

qwertyuiopasdfghjklzxcvb
nmqwertyuiopasdfghjklzxc
vbnmqwertyuiopasdfghjkl
zxcvbnmqwertyuiopasdfgh
jklzxcvbnmqwertyuiopasdf
ghijklzxcvbnmqwertyuiopa

**DRAFT AUDIT REPORT
ON THE ACCOUNTS OF
PALAKONDA
NAGARA PANCHAYAT,
SRIKAKULAM DISTRICT
FOR THE YEAR 2016-17**

mqwertyuiopasdfghjklzxcv
bnmqwertyuiopasdfghjklz
xcvbnmqwertyuiopasdfghj
klzxcvbnmqwertyuiopasdf
ghijklzxcvbnmqwertyuiopa
sdfghjklzxcvbnmqwertyuio
pasdfghjklzxcvbnmqwerty
uiopasdfghjklzxcvbnmqwe
rtvuionasdfghijklzxcvbnmrt

GOVERNMENT OF ANDHRA PRADESH
STATE AUDIT DEPARTMENT

From

Sri D.D.G. Mullar.,
District Audit Officer,
State Audit,
Srikakulam.

To

Commissioner,
Palakonda Nagarpanchayat,
Palakonda Mandal,
Srikakulam.

S.A. No 02 Dt.6-09-2017

Sir,

I am to forward herewith the Audit Report on the accounts of Palakonda Nagarpanchayat, Srikakulam District for the Year 2016-17 and request that the replies to the Audit Report in triplicate together with the resolution of the council duly approving the replies, may be sent within 2 months from the date of receipt of this the Audit Report for onward transmission to the Secretary to Government, Municipal Administration, Andhra Pradesh, Hyderabad.

Yours faithfully,



**DISTRICT AUDIT OFFICER,
STATE AUDIT: SRIKAKULAM.**

A.A.O.I/C

SA1 SA2 SA3

Encl: Audit Report for 2016-17

AUDIT REPORT ON THE ACCOUNTS OF PALAKONDA NAGARPANCHAYAT
FOR THE YEAR 2016-17

01) Name of the Auditors : 1) Sri.P.Jayakumar,SA
2) Sri.Y.Ramesh,SA
3) Smt.Praveena.B, SA
4)Smt.R.Parameswari,SA

Time taken for audit : 17.7.2017 to 22.7.2017 and 24.7.2017 to
29.7.2017

The office of the Executive authority was held by the following persons during the year under report

1. **B.Balaji** 1-4-16 to 31-3-17
Commissioner
Palakonda Nagar Panchayat

The Chairperson was held by the following persons during the Year under report:

Palla Vijaya Nirmala 1-4-16 to 31-3-17

1.GENERAL FINANCIAL REVIEW AND BUDGET:

The Opening Balance in the Cash Book is agreement with the closing Balance of the previous year. The closing balances of 001 & 002 Cash Books as on 31-03-2017 is Rs 14336862-00 is in agreement with the consolidated closing balance of various funds as per abstracts of account for March,2017 and is also in agreement with the consolidated closing balance in the Treasury and Bank pass Books after allowing for the uncashed cheques and unremitted revenue on hand at the close of the year subject to the following reconciliation. The annual account for the year 2016-17 is appended herewith.

i) GENERAL ACCOUNT CLOSING BALANCE AS ON 31-3-2017:

001	Rs 24269961-00
002	Rs 4543986-00
Total	Rs. 28813947-00

Code No.1

2.VARIATION BETWEEN 001 GENERAL FUND CASH BOOK AND TREASURY PASS BOOK-NEEDS RECONCILIATION.

During the course of audit for the year 2016-17, on cross verification of 001 General Fund cash book with pass book, it is noticed that an amount of Rs. 381131-00 was showing variation as detailed below.

Opening balance as per cash book	11570465-23
Receipts during the year 2016-17	30774475-00
Total	42344940-23
Expenditure during the year 2016-17	18074979-00
Closing balance as per cash book	24269961-23
Closing balance as per pass book	23888830-23

Variation between cash book and
Pass book. 381131-00

But, the reasons for variation were not explained to audit. In the absence of the reconciliation, the cases of misappropriations and Defalcations could not be ascertained in audit.

Hence, action would need to be taken to rectify the defects And reconcile the cash book with pass book and produced to audit for

Verification. The loss if any caused in the matter would need to be Made good from the person or persons responsible.

03) BUDGET:

Under section 126 and 127 of A.P Municipalities ACT,1965 and according to rule 8 of rules deal with preparation of Budget, allotments and transfer of funds, issued in G.O.Ms.No.36 MA Dt.7-10-1970 and G.O.Ms.No.740 M.A Dt. 12-12-1977, the budget as approved by the council, should be submitted to the Government through the District Collector and Director of Municipal Administration by 31st December by every year. But the approved budget for the year 2014-15 was not produced to audit for verification.

Code-17

04)NON COMPLIANCE OF PENDING AUDIT OBJECTIONS – PRECEEDING YEARS – NEEDS EARLY ACTION:

The replies to the audit reports for the years up to **2016-17** together with the resolution of the standing committee for finance have not been sent to the Commissioner of Municipal Administration through the Director of State Audit, AP., Hyderabad as instructed by the Government in Memo.No.442/Accts.III/62-2, P&LA Department dt.2.4.1962 read with Govt.Memo.Roc.No.546/Accts.III/62-2, P&LA Department dt.3.5.1962. the records do not reveal the observance of the above orders. The progress of settlement of the audit objections during the year 2016-17 was slow/not much satisfactory as defects pointed out in 586 objections involving an amount of Rs.27597885 As shown below are pending settlement at the close of preceding years up to 2016-17. Early action may be taken to settle the audit objections.

Sl. No.	Year	No. of objections	Amount involved (in Lakhs)
01	2005-06	53	20,41,544
02	2006-07	55	30,58,563
03	2007-08	86	43,06,560
04	2008-09	108	51,37,810
05	2009-10	76	9,09,368
06	2010-11	70	14,78,305
07	2011-12	Issued seperately	
08	2012-13	Issued seperately	
09	2013-14	Issued seperately	
10	2014-15	67	31,89,162
11	2015-16	71	7476573
	TOTAL	586	27597885

05) CURRENT YEAR TAXES AND NON-TAXES - PENDING COLLECTION -**NEEDS EARLY ACTION: Rs. 5477009.00**

The demand fixed collections made and the balances left over at the end of the year under report in respect of taxes and non-taxes are given below.

Sl. No.	Item of revenue	Demand	Collection	Written Off	Balance
01	Property tax	13960575	9908736	0	4051839
02	Water tax	1737100	1010150	0	726950
03	Shop Rooms Rents	1634020	1200000	0	434020
04	Daily Market	955200	691000	0	264200
TOTAL		18286895	12809886	0	5477009

Non collection of Taxes for an amounting Rs. 5477009.00 will deteriorate the financial position of the institution and hampers the developmental activities in the municipal area. The warrants issued against the defaulters also not produced to audit.

Hence, action would need to be taken to collect the balances of taxes and non-taxes by taking coercive steps under the act with penal interest etc., for the delay in payment.

5(a). VARIATION BETWEEN DCB AND ANNUAL ACCOUNT-NEEDS RECONCILIATION.

During the course of audit for the year 2016-17, on cross verification of DCB and Annual account, it is noticed that the following heads amounts were showing variation as detailed below.

Sl. No.	Item of revenue	Collection shown as per DCB	Collection as per Annual Account	Variation
01	Property tax	15852386	12430256	3422130
02	Water tax	1621960	1265100	356860
03	Vacant land tax	96677	133000	-36323
04	Daily Market	691000	666200	24800
05	Shop Rooms Rents	1200000	1953123	-753123
TOTAL		19462023	16447679	3014344

But, the reasons for variation were not explained to audit. In the absence of the above, the cases of misappropriations and Defalcations could not be ascertained in audit.

Hence, action would need to be taken to rectify the defects and produced to audit for Verification.

06) HUGE BALANCES OF ARREARS OF TAXES PENDING COLLECTION -
NEEDS EARLY ACTION: Rs. 1760337.00

The arrear demand of taxes collections made and the balances left over at the end of the financial year under report are detailed below.

Sl. No.	Item of Revenue	Demand	Collection	Written off	Balance
1	Property tax	7309167	5943650		1365517
2	Water Tax	1006630	611810		394820
	Total Rs.	8315797	6555460		1760337

But the action taken for realization of the above arrear balances not put forth to audit. If the action as enunciated in the AP Municipal Act was not initiated for collection within the stipulated time, the amounts would be barred by limitation of time and constitutes huge loss to the funds of the institution.

Hence, early action would need to be taken to collect the balances of taxes and non-taxes by taking coercive steps under the Municipal Act with penal interest etc., for the delay in payment.

07) HUGE BALANCES OF ARREARS OF NON TAXES PENDING COLLECTION - NEEDS EARLY ACTION: Rs. 374028.00

The arrear demand of Non taxes collections made and the balances left over at the end of the financial year under report are detailed below.

Sl. No.	Item of Revenue	Demand	Collection	Written off	Balance
1	Shop Rooms Rents	774641	742465		32176
2	Daily Market, Slaughter House, Car stand, Bus stand, Yielding of trees	341852	0		341852
	Total Rs.	1116493	742465		374028

But the action taken for realization of the above arrear balances not put forth to audit. If the action as enunciated in the AP Municipal Act was not initiated for collection within the stipulated time, the amounts would be barred by limitation of time and constitutes huge loss to the funds of the institution.

