water supply, Donations received register maintained relating to the water supply new connections it was noticed that the individual applications connected files along with sanction proceedings not produced in audit for verification. In absence of the connected applications and sanction proceedings along with all relevant files, the correctness of the new connections fee collected cannot be verified in audit. Loss if any sustained would need to be recovered and remitted to the municipal funds under intimation to audit

15) WATER TAX - COLLECTION MADE - DEMAND AND ARREAR DEMAND REGISTERS NOT MAINTAINED PROPERLY - CERTAIN IRREGULARITIES - NEEDS ACTION.

As verified from the Annual Account, Chitta and Demand Registers of Water Tax, it is noticed that an amount of Rs **35,29,400/-** was collected towards Water Tax including both the arrear and current (A- NIL + C- 35,29,400/-) during the year under report. Due to the following irregularities, the above collection of the Water tax could not verify with the Demand and Arrear Demand Registers.

1. The Ward wise demand was not arrived.
2. The collection of postings was not made in respect of all collections of Water Tax by the way of DDs, Cheques and Challan Register of Bill Collectors.
3. In some cases, the balance was not strucked against the each.
4. The list of new tap connections of general which taken in demand during the year was not made available to verify correctness of the demand.
5. The page wise totals in respect of Demand, Collection and Balance in Demand Registers were not made.
6. The ward wise totals of Demand, collection and Balance were not made.
7. The abstract of total Demand, collection and balance was not written and not certified by the Executive Authority.
8. The outstanding bills of Water tax were not made available for verification.

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

(as per half margin letter No. 02 Dt 28-01-2016)

16) WATER TAX BYE-LAWS NOT PRODUCED

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

Further, as verified the demand register the register was not maintained category wise.

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

17) NON-COLLECTION OF RENT FROM E-SEVA CENTERS

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

Four E-Seva centers were functioning in Chittoor Municipal Corporation and providing the services in respect of municipal taxes viz . Water Tax, Water tax, etc. but not without the service charges.

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

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

18) REVENUE - MARKETS - SERVICE TAX OF MAIN SHOP ROOMS, VEGETABLE MARKET AND OTHER MARKETS WAS NOT COLLECTED - NEEDS ACTION. Rs. =00

As verified from the vouchers it was noticed that an amount of Rs. 00 towards Service Tax of Markets and shop rooms was sent to the customs dept, but the same was not collected from the lessee who were occupied by the shop rooms and markets. As per instructions issued by the Municipal authorities, to collect the Service Tax from the Lessee and Tenants who were occupied by the Municipal Markets and Shop Rooms@ 12.5% on Annual rents as fixed by the Municipality, and the same has send to the Service Tax Dept. But the concern authorities of Municipal Corporation Chittoor, was not collected from the lessee for the year of 2013-14, and the Service tax amount 12.5% calculated on demand of Markets and shop rooms rent and the same was sent to the certain dept. In this connection huge amount of Rs. /- loss to the municipal funds. Further, it is to inform that the concerned authority who was appointed and duly responsible for collection of Service Tax amount conscientiously was failed to collect the same as per Rules which shows clear negligence of his duties.

Hence an early action would need to be taken by the concerned Executive Authorities to collect the service tax from the defaulters and the same may be remitted to the municipal accounts and remittance particulars would need to be produced to audit for verification.

19) MARKETS - MISCELLANEOUS DEMAND REGISTER - NOT CERTIFIED BY THE MUNICIPAL COMMISSIONER - NEEDS ACTION.

As verified from the Miscellaneous Demand Register and Arrear Miscellaneous Demand Registers of Vegetable markets, other markets and shopping complex for the year 2014-2015, it was noticed that the demand, collection and balance particulars of rents recorded in the Miscellaneous Demand Register was not certified by the Municipal Commissioner or other Executive authorities of Municipal Corporation.

The Rent of main Vegetable market and other markets is the one of the highest revenue source to Municipal Corporation, its revenue demand during the year of Rs._____, but the Executive authorities are neglected and not watched to this revenue source, and Occupation particulars, sanctioned orders and collection particulars, not recorded in this register and there is any chance by manflaction

Hence early action would need to be taken to certify the DCB particulars recorded in the Miscellaneous Demand Register by the executive authority for development of Municipal revenue and the same may be produced to audit for verification.

20) REVENUE - MARKETS - INTEREST ON MONTHLY RENTS OF MAIN VEGETABLE MARKET AND OTHER MARKETS WAS NOT COLLECTED - NEEDS ACTION. RS.99883-00

As verified from the Miscellaneous demand register for the year of 2012-13, it was noticed that the monthly rent of main vegetable market and other markets was collected delay from the Lessee, and interest also not collected from the delayed remittance by the Municipal corporation.

As Instructions laid down in the A.P Gazette No.26 Date.22.02.2012, all lessee has to be paid the monthly lease amount on or before 5th of every month conscientiously starting from April 2012 to December 2012, and the monthly lease amount who were not paid on or before 5th of every month, the outstanding lease amount has to be paid along with penal Interest at Rs. 2.50 ps for each Hundred per month and who are not followed the above rule, the outstanding lease amount shall be deducted from the Deposit and the lease will be cancelled. In this connection, if any loss sustained, the same will be deducted from the advance already paid by the lessee. But the instructions not followed by the Municipal authorities and not collected the interest on delayed remittance from the Lessees as per rules, and loss to the Municipal funds.

Hence early action would need to be taken to recover the delayed lease amount with penal interest from the lessee and remitted to the concerned Head of Account and remittance particulars would need to be produced to audit for verification.

(Statement enclosed)

21) SHOP ROOMS - DEMAND NOT FIXED PROPERLY

As verified from annual account for the year of 2014-15, the Demand of shop rooms rent was not fixed properly and the demand as per account was not aggregate to Miscellaneous Demand Register. The concern authorities to workout and arrived the demand as per MDR, in this regards there is not recorded occupation particulars correctly/properly and used by pencil , correcting fluid, and there is no occupation particulars, allotment orders and other connected files of all shop rooms.

DCB Statement as per account in Lakhs:

1. Demand			2. Collection			3. Balance		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
26.44	36.16	62.60	25.43	25.44	50.87	1.01	10.72	11.73

22) REVENUE - RECEIPTS - ARREARS OF MUNICIPAL SHOPPING COMPLEX RENTS WAS -NOT COLLECTED AND NOT BROUGHT FORWARDED TO ARREAR MDR - NEEDS ACTION. RS. 14,00,913 /-

As verified from the Arrear Miscellaneous Demand Register of Shopping complexes for the year of 2014-15, it was noticed that an arrears amount of Rs. **14,00,913/-** from 2000-01 to 2014-15, towards shop rooms rent was not collected and not brought forwarded to the Arrear Miscellaneous Demand Register of 2014-15 without collecting by the same or any write-off or any prior permission of concern authority of Municipal administration. it is an extreme loss to the Municipality and its effects on developmental activities under Chittoor Municipality. Further, it is to inform that the concerned authority who was appointed and duly responsible for collection of rent amounts conscientiously was failed to collect or brought forwarded , the same as per Rules which shows clear negligence of his duties. As per the instructions laid down in the A.P Gazettes all tenants has to be paid the monthly lease amount on or before 5th of every month and the monthly lease amount who were not paid on or before 5th of every month, the outstanding lease amount has to be paid along with penal Interest at Rs. 2.50 ps for each Hundred per month.

Hence action would need to be taken to brought forward to Arrear M D R and recover the lapsed lease amount with penal interest from the following Tenants and remitted to the concerned Head of Account and details of which action would be take by the said lapsed rents as per gazette instructions remittance particulars would need to be produced to audit for verification.

-Statement Enclosed-

**23) MARKETS - SITUATION REGISTER NOT MAINTAINED AND
CONNECTED SHOPS AND OTHER MARKETS ALLOTMENT FILES - NOT
PRODUCED TO AUDIT.**

During the course of audit on the Accounts of Municipal Office, Chittoor for the year 2014-15, it was noticed that the situation register showing the details of how many total shop rooms are existing, allotted and vacant for the year 2014-15 was not maintained in the Municipal Office. Further the shops allotted to the tenants in Cir. no.468 and 469,Dated. 29.3.2012 on open action, but the allotment files/orders and gazette rates were not produced to audit to verify the correctness of the valid agreement period and licenses issued to the contractors to own the shops etc.,.

Hence action would need to be taken to maintain the Situation Register henceforth besides producing the shops allotment files to audit for verification

24) REVENUE - MARKETS - ARREAR MISCELLANEOUS DEMAND REGISTER OF MAIN VEGETABLE MARKET AND OTHER MARKETS WAS NOT PRODUCED FOR AUDIT - NEEDS ACTION.

As verified from the Revenue records it was noticed that the Arrear Miscellaneous Demand Register and DCB statement of Main Vegetable Market and other markets for the year 2013-14, was not produced for verification. Hence could not possible to verification of arrears collections.

