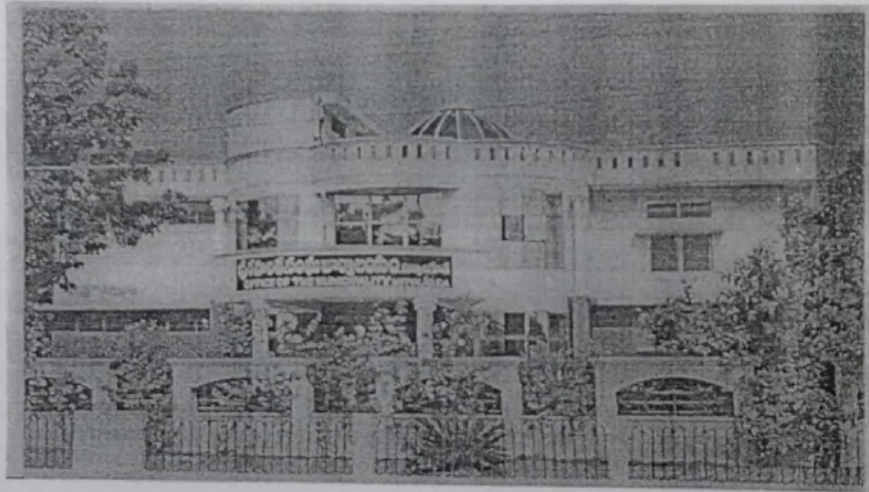




GOVERNMENT OF TELANGANA
STATE AUDIT DEPARTMENT



AUDIT REPORT ON THE ACCOUNTS
OF
MUNICIPAL COUNCIL
MIRYALGUDA
FOR THE YEAR 2018-19

**GOVERNMENT OF TELANGANA
STATE AUDIT DEPARTMENT**

From:
Sri.
District Audit Officer,
State Audit, Nalgonda.

To:
The Municipal Commissioner,
Municipal Council Miryalguda,
District: Nalgonda.



Lr.No. /DAO/S.A./NLG/2019,Dt. - -2019

Sir,

Sub: Audit – Audit Report on the accounts of Municipal
Council
Miryalaguda for the year **2018-19** – Reg.

&&&

I am forwarding herewith the Audit Report on the Accounts of Municipal Council Miryalaguda of Nalgonda District for the year 2018-19, induplicate with reference to Rule 60 (d) 2 of schedule II of T.S.Municipalities Act, 1965 and request that the Audit Report replies may be submitted to the objections raised in the Audit Report to this office in triplicate duly approved by the council within two months from the date of receipt of the Audit Report as requested in G.O.Ms.No.874, M.A., dt.13.11.1967.

Yours faithfully,
SD/-
Dist Audit Officer,
State Audit, Hyderabad.

Copy to the Director of Municipal Administration, Telangana, Hyderabad.

Copy submitted to the Director of State Audit, Telangana, Hyderabad along with a copy of Audit Report.

|| F.B.O. ||

Randhu
Ray

Asst. Audit Officer
State Audit, Nalgonda

**AUDIT REPORT ON THE ACCOUNTS OF MUNICIPAL COUNCIL,
MIRYALGUDA, NALGONDA DIST FOR THE YEAR 2018 -19**

The following persons held the Office of **Municipal chairperson of Municipal Council Miryalguda** during the period of audit.

The office of the Chairperson		For the period
1.	Smt. T.Naga Lakshmi,	1.04.2018-31.03.2019

The office of the of **Municipal commissioner of Municipal Council Miryalguda** was held by :

Sl. No	Name of the MC	Period
1.	Sri. C. Satya Babu,	1.04.2018-31.03.2019

PROFILE OF THE INSTITUTION:

1.	Name of the Municipality	Miryalaguda	
2.	Year of constitution	1984	
3.	Grade of ULB	1 st Grade	
4.	Extent	28.36 Sq. Kms	
5.	Distance from capital	145 km	
6.	No. of Election Wards	36	
7.	Last Municipal Election conducted on	30-03-2014	
8.	Council period begins from	03-07-2014	
9.	Population as per 2011 census	109891	
		Male	Female
		56758	53133
10	No. of House Holds	27165	
11	No. of notified slums/Non Notified/Total	36/0/36	
12	Slums/BPL Population as per 2011 census	45280/64512	

GENERAL FINANCIAL REVIEW:

The receipts and payments for the year were shown in the Receipts & Payments statement together with the opening and closing balances. The opening balance in the cash book was in agreement with the closing balance of the previous year. The consolidated annual account was showing the closing balance of Rs. **20,96,46,191.64** as on 31-3-2019. As verified from the cash book, the cash book was not closed every month.

DETAILS OF THE CLOSING BALANCES AS PER RECEIPTS AND PAYMENTS STATEMENT AS ON 31-3-2019:

S. NO	DETAILS	MGF	CGF	TOTAL
1	Cash in Hand	1,66,743.00	0	1,66,743.00
2	Cash at Bank	5,72,59,080.42	15,22,20,368.22	20,94,79,448.64
3	Cheque in Hand	0	0	0
	TOTALS	5,74,25,823.42	15,22,20,368.22	20,96,46,191.64

FINANCIAL POSITION:

The resources of ULBs consist of grants and assistance from the Government of India (GOI) and the State Government under various schemes, loans from Financial Institutions (HUDCO etc.,) and own revenue generated through various Tax and Non-Tax collections. The tax revenue mainly accrues from property tax and taxes on advertisement, while non-tax revenue comes from water charges, encroachment fee, developmental charges, building fee, etc. The financial position of the ULB has been analyzed with reference to the figures provided in the budget as follows. Further during the year under audit, as the subsidiary registers were not produced, the actual receipts in respect of revenue were taken based on the annual account figures.

TAX REVENUE RAISED:-

The tax revenue consists of property tax, water tax and advertisement tax etc. Tax on property is the main source which constituted the bulk of revenue receipts of Municipal Council during the year.