Hence, early action would need to be taken to collect the balances of taxes and non-taxes by taking coercive steps under the Municipal Act with penal interest etc., for the delay in payment.

08) TIME BARRED TAXES AND FEES-YEAR WISE BALANCES NOT ARRIVED AT- NEEDS EARLY ACTION:

As verified from the registers of the Palakonda Nagara Panchayat for the year 2016-17, the balances of taxes, fees, leases amounting to Rs.1760337.00 as detailed below `due` to the municipality under arrear collections, but year wise balances were not arrived at to know whether the taxes and fees were allowed to become barred by limitation of time prescribed under section 365(1) of the A.P Municipality Act 1965.

Sl. No.	Item of Revenue	Demand	Collection	Written off	Balance
1	Property tax	7309167	5943650		1365517
2	Water Tax	1006630	611810		394820
	Total Rs.	8315797	6555460		1760337

According to section 365(2) of the A.P municipalities Act`1965 it is the duty of Commissioner to place before the council a list of arrears due to the municipal council which are likely to become time barred at least one year before the limitation stating the reasons for non collection of such taxes, fees and leases and seek instructions of the council in regard to recovery of such Balances. According to section 365(3) of the Commissioner fails to submit such list, or omit to shown in such list any arrears due to failure on the part of bill collector or any other employees entrusted with the collection of these amounts the commissioner or such bill collectors or other employees as the case may be are deemed to be negligent and action under section 374(1) of the A.P Municipal Act-1965 for the recovery of all such recoveries should be made from the commissioner and his subordinates and fact reported to audit.

**9) HOUSE TAX – COLLECTION – CONNECTED CURRENT DEMAND
REGISTERS; ARREAR DEMAND REGISTERS AND
RELATED REGISTERS - NOT PRODUCED:**

It is informed that the, as verified chitta and online collections shown as an amount of Rs. 15852386.00 was collected towards house tax. It is noticed that the both current and arrear demand register under house tax was not produced to audit for verification. In the absence of the above records the correctness collection and outstanding balance under house tax as on 31-03-2017 could not be verified and certified in audit and year wise outstanding balance are pending could not be verified in audit. However demand collection balance statement prepared and submitted based on the computer generated data, similarly register of transfer of titles, mutation register, register of vacancy remission, register of bills, register of warrants, register of distrained properties, register of prosecutions, register of suits, register of demand notices issued, outstanding bills of property tax, write off register, cheques received register and register of appeals were not made available for verification.

If any loss caused to the institution due the above reason would need to be recovered from the person and persons responsible and made good to the nagarpanchayat funds.

10) WATER TAX - COLLECTION - CONNECTED DEMAND REGISTERS, ARREAR DEMAND REGISTERS AND CHEQUES RECEIVED REGISTER - NOT PRODUCED:

It is informed that the, as verified chitta and online collections shown as an amount of Rs. 1621960.00 was collected towards water tax. It is noticed that the both current and arrear demand register under water tax was not produced to audit for verification. In the absence of the above records the correctness collection and outstanding balance under water tax as on 31-03-2017 could not be verified and certified in audit and year wise outstanding balance are pending could not be verified in audit.

If any loss caused to the institution due the above reason would need to be recovered from the person and persons responsible and made good to the Nagarpanchayat funds.

11) VACANT LAND TAX COLLECTED CONNECTED DEMAND REGISTERS, ARREAR DEMAND REGISTERS WITH NEW ASSESEMENT FILES - NOT PRODUCED:

It is informed that the, as verified chitta and online collections shown as an amount of Rs.96677.00 was collected towards vacant land tax. It is noticed that the both current and arrear demand register under V.L.T. with new assessment files was not produced to audit for verification. In the absence of the above records the correctness collection and outstanding balance under V.L.T as on 31-03-2017 could not be verified and certified in audit and year wise outstanding balance are pending could not be verified in audit.

If any loss caused to the institution due the above reason would need to be recovered from the person and persons responsible and made good to the nagarpanchayat funds.

12.Property Tax – New assessments for the year 2016-17 tax levied without imposition of 100% of penalty on unapproved constructions – Irregular – Loss to MC Funds for Rs. 12764/-

During the course of audit for the year 2016-17 it is noticed that the property tax was levied without imposing penalty in respect of unapproved constructions as verified from the ML Register of property tax along with tax master sheets it is noticed that the number in which the building permission sanctioned was not recorded . Unless the BA numbers are mentioned in the ML registers are in the master sheets. The building amounts to be unauthorized construction for which 100% penalty to be imposed on the property tax. But neither the BA numbers recorded in the MLs nor the penalties were imposed. Thereby the Municipal Corporation is sustained the loss on account of non collection of penalties.

Some illustrations are given below.

Sl. No.	Name of the Building owner	Assessment number	Tax levied Rs.	Penalty to be imposed Rs.
1	Kottakota sumalatha	1134006782	890	890
2	Nelli Satyannarayana	1134006781	2757	2757
3	Anitha Aasirwadh	1134006784	890	890
4	Gudla Srinivasarao	1134006785	1043	1043
5	Pilla Thavitraju	1134006786	1043	1043
6	Mandala Vasudevarao	1134006788	953	953
7	Potnuru Malliswarrao	1134006794	2620	2620
8	Kanukurthi Hariprasad	1134007168	2568	2568
Total				12764

**13) FIRE CESS – FIRE CESS @ 1% ON PROPERTY TAX NOT LEVIED-
IRREGULAR: Rs. 158524.00**

During the Course of audit for the year 2016-17, as verified from the DCB statement of Property Tax, it is noticed that an amount of Rs..00 was collected property tax as detailed below:

Current collection	:Rs.9908736.00
Arrears collection	:Rs.5943650.00
Total	:Rs.15852386.00

But the fire cess @ 1% was not collected.

As per the instructions of “the High Level Multi Disciplinary committee-2007” the Fire cess has to be collected @ 1% on collection of Property Tax to take precautionary measures against fire accidents.

In addition to collection of firecess, the following instructions were issued:

- Every builder which exceeding 500 Sq.mts plinth area or 6 mts high should be accorded the permission from the Fire Department.
- Every Municipality has to conduct survey to identify the Buildings without having permission from Fire Dept.
- The Municipality has to issue 2 notices within 60 days to rectify the defect.
- Action has to initiate against the defaulters if they didn't rectify the defected.,

But the fire cess was not collected and implementation of the instructions not forth coming to audit.

Hence, action would need to be taken of collect the Fire Cess @1% of property tax and remitted to head of account concerned duly deducting the collection charges under intimation to audit.

Calculation:

Property tax collected	:Rs. 15852386.00
Fire cess to be collected	:Rs. 15852386 x 1/100
	: Rs. 158524/-

Code-7**14) MDR -HEAVY BALANCES PENDING -COLLECTION -NEEDS IMMEDIATE ACTION. Rs.1072248**

During the course of audit on the accounts of Nagar Panchayat Palakonda of the Financial Year 2016-17 it was noticed that the shops rents and others amounting to Rs. 1072248/- was not collected.

After verifying the MDR it was noticed that the Demand of shops rents and others is Rs. 3705713/-, amount collected during the year is Rs. 2633465/- and Balance of Rs 1072248/- is yet to be collected as detailed below.

SL.No	LOCATION OF SHOPS	DEMAND	COLLECTION	BALANCE
1	Shops at OBS (11)	337578	174238	163340
2	Shops at Market (36)	479335	451044	28291
3	Shops at Market (3)	50544	32857	17687
4	Shops opposite to Durga Gudi(6)	59436	59436	0
5	Shops at Back side of Durga Gudi(9)	123341	108138	15203
6	Shops at Market (77)	1358427	1116752	241675
7	Daily Market, Slauter House, Car stand, Bus stand, Yielding of trees	1297052	691000	606052
	TOTAL	3705713	2633465	1072248

The Balance amount of Rs. 1072248/- of Shop rents from the leases should be collected along with belated fees and credit it to the account of Nagar Panchayat Palakonda and intimate to audit for verification

15) ASSIGNED REVENUES:**RECEIPTS OF ASSIGNED REVENUES FROM GOVERNMENT/ DEPARTMENT NOT WATCHED – INCOME LOST – NEEDS EARLY ACTION:**

During the course of audit of Palakonda Nagara Panchayat or the year 2016-17 it is noticed that the following assigned revenues such as compensation due to abolition of property tax, compensation due to abolition of profession tax, entertainment tax, per capita grant, surcharge on stamp duty, Magisterial fines motor vehicle Tax and seigniorage fee etc., were adjusted to the funds of the institution as detailed below.

It is the responsibility of the grant receiving authority to watch the demand and receipt of statutory income guaranteed in the Acts and rules for every quarter and addressed the Departments concerned for prompt remittance to the Municipal funds.

Details of Assigned Revenues	Amount Adjusted
Profession Tax compensation	NIL
Property tax compensation	NIL
Per capita grant	NIL
Entertainment Tax	NIL
Magisterial fines	NIL
M.V.T	NIL

Adequate action has to be taken for the adjustment of the amounts, which are pending adjustment from the Departments concerned in time duly maintaining the D.C.B. particulars for each head. The amounts `due` under assigned revenues have to be entered separately in the M.D.R.

16) EAR MARKED FUNDS- ALLOCATION OF EAR MARKED FUNDS- STATUTORY RULES NOT OBSERVED-IRREGULAR:

During the course of audit for the year 2016-17, it is noticed that the statutory rules were not observed while allocation of Ear Marked Funds.