Hence early action would need to be taken to produce the above records for audit

25) LIBRARY CESS - LIBRARY CESS TO THE Z.G.S CHITTOOR NOT PAID
- Rs. 21.61,608/- - NEEDS ACTION,

While verifying the Property Tax D.C.B. and cash book for the year 2014-15, it is observed that, an amount of Rs. **2,82,02,956/-** was collected towards the Property Tax in the Corporation including Library Cess, but the Library Cess at the rate of 8% was calculated at Rs 22,56,236/-, But an amount of Rs. 94,628/- only was deducted and remitted to the Zilla Grandhalaya Samantha Chittoor towards Library cess the balance amount of Rs. 21.61,608/-

As per Rule 20 (1) of the A.P.Public Libraries Act 1960, and G.O.Ms.No: 68 Dt:12-09-2007, 8% of library cess has to be divided on total collection of Property Tax i.e. of Rs. 2,82,02,956/- x 8% = Rs. 22,56,236/- and it has to be remit to the Zilla Grandhalaya Samastha,

Action would need to the taken to calculate the 8 % Library cess on total collection of property tax during the year and the same has to be remit to the Zilla Grandhalaya Samastha, Chittoor and chalan & file may be produced to audit for verification.

26) LIBRARY CESS – REGISTER NOT MAINTAINED.

The register showing the demand collection and balance under library cess was not written up and produced to audit. In the absence of the register it could not be certified in audit the correct demand remittances made and balance yet to be remitted at the close of the year. Early action would need to be taken to produce the register along with details certified by the Municipal Commissioner for verification in audit.

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

The register of buildings exempted from payment of property tax during the year 2014-15 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.

(as per half margin letter No. 02 Dt 28-01-2016)

28) IMMOVABLE PROPERTY - CONSOLIDATED REGISTER OF PROPERTIES NOT MAINTAINED AND STATUS OF THE PROPERTIES NOT FURNISHED:

Consolidated register showing the properties owned by the Municipal Corporation was not maintained. Several immovable property registers were produced to audit. The reasons for maintaining so many registers were not furnished. The details of properties acquired were simply noted in the registers. But, the present status of the properties was not noted. In the absence of the same, the details of the buildings, lands, shops, vacant sites etc., owned by the corporation and the properties utilizing by the corporation, properties leased out, properties encroached etc., could not be verified in audit. Action may be taken for the preparation of consolidated register of properties owned by the corporation duly recording the present status, certified and produced to audit for verification.

Loss, if any, caused due to not safe guarding/non-leasing of assets may be worked out and made good from the person or persons responsible.

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

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

30) 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 Corporation 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 Corporation 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 Corporation.

31) REVENUE- M L REGISTERS NOT PRODUCED-NEEDS ACTION

As verified from the revenue section it was noticed that the M.L registers of following wards were not produced for Audit, in this regards the following subjects were not found in audit verification.

- The building measurements
- The correct assessment Tax on building
- The certification of higher authorities
- Building Application No & Date
- Calculations for tax arriving
- The building was approved or authorized

Hence early action would need to be taken to produce the M.L registers of the following wards for verification.

1st,2nd,3rd,4th,8th,13th,14th,15th,16th,19th,22nd,24th,25th,26th,27th and 28th. Wards

(as per half margin letter No. 02 Dt 28-01-2016)

General Account

32) Quarters – Quarters Rent from the employees were deducted but not adjusted to General fund account - needs action Rs. 7,17,336/-

As verified from the municipal Records, it is observed that, the municipal Corporation having municipal residential quarters in various places in the municipal area, the same was allotted to the Municipal Employees, and it shall be the standard rent as fixed in accordance with F.R. 45-A-IV(b) or 10% of emoluments whichever is less.

Accordingly the municipal residential quarters are occupied by the municipal employees. (List enclosed). In this connection, the HRA recovered towards quarters rent from the employees who occupied the municipal quarters were not received the municipal general funds

Further, it was observed that, the HRA were recovered from the pay bills of municipal employees who occupied the quarters under the non-Government deduction head, and the same was kept in the DDO account, early action would need to be taken and it has to be worked out since from the individual were occupied the quarters and the same has to be transferred to municipal General Funds from the DDO account.

Further, it is informed that due to the above instance, if any loss caused to the institution the same may be made good from the person or persons responsible and fact may be intimated to audit for verification,

-Statement enclosed-

(as per half margin letter No. 03 Dt 10-01-2016)

List of employees who are occupied the municipal quarters

S.No.	Name of the employee	Designation	Amount of H.R.A. claimed from the regular salary bill, which is less than the 10% of total emoluments	Quarters Rent deducted from pay bill (per month)	D.D.O account No.
	Sarvasri				
1	V.Rani	PHW	2037-	2037-	30831206549
2	B.Saila	''	1412-	1412-	''
3	T.Radhakrishna	''	1981-	1981-	''
4	S.Raniamma	''	2472-	2472-	''
5	N.Sulochana	''	2037-	2037-	''
6	V.Alimelu	''	1412-	1412-	''
7	M.Ramanna	''	1672-	1672-	''
8	Md.Mumtaj	''	1915-	1915-	''
9	Ammarani	''	1412-	1412-	''
10	T.Lakshmi	''	1372-	1372-	''
11	M.Subramanyam	''	2543-	2543-	''
12	V.S.Charles	''	2094-	2094-	''
13	A.Munaswamy	''	1981-	1981-	''
14	L.Kesavan	''	1372-	1372-	''
15	P.Govindudu	Maistry	2342-	2342-	-
16	V.C.Gopinath	''	2472-	2472-	''
17	V.Sreeni	''	2472-	2472-	''
18	V.Penchulaiah	''	2472-	2472-	''
19	P.Kanakavalli	Ayah	1624-	1624-	''
20	S.Avisappa	PHW	1717-	1717-	''
21	R.Kotamma	''	2472-	2472-	''
22	M.Sekhar	''	2543-	2543-	''
23	M.Aruna	''	1537-	1537-	''
24	B.Dass	''	1672-	1672-	''
25	B.Yesupadam	''	1624-	1624-	''
26	C.V.Lalitha	''	2472-	2472-	''
27	Lakshmi Narayanamma	''	2543-	2543-	''
28	Shanmugam	''	1672-	1672-	''
29	M.Babu S/O Chinnaiah	''	2277-	2277-	''
30	M.Nagaraju	''	2155-	2155-	''
		Total	59,778-	59,778-	''

Quarter Rent for one month Rs. 59,778- (April`2014),
at the above rates for one year = 59,778x 12 = 7,17,336/-

Municipal Corporation, 2014-15
Code No-09 – Violation of Rules

33) GENERAL ESTABLISHMENT – PROVIDENT FUND FINAL DRAWELS – CERTAIN IRREGULARITIES – NEEDS ACTION.

During the course of audit it is noticed that the Provident Fund final payments were given to the staff in General Establishment in the following vouchers as detailed below. But the applications of the individuals, ledgers, interest particulars, balance left at the time retirement with work sheet were not produced for verification. In the absence of the same the correctness of the sanctioning of Temporary advances could not be certified in audit. Action would need to be taken for production of the same for verification in audit.

34) LAW CHARGES PAID - CONNECTED SUIT REGISTER NOT PRODUCED
EXPENDITURE INCURRED Rs. 4,03,000/- HELD UNDER OBJECTION.

As verified from the annual account for the year 2014-15, a sum of Rs.4,03,000/- was paid towards legal charges. But the connected suit register was not made available for verification.

Due to non-production of suit registers, advocate khatha account could not be verified in audit and whether the following procedure prescribed for maintenance of suit register was followed or not.

1. That all the suits to which the institution was a party were entered in the register.
2. That separate pages were allotted for each suit and that appeals were entered separately giving a cross reference to the original suit.
3. That the expenditure incurred on a suit was entered with full details in the appropriate columns of the register.
4. That advances made to advocates and their adjustments on receipt of detailed bills was written up against the suit concerned.
5. Those particulars regarding, results of the suits, the sum decreed towards suit, costs etc were noted in the appropriate columns of the register.
6. That recoveries made were also noted in it.
7. That decrees were not allowed to become time barred and that execution petitions have been filed in time.
8. That the progress of suits, execution of decrees and recoveries of amounts decreed were watched through this register by the institution.
9. That half yearly returns showing the number of suits pending relating to previous year, number filed during the half year, the number disposed of and the number pending at the end of the half year have been obtained from the pleaders and checked with reference to the entries in this register.

10. That amounts decreed have been noted in the miscellaneous demand register with a view to watch their recovery.

TOWN PLANNING

35) NON-COLLECTION OF ADVERTISEMENT TAX ON CABLE T.V. NET WORK

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

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

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

Hence action would need to be taken to work out arrears pending from table T.V. operator in the Municipal Corporation area till to date and collect the same. the same adjusted to municipal funds and fact may be intimated to audit for verification.

36) VACANT SITE TAX – COLLECTION MADE – DEMAND AND ARREAR DEMAND REGISTERS NOT MAINTAINED – CERTAIN IRREGULARITIES – NEEDS ACTION.

As verified from the Annual account, Chitta and Demand Registers of Vacant Site Tax, it is noticed that an amount of Rs.1,100/-was collected towards Vacant Site Tax including both the arrear and current during the year under report. Due to the following irregularities, the above collection of the Vacant Site Tax could not verify with the Demand and Arrear Demand Registers.