Sl.No.	Nature of Tax	Amount
1.	Property tax	53840114.00
2.	Water tax	8387706.00
3.	Advertisement tax	37230.00
4.	Vacant land tax	87860.00
5.	License fee	532310.00
6.	Leases/Rents	3212629.00
7.	Mutation fee	2720434.00
8.	Permission fee	39616183.00
9.	Certificate fees	1543902.00
10.	Penalties	2151586.00
11.	Other fees	4293656.00

b) REVENUE RECEIPTS AND ITS ANALYSIS:-

The source of revenue receipts during the year was through (1) revenue raised by the Municipal Council (2) receipts from the state government towards share of entertainment tax, M.V. tax, land cess and surcharge on stamp duty etc (3) Grant-in-aid received from the Government.

Sl.No	Item of revenue	Amounts
1	Revenue raised by Municipal Council	
	a) Tax Revenue	62352910
	b) Non-tax revenue, leases, fees and rents etc	54070700
	Total:	116423610
2.	Receipts from Government.	
	a) Entertainment tax	0
	b) Surcharge on stamp duty	32954937.00
	c) P.T.	0
	d) Population grant	0
	e) Other Grants from State / Central Government	82310564.00
	Total:	115265501.00

GENERAL FINANCIAL REVIEW AND BUDGET.

The receipts and charges during the year are showing the abstract of Annual Account appeared together with the opening Balances and closing balances. The closing balance in the General fund cash book on 31-03-2019 is in agreement with the closing balance of Annual Account for the year 2018 -2019 the closing balance of all cash books on 31-03-2019 is agreement with the balance of Treasury Pass books and bank pass books subject to the Bank reconciliation statement enclosed herewith.

Code no 1

1. HUGE AMOUNT SHOWN AS SUNDRY DEBTORS IN ASSETS SIDE IN THE BALANCE SHEET — NEEDS ACTION TO REALISE IT IMMEDIATELY

As verified the Balance sheet as on 31-03-2019, it is noticed that, a huge amount of Rs **3,88,22,000-00** was shown as sundry debtors in the assets side of Balance sheet. In this regard the adequate steps were not taken to collect the Taxes and other dues from defaulters. This shows the effect on development activities. Further it is observed that Accumulated provision against Debtors is not provided to face if any bad debts occurred due to fail in the collection of dues from defaulters.

Code no 1

2. Others – Unclassified items –Huge amount recorded in others – Need to transfer in concern heads – Immediate action need to be taken :

During the course of audit, it was observed that while entering the data in DEABAS, most of the income has been taken as Misc. Income i.e. others or unclassified items etc. The same shall be transferred to concerned heads duly rectifying the discrepancies.

The following amounts shown in annual accounts as other income – fees and **unclassified items**.

Sl.No	Account Code	Name of the Account	General Fund		Capital Project Fund(Credit)
			Debit	Credit	
1	1808006	Other income un-classified	-	53,32,075.00	42,04,295.00

3. EARMARKED MUNICIPAL FUNDS FOR THE WELFARE OF S.Cs S.Ts AND W&C.W. -PARTICULARS NOT POINTED OUT:

In G.O.Ms No. 41 dt. 24-01-77, instructions were issued to earmark the municipal funds @15%, 4% and 5% for the welfare of S.C.s and S.Ts and Women and Child Welfare respectively. In Government Memo.No.3811/42/77-4,M.A. dated 02-11-78, it was also classified that the welfare schemes for the S.C.s S.Ts and women & Child welfare contained in the aforesaid Government order have to be met at the proportion specified above from out of the developmental expenditure of the Council. But the details of amount earmarked at 15%, 4% & 5% from out of the developmental expenditure apportioned by the Municipal Council Miryalguda for the year 2018-19 and the expenditure incurred were not furnished, in spite of similar defects had been pointed out in the Audit Reports of the Previous years.

Therefore action would need to be taken immediately to maintain a separate register furnishing the particulars therein to watch whether the funds for welfare of S.Cs and S.Ts and W&C.W were earmarked and utilized properly for their welfare as envisaged in the Government orders referred to above.

Code-7

4. DEMAND, COLLECTION AND BALANCE STATEMENT:

On observation of the Demand, Collection and Balance Statement produced by the executive authority, as on 31-03-2019 huge amount of Rs.397,03,000 was outstanding towards taxes and non taxes. The details of balances are as shown below.

TAXES AND NON-TAXES 2018-19

Sl. No	Tax Type	Tax Name	No. of Assessments	Demand Arrear	Demand Current	Total Demand	Collection Arrear	Collection Current	Total Collection	Balance Arrear	Balance Current	Total Balance
1	TAXES	Property Tax on Pvt.Properties	20950	44.28	624.74	669.02	44.28	616.68	660.96	0.00	8.06	8.06
2		Property Tax on Govt.	513	176.83	27.36	204.19	33.07	9.00	42.07	143.76	18.36	162.12
3		VLT on Private Properties	617	0.44	0.72	1.16	0.05	0.68	0.73	0.39	0.04	0.43
4		VLT on Govt.Properties	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5		Tax on Advertisements	28	0.00	1.66	1.66	0.00	1.30	1.30	0.00	0.36	0.36
		TAXES TOTAL		221.55	654.48	876.03	77.40	627.66	705.06	144.15	26.82	170.97
8												

11	Receipts from Sale of water	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Receipts from sale of water through tanker	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	water Supply Donation	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Market Fees	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Encroachment Fees	440	8.46	4.66	13.12	1.00	4.10	5.10	7.46	0.56	8.02
16	Layout Fees	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Building Permission Fee	899	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Betterment/Developmental Charges	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	Shop Rooms Rent	100	2.32	29.65	31.97	0.43	23.48	23.91	1.89	6.17	8.06
24	Mutation Fee	0	0.00	2.15	2.15	0.00	2.15	2.15	0.00	0.00	0.00
25	Certificate Fee & Sale of Forms	0	0.00	2.13	2.13	0.00	2.13	2.13	0.00	0.00	0.00
26	Miscellaneous Fee	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	Other Receipts (please indicate)	0	0.00	3.63	3.63	0.00	3.63	3.63	0.00	0.00	0.00
	NON TAXES TOTAL		164.85	185.33	350.18	34.89	89.23	124.12	129.96	96.10	226.06
	GRAND TOTAL		386.40	839.81	1226.21	112.29	716.89	829.18	274.11	122.92	397.03

On observation of the above said statement it is noticed that, very less collection (only 24.57%) of property tax in respect of State and Central Government Buildings .