According to the rules relating to preparation of budget under AP Municipality Rules issued in GO.Ms.No.619, (M.A) Dept., Dt.07.10.1967 every Urban Local Body has to allocate/Ear Mark the following funds out of their general revenue as detailed below:

Sl. No.	Name of the Component	Percentage of funds to be allocated on general revenue as per rules
01	Welfare programmes for Schedule Castes	15%
02	Welfare programmes for Schedule Tribes	7.5%
03	Welfare programmes for Women & Child Welfare	5%
04	Slum Area Development Programmes	40%
05	Public Health Related Programmes	30%

But no allocation was made towards the welfare of the weaker sections and violated the Government Orders as stated above.

Hence, action would need to be taken to allocate the Ear Marked funds as required above for the balanced development of all sections of public.

17) LEASES – LEASE DEEDS NOT GOT REGISTERED – NEED ACTION:**Rs. 47760.00**

During the course of audit for the year 2016-17, it is noticed that the following lease deeds were not got registered with the registration department resulted in loss of revenue to Government in the form of Registration Stamp Duty and surcharge @ 5% on lease amount.

Sl. No.	Name of the Leased Item	Lease amount During the year
01	Daily market	955200
Total		

Therefore, action may be taken to get the following lease deeds registered so as to avoid legal complications etc., in future.

Calculation of loss:

Total lease amount	:Rs. 955200.00
Loss of registration fee @ 5%	:Rs. 955200 x 5/100
	Rs. 47760.00

18) WATER TAX- CLASSIFICATION NOT DONE- NEEDS ACTION:-

During the course of audit, it is noticed that an amount of Rs. 1621960.00 was collected towards water tax during the year 2016-17. But the Tap connections were not classified as domestic and non-domestic connections. The collection was done uniformly to all the connections resulted in loss of revenue. In the absence of the above the correctness of the income realized could not be certified by audit.

Also the following defects were noticed:

1. Category wise (OYT, BPL, General) connections not noted.
2. Date of sanction not recorded.
3. The balance of deposits not arrived at.
4. Sanction orders not produced.
5. House Service connections register not maintained.
6. Meter reading cards not produced.
7. Meter ledgers not maintained.
8. Meter register not shown etc.,

Hence, action would need to be taken to classify the tap connections in the Demand Register and all the above registers shall be maintained.

19. Water supply donations received - Water tax demand not raised - needs action:-

The Water Tax Demand for the year 2015-16 was Rs. 1737100.00 and for the financial year 2016-17 also the demand is similar amount of Rs. 1737100.00

During the year 2016-17 an amount of Rs. 983200/-was collected towards water supply donations.

But the water Tax demand was not raised for the year 2016-17 and the reasons were not forth coming to audit.

Code No. 9

19A) TAXES- DEMAND OF TAX ON CARRIAGES &

CARTS/ANIMALS/ALT/VLT NOT FIXED - LOSS - NEEDS ACTION:-

As verified from the cash Book and annual account it is noticed that the demand of the following taxes was not fixed and collected during the year.

- Tax on Carriages & Carts
- Tax on Animals
- Tax on Agricultural Lands
- Tax on Vacant Lands etc.,

As per the following provisions made in Rule 21 of schedule-II and section 103 to 113 of the AP **Municipalities Act, 1965**, the demand of each tax should be fixed and collected by the Municipality. But the demand of the above taxes was not fixed by the Municipality which causes loss to the municipality.

Hence, action would need to be taken to fix the demand and collect and loss caused if any due to non collection of above taxes would need to made good from the person or persons responsible.

Code No.10

20.PROPERTY TAX - LIBRARY CESS - SHORT REMITTANCE OF LIBRARY CESS - NEEDS REMITTANCE FOR Rs.41351/-

As per section 20 of A.P.P.L. Act 1960 read with rule 18(3) A.P.P.L. rules 1961 and government Memo.No.773/81/MA Dt.16-3-82 read with G.O.Ms.No.1217 Edn. Dt.28-10-81, all the municipalities/Municipal Corporations have to collect and remit library cess @ 8% of property tax collected by them. Commissioner & Director, Municipal Administration had ordered in the Circular letter dated 20-11-1987 that all commissioners of municipalities should remit library cess @ 8% of the Property Tax regularly to the Zilla Grandhalaya Samstha government of Andhra Pradesh instructed in the G.O.Ms.No.319 Edn.Dt.28-10-94 all the local authorities to prepare the D.C.B. Statement every year and to send to the Director of Public Libraries A.P., Hyderabad and also to remit the library cess every year within one month from the date of collection of Property tax. However, during the year under audit an amount of Rs. 1191175-00 was realized towards library cess, and the pending which has to be remitted to Zilla Grandhalaya Samstha, Srikakulam is as follows.

Sl.No.	Particulars	Amount
1	Library cess Demand as on 2016-17(2012-13 to 2016-17)	1450030
2	Deduct Service tax @15% as per the circular of the DMA,AP,Guntur	(-)217504
3	Net Library cess to be remitted	1232526
4	Already remitted	1191175
5	Balace to be remitted	41351

21) LIBRARY CESS-LIBRARY CESS REMITTED TO ZGS, SKLM- DCB REGISTER NOT PRODUCED-NEEDS EARLY ACTION:

It is noticed that the as verified the library cess DCB statement an amount of Rs. 1191175 .00 was remitted towards Library cess during the year.

But the connected Library Cess Demand Register was not produced to audit for verification. In the absence of the register, the correctness of the following items could not be verified in audit.

- The year wise demand of Library cess
- Library cess collected for each year
- Balance to be collected for each year
- Library cess remitted
- Balance to be remitted etc.,

Hence, action would need to be taken to produce the Demand Register immediately to audit for verification.

22) MUNICIPAL SOLID WASTE (MANAGEMENT& HANDLING) RULES 2000-IMPLEMENTATION DETAILS CALLED FOR:

According to Municipal Solid Waste(Management & Handling) Rules,2000 Municipal Authorities are responsible for collection, storage, segregation, transportation, processing and disposal of Municipal Solid Waste. The Municipal Authority or an operator of a facility shall make an application for grant of authorization for setting up waste processing and disposal facilities including landfills after obtaining necessary authorization from the AP Pollution Control Board.

a) **The schedule fixed in the rules are as follows:**

S.No.	Compliance& Criteria	Schedule
1	Improvements to existing land fill sites as per proceedings of rules	By 31 st December, 2003 or earlier.
2	Identification of land filling sites for future use and making sites ready for operation	Once in six months
3	Setting up of waste processing and disposal facility.	By 31 st December, 2001 or earlier.
4	Monitoring the performance of waste processing and disposal facilities	By 31 st December, 2002 or earlier.

However, the scheme was not implemented as per the schedule.

b) **Submission of Annual Reports:**

As per the Rule-4(4) of Municipal Solid Waste(Management & Handling) Rules,2000 the ULB shall furnish its annual report in the form prescribed to the Secretary in Charge of the Urban Department by 30th June of every year with a copy to the AP AP Pollution Control Board. The date of submission of such annual report was not furnished to audit.

c) **Implementation of 3-bin system:**

Segregation of waste after collection is pre-requisite for setting up of waste processing and disposal facility. As per Municipal Solid Waste(Management & Handling) Rules,2000 three separate coloured storage dampered bins were to be set up intermediately points. One each for biogradable waste, non-biogradable waste and for other types of waste. But the information was not furnished to audit.

d) **Plastic Manufacturing Units:**

The Municipality has to levy penalties on plastic manufacturing units as per Municipal Solid Waste(Management & Handling) Rules,2000 . But such action was not forth coming to audit.

Hence, action would need to be taken to implement the scheme in a scientific way.

23) SEVERAL SERVICES WERE TAKEN ON CONTRACT/HIRE BASIS – CONNECTED AGREEMENTS NOT GOT REGISTERED:-

As could be seen the following services were taken for use in the institution on contract/hire basis. But the connected agreements executed were not got registered with the Registration Department.

1. Engagement of Private persons for sanitation.
2. Hiring of Tractors for lifting garbage and supply of Drinking water.
3. Hiring of Fogging Machine.
4. Hiring of Bulls for lifting garbage.

As per the rules in force every agreement arrived at with private persons/Firms shall got Registered with the Registration Department.

Therefore, action would need to be taken to got the agreements registered so as to avoid Legal complications and to earn income through registration of the agreements under Surcharge on Stamp Duty.

TOWN PLANNING

24.DEVELOPMENT CHARGES SHORT COLLECTION ON NEW NSTRUCTED BUILDINGS NEEDS ECOVERY FOR Rs.5884/-

In terms of G.O.Ms.No.158 M.A & U.D (H) Dept., dt.22.3.1996 and in exercise of the powers conferred by Sub Section (1) and (2) of the Section 44 of A.P. Planning Act, 1920 (Act No.VII of 1920) the Govt. have decided to arrived the rules made under the Act the make provision for the levy and collection of development charges for the implementation of essential schemes like traffic improvements, construction of bridges and development of green belt, Parks etc, under G.T.P. Schemes (Master plan) sanctioned under section 14 of the said Act.

But as verified from the approved building applications the development charges were short collected as detailed below for Rs. 5884/- from the persons who have applied for permission to construct the new buildings. The permission granted without collection of such fee is irregular and it is loss of the Municipality. Therefore the development charges worked out and would need to be recovered from the person or persons responsible.