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

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

37) VACANT SITE TAX AND ITS COMPONENTS

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

The rate of taxation in the Municipal area:

	<u>Residential Buildings</u>	<u>Non-Residential buildings</u>	
1. General purpose	12%	15%	
2. Water Supply	5%	5%	
3. Drainage Tax	1%	2%	
4. Scavenging Tax	1%	2%	
5. Lighting Tax	<u>1%</u>	<u>3%</u>	
Total	<u>20%</u>	<u>27%</u>	
6. Education Tax	3%	3.5%	
7. Library Cess	<u>1.6%</u>	<u>2.15%</u>	
Total	<u>24.6%</u>	<u>32.65%</u>	
Average of both residential and non-residential and non-residential rate of taxation=	$\frac{24.6+32.65}{2} = \frac{57.25}{2} = 28.62\%$		
Average of rate of residential			
1. General purpose	$\frac{12+15}{2}$	$\frac{27}{2}$	13.5%
2. Water Supply	$\frac{5+5}{2}$	$\frac{10}{2}$	5%
3. Drainage Tax	$\frac{1+2}{2}$	$\frac{3}{2}$	1.5%
4. Scavenging Tax	$\frac{1+2}{2}$	$\frac{3}{2}$	1.5%
5. Lighting Tax	$\frac{1+3}{2}$	$\frac{4}{2}$	2%
6. Education Tax	$\frac{3+3.5}{2}$	$\frac{6.5}{2}$	3.25%
7. Library Cess	$\frac{1.6+2.15}{2}$	$\frac{3.75}{2}$	1.87%
Total			28.62%
1. General purpose =	State Receipts x $\frac{13.5}{28.62} = \frac{7.17}{100}$	7.17%	
2. Water supply =	State Receipts x $\frac{5}{28.62} = \frac{17.47}{100}$	17.47%	
3. Drainage Tax =	Total Receipts x $\frac{1.5}{28.62} = \frac{5.24}{100}$	5.24%	
4. Scavenging Tax =	Total Receipts x $\frac{1.5}{28.62} = \frac{5.24}{100}$	5.24%	
5. Lighting Tax =	Total Receipts x $\frac{2.0}{28.62} = \frac{6.99}{100}$	6.99%	
6. Education Tax =	Total Receipts x $\frac{3.25}{28.62} = \frac{11.36}{100}$	11.36%	
7. Library Cess =	Total Receipts x $\frac{1.87}{28.62} = \frac{6.53}{100}$	6.53%	
	Total Rs. <u>100.00</u>	----- 100.00	

However necessary records were not pointed out to audit to verify whether the said procedure was followed or not. Hence necessary action would need to be taken to

follow the above procedure in levying the Water Tax in the municipality at the said proportions to avoid loss of revenue that may occur if the same is not followed.

Municipal Corporation, 2014-15
Code-09

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

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

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

**39) TOWN PLANNING – PENALTY ON TIME BARRED PLAN APPROVALS
WERE NOT COLLECTED – NEEDS ACTION.**

As verified from the Plan approvals, it was noticed that the penalty not imposed on time barred plan approvals which is work should not be completed in the time allowed, the instructions were laid down in the gazette the period of permission is Three years from the proceeding date allotted by municipal Commissioner, and the work should be completed within time allowed. If not done, the permission shall be got revalidated before the expire of the period, and also instructions issued in gazette 50 to 100% on the approval fee of the charges was imposed and collected from the time barred approvals. The revenue department also house tax fixed and assessment No. given to lapsed approvals without checking of time barred plan approvals. If there is no coordination between Revenue and Town planning departments have been made such type of lapses.

Hence early action would need to be taken to recover of penalty as per Govt., orders from the following Time barred plan approvals and remitted to certain head of account and there is any loss to the institution, held responsible person or persons who are appointed.

The Building application No. & Date	Lapsed date	Assessment date
70/2009/G2 dt.6.05.2009	5.5.2012	30.10.2014
247/2011/G2 dt.21.10.2011	20.10.2014	27.01.2015
09/2011/G2 dt.5.02.2011	4.02.2014	15.7.2014
136/09/G1/6.8.2009	5.8.2012	20.4.2014
164/2010/G1 dt.8.9.2010	7.9.2013	21.7.2014
228/2010/G1 dt.25.3.2011	24.3.2014	14.08.2014
222/2010/G1 dt.25.3.2011	24.3.2014	14.8.2014

**40) TOWN PLANNING -UNAUTHORIZED BOARDING'S AND HOARDINGS
CHARGES NOT COLLECTED - NEEDS ACTION.**

As verified from the receipt of boarding's and hoardings, it was noticed that the collection of unauthorized boarding's and hoardings i.e Schools, Hospitals, Garments and other business in municipal area was not collected and not shown in the registers, the authorities were not found this type of boarding's and hoardings and neglect of their duties, and loss to institution.

Hence early action would need to be taken to found the unauthorized boarding's and hoardings in municipal areas and collect fines or charges from the competent for development of municipal receipt.

41) PROPERTY TAX APPEALS - RECORDS NOT PRODUCED :

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

42) TOWN PLANNING – TIME BARRED PLAN APPROVALS LIST OR REGISTER NOT MAINTAINED – NEEDS ACTION.

As verified from the registers, it was noticed that the Time barred plan approvals register were not maintained in this section, the government were instructions issued the period of permission is Three years from the proceeding date allotted by municipal Commissioner, and the work should be completed within sanctioned period later the penalty will be imposed as per Govt instruction on time barred plan approvals, but there is could not possible to verification for certain lapses.

Hence early action would need to be taken to prepare to Time barred plans registers or list and the same was produced for audit.

43) UNAUTHORISED CONSTRUCTIONS- REGISTER OF UN- AUTHORIZED CONSTRUCTIONS NOT MAINTAINED - IRREGULAR.

During the course of audit, it was noticed that the register of unauthorized constructions was not maintained in town planning section. Whereas on verification of records relating to revenue section, it was noticed that, a huge No. of unauthorized buildings were constructed up to 2012-13 and house tax was imposed with 10% penalty which was irregular and the Corporation sustained huge loss due to the non imposition of penalty on U.C.S. as per G.O. No. 49 MA Dt 30-7-98

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44) TOWN PLANNING - UNAPPROVED LAYOUTS - 10% OPEN SPACE CHARGES NOT COLLECTED NEEDS EARLY COLLECTION.

According to Rule issued under Section 344 of the Hyderabad Municipal Corporation Act 1955, 10% of O.S.C. needs to be collected on unapproved layout sites but on verification of the Building application register for the year 2012-2013, it was noticed that there was difference in collection of the open space charges in the building application.

In the same area some of the applicants were imposed 10% O.S.C. where as some others were exempted from the payment of 10% O.S.C. even though the sites belong to same area. But the reasons for not imposing the 10% open space charges were not explained in audit.

Apart from the register of approved layouts and the notified extension areas was also not produced to audit. Due to lack of the said records and sufficient information with regard to the approved layouts and unapproved layouts, the veracity in giving exemption and imposition of 10% O.S.C. could not be verified.

Hence action needs to be taken to get entire transactions verified for finding the correctness of the same.

**

45) LIST OF UNAUTHORISED LAYOUTS NOT PRODUCED - LOSS NEEDS RECOVERY- MATTER NEEDS INVESTIGATION:

The following important records not produced for Audit

1. The list of un-authorized layouts in the Agricultural land which have been converted into residential areas and which have been recorded in the master plans, as Agricultural lands.

2. The steps taken by city planner to take over the reserved land from the owners, pending approval of layout which have been permitted by the Director of town planning with L.P. Member,

3. The list of rejected layouts in which the work started.

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

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

**46) LIST OF OBJECTIONABLE ENCROACHMENT NOT PREPARED -
OBJECTION STATEMENT NOT PRODUCED - ENCROACHMENTS NOT
CLASSIFIED - IRREGULAR.**

As verified the D.R. of encroachments it is noticed that they were not classified as permanent or temporary. Further a list of objectionable encroachments prepared and was not readily prepared and produced for audit.

Further an objection statement was also not prepared and produced for audit. The register of encroachments was not maintained ward wise so as to verify whether the defaulters of previous were allowed for the year 2014-15, If so it is a loss to the institution under encroachments as they were given to the defaulters.

47) TOWN PLANNING SECTION - NON-COLLECTION OF LABOUR CESS FROM APPROVED PLAN DURING THE YEAR NOT MADE - NEEDS EARLY ACTION

As seen from the connected records i.e., Building Applications of Town Planning Section, it was noticed that the tariff of 1% Labor Cess relating to -Building and other construction works- vide G.O.Ms.No.112, Labor Employment Training & Factories (Lab. II) Department, dated 15-12-2009 was not collected in the approved plans. But, as per the Provisions contained in Annexure -I of the Building and other construction workers (Regulation of Employment and conditions of Service) Act, 1996 (Central 27 of 1996) (Main Act) and the Andhra Pradesh Rules made there under; The Building & other Construction Workers- Welfare Cess Act, 1996 (Central 27 of 1996) (Cess Act) and the Building & Other Construction Workers Cess Rules, 1998 the tariff of 1% has to be collected as Labor cess from all Establishments Employing 10 or more workers on any day. As per the Para No.2 of the said G.O. the term establishment means (section 2(j))any establishment belonging to, or under the control of, Government, anybody corporate or firm, and individual or association or other body of individuals which or who employs building workers in any building or other construction work; and includes an establishment belonging to a contractor, but does not include an individual who employs such workers in any building or construction work in relation to his own residence the total cost of such construction not being more than rupees ten lakhs.

As per the Para No.5 of the said G.O. and as per rule 4(4) of the Cess Rules, where the approval of construction work by a Local Authority is required, every application for such approval shall be accompanied by a crossed demand draft in favour of the Board for the amount of cess on the estimated cost of construction for the total project or for the period of one year, as the case may be.