Early action would need to be taken to collect the above said amount from the defaulters.

Code No.9

6. VACANT LAND TAX NOT LEVIED NEEDS ACTION .

The vacant land tax under the section 85 (3) of A.P. Municipal Tax act 1965 was not levied. The vacant lands within the limits of the L\ULBs are to be taxed based on certain criteria. The vacant lands are identified and assessed for fixation of a vacant land tax, which is levied on the owner of the particular vacant land by the Revenue Section of the ULB. The main functions/ processes of the Revenue Section with reference to Vacant Land Tax are as follows:-

- Receipt of application for assessment, inspection, processing of the application.
- Issue of notice to owner of Vacant Lands.
- Assessment of the Vacant Land Tax (@ 0.20% on present Market rate)
- Issue of demand notices.
- Collection of taxes and maintenance of the Records (DCB)
- Receipt of application for title transfer, inspection, processing and recording of title transfer and collection of title transfer fee/Mutation charges.

As per Circular (C. No. 018/13th FC/CDMA/201, dated 16-10-2013) issued by the CDMA, Vacant Land Tax to be levied on the Capital value of lands as fixed by the Registration Department as per Rule 8 & 9 of Municipalities Assessment of Tax Rules.

As verified from the record the following discrepancies were noticed.

1. The land owner approaches for a building permission then only they are calculating the vacant land tax.
2. The details of vacant plots in the authorized and unauthorized layouts when called for were not furnished to audit.

Code No.9

7. SECURITY DEPOSITS - NON OBTAINING FROM THE PERSONS HANDLING CASH :

According to the Article 276 of Financial code Volume-I, security bonds are to be obtained from the person/ individuals who are entrusted with cash handling work (depositing cash in Banks, withdrawal from Banks, and other cash, deposit transaction related) by the executive authority. But no such security deposits were obtained

from those who were handling the cash. In absence of the same the Executive Authority has to be held responsible for any miss-use of cash transactions. Therefore immediate action needs to be taken to obtain the security bonds to ensure security to the money being handled by them.

Code No.9

8. NON - ISSUANCE OF OCCUPANCY CERTIFICATE AND CONSEQUENTIAL LOSS:

Occupancy certificate shall be mandatory to all buildings and unless such certificate has been granted by the sanctioning authority, no person shall occupy or allow any other person to occupy any building or part of building. The property owners consequent upon completion of the construction have to intimate the municipality of the same in the prescribed proforma to facilitate the ULB to issue occupancy certificate and levy of PT. It was observed that there was no such in enforcing the provisions laid down, Government have issued G.O.Ms.No.168 MA& UD (M) Dept dated:07.04.12 and as per Rule 26(d) the rate of compounding fee shall be equivalent to 100% of the value of the land as fixed by the Registration Department at the time of compounding for the violated portion as the files concerned were not produced to audit, the observance of the rules issued in the G.O. by the ULB could not be checked in audit.

Further clause - of - under Rule 26 of G.O.Ms.No. 168 MA & UD (M) Dept. Dated : 07.04.2012 the functional line agencies shall not give regular connections of power, water, sewerage etc unless such occupancy certificate is produced or alternatively may charge three times the tariff till such time occupancy certificate is produced. It was noticed in audit that in most of the cases they said connections were given even without issuing the O.C. and normal tariff are charged.

Hence action would need to be taken under intimation to audit.

Code No.9

9. CAR HIRE CHARGES PAID TO CHAIR PERSON — AUTHORITY NOT POINTED OUT —IRREGULAR- RS 3,96,000-00

During the audit period for the year 2018-19, it is noticed that, an amount of Rs 3,96,000-00 was paid to Municipal chair person towards car high charges.

As per G.O.Ms No 61 Municipal Administration and urban development (CI) Department dated 24-03-2015 Honorarium including Conveyance Allowance payable to the chair person in the State as below

First Grade Municipality	Chair person	Rs 12,000/P.M
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In this Municipality the car hire charges were being paid along with honorarium detailed below. The car hire charges were paid under which authority is not pointed out to Audit. This is irregular.

Therefore the entire amount of Rs. 3, 96,000.00 is held under objection. The ratification orders may be obtained from the competent authority for this expenditure or an amount needs to be recovered from the persons responsible under intimation to audit.

Code No.9

10. PAYMENT OF SALARIES OF LAST GRADE EMPLOYEES FROM GENERAL FUNDS IS IRREGULAR- NEEDS REIMBURSEMENT -Rs. 95,32,895-00

During Audit for the period 2018-19, it is noticed that an amount of Rs. **95,32,895-00** were paid towards the last grade employee salaries(12) from general fund, even though the municipal employees salaries are being paid through treasury under 010 head from 01-04-2009 onwards.

In Miryalguda Municipality (39) Last Grade employees are working out of (39) Last Grade employees (26) Numbers were regularised and getting Wages (010) from Treasury for the month of 02/2018

As per Act 2 of 1994 all NMRs those who have completed five years of service as on 23-11-1993 either is to be regularised or to be terminated. But in this municipality the L.G employees are continued by violating the act 2 of 1994. Hence an action may be taken to regularise the L.G. Employees because of they have been completed five years service as on cut of date.

Therefore Action would need to be taken to reimburse the above said amount from government and credited to municipal general fund.

Code No.9

11. NON REMITTANCE OF SERVICE TAX AMOUNT - COLLECTED FROM THE WORKERS AMOUNT OF Rs. 2,15,000-00

On verification of the following annexure it is noticed that, an amount of Rs.2,15,000.00 was deducted towards service tax from the workers wages for the period 2018-19 But the same amount was not remitted to concerned Head of Accounts. Which is irregular.