Development Charges Short collection during the year 2016-17 of NP,Palakonda						
Sl.No.	B.A.No.	Name	Plinth area in Sq.Mtrs.	Dev.charges		
				To be collected	Actual collection	Variation
1	1134/08/B	Ballanki Apparqao	158	1580	196	1384
2	1134/02/B	Appikonda Vijayalaxmi	137	1370	600	770
3	1134/025/B	Kuppanagari Vijayalaxmi	226	2260	1130	1130
4	1134/049/B	Alubilli Sriharibabu	150	1500	750	750
5	1134/052/B	Nayanasetti Kasiviswanadh	278	2780	930	1850
Total				9490	3606	5884

25.TOWN PLANNING SECTION –SHORT COLLECTION OF BUILDING LICENSE FEE FOR Rs. 7050/-

During the course of Audit for the year 2016-17 as per the Gazette copy and under section 209(1)(B) of AP Municipalities Act,1965, the Building license fee Should be collected @Rs.10/- Per Sp.m up to 200 Sq.m , @Rs.15/- Per Sp.m for above 200 to 500 Sp.m of the total Plinth area of the building, but as verified the Building applications and Register of Building applications with reference to the Gazette copy of the Nagar Panchayat,Palakonda the Building license fee was short collected in the following applications which is irregular. Hence action would need to be taken to the person or persons responsible.

Building licence fee Short collection during the year 2016-17 of NP,Palakonda						
Sl.No.	B.A.No.	Name	Plinth area in Sq.Mtrs.	Dev.charges		
				To be collected	Actual collection	Variation
1	1134/02/B	Appikonda Vijayalaxmi	137	1370	690	680
2	1134/025/B	Kuppanagari Vijayalaxmi	226	3390	1695	1695
3	1134/049/B	Alubilli Sriharibabu	150	1500	750	750
4	1134/052/B	Nayanasetti Kasiviswanadh	278	4170	1395	2775
5	1134/054/B	Nayanasetti Kasiviswanadh	278	3450	2300	1150
Total				13880	6830	7050

(Code No.7)

26.Town Planning Section-Short collection of RWHS Charges for Rs. 7720 /-

During the course of Audit for the year 2016-17 as per the Gazette copy of the Town planning section, of the Nagar Panchayat,Palakonda the RWHS fee Should be collected @Rs.10/- per Sq.m of the total Plinth area of the building, but as verified the Building applications and Register of Building applications with reference to the Gazette copy the RWHS fee amounts were short collected in the following applications which is irregular. Hence action would need to be taken to the person or persons responsible.

Rain water Harvesting pits charges Short collection during 2016-17 NP,Palakonda						
Sl.No.	B.A.No.	Name	Plinth area in Sq.mtrs	to be collected	collected	Variation
1	1134/023/B	D.Chandrasekhar	106	1060	910	150
2	1134/016/B	R.Madhavarao	309	3090	1810	1280
3	1134/0019/B	R.Raghunadharao	309	3090	1810	1280
4	1134/037/B	P.Suryarao	353	3530	2750	780
5	1134/038/B	K.Rajasekhar	157	1570	920	650
6	1134/049/B	A.Sriharibabu	150	1500	1190	310
7	1134/017/B	D.Narayanarao	188	1880	1520	360
8	1134/042/B	K.Kumari	163	1630	930	700
9	1134/055/B	V.Nayudu	173	1730	1340	390
10	1134/052/B	N.Kasiviswanadh	278	2780	1730	1050
11	1134/054/B	Y.Srinivasababu	230	2300	1860	440
12	1134/051/B	D.Suryarao	124	1240	910	330
Total				25400	17680	7720

(Code No.7)

27.TOWN PLANNING SECTION –SHORT COLLECTION OF TREE GUARD CHARGES FOR Rs. 1500/-

During the course of Audit for the year 2016-17 as per the Gazette copy and under section 209(1)(B) of AP Municipalities Act,1965, the Tree Guard charges Should be collected @Rs.500/- up to 100 Sq.m , @Rs.1000/- above 100 to 200 Sp.m of the total Plinth area of the building, but as verified the Building applications and Register of Building applications with reference to the Gazette copy of the Nagar Panchayat,Palakonda the Tree Guard charges were short collected in the following applications which is irregular. Hence action would need to be taken to the person or persons responsible.

Tree Guard charges Short collection during the year 2016-17 of NP,Palakonda						
Sl.No.	B.A.No.	Name	Plinth area in Sq.Mtrs.	Dev.charges		
				To be collected	Actual collection	Variation
1	1134/038/B	K.Rajasekhar	157	1000	500	500
2	1134/042/B	K.Kumari	163	1000	500	500
3	1134/054/B	Y.Srinivasababu	230	1500	1000	500
Total				3500	2000	1500

(Code No.7)

28.TOWN PLANNING SECTION –SHORT COLLECTION OF BETTERMENT CHARGES FOR Rs. 38416/-

During the course of Audit for the year 2016-17 as per the Gazette copy and under section 209(1)(B) of AP Municipalities Act,1965, the Betterment Charges Should be collected @Rs.50/- Per Sp.m of the total Plinth area of the building, but as verified the Building applications and Register of Building applications with reference to the Gazette copy of the Nagar Panchayat,Palakonda the Betterment charges were short collected in the following applications which is irregular. Hence action would need to be taken to the person or persons responsible.

Betterment charges Short collection during the year 2016-17 of NP,Palakonda						
Sl.No.	B.A.No.	Name	Plinth area in Sq.Mtrs.	Dev.charges		
				To be collected	Actual collection	Variation
1	1134/055/B	V.Nayudu	173	8650	6700	1950
2	1134/049/B	A.Sriharibabu	150	7490	476	7014
3	1134/019/B	R.Raghunadharao	309	15450	724	14726
4	1134/016/B	R.Madhavarao	309	15450	724	14726
Total				47040	8624	38416

TOWN PLANNING SECTION

29.COMPLETION REPORTS – NOT OBTAINING OF THE COMPLETION OF THE REPORT FROM APPLICANTS FOR CONSTRUCTION OF BUILDINGS - IMPROPER WATCH BY THE TOWN PLANNING – LOSS TO THE INSTITUTION - NEEDS ACTION

As verified from the building application register and Building Application files, there is no proper action has been taken to obtain and produce the completion reports of the buildings completed during the last three years from 2014-15 and 2016-17.

According to section 94 of the AP Municipality Act, 1965, the applicant for license for the construction of building should intimate the date of completion of the construction or occupation of the building whichever is earlier to the Commissioner of the Nagar Panchayat within (30) Thirty days from the date of expiry of license. But on verification it is noticed that no completion reports are forthcoming from the applicants to whom licenses were granted for construction of the completion of reports, it is not known whether the buildings are completed within the stipulated time or not. It is the responsibility of the Town Planning Section not only to issue licenses for construction of the building, but also to watch the completion of the construction within the stipulated time and to collect the renewal charges from the applicants if, they fails to complete the construction within the stipulated time. **It is also the responsibility of the town planning section to intimate the dates of completion of the buildings to the Revenue Section so as to take them to monthly lists to arrear property Tax immediately after completion.**

Therefore the correctness of the complete the construction within the time could not be verified. Any loss caused due to the above omission would need to be collected from the person or persons responsible.

TOWN PLANNING

30.ENCROACHMENT ENCROACHMENTS BOOKED BY TOWN SUREYOR LISTS NOT PRODUCED.

The lists of encroachments booked by the town planning surveyor or Building inspector for the year 2016-17 were not made available for audit for verification. It was stated during the audit that no such files, list were given by the town planning section and that the encroachments were booked by the municipal town planning staff them selves., after local verification. The reasons as to why the same were not obtained from the town surveyor were not explained during the audit. In the absence of the information about the encroachments booked by the town planning staff for the year 2016-17. The loss if any sustained to municipal funds would need to be recovered from the person or persons responsible.

31.D&O TRADES - CONSOLIDATED DEMAND REGISTER NOT MAINTAINED - IRREGULAR:

The consolidated demand register of D&O trades for the year 2016-17 was not produced to audit for verification. Through the monthly lists were prepared for each division without a consolidated demand of the institution it was not possible to verify the demand, collection and balance.

Due to non maintenance of the said register there is a possibility for leakage of revenue with regard to addition and deletion of trades from the existing list.

Hence action would need to be taken to get the consolidated demand register prepared and produced to audit for verification.

32)D&O FEES COLLECTED CONNECTED DEMAND, COLLECTION REGISTER FOR PREVIOUS AND PRESENT YEARS, NEW ASSESEENT REGISTER, DEMAND NOTICES AND RECEIPTS BOOKS - NOT PRODUCED:

It is informed that the, as verified chitta shown as an amount of Rs.1,49,000.00 collected towards D&O, but the connected demand registers previous and present years, new assessments, demand notices, receipts books not produced to audit for verification. In the absence of the above correctness of fixation of D&O and trader wise its collection could not be verified in audit. In view of the above several half margins were also issued to concerned section through commissioner vide H.M. Lr.SA1.No.1,2&3 Dt.25-01-16, 28-1-16 & 11-2-16 and no replies received for production of records to audit for verification till the close of audit. If any loss caused to the institution due the above reason would need to be recovered from the person and persons responsible and made good to the nagarpanchayat funds.

Code -18

D&O Trades

33) ENHANCEMENT OF LICENCE FEES NOT DONE.

As verified from the D&O Trades Gazette notification approved in 2005. The rates of licence fees was not enhanced from 2005 to till date. The same gazette notification rates were running for collection the license fees from trades. As per Municipal Act, 1965 it should be enhanced for every 3 years. But it was not done. In the best financial interest of the institution, action would need to be taken to get the Gazette publication received and approved by the concerned authorities and intimated to audit.