As per the Para No.6 of the said G.O. further, as per Rule-5 the Government Office/public Sector undertakings/Local Bodies/Cess Collector shall transfer the cess collected under Rule 4 along with the challan prescribed

under the accounting procedure under G.O.MsNo42, LET & F (Lab-II) Department dated 30-4-2007. While remitting the amount, actual collection not exceeding 1% of the total amount collected may be deducted.

As per the Para No.7 of the said G.O. as per Rule - 5(3), the amount collected shall be remitted to the Board within 30 days of collection.

As per the Para No.8 of the said G.O. as per section 6(1) of the Cess, every employer within 30 days of commencement of his work or payment of Cess, shall furnish to the Assessing Officer.

In the light of the above position all establishments which have employed more than 10 workers on any day or the cost of construction exceeded Rs.10 lakhs are liable for payment of labor cess of 1% on construction cost. But in the constructions that took place during the year 2012-13, labor cess @ 1% whether collected or not from the builders/employers/individuals at the time of approval of plan itself, could not be verified in audit as all the building applications were not produced for verification in audit. The amount of labor cess component to be collected has to be worked out and remitted to the Department of Labor, Govt of A.P duly collecting the same.

PUBLIC HEALTH

48) P.H-SALARIES OF CONTRACT LABOURS – NOT PAID THROUGH BANKS AND INSURANCE CERTIFICATES NOT PRODUCED – IRREGULAR.

In the Circular Roc.No: 1994/2007/M1, Dt: 18-6-2008 of the Commissioner and Director of Municipal Administration, certain instructions were issued regarding the payment of wages to the contract workers in sanitation and other wing that,

1. All the payments to the contract workers of the sanitation and other wing shall be paid through Banks only.
2. The Contractors shall open Bank Accounts in the name of the workers within their respective area/units of their Drawing Branches only.
3. Municipal Commissioners will issue the cheque in the name of the contractor and the same has to be deposited by the contractor in his concerned Bank. The said contractor shall issue a statement of the names of the workers, their account numbers and the wages to be paid according to the attendance sheet furnished and also a cheque in the name of Branch Manager to deduct the same amount from his account and to credit to the respective workers accounts.
4. While submitting the bill, the contractor shall furnish the statement of wages along with the cheque of the wages etc., to be paid to the workers well in advance to the Municipal Commissioner and Municipal Commissioner shall issue cheque towards the services provided by the contractor. The Commissioner shall send the cheque of the wages to the concerned Bank and ensure that minimum wages are paid as per norms and see that the same shall be credited to the respective workers accounts.
5. From the month of July 2008, all the payments shall be made only through Banks. Under no circumstances payments can be made without following the above procedure.
6. All the Commissioners shall collect from their contractors, the names of the workers on his rolls for whom he has opened accounts and the statement of payments made through Banks and in turn the MC, shall submit the same to the Commissioner and Director every month.

But the payments were made to the contract workers towards their wages without following the above guidelines by the concerned authorities which are irregular.

Action would need to be taken to open the Bank Accounts immediately in

the names of contract workers henceforth and report compliance to audit.

Municipal Corporation, 2014-15
Code No: 09

49) P.H – MISCELLANEOUS RECEIPT NOT COLLECTED – NEEDS ACTION.

As verified from the receipt of the Public health, it was noticed that the collection of miscellaneous receipt i.e testing fees of meat products, fines on any deviation in hotels, public markets etc, Milk business, public markets, and Slater house, in the premises of Municipal corporation was shown nil for the year of 2014-15.

Hence early action would need to be taken for collection of said miscellaneous receipt for development of institution funds.

(as per half margin letter No. 04 Dt 09-03-2016)

50) PUBLIC HEALTH - CONSERVANCY ARTICLES - INDENT ORDER / LETTERS -NOT OBTAINED AND PRODUCED.

As verified from the Public Health Conservancy Articles Stock Register many articles were issued to the Sanitary Inspector/ Mastery of Public Health Section during the year 2014 - 2015. But the Indents/ orders / letters were not obtained and produced to audit for verification.

In the absence of the above indent orders / letters the correctness of the issue and utilization of the articles could not be established. Loss, if any, caused in this regard would need to be made good from the person or persons responsible.

51) P.H – D&O TREAD LICENSE REGISTERS NOT MAINTAINED PROPERLY

As verified from the D&O Tread license registers of 1st, 2nd, 3rd and 4th divisions it was noticed that the registers was not maintained properly and the following defects at there in this registers.

1. Various type of trades were not posted head wise or name wise, they are posted all types of trades in club and there are nearly 600 type of trades was applied for trade license, in this connection the verification trade licence fees as per gazette could not possible in stipulated period.
2. New DNO trades during the year particulars of how many trades are received in the year and how many trades' delusions were not posted and produced.
3. The arrear demand and collection particulars were not shown in separately, hence could not possible to the penal interest on delayed remittance collected or not and collection and balance of arrears.
4. The head wise licence particulars statement not recorded in this registers
5. Physical verification not done and registers were not certified by the higher authorities.

The DNO trade license fee receipt is the one of the main receipt resource the Institution, but there is no observation and clear neglect of higher authorities for development of municipal revenue.

Hence early action would need to be take to rectify said lapses and produce for Audit verification

(as per half margin letter No. 04 Dt 09-03-2016)

**52) D&O TRADERS - LICENSE FEE COLLECTED - CHALLANS NOT
PRODUCED TO AUDIT**

During the course of audit, many of the challans relating to license fee (D&O Traders) for the year 2014-15 were not produced to audit for verification. Due to the non-production of the challans, the correctness of the entries in the chitta, D&O T demand registers for the year 2014-15 cannot be verified in audit. Action would need to be taken to produce the challans for verification in audit.

(as per half margin letter No. 04 Dt 09-03-2016)

53) P.H. – NEW D&O TRADES PARTICULARS AND CONNECTED FILES NOT PRODUCED – NEEDS ACTION.

As verified from the D&O Tread license registers of 1st, 2nd, 3rd and 4th divisions it was noticed that the following particulars of new D&O trade licenses issued by the municipal corporation for the year of 2014-15 were not produced for audit,

- 1) License Applications.
- 2) License is applied for which kind of business.
- 3) Name of the business.
- 4) Strength of labors in working
- 5) Length of the shop or business premises which applied etc.

The D&O trade license fesses are fixed in the gazette, the base of above particulars, hence due to non available of said particulars could not possible to verification for correctness of the D&O trade license fesses, in this regards there is any misuse or any loss of institution held responsible of the person or persons who were appointed.

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(as per half margin letter No. 04 Dt 09-03-2016)

54) P.H-PURCHASE OF PUBLIC HEALTH MATERIALS SUCH AS BLEACHING, LIME, BROOM STICKS AND BASKETS ETC., - STOCK REGISTER NOT PRODUCED.

An aggregate amount of Rs. 23,400- was drawn and spent towards purchase of Public Health materials such as Bleaching powder, Lime powder, Broom sticks and Baskets as detailed below. But the connected files, stock registers were not made available for verification in audit. In the absence of the same it could not verified in audit whether the Tenders/Quotations were invited, reasonable rates were paid, stocks were received in good condition and utilized properly. On account of the above omissions the correctness of the payments made towards purchase of Public Health materials could not be checked in audit. Hence the expenditure could not be admitted and is held under objection.

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(as per half margin letter No. 04 Dt 09-03-2016)

55) REGISTER OF VEHICLES, CARTS AND ANIMALS NOT PRODUCED.

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

(as per half margin letter No. 04 Dt 09-03-2016)

56) PH - MAINTENANCE OF VEHICLES - RELEVANT REGISTERS NOT MAINTAINED AND PRODUCED.

The following are the important registers to be checked in audit of bills relating to maintenance of vehicles in public health section.

1)Log Books 2)Registers showing the repairs, replacements etc., 3) Register of inventory or equipment 4) Hire charges payment register 5) Register of old parts collected after replacement 6) Register of accidents.

1) Log Book: During the course of audit due to non-production of these books, it could not be verified in audit whether the following procedure was followed.

- i) That all the entries in the relevant columns in the Log Books were made.
- ii) That the entries in log books were noted by the officer who used the vehicle in his own hand writing the mileage at the start and at the completion of their trips after verifying kilometers.
- iii) That sufficient particulars were recorded regarding movement and purpose to indicate that the journeys were on official business.
- iv) That the log book in respect of each vehicle was closed at the end of the month and a summary prepared in the log book showing details of duty and non-duty journey performed during the month in the prescribed proforma.
- v) That the quantity of petrol diesel oil purchased has been entered in the log book of the respective vehicle.
- vi) That the hire charges collected as per hire charges payment register have been entered in the concerned log books.
- vii) That the log book was scrutinized personally by the authority concerned once in a month and his signature appended there in.
- viii) That the log book was written in the prescribed proforma with full details

2) REGISTER SHOWING THE REPAIRS, REPLACEMENTS, SPARE PARTS ETC

An amount of Rs. 2,45,934/ towards replacement of spares for municipal vehicles, but due to non-production of these registers, it could not be verified in audit whether the following prescribed procedure was followed.

a) That the voucher No. and date and nature of repairs etc. together with amount were noted in the appropriate columns of the register.

b) That in the case of replacement etc. the old parts were disposed off in public auction noted and the sale proceeds credited to municipal funds

c) That in case of purchase of spare parts, the rules relating to the invitation and disposal of tenders have been observed.