Hence an immediate action would need to be taken to remitt the Service Tax Amount of the above said period to the concerned Head of Accounts under intimation to audit.

12. NON COLLECTION OF BULK GARBAGE CHARGES —NEEDS IMMEDIATE ACTION

During the course of audit on the accounts of Municipal Council Miryalguda for the year 2018-19, on verification of the records it is noticed that as per Sanitation campaign guidelines, the Municipal body is required to collect bulk garbage charges from the eating Establishment, Hospitals, Diagnostic Centers, Clinics, Function Halls, Lodges etc., since these establishments generate garbage in large quantities. The Bulk garbage charges are to be collected as per the Bed Strength in respect of Hospitals/Clinics/Nursing homes and Flat rate as assessed by the Municipal body in respect of Cinema hall/Places of Entertainment, Hotels etc.

Further, it is noticed that Municipality was not collecting any bulk garbage charges from the above said establishments that generate huge garbage. Due to non-collection of bulk garbage charges the Municipality is foregoing the legitimate revenue which can be utilized for sanitation and garbage clearance activity, as crores of rupees is being expended by the Municipality towards garbage lifting, sanitation etc.

Immediate action would need to be taken to collect the Bulk Garbage charges from the above said establishments under intimation to audit.

Code No.9

13. NON-DEDUCTION TOWARDS PROFESSIONAL TAX FOR THE WORKS CONTRACTORS :

As per the first schedule of A.P. tax on professions, trades, calling and employment act, 1987, contractors falling in the following categories have to pay professional tax as mentioned below.

Sl.No.	Class of Contractors	PT to be paid per annum
1	Special Class & Class-I contractors	Rs.250
2	Class-II Contractors	Rs.150
3	Class - III contractors and below	Rs. 50

It was observed during the scrutiny of the records that payment of Professional Tax was not being made directly by the Municipality Contractors to the Commercial Taxes Department at the above rates every year and no deduction in this regard is being affected by the Miryalaguda Municipal Council authorities from the contractors for crediting the PT to the Commercial Taxes department. Non-bestowing of proper interest on the matter in spite of huge recurring loss of revenue to the Government due to non-payment of the professional tax by the contractors was not in order.

Immediate action needs to be taken for effecting recovery towards professional tax at the above rates in the work bills to be paid in future or for giving instructions to all the contractors registered with the Municipality for making payment of arrears of professional tax from the date of their registration as municipality contractors or date of coming into force of the APPT Act, 1987 whichever is earlier to the Commercial Taxes Department and submitting receipts under intimation to audit.

Code No.9

14. NON REMITTANCE OF TDS AMOUNT - COLLECTED FROM THE CONTRACTORS AMOUNT OF Rs. 21,386-00

On verification of the following annexure it is noticed that, an amount of Rs.21,386.00 was deducted towards TDS from the contractors for works for the period 2018-19 But the same amount was not remitted to concerned Head of Accounts. Which is irregular.

Hence an immediate action would need to be taken to remitt the TDS Amount of the above said period to the concerned Head of Accounts under intimation to audit.

Code No.9

15. PERCAPITA GRANT — IRREGULARITIES — NEEDS IMMEDIATE ACTION.

As per Para 3.58 (Non Plan grants from Government of Andhra Pradesh) of Hand Book on Municipal Financial Accountability, the Municipality has to receive per capita grant at the rate of Rs.8/- per head f population. The Municipality can utilize this grant for ordinarily expenditure and to meet basic financial requirements.

The population of the Municipality, the amount eligible to receive as grant and the actual received during 2011 2012 to 2018-19 are detailed below

Year	Populatin (as per census2011)	Per Capita Grant to be	Amount received
2018-19	109891	879128	0
		879128	0

As per the above information, it was noticed that an amount of Rs. 879128-00was due from the State Government as Per Capita Grant.

Immediate action would need to be taken to address the government and peruse to get the amount under intimation to audit.

16. VIOLATION OF RULES IN WORKS

During the course of audit on the accounts of Municipal Council Miryalguda for the year 2018-19, on verification of the Works bills it is noticed that the below mentioned rules were not followed in many instances.

1. **As per APPW 'D' code Para 174 & TSFC code article 166-* Ordinarily no work shall be started without a formal agreement or contract sanctioned by a competent authority.

2. **As per TSFC article-197 & G.O.Ms No.1007 TR&B(C.1))Dept.Dt:05.11.1976 & G.O.Ms No.292 TR&B (C.1) Dept. Dt:08.09.1980 - A Revised Estimates / Work slip* for a work shall be sanctioned as per powers delegated (i.e. up to 5% EE, 10% by SE and 15% by CE ,after excluding the Tender Excess if any). This may be observed and the variation be explained fully and clearly in the Revised Estimates / Work slip.

A RE/WS is necessary where there is variation compared to the Original Estimate, even if it be by way of reduction in the quantities by way of substantial variations in quantities or in the value of the estimate, etc., because the said +/- variations have to be explained in the RE/WS or Completion report as the case may be, by the competent authority as per paras 214 and 215 of PWD code.

3. **As per APDSS P.S.59 –*

- Reasonable EXTENSION OF TIME will be allowed by the Executive Engineer (Or by the officer competent to sanction) for unavoidable DELAYS from the causes beyond the control of the contractor.
- EXTENSION OF TIME also allowed in case any HINDRANCES caused by the Written instructions of the Executive Engineer.
- The Executive Engineer shall assess the period of DELAY or HINDRANCE at Twenty five per cent (25%) in excess of the actual working period lost the contractor is entitled for extension of time, if the work is delayed on account of departmental default whatsoever, to the time actually lost plus-25% there on. No claim for compensation is admissible on account of departmental delay.
- In the event of the Executive Engineer failing to issue necessary instructions and thereby causing DELAYS OR HINDRANCES to the contractor, the contractor shall have the right to claim an assessment of such delay by the Superintending Engineer of the Circle.
- The decision of the Superintending Engineer is final and binding.
- The contractor shall Lodge in writing with Executive Engineer a statement of claim for any DELAY or HINDRANCE referred to above within Fourteen Days (14days) from its commencement.
- If the contractor do not Lodge, the Extension of Time will not be allowed.