PH SECTION**Code -11****34.PURCHASE OF P.H.ARTICLES, P.H.CONTINGENCIES ,P.H.WORKERS UNIFORMS ETC.,
FILES,CONNECTED AQUITTANCE REGISTER AND STOCK REGISTERS NOT PROUCED-
IRREGULAR;Rs. 523172/-**

As verified from the cash book and the following vouchers amounts were drawn from Nagar Panchayat Funds towards the purchase of PH Conservency Articles, P.H.Workers uniforms etc. But the connected files ,invoice and aquittance registers were not produced to audit for verification. In the absence of the connected records the expenditure is held under objection.

Therefore early action would need to be taken to produce the files and records for the verification to audit..

Sl.No.	Vr.No./Dt.	Particulars	Amount
1	34/28.4.2016	Supply of 960 soaps and 168.10kgs coconut oil	48240
2	91/11.5.2016	Payment for PH Meterial	149925
3	123/6.6.16	Payment for Uniform cloths for Ph workers	179715
4	577/3.2.2017	Payment for PH Meterial	145292
Total			523172

**35.DIESEL OIL AND OTHER LUBRICANTS PURCHASED FOR THE VEHICLES
- LOG BOOK NOT PRODUCED FOR Rs.304178/-:**

During the course of audit for the year 2016-17, on verification of expenditure items, it is noticed that an amount of Rs. **304178.00** was drawn and paid towards purchase of Oil and Lubricants which was supplied to the Vehicles during the year as detailed below:

Sl.No.	Month	Vehicle Numbers	Amount
1	4/2016	AP 30U2363,AP30U3302,AP31WF4208	15207
2	5/2016	AP30U3302,AP31FTR 4208, AP 30U2363,AP30AF4888	23211
3	6/2016	AP30U3302, AP 30U2363, AP30AF4888	18748
4	7/2016	AP30AF4888, AP 30U2363, AP30U3302	36676
5	8/2016	AP30AB2113,AP30U3302,AP30U2363, AP30U9336,AP30AF4257	66706
6	9/2016	AP 30U2363, AP30U3302	2372
7	10/2016	AP30U3302, AP 30U2363	25525
8	11/2016	AP30U3302, AP 30U2363	18385
9	12/2016	AP31TT9063, AP 30U2363, AP30U3302, AP30AB2113	24873
10	1/2017	AP30AJ2018, AP 30U2363, AP30U3302	23050
11	2/2017	AP 30U2363, AP30U3302, AP30AJ2018, AP30AJ0264	21962
12	3/2017	AP30TR9696, AP30AB0006, AP 30U2363, AP30U3302	27463
TOTAL			304178

But the Log books of the connected vehicles were not produced to the audit. And some of the vehicle numbers are not found in the RTA web site, it means the vehicles were not belongs to the Nagarpanchayat,Palakonda.

Hence the correctness of the utilization of oil and lubricants was not certified in audit. Further the authority was not certified the scrutinized bills. In the absence of the above expenditure is held under objection.

Engineering Section (001)**Code -11****36.EXPENDITURE INCURRED FOR VARIOUS PURPOSES BUT CONNECTED FILES WERE NOT PRODUCED**

As verified from the Cash book and the vouchers the following amounts were drawn from Municipal Funds towards the various purposes Engineering section. But the connected files and records were not produced to audit for verification. In the absence of the connected files the expenditure is held under objection.

An half margin letter was issued to the Executive Authority, Nagar Panchayat,Palakonda on the same but no action was taken to produce the connected files and records till the completion of audit. Therefore early action would need to be taken to produce the files for the verification to audit.

SNo	Vr.No./Dt.	Particulars	Amount
1.	99/17.5.16	Consultancy charges for the work of investigation conducting survey on water supply improvement scheme	1094391
2.	146/20.6.16	Payment of the service charges for supply,Dismantling,installation and maintainence as per LED Street light implementation agreement	389561
3.	284/24.6.16	Payment for transportation of Drinking water	100000
4.	285/15.7.16	Payment for transportation of Drinking water	100000
5.	295/22.7.16	Payment for transportation of Drinking water	100000
		Total	1783952

37.RECOVERIES MADE FROM WORK BILLS - NOT REMITTED- NEEDS EARLY ACTION: Rs.664162/-

During the course of audit, it is noticed that the following recoveries made from work bills not remitted to the concerned heads as noted against each which is contrary to the provisions and locking of funds. In spite of statutory obligations to remit the same to the concerned heads, within the prescribed time under the relevant provisions the amounts were not remitted.

Recovery Head	Recovered	Remitted	Balance
Seignior age charges (103)	61138	----	61138
IT (101)	110506	----	110506
VAT (102)	238085	----	238085
NAC(108)	---	---	---
CMRF(108)	---	---	---
Labour Cess	533835	---	533835
TOTAL	943564		943564

Therefore, immediate action would need to be taken to remit the above amounts to the concerned heads without further delay under intimation to audit.

STATEMENT SHOWING THE REMITTED PARTICULARS OF WORKS FOR THE YEAR 2016-17

Recovery Head	Recovered	Remitted	Balance
Seignior age charges (103)	213878	213878	0
IT (101)	487682	487682	0
VAT (102)	564409	564409	0
NAC(108)	---	---	----
CMRF(108)	---	---	---
Labour Cess	---	---	---
TOTAL	1265969	1265969	

38.DELAY OF WORKS - VIOLATION OF AGREEMENT CONDITIONS AND ORDERS OF EOT BY COMPETENT AUTHORITY WAS NOT FURNISHED IN AUDIT:

During the course of Audit for the year 2016-17 as verified the agreement files with M.Books the following works was not done with in the stipulated period as per agreement. According to the Govt. Memo. No. 1098/F.8 (2)/05-2, Fin.(W&P) Dept., dt. 26-7-2005, where the work is not completed within the time schedule given in the Agreement, Extension of Time granted by Competent Authority is required, even for Part bills and reference to the order of extension of time issued by competent authority shall be noted in the MB and bill and a copy of the order shall be attached to the bill.

Where the work is not completed within the time limit prescribed in the Agreement, no bill should be paid without the orders of Extension of Time granted by competent authority. The following works has no EOT Orders as detailed below. Action would need to be taken and intimate to audit.

#	Name of the work	Date of agreement	Duration of wok as per agreement	Due date of completion of work	Actual completion Date	Delay
1	Construction of CCdesign drains and CC Road in Jettivari veedhi in 10 th ward	22.05.15	3Months	22.08.15	21.04.16	8 Months
2	CC Road from North Road to west side Road of cheruvugattu in Palakonda Nagar Panchayat	26.12.15	3Months	26.03.16	19.4.16	1Month
3	CC drain and CCroad for small street in Medhara veedhi	22.5.15	3Months	22.8.15	24.3.16	7 Months
4	CC type design drains and CC road in Relli veedhi in 2 nd ward	22.5.15	3Months	22.8.15	26.3.16	7 Months

5	CC type design drains and raising of walls and drains in Bonam veedhi in 11 th ward	22.5.15	3Months	22.8.15	24.3.16	7 Months
6	CC type design drains in Main Road last bit west side and regarding CC Road at culvert opposite temple in Indira Nagar colony in 6 th ward	10.6.15	3 Months	10.9.15	16.4.16	7 Months
7	CC Road from C.L.Naidu House to plot No 163 in Sai Nagar Nakkala Peta in Palakonda Nagar Panchayat	15.2.14	3Months	15.5.14	4.10.16	2Yrs 5 Months
8	CC Road from H.No 14-2059 to H.No 14-654 in Naidu Nagar in Palakonda	15.2.14	3Months	15.5.14	26.10.16	2Yrs 5 Months
9	CC type design drains and CC road from Giri House of N.K.RAJA PURAM main road to Kotta veedhi road eitherside in 5 th ward	22.7.16	3 Months	22.10.16	29.12.16	2 Months
10	CC type design drains and CC road in Dokora veedhi in 20 th ward	22.5.15	3Months	22.8.15	31.1.17	1Yr 5 Months
11	Construction of CC Drain and RCC slab culvert at 7 th ward in Nakkalapeta in Palakonda Nagar Panchayat	22.7.16	3 Months	22.10.16	16.3.17	5 Months
12	CC outfall drain in Yatta veedhi and outfall drain leading to Main Road and gap drain at vemakotivari veedhi	22.10.16	3 Months	22.1.17	23.3.17	2 Months
13	Towards payment of Bridge to Sri Garamma colony on Potula Gedda behind ZPHS Pedakapu veedhi	22.7.16	3 Months	22.10.16	20.12.16	2 Months

14	Drilling of 112mm size borewells 16 NO.s for improving water supply in Palakonda Nagar Panchayat	16.12.15	3Months	16.3.16	20.9.16	6 Months
----	--	----------	---------	---------	---------	----------

Code-11

39)REGISTER OF WORKS AND REGISTER OF CREATED ASSETS TOGETHER WITH QUALITY CONTROLE CERTIFICATES NOT PRODUCED-NEEDS ACTION:

During the course of audit for the year 2016-2017, on verification of various accounts operated by the Nagar Panchayat, it was noticed that an amounts of Rs. 1,52,36,845 was drawn and paid towards execution of various works. But the Register of works and Register of Assets Created together with quality control certificates were not produced to audit for verification.

In the absence of the above registers, the genuineness of the following items could not be ascertained in audit:

- Whether proper distribution is maintained between works of Capital and Revenue nature to know the original value of the asset to ascertain the amounts allocated for maintenance/repairs.
- Whether all works executed with proper sanction.
- Whether the compliance with budget availability at the time of approval.
- Whether all the checks were exercised before release of payments.
- Whether ensured all recoveries like damages, penalties and dues before final payment.
- Whether any double payment made.
- Whether all the assets so created were existed physically.
- Whether all the payments were made duly verifying the check measurements.
- Whether all the assets were brought to proper use of the public.
- Whether quality control checks were done.
- Whether all the works were executed on the own site of the institution.
- Whether it is a new work.