3) REGISTER SHOWING THE COST OF PETROL, OIL, ETC.,

An amount of Rs. 50,11,362./- was spend towards oils, but Due to non-production of this register, it could not verified in audit whether the following prescribed procedure was followed or not.

a) That the details of expenditure incurred towards cost of petrol etc. have been entered with reference to the voucher No. and date and the amount covered for the same.

b) That the consumption of the petrol, oil etc. date wise has been entered therein.

c) That in respect of the contingent bills for the supply of petrol/diesel oil, the following certificates have been recorded by the authority concerned on the bills.

Certified that quantities purchased have been entered in the log book of the respective vehicle.

Certified that necessary recoveries under rules have been made from the parties concerned using the vehicles for non-duty journeys and the amounts credited to the institution.

d) That the mileage run by the vehicle during a particular period as per log book was in accordance with the issues of petrol and oil shown in this register.

e) That the propulsion charges or cost of fuel etc., received if any from the persons who used the vehicle on non-duty have been entered in this register and a receipt to that effect has been issued to the parties.

f) That the register was periodically checked by the concerned authority and a certificate to that effect has been recorded.

LOANS, ADVANCES AND DEPOSITS

57) Loans & Advance -Tour Advance Sanctioned – Amount not got adjusted and not forwarded to ADR– Needs recovery Rs. 1,09,439/-

As verified from the Loans & Advanced Registers for the year 2014-15, it was noticed that an amount of Rs. 1,09,439-00 was sanctioned towards Tour advance from 2006-07 to 2013-14 to the employees to perform tour on official purpose. But the details of tour performed by the employees and connected adjustment bills were not forthcoming to audit. So it is deemed that the bills were not adjusted during the year, and the same was not brought forwarded to area demand register of 2014-15.

As per the A.P Traveling Allowance Rules 1996 and Article 84 of A.P Financial code, the advances sanctioned towards Traveling Allowance should be adjusted on the completion of tour or by the 31st March whichever is earlier. Traveling Allowance advances on tour drawn in the month of March may be adjusted on completion of the journey or by 30th April whichever is earlier. If delayed more than 3 months, the entire advance outstanding shall be recovered in the next pay bill along with penal interest as per Article 221 of A.P Financial code. Hence the above rules were not followed by the concerned authorities regarding the same and amounts were not recovered till to date which is irregular.

Hence an early action would need to be taken by the concerned authorities to recover the amounts from the following employees and remitted to the connected Head of account under intimation to audit.

-Statement enclosed-

Annexure to para: .

List of pending adjustment of T.A.Advance

S.No.	Vr.No./Date	Name of the employee	Designation	Year of advance was taken	Amount of advance
		Sarvasri			
1	-	K.Raghupathi,	Tracer	2005-06	10,107-
2	-	Mohan	Driver	^^	1,500-
3	531/7-06	P.Md.Allem	J.A.	2006-07	1,500-
4	675/7-06	P.Saralamari	Chair-person	^^	5,000-
5	850/7-06	K.Mallikarjunappa	Dy.E.E.	^^	2,000-
6	^^	P.Saralamari	Chair-person	^^	5,000-
7	851/8-06	R.Sandyarani	-	^^	2,005-
8	976/9-06	P.Md.Allem	J.A.	^^	1,500-
9	1293/11-06	^^	^^	^^	1,500-
10	1671/1-07	T.Ravi Reddy	J.A.	^^	1,500-
11	^^	Md.Allem	^^	^^	1,500-
12	1718/2/07	^^	^^	^^	1,500-
13	1811/^^	^^	^^	^^	1,500-
14	1910/^^	P.Saralamari	Chair-person	^^	3,000-
15	2002/3-07	P.Md.Allem	J.A.	^^	2,000-
16	82/4-07	^^	^^	2007-08	1,500-
17	199/^^	^^	^^	^^	500-
18	288/5-07	^^	^^	^^	1,500-
19	450/6-07	P.Ramu,	JA (RNMR)	^^	2,000-
20	676/9/07	N.Kasaiah	S.I.	^^	15,000-
21	680/^^	T.Ravi Reddy	JA	^^	1,500-
22	720/10-07	P.Md.Allem	JA	^^	1,500-
23	845/11-07	K.Ashok Kumar	TPBO	^^	1,000-
24	881/^^	N.Kasaiah	S.I.	^^	2,000-
25	903/12-07	P.Md.Allem	JA	^^	1,500-
26	936/^^	^^	^^	^^	1,500-
27	1066/3-08	T.Ravi Reddy,	JA	^^	1,500-
28	17/8-07	G.Gopi	JA	^^	15,000-
29	39/1-08	^^	^^	^^	500-
30	62/3-08	^^	^^	^^	15,000-
31	143/5-08	P.Md.Allem	JA	2008-09	2,000-
32	811/2-2010	K.R.Venkatesh	Attender	2009-10	500-
33	11/11-10	V.Muralidhar	RA	2010-11	500-
34	842/2-11	M.C.Koteswar Rao	M.E.	^^	3,827-
			Total		1,09,439-

58) LOANS & ADVANCE - ADVANCES SANCTION TO EMPLOYEES FOR SPECIFIC PURPOSE BUT THE ADJUSTMENT PARTICULARS NOT PRODUCED FOR AUDIT - NEEDS ACTION RS. 13,21,114/-

As verified from the Arrear Advance Register for the year of 2014-15 it is noticed that an huge amount of Rs. 13,21,114/- was sanctioned as an permanent advance to the Municipal employees, Chittoor from 2006-07 to 2014-15 for specific purpose but the said advance not got adjusted and utilization certificate was not produced for Audit. And same was not brought forwarded to Arrear demand register for the year of 2014-15.

As per Article 99 of A.P financial code the advances should be adjusted by the detailed bills and vouchers as soon as possible, and second advance can only be drawn when the first advance is adjusted. But the higher authorities not followed by these rules, and advance sanctioned to the employees more than 3 or 4 when the first advance not adjusted, the same objection raised in every year in audit report, but the high authorities are not respond to rectify said omissions, in this connection the hues amount of advance pending adjustment could not possible to collect in feature.

Hence immediate action would need to be taken to adjust the advances or otherwise the amounts sanctioned would need to be recovered from the concerned along with penal interest and same may be produced for audit.

-Statement enclosed-

Annexure to para: .

List of pending adjustment of Temporary Advance

S.No.	Vr.No./Date	Name of the employee	Designation	Year of advance was taken	Amount of advance
		Sarvasri			
1	243/7-08	E.Balaji	TPS	2008-09	30,000-
2	594/12-08	S.Dasthagiri	A.E.	``	79,200-
3	157/4-09	N.Kasaiah	S.I.	2009-10	50,000-
4	81/4-10	E.Balaji	TPS	2010-11	15,000-
5	822/2-11	``	``	``	15,000-
6	01/5-11	G.Gopi	C.O.	2011-12	90,000-
7	204/7-11	Dr.Mithra	M.H.O	``	25,000-
8	266/9-11	``	``	``	1,41,914-
9	419/10-11	``	``	``	2,00,000-
10	485/11-11	V.Baba	C.O.	``	35,000-
11	528/12-11	N.Venkatesh	R.A.	``	50,000-
12	26/4-12	V.Baba	C.O.	2012-13	15,000-
13	34/7-12	S.Basthagiri	A.E.	``	2,00,000-
14	621/12-12	Dr.Mithra	M.H.O.	``	3,00,000-
15	183/10-14	K.Chinnaiah	S.I	2014-15	15,000-
16	184/``	``	``	``	50,000-
17	540/2-15	K.Shanmugam	Driver	``	10,000-
			Total		13,21,114-

59) LOANS & ADVANCE -MARRIAGE ADVANCE SANCTIONED - BALANCE AMOUNT NOT GOT ADJUSTED AND NOT FORWARDED TO ADR- NEEDS RECOVERY RS. 8,450/-

As verified from the Loans & Advanced Registers for the year 2014-15, it was noticed that an amount of Rs. 8,450-00 was sanctioned towards Marriage advance from 2008-09 to 2013-14 to the employees to marriage to their children for marriage purpose. But the details of adjustment were not forthcoming to audit. So it is deemed that the advances were not adjusted during the year, and the same was not brought forwarded to area demand register of 2014-15.

As per the Article 84 of A.P Financial code, the advances sanctioned to the self or his/her child for marriage purpose should be adjusted by the monthly equal installments. The same was recovered regularly and the leaving balance has to be recovered, the advance outstanding shall be recovered in the next pay bill along with penal interest as per Article 221 of A.P Financial code. Hence the above rules were not followed by the concerned authorities regarding the same and amounts were not recovered till to date which is irregular.

Hence an early action would need to be taken by the concerned authorities to recover the amounts from the following employees and remitted to the connected Head of account under intimation to audit.