- * Whenever Authorized alterations or additions are made during the progress of work, The Executive Engineer opines that in consequence of such alterations or additions justify extension of time, such extension will be granted in writing by the Executive Engineer or other competent authority when ordering such alterations or additions.

4. *As per APD55 P.5.59- If, at any time the Executive Engineer opines that the contractor is

- * Delaying commencement of work,
- * Violating any of the provisions of the contract,
- * Delaying the progress of work, as defined by the statement "Rates of Progress" in the "Articles of Agreement"

The Executive Engineer shall ADVISE the contractor in writing and demand compliance. If the contractor neglects to comply with such demand within seven(7) days after receipt of such notice, IT shall be lawful for the Executive Engineer to determine the contract The determination shall carry with it The forfeiture of

- * the security deposit,
 - * The total of the amount withheld under clause 62(Deposits),together with
 - * The value of such work as may have been executed but not paid for,
- Or such proportions of such total sums, as shall be assessed by the Executed Engineer.

[Any higher authority than the Executive Engineer may, at his discretion, Waive Or Modify any penalty or forfeiture imposed by the Executive Engineer]

If, however, the Executive engineer notwithstanding the failure of the contractor

- * To comply with the demand referred to in sub -clause(a) of this clause or
- * To maintain the "Rates of Progress" specified in the "Articles of Agreement + Extension of Time that may have been allowed,

The Executive Engineer shall permit the contract or to proceed with the WHOLE or PART and continue and complete the WHOLE or SUCH PART of work. Such permission shall not be deemed to be a waiver in any respect by the Executive Engineer of the right of forfeiture under this clause.

Provided however that Any such forfeiture under this sub -clause shall not exceed 5 percent of the total of the contract.

Any higher authority than the Executive Engineer may, at his discretion, Waive Or Modify any penalty or forfeiture imposed by the Executive Engineer under the provision of this clause.

At any time the "Rate of Progress" in the agreement is not maintained, The Executive Engineer shall have the right to give any part of the work to any

other contractor or contractors in order to maintain the "Rate of Progress" Upon the completion of that part of work that is withdrawn. The Executive Engineer shall certify the amount of expenditure incurred by the Department for getting the work completed by another contractor or contractors.

Should the amount so certified be less than the amount which would have been due to the original contractor on completion of that part of work by him the difference shall not be paid to the contractor.

[Should the amount so certified be more than the amount which would have been due to the original contractor on completion of that part of work by him the difference shall be recovered from the original contractor by the Government. Such recovery shall not exceed 5% of the total Contract amount.]

Hence action would need to be taken to rectify the above issues under intimation to audit.

Code No.9

**17. PROPERTY TAX – UNDER ASSESSMENT OF CERTAIN PROPERTIES
- IRREGULAR-NEEDS ACTION-3787.00**

During the course of Audit it was observed that the following properties were under-assessed

S L N O		H.No. Location	Owner name	Amt.to be collected	Actu al colle ctio n	Diff.	Remarks
1	3	18-824/1 Santhosh nagar	J.rajitha	2308	195 8	350	1) 2 nd floor has no permission 2) 100% fine not imposed on 2 nd floor UAC
2	31	7-633/2 Bangari gadda	P.Padma	1234	617	617	No permission 100% fine not imposed on UAC portion
3	69	6-666/3 Ramnagar w.no-4	T.Laxmi	2794	214 4	650	No permission 100% fine not imposed on UAC portion
4	73	7-229/3 Chaithanya nagar	Saida Begum	3068	208 5	983	UAC fine not imposed 2 nd floor no permission
5	89	7-232/1 Chaithanya nagar	P.Saidul u	1772	127 5	497	UAC fine not imposed
6	45	7-229/2 Chaithanya nagar	P.Narsi mha	3787	309 7	690	UAC fine not imposed
Total					3787.00		

Early action would need to be taken to re-assess the above properties revise the property tax and to recover the loss under intimation to audit

18. NON REMITANCE OF LIBRARY CESS-Rs - 14,81,510.00

As per Municipal Administration Act and Z.G.S Act the library cess of 8% on property tax has to be remitted to ZGS funds. However it is observed that 30, 77,825.00 amounts were collected as library cess as current and arrears. But, only Rs. 15,96,315.00 remitted towards library cess in respect of Property Tax which was received through cheques/cash during the year.

Hence an action would need to be taken to remit the remaining 14, 81,510.00 library cess to the concerned head of accounts under intimation to audit. The details of cheques received towards property tax as detailed in the annexure appended to this Para.

Code No.11

19. TOWN PLANNING - REGISTER OF COMPLETION - NOT PRODUCED

As per Ap revised Building rules 2008 "Occupancy certificate will be mandatory for all buildings. No person shall occupy or allow any building or part of a building for any purpose unless such building has been granted in occupancy certificate by the sanction Authorities. The details of the same were not produced to audit.

The number of buildings completed during the particular year has to be sent to Revenue Section. During the course of audit for the year 2018-19, the relevant register and connected files for the same were not forthcoming.

Code No.11

20. D&O TRADES - ORDER COPIES OF NEW LICENSES ISSUED DURING THE YEAR UNDER AUDIT - NOT PRODUCED TO AUDIT - NEEDS ACTION :

During the course of audit, it was informed that many new licenses have been issued to the traders during the year under audit. But, the connected files containing traders request applications, sanction orders and copies of licenses issued etc., were not produced to audit for verification. In the absence of the same, the correctness of the entries recorded in the Demand registers regarding new licenses could not be ascertained in audit. Hence Action would need to be taken to produce the relevant files for verification in audit.

Code No.11

21. PROPERTY TAX - GOVERNMENT OFFICES LOCATED IN PRIVATE BUILDING 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 Council similarly a register containing Central and State Government Offices located in their own building also needs to be maintained so as to verify the correctness of levy of Property Tax as per rules relating to levy and collection of the Property Tax on Government buildings.

Code No.11

22. 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 2018-19 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, need to be taken to get the register written up and maintained up to date.