- The type of previous construction in respect of roads.
- Time gap from execution of the previous work in respect of roads.

Hence, early action would need to produce the above registers with photographs to audit for verification.

Code : 11

40)Works – Execution of Works connected Registers and Files not produced:-

On verification of accounts it was noticed that the works were executed involving huge amounts, however the following registers and files were not produced for verification and also the test check certificate from Quality Control was also not produced.

- Register of Works
- Register of M.Books
- Register of Tender Schedules
- Register of E.M.D. & F.S.D.
- Register of Work Files and
- Register of Estimates and allotments
- Register of Work bill Recoveries
- Register of Created Assets with Photographs
- Register of Contractors
- Contractors Ledger
- Register of Third Party Quality Control Certificates etc.,

Therefore, action may be taken to be produced the above registers to audit early for verification.

41)TAP CONNECTIONS- CONNECTED SUBSIDY REGISTERS- NOT

PRODUCED- NEEDS EARLY ACTION:

During the course of audit of Palakonda Nagara Panchayath, for the year 2016-2017, as verified the chitta it is noticed that an amount of Rs. /- was collected towards Estimate fee and donations. But the connected subsidy registers like Register of Estimate fee and Register of tap donations etc., were not produced to audit for verification. In the absence of the same the genuineness of the receipt could not be verified during the course of audit.

The loss of any sustained due to above reason would need to be recovered from the person or persons responsible and fact intimated to audit.

Code : 9

42)REGISTER OF TAP DONATIONS- DEFECTS- NEED EARLY RECTIFICATION:

During the course of Audit for the year 2016-2017, as verified the connected Register of Tap Estimates and Donations the following defects were noticed:

- 1) Month wise challan No and date not noted
- 2) Domestic and non domestic categories were not divided
- 3) Category wise tap connections were not noted.
- 4) Month wise abstract not prepared.
- 5) Page wise totals not arrived
- 6) Total no. of tap connections not noted
- 7) Category wise tap sanctions not divided
- 8) Commissioner not certified the register
- 9) Application fee donation and estimate changes collection amount not divided etc.,

Hence, early action may be taken to rectify the above of defects and produced to Audit for verification. The loss if any caused due to the above defects to the institution would need to be recovered from the person or persons responsible and made good to the Municipal funds.

43)WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs. 4732.22

Vr No. 36,Dt, Gross Rs. 436596-00, Net Rs.392858-00.

Departmental execution, Estimate: 5.00 Lakhs , M.B.No.63/15-16.

Name of work: Construction of CC Road FROM NORTH ROAD TO WEST SIDE ROAD OF CHERUVUGATTU IN PALAKONDA NAGAR PANCHAYAT

- An amount of Rs. 7020.33 /- was drawn and paid for the item of work i.e., Supply of 25mm thick high performance expansion joint filler board(SILFLEX CAP CELL HD-100), with quantity 33.75 cum @ Rs. 208.01 per cum,. But the item of work has to be taken for 11.00 cum @ Rs. 208.01 per cum with reference to the Estimate provision amounting to Rs. 2288.11 /- only. Thereby an amount of Rs. 4732.22/- was paid in excess of admissibility. Therefore the excess payment of Rs. 4732.22/- need to be recovered and credit pointed out to audit.

Item of work	Quantity taken as per M.Book	Quantity Admissibility as per Estimate Provision	Excess paid
Supply of 25mm thick high performance expansion joint filler board(SILFLEX CAP CELL HD-100) or equivalent make placing the same 250mm below top of pavement sealing with bituminous hot sealing compound at regular intervals in CC pavement	33.75 cum x @ Rs. 208.01 = Rs. 7020.33/-	11.00 cum @ Rs. 208.01 = Rs.2288.11 /-	4732.22 /-

44). WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs. 5102.00

Vr No. 35,Dt, Gross Rs. 190150-00, Net Rs.172971-00.

Departmental execution, Estimate: 5.50 Lakhs , M.B.No.7/17.

Name of work: Construction of CC DRAIN FROM D.No14-582 TO BALIVADA

HOUSE OPP C.L.NAIDU(H) IN NAKKALA PETA IN SAI NAGAR IN PALAKONDA

NAGAR PANCHAYAT

- An amount of Rs. 19066 /- was drawn and paid for the item of work i.e., Supply and delivery of steel Reinforcement HYSD confirming to ISS including cost and conveyance of all materials ,cost of binding wire and its fabrication charges placing in position tying grills etc, with quantity 368.64 Kgs @ Rs. 51.72,. But the item of work has to be taken for 270 Kgs @ Rs. 51.72 with reference to the Estimate provision amounting to Rs. 13964 /- only. Thereby an amount of Rs. 5102.00/- was paid in excess of admissibility. Therefore the excess payment of Rs. 5102.00/- need to be recovered and credit pointed out to audit.

Item of work	Quantity taken as per M.Book	Quantity Admissibility as per Estimate Provision	Excess paid
Supply and delivery of steel Reinforcement HYSD confirming to ISS including cost and conveyance of all materials ,cost of binding wire and its fabrication charges placing in position tying grills etc,	368.64 Kgs x @ Rs. 51.72 = Rs.19066.00/-	270 Kgs @ Rs. 51.72 = Rs.13964 /-	5102.00 /-

**45)WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY
CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs.43,015.72/-**

Gross Rs.179404 /-, Net Rs.162896/-.

Estimate:1.90 Lakhs ,Vr No.142/dt;06-06-2016, M.B.No: 33/2015-16

Name of work: CCdrain and RCC slab culvert for drainage near Fish market

During the course of Audit for the year 2016-17 of Palakonda Nagar Panchayat as verified the M.Book With Estimate, of work i.e., CCdrain and RCC slab culvert for drainage near Fish market consequential Excess Payments done in the following item of works.

Sl.No	PARTICULARS/DESCRIPTION OF WORK	AS PER M BOOK			AS PER ESTIMATE PROVISION			EXCESS PAID
		Quantity	Rate	Amount	Quantity	Rate	Amount	
1	Laying 225mm(9inches) size cement concrete type design drains using C.C.C(1:3:6)mix,using 20mm HG graded metal with 100mm thick bed,100mm thick side walls and exposed surface plastered with CM(1:3)mix,12mmthick including sand filling of 100mm thick and conveyance of excavated earth for 1.00Km lead and cost and conveyance of all materials and all labour charges etc., complete as per SS and as directed by the Engineer-in-charge(APDSS.No.402&903)	157.20 Rmt a)98.40 Rmt b)58.80 Rmt	663.98 663.98	65335.63 <u>39042.02</u> <u>104377.65</u>	98.40 Rmt	663.98	65335.63	39042.02
2	V.R.C.C.M30 design mix concrete (IS:456)Grade using 20mm HBG down grade metal including centering charges, laying, leveling, machine mixing but excluding cost of steel in reinforcement, etc complete as per SS culvert slabs	1.97cum a)1.92cum b)0.05cum	5959.14 5959.14	11441.55 297.96	1.92cum	5959.14	11441.55	297.96
3	Supply and delivery of steel Reinforcement HYSD confirming to ISS including cost and conveyance of all materials ,cost of binding wire and its fabrication charges placing in position tying grills etc.,complete	279.89 Kgs a)208.00Kgs b)71.89Kgs	51.13/Kg 51.13/Kg	10,635.04 3675.74	208.00Kgs	51.13/Kg	10,635.04	3675.74

Thereby an amount of Rs.43,015.72 /- was paid in excess of admissibility. Therefore the excess payment of Rs.43,015.72 /- need to be recovered and credit pointed out to audit.

**46)WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY
CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs.11,399.51/-**

Gross Rs. 117722/-, Net Rs.108750/-.

Estimate: Lakhs ,Vr.No.141/dt:03-06-2016, M.B.No:34/2015-16

Name of work: CC type design Drains and cement concrete Road for small street near house of Patnana Vijay and small street near house of Vedam Lakshmu in Medhara veedhi area in 18 th ward.

During the course of Audit for the year 2016-17 of Palakonda Nagar Panchayat as verified the M.Book With Estimate, of work i.e., CC type design Drains and cement concrete Road for small street near house of Patnana vijay and small street near house of Vedam Lakshmu in Medhara veedhi area in 18 th ward. consequential Excess Payments done in the following item of works.