Annexure

List of pending adjustment of Marriage Advance

S.No.	Vr.No./Date	Name of the employee	Designation	Year of advance was taken	Amount of advance
		Sarvasri			
1	594/12-08	M.Selvi	PHW-II, Div,	2008-09	8,450-

60) ADVANCE - DEVELOPMENTAL CHARGES-WORKS - ADVANCES PAID TO THE MUNICIPAL ASST.ENGINEER - IRREGULAR NOT GOT ADJUSTED - NEEDS RECOVERY - Rs. 5,01,050/-

During the course of audit as verified from the cash book an aggregate amount of Rs 5,01,050/- was drawn and paid to Municipal Asst. Engineer towards advance for departmental execution of works without receiving any quotations or advance stamped acquaintances 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 getter. As per Section 197 A.P.P.W.D.Code and as per Go.Ms.No.23, I & CAD(PW COD) Dept., 05-03-1999 vide para No.03.01.05, advances can be paid to the contractor for works exceeding more than 1crore of estimated cost are permitted to avail mobilization advance @ 10% of value of contract and as per Section 197(a) a petty advance can made with permission of authorized officers up to a limit of Rs.250/-.The rules which framed by the Govt which was not followed by the executive authority. Hence the advances paid to the Municipal Asst. Engineer would need to be recovered along with penal interest and it is suggested not to repeat in future days.

S.No.	Vr.No./Date	Name of the employee	Designation	Year of advance was taken	Amount of advance
		Sarvasri			
1	401/11-14	Pushpagiri naik	A.E.	2014-15	4,73,550-
2	402/11-14	''	''	''	27,500-
			Total		5,01,050-

61) LOANS & ADVANCE - PROVIDENT FUND ADVANCE REGISTER - SANCTION OF PF LOANS TO THE MUNICIPAL EMPLOYEES - IRREGULAR - NEEDS ACTION.

As verified from the PF Advance Register of the Municipal Employees, it was noticed that the GPF Part Final Withdrawals were sanctioned to the following Employees who were not completed 20 years of service.

As per the Rule 15 A (i)(a) and 15 (B) of A.P GPF Rules 1935, the subscriber should complete 20 years of service or less than 10 years of left over service for retirement for sanction of part final withdrawal. But the above rule was not followed by the concerned authorities

Hence action would need to be taken to recover the already sanctioned GPF amounts from the concerned Employees and the same would need to be remitted to the concerned Head of account under intimation to audit.

62) LOANS & ADVANCE - PROVIDENT FUND - PF SUBSCRIPTIONS - SHORTLY DEDUCTED - NEEDS ACTION.

As verified from the Provident Fund Register of Municipal Employees, it was noticed that the monthly PF subscriptions were short deducted from the pay bills. As per the Rules issued by the Government in the A.P GPF Rules 1935, the monthly subscription of PF is to be deducted @ 6% on the Basic Pay for the regular employees if insured with APGLI/LIC/PLI if not 12% of Basic Pay and 4% of Basic Pay for the Class IV Employees. The above rules were not followed by the concerned authorities regarding the same.

Hence action would need to be taken to recover the short deducted PF amounts and remitted to the concerned Head of account and the remittance particulars would need to be produced to audit for verification besides deducting the PF amounts correctly henceforth.

63) LOANS & ADVANCE - ARREAR AND CURRENT REGISTERS OF PERMANENT ADVANCE WAS NOT MAINTAINED PROPERLY- NEEDS ACTION.

As verified from the Loans & Advance register it was noticed that the Current and Arrears Registers of permanent advance for the year 2013-14, the following irregularities pointed out in audit.

- 1) Some advance particulars written in register by pencil.
- 2) White fluid used in the register.
- 3) Some advance particulars i.e Name, Voucher no., sanction date etc not recorded in the register
- 4) Advance recovery particulars i.e adjustment vouchers/Challan no and date not recorded properly
- 5) The higher authorities not verified, certified and pointed out to the certain irregularities

Hence early action would need to be taken to produce the above records for audit

64) DEPOSIT – REGISTER OF DEPOSITS – ABSTRACT NOT STRUCK UP AND NOT GOT ATTESTED BY THE EXECUTIVE AUTHORITY.AND CERTAIN DEFECTS.

As verified from the deposits register during the year under report the following DCB particulars arrived in the register. But the same was not (entries with pencil only) strucked in detailed and not got attested by the executive authority.

Further the following defects were noticed during the course of audit.

1. The details of outstanding balance of the deposits in the refunded by the end of the previous financial year were not brought forward.
2. The deposits received during the year were not posted in the register Properly.
3. The refunds of deposits made were also not posted and rounded of properly.
4. Monthly abstract as well as annual abstract of the receipts and refunds of the deposits were not appended in the register and not certified by the MDO.
5. Lapsed deposits if any were not adjusted not the general funds by making suitable transfer entries.
6. The year wise split up of the deposits was pointed out to Audit.
7. while making refunds of the deposits the originals receipts entry made In which the deposit was received was not rounded off to avoid.

In view of the above shortcoming in the maintenance of the deposits register loss if any occurred to the municipal funds would need to be ascertained and recovered from the person responsible.

In the absence of the verification certificate of the Executive Authority as on 31.3.2015 it could not be possible to correctness in audit.

65) REGISTER OF INVESTMENTS: - CERTAIN DEFECTS – NEEDS ACTION.

While verifying the register of investments with reference to the connected cash books 002 funds, IHSDP, BPS the following irregularities noticed,

1. Amount of FDRs not tallied with the cash book and investments register,
2. No. of FDRs, date of maturity, Duration of FDR, value of the matured amount not entered in the cash book,
3. After closing of FDR the credits including interest amount not taken to Concerned cash books,
4. FDR registers (Register of investments) not got attested by the executive Authorities each and every transaction.
5. Page No.21 of investments register for 2014-15 (BPS account) Maturity value and rate of interest not stroked in Ink and it shows as Pencil.
6. After cash book transactions dates, purchase of FDR date are too Many Variations,

the list of matured investments are enclosed herewith, In view of the above defects in maintenance of the Investment register loss if any occurred to the municipal funds would need to be ascertained and recovered from the person responsible.

In the absence of the verification certificate of the Executive Authority as on 31.3.2015 it could not be possible to correctness in audit.

66) REGISTERS OF INVENTORY OF EQUIPMENT

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

a) That the nature of equipment purchased has been entered in this register together with the date of purchase and price etc, as per voucher.

b) That the inventory of equipment has been checked by the concerned authority every month and a certificate to that effect has been recorded there in.

c) That the loss if any, arising out of negligence or fault of any person has been recovered and credited to the funds.

ENGINEERING SECTION

**67) ENGINEERING - VEHICLE HIRE CHARGES PARTICULARS NOT
PRODUCED NEEDS ACTION**

As verified from the vouchers it was noticed that huge amount was paid towards vehicle hire charges, which is engaged by the institution but the following particulars were not produced for audit.

- Particulars of Which type of vehicle engaged by the institution.
- Registration particulars of vehicle.
- Transportation Tax particulars of vehicle.
- Insurance particulars
- Hire agreements
- List of the how many vehicles engaged by the institution
- Monthly hire charges of each vehicle.
- Log books/ Trip sheet
- Performance registers of hire vehicles.

Hence early action would need to be taken to produce the said records for Verification.

(as per half margin letter No. 05 Dt 10-03-2016)

68) REFUND OF E.M.D & F.S.D PARTICULARS NOT PRODUCED NEEDS

ACTION RS.5,02,101-00

As verified from the vouchers it was noticed that an amount of Rs. 5,02,101=00 was paid towards EMD,FSD, but the following particulars were not produced for audit.

- Connected M Books and files
- LOC issued by the Engineering dept
- Deposit refund registers
- Commissioners proceedings
- Paid vouchers and Cheque/ DD particulars
- Deposits lapsed particulars
- Work performance certificates 32
- Acquaintance of contractors

Hence early action would need to be taken to produce the said records for Verification.

S.No.	Head	Amount
1	E.M.D.	98,775-00
2.	F.S.D	40,3,326-00
	Total	5,02,101-00

(as per half margin letter No. 05 Dt 10-03-2016)

69) DEDUCTIONS MADE FROM WORK BILLS- NOT REMITTED TO HEADS OF ACCOUNTS CONCERNED. Rs. 89,11,913/-

During the course of audit, it is observed that the following deductions have to be made from the work bills which are conducted in the municipal area . As per G.O.Ms.No. 217 Industries & Commerce (M.I) Dept., dt. 29.9.2004, G.O.Ms.no. 11 Fin (W&P) F-8 Dept., dt. 29.7.2005 and G.O.Ms.No. 159 R&B (R.III) Dept., dt. 30.10.2004 deductions towards seigniorage fees, VAT, IT and CMRF & NAC Respectively were made at Rs. 89,11,913/- from the work bills pertaining to the works executed during the year 2014-15 as detailed below. But the same were not remitted to Heads of Account concerned. The same would need to be remitted to the respective heads of account early and the remittance challans produced to audit.