Code No.11

23. PROPERTY TAX APPEALS - RECORDS NOT PRODUCED :

The appeals and connected files relating to property tax, in respect of all wards including appeals pending in courts were not produced to audit. In the absence of the same, the correctness of the assessments of the tax due to appeals could not be verified in audit. Due to non production of records in this regard, it could not be verified whether the Council 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.

24. LEASES - REGISTER OF REVENUE YIELDING PROPERTIES NOT PRODUCED:

The register of revenue yielding properties containing details of all revenue yielding properties held by the Municipality 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 municipality funds due to non maintenance of this register would need to be examined and recovered from the person or persons responsible. Immediate action would need to be taken to maintain the said register and avoid further loss of funds to Municipal Council Miryalaguda

Code No.11

25. MAINTENANCE OF VEHICLES - REGISTERS (RELEVANT) NOT PRODUCED-LOG BOOK NOT PRODUCED - Rs. 83,21,874.00 HELD UNDER OBJECTION :

An amount incurred towards Petrol/Diesel oils for municipality vehicles during the year is **Rs.83,21,874.00**. since, the connected records and registers were not produced to audit , the genuineness of the expenditure incurred could not be admitted in audit.

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

1.Log Books 2)Registers showing the repairs, replacements etc., 3)Register showing the cost of petrol, Oil etc., 4) Register of inventory or equipment 5) Hire charges payment register 6) Register of old parts collected after replacement 7) 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.

1) That all the entries in the relevant columns in the Log Books were made.

2) 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 kilometres.

3) That sufficient particulars were recorded regarding movement and purpose to indicate that the journeys were on official business.

4) 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.

5) That the quantity of petrol diesel oil purchased has been entered in the log book of the respective vehicle.

6) That the hire charges collected as per hire charges payment register have been entered in the concerned log books.

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7) That the log book was scrutinised personally by the authority concerned once in a month and his signature appended there in.

8) That the log books were written in the prescribed proforma with full details

A) REGISTER SHOWING THE REPAIRS, REPLACEMENTS, And SPARE PARTS Etc.

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.

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

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 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 the 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.

C) 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.

Code No.11

26. STOCK REGISTERS NOT PRODUCED:

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

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

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

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

Electrical goods stock register

Engineering stores stock register

Public Health. Stock register

Public Water Supply Stock registers

And all other stock registers pertaining to Engineering, Planning, Main office, R.O. section, education sections etc.

Code No.11

27. MONTHLY LISTS AND REVISION PETITIONS OF PROPERTY TAX NOT PRODUCED:.

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

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

The registers of monthly lists for the year 2018-19 from the outdoor subordinates were not obtained and produced during audit. Hence the correct number of new assessments and amount raised could not be arrived at. Since the Monthly Lists were not produced, the correctness of the Demand fixed for the year 2018-19 could not be verified during audit. Consequently the receipt figure in the annual account could not be cross checked with that of the final abstract figure in the property demand register. The loss of any in this regard would need to be recovered from the person or persons responsible and made good to Municipal Funds.

Code No.11

28. GRANTS RECEIVED DURING THE YEAR 2018-19- UTILISATION CERTIFICATES WERE NOT FURNISHED.

As per Article 211 - A (2) of A.P. Financial code vol. 1 it is the responsibility of the Grants received authority to render the accounts in the prescribed proforma duly getting them countersigned by the District Audit Officer, State Audit, Nalgonda. But no utilization certificate was furnished by the commissioner Municipal Council for various grants received during the year 2018-19 for onwards submission to the grants released authority.

Early action would need to be taken to furnish the utilization certificate to the District Audit Officer.

Code No.11

29. MUTATION REGISTER NOT PRODUCED FOR VERIFICATION.

During the course of audit the register containing all the permanent changes made either by the Commissioner or by the Appellant Authority in the assessment of house and land taxes after the demand registers for the tax concerned was written up for the year was not maintained and produced, in the absence of the same whether the procedure prescribed in arriving at the changes in the assessments were made and recorded properly or not could not be checked in audit. This important register may be maintained and produced to audit.

30. GRANTS RELEASED TO MUNICIPAL COUNCIL MIRYALGUDA FOR VARIOUS PURPOSES - GRANTS APPROPRIATION REGISTER NOT MAINTAINED:

During the year under audit several grants both statutory and non-statutory were sanctioned and adjusted to Municipal Council, Miryalguda. A separate Register of Appropriation of Grants was not maintained and produced to audit. In the absence of which, it could not be verified in audit, whether the grants released to Council were utilized properly for the purposes for which they were sanctioned without diversion and within the time allowed for utilization. Action would need to be taken to maintain the Grants Appropriation Register and the un-utilized balance, if any, would need to be refunded to Government and remittance challans produced for audit.

Code No.18

31. PURCHASES MADE WITHOUT FOLLOWING THE RULES LAID DOWN FOR THAT PURPOSE:

For invitation and disposal of tenders relating to the supply of materials, goods, etc., there shall be prepared annually an estimate of items like stationery, printing articles required for public health sections for sanitation purposes, clothing to be supplied to the members of the P.H. establishment, articles for engineering section, lighting articles and food for live stock and the estimate shall be approved by the competent authority before tenders are invited.

Under Rule 5 of the said rules the Commissioner shall arrange for the proper maintenance of a stock account in such form as may be prescribed by the Government from time to time and for such form as may be specified in the headings therein as well as for all forms of tickets printed for use in departmental collection of revenue. The correctness of the stock account of forms shall be verified at the end of every half year by the Commissioner.

But, during the course of audit, it was noticed that the prescribed procedure was not followed in as much as the preparation of estimates for the annual consumption of various items and the stock accounts were either not maintained or maintained improperly. The Commissioner or his authorized representative did not verify the stocks at the end of half year or at the end of the financial year and the annual physical verification certificate was not forth coming in audit. The files relating to purchases were also not produced to audit in full shape. The executive authority would need to take effective steps to comply with the said rules for all purchases to be made and produce the connected records to audit for verification.