Sl. No	PARTICULARS/DESCRIPTION OF WORK	AS PER MBook			AS PER ESTIMATE			EXCESS AMOUNT
		Quantity	Rate	Amount	Quantity	Rate	Amount	
1)	Laying 300mm(12 inches) size cement concrete type design drains using C.C.C(1:3:6)mix, using 20mm HG graded metal with 100mm thick bed,150mm thick side walls and exposed surface plastered with CM(1:3)mix,12mmthick including sand filling of 100mm thick and conveyance of excavated earth for 1.00Km lead and cost and conveyance of all materials and all labour charges etc., complete as per SS and as directed by the Engineer-in-charge(APDSS.No.402&903)	33.40Rmt a)32.00 Rmt b)1.40 Rmt	1086.61 1086.61	34,771.52 <u>1521.25</u> 36,292.77	32.00 Rmt	1086.61	34,771.52	1521.25
2)	Earthwork in excavation for structures as per drawing and technical specifications clause 305.1 including setting out ,construction of shoring and bracing ,removal of stumps and other deleterious material and disposal upto a lead of 50m,dressing of side RBR-FNDN-1 Pg 484 For Drains	3.57 cum a)0.77 cum b)2.80 cum	177.50 177.50	136.68 497.00	0.77 cum	177.50	137.00	497.00
3)	Plain Cement Concrete Grade M10-Nominal mix plinth level (BLD-CSTN-2-2)using 20mm graded metal using concrete mixer for	2.22 cum a)0.50 cum b)1.72 cum	4542.38 4542.38	2271.19 7812.89	0.50 cum	4542.38	2271.19	7812.89

	side walls							
4)	Cement plastering 12mm thick in CM(1:3) including cost & conveyance of all materials and labour charges curing etc,complete	22.01 sqm a)10.20 sqm b)11.81 sqm	132.80 132.80	1354.56 1568.37	10.20 sqm	132.80	1354.56	1568.37

Thereby an amount of Rs. 11,399.51/- was paid in excess of admissibility. Therefore the excess payment of Rs.11,399.51/- need to be recovered and credit pointed out to audit.

CODE NO - 13

47)WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs.19,292.36/- Gross Rs. 555203/-, Net Rs.497202/-.

Estimate:7.75 Lakhs ,Vr.No.555/dt:30-12-2016, M.B.No:18/2014-15

Name of work: CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward

During the course of Audit for the year 2016-17 of Palakonda Nagar Panchayat as verified the M.Book With Estimate, of work i.e., CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward consequential Excess Payments done in the following item of works.

Sl.No	PARTICULARS/DESCRIPTION	AS PER MBook			AS PER ESTIMATE			EXCESS AMOUNT
		Quantity	Rate	Amount	Quantity	Rate	Amount	
1)	Filling of foundation trenches with filling crusher dust including watering,tampering etc complete as per technical specification clause 305.3.9 MORD&304 MORTH	84.80 cum a)59.40 cum b)25.40 cum	730.06 730.06	43365.56 18543.52	59.40 cum	730.06	43365.56	18543.52
2)	Supply of 25mm thick high performance expansion joint filler board(SILFLEX CAP CELL HD-100) or equivalent make placing the same 250mm below top of pavement sealing with bituminous hot sealing compound at regular intervals in CC pavement including cost and conveyance of all materials and all labour charges etc,complete as per SS and as directed by the engineer incharge	35.60 Rmt a)32.00 Rmt b)3.60 Rmt	208.01 208.01	6656.32 748.84	32.00 Rmt	208.01	6656.32	748.84

Thereby an amount of Rs.19,293.36 /- was paid in excess of admissibility. Therefore the excess payment of Rs.19,292.36/- need to be recovered credit pointed out to audit.

**48)WORKS-EXCESS PAYMENT DUE TO WRONG ADOPTION QUANTITY
CONSEQUENTIAL EXCESS PAYMENT- NEEDS RECOVERY Rs.4724.80/-**

Gross Rs.33041 /-, Net Rs.28971/-.

Estimate:0.50Lakhs ,Vr.No.466/dt:3-11-2016, M.B.No:57/2015-16

Name of work: CC type design drains & culvert slabs in side street of Parati vee dhi, NK rajapuram ELSR street in 3rd Ward

During the course of Audit for the year 2016-17 of Palakonda Nagar Panchayat as verified the M.Book With Estimate, of work i.e., CC type design drains & culvert slabs in side street of Parati vee dhi, NK rajapuram ELSR street in 3rd Ward consequential Excess Payments done in the following item of works.

Sl. No	PARTICULARS/DESCRIPTION	AS PER MBook			AS PER ESTIMATE			EXCESS AMOUNT
		Quantity	Rate	Amount	Quantity	Rate	Amount	
1	Laying 225mm(9inches) size cement concrete type design drains using C.C.C(1:3:6)mix,using 20mm HG graded metal with 100mm thick bed,100mm thick side walls and exposed surface plastered with CM(1:3)mix,12mmthick including sand filling of 100mm thick and conveyance of excavated earth for 1.00Km lead and cost and conveyance of all materials and all labour charges etc., complete as per SS and as directed by the Engineer-in-charge(APDSS.No.402 &903)	36.15 Rmt a)30.00 Rmt b)6.15 Rmt	656.09 656.09	19682.70 <u>4032.95</u> 23715.65	30.00 Rmt	63.09	19919.40	4032.95
2)	Filling of foundation trenches with filling gravel including watering,tampering etc complete as per technical specification clause 305.3.9 MORD&304 MORTH	23.79 cum a)21.60 cum b)2.19 cum	316.37 316.37	6833.59 691.85	21.60 cum	316.37	6833.59	691.85

Thereby an amount of Rs.4,724.80/- was paid in excess of admissibility. Therefore the excess payment of Rs.4,724.80/- need to be recovered and credit pointed out to audit.

49)Works Executed-Certain item of work which are not in the estimate and agreement was executed - Irregular- Needs recovery Rs.6831.96/-

Vr.No. 141/ dt:3-6-2016.,Rs.1,08,750 /-

In the above voucher an amount of Rs.1,08,750/- was drawn and paid to M/s DeviRam Constructions,Palakonda , Contractor towards formation of CC type design Drains and cement concrete Road for small street near house of Patnana vijay and small street near house of Vedam Lakshmu in Medhara veedhi area in 18 th ward. As verified from the M.Book along with the estimate, it was noticed that certain item of works which were not found in the estimate and agreement were executed.

But the working estimate of the deviations and supplemental agreement are not forthcoming in audit. Therefore the amount paid for the quantities executed more than the quantities approved in estimate is inadmissible and it needs recovery.

Name of the work: Construction of CC type design Drains and cement concrete Road for small street near house of Patnana vijay and small street near house of Vedam Lakshmu in Medhara veedhi area in 18 th ward

Estimate: Rs.1.40 Lakhs/- M.B.No: 34/2015-16

Administrative sanction: C.R.No.91/2014 dt:20-12-2014 and C.R.No.134 dt:29-04-2015 Of Palakonda Nagar Panchayat

Technical sanction: Sub –Divl.M.E.R.No 114/2014-15 for Rs 1,40,000/-

S.No	Vr.No	Name of the Work	M.Book No:	Name of the Item	Quantity as per Execution	Rate	Amount
1	141/03-06-2016	CC type design drains and CC road	34/2015-16	Filling of foundation trenches with filling crusher dust including watering ,tampingetc	8.50 cum	803.76	6831.96

In view of the above the supplement agreement and deviation statement was not approved and prepared by the competent authority. Which is contrary to Govt. rules and loss caused to the Nagar Panchayat funds. Immediate action would need to be taken to recover the amount of Rs. 6831.96/- from the person or persons responsible.

50)Works Executed-Certain item of work which are not in the estimate and agreement was executed - Irregular- Needs recovery Rs.51538.88/-
Vr.No.555 / dt:30-12-2016.,Rs.4,97,202 /-

In the above voucher an amount of Rs.4,97,202/- was drawn and paid to M/s DeviRam Constructions,Palakonda , Contractor towards formation of CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward. As verified from the M.Book along with the estimate, it was noticed that certain item of works which were not found in the estimate and agreement were executed.

But the working estimate of the deviations and supplementary agreement are not forthcoming in audit. Therefore the amount paid for the quantities executed more than the quantities approved in estimate is inadmissible and it needs recovery.

Name of the work: CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward

Estimate: Rs.7.75Lakhs/- M.B.No: 18/2014-15

Administrative sanction: C.R.No.292 dt:31-3-2016 and C.R.No.370 dt:20-07-2016 Of Palakonda Nagar Panchayat

Technical sanction: EE(PH),SKLM.,M.E.R.No;- 22/2016-17,dt:3-6-2016

S. No	Vr. No	Name of the Work	M.Book No:	Name of the Item	Quantity as per Execution	Rate	Amount
1	555	CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward	18/2014-15	Earthwork in excavation for structures as per drawing and technical specifications clause 305.1 including setting out ,construction of shoring and bracing ,removal of stumps and other deleterious material and disposal upto a lead of 50m,dressing of side RBR-FNDN-1 Pg 484 For Drains	8.54 cum	191.89	1638.74
2	555	CC road from Sirli pothanna veedhi to golla veedhi in 11th Ward	18/2014-15	Plain Cement Concrete Grade M10-Nominal mix plinth level (BLD-CSTN-2-2)using 20mm graded metal using concrete mixer for side walls	8.41 cum	4252.87	35766.64

3	555	CC road from Sirli pothann a vedhi to golla vedhi in 11th Ward	18/2014-15	Cement plastering 12mm thick in CM(1:3) including cost & conveyance of all materials and labour charges curing etc,complete	109.63 sqm	128.92	14,133.50
---	-----	--	------------	---	------------	--------	-----------

In view of the above the supplement agreement and deviation statement was not approved and prepared by the competent authority. Which is contrary to Govt. rules and loss caused to the Nagar Panchayat funds. Immediate action would need to be taken to recover the amount of Rs. 51,538.88/- from the person or persons responsible.

Code-8

001

51.General Funds – Advances Pending adjustment for Rs. 536297/- - Needs action

During the course of audit for the year 2016-17, on verification of Cash book and vouchers the following advances were taken an amount of Rs. 536297.00 which was pending adjustment as on 31-3-2017 as detailed below.Hence Early action would need to be taken for early adjustment and intimate to audit.