-Statement enclosed-

Head	Amount
001	23,68,386-
002	64,32,884-
002/Salaries	61,509-
Water Tap Contribution	49,134-
Total	89,11,913-

Outgoing remittance in 001 account - 2014-15

Name of the Accounts	Vr. No	I.T.	VAT	L.S.	S.F.	P.F. 13.6%	ESI 4.75%	CONTRIBUTION 12%	NAC	CMRF	Total
001,	8/4-2-14	1566				9001	3141	7936			21644
	09-04-14	5987				68831	24023	6689			105530
	10/4.14	647	3050	869	856						5422
	11/^^	2916	6923	1385	1914						13138
	12/^^	8071	19035	3807	6655						37568
	28/^^	2864		1206		15443					19513
	32/^^	4920	23479	4695	8075						41169
	34/^^	7680	18357	3670	6437						36144
	35/^^	1280	6188	1237	2205						10910
	36/^^	4920	23569	4714	8260						41463
	46/^^	7680	18407	3681	6473						36241
	47/^^	1958	4617	923	1850						9348
											0
	50/5.14	230									230
	51/^^	104									104
	52/^^	221									221
	53/^^	223									223
	54/^^	123									123
	55/^^	200									200
	56/^^	166									166
	57/^^	280									280
	58/^^	199									199
	59/^^	165									165
	61/^^	8521	20096	4019	7132						39768
	62/^^	3205	7559	1512	2652						14928
	63/^^	9700	23471	4694	8541						46406
	64/^^	9535	22488	4498	7898						44419
	65/^^	3126	7372	1474	2579						14551
	66/^^	5302	12505	2501	4448						24756
	67/^^	3179	14996	2999	5272						26446
	68/^^	9700	23035	4607	8184						45526
	72/^^	4763	22467	4493	7871						39594
	73/^^	1927	4544	909	1888						9268
	74/^^	1649	7777	1555	3693						14674
	75/^^	2815	13277	2655	4610						23357
	76/^^	1219	2875	604	892						5590
	77/^^	5830	13751	2750	4740						27071

	78/``	2545	6003	1201	2723					12472
	79/``	8300	19575	3915	6780					38570
	80/``	2179	9807	1961	3387					17334
	81/``	2433	11484	2297	4862					21076
	82/``	4104	19359	3872	5566					32901
	83/``	4309	20324	4065	7059					35757
										0
	92/6.14	1911	4508	902	1831					9152
	93/``	1922	4532	906	1830					9190
	94/``	1926	4541	908	1825					9200
	95/``	1855	4375	875	1720					8825
	96/``	1931	4555	911	1830					9227
	97/``	6630								6630
	98/``	1712	4037	807	1685					8241
	99/``	325	1532	869	635					3361
	100/``	1378	3249	869	1050					6546
										0
	123/8.14	8898				68806	24014	60666		162384
	124/``	2264								2264
	125/``	160								160
	126/``	215								215
	127/``	102								102
	128/``	185								185
	129/``	134								134
	130/``	232								232
	131/``	199								199
	132/``	249								249
	133/``	178								178
	134/``	270								270
	138/``	2292	5116							7408
	139/``	2277	5083							7360
	140/9.14	1817	4284	900	2011					9012
	144/10.14	1206				8207	2864	7236		19513
	145/``	1206				8207	2864	7236		19513
	146/``	1292				8795	3070	7755		20912
	147/``	1331				9060	3162	7988		21541
	148/``	950				6465	2256	5700		15371
	149/``	938				6381	2227	5626		15172
	150/``	4820				65596	22893	57836		151145
	151/``	4947				67331	23499	59366		155143
	152/``	2707		540						3247
	153/``	4621	23104	4621	7605					39951
	154/``	451	2128	426	289					3294
	155/``	246								246
	157/``	180								180
	158/``	655								655

	159/^^	4835	22805	4861	7802						40303
	163/^^	603				8207	2864	7236			18910
	164/^^	5083				69181	24145	60997			159406
	165/^^	475				6465	2256	5700			14896
	166/^^	668				9088	3172	8013			20941
	175/^^	1586	4175								5761
	185/^^	184									184
	186/11.14	672	3361	672							4705
	187/^^	1636	8182	1636							11454
	188/^^	1636	8182	1636							11454
	189/^^	603				8207	2864	7236			18910
	190/^^	5084				69184	24184	61000			159452
	191/^^	570				7758	2707	6840			17875
	192/^^	657				8947	3121	7884			20609
	193/^^	911	4298	860							6069
	194/^^	891	4453	891							6235
	196/^^	241		1							242
	197/^^	153									153
	198/^^	222									222
	199/^^	95									95
	200/^^	320									320
	201/^^	240									240
	202/^^	160									160
	203/^^	92									92
	204/^^	92									92
	205/^^	125									125
	206/^^	196									196
	207/^^	205									205
	208/^^	92									92
	209/^^	965	4826								5791
	210/^^	510	27050	5409	7882						40851
	211/^^	10043	50218	10043							70304
	212/^^	805	3797	759	82						5443
	214/^^	3347	16735	3348							23430
	218/^^	459									459
											0
	225/12.14	556	1391	278							2225
	226/^^	1518	3794	759							6071
	228/^^	320									320
	229/^^	1072									1072
	236/^^	2795									2795
	243/2.15	1564	3491	698					70	105	5928
	244/^^	884	1974	395					39	59	3351
	245/^^	10312	21715	4343	2355				460	691	39876
	Total	274830	667881	132891	183934	529160	179326	398940	569	855	2368386

	248/``	179								179
	249/``	72								72
	250/``	247								247
	251/``	298								298
	252/``	235								235
	253/``	274								274
	254/``	223								223
	256/``	235								235
	257/``	235								235
	258/``	92								92
	259/``	265								265
	260/``	92								92
	261/``	480								480
	262/``					6405				6405
	263/``					6405				6405
	264/``	491								491
	265/``	2555	11730							14285
	267/9.14	1958								1958
	270/``	650								650
	274/``	1436	7181	1436	20					10073
	275/``	1533	3832	766	727					6858
	278/``	420								420
	284/``	192								192
	285/``	873								873
	286/``	954								954
	287/``	283								283
	297/``	960								960
	300/``	1988	4968	994	1774					9724
	302/``	78								78
	303/``	245								245
	304/``	224								224
	305/``	67								67
	306/``	218								218
	307/``	270								270
	308/``	237								237
	309/``	209								209
	310/``	230								230
	315/10.14	48768				312036				360804
	317/``	316								316
	334/``	480								480
	335/``	480								480
	340/``	11918				184183	64329	162514		422944
	342/``	480								480
	343/``	480								480
	350/``	2352								2352
	351/``	464								464

	460/``	432								432	
	361/``	320								320	
	362/``	400								400	
	363/``	3700								3700	
	364/``	3168								3168	
	365/``	353								353	
	366/11-14	804								804	
	370/``	3598	17989	3598						25185	
	377/``	2927								2927	
	378/``	549								549	
	382/``	1166								1166	
	383/``	390								390	
	384/``	639								639	
	385/``	9160								9160	
	386/``	8998								8998	
	387/``	5941								5941	
	388/``	8273								8273	
	398/``	9128								9128	
	390/``	2186	4554	911						7651	
	392/``	239								239	
	403/``	672								672	
	410/``	4060								4060	
	411/``	551	1230							1781	
	412/``	40								40	
	429/12.14	2757				4234	14800	37590		59381	
	439/``	368								368	
	443/``	603				8207	2864	7234		18908	
	444/``	5101				69420	24228	61207		159956	
	445/``	666				9060	3162	7988		20876	
	446/``	567				7715	2692	6802		17776	
	452/``	12512				193506	67535	170615		444168	
	460/``	945	2120	424					64	42	3595
	461/``	1453	3059	649					97	65	5323
	462/``	1447	3059	649					97	65	5317
	463/``	4571	10203	2742					306	204	18026
	464/``	2088	4397	879					1067		8431
	465/``	8590	18952	3790					569	379	32280
	466/``	8108	18098	3620					543	362	30731
	480/``	12572				194422	67822	171441			446257
	481/``	663				9029	3151	7961			20804
	486/``	5657				76997	26872	67888			177414
	487/``	735				10002	3491	8819			23047
	488/``	564				7674	2678	6766			17682
	494/1.15	480									480
	495/``	480									480
	502/``	2994	15735	3148	3844						25721

	503/``	6903	15408	3082	2868				308	462	29031
	504/``	814	1816	363	558				36	54	3641
	505/``	3404	7597	1519	1356				152	228	14256
	506/``	160									160
	507/``	2085	4655	931							7671
	508/``	1578	3521	704							5803
	509/``	2009	4485	897							7391
	510/``	2056	4490	918							7464
	511/``	2061	4600	920							7581
	512/``	1958	4370	874							7202
	513/``	1988	4438	888							7314
2	514/``	2011	4488	898							7397
	522/``	240									240
	547/2.15	747				1067	3548	8964			14326
	548/``	12379				191454	66819	168806			439458
	549/``	814				11078	3866	9767			25525
	550/``	6356				86508	30192	728074			851130
	551/``	530				7215	2518	6362			16625
	552/``	480									480
	555/``	605									605
	556/``	710									710
	557/``	170									170
	558/``	235									235
	559/``	480									480
	562/``	1153									1153
	563/``	478									478
	564/``	800									800
	566/``	520									520
	569/``	1345	302	600							2247
	570/``	1385		618					67	93	2163
	578/``	19548									19548
	585/3.15	3349	7476						149	224	11198
	610/``	92									92
	612/``	27574				193305		167862			388741
	613/``	631				7481		6596			14708
	614/``	1853				11256		9924			23033
	615/``	13256				86618		76372			176246
	616/``	1673				10167		8964			20804
	617/``										0
	620/``	420									420
	621/``	478									478
	627/``	480									480
	630/``	480									480
	636/``	285	712								997
	Total	466620	222528	36818	11147	2440160	650914	2599064	3455	2178	6432884