32. REGISTER OF UNAUTHORISED CONSTRUCTIONS - NOT MAINTAINED - IRREGULAR:

During the course of audit for the year 2018-19, it was noticed that the register of unauthorized constructions was not maintained in Town Planning Section. On verification of records relating to revenue section, it was noticed that huge number of unauthorized buildings were constructed during 2013-14 and house tax was imposed with 10% penalty which was irregular and the Council sustained huge loss due to non imposition of penalty on unauthorized constructions as per G.O.Ms.No.49, M.A., Dated 30-7-1998.

33. ASSET MANAGEMENT - NOT PURSUED - IMMEDIATE NEED FOR PURSUASION:

All Urban Local Bodies are required to maintain separate registers for movable and immovable assets as per the orders issued in G.O.Ms.No.1512, Local Administration, and Dated 5-8-1948.

Miryalguda Municipal Council is endowed with large and varied assets. It should be ensured that the resources are used in the most optimum and efficient manner. However, it was noticed in audit that the Miryalguda Municipal Council failed to maintain an assets register and produce to audit.

An asset register must be maintained ensuring that all the physical assets held by it were faithfully entered in it and it will facilitate and secure the physical control and security of these assets provide information and values for insurance and accounting purposes facilitate the provision of detailed statistical information like numbers, location etc.

All new purchases of assets and the value addition due to improvements should be captured in the asset register including the gifted assets that become the property of the Council.

The external sale, write off or scrapping of any asset has to be recorded in the asset register showing the disposal of any asset.

The transfer of ownership from one section to another was done properly or not would need to be watched.

A periodical inspection of the assets by the heads of the sections would need to be conducted to check the accuracy of the details held in the asset register.

In the absence of assets registers showing all the above, it could not be held in audit that the Miryalguda Municipal Council is pursuing a sound policy of asset management. The Council has to

evolve a system of asset management on a scientific basis to safeguard the assets and provide for periodical valuation of assets and to give necessary treatment in the accounts by allowing depreciation of assets as per the norms and to secure the assets from encroachment and to watch that the assets are utilized in an optimum way so as to minimize maintenance costs and realize maximum benefit from the assets owned by it.

Code No.18

34. NEEDS ACTION AGAINST THE DELAY REMITTANCE OF WORK BILL DEDUCTIONS:

During the course of audit, the recoveries were deducted from the work bills which the works were conducted by the executive authorities of concerned, were not remitted in timely to the authorities concerned.

As per the Government institutions, the work bill recoveries which were deducted from the bill should be remitted to the concerned authorities within the prescribed time and who fails to remit such recoveries within the time, are held responsible for the lapses and punishment.

Hence the Executive Authority of concerned should be taken the action against delay remittances under intimation to audit.

Code No.18

35. PRECAUTIONARY STEPS NOT TAKEN BY THE MUNICIPALITY - INCOME NOT DERIVED FROM COMPOST — NEEDS ACTION TO IMPROVE THE INCOME BY MAKING THE COMPOST .

preference over the former consequently due to pilling up of waste in the compost yard without treatment the entire area around the compost yard was dragged under the threat of environmental The Miryalaguda municipality introduced the new sanitation, method in 2005 year i.e the municipal tractors and sanitation staff collects the dry and wet garbage from house holders day by day to keep the clean and green city

Waste represents a threat to the environment and human health if not handled or disposed off properly. Waste management means the collection, transport, recovery and disposal of waste including supervision of such operations and after care of disposal sites.

Solid waste includes waste generated by households and consists of paper, organic waste, metals etc., commercial and demolition waste, bio-medical waste generated by hospitals and other health providers and consists of discarded drugs, waste of shops, microbiology and biotechnology waste, human anatomical and animal waste etc., in earlier times managing waste was hardly a problem. But with the arrival of urbanization and industrialization individual

life styles began to change. In India today there is a huge problem of managing waste. Paper Glass, Plastic and Metal items are to be recycled so as to divert them from the waste stream. It is to note that 20% to 30% of all wastes generated are recyclable and 40% of the waste is compostable. But due to lack of knowledge and lack of scientific approach in MSW management techniques and non practice of segregation of waste in to recyclable and non recyclable the problem is getting worsen day by day.

Keeping in view the urgency and the need of management of solid waste the Government of India as a part of five year plan envisioned for establishment of a comprehensive municipal waste management mechanism in every municipality to avert the impending danger to be arisen out of enormously growing solid waste in urban local bodies, have issued municipal solid waste (management and handling) Rules, 2000. The Rules prescribed that priority should be given to extract maximum practical benefits from the waste and prevent and minimize the waste by adopting the strategies of -Three R's. (Reduce, Re-use and Recycle).

Financial outlay and expenditure

For the implementation of MSW the government has released the grant under 12th Finance grant to Miryalaguda Municipality. Out of it some amount of was expended towards various items such as purchase of tractors and trailers, Hydraulic tippers and ICB and other machines which are useful for the collection and transportation of waste to the dumping yard.

Implementation of the Scheme:

According to the instructions the first priority is to be given to the establishment of processing facilities and thereafter the collection and segregation and storage. But in Miryalaguda Municipality most of the funds for were expended for the facilities of transportation and collection such as purchase of tractors, tippers and dumpers as detailed in the statement but the processing and treatment were relegated to the last preference whereby the underlying purpose that is to keep the town hygienic and pollution free remained eluded and became hazardous to the people dwelling around the dumping yard. Though the transport facilities are required indubitably, the facility for effective disposal of the solid waste is equally essential and need to be established simultaneously for all round achievement. In fact the infrastructure for municipal solid waste management was instructed to be completed within the five year plan i.e., from 2005- to 2010. But even after the period was elapsed and the 13th finance commission has commenced the targets of 12th Finance could not be achieved due to inaptitude of Municipal management in implementation of the scheme. As against to the need of establishment of facilities for processing and preparation of compost, as putting the cart before the horse, the facilities for transportation has taken the pollution. Whoever may the people whether of the municipality or of the villages it is the responsibility of the government to provide them the environment that is free of pollution.

The failures in handling the waste and the consequences thereof
Awareness among public: The basic point in management of waste is reduction in generation.