Sl. No.	Vr.No./Dt.	Particulars	Amount (Rs.)
1.	200/24.6.2016	Advance	150000
2.	216/24.6.2016	Advance	72000
3.	350/8.8.2016	Advance	72000
4.	426/8.10.2016	Advance	55940
5.	532/29.12.2016	Advance	26357
6.	556/4.1.2017	Advance	100000
7.	592/16.3.2017	Advance	60000
Total			536297

CODE-11

52. EPF, ESI EMPLOYEE CONTRIBUTION INRESPECT OF OUTSOURCING STAFF OF ENGINEERING SECTION AND PH SECTION – REMITTANCE PARTICULARS – CHALLANS – NOT PRODUCED TO AUDIT – NEEDS EARLY ACTION:-

During the year 2016-17, an amount of Rs.1,03,30,423.00 was drawn and paid towards out sourcing staff salaries in Palakonda Nagar Panchayat. But the EPF & ESI recovery particulars and remittance challans of the concerned outsourcing employees working in engineering section and Ph section in the year 2016-17 were not produced to audit for verification.

The recoveries made from the salaries of the outsourcing employees, whether the amounts remitted or not could not be verified in audit.

In the absence of same, the loss if any caused due to the above reasons would need to be recovered from the person or persons responsible.

Code-11

53) PAYMENT OF SALARIES TO THE OUT SOURCING STAFF CONNECTED DETAILS NOT PRODUCED-NEEDS ACTION:

During the course of Audit on the accounts of Palakonda Nagar Panchayath for the year 2015-2016, it is noticed that an amount of Rs. 1,03,30,423.00 was incurred towards payment of salaries to the out sourcing staff. But, the connected details as detailed below could not produced to audit for verification.

1. List of members appointed
2. Total No. of members
3. Connected Attendance Certificates along with NMRS
4. Approval of the Special Officers for out sourcing Appointments
5. Register of out sourcing appointment details.
6. Sanction orders of C& DMA A.P. Hyderabad.

In the absence of the same, the correctness of the payment could not be verified in audit. Early action may be taken to produce the same to audit for verification. Any loss caused due to the above omission would need to be made good from the person or persons responsible.

Code : 18

54) APPEALS REGISTER NOT MAINTAINED AND PRODUCED – NEEDS EARLY ACTION:

During the course of audit for the year 2016-17, it is noticed that the register of appeals for property tax was not maintained and produced to audit during the year 2016-17. Due to non-maintenance of appeals register, it is not known to audit that how many appeals were received, considered and returned. Hence the same would need to be maintained and produced to audit.

The loss if any caused due to non maintenance of the said register should need to be recovered from the person or persons responsible.

Code-18

55) CONTINGENCIES-REGISTER OF CONTINGENCIES NOT MAINTAINED-NEEDS ACTION:

During the course of audit for the year 2016-17, it is noticed that the Register of Contingencies was not maintained which is irregular. In the absence of the same, the correctness of the following items could not be verified in audit:

- Items purchased under contingencies
- Cost of each item
- Utilisation of Material
- Item wise balance available as on 31-3-2017 etc.,

Hence, action would need to be taken to maintain the above register and produced to audit for verification.

CODE-18

56.REGISTERS-DEFECTIVE MAINTENANCE OF REGISTERS-NEEDS RECTIFICATION:-

During the course of audit for the year 2016-17, the following defects were noticed in the various books of accounts as detailed under each:

1) General Fund Cash Book:

- a. the details of head wise receipts not noted.
- b. the book adjustments were not noted head wise.
- c. the book adjustments were not taken as receipt.
- d. the names of each employee was not noted for salary bills.
- e. the cash book was not closed daily.
- f. the grant particulars were not noted in the cash book.
- g. Monthly reconciliation was not done and certified.
- h. the month wise and annual abstract of Receipts and Charges was not prepared and recorded etc.,

2) ADVANCE RECOVERABLE REGISTER:

- the register was not updated.
- details of voucher number and date of adjustment were not noted.
- number of installment and installment amount were not noted.
- individual wise opening balance, advance adjusted and balance at the close of financial year were not noted etc.,

In view of the above defects the correctness of the receipts and payments presented in the accounts could not be ascertained and certified in audit. Hence, action would need to be taken to rectify the defects and produced to audit for verification.

Code : 18

57) DEMAND REGISTERS - DEMAND REGISTERS NOT WRITTEN UP - EARLY ACTION CALLED FOR:

During the course of audit, it is noticed that the following demand registers and ADRs were not written up for the year 2016-17 and produced to audit for verification.

- 1) Vacant Land Tax Demand Register.
- 2) Agricultural land Tax Demand Register.
- 3) Animal & Vehicle Land Tax Demand Register.

Also the monthly lists furnished by outdoor staff were not made available during the audit The Mutation Register in respect of the taxes were not written up for the year 2016-17. Hence the DCB Statements for above taxes for the year 2016-17 could not be verified in audit.

Hence, necessary action may be taken to finalize the demands under various taxes by arriving the balances as on 31-3-17. Any loss caused to the institution due to the above reasons would need to be made good from the person or persons responsible.

Code-18

58) REGISTER OF REVENUE YIELDING PROPERTIES – NOT MAINTAINED- NEEDS ACTION:

The Register of revenue yielding properties in meant to guard against any revenue yielding Palakonda Nagara Panchayath property being left out

without yielding revenue all these property will be entered in the M.D.R and the revenue thereon is watched.

Due to non maintenance of the above Register the correctness of Miscellaneous Demands relating to Nagara Panchayath could not watch properly. Early action would need to be taken to maintain the revenue yielding property Register and produced to audit.

Any loss caused due to above omission would need to be made good to from the person persons responsible.

CODE-18

**59) ACCOUNTS – ANNUAL ACCOUNTS NOT FURNISHED IN TIME–
IRREGULAR- NEEDS ACTION:**

In G.O.Ms.No.42 M.A dated 20-01-1970 has prescribed, an abstract of monthly account in form-A (part-1) a detailed annual account in form-B (part-II).

All abstract of monthly account together with the D.C.B Statement and a certification of verification as to be forwarded to the auditor not later than the end of the succeeding month. A detailed annual account has to be forwarded to the auditor not taken than the 15th June of the succeeding year duly appending the following statements.

The matter was also brought to the notice of the District Collector, Srikakulam as well as to the Regional Director of Municipal Administration, Visakhapatnam in the DLC meetings held in time to time. Finally, the Annual Account was furnished to audit at the time of conduct of audit. Though the Annual Account was furnished after lapse of one financial year the following statements were not appended:

- Endowment Account.
- Scavenging Tax Account.
- Showing the transaction of the fund earmarked for expenditure under P.H account.
- Statement Showing the investment transaction of the fund earmarked for expenditure in P.H
- Special Govt.Grants accounts for capital works and other special purposes.
- Loan account with Loans Statements.

- Investment Account.
- Assets and liabilities statement.
- Abstract of account of security and other deposits not in cash.
- Abstract of account of P.F Transactions.
- Abstract of account of pension cum gratuity fund.
- Abstract of Transactions under advances.

Hence, action would need to be taken to prepare and furnish the Annual Account along with the above statements within the stipulated period in future.

60.RESULT OF AUDIT.

The general result of audit is satisfactorily.

61.RECIEPTS AND CHARGES.

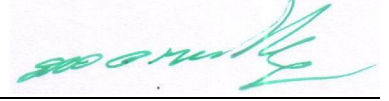
The gross receipts and charges during the year were **Rs. 30774475/-** and **Rs. 18074979/-** Respectively.

PENDING AUDIT OBJECTIONS.

.....**643**..... items of objections involving a sum of Rs..... **38776922.00**..... as detailed below are pending settlement as on the date of close of audit.

Year of Audit Report	No. of Objections	Amount Involved (Rs.)
Up to 2005-06		
2005-06	53	2041544.00
2006-07	55	3058563.00
2007-08	86	4306560.00
2008-09	108	5137810.00
2009-10	76	909368.00
2010-11	70	1478305.00
2011-12	Issued seperately	
2012-13	Issued seperately	
2013-14	Issued seperately	
2014-15	67	3189162.00
2015-16	71	7476573.00

2016-17	56	11179037
TOTAL	642	38776922



**DISTRICT AUDIT OFFICER,
STATE AUDIT, SRIKAKULAM**

SA1 SA2 SA3

**NAGAR PANCHAYAT – PALAKONDA,
SRIKAKULAM DISTRICT, ABSTRACT FOR THE YEAR 2016-17**

SL.No.	Para No.	Code No.	Amount
1	5	7	5477009
2	6	7	1760337
3	7	7	374028
4	8	7	0
5	9	11	0
6	10	11	0
7	11	11	0
8	12	9	12764
9	13	7	158524
10	14	7	1072248
11	15	9	0
12	16	9	0
13	17	9	47760
14	18	9	0
15	19	9	0
16	19A	9	0
17	20	10	41351
18	21	11	0
19	22	9	0
20	23	9	0
21	24	7	5884
22	25	7	7050
23	26	7	7720
24	27	7	1500
25	28	7	38416
26	29	18	0
27	30	11	0
28	31	11	0

29	32	11	0
30	33	18	0
31	34	11	523172
32	35	11	304178
33	36	11	0
34	37	10	664162
35	38	11	0
36	39	11	0
37	40	11	0
38	41	11	0
39	42	9	0
40	43	13	4732
41	44	13	5102
42	45	13	43016
43	46	13	11399
44	47	13	19292
45	48	13	4725
46	49	13	6832
47	50	13	51539
48	51	8	536297
49	52	11	0
50	53	11	0
51	54	18	0
52	55	18	0
53	56	18	0
54	57	18	0
55	58	18	0
56	59	18	0
Total		56	11179037