Out going remittance in 002 account - Salaries - 2014-15

Name of the Accounts	Vr. No	GIS	PF.	P.T.	Total
002 salaries	79/5.14	210	1000	2750	3960
	80/``			900	900
	126/6.14	210	1000	2750	3960
	127/``			900	900
	166/7.14	210	1000	2750	3960
	167/``			900	900
	199/8.14	210	1000	2750	3960
	200/``			900	900
	313/10.14	210	1000	2750	3960
	314/``			900	900
	326/``	210	1000	2750	3960
	327/``			900	900
	375/``	210	1000	2759	3969
	376/``			900	900
	400/11.14			900	900
	447/12.14	210	1000	2750	3960
	448/``			900	900
	449/``			900	900
	478/``	210	1000	2750	3960
	479/``			900	900
	572/2.15	210	1000	2750	3960
	573/``			900	900
	617/3.15	210	1000	2750	3960
	618/``			900	900
	624/``		6240		6240
	Total	2310	17240	41959	61509

Outgoing remittance in Water Tap Contribution account- 2014-15

Name of the Accounts	Vr. No	I.T.	VAT	L.S.	S.F.	NAC	CMRF	Total
Water tap contribution	0/-02-2015	5345	11930	2386		293	358	20312
	2/``	7741	17279	3456		346		28822
	Total	13086	29209	5842	0	639	358	49134

**70) SCHEME EXPENDITURE INCURRED CONNECTED STOCK REISTERS
M.BOOKS AND OTHER RECORDS LEADING TO PAYMENT NOT PRODUCED
IN AUDIT NEEDS ACTION.RS. 38,90,996-**

During the course of audit it is noticed that under the scheme expenditure i.e. ROAD CUTTING, MPLADS, WATER TAP CONTRIBUTION WATER WORKS, road maintenance and etc., an amount of Rs. **38,90,996-** as detailed in the annexure have been incurred towards water works and other developmental activities, but the connected M.Books, Stock Register and other files leading to payment of scheme expenditure were not produced to audit. Early action would need to be taken to produce all the above records in audit.

1) Water Tap Contribution fund account			
Vr.No/ date	Particulars	Amounts	Total Amount
1/ 13.02.2015	Flushing and Deepening of 163/150mm Dia Bore well at various places (12 No,s) in Municipal area of Chittoor, Name of contractor : Sri V.Munirathnam, M.B.No. -- Cheque No, 493341/13-2-2015	2,38,607-	
2/ 13.02.2015	Flushing and Deepening of 163/150mm Dia Borewell at various places (12 No,s) in Municipal area of Chittoor, Name of contractor : Sri V.Munirathnam, M.B.No. -- Cheque No, 493341/13-2-2015	3,45,578-	
TOTAL		5,84,185-	5,84,185-
2) Road Cutting Charges			
Vr.No/ date	Particulars	Amounts	
21/ 17.9.2014	Restoration of Road Cutting by OFC Works at D.I.Road, Life Line Hospital to Jandamanu St., Mosque to Pushpa Novelties, Church St., to Murugan Internet, Church St., to Bangalore Sweet Stall Name of the Constractor: Sri T.Sekhar Babu, Contractor, M.B.No. 12/2014-15 Cheque No. 744066/17.9.2014	4,44,323-	

22/ 23.9.2014	Restoration of Road Cutting by OFC Works at Bangalore Sweet Stall to Chittoor Fish Market, Fish market to Ganganapalli, Thenebanda Dharmarajula Colony, Dharmarajula Colony to Prasanth Nagar, Balaji Colony to R.T.C. Back Side Road, Name of the Constructor: Sri V.Munirathnam, Contractor, M.B.No. 14/2014-15/PWS Cheque No. 744067/17.9.2014	4,98,006-	
23/ 22.10.2014	Restoration of Road Cutting by OFC Works at T.V.Naidu St., Ramavilas, Reading room to Santhapet court line link Road. Name of the Constructor: Sri V.Munirathnam, Contractor, M.B.No. 14/2014-15/PWS Cheque No. 744067/22.10.2014	4,93,262-	
24/ 1.11.2014	Restoration of Road Cutting by OFC Works at Mesanik Co-operative Housing Colony, Jayaram Reddy Colony, S.E.Irrigation Dept., and T.V.Naidu St. Name of the Constructor: Sri T.Sekhar Babu, Contractor, M.B.No. 14/2014-15/ Cheque No. 744069/1.11.2014	4,92,882-	
25/ 18.11.2014	Restoration of Road Cutting by OFC Works at across of Ambedkar Statue, Guna Digital Studio, Kattamanchi Puttur Rorad, Muruganipalli road to Kameswar Nagar, Name of the Constructor: Sri V.Munirathnam, Contractor, M.B.No. 28/2014-15/P.49 Cheque No. 744070/18.11.2014	4,94,727-	
26/ 18.11.2014	Restoration of Road Cutting by OFC Works at D.I.Road, lifeline Hospital to Jandamanu St. Masque to Puspa Novelties, Church St. Name of the Constructor: Sri T.Sekhar Babu, Contractor, M.B.No. 32/2014-15/P.08 Cheque No. 744071/18.11.2014	48,324-	
27/ 19.11.2014	Restoration of Road Cutting by OFC Works at various places in the Town -2 Name of the Constructor: M/s, Priya Constructions, M.B.No. -- /2014-15/P Cheque No. -- /	82,275-	
28/ 19.11.2014	Restoration of Road Cutting by OFC Works at various places in the Town -I Name of the Constructor: M/s, Priya Constructions, M.B.No. -- /2014-15/P Cheque No. -- /	61,394-	
TOTAL		26,15,193-	26,15,193-

3) M.P.LADS (Rajya Sabha)			
Vr.No/ date	Particulars	Amounts	
1/ 18.11.2014	Providing C.C.Road at Reddigunta Village in Chittoor Municipal Corp.,Area, Name of the Contractor: Sri V.Munirathnam, M.B.No. 31/2014-15/P.09 Cheque No. 283061	2,57,322-	
2/ 18.11.2014	Construction of Internal Drain at Reddigunta Village in Chittoor Municipal Corp.,Area, Name of the Contractor: M/s.Priya Constructions M.B.No. 173/2013-14/P.22 Cheque No. 283062/18.11.2014	45,092-	
10/ 23.1.2015	Providing Bore well, Motor, Pipeline at Obanapalli Village in Chittoor Municipal Corp.,Area, Name of the Contractor: Sri V.Munirathnam, M.B.No. 31/2014-15/P.09 Cheque No. 283067	1,43,216-	
11/ 12.2.2015	Laying of C.C.Road from TDP Party Office Main Road to Surendra House, Name of the Contractor: Sri T.Sekhar Babu, M.B.No. -- Cheque No. 283068	2,45,988-	
		6,91,618-	6,91,618-
	Total		38,90,996-

REGISTERS:-

71) Registers not maintained:-

The following Registers were not maintained and produced for verification in audit. The same would need to be maintained and produced for audit.

1. Mutation register,
2. Register of warrants and Destraints,
3. Register of vacancy remission,
4. Register of Roads
5. Register of Drains,
6. Register of revenue yielding properties,
7. Register of Avenues,
8. Register of Immovable properties,
9. Material at site register,
10. Consolidated Tools and Plants Register,

Part-VII

72) RESULT OF AUDIT:-

The general result of audit may be considered FAIRLY satisfactorily both in regards to financial administrative as well as maintenance of accounts.

73) RECEIPTS AND CHARGES:

The gross receipts and charges for the year 2014-15 were **Rs.18,42,32,383** /- and **Rs.15,77,69,598** /- respectively,

74) PENDING OBJECTIONS:

66 items of objections involving an amount of **Rs.17256417** /- as detailed below were pending settlement at the close of the year.

Effective action would need to be tanked for the settlement of all the objections duly recovering excess and inadmissible payments pointed out in the objections.

S.No	Para No.	Code No.	Amount
Accounts			-
01	03	03	-
02	04	11	-
Revenue Section			
03	08	07	-
04	09	09	-
05	10	07	-
06	11	07	-
07	12	07	-
08	13	07	-
09	14	11	-
10	15	09	-
11	16	11	-
12	17	07	-
13	18	07	-
14	19	09	-
15	20	09	99,883-
16	21	09	-
17	22	09	14,00,913-
18	23	09	-
19	24	11	-
20	25	10	21,61,608-
21	26	11	-
22	27	11	-
23	28	11	-
24	29	11	-
25	30	11	-
26	31	11	-
General Establishment			
27	32	07	7,17,336-
28	33	09	-
29	34	11	-
Town Planning Section			
30	35	07	-

31	36	09	-
32	37	09	-
33	38	09	-
34	39	11	-
35	40	09	-
36	41	11	-
37	42	11	-
38	43	11	-
39	44	11	-
40	45	11	-
41	46	11	-
42	47	18	-
Public Health Section			
43	48	09	-
44	49	09	-
45	50	11	-
46	51	11	-
47	52	11	-
48	53	11	-
49	54	11	-
50	55	11	-
51	56	11	-
Loans and Advances			
52	57	08	1,09,439-
53	58	08	13,21,114-
54	59	08	8,450-
55	60	08	5,01,050-
56	61	08	-
57	62	08	-
58	63	08	-
59	64	09	-
60	65	09	-
61	66	09	-
Engineering Section			
62	67	11	-
63	68	11	5,02,101-
64	69	11	65,43,527-
65	70	11	38,90,996-
66	71	18	-
Total	66	-	1,72,56,417-

Regional Deputy Director,
State Audit, Kurnool.

18/4/2016