And for the achievement of it, a mass campaigning is necessary to create the awareness among the public to use the durables in the place of use and through articles and they must be awoken about the danger that looms large on their lives and on their future generation due to environmental pollution. But the efforts of that sort are not in evidence because no expenditure was incurred so far during the past five years in that respect. Hence unless everyone in the society is not taken into confidence the deliverance from the pollution is not possible.

Processing the aspect of processing was completely neglected. Unless the waste is not processed after segregation in to biodegradable, recyclable and inert all the transported waste will lead to illegal dumping. Even though the waste is being transported to the municipal dumping yard as it causes contamination of environment, it will be illegal and liable for punishment as per environment and forest act.

Lands filling were not done so far As per rule 6.1 and 3 of MSW Rules, 2000, it is the responsibility of the municipal authorities as well as of other departments which are in need of land filling to find and informing the low laying areas which requires the land filling. But, nothing was done in this regard. But in spite of its importance also stated by government in schedule the Municipal Authorities paid no attention not even equal to the preference that was given to invest the funds in FDRs. unless the waste is utilized for land filling all the waste would be exposed to the environment and eventually pollutes everything around the compost yard.

Hence, as the municipality failed to ensure the process and waste management mechanism till to date, every expenditure incurred on transportation bears no intended results. As the waste is not disposed off properly even after the waste was transported to compost yard, to makes no difference to the environment pollution because the ultimate sufferers from the pollution are human beings whether they are of villagers around the dumping yard or the residents of Miryalaguda Municipality. Even after expenditure of huge funds the pollution of Municipal Solid waste remained perpetual.

Hence an action would need to be taken to improve the financial position by making the compost and by selling the compost in public auction and filling all the waste would be exposed to the environment and eventually pollutes everything around the compost yard.

Hence, as the municipality failed to ensure the process and waste management mechanism till to date, every expenditure incurred on transportation bears no intended results. As the waste is not disposed off properly even after the waste was transported to compost yard, to makes no difference to the environment pollution because the ultimate sufferers from the pollution are human beings whether they are of villagers around the dumping yard or the

residents of Miryalguda Municipality. Even after expenditure of huge funds the pollution of Municipal Solid waste remained perpetual.

Hence an action would need to be taken to improve the financial position by making the compost and by selling the compost in public auction

The source of revenue receipts during the year were through
Revenue revised by the Municipal Council
receipt from the State Govt. towards entertainment tax, and
Surcharge on Stamp duty etc.,
Grant - in - aid received from the Govt. Loan.

Code No.18

36. NON MAINTENANCE OF REGISTERS PRESCRIBED IN THE MANUAL

The prescribed maintenance of the registers and forms, which were detailed in Annexure 2. The formats of the books, registers and forms referred to in Table 4.1 of Chapter 4 need to be maintained. But, it was observed that all the registers and forms were not maintained contrary to the instructions contained in the manual.

Code No.18

37. REGISTERS NOT MAINTAINED

The following registers were not maintained and produced to audit for verification at the same may be maintained and produced to audit at an early date.

Misc. Demand Register
Contingency Register.
Register of Service Register.
Register of pump sets and submersible pump sets.
Register of Revenue yielding properties
Register of Advance recoverable
Register of movable and immovable properties
Register of tools and plants
Register of Serviceable articles
Register of Engg. Materials
Register of Library cess
Register of Library reference Book
Register of Receipt of Grants - in - Aid and submission of U. Cs.,
Register of write off and remissions
Register of Transfer entries of budget and A/A/G
Register of Mortgage and deeds
Register of Stock Register of materials site
Register of petty cash book.
Register of Loans
Stock Register of Stationery, PH materials & other
Register of prosecution
Register of Contractors.

38. COMPLIANCE OF AUDIT OBJECTIONS BY THE COMMISSIONER:

According to instructions issued in G.O.Ms.No.874, M.A., dt.13.11.1987 the Audit Report and replies to Audit Report shall be placed before Municipal Corporation and the replies submitted to the Director State Audit with a copy of resolution approving the replies for the consideration for the waiving of the objections. The Commissioner has not taken any interest to follow the Government orders issued in the said order for settlement of audit objections is brought to the notice for necessary action.

As per Rule (9) of the rules contained in Andhra Pradesh State Audit Act 1989 (Act No.9 of 1989) Replies to the Audit Objections raised in the Audit Reports have to be submitted within 2 months from the date of receipt of the Audit Report but the replies were not received to audit objections raised during different audit years as shown in below table till date. Hence, early action should be taken for submission of replies.

Sl.No	Year	No of Objections	Amount involved Rs
1.	2011-12	62	42458999
2.	2012-13	67	68610183
3.	2013-14	74	82652676
4.	2014-15	84	78415210
5.	2015-16	51	16342245
6.	2016-17	57	111537574
7.	2017-18	49	63328829
	Total	444	463345716

39. RECEIPTS AND CHARGES

The gross receipts and charges during the year were Rs.16,91,70,747.00 and Rs.14,95,85,957.00 Respectively

40. OBJECTIONS PENDING :

(37) No of audit objections involving an amount of Rs. 27242557.00 for the year 2018-19 were pending for settlement.

41. RESULT OF AUDIT

The general result of audit may be considered as satisfactory.

ABSTRACT

Sl.no	Para No	Objection Code	Objection Amount
1	1	1	0
2	2	1	0
3	3	6	0
4	4	7	0
5	5	7	1,70,18,000.00
6	6	9	0
7	7	9	0
8	8	9	0
9	9	9	396000
10	10	9	0
11	11	9	0
12	12	9	0
13	13	9	0
14	14	9	21386.00
15	15	9	0
16	16	9	0
17	17	9	3787.00
18	18	10	14,81,510.00
19	19	11	0
20	20	11	0
21	21	11	0
22	22	11	0
23	23	11	0
24	24	11	0
25	25	11	83,21,874.00
26	26	11	0
27	27	11	0
28	28	11	0
29	29	11	0
30	30	11	0
31	31	18	0
32	32	18	0
33	33	1	